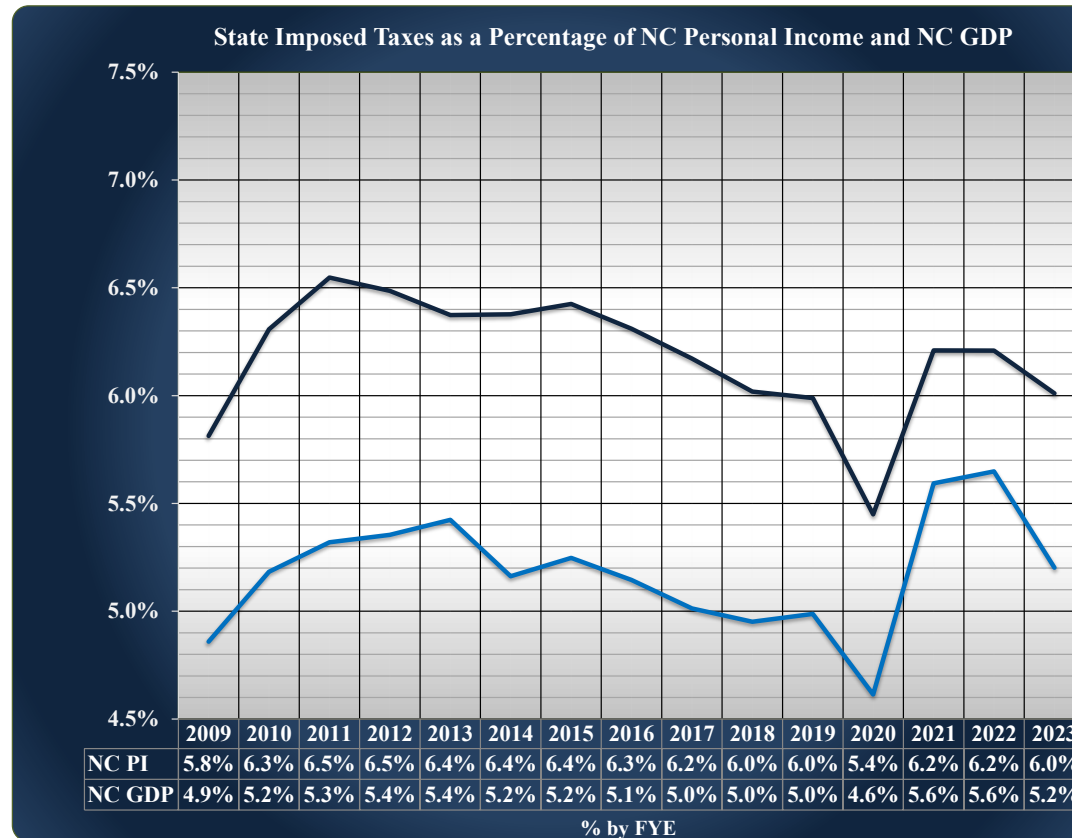


# Statistical Abstract of North Carolina Taxes

## 2023



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**Statistical Abstract of North Carolina Taxes  
2023**

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## INTRODUCTION

The *Statistical Abstract of North Carolina Taxes* provides statistics concerning taxes imposed under the Revenue Laws of North Carolina. It is designed to give legislators, tax professionals, researchers, and other interested citizens of North Carolina information about the amount of taxes collected, classifications of taxpayers, and the geographic distribution of taxes. The *Statistical Abstract* includes both historical series of data and detailed reports for the most recent fiscal or tax year available. It was prepared by the Department of Revenue's Tax 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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**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	State imposed taxes as percent of NC PI	
	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				
2008-2009†	420,707,200,000	4.60%	351,637,500,000	7.24%	19,587,322,067	-10.32%	4.66%	854,488,282	-7.60%	0.20%	20,441,810,349	-10.21%	4.86%	5.81%
2009-2010	413,096,800,000	-1.81%	339,441,500,000	-3.47%	20,595,809,986	5.15%	4.99%	814,236,345	-4.71%	0.20%	21,410,046,331	4.74%	5.18%	6.31%
2010-2011	422,282,200,000	2.22%	343,104,300,000	1.08%	21,464,738,702	4.22%	5.08%	1,000,330,096	22.86%	0.24%	22,465,068,798	4.93%	5.32%	6.55%
2011-2012	430,040,100,000	1.84%	355,001,600,000	3.47%	21,766,906,777	1.41%	5.06%	1,258,724,812	25.83%	0.29%	23,025,631,589	2.50%	5.35%	6.49%
2012-2013	444,063,200,000	3.26%	377,867,200,000	6.44%	22,807,425,837	4.78%	5.14%	1,277,126,110	1.46%	0.29%	24,084,551,946	4.60%	5.42%	6.37%
2013-2014	460,946,400,000	3.80%	373,140,600,000	-1.25%	22,418,023,662	-1.71%	4.86%	1,378,171,071	7.91%	0.30%	23,796,194,734	-1.20%	5.16%	6.38%
2014-2015	482,295,700,000	4.63%	393,886,100,000	5.56%	23,918,573,851	6.69%	4.96%	1,388,047,810	0.72%	0.29%	25,306,621,661	6.35%	5.25%	6.42%
2015-2016	508,672,400,000	5.47%	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%	5.15%	6.31%
2016-2017	528,284,300,000	3.86%	429,054,900,000	3.45%	25,432,395,151	2.06%	4.81%	1,048,249,845	-16.27%	0.20%	26,480,644,997	1.18%	5.01%	6.17%
2017-2018	546,810,100,000	3.51%	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%	6.02%
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%	5.99%
2019-2020††	592,449,600,000	4.30%	501,618,100,000	6.03%	26,803,714,273	-3.61%	4.52%	531,526,635	1.39%	0.09%	27,335,240,908	-3.52%	4.61%	5.45%
2020-2021††	600,683,300,000	1.39%	541,067,500,000	7.86%	33,054,550,537	23.32%	5.50%	545,291,315	2.59%	0.09%	33,599,841,852	22.92%	5.59%	6.21%
2021-2022	662,147,100,000	10.23%	602,410,100,000	11.34%	36,759,704,080	11.21%	5.55%	642,205,309	17.77%	0.10%	37,401,909,389	11.32%	5.65%	6.21%
2022-2023	728,498,700,000	10.02%	630,558,800,000	4.67%	37,165,535,658	1.10%	5.10%	733,949,412	14.29%	0.10%	37,899,485,071	1.33%	5.20%	6.01%

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 2008 data are paired with tax collection data for fiscal year 2008-2009.

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 27, 2024 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 27, 2024 update.

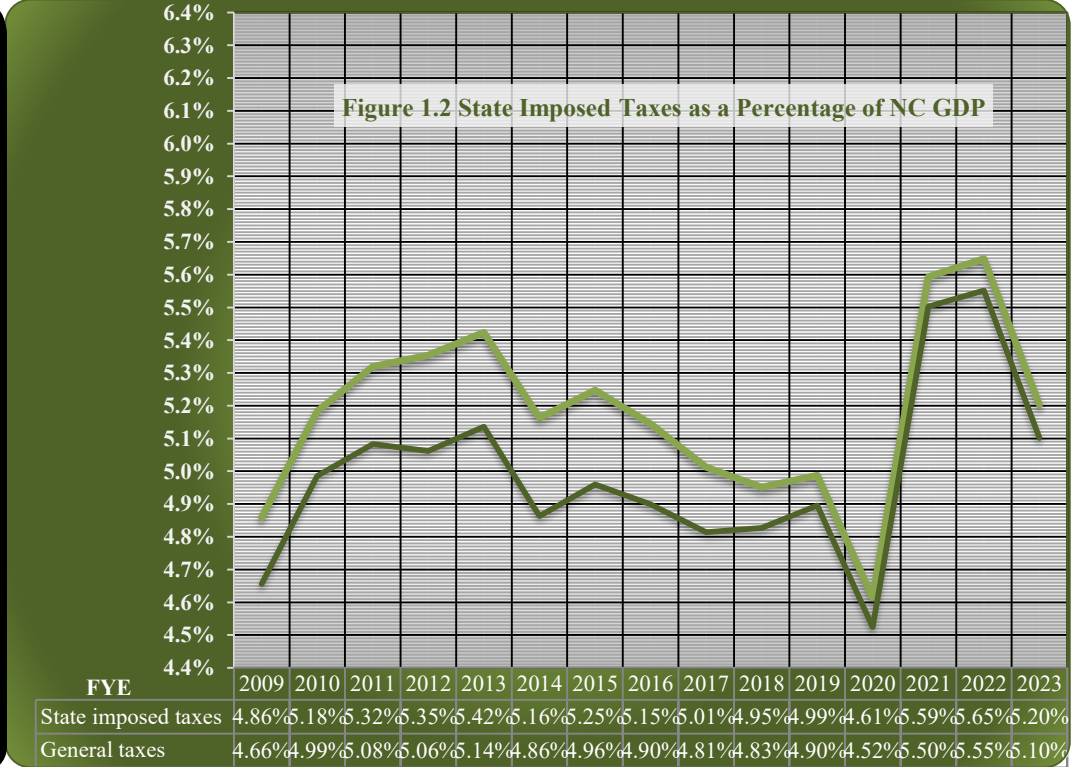
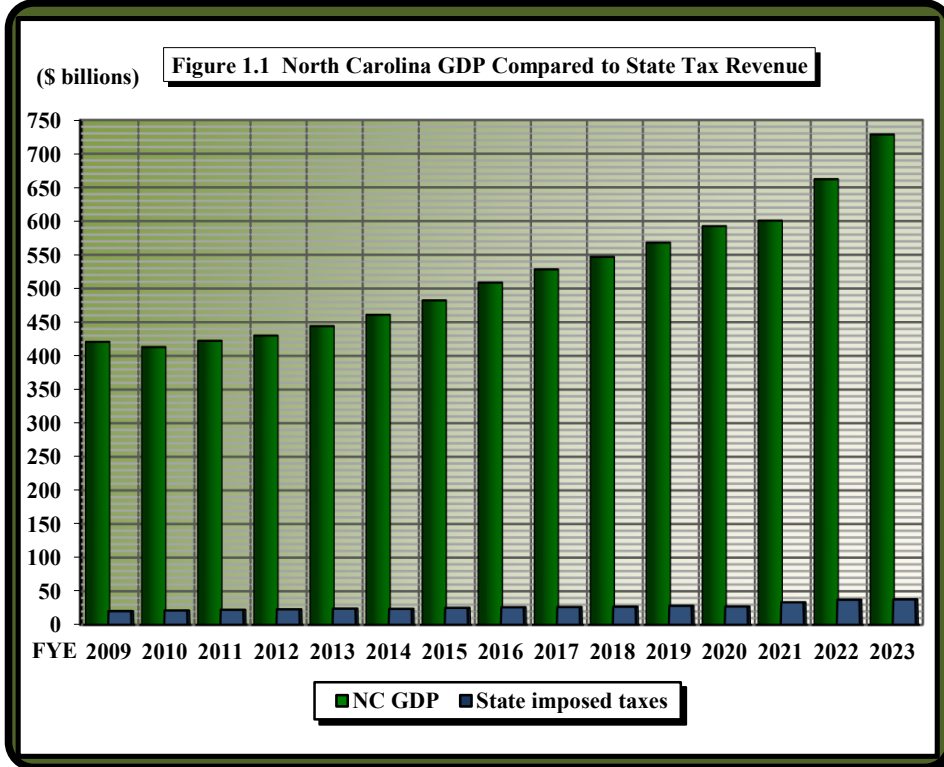
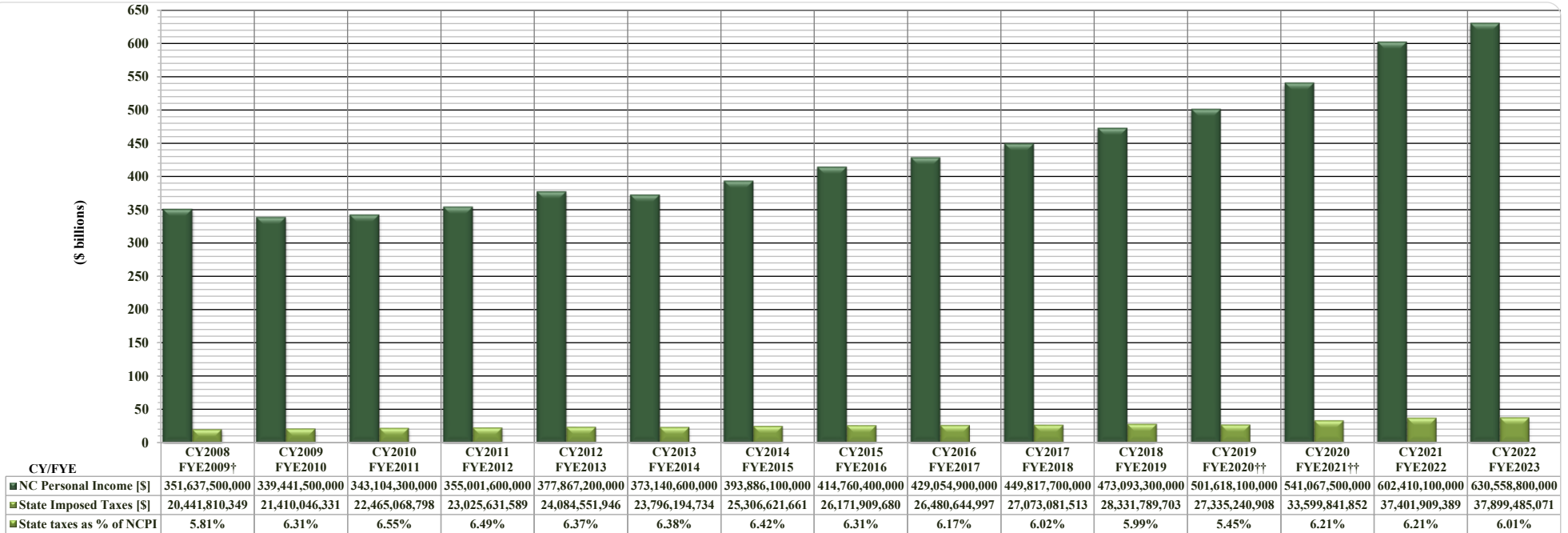


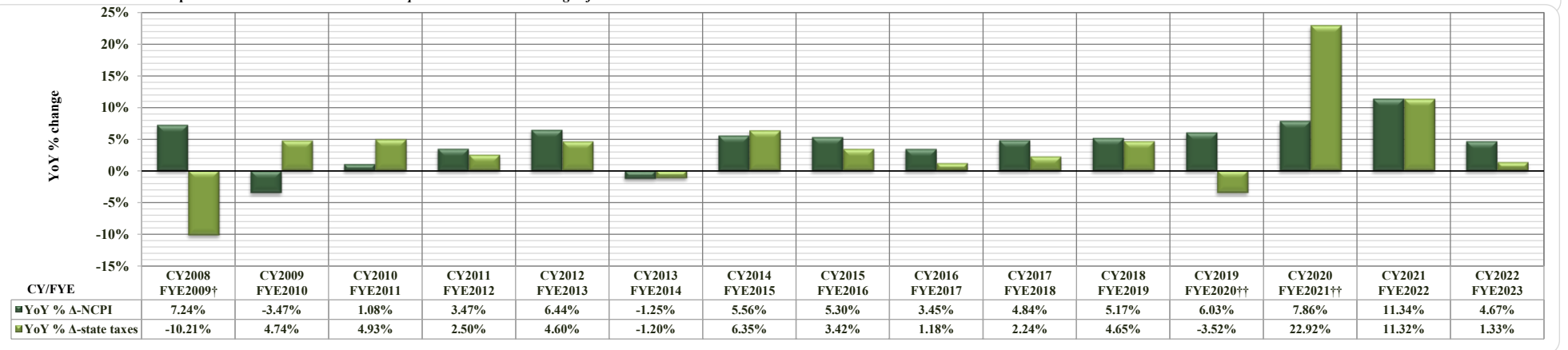
Figure 1.3 NC Personal Income and State Imposed Taxes Comparison

The top chart compares NC personal income [NCPI] and state imposed taxes collection levels. NC personal income is for the calendar year preceding the fiscal year ended (year shown). State imposed taxes collection levels are measured on a fiscal year basis. Example: the NC personal income of \$351.6 billion for calendar year 2008 is paired with the state imposed taxes collection level of \$20.4 billion for the fiscal year ended in 2009.

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 7.24% for calendar year 2008 is paired with the state imposed taxes collection level % decrease of 10.21% for the fiscal year ended in 2009.



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 27, 2024 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**

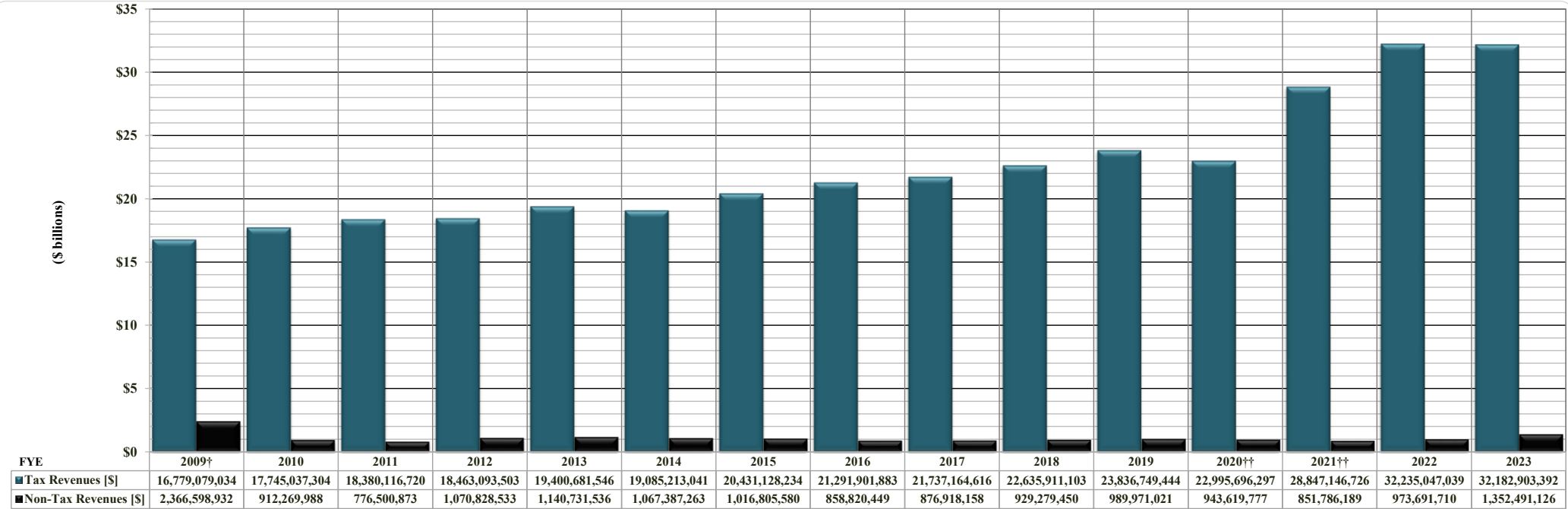


**Figure 2.0 State General Fund Revenues: Tax and Non-Tax**

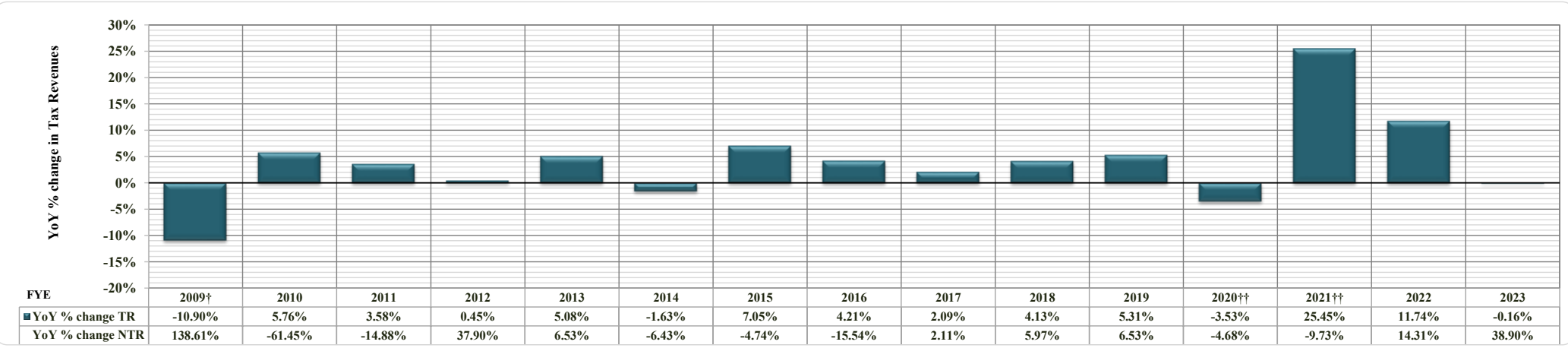
**Tax Revenues**—Amounts credited to the General Fund after deduction of refunds; local shares of utility franchise taxes, piped natural gas excise tax, utility sales taxes (electricity, gas, telecommunications, and video programming), disposal taxes (white goods, scrap tire, and solid waste), and alcoholic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



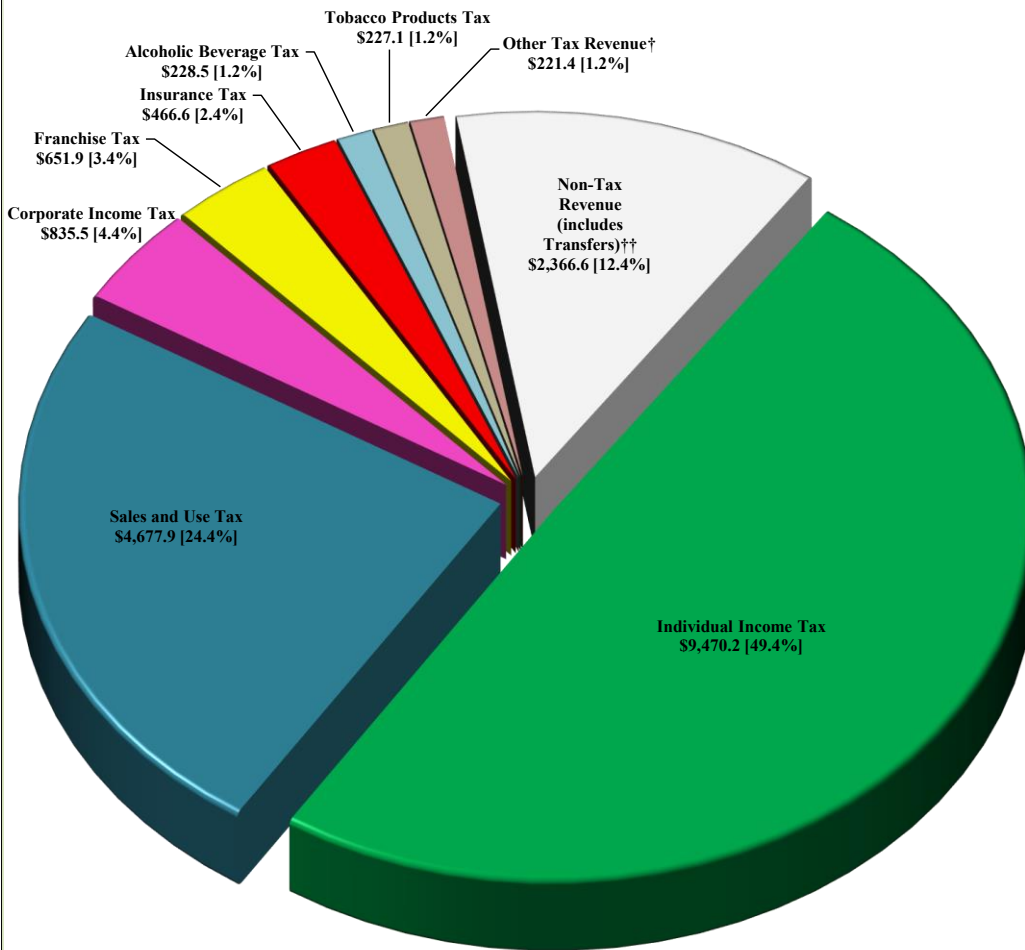
†Reflects US business cycle contraction [December 2007- June 2009]. Non-tax revenues include \$801,987,570 from Executive Order #6 and \$680,377,613 in Stabilization Funds due to the budgetary situation.  
 ††Reflects US business cycle contraction [February 2020-April 2020] as result of the pandemic 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 2008-2009 and 2022-2023

[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.]

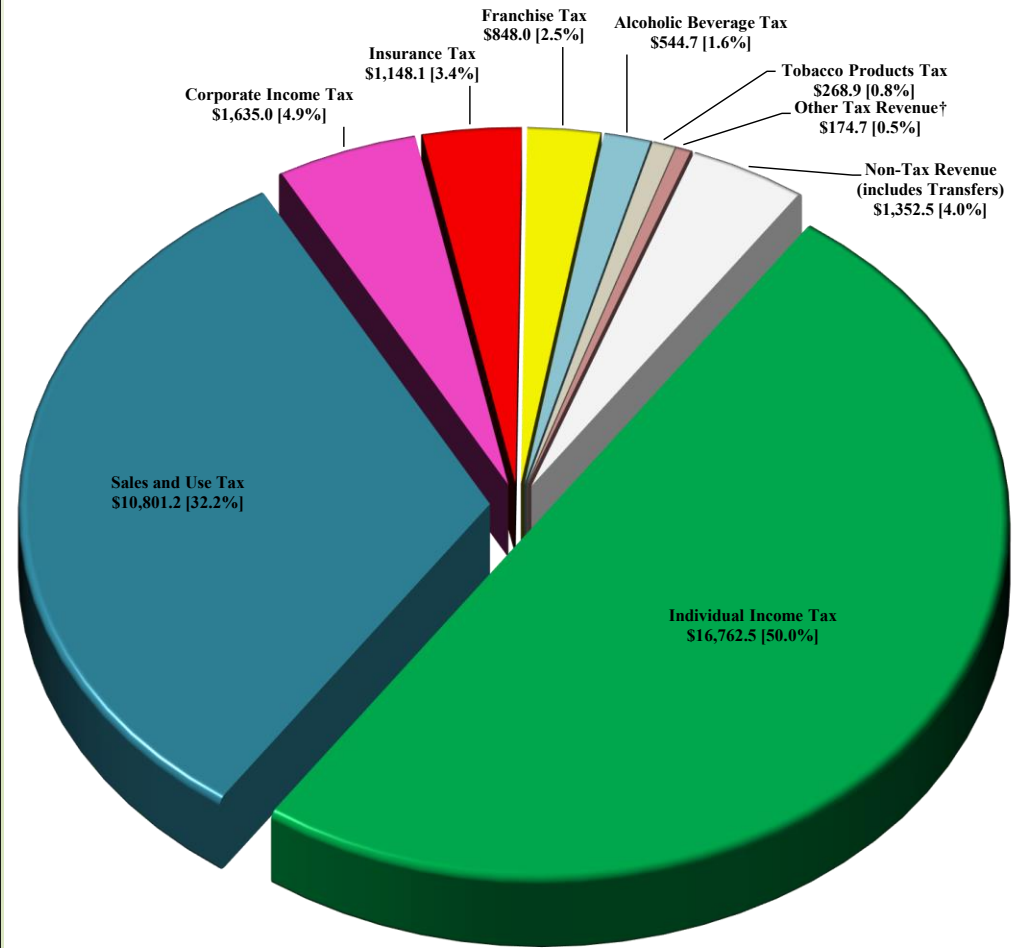
**Figure 2.1 Fiscal Year 2008-2009**  
[amounts in \$ millions]



†Other tax revenue category includes Estate Tax, \$104.3M; Privilege License Tax, \$37.5M; Manufacturing Tax, \$32.9M; Piped Natural Gas Tax, \$34.2M; Gift Tax, \$12.3M; Freight Car Lines Tax, \$0.2M; and Miscellaneous Tax Receipts, \$0.0M.

††Non-Tax Revenue category includes \$802.0M from Executive Order #6, \$680.4M in Stabilization Funds due to the budgetary situation, and \$57.4M from the Appropriation Bill. Stabilization Funds include \$150.9M from the American Reinvestment and Recovery Act of 2009.

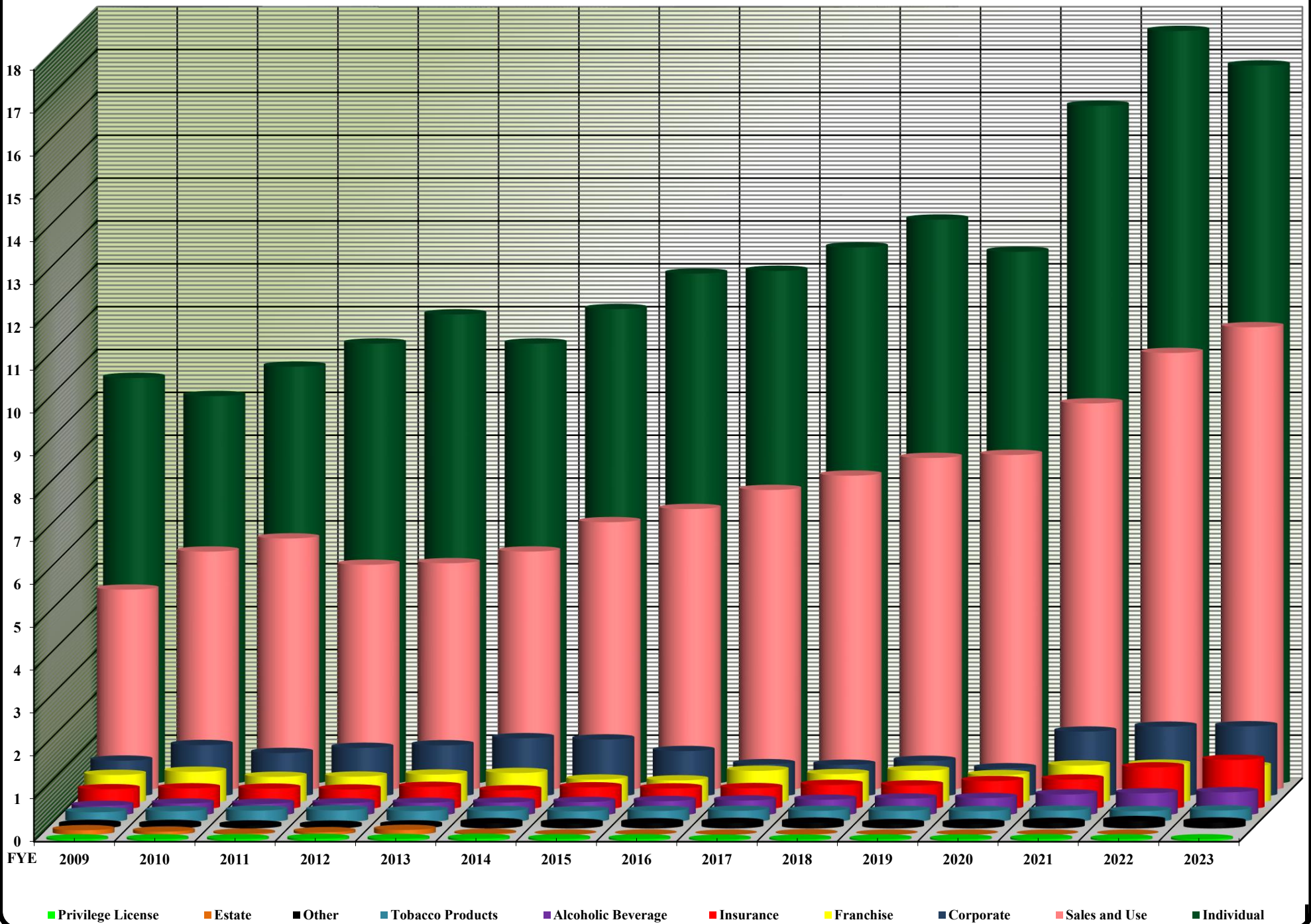
**Figure 2.2 Fiscal Year 2022-2023**  
[amounts in \$ millions]



†Other tax revenue category includes Real Estate Conveyance Tax, \$119.2M; Privilege License Tax, \$39.1M; Scrap Tire Disposal Tax, \$8.5M; White Goods Disposal Tax, \$4.0M; Solid Waste Disposal Tax, \$3.2M; Freight Car Lines Tax, \$0.3M; Miscellaneous Tax Receipts, \$0.3M; Gift Tax, \$0.0M; and Manufacturing Tax, \$0.0M.

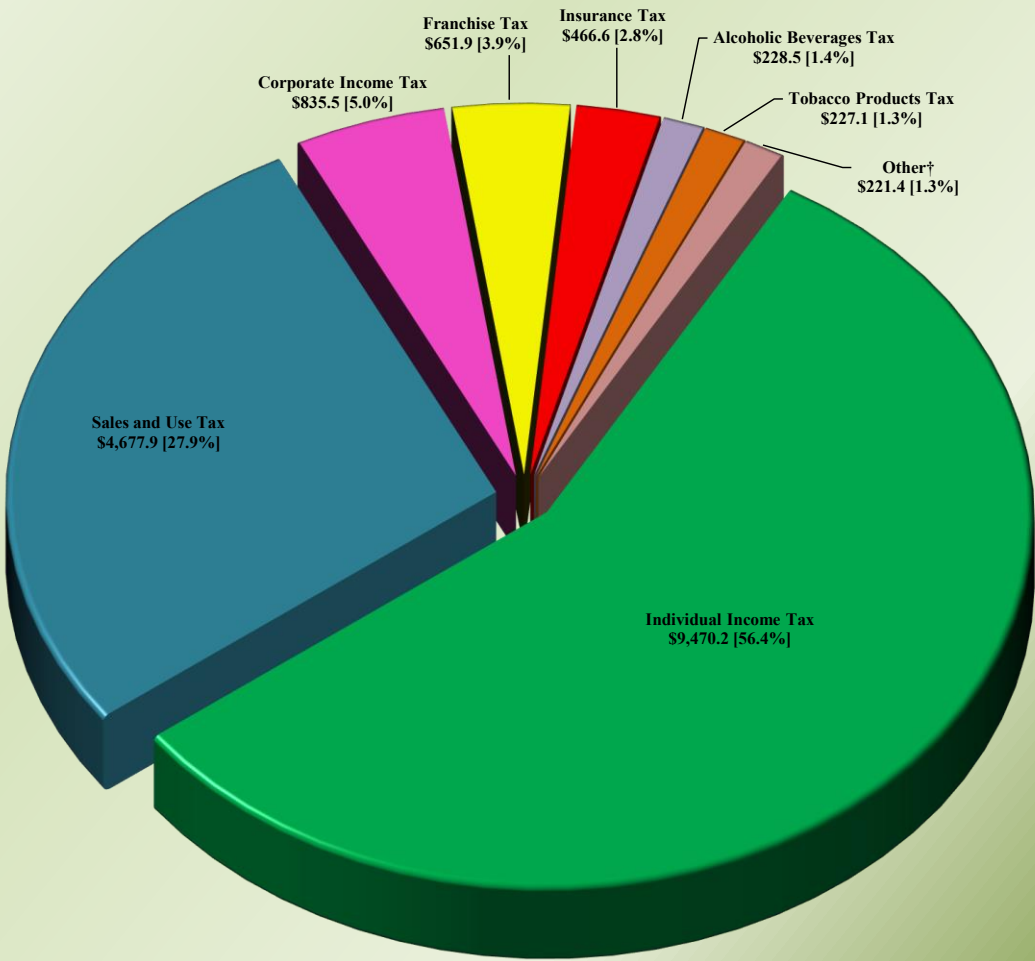
Figure 2.3 Fifteen-Year Trend in North Carolina General Fund Tax Revenues by Major Sources

(\$ billions)



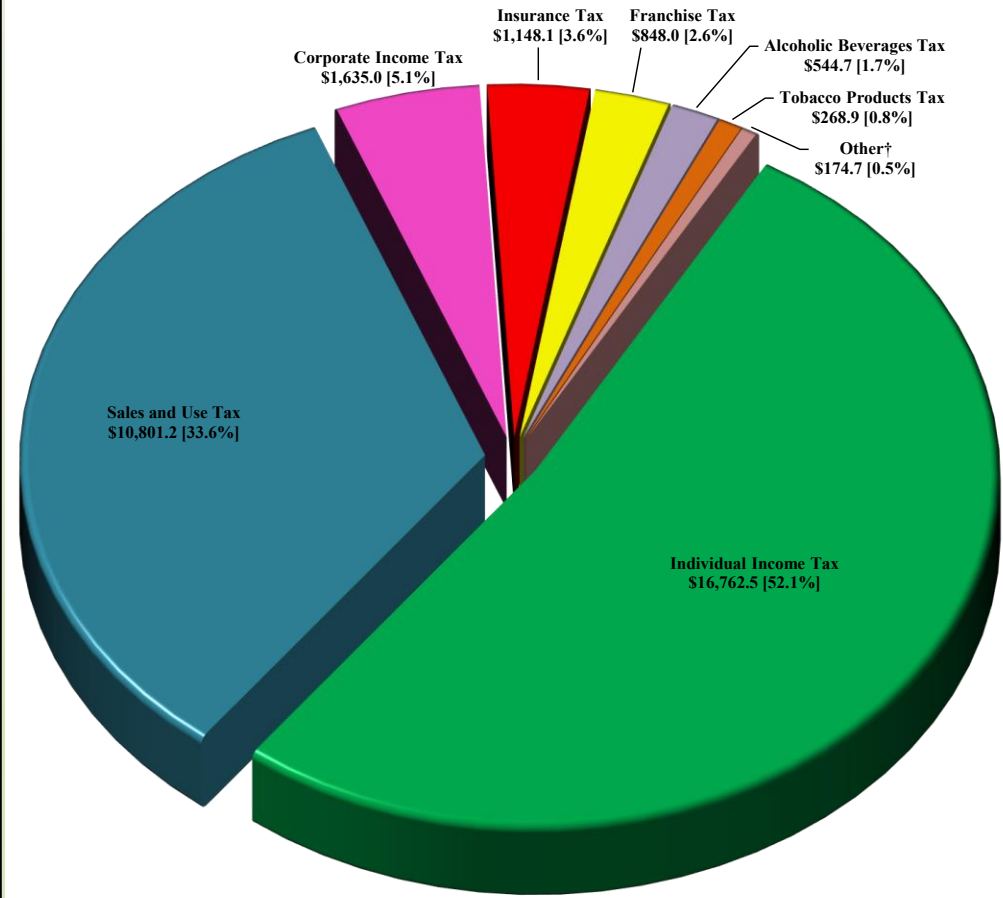
**GENERAL FUND TAX REVENUES BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND TAX REVENUE COMPARISON: FISCAL YEARS 2008-2009 and 2022-2023**  
 [Charts reflect tax revenues credited to the General Fund after deduction of refunds; local shares of state taxes; certain reimbursements to local governments; and intergovernmental transfers.]

**Figure 2.4 Fiscal Year 2008-2009**  
 [amounts in \$ millions]



†Other category includes Estate Tax, \$104.3M; Privilege License Tax, \$37.5M; Manufacturing Tax, \$32.9M; Piped Natural Gas Tax, \$34.2M; Gift Tax, \$12.3M; Freight Car Lines Tax, \$0.2M; and Miscellaneous Tax Receipts, \$0.0M.

**Figure 2.5 Fiscal Year 2022-2023**  
 [amounts in \$ millions]



†Other category includes Real Estate Conveyance Tax, \$119.2M; Privilege License Tax, \$39.1M; Scrap Tire Disposal Tax, \$8.5M; White Goods Disposal Tax, \$4.0M; Solid Waste Disposal Tax, \$3.2M; Freight Car Lines Tax, \$0.3M; Severance Tax, \$0.2M; Miscellaneous Tax Receipts, \$0.03M; Gift Tax, \$0.0M; Manufacturing Tax, \$0.0M

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax.....	104,256,014	0.54%	71,905,766	0.39%	23,755,446	0.12%	58,102,538	0.30%	111,430,080	0.54%
Privilege License Tax.....	37,515,608	0.20%	39,196,662	0.21%	41,347,664	0.22%	48,543,571	0.25%	46,112,081	0.22%
Tobacco Products Tax.....	227,056,891	1.19%	251,730,957	1.35%	265,270,142	1.38%	270,900,735	1.39%	255,400,938	1.24%
Franchise Tax.....	651,938,670	3.41%	724,451,377	3.88%	607,500,353	3.17%	612,527,735	3.14%	660,141,126	3.21%
<b>Income Taxes:</b>										
Individual Income Tax.....	9,470,172,885	49.46%	9,047,605,408	48.49%	9,734,868,036	50.82%	10,272,136,381	52.59%	10,953,140,820	53.32%
Corporate Income Tax.....	835,544,512	4.36%	1,197,865,423	6.42%	1,013,546,433	5.29%	1,132,871,164	5.80%	1,191,730,504	5.80%
<b>Total income taxes.....</b>	<b>10,305,717,397</b>	<b>53.83%</b>	<b>10,245,470,831</b>	<b>54.91%</b>	<b>10,748,414,469</b>	<b>56.11%</b>	<b>11,405,007,545</b>	<b>58.39%</b>	<b>12,144,871,325</b>	<b>59.12%</b>
Sales and Use Tax.....	4,677,947,376	24.43%	5,565,043,256	29.83%	5,871,669,069	30.65%	5,257,585,406	26.92%	5,294,146,987	25.77%
Alcoholic Beverage Tax.....	228,458,572	1.19%	282,316,942	1.51%	275,193,609	1.44%	287,363,097	1.47%	298,639,842	1.45%
Gift Tax.....	12,291,039	0.06%	12,028,801	0.06%	2,963,637	0.02%	159,977	0.00%	817,951	0.00%
Freight Car Lines Tax.....	183,472	0.00%	345,414	0.00%	370,786	0.00%	408,762	0.00%	325,798	0.00%
Insurance Tax.....	466,601,945	2.44%	486,848,660	2.61%	480,134,608	2.51%	460,440,592	2.36%	521,509,351	2.54%
Piped Natural Gas Tax*	34,240,028	0.18%	33,794,094	0.18%	30,995,454	0.16%	25,861,167	0.13%	30,411,586	0.15%
Real Estate Conveyance Tax**	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax***	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax†	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax††	32,865,620	0.17%	31,897,136	0.17%	32,496,612	0.17%	36,182,589	0.19%	36,861,312	0.18%
Solid Waste Disposal Tax†††	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	6,402	0.00%	7,408	0.00%	4,870	0.00%	9,788	0.00%	13,170	0.00%
<b>Total Tax Revenue.....</b>	<b>16,779,079,034</b>	<b>87.64%</b>	<b>17,745,037,304</b>	<b>95.11%</b>	<b>18,380,116,720</b>	<b>95.95%</b>	<b>18,463,093,503</b>	<b>94.52%</b>	<b>19,400,681,546</b>	<b>94.45%</b>
<b>Total Non-tax Revenue &amp; Transfers..</b>	<b>2,366,598,932</b>	<b>12.36%</b>	<b>912,269,988</b>	<b>4.89%</b>	<b>776,500,873</b>	<b>4.05%</b>	<b>1,070,828,533</b>	<b>5.48%</b>	<b>1,140,731,536</b>	<b>5.55%</b>
<b>Total General Fund Revenue.....</b>	<b>19,145,677,966</b>	<b>100.00%</b>	<b>18,657,307,292</b>	<b>100.00%</b>	<b>19,156,617,593</b>	<b>100.00%</b>	<b>19,533,922,036</b>	<b>100.00%</b>	<b>20,541,413,082</b>	<b>100.00%</b>

Sources of revenue	Fiscal Year									
	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax.....	19,275,568	0.10%	2,989,335	0.01%	4,358,180	0.02%	709,623	0.00%	10,624,179	0.05%
Privilege License Tax.....	49,954,683	0.25%	41,066,599	0.19%	39,925,452	0.18%	29,354,173	0.13%	32,431,907	0.14%
Tobacco Products Tax.....	255,532,320	1.27%	248,534,095	1.16%	257,433,563	1.16%	261,751,586	1.16%	260,291,576	1.10%
Franchise Tax.....	697,012,493	3.46%	544,122,153	2.54%	524,368,294	2.37%	748,077,119	3.31%	669,046,241	2.84%
<b>Income Taxes:</b>										
Individual Income Tax.....	10,272,358,828	50.97%	11,078,522,431	51.65%	11,905,157,743	53.75%	11,969,650,952	52.93%	12,517,540,917	53.12%
Corporate Income Tax.....	1,356,856,207	6.73%	1,327,688,128	6.19%	1,058,215,438	4.78%	752,173,350	3.33%	739,045,213	3.14%
<b>Total income taxes.....</b>	<b>11,629,215,034</b>	<b>57.71%</b>	<b>12,406,210,560</b>	<b>57.84%</b>	<b>12,963,373,181</b>	<b>58.52%</b>	<b>12,721,824,302</b>	<b>56.26%</b>	<b>13,256,586,129</b>	<b>56.25%</b>
Sales and Use Tax.....	5,566,518,176	27.62%	6,252,023,175	29.15%	6,559,483,149	29.61%	7,003,963,702	30.97%	7,337,447,300	31.14%
Alcoholic Beverage Tax.....	305,994,895	1.52%	318,729,834	1.49%	340,096,582	1.54%	353,603,883	1.56%	371,120,312	1.57%
Gift Tax.....	524,891	0.00%	211,789	0.00%	3,553	0.00%	2,864	0.00%	43,153	0.00%
Freight Car Lines Tax.....	294,799	0.00%	287,893	0.00%	256,950	0.00%	244,893	0.00%	306,605	0.00%
Insurance Tax.....	440,922,114	2.19%	510,676,294	2.38%	485,088,157	2.19%	492,097,802	2.18%	566,105,324	2.40%
Piped Natural Gas Tax*	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%	72,927,494	0.31%
White Goods Disposal Tax***	1,514,356	0.01%	1,971,588	0.01%	2,136,296	0.01%	2,495,894	0.01%	3,948,403	0.02%
Scrap Tire Disposal Tax†	5,046,243	0.03%	5,341,147	0.02%	5,646,467	0.03%	5,759,441	0.03%	5,804,618	0.02%
Manufacturing Tax††	35,522,329	0.18%	41,115,193	0.19%	46,412,229	0.21%	47,336,810	0.21%	46,714,244	0.20%
Solid Waste Disposal Tax†††	2,145,380	0.01%	2,308,107	0.01%	2,335,446	0.01%	2,462,654	0.01%	2,463,581	0.01%
Miscellaneous Tax Receipts.....	16,002	0.00%	19,368	0.00%	16,130	0.00%	13,114	0.00%	50,040	0.00%
<b>Total Tax Revenue.....</b>	<b>19,085,213,041</b>	<b>94.70%</b>	<b>20,431,128,234</b>	<b>95.26%</b>	<b>21,291,901,883</b>	<b>96.12%</b>	<b>21,737,164,616</b>	<b>96.12%</b>	<b>22,635,911,103</b>	<b>96.06%</b>
<b>Total Non-tax Revenue &amp; Transfers..</b>	<b>1,067,387,263</b>	<b>5.30%</b>	<b>1,016,805,580</b>	<b>4.74%</b>	<b>858,820,449</b>	<b>3.88%</b>	<b>876,918,158</b>	<b>3.88%</b>	<b>929,279,450</b>	<b>3.94%</b>
<b>Total General Fund Revenue.....</b>	<b>20,152,600,304</b>	<b>100.00%</b>	<b>21,447,933,814</b>	<b>100.00%</b>	<b>22,150,722,332</b>	<b>100.00%</b>	<b>22,614,082,774</b>	<b>100.00%</b>	<b>23,565,190,553</b>	<b>100.00%</b>

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax.....	388,896	0.00%	1,168,439	0.00%	32,327	0.00%	173,009	0.00%	-	-
Privilege License Tax.....	35,380,243	0.14%	35,139,802	0.15%	41,245,374	0.14%	38,396,085	0.12%	39,098,369	0.12%
Tobacco Products Tax.....	257,163,750	1.04%	251,945,610	1.05%	265,173,377	0.89%	251,570,313	0.76%	268,907,968	0.80%
Franchise Tax.....	749,623,570	3.02%	645,950,515	2.70%	869,825,839	2.93%	888,282,635	2.67%	847,952,601	2.53%
<b>Income Taxes:</b>										
Individual Income Tax.....	13,165,953,194	53.03%	12,414,699,339	51.86%	15,822,560,570	53.28%	17,567,612,870	52.90%	16,762,456,948	49.98%
Corporate Income Tax.....	830,454,523	3.35%	657,759,371	2.75%	1,511,456,066	5.09%	1,625,838,651	4.90%	1,634,954,210	4.88%
<b>Total income taxes.....</b>	<b>13,996,407,717</b>	<b>56.38%</b>	<b>13,072,458,709</b>	<b>54.61%</b>	<b>17,334,016,635</b>	<b>58.37%</b>	<b>19,193,451,521</b>	<b>57.80%</b>	<b>18,397,411,158</b>	<b>54.86%</b>
Sales and Use Tax.....	7,751,295,817	31.22%	7,820,595,054	32.67%	9,023,590,536	30.38%	10,200,703,015	30.72%	10,801,179,731	32.21%
Alcoholic Beverage Tax.....	395,860,876	1.59%	410,611,503	1.72%	492,591,588	1.66%	521,200,049	1.57%	544,676,486	1.62%
Gift Tax.....	92,766	0.00%	79,363	0.00%	2,600	0.00%	40,183	0.00%	9,356	0.00%
Freight Car Lines Tax.....	258,645	0.00%	240,566	0.00%	212,721	0.00%	274,004	0.00%	293,953	0.00%
Insurance Tax.....	553,678,933	2.23%	656,153,555	2.74%	692,648,073	2.33%	972,343,463	2.93%	1,148,118,528	3.42%
Piped Natural Gas Tax*.....	-	-	-	-	-	-	-	-	-	-
Real Estate Conveyance Tax**.....	80,358,024	0.32%	87,890,999	0.37%	113,615,741	0.38%	152,826,301	0.46%	119,246,673	0.36%
White Goods Disposal Tax***.....	2,886,005	0.01%	3,315,756	0.01%	3,628,939	0.01%	3,899,009	0.01%	4,017,507	0.01%
Scrap Tire Disposal Tax†.....	6,140,433	0.02%	6,054,794	0.03%	6,495,773	0.02%	7,494,974	0.02%	8,536,405	0.03%
Manufacturing Tax††.....	4,341,211	0.02%	1,075,424	0.00%	1,092,398	0.00%	1,276,934	0.00%	750	0.00%
Solid Waste Disposal Tax†††.....	2,799,344	0.01%	2,881,772	0.01%	2,890,958	0.01%	2,957,690	0.01%	3,201,126	0.01%
Miscellaneous Tax Receipts.....	73,214	0.00%	134,438	0.00%	83,457	0.00%	157,854	0.00%	252,781	0.00%
<b>Total Tax Revenue.....</b>	<b>23,836,749,444</b>	<b>96.01%</b>	<b>22,995,696,297</b>	<b>96.06%</b>	<b>28,847,146,726</b>	<b>97.13%</b>	<b>32,235,047,039</b>	<b>97.07%</b>	<b>32,182,903,392</b>	<b>95.97%</b>
<b>Total Non-tax Revenue &amp; Transfers..</b>	<b>989,971,021</b>	<b>3.99%</b>	<b>943,619,777</b>	<b>3.94%</b>	<b>851,786,189</b>	<b>2.87%</b>	<b>973,691,710</b>	<b>2.93%</b>	<b>1,352,491,126</b>	<b>4.03%</b>
<b>Total General Fund Revenue.....</b>	<b>24,826,720,465</b>	<b>100.00%</b>	<b>23,939,316,075</b>	<b>100.00%</b>	<b>29,698,932,915</b>	<b>100.00%</b>	<b>33,208,738,749</b>	<b>100.00%</b>	<b>33,535,394,519</b>	<b>100.00%</b>

Source: OSC Statement of General Fund Revenues

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

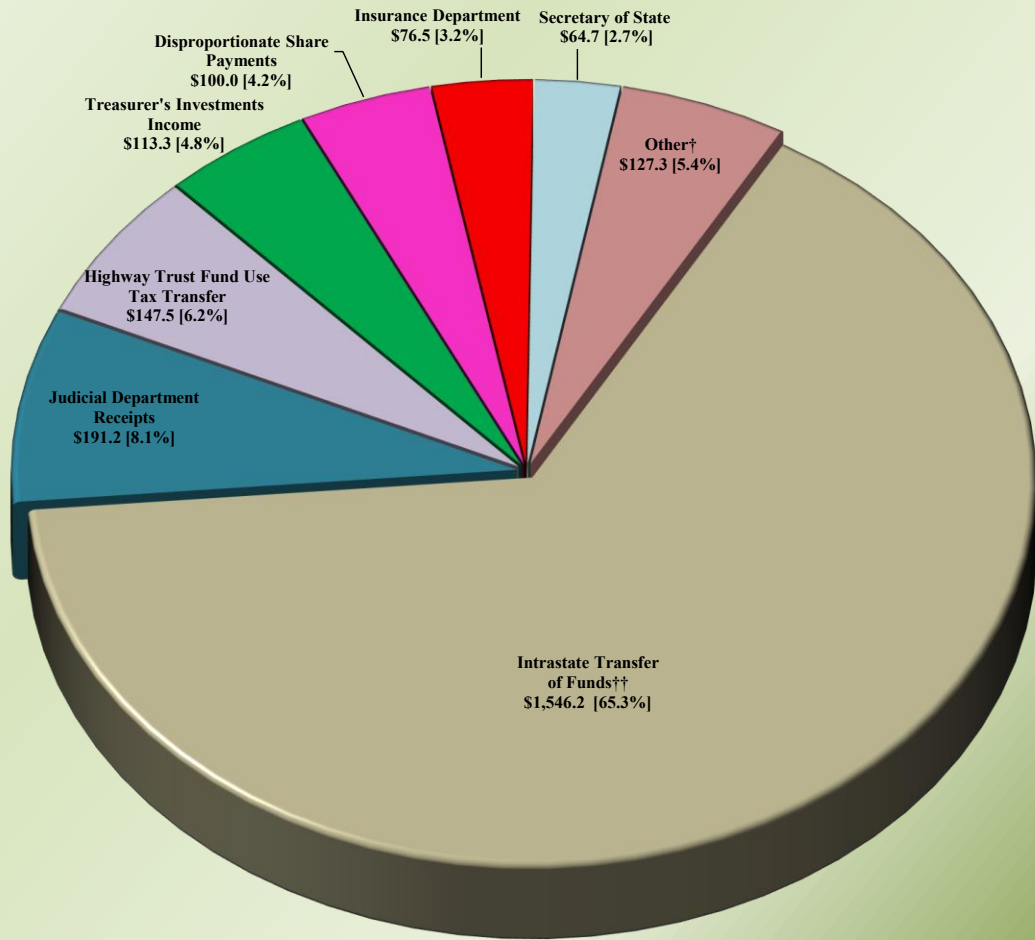
†††**Solid Waste Disposal Tax.** SL 2013-360, s. 14.18.(a) directs twelve and one-half percent (12.5%) of the distributable tax proceeds to be credited to the General Fund effective July 1, 2013.

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 2008-2009 and 2022-2023

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

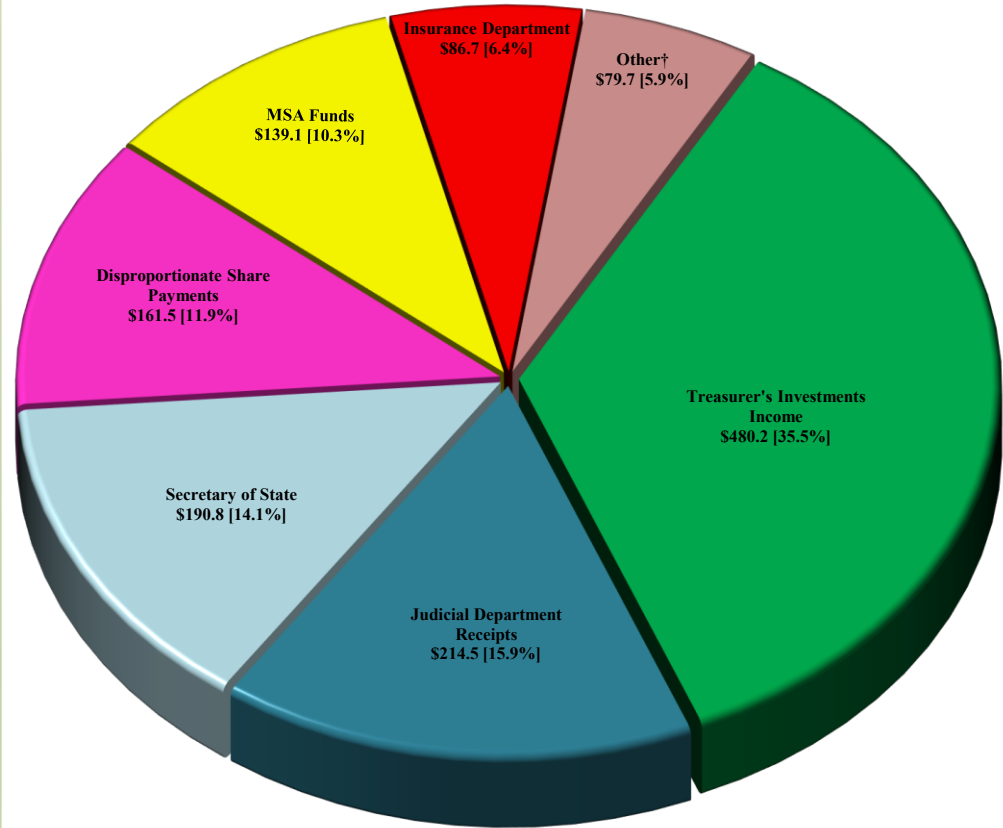
**Figure 3.1 Fiscal Year 2008-2009**  
[amounts in \$ millions]



†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.

††Intrastate transfer of funds category includes \$802.0M from Executive Order #6, \$680.4M in Stabilization Funds due to the budgetary shortfall, and \$57.4M from the Appropriation Bill. Stabilization Funds include \$150.9M from the American Reinvestment and Recovery Act of 2009.

**Figure 3.2 Fiscal Year 2022-2023**  
[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									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	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.....	113,334,285	4.79%	40,784,359	4.47%	26,306,054	3.39%	17,787,804	1.66%	12,468,221	1.09%
Judicial Department receipts.....	191,174,120	8.08%	216,854,082	23.77%	225,804,493	29.08%	259,770,555	24.26%	250,846,849	21.99%
Sales tax reimbursement - Highway Fund†.....	17,610,000	0.74%	17,557,170	1.92%	17,004,498	2.19%	20,235,353	1.89%	24,080,070	2.11%
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	-	-	196,849,542	18.38%	196,209,049	17.20%
Sales tax refund - Non-Highway Fund††.....	1,906,144	0.08%	2,133,686	0.23%	2,432,477	0.31%	3,555,009	0.33%	2,825,727	0.25%
Secretary of State.....	64,652,127	2.73%	81,509,992	8.93%	76,753,295	9.88%	85,420,766	7.98%	90,298,883	7.92%
Cost of local sales and use tax administration.....	15,612,660	0.66%	14,602,888	1.60%	13,691,728	1.76%	12,176,873	1.14%	8,942,660	0.78%
Disproportionate share payments.....	100,000,000	4.23%	124,994,954	13.70%	135,000,000	17.39%	115,000,000	10.74%	115,000,000	10.08%
Intrastate transfer of funds.....	1,546,195,685	65.33%	165,058,045	18.09%	87,076,297	11.21%	112,727,493	10.53%	168,300,282	14.75%
Banking and investment fees.....	5,708,831	0.24%	5,954,689	0.65%	6,092,141	0.78%	6,689,458	0.62%	6,107,270	0.54%
Insurance Department.....	76,451,493	3.23%	69,643,055	7.63%	67,475,688	8.69%	72,313,510	6.75%	72,590,212	6.36%
Reversions of capital improvements funds.....	40,000,000	1.69%	22,161,866	2.43%	1	0.00%	-	-	114,467	0.01%
ABC Board application fee.....	14,143,782	0.60%	14,708,380	1.61%	15,232,055	1.96%	15,090,555	1.41%	15,083,915	1.32%
Gasoline and oil inspection fee.....	901,426	0.04%	1,002,905	0.11%	1,222,610	0.16%	1,331,796	0.12%	1,202,822	0.11%
Transfer of Use Tax from Highway Trust Fund†††.....	147,531,245	6.23%	108,561,829	11.90%	72,894,864	9.39%	76,720,918	7.16%	27,595,861	2.42%
DST: deed/mortgage regulation fee.....	-	-	1,103,900	0.12%	1,736,435	0.22%	1,474,094	0.14%	1,548,466	0.14%
DHHS Health Services Regulation.....	4,189,183	0.18%	4,529,632	0.50%	2,962,271	0.38%	3,883,968	0.36%	2,458,874	0.22%
State Board of Elections.....	13,815	0.00%	673,872	0.07%	28,713	0.00%	487,594	0.05%	-	-
DWI restoration fee.....	748,650	0.03%	25,978	0.00%	65,474	0.01%	76,895	0.01%	60,783	0.01%
AOC: DWI community service fee.....	8,536,186	0.36%	7,099,247	0.78%	8,320,538	1.07%	8,362,573	0.78%	7,992,121	0.70%
AOC: probation supervision fee.....	16,005,024	0.68%	11,377,159	1.25%	14,258,962	1.84%	15,367,842	1.42%	14,728,807	1.29%
AOC: parole supervision fee.....	642,978	0.03%	630,760	0.07%	737,017	0.09%	785,221	0.07%	837,392	0.07%
Butner Fire and Police District Tax.....	1,206,679	0.05%	1,213,235	0.13%	1,273,221	0.16%	7,660	0.00%	-	-
Miscellaneous.....	34,618	0.00%	88,305	0.01%	132,040	0.02%	60,051	0.01%	28,055	0.00%
Master Settlement Agreement.....	-	-	-	-	-	-	44,653,001	4.17%	121,410,749	10.64%
Reversion of Rural Economic Development Center.....	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund.....	-	-	-	-	-	-	-	-	-	-
<b>Total General Fund Non-tax Revenue and Transfers.....</b>	<b>2,366,598,932</b>	<b>100.00%</b>	<b>912,269,988</b>	<b>100.00%</b>	<b>776,500,873</b>	<b>100.00%</b>	<b>1,070,828,533</b>	<b>100.00%</b>	<b>1,140,731,536</b>	<b>100.00%</b>

Sources of revenue	Fiscal Year									
	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	17,250,782	1.62%	18,324,283	1.80%	37,140,697	4.32%	61,906,275	7.06%	93,798,519	10.09%
Judicial Department receipts.....	236,849,684	22.19%	234,549,956	23.07%	244,802,911	28.50%	242,085,347	27.61%	239,670,454	25.79%
Sales tax reimbursement - Highway Fund†.....	21,551,663	2.02%	19,288,738	1.90%	-	-	-	-	-	-
Transfer for State Highway Patrol - Highway Fund.....	196,582,981	18.42%	196,582,981	19.33%	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund††.....	3,716,166	0.35%	2,451,642	0.24%	2,188,868	0.25%	1,875,630	0.21%	1,734,032	0.19%
Secretary of State.....	95,104,972	8.91%	102,111,663	10.04%	108,407,901	12.62%	112,765,556	12.86%	124,166,883	13.36%
Cost of local sales and use tax administration.....	9,388,296	0.88%	10,518,872	1.03%	11,374,208	1.32%	13,037,767	1.49%	13,710,793	1.48%
Disproportionate share payments.....	110,000,000	10.31%	109,000,000	10.72%	147,465,847	17.17%	164,074,772	18.71%	160,960,140	17.32%
Intrastate transfer of funds.....	43,438,865	4.07%	45,732,291	4.50%	45,550,142	5.30%	12,565,048	1.43%	13,076,466	1.41%
Banking and investment fees.....	7,568,299	0.71%	7,684,476	0.76%	4,595,289	0.54%	4,100,683	0.47%	3,911,464	0.42%
Insurance Department.....	73,382,761	6.87%	76,335,234	7.51%	78,465,987	9.14%	82,826,030	9.45%	84,479,768	9.09%
Reversions of capital improvements funds.....	-	-	-	-	-	-	1,733	0.00%	66,559	0.01%
ABC Board application fee.....	15,201,447	1.42%	24,042,735	2.36%	24,027,072	2.80%	25,040,440	2.86%	25,470,220	2.74%
Gasoline and oil inspection fee.....	1,293,347	0.12%	1,278,485	0.13%	1,358,939	0.16%	1,460,653	0.17%	1,445,343	0.16%
Transfer of Use Tax from Highway Trust Fund†††.....	-	-	-	-	-	-	-	-	-	-
DST: deed/mortgage regulation fee.....	1,379,602	0.13%	1,303,157	0.13%	1,383,928	0.16%	1,451,122	0.17%	1,403,022	0.15%
DHHS Health Services Regulation.....	2,171,335	0.20%	1,647,431	0.16%	2,838,531	0.33%	2,627,631	0.30%	3,501,716	0.38%
State Board of Elections.....	466,862	0.04%	59,878	0.01%	14,969	0.00%	10,030	0.00%	800	0.00%
DWI restoration fee.....	19,370	0.00%	10,083	0.00%	185,588	0.02%	-	-	-	-
AOC: DWI community service fee.....	7,476,512	0.70%	7,046,139	0.69%	6,304,835	0.73%	5,672,507	0.65%	5,103,914	0.55%
AOC: probation supervision fee.....	13,647,901	1.28%	13,092,871	1.29%	12,439,135	1.45%	11,459,630	1.31%	10,894,047	1.17%
AOC: parole supervision fee.....	930,694	0.09%	1,138,429	0.11%	1,186,319	0.14%	1,209,269	0.14%	1,187,628	0.13%
Butner Fire and Police District Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous.....	33,244	0.00%	23,585	0.00%	146,573	0.02%	152,345	0.02%	104,185	0.01%
Master Settlement Agreement.....	164,576,047	15.42%	138,621,827	13.63%	127,230,121	14.81%	131,053,787	14.94%	143,153,549	15.40%
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%	1,439,947	0.15%
<b>Total General Fund Non-tax Revenue and Transfers.....</b>	<b>1,067,387,263</b>	<b>100.00%</b>	<b>1,016,805,580</b>	<b>100.00%</b>	<b>858,820,449</b>	<b>100.00%</b>	<b>876,918,158</b>	<b>100.00%</b>	<b>929,279,450</b>	<b>100.00%</b>



TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
	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.....	145,795,184	14.73%	135,546,507	14.36%	23,277,758	2.73%	59,932,266	6.16%	480,198,307	35.50%
Judicial Department receipts.....	231,303,525	23.36%	203,314,930	21.55%	178,609,412	20.97%	207,649,456	21.33%	214,537,406	15.86%
Sales tax reimbursement - Highway Fund†.....	-	-	-	-	-	-	-	-	-	-
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund††.....	2,545,157	0.26%	1,928,570	0.20%	2,201,062	0.26%	1,226,081	0.13%	1,567,457	0.12%
Secretary of State.....	125,776,076	12.71%	141,398,545	14.98%	159,313,245	18.70%	166,891,475	17.14%	190,768,041	14.10%
Cost of local sales and use tax administration.....	14,420,190	1.46%	14,678,240	1.56%	16,675,960	1.96%	16,896,845	1.74%	15,198,575	1.12%
Disproportionate share payments.....	163,300,000	16.50%	165,300,000	17.52%	177,606,045	20.85%	167,364,119	17.19%	161,540,003	11.94%
Intrastate transfer of funds.....	25,134,408	2.54%	9,213,482	0.98%	15,487,962	1.82%	5,701,981	0.59%	4,291,618	0.32%
Banking and investment fees.....	3,771,028	0.38%	3,937,705	0.42%	3,905,651	0.46%	3,823,390	0.39%	5,308,343	0.39%
Insurance Department.....	88,514,844	8.94%	92,422,788	9.79%	100,015,787	11.74%	110,765,950	11.38%	86,651,092	6.41%
Reversions of capital improvements funds.....	43,508	0.00%	28,250	0.00%	-	-	-	-	-	-
ABC Board application fee.....	26,521,850	2.68%	23,233,580	2.46%	4,454,274	0.52%	30,647,220	3.15%	27,450,868	2.03%
Gasoline and oil inspection fee.....	1,490,120	0.15%	1,350,980	0.14%	1,157,658	0.14%	1,357,847	0.14%	1,441,058	0.11%
Transfer of Use Tax from Highway Trust Fund†††.....	-	-	-	-	-	-	-	-	-	-
DST: deed/mortgage regulation fee.....	1,365,572	0.14%	1,479,437	0.16%	1,845,773	0.22%	1,793,686	0.18%	1,381,199	0.10%
DHHS Health Services Regulation.....	3,288,074	0.33%	3,526,207	0.37%	3,888,424	0.46%	2,815,102	0.29%	4,123,564	0.30%
State Board of Elections.....	47,022	0.00%	12,660	0.00%	6,502	0.00%	-	-	-	-
DWI restoration fee.....	-	-	-	-	-	-	-	-	-	-
AOC: DWI community service fee.....	4,781,721	0.48%	3,744,191	0.40%	3,315,618	0.39%	3,286,492	0.34%	3,080,199	0.23%
AOC: probation supervision fee.....	10,854,783	1.10%	9,723,589	1.03%	8,964,846	1.05%	7,677,119	0.79%	7,280,586	0.54%
AOC: parole supervision fee.....	1,146,098	0.12%	1,029,252	0.11%	961,346	0.11%	961,221	0.10%	931,534	0.07%
Butner Fire and Police District Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous.....	5,985	0.00%	24,122	0.00%	364,474	0.04%	8,001,600	0.82%	7,613,585	0.56%
Master Settlement Agreement.....	138,425,927	13.98%	131,694,157	13.96%	149,734,391	17.58%	176,899,858	18.17%	139,127,690	10.29%
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%	32,585	0.00%	-	-	-	-	-	-
<b>Total General Fund Non-tax Revenue and Transfers.....</b>	<b>989,971,021</b>	<b>100.00%</b>	<b>943,619,777</b>	<b>100.00%</b>	<b>851,786,189</b>	<b>100.00%</b>	<b>973,691,710</b>	<b>100.00%</b>	<b>1,352,491,126</b>	<b>100.00%</b>

Source: OSC Statement of General Fund Revenues

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

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

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

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

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

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

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

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

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

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

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

TABLE 4. STATE GOVERNMENT TAX COLLECTIONS IN THE UNITED STATES BY TYPE OF TAX BY STATE  
(Collections data for fiscal year ending June 30, 2023)†

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 7/1/2023 [1,000s]	GDP††† [current \$] calendar year 2022 [\$1,000s]	Personal income calendar year 2022		Total state tax collections as a percentage of personal income	
	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Individual		Corporation		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]			Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]										
Alabama.....	553,812	108.41	4,607,610	901.96	3,344,573	654.71	624,743	122.30	5,910,871	1,157.07	1,559,734	305.32	111,783	21.88	16,713,126	3,271.65	5,108	284,949,100	262,235,600	51,683	6.37%	34
Alaska.....	128,961	175.84	-	-	292,255	398.49	109,440	149.22	-	-	444,240	605.72	2,296,473	3,131.24	3,271,369	4,460.52	733	66,271,900	50,606,800	69,015	6.46%	31
Arizona.....	1,304,903	175.59	12,509,337	1,683.32	2,353,586	316.71	681,723	91.74	4,779,485	643.15	1,543,564	207.71	190,828	25.68	23,363,426	3,143.90	7,431	484,052,200	434,338,900	58,968	5.38%	44
Arkansas.....	1,424,090	464.22	4,980,130	1,623.39	1,688,484	550.40	434,220	141.54	3,147,770	1,026.09	838,161	273.22	245,911	80.16	12,758,766	4,159.02	3,068	168,605,800	168,534,800	55,323	7.57%	10
California.....	3,400,425	87.27	53,565,932	1,374.71	21,834,513	560.36	13,264,885	340.43	96,379,294	2,473.47	29,936,654	768.29	2,209,603	56.71	220,591,306	5,661.24	38,965	3,660,415,700	3,003,826,100	76,941	7.34%	15
Colorado.....	-	-	4,606,955	783.81	3,379,324	574.95	676,562	115.11	6,780,832	1,153.67	2,342,073	398.47	345,959	58.86	18,131,705	3,084.88	5,878	494,672,800	447,854,400	76,674	4.05%	49
Connecticut.....	-	-	5,548,269	1,533.87	3,181,865	879.65	347,764	96.14	8,845,425	2,445.40	3,499,272	967.40	472,128	130.52	21,894,723	6,052.99	3,617	321,686,400	306,717,600	84,994	7.14%	21
Delaware.....	-	-	-	-	646,541	626.56	2,651,434	2,569.49	2,425,836	2,350.87	571,185	553.53	268,476	260.18	6,563,472	6,360.63	1,032	92,558,200	65,208,200	63,964	10.07%	5
Florida.....	-	-	39,969,175	1,767.71	9,688,957	428.51	2,285,918	101.10	-	-	5,522,370	244.24	4,436,231	196.20	61,902,651	2,737.76	22,611	1,465,281,100	1,436,107,200	64,557	4.31%	47
Georgia.....	831,799	75.42	8,980,297	814.23	2,663,427	241.49	773,549	70.14	16,633,022	1,508.09	3,623,897	328.57	196,004	17.77	33,701,995	3,055.70	11,029	779,684,000	625,219,300	57,290	5.39%	43
Hawaii.....	-	-	4,731,299	3,296.76	1,525,182	1,062.74	333,174	232.15	3,099,978	2,160.06	347,800	242.35	150,215	104.67	10,187,648	7,098.72	1,435	103,153,100	90,053,900	62,564	11.31%	2
Idaho.....	-	-	3,065,139	1,560.08	676,382	344.26	458,212	233.22	2,141,870	1,090.16	1,034,310	526.44	8,983	4.57	7,384,896	3,758.74	1,965	112,290,100	110,794,400	57,140	6.67%	26
Illinois.....	60,109	4.79	15,499,836	1,235.08	11,256,604	896.96	3,834,956	305.58	21,811,151	1,737.98	9,862,157	785.85	662,392	52.78	62,987,205	5,019.03	12,550	1,040,353,300	862,729,100	68,566	7.30%	16
Indiana.....	15,463	2.25	11,003,705	1,603.52	5,505,015	802.22	865,374	126.11	11,701,567	1,705.22	1,230,591	179.33	1,680	0.24	30,323,395	4,418.90	6,862	473,492,900	402,919,500	58,973	7.53%	12
Iowa.....	775	0.24	4,655,013	1,451.51	1,588,031	495.18	1,133,340	353.40	4,635,011	1,445.28	838,062	261.32	117,208	36.55	12,967,440	4,043.47	3,207	242,752,900	197,021,300	61,575	6.58%	27
Kansas.....	881,689	299.84	4,359,013	1,482.38	1,318,232	448.29	440,781	149.90	4,507,007	1,532.71	1,561,519	531.03	71,322	24.25	13,139,563	4,468.41	2,941	212,611,600	183,033,700	62,326	7.18%	18
Kentucky.....	790,911	174.74	5,707,486	1,261.00	2,642,139	583.75	601,338	132.86	6,037,886	1,334.00	1,210,388	267.42	226,936	50.14	17,217,084	3,803.91	4,526	261,540,700	237,781,300	52,705	7.24%	17
Louisiana.....	98,440	21.52	4,814,807	1,052.70	3,125,164	683.28	714,919	156.31	4,678,963	1,023.00	1,223,914	267.60	842,005	184.10	15,498,212	3,388.51	4,574	298,424,500	255,687,000	55,729	6.06%	37
Maine.....	43,924	31.47	2,263,595	1,621.81	797,503	571.39	319,302	228.77	2,481,964	1,778.27	451,211	323.28	82,138	58.85	6,439,637	4,613.84	1,396	86,493,300	85,708,000	61,690	7.51%	13
Maryland.....	1,069,368	173.03	6,821,665	1,103.78	5,820,380	941.77	1,028,637	166.44	12,149,229	1,965.81	2,043,270	330.61	761,359	123.19	29,693,908	4,804.64	6,180	484,907,600	439,741,300	71,340	6.75%	24
Massachusetts.....	14,073	2.01	9,353,642	1,335.97	3,067,936	438.19	1,327,817	189.65	21,908,953	3,129.23	4,570,956	652.86	1,359,720	194.21	41,603,097	5,942.11	7,001	695,612,100	601,909,600	86,200	6.91%	22
Michigan.....	2,716,683	270.66	12,897,208	1,284.93	5,217,739	519.84	2,276,945	226.85	11,516,497	1,147.37	2,056,901	204.93	443,315	44.17	37,125,288	3,698.75	10,037	627,009,100	582,021,100	58,009	6.38%	33
Minnesota.....	774,847	135.04	8,018,438	1,397.45	4,928,606	858.95	1,483,952	258.62	13,978,913	2,436.24	4,660,098	812.16	628,331	109.51	34,473,185	6,007.96	5,738	454,992,800	399,446,000	69,903	8.63%	6
Mississippi.....	31,278	10.64	5,022,568	1,708.54	1,566,872	533.01	428,086	145.62	2,412,412	820.63	818,357	278.38	49,934	16.99	10,329,507	3,513.81	2,940	142,762,300	138,523,500	47,134	7.46%	14
Missouri.....	41,766	6.74	4,894,410	789.91	2,079,108	335.55	730,765	117.94	8,677,784	1,400.51	911,344	147.08	20,602	3.32	17,355,779	2,801.06	6,196	400,265,100	364,499,100	59,007	4.76%	45
Montana.....	388,902	343.31	-	-	923,794	815.49	513,606	453.39	2,286,844	2,018.73	307,950	271.85	289,045	255.16	4,710,141	4,157.92	1,133	68,702,000	69,132,400	61,567	6.81%	23
Nebraska.....	129	0.07	2,747,036	1,388.53	652,805	329.97	199,078	100.63	3,005,952	1,519.40	692,965	350.27	28,764	14.54	7,326,729	3,703.40	1,978	167,480,200	131,988,800	67,065	5.55%	41
Nevada.....	1,492,323	467.20	7,958,061	2,491.43	2,946,305	922.40	735,074	230.13	-	-	-	-	1,045,732	327.39	14,177,495	4,438.55	3,194	227,320,600	198,485,100	62,467	7.14%	20
New Hampshire.....	306,000	218.25	-	-	1,039,064	741.10	574,980	410.10	149,485	106.62	1,271,550	906.92	205,865	146.83	3,546,944	2,529.82	1,402	106,488,000	104,683,600	74,827	3.39%	50
New Jersey.....	5,068	0.55	14,742,322	1,586.76	6,024,082	648.39	2,343,621	252.25	18,506,010	1,991.86	8,696,043	935.98	1,356,210	145.97	51,673,356	5,561.75	9,291	758,288,700	719,973,500	77,744	7.18%	19
New Mexico.....	117,069	55.37	4,181,396	1,977.61	1,121,854	530.59	337,464	159.60	2,646,300	1,251.58	444,335	210.15	5,419,010	2,562.94	14,267,428	6,747.84	2,114	128,138,800	112,180,900	53,079	12.72%	1
New York.....	-	-	19,046,752	973.20	13,867,127	708.55	1,901,733	97.17	58,775,670	3,003.17	24,316,578	1,242.47	7,280,351	371.99	125,188,211	6,396.55	19,571	2,052,758,800	1,524,707,000	77,502	8.21%	8
North Carolina.....	-	-	11,907,791	1,098.96	5,845,586	539.49	2,686,397	247.93	16,855,693	1,555.60	1,640,070	151.36	129,955	11.99	39,065,492	3,605.33	10,835	728,498,700	630,558,800	58,953	6.20%	35
North Dakota.....	5,490	7.00	1,270,449	1,620.62	554,056	706.77	231,205	294.93	495,437	631.99	324,144	413.49	3,167,768	4,040.90	6,048,549	7,715.71	784	73,780,000	55,488,000	71,238	10.90%	4
Ohio.....	-	-	16,454,632	1,396.12	8,783,839	745.28	2,137,048	181.32	11,310,241	959.64	251	0.02	60,964	5.17	38,746,975	3,287.56	11,786	832,660,700	686,658,400	58,391	5.64%	40
Oklahoma.....	-	-	3,798,881	937.11	1,695,587	418.27	1,178,147	290.63	4,393,714	1,083.84	774,802	191.13	2,003,628	494.26	13,844,759	3,415.23	4,054	245,976,200	233,290,200	58,043	5.93%	38
Oregon.....	21,450	5.07	1,338,529	316.19	2,748,379	649.22	1,560,110	368.53	13,274,254	3,135.63	1,618,518	382.32	316,439	74.75	20,877,679	4,931.71	4,233	298,848,000	271,773,200	64,107	7.68%	9
Pennsylvania.....	46,214	3.57	15,401,396	1,188.23	11,682,533	901.31	2,891,665	223.09	17,006,745	1,312.08	5,708,628	440.42	2,337,278	180.32	55,074,459	4,249.02	12,962	919,741,100	848,382,600	65,401	6.49%	30
Rhode Island.....	4,763	4.35	1,560,600	1,423.95	1,024,319	934.63	185,426	169.19	1,611,789	1,470.66	262,600	239.61	89,011	81.22	4,738,508	4,323.61	1,096	72,869,200	70,450,400	64,406	6.73%	25
South Carolina.....	96,834	18.02	5,124,195	953.59	2,335,160	434.57	757,210	140.91	5,782,274	1,076.06	1,356,927	252.52	196,677	36.60	15,649,277	2,912.28	5,374	301,945,100	287,548,300	54,429	5.44%	42

TABLE 4. -Continued

State	State Tax Collections By Tax Type																Population, GDP, Personal Income (PI), and Taxes as % of PI					
	Property		General Sales and Gross Receipts <sup>††</sup>		Selective Sales		Licenses <sup>††</sup>		Taxes Based on Income				Other		Total		Population as of 7/1/2023 [1,000s]	GDP <sup>†††</sup> [current \$] calendar year 2022 [\$1,000s]	Personal income calendar year 2022		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....	-	-	1,678,258	1,825.55	547,966	596.06	348,103	378.65	-	-	48,070	52.29	6,693	7.28	2,629,090	2,859.83	919	69,069,300	63,440,100	69,724	4.14%	48
Tennessee.....	-	-	13,847,148	1,943.05	3,798,209	532.97	2,595,881	364.26	2,926	0.41	3,156,401	442.91	416,630	58.46	23,817,195	3,342.07	7,126	488,670,100	417,369,300	59,210	5.71%	39
Texas.....	-	-	53,676,012	1,759.68	19,709,794	646.15	3,870,118	126.88	-	-	-	-	9,520,235	312.11	86,776,159	2,844.81	30,503	2,436,925,000	1,891,498,600	62,987	4.59%	46
Utah.....	-	-	4,552,473	1,332.02	1,029,565	301.24	404,303	118.30	6,497,347	1,901.07	866,752	253.60	140,026	40.97	13,490,466	3,947.20	3,418	261,080,800	205,519,400	60,782	6.56%	28
Vermont.....	1,210,786	1,870.04	584,677	903.03	907,576	1,401.74	148,763	229.76	1,210,585	1,869.73	299,607	462.74	136,686	211.11	4,498,680	6,948.15	647	41,011,600	41,171,600	63,624	10.93%	3
Virginia.....	49,635	5.69	7,427,094	852.15	6,601,425	757.42	1,361,508	156.21	16,645,280	1,909.80	4,369,396	501.32	669,746	76.84	37,124,084	4,259.45	8,716	666,681,800	604,996,500	69,707	6.14%	36
Washington.....	4,484,192	573.95	22,815,409	2,920.23	5,312,871	680.01	2,095,212	268.17	846,835	108.39	-	-	2,470,901	316.26	38,025,420	4,867.02	7,813	742,909,500	589,077,300	75,673	6.46%	32
West Virginia....	7,702	4.35	1,813,139	1,024.33	1,648,481	931.31	188,584	106.54	2,693,568	1,521.73	419,965	237.26	867,314	489.99	7,638,753	4,315.51	1,770	98,290,000	88,938,900	50,134	8.59%	7
Wisconsin.....	97,109	16.43	7,456,088	1,261.40	2,900,188	490.65	1,314,902	222.45	9,191,233	1,554.95	2,667,937	451.35	118,416	20.03	23,745,873	4,017.27	5,911	400,621,400	365,165,500	61,992	6.50%	29
Wyoming.....	476,952	816.62	1,296,487	2,219.80	198,569	339.98	219,407	375.66	-	-	-	-	1,155,472	1,978.35	3,346,887	5,730.41	584	49,782,600	44,459,900	76,440	7.53%	11
Total 50 states...	22,993,934	68.80 <sup>a</sup>	458,554,354	1,371.95 <sup>a</sup>	204,087,552	610.61 <sup>a</sup>	68,607,381	205.27 <sup>a</sup>	469,829,902	1,405.68 <sup>a</sup>	141,945,517	424.69 <sup>a</sup>	55,628,352	166.43 <sup>a</sup>	1,421,646,992	4,253.42 <sup>a</sup>	334,236	25,693,376,800	22,009,456,000	66,174 <sup>a</sup>	6.46% <sup>a</sup>	-

Rankings based on unrounded data.

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

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

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

Per capita tax collection amounts are computations based on July 1, 2023 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 state government tax collections 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, 2022 population estimates of the Bureau of the Census.

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

<sup>†</sup>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).

<sup>††</sup>Data for some states include state-collected local sales tax. North Carolina sales tax data include \$25,519,555.33 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.

<sup>†††</sup>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, 2023 (NST-EST2023-POP)*, December 2023 release.

U.S. Census Bureau, *2023 Annual Survey of State Government Tax Collections Detailed Table*, April 15, 2024 release (adjusted).

U.S. Bureau of Economic Analysis, *SAGDPI State Annual Gross Domestic Product (GDP) Summary*, September 27, 2024 update.

U.S. Bureau of Economic Analysis, *SAINCI-State Annual Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 27, 2024 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
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%
2022-23†,††..	-	-	-	-	-	-	-	-100.00%	-	-100.00%

Historical notes:

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

†Provisions of the 2010 Tax Relief Act effectively repealed the North Carolina estate tax for the estates of decedents whose death occurred during 2010. The North Carolina estate tax is reinstated effective for the estates of decedents whose death occurred on or after January 1, 2011 provided a federal estate tax return is required (North Carolina law conforms to federal estate tax rate and exclusion provisions). ††Collection levels beginning with fiscal year 2013-14 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the designated fiscal years.

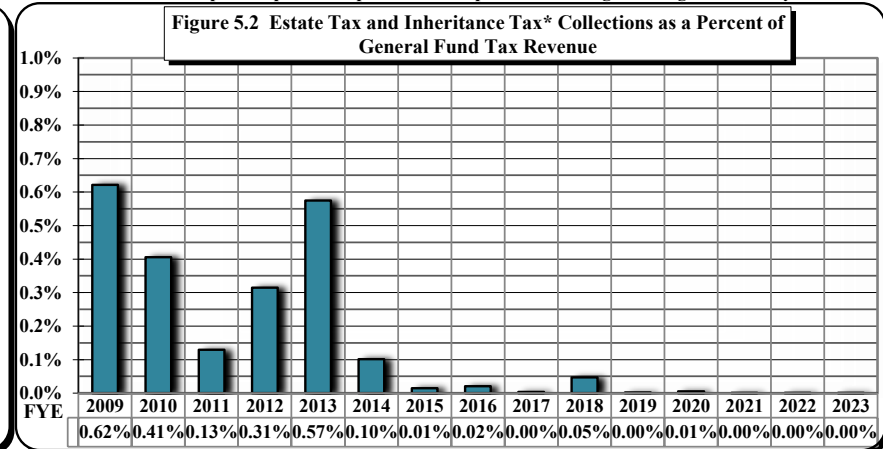
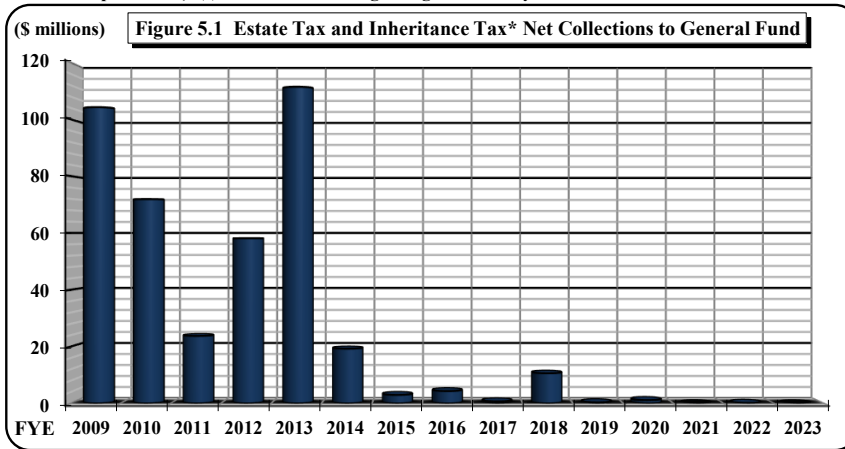


TABLE 6. PRIVILEGE TAX COLLECTIONS

[§ 105 ARTICLE 2.]

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

Fiscal year	Privilege tax gross collections [S]	Refunds [S]	Privilege Tax Net Collections Before & After Transfers								Year-over-year % change				
			Net collections before transfers [S]	Solid Waste Management Trust Fund [S]	Intergovernmental inter-fund transfers [S]	N.C. Public Campaign Financing Fund [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	Collections to General Fund [S]	Privilege tax gross collections	Privilege tax refunds	Net collections before transfers	Amount to General Fund	
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%
2022-23.....	39,698,959	123,525	39,575,434	-	-	-	-	75,292	400,246	1,527	39,098,369	1.69%	22.82%	1.64%	1.83%

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

Privilege tax rates and bases:

Rate

\$50

Base

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.

SL 2023-134 repeals the annual privilege license tax imposed on attorneys-at-law and other professionals effective July 1, 2024.

.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

†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)]

on/after 1/1/14]†

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

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

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

1% of gross receipts

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

[rate repealed

††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)]

on/after 1/1/14]††

Historical notes:

1997-98

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

1998-99

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

1999-00

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

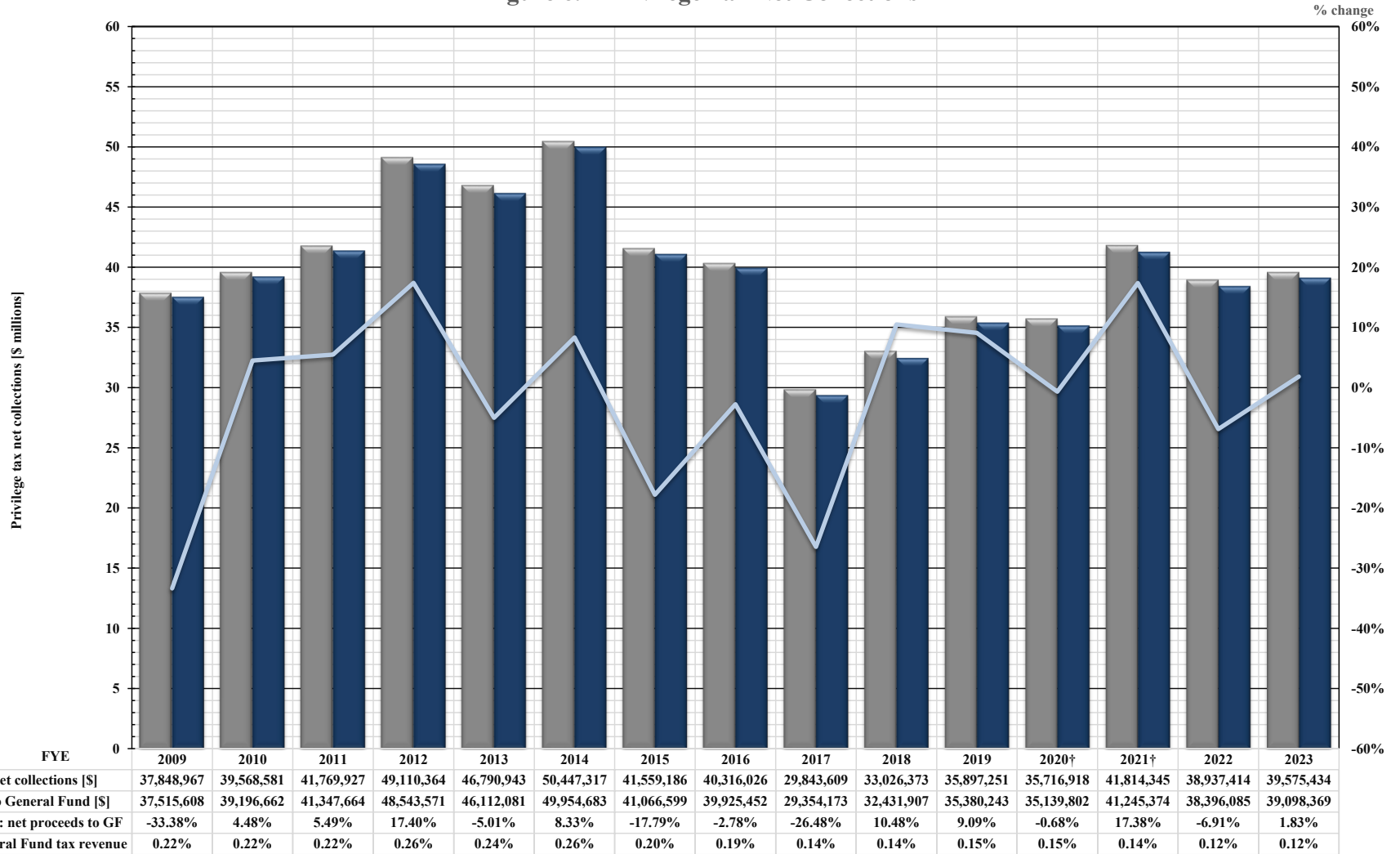
2003-04 § 105-41(a)(1) - N.C. Public Campaign Financing Fund voluntary contribution [Repealed for new license applications/renewals issued on/after January 1, 2006.]

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

Intergovernmental, inter-fund transfers:

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

Figure 6.1 Privilege Tax Net Collections



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

SL 2023-134 repeals the annual privilege license tax on attorneys-at-law and other professionals effective July 1, 2024.

†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, 2023)

State	Cigarette excise tax rate as of 1/01/2024		Tobacco Products net tax collections [cigarette/other]†††		Cigarette tax rate as of 6/30/2023	Cigarette tax net collections			Average retail price per pack†† [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/23)		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 7/1/2023 [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]	[\$]	[\$1,000s]					[\$]	[\$]	As % of price	[in millions of packs]		[in numbers of packs]	[\$1,000s]			[\$]	
Alabama.....	0.675	40	147,900	28.95	0.675	136,564	26.73	.40	7.612	1.685	22.1%	212.0	41.8	11,336	2.22	-	92.3%	7.7%	CSCChSn	5,108
Alaska.....	2.000	18	50,297	68.58	2.000	37,472	51.09	.26	11.700	3.010	25.7%	18.9	25.7	12,825	17.49	-	74.5%	25.5%	CSCChSn	733
Arizona.....	2.000	18	256,153	34.47	2.000	231,200	31.11	.16	9.453	3.010	31.8%	127.6	17.3	24,953	3.36	-	90.3%	9.7%	CSCChSn	7,431
Arkansas.....	1.150	35	209,719	68.36	1.150	135,567	44.19	.38	7.944	2.160	27.2%	121.7	39.9	74,152	24.17	-	64.6%	35.4%	CSCChSn	3,068
California.....	2.870	12	1,559,733	40.03	2.870	1,332,672	34.20	.12	10.280	3.880	37.7%	464.3	11.9	227,061	5.83	see note‡	85.4%	14.6%	CSCChSnEA	38,965
Colorado.....	1.940	23	350,771	59.68	1.940	233,921	39.80	.21	9.499	2.950	31.1%	123.9	21.2	116,850	19.88	56,396	66.7%	33.3%	CSCChSnEA	5,878
Connecticut.....	4.350	2	302,416	83.61	4.350	278,729	77.06	.18	11.899	5.360	45.1%	64.2	17.7	23,688	6.55	5,793	92.2%	7.8%	CSCChSnE	3,617
Delaware.....	2.100	16	100,951	97.83	2.100	92,495	89.64	.43	9.100	3.110	34.2%	44.0	43.2	8,457	8.20	see note‡	91.6%	8.4%	CSCChSnE	1,032
Florida.....	1.339	32	1,007,540	44.56	1.339	870,713	38.51	.29	8.175	2.349	28.7%	663.3	29.8	136,826	6.05	-	86.4%	13.6%	SChSn	22,611
Georgia.....	0.370	49	226,144	20.50	0.370	142,407	12.91	.35	7.424	1.380	18.6%	396.4	36.3	83,737	7.59	9,397	63.0%	37.0%	CSCChSnE	11,029
Hawaii.....	3.200	7	86,988	60.61	3.200	76,803	53.52	.17	11.179	4.210	37.7%	24.0	16.7	10,185	7.10	-	88.3%	11.7%	CSCChSn	1,435
Idaho.....	0.570	45	41,481	21.11	0.570	28,851	14.68	.26	7.657	1.580	20.6%	52.3	27.0	12,630	6.43	-	69.6%	30.4%	CSCChSn	1,965
Illinois.....	2.980	11	775,942	61.83	2.980	708,841	56.48	.19	10.784	3.990	37.0%	242.0	19.2	67,101	5.35	24,378	91.4%	8.6%	CSCChSnE	12,550
Indiana.....	0.995	38	371,055	54.07	0.995	316,230	46.08	.46	7.713	2.005	26.0%	330.3	48.3	54,825	7.99	see note‡	85.2%	14.8%	CSCChSnEA	6,862
Iowa.....	1.360	31	180,396	56.25	1.360	150,800	47.02	.35	8.028	2.370	29.5%	113.1	35.3	29,596	9.23	-	83.6%	16.4%	CSCChSn	3,207
Kansas.....	1.290	33	113,507	38.60	1.290	98,793	33.60	.26	8.301	2.300	27.7%	77.3	26.3	14,714	5.00	4,294	87.0%	13.0%	CSCChSnE	2,941
Kentucky.....	1.100	36	347,547	76.79	1.100	303,745	67.11	.61	7.718	2.110	27.3%	276.9	61.4	43,803	9.68	20,549	87.4%	12.6%	CSCChSnE	4,526
Louisiana.....	1.080	37	251,506	54.99	1.080	195,626	42.77	.40	7.952	2.090	26.3%	190.4	41.5	55,880	12.22	4,928	77.8%	22.2%	CSCChSnE	4,574
Maine.....	2.000	18	136,463	97.77	2.000	106,473	76.29	.38	9.381	3.010	32.1%	54.1	39.0	29,990	21.49	see note‡	78.0%	22.0%	CSCChSnE	1,396
Maryland.....	3.750	4	450,171	72.84	3.750	390,812	63.24	.17	11.548	4.760	41.2%	104.6	17.0	59,359	9.60	see note‡	86.8%	13.2%	CSCChSnEA	6,180
Massachusetts.....	3.510	5	381,381	54.47	3.510	340,926	48.69	.14	11.533	4.520	39.2%	97.4	13.9	40,455	5.78	13,871	89.4%	10.6%	CSCChSnE	7,001
Michigan.....	2.000	18	745,854	74.31	2.000	640,117	63.77	.32	8.978	3.010	33.5%	324.9	32.4	105,737	10.53	-	85.8%	14.2%	CSCChSn	10,037
Minnesota.....	3.040	9	577,809	100.70	3.040	436,843	76.13	.25	11.044	4.742	42.9%	117.9	20.6	140,966	24.57	see note‡	75.6%	24.4%	CSCChSnEA	5,738
Mississippi.....	0.680	39	114,092	38.81	0.680	88,212	30.01	.44	7.380	1.690	22.9%	136.1	46.3	25,880	8.80	-	77.3%	22.7%	CSCChSn	2,940
Missouri.....	0.170	50	92,205	14.88	0.170	63,622	10.27	.60	7.133	1.180	16.5%	385.5	62.4	28,582	4.61	-	69.0%	31.0%	CSCChSn	6,196
Montana.....	1.700	26	67,487	59.57	1.700	55,686	49.16	.29	8.748	2.710	31.0%	33.8	30.1	11,801	10.42	-	82.5%	17.5%	CSCChSn	1,133
Nebraska.....	0.640	41	50,273	25.41	0.640	40,829	20.64	.32	7.671	1.650	21.5%	65.0	33.0	9,444	4.77	-	81.2%	18.8%	CSCChSn	1,978
Nevada.....	1.800	24	178,915	56.01	1.800	143,756	45.01	.25	8.829	2.810	31.8%	80.1	25.2	35,159	11.01	-	80.3%	19.7%	CSCChSnE	3,194
New Hampshire.....	1.780	25	217,522	155.15	1.780	186,451	132.98	.75	8.812	2.790	31.7%	104.7	75.1	31,070	22.16	9,520	85.7%	14.3%	CSCChSnEA	1,402
New Jersey.....	2.700	13	506,245	54.49	2.700	465,121	50.06	.19	10.125	3.710	36.6%	178.8	19.3	41,125	4.43	2,915	91.9%	8.1%	CSCChSnEA	9,291
New Mexico.....	2.000	18	89,735	42.44	2.000	77,588	36.70	.18	9.417	3.010	32.0%	38.9	18.4	12,147	5.75	see note‡	86.5%	13.5%	CSCChSnE	2,114
New York.....	5.350	1	825,588	42.18	4.350	757,000	38.68	.09	13.430	6.360	47.4%	173.7	8.8	68,589	3.50	24,859	91.7%	8.3%	CSCChSnE	19,571
North Carolina.....	0.450	47	292,739	27.02	0.450	217,069	20.03	.45	7.159	1.460	20.4%	482.4	45.1	75,671	6.98	6,412	74.2%	25.8%	CSCChSnE	10,835
North Dakota.....	0.440	48	22,824	29.12	0.440	16,063	20.49	.47	7.395	1.450	19.6%	36.5	46.9	6,761	8.62	-	70.4%	29.6%	CSCChSn	784
Ohio.....	1.600	28	824,141	69.93	1.600	708,630	60.13	.38	8.475	2.610	30.8%	451.0	38.4	115,510	9.80	29,285	86.0%	14.0%	CSCChSnE	11,786
Oklahoma.....	2.030	17	408,686	100.81	2.030	319,354	78.78	.39	8.994	3.040	33.8%	161.6	40.2	89,331	22.04	-	78.1%	21.9%	CSCChSn	4,054
Oregon.....	3.330	6	413,134	97.59	3.330	328,217	77.53	.23	10.825	4.340	40.1%	98.7	23.3	84,918	20.06	31,033	79.4%	20.6%	CSCChSnE	4,233
Pennsylvania.....	2.600	14	1,124,498	86.76	2.600	971,798	74.97	.29	10.414	3.610	34.7%	375.8	29.0	152,700	11.78	80,900	86.4%	13.6%	SChSnE	12,962
Rhode Island.....	4.250	3	132,986	121.34	4.250	111,803	111.80	.26	11.827	5.260	44.5%	29.2	26.7	10,455	9.54	-	92.1%	7.9%	CSCChSn	1,096
South Carolina.....	0.570	45	131,196	24.42	0.570	117,834	21.93	.39	7.438	1.580	21.2%	214.0	40.5	13,362	2.49	-	89.8%	10.2%	CSCChSn	5,374
South Dakota.....	1.530	29	54,193	58.95	1.530	42,421	46.14	.30	8.544	2.540	29.7%	28.0	30.8	11,771	12.80	-	78.3%	21.7%	CSCChSn	919
Tennessee.....	0.620	42	213,263	29.93	0.620	189,051	26.53	.43	7.435	1.630	21.9%	311.0	44.1	24,212	3.40	-	88.6%	11.4%	CSCChSn	7,126
Texas.....	1.410	30	1,212,700	39.76	1.410	981,194	32.17	.23	8.337	2.420	29.0%	688.4	22.9	231,506	7.59	-	80.9%	19.1%	CSCChSn	30,503
Utah.....	1.700	26	104,772	30.66	1.700	70,598	20.66	.12	8.996	2.710	30.1%	43.4	12.8	34,174	10.00	14,481	67.4%	32.6%	CSCChSnEA	3,418
Vermont.....	3.080	8	74,728	115.42	3.080	51,716	79.87	.26	10.704	4.090	38.2%	17.2	26.5	23,013	35.54	12,529	69.2%	30.8%	CSCChSnE	647
Virginia.....	0.600	43	246,556	28.29	0.600	188,637	21.64	.36	8.141	1.610	19.8%	321.2	37.0	57,919	6.65	9,950	76.5%	23.5%	CSCChSnE	8,716
Washington.....	3.025	10	303,263	38.82	3.025	252,643	32.34	.11	10.758	4.035	37.5%	91.6	11.8	50,619	6.48	9,621	83.3%	16.7%	CSCChSnE	7,813
West Virginia.....	1.200	34	156,434	88.38	1.200	137,297	77.57	.65	7.829	2.210	28.2%	119.2	67.1	19,136	10.81	4,303	87.8%	12.2%	CSCChSnE	1,770
Wisconsin.....	2.520	15	540,130	91.38	2.520	444,734	75.24	.30	9.762	3.530	36.2%	177.9	30.2	95,395	16.14	7,062	82.3%	17.7%	CSCChSnE	5,911
Wyoming.....	0.600	43	19,496	33.38	0.600	12,538	21.47	.36	7.664	1.610	21.0%	22.2	38.2	6,958	11.91	see note‡	64.3%	35.7%	CSCChSnE	584
Total 50 states..	-	-	17,089,523	51.13 <sup>a</sup>	-	14,337,190	42.90 <sup>a</sup>	-	8.728 <sup>a</sup>	2.966 <sup>a</sup>	34.0% <sup>a</sup>	9,107.4	-	2,752,333	8.23 <sup>a</sup>	382,476	83.9%	16.1%	-	334,236

<sup>a</sup> Weighted average computed on collection totals for 50 states levying a tax on cigarettes. †Computation based on cigarette excise tax rate in effect as of 6/30/2023.

Per capita tax collection amounts are computations based on July 1, 2023 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, 2023; 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 6/30/2023). ‡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, 2023 (NST-EST2023-POP)*, December 2023 release.

Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 58, 2023.



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 over due tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection cost of fines/forfeitures	University Cancer Research Fund	Collections to General Fund	Cigarette	Other tobacco products	Amount to General Fund
			Vapor products	YoY % change	non-vapor	YoY % change												
[\$]		[\$]		[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
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%	303,350,333	1,026,005	243,918,489	30,036,807	9,421	121,427	561	22,092,931	251,730,957	10.8%	29.4%	10.9%
2010-11...	258,774,808	5.8%	-	-	31,906,438	5.1%	290,681,247	1,176,161	257,949,338	31,555,748	1,080	83,851	362	24,149,650	265,270,142	5.8%	5.1%	5.4%
2011-12...	261,915,124	1.2%	-	-	33,381,867	4.6%	295,296,991	527,183	261,758,825	33,010,984	15,470	32,651	134	23,820,819	270,900,735	1.5%	4.6%	2.1%
2012-13...	249,730,345	-4.7%	-	-	33,037,145	-1.0%	282,767,489	1,641,863	248,662,762	32,462,865	28,418	71,463	287	25,624,521	255,400,938	-5.0%	-1.7%	-5.7%
2013-14...	248,706,308	-0.4%	-	-	34,732,241	5.1%	283,438,549	1,588,119	247,684,943	34,165,486	77,135	170,841	686	26,069,447	255,532,320	-0.4%	5.2%	0.1%
2014-15...	240,741,735	-3.2%	-	-	37,105,657	6.8%	277,847,392	1,356,265	240,395,440	36,095,687	12,762	83,065	342	27,860,863	248,534,095	-2.9%	5.6%	-2.7%
2015-16...	245,725,427	2.1%	2,982,595	-	38,694,805	4.3%	287,402,827	1,068,625	245,359,695	40,974,507	47,975	156,749	657	28,695,258	257,433,563	2.1%	13.5%	3.6%
2016-17...	249,011,980	1.3%	3,692,890	23.8%	40,324,691	4.2%	293,029,561	808,898	248,687,355	43,533,309	82,987	60,811	269	30,325,010	261,751,586	1.4%	6.2%	1.7%
2017-18...	245,944,066	-1.2%	4,517,783	22.3%	42,604,382	5.7%	293,066,231	808,385	245,772,335	46,485,511	75,467	121,174	536	31,769,093	260,291,576	-1.2%	6.8%	-0.6%
2018-19...	241,091,949	-2.0%	5,383,702	19.2%	46,911,899	10.1%	293,387,550	443,785	240,961,646	51,982,119	98,115	118,870	573	35,562,456	257,163,750	-2.0%	11.8%	-1.2%
2019-20...	235,566,150	-2.3%	5,335,866	-0.9%	48,427,048	3.2%	289,329,065	547,793	235,350,069	53,431,202	127,482	80,113	378	36,627,688	251,945,610	-2.3%	2.8%	-2.0%
2020-21...	246,249,047	4.5%	5,721,054	7.2%	55,765,426	15.2%	307,735,528	348,198	246,179,460	61,207,870	30,637	141,998	699	42,040,228	265,173,767	4.6%	14.6%	5.3%
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%
2022-23...	217,089,782	-6.2%	6,676,754	2.6%	62,972,004	9.9%	286,738,540	410,918	217,068,646	69,258,975	42,631	60,045	229	17,316,749	268,907,968	-6.2%	8.6%	6.9%

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). The tax rate applicable to 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 were credited to the newly established University Cancer Research Fund (UCRF).

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 was credited to the General Fund; the remainder of the net tax was credited to the UCRF).

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).

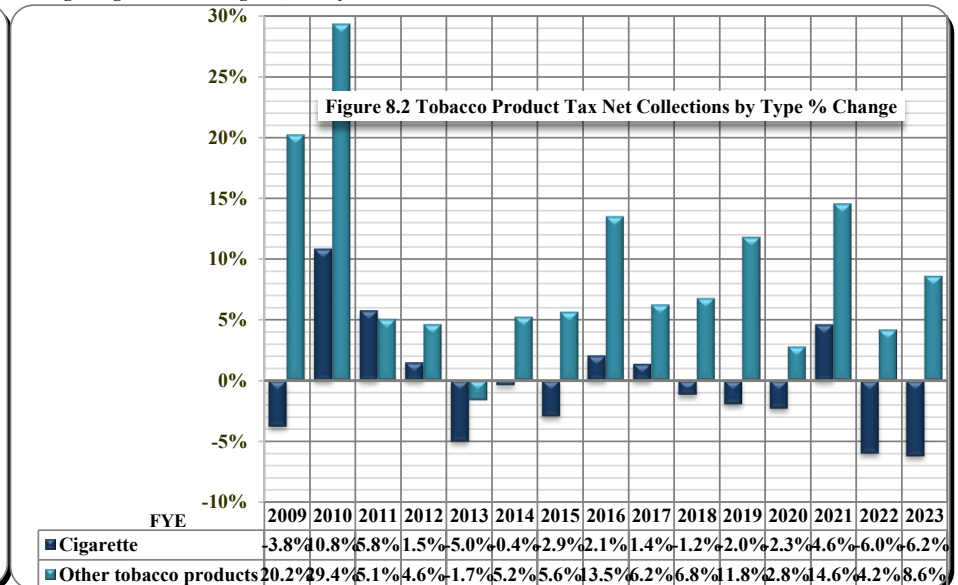
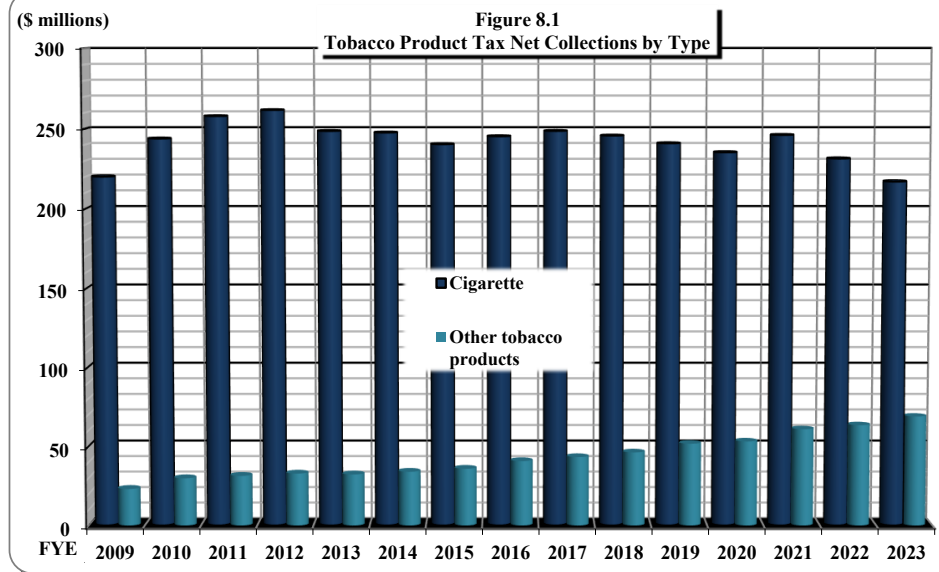
Effective June 12, 2018, § 105-113.4E defines 'modified risk tobacco product' as a product marketed for use to reduce the harm or risk of tobacco-related disease: such products qualify for a reduced excise tax rate.

SL 2021-180 expands the 12.8% excise tax rate imposed on the cost price per cigar to include remote sales of cigars and creates a cap on the excise tax of 30¢ per cigar for all purchases, regardless of whether purchased in-person or online.

SL 2023-11 repeals the UCRF transfer and provides that any portion of other tobacco product tax collections credited to the UCRF by the NCDOR during July 2022-December 2022 be considered as properly dispersed (effective July 1, 2022).

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

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



**TABLE 9. PER CAPITA TAX-PAID CIGARETTE SALES**

Fiscal year ended	Per capita National	Per capita North Carolina	
	cigarette sales (number of packs)	cigarette sales (number of packs)	rate of tax per pack (¢)
1970	126.7	172.4	2*
1971	132.4	187.6	2
1972	131.6	214.1	2
1973	135.1	226.5	2
1974	141.7	227.3	2
1975	134.9	226.0	2
1976	145.3	230.2	2
1977	138.9	217.0	2
1978	140.9	205.5	2
1979	141.1	197.3	2
1980	139.9	187.8	2
1981	139.8	179.3	2
1982	137.9	179.0	2
1983	126.3	169.8	2
1984	121.6	160.6	2
1985	119.6	156.3	2
1986	117.5	154.4	2
1987	114.4	150.5	2
1988	110.0	146.0	2
1989	105.6	139.3	2
1990	100.8	133.7	2
1991	96.5	132.7	2
1992	94.8	128.9	5**
1993	93.1	129.7	5
1994	90.6	112.7	5
1995	89.5	124.9	5
1996	87.7	129.7	5
1997	86.9	125.6	5
1998	85.8	126.0	5
1999	82.1	113.1	5
2000	77.4	109.0	5
2001	73.7	100.1	5
2002	71.7	98.5	5
2003	67.9	97.7	5
2004	65.1	95.6	5
2005	63.3	93.8	5
2006	61.1	89.6	30**
2007	58.9	78.3	35**
2008	55.5	73.7	35
2009	52.6	69.6	35
2010	47.9	61.5	45
2011	46.5	60.9	45
2012	45.1	60.7	45
2013	43.0	57.5	45
2014	41.0	56.7	45
2015	40.4	54.1	45
2016	39.5	54.4	45
2017	38.1	54.5	45
2018	35.6	53.2	45
2019	34.0	51.6	45
2020	33.0	49.9	45
2021	32.1	52.4	45
2022	30.0	48.7	45
2023	27.3	45.1	45

Source: Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 58, 2023.

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

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

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

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

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

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

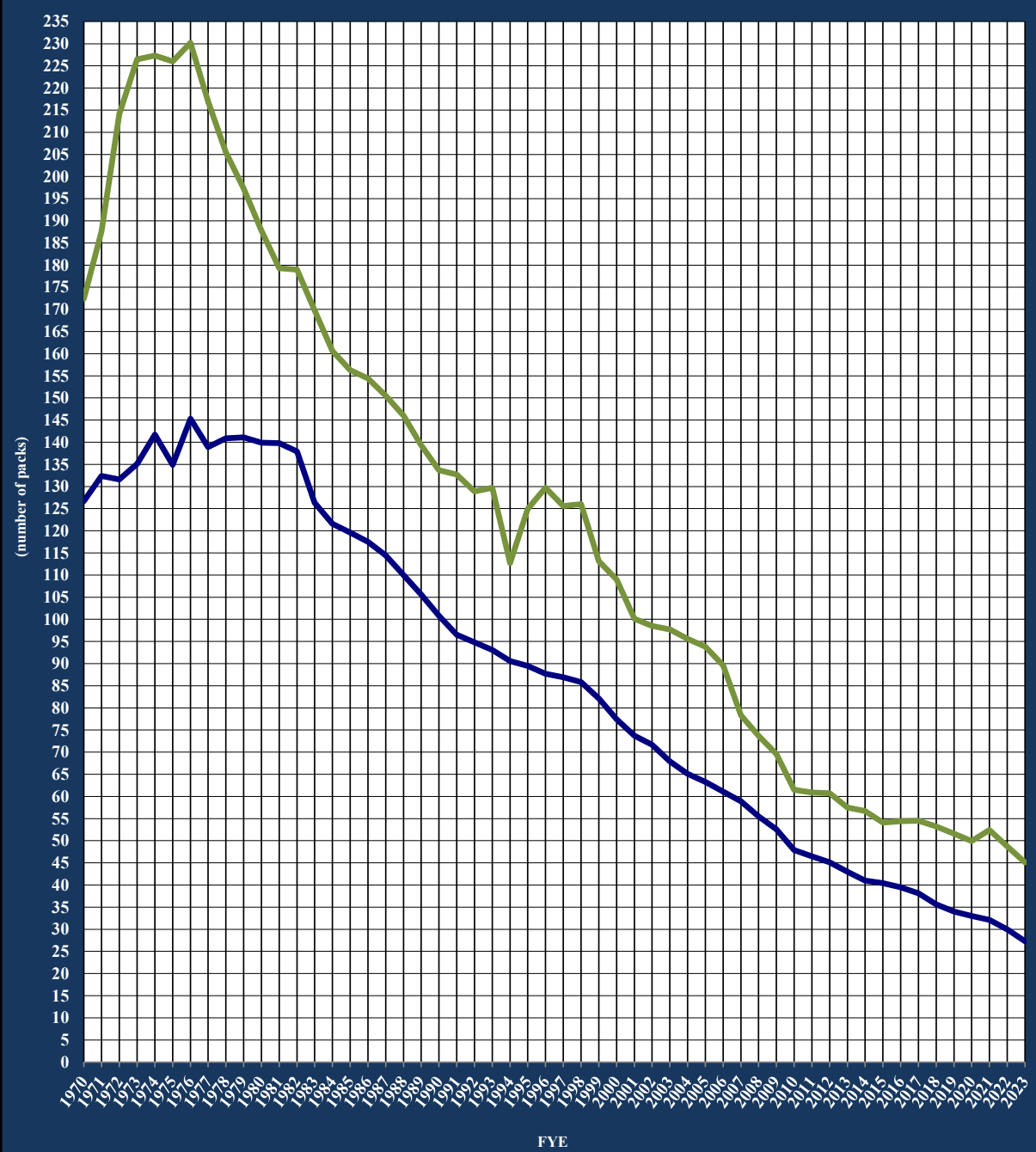


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE  
(Collections data for fiscal year ending June 30, 2023)†

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2023]									Pop- ulation as of 7/1/2023 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2023				Personal income for calendar year 2022	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	General Sales tax ap- plies	Comments/other taxes	State Excise tax rate [\$ per gal]	General Sales tax ap- plies	Comments/other taxes	State Excise tax rate [\$ per gal]	General Sales tax ap- plies	Comments/other taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.53	yes	additional statewide tax of \$0.52/gal for storage or distribution of beer	1.70	yes	≤16.5% abv-\$1.70/gal >16.5% abv-\$9.16/gal vinous liquors: 58% of sales price	GC	yes	56% of selling price additional 2% sales tax	5,108	282,537	55.31	4,396	0.86	262,235,600	51,683
Alaska	1.07	n.a.		2.50	n.a.	cider: 0.5%-7% abv-\$1.07/gal	12.80	n.a.	<21% abv-\$2.50/gal	733	41,621	56.75	2,026	2.76	50,606,800	69,015
Arizona	0.16	yes	cider: \$0.16/gal	0.84	yes	≤24% abv-\$0.84/gal >24% abv-\$4.00/gal	3.00	yes		7,431	91,425	12.30	22,857	3.08	434,338,900	58,968
Arkansas	0.24	yes	Native brewery: Beer, malt liquor, hard cider: \$0.241935/gal Non-native brewery: Beer: \$0.234375/gal inspection tax:\$0.007813/gal Malt liquor: \$0.20/gal Hard cider: \$0.234375/gal inspection tax:\$0.007813/gal	0.75	yes	vinous liquors: \$0.75/gal [vinous liquors: >5% abw] 0.5%-5% abv-\$0.25/gal imported/native wine: \$0.05/case	2.50	yes	spirituous liquor: \$2.50/gal [spirituous liquors≥21% abw] 5%-21% abv-\$1.00/gal 0.5%-5% abv-\$0.50/gal >21% abv-\$0.20/case <21% abv-\$0.05/case	3,068	78,615	25.63	5,753	1.88	168,534,800	55,323
California	0.20	yes		0.20	yes	still wines/cider: \$0.20/gal sparkling wine: \$0.30/gal champagne: \$0.30/gal	3.30	yes	≤proof strength-\$3.30/gal >proof strength-\$6.60/gal	38,965	421,647	10.82	81,109	2.08	3,003,826,100	76,941
Colorado	0.08	yes		0.28	yes	cider: \$0.08/gal	2.28	yes		5,878	56,055	9.54	9,013	1.53	447,854,400	76,674
Connecticut	0.24	yes	cider:≤7% aa-\$0.24/gal	0.72	yes	still wines:≤21% aa-\$0.72/gal still wines/sparkling wine:>21% aa-\$1.80/gal	5.40	yes	liquor coolers: \$2.46/gal [liquor coolers aa-<7%]	3,617	73,381	20.29	10,130	2.80	306,717,600	84,994
Delaware	0.16	n.a.	cider: \$0.16/gal	0.97	n.a.		3.75	n.a.	>25% ethyl abv-\$3.75/gal ≤25% ethyl abv-\$2.50/gal	1,032	32,230	31.23	2,852	2.76	65,208,200	63,964
Florida	0.48	yes	cider: \$0.89/gal	2.25	yes	0.5%-17.259% abv-\$2.25/gal >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 17.259%-55.78% abv-\$6.50/gal >55.78% abv-\$9.53/gal	22,611	317,400	14.04	8,290	0.37	1,436,107,200	64,557
Georgia	0.48	yes	cider: \$0.48/gal \$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	11,029	223,273	20.24	2,150	0.19	625,219,300	57,290
Hawaii	0.93	yes	draft beer: \$0.54/gal malt coolers: \$0.85/gal	1.38	yes	still wines-\$1.38/gal sparkling wine-\$2.12/gal wine coolers-\$0.85/gal	5.98	yes		1,435	54,513	37.98	-	-	90,053,900	62,564
Idaho	0.15	yes	>4% abv-\$0.45/gal	0.45	yes		GC	yes	2% of price/unit	1,965	11,050	5.62	2,616	1.33	110,794,400	57,140
Illinois	0.231	yes	\$0.29/gal-Chicago \$0.09/gal-Cook Co. cider: \$0.231	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.	12,550	314,640	25.07	7,012	0.56	862,729,100	68,566
Indiana	0.115	yes	liquid malt/wort:\$0.05/gal cider:\$0.115	0.47	yes	<21% abv-\$0.47/gal >21% abv-\$2.68/gal	2.68	yes	≥21% abv-\$2.68/gal ≤15% abv-\$0.47/gal	6,862	59,088	8.61	21,563	3.14	402,919,500	58,973
Iowa	0.19	yes		1.75	yes	<5% abv-\$0.19/gal	GC	yes		3,207	19,715	6.15	17,953	5.60	197,021,300	61,575
Kansas	0.18	--	8% off-and 10% on-premise retail tax	0.30	--	≤14% abv-\$0.30/gal;>14% abv-\$0.75/ 8% off-and 11% on-premise retail tax	2.50	--	8% off-and 10% on-premise retail tax	2,941	169,223	57.55	3,235	1.10	183,033,700	62,326
Kentucky	0.08	yes	10.75% wholesale tax	0.50	yes	10.75% wholesale tax cider:\$0.50/gal	1.92	yes	≤6% abv-\$0.25/gal \$0.05/case and 10.75% wholesale tax	4,526	192,789	42.59	8,485	1.87	237,781,300	52,705
Louisiana	0.40	yes	\$0.048/gal local tax	0.76	yes	still wines:≤14% abv-\$0.76/gal still wines:>14%-24% abv-\$1.32/gal still wines:>24% abv-\$2.08/gal sparkling wine-\$2.08/gal	3.03	yes		4,574	79,719	17.43	-	-	255,687,000	55,729

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2023]										Pop-ulation as of 7/1/2023 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2023				Personal income for calendar year 2022	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax					Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	General Sales tax applies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax applies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax applies	Other applicable taxes	Amount [\$1,000s]		Per capita [\$]	Amount [\$1,000s]	Per capita [\$]			
Maine	0.35	yes	cider:\$0.35/gal	0.60	yes	fortified wine:\$1.24/gal sparkling wine:\$1.24/gal	GC	yes		1,396	18,456	13.22	6,589	4.72	85,708,000	61,690	
Maryland	0.09	--	cider:\$0.09/gal	0.40	--		1.50	yes	≤100 proof:\$1.50 >100 proof:\$0.015 add'l tax for each 1 proof>100.	6,180	37,482	6.06	642	0.10	439,741,300	71,340	
Massachusetts	0.11	yes		0.55	yes	still wines:\$0.55/gal sparkling wine:\$0.70/gal champagne:\$0.70/gal cider:>3%-6% abv-\$0.03/gal	4.05	yes	≤15% abv-\$1.10/gal >15% abv-\$4.05/gal	7,001	99,090	14.15	4,302	0.61	601,909,600	86,200	
Michigan	0.20	yes		0.51	yes	≤16% abv-\$0.51/gal >16% abv-\$0.76/gal	GC	yes	12%:3 taxes each @4% calculated on spirits base price	10,037	204,578	20.38	22,581	2.25	582,021,100	58,009	
Minnesota	0.148	yes	>3.2% abv-\$0.148/gal ≤3.2% abv-\$0.077/gal cider:\$0.15/gal	0.30	yes	≤14% abv-\$0.30/gal >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)	5.03	yes	\$0.01/bottle (except miniatures) \$0.14/bottle for miniatures low-alcohol dairy cocktails:\$0.08/gal	5,738	109,108	19.02	3,447	0.60	399,446,000	69,903	
Mississippi	0.4268	yes		0.35	yes	sparkling wine-\$1.00/gal champagne-\$1.00/gal	GC	yes	\$2.50/gal	2,940	42,152	14.34	1,443	0.49	138,523,500	47,134	
Missouri	0.06	yes		0.42	yes	includes additional charges	2.00	yes		6,196	47,085	7.60	6,296	1.02	364,499,100	59,007	
Montana	0.14	n.a.	≤5k bbl: \$0.042/gal >5k-10k bbl: \$0.074/gal >10k bbl: \$0.14/gal cider: \$0.14/gal	1.02	n.a.	>16% abv-sold through state stores 28¢ per liter (27¢ per liter plus an add'l tax of 1¢/liter): \$1.06/gal	GC	n.a.		1,133	48,793	43.07	8,235	7.27	69,132,400	61,567	
Nebraska	0.31	yes		0.95	yes	>14% abv-\$1.35/gal	3.75	yes		1,978	33,926	17.15	1,282	0.65	131,988,800	67,065	
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	3,194	47,269	14.80	-	-	198,485,100	62,467	
New Hampshire	0.30	n.a.		--	n.a.		GC	n.a.		1,402	12,933	9.22	5,462	3.90	104,683,600	74,827	
New Jersey	0.12	yes	cider: \$0.15/gal containing 3.2%-7% abv	0.875	yes		5.50	yes		9,291	181,349	19.52	4,852	0.52	719,973,500	77,744	
New Mexico	0.41	yes	cider: \$0.41/gal	1.70	yes	>14% abv - \$5.68/gallon	6.06	yes		2,114	24,400	11.54	-	-	112,180,900	53,079	
New York	0.14	yes	additional \$0.12/gal-NY City cider: \$3.79/gal	0.30	yes		6.44	yes	≤2% abv-\$0.04/gal >2%<24% abv-\$2.54/gal add'l \$1/gal in NY City	19,571	281,942	14.41	86,065	4.40	1,524,707,000	77,502	
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	10,835	591,322	54.57	28,362	2.62	630,558,800	58,953	
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	784	10,543	13.45	419	0.53	55,488,000	71,238	
Ohio	0.18	yes	cider: \$0.24/gal	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		11,786	119,171	10.11	47,111	4.00	686,658,400	58,391	
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	4,054	177,614	43.81	104	0.03	233,290,200	58,043	
Oregon	0.08	n.a.		0.67	n.a.	>14% abv-\$0.77/gal	GC	n.a.		4,233	19,196	4.53	5,484	1.30	271,773,200	64,107	
Pennsylvania	0.08	yes		--	yes		GC	yes	18% of net price	12,962	476,580	36.77	34,037	2.63	848,382,600	65,401	
Rhode Island	0.11	yes	\$0.04/case wholesale tax	1.40	yes	sparkling wine-\$0.75/gal	5.40	yes		1,096	22,225	20.28	1,358	1.24	70,450,400	64,406	
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	5,374	222,332	41.38	16,555	3.08	287,548,300	54,429	

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2023]										Pop- ulation as of 7/1/2023 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2023				Personal income for calendar year 2022	
	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	919	20,727	22.55	1,588	1.73	63,440,100	69,724	
Tennessee	1.29	yes	wholesale tax and excise barrelage tax	1.21	yes	15% on-premise tax	4.40	yes	15% on-premise tax <=7% abv-\$1.10/gal	7,126	319,575	44.84	1,858	0.26	417,369,300	59,210	
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	30,503	1,788,584	58.64	95,993	3.15	1,891,498,600	62,987	
Utah	0.4226	yes	>3.2% abv-sold through state store	--	yes		GC	yes		3,418	18,555	5.43	-	-	205,519,400	60,782	
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	12,388	19.13	500	0.77	41,171,600	63,624	
Virginia	0.2565	yes		1.51	yes	<4% abv-\$0.2565/gal >14% abv-sold through state stores	GC	yes	20% of selling price	8,716	282,498	32.41	16,845	1.93	604,996,500	69,707	
Washington	0.26	yes	cider: \$0.31/gal	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	7,813	490,367	62.76	205,496	26.30	589,077,300	75,673	
West Virginia	0.18	yes		1.00	yes	5% local tax	GC	yes	5% of purchase price	1,770	23,679	13.38	1,948	1.10	88,938,900	50,134	
Wisconsin	0.06	yes	cider: \$0.06/gal	0.25	yes	>14%-21% abv-\$0.45/gal	3.25	yes	\$0.03/gal administrative fee	5,911	77,641	13.14	2,519	0.43	365,165,500	61,992	
Wyoming	0.02	yes		--	yes	0.75¢ per 100 ml.	GC	yes	2.5¢/100 mL (spirituous liquor)	584	2,201	3.77	-	-	44,459,900	76,440	
Total 50 states	0.20 <sup>*</sup>	-----	-----	0.73 <sup>*</sup>	-----	-----	3.77 <sup>*</sup>	-----	-----	334,236	8,382,682	25.08 <sup>a</sup>	820,813	2.46 <sup>a</sup>	22,009,456,000	66,174 <sup>a</sup>	

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2023 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 state government tax collections 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, 2022 population estimates of the Bureau of the Census.

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

<sup>\*</sup>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, 2023 (NST-EST2023-POP)*, December 2023 release.

U.S. Census Bureau. *2023 Annual Survey of State Government Tax Collections Detailed Table*, April 15, 2024 release.

U.S. Bureau of Economic Analysis, *SAINCI-State Annual Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 27, 2024 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 [\$]					
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%
2022-23.....	588,932,496	185,376	588,747,120	43,737,412	-	42,029	290,085	1,107	544,676,486	5.32%	-44.60%	5.35%	4.50%

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.

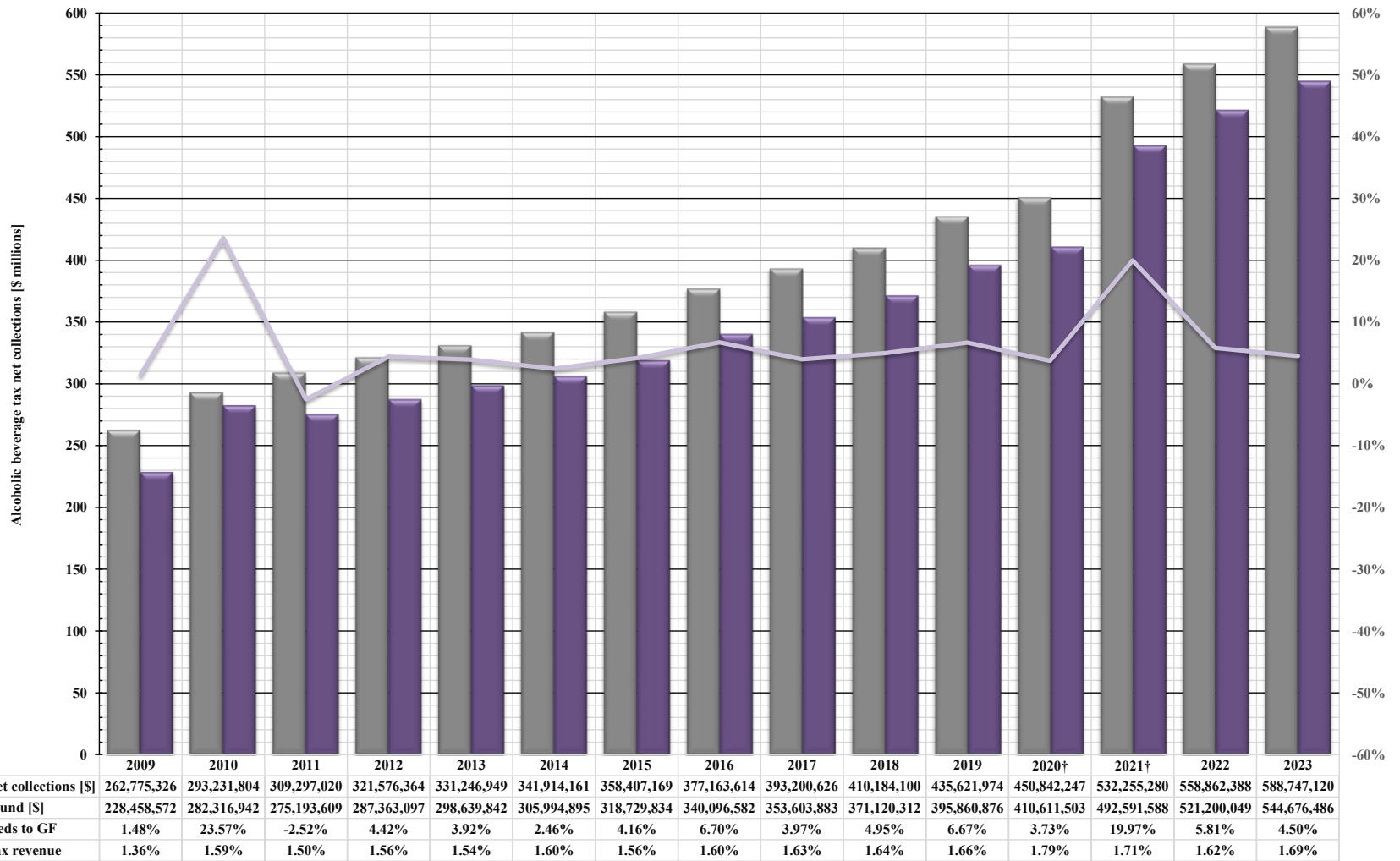
SL 2009-451, s. 27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the beer and 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 53.17¢ to 61.71¢ per gallon; the fortified wine excise tax rate increased from 24¢ to 29.34¢ per liter (\$0.91 to \$1.11 per gallon); and the unfortified wine excise tax rate increased from 21¢ to 26.34¢ per liter (\$0.79 to \$1.00) per gallon.

†On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to the pandemic. The Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020; 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														
	2008-2009			2009-2010‡			2010-2011			2011-2012			2012-2013		
	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change
<b>Alcoholic beverage tax type:</b>															
Beer (malt beverages)	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%	115,698,892	34.93%	0.20%
Fortified wine	848,605	0.32%	-6.67%	854,060	0.29%	0.64%	814,755	0.26%	-4.60%	788,506	0.25%	-3.22%	770,210	0.23%	-2.32%
Unfortified wine	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%	23,202,276	7.00%	4.55%
Spirituos liquor	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%	177,418,778	53.56%	4.55%
Liquor [mixed beverages] surcharge	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%	14,141,584	4.27%	5.39%
<b>Total beverage net tax collections</b>	<b>262,768,029</b>	<b>100.00%</b>	<b>1.45%</b>	<b>293,225,229</b>	<b>100.00%</b>	<b>11.59%</b>	<b>309,296,694</b>	<b>100.00%</b>	<b>5.48%</b>	<b>321,576,244</b>	<b>100.00%</b>	<b>3.97%</b>	<b>331,231,740</b>	<b>100.00%</b>	<b>3.00%</b>
Local share reserve	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%	32,555,824	9.83%	-4.56%
Department of Commerce transfer††	875,000	0.33%	9.38%	-	-	-100.00%	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	54,627	0.02%	113.94%	47,737	0.02%	-12.61%	81,445	0.03%	70.61%	102,614	0.03%	25.99%	35,930	0.01%	-64.99%
Collection cost of fines/forfeitures	230	0.00%	120.29%	221	0.00%	-4.01%	352	0.00%	59.44%	422	0.00%	20.11%	144	0.00%	-65.84%
<b>Net collections to General Fund</b>	<b>228,458,572</b>	<b>86.94%</b>	<b>1.48%</b>	<b>282,316,942</b>	<b>96.28%</b>	<b>23.57%</b>	<b>275,193,609</b>	<b>88.97%</b>	<b>-2.52%</b>	<b>287,363,097</b>	<b>89.36%</b>	<b>4.42%</b>	<b>298,639,842</b>	<b>90.16%</b>	<b>3.92%</b>

Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2013-2014			2014-2015			2015-2016†			2016-2017			2017-2018		
	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change
<b>Alcoholic beverage tax type:</b>															
Beer (malt beverages)	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%	121,947,689	29.73%	0.76%
Fortified wine	772,565	0.23%	0.31%	760,728	0.21%	-1.53%	719,473	0.19%	-5.42%	676,053	0.17%	-6.03%	644,025	0.16%	-4.74%
Unfortified wine	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%	28,763,369	7.01%	5.00%
Spirituos liquor	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%	240,830,751	58.72%	5.91%
Liquor [mixed beverages] surcharge	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%	17,981,308	4.38%	7.67%
<b>Total beverage net tax collections</b>	<b>341,911,963</b>	<b>100.00%</b>	<b>3.22%</b>	<b>358,391,379</b>	<b>100.00%</b>	<b>4.82%</b>	<b>377,160,009</b>	<b>100.00%</b>	<b>5.24%</b>	<b>393,193,446</b>	<b>100.00%</b>	<b>4.25%</b>	<b>410,167,142</b>	<b>100.00%</b>	<b>4.32%</b>
Local share reserve	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%	38,859,777	9.47%	-1.71%
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	193,113	0.06%	437.47%	135,852	0.04%	-29.65%	42,563	0.01%	-68.67%	54,393	0.01%	27.80%	186,230	0.05%	242.38%
Collection cost of fines/forfeitures	776	0.00%	437.46%	559	0.00%	-27.89%	146	0.00%	-73.95%	240	0.00%	65.00%	823	0.00%	242.38%
<b>Net collections to General Fund</b>	<b>305,994,895</b>	<b>89.50%</b>	<b>2.46%</b>	<b>318,729,834</b>	<b>88.93%</b>	<b>4.16%</b>	<b>340,096,582</b>	<b>90.17%</b>	<b>6.70%</b>	<b>353,603,883</b>	<b>89.93%</b>	<b>3.97%</b>	<b>371,120,312</b>	<b>90.48%</b>	<b>4.95%</b>

Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2018-2019			2019-2020			2020-2021			2021-2022			2022-2023		
	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change
<b>Alcoholic beverage tax type:</b>															
Beer (malt beverages)	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%	126,282,655	21.45%	-1.22%
Fortified wine	615,339	0.14%	-4.45%	524,059	0.12%	-14.83%	539,065	0.10%	2.86%	606,587	0.11%	12.53%	660,477	0.11%	8.88%
Unfortified wine	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%	32,568,321	5.53%	-1.93%
Spirituos liquor (includes antique)†	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%	403,046,023	68.46%	8.04%
Liquor [mixed beverages] surcharge	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%	26,147,614	4.44%	8.27%
<b>Total beverage net tax collections</b>	<b>435,615,113</b>	<b>100.00%</b>	<b>6.20%</b>	<b>450,818,692</b>	<b>100.00%</b>	<b>3.49%</b>	<b>532,225,577</b>	<b>100.00%</b>	<b>18.06%</b>	<b>558,861,858</b>	<b>100.00%</b>	<b>5.00%</b>	<b>588,705,091</b>	<b>100.00%</b>	<b>5.34%</b>
Local share reserve	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%	43,737,412	7.43%	16.13%
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	159,283	0.04%	-14.47%	122,928	0.03%	-22.82%	171,525	0.03%	39.53%	-	-	-100.00%	290,085	0.05%	-
Collection cost of fines/forfeitures	768	0.00%	-6.66%	580	0.00%	-24.44%	845	0.00%	45.50%	-	-	-100.00%	1,107	0.00%	-
<b>Net collections to General Fund</b>	<b>395,860,876</b>	<b>90.87%</b>	<b>6.67%</b>	<b>410,611,503</b>	<b>91.08%</b>	<b>3.73%</b>	<b>492,591,588</b>	<b>92.55%</b>	<b>19.97%</b>	<b>521,200,049</b>	<b>93.26%</b>	<b>5.81%</b>	<b>544,676,486</b>	<b>92.52%</b>	<b>4.50%</b>



TABLE 12. - Continued

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

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

Alcoholic beverage tax type assignment is based on taxpayer-reported information submitted on the various alcoholic beverages excise tax forms that is available at the time of statistical summary preparation. Compilations consist of information reflecting variable audit and edit status that is subject to and may reflect inconsistencies and omissions resultant of taxpayer and/or processing error.

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

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

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

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

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

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

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

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

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

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

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

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

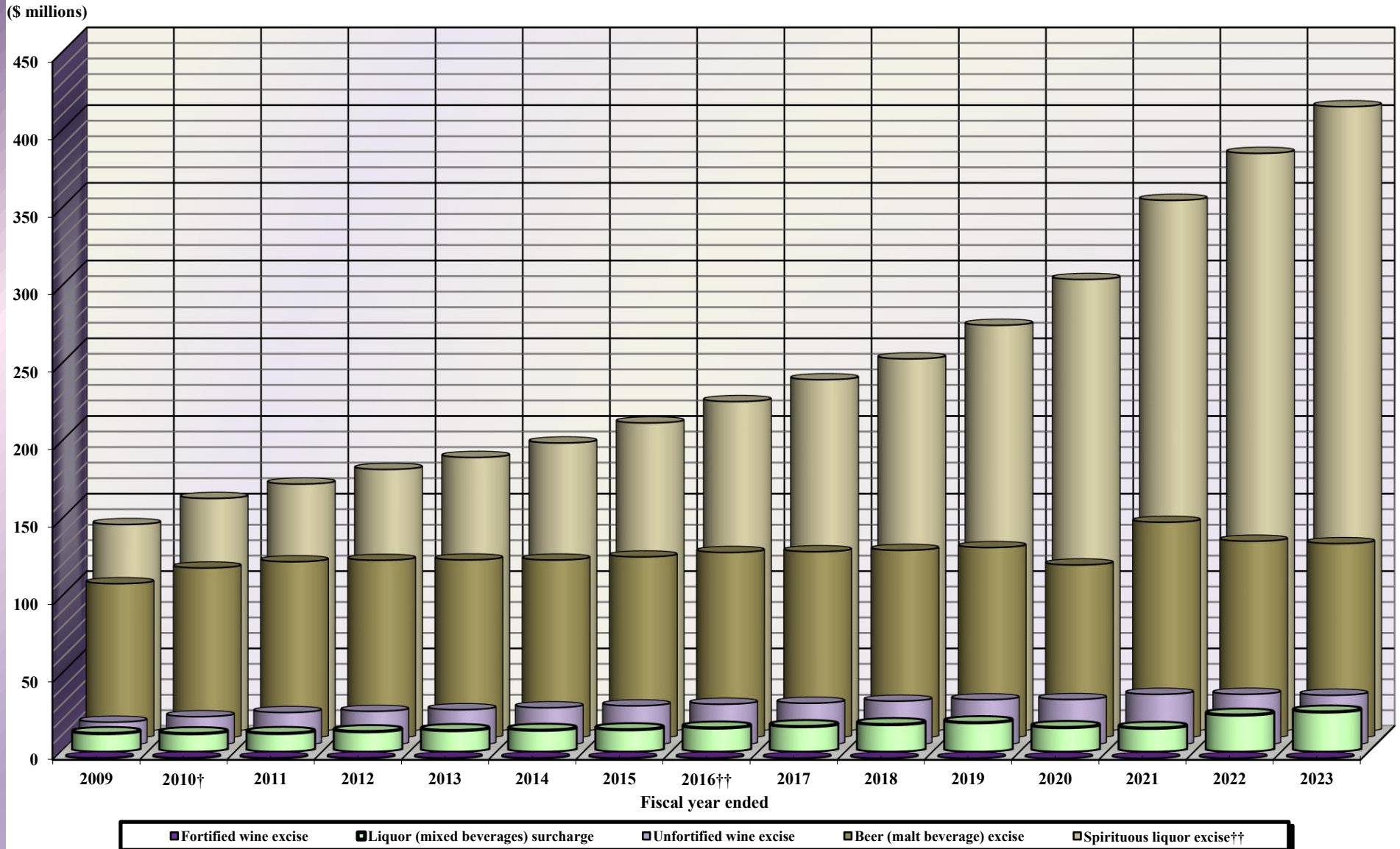
Effective for reporting periods beginning on or after August 1, 2004, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and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

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

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

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

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



†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					
[\$]		[\$]	[\$]		[\$]		[\$]	[\$]		[\$]	[%]	[\$]		
2008-09.....	848,605	-6.67%	654,421	194,184	24	15,163,494	2.99%	5,820,567	9,342,927	21	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	"	-	
2022-23.....	660,477	8.88%	529,234	131,244	"	32,568,321	-1.93%	15,290,129	17,278,193	"	33,228,798	"	-	

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. SL 2009-451 repeals the transfer provision to the Department of Commerce pursuant to § 105-113.81A effective July 1, 2009.

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.

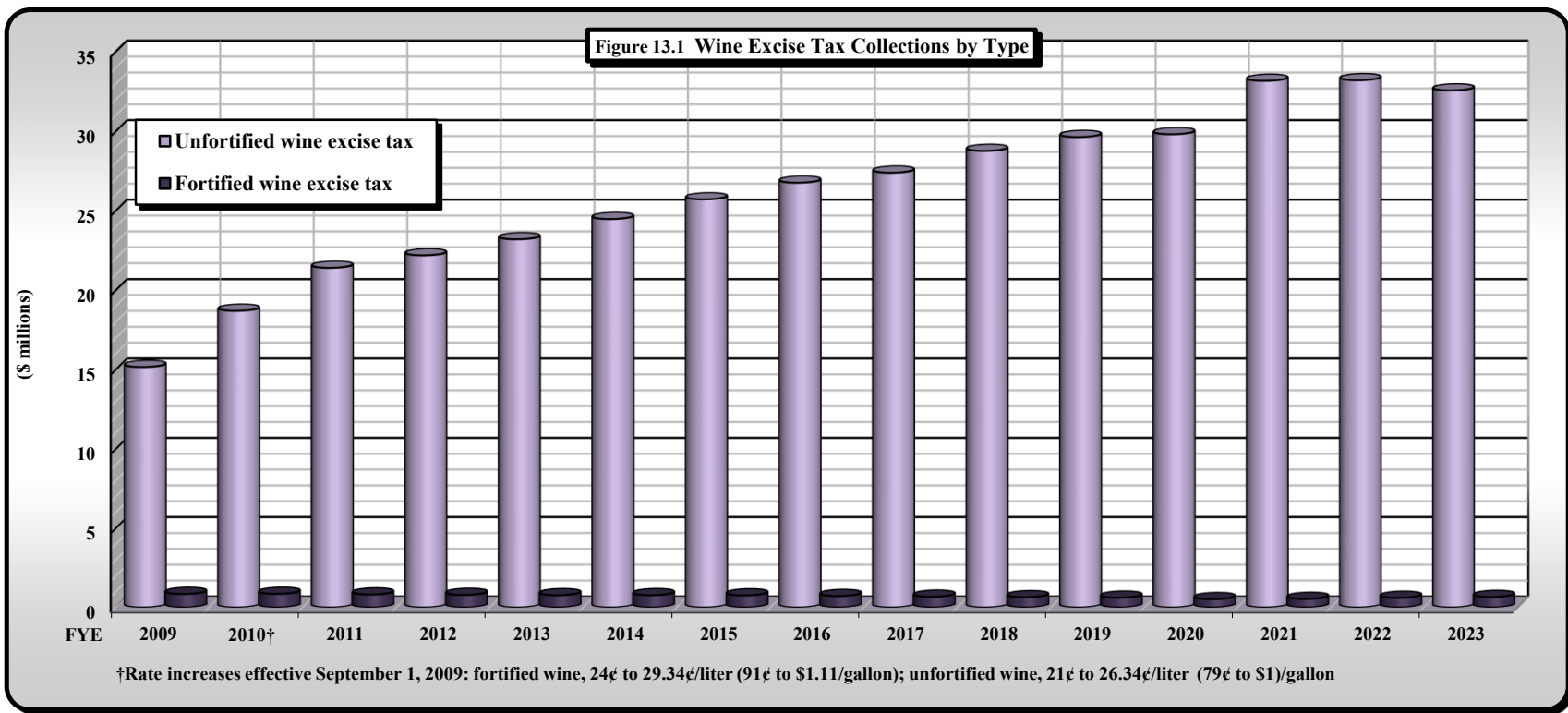
Alcoholic beverage discount:

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.

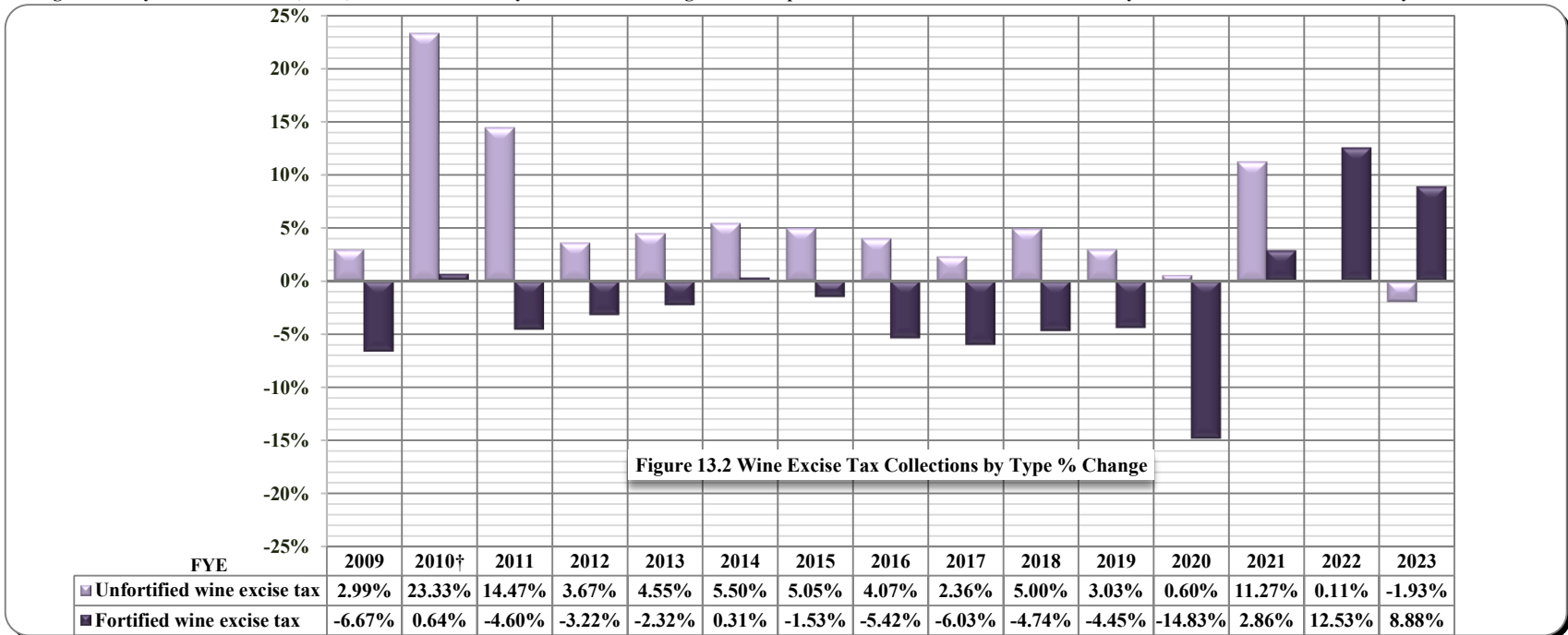


TABLE 14. COLLECTIONS OF BEER [MALT BEVERAGE] AND SPIRITUOUS LIQUOR EXCISE TAXES AND LIQUOR [MIXED BEVERAGES] SURCHARGE  
[§ 105 ARTICLE 2C.; § 18B.]

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
2008-09.....	100,332,391	-0.91%	53.177	76,489,902	23,842,489	134,215,336	4.55%	25	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%
2022-23.....	126,282,655	-1.22%	"	99,954,679	26,327,976	403,046,023	8.04%	"	26,147,614	8.27%

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).

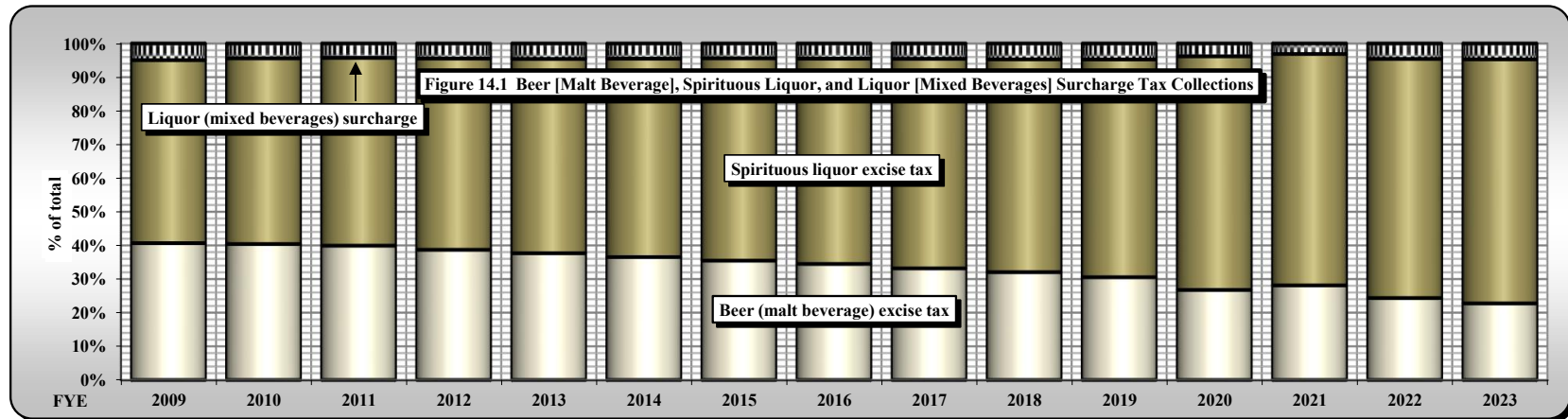


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS  
[§ 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	YoY % change	Distributions and Transfers							Net collections after distributions [S]	[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.]
					DOR Administrative costs [§105-242] [S]	Collection fees on overdue tax debts [§105-243.1] [S]	OSBM Civil Penalty & Forfeiture Fund [§105-236] [S]	DOR Collection cost of fines/forfeitures [§115C-457.2] [S]	DOR reimbursement by law enforcement agencies [SL2006-66, s.19.4] [S]	Unencumbered proceeds [§105-113.113]			
										State/local law enforcement agencies [S]	General Fund non-tax revenue [S]		
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	
2022-23...	8,986,750	210,633	8,776,117	-11.52%	48,430	793,048	715,260	2,728	-	6,409,071	1,804,201	(996,622)	

Unauthorized substance tax rates and bases:

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

Unauthorized substance

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

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

- Minimum Quantity Before Tax is Due
- More than 42.5 grams
- More than 42.5 grams
- 7 or more grams
- 7 or more grams
- 10 dosage units
- 10 dosage units
- No minimum
- No minimum
- No minimum
- No minimum

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

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

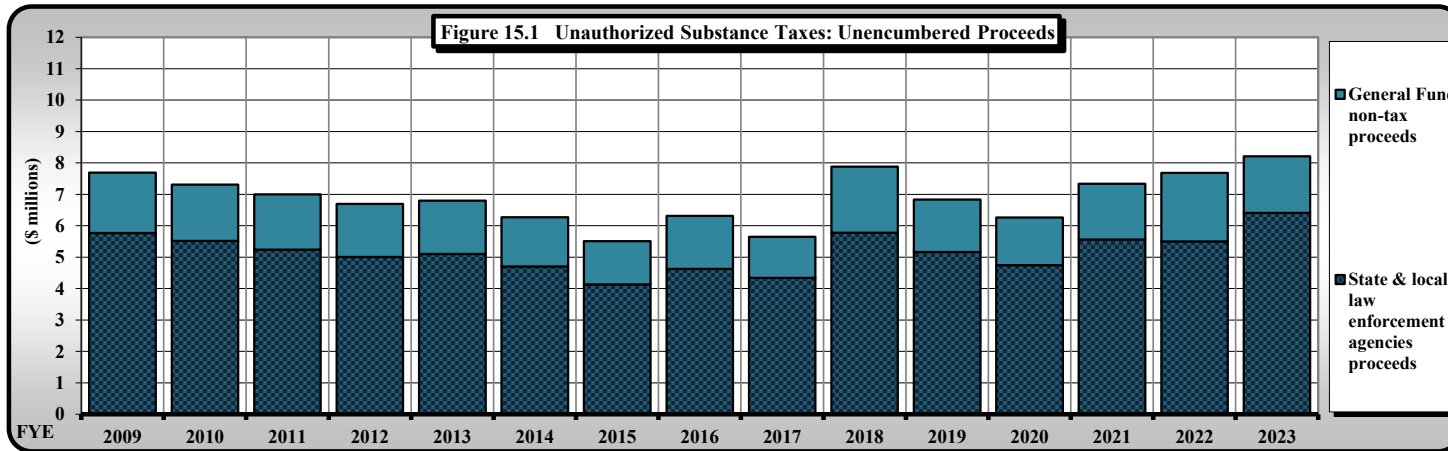


TABLE 16. FRANCHISE TAX COLLECTIONS  
[§ 105 ARTICLE 3.]

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

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

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		§ 105-116.1 Municipal/local share††	Administrative costs	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection cost of fines/forfeitures	Intergovernmental/inter-fund transfers SL 2009-451	Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund			
	§ 105-116 Power	Gas	§ 105-116 & Sewer	Telephone															Other [Business Corporations, Burial Assns.]		
2008-09	330,828,428	-	3,235,011	-	509,183,231	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	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	-	476,604,526	870,030,150	7,464,726	862,565,424	196,669,118	99,390	202,217	5,353,176	21,499	78,898	660,141,126	6.99%	-38.72%	7.68%	7.77%		
2013-14	343,338,249	-	3,858,691	-	568,697,709	915,894,648	11,791,384	904,103,264	203,353,181	-	200,431	3,494,245	14,033	28,881	697,012,493	5.27%	57.96%	4.82%	5.59%		
2014-15	21,399,211	-	1,331,404	-	578,630,712	601,361,327	52,237,690	549,123,637	-	-	148,162	4,833,423	19,899	-	544,122,153	-34.34%	343.02%	-39.26%	-21.94%		
2015-16	-	-	44,336	-	541,586,479	541,630,815	12,480,240	529,150,575	-	-	260,934	4,502,357	18,990	-	524,368,294	-9.93%	-76.11%	-3.64%	-3.63%		
2016-17	-	-	14,177	-	764,339,163	764,353,340	10,650,772	753,702,568	-	-	243,613	5,358,156	23,680	-	748,077,119	41.12%	-14.66%	42.44%	42.66%		
2017-18	-	-	15,405	-	696,602,991	696,618,395	22,155,614	674,462,782	-	-	254,566	5,139,262	22,713	-	669,046,241	-8.86%	108.02%	-10.51%	-10.56%		
2018-19	-	-	10,817	-	779,401,944	779,412,761	18,940,950	760,471,810	-	-	1,237,162	9,564,945	46,133	-	749,623,570	11.89%	-14.51%	12.75%	12.04%		
2019-20	-	-	36,143	-	673,553,926	673,590,069	19,113,967	654,476,103	-	-	548,528	7,939,567	37,492	-	645,950,515	-13.58%	0.91%	-13.94%	-13.83%		
2020-21	-	-	20,539	-	903,349,330	903,369,869	24,039,868	879,330,001	-	-	1,184,928	8,278,470	40,764	-	869,825,839	34.11%	25.77%	34.36%	34.66%		
2021-22	-	-	21,329	-	922,701,466	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%		
2022-23	-	-	8,936	-	881,314,714	881,314,714	24,147,980	857,166,734	-	-	1,418,608	7,765,902	29,623	-	847,952,601	-4.49%	-3.39%	-4.52%	-4.54%		

Franchise tax rates and bases:

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

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).

(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 [SL 2021-180 eliminates this base effective for taxable years beginning on or after January 1, 2023].

(3) total actual investment in tangible property in NC [SL 2021-180 eliminates this base 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 return; 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 franchise tax is \$200 for the first \$1 million of the corporation's tax base and \$1.50 per \$1,000 of its tax base that exceeds \$1 million (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 return. SL 2017-204 reinstates a deduction for indebtedness specifically incurred and existing solely for and as the result of any real estate purchase and real estate improvements effective for taxable years beginning on or after January 1, 2020; the deduction was previously eliminated in the 2015 franchise tax simplification changes.

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 return).

SL 2023-134 and SL 2024-1 enact legislation to set a cap on the franchise tax for a C Corporation at \$500 for the first \$1 million of the corporation's tax base effective for taxable years beginning on or after January 1, 2025, and applicable to the calculation of the franchise tax reported on the 2024 and later corporate income tax return. The franchise tax rate is \$1.50 per \$1,000 of the corporation's tax base that exceeds \$1 million (minimum tax, \$200). The basis of tax for a holding company is the same as for general business corporations except that franchise tax payable by a qualified holding company is limited to \$150,000.

Repealed:

Utility franchise tax†: Rate  
Power 3.22%

Base

Gross receipts derived from furnishing power, electricity, electric lights, or current. [Repealed by SL 2013-316, s. 4.1(a); gross receipts billed on or after July 1, 2014, are subject to the combined general rate under Article 5, § 105-164.4(a)(9) (reduced 3.5% rate provision applies to CHEMC for a one-year period).]

Gas -----

Effective July 1, 1999, sales of piped natural gas became subject to the piped natural gas excise tax (previously subject to sales and franchise taxes). [SL 2013-316, s. 4.1(d) repeals the piped natural gas tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9) (reduced 3.5% rate provision applies to gas cities for a one-year period).]

Water 4%

Gross receipts from owning or operating a water system subject to regulation by the NC Utilities Commission. [Repealed by SL 2013-316, s. 4.1(a).]

Sewer 6%

Gross receipts from owning or operating a public sewerage company. [Repealed by SL 2013-316, s. 4.1(a).]

Telephone -----

[Collection levels for fiscal years following repeal reflect payments related to tax liabilities incurred prior to repeal that were processed during the designated fiscal years.]

Effective January 1, 2002, telecommunications reform legislation repeals the telephone franchise tax and concurrently enacts legislation that consolidated all taxes on telecommunications services into a single State sales tax rate of 6% [7% combined general rate effective October 1, 2005].

[6.75% effective December 1, 2006; 7% effective April 1, 2008; 8% effective September 1, 2009; 7% effective July 1, 2011]

Mutual burial associatio \$15-\$50 flat tax

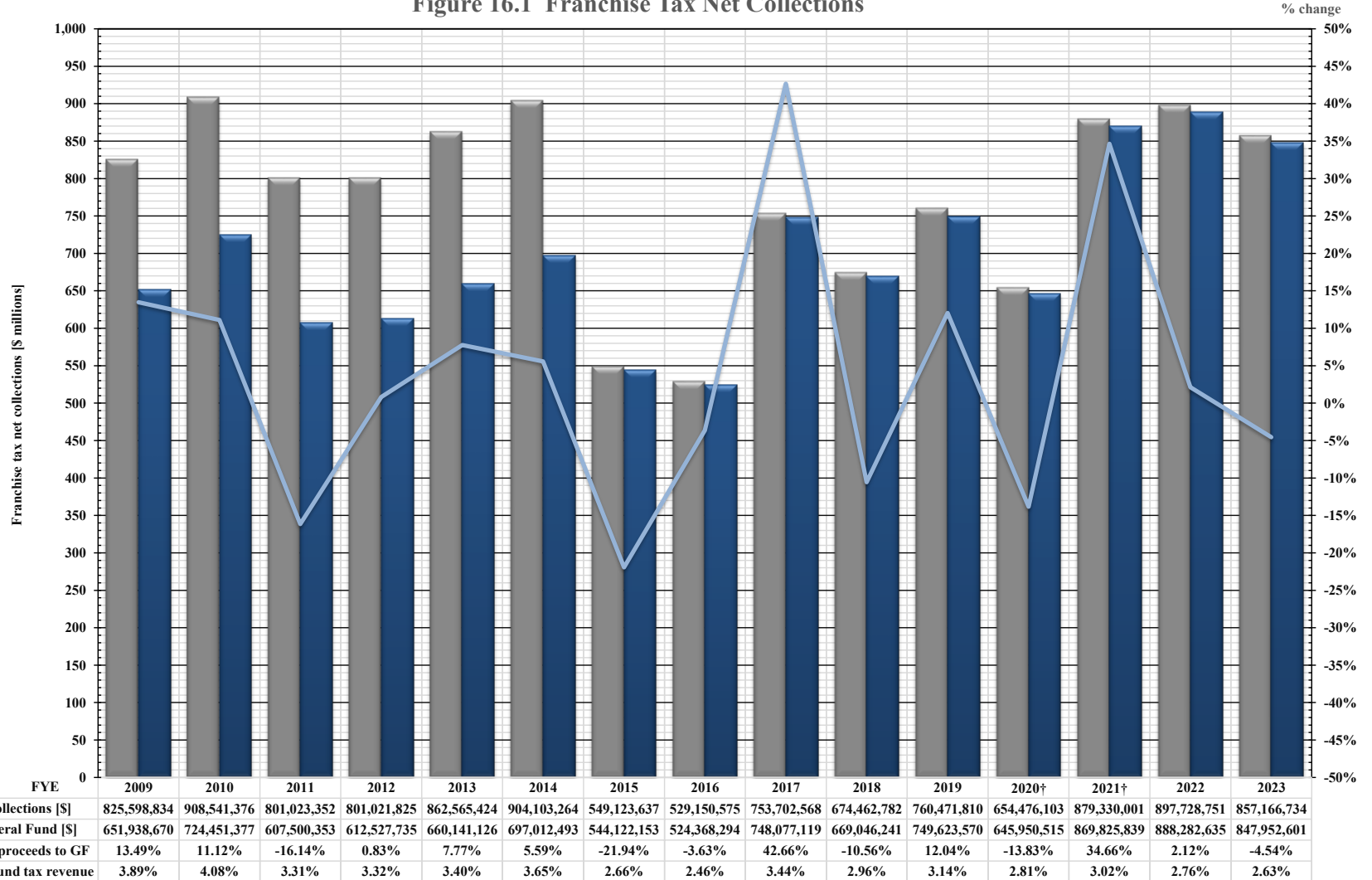
Based on membership. [Repealed by SL 2016-5, s. 1.1(a) for taxes due on or after April 1, 2017.]

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

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 alternate bases for taxable years beginning before January 1, 2023: net worth, 55% of the appraised value of real and tangible personal property in NC, or total actual investment in tangible property in NC. The tax base is net worth for taxable years beginning on or after January 1, 2023. 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 2022-2023  
[§ 105 ARTICLE 5.]**

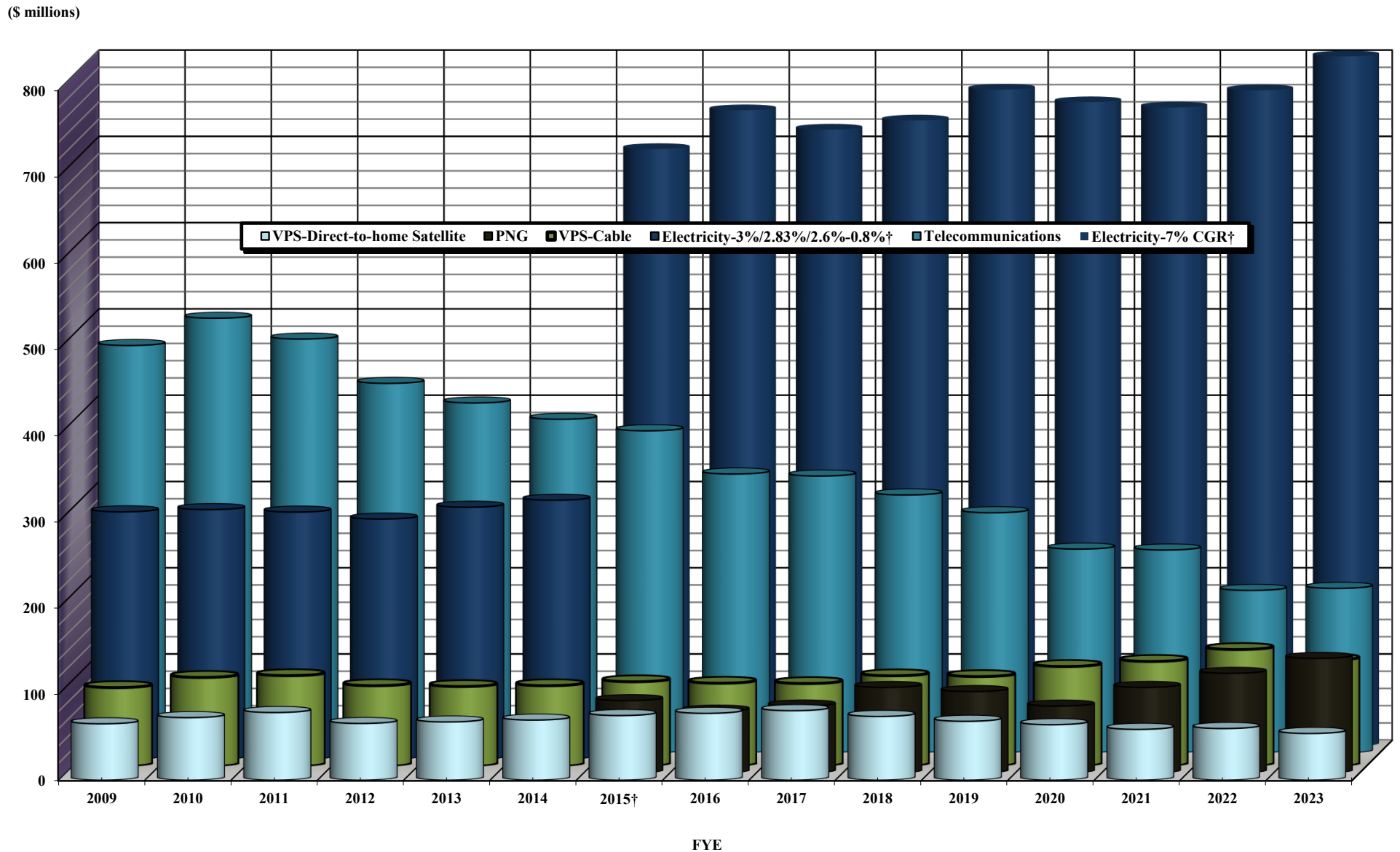
Gross receipts derived from sales of electricity and piped natural gas sold at retail and sourced to the State, and gross receipts derived from providing telecommunications service, ancillary service, and video programming services (cable and direct-to-home satellite) are subject to the 7% combined general 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).	799,947,376	351,037,734	-	-	-	-	-	-	-	-	-	
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.]	-	-	133,500,301	26,629,624	-	-	-	-	-	-	-	
Telecommunications	Gross receipts derived from providing telephone service (includes local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services). § 105-164.44F(a)(1) provides for a local share allocation equal to 18.70% of net tax proceeds (less a freeze deduction adjustment). § 105-164.44I provides for a local share allocation equal to 7.7% (specified in § 105-164.44F(a)(2)) of net tax proceeds (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. <b>PEG channel support funds</b>	-	-	-	-	191,161,095	-	-	-	-	-	-	
							25,263,333						
							13,799,450						
							919,954						
Video Programming	Gross receipts derived from providing video programming services (cable and direct-to-home satellite). § 105-164.44I(a)(2) provides for a local share allocation equal to 23.6% of net tax proceeds (cable) and § 105-164.44I(a)(3) provides for a local share allocation equal to 37.1% of net tax proceeds (direct-to-home satellite) (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. <b>PEG channel support funds</b>	-	-	-	-	-	-	123,598,071	-	-	54,224,508	-	
									27,346,348			18,860,043	
									1,822,797			1,257,249	
	<b>Totals</b>	<b>799,947,376</b>	<b>351,037,734</b>	<b>133,500,301</b>	<b>26,629,624</b>	<b>191,161,095</b>	<b>39,982,737</b>	<b>123,598,071</b>	<b>29,169,145</b>	<b>54,224,508</b>	<b>20,117,292</b>		

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

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

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



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

†Prior to July 1, 2014, gross receipts derived from sales of electricity were subject to the franchise tax (3.22% rate) and to the applicable state sales and use tax rates (3% /2.83%/(2.6%-0.8%)). SL 2013-316, s. 4.1(a) repeals the franchise tax on electric power July 1, 2014, and applicable to gross receipts billed on/after that date; such gross receipts are now subject to the 7% combined general rate [CGR] under Article 5. § 105-164.4(a)(9). Concurrently, SL 2013-316, s. 4.1(c) repeals the 3% rate and the 2.83% preferential tax rate applicable to sales of electricity to laundries and pressing and dry cleaning establishments. SL 2013-316, s. 4.1(d) repeals the piped natural gas excise tax effective July 1, 2014, and applicable to gross receipts billed on/after that date; concurrently, such gross receipts are subject to the 7% combined general rate under Article 5. § 105-164.4(a)(9). [Refer to Table 44 for piped natural gas excise tax information (collections until repeal).]  
 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
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%
2022-23.....	1,507,287	705	1,506,582	(217,327)	-12.60%

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

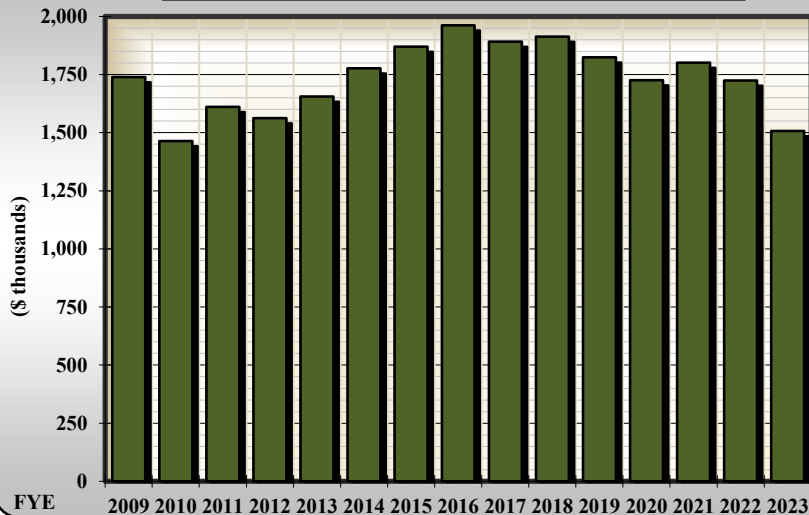
The tax applies to all primary forest products harvested from lands in the State. Christmas trees and associated greens, material harvested from and used on an individual's own land, and fuel wood harvested for use in individual homes are not considered primary forest products for the purposes of the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

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

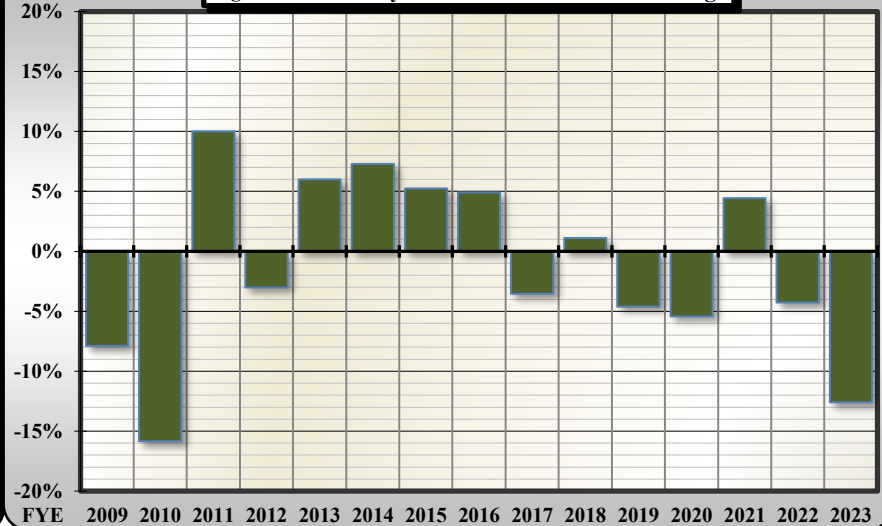
\$ .50 per 1,000 board feet    Softwood sawtimber                      \$ .20 per cord    Softwood pulpwood  
\$ .40 per 1,000 board feet    Hardwood sawtimber                      \$ .12 per cord    Hardwood pulpwood

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

**Figure 18.1 Primary Forest Products Tax Net Collections**



**Figure 18.2 Primary Forest Products Tax % Change**



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

Quarter ended	Softwood sawtimber		Hardwood sawtimber		Softwood pulpwood		Hardwood pulpwood		Total computed tax due [\$]
	Number of board feet	Computed tax due [50¢ per 1,000 board ft.] [\$]	Number of board feet	Computed tax due [40¢ per 1,000 board ft.] [\$]	Number of cords	Computed tax due [20¢ per cord] [\$]	Number of cords	Computed tax due [12¢ per cord] [\$]	
<b>Fiscal year 2018-19:</b>									
September 30, 2018	336,806,411	168,403	90,695,901	36,278	609,926	121,985	307,804	36,936	363,603
December 31, 2018	374,797,055	187,399	98,219,100	39,288	1,312,459	262,492	348,610	41,833	531,011
March 31, 2019	395,454,510	197,727	110,545,118	44,218	1,001,265	200,253	394,755	47,371	489,569
June 30, 2019	429,944,250	214,972	102,077,274	40,831	1,011,500	202,300	347,586	41,710	499,813
<b>Total.....</b>	<b>1,537,002,226</b>	<b>768,501</b>	<b>401,537,393</b>	<b>160,615</b>	<b>3,935,150</b>	<b>787,030</b>	<b>1,398,755</b>	<b>167,851</b>	<b>1,883,997</b>
<b>Fiscal year 2019-20:</b>									
September 30, 2019	442,728,906	221,364	115,473,307	46,189	1,292,819	258,564	354,873	42,585	568,702
December 31, 2019	373,014,598	186,507	93,199,902	37,280	857,645	171,529	259,236	31,108	426,425
March 31, 2020	396,514,429	198,257	84,440,279	33,776	496,292	99,258	178,016	21,362	352,654
June 30, 2020	337,872,790	168,936	77,784,191	31,114	1,271,749	254,350	278,575	33,429	487,829
<b>Total.....</b>	<b>1,550,130,723</b>	<b>775,065</b>	<b>370,897,679</b>	<b>148,359</b>	<b>3,918,505</b>	<b>783,701</b>	<b>1,070,700</b>	<b>128,484</b>	<b>1,835,609</b>
<b>Fiscal year 2020-21:</b>									
September 30, 2020	391,900,132	195,950	85,248,330	34,099	921,982	184,396	275,853	33,102	447,548
December 31, 2020	416,977,011	208,489	87,590,610	35,036	913,732	182,746	272,403	32,688	458,960
March 31, 2021	395,419,074	197,710	64,976,240	25,990	883,753	176,751	215,970	25,916	426,367
June 30, 2021	378,875,811	189,438	91,769,230	36,708	871,889	174,378	245,745	29,489	430,013
<b>Total.....</b>	<b>1,583,172,028</b>	<b>791,586</b>	<b>329,584,410</b>	<b>131,834</b>	<b>3,591,356</b>	<b>718,271</b>	<b>1,009,971</b>	<b>121,197</b>	<b>1,762,887</b>
<b>Fiscal year 2021-22:</b>									
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
<b>Total.....</b>	<b>1,352,497,040</b>	<b>676,249</b>	<b>384,734,564</b>	<b>153,894</b>	<b>3,414,247</b>	<b>682,849</b>	<b>1,000,123</b>	<b>120,015</b>	<b>1,633,007</b>
<b>Fiscal year 2022-23:</b>									
September 30, 2022	332,699,312	166,350	99,569,065	39,828	556,008	111,202	297,521	35,703	353,081
December 31, 2022	579,656,079	289,828	93,518,403	37,407	645,098	129,020	310,196	37,224	493,479
March 31, 2023	302,015,898	151,008	60,638,989	24,256	484,725	96,945	275,851	33,102	305,311
June 30, 2023	301,645,976	150,823	78,645,828	31,458	751,213	150,243	289,028	34,683	367,207
<b>Total.....</b>	<b>1,516,017,265</b>	<b>758,009</b>	<b>332,372,285</b>	<b>132,949</b>	<b>2,437,044</b>	<b>487,409</b>	<b>1,172,596</b>	<b>140,712</b>	<b>1,519,078</b>

Detail may not add to totals due to rounding.

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

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

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

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

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

State	State corporate income tax rates and brackets for 2022 tax year -as of January 1, 2022- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2023 [1,000s]	State Tax Collections Fiscal Year 2023†										Total tax collections [all sources]†††	
				Corporate income tax				Individual income tax			General sales tax††				
				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)	5,108	1,559,734	9.33%	305.32	25	5,910,871	35.37%	1,157.07	4,607,610	27.57%	901.96	16,713,126	3,271.65
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.	733	444,240	13.58%	605.72	9	-	-	-	-	-	-	3,271,369	4,460.52
Arizona	4.9% [Sales/double-weighted sales]	rate applicable to financial institutions minimum tax:\$50	7,431	1,543,564	6.61%	207.71	39	4,779,485	20.46%	643.15	12,509,337	53.54%	1,683.32	23,363,426	3,143.90
Arkansas	1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 5.9%>\$25K [Sales]	rates applicable to financial institutions	3,068	838,161	6.57%	273.22	27	3,147,770	24.67%	1,026.09	4,980,130	39.03%	1,623.39	12,758,766	4,159.02
California	8.84% [Sales]	10.84% rate applicable to financial institutions minimum tax:\$800	38,965	29,936,654	13.57%	768.29	7	96,379,294	43.69%	2,473.47	53,565,932	24.28%	1,374.71	220,591,306	5,661.24
Colorado	4.4% [Sales]	rate applicable to financial institutions gross sales option may apply (0.5% rate)	5,878	2,342,073	12.92%	398.47	19	6,780,832	37.40%	1,153.67	4,606,955	25.41%	783.81	18,131,705	3,084.88
Connecticut	7.5% [Sales]	rate applicable to financial institutions minimum tax:\$250 or 3.1 mills/\$1 tax of capital holdings (maximum tax: \$1M) 10% surtax applies if gross income=>\$100M and tax liability exceeds \$250 (minimum tax)	3,617	3,499,272	15.98%	967.40	2	8,845,425	40.40%	2,445.40	5,548,269	25.34%	1,533.87	21,894,723	6,052.99
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	1,032	571,185	8.70%	553.53	10	2,425,836	36.96%	2,350.87	-	-	-	6,563,472	6,360.63
Florida	5.5% [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	22,611	5,522,370	8.92%	244.24	34	-	-	-	39,969,175	64.57%	1,767.71	61,902,651	2,737.76
Georgia	5.75% [Sales]	rate applicable to financial institutions	11,029	3,623,897	10.75%	328.57	23	16,633,022	49.35%	1,508.09	8,980,297	26.65%	814.23	33,701,995	3,055.70
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	1,435	347,800	3.41%	242.35	35	3,099,978	30.43%	2,160.06	4,731,299	46.44%	3,296.76	10,187,648	7,098.72
Idaho	6% [Sales]	rate applicable to financial institutions minimum tax:\$20; add'l \$10 Permanent Building Fund Tax; gross sales option may apply (1% rate)	1,965	1,034,310	14.01%	526.44	12	2,141,870	29.00%	1,090.16	3,065,139	41.51%	1,560.08	7,384,896	3,758.74
Illinois	7% [Sales]	rates applicable to financial institutions plus 2.5% personal property replacement tax	12,550	9,862,157	15.66%	785.85	6	21,811,151	34.63%	1,737.98	15,499,836	24.61%	1,235.08	62,987,205	5,019.03
Indiana	4.9% [Sales]	5% rate applicable to financial institutions	6,862	1,230,591	4.06%	179.33	42	11,701,567	38.59%	1,705.22	11,003,705	36.29%	1,603.52	30,323,395	4,418.90

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2022 tax year -as of January 1, 2022- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2023 [1,000s]	State Tax Collections Fiscal Year 2023†											
				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								
Iowa	5.5%>\$0; 9%>\$100K; 9.8%>\$250K [Sales]	5% franchise tax rate applicable to financial institutions 50% federal tax deductibility	3,207	838,062	6.46%	261.32	31	4,635,011	35.74%	1,445.28	4,655,013	35.90%	1,451.51	12,967,440	4,043.47
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	2,941	1,561,519	11.88%	531.03	11	4,507,007	34.30%	1,532.71	4,359,013	33.17%	1,482.38	13,139,563	4,468.41
Kentucky	5% [Sales]	corporations with gross receipts/ gross profits>\$3M subject to LLET minimum LLET tax:\$175	4,526	1,210,388	7.03%	267.42	30	6,037,886	35.07%	1,334.00	5,707,486	33.15%	1,261.00	17,217,084	3,803.91
Louisiana	3.5%>\$0; 5.5%>\$50K; 7.5%>\$150K [Sales]	rates applicable to financial institutions PTEs electing to be taxed as C corps rates:1.85%>\$0; 3.5%>\$25K; 4.25%>\$100K	4,574	1,223,914	7.90%	267.60	29	4,678,963	30.19%	1,023.00	4,814,807	31.07%	1,052.70	15,498,212	3,388.51
Maine	3.5%>\$0; 7.93%>\$350K; 8.33%>\$1,050,000; 8.93%>\$3.5M [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	1,396	451,211	7.01%	323.28	24	2,481,964	38.54%	1,778.27	2,263,595	35.15%	1,621.81	6,439,637	4,613.84
Maryland	8.25% [Sales]	rate applicable to financial institutions	6,180	2,043,270	6.88%	330.61	22	12,149,229	40.91%	1,965.81	6,821,665	22.97%	1,103.78	29,693,908	4,804.64
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	7,001	4,570,956	10.99%	652.86	8	21,908,953	52.66%	3,129.23	9,353,642	22.48%	1,335.97	41,603,097	5,942.11
Michigan	6% [Sales] [MBT: repealed effective 1/1/12, except for those taxpayers with certified credits that elect to pay the MBT.]	.29% rate of net capital franchise tax applicable to financial institutions	10,037	2,056,901	5.54%	204.93	40	11,516,497	31.02%	1,147.37	12,897,208	34.74%	1,284.93	37,125,288	3,698.75
Minnesota	9.8% plus minimum tax ranging from \$0 to \$10,810 based on property, payroll, and sales or receipts attributable to state sources [Sales]	rate applicable to financial institutions	5,738	4,660,098	13.52%	812.16	5	13,978,913	40.55%	2,436.24	8,018,438	23.26%	1,397.45	34,473,185	6,007.96
Mississippi	\$0-\$5K:0%; 4%>\$5K; 5%>\$10K [Sales/Other (based on specific business type)]	rates applicable to financial institutions	2,940	818,357	7.92%	278.38	26	2,412,412	23.35%	820.63	5,022,568	48.62%	1,708.54	10,329,507	3,513.81
Missouri	4% [Sales]	4.48% rate applicable to financial institutions 50% federal tax deductibility	6,196	911,344	5.25%	147.08	44	8,677,784	50.00%	1,400.51	4,894,410	28.20%	789.91	17,355,779	2,801.06
Montana	6.75% 7% for water's edge combined filing groups [Double-weighted sales]	rate applicable to financial institutions gross sales option may apply (0.5% rate) minimum tax:\$50	1,133	307,950	6.54%	271.85	28	2,286,844	48.55%	2,018.73	-	-	-	4,710,141	4,157.92
Nebraska	5.58%>\$0; 7.5%>\$100K [Sales]		1,978	692,965	9.46%	350.27	21	3,005,952	41.03%	1,519.40	2,747,036	37.49%	1,388.53	7,326,729	3,703.40
New Hampshire	7.6% Business Profits Tax for gross income>\$92K plus a Business Enterprise Tax of 0.55% of enterprise value base for businesses with gross income>\$250K or enterprise value base>\$250K [Sales]	rate applicable to financial institutions	1,402	1,271,550	35.85%	906.92	4	149,485	4.21%	106.62	-	-	-	3,546,944	2,529.82

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2022 tax year -as of January 1, 2022- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2023 [1,000s]	State Tax Collections Fiscal Year 2023†											
				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 Jersey	\$1-\$50K:6.5%; \$50,001-\$100K:7.5%; \$100,001 or more:9%; or alternative minimum assessment (if applicable); 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 2022:surtax of 2.5% applies for corporations with allocated taxable net income>\$1M [Sales]	rates applicable to financial institutions minimum tax:\$500	9,291	8,696,043	16.83%	935.98	3	18,506,010	35.81%	1,991.86	14,742,322	28.53%	1,586.76	51,673,356	5,561.75
New Mexico	4.8%>\$0; 5.9%>\$500K [3-factor]	rates applicable to financial institutions gross sales option may apply (0.75% rate)	2,114	444,335	3.11%	210.15	38	2,646,300	18.55%	1,251.58	4,181,396	29.31%	1,977.61	14,267,428	6,747.84
New York	6.5% of business income base (7.25% if business income>\$5M, 0% for qualified in-state manufacturers, 4.875% for QETCs); or capital base of 0.1875% per \$1 of allocated capital up to \$5M (0% for cooperative housing corporations, small businesses, qualified in-state manufacturers, and QETCs); or fixed dollar minimum tax ranging from \$25 to \$200K, depending on receipts attributable to NY state sources. (fixed dollar minimum tax ranging from \$19 to \$3,750 applies for qualified in-state manufacturers and QETCs) small business taxpayers rate:6.5% [Sales]		19,571	24,316,578	19.42%	1,242.47	1	58,775,670	46.95%	3,003.17	19,046,752	15.21%	973.20	125,188,211	6,396.55
North Carolina	2.5% [Sales]	rate applicable to financial institutions	10,835	1,640,070	4.20%	151.36	43	16,855,693	43.15%	1,555.60	11,907,791	30.48%	1,098.96	39,065,492	3,605.33
North Dakota	1.41%>\$0; 3.55%>\$25K; 4.31%>\$50K [3-factor/Sales]	rates applicable to financial institutions	784	324,144	5.36%	413.49	18	495,437	8.19%	631.99	1,270,449	21.00%	1,620.62	6,048,549	7,715.71
Ohio	CAT:0.26% on gross receipts>\$1M, plus annual minimum tax based on gross receipts: GR-\$150K-\$1M:\$150; GR>\$1M-\$2M:\$800; GR>\$2M-\$4M:\$2.1K; GR>\$4M:\$2.6K [Sales]	FIT: Financial institutions tax [see Ohio note]	11,786	251	0.00%	0.02	46	11,310,241	29.19%	959.64	16,454,632	42.47%	1,396.12	38,746,975	3,287.56
Oklahoma	4% [3-factor/double-weighted sales]	rate applicable to financial institutions	4,054	774,802	5.60%	191.13	41	4,393,714	31.74%	1,083.84	3,798,881	27.44%	937.11	13,844,759	3,415.23
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%	4,233	1,618,518	7.75%	382.32	20	13,274,254	63.58%	3,135.63	1,338,529	6.41%	316.19	20,877,679	4,931.71
Pennsylvania	9.99% [Sales]		12,962	5,708,628	10.37%	440.42	17	17,006,745	30.88%	1,312.08	15,401,396	27.96%	1,188.23	55,074,459	4,249.02
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	1,096	262,600	5.54%	239.61	36	1,611,789	34.01%	1,470.66	1,560,600	32.93%	1,423.95	4,738,508	4,323.61
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	5,374	1,356,927	8.67%	252.52	33	5,782,274	36.95%	1,076.06	5,124,195	32.74%	953.59	15,649,277	2,912.28
South Dakota	- [see note]	bank franchise tax: 6%-0.25% on net income bracket ranges (\$400M-\$1.2B) minimum tax:\$200 per location	919	48,070	1.83%	52.29	45	-	-	-	1,678,258	63.83%	1,825.55	2,629,090	2,859.83

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2022 tax year -as of January 1, 2022- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2023 [1,000s]	State Tax Collections Fiscal Year 2023 <sup>†</sup>										Total tax collections [all sources] <sup>†††</sup>	
				Corporate income tax				Individual income tax			General sales tax <sup>††</sup>			Amount [\$1,000s]	Per capita [\$]
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]		
						Amount [\$]	Rank								
Tennessee	6.5% [Triple-weighted sales]	rate applicable to financial institutions	7,126	3,156,401	13.25%	442.91	16	2,926	0.01%	0.41	13,847,148	58.14%	1,943.05	23,817,195	3,342.07
Utah	4.85% [Sales]	rate applicable to financial institutions minimum tax:\$100	3,418	866,752	6.42%	253.60	32	6,497,347	48.16%	1,901.07	4,552,473	33.75%	1,332.02	13,490,466	3,947.20
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	299,607	6.66%	462.74	14	1,210,585	26.91%	1,869.73	584,677	13.00%	903.03	4,498,680	6,948.15
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	8,716	4,369,396	11.77%	501.32	13	16,645,280	44.84%	1,909.80	7,427,094	20.01%	852.15	37,124,084	4,259.45
West Virginia	6.5% [Sales]	rate applicable to financial institutions	1,770	419,965	5.50%	237.26	37	2,693,568	35.26%	1,521.73	1,813,139	23.74%	1,024.33	7,638,753	4,315.51
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%)	5,911	2,667,937	11.24%	451.35	15	9,191,233	38.71%	1,554.95	7,456,088	31.40%	1,261.40	23,745,873	4,017.27
Total 46 states			292,142	141,945,517	11.10% <sup>a</sup>	485.88 <sup>a</sup>	-	468,983,067	36.66% <sup>a</sup>	1,605.33 <sup>a</sup>	372,808,385	29.14% <sup>a</sup>	1,276.12 <sup>a</sup>	1,279,321,031	4,379.11 <sup>a</sup>

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

This table compares the basic corporate (business) income tax rate(s) and apportionment formulae generally applicable for the states 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, provisions applicable for PTE's electing state taxation at the entity level, 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, 2023 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 state government tax collections fiscal year ending on June 30th.

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

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

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

<sup>†††</sup>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 \$25,519,555.33 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, 2023 (NST-EST2023-POP)*. December 2023 release.

U.S. Census Bureau. *2023 Annual Survey of State Government Tax Collections Detailed Table*, April 15, 2024 release (adjusted).

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	Corporate Income Tax Net Collections Before & After Transfers											Year-over-year % change			
	Gross collections [\$]	Refunds [\$]	Net collections before transfer deductions [\$]	Intergovernmental and inter-fund transfers					Net collections to General Fund [\$]	Income tax gross collections	Income tax refunds	Net collections before transfers	Amount to General Fund		
				Public School Building Capital Fund [\$]	Critical School Facility Needs Fund [\$]	OSBM Civil Penalty Forfeiture Fund [\$]	Collection fees on overdue tax debts [\$]	Other/collection cost of fines/forfeitures [\$]							
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%		
2022-23.....	1,862,542,768	221,614,692	1,640,928,075	-	-	5,096,090	858,337	19,439	1,634,954,210	2.88%	24.41%	0.54%	0.56%		

All domestic corporations (those organized in North Carolina), and all foreign corporations (those organized outside North Carolina) with a certificate of authority to do business or doing business in North Carolina, are subject to income tax. An income tax is levied on the State net income of all corporations chartered or doing business in North Carolina unless they are specifically exempt from tax under §§ 105- 130.11 and 105-131.1. Effective August 1, 2019, SL 2019-187 provides that a nonresident business is not subject to corporate income tax 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. For income tax purposes, the term "doing business" is defined as the operation of any business enterprise or activity in North Carolina for economic gain. State net income is derived by making certain adjustments to the federal taxable net income of corporations, such as taxes on income and excess profits and interest on obligations of the United States. Corporations with business operations both within and without North Carolina are required to use the allocation and apportionment provisions of § 105-130.4 to calculate net income or net loss to North Carolina.

**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. Alternative formulas may be utilized with the approval of the Secretary of Revenue.

The 2019 General Assembly enacted legislation to adopt 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.

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 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.††

**Rates:** Effective year of tax:

7%	Effective for tax years 1987-1990
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 21. -Continued

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.

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 ††:

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.

<u>Fiscal year</u>	<u>DOR</u>	<u>DOC</u>	<u>Gen Fund††</u>
2007-08	\$131,625	\$43,875	-
2008-09	\$100,500	\$33,500	\$96,500
2009-10	\$36,750	\$12,250	\$155,000
2010-11	\$9,375	\$3,125	\$148,000
2011-12	\$8,625	\$2,875	\$146,500
2012-13	\$1,500	\$500	\$236,500
2013-14	\$38,263	\$12,754	\$259,000
2014-15	\$375	\$125	\$184,500
2015-16	\$750	\$250	\$3,824,970
2016-17	\$0	\$0	\$9,500
2017-18	\$0	\$0	\$4,000
2018-19	\$0	\$0	\$5,000
2019-20	\$0	\$0	\$5,500
2020-21	\$0	\$0	\$0
2021-22	\$0	\$0	\$0
2022-23	\$0	\$0	\$0

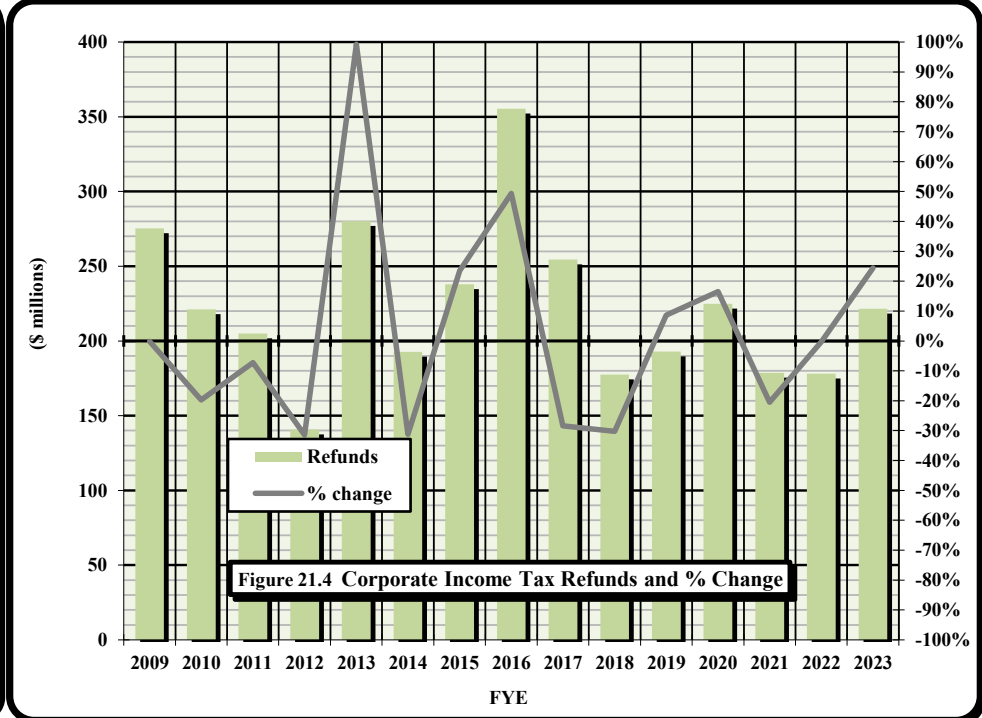
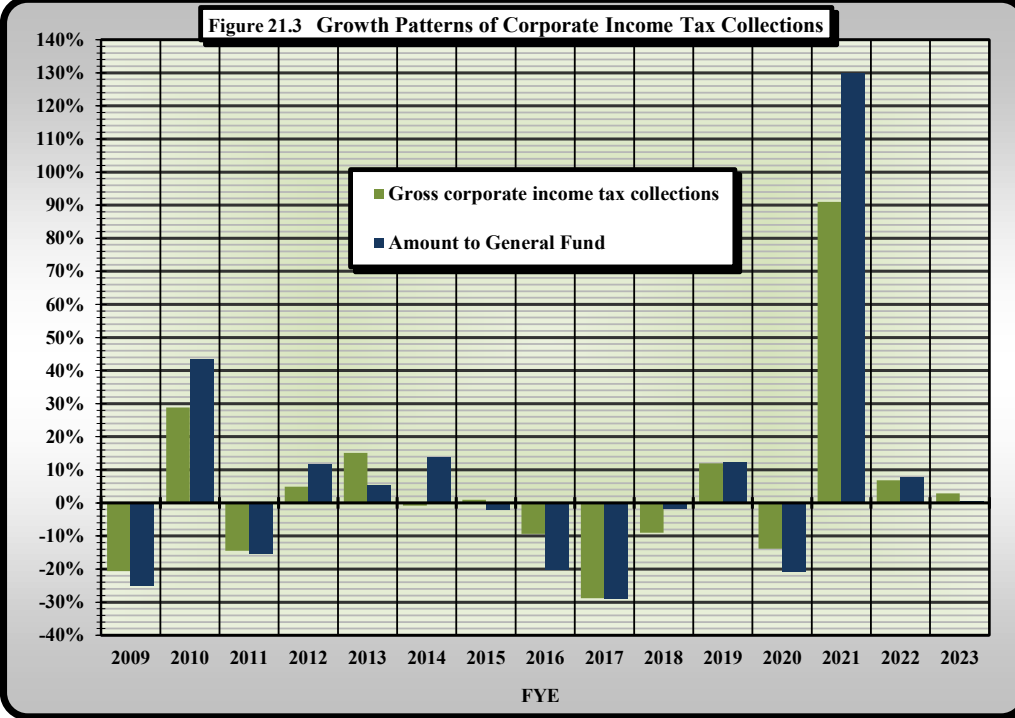
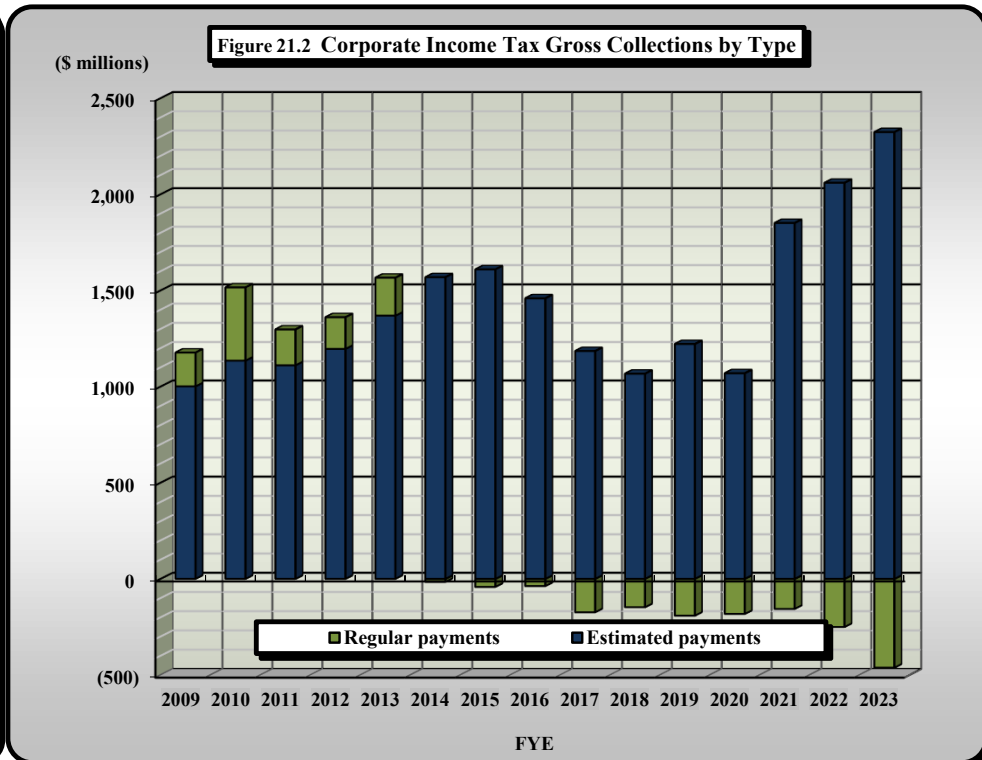
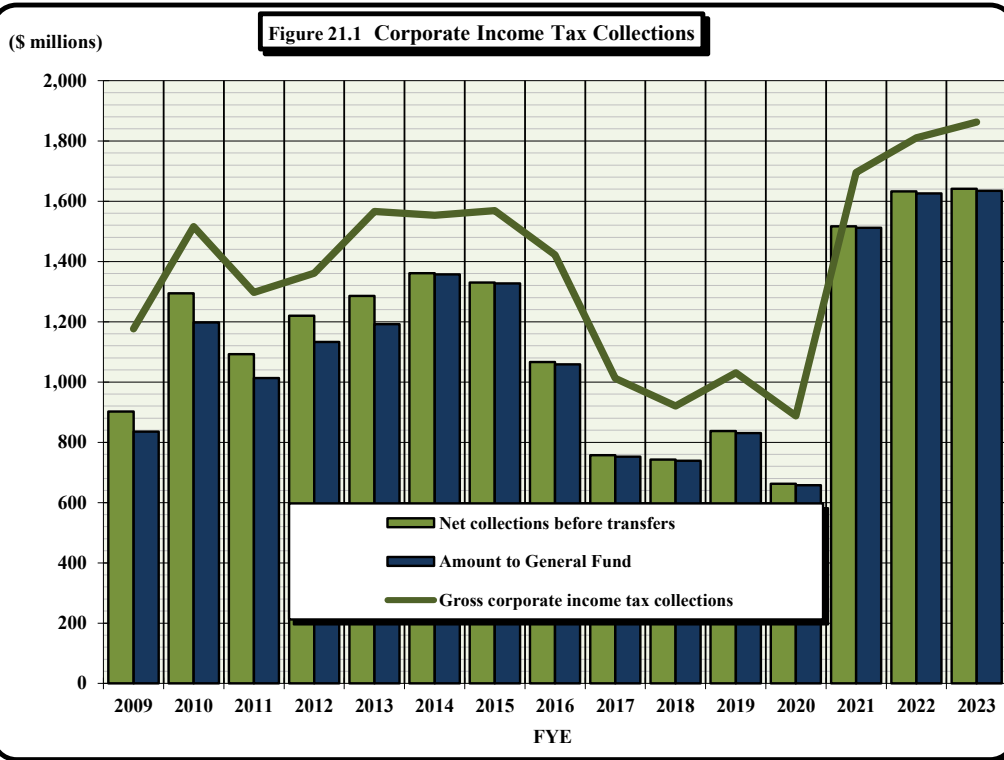


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Filing system: Relation to Federal IRC	Calculation Starting Point Tax Base	Personal income tax rates and tax brackets for 2022 tax year [as of January 1, 2022 unless otherwise noted] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2022 tax year [as of January 1, 2022 unless otherwise noted]					Population as of 7/1/2023 [1,000s]	Individual income tax collections fiscal year 2023†				Personal income calendar year 2022		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					
											1,000s	Rank	Rank	Rank	Rank	Rank	Rank	
Alabama	yes	Joint	State AGI	2%>\$0; 4%>\$500; 5%>\$3K [IRC incorporated by reference as currently amended to extent of provisions directly referenced by state code]	\$3,000- \$2,500*	\$8,500- \$5,000*	\$1,500	\$3,000	\$1,000- \$300†	5,108	5,910,871	1,157.07	30	262,235,600	51,683	2.25%	29	
[MFJ: same rates apply to income bracket ranges \$1K-\$6K]					* [amounts vary based on state AGI, filing status]					† [amounts vary based on state AGI]								
Arizona	no	Joint	Fed AGI	2.55%>\$0; 2.98%>\$28,653 [IRC incorporated by reference as of January 1, 2022, for tax years after 2021]	\$12,950†	\$25,900†	-	-	-	7,431	4,779,485	643.15	40	434,338,900	58,968	1.10%	40	
[applicable for S, MFS]					† [standard deduction is increased by 25% of the amount of eligible charitable contribution deduction taxpayer could have claimed if taxpayer elected to itemize deductions]													
[applicable for MFJ, HH]					[community property state]													
Arkansas	no	Joint/ Combined	State AGI	\$0-\$5,099:0%; 2%>\$5,099; 3%>\$10,299; 3.4%>\$14,699; 4.9%>\$24,299 [Certain IRC provisions are incorporated as amended through specified dates]	\$2,270	\$4,540	\$29	\$58	\$29	3,068	3,147,770	1,026.09	36	168,534,800	55,323	1.87%	35	
[applicable for S, HH, MFJ, MFS]					Special legislative session (August 2022) reduced the top rate to 4.9% beginning with tax year 2022. Inflationary tax relief credit of up to \$150 applies for tax year 2022 full year residents.													
California	no	Joint	Fed AGI	1%>\$0; 2%>\$10,099; 4%>\$23,942; 6%>\$37,788; 8%>\$52,455; 9.3%>\$66,295; 10.3%>\$338,639; 11.3%>\$406,364; 12.3%>\$677,275 additional 1% tax>\$1M taxable income for mental health [IRC incorporated as of January 1, 2015, with modifications, for tax years beginning after 2014]	\$5,202	\$10,404	\$140	\$280	\$433	38,965	96,379,294	2,473.47	4	3,003,826,100	76,941	3.21%	8	
[applicable for S, MFS]					MFJ: same rates apply to income bracket ranges \$20,198-\$1,354,550; add'l 1% tax>\$1M													
[applicable for S, MFS]					HH: same rates apply to income bracket ranges \$20,212-\$921,095; add'l 1% tax>\$1M													
[community property state]																		
Colorado	no	Joint	Fed TI	4.4% of Colorado taxable income [IRC incorporated by reference as currently amended]	\$12,950	\$25,900	-	-	-	5,878	6,780,832	1,153.67	31	447,854,400	76,674	1.51%	39	
[AMT equal to the amount by which 3.47% of CO alternative minimum taxable income exceeds CO normal tax applies.]																		
Connecticut	no	Joint	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100K; 6.5%>\$200K; 6.9%>\$250K; 6.99%>\$500K [IRC incorporated by reference as currently amended]	-	-	\$15,000-	\$24,000-	-	3,617	8,845,425	2,445.40	5	306,717,600	84,994	2.88%	14	
[applicable for S, MFS]					0-75%†		0-75%†		[tc] [tc]									
HH: same rates apply to income bracket ranges \$16K-\$800K					† [personal exemption (based on filing status and state AGI) is phased out for higher income levels; personal tax credit ranging from 0-75% of tax liability (based on filing status and state AGI) is phased out for higher income levels]													
MFJ: same rates apply to income ranges \$20K-\$1M																		
Delaware	no	Joint/ Combined	Fed AGI	\$0-\$2K:0%; 2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.6%>\$60K [IRC incorporated by reference as currently amended]	\$3,250	\$6,500	\$110	\$220	\$110	1,032	2,425,836	2,350.87	7	65,208,200	63,964	3.72%	3	
[applicable for S, HH, MFJ, MFS]					[tc] [tc] [tc]													
Georgia	no	Joint	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$3,750; 5%>\$5,250; 5.75%>\$7,000 [IRC incorporated by reference as of January 1, 2022, with modifications, for taxable years beginning on or after January 1, 2021]	\$5,400	\$7,100	\$2,700	\$7,400	\$3,000	11,029	16,633,022	1,508.09	23	625,219,300	57,290	2.66%	18	
[applicable for S]					MFJ: same rates apply to income bracket ranges \$500-\$5K													
MFJ, HH: same rates apply to income bracket ranges \$1K-\$10K																		

TABLE 22. -Continued

State	Federal tax deductibility	Filing system <sup>2/</sup> Relation to Federal IRC	Calculation Starting Point Tax Base	Personal income tax rates and tax brackets for 2022 tax year [as of January 1, 2022 unless otherwise noted] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2022 tax year [as of January 1, 2022 unless otherwise noted]					Population as of 7/1/2023 [1,000s]	Individual income tax collections fiscal year 2023 <sup>†</sup>			Personal income calendar year 2022		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				
Hawaii	no	Joint	Fed AGI	1.4%>\$0; 3.2%>\$2.4K; 5.5%>\$4.8K; 6.4%>\$9.6K; 6.8%>\$14.4K; 7.2%>\$19.2K; 7.6%>\$24K; 7.9%>\$36K; 8.25%>\$48K; 9%>\$150K; 10%>\$175K; 11%>\$200K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$3.6K-\$300K MFJ: same rates apply to income bracket ranges \$4.8K-\$400K	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144	1,435	3,099,978	2,160.06	8	90,053,900	62,564	3.44%	6
Idaho	no	Joint	Fed AGI	1%>\$0; 3%>\$1,587; 4.5%>\$4,762; 6%>\$7,938 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$3,175-\$15,877 [community property state]	\$12,950	\$25,900	-	-	-	1,965	2,141,870	1,090.16	33	110,794,400	57,140	1.93%	33
Illinois	no	Joint	Fed AGI	4.95% Taxpayers filing MFJ with FAGI>\$500K and taxpayers filing S, MFS, HH, SS with FAGI>\$250K are not entitled to a personal exemption allowance.	-	-	\$2,425	\$4,850	\$2,425	12,550	21,811,151	1,737.98	16	862,729,100	68,566	2.53%	21
Indiana	no	Joint	Fed AGI	3.23% †certain dependent children	-	-	\$1,000	\$2,000	\$1,000-\$1,500 <sup>†</sup>	6,862	11,701,567	1,705.22	17	402,919,500	58,973	2.90%	12
Iowa	yes	Joint/ Combined	State AGI	0.33%>\$0; 0.67%>\$1,743; 2.25%>\$3,486; 4.14%>\$6,972; 5.63%>\$15,687; 5.96%>\$26,145; 6.25%>\$34,860; 7.44%>\$52,290; 8.53%>\$78,435 [applicable for S, HH, MFJ, MFS]	\$2,210	\$5,450	\$40 [tc]	\$80 [tc]	\$40 [tc]	3,207	4,635,011	1,445.28	25	197,021,300	61,575	2.35%	26
Kansas	no	Joint	Fed AGI	\$0-\$2.5K:0%; 3.1%>\$2.5K; 5.25%>\$15K; 5.7%>\$30K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$5K-\$60K	\$3,500	\$8,000	\$2,250	\$4,500	\$2,250	2,941	4,507,007	1,532.71	20	183,033,700	62,326	2.46%	23
Kentucky	no	Joint/ Combined	Fed AGI	5% [IRC incorporated by reference as amended on December 31, 2021]	\$2,770	\$5,540	-	-	-	4,526	6,037,886	1,334.00	27	237,781,300	52,705	2.54%	20
Louisiana	no	Joint	Fed AGI	1.85%>\$0; 3.5%>\$12.5K; 4.25%>\$50K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$25K-\$100K [community property state]	\$4,500	\$9,000	\$1,000 <sup>†</sup>	2000 <sup>†</sup>	\$1,000	4,574	4,678,963	1,023.00	37	255,687,000	55,729	1.83%	36
Maine	no	Joint	Fed AGI	5.8%>\$0; 6.75%>\$22,999 7.15%>\$54,449 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$34,499-\$81,699 MFJ: same rates apply to income bracket ranges \$45,999-\$108,899	\$12,950	\$25,900	\$4,450	\$8,900	\$300 [tc]	1,396	2,481,964	1,778.27	15	85,708,000	61,690	2.90%	13
Maryland	no	Joint	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K; 5%>\$100K; 5.25%>\$125K; 5.5%>\$150K; 5.75%>\$250K [applicable for S, MFS] Similar rate/bracket structures apply to MFJ/HH except: 5%>\$150K; 5.25%>\$175K; 5.5%>\$225K; 5.75%>\$300K	\$2,400-\$1,600	\$4,850-\$3,200	\$3,200	\$6,400	\$3,200	6,180	12,149,229	1,965.81	11	439,741,300	71,340	2.76%	15

TABLE 22. -Continued

State	Federal tax deductibility	Filing system <sup>2</sup> /Relation to Federal IRC	Calculation Starting Point Tax Base	Personal income tax rates and tax brackets for 2022 tax year [as of January 1, 2022 unless otherwise noted] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2022 tax year [as of January 1, 2022 unless otherwise noted]					Population as of 7/1/2023 [1,000s]	Individual income tax collections fiscal year 2023 <sup>†</sup>			Personal income calendar year 2022		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, 2022, 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	7,001	21,908,953	3,129.23	2	601,909,600	86,200	3.64%	4
Michigan [IRC incorporated as amended on January 1, 2018 or IRC in effect for current taxable year]	no	Joint	Fed AGI	4.25%	-	-	\$5,000	\$10,000	\$5,000/ \$1,500	10,037	11,516,497	1,147.37	32	582,021,100	58,009	1.98%	32
Minnesota [IRC adopted as amended through May 1, 2023]	no	Joint	Fed AGI	5.35%>\$0; 6.80%>\$28,080; 7.85%>\$92,230; 9.85%>\$171,220 [applicable for S] HH: same rates apply to income bracket ranges \$34,570-\$227,600 MFJ: same rates apply to income bracket ranges \$41,050-\$284,810 MFS: same rates apply to income bracket ranges \$20,525-\$142,405	\$12,900	\$25,800	-	-	\$4,450	5,738	13,978,913	2,436.24	6	399,446,000	69,903	3.50%	5
Mississippi [IRC not incorporated]	no	Joint/ Combined	State AGI	\$0-\$5K:0%; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,940	2,412,412	820.63	39	138,523,500	47,134	1.74%	37
Missouri [IRC incorporated by reference as currently amended]	yes <sup>††</sup>	Combined	Fed AGI	\$0-\$111:0%; 1.5%>\$111; 2%>\$1,121; 2.5%>\$2,242; 3%>\$3,363; 3.5%>\$4,484; 4%>\$5,605; 4.5%>\$6,726; 5%>\$7,847; 5.3%>\$8,968 [applicable for S, HH, MFJ, MFS]	\$12,950	\$25,900	-	-	-	6,196	8,677,784	1,400.51	26	364,499,100	59,007	2.38%	24
Montana [IRC incorporated by reference as currently amended]	yes <sup>††</sup>	Joint/ Combined	Fed AGI	1%>\$0; 2%>\$3.3K; 3%>\$5.8K; 4%>\$8.9K; 5%>\$12K; 6%>\$15.4K; 6.75%>\$19.8K [applicable for S, HH, MFJ, MFS]	\$5,090- \$2,260 <sup>†</sup>	\$10,180- \$4,520 <sup>†</sup>	\$2,710	\$5,420	\$2,710	1,133	2,286,844	2,018.73	9	69,132,400	61,567	3.31%	7
Nebraska [IRC incorporated by reference as currently amended]	no	Joint	Fed AGI	2.46%>\$0; 3.51%>\$3,440; 5.01%>\$20,590; 6.84%>\$33,180 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$6,410-\$49,200 MFJ: same rates apply to income bracket ranges \$6,860-\$66,360	\$7,350	\$14,700	\$146	\$292	\$146	1,978	3,005,952	1,519.40	22	131,988,800	67,065	2.28%	28
New Hampshire [IRC incorporated]	no	Joint	Interest, dividends	5% applies to taxable interest/dividend income	-	-	\$2,400	\$4,800	-	1,402	149,485	106.62	43	104,683,600	74,827	0.14%	43
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	9,291	18,506,010	1,991.86	10	719,973,500	77,744	2.57%	19
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]	\$12,950	\$25,900	\$0- \$2,500 <sup>†</sup>	\$0- \$5,000 <sup>†</sup>	\$0- \$2,500 <sup>†</sup> \$4,000 <sup>†</sup>	2,114	2,646,300	1,251.58	29	112,180,900	53,079	2.36%	25

<sup>†</sup>[exemption phased out for higher income levels; MFJ/HH filers may claim \$4K/dependent beyond the first]

TABLE 22. -Continued

State	Federal tax deductibility	Filing system <sup>2</sup> /Relation to Federal IRC	Calculation Starting Point Tax Base	Personal income tax rates and tax brackets for 2022 tax year [as of January 1, 2022 unless otherwise noted] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2022 tax year [as of January 1, 2022 unless otherwise noted]					Population as of 7/1/2023 [1,000s]	Individual income tax collections fiscal year 2023 <sup>†</sup>			Personal income calendar year 2022		Individual income tax collections as a % of personal income	
					Standard deduction		Personal exemption/credit				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	as a % of personal income	
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank			Rank	Rank
New York [IRC not incorporated by reference]	no	Joint	Fed AGI	4%>\$0; 4.5%>\$8,500; 5.25%>\$11,700; 5.85%>\$13,900; 6.25%>\$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	19,571	58,775,670	3,003.17	3	1,524,707,000	77,502	3.85%	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	4.99%	\$12,750	\$25,500	-	-	-	10,835	16,855,693	1,555.60	18	630,558,800	58,953	2.67%	17
North Dakota [IRC incorporated by reference as currently amended]	no	Joint	Fed TI	1.10%>\$0; 2.04%>\$41,775; 2.27%>\$101,050; 2.64%>\$210,825; 2.90%>\$458,350 [applicable for S] HH: same rates apply to income bracket ranges \$55,900-\$458,350 MFJ: same rates apply to income bracket ranges \$69,700-\$458,350 MFS: same rates apply to income bracket ranges \$34,850-\$229,175	\$12,950	\$25,900	-	-	-	784	495,437	631.99	41	55,488,000	71,238	0.89%	41
Ohio [IRC incorporated by reference as of March 15, 2023]	no	Joint	Fed AGI	\$0-\$26,050:0%; 2.765%>\$26,050; 3.226%>\$46,100; 3.688%>\$92,150; 3.99%>\$115,300 [applicable for S, HH, MFJ, MFS]	-	-	\$2,400	\$4,800	\$2,400	11,786	11,310,241	959.64	38	686,658,400	58,391	1.65%	38
Oklahoma [IRC incorporated by reference as currently amended]	no	Joint	Fed AGI	0.25%>\$0; 0.75%>\$1K; 1.75%>\$2.5K; 2.75%>\$3.75K; 3.75%>\$4.9K; 4.75%>\$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	4,054	4,393,714	1,083.84	34	233,290,200	58,043	1.88%	34
Oregon [IRC incorporated as of December 1, 2021 for tax years after 2021]	yes <sup>††</sup>	Joint	Fed AGI	4.75%>\$0; 6.75%>\$3,750; 8.75%>\$9,450; 9.9%>\$125,000 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$7.5K-\$250K	\$2,420	\$4,840	\$219 <sup>†</sup>	\$438 <sup>†</sup>	\$219 <sup>†</sup>	4,233	13,274,254	3,135.63	1	271,773,200	64,107	4.88%	1
Pennsylvania [IRC incorporated by reference as amended to January 1, 1997]	no	Combined	State GI	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	-	-	-	-	-	12,962	17,006,745	1,312.08	28	848,382,600	65,401	2.00%	31
Rhode Island [IRC incorporated by reference as currently amended]	no	Joint	Fed AGI	3.75%>\$0; 4.75%>\$68,200; 5.99%>\$155,050 [applicable for S, HH, MFJ, MFS]	\$9,300 <sup>†</sup>	\$18,600 <sup>†</sup>	\$4,350 <sup>†</sup>	\$8,700 <sup>†</sup>	\$4,350 <sup>†</sup>	1,096	1,611,789	1,470.66	24	70,450,400	64,406	2.29%	27
South Carolina [IRC incorporated by reference through December 31, 2022]	no	Joint	Fed TI	\$0-\$3,199:0%; 3%>\$3,199; 6.5%>\$16,039 [applicable for S, HH, MFJ, MFS]	\$12,950	\$25,900	-	-	\$4,430 <sup>†</sup>	5,374	5,782,274	1,076.06	35	287,548,300	54,429	2.01%	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)	-	-	-	-	-	7,126	2,926	0.41	44	417,369,300	59,210	0.00%	44





TABLE 22A. FEDERAL ITEMIZED/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2021  
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:			State	Federal Returns Deduction claimed:		
	Itemized %	Standard %	Neither %		Itemized %	Standard %	Neither %
Alabama	6.97%	90.58%	2.45%	Montana	7.90%	89.60%	2.50%
Alaska	5.75%	92.39%	1.86%	Nebraska	6.27%	91.66%	2.07%
Arizona	8.44%	89.05%	2.51%	Nevada	8.22%	89.21%	2.57%
Arkansas	5.66%	91.45%	2.89%	New Hampshire	7.79%	90.60%	1.61%
California	14.94%	82.68%	2.38%	New Jersey	13.59%	84.80%	1.61%
Colorado	11.24%	86.56%	2.19%	New Mexico	5.82%	90.81%	3.37%
Connecticut	11.63%	86.39%	1.98%	New York	10.19%	87.86%	1.95%
Delaware	9.38%	88.86%	1.76% †	North Carolina	7.82%	90.04%	2.14%
Florida	7.31%	90.23%	2.46%	North Dakota	4.67%	93.32%	2.01%
Georgia	10.92%	86.56%	2.51%	Ohio	5.20%	92.88%	1.93%
Hawaii	11.72%	85.46%	2.82%	Oklahoma	6.44%	90.26%	3.30%
Idaho	8.13%	89.54%	2.33%	Oregon	12.10%	85.70%	2.21%
Illinois	8.70%	89.31%	1.99%	Pennsylvania	6.89%	91.22%	1.89%
Indiana	5.01%	92.95%	2.04%	Rhode Island	8.49%	89.92%	1.59%
Iowa	6.23%	91.78%	1.99%	South Carolina	7.45%	90.34%	2.21%
Kansas	6.55%	91.34%	2.12%	South Dakota	4.49%	92.98%	2.53%
Kentucky	5.28%	91.96%	2.75%	Tennessee	5.57%	92.07%	2.36%
Louisiana	7.71%	89.60%	2.69%	Texas	7.65%	89.96%	2.38%
Maine	5.74%	91.59%	2.68%	Utah	13.43%	84.77%	1.79%
Maryland	20.11%	78.18%	1.71%	Vermont	5.90%	91.87%	2.23%
Massachusetts	12.11%	86.28%	1.62%	Virginia	13.77%	84.30%	1.93%
Michigan	5.93%	92.11%	1.96%	Washington	11.10%	86.89%	2.01%
Minnesota	8.96%	89.45%	1.59%	West Virginia	3.32%	93.85%	2.83%
Mississippi	6.16%	91.08%	2.76%	Wisconsin	6.30%	91.89%	1.81%
Missouri	6.10%	91.24%	2.66%	Wyoming	5.25%	92.24%	2.51%
				United States	9.34%	88.40%	2.26%

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 2022 (primarily tax year 2021).

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, certain military 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 2021, 91.6% of total returns claimed the standard deduction based on personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022.

The individual income tax extract is a static snapshot of D-400 form information in variable audit and edit status that is subject to and may reflect 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 2021:

	Federal	North Carolina
S/MFS:	\$12,550	\$10,750
MFJ/SS:	\$25,100	\$21,500
HoH:	\$18,800	\$16,125

Source: IRS, Statistics of Income Division, Individual Master File System, February 2024  
Tax Year 2021: 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 [\$]	Refunds [\$]	Individual Income Tax Net Collections Before & After Reimbursements, Transfers										Collections to General Fund [\$]	Year-over-year % change			
			Net collections before reimbursements/transfers [\$]	Child Support Debts Collecting Cost [\$105A-13] [\$]	NC Housing Finance Agency [\$105-129.42] [\$]	NC Political Parties Financing Fund [\$105-159.1] [\$]	NC Public Campaign Fund [\$105-159.2] [\$]	Special Education Related Services [\$105-151.33(h)] [\$]	TIMS & PDP Components; Collection costs: [\$115C-457.2] [\$]	Collection fees on overdue tax debts [\$105-243.1] [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Individual income tax:					
												Gross collections		Refunds	Net collections before transfers	Amount to General Fund	
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	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	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	-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	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	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%
2022-23....	18,791,605,212	1,895,197,954	16,896,407,258	78,325	-	-	-	-	-	354,000	40,714,038	92,803,947	16,762,456,948	-1.71%	35.54%	-4.65%	-4.58%

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.

†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.

Tax structure overview:

[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.]

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.

North Carolina taxable income is determined by making certain statutory modifications to federal adjusted gross income (FAGI). These adjustments include, but are not limited to, the following:

- North Carolina standard deduction amount (NC standard deduction) or the North Carolina itemized deduction amounts (discussed below).
- Interest income received on notes and bonds from obligations of other states or 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.
- The taxable portion of retirement income 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*.
- The taxable portion of retirement income from certain qualifying members of the US Uniformed Services (i.e. select branches of the US military).
- Exempt income earned or received by a member of a federally recognized Indian tribe.
- A child deduction that allows a qualifying taxpayer to deduct up to \$3,000, from FAGI for each qualifying child. Amounts are dependent upon the taxpayer's FAGI and filing status.
- Federal accelerated depreciation and section 179 expensing provisions to the extent provided under North Carolina law.
- Numerous provisions enacted as part of the TCJA and the CARES Act.
- Adjustments created as part of the SALT workarounds.
- The amount of North Carolina net operating loss (State NOL).
- Amounts deposited in a personal education savings account established under North Carolina's Personal Education Savings Program.
- Certain student loan forgiveness must be added back to FAGI when determining State taxable income.

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)

TABLE 23.- Continued

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 amounts previously allowed for each eligible exemption claimable for federal tax purposes.

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.

TABLE 23.- Continued

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	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013
Child Tax Credit Chart	S	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
	MFJ/SS	\$125	\$100	\$125	\$100	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
	MFS	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	
	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:**

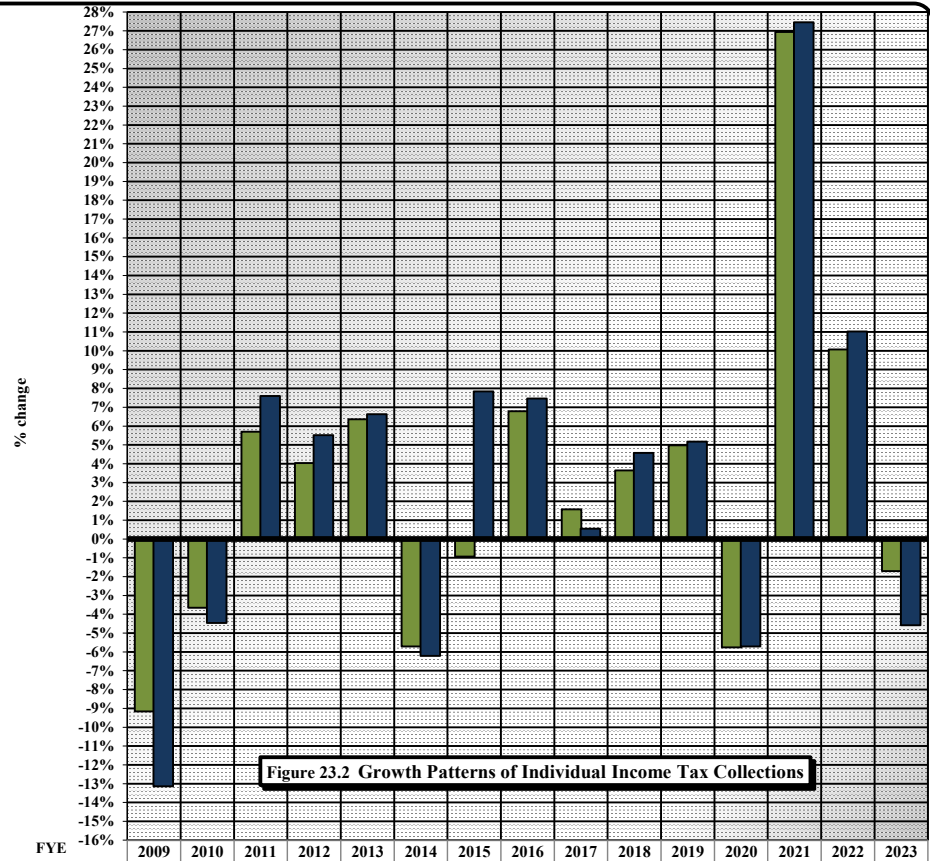
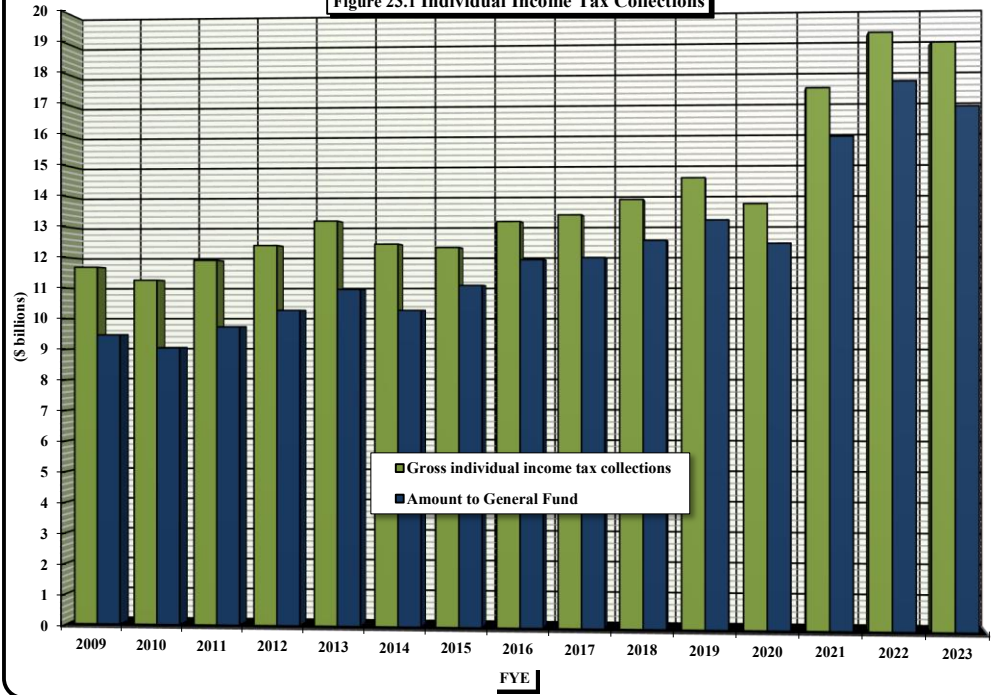
The following chart provides historical tax rate, standard deduction allowance amounts, and personal exemption thresholds by filing status applicable for tax years 1989-2013. For tax years 1989-1994, the personal exemption allowance amount was \$2,000 regardless of FAGI amount; for tax year 1995, the 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%				

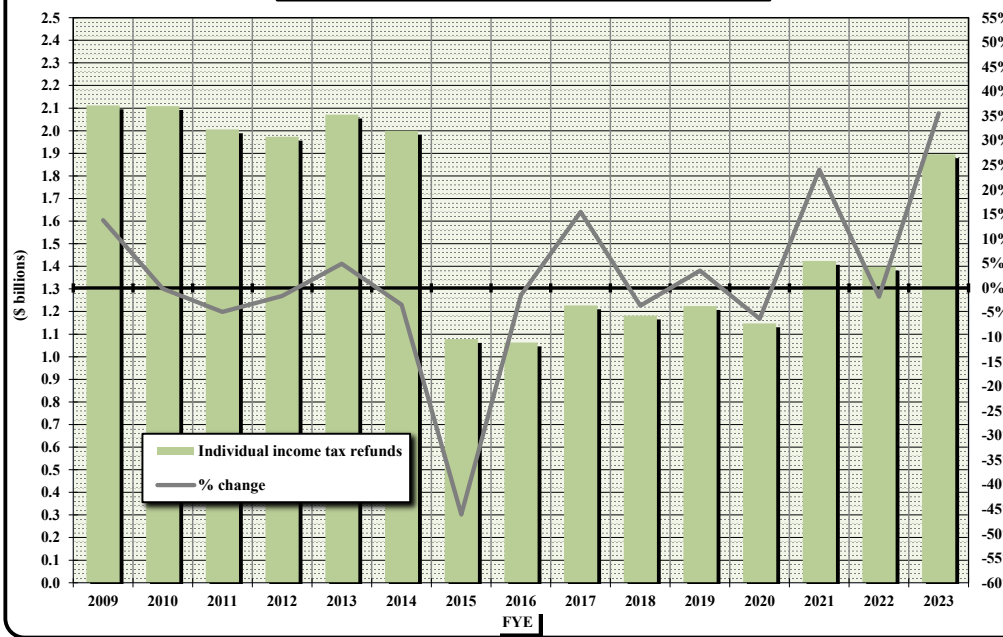
**Figure 23.1 Individual Income Tax Collections**



**Figure 23.2 Growth Patterns of Individual Income Tax Collections**

FYE	Gross tax collections	Amount to General Fund
2009	-9.16%	-13.14%
2010	-3.66%	-4.46%
2011	5.70%	7.60%
2012	4.04%	5.52%
2013	6.36%	6.63%
2014	-5.71%	-6.22%
2015	-0.93%	7.85%
2016	6.79%	7.46%
2017	1.57%	0.54%
2018	3.65%	4.58%
2019	4.98%	5.18%
2020	-5.76%	-5.71%
2021	26.95%	27.45%
2022	10.07%	11.03%
2023	-1.71%	-4.58%

**Figure 23.3 Individual Income Tax Refunds and % Change**



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

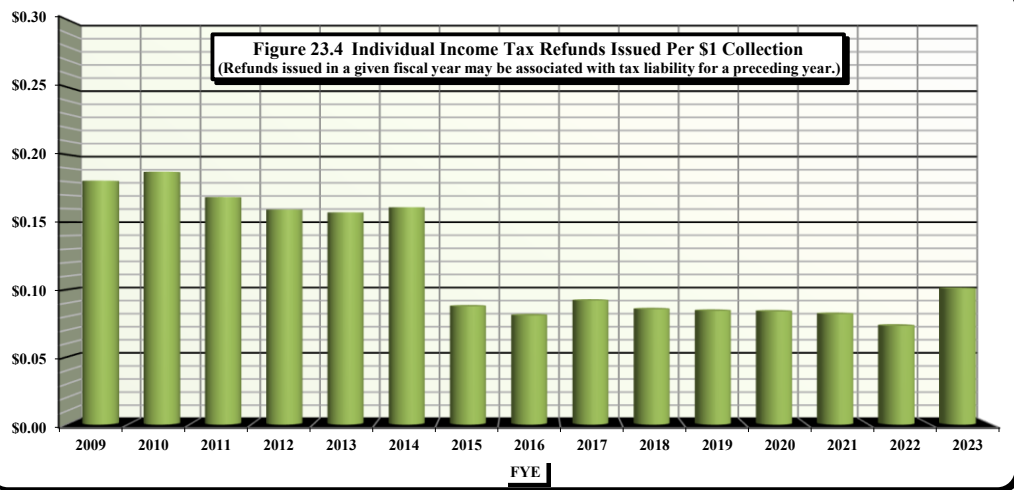


TABLE 24 . INDIVIDUAL INCOME TAX GROSS COLLECTIONS BY TYPE OF PAYMENT

Fiscal year	Withholding payments												Estimated			Final [returns & assessments]			Total individual income tax gross collections	
	Quarterly			Monthly			Accelerated			Total			Estimated	Final		Total	Annual			
	Quarterly payments [S]	% of total	Annual % change	Monthly payments [S]	% of total	Annual % change	Accelerated payments [S]	% of total	Annual % change	All payments [S]	% of total	Annual % change	Estimated payments [S]	% of total	Annual % change	Final payments [S]	% of total	Annual % change	Total payments [S]	Annual % change
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%
2022-23.....	247,943,097	1.3%	30.63%	1,246,233,542	6.6%	7.25%	11,444,906,147	60.9%	-0.31%	12,939,082,786	68.9%	0.83%	1,420,532,332	7.6%	-25.16%	4,431,990,094	23.6%	1.00%	18,791,605,212	-1.71%

Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-21) 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.]

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 reduces the personal income tax rate from 4.99% to 4.75% effective for taxable years beginning in 2023 [withholding tax rate for taxable year 2023=4.85% (4.75%+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.



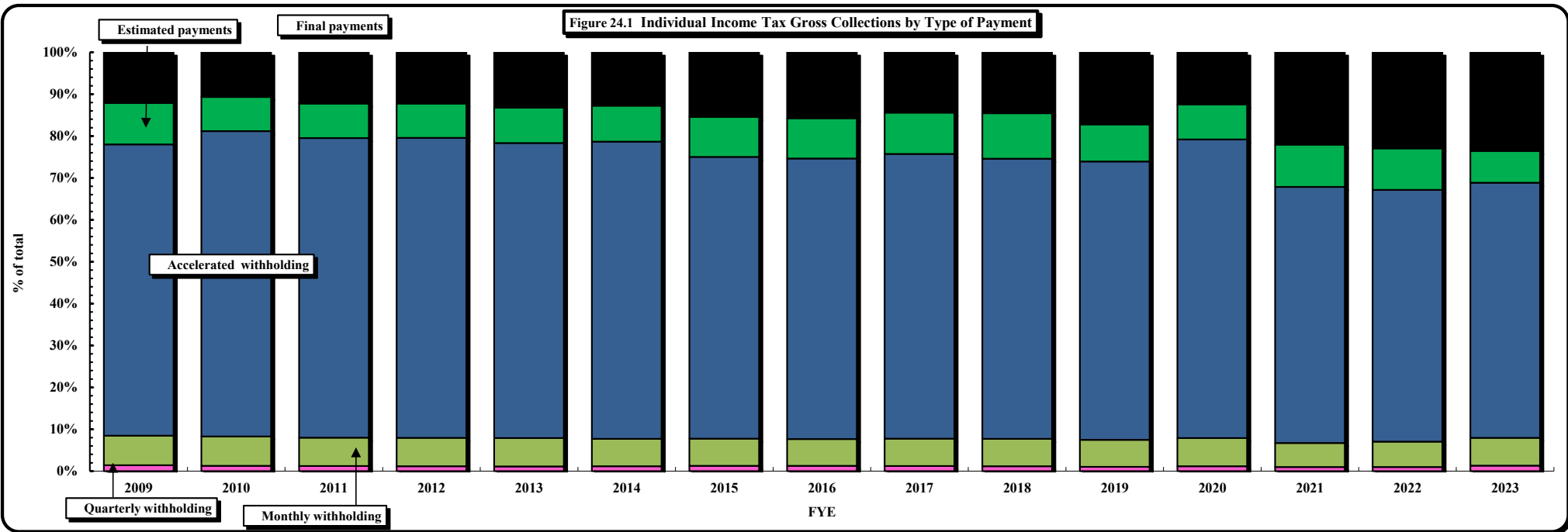
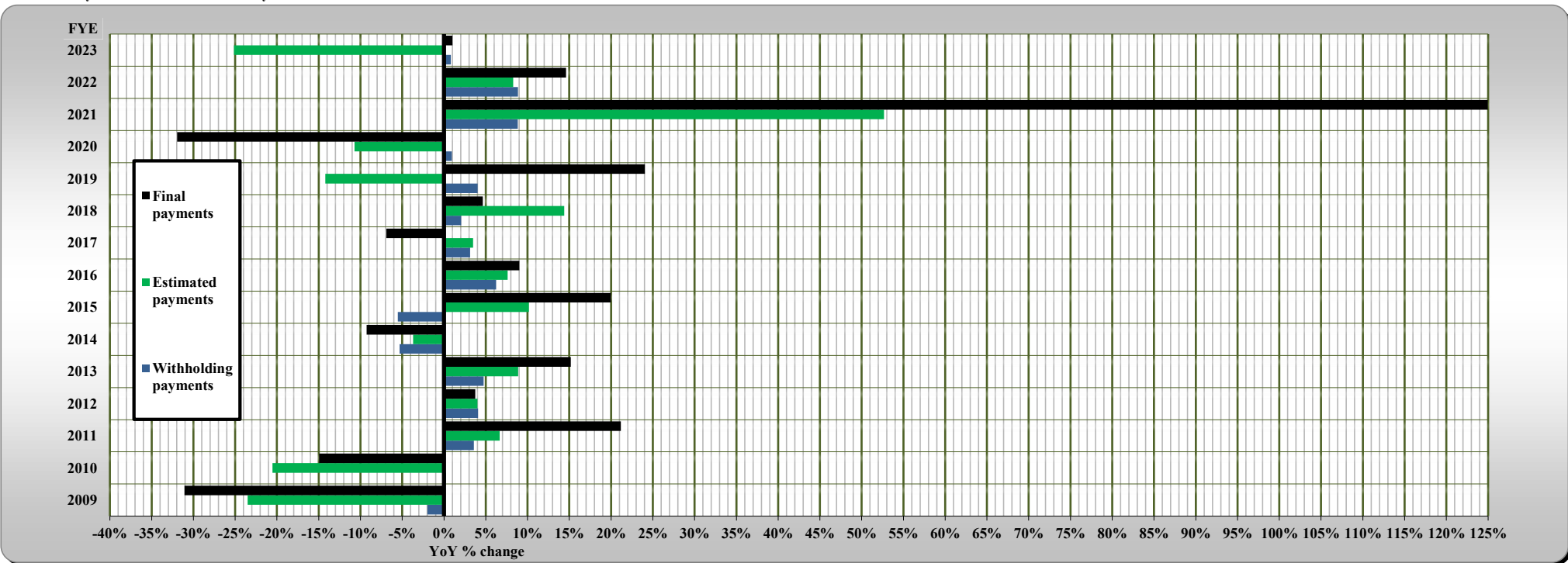
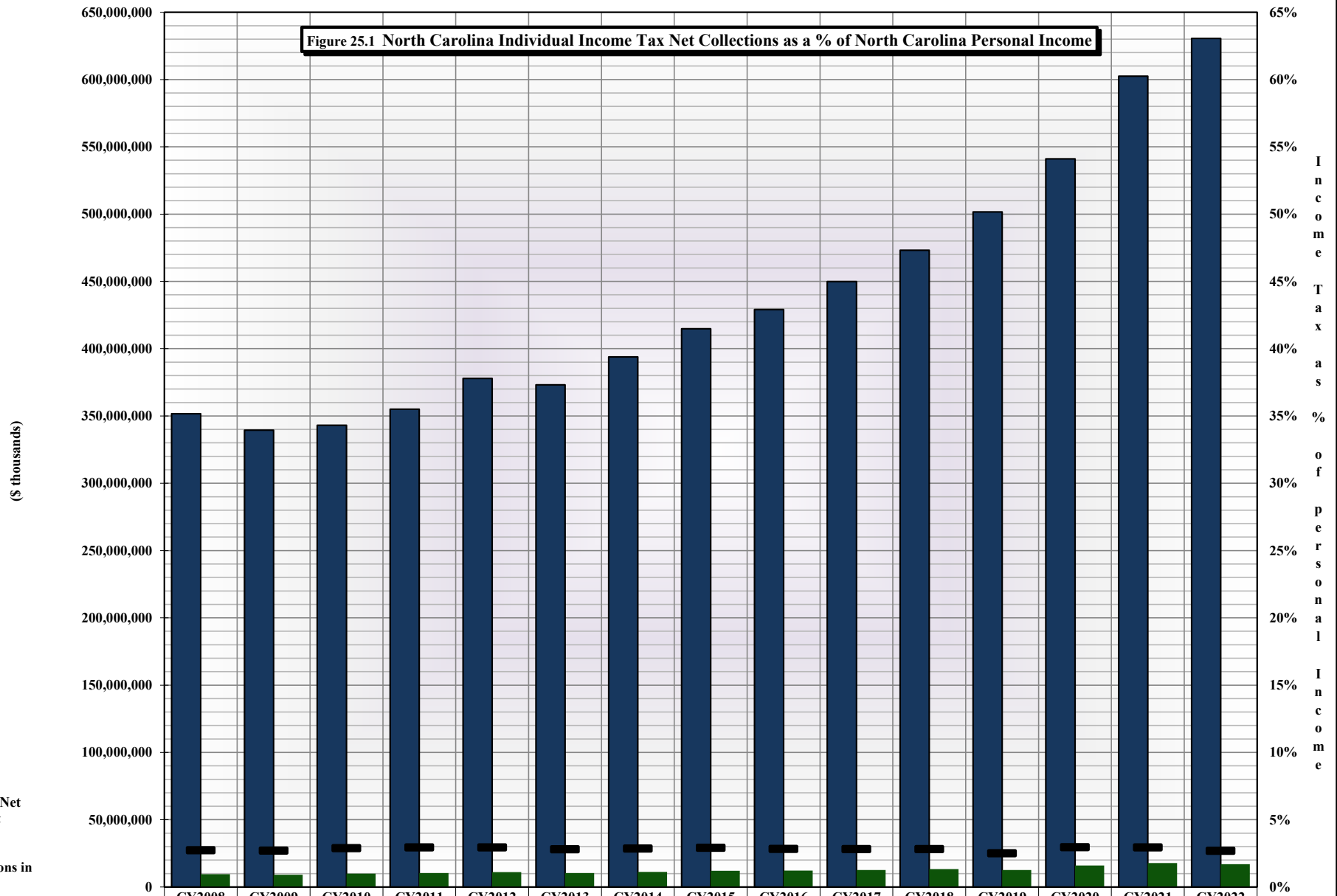


Figure 24.2 Individual Income Tax Gross Collections Components: Growth Trends

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.





**Figure 25.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income**

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	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	CY2022 FYE2023
■ North Carolina personal income [\$1,000s]	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	501,618,100	541,067,500	602,410,100	630,558,800
■ Individual income tax net collections [\$1,000s]	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	16,896,407
■ Net tax collections as a % of personal income	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%	2.94%	2.68%

[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 27, 2024 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	-	-
2022...	23,920	490,563	14,870	314,150	19,485	382,747	-	-	-	-	July 1, 2023	-	-

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 and GROSS RECEIPTS TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and PERSONAL INCOME and PERSONAL CONSUMPTION EXPENDITURES FOR THOSE STATES LEVYING GENERAL SALES and GROSS RECEIPTS TAXES

State	State sales tax rate <sup>††</sup> as of 1/1/2023 [%]	Rank based on State rate shown	Grocery food non-prepared items [1] Taxable (T) Exempt (E)	Drugs Prescription, non-prescription Taxable (T) Exempt (E)	State Vendor Discounts <sup>†††</sup> Collection discounts of state tax liability allowed seller for qualifying transactions		Population as of 7/1/2023 [1,000s]	General sales and gross receipts tax collections fiscal year 2023*			Per capita collections per 1¢ of tax <sup>†</sup> [\$]	Personal income 2022		Personal consumption expenditures 2022		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2023			
					Basic provisions	Maximum-M/minimum-m		Amount [\$1,000s]	Amount [\$]	Rank		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	%	Rank	Amount [\$1,000s]	Per capita [\$]
Alabama.....	4	40	T <sup>††</sup>	E,T	5%-2% <sup>†††</sup>	\$400/mo-M	5,108	4,607,610	901.96	41	225.49	262,235,600	51,683	215,682,500	42,508	1.76%	36	5,910,871	1,157.07		
Arizona.....	5.6	26	E	E,T	1% <sup>†††</sup>	\$10K/yr-M	7,431	12,509,337	1,683.32	11	300.59	434,338,900	58,968	373,625,200	50,725	2.88%	9	4,779,485	643.15		
Arkansas.....	6.5	7	0.125%[2]	E,T	2%	\$1K/mo-M	3,068	4,980,130	1,623.39	12	249.75	168,534,800	55,323	128,944,200	42,327	2.95%	7	3,147,770	1,026.09		
California <sup>††</sup> .....	6	14	E	E,T	None		38,965	53,565,932	1,374.71	25	229.12	3,003,826,100	76,941	2,372,802,300	60,778	1.78%	34	96,379,294	2,473.47		
Colorado.....	2.9	45	E	E,T	4% <sup>†††</sup>	\$1K/period-M	5,878	4,606,955	783.81	45	270.28	447,854,400	76,674	350,970,300	60,087	1.03%	45	6,780,832	1,153.67		
Connecticut.....	6.35	10	E	E,E	None		3,617	5,548,269	1,533.87	18	241.55	306,717,600	84,994	220,974,300	61,234	1.81%	32	8,845,425	2,445.40		
Florida.....	6	14	E	E,E	2.5% <sup>†††</sup>	\$30/report-M	22,611	39,969,175	1,767.71	8	294.62	1,436,107,200	64,557	1,259,026,100	56,597	2.78%	11	-	-		
Georgia.....	4	40	E [2]	E,T	3%-0.5% <sup>†††</sup>		11,029	8,980,297	814.23	43	203.56	625,219,300	57,290	520,697,900	47,713	1.44%	40	16,633,022	1,508.09		
Hawaii.....	4	40	T [3]	E,T	None		1,435	4,731,299	3,296.76	1	824.19	90,053,900	62,564	78,553,500	54,574	5.25%	1	3,099,978	2,160.06		
Idaho.....	6	14	T [3]	E,T	None <sup>†††</sup>		1,965	3,065,139	1,560.08	17	260.01	110,794,400	57,140	85,221,500	43,951	2.77%	12	2,141,870	1,090.16		
Illinois.....	6.25	11	1% <sup>††</sup>	T,I[5]	1.75%		12,550	15,499,836	1,235.08	31	197.61	862,729,100	68,566	690,825,900	54,904	1.80%	33	21,811,151	1,737.98		
Indiana.....	7	1	E	E,T	0.73%-0.26% <sup>†††</sup>		6,862	11,003,705	1,603.52	15	229.07	402,919,500	58,973	322,556,400	47,211	2.73%	13	11,701,567	1,705.22		
Iowa.....	6	14	E	E,T	None		3,207	4,655,013	1,451.51	20	241.92	197,021,300	61,575	146,507,400	45,788	2.36%	19	4,635,011	1,445.28		
Kansas.....	6.5	7	4% <sup>††</sup>	E,T	None		2,941	4,359,013	1,482.38	19	228.06	183,033,700	62,326	137,055,100	46,669	2.38%	18	4,507,007	1,532.71		
Kentucky.....	6	14	E	E,T	1.75%-1.5% <sup>†††</sup>	\$50/period-M	4,526	5,707,486	1,261.00	30	210.17	237,781,300	52,705	201,503,200	44,664	2.40%	16	6,037,886	1,334.00		
Louisiana.....	4.45	37	E [2]	E,T	1.05%	\$1,500/mo-M	4,574	4,814,807	1,052.70	35	236.56	255,687,000	55,729	210,712,800	45,927	1.88%	30	4,678,963	1,023.00		
Maine.....	5.5	27	E	E,T	None <sup>†††</sup>		1,396	2,263,595	1,621.81	13	294.87	85,708,000	61,690	78,323,400	56,375	2.64%	15	2,481,964	1,778.27		
Maryland.....	6	14	E	E,E	1.2%-0.9% <sup>†††</sup>	\$500/return-M	6,180	6,821,665	1,103.78	33	183.96	439,741,300	71,340	326,754,500	53,010	1.55%	39	12,149,229	1,965.81		
Massachusetts.....	6.25	11	E	E,T	None		7,001	9,353,642	1,335.97	26	213.75	601,909,600	86,200	453,804,200	64,989	1.55%	38	21,908,953	3,129.23		
Michigan.....	6	14	E	E,T	0.75%-0.5% <sup>†††</sup>	\$20K(\$15K)/mo-M	10,037	12,897,208	1,284.93	28	214.16	582,021,100	58,009	499,948,800	49,829	2.22%	21	11,516,497	1,147.37		
Minnesota.....	6.875	5	E	E,E	None		5,738	8,018,438	1,397.45	22	203.27	399,446,000	69,903	305,880,800	53,529	2.01%	28	13,978,913	2,436.24		
Mississippi.....	7	1	T	E,T	2%	\$50/mo-M	2,940	5,022,568	1,708.54	10	244.08	138,523,500	47,134	118,043,500	40,165	3.63%	5	2,412,412	820.63		
Missouri.....	4.225	39	1.225%	E,T	2%		6,196	4,894,410	789.91	44	186.96	364,499,100	59,007	303,002,100	49,052	1.34%	42	8,677,784	1,400.51		
Nebraska.....	5.5	27	E	E,T	3%	\$150/mo-M	1,978	2,747,036	1,388.53	24	252.46	131,988,800	67,065	98,106,800	49,850	2.08%	24	3,005,952	1,519.40		
Nevada.....	4.6	34	E	E,T	0.25%		3,194	7,958,061	2,491.43	3	541.61	198,485,100	62,467	162,962,800	51,288	4.01%	2	-	-		
New Jersey.....	6.625	6	E	E,E	None		9,291	14,742,322	1,586.76	16	239.51	719,973,500	77,744	558,950,300	60,356	2.05%	25	18,506,010	1,991.86		
New Mexico <sup>††</sup> .....	5	29	E	E,T	None		2,114	4,181,396	1,977.61	5	395.52	112,180,900	53,079	92,542,400	43,787	3.73%	4	2,646,300	1,251.58		
New York.....	4	40	E	E,E	5%	\$200/qtr/annual-M	19,571	19,046,752	973.20	37	243.30	1,524,707,000	77,502	1,164,641,800	59,199	1.25%	43	58,775,670	3,003.17		
North Carolina.....	4.75	33	E [2,4]	E,T	None		10,835	11,907,791	1,098.96	34	231.36	630,558,800	58,953	517,819,500	48,413	1.89%	29	16,855,693	1,555.60		
North Dakota.....	5	29	E	E,T	1.5%	\$110/mo-M	784	1,270,449	1,620.62	14	324.12	55,488,000	71,238	41,392,200	53,141	2.29%	20	495,437	631.99		
Ohio.....	5.75	25	E	E,T	0.75%		11,786	16,454,632	1,396.12	23	242.80	686,658,400	58,391	565,836,400	48,117	2.40%	17	11,310,241	959.64		
Oklahoma.....	4.5	35	T [3]	E,T	None		4,054	3,798,881	937.11	39	208.25	233,290,200	58,043	170,223,200	42,352	1.63%	37	4,393,714	1,083.84		
Oregon <sup>††</sup> .....	††	††	††	††	††		4,233	1,338,529	316.19	46	63.27	271,773,200	64,107	222,632,900	52,515	0.49%	46	13,274,254	3,135.63		
Pennsylvania.....	6	14	E	E,E	1% <sup>†††</sup>	\$25/mo-M <sup>†††</sup>	12,962	15,401,396	1,188.23	32	198.04	848,382,600	65,401	702,707,000	54,171	1.82%	31	17,006,745	1,312.08		
Rhode Island.....	7	1	E	E,T[6]	None		1,096	1,560,600	1,423.95	21	203.42	70,450,400	64,406	57,576,900	52,637	2.22%	22	1,611,789	1,470.66		
South Carolina.....	6	14	E	E,T	3%-2% <sup>†††</sup>	\$3K/\$3.1K/\$10K/yr-M	5,374	5,124,195	953.59	38	158.93	287,548,300	54,429	247,404,200	46,831	1.78%	35	5,782,274	1,076.06		
South Dakota <sup>††</sup> .....	4.5	35	T [3]	E,T	1.5%	\$70/mo-M	919	1,678,258	1,825.55	7	405.68	63,440,100	69,724	45,218,800	49,698	2.65%	14	-	-		
Tennessee.....	7	1	4%[2]	E,T	2%	\$25/return-M	7,126	13,847,148	1,943.05	6	277.58	417,369,300	59,210	329,584,000	46,756	3.32%	6	2,926	0.41		
Texas.....	6.25	11	E	E,E	0.5% <sup>†††</sup>		30,503	53,676,012	1,759.68	9	281.55	1,891,498,600	62,987	1,491,529,800	49,668	2.84%	10	-	-		
Utah <sup>††</sup> .....	4.85	32	1.75%[2]	E,T	1.31% <sup>†††</sup>		3,418	4,552,473	1,332.02	27	274.64	205,519,400	60,782	164,189,600	48,559	2.22%	23	6,497,347	1,901.07		
Vermont.....	6	14	E	E,E	None <sup>†††</sup>		647	584,677	903.03	40	150.50	41,171,600	63,624	36,025,700	55,672	1.42%	41	1,210,585	1,869.73		
Virginia <sup>††</sup> .....	4.3	38	E[2]	E,E	1.116%-0.558% <sup>†††</sup>		8,716	7,427,094	852.15	42	198.17	604,996,500	69,707	455,314,800	52,461	1.23%	44	16,645,280	1,909.80		
Washington.....	6.5	7	E	E,T	None		7,813	22,815,409	2,920.23	2	449.27	589,077,300	75,673	444,526,800	57,104	3.87%	3	846,835	108.39		
West Virginia.....	6	14	E	E,T	None		1,770	1,813,139	1,024.33	36	170.72	88,938,900	50,134	79,791,500	44,977	2.04%	27	2,693,568	1,521.73		
Wisconsin.....	5	29	E	E,T	0.5% <sup>†††</sup>	\$10-\$1K/period-M	5,911	7,456,088	1,261.40	29	252.28	365,165,500	61,992	294,114,100	49,930	2.04%	26	9,191,233	1,554.95		
Wyoming.....	4	40	E	E,T	1.95%-1% <sup>†††</sup>	\$500/mo-M	584	1,296,487	2,219.80	4	554.95	44,459,900	76,440	31,331,600	53,869	2.92%	8	-	-		
Total 46 states.....	-	-	-	-	-	-	329,936	458,554,354	1,389.83 <sup>a</sup>	-	-	21,719,825,000	66,153 <sup>a</sup>	17,375,839,000	52,923 <sup>a</sup>	2.11% <sup>a</sup>	-	464,967,737	1,409.27 <sup>b</sup>		

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

\*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.

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

<sup>a</sup>Weighted average computations based on tax collections, personal income, personal consumption expenditures, and population for the states reporting general state sales and gross receipts tax revenue to the U.S. Census Bureau.

Per capita personal income and per capita personal consumption expenditures amounts are BEA estimates based on July 1, 2022 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2023 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 state government tax collections fiscal year ending on June 30th.

Data for some states include state-collected local sales tax: North Carolina sales tax data include \$25,519,555.33 retained by state to pay for the costs of collecting and distributing local sales taxes.

<sup>†</sup>Computation based on the State sales tax rate in effect as of January 1, 2023.

TABLE 27. -Continued

††Additional statewide, local taxes apply: California (1.25%); Utah (1.25%); Virginia (1%).

Oregon does not impose a state general sales or use transaction tax. Oregon imposes vehicle privilege and use taxes at the rate of one-half of 1 percent (.005) on the retail price of any taxable vehicle.

Effective September 1, 2023, the state sales and use tax rate imposed by Alabama on food is reduced from 4% to 3%.

Effective for the period July 1, 2022-June 30, 2023, Illinois temporarily suspends the 1% rate on food for home consumption; the 1% rate applies beginning on July 1, 2023.

Effective January 1, 2023, Kansas reduces the tax rate on groceries from 6.5% to 4%; the tax rate is scheduled to decline to 2% (from 4%) effective January 1, 2024.

Effective July 1, 2023, New Mexico reduces the tax rate on services and general state rate from 5% to 4.875%.

Effective July 1, 2023 through June 30, 2027, South Dakota reduces the tax rate from 4.5% to 4.2%. The rate reverts to 4.5% effective July 1, 2027.

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 local 1% sales tax rate on food applies 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, dealer/retailer 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-0.73% of tax liability \$60K or less, 0.53% of tax liability over \$60K-\$600K, and 0.26% of tax liability exceeding \$600K (discount is based on tax liability for the 12-month period ending on June 30th of the previous year)

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

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

Utah-1.31% of state tax and 1% of local, public transit, and municipal energy sales and use tax (allowable for monthly filers only)

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

Virginia-discount varies according to monthly taxable sales: 1.116% of the first \$62.5K; 0.837% of the amount from \$62.5K to \$208K; and 0.558% of the amount exceeding \$208K. No discount allowed if average monthly sales tax liability exceeds \$20K.

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.

Effective October 1, 2023, Wisconsin increases the retailer's discount from 0.5% to 0.75% and increases the limit that may be deducted on a sales and use tax return from \$1K to \$8K:

for \$0-\$10, the discount is equal to the total sales tax; for \$10-\$1,333, the discount is \$10; and for greater than \$1,333, the discount is the total sales tax amount times .0075, not to exceed \$8K per reporting period.

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

**Food and drug items:**

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

[2] Food subject to local taxes.

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

[4] Food purchased for consumption off-premises in North Carolina is subject to 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, 2023 (NST-EST2023-POP)*, December 2023 release.

U.S. Census Bureau. *2023 Annual Survey of State Government Tax Collections Detailed Table*. April 15, 2024 release.

U.S. Bureau of Economic Analysis. *SAINCI-State Annual Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 27, 2024 update.

U.S. Bureau of Economic Analysis. *SAPCE1 Personal Consumption Expenditures (PCE) by Major Type of Product*, October 3, 2024 update.

U.S. Bureau of Economic Analysis. *SAPCE2 Per Capita Personal Consumption Expenditures (PCE) by Major Type of Product*, October 3, 2024 update.

Sales Tax Institute; Tax Foundation; Tax Policy Center; 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^	Refunds	Net collections before reimbursements/transfers	Sales and Use Tax Reimbursements, Distributions, and Transfers										Net collections to General Fund	Year-over-year % change					
				Local government distributions/state aid reimbursements†	Refund of local sales & use tax paid by state agencies	Reserves/ transfers for administrative fees/costs†††	Inter-governmental/ interfund transfers††	Collection fees on overdue tax debts	Transfer: State Public School Fund	OSBM Civil Penalty & Forfeiture Fund	Collection cost of fines/ forfeitures	Gross collections	Refunds		Net collections before transfers	Amount to General Fund	Gross collections	Refunds	Net collections before transfers	Amount to General Fund
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	6,671,764,045	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%				
2022-23	12,524,168,883	499,092,056	12,025,076,827	743,223,128	1,567,457	26,539,686	331,525,611	6,342,241	97,990,943	16,644,540	63,491	10,801,179,731	7.56%	0.29%	7.89%	5.89%				

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

Fiscal year	Distributions/State Aid Reimbursements†					Inter-fund Transfers††				Reserves/Transfers: Administrative Costs†††					
	Electricity §105-164.44K distribution [local shares]	PNG §105-164.44L distribution [local shares]	Telecommunications distribution [local shares]	Video programming distribution [local shares]	Hold harmless payments [local shares]*	Wildlife Resources Fund §105-164.44B	Dry-Cleaning Solvent Cleanup Fund §105-164.44E	DOT Hwy Fund [Aviation] §105-164.44(a)	DOT Hwy Fund [Transp] §105-164.44(b)	Local sales and use tax administration					
										General Fund: Non-tax revenue		Public Transit tax		Other	
										§105-472 various	§105-501	§105-507.3	§105-501 various		
2008-09	-	-	77,674,637	81,223,016	16,765,090	24,747,445	7,573,102	-	-	9,927,712	5,684,948	477,353	700,000		
2009-10	-	-	75,187,075	81,944,006	30,872,960	21,500,000	7,293,364	-	-	8,597,957	6,004,931	437,872	-		
2010-11	-	-	68,915,546	79,509,243	51,296,772	21,500,000	7,820,356	-	-	7,602,667	6,089,061	405,131	1,423,036		
2011-12	-	-	72,546,308	81,889,098	66,348,329	Highway Fund††	8,548,649	-	-	7,610,508	4,566,366	415,117	5,295,564		
2012-13	-	-	67,556,208	79,639,864	64,717,418	§105-187.9	8,109,420	-	-	7,662,616	1,280,045	433,066	6,200,426		
2013-14	-	-	62,529,035	78,425,493	47,895,056	§105-187.9	7,786,010	-	-	8,091,386	1,296,909	391,662	5,251,140		
2014-15	278,798,651	18,314,174	60,822,617	79,306,639	76,009,821	8%, 5% proceeds^	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	-	11,705,489	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		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		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		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		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		7,766,731	6,309,133	-	15,330,148	1,566,697	517,438	8,573,941		
2022-23	348,846,513	27,636,553	25,376,383	65,832,125	275,531,554		8,263,220	11,306,262	205,500,456	14,683,401	1,834,386	552,061	9,469,838		

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 provides 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.

**§ 105-164.44M(a) Aviation.** -The net proceeds of the tax collected on aviation gasoline and jet fuel under § 105-164.4 must be transferred within 75 days after the end of each fiscal year 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 general aviation airports for time-sensitive aviation capital improvement projects for economic development purposes. The initial transfer was made in FY16-17 for taxes collected during FY15-16.

**^Credit short-term vehicle rental proceeds to Highway Fund.** SL 2017-57 provides that the sum of \$10 million of the taxes collected from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund (effective June 28, 2017, and applies to taxes collected on or after that date). SL 2019-69 amends § 105-187.9(a) to provide that the sum of \$10 million of the taxes collected from the 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).

**§ 105-164.44M(b) Transportation Needs.**-Effective July 1, 2022, SL 2022-74 provides that, at the end of each quarter, the Secretary must transfer to the Funds listed below a percentage of the net proceeds of the tax collected under this Article at the State's general rate of tax set in § 105-164.4(a). The percentages that are to be transferred are as follows:

Fiscal year	% to Highway Fund	% to Highway Trust Fund
2022-23	2%	0%
2023-24	1%	3%
2024-25 and thereafter	1.5%	4.5%

Mtr vehicle short-term lease [8%]; vehicle subscription [5%] §105-187.5^ various [§105 ART 5A exempt from State sales and use tax; items are subject to the highway use tax pursuant to §105-187.5 [refer to Table 40] Tax collections are processed in the revenue accounting system as State sales and use tax. Prior to FY2017-18, all net proceeds from mtr vehicle short-term lease transactions were credited to the General Fund.

TABLE 28. -Continued

*Distributions/State Aid Reimbursements:*

\*Hold Harmless Payments-Repeal of local reimbursements and revenue replacement option: the 2001 General Assembly repealed local reimbursements effective July 1, 2003; the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, § 105-521 (2012 sunset extended to 2013). The 2007 General Assembly enacted § 105-523 to hold harmless any county that does not benefit by \$500,000 annually from the exchange of a portion of the local sales and use taxes (Article 44) for the State's agreement to assume the nonfederal, nonadministrative costs of Medicaid. The value of the annual county assured benefit was reduced from \$500,000 to \$375,000 (effective July 1, 2014), from \$375,000 to \$250,000 (effective July 1, 2015), and from \$250,000 to \$125,000 (effective July 1, 2016), prior to being eliminated (effective July 1, 2017).

State sales and use tax rates and bases: The general State sales and use tax rate of 4.75% is imposed 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 2008-09 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% (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 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 imposed 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.



TABLE 28. -Continued

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 subsequently taken, 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 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 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.

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.

TABLE 28. -Continued

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 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 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, SL2021-150 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).

2022-23

Effective July 1, 2022, SL 2022-74 provides an exemption for sales of qualifying items to an interstate air and ground courier of material handling equipment, automated conveyor systems, racking systems, and related parts and accessories for the storage or handling and movement of tangible personal property at its package sorting facility (statutory investment and employment levels apply; the exemption is forfeited if the level of investment or employment is not timely made, achieved, or maintained).

Effective October 1, 2022, SL 2022-45 provides an exemption for certain sales to a wildlife manager for items used for wildlife management activities.

Effective January 1, 2023, SL 2022-45 provides an exemption for certain sales to a qualifying or conditional farmer who operates a zoo in addition to the farmer's farming operations; the exemption applies to items purchased and used by the farmer primarily in zoo operations for the housing, raising, or feeding of animals for public display.

Effective April 3, 2023, SL 2023-12 clarifies that a qualifying nonprofit may have more than one annual sales period provided all conditions in the statute are met.

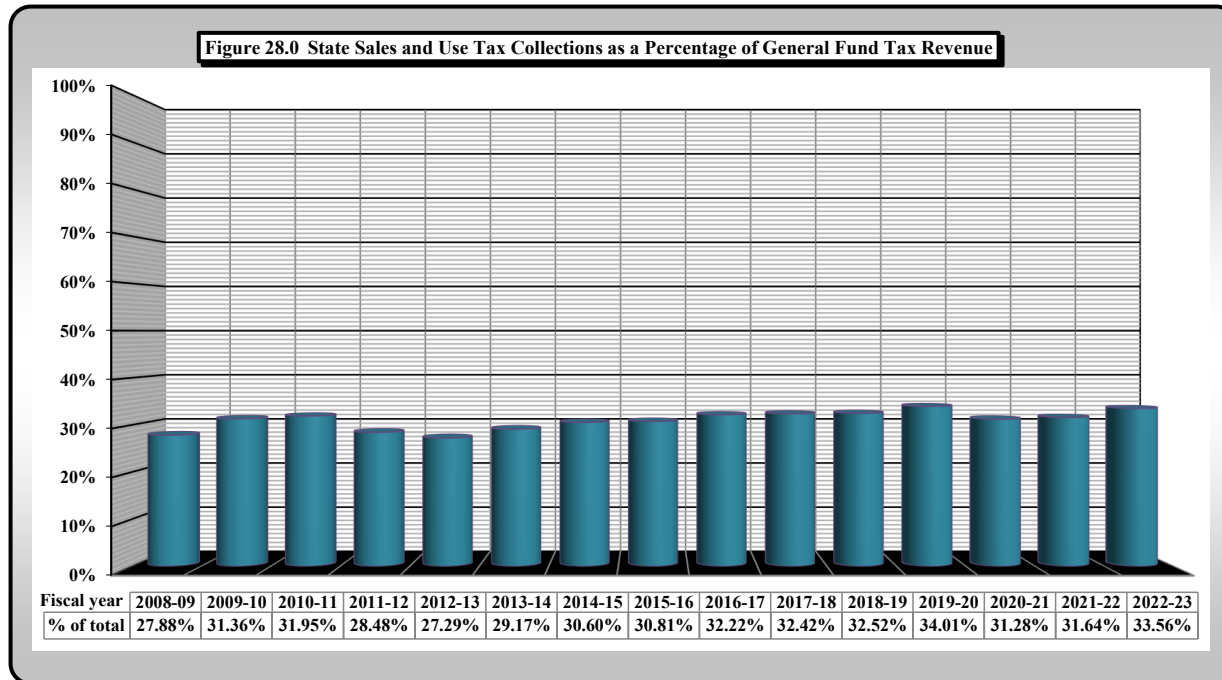
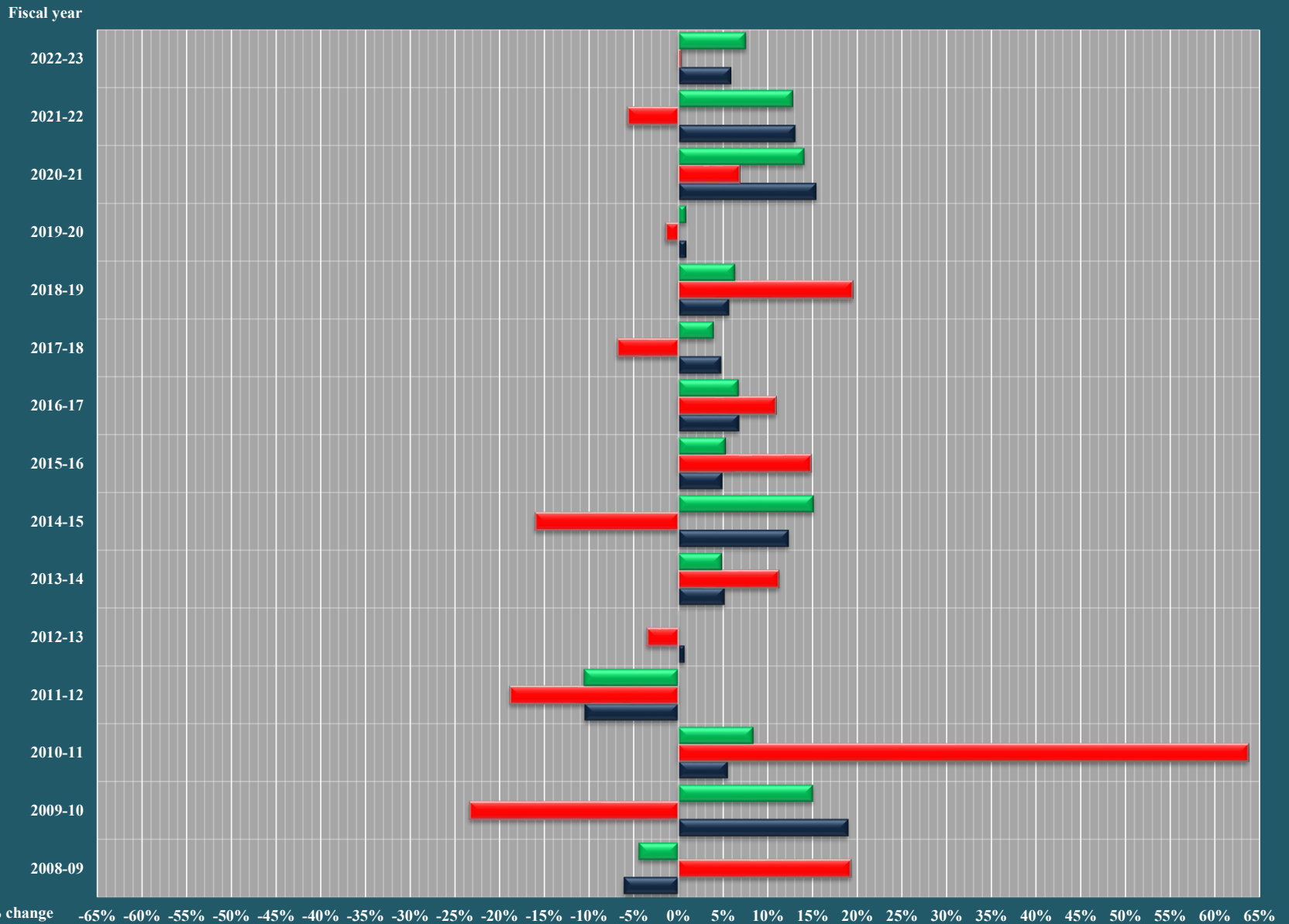


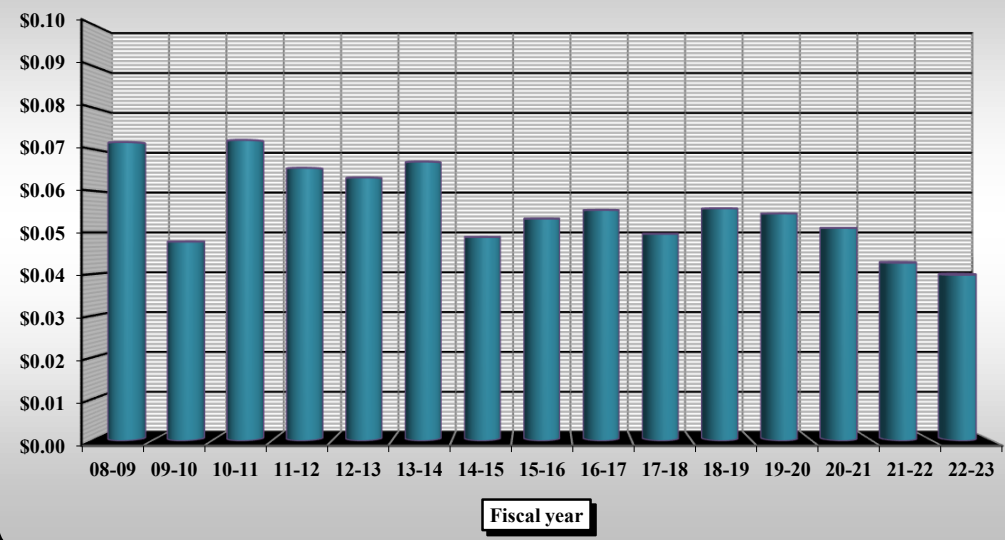
Figure 28.1 Growth Patterns: State Sales and Use Tax Collections and Refunds



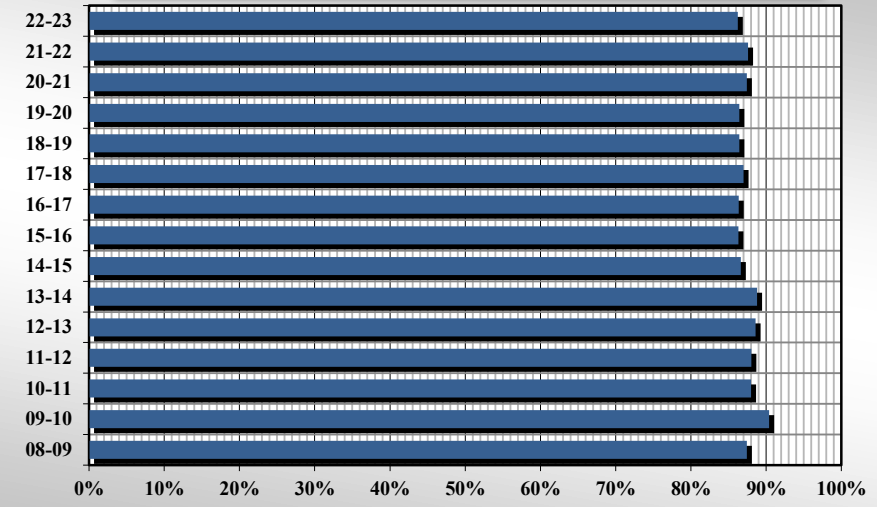
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Gross collections	-4.40%	15.04%	8.40%	-10.50%	0.08%	4.90%	15.11%	5.31%	6.75%	3.98%	6.33%	0.88%	14.08%	12.81%	7.56%
Refunds	19.24%	-23.26%	63.66%	-18.79%	-3.45%	11.22%	-15.95%	14.81%	10.90%	-6.78%	19.45%	-1.35%	6.84%	-5.62%	0.29%
Net collections to General Fund	-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%	5.89%

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

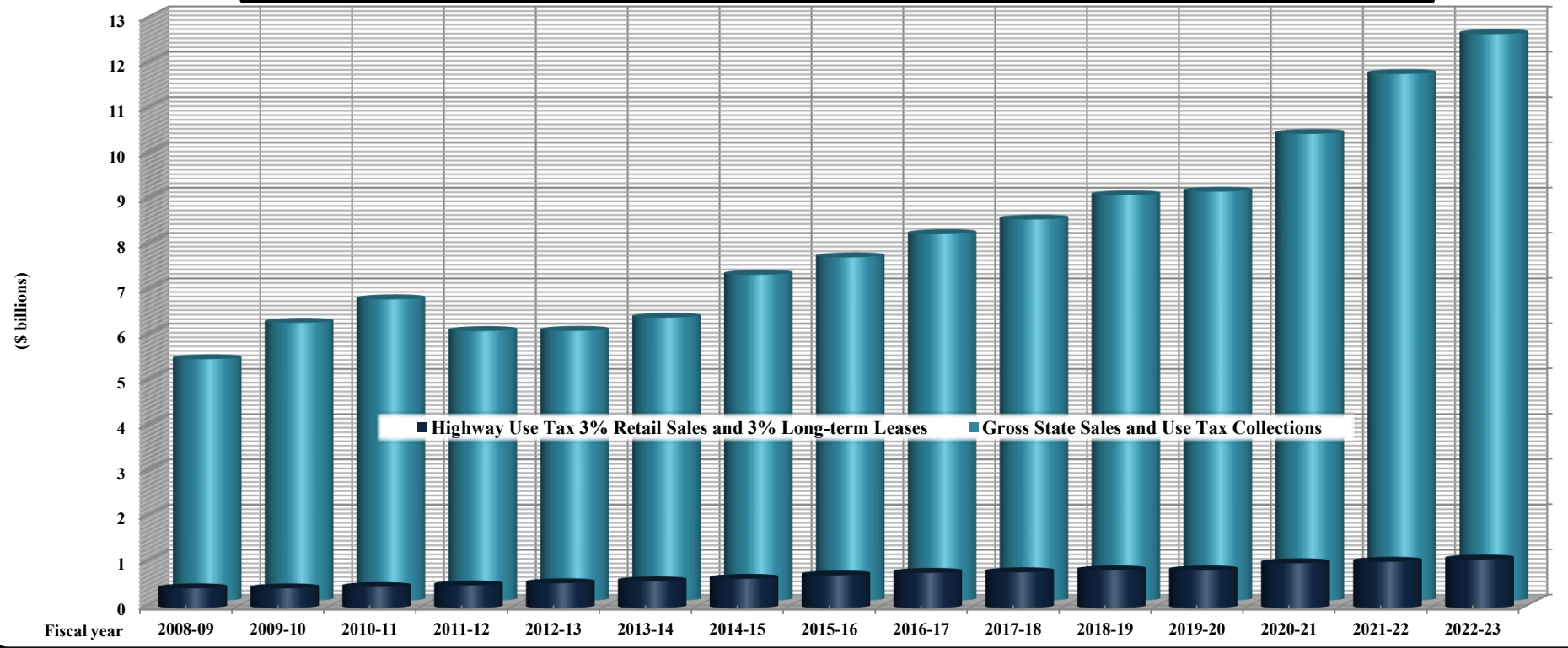


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

I. State per capita personal income for calendar year† and year-over-year % change:														
2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
\$37,772	\$35,921	\$35,847	\$36,816	\$38,867	\$38,062	\$39,866	\$41,617	\$42,582	\$44,207	\$46,040	\$48,369	\$51,758	\$57,008	\$58,953
5.04%	-4.90%	-0.21%	2.70%	5.57%	-2.07%	4.74%	4.39%	2.32%	3.82%	4.15%	5.06%	7.01%	10.14%	3.41%

[State per capita tax collections derived from gross collections]	II. State per capita tax collections for fiscal year ended:														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
State sales & use tax.....	\$575	\$651	\$697	\$619	\$615	\$639	\$730	\$762	\$805	\$829	\$873	\$872	\$987	\$1,102	\$1,171
Motor fuels tax†† .....	\$173	\$173	\$181	\$201	\$204	\$203	\$203	\$204	\$201	\$204	\$215	\$201	\$214	\$223	\$233
Individual income tax.....	\$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	\$1,757

III. State per capita tax collections as a % of per capita personal income:															
State sales & use tax.....	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%	1.93%	1.99%
Motor fuels tax.....	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%	0.40%
Individual income tax.....	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%	3.17%	2.98%

IV. State per capita tax collections year-over-year % change:															
State sales & use tax.....	-6.35%	13.22%	7.07%	-11.19%	-0.65%	3.90%	14.24%	4.38%	5.64%	2.98%	5.31%	-0.11%	13.19%	11.65%	6.26%
Motor fuels tax.....	-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%	4.48%
Individual income tax.....	-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%	-2.87%

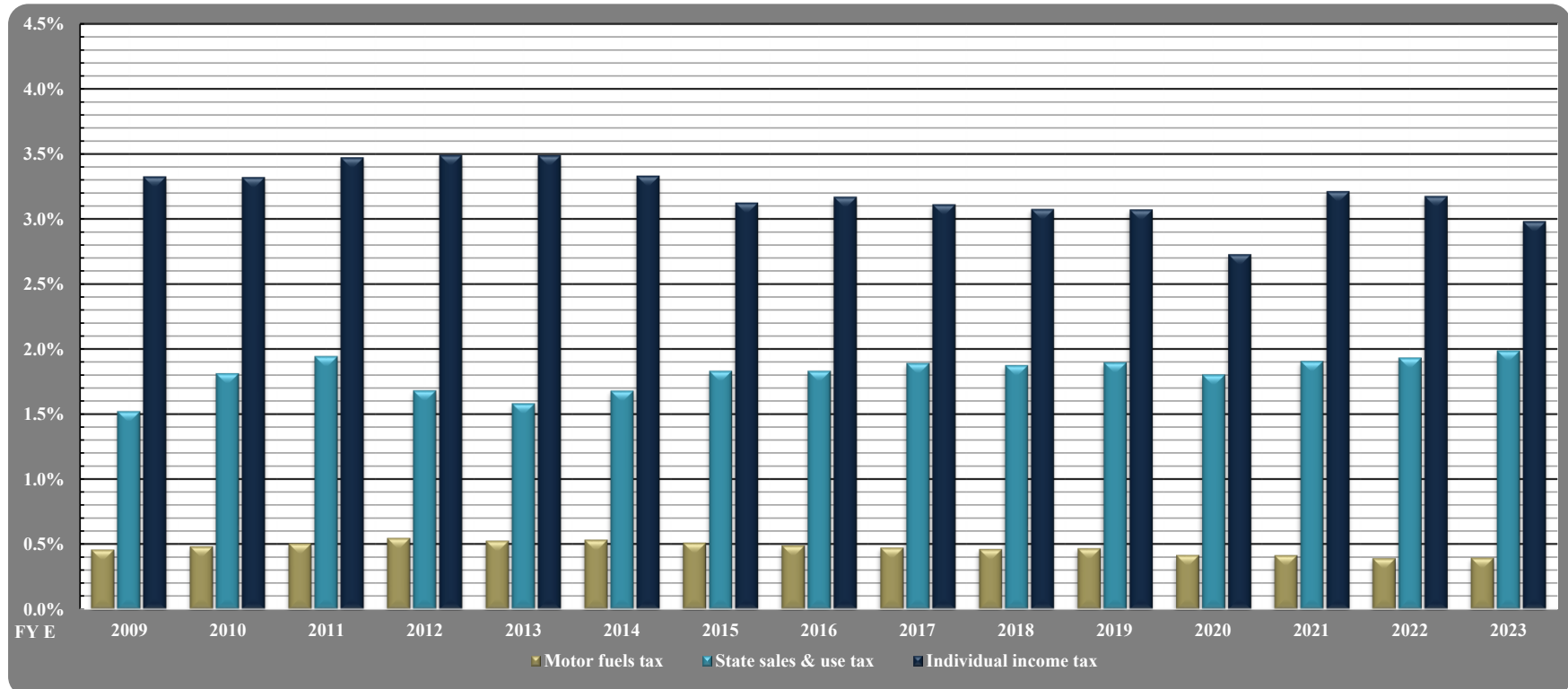
†[Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]

Example: per capita personal income for calendar year 2008 (\$37,772) is paired with tax collections for fiscal year ended 2009.

[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 27, 2024 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 [\$]
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
2022-23.....	12,413,363,629	10,873,680,093	87.60%	"	2,289,196,000

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

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

Due to COVID-19 and the Internal Revenue's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-21) that otherwise fell due during fiscal year 2019-20.

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

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

**General State rate:**

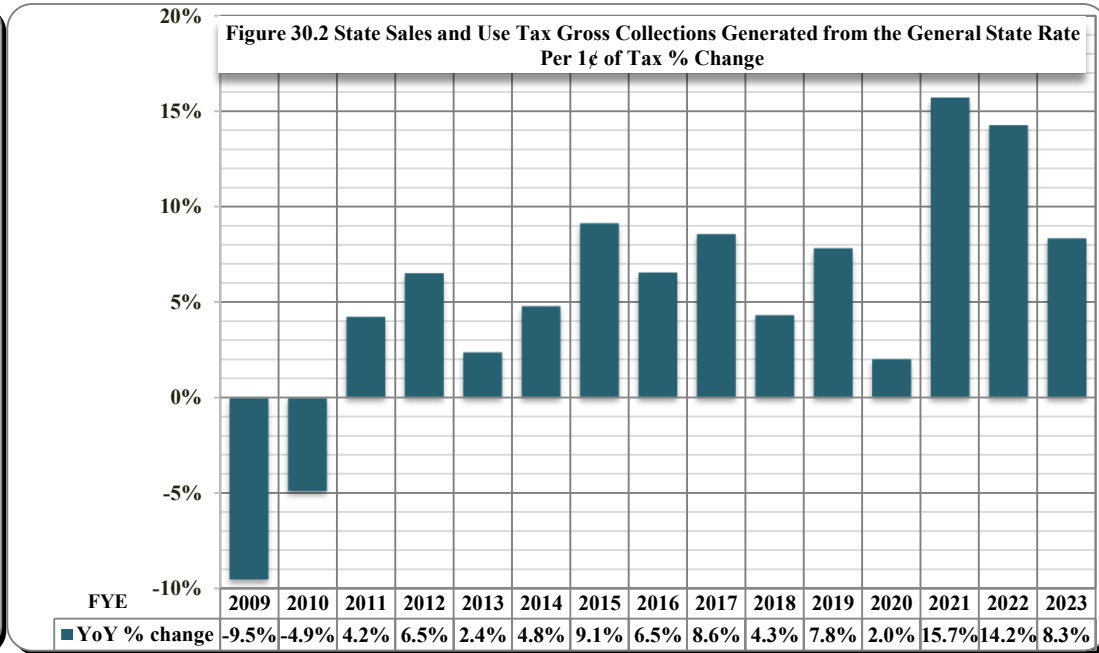
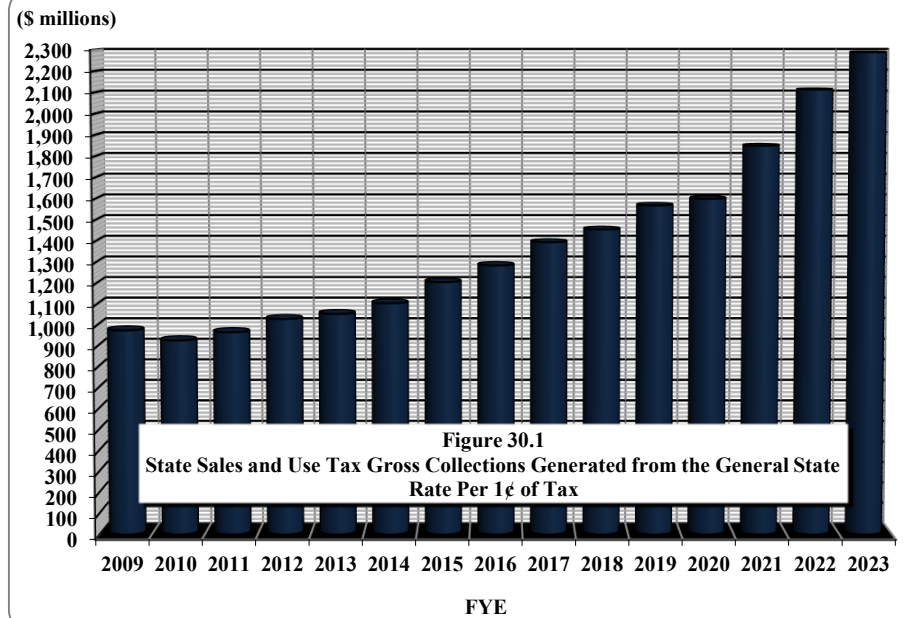
The general State rate increased from 4% to 4.5% effective for sales made on or after October 16, 2001 and was reduced to 4.25% effective December 1, 2006; the 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008.

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

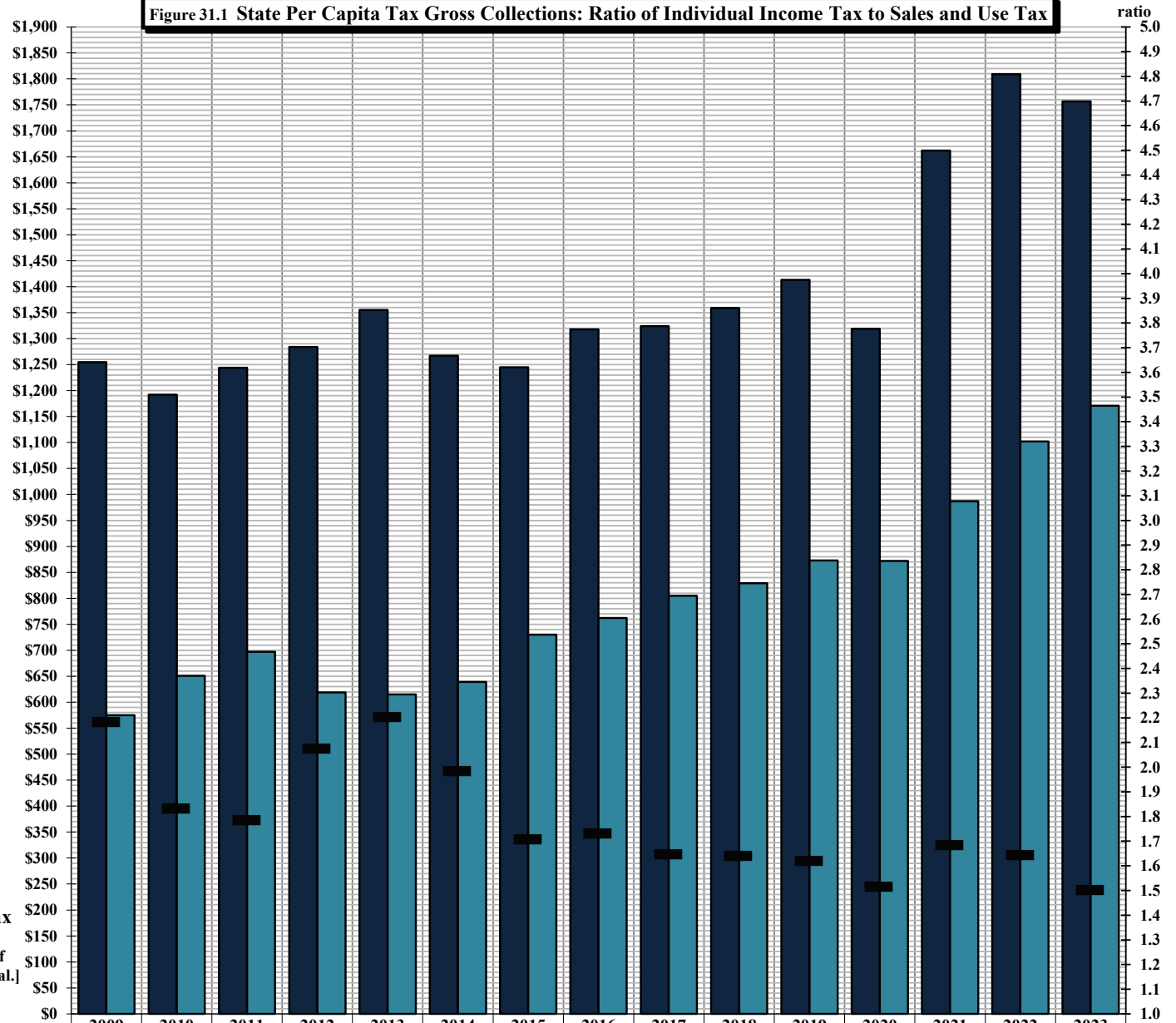
Effective May 1, 1999, the preferential 2% State rate applicable to food purchased for home consumption was repealed; selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy) received various tax treatment since the repeal and are currently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

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

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



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



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

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

FYE	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Per capita gross individual income tax collections	\$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	\$1,757
Per capita gross sales & use tax collections	\$575	\$651	\$697	\$619	\$615	\$639	\$730	\$762	\$805	\$829	\$873	\$872	\$987	\$1,102	\$1,171
Per capita individual income tax collections YoY % change	-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%	-2.87%
Per capita sales & use tax collections YoY % change	-6.35%	13.22%	7.07%	-11.19%	-0.65%	3.90%	14.24%	4.38%	5.64%	2.98%	5.31%	-0.11%	13.19%	11.65%	6.26%
Ratio of per capita income tax to per capita sales & use tax	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	1.50

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									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Business group/unit:</b>										
Apparel.....	160,766,330	3.0%	201,103,465	3.3%	228,324,220	3.4%	210,572,153	3.5%	217,286,706	3.6%
<b>Automotive:</b>	253,374,751	4.8%	298,594,153	4.9%	333,430,369	5.0%	293,295,322	4.9%	291,068,243	4.9%
Motor vehicle dealers.....	38,328,294	0.7%	45,651,373	0.7%	52,511,060	0.8%	46,398,619	0.8%	45,947,125	0.8%
Airplanes, boats - 3% rate.....	7,871,696	0.1%	6,742,653	0.1%	6,241,010	0.1%	6,951,088	0.1%	7,400,185	0.1%
Manufactured home (mobile home) dealers.....	2,587,807	0.0%	2,654,471	0.0%	2,577,280	0.0%	2,176,281	0.0%	2,024,089	0.0%
Manufactured home (mobile home)..... [2% rate w/\$300 maximum tax per section]	4,374,523	0.1%	2,793,127	0.0%	2,146,134	0.0%	2,099,181	0.0%	1,930,091	0.0%
Modular home - [2.5% rate eff 1-1-04] .....	2,878,009	0.1%	2,292,810	0.0%	1,735,914	0.0%	1,652,544	0.0%	1,683,392	0.0%
Other automotive.....	197,334,421	3.7%	238,459,719	3.9%	268,218,972	4.1%	234,017,609	3.9%	232,083,361	3.9%
Food.....	886,588,933	16.6%	1,055,334,447	17.3%	1,159,701,808	17.5%	1,032,532,550	17.4%	1,050,202,818	17.5%
Furniture.....	170,867,003	3.2%	183,288,893	3.0%	197,328,858	3.0%	175,004,824	2.9%	178,706,520	3.0%
General merchandise.....	1,207,100,654	22.7%	1,424,870,188	23.4%	1,556,012,339	23.5%	1,382,986,686	23.3%	1,386,103,453	23.2%
Lumber and building material.....	516,895,325	9.7%	524,953,730	8.6%	575,147,798	8.7%	532,014,339	8.9%	525,650,799	8.8%
Utility services, cable, satellite, liquor..... [Combined general rate eff 10-1-05 ] [see Utility services group notes for imposition and effective dates of the various tax types in category]	961,872,971	18.1%	1,017,975,473	16.7%	999,108,470	15.1%	899,993,920	15.1%	910,528,887	15.2%
Unclassified.....	1,121,202,386	21.0%	1,337,075,208	22.0%	1,517,969,104	22.9%	1,364,255,171	22.9%	1,367,382,387	22.8%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	125,625	0.0%	8,945	0.0%	39,005	0.0%	(4,749)	0.0%	9,082	0.0%
8% Highway use tax - motor vehicle leasing (short-term).....	47,714,293	0.9%	43,836,892	0.7%	53,235,229	0.8%	55,176,488	0.9%	57,372,140	1.0%
<b>Total sales and use tax collections</b>	<b>5,326,508,270</b>	<b>100.0%</b>	<b>6,087,041,393</b>	<b>100.0%</b>	<b>6,620,297,200</b>	<b>100.0%</b>	<b>5,945,826,703</b>	<b>100.0%</b>	<b>5,984,311,036</b>	<b>100.0%</b>



TABLE 32. - Continued

Business groups/units	Fiscal year									
	2013-2014†		2014-2015		2015-2016††,†††		2016-2017		2017-2018	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Business group/unit:</b>										
Apparel.....	224,340,599	3.6%	244,895,023	3.4%	257,973,768	3.4%	269,349,853	3.2%	271,528,336	3.2%
<b>Automotive:</b>	313,355,019	5.0%	347,722,128	4.8%	384,592,188	5.1%	452,875,544	5.4%	456,859,878	5.5%
Motor vehicle dealers.....	57,046,193	0.9%	77,158,857	1.1%	89,598,409	1.2%	101,675,806	1.2%	94,278,625	1.1%
††Airplanes, boats - 3% rate.....	7,330,327	0.1%	7,660,384	0.1%	8,576,440	0.1%	9,939,334	0.1%	10,917,669	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.....	2,330,961	0.0%	2,518,496	0.0%	2,527,811	0.0%	2,948,437	0.0%	3,224,149	0.0%
†Manufactured home (mobile home)..... [2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]	3,343,178	0.1%	5,812,359	0.1%	4,692,892	0.1%	5,290,615	0.1%	5,637,813	0.1%
†Modular home - [2.5% rate; 4.75% general State rate eff 1-1-14]	2,648,294	0.0%	3,406,222	0.0%	4,529,877	0.1%	4,780,002	0.1%	5,033,343	0.1%
Other automotive.....	240,656,066	3.9%	251,165,810	3.5%	274,666,758	3.6%	328,241,350	3.9%	337,768,279	4.0%
Food.....	1,094,730,715	17.6%	1,178,821,871	16.4%	1,252,560,636	16.6%	1,298,518,552	15.5%	1,352,930,781	16.2%
Furniture.....	185,386,129	3.0%	198,590,003	2.8%	208,797,979	2.8%	228,039,705	2.7%	234,487,338	2.8%
General merchandise.....	1,435,156,083	23.1%	1,572,223,923	21.9%	1,678,831,885	22.2%	1,818,440,582	21.7%	1,855,176,830	22.2%
Lumber and building material.....	559,344,805	9.0%	605,434,122	8.4%	648,853,884	8.6%	734,156,654	8.8%	785,299,570	9.4%
Utility services, cable, satellite, liquor, aviation fuel†††.... [Combined general rate] [see Utility services group notes for imposition and effective dates of the various tax types in category]	908,938,409	14.6%	1,389,049,822	19.3%	1,381,869,197	18.3%	1,364,921,626	16.3%	1,372,341,214	16.4%
Unclassified..... ††[Aircraft: 4.75% general State rate eff 10-1-15]	1,442,584,691	23.2%	1,583,552,992	22.0%	1,675,178,876	22.2%	1,828,703,716	21.9%	1,960,403,166	23.4%
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)	61,814,982	1.0%	65,776,523	0.9%	73,061,051	1.0%	76,395,796	0.9%	78,478,830	0.9%
<b>Total sales and use tax collections</b>	<b>6,225,651,432</b>	<b>100.0%</b>	<b>7,186,066,406</b>	<b>100.0%</b>	<b>7,561,719,463</b>	<b>100.0%</b>	<b>8,071,402,030</b>	<b>100.0%</b>	<b>8,367,505,943</b>	<b>100.0%</b>

TABLE 32. - Continued

Business groups/units	Fiscal year									
	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Business group/unit:</b>										
Apparel.....	286,792,471	3.2%	268,025,950	3.0%	334,854,076	3.3%	391,446,699	3.4%	402,331,887	3.2%
<b>Automotive:</b>	487,228,712	5.5%	496,126,486	5.5%	557,018,463	5.4%	611,571,879	5.3%	682,953,947	5.5%
Motor vehicle dealers.....	100,928,845	1.1%	99,892,481	1.1%	109,841,185	1.1%	126,464,244	1.1%	144,330,327	1.2%
††Airplanes, boats - 3% rate.....	12,062,345	0.1%	12,918,385	0.1%	15,958,366	0.2%	15,530,286	0.1%	15,599,360	0.1%
††[Aircraft: 4.75% general State rate eff 10-1-15]; aircraft primarily included in Unclassified group										
Manufactured home (mobile home) dealers.....	3,451,851	0.0%	3,500,635	0.0%	4,079,606	0.0%	4,204,954	0.0%	4,465,499	0.0%
†Manufactured home (mobile home)..... [4.75% general State rate eff 1-1-14]	7,130,764	0.1%	8,352,066	0.1%	9,662,342	0.1%	12,326,650	0.1%	14,808,717	0.1%
†Modular home - [4.75% general State rate eff 1-1-14]	4,569,433	0.1%	4,717,238	0.1%	4,923,533	0.0%	6,347,869	0.1%	6,706,915	0.1%
Other automotive.....	359,085,474	4.0%	366,745,680	4.1%	412,553,430	4.0%	446,697,875	3.9%	497,043,129	4.0%
Food.....	1,432,454,493	16.0%	1,397,727,954	15.5%	1,459,851,218	14.3%	1,686,271,324	14.6%	1,832,250,973	14.8%
Furniture.....	247,315,497	2.8%	240,944,566	2.7%	274,490,630	2.7%	295,646,821	2.6%	307,041,930	2.5%
General merchandise.....	1,997,696,076	22.4%	2,171,446,289	24.1%	2,684,321,754	26.2%	2,961,268,776	25.7%	3,153,343,305	25.4%
Lumber and building material.....	874,864,323	9.8%	906,241,527	10.0%	1,067,419,938	10.4%	1,252,246,259	10.9%	1,366,911,596	11.0%
Utility services, cable, satellite, liquor, aviation fuel†††.... [Combined general rate] [see Utility services group notes for imposition and effective dates of the various tax types in category]	1,390,219,539	15.6%	1,337,166,997	14.8%	1,357,608,843	13.3%	1,361,289,533	11.8%	1,417,628,502	11.4%
Unclassified..... ††[Aircraft: 4.75% general State rate eff 10-1-15]	2,130,803,114	23.9%	2,127,571,784	23.6%	2,424,098,448	23.7%	2,854,859,716	24.8%	3,144,445,815	25.3%
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]	84,437,685	0.9%	74,239,400	0.8%	68,992,963	0.7%	98,377,132	0.9%	106,455,673	0.9%
<b>Total sales and use tax collections</b>	<b>8,931,811,911</b>	<b>100.0%</b>	<b>9,019,490,953</b>	<b>100.0%</b>	<b>10,228,656,334</b>	<b>100.0%</b>	<b>11,512,978,139</b>	<b>100.0%</b>	<b>12,413,363,629</b>	<b>100.0%</b>

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

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

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

**Business classifications**

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

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

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

Data are by-product data compiled during the processing of forms and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to the business classification code which is self-selected by the merchant 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 2008-09

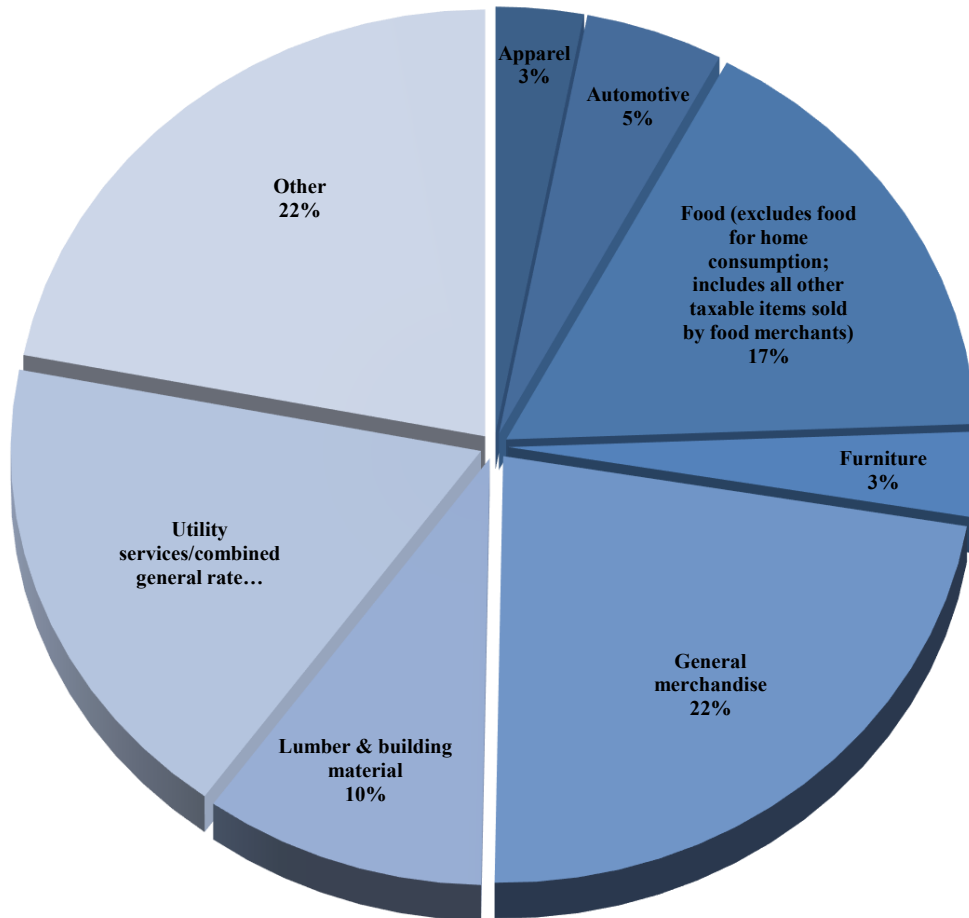
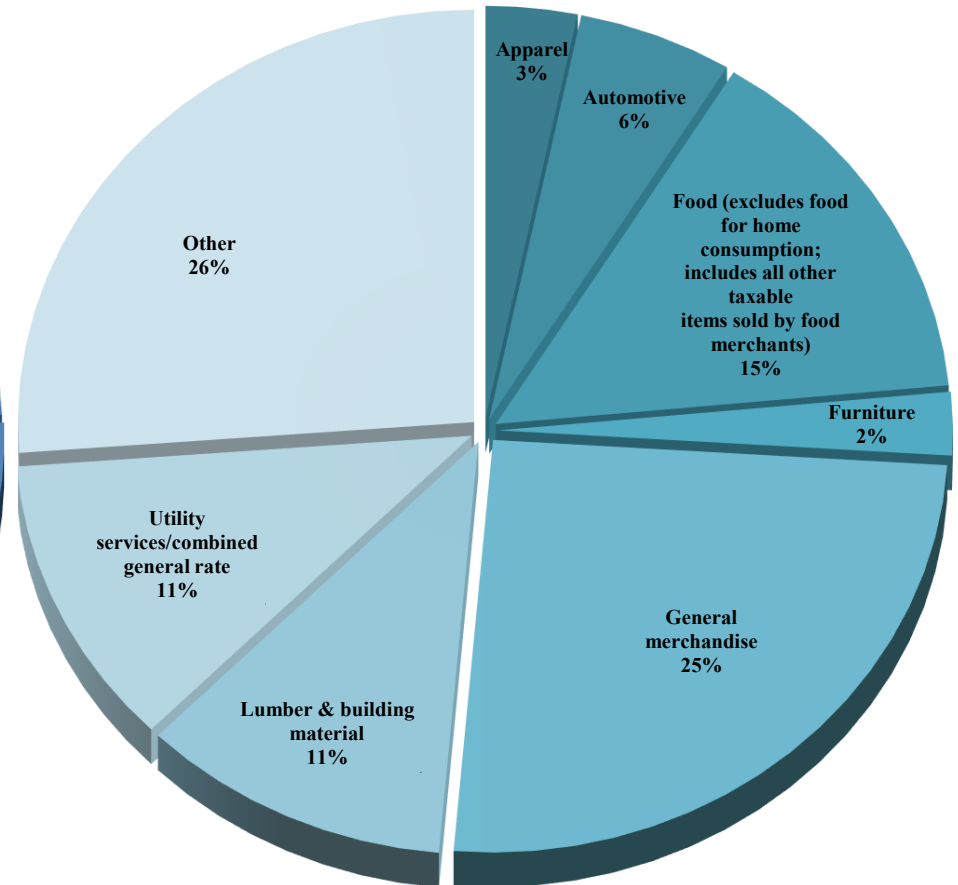


Figure 32.2 State Sales and Use Tax Gross Collections by Business Classification for Fiscal Year 2022-23



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]
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
2022-23.....	9,427,895	4,038,665	13,466,560	303,601,175	148,297,996	451,899,171	133,716,679	89,292,886	223,009,565	52,346,308	22,968,204	75,314,512	499,092,056	264,597,752	763,689,808

†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):

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	2022-23	1,567,457
2015-16	2,188,868		

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]	
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.....	76,106,021	98,998,323	22,185,547	12,102,521	1,274,471	12,401,108	25,778,101	223,067,992
2022-23.....	86,988,929	82,926,046	25,580,516	12,649,650	867,810	13,996,613	27,514,074	223,009,565

Historical notes:

The second extra session of the 1996 General Assembly authorized refunds of sales and use taxes to UNC Hospitals at Chapel Hill for taxes paid on or after January 1, 1997; SL 1998-212 created the University of North Carolina Health Care System pursuant to § 116-37 effective November 1, 1998.

School administrative units were first eligible to receive refunds in fiscal year 1999-00 for taxes paid on or after January 1, 1998.

†Effective for transactions on or after July 1, 2005, amounts of State sales and use tax paid by local school administrative units are non refundable.

††includes The University of North Carolina Health Care System related refunds. Refunds reflect accounts undergoing financial activity update during the designated fiscal year and reflect actual payments to taxpayers (amounts exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability).

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

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

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2008-09					Fiscal year 2009-10					Fiscal year 2010-11					Fiscal year 2011-12					Fiscal year 2012-13				
	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 [\$]
	[#]					[#]					[#]					[#]					[#]				
<=\$2,000	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	4,985	58.1%	3,765,814	1.2%	755
\$2,001 - \$4,000	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	1,376	16.0%	3,922,208	1.2%	2,850
\$4,001 - \$6,000	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	592	6.9%	2,917,797	0.9%	4,929
\$6,001 - \$8,000	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	291	3.4%	2,007,872	0.6%	6,900
\$8,001 - \$10,000	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	218	2.5%	1,950,887	0.6%	8,949
\$10,001 - \$50,000	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	788	9.2%	16,586,953	5.1%	21,049
\$50,001 - \$100,000	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	138	1.6%	9,738,292	3.0%	70,567
\$100,001 - \$500,000	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	133	1.5%	26,035,582	8.0%	195,756
\$500,001 - \$1,000,000	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	14	0.2%	10,391,526	3.2%	742,252
\$1,000,001 or more	40	0.4%	245,082,986	73.4%	16,127,075	34	0.4%	178,470,097	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	46	0.5%	248,357,089	76.3%	5,399,067
<b>Total</b>	<b>9,321</b>	<b>100.0%</b>	<b>333,857,768</b>	<b>100.0%</b>	<b>35,818</b>	<b>8,783</b>	<b>100.0%</b>	<b>251,357,831</b>	<b>100.0%</b>	<b>28,619</b>	<b>8,874</b>	<b>100.0%</b>	<b>426,764,659</b>	<b>100.0%</b>	<b>48,092</b>	<b>8,460</b>	<b>100.0%</b>	<b>295,476,088</b>	<b>100.0%</b>	<b>34,926</b>	<b>8,581</b>	<b>100.0%</b>	<b>325,674,019</b>	<b>100.0%</b>	<b>37,953</b>

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2013-14					Fiscal year 2014-15					Fiscal year 2015-16					Fiscal year 2016-17					Fiscal year 2017-18				
	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 [\$]
	[#]					[#]					[#]					[#]					[#]				
<=\$2,000	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	4,011	50.9%	3,172,281	0.8%	791
\$2,001 - \$4,000	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	1,361	17.3%	3,862,689	1.0%	2,838
\$4,001 - \$6,000	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	621	7.9%	3,067,245	0.8%	4,939
\$6,001 - \$8,000	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	390	5.0%	2,719,410	0.7%	6,973
\$8,001 - \$10,000	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	239	3.0%	2,132,525	0.6%	8,923
\$10,001 - \$50,000	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	890	11.3%	18,496,664	5.0%	20,783
\$50,001 - \$100,000	172	2.0%	11,815,625	3.0%	68,695	151	1.9%	10,658,941	3.4%	70,589	150	1.9%	10,471,732	3.0%	69,812	152	1.9%	10,728,541	2.9%	70,583	143	1.8%	9,864,380	2.6%	68,982
\$100,001 - \$500,000	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	159	2.0%	33,045,974	8.8%	207,836
\$500,001 - \$1,000,000	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	19	0.2%	12,689,715	3.4%	667,880
\$1,000,001 or more	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	43	0.5%	284,596,266	76.2%	6,618,518
<b>Total</b>	<b>8,399</b>	<b>100.0%</b>	<b>398,147,619</b>	<b>100.0%</b>	<b>47,404</b>	<b>8,062</b>	<b>100.0%</b>	<b>314,571,469</b>	<b>100.0%</b>	<b>39,019</b>	<b>8,050</b>	<b>100.0%</b>	<b>349,796,348</b>	<b>100.0%</b>	<b>43,453</b>	<b>7,919</b>	<b>100.0%</b>	<b>366,634,224</b>	<b>100.0%</b>	<b>46,298</b>	<b>7,876</b>	<b>100.0%</b>	<b>373,647,148</b>	<b>100.0%</b>	<b>47,441</b>

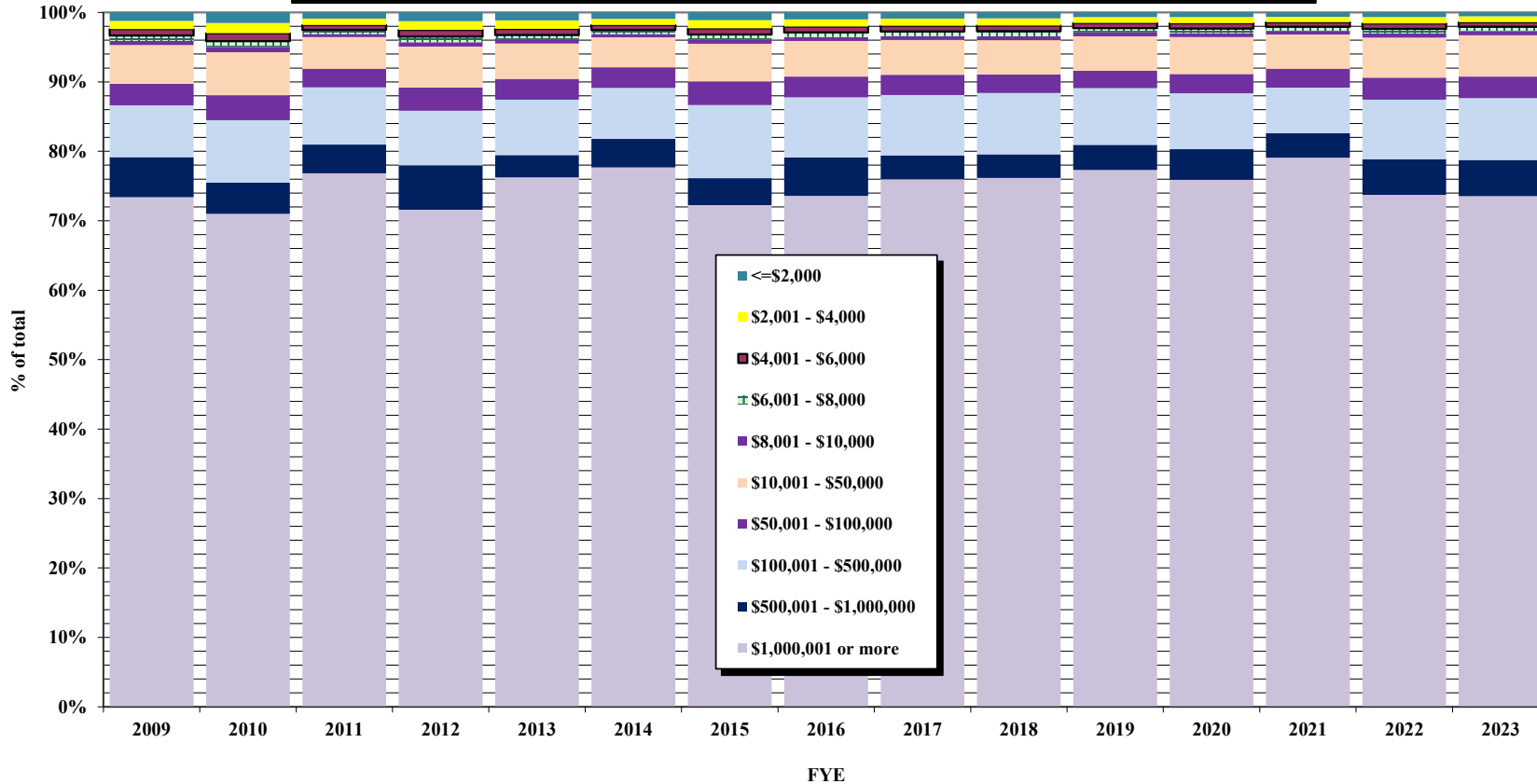
Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2018-19					Fiscal year 2019-20					Fiscal year 2020-21					Fiscal year 2021-22					Fiscal year 2022-23				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			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 [\$]
	[#]					[#]					[#]					[#]					[#]				
<=\$2,000	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	3,000	40.7%	2,548,218	0.6%	849
\$2,001 - \$4,000	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	1,316	17.8%	3,794,259	0.8%	2,883
\$4,001 - \$6,000	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	628	8.5%	3,076,307	0.7%	4,899
\$6,001 - \$8,000	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	405	5.5%	2,802,390	0.6%	6,919
\$8,001 - \$10,000	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	289	3.9%	2,575,222	0.6%	8,911
\$10,001 - \$50,000	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	1,270	17.2%	26,920,831	6.0%	21,198
\$50,001 - \$100,000	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	201	2.7%	14,058,994	3.1%	69,945
\$100,001 - \$500,000	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	194	2.6%	40,192,601	8.9%	207,178
\$500,001 - \$1,000,000	23	0.3%	16,850,305	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%	20,450,318	5.2%	681,677	32	0.4%	23,606,126	5.2%	737,691
\$1,000,001 or more	44	0.5%	360,310,987	77.3%	8,188,886	44	0.6%	332,408,133	75.9%	7,554,730	49	0.6%	357,771,205	79.1%	7,301,453	43	0.6%	292,009,604	73.7%	6,790,921	44	0.6%	332,324,223	73.5%	7,552,823
<b>Total</b>	<b>8,067</b>	<b>100.0%</b>	<b>466,112,660</b>	<b>100.0%</b>	<b>57,780</b>	<b></b>																			

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

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

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

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



Claimants

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

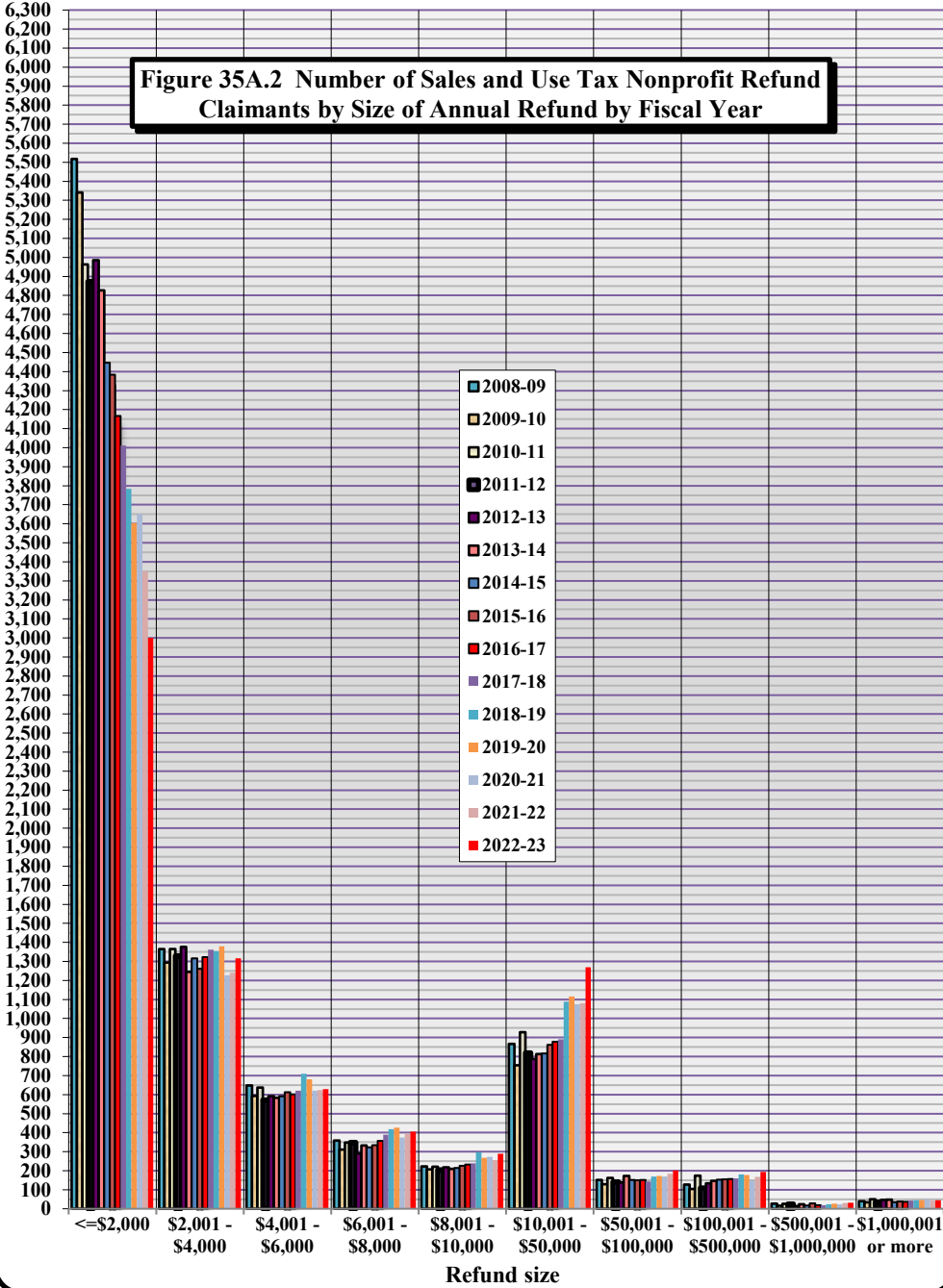


Figure 35A.3 Annual Sales and Use Tax Refunds Issued to Nonprofit Entity Claimants by Size of Refund for Fiscal Year 2022-23

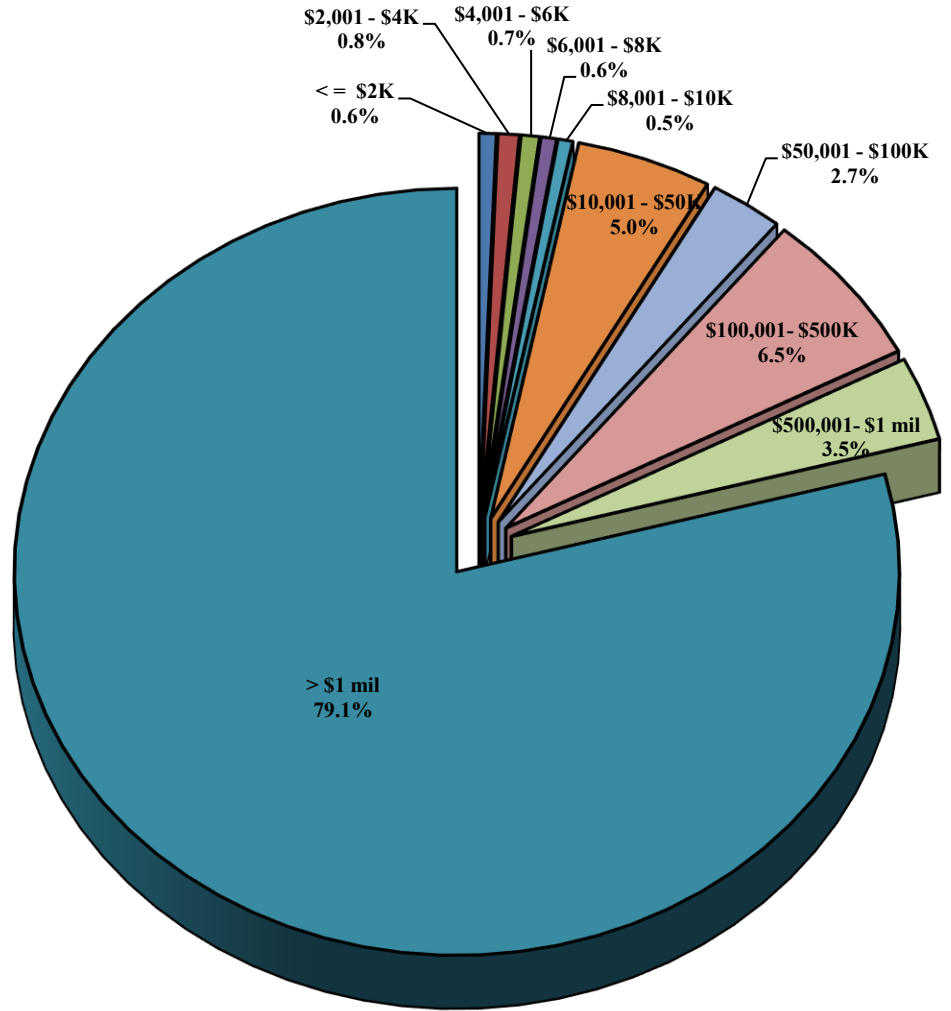




TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

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

Nonprofit Entity Type	Fiscal year 2008-09				Fiscal year 2009-10				Fiscal year 2010-11				Fiscal year 2011-12				Fiscal year 2012-13			
	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	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%	70	36.3%	227,175,164	79.8%
Educational institutions:																				
Collegiate institutions	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%	26	13.5%	34,362,285	12.1%
Elementary, secondary institutions	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%	11	5.7%	1,637,245	0.6%
Churches and other religious institutions	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%	16	8.3%	2,451,570	0.9%
Charitable and other institutions	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%	39	20.2%	12,533,486	4.4%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	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%	31	16.1%	6,624,447	2.3%
<b>Total</b>	<b>194</b>	<b>100.0%</b>	<b>289,205,437</b>	<b>100.0%</b>	<b>154</b>	<b>100.0%</b>	<b>212,369,400</b>	<b>100.0%</b>	<b>250</b>	<b>100.0%</b>	<b>380,647,023</b>	<b>100.0%</b>	<b>171</b>	<b>100.0%</b>	<b>253,636,484</b>	<b>100.0%</b>	<b>193</b>	<b>100.0%</b>	<b>284,784,197</b>	<b>100.0%</b>

Nonprofit Entity Type	Fiscal year 2013-14				Fiscal year 2014-15				Fiscal year 2015-16				Fiscal year 2016-17				Fiscal year 2017-18			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	73	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%	70	31.7%	260,485,246	78.9%
Educational institutions:																				
Collegiate institutions	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%	29	13.1%	32,886,962	10.0%
Elementary, secondary institutions	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%	23	10.4%	4,362,189	1.3%
Churches and other religious institutions	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%	25	11.3%	5,623,909	1.7%
Charitable and other institutions	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%	51	23.1%	19,664,972	6.0%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	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%	23	10.4%	7,308,677	2.2%
<b>Total</b>	<b>217</b>	<b>100.0%</b>	<b>354,842,131</b>	<b>100.0%</b>	<b>205</b>	<b>100.0%</b>	<b>272,641,014</b>	<b>100.0%</b>	<b>220</b>	<b>100.0%</b>	<b>306,992,630</b>	<b>100.0%</b>	<b>211</b>	<b>100.0%</b>	<b>323,003,176</b>	<b>100.0%</b>	<b>221</b>	<b>100.0%</b>	<b>330,331,955</b>	<b>100.0%</b>

Nonprofit Entity Type	Fiscal year 2018-19				Fiscal year 2019-20				Fiscal year 2020-21				Fiscal year 2021-22				Fiscal year 2022-23			
	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	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%	75	27.8%	295,302,404	74.5%
Educational institutions:																				
Collegiate institutions	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%	30	11.1%	47,202,854	11.9%
Elementary, secondary institutions	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%	36	13.3%	7,686,187	1.9%
Churches and other religious institutions	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%	26	9.6%	6,142,116	1.6%
Charitable and other institutions	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%	71	26.3%	21,597,455	5.5%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	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%	32	11.9%	18,191,933	4.6%
<b>Total</b>	<b>247</b>	<b>100.0%</b>	<b>415,272,713</b>	<b>100.0%</b>	<b>249</b>	<b>100.0%</b>	<b>387,030,314</b>	<b>100.0%</b>	<b>219</b>	<b>100.0%</b>	<b>403,339,358</b>	<b>100.0%</b>	<b>241</b>	<b>100.0%</b>	<b>346,356,235</b>	<b>100.0%</b>	<b>270</b>	<b>100.0%</b>	<b>396,122,950</b>	<b>100.0%</b>

Refunds reflect accounts undergoing financial activity update during the designated fiscal year and reflect actual payments to taxpayers (amounts exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability).

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

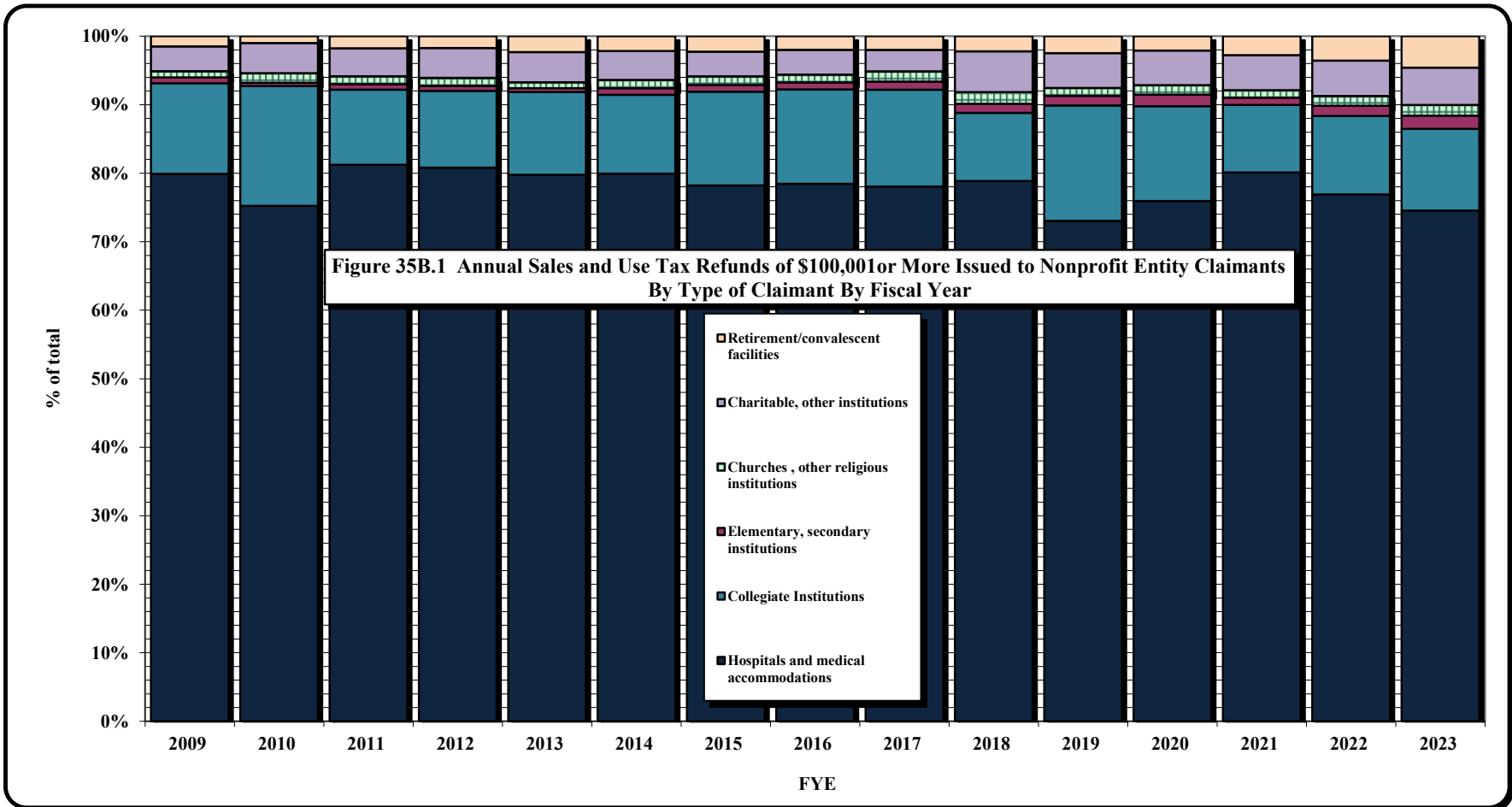
SL 2013-316, s. 3.4.(b) provides that the aggregate annual refund of State sales and use tax allowed an entity under this subsection for the State's fiscal year may not exceed \$31,700,000 and that the aggregate annual refund of local sales and use tax allowed an entity under this subsection for the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

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

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

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

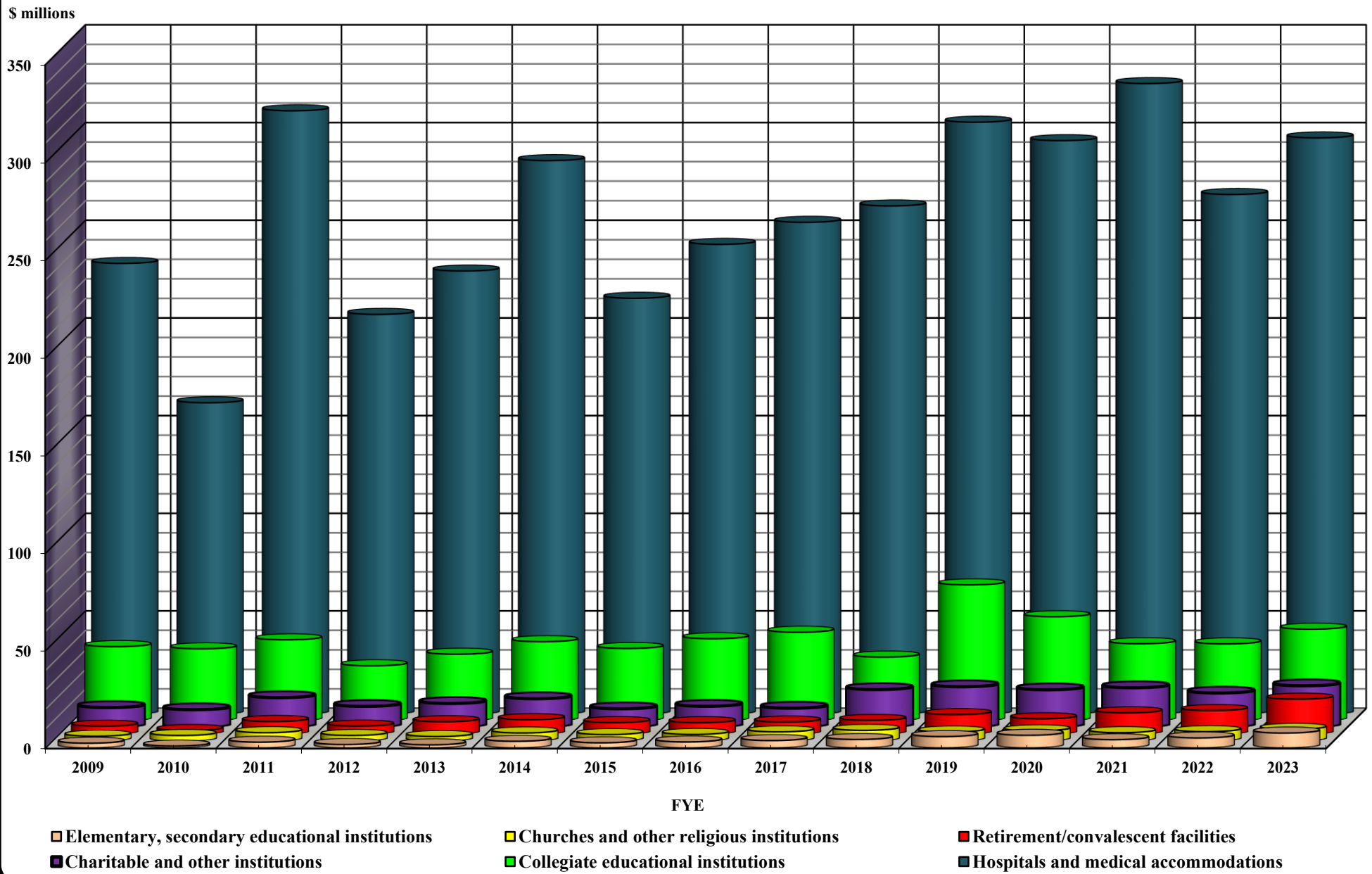


TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY  
[§ 105 ARTICLE 5.]

[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	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]	2022-2023 [S]
Alamance.....	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	169,831,793
Alexander.....	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	16,631,116
Alleghany.....	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	7,169,035
Anson.....	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	10,539,993
Ashe.....	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	21,311,883
Avery.....	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	25,023,776
Beaufort.....	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	35,904,811
Bertie.....	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	6,589,458
Bladen.....	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	15,118,216
Brunswick.....	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	162,473,142
Buncombe.....	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	367,086,040
Burke.....	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	54,546,058
Cabarrus.....	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	258,325,199
Caldwell.....	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	45,950,610
Camden.....	1,432,573	2,439,702	3,003,630	2,456,555	2,378,786	2,302,563	2,276,736	2,588,423	2,399,079	2,499,712	2,649,419	3,084,761	3,944,294	4,418,485	4,966,422
Carteret.....	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	90,845,302
Caswell.....	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	6,071,760
Catawba.....	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	166,518,274
Chatham.....	12,719,286	18,218,305	20,950,706	18,265,836	18,774,696	20,234,969	22,742,788	25,770,378	27,695,060	28,797,489	31,173,766	34,904,077	44,834,184	53,895,104	61,511,407
Cherokee.....	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	25,142,645
Chowan.....	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	9,625,563
Clay.....	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	7,253,251
Cleveland.....	28,804,533	31,289,268	37,479,296	34,227,462	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	70,948,120
Columbus.....	13,535,574	16,154,807	17,837,238	15,369,103	15,806,065	16,588,966	16,224,667	16,929,125	18,620,911	19,458,156	20,286,988	20,420,551	24,787,389	26,345,838	28,245,573
Craven.....	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	82,371,814
Cumberland.....	125,336,722	172,926,317	194,690,682	171,394,977	169,552,847	167,238,011	176,105,728	183,530,396	192,711,533	192,897,696	205,820,272	206,311,188	249,435,628	273,572,274	291,346,869
Currituck.....	9,908,895	15,813,782	19,180,930	18,508,365	18,862,555	19,091,309	19,807,211	20,909,324	22,485,196	24,552,403	25,604,944	27,056,343	35,981,081	40,376,695	43,146,280
Dare.....	50,866,855	52,554,877	63,416,314	56,770,905	56,720,164	57,830,610	60,926,951	64,379,053	70,661,477	73,855,485	76,117,049	74,291,149	97,843,107	109,982,734	113,722,770
Davidson.....	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	108,104,288
Davie.....	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	27,851,665
Duplin.....	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	28,961,082
Durham.....	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	507,283,064
Edgecombe.....	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	27,462,320
Forsyth.....	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	396,149,547
Franklin.....	11,400,686	12,566,613	13,884,105	12,877,245	13,083,390	13,799,013	15,366,996	16,980,714	18,726,895	19,808,493	21,424,958	23,796,979	31,180,080	36,108,214	40,085,160
Gaston.....	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	189,615,670
Gates.....	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	2,878,658
Graham.....	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	5,631,097
Granville.....	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	27,449,076
Greene.....	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	5,805,266
Guilford.....	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	517,538,767
Halifax.....	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	33,683,437
Harnett.....	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	77,124,580
Haywood.....	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	57,811,439
Henderson.....	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	100,917,256
Hertford.....	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	13,837,605
Hoke.....	3,095,954	5,935,241	7,830,020	6,692,677	7,788,503	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	18,226,647
Hyde.....	1,936,571	2,532,015	2,958,819	2,595,693	2,424,973	2,600,518	2,677,809	2,828,831	2,911,602	2,898,857	3,153,205	2,947,753	3,854,630	4,392,974	4,468,116
Iredell.....	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	192,077,804
Jackson.....	13,605,381	17,040,247	18,411,366	16,414,156	16,248,961	17,553,693	19,775,626	20,397,869	23,233,661	24,807,22					

TABLE 36A. - Continued

County	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]	2022-2023 [S]
Johnston.....	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	147,056,752
Jones.....	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	3,444,666
Lee.....	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	59,876,573
Lenoir.....	20,265,481	24,644,344	26,655,895	23,873,455	22,675,941	22,981,715	22,945,276	24,103,856	25,727,798	26,748,705	28,774,914	29,099,416	33,221,564	35,563,023	36,997,099
Lincoln.....	19,164,309	23,632,278	25,812,033	22,928,755	22,842,380	24,821,290	27,873,756	30,204,280	35,299,468	37,076,566	43,378,801	48,168,301	59,826,276	67,104,406	72,005,185
Macon.....	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	45,573,759
Madison.....	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	11,759,442
Martin.....	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	13,358,315
McDowell.....	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	27,378,530
Mecklenburg.....	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	1,623,300,370
Mitchell.....	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	10,155,901
Montgomery.....	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	14,565,365
Moore.....	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	108,712,668
Nash.....	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	81,390,292
New Hanover.....	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	341,357,324
Northampton.....	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	7,700,680
Onslow.....	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	163,715,088
Orange.....	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	132,731,445
Pamlico.....	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	7,255,731
Pasquotank.....	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	36,962,266
Perquimans.....	9,548,428	12,659,920	15,179,600	13,995,973	14,047,582	14,937,353	17,138,422	19,248,852	21,703,430	23,249,669	26,384,685	27,785,427	35,820,697	41,590,378	45,570,444
Pender.....	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	5,231,893
Person.....	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	24,554,890
Pitt.....	61,800,887	87,659,155	101,001,267	88,119,787	87,872,038	88,171,892	96,301,772	102,218,549	110,989,308	112,320,959	117,124,876	121,606,337	139,582,863	153,755,367	164,235,444
Polk.....	2,845,367	4,172,637	4,537,607	4,046,317	4,013,336	4,599,898	5,479,574	5,854,214	6,380,258	7,027,755	8,657,009	7,632,200	10,154,246	11,630,650	12,523,552
Randolph.....	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	97,277,265
Richmond.....	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	26,880,679
Robeson.....	31,198,421	39,922,251	45,055,895	40,607,829	40,225,020	40,842,724	44,132,288	47,689,084	50,444,018	50,183,324	54,764,340	54,104,521	65,805,969	67,611,184	73,107,066
Rockingham.....	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	60,064,517
Rowan.....	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	105,931,959
Rutherford.....	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	44,930,610
Sampson.....	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	35,281,918
Scotland.....	10,795,475	13,103,546	13,525,821	11,612,451	11,011,864	11,428,770	12,006,773	12,728,664	14,098,539	15,231,951	15,381,416	15,245,896	19,012,308	20,278,996	20,703,977
Stanly.....	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	51,184,571
Stokes.....	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	19,904,910
Surry.....	27,853,497	36,411,056	40,344,276	34,358,847	34,555,562	35,291,172	37,251,197	39,562,242	42,385,328	42,426,027	45,173,093	46,824,169	54,508,014	61,151,989	65,294,220
Swain.....	3,373,578	4,908,865	5,171,307	4,542,309	4,329,227	4,496,817	5,036,135	5,907,249	6,577,611	6,859,902	6,894,685	7,740,581	10,317,073	11,599,175	12,330,626
Transylvania.....	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	28,842,475
Tyrrell.....	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	1,608,276
Union.....	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	173,834,366
Vance.....	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	29,964,802
Wake.....	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	1,403,119,929
Warren.....	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	7,285,296
Washington.....	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	5,118,127
Watauga.....	27,128,289	31,971,826	35,309,913	30,688,814	30,251,026	32,636,205	34,626,888	36,932,565	40,572,073	41,609,423	44,121,157	45,680,424	54,986,948	63,445,991	68,066,694
Wayne.....	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	83,532,789
Wilkes.....	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	49,327,270
Wilson.....	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	68,715,488
Yadkin.....	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	16,434,853
Yancey.....	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	10,534,495
Unallocated.....	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	469,631,50	

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 2008-09 and 2022-23

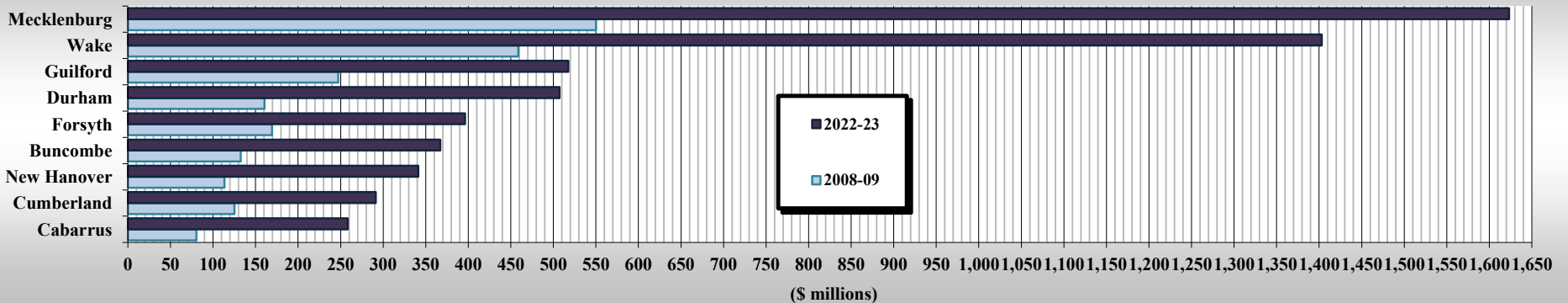


TABLE 36B. STATE SALES AND USE TAX: YEAR OVER YEAR PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

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	23/22
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%	3.8%
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%	6.7%
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%	19.6%
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%	7.4%
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%	12.4%
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%	6.0%
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%	6.7%
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%	7.1%
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%	13.7%
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%	11.2%
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%	5.3%
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%	6.3%
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%	10.1%
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%	9.0%
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%	12.4%
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%	6.2%
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%	11.6%
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%	7.4%
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%	14.1%
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%	5.1%
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%	5.2%
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%	5.4%
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%	10.4%
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%	7.2%
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%	7.1%
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%	6.5%
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%	6.9%
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%	3.4%
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%	11.3%
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%	12.6%
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%	6.6%
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%	5.7%
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%	0.8%
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%	5.8%
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%	11.0%
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%	9.8%
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%	1.3%
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%	-0.9%
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%	10.0%
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%	8.9%
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%	7.7%
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%	7.2%
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%	10.0%
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%	8.0%
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%	8.6%
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%	5.5%
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%	8.0%
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%	1.7%
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%	9.6%
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%	4.4%

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	23/22
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%	5.6%
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%	5.4%
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%	7.8%
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%	4.0%
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%	7.3%
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%	12.8%
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%	11.7%
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%	8.9%
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%	6.2%
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%	9.9%
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%	11.1%
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%	2.6%
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%	7.0%
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%	13.0%
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%	7.4%
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%	15.5%
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%	6.2%
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%	12.2%
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%	7.8%
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%	6.6%
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%	9.6%
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%	3.2%
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%	8.1%
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%	6.8%
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%	7.7%
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%	17.4%
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%	7.8%
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%	8.1%
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%	11.2%
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%	12.2%
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%	5.5%
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%	11.5%
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%	2.1%
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%	6.2%
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%	10.1%
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%	6.8%
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%	6.3%
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%	7.5%
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%	1.5%
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%	8.0%
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%	-6.0%
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%	10.9%
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%	5.4%
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%	3.2%
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%	7.3%
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%	5.8%
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%	0.0%
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%	6.7%
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%	7.0%
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%	5.0%
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%	7.7%
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%	8.3%
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%	4.1%
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%	8.2%
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%	7.8%

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	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	2022-2023
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance.....	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	3,568,867,246
Alexander.....	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	349,814,407
Alleghany.....	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	150,161,128
Anson.....	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	221,209,610
Ashe.....	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	447,045,631
Avery.....	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	525,997,394
Beaufort.....	352,590,504	367,511,894	370,216,394	403,097,199	382,584,652	374,004,970	432,679,562	423,465,897	450,815,614	464,677,522	526,084,074	533,214,794	630,117,101	712,134,025	756,601,326
Bertie.....	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	138,248,000
Bladen.....	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	317,172,397
Brunswick.....	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	3,419,807,026
Buncombe.....	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	7,703,980,426
Burke.....	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	1,146,309,903
Cabarrus.....	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	5,435,301,203
Caldwell.....	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	966,716,440
Camden.....	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	104,174,491
Carteret.....	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	1,913,936,498
Caswell.....	29,818,221	43,047,487	49,632,178	58,157,431	50,936,103	53,230,314	57,777,722	58,971,286	62,996,267	73,422,181	73,658,149	76,961,176	99,352,717	114,115,369	127,268,582
Catawba.....	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	3,508,242,241
Chatham.....	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	1,290,817,742
Cherokee.....	244,123,605	214,472,262	215,083,977	218,913,114	215,389,901	219,164,375	241,290,850	260,681,114	291,146,684	311,696,768	336,589,558	350,645,166	444,475,871	501,905,267	527,753,720
Chowan.....	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	201,989,916
Clay.....	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	152,469,625
Cleveland.....	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	1,489,278,275
Columbus.....	306,095,881	304,077,117	308,320,732	315,389,239	331,528,669	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	592,915,939
Craven.....	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	1,730,011,099
Cumberland.....	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	6,118,176,646
Currituck.....	226,417,237	318,747,965	332,514,827	376,757,269	394,657,890	400,774,559	415,039,119	438,317,888	472,169,716	513,263,275	538,209,929	567,632,205	755,108,500	847,222,281	905,164,595
Dare.....	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	2,392,569,068
Davidson.....	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	2,272,671,926
Davie.....	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	584,792,994
Duplin.....	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	608,399,084
Durham.....	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	10,661,429,553
Edgecombe.....	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	576,480,176
Forsyth.....	3,848,268,051	3,726,843,936	3,920,362,498	4,119,672,960	4,087,882,705	4,185,903,565	4,550,173,369	4,915,860,777	5,355,374,589	5,368,482,871	5,740,825,793	5,724,710,125	6,968,752,208	7,862,160,614	8,328,159,602
Franklin.....	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	841,277,530
Gaston.....	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	3,985,427,207
Gates.....	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	60,406,868
Graham.....	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	118,333,718
Granville.....	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	575,101,767
Greene.....	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	121,873,961
Guilford.....	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	10,871,340,236
Halifax.....	342,669,578	363,512,589	368,108,214	405,991,287	406,222,818	421,553,844	449,581,469	458,191,165	492,473,309	515,454,494	577,953,136	526,737,893	617,228,301	660,479,570	707,338,231
Harnett.....	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	1,616,709,626
Haywood.....	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	1,122,929,145	1,213,036,815
Henderson.....	778,897,590	774,661,627	788,189,300	805,743,548	881,868,200	903,517,32									

TABLE 37A. -Continued

County	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]	2022-2023 [S]
Johnston.....	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	3,090,963,039
Jones.....	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	72,129,846
Lee.....	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	1,275,732,641
Lenoir.....	457,801,972	462,332,491	462,001,599	493,184,939	475,880,806	482,444,693	480,986,201	504,752,172	538,835,365	560,289,966	602,888,673	609,835,902	696,185,920	744,394,915	775,574,666
Lincoln.....	439,194,737	446,132,046	451,111,944	474,170,558	481,712,707	523,188,136	586,401,157	634,594,224	741,649,718	779,503,604	911,636,932	1,012,853,827	1,259,403,941	1,411,862,233	1,515,026,672
Macon.....	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	957,089,699
Madison.....	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	246,284,029
Martin.....	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	280,527,864
McDowell.....	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	573,664,320
Mecklenburg.....	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	34,108,420,190
Mitchell.....	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	212,850,111
Montgomery.....	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	305,515,279
Moore.....	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	2,280,940,600
Nash.....	817,540,894	869,004,703	868,253,556	906,710,215	875,986,229	879,082,613	921,377,480	987,814,638	1,048,439,290	1,090,398,938	1,137,882,993	1,107,838,403	1,304,927,895	1,511,501,173	1,711,088,776
New Hanover.....	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	5,746,625,702	6,680,019,863	7,179,532,403
Northampton.....	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	161,960,239
Onslow.....	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	3,438,628,210
Orange.....	926,654,246	987,769,036	1,017,355,198	1,058,416,058	1,175,757,132	1,422,221,938	1,476,943,491	1,567,807,425	1,726,191,488	1,765,771,319	1,923,461,091	1,955,949,743	2,149,246,638	2,482,070,449	2,788,217,449
Pamlico.....	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	152,237,662
Pasquotank.....	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	775,510,340
Pender.....	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	958,583,497
Perquimans.....	36,055,807	41,252,194	41,614,880	42,395,352	46,836,157	50,792,415	53,510,342	60,797,932	68,696,366	59,453,287	64,548,521	76,862,342	98,563,743	107,219,610	110,760,245
Person.....	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	516,845,324
Pitt.....	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	3,447,179,236
Polk.....	64,258,284	78,536,847	78,322,874	82,759,130	83,701,243	95,839,869	113,499,877	122,013,129	133,161,040	147,177,296	180,593,496	160,115,625	212,404,689	243,516,855	262,615,737
Randolph.....	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	2,041,735,380
Randolph.....	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	563,704,088
Robeson.....	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	1,535,184,239
Rockingham.....	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	1,261,863,855
Rowan.....	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	1,982,286,982	2,224,934,440
Rutherford.....	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	943,019,864
Sampson.....	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	738,408,738
Scotland.....	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	435,075,971
Stanly.....	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	1,078,921,899
Stokes.....	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	416,842,186
Surry.....	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	1,373,069,281
Swain.....	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	258,753,890
Transylvania.....	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	605,529,611
Tyrrell.....	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	33,728,767
Union.....	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	3,652,424,218
Vance.....	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	634,775,462
Wake.....	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	29,468,896,469
Warren.....	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	153,411,576
Washington.....	53,622,428	64,628,577	70,073,664	71,404,074	69,225,957	71,646,309	72,006,042	72,803,309	122,557,741	103,229,253	86,188,944	86,922,215	101,778,063	103,243,299	107,201,579
Watauga.....	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	1,428,322,072
Wayne.....	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	1,755,660,674
Wilkes.....	378,916,187	414,520,173	432,657,505	478,40											

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.)

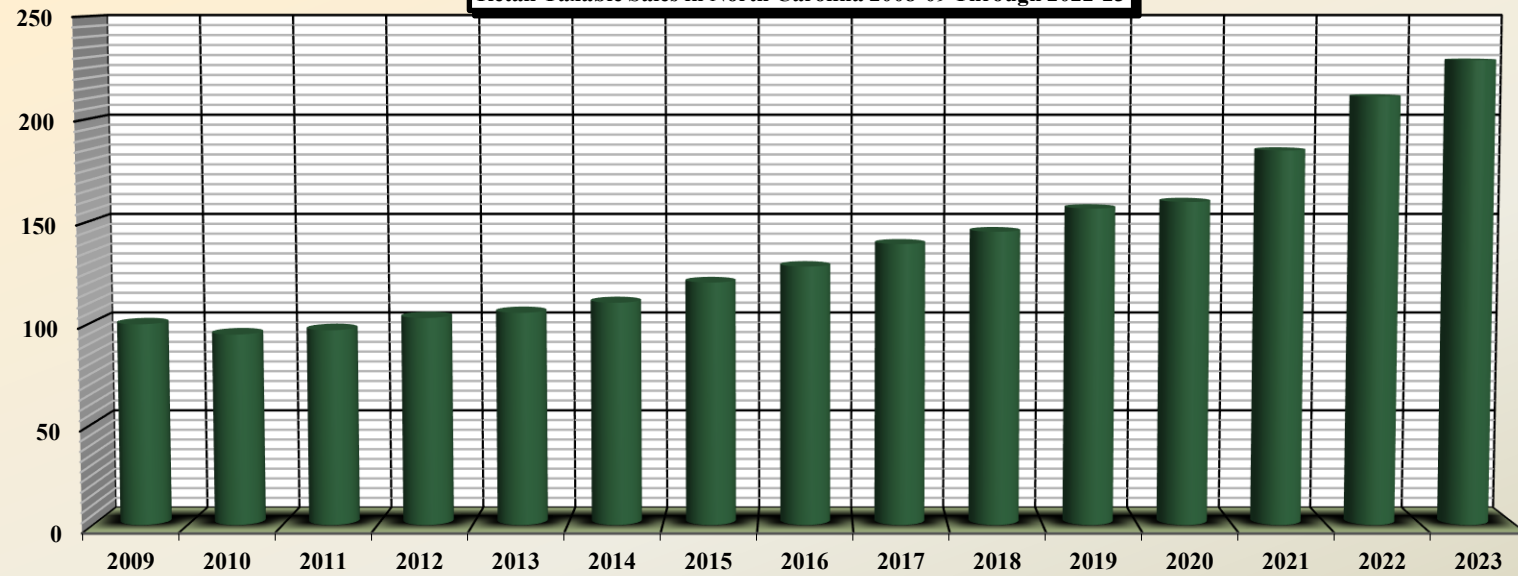
Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

**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).

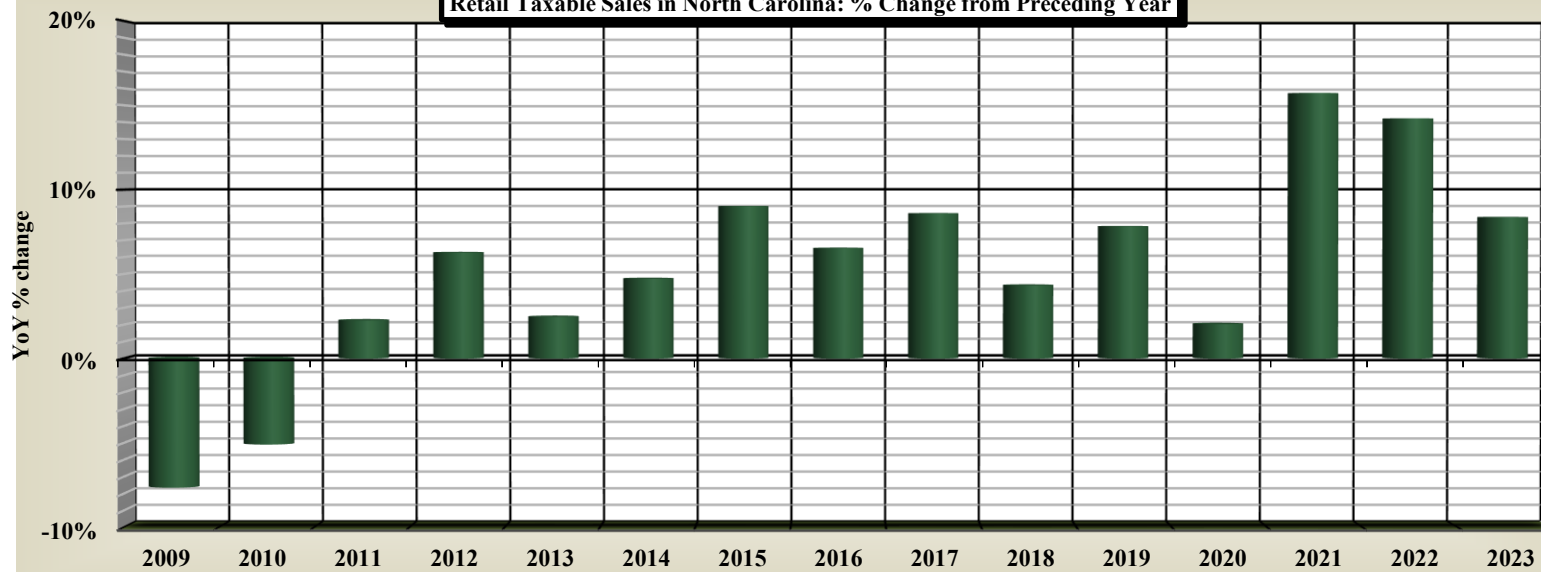
(\$ billions)

**Figure 37A.1**  
**Retail Taxable Sales in North Carolina 2008-09 Through 2022-23**



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		23/22	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	23/22
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%	3.9%	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%	5.5%
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%	6.8%	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%	5.3%
Alleghany.....	-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%	19.7%	Lee.....	-7.7%	-0.4%	11.4%	8.3%	-0.6%	-0.6%	5.4%	10.3%	10.6%	2.1%	7.0%	2.9%	21.9%	10.5%	7.7%
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%	7.4%	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%	4.2%
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%	12.4%	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%	7.3%
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%	6.4%	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%	13.0%
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%	6.2%	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%	11.6%
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%	7.4%	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%	9.1%
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%	13.6%	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%	6.0%
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%	11.2%	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%	10.0%
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%	5.4%	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%	11.2%
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%	6.2%	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%	2.6%
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%	10.1%	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%	7.0%
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%	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%	13.2%
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%	12.4%	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%	7.5%
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%	6.3%	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%	15.6%
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%	11.5%	Onslow.....	5.2%	16.5%	8.3%	10.8%	3.2%	-1.4%	1.5%	0.4%	5.2%	3.1%	16.4%	1.8%	22.1%	9.4%	6.2%
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%	7.3%	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%	12.3%
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%	14.1%	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%	7.7%
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%	5.2%	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%	6.6%
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%	5.3%	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%	9.7%
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%	5.6%	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%	3.3%
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%	10.4%	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%	8.2%
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%	7.2%	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%	6.9%
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%	7.2%	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%	7.8%
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%	6.5%	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%	17.5%
Currituck.....	-2.1%	40.8%	4.3%	13.3%	4.8%	1.5%	3.6%	4.6%	7.7%	8.7%	4.9%	5.5%	33.0%	12.2%	6.8%	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%	7.7%
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%	3.5%	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%	8.2%
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%	11.3%	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%	11.2%
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%	12.7%	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%	12.2%
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%	6.8%	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%	5.6%
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%	5.8%	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%	11.4%
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%	0.8%	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%	2.2%
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%	5.9%	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%	6.4%
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%	11.0%	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%	10.0%
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%	9.9%	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%	7.0%
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%	1.2%	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%	6.4%
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%	0.1%	Transylvania.....	-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%	7.5%
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%	9.9%	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%	2.0%
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%	9.0%	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%	8.0%
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%	7.7%	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%	-5.7%
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%	7.1%	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%	10.9%
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%	9.9%	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%	5.2%
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%	8.0%	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%	3.8%
Henderson.....	-7.8%	-0.5%	1.7%	2.2%	9.4%	2.5																									

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 2008-2009 AND 2022-2023

[ RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH ]

Fiscal year 2008-2009						Fiscal year 2022-2023							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 23/09	County	Rank	% of total	% change 23/09
Alamance.....	12	1.47%	Johnston.....	18	1.05%	Alamance.....	13	1.56%	168.10%	Johnston.....	18	1.35%	223.76%
Alexander.....	78	0.11%	Jones.....	98	0.02%	Alexander.....	72	0.15%	263.97%	Jones.....	98	0.03%	229.07%
Alleghany.....	85	0.06%	Lee.....	35	0.51%	Alleghany.....	89	0.07%	167.77%	Lee.....	39	0.55%	170.68%
Anson.....	79	0.10%	Lenoir.....	39	0.47%	Anson.....	81	0.10%	148.91%	Lenoir.....	51	0.34%	82.56%
Ashe.....	69	0.17%	Lincoln.....	42	0.44%	Ashe.....	68	0.20%	194.65%	Lincoln.....	32	0.66%	275.73%
Avery.....	72	0.16%	Macon.....	46	0.38%	Avery.....	66	0.23%	265.85%	Macon.....	45	0.42%	178.60%
Beaufort.....	48	0.36%	Madison.....	86	0.06%	Beaufort.....	53	0.33%	131.17%	Madison.....	80	0.11%	383.36%
Bertie.....	93	0.04%	Martin.....	68	0.17%	Bertie.....	90	0.06%	304.64%	Martin.....	77	0.12%	83.59%
Bladen.....	75	0.12%	McDowell.....	63	0.24%	Bladen.....	74	0.14%	192.64%	McDowell.....	63	0.25%	162.51%
Brunswick.....	21	0.93%	Mecklenburg.....	1	12.75%	Brunswick.....	17	1.49%	306.82%	Mecklenburg.....	1	14.91%	194.99%
Buncombe.....	6	3.07%	Mitchell.....	74	0.12%	Buncombe.....	6	3.37%	176.92%	Mitchell.....	83	0.09%	94.44%
Burke.....	43	0.43%	Montgomery.....	77	0.11%	Burke.....	41	0.50%	191.25%	Montgomery.....	75	0.13%	216.35%
Cabarrus.....	9	1.87%	Moore.....	27	0.76%	Cabarrus.....	9	2.37%	220.47%	Moore.....	21	1.00%	231.88%
Caldwell.....	41	0.45%	Nash.....	23	0.84%	Caldwell.....	44	0.42%	137.55%	Nash.....	29	0.75%	125.55%
Camden.....	96	0.03%	New Hanover.....	8	2.63%	Camden.....	96	0.05%	246.68%	New Hanover.....	7	3.13%	200.94%
Carteret.....	25	0.81%	Northampton.....	95	0.04%	Carteret.....	26	0.83%	159.37%	Northampton.....	85	0.07%	387.59%
Caswell.....	97	0.03%	Onslow.....	15	1.33%	Caswell.....	91	0.06%	356.17%	Onslow.....	16	1.50%	185.49%
Catawba.....	10	1.69%	Orange.....	20	0.95%	Catawba.....	14	1.53%	128.70%	Orange.....	19	1.22%	223.36%
Chatham.....	54	0.29%	Pamlico.....	84	0.06%	Chatham.....	37	0.56%	383.61%	Pamlico.....	87	0.07%	160.47%
Cherokee.....	62	0.25%	Pasquotank.....	47	0.37%	Cherokee.....	65	0.23%	133.92%	Pasquotank.....	52	0.34%	128.46%
Chowan.....	81	0.07%	Pender.....	65	0.22%	Chowan.....	84	0.09%	208.51%	Pender.....	46	0.42%	377.26%
Clay.....	89	0.05%	Perquimans.....	94	0.04%	Clay.....	88	0.07%	242.01%	Perquimans.....	94	0.05%	226.98%
Cleveland.....	32	0.67%	Person.....	58	0.26%	Cleveland.....	33	0.65%	146.31%	Person.....	67	0.23%	122.44%
Columbus.....	52	0.31%	Pitt.....	14	1.43%	Columbus.....	59	0.26%	108.68%	Pitt.....	15	1.51%	165.75%
Craven.....	24	0.83%	Polk.....	83	0.07%	Craven.....	28	0.76%	131.14%	Polk.....	78	0.12%	340.14%
Cumberland.....	7	2.90%	Randolph.....	28	0.76%	Cumberland.....	8	2.68%	132.45%	Randolph.....	25	0.89%	197.64%
Currituck.....	64	0.23%	Richmond.....	56	0.27%	Currituck.....	49	0.40%	335.43%	Richmond.....	64	0.25%	134.47%
Dare.....	17	1.18%	Robeson.....	31	0.72%	Dare.....	20	1.04%	123.57%	Robeson.....	31	0.67%	134.33%
Davidson.....	22	0.88%	Rockingham.....	37	0.50%	Davidson.....	22	0.99%	185.51%	Rockingham.....	38	0.55%	178.70%
Davie.....	67	0.21%	Rowan.....	29	0.75%	Davie.....	60	0.26%	204.54%	Rowan.....	23	0.97%	225.41%
Duplin.....	61	0.25%	Rutherford.....	45	0.39%	Duplin.....	57	0.27%	169.30%	Rutherford.....	48	0.41%	169.58%
Durham.....	5	3.72%	Sampson.....	55	0.28%	Durham.....	4	4.66%	215.97%	Sampson.....	54	0.32%	187.34%
Edgecombe.....	53	0.30%	Scotland.....	59	0.25%	Edgecombe.....	61	0.25%	114.58%	Scotland.....	69	0.19%	91.78%
Forsyth.....	4	3.92%	Stanly.....	40	0.45%	Forsyth.....	5	3.64%	134.15%	Stanly.....	42	0.47%	161.82%
Franklin.....	57	0.26%	Stokes.....	73	0.13%	Franklin.....	50	0.37%	251.60%	Stokes.....	70	0.18%	258.93%
Gaston.....	13	1.44%	Surry.....	33	0.65%	Gaston.....	11	1.74%	205.37%	Surry.....	36	0.60%	134.42%
Gates.....	99	0.02%	Swain.....	80	0.08%	Gates.....	99	0.03%	319.39%	Swain.....	79	0.11%	265.51%
Graham.....	91	0.04%	Transylvania.....	60	0.25%	Graham.....	93	0.05%	231.15%	Transylvania.....	58	0.26%	167.74%
Granville.....	66	0.21%	Tyrrell.....	100	0.01%	Granville.....	62	0.25%	200.11%	Tyrrell.....	100	0.01%	221.17%
Greene.....	92	0.04%	Union.....	16	1.19%	Greene.....	92	0.05%	242.70%	Union.....	12	1.60%	237.45%
Guilford.....	3	5.73%	Vance.....	50	0.32%	Guilford.....	3	4.75%	109.36%	Vance.....	56	0.28%	119.78%
Halifax.....	49	0.35%	Wake.....	2	10.63%	Halifax.....	55	0.31%	122.80%	Wake.....	2	12.89%	205.73%
Harnett.....	38	0.48%	Warren.....	88	0.05%	Harnett.....	30	0.71%	271.39%	Warren.....	86	0.07%	222.94%
Haywood.....	36	0.50%	Washington.....	87	0.06%	Haywood.....	40	0.53%	166.86%	Washington.....	95	0.05%	114.23%
Henderson.....	26	0.80%	Watauga.....	34	0.63%	Henderson.....	24	0.93%	193.18%	Watauga.....	35	0.63%	150.91%
Hertford.....	71	0.16%	Wayne.....	19	0.97%	Hertford.....	76	0.13%	98.24%	Wayne.....	27	0.77%	98.83%
Hoke.....	82	0.07%	Wilkes.....	44	0.39%	Hoke.....	71	0.17%	488.72%	Wilkes.....	43	0.45%	193.78%
Hyde.....	90	0.04%	Wilson.....	30	0.73%	Hyde.....	97	0.04%	130.72%	Wilson.....	34	0.63%	119.25%
Iredell.....	11	1.56%	Yadkin.....	70	0.17%	Iredell.....	10	1.76%	185.50%	Yadkin.....	73	0.15%	129.16%
Jackson.....	51	0.32%	Yancey.....	76	0.11%	Jackson.....	47	0.42%	233.97%	Yancey.....	82	0.10%	119.22%
			Unallocated.....	1	14.01%					Unallocated.....	5	4.65%	-16.31%
			Statewide totals...	-	100.00%					Statewide totals...	-	100.00%	152.25%

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 2008-2009 AND 2022-2023

[ RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH ]

Fiscal year 2008-2009						Fiscal year 2022-2023							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 23/09	County	Rank	% of total	% change 23/09
Alamance.....	12	1.44%	Johnston.....	18	1.04%	Alamance.....	13	1.56%	149.32%	Johnston.....	18	1.35%	197.86%
Alexander.....	78	0.10%	Jones.....	98	0.02%	Alexander.....	72	0.15%	237.12%	Jones.....	98	0.03%	207.14%
Alleghany.....	85	0.06%	Lee.....	35	0.51%	Alleghany.....	89	0.07%	148.16%	Lee.....	38	0.56%	148.76%
Anson.....	79	0.10%	Lenoir.....	39	0.46%	Anson.....	81	0.10%	131.94%	Lenoir.....	51	0.34%	69.41%
Ashe.....	69	0.16%	Lincoln.....	41	0.44%	Ashe.....	68	0.20%	172.90%	Lincoln.....	32	0.66%	244.96%
Avery.....	72	0.16%	Macon.....	46	0.37%	Avery.....	66	0.23%	239.70%	Macon.....	46	0.42%	158.36%
Beaufort.....	48	0.35%	Madison.....	86	0.05%	Beaufort.....	53	0.33%	114.58%	Madison.....	80	0.11%	352.04%
Bertie.....	93	0.04%	Martin.....	68	0.16%	Bertie.....	90	0.06%	278.39%	Martin.....	77	0.12%	71.15%
Bladen.....	75	0.12%	McDowell.....	63	0.24%	Bladen.....	74	0.14%	169.87%	McDowell.....	63	0.25%	142.53%
Brunswick.....	21	0.91%	Mecklenburg.....	1	12.52%	Brunswick.....	17	1.49%	277.31%	Mecklenburg.....	1	14.91%	173.38%
Buncombe.....	6	3.00%	Mitchell.....	74	0.12%	Buncombe.....	6	3.37%	157.17%	Mitchell.....	83	0.09%	79.52%
Burke.....	43	0.43%	Montgomery.....	77	0.11%	Burke.....	41	0.50%	168.98%	Montgomery.....	75	0.13%	190.73%
Cabarrus.....	9	1.83%	Moore.....	27	0.75%	Cabarrus.....	9	2.38%	197.99%	Moore.....	21	1.00%	206.78%
Caldwell.....	42	0.44%	Nash.....	23	0.82%	Caldwell.....	44	0.42%	120.51%	Nash.....	29	0.75%	109.30%
Camden.....	96	0.03%	New Hanover.....	8	2.58%	Camden.....	96	0.05%	212.57%	New Hanover.....	7	3.14%	179.06%
Carteret.....	25	0.80%	Northampton.....	94	0.04%	Carteret.....	26	0.84%	139.77%	Northampton.....	85	0.07%	345.49%
Caswell.....	97	0.03%	Onslow.....	15	1.30%	Caswell.....	91	0.06%	326.81%	Onslow.....	16	1.50%	164.78%
Catawba.....	10	1.66%	Orange.....	20	0.93%	Catawba.....	14	1.53%	112.01%	Orange.....	19	1.22%	200.89%
Chatham.....	54	0.29%	Pamlico.....	84	0.06%	Chatham.....	37	0.56%	348.55%	Pamlico.....	88	0.07%	141.13%
Cherokee.....	62	0.24%	Pasquotank.....	47	0.37%	Cherokee.....	65	0.23%	116.18%	Pasquotank.....	52	0.34%	111.85%
Chowan.....	81	0.07%	Pender.....	65	0.22%	Chowan.....	84	0.09%	185.60%	Pender.....	45	0.42%	340.13%
Clay.....	89	0.05%	Perquimans.....	95	0.04%	Clay.....	87	0.07%	208.81%	Perquimans.....	94	0.05%	207.19%
Cleveland.....	32	0.65%	Person.....	59	0.25%	Cleveland.....	33	0.65%	128.88%	Person.....	67	0.23%	106.85%
Columbus.....	52	0.31%	Pitt.....	14	1.40%	Columbus.....	59	0.26%	93.70%	Pitt.....	15	1.51%	146.25%
Craven.....	24	0.81%	Polk.....	83	0.06%	Craven.....	28	0.76%	114.16%	Polk.....	78	0.11%	308.69%
Cumberland.....	7	2.85%	Randolph.....	29	0.74%	Cumberland.....	8	2.67%	115.10%	Randolph.....	25	0.89%	176.65%
Currituck.....	64	0.23%	Richmond.....	56	0.26%	Currituck.....	49	0.40%	299.78%	Richmond.....	64	0.25%	116.82%
Dare.....	16	1.17%	Robeson.....	31	0.71%	Dare.....	20	1.05%	104.39%	Robeson.....	31	0.67%	117.18%
Davidson.....	22	0.86%	Rockingham.....	36	0.49%	Davidson.....	22	0.99%	165.19%	Rockingham.....	39	0.55%	157.29%
Davie.....	66	0.21%	Rowan.....	28	0.74%	Davie.....	60	0.26%	182.55%	Rowan.....	23	0.97%	200.97%
Duplin.....	60	0.25%	Rutherford.....	45	0.38%	Duplin.....	57	0.27%	147.71%	Rutherford.....	48	0.41%	149.16%
Durham.....	5	3.64%	Sampson.....	55	0.28%	Durham.....	4	4.66%	193.68%	Sampson.....	54	0.32%	166.00%
Edgecombe.....	53	0.29%	Scotland.....	58	0.25%	Edgecombe.....	61	0.25%	98.57%	Scotland.....	69	0.19%	74.12%
Forsyth.....	4	3.86%	Stanly.....	40	0.45%	Forsyth.....	5	3.64%	116.41%	Stanly.....	42	0.47%	139.69%
Franklin.....	57	0.26%	Stokes.....	73	0.13%	Franklin.....	50	0.37%	225.40%	Stokes.....	70	0.18%	233.60%
Gaston.....	13	1.41%	Surry.....	33	0.63%	Gaston.....	11	1.74%	183.89%	Surry.....	36	0.60%	118.36%
Gates.....	99	0.02%	Swain.....	80	0.08%	Gates.....	99	0.03%	291.21%	Swain.....	79	0.11%	236.62%
Graham.....	91	0.04%	Transylvania.....	61	0.24%	Graham.....	93	0.05%	207.98%	Transylvania.....	58	0.26%	147.95%
Granville.....	67	0.21%	Tyrrell.....	100	0.01%	Granville.....	62	0.25%	179.50%	Tyrrell.....	100	0.01%	195.06%
Greene.....	92	0.04%	Union.....	17	1.17%	Greene.....	92	0.05%	219.68%	Union.....	12	1.60%	214.08%
Guilford.....	3	5.61%	Vance.....	50	0.31%	Guilford.....	3	4.75%	94.47%	Vance.....	56	0.28%	103.97%
Halifax.....	49	0.34%	Wake.....	2	10.41%	Halifax.....	55	0.31%	106.42%	Wake.....	2	12.88%	183.95%
Harnett.....	38	0.49%	Warren.....	88	0.05%	Harnett.....	30	0.71%	230.50%	Warren.....	86	0.07%	199.86%
Haywood.....	37	0.49%	Washington.....	87	0.05%	Haywood.....	40	0.53%	147.70%	Washington.....	95	0.05%	99.92%
Henderson.....	26	0.78%	Watauga.....	34	0.62%	Henderson.....	24	0.92%	171.55%	Watauga.....	35	0.62%	132.67%
Hertford.....	71	0.16%	Wayne.....	19	0.96%	Hertford.....	76	0.13%	84.40%	Wayne.....	27	0.77%	83.55%
Hoke.....	82	0.07%	Wilkes.....	44	0.38%	Hoke.....	71	0.17%	448.02%	Wilkes.....	43	0.45%	173.90%
Hyde.....	90	0.04%	Wilson.....	30	0.71%	Hyde.....	97	0.04%	112.10%	Wilson.....	34	0.63%	103.29%
Iredell.....	11	1.53%	Yadkin.....	70	0.16%	Iredell.....	10	1.77%	165.23%	Yadkin.....	73	0.15%	112.87%
Jackson.....	51	0.31%	Yancey.....	76	0.11%	Jackson.....	47	0.42%	210.76%	Yancey.....	82	0.10%	102.91%
			Unallocated.....	1	15.57%					Unallocated.....	5	4.66%	-31.37%
			Statewide totals...	-	100.00%					Statewide totals...	-	100.00%	129.54%

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 [3% rate]	Revenue generated from long-term lease [3% rate]†	Revenue generated from short-term lease [8%]; vehicle subscription [5%]†	Total revenue generated from all rates	Collections to Highway Trust Fund [3% rate proceeds]	Annual transfer to General Fund from Highway Trust Fund††	Net Highway Trust Fund receipts after appropriation	Annual credit to Highway Fund††† [§ 105-187.9(a) [8% and 5% proceeds]	Collections to General Fund††† [appropriation plus 8% (5%) net proceeds]	Revenue generated from retail sales at 3% rate	Revenue generated from long-term lease at 3% rate	Revenue generated from short-term lease at 8% (5%) rate†	Total revenue generated from all rates	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	at 3% rate	at 3% rate	at 8% (5%) rate†	at all rates	
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%	19.54%	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%	
2022-23.....	1,046,534,236	33,002,527	106,455,673	1,185,992,436	1,079,536,763	-	1,079,536,763	106,455,673	-	5.26%	-3.52%	8.21%	5.25%	

§ 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**

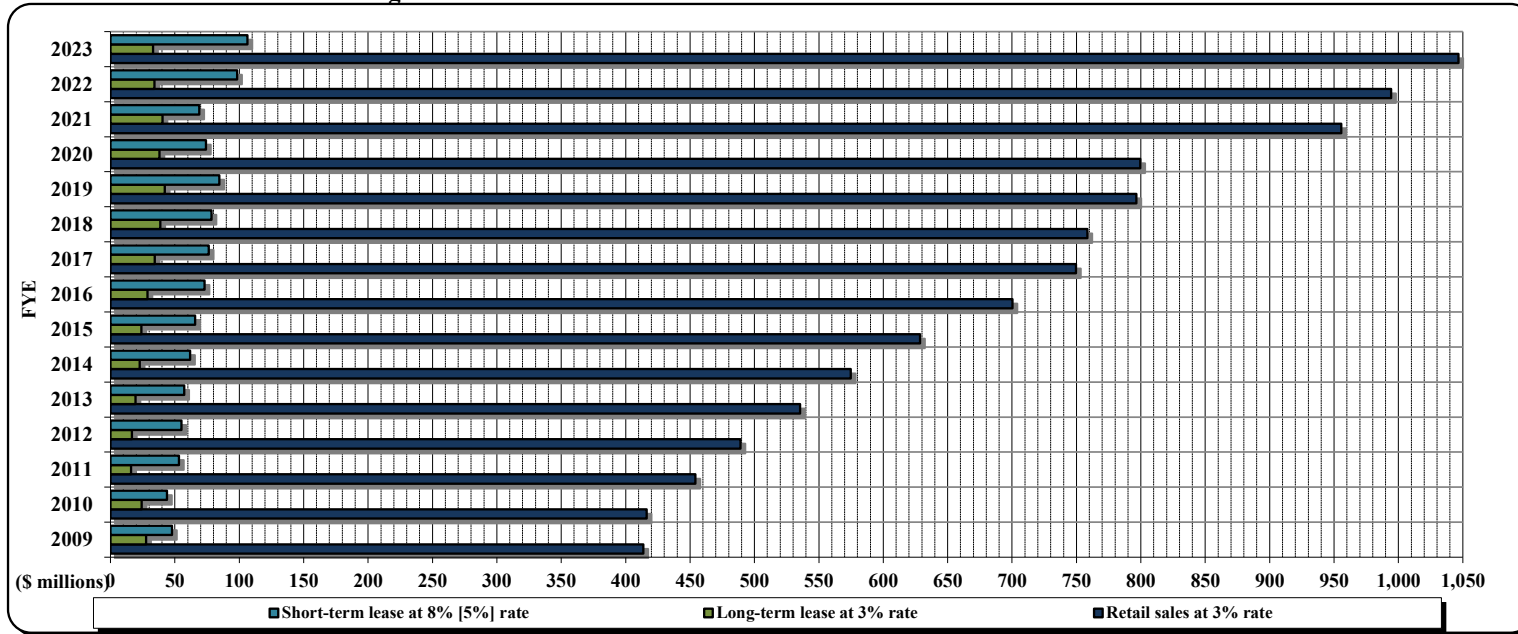
**Proceeds from the 8% levy imposed on the gross receipts of motor vehicle short-term leases were deposited in the General Fund through fiscal year 2016-17.**

†††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).

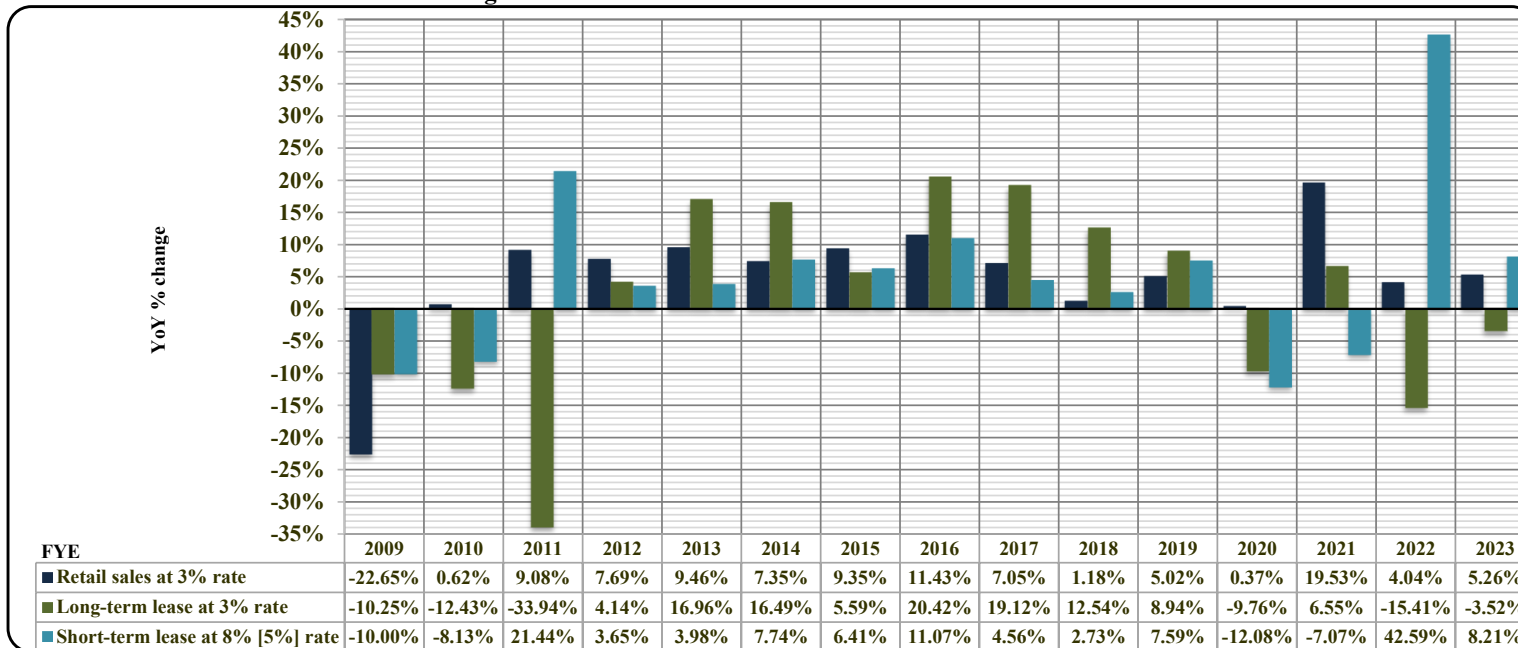
SL 2019-69 amends § 105-187.9(a) to provide that the sum of \$10 million of the taxes collected from the 5% levy on vehicle subscriptions (effective October 1, 2019) and from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and 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										TIMS, PDP component costs SL 2009-451, s. 6.20(a) [S]
				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 [§105-187.19] [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]	
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	-
2022-23.....	29,070,218	104,370	28,965,848	19,918,279	8,536,405	-	-	-	-	378,947	20,453	111,340	425	-

**Tax rate and base:**

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

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

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

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

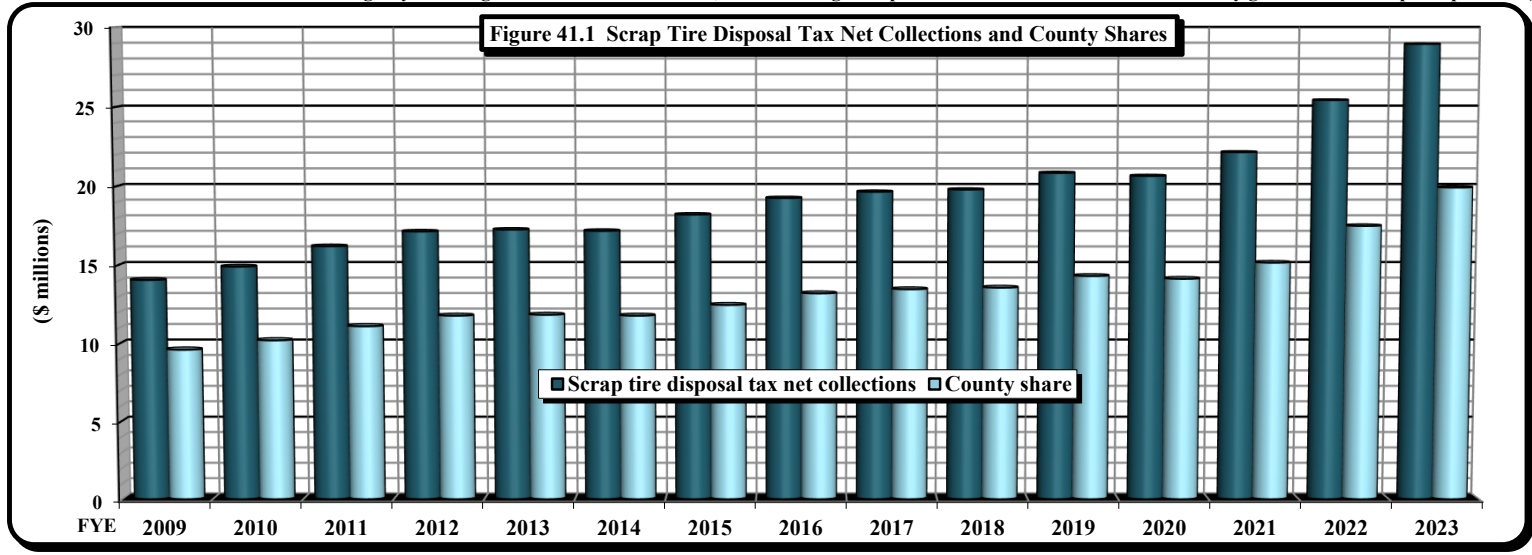


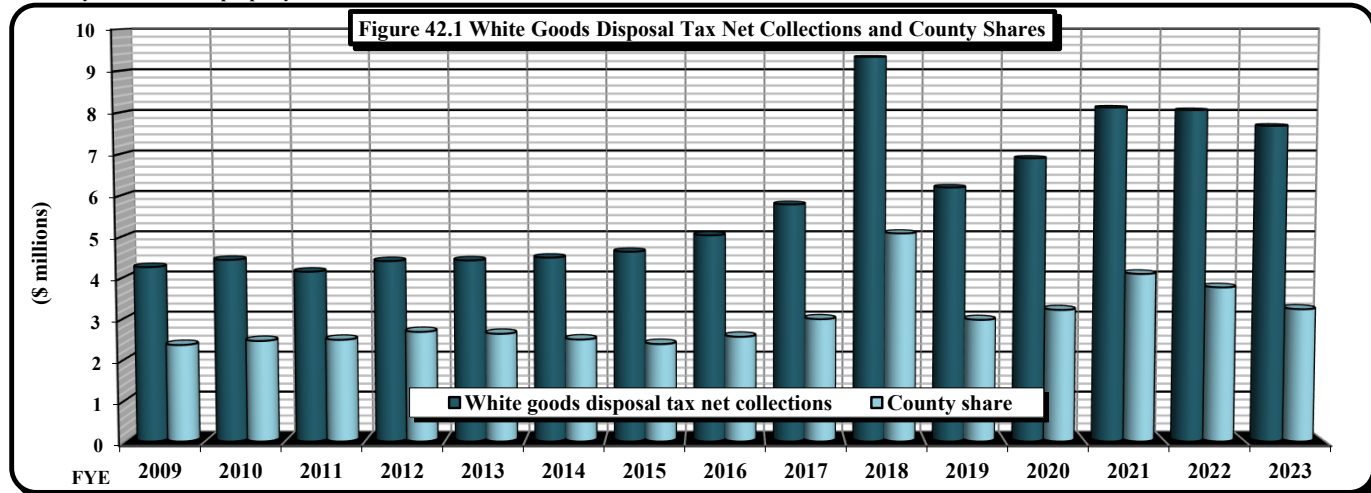
TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS  
[§ 105 ARTICLE 5C.]

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers								
				County share [S]	Solid Waste Management Trust Fund† [S]	White Goods Management Account† [S]	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]
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	-
2022-23.....	7,707,405	26,096	7,681,309	3,238,562	-	-	406,068	4,017,507	1,215	17,888	68	-

**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 [\\$]
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
2022-23.	97,998	-	97,998

**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
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%
2022-23...	313,358	312,422	937	186	-	-	-	750	-79.82%	-99.94%

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

Manufacturing machinery and equipment and recycling equipment are subject to a 1% tax rate with a maximum \$80 tax per article. [Purchases by State agencies are exempted from the privilege taxes imposed by this Article; effective October 1, 2014, the exemption in § 105-164.13(62) does not apply to an item used to maintain or repair tangible personal property pursuant to a service contract exempt from tax under § 105-164.4(b)(4).]

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

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

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

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

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

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

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

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

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

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

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

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers											
				Local shares: 37.5%*		Inactive Hazardous Sites Cleanup Fund [S]	Solid Waste Management Trust Fund+ [S]	General Fund† [S]	Administrative costs of collection [S]	Permit application costs [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	TIMS and PDP component costs SL 2009-451, s. 6.20(a) [S]	
				County share: 18.75% [S]	City share: 18.75% [S]										
2008-09...	14,755,816	58,641	14,697,175	2,256,854	2,256,854	6,018,278	1,504,570	-	982	2,643,514	-	16,055	68	-	
2009-10...	18,251,052	17,653	18,233,400	3,412,833	3,412,833	9,100,888	2,275,222	-	-	-	-	31,479	145	-	
2010-11...	18,425,733	83,608	18,342,125	3,433,041	3,433,041	9,154,775	2,288,694	-	621	-	-	31,726	137	91	
2011-12...	18,762,397	1,324	18,761,073	3,514,275	3,514,275	9,371,400	2,342,850	-	88	-	-	18,096	75	15	
2012-13...	17,250,629	62,659	17,187,970	2,939,564	2,939,564	7,838,838	1,959,710	-	200	1,469,581	-	40,350	162	-	
2013-14...	17,242,381	5,407	17,236,973	3,225,101	3,225,101	8,600,269	-	2,145,380	245	-	197	40,519	163	-	
2014-15...	18,527,842	22,578	18,505,264	3,462,160	3,462,160	9,232,427	-	2,308,107	6,163	-	-	34,107	140	-	
2015-16...	19,168,743	254,906	18,913,837	3,516,695	3,516,695	9,377,852	-	2,335,446	67,835	-	-	98,900	415	-	
2016-17...	20,192,078	417,190	19,774,888	3,693,981	3,693,981	9,850,615	-	2,462,654	45,999	-	4,896	22,663	100	-	
2017-18...	20,476,020	608,128	19,867,891	3,700,184	3,700,184	9,867,158	-	2,463,581	77,662	-	171	58,692	259	-	
2018-19...	22,466,071	549	22,465,522	4,194,203	4,194,203	11,184,540	-	2,799,344	80,265	-	-	12,906	62	-	
2019-20...	23,247,626	40,737	23,206,889	4,322,658	4,322,658	11,527,088	-	2,881,772	59,864	-	-	92,414	436	-	
2020-21...	23,145,670	5,130	23,140,540	4,336,437	4,336,437	11,563,832	-	2,890,958	12,876	-	-	-	-	-	
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	-	
2022-23...	26,649,303	800,077	25,849,226	4,801,688	4,801,688	12,804,503	-	3,201,126	86,980	-	132,372	20,790	79	-	

**Tax rate and base:**

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

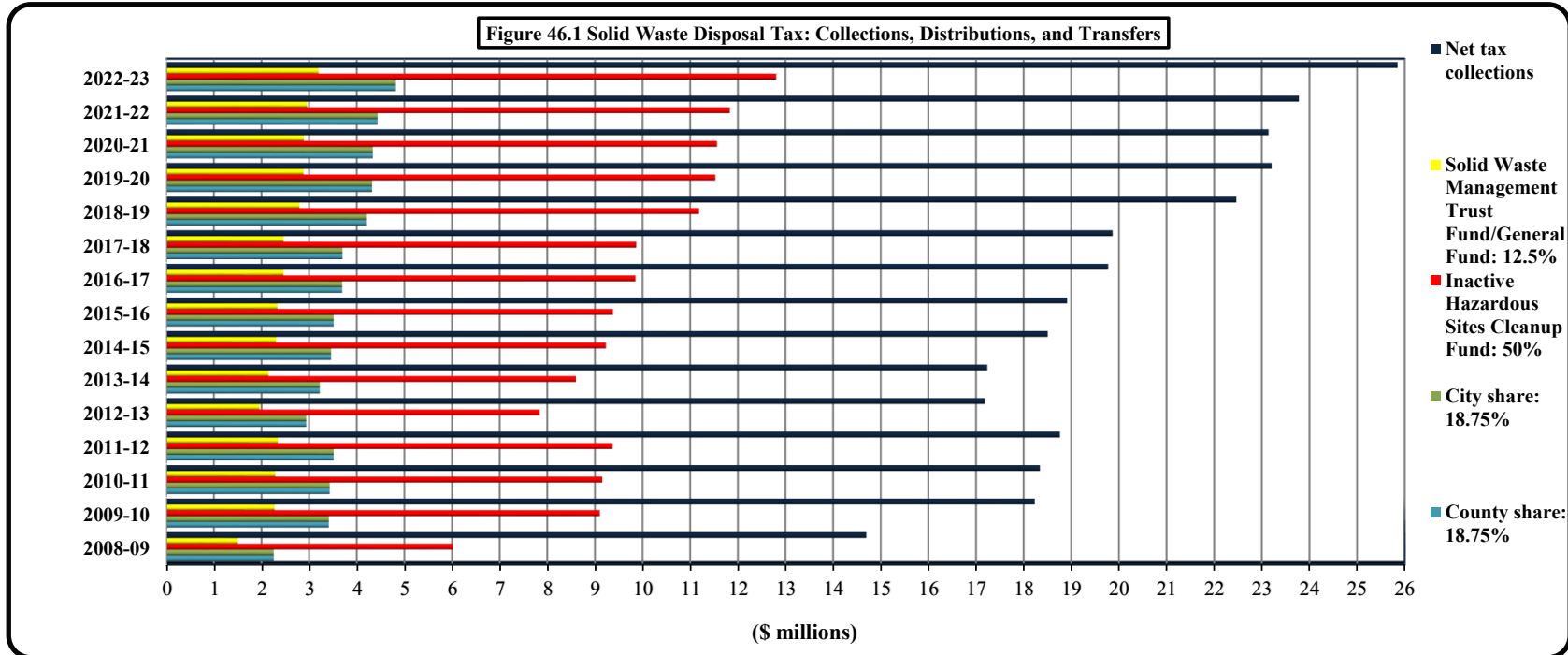
**Disposition of Proceeds:**

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

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

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

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



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

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

Fiscal year	Gross revenue†[\$]	Refunds [\$]	Transfers				Net revenue [\$]
			§ 62A-60(d)		§ 105-236	§ 115C-457.2	
			911 Fund [\$]	DOR cost [\$]	Amount [\$]	Cost [\$]	
2013-14	5,445,298	-	3,928,057	72,715	-	-	1,444,526
2014-15	9,891,603	3,034	8,825,948	306,525	-	-	756,097
2015-16	10,914,143	-	11,834,759	380,069	-	-	(1,300,685)
2016-17	11,933,190	16,724	9,801,114	404,913	27,526	122	1,682,792
2017-18	13,977,308	233,777	13,504,809	409,184	20,848	92	(191,403)
2018-19	14,987,202	14,433	14,447,658	374,526	21,921	106	128,558
2019-20	15,413,479	1,357	14,255,724	441,001	12,463	59	702,876
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
2022-23	15,054,227	944	15,474,671	456,852	4,328	16	(882,584)

†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
2022-23	304,993	-	274,494	30,499	-

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
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%
2022-23.....	9,356	-	9,356	-	-	-	9,356	-76.72%	-	-76.72%	-76.72%

**Gift tax rates and bases:**

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

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

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

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

Collection levels for fiscal years beginning with 2009-10 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the designated fiscal years.

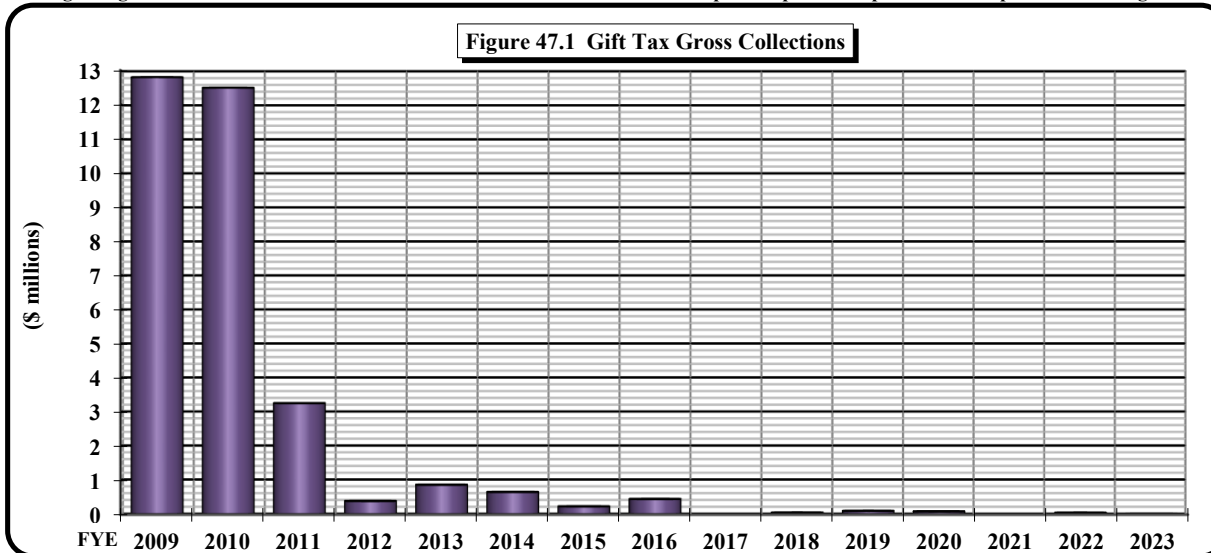


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS  
[§ 105 ARTICLE 8A.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change
							Amount to General Fund
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%
2022-23.....	299,026	-	5,073	-	-	293,953	7.28%

**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

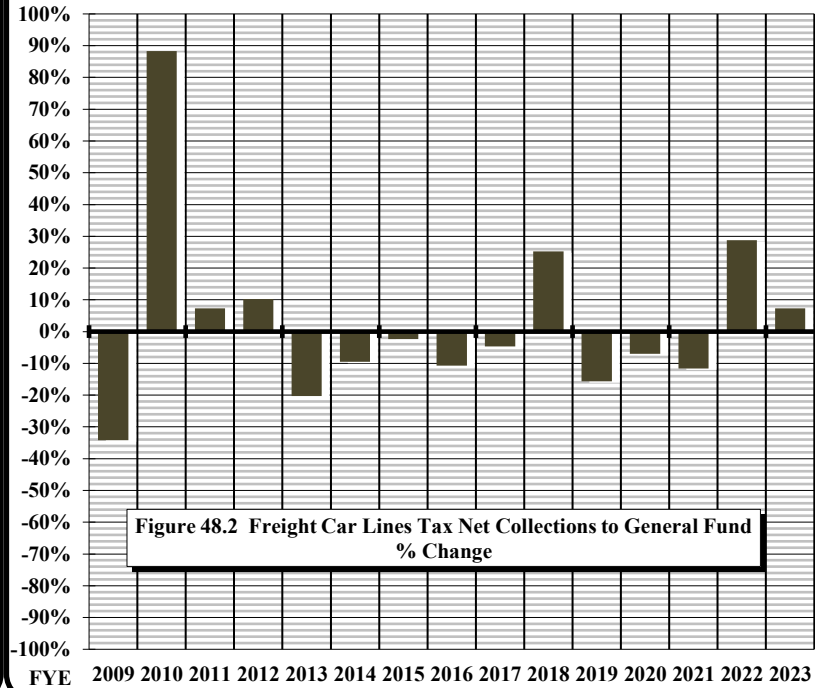
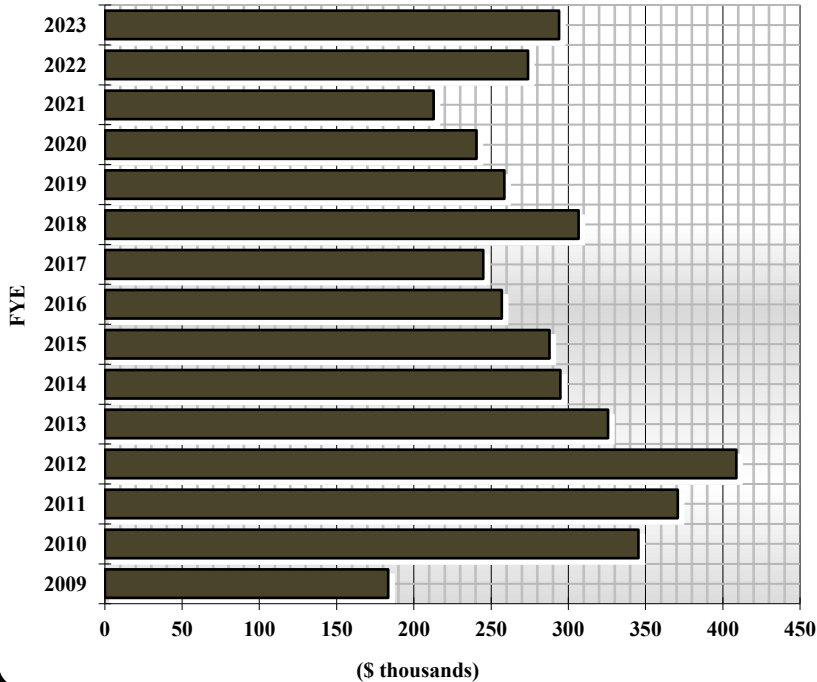


TABLE 49. TAXES UPON INSURANCE COMPANIES AND PREPAID HEALTH PLANS COLLECTIONS  
 [SL 2020-88 amends the section title to Taxes Upon Insurance Companies and Prepaid Health Plans effective August 1, 2020.]  
 [§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

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
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%
2022-23...	1,250,380,994	15,353,419	1,235,027,575	86,908,547	-	498	2	1,148,118,528	16.46%	81.53%	15.94%	-6.39%	18.08%

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.

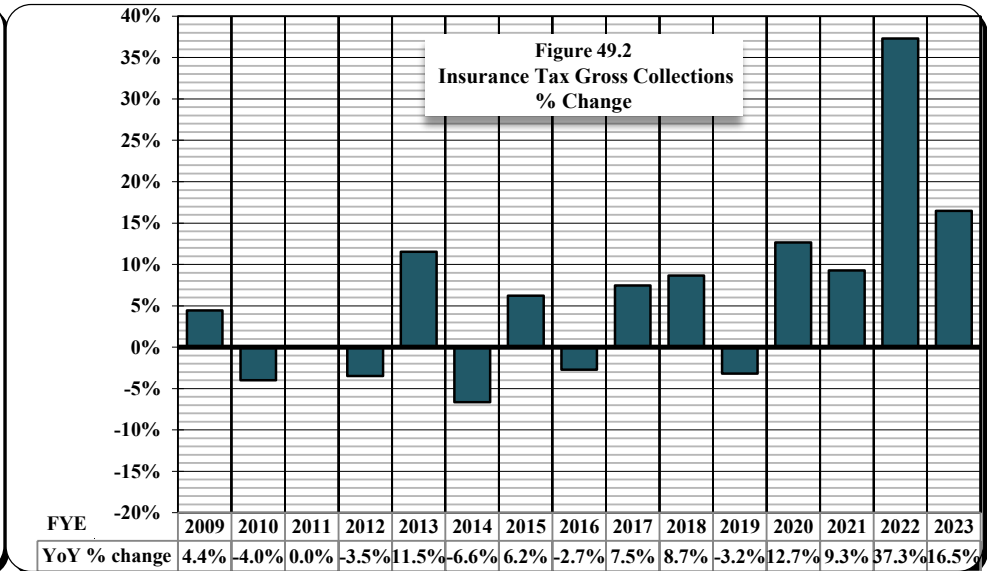
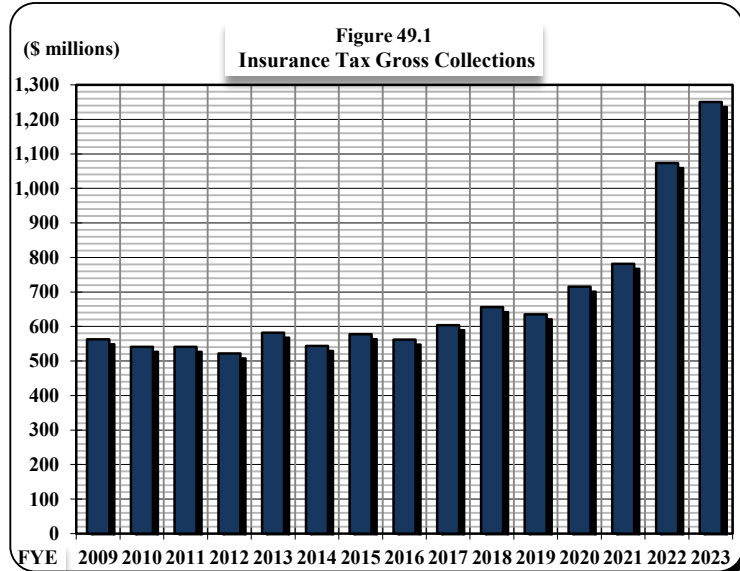
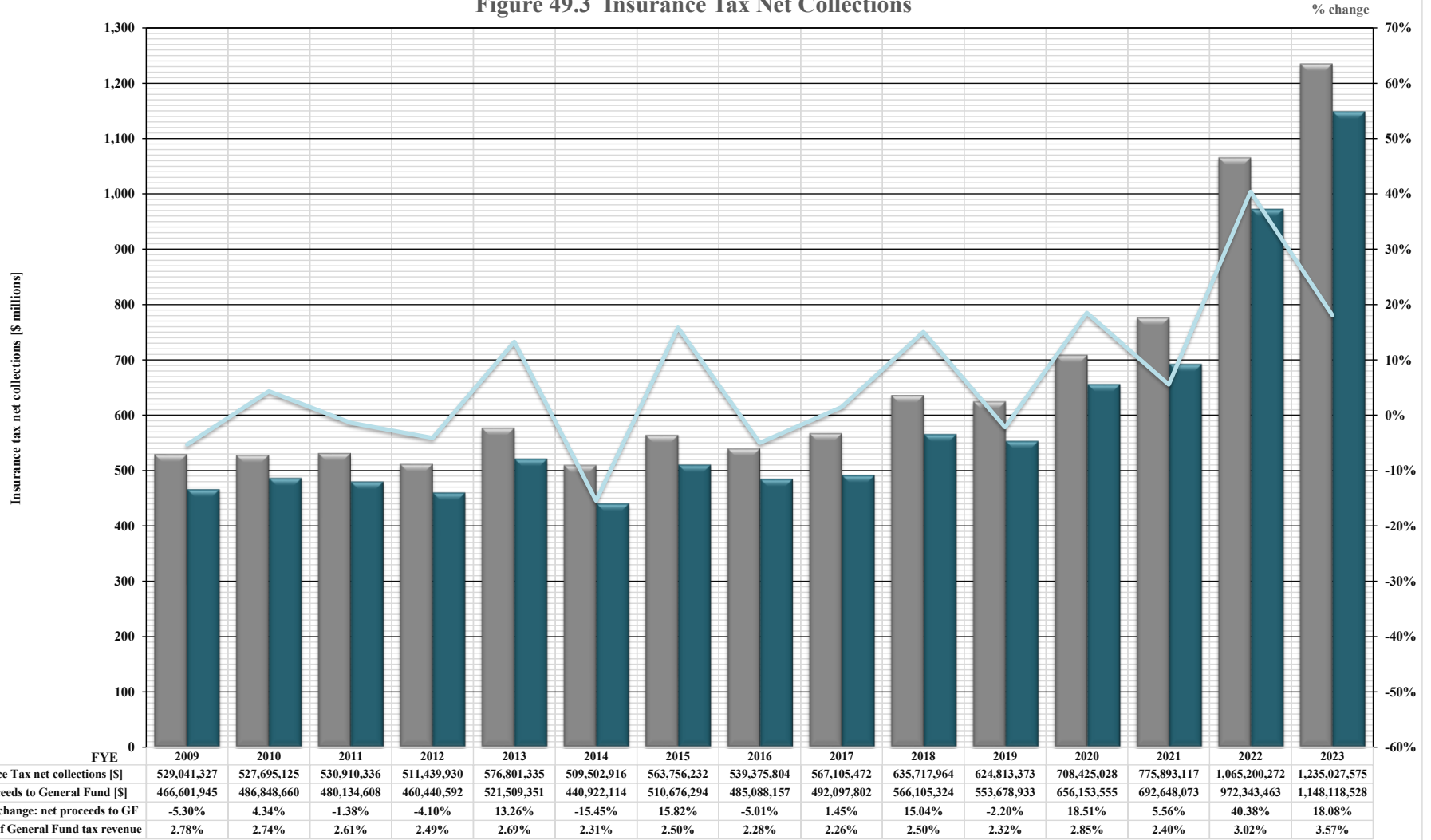


Figure 49.3 Insurance Tax Net Collections



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				Health Maintenance Organization		Hospital & Dental		Title		
	Gross Premiums Tax [S]	Regulatory Charge [S]	Gross Premiums Tax [S]	Regulatory Charge [S]	Additional Rate† on Property Coverage Contracts Allocation of Net Proceeds: [includes minimal amounts attributable to Life companies]				Gross Premiums Tax [S]	Regulatory Charge [S]	Gross Premiums Tax [S]	Regulatory Charge [S]	Gross Premiums Tax [S]	Regulatory Charge [S]	
					General Fund Proceeds [S]	Volunteer Fire Department Fund [S]	Department of Insurance Proceeds [S88-84-25] [S]	Workers' Compensation Fund [S88-87-10]^ [S]							
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	
2022-23...	269,904,722	17,766,099	434,424,069	31,421,797	22,812,053	11,406,022	11,406,026	-	135,028,071	8,784,536	178,652,268	11,823,456	6,438,673	396,897	

^Pursuant to SL 2022-6, sec. 1.4, no funds were to be transferred to the Workers' Compensation Fund during FY2022-23.

Fiscal year	Insurance Company Type										Disposition of Proceeds				
	Self-Insured			Captive†††	Other Taxes Measured by Gross Premiums [S]	Gross Premiums Tax Collections from Dept. of Insurance [S]	Total Net Collections				Special Revenue Fund Allocation [S105-228.5 S88-6-25] [S]	NC Health Insurance Risk Pool Fund†† [S105-228.5B] [S]	Amount to General Fund [S]	Amount to OSBM Civil Penalty & Forfeiture Fund [S105-236] [S]	DOR Fines/forfeitures collection cost [S115C-457.2] [S]
	Gross Premiums Tax [S]	Regulatory Charge [S]	Gross Premium Tax [S]				Gross Premiums Tax [S]	Add'l Rate† on Property Coverage Contracts [S]	Regulatory Charge [S 58-6-25] [S]	Total [S]					
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	
2022-23...	3,725,837	343,995	3,804,153	-	86,888,902	1,118,866,694	45,624,101	70,536,780	1,235,027,575	86,908,547	-	1,148,118,528	498	2	

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 [established in § 58-87-10]^ (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]	2.0% 6.5% 6.0% 5.5%	Calendar yrs 2024-2025 Calendar yrs 2015-2023 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-Money credited to the Fund may be spent only pursuant to appropriation by the General Assembly and is subject to the State Budget Act. Fund is used to reimburse the General Fund for expenses incurred in insurance regulation and administration.

**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 [\$]
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
2022-23	119,246,673	-	119,246,673	-22.0%	-	-	119,246,673

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.]

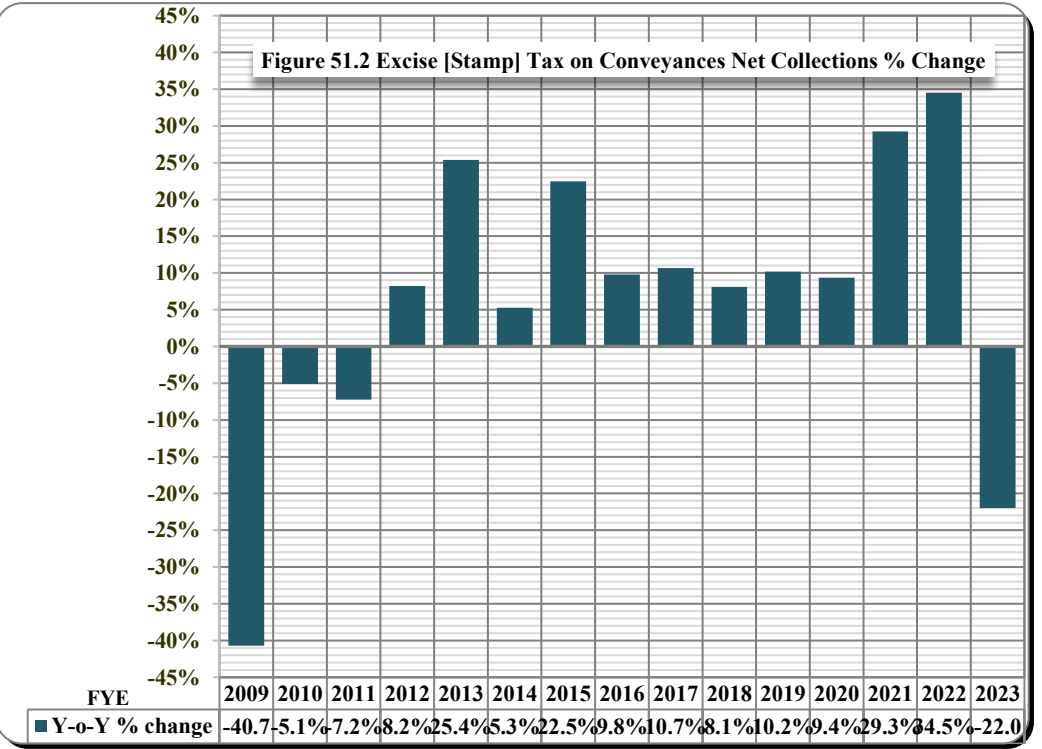
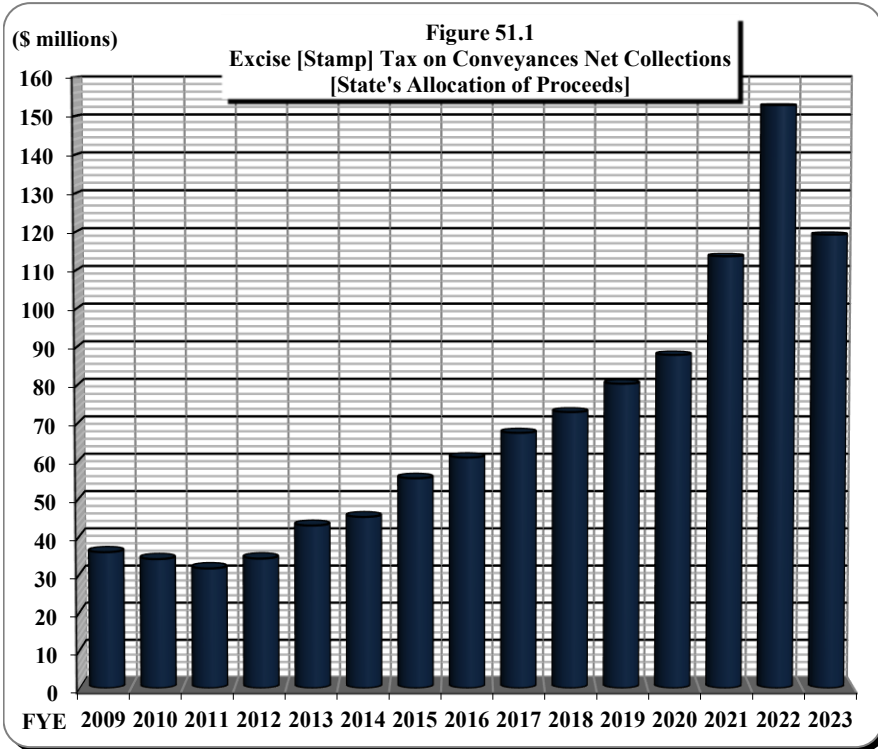


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS and AVIATION FUEL EXCISE TAX RATES BY STATE

State	Rate per gallon as of 1/1/2023		Motor Fuel Excise Tax Rates and Point of Taxation Notes: additional taxes and fees [per gallon]	Point of taxation [Gasoline]	Population as of 7/1/2023 [1,000s]	PCE††† [current \$] calendar 2022		Motor fuel excise tax collections fiscal year 2023			Aviation Fuel Excise Tax [Rate per gallon as of 1/1/2023]††	
	Gasoline	Diesel Fuel				Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000]	Amount [\$]	Rank	Aviation Fuel [\$]	Jet Fuel [\$]
	Excise tax [\$]	Excise tax [\$]										
Alabama	0.28	0.29	inspection fee: \$.02; storage tank trust fund charge: \$.012; local option taxes: \$.01-.03 wholesale oil/import license fee: \$.0075 applies to diesel fuel excise tax rates effective 10/1/23: \$.29(g) and \$.30(d)	TR	5,108	8,425,100	1,660	964,519	188.81	22	.095	.035
Alaska	0.08	0.08	refined fuel surcharge: \$.0095	D	733	841,000	1,147	46,522	63.43	48	.047	.032
Arizona	0.18	0.18 +.026	diesel fuel excise tax: \$.18 light class vehicles; \$.26 use class vehicles storage tank tax: \$.01	TR/IMP	7,431	11,094,300	1,506	871,594	117.29	43	0.05	.0305
Arkansas	0.246	0.284	border zone rates may apply: state excise tax rate will not exceed \$.01/gal greater than the adjoining state's rate; petroleum environmental assurance tax: \$.003 excise tax rates as of 1/1/24: \$.247(g) and \$.285(d)	FRB-Rack	3,068	6,053,000	1,987	606,074	197.56	18	-	-
California	0.539	0.41	2.25% state sales tax on gasoline, 9.0625% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$.09/gal; diesel \$.33/gal); (add'l local sales taxes may apply) underground storage tank fee: \$.02; oil spill prevention and administration fee: \$.00155 excise tax rates effective 7/1/23: \$.579(g) and \$.441(d)	TR	38,965	56,647,400	1,451	8,653,271	222.08	7	0.18	0.02
Colorado	0.22	0.205	bridge and tunnel impact fee: \$.02; environmental response surcharge: \$.009375; lpg/ng inspection fee: \$.001250; perfluoroalkyl, polyfluoroalkyl substance fee: \$.003125 effective 4/1/23: road usage fee: \$.02 effective 9/1/23: fuels impact reduction fee: \$.006125	FDB-Rack	5,878	8,928,600	1,529	708,049	120.47	41	.06	.04
Connecticut††	0.05	0.492	plus 8.1% petroleum products gross earnings tax (gas)-imposed on 1st sale in state \$.25 gas excise tax rate was suspended from April-December 2022; the rate is incrementally restored by an increase of \$.05 per month for the January-May 2023 period (\$.05x5mos=\$.25).	D	3,617	4,466,400	1,238	389,702	107.74	44	-	-
Delaware	0.23	0.22	plus 0.9% tax on gross receipts from the sales of petroleum or petroleum products	D	1,032	1,868,400	1,833	133,604	129.48	37	0.23	0.05
Florida	0.04	0.04	petroleum inspection fee \$.00125 on gasoline, kerosene and No. 1 fuel oil environmental taxes and other fees: coastal protection tax \$.00048; water quality tax \$.00119; inland protection tax \$.01904; sales tax: \$.162; SCETS tax applies: \$.089; local option: \$.06; additional local option taxes apply	PH/ER-Rack	22,611	28,878,800	1,298	3,094,117	136.84	36	.0427	.0427
Georgia	0.312	0.35	Georgia Underground Storage Tank (GUST) fee on petro products: \$.0075 additional local sales taxes apply state motor fuels excise tax was suspended for the period March 1, 2022-January 10, 2023.	D	11,029	18,082,100	1,657	1,119,741	101.52	45	.01	-
Hawaii	0.16	0.16	environmental response tax: \$.025; local option taxes: \$.088-.18; sales taxes apply	D	1,435	1,189,900	827	82,414	57.43	49	0.01	0.01
Idaho	0.32	0.32	petroleum clean water trust fund transfer fee: \$.01	FR	1,965	3,742,600	1,930	404,914	206.09	14	.07	.06
Illinois	0.423	0.498	environmental impact fee: \$.008 underground storage tank tax: \$.003 prepaid sales tax rate (1/1/23-6/30/23): \$.24 prepaid sales tax rate (7/1/23-12/31/23): \$.20 local option taxes apply excise tax rates effective 7/1/23: \$.454(g) and \$.529(d)	D	12,550	17,863,300	1,420	2,602,985	207.41	13	-	-
Indiana	0.33	0.55	gasoline use tax: \$.199 oil inspection fee: \$.01	FR	6,862	12,658,500	1,853	1,651,613	240.68	4	.20	.20
Iowa	0.30	0.325		TR	3,207	7,051,700	2,204	684,506	213.44	9	.08	.05
Kansas	0.24	0.26	inspection fee: \$.0003; environmental assurance fee: \$.01 gasoline and diesel fuel excise tax rates apply to aviation and jet fuel if taxable	D	2,941	4,435,400	1,510	465,687	158.37	27	-	-
Kentucky	0.246	0.216	petroleum environmental assurance fee: \$.014	D	4,526	7,895,400	1,750	745,247	164.65	26	.246	-
Louisiana	0.20	0.20	petroleum products inspection fee: \$.00125; underground storage tank trust fund: \$.008	TR/IMP	4,574	7,573,600	1,651	628,239	137.36	35	-	-
Maine	0.30	0.312	environmental fee: \$.014(g); \$.0067(d)	D	1,396	2,987,800	2,151	246,677	176.74	25	.30	.034
Maryland	0.289	0.2965	plus sales and use tax equivalent rate: \$.1380; oil transfer fee: \$.0019 excise tax rates effective 7/1/23: \$.3100(g) and \$.3175(d) plus sales and use tax equivalent rate: \$.1600; oil transfer fee: \$.0019 excise tax rates shown= motor fuel tax rate 6/30/13 plus CPI cumulative effect component	IMP-FR	6,180	8,672,500	1,407	1,300,976	210.51	10	.07	.07
Massachusetts	0.24	0.24	uniform oil response and prevention fee: \$.0012 underground storage tank fee: \$.250/yr/tank underground storage tank petroleum product cleanup fund delivery fee: \$.030799	D/IMP	7,001	8,127,400	1,164	701,909	100.25	46	.382	.173
Michigan	0.286	0.286	prepaid sales tax rate: \$.206(g); \$.293(d); environmental protection regulatory fee: \$.01	TR	10,037	15,934,400	1,588	1,479,048	147.36	31	.03	.03
Minnesota	0.285	0.285	inspection fee: \$.001; petroleum tank cleanup fee: \$.02	FDB-Rack	5,738	9,956,600	1,742	883,750	154.02	29	.05	.15
Mississippi	0.18	0.18	environmental protection fee: \$.004	FR	2,940	5,058,700	1,721	458,712	156.04	28	.064	.0525
Missouri	0.22	0.22	agriculture inspection fee: \$.0007; transport load fee: \$.004 excise tax rates effective 7/1/23: \$.245(g) and \$.245(d)	TR/IMP	6,196	13,586,900	2,200	896,123	144.63	34	.09	-
Montana	0.33	0.2975	petroleum storage tank cleanup fee: \$.0075	D	1,133	2,106,600	1,876	288,739	254.89	2	.05	.05
Nebraska	0.29	0.29	petroleum release remedial action fee: \$.009(g); \$.003(d)	D	1,978	4,302,000	2,186	373,656	188.87	21	.05	.03
Nevada	0.23	0.27	inspection fee: \$.00055; cleanup fee: \$.0075; local option taxes apply	EU/R	3,194	4,432,700	1,395	376,578	117.90	42	.02	.01
New Hampshire	0.222	0.222	oil discharge and disposal fee: \$.015 oil pollution control fee: \$.00125	D	1,402	2,693,200	1,925	180,109	128.46	38	.04	.02



TABLE 52. -Continued

State	Rate per gallon as of 1/1/2023		Motor Fuel Excise Tax Rates and Point of Taxation	Point of taxation [Gasoline]	Population as of 7/1/2023 [1,000s]	PCE††† [current \$] calendar 2022		Motor fuel excise tax collections fiscal year 2023			Aviation Fuel Excise Tax [Rate per gallon as of 1/1/2023]††		
	Gasoline	Diesel Fuel				Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000]	Amount [\$]	Rank	Aviation Fuel [\$]	Jet Fuel [\$]	
	Excise tax [\$]	Excise tax [\$]											
New Jersey	0.105	0.135	petroleum products gross receipts tax: \$.309(g); \$.349(d) spill compensation and control rate: \$.0005	TR	9,291	12,501,100	1,350	419,618	45.16	50	.06	.06	
New Mexico	0.17	0.21	petroleum products loading fee: \$.01875	FRB-Rack	2,114	3,572,500	1,690	322,166	152.37	30	.17	-	
New York	0.08	0.08	petroleum testing fee: \$.0005; petroleum business tax (13-A): \$.181(g); \$.1635(d); oil spill prevention, control license fee: \$.003274; additional state and local sales taxes apply	IMP	19,571	18,825,500	957	1,276,276	65.21	47	.181/.073	.073	
North Carolina	0.405	0.405	gasoline and oil inspection fee: \$.0025 excise tax rates effective 1/1/24: \$.404(g) and \$.404(d)	TR	10,835	16,956,000	1,585	2,377,329	219.40	8	-	-	
North Dakota	0.23	0.23	inspection fee: \$.00025	D	784	990,200	1,271	185,945	237.20	5	.08	.08	
Ohio	0.385	0.47		D	11,786	18,222,000	1,550	2,726,939	231.37	6	-	-	
Oklahoma	0.19	0.19	petroleum underground storage fee: \$.01	TR/IMP	4,054	7,736,600	1,925	594,864	146.74	32	.0008	.0008	
Oregon	0.38	0.38	local option taxes: \$.01-.05	D	4,233	6,122,100	1,444	620,252	146.52	33	.11	.03	
Pennsylvania	0.611	0.785	petroleum underground storage tank fee: \$.011	D	12,962	21,897,100	1,688	3,373,838	260.29	1	.06	.02	
Rhode Island	0.34	0.34	environmental protection regulatory fee: \$.01; uniform oil response prevention fee: \$.0012	D	1,096	1,180,300	1,079	138,776	126.62	39	-	-	
South Carolina	0.28	0.28	inspection fee: \$.0025; environmental impact fee: \$.005	TR/IMP	5,374	10,471,600	1,982	1,017,130	189.28	20	-	-	
South Dakota	0.28	0.28	tank inspection fee: \$.02	TR/IMP	919	1,234,300	1,357	191,658	208.48	11	.06	.04	
Tennessee	0.26	0.27	special privilege tax: \$.01; environmental assurance fee: \$.004	IMP-FR	7,126	11,104,800	1,575	1,273,145	178.65	24	-	-	
Texas	0.20	0.20	petroleum product delivery fee varies based on load size	TR	30,503	50,596,300	1,685	3,832,081	125.63	40	0.20	0.20	
Utah	0.364	0.364	environmental assurance fee: \$.0065 excise tax rates effective 7/1/23: \$.345(g) and \$.345(d) excise tax rates effective 1/1/24: \$.365(g) and \$.365(d)	D	3,418	5,443,200	1,610	614,307	179.74	23	.09	.09	
Vermont	0.121	0.28	petroleum distributor fee: \$.01 motor fuel transportation infrastructure assessment: \$.065(g)(1/1/2023-3/31/2023); \$.03(d) motor fuel transportation assessment: \$.134(g) (1/1/2023-3/31/2023)	D	647	1,166,700	1,803	127,885	197.52	19	.121	-	
Virginia	0.28	0.289	storage tank fee: \$.006 motor vehicle fuels sales tax: \$.082(g); \$.0083(d) excise tax rates effective 7/1/23: \$.298(g) and \$.308(d)	TR	8,716	13,258,300	1,528	1,815,165	208.26	12	.05	.05	
Washington	0.494	0.494	oil spill administration tax: \$.0009523 oil spill response tax: \$.000238 hazardous substance tax: \$.0286 petroleum products tax: wholesale value of the petroleum product x .0015	TR	7,813	9,941,400	1,277	1,567,863	200.68	15	.18	.18	
West Virginia	0.205	0.205	consumers sales and service tax: \$.167	TR	1,770	2,934,600	1,654	432,442	244.31	3	.167	.167	
Wisconsin	0.309	0.309	petroleum inspection fee: \$.02	PH/ER-Rack	5,911	12,621,800	2,143	1,177,749	199.25	17	0.06	0.06	
Wyoming	0.23	0.23	licenses tax: \$.01	TR	584	1,146,200	1,971	116,731	199.86	16	.05	.05	
Total 50 states	-	-	-	-	-	334,236	513,476,900	1,544 <sup>a</sup>	55,241,234	165.28 <sup>a</sup>	-	-	-
Federal	0.183	0.243	leaking underground storage tank: \$.001								0.194	0.219	

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

<sup>a</sup> Weighted average

Per capita tax collection amounts are computations based on July 1, 2023 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 state government tax collections fiscal year ending on June 30th.

†† 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.

Connecticut aviation fuel tax rate effective July 1, 2025: \$.15 (based on 1st sale).

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
- EU/R End user/retailer
- 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, 2023 (NST-EST2022-POP)*. December 2023 release.

U.S. Census Bureau, *2023 Annual Survey of State Government Tax Collections Detailed Table*, April 15, 2024 release.

U.S. Bureau of Economic Analysis. *SAPCE1 Personal Consumption Expenditures (PCE) by Major Type of Product*, October 3, 2024 update.

U.S. Bureau of Economic Analysis. *SAPCE2 Per Capita Personal Consumption Expenditures (PCE) by Major Type of Product*, October 3, 2024 update.

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

Federation of Tax Administrators; Commerce Clearing House; Motor Fuel Tax Information by State, September 2023 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					Total net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)	July through December†	January through June†
	1/4¢ Motor Fuels and Oil Inspection Fees††		Registration Fees/Civil Penalties	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Tax collections per 1¢ of tax									
	General Fund allocation	Highway Fund allocation																			
[\$]	[\$]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[\$]	[\$]	[\$]	[\$]	[€]	[€]					
2008-09	901,426	13,674,635	540,640	4,329,784,969	1,294,458,711	870,264,569	260,255,450	131,613,901	40,782,747	5,331,663,439	1,595,496,908	53,316,634	20,616	79,841,227	1,530,751,765	-	29.9	29.9			
2009-10	1,002,905	14,105,867	580,156	4,406,853,029	1,324,562,779	874,217,904	262,927,752	95,709,326	29,439,510	5,376,780,259	1,616,930,041	53,767,803	29,176	65,530,406	1,567,059,387	-	29.9	30.3			
2010-11	1,222,610	13,976,788	586,540	4,413,267,969	1,412,330,459	891,597,173	285,357,919	62,394,761	20,575,003	5,367,259,903	1,718,263,381	53,672,599	66,582	55,427,172	1,678,555,563	16,035	31.9	32.5			
2011-12	1,331,796	13,926,130	653,300	4,316,338,923	1,569,621,820	890,945,682	323,879,928	78,114,084	27,956,405	5,285,398,689	1,921,458,153	52,853,987	35,233	59,895,411	1,877,438,735	1,789	35.0	38.9			
2012-13	1,202,822	13,613,731	497,308	4,255,623,437	1,600,771,520	874,560,475	329,121,519	88,189,496	33,992,373	5,218,373,408	1,963,885,412	52,183,734	87,191	70,399,857	1,908,712,225	1,579	37.5	37.5			
2013-14	1,293,347	13,859,339	493,463	4,278,516,104	1,605,788,533	897,689,922	336,981,442	82,922,076	31,794,237	5,259,128,102	1,974,564,212	52,591,281	13,173	59,011,982	1,931,185,205	-	37.6	37.5			
2014-15	1,278,485	14,301,157	576,340	4,397,794,808	1,615,631,001	951,019,864	349,664,874	76,636,964	28,891,485	5,425,451,636	1,994,187,360	54,254,516	74,965	70,231,375	1,940,037,002	-	36.5	37.5, 36.0			
2015-16	1,358,939	15,032,032	422,090	4,592,720,034	1,634,615,622	1,002,206,098	356,726,053	74,703,343	27,448,247	5,669,629,475	2,018,789,921	56,696,295	48,969	82,715,153	1,952,838,861	-	36.0	35.0			
2016-17	1,460,653	15,395,909	387,899	4,743,420,106	1,622,720,538	1,039,228,514	355,765,362	86,517,927	30,355,886	5,869,166,547	2,008,841,786	58,691,665	64,199	86,419,952	1,939,602,097	-	34.0	34.3			
2017-18	1,445,343	16,478,497	480,721	4,797,948,320	1,664,562,900	1,058,890,857	366,847,314	85,770,383	30,717,671	5,942,609,560	2,062,127,885	59,426,096	51,473	87,448,633	1,993,032,340	-	34.3	35.1			
2018-19	1,490,120	15,633,023	458,127	4,975,865,005	1,767,791,699	1,116,097,351	397,055,306	86,151,669	31,522,008	6,178,114,025	2,196,369,014	61,781,140	153,414	97,225,115	2,116,571,755	-	35.1	36.2			
2019-20	1,350,980	15,353,052	474,279	4,559,869,958	1,648,509,296	1,067,187,760	386,730,393	86,437,203	32,197,334	5,713,494,921	2,067,437,023	57,134,949	166,988	123,784,303	1,960,664,043	-	36.2	36.1			
2020-21	1,157,658	16,262,094	520,064	4,848,379,767	1,751,220,773	1,214,030,339	438,481,528	82,198,420	30,837,939	6,144,608,526	2,220,540,240	61,446,085	231,682	107,219,270	2,131,029,104	-	36.1	36.1			
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			
2022-23	1,441,058	15,643,096	622,985	5,072,516,013	1,994,897,812	1,117,222,062	439,629,840	91,298,936	37,081,441	6,281,037,011	2,471,609,092	62,810,370	1,327,279	113,487,129	2,374,501,824	-	38.5	40.5			

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 prior 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 November 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% [SL 2023-134 substitutes November for October]
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.

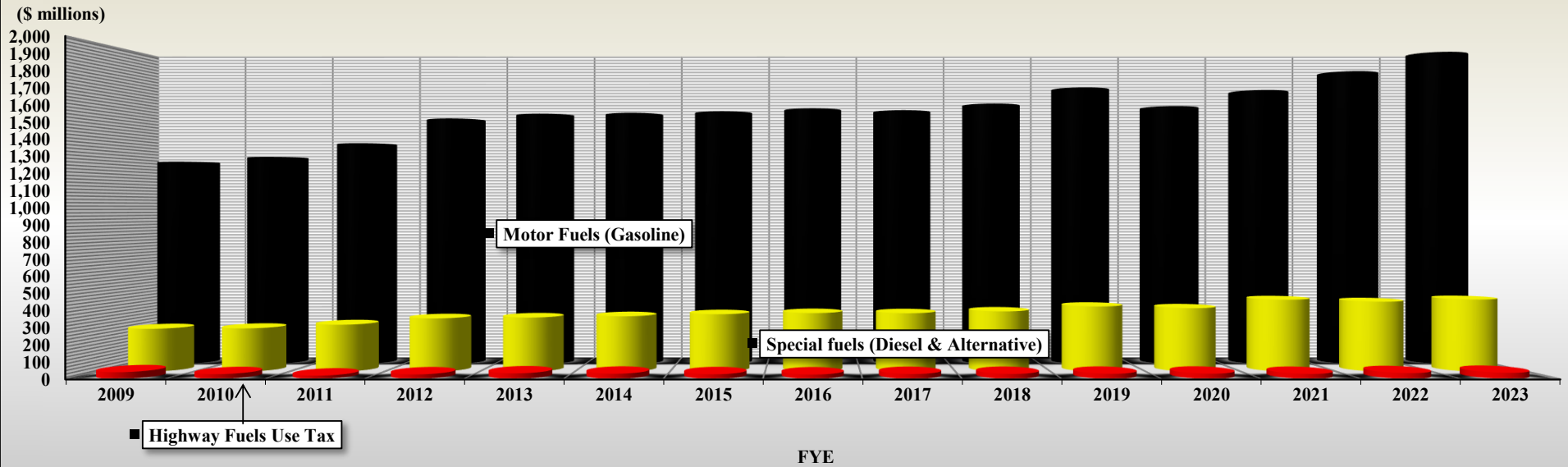
Fiscal year 2012-13

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.

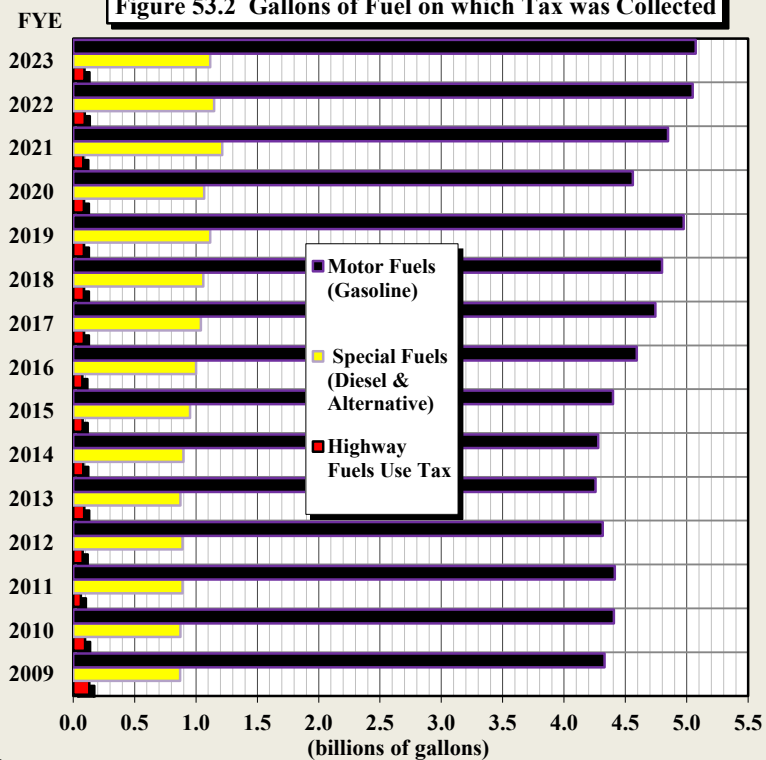
Fiscal year 2013-14 through 2014-15

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**

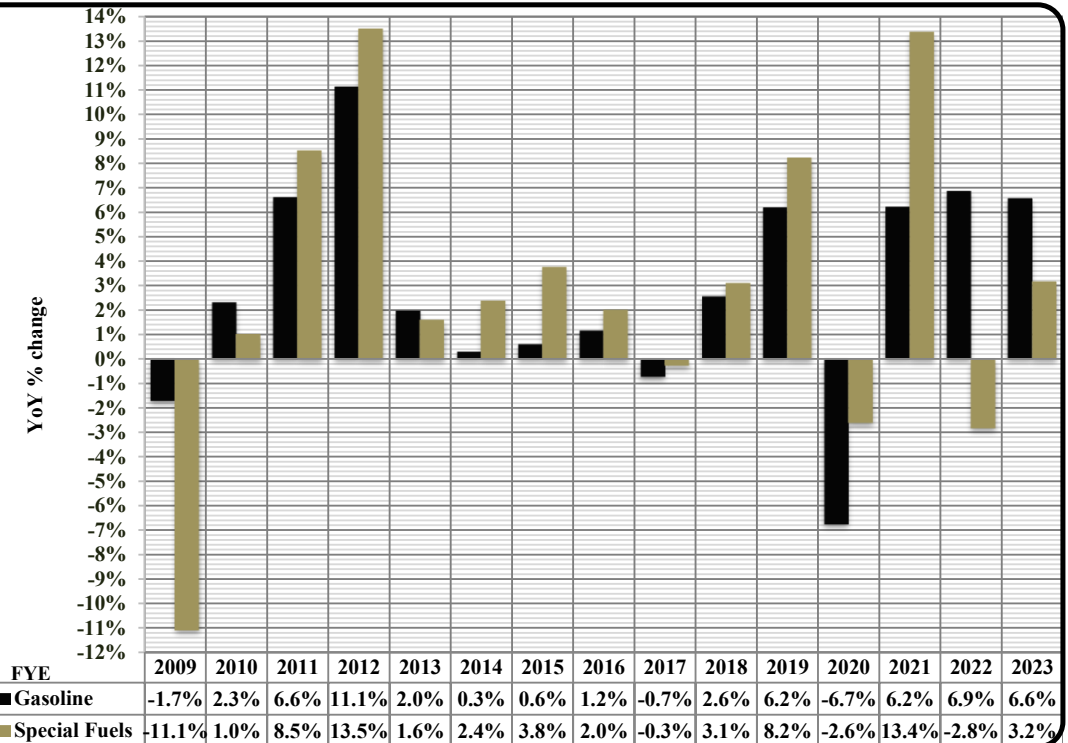


TABLE 54 . GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

[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:						Jet Fuel	Gasoline	Aviation Total	% Change	Non-taxable	% Change
								Jet Fuel	Gasoline	Aviation Total	% Change								
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%				
2022-23...	840,059	14,871,361	15,711,420	8,435,133	5,632,848	-	-	568,662,096	5,790,632	574,452,728	5.95%	604,232,129	6,189,738,075	6,793,970,204	0.40%				

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]

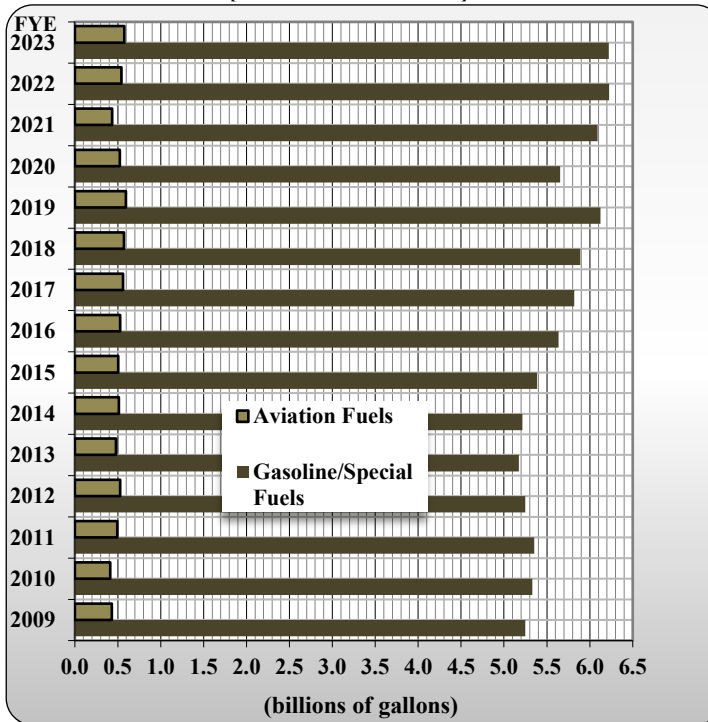


Figure 54.2 Gallons of Fuel Sold in North Carolina: Growth Trends [FYs 2008-09 to 2022-23]

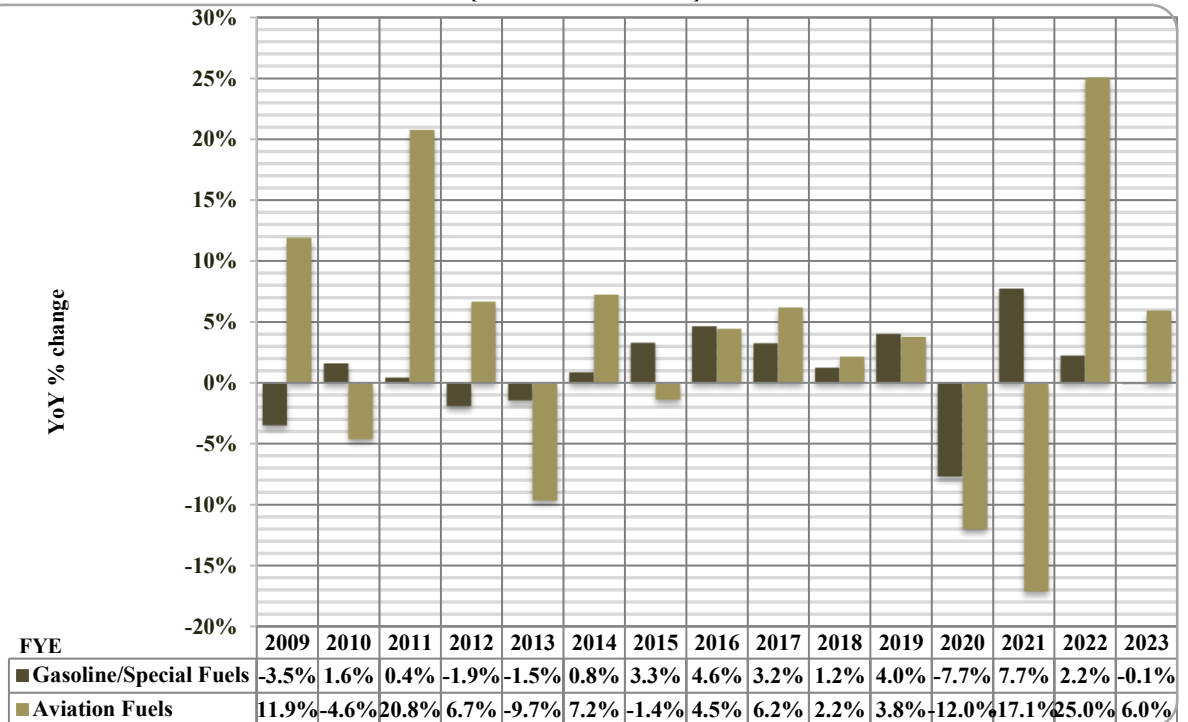


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES

[§ 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.

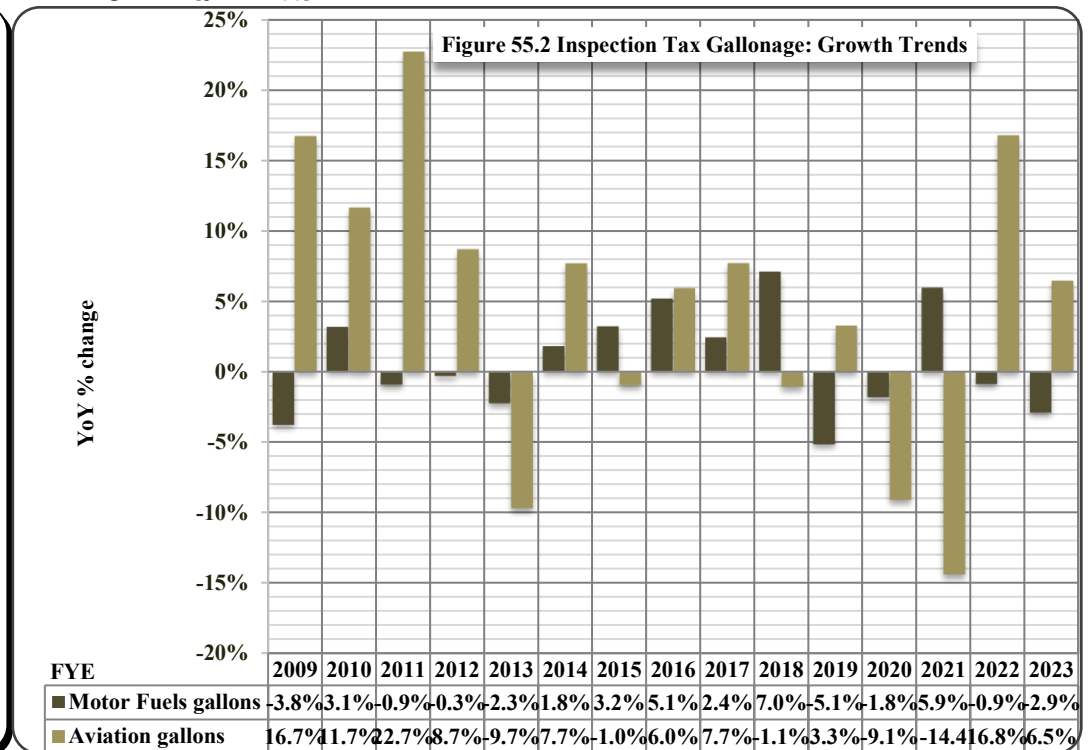
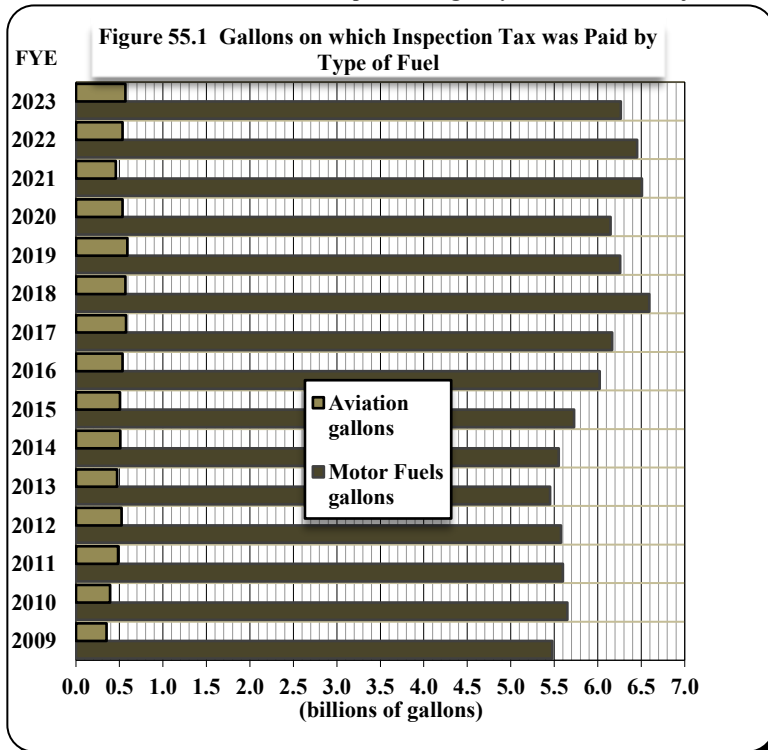
Fiscal year	Tax Collections Generated from the 1/4¢ Per Gallon Rate by Motor Fuel Type:				Motor Fuels†			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gasoline [\$]	Diesel [\$]	Kerosene [\$]	Alternative [\$]	Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		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
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%
2022-23.....	12,134,755	3,468,897	20,126	36,077	6,263,700,444	15,659,854	-2.92%	569,704,172	1,424,300	6.46%	6,833,404,616	17,084,154	-2.20%

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 2022-2023  
 [§ 105 ARTICLES 39.,40.,42.,43.,44.,45.,46.]

County	Gross collections [includes local 2% tax proceeds levied on food for home consumption]† [S]	Gross collections [county allocations of non-county attributable collections]† [S]	Refunds [includes food and non-county attributable allocation refunds] [S]	Net collections [S]††	Net collections itemized:			§ 105-524 allocation provisions [§ 105-524(b) adjustment]††† [S]	§ 105-524 allocation provisions [§ 105-524(c) adjustment]††† [S]	Administrative cost adjustments			§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [S]	§ 105-486(b) adjustment factors [applies to Article 40 per capita allocations] [S]	Total net distributable proceeds†† [S]	Total net distributable proceeds as a % of net collections [%]	
					Tax allocation [Point of sale] [S]	Tax allocation of local 2% tax proceeds levied on food for home consumption [S]	§ 105-524 allocation provisions [§ 105-524(b) adjustment]††† [S]			§ 105-524 allocation provisions [§ 105-524(c) adjustment]††† [S]	§ 105-501 [S]	§ 105-472 [S]					§ 105-507.3 [S]
Alamance.....	89,443,119.34	126,200.51	(2,561,708.33)	87,007,611.52	78,360,648.43	8,646,963.09	(2,518,263.24)	-	(203,761.21)	(226,876.24)	-	(1,593,899.55)	506,649.70	82,971,460.98	95.36%		
Alexander††††.....	9,969,010.61	12,427.26	(273,239.35)	9,708,198.52	8,045,281.32	1,662,917.20	(231,142.37)	2,362,415.28	(18,716.78)	(31,784.71)	-	1,893,656.97	15,745.23	13,698,372.14	141.10%		
Alleghany††††.....	4,011,689.33	5,005.62	(157,847.83)	3,858,847.12	3,268,530.19	590,316.93	(97,009.20)	433,342.44	(7,827.75)	(11,268.78)	-	373,707.60	59,766.76	4,609,558.19	119.45%		
Anson††††.....	6,211,728.69	7,779.04	(114,961.49)	6,104,546.24	5,063,709.36	1,040,836.88	(145,204.33)	1,341,963.60	(11,781.25)	(19,605.09)	-	1,071,518.76	9,388.76	8,350,826.69	136.80%		
Ashe††††.....	11,975,200.41	15,684.99	(292,258.58)	11,698,626.82	10,347,579.66	1,351,047.16	(295,964.25)	866,685.00	(23,873.87)	(32,984.64)	-	437,048.56	(87,719.15)	12,561,818.47	107.38%		
Avery.....	12,612,394.80	17,841.89	(453,663.98)	12,176,572.71	11,010,167.30	1,166,405.41	(353,271.89)	-	(28,378.00)	(31,841.23)	-	(871,175.44)	274,661.02	11,166,567.17	91.71%		
Beaufort.....	19,384,241.51	25,569.44	(623,357.49)	18,786,453.46	16,099,864.91	2,686,588.55	(517,658.48)	237,639.36	(41,929.03)	(49,718.43)	-	553,412.56	350,994.73	19,319,194.17	102.84%		
Bertie††††.....	3,816,487.32	4,454.45	(138,418.58)	3,682,523.19	3,046,261.56	636,261.63	(87,347.08)	1,314,006.12	(7,072.21)	(13,194.72)	-	1,073,532.80	(56,985.75)	5,905,462.35	160.36%		
Bladen.....	8,689,529.04	10,961.61	(420,631.97)	8,279,858.68	6,771,355.77	1,508,502.91	(218,542.02)	1,439,815.20	(17,680.95)	(25,528.69)	-	1,295,248.55	158,664.86	10,911,835.63	131.79%		
Brunswick.....	82,816,311.31	119,393.94	(2,340,042.24)	80,595,663.01	74,643,071.72	5,952,591.29	(2,402,528.57)	-	(194,445.74)	(210,348.68)	-	(3,816,674.64)	3,067,380.52	77,039,045.90	95.59%		
Buncombe††††.....	196,824,732.14	269,085.49	(5,065,781.45)	192,028,036.18	176,999,348.37	15,028,687.81	(5,059,201.97)	-	(408,386.29)	(502,496.36)	-	(10,956,030.91)	2,136,733.41	177,238,654.06	92.30%		
Burke.....	31,099,582.50	38,487.54	(1,900,867.45)	29,237,202.59	24,268,970.81	4,968,231.78	(779,725.67)	3,061,354.68	(63,263.86)	(84,637.14)	-	2,883,076.19	255,715.86	34,509,722.65	118.03%		
Cabarrus††††.....	137,976,352.04	183,925.46	(9,402,110.54)	128,758,166.96	119,333,845.15	9,424,321.81	(3,420,317.39)	-	(277,194.23)	(336,432.57)	-	(2,633,652.43)	1,530,109.40	123,620,679.74	96.01%		
Caldwell.....	26,627,338.67	34,605.57	(1,039,119.67)	25,622,824.57	21,328,077.58	4,294,746.99	(688,125.12)	2,404,351.68	(55,765.25)	(73,411.55)	-	2,899,916.65	235,423.04	30,345,214.02	118.43%		
Camden.....	2,654,805.00	3,517.33	(34,491.52)	2,623,830.81	2,290,683.73	333,147.08	(73,602.02)	670,981.92	(5,955.55)	(8,646.73)	-	504,393.22	(100,748.30)	3,610,253.35	137.59%		
Carteret.....	46,559,916.31	64,564.38	(1,890,235.04)	44,734,245.65	40,369,300.02	4,364,945.63	(1,287,653.63)	-	(103,778.08)	(117,117.47)	-	(2,953,423.56)	1,213,480.13	41,485,753.04	92.74%		
Caswell.....	3,742,984.09	4,552.54	(84,550.81)	3,662,985.82	2,842,280.02	820,705.79	(91,519.85)	1,887,136.44	(7,405.15)	(14,668.23)	-	1,550,616.21	(129,541.94)	6,857,603.30	187.21%		
Catawba††††.....	91,186,116.49	119,328.76	(3,588,359.42)	87,717,085.83	79,048,839.58	8,668,246.25	(2,257,909.70)	-	(182,772.27)	(229,556.84)	-	(865,970.46)	(130,469.02)	84,050,407.54	95.82%		
Chatham††††.....	33,690,874.77	44,226.21	(1,222,997.55)	32,512,103.43	29,686,086.22	2,826,017.21	(844,028.73)	2,208,648.60	(68,146.12)	(91,033.35)	-	1,333,783.93	225,241.94	35,276,569.70	108.50%		
Cherokee††††.....	14,310,293.07	18,288.02	(552,746.25)	13,775,834.84	12,198,034.86	1,577,799.98	(348,965.90)	335,490.96	(28,257.17)	(36,969.48)	-	263,965.35	(59,230.60)	13,901,868.00	100.91%		
Chowan.....	5,246,940.04	3,445.30	(331,784.55)	4,918,600.79	4,154,248.92	764,351.87	(134,041.43)	363,448.44	(10,845.30)	(13,833.99)	-	361,494.10	158,966.13	5,643,788.74	114.74%		
Clay††††.....	4,100,545.77	5,413.46	(87,806.32)	4,018,152.91	3,536,624.33	481,528.58	(101,306.50)	447,321.12	(8,196.49)	(11,730.97)	-	359,156.22	(50,829.85)	4,652,566.44	115.79%		
Cleveland.....	39,165,467.35	58,192.71	(1,632,743.53)	37,590,916.53	32,290,136.87	5,300,779.66	(1,035,476.13)	1,998,966.72	(83,685.56)	(103,573.92)	-	2,243,768.43	168,629.94	40,779,546.01	108.48%		
Columbus.....	16,231,267.15	19,923.91	(720,835.76)	15,530,355.30	12,965,474.68	2,564,880.62	(417,532.18)	3,676,421.40	(33,930.98)	(50,483.96)	-	1,886,838.34	(1,165,043.32)	19,426,624.60	125.09%		
Craven.....	44,096,243.24	58,956.22	(2,679,579.92)	41,475,619.54	36,626,845.95	4,848,773.59	(1,173,799.84)	1,411,857.60	(95,001.49)	(112,074.93)	-	1,315,461.64	550,076.45	43,372,138.97	104.57%		
Cumberland††††.....	162,636,565.79	209,824.94	(7,575,328.53)	155,271,062.20	138,919,388.31	16,351,673.89	(3,972,126.67)	83,872.68	(321,421.62)	(406,632.32)	-	4,146,782.95	(698,025.31)	154,103,511.91	99.25%		
Currituck.....	20,845,764.75	28,780.14	(296,000.83)	20,578,544.06	19,311,151.83	1,267,392.23	(612,985.41)	-	(49,047.27)	(54,225.45)	-	(1,735,013.22)	(206,000.98)	17,921,271.73	87.09%		
Dare.....	55,098,856.50	75,826.49	(1,104,722.31)	54,069,960.68	50,909,005.02	3,160,955.66	(1,619,793.97)	-	(129,747.04)	(142,242.39)	-	(8,563,604.26)	2,289,800.68	45,904,373.70	84.90%		
Davidson††††.....	61,484,321.85	77,141.64	(2,099,051.36)	59,462,412.13	51,340,790.00	8,121,622.13	(1,466,689.78)	6,933,479.04	(118,657.44)	(174,420.69)	-	5,978,880.04	(349,420.43)	70,265,582.87	118.17%		
Davie.....	15,281,495.32	20,742.11	(537,973.63)	14,764,263.80	12,966,686.79	1,797,577.01	(416,903.78)	1,593,581.88	(33,790.94)	(42,801.54)	-	1,174,376.86	(356,474.49)	16,682,251.79	112.99%		
Duplin††††.....	16,736,548.28	20,391.13	(732,755.11)	16,024,184.30	13,602,294.51	2,421,889.79	(389,139.66)	2,753,821.32	(31,529.23)	(49,415.17)	-	1,930,440.46	141,866.25	20,380,228.07	127.18%		
Durham††††.....	283,900,490.19	353,747.56	(28,520,448.02)	255,223,789.73	239,781,593.05	15,442,196.68	(5,662,924.38)	-	(456,968.15)	(557,494.35)	(68,609.61)	(9,777,034.85)	5,831,901.44	244,532,659.83	95.81%		
Edgecombe††††.....	16,248,939.70	18,767.28	(889,398.24)	15,378,308.74	12,598,815.02	2,779,493.72	(359,444.29)	2,600,054.76	(29,076.71)	(47,328.81)	-	2,117,173.73	141,029.13	19,800,716.55	128.76%		
Forsyth††††.....	217,114,652.79	266,707.79	(18,759,244.06)	198,622,116.52	178,178,083.15	20,444,033.37	(5,084,456.87)	-	(412,038.19)	(520,145.12)	-	42,517.68	(1,739,006.96)	190,908,987.06	96.12%		
Franklin.....	21,814,711.85	30,370.86	(560,715.30)	21,284,367.41	18,757,549.55	2,526,817.86	(605,139.95)	3,410,824.32	(49,056.33)	(64,652.68)	-	2,528,426.49	(232,909.79)	26,271,859.47	123.43%		
Gaston††††.....	107,345,418.85	134,898.71	(5,700,776.50)	101,779,541.06	89,821,200.07	11,958,340.99	(2,572,104.05)	2,739,842.64	(207,326.78)	(273,657.12)	-	3,851,597.79	964,321.66	106,282,215.20	104.42%		
Gates.....	1,882,912.23	2,090.59	(52,954.51)	1,832,048.31	1,312,843.28	519,205.03	(42,184.70)	950,557.68	(3,418.63)	(7,360.26)	-	718,383.32	(59,963.52)	3,388,062.20	184.93%		
Graham††††.....	3,173,454.85	3,899.90	(123,957.10)	3,053,397.65	2,621,654.64	431,743.01	(74,423.99)	433,342.44	(5,991.92)	(9,190.81)	-	237,978.57	(16,463.53)	3,618,648.41	118.51%		
Granville.....	15,969,331.46	20,539.19	(660,386.23)	15,329,484.42	12,697,300.16	2,632,184.26	(408,437.02)	2,614,033.44	(33,053.21)	(47,073.86)	-	3,025,494.76	254,014.94	20,734,463.47	135.26%		
Greene††††.....	3,600,685.49	4,092.83	(195,314.84)	3,409,463.48	2,663,739.74	745,723.74	(76,731.33)	1,677,454.56	(6,214.97)	(13,455.76)	-	1,438,308.45	(116,418.23)	6,312,406.20	185.14%		
Guilford.....	276,063,562.81	369,296.08	(16,462,591.57)	259,970,267.32	232,204,216.29	27,766,051.03	(7,463,543.49)	-	(603,714.84)	(677,594.68)	-	(1,999,982.56)	(3,802,872.22)	245,422,559.53	94.40%		
Halifax††††.....	19,322,190.01	23,933.78	(911,326.72)	18,434,797.07	15,773,127.15	2,661,669.92	(451,895.53)	1,062,387.84	(36,505.70)	(51,141.29)	-	1,424,184.30	80,767.91	20,462,594.60	111.00%		
Harnett††††.....	43,825,445.33	55,584.45	(2,120,247.51)	41,760,782.27	36,604,739.40	5,156,042.87	(1,045,910.92)	7,227,033.86	(84,774.14)	(128,723.58)	-	5,724,079.47	(110,052.35)	53,342,434.61	127.73%		
Haywood††††.....	32,436,513.19	43,038.02	(684,535.54)	31,795,015.67	28,316,799.73	3,478,215.94	(809,739.16)	69,894.00	(65,380.68)	(83,464.53)	-	143,919.18	181,965.79	31,232,210.27	98.23%		
Henderson.....	53,319,902.74	73,877.71	(2,480,813.11)	50,912,967.34	45,364,391.55	5,548,575.79	(1,459,738.12)	950,557.68	(118,010.04)	(135,395.70)	-	676,221.18	629,593.02	51,456,195.36	101.07%		



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]			§ 105-501 [S]	§ 105-472 [S]	§ 105-507.3 [S]				
Hertford††††	8,317,773.13	10,167.12	(464,443.10)	7,863,497.15	6,519,762.22	1,343,734.93	(187,708.50)	657,003.01	(15,153.84)	(22,386.90)	-	601,225.52	33,608.68	8,930,085.12	113.56%
Hoke	10,649,816.85	13,772.04	(544,256.97)	10,119,331.92	8,453,002.58	1,666,329.34	(272,745.68)	3,606,527.40	(22,120.83)	(36,122.86)	-	3,286,229.80	(175,840.52)	16,505,259.23	163.11%
Hyde	2,250,604.34	2,975.56	(45,902.50)	2,207,677.40	1,973,572.26	234,105.14	(62,586.72)	41,936.40	(4,990.99)	(5,932.24)	-	(18,627.85)	(9,413.08)	2,148,062.92	97.30%
Iredell	100,999,888.86	143,718.80	(3,409,086.52)	97,734,521.14	89,172,889.72	8,561,631.42	(2,868,483.52)	-	(232,206.40)	(254,668.17)	-	(2,486,990.04)	(154,254.62)	91,737,918.39	93.86%
Jackson††††	24,320,659.44	32,864.03	(567,884.98)	23,785,638.49	21,683,872.46	2,101,766.03	(619,662.45)	-	(50,013.06)	(62,372.62)	-	(397,019.21)	283,393.54	22,939,964.69	96.44%
Johnston	79,838,304.18	109,780.43	(2,792,079.49)	77,156,005.12	68,555,410.03	8,600,595.09	(2,198,572.10)	4,557,085.08	(177,718.81)	(213,481.20)	-	5,878,792.21	97,524.23	85,099,634.53	110.30%
Jones††††	1,950,779.29	2,605.58	(63,039.03)	1,890,345.84	1,600,477.82	289,868.02	(46,121.72)	880,663.68	(3,736.12)	(7,313.66)	-	572,139.00	(109,998.93)	3,175,978.09	168.01%
Lee††††	32,672,521.18	43,615.89	(589,754.20)	32,126,382.87	28,669,573.01	3,456,809.86	(821,240.74)	517,215.12	(66,467.55)	(85,465.41)	-	222,131.03	(289,811.82)	31,602,743.50	98.37%
Lenoir	20,744,111.95	26,174.40	(1,243,721.97)	19,526,564.38	16,337,397.55	3,189,166.83	(525,767.26)	2,180,691.12	(42,548.58)	(56,907.51)	-	1,525,290.24	(793,374.36)	21,813,948.03	111.71%
Lincoln††††	39,431,993.72	52,314.57	(1,391,311.29)	38,092,997.00	34,098,090.18	3,994,906.82	(977,797.40)	2,432,309.16	(79,303.99)	(106,090.05)	-	1,564,689.63	(293,163.52)	40,633,640.83	106.67%
Macon	23,101,431.99	33,881.81	(301,255.57)	22,834,058.23	20,813,236.67	2,020,821.56	(670,383.95)	-	(54,203.03)	(59,578.58)	-	(1,306,025.18)	(76,403.64)	20,667,463.85	90.51%
Madison††††	6,716,022.67	8,738.64	(145,768.58)	6,578,992.73	5,691,231.02	887,761.71	(162,957.65)	1,439,815.20	(13,177.95)	(21,116.17)	-	910,116.92	(96,926.07)	8,634,747.01	131.25%
Martin††††	7,926,379.59	10,150.92	(206,156.89)	7,730,373.62	6,598,296.22	1,132,077.40	(189,303.58)	433,342.44	(15,330.90)	(21,416.92)	-	747,336.77	90,211.99	8,775,213.42	113.52%
McDowell	15,463,605.00	20,640.31	(315,148.92)	15,169,096.39	12,897,924.71	2,271,171.68	(415,777.27)	950,557.68	(33,665.46)	(42,183.34)	-	1,336,473.22	518,015.32	17,482,516.54	115.25%
Mecklenburg	886,665,731.86	1,272,513.63	(32,959,324.25)	854,978,921.24	802,499,507.96	52,479,413.28	(20,838,519.91)	-	(1,684,263.14)	(1,826,107.96)	(250,430.93)	(44,793,245.76)	(14,812,355.39)	770,773,998.15	90.15%
Mitchell	5,867,575.68	7,766.29	(214,389.72)	5,660,952.25	4,794,640.23	866,312.02	(154,584.16)	405,384.84	(12,502.30)	(15,868.45)	-	330,132.71	(86,136.40)	6,127,378.49	108.24%
Montgomery††††	8,703,760.27	10,571.99	(354,867.00)	8,359,465.26	6,973,867.72	1,385,597.54	(199,892.20)	1,467,772.80	(16,194.90)	(25,856.13)	-	1,071,282.54	(84,761.73)	10,571,815.64	126.47%
Moore††††	59,263,465.86	74,475.33	(3,682,877.05)	55,655,064.14	50,438,010.83	5,217,053.31	(1,436,880.70)	-	(116,274.57)	(145,755.09)	-	(651,083.20)	1,437,696.81	54,742,767.39	98.36%
Nash	44,317,115.52	58,897.38	(1,727,696.53)	42,648,316.37	37,008,212.25	5,640,104.12	(1,186,763.32)	1,621,539.36	(95,839.39)	(115,677.51)	-	571,135.02	(787,117.19)	42,655,593.34	100.26%
New Hanover††††	181,117,590.06	243,554.23	(6,262,427.52)	175,098,716.77	162,916,241.98	12,182,474.79	(4,640,893.15)	-	(374,913.67)	(458,288.65)	-	(12,123,083.36)	2,089,995.83	159,591,533.77	91.14%
Northampton	4,093,335.02	5,324.43	(133,357.64)	3,965,301.81	3,442,776.28	522,525.53	(110,890.08)	1,314,006.12	(8,971.39)	(13,879.82)	-	876,577.12	7,427.33	6,029,571.09	152.06%
Onslow††††	89,905,695.92	120,391.21	(2,388,291.47)	87,637,795.66	79,464,641.34	8,173,154.32	(2,272,180.68)	1,537,666.68	(184,079.04)	(233,369.43)	-	3,497,533.31	1,112,889.62	91,096,256.12	103.95%
Orange††††	78,565,440.58	99,384.51	(7,040,675.87)	71,624,149.22	64,264,506.19	7,359,643.03	(1,532,906.22)	461,300.04	(124,186.54)	(159,898.07)	(18,170.46)	3,374,118.23	2,824,993.06	76,449,399.26	106.74%
Pamlico	4,137,249.13	5,478.01	(139,523.52)	4,003,203.62	3,375,045.12	628,158.50	(108,718.53)	559,151.52	(8,804.26)	(11,967.09)	-	412,822.96	(9,946.81)	4,835,741.41	120.80%
Pasquotank††††	20,783,495.90	26,924.78	(686,724.59)	20,123,696.09	17,859,348.84	2,264,347.25	(511,182.63)	27,957.48	(41,504.85)	(52,721.15)	-	215,226.19	17,605.14	19,779,076.27	98.29%
Pender	24,378,593.16	34,364.54	(547,950.15)	23,865,007.55	21,421,741.64	2,443,265.91	(687,564.24)	2,362,415.28	(55,593.60)	(68,715.90)	-	1,057,645.95	(50,479.95)	26,422,715.09	110.72%
Perquimans	3,006,744.01	3,828.80	(110,017.55)	2,900,556.26	2,351,942.82	548,612.44	(75,916.67)	698,939.40	(6,159.91)	(9,452.64)	-	747,557.71	103,995.94	4,359,519.09	150.30%
Person	13,874,855.64	18,967.08	(266,411.90)	13,627,410.82	11,652,181.18	1,975,229.64	(375,904.07)	1,034,430.36	(30,488.92)	(38,342.93)	-	1,114,922.83	17,079.44	15,349,107.53	112.63%
Pitt††††	89,182,499.25	110,818.91	(7,850,505.64)	81,442,812.52	73,154,316.11	8,288,496.41	(2,099,550.36)	223,660.56	(169,398.55)	(213,930.89)	-	1,408,563.56	1,565,375.23	82,157,532.07	100.88%
Polk	6,696,502.61	8,791.97	(310,336.26)	6,394,958.32	5,490,578.85	904,379.47	(176,735.57)	1,034,430.36	(14,276.45)	(19,509.53)	-	617,501.65	8,449.07	7,844,817.85	122.67%
Randolph††††	54,880,215.21	73,436.64	(1,594,839.03)	53,358,812.82	46,474,917.76	6,883,895.06	(1,332,865.07)	5,968,942.68	(108,383.41)	(155,495.48)	-	4,468,276.01	(117,009.80)	62,082,277.75	116.35%
Richmond	15,269,866.86	19,915.82	(560,985.05)	14,728,797.63	12,440,755.99	2,288,041.64	(400,199.53)	754,854.60	(32,389.69)	(40,498.01)	-	1,237,727.99	493,687.51	16,741,980.50	113.67%
Robeson††††	42,058,053.31	54,310.65	(1,234,208.97)	40,878,154.99	35,083,136.44	5,795,018.55	(1,008,595.29)	4,193,636.64	(81,883.60)	(118,246.24)	-	4,067,607.14	627,990.10	48,558,663.74	118.79%
Rockingham††††	34,998,114.41	44,104.11	(1,101,122.78)	33,941,095.74	28,894,911.84	5,046,183.90	(826,345.26)	3,047,375.88	(66,934.90)	(97,009.95)	-	2,927,295.76	153,359.96	39,078,837.23	115.14%
Rowan††††	59,359,259.70	77,280.88	(2,046,923.49)	57,389,617.09	50,404,985.09	6,984,632.00	(1,444,828.69)	5,451,727.56	(117,004.47)	(164,802.97)	-	3,900,972.54	(1,402,111.22)	63,613,569.84	110.85%
Rutherford††††	25,874,324.01	33,170.88	(705,018.79)	25,202,476.10	21,842,949.24	3,359,526.86	(624,805.88)	2,278,542.59	(50,557.52)	(72,133.91)	-	1,715,174.86	(131,624.06)	28,317,072.18	112.36%
Sampson††††	20,351,485.65	25,380.12	(840,381.54)	19,536,484.23	16,679,704.93	2,856,779.30	(478,645.54)	2,935,545.59	(38,846.78)	(59,048.02)	-	2,296,810.94	(267,187.56)	23,925,112.86	122.46%
Scotland	11,821,020.75	14,658.06	(734,685.83)	11,100,992.98	9,158,735.98	1,942,257.00	(294,681.13)	1,160,239.44	(23,959.68)	(32,102.30)	-	1,119,554.06	(68,450.81)	12,961,592.56	116.76%
Stanly††††	29,263,086.45	36,650.52	(1,253,376.84)	28,046,360.13	24,627,706.76	3,418,653.37	(700,655.29)	1,453,794.00	(56,624.83)	(77,358.96)	-	956,081.98	(50,570.57)	29,571,026.46	105.44%
Stokes	11,680,951.35	15,177.49	(345,345.53)	11,350,783.31	9,499,030.19	1,851,753.12	(306,157.12)	2,781,778.92	(24,805.17)	(37,100.79)	-	2,171,842.30	75,015.72	16,011,357.17	141.06%
Surry††††	37,100,363.52	46,487.35	(2,387,004.52)	34,759,846.35	30,234,519.22	4,525,327.13	(867,182.41)	-	(70,234.60)	(90,966.29)	-	626,954.80	743,818.02	34,832,235.87	100.21%
Swain††††	6,723,430.48	8,935.80	(97,135.13)	6,635,231.15	5,919,343.69	715,887.46	(168,821.95)	447,321.12	(13,583.92)	(18,603.27)	-	148,717.08	41,531.15	7,071,791.36	106.58%
Transylvania	15,491,680.82	21,414.94	(473,268.24)	15,039,827.52	13,252,784.59	1,787,042.93	(425,911.37)	223,660.56	(34,376.42)	(39,905.38)	-	117,226.69	427,359.60	15,307,881.20	101.78%
Tyrrell	969,223.83	1,081.75	(74,436.12)	895,869.46	748,134.73	147,734.73	(23,794.74)	209,681.88	(1,913.94)	(2,907.96)	-	139,146.93	(2,591.90)	1,213,489.73	135.45%
Union	93,211,053.24	129,204.28	(2,821,636.92)	90,518,620.60	81,622,892.18	8,895,728.42	(2,614,179.80)	6,080,773.08	(211,011.40)	(252,508.04)	-	4,438,828.15	405,626.83	98,366,149.42	108.67%

TABLE 56. - Continued

County	Gross collections [includes local 2% tax proceeds levied on food for home consumption]†	Gross collections [county allocations of non-county attributable collections]†	Refunds [includes food and non-county attributable allocation refunds]	Net collections [S]††	Net collections itemized:			§ 105-524 allocation provisions [§ 105-524(b) adjustment]†††	§ 105-524 allocation provisions [§ 105-524(c) adjustment]†††	Administrative cost adjustments			§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds]	§ 105-486(b) adjustment factors [applies to Article 40 per capita allocations]	Total net distributable proceeds††	Total net distributable proceeds as a % of net collections [%]
					Tax allocation [Point of sale]	Tax allocation of local 2% tax proceeds levied on food for home consumption	Tax allocation of local 2% tax proceeds levied on food for home consumption			§ 105-501	§ 105-472	§ 105-507.3				
Vance.....	16,686,265.54	22,120.41	(434,880.10)	16,273,505.85	13,759,934.22	2,513,571.63	(442,617.85)	503,236.32	(35,845.07)	(43,848.54)	-	893,314.02	228,250.83	17,375,995.56	106.77%	
Wake.....	776,507,218.82	1,074,484.98	(38,318,196.23)	739,263,507.57	688,753,320.61	50,510,186.96	(17,834,217.27)	-	(1,441,037.34)	(1,582,269.92)	(214,850.07)	(19,905,158.88)	(5,199,717.25)	693,086,256.84	93.75%	
Warren.....	4,255,832.45	5,200.46	(147,691.42)	4,113,341.49	3,319,391.97	793,949.52	(106,501.99)	1,411,857.60	(8,618.54)	(14,575.99)	-	1,072,189.36	(61,846.50)	6,405,845.43	155.73%	
Washington.....	3,081,846.06	3,751.38	(105,229.18)	2,980,368.26	2,321,594.24	658,774.02	(75,017.99)	461,300.04	(6,081.43)	(9,038.25)	-	517,125.64	58,354.34	3,927,010.61	131.76%	
Watauga.....	34,546,106.45	46,329.70	(2,330,140.96)	32,262,295.19	29,459,280.82	2,803,014.37	(944,659.78)	-	(75,942.96)	(84,283.89)	-	(1,702,030.07)	427,613.58	29,882,992.07	92.63%	
Wayne.....	46,185,270.55	61,568.16	(1,855,340.23)	44,391,498.48	38,339,990.86	6,051,507.62	(1,233,334.04)	3,173,184.96	(99,930.41)	(124,286.22)	-	2,457,775.62	(532,422.41)	48,032,485.98	108.20%	
Wilkes†††	27,613,998.99	34,557.00	(1,087,986.78)	26,560,569.21	23,124,676.92	3,435,892.29	(660,520.04)	2,166,712.20	(53,308.38)	(75,467.70)	-	1,594,852.55	191,828.64	29,724,666.48	111.91%	
Wilson.....	36,717,715.87	50,201.75	(1,349,683.90)	35,418,233.72	31,016,887.08	4,401,346.64	(997,790.70)	545,172.72	(80,650.31)	(93,882.40)	-	342,897.38	(160,927.71)	34,973,052.70	98.74%	
Yadkin.....	9,513,030.83	12,284.36	(237,150.89)	9,288,164.30	7,565,359.49	1,722,804.81	(244,188.70)	1,831,221.24	(19,794.52)	(29,186.80)	-	1,877,251.22	16,106.76	12,719,573.50	136.94%	
Yancey.....	5,845,822.52	7,694.60	(51,506.61)	5,802,010.51	4,877,482.28	924,528.23	(156,683.31)	726,897.12	(12,641.60)	(17,131.01)	-	663,296.98	30,926.59	7,036,675.28	121.28%	
Totals.....	5,684,983,715.30	7,638,238.13	(267,022,042.39)	5,425,599,911.04	4,917,935,359.47	507,664,551.57	(139,815,842.53)	139,815,842.53	(11,304,224.29)	(13,663,269.97)	(552,061.07)	-	-	5,400,080,355.71	99.53%	
Less administrative costs:																
pursuant to § 105-472.....						(13,663,269.97)										
pursuant to § 105-501.....						(11,304,224.29)										
pursuant to § 105-507.3.....						(552,061.07)										
Distributable to units.....						5,400,080,355.71										

The amounts in the above table do not agree with the actual receipts of the local governments in fiscal year 2022-23 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 2022-23 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, 2022 through June 30, 2023 was \$25,519,555.33.

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 2022-23, a sum of \$139,815,842.53 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-seven (47) 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 2022-2023

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.....	39,179,927.01	4,460,387.85	1.75722%	43,640,314.86	(1,259,118.08)	(114,079.14)	42,267,117.64
Alexander.....	3,576,657.67	787,894.64	0.31040%	4,364,552.31	(115,571.17)	(11,422.97)	4,237,558.17
Alleghany.....	1,511,626.69	323,534.25	0.12746%	1,835,160.94	(48,503.42)	(4,814.13)	1,781,843.39
Anson.....	2,251,722.95	519,188.00	0.20454%	2,770,910.95	(72,602.19)	(7,256.13)	2,691,052.63
Ashe.....	4,599,931.70	708,673.64	0.27919%	5,308,605.34	(147,982.07)	(13,901.28)	5,146,721.99
Avery.....	5,504,601.00	734,666.07	0.28943%	6,239,267.07	(176,631.01)	(16,364.89)	6,046,271.17
Beaufort.....	8,049,847.85	1,613,534.23	0.63567%	9,663,382.08	(258,822.38)	(25,322.25)	9,379,237.45
Bertie.....	1,352,700.79	219,056.95	0.08630%	1,571,757.74	(43,673.52)	(4,113.71)	1,523,970.51
Bladen.....	3,385,550.51	800,383.17	0.31532%	4,185,933.68	(109,266.20)	(10,974.61)	4,065,692.87
Brunswick.....	37,321,088.95	2,519,765.51	0.99269%	39,840,854.46	(1,201,251.01)	(104,208.14)	38,535,395.31
Buncombe.....	78,688,285.50	8,496,140.17	3.34715%	87,184,425.67	(2,529,600.63)	(228,007.25)	84,426,817.79
Burke.....	12,134,168.33	2,855,306.12	1.12488%	14,989,474.45	(389,854.03)	(39,281.99)	14,560,338.43
Cabarrus.....	53,048,302.72	3,871,395.91	1.52518%	56,919,698.63	(1,710,158.45)	(148,522.68)	55,061,017.50
Caldwell.....	10,663,792.55	2,349,520.33	0.92562%	13,013,312.88	(344,054.28)	(34,088.66)	12,635,169.94
Camden.....	1,145,328.07	77,494.80	0.03053%	1,222,822.87	(36,797.62)	(3,189.07)	1,182,836.18
Carteret.....	20,182,873.88	2,723,313.43	1.07288%	22,906,187.31	(643,816.67)	(60,148.46)	22,202,222.18
Caswell.....	1,421,041.09	280,078.19	0.11034%	1,701,119.28	(45,756.19)	(4,454.42)	1,650,908.67
Catawba.....	35,148,360.26	4,776,383.41	1.88171%	39,924,743.67	(1,128,954.60)	(104,432.38)	38,691,356.69
Chatham.....	13,185,121.55	964,815.61	0.38010%	14,149,937.16	(422,014.35)	(36,968.05)	13,690,954.76
Cherokee.....	5,422,542.19	881,279.46	0.34719%	6,303,821.65	(174,482.88)	(16,498.62)	6,112,840.15
Chowan.....	2,079,642.08	434,306.55	0.17110%	2,513,948.63	(67,016.89)	(6,589.42)	2,440,342.32
Clay.....	1,572,191.13	211,238.92	0.08322%	1,783,430.05	(50,653.24)	(4,666.98)	1,728,109.83
Cleveland.....	16,141,303.18	2,874,622.72	1.13249%	19,015,925.90	(517,728.41)	(49,803.16)	18,448,394.33
Columbus.....	6,482,684.74	1,352,341.02	0.53277%	7,835,025.76	(208,759.96)	(20,528.97)	7,605,736.83
Craven.....	18,313,001.75	2,393,737.87	0.94304%	20,706,739.62	(586,889.16)	(54,181.93)	20,065,668.53
Cumberland.....	61,753,777.91	8,142,729.77	3.20792%	69,896,507.68	(1,986,063.21)	(182,801.97)	67,727,642.50
Currituck.....	9,655,325.56	559,572.69	0.22045%	10,214,898.25	(306,486.41)	(26,979.64)	9,881,432.20
Dare.....	25,454,562.58	2,260,222.20	0.89044%	27,714,784.78	(809,888.13)	(73,125.40)	26,831,771.25
Davidson.....	22,825,975.27	4,012,602.69	1.58081%	26,838,577.96	(733,344.68)	(70,255.77)	26,034,977.51
Davie.....	6,483,176.85	757,104.81	0.29827%	7,240,281.66	(208,444.60)	(18,920.70)	7,012,916.36
Duplin.....	6,046,634.17	1,249,640.57	0.49231%	7,296,274.74	(194,569.80)	(19,117.49)	7,082,587.45
Durham.....	87,879,436.04	7,552,824.02	2.97552%	95,432,260.06	(2,831,462.08)	(249,367.44)	92,351,430.54
Edgecombe.....	5,600,059.39	1,614,321.10	0.63598%	7,214,380.49	(179,722.19)	(18,927.16)	7,015,731.14
Forsyth.....	79,156,790.39	11,197,700.31	4.41146%	90,354,490.70	(2,542,228.19)	(236,498.74)	87,575,763.77
Franklin.....	9,378,474.55	820,943.58	0.32342%	10,199,418.13	(302,561.45)	(26,612.91)	9,870,243.77
Gaston.....	39,921,405.62	6,368,875.09	2.50909%	46,290,280.71	(1,286,051.81)	(121,049.50)	44,883,179.40
Gates.....	656,342.14	268,934.97	0.10595%	925,277.11	(21,089.80)	(2,430.70)	901,756.61
Graham.....	1,165,878.00	238,145.13	0.09382%	1,404,023.13	(37,211.99)	(3,688.84)	1,363,122.30
Granville.....	6,348,310.97	1,160,012.46	0.45700%	7,508,323.43	(204,211.12)	(19,643.63)	7,284,468.68
Greene.....	1,184,734.56	259,873.16	0.10238%	1,444,607.72	(38,365.67)	(3,779.95)	1,402,462.10
Guilford.....	116,103,889.61	14,702,816.67	5.79234%	130,806,706.28	(3,731,749.23)	(341,815.91)	126,733,141.14
Halifax.....	7,008,497.20	1,499,766.70	0.59085%	8,508,263.90	(225,947.65)	(22,282.33)	8,260,033.92
Harnett.....	16,272,551.53	1,873,026.77	0.73790%	18,145,578.30	(522,955.34)	(47,397.47)	17,575,225.49
Haywood.....	12,588,061.45	1,974,661.12	0.77794%	14,562,722.57	(404,869.40)	(38,129.42)	14,119,723.75
Henderson.....	22,681,662.36	2,738,670.29	1.07893%	25,420,332.65	(729,856.64)	(66,480.21)	24,623,995.80

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.....	2,898,910.35	860,541.37	0.33902%	3,759,451.72	(93,854.20)	(9,865.17)	3,655,732.35
Hoke.....	4,226,335.01	378,438.12	0.14909%	4,604,773.13	(136,366.60)	(12,015.83)	4,456,390.70
Hyde.....	986,729.96	123,413.04	0.04862%	1,110,143.00	(31,291.58)	(2,933.43)	1,075,917.99
Iredell.....	44,585,829.13	3,960,008.68	1.56009%	48,545,837.81	(1,434,225.88)	(126,782.10)	46,984,829.83
Jackson.....	9,636,590.24	1,073,506.51	0.42292%	10,710,096.75	(309,831.19)	(28,060.85)	10,372,204.71
Johnston.....	34,276,708.29	3,177,977.45	1.25200%	37,454,685.74	(1,099,271.94)	(97,828.89)	36,257,584.91
Jones.....	710,939.92	68,610.68	0.02703%	779,550.60	(23,060.88)	(2,031.89)	754,457.83
Lee.....	12,747,261.06	1,915,822.86	0.75476%	14,663,083.92	(410,620.04)	(38,357.52)	14,214,106.36
Lenoir.....	8,168,480.47	1,867,391.69	0.73568%	10,035,872.16	(262,876.78)	(26,309.85)	9,746,685.53
Lincoln.....	15,157,988.21	1,847,795.84	0.72796%	17,005,784.05	(488,898.46)	(44,394.33)	16,472,491.26
Macon.....	10,406,400.57	1,122,369.16	0.44217%	11,528,769.73	(335,184.69)	(30,162.66)	11,163,422.38
Madison.....	2,531,195.03	372,371.53	0.14670%	2,903,566.56	(81,478.77)	(7,599.48)	2,814,488.31
Martin.....	2,932,984.45	609,298.40	0.24004%	3,542,282.85	(94,651.82)	(9,276.93)	3,438,354.10
McDowell.....	6,448,814.16	1,195,650.48	0.47104%	7,644,464.64	(207,882.31)	(20,019.07)	7,416,563.26
Mecklenburg.....	324,177,889.04	25,483,660.82	10.03961%	349,661,549.86	(10,419,224.83)	(913,292.53)	338,329,032.50
Mitchell.....	2,397,195.59	506,801.00	0.19966%	2,903,996.59	(77,288.14)	(7,603.30)	2,819,105.15
Montgomery.....	3,100,390.04	764,897.44	0.30134%	3,865,287.48	(301,346.06)	(30,129.02)	3,755,212.40
Moore.....	22,420,827.27	2,757,758.47	1.08645%	25,178,585.74	(718,440.06)	(65,895.74)	24,394,249.94
Nash.....	18,503,820.43	3,342,765.24	1.31691%	21,846,585.67	(593,372.38)	(57,190.58)	21,196,022.71
New Hanover.....	72,421,633.87	6,661,721.15	2.62446%	79,083,355.02	(2,320,446.33)	(206,831.38)	76,556,077.31
Northampton.....	1,721,402.94	109,782.25	0.04325%	1,831,185.19	(55,441.94)	(4,776.71)	1,770,966.54
Onslow.....	35,322,904.37	3,206,051.28	1.26306%	38,528,955.65	(1,136,090.10)	(100,628.47)	37,292,237.08
Orange.....	23,635,218.69	3,787,275.95	1.49204%	27,422,494.64	(766,452.98)	(71,836.92)	26,584,204.74
Pamlico.....	1,687,385.75	331,453.82	0.13058%	2,018,839.57	(54,355.75)	(5,289.46)	1,959,194.36
Pasquotank.....	7,940,103.86	1,285,938.55	0.50661%	9,226,042.41	(255,591.21)	(24,130.22)	8,946,320.98
Pender.....	10,710,626.21	937,274.81	0.36925%	11,647,901.02	(343,773.46)	(30,489.50)	11,273,638.06
Perquimans.....	1,175,873.57	230,631.70	0.09086%	1,406,505.27	(37,955.03)	(3,676.55)	1,364,873.69
Person.....	5,825,900.62	1,025,912.96	0.40417%	6,851,813.58	(187,945.97)	(17,923.12)	6,645,944.49
Pitt.....	32,520,990.46	4,153,733.33	1.63641%	36,674,723.79	(1,049,774.94)	(95,986.75)	35,528,962.10
Polk.....	2,745,182.69	434,712.69	0.17126%	3,179,895.38	(88,362.41)	(8,334.99)	3,083,197.98
Randolph.....	20,658,058.60	3,393,531.64	1.33692%	24,051,590.24	(666,432.31)	(62,806.13)	23,322,351.80
Richmond.....	6,220,202.35	1,263,093.66	0.49761%	7,483,296.01	(200,094.11)	(19,596.51)	7,263,605.39
Robeson.....	15,596,255.79	2,992,197.75	1.17881%	18,588,453.54	(504,297.63)	(48,616.23)	18,035,539.68
Rockingham.....	12,844,211.59	2,839,822.36	1.11878%	15,684,033.95	(413,172.44)	(41,038.55)	15,229,822.96
Rowan.....	22,408,080.05	3,427,240.54	1.35020%	25,835,320.59	(722,414.23)	(67,533.88)	25,045,372.48
Rutherford.....	9,711,849.51	1,811,777.08	0.71377%	11,523,626.59	(312,402.92)	(30,168.72)	11,181,054.95
Sampson.....	7,417,667.60	1,436,131.00	0.56578%	8,853,798.60	(239,322.70)	(23,167.20)	8,591,308.70
Scotland.....	4,579,217.28	1,137,446.78	0.44811%	5,716,664.06	(147,335.71)	(14,968.88)	5,554,359.47
Stanly.....	10,946,137.76	1,910,162.39	0.75253%	12,856,300.15	(350,327.59)	(33,657.89)	12,472,314.67
Stokes.....	4,749,420.42	772,487.04	0.30433%	5,521,907.46	(153,072.60)	(14,428.27)	5,354,406.59
Surry.....	13,438,589.88	2,805,986.55	1.10545%	16,244,576.43	(433,591.09)	(42,523.53)	15,768,461.81
Swain.....	2,632,681.81	372,701.50	0.14683%	3,005,383.31	(84,410.93)	(7,875.83)	2,913,096.55
Transylvania.....	6,626,367.36	985,426.77	0.38822%	7,611,794.13	(212,948.63)	(19,945.19)	7,378,900.31
Tyrrell.....	374,022.75	70,412.89	0.02774%	444,435.64	(11,895.96)	(1,165.05)	431,374.63
Union.....	40,810,797.19	3,059,615.56	1.20537%	43,870,412.75	(1,307,074.06)	(114,621.94)	42,448,716.75

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.....	6,879,793.12	1,494,918.49	0.58894%	8,374,711.61	(221,303.33)	(21,935.13)	8,131,473.15
Wake.....	278,163,437.55	22,861,233.38	9.00644%	301,024,670.93	(8,917,076.77)	(786,639.38)	291,320,954.78
Warren.....	1,659,619.43	341,023.26	0.13435%	2,000,642.69	(53,247.69)	(5,249.39)	1,942,145.61
Washington.....	1,160,716.28	398,363.94	0.15694%	1,559,080.22	(37,506.41)	(4,091.86)	1,517,481.95
Watauga.....	14,729,319.32	1,495,654.61	0.58923%	16,224,973.93	(472,321.02)	(42,496.54)	15,710,156.37
Wayne.....	19,169,708.86	3,220,545.10	1.26877%	22,390,253.96	(616,656.92)	(58,530.86)	21,715,066.18
Wilkes.....	10,279,816.52	1,850,917.99	0.72919%	12,130,734.51	(330,259.96)	(31,791.46)	11,768,683.09
Wilson.....	15,508,154.16	2,509,028.42	0.98846%	18,017,182.58	(498,886.28)	(47,144.30)	17,471,152.00
Yadkin.....	3,782,533.81	827,670.13	0.32607%	4,610,203.94	(122,088.72)	(12,065.04)	4,476,050.18
Yancey.....	2,438,611.63	479,615.59	0.18895%	2,918,227.22	(78,337.17)	(7,650.81)	2,832,239.24
Totals.....	2,175,335,623.16	253,832,074.61	100.00000%	2,429,167,697.77	(69,907,471.71)	(6,352,486.28)	2,352,907,739.78

†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 2022-23, a sum of \$139.8 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 \$139,815,842.53 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 39 amounted to \$69,907,471.71.

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 2022-23 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 2022-23 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 2022-2023

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	19,590,383.06	2,093,287.62	21,683,670.68	(629,572.58)	(56,672.38)	(1,593,899.55)	457,435.60	19,860,961.77
Alexander.....	1.00	1,788,330.66	437,511.28	2,225,841.94	(57,785.60)	(5,828.70)	1,893,656.97	14,216.28	4,070,100.89
Alleghany.....	1.04	755,852.73	133,391.34	889,244.07	(24,252.89)	(2,330.85)	373,707.60	53,960.78	1,290,328.71
Anson.....	1.00	1,125,861.99	260,824.44	1,386,686.43	(36,301.07)	(3,631.49)	1,071,518.76	8,477.16	2,426,749.79
Ashe.....	0.97	2,299,968.50	321,186.76	2,621,155.26	(73,991.09)	(6,861.55)	437,048.56	(79,198.13)	2,898,153.05
Avery.....	1.12	2,752,454.91	215,869.67	2,968,324.58	(88,320.44)	(7,775.55)	(871,175.44)	247,981.49	2,249,034.64
Beaufort.....	1.06	4,025,137.16	536,527.16	4,561,664.32	(129,418.05)	(11,935.08)	553,412.56	316,902.29	5,290,626.04
Bertie.....	0.97	676,352.03	208,602.34	884,954.37	(21,836.78)	(2,323.45)	1,073,532.80	(51,451.76)	1,882,875.18
Bladen.....	1.04	1,692,924.73	354,059.87	2,046,984.60	(54,637.91)	(5,363.70)	1,295,248.55	143,253.81	3,425,485.35
Brunswick.....	1.17	18,660,957.26	1,716,412.89	20,377,370.15	(600,638.78)	(53,331.83)	(3,816,674.64)	2,769,358.71	18,676,083.61
Buncombe.....	1.06	39,344,154.52	3,266,273.82	42,610,428.34	(1,264,800.67)	(111,363.80)	(10,956,030.91)	1,929,185.18	32,207,418.14
Burke.....	1.02	6,067,358.21	1,056,462.83	7,123,821.04	(194,935.82)	(18,643.62)	2,883,076.19	230,877.83	10,024,195.62
Cabarrus.....	1.05	26,524,159.55	2,776,462.95	29,300,622.50	(855,079.47)	(76,521.88)	(2,633,652.43)	1,381,472.84	27,116,841.56
Caldwell.....	1.02	5,332,153.44	972,613.33	6,304,766.77	(172,035.42)	(16,501.50)	2,899,916.65	212,556.32	9,228,702.82
Camden.....	0.92	572,769.58	127,826.14	700,595.72	(18,402.20)	(1,834.32)	504,393.22	(90,960.54)	1,093,791.88
Carteret.....	1.14	10,091,752.24	820,816.10	10,912,568.34	(321,918.48)	(28,620.68)	(2,953,423.56)	1,095,605.11	8,704,210.73
Caswell.....	0.95	710,636.45	270,313.80	980,950.25	(22,881.83)	(2,577.93)	1,550,616.21	(116,960.00)	2,389,146.70
Catawba.....	0.99	17,574,188.80	1,945,931.42	19,520,120.22	(564,477.55)	(51,027.10)	(865,970.46)	(117,794.07)	17,920,851.04
Chatham.....	1.02	6,592,562.18	930,600.80	7,523,162.98	(211,007.19)	(19,689.25)	1,333,783.93	203,363.13	8,829,613.60
Cherokee.....	0.98	2,711,274.11	348,260.26	3,059,534.37	(87,241.51)	(8,000.93)	263,965.35	(53,476.73)	3,174,780.55
Chowan.....	1.09	1,039,939.64	165,022.66	1,204,962.30	(33,512.27)	(3,154.84)	361,494.10	143,525.51	1,673,314.80
Clay.....	0.96	786,097.03	135,144.83	921,241.86	(25,326.63)	(2,412.85)	359,156.22	(45,891.88)	1,206,766.72
Cleveland.....	1.01	8,070,950.65	1,213,078.47	9,284,029.12	(258,873.86)	(24,299.32)	2,243,768.43	152,250.50	11,396,874.87
Columbus.....	0.81	3,241,533.18	606,269.80	3,847,802.98	(104,386.11)	(10,077.08)	1,886,838.34	(1,051,877.87)	4,568,300.26
Craven.....	1.04	9,156,835.11	1,227,517.86	10,384,352.97	(293,455.34)	(27,174.40)	1,315,461.64	496,646.64	11,875,831.51
Cumberland..	0.98	30,876,893.74	4,104,472.06	34,981,365.80	(993,031.73)	(91,489.18)	4,146,782.95	(630,211.42)	37,413,416.42
Currituck.....	0.94	4,827,858.62	353,909.77	5,181,768.39	(153,249.50)	(13,689.44)	(1,735,013.22)	(185,985.70)	3,093,830.53
Dare.....	1.49	12,727,556.98	450,366.73	13,177,923.71	(404,952.92)	(34,735.52)	(8,563,604.26)	2,067,369.58	6,242,000.59
Davidson.....	0.98	11,412,994.31	2,054,509.72	13,467,504.03	(366,672.55)	(35,257.50)	5,978,880.04	(315,476.37)	18,728,977.65
Davie.....	0.93	3,241,815.27	520,236.10	3,762,051.37	(104,229.59)	(9,841.93)	1,174,376.86	(321,846.49)	4,500,510.22
Duplin.....	1.02	3,023,321.94	586,124.61	3,609,446.55	(97,285.03)	(9,454.71)	1,930,440.46	128,086.21	5,561,233.48
Durham.....	1.14	43,939,722.70	3,944,686.33	47,884,409.03	(1,415,731.15)	(125,136.42)	(9,777,034.85)	5,265,416.05	41,831,922.66
Edgecombe....	1.02	2,800,029.56	582,586.31	3,382,615.87	(89,861.05)	(8,859.85)	2,117,173.73	127,332.06	5,528,400.76
Forsyth.....	0.96	39,578,403.88	4,623,166.53	44,201,570.41	(1,271,114.34)	(115,626.33)	42,517.68	(1,570,087.24)	41,287,260.18
Franklin.....	0.97	4,689,502.75	852,937.14	5,542,439.89	(151,289.25)	(14,496.62)	2,528,426.49	(210,281.15)	7,694,799.36
Gaston.....	1.03	19,960,710.84	2,794,732.95	22,755,443.79	(643,026.12)	(59,476.44)	3,851,597.79	870,646.73	26,775,185.75
Gates.....	0.95	328,250.57	125,135.03	453,385.60	(10,547.45)	(1,190.47)	718,383.32	(54,138.98)	1,105,892.02
Graham.....	0.98	582,939.75	96,798.94	679,738.69	(18,606.00)	(1,784.52)	237,978.57	(14,864.22)	882,462.52
Granville.....	1.03	3,174,384.83	736,085.90	3,910,470.73	(102,112.95)	(10,242.22)	3,025,494.76	229,342.37	7,052,952.69
Greene.....	0.95	592,368.02	242,925.29	835,293.31	(19,182.83)	(2,193.90)	1,438,308.45	(105,111.13)	2,147,113.90
Guilford.....	0.94	58,052,643.92	6,531,617.18	64,584,261.10	(1,865,897.13)	(168,706.31)	(1,999,982.56)	(3,433,484.88)	57,116,190.22
Halifax.....	1.01	3,504,253.03	580,951.61	4,085,204.64	(112,973.94)	(10,687.04)	1,424,184.30	72,923.57	5,458,651.53
Harnett.....	0.99	8,136,281.08	1,641,508.05	9,777,789.13	(261,477.79)	(25,594.19)	5,724,079.47	(99,359.68)	15,115,436.94
Haywood.....	1.02	6,294,037.51	751,777.41	7,045,814.92	(202,434.88)	(18,431.35)	143,919.18	164,291.13	7,133,159.00
Henderson.....	1.04	11,341,216.40	1,404,952.75	12,746,169.15	(364,940.74)	(33,337.04)	676,221.18	568,440.01	13,592,552.56

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	1,449,457.39	241,596.78	1,691,054.17	(46,927.15)	(4,425.61)	601,225.52	30,346.16	2,271,273.09
Hoke.....	0.97	2,113,361.55	643,945.61	2,757,307.16	(68,189.54)	(7,230.97)	3,286,229.80	(158,756.47)	5,809,359.98
Hyde.....	0.98	493,421.15	55,346.05	548,767.20	(15,647.57)	(1,449.74)	(18,627.85)	(8,498.62)	504,543.42
Iredell.....	0.99	22,293,407.31	2,300,811.37	24,594,218.68	(717,128.82)	(64,254.55)	(2,486,990.04)	(139,267.33)	21,186,577.94
Jackson.....	1.05	4,818,297.39	514,129.76	5,332,427.15	(154,915.63)	(13,969.77)	(397,019.21)	255,869.60	5,022,392.14
Johnston.....	1.00	17,138,791.58	2,711,308.82	19,850,100.40	(549,650.08)	(51,932.16)	5,878,792.21	88,051.48	25,215,361.85
Jones.....	0.90	355,469.81	110,628.67	466,098.48	(11,530.42)	(1,221.21)	572,139.00	(99,313.71)	926,172.14
Lee.....	0.96	6,373,641.72	770,493.50	7,144,135.22	(205,310.35)	(18,674.85)	222,131.03	(261,659.68)	6,880,621.37
Lenoir.....	0.88	4,084,452.48	660,887.57	4,745,340.05	(131,445.24)	(12,422.04)	1,525,290.24	(716,313.52)	5,410,449.49
Lincoln.....	0.97	7,579,002.55	1,073,555.49	8,652,558.04	(244,449.47)	(22,599.29)	1,564,689.63	(264,681.90)	9,685,517.01
Macon.....	0.98	5,203,427.45	449,226.20	5,652,653.65	(167,599.63)	(14,780.87)	(1,306,025.18)	(68,981.63)	4,095,266.34
Madison.....	0.96	1,265,600.08	257,695.09	1,523,295.17	(40,739.44)	(3,992.07)	910,116.92	(87,510.38)	2,301,170.20
Martin.....	1.03	1,466,492.45	261,389.50	1,727,881.95	(47,325.88)	(4,522.24)	747,336.77	81,450.55	2,504,821.15
McDowell.....	1.09	3,224,603.33	537,760.60	3,762,363.93	(103,947.48)	(9,848.58)	1,336,473.22	467,698.72	5,452,739.81
Mecklenburg.....	0.89	162,089,939.41	13,497,876.23	175,587,815.64	(5,209,647.54)	(458,683.34)	(44,793,245.76)	(13,373,562.11)	111,752,676.89
Mitchell.....	0.95	1,198,720.43	179,755.51	1,378,475.94	(38,648.01)	(3,603.95)	330,132.71	(77,769.47)	1,588,587.22
Montgomery.....	0.97	1,550,197.36	310,350.05	1,860,547.41	(49,973.07)	(4,870.67)	1,071,282.54	(76,528.22)	2,800,457.99
Moore.....	1.11	11,210,423.08	1,229,647.42	12,440,070.50	(359,220.32)	(32,546.29)	(651,083.20)	1,298,030.17	12,695,250.86
Nash.....	0.93	9,252,198.32	1,148,669.44	10,400,867.76	(296,695.47)	(27,190.53)	571,135.02	(710,659.57)	9,937,457.21
New Hanover.....	1.07	36,210,825.52	2,760,376.82	38,971,202.34	(1,160,223.41)	(101,881.26)	(12,123,083.36)	1,886,968.45	27,472,982.76
Northampton.....	1.00	860,798.44	206,371.64	1,067,170.08	(27,724.07)	(2,796.00)	876,577.12	6,706.13	1,919,933.26
Onslow.....	1.04	17,661,460.00	2,483,551.52	20,145,011.52	(568,045.29)	(52,682.09)	3,497,533.31	1,004,788.99	24,026,606.44
Orange.....	1.15	11,817,614.39	1,786,183.54	13,603,797.93	(383,226.62)	(35,629.97)	3,374,118.23	2,550,607.60	19,109,667.17
Pamlico.....	0.99	843,802.24	148,352.34	992,154.58	(27,181.39)	(2,598.29)	412,822.96	(8,980.42)	1,366,217.44
Pasquotank.....	1.00	3,970,056.81	489,204.35	4,459,261.16	(127,795.71)	(11,651.73)	215,226.19	15,895.55	4,550,935.46
Pender.....	0.99	5,355,582.29	752,995.55	6,108,577.84	(171,895.39)	(16,009.70)	1,057,645.95	(45,574.64)	6,932,744.06
Perquimans.....	1.06	588,040.18	158,990.37	747,030.55	(18,980.82)	(1,955.96)	747,557.71	93,893.37	1,567,544.85
Person.....	1.00	2,913,138.71	474,658.34	3,387,797.05	(93,979.05)	(8,859.07)	1,114,922.83	15,420.80	4,415,302.56
Pitt.....	1.07	16,260,503.93	2,067,381.54	18,327,885.47	(524,887.71)	(47,967.81)	1,408,563.56	1,413,317.83	20,576,911.34
Polk.....	1.00	1,372,759.44	234,833.39	1,607,592.83	(44,186.58)	(4,214.88)	617,501.65	7,628.51	2,184,321.53
Randolph.....	0.99	10,329,037.23	1,745,181.71	12,074,218.94	(333,216.38)	(31,533.43)	4,468,276.01	(105,642.41)	16,072,102.73
Richmond.....	1.09	3,110,276.80	512,473.99	3,622,750.79	(100,052.71)	(9,478.65)	1,237,727.99	445,736.82	5,196,684.24
Robeson.....	1.04	7,798,129.03	1,401,410.40	9,199,539.43	(252,148.83)	(24,053.58)	4,067,607.14	566,991.40	13,557,935.56
Rockingham.....	1.01	6,422,113.05	1,103,180.77	7,525,293.82	(206,586.41)	(19,667.66)	2,927,295.76	138,464.27	10,364,799.78
Rowan.....	0.92	11,204,045.21	1,778,695.73	12,982,740.94	(361,207.23)	(33,942.12)	3,900,972.54	(1,265,916.61)	15,222,647.52
Rutherford.....	0.98	4,855,927.01	773,874.89	5,629,801.90	(156,201.48)	(14,729.48)	1,715,174.86	(118,838.44)	7,055,207.36
Sampson.....	0.96	3,708,837.12	710,324.15	4,419,161.27	(119,661.42)	(11,562.85)	2,296,810.94	(241,233.88)	6,343,514.06
Scotland.....	0.98	2,289,759.35	402,405.11	2,692,164.46	(73,672.71)	(7,037.82)	1,119,554.06	(61,802.59)	3,669,205.40
Stanly.....	0.99	5,473,072.71	754,245.49	6,227,318.20	(175,163.85)	(16,288.98)	956,081.98	(45,657.73)	6,946,289.62
Stokes.....	1.01	2,374,895.78	539,633.04	2,914,528.82	(76,542.26)	(7,627.10)	2,171,842.30	67,729.40	5,069,931.16
Surry.....	1.05	6,719,299.31	859,670.29	7,578,969.60	(216,795.66)	(19,800.89)	626,954.80	427,795.76	8,397,123.61
Swain.....	1.02	1,316,343.27	171,592.98	1,487,936.25	(42,205.51)	(3,898.23)	148,717.08	37,496.99	1,628,046.58
Transylvania.....	1.10	3,313,403.48	400,808.08	3,714,211.56	(106,481.37)	(9,725.99)	117,226.69	385,846.04	4,101,076.93
Tyrrell.....	0.99	187,055.99	38,660.92	225,716.91	(5,949.39)	(591.91)	139,146.93	(2,340.04)	355,982.50
Union.....	1.01	20,405,890.17	2,918,056.43	23,323,946.60	(653,552.87)	(61,045.06)	4,438,828.15	366,226.27	27,414,403.09

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	3,440,070.55	509,326.57	3,949,397.12	(110,657.26)	(10,327.78)	893,314.02	206,081.45	4,927,807.55
Wake.....	0.96	139,082,709.87	13,824,476.79	152,907,186.66	(4,458,570.25)	(399,758.45)	(19,905,158.88)	(4,694,599.90)	123,449,099.18
Warren.....	0.97	829,912.48	226,463.13	1,056,375.61	(26,627.15)	(2,775.41)	1,072,189.36	(55,838.43)	2,043,323.98
Washington...	1.04	580,438.98	130,205.04	710,644.02	(18,755.79)	(1,860.72)	517,125.64	52,686.91	1,259,840.06
Watauga.....	1.06	7,364,935.82	653,679.88	8,018,615.70	(236,169.38)	(20,995.82)	(1,702,030.07)	386,077.03	6,445,497.46
Wayne.....	0.96	9,585,167.77	1,415,481.26	11,000,649.03	(308,338.56)	(28,742.52)	2,457,775.62	(480,703.89)	12,640,639.68
Wilkes.....	1.02	5,139,910.89	792,487.15	5,932,398.04	(165,130.04)	(15,538.32)	1,594,852.55	173,196.77	7,519,779.00
Wilson.....	0.98	7,754,358.94	946,159.11	8,700,518.05	(249,452.21)	(22,743.87)	342,897.38	(145,295.67)	8,625,923.68
Yadkin.....	1.00	1,891,441.97	447,567.34	2,339,009.31	(61,049.99)	(6,123.72)	1,877,251.22	14,542.68	4,163,629.50
Yancey.....	1.01	1,219,445.49	222,456.32	1,441,901.81	(39,173.07)	(3,779.15)	663,296.98	27,922.91	2,090,169.48
Totals.....	-	1,087,681,738.48	126,916,238.48	1,214,597,976.96	(34,954,185.41)	(3,176,280.06)	-	-	1,176,467,511.49

†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 2022-23, a sum of \$139.8 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 \$139,815,842.53 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 40 amounted to \$34,954,185.41.

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 2022-23 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 2022-23 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 2022-2023

County	Per capita adjustment factor	Article 42							
		Net collections†			§ 105-524(b)††	§ 105-501 allocation†††	Cost of collection	§ 105-486(b) adjustment factor	Distributable proceeds
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Alamance.....	1.02	19,590,383.06	2,093,287.62	21,683,670.68	(629,572.58)	(203,761.21)	(56,124.94)	49,214.10	20,843,426.05
Alexander.....	1.00	1,788,330.66	437,511.28	2,225,841.94	(57,785.60)	(18,716.78)	(5,778.49)	1,528.95	2,145,090.02
Alleghany.....	1.04	755,852.73	133,391.34	889,244.07	(24,252.89)	(7,827.75)	(2,309.78)	5,805.98	860,659.63
Anson.....	1.00	1,125,861.99	260,824.44	1,386,686.43	(36,301.07)	(11,781.25)	(3,599.88)	911.60	1,335,915.83
Ashe.....	0.97	2,299,968.50	321,186.76	2,621,155.26	(73,991.09)	(23,873.87)	(6,797.32)	(8,521.02)	2,507,971.96
Avery.....	1.12	2,752,454.91	215,869.67	2,968,324.58	(88,320.44)	(28,378.00)	(7,699.07)	26,679.53	2,870,606.60
Beaufort.....	1.06	4,025,137.16	536,527.16	4,561,664.32	(129,418.05)	(41,929.03)	(11,822.39)	34,092.44	4,412,587.29
Bertie.....	0.97	676,352.03	208,602.34	884,954.37	(21,836.78)	(7,072.21)	(2,304.44)	(5,533.99)	848,206.95
Bladen.....	1.04	1,692,924.73	354,059.87	2,046,984.60	(54,637.91)	(17,680.95)	(5,316.18)	15,411.05	1,984,760.61
Camden.....	1.17	18,660,957.26	1,716,412.89	20,377,370.15	(600,638.78)	(194,445.74)	(52,808.50)	298,021.81	19,827,498.94
Buncombe.....	1.06	39,344,154.52	3,266,273.82	42,610,428.34	(1,264,800.67)	(408,386.29)	(110,265.86)	207,548.23	41,034,523.75
Burke.....	1.02	6,067,358.21	1,056,462.83	7,123,821.04	(194,935.82)	(63,263.86)	(18,473.72)	24,838.03	6,871,985.67
Cabarrus.....	1.05	26,524,159.55	2,776,462.95	29,300,622.50	(855,079.47)	(277,194.23)	(75,777.66)	148,636.56	28,241,207.70
Caldwell.....	1.02	5,332,153.44	972,613.33	6,304,766.77	(172,035.42)	(55,765.25)	(16,351.75)	22,866.72	6,083,481.07
Camden.....	0.92	572,769.58	127,826.14	700,595.72	(18,402.20)	(5,955.55)	(1,818.35)	(9,787.76)	664,631.86
Carteret.....	1.14	10,091,752.24	820,816.10	10,912,568.34	(321,918.48)	(103,778.08)	(28,340.70)	117,875.02	10,576,406.10
Caswell.....	0.95	710,636.45	270,313.80	980,950.25	(22,881.83)	(7,405.15)	(2,558.04)	(12,581.94)	935,523.29
Catawba.....	0.99	17,574,188.80	1,945,931.42	19,520,120.22	(564,477.55)	(182,772.27)	(50,536.02)	(12,674.95)	18,709,659.43
Chatham.....	1.02	6,592,562.18	930,600.80	7,523,162.98	(211,007.19)	(68,146.12)	(19,506.05)	21,878.81	7,246,382.43
Cherokee.....	0.98	2,711,274.11	348,260.26	3,059,534.37	(87,241.51)	(28,257.17)	(7,924.99)	(5,753.87)	2,930,356.83
Chowan.....	1.09	1,039,939.64	165,022.66	1,204,962.30	(33,512.27)	(10,845.30)	(3,125.68)	15,440.62	1,172,919.67
Clay.....	0.96	786,097.03	135,144.83	921,241.86	(25,326.63)	(8,196.49)	(2,390.82)	(4,937.97)	880,389.95
Cleveland.....	1.01	8,070,950.65	1,213,078.47	9,284,029.12	(258,873.86)	(83,685.56)	(24,074.39)	16,379.44	8,933,774.75
Columbus.....	0.81	3,241,533.18	606,269.80	3,847,802.98	(104,386.11)	(33,930.98)	(9,985.91)	(113,165.45)	3,586,334.53
Craven.....	1.04	9,156,835.11	1,227,517.86	10,384,352.97	(293,455.34)	(95,001.49)	(26,919.01)	53,429.81	10,022,406.94
Cumberland.....	0.98	30,876,893.74	4,104,472.06	34,981,365.80	(993,031.73)	(321,421.62)	(90,625.61)	(67,813.89)	33,508,472.95
Currituck.....	0.94	4,827,858.62	353,909.77	5,181,768.39	(153,249.50)	(49,047.27)	(13,556.07)	(20,015.28)	4,945,900.27
Dare.....	1.49	12,727,556.98	450,366.73	13,177,923.71	(404,952.92)	(129,747.04)	(34,383.28)	222,431.10	12,831,271.57
Davidson.....	0.98	11,412,994.31	2,054,509.72	13,467,504.03	(366,672.55)	(118,657.44)	(34,938.76)	(33,944.06)	12,913,291.22
Davie.....	0.93	3,241,815.27	520,236.10	3,762,051.37	(104,229.59)	(33,790.94)	(9,751.17)	(34,628.00)	3,579,651.67
Duplin.....	1.02	3,023,321.94	586,124.61	3,609,446.55	(97,285.03)	(31,529.23)	(9,370.02)	13,780.04	3,485,042.31
Durham.....	1.14	43,939,722.70	3,944,686.33	47,884,409.03	(1,415,731.15)	(456,968.15)	(123,908.26)	566,485.39	46,454,286.86
Edgecombe.....	1.02	2,800,029.56	582,586.31	3,382,615.87	(89,861.05)	(29,076.71)	(8,781.76)	13,697.07	3,268,593.42
Forsyth.....	0.96	39,578,403.88	4,623,166.53	44,201,570.41	(1,271,114.34)	(412,038.19)	(114,518.65)	(168,919.72)	42,234,979.51
Franklin.....	0.97	4,689,502.75	852,937.14	5,542,439.89	(151,289.25)	(49,056.33)	(14,364.99)	(22,628.64)	5,305,100.68
Gaston.....	1.03	19,960,710.84	2,794,732.95	22,755,443.79	(643,026.12)	(207,326.78)	(58,919.85)	93,674.93	21,939,845.97
Gates.....	0.95	328,250.57	125,135.03	453,385.60	(10,547.45)	(3,418.63)	(1,181.31)	(5,824.54)	432,413.67
Graham.....	0.98	582,939.75	96,798.94	679,738.69	(18,606.00)	(5,991.92)	(1,768.37)	(1,599.31)	651,773.09
Granville.....	1.03	3,174,384.83	736,085.90	3,910,470.73	(102,112.95)	(33,053.21)	(10,153.50)	24,672.57	3,789,823.64
Greene.....	0.95	592,368.02	242,925.29	835,293.31	(19,182.83)	(6,214.97)	(2,177.24)	(11,307.10)	796,411.17
Guilford.....	0.94	58,052,643.92	6,531,617.18	64,584,261.10	(1,865,897.13)	(603,714.84)	(167,085.51)	(369,387.34)	61,578,176.28
Halifax.....	1.01	3,504,253.03	580,951.61	4,085,204.64	(112,973.94)	(36,505.70)	(10,589.03)	7,844.34	3,932,980.31
Harnett.....	0.99	8,136,281.08	1,641,508.05	9,777,789.13	(261,477.79)	(84,774.14)	(25,366.63)	(10,692.67)	9,395,477.90
Haywood.....	1.02	6,294,037.51	751,777.41	7,045,814.92	(202,434.88)	(65,380.68)	(18,255.57)	17,674.66	6,777,418.45
Henderson.....	1.04	11,341,216.40	1,404,952.75	12,746,169.15	(364,940.74)	(118,010.04)	(33,019.88)	61,153.01	12,291,351.50

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42							
		Net collections†			§ 105-524(b)†† allocation adjustment [S]	§ 105-501 cost allocation††† [S]	Cost of collection [S]	§ 105-486(b) adjustment factor [S]	Distributable proceeds [S]
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Hertford.....	1.01	1,449,457.39	241,596.78	1,691,054.17	(46,927.15)	(15,153.84)	(4,384.88)	3,262.52	1,627,850.82
Hoke.....	0.97	2,113,361.55	643,945.61	2,757,307.16	(68,189.54)	(22,120.83)	(7,171.60)	(17,084.05)	2,642,741.14
Hyde.....	0.98	493,421.15	55,346.05	548,767.20	(15,647.57)	(4,990.99)	(1,436.20)	(914.46)	525,777.98
Iredell.....	0.99	22,293,407.31	2,300,811.37	24,594,218.68	(717,128.82)	(232,206.40)	(63,630.89)	(14,987.29)	23,566,265.28
Jackson.....	1.05	4,818,297.39	514,129.76	5,332,427.15	(154,915.63)	(50,013.06)	(13,835.07)	27,523.94	5,141,187.33
Johnston.....	1.00	17,138,791.58	2,711,308.82	19,850,100.40	(549,650.08)	(177,718.81)	(51,454.86)	9,472.75	19,080,749.40
Jones.....	0.90	355,469.81	110,628.67	466,098.48	(11,530.42)	(3,736.12)	(1,211.18)	(10,685.22)	438,935.54
Lee.....	0.96	6,373,641.72	770,493.50	7,144,135.22	(205,310.35)	(66,467.55)	(18,496.32)	(28,152.14)	6,825,708.86
Lenoir.....	0.88	4,084,452.48	660,887.57	4,745,340.05	(131,445.24)	(42,548.58)	(12,307.70)	(77,060.84)	4,481,977.69
Lincoln.....	0.97	7,579,002.55	1,073,555.49	8,652,558.04	(244,449.47)	(79,303.99)	(22,386.59)	(28,481.62)	8,277,936.37
Macon.....	0.98	5,203,427.45	449,226.20	5,652,653.65	(167,599.63)	(54,203.03)	(14,635.10)	(7,422.01)	5,408,793.88
Madison.....	0.96	1,265,600.08	257,695.09	1,523,295.17	(40,739.44)	(13,177.95)	(3,956.64)	(9,415.69)	1,456,005.45
Martin.....	1.03	1,466,492.45	261,389.50	1,727,881.95	(47,325.88)	(15,330.90)	(4,481.04)	8,761.44	1,669,505.57
McDowell.....	1.09	3,224,603.33	537,760.60	3,762,363.93	(103,947.48)	(33,665.46)	(9,758.14)	50,316.60	3,665,309.45
Mecklenburg....	0.89	162,089,939.41	13,497,876.23	175,587,815.64	(5,209,647.54)	(1,684,263.14)	(454,157.66)	(1,438,793.28)	166,800,954.02
Mitchell.....	0.95	1,198,720.43	179,755.51	1,378,475.94	(38,648.01)	(12,502.30)	(3,570.38)	(8,366.93)	1,315,388.32
Montgomery....	0.97	1,550,197.36	310,350.05	1,860,547.41	(49,973.07)	(16,194.90)	(4,827.20)	(8,233.51)	1,781,318.73
Moore.....	1.11	11,210,423.08	1,229,647.42	12,440,070.50	(359,220.32)	(116,274.57)	(32,233.62)	139,666.64	12,072,008.63
Nash.....	0.93	9,252,198.32	1,148,669.44	10,400,867.76	(296,695.47)	(95,839.39)	(26,933.08)	(76,457.62)	9,904,942.20
New Hanover...	1.07	36,210,825.52	2,760,376.82	38,971,202.34	(1,160,223.41)	(374,913.67)	(100,872.88)	203,027.38	37,538,219.76
Northampton...	1.00	860,798.44	206,371.64	1,067,170.08	(27,724.07)	(8,971.39)	(2,771.91)	721.20	1,028,423.91
Onslow.....	1.04	17,661,460.00	2,483,551.52	20,145,011.52	(568,045.29)	(184,079.04)	(52,187.70)	108,100.63	19,448,800.12
Orange.....	1.15	11,817,614.39	1,786,183.54	13,603,797.93	(383,226.62)	(124,186.54)	(35,295.99)	274,385.46	13,335,474.24
Pamlico.....	0.99	843,802.24	148,352.34	992,154.58	(27,181.39)	(8,804.26)	(2,574.63)	(966.39)	952,627.91
Pasquotank.....	1.00	3,970,056.81	489,204.35	4,459,261.16	(127,795.71)	(41,504.85)	(11,540.28)	1,709.59	4,280,129.91
Pender.....	0.99	5,355,582.29	752,995.55	6,108,577.84	(171,895.39)	(55,593.60)	(15,860.05)	(4,905.31)	5,860,323.49
Perquimans.....	1.06	588,040.18	158,990.37	747,030.55	(18,980.82)	(6,159.91)	(1,939.46)	10,102.57	730,052.93
Person.....	1.00	2,913,138.71	474,658.34	3,387,797.05	(93,979.05)	(30,488.92)	(8,777.23)	1,658.64	3,256,210.49
Pitt.....	1.07	16,260,503.93	2,067,381.54	18,327,885.47	(524,887.71)	(169,398.55)	(47,512.24)	152,057.40	17,738,144.37
Polk.....	1.00	1,372,759.44	234,833.39	1,607,592.83	(44,186.58)	(14,276.45)	(4,176.48)	820.56	1,545,773.88
Randolph.....	0.99	10,329,037.23	1,745,181.71	12,074,218.94	(333,216.38)	(108,383.41)	(31,242.99)	(11,367.39)	11,590,008.77
Richmond.....	1.09	3,110,276.80	512,473.99	3,622,750.79	(100,052.71)	(32,389.69)	(9,391.68)	47,950.69	3,528,867.40
Robeson.....	1.04	7,798,129.03	1,401,410.40	9,199,539.43	(252,148.83)	(81,883.60)	(23,833.92)	60,998.70	8,902,671.78
Rockingham.....	1.01	6,422,113.05	1,103,180.77	7,525,293.82	(206,586.41)	(66,934.90)	(19,488.16)	14,895.69	7,247,180.04
Rowan.....	0.92	11,204,045.21	1,778,695.73	12,982,740.94	(361,207.23)	(117,004.47)	(33,628.10)	(136,194.61)	12,334,706.53
Rutherford.....	0.98	4,855,927.01	773,874.89	5,629,801.90	(156,201.48)	(50,557.52)	(14,593.70)	(12,785.62)	5,395,663.58
Sampson.....	0.96	3,708,837.12	710,324.15	4,419,161.27	(119,661.42)	(38,846.78)	(11,458.61)	(25,953.68)	4,223,240.78
Scotland.....	0.98	2,289,759.35	402,405.11	2,692,164.46	(73,672.71)	(23,959.68)	(6,973.56)	(6,648.22)	2,580,910.29
Stanly.....	0.99	5,473,072.71	754,245.49	6,227,318.20	(175,163.85)	(56,624.83)	(16,136.83)	(4,912.84)	5,974,479.85
Stokes.....	1.01	2,374,895.78	539,633.04	2,914,528.82	(76,542.26)	(24,805.17)	(7,560.58)	7,286.32	2,812,907.13
Surry.....	1.05	6,719,299.31	859,670.29	7,578,969.60	(216,795.66)	(70,234.60)	(19,612.37)	46,022.26	7,318,349.23
Swain.....	1.02	1,316,343.27	171,592.98	1,487,936.25	(42,205.51)	(13,583.92)	(3,861.64)	4,034.16	1,432,319.34
Transylvania....	1.10	3,313,403.48	400,808.08	3,714,211.56	(106,481.37)	(34,376.42)	(9,633.48)	41,513.56	3,605,233.85
Tyrrell.....	0.99	187,055.99	38,660.92	225,716.91	(5,949.39)	(1,913.94)	(586.79)	(251.86)	217,014.93
Union.....	1.01	20,405,890.17	2,918,056.43	23,323,946.60	(653,552.87)	(211,011.40)	(60,477.82)	39,400.56	22,438,305.07

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	3,440,070.55	509,326.57	3,949,397.12	(110,657.26)	(35,845.07)	(10,231.54)	22,169.38	3,814,832.63
Wake.....	0.96	139,082,709.87	13,824,476.79	152,907,186.66	(4,458,570.25)	(1,441,037.34)	(395,884.85)	(505,117.35)	146,106,576.87
Warren.....	0.97	829,912.48	226,463.13	1,056,375.61	(26,627.15)	(8,618.54)	(2,752.21)	(6,008.07)	1,012,369.64
Washington.....	1.04	580,438.98	130,205.04	710,644.02	(18,755.79)	(6,081.43)	(1,844.38)	5,667.43	689,629.85
Watauga.....	1.06	7,364,935.82	653,679.88	8,018,615.70	(236,169.38)	(75,942.96)	(20,791.30)	41,536.55	7,727,248.61
Wayne.....	0.96	9,585,167.77	1,415,481.26	11,000,649.03	(308,338.56)	(99,930.41)	(28,474.47)	(51,718.52)	10,512,187.07
Wilkes.....	1.02	5,139,910.89	792,487.15	5,932,398.04	(165,130.04)	(53,308.38)	(15,394.95)	18,631.87	5,717,196.54
Wilson.....	0.98	7,754,358.94	946,159.11	8,700,518.05	(249,452.21)	(80,650.31)	(22,527.23)	(15,632.04)	8,332,256.26
Yadkin.....	1.00	1,891,441.97	447,567.34	2,339,009.31	(61,049.99)	(19,794.52)	(6,070.65)	1,564.08	2,253,658.23
Yancey.....	1.01	1,219,445.49	222,456.32	1,441,901.81	(39,173.07)	(12,641.60)	(3,745.13)	3,003.68	1,389,345.69
<b>Totals.....</b>	-	<b>1,087,681,738.48</b>	<b>126,916,238.48</b>	<b>1,214,597,976.96</b>	<b>(34,954,185.41)</b>	<b>(11,304,224.29)</b>	<b>(3,145,899.34)</b>	-	<b>1,165,193,667.92</b>

†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 2022-23, a sum of \$139.8 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 \$139,815,842.53 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 42 amounted to \$34,954,185.41.

†††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 2022-23 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 2022-23 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 2022-2023

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%	(44.70)	-	0.22	(44.48)	Hertford.....	0.47%	-	657,003.01	(1,767.90)	655,235.11	Vance.....	0.36%	-	503,236.32	(1,354.09)	501,882.23
Alexander....	1.69%	-	2,362,415.28	(6,356.83)	2,356,058.45	Hoke.....	2.58%	(55.53)	3,606,527.40	(9,704.46)	3,596,767.41	Wake.....	0.00%	(4,681.37)	-	12.76	(4,668.61)
Alleghany....	0.31%	140.53	433,342.44	(1,166.42)	432,316.55	Hyde.....	0.03%	-	41,936.40	(112.87)	41,823.53	Warren.....	1.01%	(52.42)	1,411,857.60	(3,798.98)	1,408,006.20
Anson.....	0.96%	3.72	1,341,963.60	(3,611.06)	1,338,356.26	Iredell.....	0.00%	245.97	-	(0.63)	245.34	Washington.....	-	-	461,300.04	(1,241.29)	460,058.75
Ashe.....	0.62%	-	866,685.00	(2,332.11)	864,352.89	Jackson.....	0.00%	-	-	-	-	Watauga.....	0.00%	89.86	-	(0.23)	89.63
Avery.....	0.00%	656.48	-	(1.72)	654.76	Johnston.....	3.26%	1,118.58	4,557,085.08	(12,265.29)	4,545,938.37	Wayne.....	2.27%	(53.54)	3,173,184.96	(8,538.37)	3,164,593.05
Beaufort.....	0.17%	(257.26)	237,639.36	(638.71)	236,743.39	Jones.....	0.63%	141.49	880,663.68	(2,370.08)	878,435.09	Wilkes.....	1.55%	(113.77)	2,166,712.20	(5,830.00)	2,160,768.43
Bertie.....	0.94%	(195.18)	1,314,006.12	(3,535.27)	1,310,275.67	Lee.....	0.37%	-	517,215.12	(1,391.76)	515,823.36	Wilson.....	0.39%	15.04	545,172.72	(1,467.00)	543,720.76
Bladen.....	1.03%	(44.20)	1,439,815.20	(3,874.20)	1,435,896.80	Lenoir.....	1.56%	12.12	2,180,691.12	(5,867.92)	2,174,835.32	Yadkin.....	1.31%	(58.26)	1,831,221.24	(4,927.39)	1,826,235.59
Brunswick.....	0.00%	68.25	-	(0.21)	68.04	Lincoln.....	1.74%	228.63	2,432,309.16	(6,545.50)	2,425,992.29	Yancey.....	0.52%	(20.33)	726,897.12	(1,955.92)	724,920.87
Buncombe.....	0.00%	440.74	-	(1.18)	439.56	Macon.....	0.00%	(18.80)	-	0.05	(18.75)	Totals.....		(2,874.87)	139,815,842.53	(376,211.32)	139,436,756.34
Burke.....	2.19%	86.06	3,061,354.68	(8,237.81)	3,053,202.93	Madison.....	1.03%	97.05	1,439,815.20	(3,874.60)	1,436,037.65	Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.					
Cabarrus.....	0.00%	5.98	-	(0.02)	5.96	Martin.....	0.31%	-	433,342.44	(1,166.02)	432,176.42	The 2007 General Assembly enacted legislation directing the State to assume the 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%	(21.85)	2,404,351.68	(6,469.64)	2,397,860.19	McDowell.....	0.68%	(96.11)	950,557.68	(2,557.55)	947,904.02	†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%	(183.50)	670,981.92	(1,804.99)	668,993.43	Mecklenburg.....	0.00%	(8,998.54)	-	25.57	(8,972.97)	†SL 2015-241, s. 32.19(a) amended the Article 44 heading to read "Local Government Hold Harmless and Allocation Provisions."					
Carteret.....	0.00%	2,921.66	-	(7.63)	2,914.03	Mitchell.....	0.29%	3.78	405,384.84	(1,090.82)	404,297.80	Net collections and distributable proceeds amounts reflect delinquent returns, audits, and refunds associated with transaction periods prior to October 1, 2009.					
Caswell.....	1.35%	(33.96)	1,887,136.44	(5,077.84)	1,882,024.64	Montgomery.....	1.05%	-	1,467,772.80	(3,949.52)	1,463,823.28	These amounts do not agree with the actual receipts of the local governments in fiscal year 2022-23 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 2022-23 along with allocations and net distributable proceeds to be issued to the local governments.					
Catawba.....	0.00%	136.21	-	(0.39)	135.82	Moore.....	0.00%	142.61	-	(0.39)	142.22						
Chatham.....	1.58%	-	2,208,648.60	(5,943.09)	2,202,705.51	Nash.....	1.16%	(4.82)	1,621,539.36	(4,363.32)	1,617,171.22						
Cherokee.....	0.24%	(12.33)	335,490.96	(902.72)	334,575.91	New Hanover.....	0.00%	2,065.60	-	(5.71)	2,059.89						
Chowan.....	0.26%	(5,272.44)	363,448.44	(964.05)	357,211.95	Northampton.....	0.94%	(223.54)	1,314,006.12	(3,535.20)	1,310,247.38						
Clay.....	0.32%	(1.82)	447,321.12	(1,203.68)	446,115.62	Onslow.....	1.10%	394.44	1,537,666.68	(4,138.65)	1,533,922.47						
Cleveland.....	1.43%	6,932.39	1,998,966.72	(5,397.05)	2,000,502.06	Orange.....	0.33%	219.98	461,300.04	(1,241.88)	460,278.14						
Columbus.....	2.63%	(276.42)	3,676,421.40	(9,892.00)	3,666,252.98	Pamlico.....	0.40%	54.89	559,151.52	(1,504.71)	557,701.70						
Craven.....	1.01%	173.98	1,411,857.60	(3,799.59)	1,408,231.99	Pasquotank.....	0.02%	25.01	27,957.48	(75.27)	27,907.22						
Cumberland.....	0.06%	83.35	83,872.68	(225.89)	83,730.14	Pender.....	1.69%	(49.15)	2,362,415.28	(6,356.65)	2,356,009.48						
Currituck.....	0.00%	109.03	-	(0.30)	108.73	Perquimans.....	0.50%	(11.11)	698,939.40	(1,880.67)	697,047.62						
Dare.....	0.00%	(1,187.62)	-	3.24	(1,184.38)	Person.....	0.74%	3.14	1,034,430.36	(2,783.51)	1,031,649.99						
Davidson.....	4.96%	(213.76)	6,933,479.04	(18,656.27)	6,914,609.01	Pitt.....	0.16%	-	223,660.56	(601.81)	223,058.75						
Davie.....	1.14%	(120.60)	1,593,581.88	(4,287.74)	1,589,173.54	Polk.....	0.74%	(122.72)	1,034,430.36	(2,783.18)	1,031,524.46						
Duplin.....	1.97%	(49.93)	2,753,821.32	(7,409.93)	2,746,361.46	Randolph.....	4.27%	3,626.64	5,968,942.68	(16,071.14)	5,956,498.18						
Durham.....	0.00%	578.88	-	(1.55)	577.33	Richmond.....	0.54%	0.04	754,854.60	(2,031.17)	752,823.47						
Edgecombe.....	1.86%	82.94	2,600,054.76	(6,996.52)	2,593,141.18	Robeson.....	3.00%	-	4,193,636.64	(11,284.37)	4,182,352.27						
Forsyth.....	0.00%	2,217.96	-	(5.84)	2,212.12	Rockingham.....	2.18%	30.65	3,047,375.88	(8,200.01)	3,039,206.52						
Franklin.....	2.44%	69.50	3,410,824.32	(9,178.16)	3,401,715.66	Rowan.....	3.90%	(123.52)	5,451,727.56	(14,669.32)	5,436,934.72						
Gaston.....	1.96%	89.71	2,739,842.64	(7,372.69)	2,732,559.66	Rutherford.....	1.63%	-	2,278,542.59	(6,131.16)	2,272,411.43						
Gates.....	0.68%	-	950,557.68	(2,557.78)	947,999.90	Sampson.....	2.10%	13.79	2,935,545.59	(7,899.10)	2,927,660.28						
Graham.....	0.31%	35.78	433,342.44	(1,166.11)	432,212.11	Scotland.....	0.83%	-	1,160,239.44	(3,122.04)	1,157,117.40						
Granville.....	1.87%	219.53	2,614,033.44	(7,034.51)	2,607,218.46	Stanly.....	1.04%	-	1,453,794.00	(3,911.92)	1,449,882.08						
Greene.....	1.20%	-	1,677,454.56	(4,513.73)	1,672,940.83	Stokes.....	1.99%	(181.79)	2,781,778.92	(7,484.84)	2,774,112.29						
Guilford.....	0.00%	(4,961.16)	-	13.05	(4,948.11)	Surry.....	0.00%	73.10	-	(0.19)	72.91						
Halifax.....	0.76%	177.29	1,062,387.84	(2,859.18)	1,059,705.95	Swain.....	0.32%	-	447,321.12	(1,203.69)	446,117.43						
Harnett.....	5.17%	608.39	7,227,033.86	(19,448.36)	7,208,193.89	Transylvania.....	0.16%	(389.73)	223,660.56	(600.72)	222,670.11						
Haywood.....	0.05%	205.10	69,894.00	(188.63)	69,910.47	Tyrrell.....	0.15%	-	209,681.88	(564.21)	209,117.67						
Henderson.....	0.68%	296.39	950,557.68	(2,558.57)	948,295.50	Union.....	4.35%	314.65	6,080,773.08	(16,363.22)	6,064,724.51						

††§ 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 2022-23, a sum of \$139,815,842.53 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	-	-
2022-23..	339,764,651.62	(552,061.07)	339,212,590.55	154,150,738.64	(250,430.93)	153,900,307.71	42,086,266.43	(68,609.61)	42,017,656.82	11,098,501.86	(18,170.46)	11,080,331.40	132,429,144.69	(214,850.07)	132,214,294.62	-	-

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
2022-23..	516.10	(1.43)	514.67

**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 2022-2023

County	Effective date of levy	Net collections [0.25¢ rate] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alexander.....	April 1, 2008	891,962.33	(2,397.72)	889,564.61
Alleghany.....	October 1, 2022	245,057.51	(647.60)	244,409.91
Anson.....	April 1, 2015	560,258.71	(1,506.53)	558,752.18
Ashe.....	April 1, 2015	1,147,710.96	(3,092.38)	1,144,618.58
Bertie.....	July 1, 2020	341,051.89	(917.85)	340,134.04
Buncombe.....	April 1, 2012	19,622,313.09	(52,858.27)	19,569,454.82
Cabarrus.....	October 1, 2011	13,237,217.35	(35,610.33)	13,201,607.02
Catawba.....	April 1, 2008	8,751,965.51	(23,560.95)	8,728,404.56
Chatham.....	October 1, 2020	3,315,840.31	(8,926.91)	3,306,913.40
Cherokee.....	October 1, 2016	1,352,956.78	(3,642.22)	1,349,314.56
Clay.....	October 1, 2018	392,240.96	(1,056.64)	391,184.32
Cumberland.....	October 1, 2008	15,411,739.57	(41,489.67)	15,370,249.90
Davidson.....	October 1, 2014	5,689,039.87	(15,312.39)	5,673,727.48
Duplin.....	January 1, 2011	1,509,066.39	(4,063.02)	1,505,003.37
Durham.....	April 1, 2012	21,935,866.30	(59,080.68)	21,876,785.62
Edgecombe.....	April 1, 2013	1,398,613.57	(3,763.52)	1,394,850.05
Forsyth.....	July 1, 2020	19,862,267.04	(53,495.56)	19,808,771.48
Gaston.....	October 1, 2018	9,978,283.06	(26,838.64)	9,951,444.42
Graham.....	April 1, 2019	289,861.36	(782.97)	289,078.39
Greene.....	April 1, 2013	294,269.14	(790.94)	293,478.20
Halifax.....	January 1, 2012	1,755,946.60	(4,723.71)	1,751,222.89
Harnett.....	April 1, 2014	4,059,017.32	(10,916.93)	4,048,100.39
Haywood.....	October 1, 2008	3,140,458.16	(8,459.56)	3,131,998.60
Hertford.....	July 1, 2010	721,937.09	(1,943.34)	719,993.75
Jackson.....	October 1, 2016	2,410,687.44	(6,506.93)	2,404,180.51
Jones.....	October 1, 2018	178,456.79	(479.30)	177,977.49
Lee.....	July 1, 2010	3,175,028.51	(8,544.96)	3,166,483.55
Lincoln.....	October 1, 2018	3,781,868.24	(10,164.34)	3,771,703.90
Madison.....	October 1, 2020	628,738.78	(1,693.38)	627,045.40
Martin.....	April 1, 2008	732,326.87	(1,970.69)	730,356.18
Montgomery.....	April 1, 2012	773,082.96	(2,079.72)	771,003.24
Moore.....	April 1, 2019	5,596,194.79	(15,079.05)	5,581,115.74
New Hanover.....	October 1, 2010	18,070,891.47	(48,697.42)	18,022,194.05
Onslow.....	October 1, 2010	8,818,422.53	(23,732.52)	8,794,690.01
Orange.....	April 1, 2012	5,895,336.88	(15,893.31)	5,879,443.57
Pasquotank.....	October 1, 2018	1,979,106.35	(5,323.65)	1,973,782.70
Pitt.....	April 1, 2008	8,112,317.79	(21,862.28)	8,090,455.51
Randolph.....	July 1, 2010	5,155,158.06	(13,841.79)	5,141,316.27
Robeson.....	January 1, 2011	3,890,622.59	(10,458.14)	3,880,164.45
Rockingham.....	October 1, 2018	3,206,443.50	(8,615.57)	3,197,827.93
Rowan.....	July 1, 2010	5,588,938.14	(15,029.55)	5,573,908.59
Rutherford.....	October 1, 2018	2,419,245.71	(6,510.85)	2,412,734.86
Sampson.....	April 1, 2008	1,844,349.30	(4,960.26)	1,839,389.04
Stanly.....	April 1, 2019	2,735,423.58	(7,363.34)	2,728,060.24
Surry.....	April 1, 2008	3,357,257.62	(9,029.31)	3,348,228.31
Swain.....	April 1, 2019	653,975.34	(1,763.88)	652,211.46
Wilkes.....	October 1, 2010	2,565,152.39	(6,912.97)	2,558,239.42
Totals.....		227,473,966.50	(612,391.54)	226,861,574.96

**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 2022-23 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 2022-23 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						
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]			
2008-09	5,791,999,554	201,320,707	35,166,874	1,713,350,653	a	51,237,219	b,c	7,793,075,007	2,234,107,547	120,798,744	762,699,649	a	350,139,280	c	3,467,745,220	320,456,031	11,581,276,257
2009-10	5,904,625,504	186,934,331	36,001,938	1,352,735,722	a	44,960,194	b,c	7,525,257,689	2,287,366,484	122,076,259	701,582,537	a	346,572,734	c	3,457,598,014	333,216,789	11,316,072,492
2010-11	5,958,440,571	186,167,521	32,352,596	1,281,905,041	a	55,938,570	b,c	7,514,804,299	2,322,581,375	124,367,462	717,764,854	a	358,817,033	c	3,523,530,724	333,317,863	11,371,652,886
2011-12	6,186,066,270	198,346,568	36,928,666	1,398,940,603	a	55,248,371	b,c	7,875,530,478	2,452,684,088	128,239,986	776,384,952	a	358,656,625	c	3,715,965,651	351,218,436	11,942,714,566
2012-13	6,215,830,244	206,731,421	44,800,083	1,465,080,033	a	54,257,266	b,c	7,986,699,047	2,451,439,343	125,251,073	796,832,544	a	363,871,518	c	3,737,394,479	360,983,135	12,085,076,660
2013-14	6,368,294,229	228,534,928	48,118,679	1,522,634,099	a	55,056,364	b,c	8,222,638,298	2,534,523,743	141,399,771	830,916,687	a	370,807,719	c	3,877,647,921	375,373,834	12,475,660,053
2014-15	6,587,822,101	245,598,884	58,695,965	1,664,025,002	a	57,758,096	b,c	8,613,900,048	2,620,826,153	147,981,450	916,710,968	a	441,102,461	c	4,126,621,031	397,191,695	13,137,712,774
2015-16	6,803,322,030	274,507,199	64,741,547	1,770,351,524	a	56,609,191	b,c	8,969,531,491	2,716,738,868	117,491,417	978,284,000	a	471,579,529	c	4,284,093,814	413,739,170	13,667,364,475
2016-17	7,017,592,582	295,849,859	71,397,858	1,922,640,887	a	58,867,827	b,c	9,366,349,014	2,832,703,496	70,318,598	1,057,574,734	a	461,175,426	c	4,421,772,254	431,856,143	14,219,977,411
2017-18	7,246,949,177	320,474,337	75,639,923	1,999,049,947	a	61,025,119	b,c	9,703,138,504	2,942,301,521	103,455,760	1,143,124,266	a	461,933,096	c	4,650,814,644	454,549,354	14,808,502,501
2018-19	7,507,573,800	339,896,104	83,583,335	2,137,553,853	a	59,622,239	b,c	10,128,229,330	3,058,632,342	107,020,369	1,174,050,120	a	471,848,018	c	4,811,550,849	485,868,900	15,425,649,079
2019-20	8,070,676,367	365,478,510	90,992,099	2,290,351,502	a	59,396,165	b,c	10,876,894,643	3,243,630,473	117,386,590	1,256,285,090	a	462,533,862	c	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	a	58,727,126	b,c	11,322,263,220	3,382,893,710	109,326,774	1,362,684,816	a	448,258,837	c	5,303,164,137	554,404,802	17,179,832,158
2021-22	8,664,852,691	350,273,103	162,123,623	2,927,369,985	a	60,263,231	b,c	12,164,882,632	3,562,012,723	126,457,366	1,613,146,024	a	453,735,896	c	5,755,352,009	614,364,040	18,534,598,682
2022-23	9,108,323,110	463,688,027	118,612,722	3,245,015,017	a	63,953,749	b,c	12,999,592,624	3,790,074,994	141,113,381	1,805,810,867	a	479,634,415	c	6,216,633,656	665,614,148	19,881,840,428

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 2022-23 designation reflect levies collected by the county governments during the July 1, 2021 through June 30, 2022 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; two (2) counties effective October 1, 2020; and one (1) county effective October 1, 2022. Refer to Table 60C for Article 46 details.

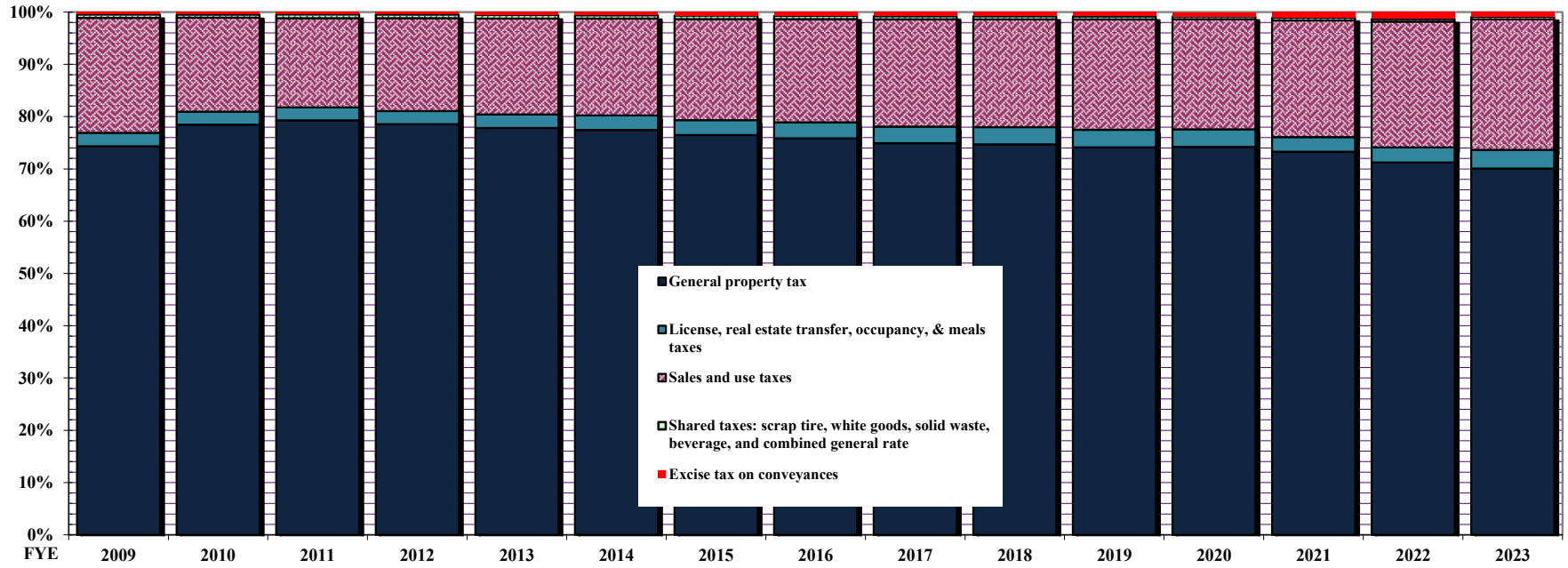
aAmount shown excludes the county and municipal portions of hold harmless distributions made pursuant to § 105-521 and § 105-523. Refer to Table 64 for details of the county and municipal portions of hold harmless distributions.

bLegislation became effective authorizing counties with either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county to receive a share of the distributable proceeds of utility franchise, piped natural gas excise, and telecommunications taxes.

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



**Figure 61.1 Components of County Tax Levies**



**Figure 61.2 Components of Municipal Tax Levies**

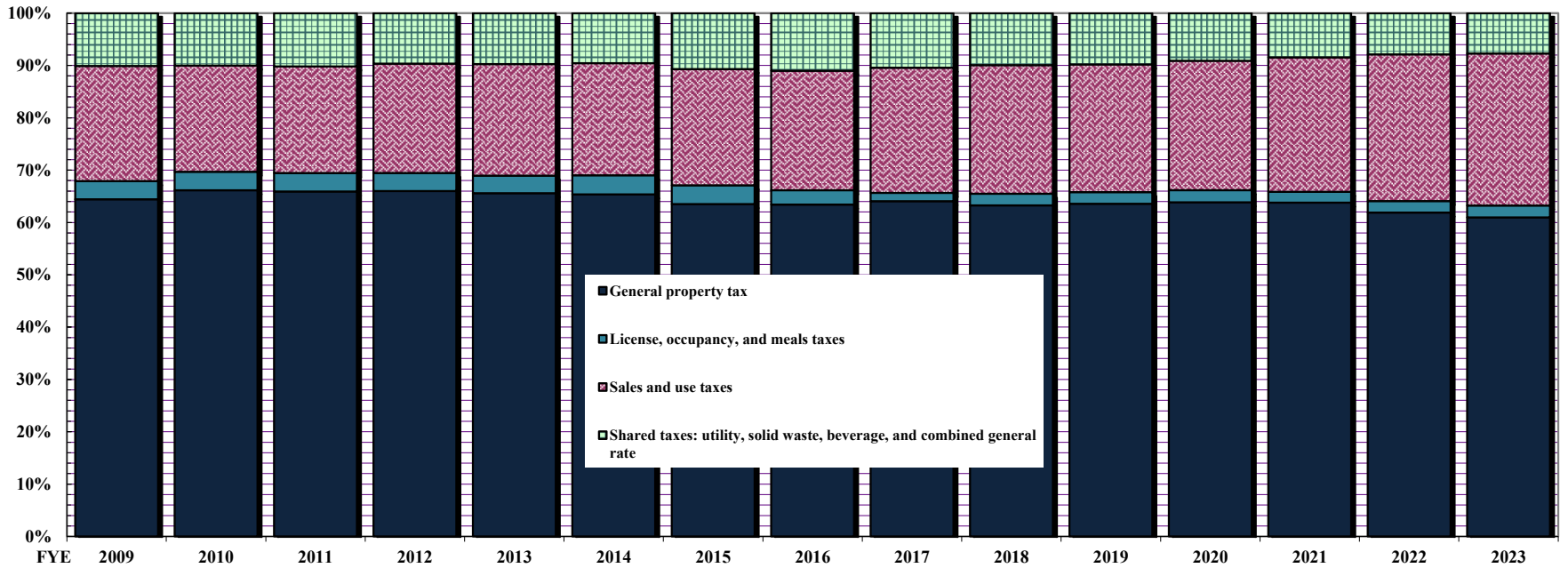


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

Fiscal year	County revenues					Municipal revenues					District and township	Total
	Locally levied taxes [S]	Excise tax on conveyances [S]	Shares of State administered taxes*,† [S]	State aid: (reimbursements for lost revenue) †† [S]	Total [S]	Locally levied taxes [S]	Shares of State administered taxes† [S]	State street-aid [Powell Bill allocation] [S]	State aid: (reimbursements for lost revenue) †† [S]	Total [S]		
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	4,854,905,300	448,258,837	132,663,875	-	5,435,828,012	554,404,802	17,489,953,255
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
2022-23..	12,817,026,153	118,612,722	63,953,749	275,531,554	13,275,124,178	5,736,999,242	479,634,415	154,891,602	-	6,371,525,258	665,614,148	20,312,263,584

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

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

Locally levied taxes include:

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

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

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

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

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

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

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

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

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

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

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

Beginning with 2003-04, amounts include county and municipal receipts of the hold harmless distribution. Refer to Table 64 for details.

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

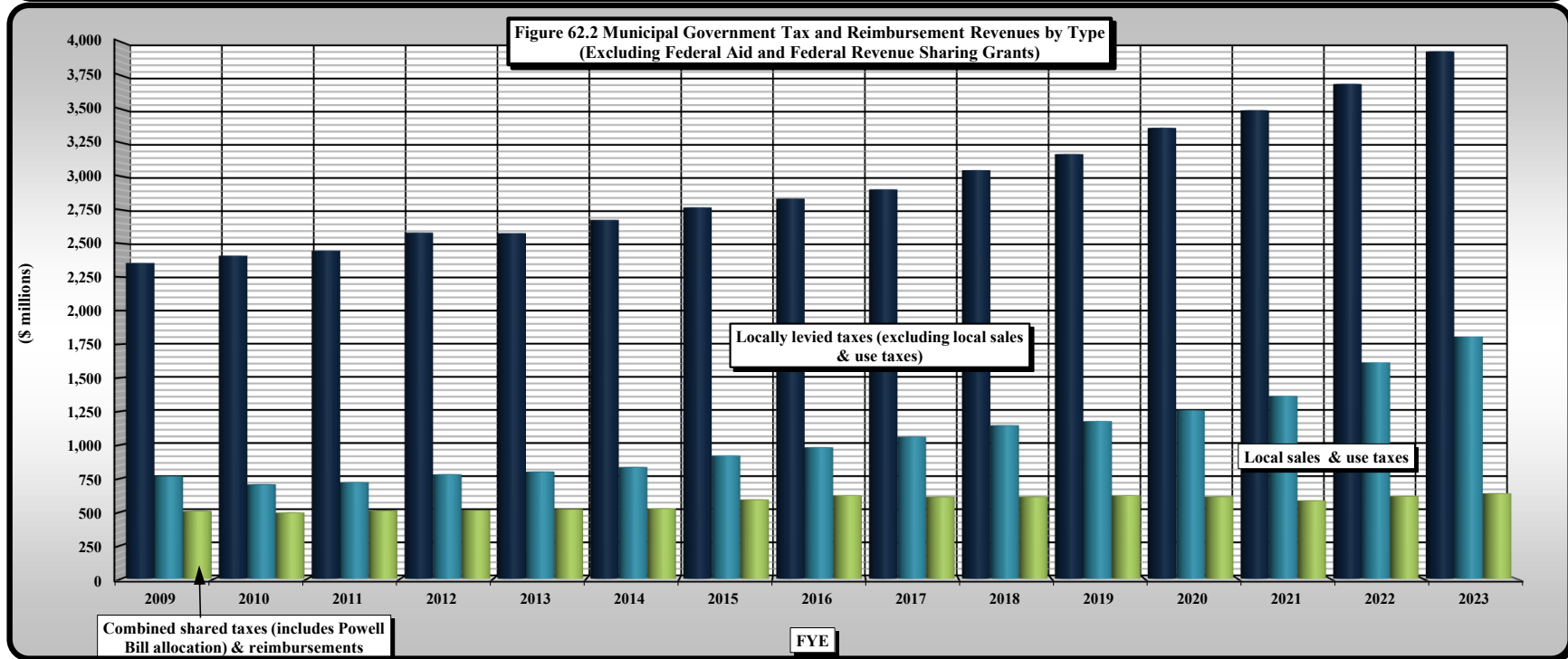
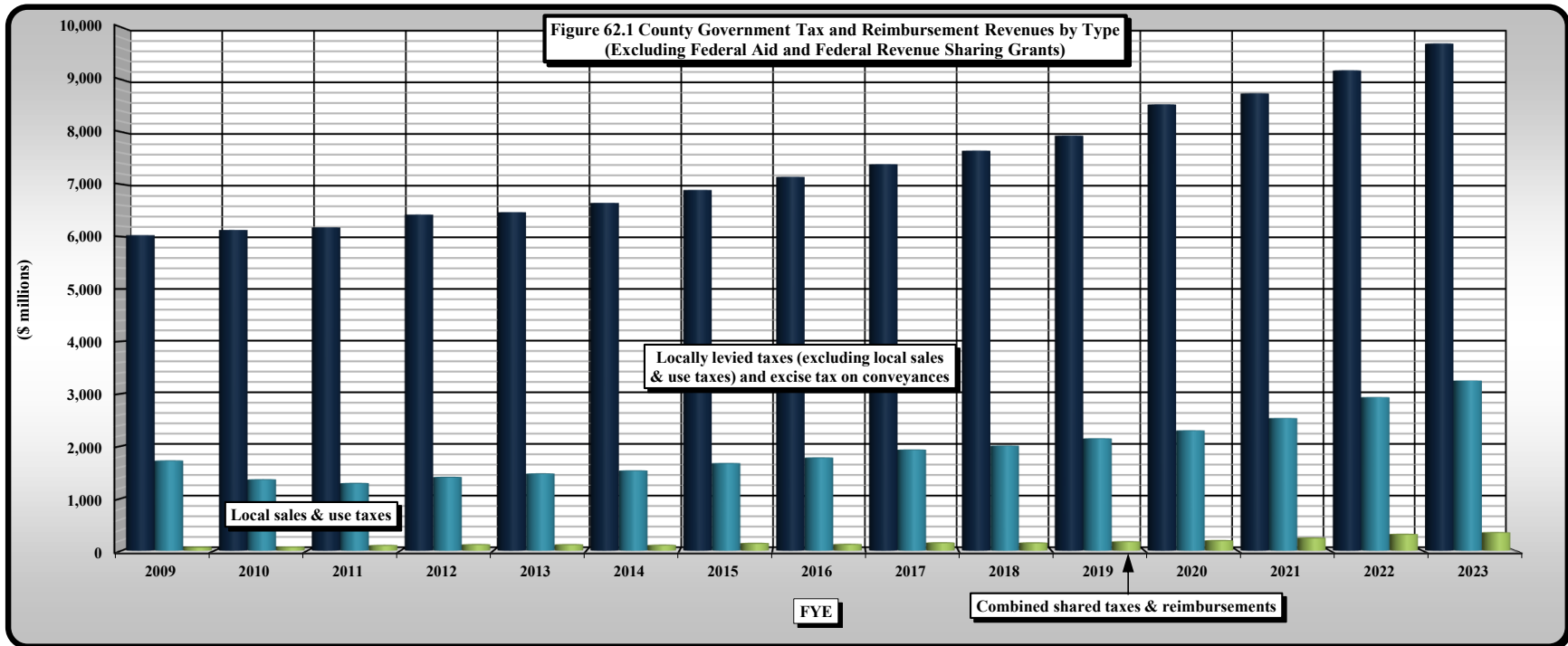
Effective October 1, 2007, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate (repeal of Article 44).

For 2007-08 (the first of the three-year phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties.

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

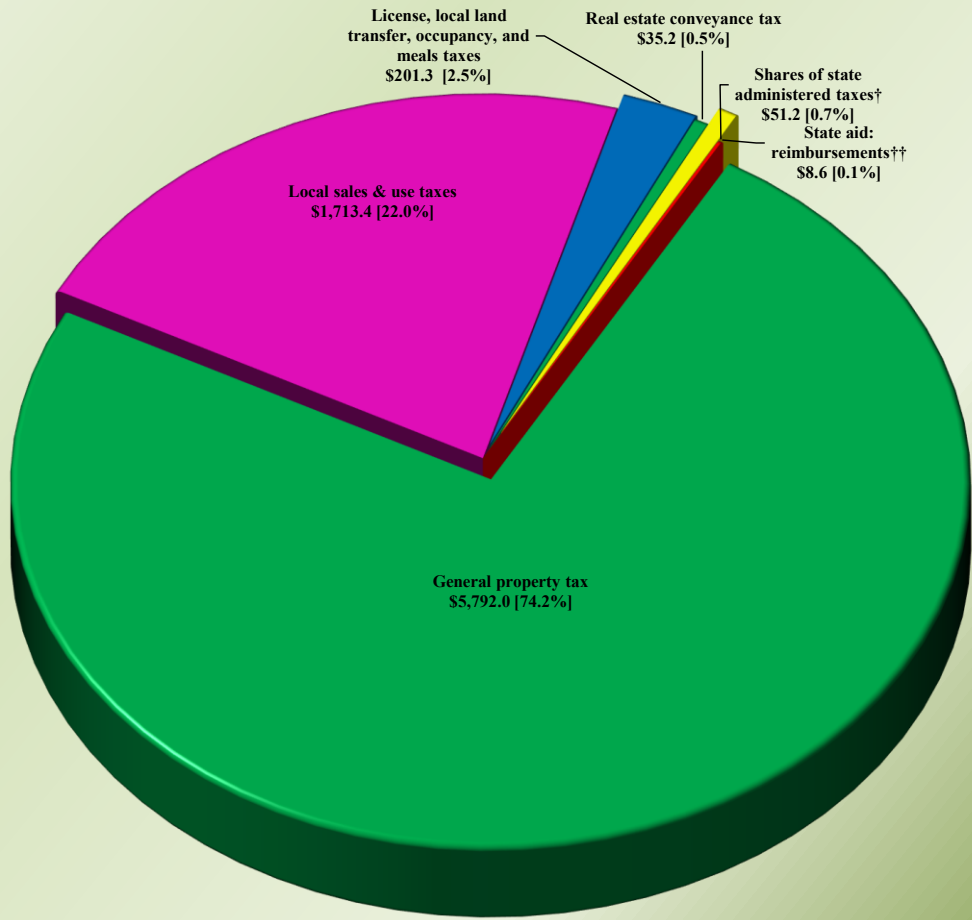
The legislation included a hold harmless payment provision to assure that each county benefited by at least \$500,000 annually from the exchange of a portion of the local sales

and use taxes for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid. Refer to Table 64 for details.



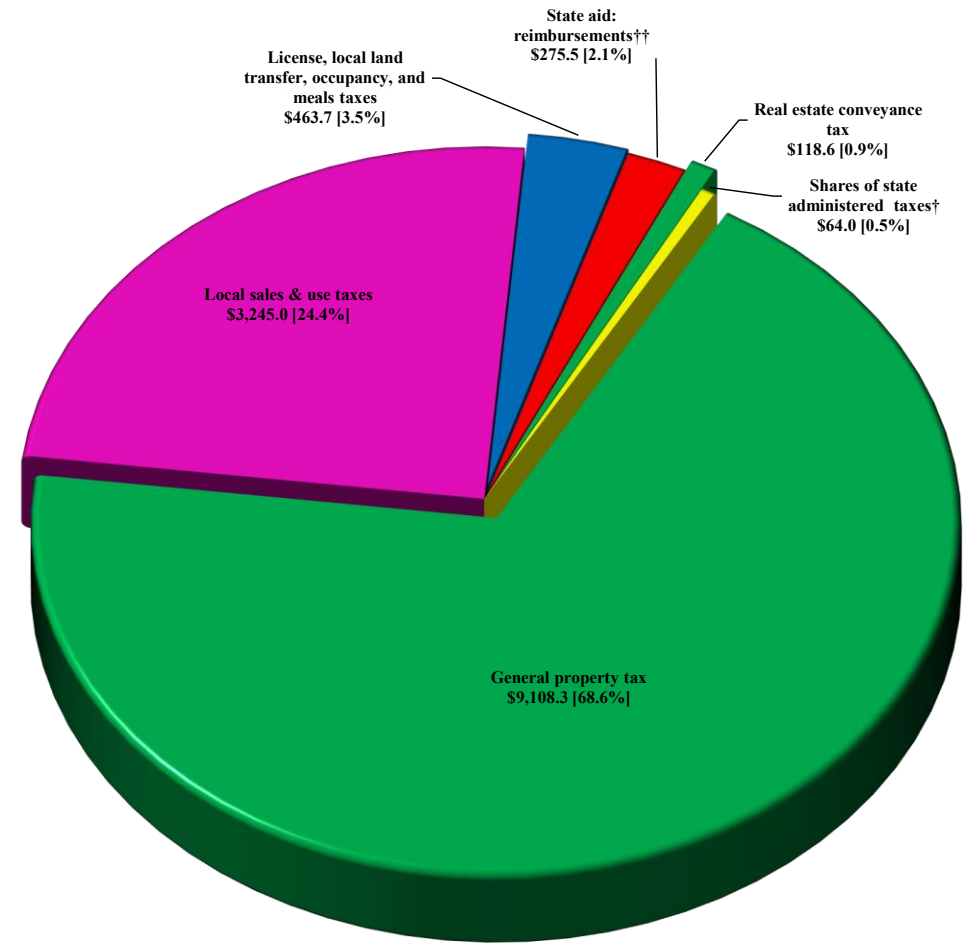
**COUNTY GOVERNMENT REVENUES BY SOURCE COMPARISON: FISCAL YEARS 2008-2009 and 2022-2023**

**Figure 62.3 Fiscal Year 2008-2009**  
[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*.

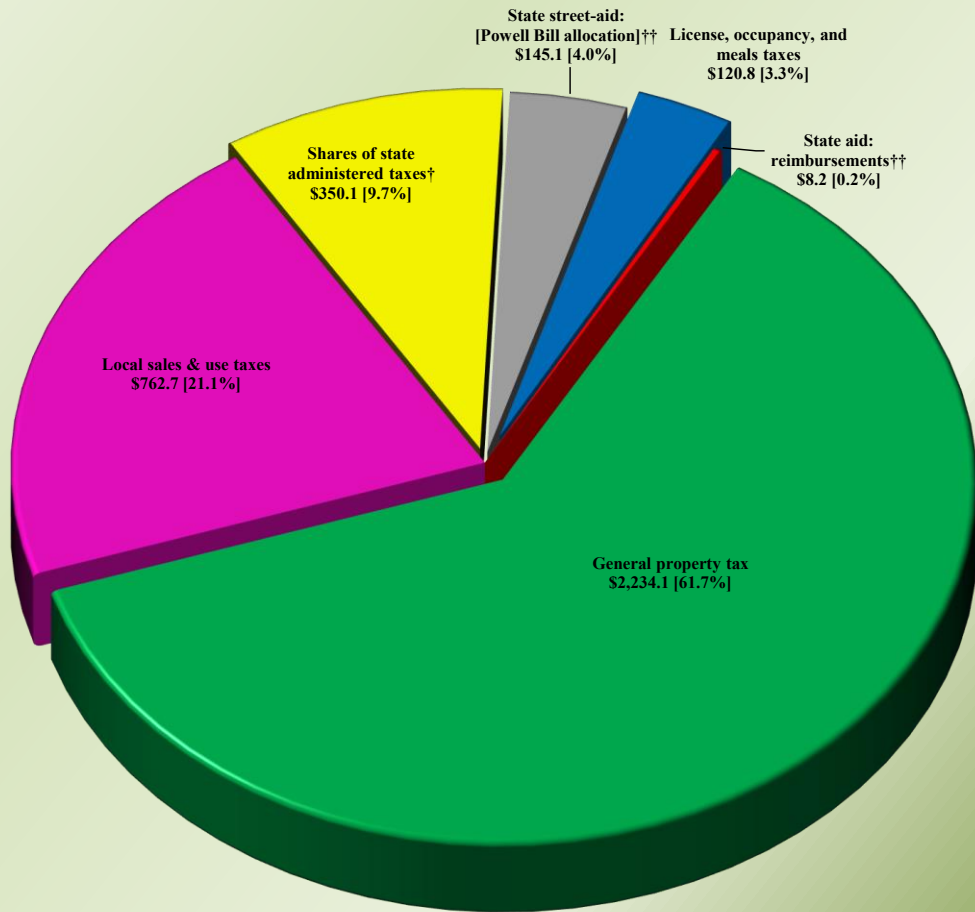
**Figure 62.4 Fiscal Year 2022-2023**  
[amounts in \$ millions]



†,†† 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*.

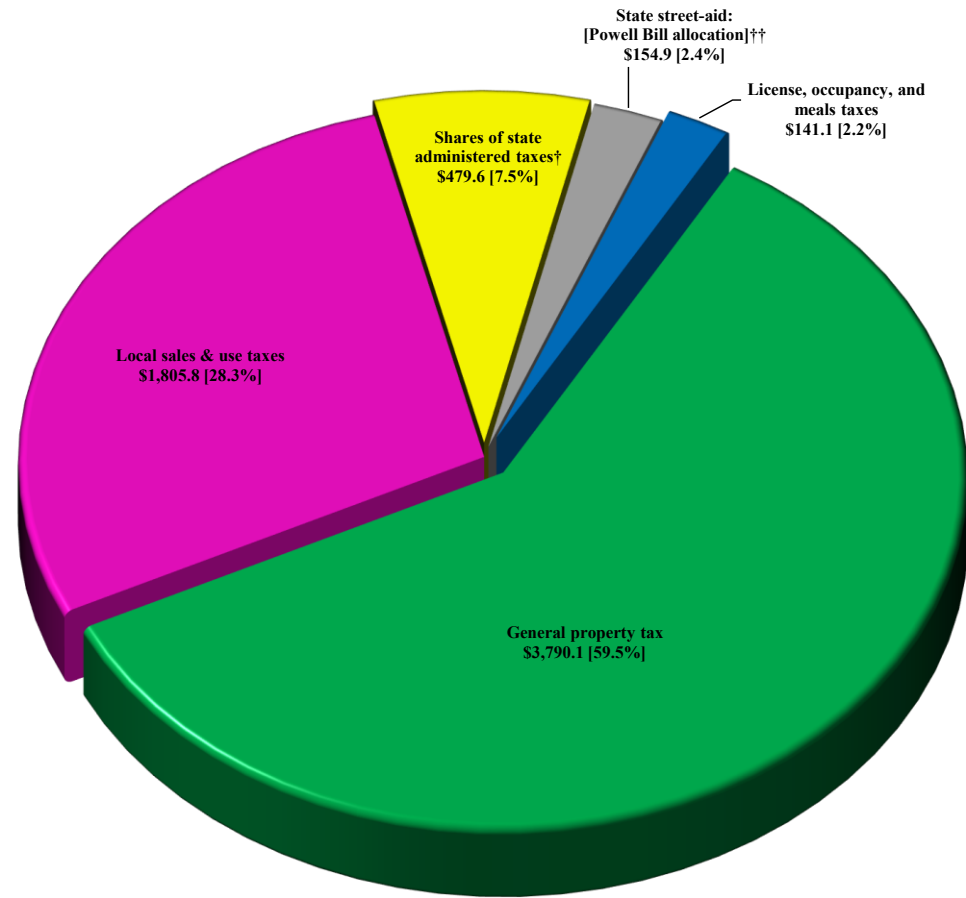
MUNICIPAL GOVERNMENT REVENUES BY SOURCE COMPARISON: FISCAL YEARS 2008-2009 and 2022-2023

Figure 62.5 Fiscal Year 2008-2009  
[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 2022-2023  
[amounts in \$ millions]



†,†† see Table 63. Local Government Shares of State Administered Tax Levies by Types of Taxes and Table 64. State Aid Paid to Counties and Municipalities by Type.

TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares										Municipal shares										Combined county and municipal shares of state levies
	White goods disposal tax	Scrap tire disposal tax	Solid waste disposal tax	Beer and wine excise taxes	Utility franchise/ piped natural gas excise taxes	State sales and use tax: 7% combined general rate				Total county shares	Solid waste disposal tax	Beer and wine excise taxes	Utility franchise/ piped natural gas excise taxes	State sales and use tax: 7% combined general rate				State street-aid [Powell Bill allocation]	Total municipal shares including [Powell Bill allocation]		
						Electricity	Piped natural gas	Tele-communications	Video Programming					Electricity	Piped natural gas	Tele-communications	Video Programming				
						§ 105-164.44K	§ 105-164.44L	§ 105-164.44F c,†	§ 105-164.44I d					§ 105-164.44K	§ 105-164.44L	§ 105-164.44F c	§ 105-164.44I d				
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
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	
2022-23	3,321,257	19,563,073	4,637,424	16,261,764	-	680,926	9,665	43,985	19,435,655	63,953,749	4,637,424	27,475,648	-	348,165,587	27,626,888	25,332,398	46,396,470	154,891,602	634,526,017	698,479,766	

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, and any planning, construction or maintenance of bikeways, greenways, or sidewalks pursuant to G.S. 136-41.1 - 41.4.

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).

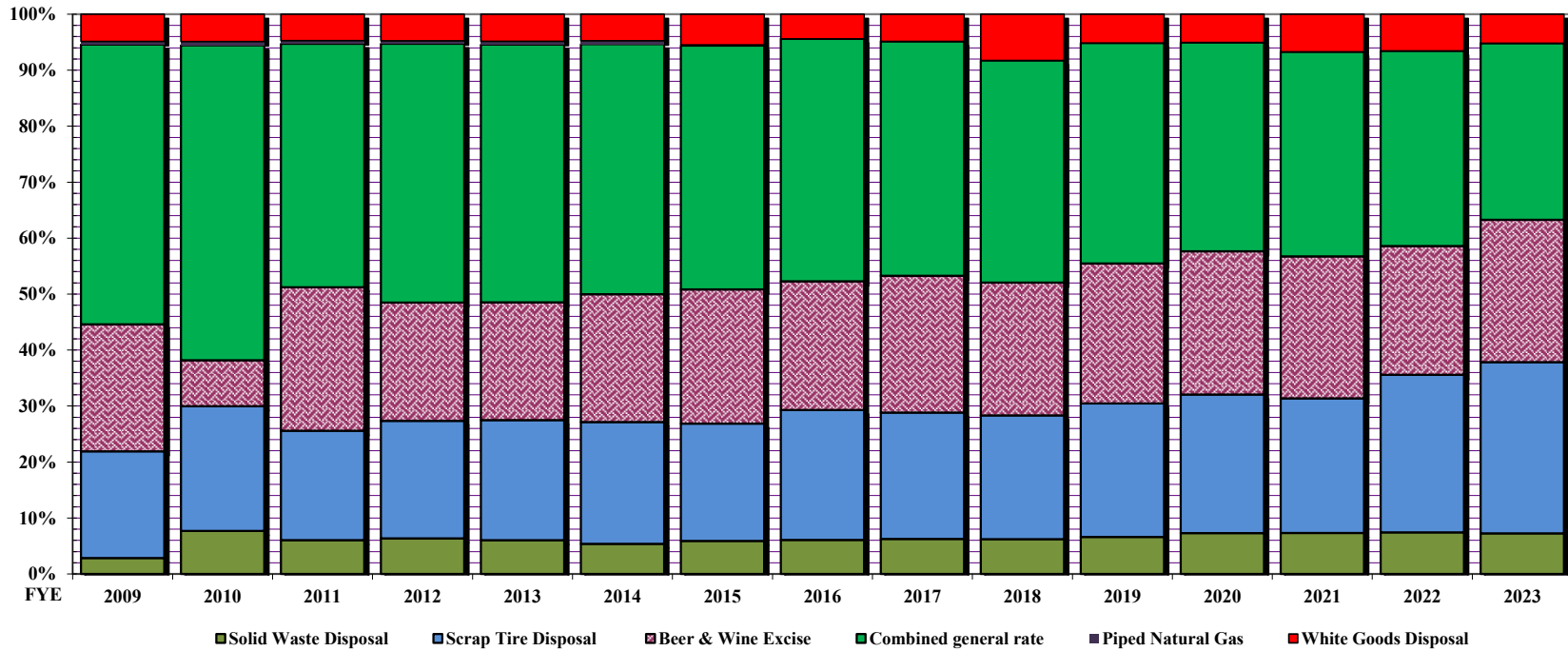
cThe sales and use tax imposition on telecommunications became effective January 1, 2002.

†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**

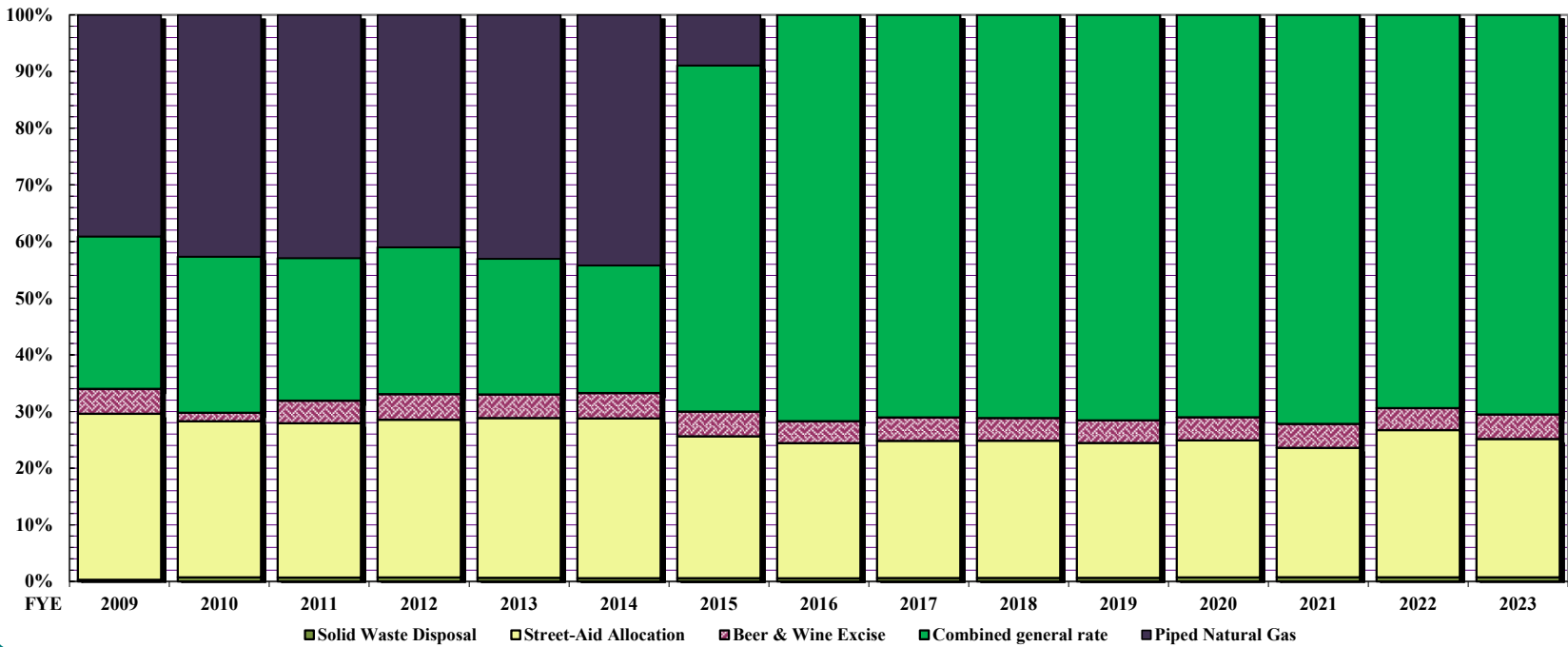


TABLE 64. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

Fiscal year	County reimbursements:							Municipal reimbursements:						Annual combined county/municipal reimbursements/distributions [S]	
	Exemption of inventories from property tax base a, † [S]	Homestead exemption for elderly disabled† [S]	Repeal of intangibles tax† [S]	Sales taxes lost due to exemption of purchases made with food stamps† [S]	Local government hold harmless distribution payments		Total county reimbursements/distributions [S]	Exemption of inventories from property tax base a, † [S]	Homestead exemption for elderly disabled† [S]	Repeal of intangibles tax† [S]	Sales taxes lost due to exemption of purchases made with food stamps† [S]	Local government hold harmless distribution payments:			Total municipal reimbursements/distributions [S]
					Transitional HH [§ 105-521]† [S]	Medicaid HH [§ 105-523]†† [S]						Transitional HH [§ 105-521]† [S]	Total [S]		
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	
2022-23.....	-	-	-	-	-	275,531,554	275,531,554	-	-	-	-	-	-	275,531,554	

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	-	2022-23	-

††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 2022-2023

Counties	Locally Levied Taxes:								State aid:	County Shares of State Levied Taxes:								Total [S]	
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								Excise tax on convey- ances††† [S]	Statutory hold harmless Medicaid § 105-523 [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Scrap tire disposal tax [S]	White goods disposal tax [S]	Sales and Use tax: 7% combined general rate				
	County- wide property tax [S]	Taxes collected during fiscal year 2021-2022 according to tax type††:					County share: local government sales taxes [see notes a,b,c] [S]	Electricity† § 105- 164.44K [S]							Piped natural gas† § 105- 164.44L [S]	Telecommu- nications† § 105- 164.44F [S]	Video programming § 105- 164.44I [S]		
		License [S]	Land Transfer [S]	Meals [S]	Gross Receipts [S]	Occupancy [S]													
Alamance	104,555,603	76,532	-	-	74,203	1,305,069	43,006,995	1,311,334	3,516,837	62,170	269,775	322,579	88,410	-	-	-	-	162,088	154,751,594
Alexander	22,540,370	9,420	-	-	-	-	12,582,162	144,706	1,632,621	35,457	154,108	67,492	18,502	-	-	-	-	134,596	37,319,434
Alleghany	12,016,438	4,045	-	-	-	67,874	3,694,892	124,670	378,043	9,578	41,843	20,540	5,629	-	-	-	-	87,266	16,450,818
Anson	16,715,434	1,175	-	-	-	48,849	5,350,301	140,677	-	13,660	23,417	40,295	-	-	-	-	-	16,130	22,349,937
Ashe	21,922,587	7,422	-	-	3,140	599,334	10,925,945	305,086	382,933	24,553	-	49,519	13,573	-	-	-	-	65,318	34,299,412
Avery	23,639,111	8,460	-	-	-	-	9,277,772	481,652	416,201	15,243	-	33,278	9,121	-	-	-	-	40,577	33,921,415
Beaufort	39,329,355	2,505	-	-	29,700	-	13,572,434	308,984	223,769	32,699	142,261	82,754	22,685	-	-	-	-	91,429	53,838,575
Bertie	12,363,934	4,220	-	-	91	-	3,986,418	50,071	-	12,422	53,731	32,267	6,997	-	-	-	-	3,328	16,512,480
Bladen	26,973,453	830	-	-	-	-	9,024,815	103,991	-	23,232	39,723	54,613	14,971	-	-	-	-	27,345	36,262,973
Brunswick	158,926,884	71,375	-	-	-	2,795,875	44,783,400	3,738,104	6,798,473	70,564	308,389	263,918	72,300	-	-	-	-	361,664	218,190,946
Buncombe	242,074,953	30,110	-	-	1,373,545	37,537,272	130,890,801 a	3,774,644	4,750,966	159,140	690,410	503,650	138,055	-	-	-	-	1,283,507	423,207,053
Burke	54,378,933	17,900	-	-	57,455	881,604	22,426,770	484,725	2,101,331	58,559	254,722	162,895	44,650	-	-	-	-	199,664	81,069,209
Cabarrus	226,705,719	488,783	-	-	449,216	6,128,093	78,772,574	2,352,307	10,839,963	54,069	-	427,721	24,900	-	-	-	-	448,347	326,691,692
Caldwell	53,648,913	32,315	-	-	6,915	258,620	17,039,682	445,050	1,708,468	43,036	-	149,984	41,113	-	-	-	-	299,095	73,673,190
Camden	10,929,843	5,949	1,078,334	-	1,657	24,528	3,544,008	85,950	721,482	11,010	48,156	19,678	5,392	680,926	9,665	43,985	-	60,929	17,271,491
Carteret	56,680,981	44,757	-	-	70,335	13,286,146	25,802,660	1,368,415	2,646,190	38,640	168,140	126,511	34,674	-	-	-	-	327,148	100,594,598
Caswell	12,960,614	20,975	-	-	-	23,244	6,523,932	73,195	848,336	21,236	92,047	41,735	-	-	-	-	-	11,033	20,616,347
Catawba	116,555,539	33,759	-	-	273,719	-	54,642,245	1,649,515	2,890,143	88,778	386,345	300,046	82,245	-	-	-	-	481,454	177,383,787
Chatham	95,551,365	24,990	-	-	25,408	185,639	27,980,750	1,465,641	4,912,248	63,405	276,300	143,431	39,312	-	-	-	-	185,307	130,853,795
Cherokee	24,562,358	6,000	-	-	7,686	810,741	12,213,109	324,477	79,518	26,717	116,413	53,683	-	-	-	-	-	41,036	38,241,738
Chowan	12,685,552	5,460	1,175,719	-	-	258,949	4,486,097	93,994	328,987	9,623	41,838	25,452	6,977	-	-	-	-	11,884	19,130,532
Clay	9,066,876	4,800	-	-	-	131,095	4,641,413	143,040	187,033	11,203	48,913	20,817	4,492	-	-	-	-	17,825	14,277,507
Cleveland	75,112,520	19,490	-	-	95,683	976,114	28,910,690	653,635	-	59,775	226,790	186,956	51,241	-	-	-	-	222,822	106,515,717
Columbus	34,580,803	20,116	-	-	31,369	192,264	13,993,304	166,780	-	37,621	-	93,498	-	-	-	-	-	74,059	49,189,815
Craven	58,417,572	47,635	-	-	151,461	2,358,928	27,054,208	876,522	4,431,790	45,006	194,872	189,305	51,892	-	-	-	-	229,907	94,049,098
Cumberland	198,160,532	78,089	-	-	8,895,846	1,054,784	8,152,751	2,672,526	2,933,110	95,423	416,100	632,096	-	-	-	-	-	426,815	304,059,907
Curruck	38,646,307	467,578	9,962,417	-	-	17,936,277	17,929,636	769,954	768,709	30,565	134,166	54,415	14,907	-	-	-	-	307,034	87,021,965
Dare	69,024,413	61,225	17,825,336	3,565,749	-	47,115,945	30,487,734 c	1,147,340	898,270	17,905	78,065	69,402	-	-	-	-	-	98,817	170,390,200
Davidson	97,451,430	35,760	-	-	19,580	-	47,061,070	1,235,249	6,234,707	112,499	490,516	316,668	68,390	-	-	-	-	692,899	153,718,767
Davie	40,458,022	16,320	-	-	4,017	160,030	14,611,181	357,731	1,759,312	34,449	149,560	80,183	21,977	-	-	-	-	94,543	57,747,324
Duplin	36,143,024	23,385	-	-	20,860	260,323	15,116,517	197,571	361,286	37,822	-	90,343	-	-	-	-	-	14,394	52,265,525
Durham	355,927,441	134,742	-	-	624,673	11,171,025	103,561,769 b	5,112,394	12,274,930	38,308	166,015	608,160	166,696	-	-	-	-	331,290	490,117,444
Edgecombe	32,943,527	24,193	-	-	10,594	114,627	10,243,998	283,936	-	19,732	85,666	89,922	-	-	-	-	-	33,002	43,849,197
Forsyth	300,240,970	160,140	-	-	2,339,800	7,162,395	111,142,881	3,247,130	6,351,304	62,896	272,968	713,012	-	-	-	-	-	452,730	432,146,226
Franklin	56,350,003	2,447	-	-	-	83,915	23,035,967	964,170	2,883,516	63,600	277,576	131,243	35,959	-	-	-	-	107,501	83,935,896

a Includes \$28,318,762.95 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, \$43,207,567.89.

c Excludes the following amount for Beach Nourishment in Dare County: \$575.12.

† 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 2021-2022 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												
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]			
Gaston	177,750,445	373,362	-	-	326,133	1,782,947	70,374,593	2,106,660	5,692,055	81,859	357,125	430,506	117,981	-	-	-	338,378	259,732,045
Gates	8,420,913	30	-	-	-	-	3,260,250	36,776	554,060	10,557	45,908	19,302	4,172	-	-	-	952	12,352,920
Graham	7,910,855	3,910	-	-	-	459,698	3,343,135	90,125	-	7,700	-	14,927	866	-	-	-	2,942	11,834,159
Granville	45,023,051	10,511	-	-	-	288,383	12,761,320	391,115	3,618,732	39,432	171,435	113,524	-	-	-	-	59,875	62,477,378
Greene	10,315,479	6,395	-	-	-	-	5,828,859	52,866	821,623	18,887	81,831	37,514	8,119	-	-	-	83,454	17,255,026
Guilford	508,101,249	119,583	-	-	1,024,076	6,471,534	128,935,920	4,152,744	7,115,193	97,411	423,497	1,007,473	276,175	-	-	-	637,975	658,362,828
Halifax	31,852,870	16,954	-	-	39,227	1,187,204	13,960,050	205,861	-	28,377	123,248	89,638	-	-	-	-	65,446	47,568,876
Harnett	78,570,808	52,860	-	-	-	765,872	45,622,326	1,496,629	6,692,391	116,175	-	252,786	-	-	-	-	170,667	133,740,514
Haywood	52,949,768	209,314	-	-	23,232	2,928,066	23,368,565	724,114	1,034,629	46,416	201,256	115,908	6,730	-	-	-	266,908	81,874,905
Henderson	99,019,784	12,953	-	-	73,986	3,703,832	40,144,193	1,393,623	5,109,760	83,138	361,771	216,683	-	-	-	-	412,666	150,532,389
Hertford	14,807,207	8,355	-	-	10,768	56,989	6,550,266	54,544	-	12,316	52,163	37,484	-	-	-	-	23,142	21,613,233
Hoke	33,964,347	2,451,730	-	-	9,913	-	14,546,966	452,277	2,089,816	50,851	222,823	99,083	-	-	-	-	16,734	53,904,540
Hyde	8,619,628	695	-	-	-	1,188,029	2,146,068	45,795	47,908	4,789	20,862	8,533	-	-	-	-	2,052	12,084,360
Iredell	154,656,546	84,215	-	-	352,148	-	57,569,986	2,779,941	6,088,194	109,187	474,324	354,334	97,101	-	-	-	388,947	222,954,924
Jackson	45,056,064	29,652	-	-	9,357	2,633,003	21,627,868	892,486	1,851,275	41,011	177,935	79,374	21,763	-	-	-	52,852	72,472,639
Johnston	188,726,534	90,735	-	-	-	1,157,466	67,871,872	2,160,079	10,067,303	166,304	729,338	416,974	114,234	-	-	-	341,613	271,842,452
Jones	8,055,723	3,350	-	-	-	-	2,929,317	37,782	86,896	8,176	35,606	17,052	-	-	-	-	3,885	11,177,788
Lee	51,947,550	3,946	-	-	144,635	334,635	22,447,993	532,461	1,276,876	33,354	69,712	118,780	32,557	-	-	-	179,263	77,121,761
Lenoir	37,243,154	18,000	-	-	44,203	319,851	15,344,169	256,148	-	33,261	144,513	101,970	-	-	-	-	124,590	53,629,858
Lincoln	77,859,731	339,692	-	-	58,066	282,849	35,372,637	1,163,496	3,421,515	81,131	355,104	165,260	35,640	-	-	-	192,495	119,327,616
Macon	34,083,131	79,253	-	-	44,583	2,367,722	17,664,036	672,107	325,777	33,368	-	69,259	18,984	-	-	-	71,663	55,429,884
Madison	14,231,082	9,480	-	-	-	939,727	7,100,144	204,224	318,257	18,690	-	39,711	2,309	-	-	-	13,209	22,876,833
Martin	16,799,615	4,505	-	-	16,990	329,776	6,490,924	63,825	71,591	14,383	62,374	40,356	-	-	-	-	26,345	23,920,685
McDowell	28,738,366	19,940	-	-	-	1,134,689	15,096,626	248,986	773,412	37,682	-	82,925	22,731	-	-	-	138,387	46,293,743
Mecklenburg	1,243,585,600	258,125	-	43,965,641	6,861,433	62,916,747	386,058,733	b 18,524,366	-	70,177	305,964	2,081,579	-	-	-	-	618,524	1,765,246,889
Mitchell	13,734,572	5,160	-	-	-	145,885	5,166,534	98,663	172,195	12,774	-	27,723	7,599	-	-	-	41,025	19,412,130
Montgomery	22,706,877	10,200	-	-	1,242	181,014	7,613,358	200,522	341,220	18,994	82,552	47,865	-	-	-	-	13,961	31,217,805
Moore	73,677,152	41,291	-	-	100,491	3,052,636	32,836,883	1,403,408	5,844,282	47,249	206,198	189,339	51,884	-	-	-	12,403	117,463,216
Nash	57,558,975	176,453	-	-	89,839	2,125,890	24,109,002	570,710	-	43,064	187,276	177,121	48,550	-	-	-	138,926	85,225,807
New Hanover	224,028,297	705,681	-	-	1,040,880	10,943,460	112,657,322	3,777,466	4,247,837	104,515	456,016	425,201	116,526	-	-	-	1,029,880	359,533,082
Northampton	20,331,179	3,400	-	-	-	156,495	4,069,650	89,239	-	12,408	53,862	31,851	-	-	-	-	4,150	24,752,234
Onslow	133,737,857	66,918	-	-	249,516	3,841,019	65,444,233	2,274,874	12,166,377	127,344	555,863	382,852	82,697	-	-	-	857,429	219,786,980
Orange	185,115,443	387,645	-	-	96,848	1,661,844	31,890,486	b 1,478,608	13,955,217	57,643	250,366	275,633	59,606	-	-	-	243,474	235,472,813
Pamlico	12,301,451	6,130	-	-	-	-	4,341,591	130,240	370,802	7,582	33,009	22,872	6,269	-	-	-	7,998	17,227,943
Pasquotank	26,989,331	9,185	3,395,262	-	117,961	893,365	13,562,496	362,572	963,739	22,694	98,379	75,457	-	-	-	-	193,760	46,684,201

b Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Mecklenburg County, \$83,520,740.64; Orange County, \$10,003,676.00.

TABLE 65. -Continued

Counties	Locally Levied Taxes:							Excise tax on conveyances†††	County Shares of State Levied Taxes:								Total	
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								State aid:									
	County-wide property tax	Taxes collected during fiscal year 2021-2022 according to tax type††:					County share: local government sales taxes [see notes a,b,c]		Statutory hold harmless Medicaid § 105-523	Solid waste disposal tax	Beer and wine excise taxes	Scrap tire disposal tax	White goods disposal tax	Sales and Use tax: 7% combined general rate				
		License	Land Transfer	Meals	Gross Receipts	Occupancy								Electricity† § 105-164.44K	Piped natural gas† § 105-164.44L	Telecommunications† § 105-164.44F		Video programming § 105-164.44I
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Pender	56,800,592	22,042	-	-	-	46,371	22,061,121	1,128,316	1,977,240	55,383	242,625	115,780	-	-	-	-	236,720	82,686,190
Perquimans	10,569,527	12,423	1,112,388	-	-	38,608	3,334,910	84,789	688,308	11,106	48,344	24,484	6,710	-	-	-	15,140	15,946,737
Person	38,167,595	14,800	-	-	18,607	408,699	12,951,328	258,565	1,006,248	32,549	141,876	73,160	20,052	-	-	-	50,560	53,144,039
Pitt	109,404,708	33,920	-	-	404,526	2,590,137	42,900,008	1,320,791	3,585,400	59,566	258,030	318,621	87,328	-	-	-	294,527	161,257,561
Polk	18,779,692	5,915	-	-	-	464,045	6,397,497	237,415	598,399	16,922	-	36,176	9,914	-	-	-	17,630	26,563,604
Randolph	80,166,483	155,753	-	-	47,145	1,325,899	40,040,915	756,750	5,414,626	91,032	-	269,099	-	-	-	-	279,888	128,547,592
Richmond	31,030,211	7,799	-	-	47,708	519,718	12,684,638	177,589	-	26,490	69,389	79,080	-	-	-	-	165,889	44,808,510
Robeson	61,326,034	36,651	-	-	71,813	-	34,866,903	358,138	-	86,578	-	216,081	12,544	-	-	-	128,000	97,102,742
Rockingham	58,243,473	62,660	-	-	41,617	495,922	24,798,834	478,247	1,723,367	55,210	240,508	170,089	36,746	-	-	-	215,878	86,562,551
Rowan	96,531,175	57,095	-	-	159,585	1,287,115	40,538,774	1,073,805	2,212,480	84,495	367,767	274,292	-	-	-	-	339,304	142,925,886
Rutherford	47,976,637	11,110	-	-	33,420	2,889,038	21,461,990	480,693	435,629	48,147	-	119,374	32,724	-	-	-	29,671	73,518,434
Sampson	43,005,412	20,280	-	-	11,060	202,135	18,894,452	209,160	228,309	49,276	-	109,542	-	-	-	-	36,014	62,765,640
Scotland	24,991,744	11,340	-	-	26,027	557,867	10,411,190	125,478	-	17,861	75,962	12,174	13,465	-	-	-	42,483	36,335,590
Stanly	39,482,532	47,682	-	-	34,195	456,883	18,475,244	588,337	1,402,772	32,777	142,120	116,323	31,886	-	-	-	119,986	60,930,738
Stokes	31,867,462	20,040	-	-	-	-	13,667,821	223,913	2,004,548	37,835	164,223	83,179	17,965	-	-	-	82,171	48,169,157
Surry	40,102,645	34,362	-	-	32,590	189,324	26,886,540	352,556	1,081,215	56,043	242,919	132,597	28,659	-	-	-	167,878	69,307,328
Swain	7,326,791	8,746	-	-	-	2,006,700	6,241,992	116,820	547,140	13,221	-	26,440	5,708	-	-	-	26,472	16,320,032
Transylvania	42,886,690	-	-	-	-	2,077,107	12,952,367	546,062	1,449,145	25,727	111,745	61,761	-	-	-	-	85,160	60,195,764
Tyrrell	4,215,997	1,190	-	-	-	16,868	1,080,392	19,492	65,851	2,739	12,020	5,951	1,630	-	-	-	354	5,422,483
Union	224,939,662	70,620	-	-	276,289	-	73,886,569	3,772,132	14,927,198	78,621	341,496	449,597	26,162	-	-	-	427,329	319,195,674
Vance	26,583,743	11,904	-	-	40,402	479,086	12,964,463	209,532	-	28,419	123,660	78,587	21,544	-	-	-	95,197	40,636,538
Wake	1,233,650,242	522,632	-	37,950,164	5,973,775	29,101,451	262,900,810	17,297,093	50,174,764	214,589	933,824	2,130,207	583,824	-	-	-	1,355,739	1,642,789,114
Warren	22,232,160	1,520	-	-	-	-	5,580,187	159,862	222,415	17,621	76,864	34,895	7,534	-	-	-	9,267	28,342,326
Washington	8,327,305	30,207	-	-	-	162,693	3,206,674	49,576	-	7,174	31,110	20,105	5,513	-	-	-	9,567	11,849,924
Watauga	47,628,879	12,420	-	-	72,506	4,302,768	20,776,833	1,032,200	3,059,690	33,942	-	100,768	27,620	-	-	-	256,510	77,304,135
Wayne	69,907,145	44,345	-	-	87,905	215,382	33,605,296	590,872	592,999	79,189	136,998	218,245	59,822	-	-	-	377,052	105,915,249
Wilkes	40,643,298	9,995	-	-	-	-	26,068,649	317,260	661,440	59,735	258,915	122,243	-	-	-	-	177,354	68,318,890
Wilson	58,426,580	31,609	-	-	136,399	1,356,868	21,475,050	522,647	-	26,760	116,010	145,958	40,012	-	-	-	53,900	82,331,792
Yadkin	21,705,933	15,240	-	-	2,137	40,244	10,733,432	167,183	1,653,376	31,334	136,224	69,040	18,926	-	-	-	62,918	34,635,986
Yancey	14,690,750	8,580	-	-	-	316,699	6,201,806	176,951	439,581	17,589	-	34,316	7,418	-	-	-	59,342	21,953,032
All counties	9,108,323,110	8,935,390	34,549,456	94,377,400	24,979,124	325,825,781	3,245,015,017	118,612,722	275,531,554	4,637,424	16,261,764	19,563,073	3,321,257	680,926	9,665	43,985	19,435,655	13,300,103,302

b Excludes the following amount for 1/2% Local Government Public Transportation Sales Tax: Wake, \$132,394,274.52.

Note: County-wide property tax levies are computations derived by applying the county-wide tax rate to the total assessed valuation of all property locally taxable and do not include supplementary school district levies.

County-wide property tax levies generally reflect the assessed valuation of taxable real property, taxable personal property other than registered motor vehicles, and public service company property as of

January 1, 2022, 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 2022, 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 collection amounts are sourced to information reported for county jurisdictions on Form TR-1-22 as compiled by the NCDOR Local Government Division.

Data may reflect omissions and inconsistencies attributable to reporting and/or processing.

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 2022 through June 2023 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 2022-2023

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 2021-2022 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	247,552	-	-	-	-	347,120	774	4,486	33,522	4,553	2,033	487	29,661	670,189	
Burlington*	33,317,922	243,580	-	-	-	20,074,094	45,392	264,634	3,130,195	377,864	441,056	344,903	1,684,837	59,924,477	
Elon	3,014,545	570	-	-	-	3,941,718	8,778	50,862	318,275	49,203	27,949	76,308	289,338	7,777,546	
Gibsonville**	See Guilford County														
Graham	6,395,496	800	-	-	-	6,104,466	13,645	79,633	665,632	89,561	106,392	92,592	487,524	14,035,741	
Green Level	473,574	-	-	-	-	1,116,627	2,494	14,487	58,535	3,844	6,069	8,863	87,747	1,772,240	
Haw River	1,004,200	-	-	-	-	875,775	1,986	11,911	110,334	12,722	17,858	11,490	72,426	2,118,701	
Mebane*	13,444,836	895	-	-	-	6,215,762	14,087	82,108	1,184,355	78,479	53,949	73,750	502,733	21,650,953	
Ossipee	65,173	-	-	-	-	187,501	418	2,417	14,909	504	2,231	1,486	-	274,639	
Sweepsonville	-	-	-	-	-	870,347	-	11,358	86,633	16,681	1,406	6,912	-	993,337	
Alexander															
Taylorsville	792,903	-	-	-	-	1,049,591	1,811	10,529	139,424	3,771	26,988	30,249	68,223	2,123,489	
Alleghany															
Sparta	706,735	1,145	-	-	-	832,402	-	8,557	255,344	-	9,962	6,773	65,087	1,886,005	
Anson															
Ansonville	119,349	-	-	-	-	153,291	343	1,511	19,978	-	1,563	1,218	22,487	319,740	
Lilesville	93,850	-	-	-	-	137,461	-	703	16,656	60	3,952	1,357	16,062	270,100	
McFarlan	10,079	-	-	-	-	32,590	73	166	2,363	-	59	-	3,089	48,419	
Morven	80,954	-	-	-	-	114,648	256	1,129	17,232	-	3,365	378	14,384	232,346	
Peachland	57,434	-	-	-	-	135,715	303	694	13,818	-	3,684	489	17,059	229,195	
Polkton	140,208	-	-	-	-	700,480	1,534	8,526	36,673	94	5,617	945	64,368	958,446	
Wadesboro	2,036,228	860	-	-	-	1,737,750	3,879	22,499	278,278	24,405	20,363	23,982	173,797	4,322,040	
Ashe															
Jefferson	711,073	-	-	-	-	769,023	1,260	7,291	141,328	7,817	2,538	7,733	57,620	1,705,683	
Lansing	43,494	-	-	-	-	59,595	-	-	6,532	-	673	194	6,318	117,169	
West Jefferson	1,509,177	480	-	-	137,077	648,492	1,067	6,241	191,097	6,254	9,618	625	49,196	2,559,324	
Avery															
Banner Elk	1,657,760	440	-	-	469,594	701,977	906	5,412	99,014	11,383	10,954	5,405	45,512	3,008,356	
Beech Mountain**	See Watauga County														
Crossnore	41,473	-	-	-	-	158,006	-	-	8,544	-	972	574	10,048	219,616	
Elk Park	108,366	45	-	-	-	339,245	433	1,528	16,038	-	1,823	3,867	16,513	487,857	
Grandfather Village	-	-	-	-	-	60,754	-	458	29,537	-	414	276	-	91,438	
Newland	352,120	150	-	-	-	445,264	-	3,307	86,197	5,062	10,417	3,589	27,987	934,093	
Seven Devils**	See Watauga County														
Sugar Mountain	1,402,258	-	-	-	1,060,688	234,245	299	1,759	139,823	1,169	1,606	12,390	32,001	2,886,237	
Beaufort															
Aurora	156,963	-	-	-	-	192,693	354	2,058	29,085	-	4,040	2,039	24,638	411,869	
Bath	136,841	-	-	-	-	103,840	191	1,110	5,529	-	3,670	269	8,597	260,047	
Belhaven	651,519	-	-	-	-	596,471	1,096	6,368	84,042	-	12,427	5,200	57,861	1,414,985	
Chocowinity	515,936	-	-	-	-	306,148	563	3,272	55,420	-	9,708	-	26,648	917,695	
Pantego	36,300	-	-	-	-	69,328	127	739	10,843	-	4,830	8	6,685	128,860	
Washington	5,378,395	49,409	-	25,996	430,354	4,164,458	7,649	44,385	1,026,614	66,588	70,857	83,215	311,246	11,659,166	
Washington Park	164,083	-	-	-	-	165,952	305	1,772	6,373	3,161	2,234	1,931	15,348	361,160	
Bertie															
Askewville	30,682	-	-	-	-	61,221	140	807	8,410	-	413	497	7,646	109,816	
Aulander	236,307	-	-	-	-	254,657	582	3,358	52,887	-	4,453	3,448	27,847	583,539	
Colerain	65,866	-	-	-	-	72,468	165	956	12,387	-	2,421	2,263	5,196	161,723	
Kelford	32,637	-	-	-	-	67,696	155	893	7,942	-	798	-	8,209	118,331	
Lewiston-Woodville	152,956	-	-	-	-	142,438	325	1,881	18,648	785	3,109	362	13,758	334,263	
Powellsville	29,832	-	-	-	-	62,925	144	829	7,507	-	1,217	905	6,113	109,473	
Roxobel	28,158	-	-	-	-	62,244	142	820	9,035	-	1,254	506	7,996	110,156	
Windsor	234,574	-	-	-	-	1,144,395	2,593	14,744	113,758	5,750	14,448	29,074	100,622	1,659,958	
Bladen															
Bladenboro	678,225	4,480	-	-	-	282,860	1,278	7,399	74,721	3,178	8,434	9,773	58,660	1,129,007	
Clarkton	435,790	-	-	-	-	193,238	476	2,756	145,210	1,639	3,905	3,051	30,517	816,582	
Dublin	98,879	-	-	-	-	44,043	207	1,202	16,629	2,405	1,796	2,126	11,096	178,383	
East Arcadia	70,642	-	-	-	-	26,292	-	1,879	8,011	-	797	1,153	12,691	121,465	
Elizabethtown	1,966,722	16,690	-	-	-	866,277	2,542	14,748	259,654	2,403	18,758	24,520	112,570	3,284,884	
Tar Heel	30,412	-	-	-	-	13,352	69	159	4,505	55	757	528	5,783	55,619	
White Lake	858,953	11,225	-	-	-	381,152	655	3,807	94,299	-	3,455	23,503	25,824	1,402,872	



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 2021-2022 according to tax type:				Municipal portion: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
<b>Carteret</b>															
Atlantic Beach	3,820,389	3,970	-	-	-	1,910,257	1,067	6,209	349,609	-	17,288	62,131	59,112	6,230,032	
Beaufort	5,465,730	-	-	2,529	-	2,673,560	3,558	20,812	395,305	-	19,627	23,603	138,792	8,743,518	
Bogue	44,575	-	-	-	-	22,788	-	3,182	47,725	-	730	4,214	22,563	145,776	
Cape Carteret	968,909	240	-	-	-	494,299	1,756	3,128	113,690	1,007	4,449	23,096	82,675	1,700,369	
Cedar Point	669,332	-	-	2,130	-	330,645	1,406	8,222	83,995	2,229	7,853	26,937	46,178	1,178,926	
Emerald Isle	5,242,720	-	-	-	-	2,672,182	3,033	17,681	487,712	-	18,357	90,039	160,826	8,692,549	
Indian Beach	1,441,018	-	-	-	-	726,644	-	1,052	101,537	-	1,535	21,980	-	2,293,767	
Morehead City	9,087,895	10	-	52,600	-	4,582,991	7,583	44,294	914,927	27,248	57,950	102,740	296,792	15,175,030	
Newport	2,269,885	-	-	-	-	913,911	3,401	19,761	224,433	-	14,517	30,683	124,665	3,601,254	
Pelietier	69,361	-	-	-	-	30,963	-	3,544	30,546	-	3,242	5,361	24,381	167,398	
Pine Knoll Shores	2,482,894	75	-	-	-	1,264,397	1,089	6,341	200,573	-	12,224	19,941	49,439	4,036,972	
<b>Caswell</b>															
Milton	51,867	615	-	-	-	37,476	-	698	7,008	-	618	428	-	98,710	
Yanceyville	342,654	-	-	-	-	232,254	1,512	8,788	90,300	10,634	7,911	9,228	42,155	745,437	
<b>Catawba</b>															
Brookford	164,530	-	-	-	-	170,735	347	2,021	12,228	1,113	667	3,320	17,312	372,274	
Catawba	514,248	-	-	-	-	270,751	551	3,204	45,804	629	6,559	3,478	25,033	870,257	
Claremont	2,823,325	-	-	-	12,586	652,898	1,328	7,728	396,804	10,941	16,954	31,172	53,077	4,006,812	
Conover	6,698,006	120,061	-	2,240	-	3,234,980	6,576	38,199	819,058	56,299	51,953	50,479	273,098	11,350,950	
Hickory*	34,867,714	200,122	-	297,261	2,191,229	16,844,303	34,295	199,754	3,326,821	289,086	247,091	340,682	1,360,076	60,198,432	
Long View*	1,834,852	260	-	-	-	1,953,119	3,978	272,060	33,610	388,666	9,114	15,944	4,303,886	4,303,886	
Maiden*	7,135,832	-	-	160	-	1,429,599	2,904	16,847	832,462	37,357	27,485	16,977	125,812	9,625,434	
Newton	6,937,887	50	-	36,953	-	5,054,958	10,277	59,713	814,258	59,087	79,627	58,547	412,807	13,524,164	
<b>Chatham</b>															
Apex**	See Wake County														
Cary**	See Wake County														
Goldston	79,003	-	-	-	-	109,620	198	1,178	11,256	2,045	1,675	636	11,469	217,080	
Pittsboro	3,852,899	1,050	-	-	-	2,005,760	3,597	20,971	226,202	23,640	13,604	25,290	142,165	6,315,178	
Siler City	3,416,168	31,605	-	1,446	-	3,359,810	6,012	34,894	393,791	26,635	23,791	23,732	223,952	7,541,835	
<b>Cherokee</b>															
Andrews	634,826	-	-	-	-	801,349	1,296	7,528	88,719	-	9,525	3,830	55,038	1,602,112	
Murphy	1,217,304	-	-	-	-	778,122	1,260	7,333	42,870	-	22,180	7,383	59,599	2,136,051	
<b>Chowan</b>															
Edenton	2,781,703	-	-	-	-	1,107,587	3,488	20,287	366,463	15,853	26,276	18,265	138,437	4,478,359	
<b>Clay</b>															
Hayesville	116,449	-	-	-	-	66,097	362	2,112	23,319	-	10,379	1,288	15,635	235,641	
<b>Cleveland</b>															
Belwood	35,017	-	-	-	-	17,326	-	3,411	21,921	-	2,340	2,393	-	82,408	
Boiling Springs	1,219,233	40	-	-	22,160	633,470	3,761	22,064	162,979	15,013	14,919	25,966	142,164	2,261,768	
Casar	8,090	-	-	-	-	4,168	-	1,391	10,987	-	5,965	-	-	30,602	
Earl	23,232	-	-	-	-	11,467	155	899	5,846	-	1,815	1,493	5,874	50,782	
Fallston	26,904	115	-	-	-	13,188	-	2,859	26,889	-	4,755	2,901	20,563	98,175	
Grover	209,042	-	-	-	-	104,650	634	3,686	24,706	2,124	10,847	2,152	27,229	385,072	
Kings Mountain*	8,556,110	859	-	-	207,480	4,077,336	8,865	51,759	911,523	79,712	75,798	34,069	352,062	14,355,573	
Kingstown	111,287	-	-	-	-	55,829	516	2,990	18,451	-	1,469	1,833	207,855	145,880	
Lattimore	45,895	-	-	-	-	23,778	-	1,741	13,019	-	1,706	394	12,865	99,399	
Lawndale	87,296	150	-	-	-	45,269	-	2,665	19,432	-	14,948	2,500	19,480	191,740	
Mooresboro	-	-	-	-	-	-	-	1,169	8,740	-	9,959	820	-	20,688	
Patterson Springs	39,790	-	-	-	-	20,270	448	2,597	15,694	-	913	1,437	-	81,150	
Polkville	17,456	60	-	-	-	8,942	-	2,448	13,876	-	4,093	1,339	14,821	63,035	
Shelby	13,999,230	1,323	-	60,755	218,554	7,208,996	17,205	100,065	1,453,984	206,908	211,326	157,283	688,049	24,323,677	
Waco	39,784	-	-	-	-	18,927	249	1,450	8,110	-	2,575	506	12,557	84,158	
<b>Columbus</b>															
Boardman	3,828	-	-	-	-	61,568	-	-	6,294	-	331	-	4,438	76,459	
Bolton	114,503	-	-	-	-	221,367	476	2,887	21,145	-	1,725	685	32,962	395,750	
Brunswick	109,292	35	-	-	-	350,556	732	4,211	18,229	70	2,315	2,109	22,963	510,512	
Cerro Gordo	22,508	-	-	-	-	48,561	102	-	10,620	-	1,127	61	6,191	89,170	
Chadbourn	565,420	320	-	-	-	582,730	1,224	7,120	93,142	-	7,908	7,258	61,294	1,326,415	
Fair Bluff	290,266	20	-	-	-	263,728	555	3,232	49,077	-	3,953	1,970	37,810	650,610	
Lake Waccamaw	590,481	184	-	-	-	487,649	1,027	6,005	75,614	-	5,409	3,655	46,494	1,216,519	
Sandyfield	72,716	-	-	-	-	159,186	-	-	9,971	-	497	1,188	14,347	257,905	
Tabor City	1,132,864	130	-	-	-	1,368,921	2,863	16,511	171,673	996	9,086	10,517	112,715	2,826,276	
Whiteville	2,776,432	600	-	-	-	1,751,768	3,675	21,325	420,990	10,463	36,656	34,874	161,161	5,217,943	



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 2021-2022 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	45,188	-	-	-	-	61,537	153	888	9,097	-	1,074	489	8,288	126,715	
Leggett	11,933	-	-	-	-	11,598	-	168	2,835	-	564	-	-	27,098	
Macclesfield	73,163	-	-	-	-	128,297	319	1,849	3,277	915	3,617	743	14,310	226,491	
Pinetops	272,890	-	-	-	-	372,776	927	5,375	11,385	-	8,136	3,559	45,020	720,067	
Princeville	284,236	-	-	-	-	390,329	971	5,634	26,259	-	7,671	3,667	43,727	762,494	
Rocky Mount**	See Nash County														
Sharpsburg**	See Nash County														
Speed	15,287	-	-	-	-	19,537	49	281	1,813	-	636	-	3,053	40,657	
Tarboro	3,995,160	420	-	9,285	-	3,317,667	8,244	47,748	757,306	80,572	60,674	144,027	329,148	8,750,251	
Whitakers**	See Nash County														
Forsyth															
Bethania	132,277	-	-	-	-	53,494	271	1,577	17,296	79	661	2,103	8,201	215,959	
Clemmons	4,060,862	-	-	6,503	-	1,640,760	16,502	95,814	761,770	63,279	44,243	165,467	596,746	7,451,944	
High Point**	See Guilford County														
Kernersville*	22,461,083	3,825	-	74,589	202,209	8,859,288	20,731	120,546	1,646,858	136,860	98,988	213,317	744,399	34,582,691	
King**	See Stokes County														
Lewisville	2,985,164	-	-	-	-	1,223,748	10,481	60,933	453,459	26,786	22,798	126,174	386,260	5,295,804	
Rural Hall	1,562,112	-	-	-	-	648,400	2,624	15,225	192,569	20,016	9,558	20,234	97,997	2,568,736	
Tobaccoville*	129,309	-	-	-	-	53,238	2,013	11,655	74,983	660	4,327	9,864	56,978	343,027	
Walkertown	1,296,515	-	-	-	-	526,972	4,466	25,893	270,999	20,646	11,938	34,414	152,528	2,344,372	
Winston-Salem	171,927,381	7,440	-	446,083	-	68,244,104	195,172	1,134,212	14,998,250	1,252,678	1,051,974	1,826,604	7,186,444	268,269,441	
Franklin															
Bunn	189,834	1,605	-	-	-	102,396	262	1,527	24,676	-	1,901	929	11,983	335,113	
Centerville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Franklinton	1,356,414	40,130	-	-	-	659,032	1,990	11,666	104,399	7,166	8,323	12,338	81,171	2,282,629	
Louisburg	1,362,331	28,470	-	-	-	731,370	2,399	13,937	15,542	13,542	17,102	13,727	95,153	2,534,213	
Wake Forest**	See Wake County														
Youngsville	2,025,203	37,484	-	-	-	1,060,075	1,676	9,899	124,744	4,752	5,091	12,955	61,422	3,343,301	
Gaston															
Belmont	10,876,570	-	-	39,297	222,869	5,021,061	12,251	72,032	828,482	70,356	53,364	112,801	444,066	17,753,149	
Bessemer City	2,502,657	31,660	-	-	-	1,060,122	4,278	24,905	363,186	24,674	32,386	29,342	179,886	4,253,095	
Cherryville	2,510,848	-	-	-	-	1,170,778	4,803	27,983	253,559	58,399	40,924	34,814	203,775	4,305,882	
Cramerton	3,667,179	77,790	-	-	-	1,627,820	4,213	24,592	243,463	26,305	9,784	38,286	144,334	5,863,766	
Dallas	1,551,311	42,575	-	-	-	723,998	4,693	27,357	166,082	24,092	28,624	17,113	168,787	2,754,632	
Gastonia	38,480,139	1,774,873	-	96,781	857,543	18,062,215	63,464	369,648	3,835,109	420,982	409,447	451,384	2,359,984	67,181,569	
High Shoals	155,672	-	-	-	-	71,821	470	2,738	20,552	-	2,161	1,347	18,025	272,786	
Kings Mountain**	See Cleveland County														
Lowell	1,814,166	-	-	168,387	-	831,929	2,923	17,087	154,999	18,841	14,183	23,121	103,275	3,148,910	
McAdenville	540,641	3,265	-	-	-	215,755	710	4,147	261,942	3,985	3,273	5,319	25,892	1,064,930	
Mount Holly	9,815,241	137,715	-	-	158,090	4,451,266	14,211	83,168	861,525	92,886	49,981	119,368	513,520	16,296,972	
Ranlo	1,563,603	-	-	-	-	711,553	3,585	20,926	190,663	17,067	7,529	21,259	129,166	2,665,353	
Spencer Mountain	-	-	-	-	-	-	-	-	205	60	278	-	-	542	
Stanley	2,212,782	-	-	-	-	936,571	3,130	18,234	159,270	18,048	26,705	11,122	120,438	3,506,300	
Gates															
Gatesville	63,541	20	-	-	-	117,638	-	1,197	12,647	1,227	2,108	-	8,708	207,085	
Graham															
Fontana Dam	2,136	-	-	-	77,216	1,292	10	-	171	-	54	5	6,748	87,633	
Lake Santeetlah	255,483	-	-	-	-	124,300	30	-	15,988	-	332	-	8,831	404,965	
Robbinsville	330,394	-	-	-	80,260	165,581	467	2,710	87,169	-	9,259	424	18,457	694,722	
Granville															
Butner	3,097,012	69,380	-	-	-	2,881,302	6,566	38,171	408,615	11,350	35,046	7,626	211,072	6,766,140	
Creedmoor	2,332,236	41,470	-	-	-	1,676,940	3,824	22,263	210,782	7,043	38,750	78,655	136,486	4,548,448	
Oxford	3,636,605	1,255	-	-	-	2,969,040	6,770	39,391	509,243	49,797	35,015	53,739	255,752	7,556,606	
Stem	352,761	-	-	-	-	332,005	-	4,414	25,417	1,191	1,627	2,692	29,567	749,676	
Stovall	90,493	-	-	-	-	111,393	254	1,478	12,479	-	1,301	903	12,850	231,149	
Greene															
Hookerton	84,833	1,635	-	-	-	61,117	320	1,858	23,229	-	1,966	77,416	15,442	267,816	
Snow Hill	437,676	-	-	-	-	324,862	1,147	6,653	75,056	7,680	11,623	80,170	48,389	993,257	
Walstonburg	69,961	-	-	-	-	51,040	149	866	2,815	-	686	76,947	8,062	210,528	



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 2021-2022 according to tax type:				Municipal portion: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
<b>Guilford</b>															
Archdale**	See Randolph County														
Burlington**	See Alamance County														
Gibsonville*	4,511,725	-	-	-	-	2,343,869	7,082	41,321	302,702	38,298	28,117	62,557	256,666	7,592,562	
Greensboro	234,471,345	6,759,485	-	512,113	6,018,300	83,921,105	233,464	1,356,060	17,772,454	1,824,679	1,620,969	2,498,344	8,261,458	365,249,776	
High Point*	81,643,570	3,918,308	-	284,831	472,047	29,506,503	89,338	519,378	6,378,985	709,217	356,912	816,405	3,239,530	127,935,024	
Jamestown	3,024,735	-	-	-	-	1,045,754	2,895	16,865	217,609	29,367	29,204	33,883	107,489	4,507,800	
Kernersville**	See Forsyth County														
Oak Ridge	1,136,529	-	-	-	-	392,026	5,885	34,269	210,046	26,898	11,200	55,315	-	1,872,168	
Pleasant Garden	441,072	-	-	-	-	148,744	-	22,453	143,002	5,337	1,459	24,722	-	786,789	
Sedalia	192,490	-	-	-	-	63,561	529	3,077	26,752	-	184	1,882	16,552	305,027	
Stokesdale	-	-	-	-	-	-	-	27,208	246,120	17,223	4,998	31,249	-	326,796	
Summerfield	556,085	-	-	-	-	193,731	8,566	49,779	293,675	33,557	8,835	72,984	-	1,217,210	
Whitsett	118,024	-	-	-	-	38,994	455	2,642	20,936	2,660	4,922	1,619	-	190,252	
<b>Halifax</b>															
Enfield	843,976	-	-	-	-	411,124	1,442	8,367	101,090	11,613	9,503	7,895	67,040	1,462,050	
Halifax	108,470	-	-	-	-	50,255	132	766	17,847	-	2,419	826	8,473	189,189	
Hobgood	69,359	-	-	-	-	34,018	208	1,206	13,353	-	1,539	488	14,095	134,264	
Littleton	412,998	-	-	-	-	189,614	-	2,511	40,724	-	3,898	7,538	23,591	680,873	
Roanoke Rapids	8,522,520	1,026	-	36,929	184,924	4,987,654	11,788	68,425	1,162,155	78,412	85,064	115,158	481,043	15,735,096	
Scotland Neck	778,929	45	-	-	-	362,848	1,293	7,542	129,451	477	9,718	11,102	60,798	1,362,202	
Weldon	628,882	-	-	-	-	313,294	1,114	6,459	84,919	11,119	7,143	12,069	48,361	1,113,359	
<b>Harnett</b>															
Angier*	3,159,268	38,026	-	-	-	1,561,669	4,311	25,363	235,813	2,213	11,072	36,225	171,540	5,245,501	
Benson**	See Johnston County														
Broadway**	See Lee County														
Coats	759,509	150	-	-	-	479,787	1,703	9,921	80,107	-	5,483	15,410	72,335	1,424,406	
Dunn	5,485,918	205,230	-	31,405	688,119	3,157,454	6,644	38,674	543,853	54,157	45,672	74,217	294,238	10,625,581	
Erwin	1,758,300	230	-	-	-	985,516	3,596	20,971	147,880	17,278	15,802	11,450	150,524	3,111,548	
Lillington	2,825,723	-	-	-	-	1,459,546	3,538	20,282	268,139	23,627	11,525	32,953	133,524	4,778,857	
<b>Haywood</b>															
Canton	3,763,883	2,375	-	2,080	-	1,918,844	3,460	20,114	755,545	10,535	35,645	37,102	149,724	6,699,308	
Clyde	472,574	-	-	-	-	597,119	1,078	6,256	52,709	1,311	17,227	10,465	43,792	1,202,532	
Maggie Valley	2,130,941	9,995	-	-	-	776,843	1,408	8,272	156,549	-	13,020	46,635	51,006	3,194,668	
Waynesville	7,026,438	60	-	12,457	-	4,433,810	8,005	46,660	669,519	22,300	102,224	97,894	359,322	12,778,689	
<b>Henderson</b>															
Flat Rock	1,373,927	-	-	-	-	656,655	-	15,845	155,945	36,542	15,457	35,600	-	2,289,972	
Fletcher	4,840,535	80,428	-	-	-	2,403,725	6,247	36,304	647,962	62,597	24,747	50,611	213,644	8,366,800	
Hendersonville	11,944,612	281,737	-	7,020	-	5,809,070	12,477	72,332	1,010,867	109,488	118,665	105,199	459,284	19,930,751	
Laurel Park	1,997,053	-	-	-	-	956,149	1,757	10,202	140,602	14,148	3,706	21,655	104,017	3,249,288	
Mills River	3,143,680	-	-	-	-	1,449,225	-	32,465	388,528	32,537	29,751	19,815	156,025	5,252,026	
Saluda**	See Polk County														
<b>Hertford</b>															
Ahoskie	2,658,858	329,163	-	-	51,742	1,519,070	3,735	21,628	281,942	26,327	23,023	25,702	158,895	5,100,086	
Cofield	168,846	-	-	-	-	82,891	205	1,192	54,096	-	1,729	-	8,451	317,411	
Como	17,235	-	-	-	-	9,135	-	299	4,581	-	770	183	-	32,203	
Harrellsville	25,656	3,469	-	-	-	12,615	65	381	3,547	-	578	233	2,743	49,287	
Murfreesboro	926,959	30,344	-	-	-	548,326	1,960	11,276	134,938	-	10,784	16,126	82,790	1,763,504	
Winton	337,987	30,799	-	-	-	130,286	485	2,815	36,419	1,641	3,622	2,310	23,050	569,413	
<b>Hoke</b>															
Raeford	2,916,305	300	-	-	-	1,854,935	3,586	20,894	447,442	15,593	17,562	28,355	153,003	5,457,974	
<b>Hyde</b>															
No incorporated towns															
<b>Iredell</b>															
Davidson**	See Mecklenburg County														
Harmony	49,354	-	-	-	-	219,645	432	2,512	23,435	-	2,874	2,008	16,498	316,757	
Love Valley	28,859	-	-	-	-	62,393	123	714	2,123	-	48	436	10,898	105,593	
Mooreville	50,901,684	1,200	-	223,853	1,044,772	20,604,977	40,629	238,151	4,047,007	277,538	81,124	211,453	1,402,557	79,074,945	
Statesville	19,194,778	2,365	-	-	1,235,054	11,457,232	22,522	131,247	2,156,521	209,916	125,126	127,809	873,366	35,535,936	
Troutman	4,040,584	-	-	-	2,580	1,589,333	3,159	18,782	277,838	14,816	9,365	26,837	118,137	6,101,431	





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 2021-2022 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	52,488	2,905	-	-	-	23,269	575	3,349	27,126	494	3,239	1,887	18,557	133,889	
Arapahoe	-	-	-	-	-	-	-	1,885	13,548	-	1,236	1,415	-	18,085	
Bayboro	108,440	-	-	-	-	51,856	907	5,276	34,948	1,739	3,442	5,590	33,135	245,334	
Grantsboro	34,941	-	-	-	-	15,903	-	3,150	19,851	141	599	1,065	-	75,650	
Mesic	34,080	-	-	-	-	14,033	112	653	5,388	-	1,123	319	5,418	61,127	
Minnesott Beach	141,098	-	-	-	-	61,697	424	2,479	15,140	-	667	2,863	21,445	245,813	
Oriental	578,723	-	-	-	48,432	259,227	688	4,002	60,366	-	2,269	8,534	42,134	1,004,375	
Stonewall	36,534	-	-	-	-	16,456	167	970	9,881	134	676	205	6,752	71,775	
Vandemere	57,431	-	-	-	-	24,666	194	1,129	9,602	-	1,127	556	15,853	110,558	
Pasquotank															
Elizabeth City*	10,203,937	-	-	98,873	-	5,932,299	14,737	85,938	1,203,742	44,131	94,145	109,986	533,338	18,321,126	
Pender															
Atkinson	59,481	-	-	-	-	141,144	-	1,387	20,939	-	2,457	842	13,622	239,872	
Burgaw	1,801,454	225	-	-	11,394	1,875,292	3,191	19,049	197,315	6,768	21,254	17,714	122,264	4,075,921	
Saint Helena	45,735	-	-	-	-	196,950	330	1,926	11,611	-	1,167	1,254	11,596	270,570	
Surf City*	7,690,342	969	-	-	1,481,440	2,604,033	3,214	18,995	425,695	-	8,711	110,091	128,403	12,471,892	
Topsail Beach	2,752,226	-	-	-	580,656	220,752	372	2,176	130,003	-	3,616	18,639	19,188	3,727,627	
Wallace**	See Duplin County														
Watha	5,296	-	-	-	-	85,273	143	834	2,763	-	636	749	4,711	100,405	
Perquimans															
Hertford	925,920	35,140	-	-	-	774,411	1,531	8,942	92,990	5,597	12,646	10,811	59,459	1,927,449	
Winfall	303,516	1,820	-	-	-	224,756	445	2,611	27,001	1,404	2,467	1,833	19,880	585,732	
Person															
Roxboro	5,328,238	172,695	-	18,067	-	2,222,557	6,374	37,088	585,341	59,640	54,243	54,093	238,805	8,777,142	
Pitt															
Ayden	1,657,320	-	-	-	-	1,619,015	3,884	22,576	365,823	-	28,409	27,028	161,501	3,885,556	
Bethel	506,733	-	-	-	-	445,464	1,068	6,205	54,981	-	9,173	6,722	50,430	1,080,776	
Falkland	24,963	125	-	-	-	15,285	37	213	949	-	1,042	65	1,103	43,782	
Farmville	1,859,021	-	-	-	-	1,443,632	3,460	20,078	314,856	28,252	24,291	24,214	146,167	3,863,971	
Fountain	168,396	-	-	-	-	124,782	299	1,736	19,474	-	2,409	356	14,672	332,125	
Greenville	39,037,053	7,102	-	228,982	-	29,036,314	69,888	408,871	5,932,104	582,485	406,133	704,599	2,424,387	78,837,917	
Grifton*	787,928	9,420	-	-	-	763,637	1,904	11,054	95,135	-	11,374	3,448	76,267	1,760,167	
Grimesland	167,269	570	-	14,409	-	127,483	307	1,790	21,218	-	6,005	2,023	14,112	355,185	
Simpson	117,633	-	-	-	-	138,076	336	2,003	4,527	-	2,039	1,187	14,092	279,894	
Winterville	4,765,612	27,599	-	-	-	3,416,648	-	47,739	294,672	-	27,504	61,105	309,054	8,949,933	
Polk															
Columbus	768,882	-	-	-	31,455	478,174	833	4,859	82,943	8,503	8,149	7,080	39,315	1,430,192	
Saluda*	987,601	3,285	-	-	44,531	289,377	492	2,864	63,702	-	6,252	8,112	29,370	1,435,587	
Tryon	1,309,549	-	-	-	47,821	699,763	1,218	7,089	108,077	9,101	11,478	12,840	68,529	2,275,464	
Randolph															
Archdale*	3,525,031	240	-	1,099	-	4,234,594	9,364	54,510	460,024	40,450	50,218	86,974	347,973	8,810,477	
Asheboro	18,533,812	1,580	-	39,859	-	9,887,286	21,382	124,517	2,151,593	151,482	97,101	127,813	761,019	31,897,445	
Franklinville	236,790	-	-	-	-	433,232	936	5,439	35,168	2,263	1,125	2,103	37,317	754,373	
High Point**	See Guilford County														
Liberty	1,309,239	335	-	-	-	961,085	2,076	12,070	129,200	18,410	17,474	10,581	96,067	2,556,537	
Ramseur	875,098	-	-	-	-	640,645	1,384	8,036	33,897	9,180	6,443	8,302	58,087	1,641,071	
Randleman	3,052,601	180	-	-	-	1,674,906	3,622	21,089	448,096	14,503	13,589	21,894	139,730	5,390,210	
Seagrove	216,491	-	-	-	-	85,587	185	1,075	22,775	-	2,196	658	12,398	341,365	
Staley	29,285	-	-	-	-	144,210	312	-	7,001	730	1,767	1,108	14,739	199,153	
Thomasville**	See Davidson County														
Trinity	702,783	-	-	-	-	2,543,665	5,498	31,989	245,209	13,525	13,521	38,122	174,805	3,769,118	
Richmond															
Dobbins Heights	129,213	-	-	-	-	76,302	535	3,114	20,801	-	1,078	3,007	29,574	263,624	
Ellerbe	280,513	40	-	-	-	167,925	671	2,350	44,537	-	9,855	5,003	36,492	547,387	
Hamlet	2,436,443	27,965	-	734	-	1,409,439	4,642	26,913	318,950	21,970	31,361	67,069	204,118	4,549,603	
Hoffman	88,574	-	-	-	-	26,733	326	1,895	12,915	-	807	1,596	26,454	159,299	
Norman	-	-	-	-	-	-	-	273	3,378	-	335	-	-	3,987	
Rockingham	4,021,552	33,323	-	35,832	-	2,387,323	7,133	41,371	681,606	52,048	90,786	89,885	283,322	7,724,181	

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 2021-2022 according to tax type:				Municipal portion: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
<b>Robeson</b>															
Fairmont	891,605	225	-	-	-	864,005	1,706	9,921	126,648	-	10,440	10,009	84,798	1,999,357	
Lumber Bridge	34,902	-	-	-	-	32,416	-	-	8,294	-	1,148	730	4,040	81,529	
Lumberton	10,937,355	326,683	-	-	1,632,578	7,473,180	14,745	85,643	1,437,461	99,650	117,407	114,108	629,053	22,867,863	
Marietta	-	-	-	-	-	43,746	-	-	1,497	-	444	307	-	45,994	
Maxton*	803,157	1,771	-	-	-	826,390	1,643	9,554	108,069	6,333	13,677	7,150	76,492	1,854,236	
McDonald	2,015	-	-	-	-	37,025	-	-	3,026	-	173	260	3,714	46,212	
Orrum	-	-	-	-	-	23,324	46	-	4,684	-	783	164	-	29,001	
Parkton	197,946	-	-	-	-	198,839	393	-	25,010	-	1,720	3,943	20,412	448,263	
Pembroke	1,484,560	4,620	-	-	86,089	1,170,613	2,330	13,774	222,518	17,316	14,804	8,257	96,952	3,121,833	
Proctorville	12,134	-	-	-	-	48,226	-	-	4,050	-	522	339	4,628	69,899	
Raynham	1,369	-	-	-	-	23,716	47	-	2,221	-	222	-	2,256	29,831	
Red Springs*	1,295,392	165	-	-	-	1,218,719	2,407	14,005	150,224	12,951	14,006	17,725	102,196	2,827,789	
Rennert	13,060	-	-	-	-	108,443	-	-	5,463	-	544	-	9,415	136,925	
Rowland	406,361	-	-	-	11,637	349,184	-	4,011	53,000	-	2,478	1,709	40,552	868,933	
St Pauls	1,570,421	1,690	-	-	47,165	806,553	1,592	9,264	143,876	9,835	7,764	5,661	69,827	2,673,648	
<b>Rockingham</b>															
Eden	6,506,212	745	-	-	107,741	5,521,932	12,007	69,703	745,691	90,468	68,875	126,022	509,924	13,759,320	
Madison	1,774,898	-	-	-	-	765,816	1,666	9,690	363,031	16,709	14,252	42,127	74,395	3,062,584	
Mayodan	1,860,916	195	-	-	-	871,973	1,898	11,045	226,878	12,782	9,454	42,675	78,434	3,116,251	
Reidsville	9,175,220	8,490	-	-	79,579	5,253,479	11,434	66,517	1,322,605	104,169	78,900	114,669	472,917	16,687,979	
Stoneville	619,455	90	-	-	-	473,767	1,032	6,014	60,056	-	5,048	29,561	41,445	1,236,468	
Wentworth	-	-	-	-	-	960,201	-	12,165	99,738	9,662	58	33,030	-	1,114,854	
<b>Rowan</b>															
China Grove	2,050,353	-	-	-	-	1,530,127	3,494	20,328	242,067	16,302	20,858	19,136	131,480	4,034,143	
Cleveland	665,755	-	-	-	-	291,071	665	3,866	174,909	4,458	7,107	4,253	30,695	1,182,780	
East Spencer	852,230	-	-	-	-	536,899	1,225	7,116	102,563	4,399	5,955	3,224	58,927	1,572,537	
Faith	319,362	-	-	-	-	280,929	641	3,726	38,092	1,223	3,920	6,223	28,013	682,128	
Granite Quarry	1,314,789	-	-	-	-	1,048,068	2,401	14,059	106,744	12,588	7,046	21,792	92,003	2,619,491	
Kannapolis** See Cabarrus County															
Landis	1,809,830	-	-	-	-	1,279,177	2,924	17,051	281,100	15,927	9,772	10,358	117,206	3,543,344	
Rockwell	994,355	10,335	-	-	-	810,781	1,858	10,891	90,005	13,297	11,911	13,672	70,276	2,027,382	
Salisbury	23,500,868	2,332	-	90,426	-	12,311,193	28,063	162,733	2,314,889	240,271	249,207	207,926	1,068,896	40,176,806	
Spencer	1,741,490	-	-	-	-	1,132,029	2,582	14,993	164,747	19,127	12,824	7,548	110,927	3,206,267	
<b>Rutherford</b>															
Bostic	61,138	-	-	-	-	28,617	276	-	8,630	-	9,217	1,424	11,832	121,134	
Chimney Rock Village	82,886	-	-	-	-	60,296	110	639	16,654	-	1,343	649	-	162,577	
Ellenboro	74,686	-	-	-	-	37,781	564	-	18,120	-	13,811	1,017	24,995	170,973	
Forest City	9,090,701	1,030	-	29,935	-	2,489,385	5,741	33,358	760,236	40,924	57,667	30,232	254,223	12,793,433	
Lake Lure	4,504,665	771,279	-	-	-	2,248,440	1,070	6,227	276,113	-	9,924	24,531	76,151	7,918,400	
Ruth	109,378	-	-	-	-	48,077	270	-	13,436	543	1,705	-	13,283	186,692	
Rutherfordton	2,431,717	-	-	-	-	1,114,618	2,822	16,380	266,245	22,036	52,724	22,586	130,111	4,059,239	
Spindale	1,721,009	-	-	474	-	840,696	3,251	18,827	203,964	12,757	20,596	7,828	142,878	2,972,281	
<b>Sampson</b>															
Autryville	63,348	-	-	-	-	67,935	130	754	10,223	-	1,670	1,336	10,959	156,355	
Clinton	3,523,690	161,352	-	13,599	-	3,411,310	6,530	37,958	787,826	46,771	48,641	30,768	264,494	8,332,940	
Faison** See Duplin County															
Garland	209,991	5,455	-	-	-	242,256	464	2,697	35,003	-	3,468	2,232	31,733	533,299	
Harrells*	28,638	-	-	-	-	65,081	125	723	10,523	-	1,461	443	5,598	112,591	
Newton Grove	293,378	-	-	-	-	238,180	456	2,651	48,312	175	3,426	1,621	21,265	609,465	
Roseboro	577,273	-	-	-	-	473,508	907	5,271	71,398	4,950	5,693	5,899	44,203	1,189,102	
Salemberg	112,812	1,486	-	-	-	186,005	356	-	30,439	4,070	2,140	2,995	19,946	360,249	
Turkey	41,077	-	-	-	-	86,685	166	-	7,968	36	1,308	433	7,802	145,476	
<b>Scotland</b>															
East Laurinburg	-	-	-	-	-	3,097	41	263	1,453	6	236	1,602	-	6,698	
Gibson	125,285	-	-	-	-	72,231	348	2,021	17,547	-	3,767	2,254	17,228	240,682	
Laurinburg	3,441,313	1,026	-	23,428	-	2,001,938	11,708	68,144	679,593	56,322	100,117	169,645	479,698	7,032,932	
Maxton** See Robeson County															
Wagram	191,473	-	-	-	-	113,274	477	2,769	26,589	-	3,982	-	26,234	364,797	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
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Stanly															
Albemarle	8,135,067	800	-	-	-	5,917,331	12,803	74,348	1,139,718	64,239	69,796	95,145	560,984	16,070,231	
Badin	291,931	-	-	-	-	664,112	1,412	7,927	38,025	201	4,235	6,411	54,232	1,068,488	
Locust*	2,405,039	900	-	-	-	1,593,889	3,626	21,207	216,167	3,322	10,970	20,915	145,604	4,421,639	
Misenhimer	34,978	-	-	-	-	242,647	528	3,105	20,708	-	2,816	-	15,108	319,890	
New London	348,681	-	-	-	-	239,531	526	3,135	159,874	3,384	7,621	4,682	22,875	790,308	
Norwood	1,502,221	165	-	-	-	854,327	1,849	10,746	149,781	8,765	8,213	16,055	81,643	2,633,765	
Oakboro	1,028,090	-	-	-	-	776,510	1,684	9,789	150,288	1,434	9,035	13,433	82,261	2,072,524	
Red Cross	113,529	-	-	-	-	286,355	624	3,664	30,753	-	3,326	2,213	18,226	458,690	
Richfield	188,126	-	-	-	-	210,750	-	2,647	42,936	-	4,415	3,742	25,457	478,074	
Stanfield	582,014	-	-	-	-	573,386	1,241	7,220	70,194	589	7,239	6,539	49,794	1,298,216	
Stokes															
Danbury	35,825	-	-	-	-	21,068	147	854	11,913	-	2,095	1,052	6,964	79,918	
King*	3,641,984	93,145	-	-	-	1,917,868	5,692	33,146	371,968	15,370	25,894	33,315	227,782	6,366,164	
Tobaccoville**	See Forsyth County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Walnut Cove	608,599	-	-	-	-	317,253	1,249	7,274	73,687	4,437	6,041	8,186	51,980	1,078,705	
Surry															
Dobson	899,855	-	-	-	205,909	663,010	-	6,799	135,784	12,127	4,295	6,548	46,939	1,981,267	
Elkin*	2,920,425	815	-	-	97,125	1,848,276	3,233	18,814	349,418	15,329	23,493	20,830	140,116	5,437,873	
Mount Airy	7,820,549	1,361	-	35,845	652,568	4,739,975	8,287	48,084	884,493	29,051	37,355	53,402	352,145	14,663,116	
Pilot Mountain	985,878	256	-	-	37,824	641,739	1,123	6,522	100,580	-	6,230	5,399	46,554	1,832,105	
Swain															
Bryson City	833,035	-	-	-	-	786,829	1,214	7,052	108,274	5,034	18,043	16,167	50,080	1,825,727	
Transylvania															
Brevard	5,969,780	1,987	-	-	-	2,278,734	6,135	35,824	483,060	61,560	38,782	36,703	237,578	9,150,143	
Rosman	140,038	-	-	-	-	48,890	558	3,263	23,506	-	2,768	2,491	18,061	239,575	
Tyrrell															
Columbia	358,526	1,710	-	-	-	115,826	-	2,602	44,405	3,480	4,971	12,918	19,987	564,424	
Union															
Fairview	128,701	-	-	-	-	54,216	-	15,693	109,857	944	14,462	6,256	-	330,129	
Hemby Bridge	-	-	-	-	-	-	-	7,395	41,247	2,339	6,800	12,344	-	70,125	
Indian Trail	10,980,690	1,165	-	76,473	-	4,517,795	31,952	186,678	1,253,659	177,300	39,761	264,206	1,027,639	18,557,319	
Lake Park	786,928	1,886	-	-	-	329,883	2,568	14,885	91,766	18,826	912	14,728	95,921	1,358,304	
Marshville	1,299,918	135	-	-	-	527,480	1,966	11,408	178,782	-	13,450	9,769	74,357	2,117,265	
Marvin	977,844	-	-	-	-	413,788	-	29,157	176,090	31,718	26,736	53,091	167,715	1,876,139	
Mineral Springs	88,656	-	-	-	-	38,845	-	14,343	209,569	1,765	2,393	18,116	-	373,686	
Mint Hill**	See Mecklenburg County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Monroe	25,754,265	872,299	-	133,527	740,932	10,894,050	27,094	157,435	2,843,698	263,761	173,787	176,267	1,040,393	43,077,509	
Stallings*	4,957,041	-	-	-	-	2,076,642	12,894	75,373	620,839	79,338	4,258	147,304	450,887	8,424,577	
Unionville	176,023	-	-	-	-	73,180	5,187	30,004	163,038	730	27,687	22,527	-	498,375	
Waxhaw	12,453,367	3,229	-	-	-	5,056,988	16,565	97,042	730,717	66,718	32,232	243,322	581,433	19,281,613	
Weddington*	1,617,313	-	-	-	-	682,758	-	61,060	350,598	42,737	3,534	98,642	-	2,856,642	
Wesley Chapel	204,083	300	-	-	-	88,599	-	40,084	191,585	30,673	4,401	79,597	-	639,321	
Wingate	639,448	120	-	-	-	282,005	3,302	19,403	110,967	-	10,956	19,000	114,257	1,199,458	
Vance															
Henderson	6,727,851	1,106	-	39,502	-	4,344,271	11,556	66,884	747,236	85,267	65,328	85,736	463,635	12,638,372	
Kittrell	8,834	-	-	-	-	5,836	-	589	6,165	-	1,225	244	5,248	28,143	
Middleburg	25,971	-	-	-	-	16,777	-	449	6,814	-	566	-	6,201	56,779	
Wake															
Angier**	See Harnett County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apex*	48,445,524	1,526,160	-	-	-	19,305,476	47,596	278,684	2,659,367	238,445	99,750	472,866	1,726,525	74,800,393	
Cary*	119,786,777	3,959,471	-	138,182	-	56,684,146	138,277	805,504	8,535,249	909,994	613,275	1,438,233	4,704,749	197,713,858	
Clayton**	See Johnston County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Durham**	See Durham County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuquay-Varina	24,300,904	840,895	-	62,520	-	11,289,596	27,850	163,241	1,361,095	128,719	45,234	284,386	1,050,303	39,554,742	
Garner	29,698,320	831,576	-	20,367	-	10,173,422	25,080	146,816	1,911,891	132,184	123,010	271,941	894,245	44,228,851	
Holly Springs	30,836,374	802,925	-	37,614	-	13,578,831	33,485	196,132	1,821,724	154,343	14,297	307,032	1,201,633	48,984,391	
Knightdale	11,612,864	441,552	-	75,120	-	6,247,950	15,345	89,169	782,949	55,428	30,766	169,005	529,622	20,049,768	
Morrisville*	25,992,263	732,356	-	41,381	-	9,838,928	24,280	142,633	1,786,954	125,605	54,443	590,389	776,046	40,105,279	
Raleigh*	311,898,828	10,374,713	-	1,443,460	-	149,704,824	367,762	2,139,896	25,698,886	2,359,846	2,254,105	4,082,653	7,160,857	517,485,830	
Rolesville	6,782,380	156,770	-	-	-	3,115,636	7,674	44,843	371,467	28,749	4,488	140,371	276,902	10,929,280	
Wake Forest*	36,781,361	915,350	-	55,865	-	15,322,146	37,919	221,000	2,364,563	154,892	55,463	451,877	1,287,277	57,647,713	
Wendell	6,585,686	218,405	-	-	-	3,313,590	8,209	48,505	392,619	7,319	24,851	133,572	297,241	11,029,996	
Zebulon*	10,308,174	178,856	-	19,526	-	2,311,983	5,719	33,702	634,471	11,892	29,139	86,696	212,820	13,832,979	

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 2021-2022 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	15,509	-	-	-	-	46,818	86	499	3,761	-	708	305	4,480	72,165	
Norlina	292,106	-	-	-	-	392,796	721	4,197	38,998	2,955	3,581	3,429	36,416	775,199	
Warrenton	463,838	-	-	-	-	363,019	666	3,875	65,433	6,355	3,903	12,874	29,013	948,976	
Washington															
Creswell	115,331	-	-	-	-	52,307	-	925	16,496	2,017	2,777	567	8,110	198,530	
Plymouth	1,137,285	195	-	-	-	564,439	2,540	14,698	154,693	3,592	24,826	12,830	107,273	2,022,371	
Roper	153,578	-	-	-	-	80,980	-	2,166	21,272	287	4,478	3,678	18,961	285,399	
Watauga															
Beech Mountain*	6,922,692	-	-	-	1,374,744	2,204,462	529	3,077	289,077	-	2,999	52,162	124,649	10,974,392	
Blowing Rock*	6,217,517	-	-	-	1,788,396	2,918,273	1,070	6,218	353,430	-	17,679	37,774	82,524	11,422,882	
Boone	8,610,048	155,480	-	54,171	2,143,039	4,319,446	15,239	89,178	952,755	73,084	101,520	157,674	498,658	17,170,293	
Seven Devils*	1,149,226	-	-	-	419,077	417,788	-	1,419	47,220	-	1,386	17,228	32,736	2,086,081	
Wayne															
Eureka	92,844	-	-	-	-	61,613	172	401	11,128	-	1,151	606	6,897	174,812	
Fremont	400,022	4,735	-	-	-	259,375	-	5,416	58,818	-	7,874	5,007	45,919	787,166	
Goldsboro	17,775,776	283,785	-	85,827	937,143	11,875,122	26,383	152,844	2,321,690	165,406	241,815	216,485	1,003,799	35,086,075	
Mount Olive*	1,983,103	-	-	-	-	1,259,297	3,451	20,359	286,945	4,513	25,087	15,737	145,585	3,744,078	
Pikeville	338,512	2,817	-	-	-	223,284	558	3,245	43,370	-	6,756	5,190	24,709	648,441	
Seven Springs	15,032	-	-	-	-	10,214	-	99	4,602	-	1,806	-	3,438	35,190	
Walnut Creek	971,460	10,425	-	-	-	566,672	875	5,135	56,299	-	1,732	6,066	43,351	1,662,014	
Wilkes															
Elkin**	See Surry County														
North Wilkesboro	2,526,707	385	-	-	-	2,055,529	3,375	19,543	347,824	18,225	32,077	29,967	152,721	5,186,353	
Ronda	72,672	-	-	-	-	207,928	342	1,983	21,912	-	741	4,280	18,885	328,743	
Wilkesboro	3,471,740	725	-	-	205,029	1,742,324	2,864	16,629	549,716	13,971	14,685	31,785	126,027	6,175,494	
Wilson															
Black Creek	177,835	-	-	-	-	86,422	535	3,100	38,191	-	2,471	3,943	20,681	333,178	
Elm City	506,835	-	-	-	-	244,237	940	5,448	74,568	-	9,781	3,344	40,526	885,680	
Kenly**	See Johnston County														
Lucama	197,090	-	-	-	-	94,552	801	4,646	58,509	-	5,213	3,239	30,121	394,171	
Saratoga	143,632	-	-	-	-	71,075	272	1,577	5,741	838	1,201	968	13,076	238,380	
Sharpsburg**	See Nash County														
Sims	139,088	-	-	-	-	57,494	229	1,360	10,522	-	2,840	1,854	9,522	222,909	
Stantonsburg	222,637	-	-	-	-	130,751	590	3,422	64,318	3,795	4,568	8,661	25,002	463,744	
Wilson	27,195,011	2,623	-	66,327	-	12,871,789	37,425	217,711	4,351,794	294,053	189,621	363,863	1,435,519	47,025,736	
Yadkin															
Boonville	382,481	-	-	-	-	252,696	923	5,362	101,865	433	2,833	5,236	40,349	792,178	
East Bend	233,798	-	-	-	-	154,104	494	2,869	30,880	-	6,481	3,315	24,785	456,725	
Jonesville	922,530	210	-	-	446,988	603,938	1,799	10,452	134,623	2,905	10,227	14,451	80,753	2,228,876	
Yadkinville	1,393,465	10,235	-	-	35,678	886,802	2,331	13,534	559,689	6,322	14,108	14,111	94,965	3,031,239	
Yancey															
Burnsville	934,993	427	-	-	-	737,640	1,249	7,238	131,613	6,369	21,101	12,426	53,432	1,906,488	
All reporting municipalities	3,790,074,994	75,946,235	442,915	29,713,417	64,724,231	1,805,810,867	4,637,424	27,475,648	348,165,587	27,626,888	25,332,398	46,396,470	154,891,602	6,401,238,675	

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, 2022, 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 2022, net of releases made by that date.

License, meals, gross receipts, and occupancy taxes collections amounts are sourced to information reported for municipal jurisdictions on Form TR-2-22 as compiled by the NCDOR Local Government Division. Data may reflect omissions and inconsistencies attributable to reporting and/or processing.

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, 2022.

† Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$65,457,909.24 and Huntersville, \$4,602,223.78.

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 [\$]
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
2022-23.....	3,567,762,283	625,785,997	4,193,548,280	5,540,560,827	39,828,151	3,790,074,994	9,370,463,972	9,108,323,110	665,614,148	3,790,074,994	13,564,012,252

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 [\$]
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
2022-23.....	0.6208	0.1089	0.7297	0.6289	0.0045	0.4302	1.0637	0.6257	0.9318

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 [\$]
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
2022-23.....	445,686,079,076	736,696,139,002	231,324,266,060	41,975,160,701	1,455,681,644,839

† 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 [\$]
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
2022-23.....	574,712,268,597	880,969,376,242	1,455,681,644,839

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 [\$]
	2008-09.....	45,257,636	275,198,395
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
2022-23.....	66,594,724	599,019,424	665,614,148

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 2022-2023

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.....	260,465,252	65,808	220,393,355	13,639,829	-	49,024,565	10,298,995	27,810,636	-	23,525,016	18,700,976	4,330,803	339,913,539	
Alexander.....	64,984,554	771,187	46,344,853	14,379,408	775,348	2,132,930	-	4,898,489	-	3,435,310	5,160,540	1,501,468	73,729,857	
Alleghany.....	1,991,968	-	1,991,968	38,707,036	-	-	-	251,851	-	251,851	3,759,672	1,238,150	45,948,677	
Anson.....	101,588,331	2,262,543	103,850,874	159,744,120	-	45,499,694	5,902	6,325,260	-	6,325,260	4,076,727	959,172	320,461,749	
Ashe.....	-	-	-	90,073,172	-	4,058,949	-	707,421	-	707,421	8,878,852	2,316,243	106,034,637	
Avery.....	4,695,573	-	4,695,573	40,472,276	-	4,291,671	-	3,194,814	-	3,194,814	6,842,032	1,318,703	60,815,069	
Beaufort.....	64,082,716	-	55,072,688	30,659,622	9,609,897	11,042,479	-	5,322,431	-	4,574,097	11,632,674	3,925,762	126,517,219	
Bertie.....	16,431,283	5,268	16,436,551	20,754,897	11,676,984	3,886,373	-	2,562,844	-	2,562,844	3,906,443	1,718,410	60,942,502	
Bladen.....	50,687,156	481,851	51,169,007	54,935,422	-	38,477,205	-	2,355,809	-	2,355,809	9,486,513	3,367,746	159,791,702	
Brunswick.....	1,631,129,232	50,515,910	1,681,645,142	220,627,722	-	36,659,146	-	8,603,191	-	8,603,191	25,153,615	5,745,868	1,978,434,684	
Buncombe.....	731,433,635	776,175	732,209,810	19,519,097	-	67,695,658	-	51,844,476	-	51,844,476	39,152,886	3,694,944	914,116,871	
Burke.....	188,006,877	2,844,725	190,851,602	45,562,402	-	25,465,276	-	12,737,638	-	12,737,638	11,506,704	2,312,239	288,435,861	
Cabarrus.....	202,508,879	-	202,508,879	28,131,295	7,526,543	111,953,199	16,411,451	32,591,925	-	32,591,925	27,827,254	5,488,000	432,438,546	
Caldwell.....	118,126,477	75,600	118,202,077	71,488,185	-	20,483,343	-	12,593,224	-	12,593,224	11,431,228	2,018,927	236,216,984	
Camden.....	9,333,008	-	7,118,285	7,213,686	-	332,954	-	1,834,879	-	1,399,462	1,600,010	185,800	17,850,197	
Carteret.....	73,829,712	-	73,829,712	52,192,279	-	3,851,212	-	11,731,225	10,375	11,741,600	12,246,443	2,019,139	155,880,385	
Caswell.....	53,078,312	532,818	53,611,130	16,937,153	-	2,831,236	1,656,968	3,658,330	-	3,658,330	2,937,328	1,156,848	82,788,993	
Catawba.....	947,271,662	12,349,075	959,620,737	14,689,232	-	82,409,267	1,989,422	21,089,837	-	21,089,837	22,755,531	2,570,267	1,105,124,293	
Chatham.....	129,533,281	6,606,107	136,139,388	21,917,541	-	27,708,293	11,560,497	17,122,676	-	17,122,676	10,696,203	2,206,390	227,350,988	
Cherokee.....	33,958,281	-	33,958,281	23,138,802	2,065,635	-	-	4,788,917	-	4,788,917	4,119,915	2,013,316	70,084,866	
Chowan.....	19,985,846	-	19,985,846	9,938,956	-	6,980,745	-	1,720,627	-	1,720,627	1,795,129	308,773	40,730,076	
Clay.....	576,250	-	471,833	19,494,784	-	-	-	1,941,930	-	1,590,051	2,444,920	742,164	24,743,752	
Cleveland.....	813,493,670	27,000	813,520,670	22,379,524	17,481,912	67,161,477	37,997,804	86,730,814	-	86,730,814	10,329,651	4,605,112	1,060,206,964	
Columbus.....	95,335,030	-	95,335,030	58,437,066	-	11,057,820	-	19,784,962	-	19,784,962	9,840,749	3,197,368	197,652,995	
Craven.....	99,210,153	83,292	90,632,396	17,262,967	-	29,404,016	-	13,776,895	-	12,574,173	19,306,716	4,327,336	173,507,604	
Cumberland.....	138,520,478	37,747	125,468,044	81,536,266	-	86,067,211	1,433,680	47,862,199	-	43,339,223	43,724,929	7,277,416	388,846,769	
Currituck.....	95,010,721	225,176	95,235,897	499,677	6,020,917	3,295,537	-	4,053,684	-	4,053,684	7,965,120	1,217,100	118,287,932	
Dare.....	114,590,950	13,340	114,604,290	11,749,802	-	841,339	-	8,108,026	-	8,108,026	12,689,697	1,043,723	149,036,877	
Davidson.....	149,215,939	2,766,990	151,982,929	85,892,230	-	8,145,670	92,172,525	47,694,540	818,156	48,512,696	20,097,636	4,694,700	411,498,386	
Davie.....	64,874,604	7,787,686	72,662,290	27,790,398	-	9,922,715	1,466,043	4,647,748	-	4,647,748	6,610,581	1,775,334	124,875,109	
Duplin.....	73,676,937	44,408	73,721,345	57,452,477	-	13,099,793	-	5,469,684	-	5,469,684	11,845,432	3,468,879	165,057,610	
Durham.....	383,678,453	108,600	383,787,053	17,660,978	-	87,891,237	-	98,090,750	-	98,090,750	57,536,130	5,424,356	650,390,504	
Edgecombe.....	40,270,974	-	40,270,974	30,542,836	32,005,153	82,973,766	-	24,486,587	-	24,486,587	8,145,282	1,815,994	220,240,592	
Forsyth.....	542,987,239	5,789,664	548,776,903	9,597,058	-	119,406,989	10,346,200	121,032,996	-	121,032,996	53,170,318	10,085,703	872,416,167	
Franklin.....	83,987,909	40,230	83,803,849	39,902,634	-	21,014,614	-	8,382,318	-	6,363,859	7,846,354	2,342,249	141,273,559	
Gaston.....	591,828,227	1,401,740	593,229,967	42,755,224	-	102,252,539	66,012,814	38,182,049	-	38,182,049	26,653,445	6,054,431	875,140,469	
Gates.....	25,834,947	84,348	25,919,295	9,701,108	2,316,015	9,321,406	-	3,618,355	-	3,618,355	2,714,049	1,386,684	54,976,912	
Graham.....	45,473,377	-	45,473,377	-	-	-	-	1,509,525	-	1,509,525	1,116,707	224,364	48,323,973	
Granville.....	76,406,236	-	55,845,316	23,304,132	-	28,917,712	-	6,816,396	-	4,982,102	7,588,626	1,191,169	121,829,057	
Greene.....	11,334,326	-	11,334,326	21,182,641	-	8,402,950	-	1,671,105	-	1,671,105	4,533,500	1,689,671	48,814,193	

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.....	704,394,914	1,857,203	706,252,117	3,810,633	-	190,050,984	217,415,985	174,348,758	-	174,348,758	109,407,656	13,498,985	1,414,785,118
Halifax.....	272,293,629	451,061	272,744,690	31,540,507	15,273,910	13,593,419	-	9,658,807	-	9,658,807	11,776,413	3,367,277	357,955,023
Harnett.....	109,130,902	230,001	109,360,903	74,321,730	-	31,374,695	1,234,700	12,396,584	-	12,396,584	15,204,746	3,285,978	247,179,336
Haywood.....	114,089,689	21,600	114,111,289	55,024,280	-	5,109,965	-	11,324,383	-	11,324,383	13,048,419	1,634,856	200,253,192
Henderson.....	237,764,438	946,631	238,711,069	-	-	95,441,785	-	20,255,316	-	20,255,316	16,645,038	2,346,583	373,399,791
Hertford.....	72,215,620	530,229	72,745,849	28,635,955	5,892,580	8,831,553	1,258,229	4,099,669	-	4,099,669	4,568,499	1,221,845	127,254,179
Hoke.....	41,300,064	-	41,300,064	44,703,378	-	18,751,577	-	4,711,835	-	4,711,835	5,731,447	1,952,315	117,150,616
Hyde.....	21,960	-	19,597	25,087,835	-	691,573	-	1,191,932	-	1,063,680	2,087,598	861,785	29,812,068
Iredell.....	257,401,432	5,000	257,406,432	80,945,749	-	56,829,380	66,891,600	31,970,961	-	31,970,961	20,824,483	5,510,412	520,379,017
Jackson.....	250,662,769	5,023,039	255,685,808	9,584,440	-	3,280,321	-	12,517,427	-	12,517,427	8,397,611	1,130,825	290,596,432
Johnston.....	213,137,014	725,710	213,862,724	20,872,812	-	132,079,467	10,984,469	19,407,272	-	19,407,272	22,839,384	4,474,057	424,520,185
Jones.....	13,502,767	-	13,502,767	32,530,527	-	1,623,033	-	1,489,233	-	1,489,233	3,653,696	1,455,729	54,254,985
Lee.....	73,419,057	243,649	73,662,706	20,940,946	-	14,612,852	719,071	16,547,201	50,000	16,597,201	7,907,920	2,410,457	136,851,153
Lenoir.....	63,530,009	1,000,416	64,530,425	11,761,979	-	21,367,572	-	8,320,986	-	8,320,986	12,033,271	2,566,885	120,580,218
Lincoln.....	415,197,039	18,460	415,215,499	45,748,435	-	53,239,327	19,269,050	13,454,181	-	13,454,181	10,038,219	2,896,130	559,860,841
Macon.....	166,599,307	1,350,815	167,950,122	11,490,530	-	9,382,276	-	6,578,118	-	6,578,118	5,188,943	1,073,563	201,663,552
Madison.....	20,848,568	-	20,848,568	46,180,875	-	1,027,251	-	3,212,155	-	3,212,155	6,321,302	835,883	78,426,034
Martin.....	56,645,047	-	56,645,047	8,604,863	2,173,161	10,631,323	-	1,869,048	-	1,869,048	5,009,848	1,531,309	86,464,599
McDowell.....	197,241,316	67,057	197,308,373	19,809,133	-	32,234,015	-	5,962,195	-	5,962,195	7,900,632	1,734,393	264,948,741
Mecklenburg....	3,134,116,832	9,792,333	3,143,909,165	54,806,031	-	547,184,740	82,156,793	455,858,935	113,500	455,972,435	323,561,768	17,245,911	4,624,836,843
Mitchell.....	19,842,595	-	19,842,595	13,540,652	-	6,268,643	-	3,204,069	-	3,204,069	3,141,390	410,262	46,407,611
Montgomery.....	78,298,055	1,467,796	79,765,851	18,994,429	-	597,935	-	2,602,448	-	2,602,448	3,982,328	900,719	106,843,710
Moore.....	143,478,652	291,000	143,769,652	39,466,402	-	9,474,888	1,381,050	13,340,788	-	13,340,788	12,689,032	3,021,536	223,143,348
Nash.....	118,497,990	5,050	104,532,127	1,567,586	7,619,761	2,889,426	-	12,333,074	-	10,879,003	18,644,104	5,429,039	151,561,046
New Hanover....	573,795,494	1,332,860	575,128,354	18,733	-	48,291,667	-	49,987,413	-	49,987,413	38,006,555	3,716,043	715,148,765
Northampton....	191,677,624	84,610	157,471,108	10,398,562	10,153,980	5,764,067	2,392,690	4,229,628	-	3,472,949	4,166,338	1,077,541	194,897,235
Onslow.....	115,341,759	234,340	115,576,099	165,613,952	-	18,651,221	-	25,191,813	-	25,191,813	22,415,245	5,527,947	352,976,277
Orange.....	189,106,519	-	189,106,519	70,703,779	-	54,065,198	5,314,445	22,859,346	-	22,859,346	27,417,539	2,641,818	372,108,644
Pamlico.....	16,536,139	-	16,536,139	25,324,987	-	325,121	-	1,308,545	-	1,308,545	2,976,630	832,846	47,304,268
Pasquotank.....	35,209,564	137,500	35,347,064	16,970,529	8,489,145	8,209,538	-	6,548,717	-	6,548,717	6,798,898	921,417	83,285,308
Pender.....	68,667,057	-	68,667,057	51,740,638	-	15,096,370	-	9,844,385	-	9,844,385	11,120,190	1,579,581	158,048,221
Perquimans.....	33,065,756	-	33,065,756	21,256,583	1,966,207	2,175,146	-	1,631,257	-	1,631,257	2,408,945	356,937	62,860,831
Person.....	881,373,161	21,002,529	902,375,690	30,310,737	-	20,744,381	125,251	4,003,269	-	4,003,269	4,790,816	1,267,743	963,617,887
Pitt.....	48,493,420	46,675	48,540,095	16,014,936	1,594,989	47,990,739	-	22,734,694	-	22,734,694	40,403,079	6,004,369	183,282,901
Polk.....	47,033,641	169,534	47,203,175	21,396,997	-	75,203,199	2,946,803	6,799,954	-	6,799,954	4,051,702	420,437	158,022,267
Randolph.....	187,152,921	-	187,152,921	72,467,541	-	22,617,090	-	22,863,190	25,002	22,888,192	17,576,270	5,006,497	327,708,511
Richmond.....	594,638,334	983,852	595,622,186	132,295,926	-	47,823,150	1,096,969	11,081,777	-	11,081,777	6,599,756	1,900,867	796,420,631
Robeson.....	112,894,032	19,082	100,788,298	108,404,962	-	227,146,460	-	27,893,657	-	24,897,879	18,671,480	5,867,215	485,776,294
Rockingham.....	766,926,306	13,207,233	780,133,539	12,154,507	-	48,287,638	89,727,747	13,699,086	-	13,699,086	10,770,273	3,463,336	958,236,126
Rowan.....	634,799,657	2,498,616	637,298,273	11,435,634	-	53,324,328	67,359,536	24,048,513	-	24,048,513	14,521,166	3,339,014	811,326,464

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.....	633,442,601	29,300	633,471,901	33,224,125	-	73,282,792	-	13,664,220	-	13,664,220	15,487,411	6,373,573	775,504,022
Sampson.....	85,437,880	1,049,461	86,487,341	64,685,132	-	40,045,008	-	4,672,856	-	4,672,856	15,483,247	3,663,670	215,037,254
Scotland.....	42,745,800	-	42,745,800	18,281,388	-	28,453,240	-	7,532,863	-	7,532,863	5,470,030	1,261,825	103,745,146
Stanly.....	86,348,464	195,400	86,543,864	38,908,441	-	41,507,746	-	9,874,136	83,500	9,957,636	7,295,584	2,292,158	186,505,429
Stokes.....	795,271,756	1,096,605	796,368,361	22,741,845	-	7,542,468	-	12,137,804	-	12,137,804	6,087,082	1,936,485	846,814,045
Surry.....	132,270,192	18,275	132,288,467	52,669,339	7,126,966	9,454,991	-	12,780,527	-	12,780,527	18,799,542	2,361,047	235,480,879
Swain.....	77,081,280	466,421	77,547,701	-	-	628,526	-	3,930,023	-	3,930,023	3,303,904	298,856	85,709,010
Transylvania....	85,113,594	5,077,807	90,191,401	23,716,111	-	2,971,029	-	17,141,346	7,288,260	24,429,606	3,568,551	547,827	145,424,525
Tyrrell.....	8,465,992	-	8,465,992	-	-	131,376	-	994,656	-	994,656	1,047,741	232,181	10,871,946
Union.....	169,220,035	-	169,220,035	178,517,164	-	99,519,843	-	40,609,112	-	40,609,112	29,691,533	6,435,750	523,993,437
Vance.....	74,198,262	36,148	66,317,456	4,467,413	-	6,062,445	-	6,269,371	-	5,600,431	6,359,657	1,624,162	90,431,564
Wake.....	2,492,866,255	31,298,080	2,524,164,335	118,370,996	-	317,569,574	24,635,886	387,817,807	-	387,817,807	184,735,403	20,479,625	3,577,773,626
Warren.....	36,420,487	32,544	36,453,031	21,839,415	-	1,860,548	390,032	3,092,900	-	3,092,900	3,571,412	1,058,158	68,265,496
Washington.....	59,731,503	-	59,731,503	2,773,119	6,064,245	5,114,913	-	1,406,150	-	1,406,150	2,487,523	513,542	78,090,995
Watauga.....	-	-	-	84,574,689	-	5,676,562	-	6,956,978	-	6,956,978	11,285,263	951,591	109,445,083
Wayne.....	631,263,910	108,877	631,372,787	31,782,279	-	50,508,020	-	19,603,056	-	19,603,056	20,941,424	4,146,052	758,353,618
Wilkes.....	172,686,241	190,060	172,876,301	32,816,214	-	7,111,434	-	4,906,629	-	4,906,629	40,625,821	2,570,173	260,906,572
Wilson.....	28,821,361	20,000	28,841,361	1,039,982	-	39,808,357	-	13,710,146	-	13,710,146	12,767,403	2,580,336	98,747,585
Yadkin.....	87,336,039	-	87,336,039	21,139,987	-	3,335,528	-	1,302,781	-	1,302,781	5,767,828	1,276,211	120,158,374
Yancey.....	29,816,212	-	29,816,212	27,181,326	-	1,527,951	-	2,516,667	-	2,516,667	4,433,440	578,729	66,054,325
All counties...	25,148,307,368	199,060,147	25,145,647,142	3,817,070,709	155,833,348	3,938,356,650	846,652,607	2,449,907,710	8,388,793	2,435,429,903	1,840,334,945	298,863,014	38,478,188,318

† 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 2022.

†† 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 2022-2023

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.....	7,010,703	3,565,943	8,302,374	37,507	631,388	7,213,180	16,184,449	Guilford.....	50,385,974	2,101,197	49,816,714	82,191,959	2,035,671	122,499,203	256,543,547
Alexander.....	4,386,255	609,042	3,486,425	-	1,118	-	3,487,543	Halifax.....	30,541,855	617,738	26,437,823	-	345,124	-	26,782,947
Alleghany.....	-	-	-	-	3,627	-	3,627	Harnett.....	17,258,286	568,248	17,826,534	-	126,279	-	17,952,813
Anson.....	28,869,374	19,641	26,351,397	-	28,030	4,354,694	30,734,121	Haywood.....	3,232,620	-	2,565,407	-	390,318	-	2,955,725
Ashe.....	-	-	-	-	1,534	-	1,534	Henderson.....	5,899,437	-	4,340,806	-	121,253	10,434,325	14,896,384
Avery.....	-	-	-	-	2,372	-	2,372	Hertford.....	7,372,092	96,897	6,779,698	-	43,937	-	6,823,635
Beaufort.....	14,012,718	551,172	11,901,473	733	89,861	755,831	12,747,898	Hoke.....	3,296,990	-	3,296,990	-	20,055	77,950	3,394,995
Bertie.....	4,032,587	89,168	4,121,755	-	76,343	-	4,198,098	Hyde.....	-	-	-	-	28	-	28
Bladen.....	23,519,778	117,436	23,637,214	4,370	10,619	87,500	23,739,703	Iredell.....	18,098,291	1,395,595	14,328,634	9,641	639,572	11,556,651	26,534,498
Brunswick.....	12,694,445	40,298	9,582,712	7,579	47,370	13,746,913	23,384,574	Jackson.....	5,919,362	-	5,919,362	-	13,064	1,372,855	7,305,281
Buncombe.....	30,549,147	785,445	27,109,645	21,014,012	540,383	10,376,009	59,040,049	Johnston.....	51,520,836	1,254,995	42,873,526	8,989	678,260	27,382,362	70,943,137
Burke.....	18,290,485	17,388	13,652,945	47,148	421,660	62,035	14,183,788	Jones.....	1,682,967	-	1,682,967	-	72,751	29,760	1,785,478
Cabarrus.....	22,315,567	1,854,560	19,298,639	3,672,379	283,200	51,182,340	74,436,558	Lee.....	14,227,652	317,645	10,829,034	2,308	24,762	907,640	11,763,744
Caldwell.....	-	8,500	8,500	-	12,595	51,642,308	51,663,403	Lenoir.....	5,735,436	126,092	4,842,341	-	213,062	3,427,346	8,482,749
Camden.....	1,885,811	-	1,382,300	-	1,341,010	-	1,395,710	Lincoln.....	16,152,291	27,784	12,206,611	-	537,858	24,200	12,768,669
Carteret.....	6,120,059	2,840,495	7,563,957	83,192	106,145	-	7,753,294	Macon.....	441,160	-	394,265	5,287	7	1,439,983	1,839,542
Caswell.....	6,190,370	205,860	6,060,712	-	104,222	12,590,574	18,755,508	Madison.....	17,579,336	7,500	12,752,519	-	21	-	12,752,540
Catawba.....	17,242,866	190,275	12,212,001	93,332	945,645	59,579,152	72,830,130	Martin.....	4,299,945	350,016	4,649,961	-	64,511	-	4,714,472
Chatham.....	9,081,998	419,291	7,914,664	-	29,711	-	7,944,375	McDowell.....	74,731,428	188,763	55,639,483	-	409,213	-	56,048,696
Cherokee.....	1,663,357	-	1,346,155	4,600	25	-	1,350,780	Mecklenburg....	84,286,603	28,276,403	90,926,635	678,894,122	1,252,691	236,196,561	1,007,270,009
Chowan.....	1,786,360	-	1,786,360	156,888	13,550	1,025,844	2,982,642	Mitchell.....	50,247,678	48,759	50,296,437	-	11	685,869	50,982,317
Clay.....	-	-	-	-	2,667	-	2,667	Montgomery....	8,337,096	1,890,787	8,966,481	-	77,554	-	9,044,035
Cleveland.....	28,466,390	519,330	21,860,583	-	95,229	27,538,776	49,494,588	Moore.....	14,283,758	463,847	11,930,848	77,886	33,626	3,763,366	15,805,726
Columbus.....	13,327,551	310,023	10,896,097	-	602	-	10,896,699	Nash.....	19,015,170	194,251	13,676,006	442	459,554	21,806,237	35,942,239
Craven.....	14,240,591	173,320	11,120,062	7,787,614	225,568	2,019,457	21,152,701	New Hanover...	9,801,363	4,324,340	14,125,703	23,149,860	75,264	26,108,962	63,459,789
Cumberland.	47,291,561	931,400	36,820,966	9,076,703	329,928	35,592,935	81,820,532	Northampton..	30,466,210	11,042	23,570,562	-	131,867	5,049,289	28,751,718
Currituck....	5,943,380	-	5,157,071	-	-	-	5,157,071	Onslow.....	-	648,288	648,288	9,055,553	579,545	1,052,389	11,335,775
Dare.....	-	-	-	1,879,678	11,128	665,021	2,555,827	Orange.....	9,411,362	1,339,318	9,053,811	-	743,125	4,887,611	14,684,547
Davidson.....	53,731,891	543,870	47,333,600	-	387,917	16,824,525	64,546,042	Pamlico.....	-	220,745	220,745	-	758	-	221,503
Davie.....	3,680,404	120,842	3,301,447	-	243,661	331,113	3,876,221	Pasquotank....	5,071,287	-	5,071,287	-	23,861	-	5,095,148
Duplin.....	8,445,679	-	7,399,259	-	371,613	92,492	7,863,364	Pender.....	-	33,280	33,280	-	129,052	3,457,144	3,619,476
Durham.....	10,437,892	5,898,702	13,897,259	-	917,360	12,414,554	27,229,173	Perquimans....	6,410,415	-	5,341,799	-	28,178	341,442	5,711,419
Edgecombe...	28,933,254	1,635,414	30,568,668	-	135,512	2,317,353	33,021,533	Person.....	3,016,601	20,000	2,774,760	617	32,112	-	2,807,489
Forsyth.....	29,376,443	2,319,096	27,145,129	14,649,588	776,806	45,279,122	87,850,645	Pitt.....	14,879,863	669,474	12,725,139	512,998	85,429	5,724,985	19,048,551
Franklin.....	3,121,890	203,225	2,435,689	9,411	293,576	-	2,738,676	Polk.....	4,369,255	-	3,689,836	-	26,670	-	3,716,506
Gaston.....	43,481,225	629,479	30,488,036	-	460,138	9,378,552	40,326,726	Randolph.....	8,083,279	1,042,154	7,237,180	-	379,037	34,013,102	41,629,319
Gates.....	-	-	-	-	35,282	-	35,282	Richmond.....	43,056,045	173,963	38,192,451	-	73,414	14,757,770	53,023,635
Graham.....	-	-	-	-	-	-	-	Robeson.....	60,831,076	389,321	52,034,905	-	249,386	10,009,129	62,293,420
Granville.....	7,741,687	222,798	5,448,437	-	337,364	-	5,785,801	Rockingham....	34,797,576	242,585	27,332,498	-	202,134	4,412,900	31,947,532
Greene.....	1,078,275	-	902,409	-	23,256	-	925,665	Rowan.....	46,499,391	702,158	34,818,761	-	470,307	34,332,888	69,621,956

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...	40,854,448	303,856	28,379,033	-	37,724	2,623,568	31,040,325	Vance.....	5,325,511	235,259	4,217,144	-	288,668	3,128,744	7,634,556
Sampson.....	817,520	182,146	854,556	2,996	143,961	5,186,667	6,188,180	Wake.....	35,619,251	17,080,262	45,760,883	215,821,199	1,134,683	32,167,154	294,883,919
Scotland.....	19,375,936	73,505	16,362,854	-	31,431	8,404,173	24,798,458	Warren.....	977,350	234,761	1,076,943	-	162,927	1,562,640	2,802,510
Stanly.....	10,950,324	-	10,950,324	-	17,437	-	10,967,761	Washington.....	4,581,783	32,700	4,614,483	-	13,585	-	4,628,068
Stokes.....	9,472,694	546,168	9,144,532	-	65,651	-	9,210,183	Watauga.....	-	-	-	-	29,157	1,138,822	1,167,979
Surry.....	8,889,008	-	7,866,772	5,517	310,202	46,789,455	54,971,946	Wayne.....	14,711,070	350,410	12,610,616	-	191,713	7,707,204	20,509,533
Swain.....	6,215,881	219,690	5,309,875	-	7,248	35,631	5,352,754	Wilkes.....	3,306,658	-	3,004,760	3,913	39,598	975,029	4,023,300
Transylvania	1,219,200	379,876	1,413,636	-	82	-	1,413,718	Wilson.....	37,946,360	276,244	27,479,989	-	233,813	15,043,050	42,756,852
Tyrrell.....	-	-	-	-	11,638	-	11,638	Yadkin.....	-	-	-	-	179,915	2,413,714	2,593,629
Union.....	38,598,055	109,613	31,767,738	48,433	48,367	2,074,918	33,939,456	Yancey.....	6,501,973	101,220	6,176,013	-	-	-	6,176,013
								All counties.....	1,535,553,001	92,690,908	1,347,334,178	1,068,316,454	21,747,536	1,080,072,968	3,517,471,136

† 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 2022.

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 FOOD, LAND TRANSFER, GROSS RECEIPTS, AND LICENSE TAXES BY COUNTY

County	Rate	Fiscal year 2019-2020					Rate	Fiscal year 2020-2021					Rate	Fiscal year 2021-2022				
		Occupancy tax	Meals tax	Land transfer tax	Gross receipts tax	License taxes		Occupancy tax	Meals tax	Land transfer tax	Gross receipts tax	License taxes		Occupancy tax	Meals tax	Land transfer tax	Gross receipts tax	License taxes
		[see rate column]	[1% rate]	[1% rate]	[1.5%/1.2%] rates			[see rate column]	[1% rate]	[1% rate]	[1.5%/1.2%] rates			[see rate column]	[1% rate]	[1% rate]	[1.5%/1.2%] rates	
%	[\$]	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	[\$]	
Alamance	3	796,446			50,861	71,961	3	854,524			59,032	90,485	3	1,305,069			74,203	76,532
Alexander						7,680						9,300						9,420
Alleghany	6	90,345				4,435	6	159,193			4,940	6	67,874					4,045
Anson	6	34,327				1,025	6	36,499			1,055	6	48,849					1,175
Ashe	3	336,741			2,087	6,851	3	598,233			2,623	7,410	3	599,334			3,140	7,422
Avery						7,200						8,520						8,460
Beaufort					30,949	2,746					38,173	2,250					29,700	2,505
Bertie					73	4,210					59	5,048					91	4,220
Bladen						835					830	830						830
Brunswick <sup>a</sup>	1	1,668,261				56,912	1	2,337,074				73,515	1	2,795,875				71,375
Buncombe	6	21,945,421			963,624	74,879	6	27,268,424			970,312	206,965	6	37,537,272			1,373,545	30,110
Burke	6	483,441			33,335	17,918	6	614,477			54,134	20,442	6	881,604			57,455	17,900
Cabarrus	6	4,133,247			338,115	519,700	6	3,748,424			343,487	515,609	6	6,128,093			449,216	488,783
Caldwell	3	162,834			4,031	32,048	3	213,904			4,910	35,370	3	258,620			6,915	32,315
Camden	6	14,662		739,177	488	3,305	6	17,522		983,763	930	3,605	6	24,528		1,078,334	1,657	5,949
Carteret	6	7,273,656			52,016	42,105	6	11,454,921			69,725	56,480	6	13,286,146			70,335	44,757
Caswell						215	3	23,512				5,320	3	23,244				20,975
Catawba					218,209	31,380					239,877	35,105					273,719	33,759
Chatham	3	109,184			16,524	22,230	3	131,594			24,583	29,840	3	185,639			25,408	24,990
Cherokee	4	429,097			5,318	5,750	4	709,200			6,737	6,100	4	810,741			7,686	6,000
Chowan	5	164,811		539,743	5,267	5,520	5	201,948		1,023,874	61	5,580	5	258,949		1,175,719		5,460
Clay	3	57,608				4,200	3	128,321				5,100	3	131,095				4,800
Cleveland	3	636,545			71,456	19,155	3	743,924			69,880	21,920	3	976,114			95,683	19,490
Columbus	3	140,781			22,083	17,320	3	178,189			23,933	18,120	3	192,264			31,369	20,116
Craven	6	1,753,563			125,004	46,854	6	1,744,191			125,918	53,043	6	2,358,928			151,461	47,635
Cumberland	6	5,974,345	6,794,942		835,588	145,274	6	6,519,478	7,741,728		926,779	105,777	6	8,152,751	8,895,846		1,054,784	78,089
Currituck	6	12,328,736		5,167,824		465,709	6	16,650,164		11,672,841		468,701	6	17,936,277		9,962,417		467,578
Dare	6	29,161,025	2,396,803	7,515,386		42,155	6	43,819,793	3,043,780	17,017,078		62,467	6	47,115,945	3,565,749	17,825,336		61,225
Davidson					58,020	32,900					35,662	34,995					19,580	35,760
Davie	3	135,902			2,770	18,035	3	120,434			3,334	17,220	3	160,030			4,017	16,320
Duplin	6	229,180			12,794	21,570	6	232,016			14,971	28,245	6	260,323			20,860	23,385
Durham	6	10,697,692			485,214	150,550	6	5,895,542			463,392	119,636	6	11,171,025			624,673	134,742
Edgecombe	6	101,437			9,046	22,079	6	67,794			8,945	25,444	6	114,627			10,594	24,193
Forsyth	6	5,206,549			1,814,902	276,271	6	4,245,060			1,970,980	223,683	6	7,162,395			2,339,800	160,140
Franklin	6	65,755				2,430	6	76,549				2,606	6	83,915				2,447
Gaston	3	1,429,602			267,144	367,214	3	1,522,834			325,679	393,529	3	1,782,947			326,133	373,362
Gates						1,825						1,145						30
Graham	3	239,787				5,040	3	408,087				5,625	3	459,698				3,910
Granville	6	219,411				10,858	6	223,762				12,230	6	288,383				10,511
Greene						3,545						5,750						6,395



TABLE 75. -Continued

County	Rate	Fiscal year 2019-2020					Rate	Fiscal year 2020-2021					Rate	Fiscal year 2021-2022				
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	Gross receipts tax [1.5%/1.2%] rates	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	Gross receipts tax [1.5%/1.2%] rates	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	Gross receipts tax [1.5%/1.2%] rates	License taxes
		[\$]	[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]
Guilford	3	5,142,543			774,140	126,735	3	4,226,662			838,525	129,855	3	6,471,534			1,024,076	119,583
Halifax	5	828,734			25,690	14,236	5	942,701			35,885	20,213	5	1,187,204			39,227	16,954
Harnett	3	52,340					3	61,755					3	765,872				52,860
Haywood	4	1,546,643			31,926	224,717	4	2,560,596			39,785	226,983	4	2,928,066			23,232	209,314
Henderson	5	2,134,214			61,776	16,732	5	2,957,078			49,058	14,688	5	3,703,832			73,986	12,953
Hertford	3	53,452			24,170	8,129	3	55,004			17,000	9,192	3	56,989			10,768	8,355
Hoke					14,058	2,318,358					8,841	2,366,749					9,913	2,451,730
Hyde†	5	695,945				695	5	963,298				1,825	5	1,188,029				695
Iredell					143,252	78,870					281,482	43,866					352,148	84,215
Jackson	4	1,154,127			23,939	27,769	4	2,109,686			8,095	32,554	4	2,633,003			9,357	29,652
Johnston	3	858,185				90,639	3	761,525				102,924	3	1,157,466				90,735
Jones					95	3,760						4,100						3,350
Lee	3	245,074			113,752	3,816	3	282,139			147,056	5,402	3	334,635			144,635	3,946
Lenoir	3	188,607			29,914	15,095	3	238,125			37,211	17,340	3	319,851			44,203	18,000
Lincoln	3	139,313			41,646	319,596	3	193,874			47,137	49,080	3	282,849			58,066	339,692
Macon	3	1,365,141			28,324	94,189	3	2,110,021			38,326	95,190	3	2,367,722			44,583	79,253
Madison	5	405,525				9,610	5	803,148				12,720	5	939,727				9,480
Martin	6	228,682			10,866	4,173	6	224,090			11,952	4,606	6	329,776			16,990	4,505
McDowell	5	593,510				10,610	5	1,018,851				11,120	5	1,134,689				19,940
Mecklenburg	8	48,299,770	32,629,040		4,954,129	208,341	8	31,669,886	33,168,960		4,907,204	163,750	8	62,916,747	43,965,641		6,861,433	258,125
Mitchell	3	70,052				5,040	3	120,091				4,740	3	145,885				5,160
Montgomery					567	4,185	6	113,148			926	8,440	6	181,014			1,242	10,200
Moore	3	1,480,709			78,960	41,565	3	2,193,737			102,228	44,700	3	3,052,636			100,491	41,291
Nash	5	1,492,420			84,755	210,926	5	1,649,454			88,937	209,480	5	2,125,890			89,839	176,453
New Hanover†	3	6,081,624			824,229	670,809	3	8,756,877			808,749	692,446	3	10,943,460			1,040,880	705,681
Northampton	6	102,830				4,322	6	188,064				5,291	6	156,495				3,400
Onslow	3	2,342,232			436,436	8,020	3	3,228,624			236,417	11,331	3	3,841,019			249,516	66,918
Orange	3	1,247,530			88,127	446,243	3	822,048			73,780	431,919	3	1,661,844			96,848	387,645
Pamlico						4,765						4,605						6,130
Pasquotank	6	649,365		1,780,337	91,509	9,160	6	726,019		2,262,705	103,651	9,375	6	893,365		3,395,262	117,961	9,185
Pender	3	24,660				20,867	3	34,574				41,034	3	46,371				22,042
Perquimans	6	14,823		521,529		12,564	6	22,920		947,905		13,228	6	38,608		1,112,388		12,423
Person	6	237,997			13,808	6,546	6	308,073			16,304	6,721	6	408,699			18,607	14,800
Pitt	6	2,103,588			305,764	7,050	6	1,787,186			282,564	7,200	6	2,590,137			404,526	33,920
Polk	3	238,824				7,680	3	469,788				9,360	3	464,045				5,915
Randolph	5	894,776			37,618	152,861	5	946,278			47,261	156,924	5	1,325,899			47,145	155,753
Richmond	3	376,160			31,290	7,354	3	427,336			44,820	8,372	3	519,718			47,708	7,799
Robeson					61,288	34,107					73,114	37,467					71,813	36,651
Rockingham	3	358,067			32,255	61,978	3	376,052			39,197	66,651	3	495,922			41,617	62,660
Rowan	6	937,419			184,252	68,108	6	891,509			151,636	90,859	6	1,287,115			159,585	57,095

TABLE 75. -Continued

County	Rate	Fiscal year 2019-2020					Rate	Fiscal year 2020-2021					Rate	Fiscal year 2021-2022				
		Occupancy tax	Meals tax	Land transfer tax	Gross receipts tax	License taxes		Occupancy tax	Meals tax	Land transfer tax	Gross receipts tax	License taxes		Occupancy tax	Meals tax	Land transfer tax	Gross receipts tax	License taxes
		[see rate column]	[1% rate]	[1% rate]	[1.5%/1.2%] rates			[see rate column]	[1% rate]	[1% rate]	[1.5%/1.2%] rates			[see rate column]	[1% rate]	[1% rate]	[1.5%/1.2%] rates	
%	[\$]	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	[\$]	
Rutherford	6	1,491,687			21,594	10,050	6	2,592,134			32,158	10,375	6	2,889,038			33,420	11,110
Sampson†	6	156,542			16,745	12,720	6	170,454			3,464	18,360	6	202,135			11,060	20,280
Scotland	6	304,448			40,379	11,820	6	303,398			18,535	12,000	6	557,867			26,027	11,340
Stanly	6	280,261			29,575	48,065	6	309,980			35,383	53,385	6	456,883			34,195	47,682
Stokes						23,118						20,862						20,040
Surry	6	94,020			31,909	31,675	6	149,706			37,285	33,658	6	189,324			32,590	34,362
Swain	4	1,003,311				7,200	4	1,762,904				7,800	4	2,006,700				8,746
Transylvania	5	971,481					5	1,797,986					5	2,077,107				
Tyrrell	6	8,136				1,340	6	12,898				1,190	6	16,868				1,190
Union					215,410	64,020					232,497	133,800					276,289	70,620
Vance	6	328,883			27,775	13,128	6	341,235			42,382	15,016	6	479,086			40,402	11,904
Wake	6	23,331,207	28,463,809		4,930,157	465,685	6	15,715,504	29,225,463		4,123,684	439,300	6	29,101,451	37,950,164		5,973,775	522,632
Warren						1,240						1,440						1,520
Washington	6	124,871				35,618	6	177,735				35,648	6	162,693				30,207
Watauga††	6	2,085,873			65,121	10,500	6	4,219,500			62,485	11,400	6	4,302,768			72,506	12,420
Wayne	1	185,521			72,791	55,965	1	194,804			91,619	59,180	1	215,382			87,905	44,345
Wilkes						10,215						11,580						9,995
Wilson	6	1,164,800			106,891	30,868	6	1,078,765			131,732	37,235	6	1,356,868			136,399	31,609
Yadkin††	6	24,740			1,463	13,800	6	34,284			1,204	18,540	6	40,244			2,137	15,240
Yancey	3	119,519				8,040	3	307,441				8,400	3	316,699				8,580
<b>Total</b>		<b>220,280,571</b>	<b>70,284,594</b>	<b>16,263,996</b>	<b>19,533,263</b>	<b>8,787,176</b>		<b>234,354,532</b>	<b>73,179,931</b>	<b>33,908,166</b>	<b>19,133,685</b>	<b>8,830,474</b>		<b>325,825,781</b>	<b>94,377,400</b>	<b>34,549,456</b>	<b>24,979,124</b>	<b>8,935,390</b>
<b>Total collections</b>						<b>335,149,600</b>						<b>369,406,788</b>						<b>488,667,151</b>

Tax collections are sourced to information reported for county jurisdictions on Form TR-1 as compiled by the NCDOR Local Government Division.

Data may reflect omissions and inconsistencies attributable to reporting and/or processing.

†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.

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]

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 2019-2020††				Fiscal year 2020-2021††				Fiscal year 2021-2022††						
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes
	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
<b>Bertie</b>															
Askewville															
Aulander															
Colerain															
Kelford															
Lewiston-Woodville															
Powellsville															
Roxobel															
Windsor															
<b>Bladen</b>															
Bladenboro					5,922					6,263					4,480
Clarkton															
Dublin															
East Arcadia															
Elizabethtown					7,765					20,450					16,690
Tar Heel															
White Lake					2,780					7,985					11,225
<b>Brunswick</b>															
Bald Head Island†	6	1,070,907				6	2,090,181			6	2,176,387				
Belville															
Boiling Spring Lakes					165,833					179,113					157,123
Bolivia															
Calabash					810					885					880
Carolina Shores					3,360					3,350					
Caswell Beach	6	305,998				6	519,289			6	692,940				
Holden Beach	6	2,211,615				6	3,121,143			6	3,757,726				90
Leland	3	164,776			87,299	3	161,888			3	94,432				91,477
Navassa															
Northwest															
Oak Island	5	2,026,692			33,703	5	3,183,045			33,784	5	4,659,768			33,528
Ocean Isle Beach	6	1,628,297			2,165	6	3,498,492			5,485	6	3,005,230			4,575
Sandy Creek															
Shallotte	3	69,646			600	3	116,621			615	3	141,287			615
Southport	3	107,942			2,380	3	167,033			1,871	3	232,603			2,303
St James															
Sunset Beach	5	862,220			565	5	1,291,971			575	5	1,447,366			590
Varnamtown															
<b>Buncombe</b>															
Asheville				867,824	2,844,266				822,985	2,990,841			1,246,748	2,897,510	
Biltmore Forest															
Black Mountain				1,714	36,660				2,529				2,552	43,479	
Montreat															
Weaverville															
Woodfin				6,820	550				10,338	270			12,590		

TABLE 76. -Continued

Municipality	Fiscal year 2019-2020††				Fiscal year 2020-2021††				Fiscal year 2021-2022††						
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes
	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
<b>Burke</b>															
Connelly Springs															
Drexel															
Glen Alpine															
Hickory**															
Hildebran															
Long View**															
Morganton					261,487					276,326					265,431
Rhodhiss**															
Rutherford College					6,026					5,855					4,854
Valdese															
<b>Cabarrus</b>															
Concord				213,617	2,117,611				224,230	2,337,206				282,350	2,471,643
Harrisburg															
Kannapolis*				26,461	1,407,847				29,356	1,492,082				32,700	1,477,547
Locust**															
Midland					1,380					1,600					1,660
Mount Pleasant															
<b>Caldwell</b>															
Blowing Rock**															
Cajah Mountain															
Cedar Rock															
Gamewell															
Granite Falls				41,778	325				29,357	515				33,699	450
Hickory**															
Hudson					505										510
Lenoir	3	123,494		5,550	920	3	136,784		5,206	1,065	3	186,960		7,687	940
Rhodhiss*															
Sawmills															
<b>Camden</b>															
Elizabeth City**															
<b>Carteret</b>															
Atlantic Beach					4,500					5,330					3,970
Beaufort				2,066					3,011					2,529	
Bogue															
Cape Carteret					180					165					240
Cedar Point				4,821					5,475					2,130	
Emerald Isle															
Indian Beach															
Morehead City				41,147	35				49,766	70				52,600	10
Newport															
Peletier															
Pine Knoll Shores					90					75					75





TABLE 76. -Continued

Municipality	Fiscal year 2019-2020††				Fiscal year 2020-2021††				Fiscal year 2021-2022††						
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes
	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Davie															
Bermuda Run	3	60,006			551,017	3	54,923			496,188	3	71,976			497,595
Cooleegee	3				62,700	3				62,850	3	73			67,548
Mocksville	3	69,539		1,657	130,305	3	54,134		2,659	77,955	3	73,805		2,947	
Duplin															
Beulaville					60					120					137
Calypso															
Faison*					140					170					250
Greenevers															
Harrells**															
Kenansville															
Magnolia					2,622					2,710					2,131
Mount Olive**															
Rose Hill					1,030					1,160					1,245
Teachey															
Wallace*					6,610					11,300					9,165
Warsaw				582	200				988	240				1,211	250
Durham															
Chapel Hill**															
Durham*				399,905	4,756				463,392	10,275				535,833	6,416
Morrisville**															
Raleigh**															
Edgecombe															
Conetoe															
Leggett															
Macclesfield					103					112					
Pinetops															
Princeville															
Rocky Mount**															
Sharpsburg**															
Speed															
Tarboro				7,383	1,311				7,356	495				9,285	420
Whitakers**															
Forsyth															
Bethania															
Clemmons									5,152					6,503	
High Point**															
Kernersville*	3	134,578		46,259	16,881	3	124,427		52,450	10,906	3	202,209		74,589	3,825
King**															
Lewisville															
Rural Hall															
Tobaccoville*															
Walkertown															
Winston-Salem				379,659	11,840				382,720	6,635				446,083	7,440







TABLE 76. -Continued

Municipality	Fiscal year 2019-2020††				Fiscal year 2020-2021††				Fiscal year 2021-2022††						
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes
	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Hoke					255					360					300
Raeford															
Red Springs**															
Hyde															
Iredell															
Davidson**															
Harmony															
Love Valley															
Mooresville	4	822,204		167,095	700	4	702,852		174,837		4	1,044,772		223,853	1,200
Statesville	5	935,586		47,221	1,480	5	885,917		50,453	2,350	5	1,235,054			2,365
Troutman	3	278				3	1,145				3	2,580			
Jackson															
Dillsboro															315
Forest Hills															
Highlands**															
Sylva				21,348	880				4,543	1,085				5,371	1,325
Webster															
Johnston															
Benson	2	55,993				2	45,049				2	79,457			
Clayton					522,290					588,190				44,682	585,315
Four Oaks					2,305					2,098					2,075
Kenly*	2	28,496				2	31,424				2	31,803			5,967
Micro															
Pine Level										280					130
Princeton					32					10					7
Selma	2	87,674				2	54,442				2	90,654			
Smithfield	2	232,530			850	2	228,761			1,270	2	362,905			1,305
Wilson's Mills															
Zebulon**															
Jones															
Maysville															
Pollockville															
Trenton															
Lee															
Broadway*															
Sanford	3	259,264			2,740	3	283,585			2,275	3	333,515			2,045
Lenoir															
Grifton**															
Kinston	3	186,883		27,774	143,353	3	196,103		30,294	152,600	3	245,023		37,649	148,960
La Grange															
Pink Hill															
Lincoln															
Lincolnton	3	106,647		26,833	173,900	3	98,211		37,465	186,760	3	132,270		32,596	93,820
Maiden**															
Macon															
Franklin	3	115,187		27,216	3,867	3	138,688		36,792	3,900	3	181,306		40,365	4,065
Highlands*					850					1,190					1,035





TABLE 76. -Continued

Municipality	Fiscal year 2019-2020††				Fiscal year 2020-2021††				Fiscal year 2021-2022††						
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes
	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Pamlico					3,355					3,254					2,905
Alliance															
Arapahoe															
Bayboro															
Grantsboro															
Mesic															
Minnesott Beach															
Oriental	3	26,266				3	36,594				3	48,432			
Stonewall															
Vandemere															
Pasquotank															
Elizabeth City*			75,357					87,530					98,873		
Pender															
Atkinson															
Burgaw	3	8,633			165	3	8,453			240	3	11,394			225
Saint Helena															
Surf City*	3	695,960			1,248	3	1,213,611			10,779	3	1,481,440			969
Topsail Beach	3	416,623				3	535,763				3	580,656			
Wallace**															
Watha															
Perquimans															
Hertford					45,620					39,977					35,140
Winfall					1,620					1,820					1,820
Person															
Roxboro			13,976		168,508			16,302		173,346			18,067		172,695
Pitt															
Ayden															
Bethel															
Falkland									175						125
Farmville															
Fountain															
Greenville				162,110	6,335			207,687	7,075				228,982	7,102	
Grifton*					9,150				9,720					9,420	
Grimesland					535			9,646	570				14,409	570	
Simpson															
Winterville					25,790				28,133						27,599
Polk															
Columbus	3	19,744				3	29,773			31,455	3	44,531			3,285
Saluda*					2,170	3	36,025		2,930		3	44,531			3,285
Tryon	3	19,947				3	26,417			47,821	3	47,821			









TABLE 76. -Continued

Municipality	Fiscal year 2019-2020††				Fiscal year 2020-2021††				Fiscal year 2021-2022††						
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes
	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Wake															
Angier**															
Apex				1,044,183					1,461,110					1,526,160	
Cary*			115,183	3,489,989				79,565	3,738,915				138,182	3,959,471	
Durham**															
Fuquay-Varina			52,333	649,700				44,140	808,048				62,520	840,895	
Garner			20,634	773,343				21,340	834,259				20,367	831,576	
Holly Springs			4,433	283,850				29,265	677,180				37,614	802,925	
Knightdale			48,953	208,396				60,244	399,566				75,120	441,552	
Morrisville*			100,532	681,229				100,297	725,284				41,381	732,356	
Raleigh*			1,123,438	9,950,928				1,091,574	10,697,258				1,443,460	10,374,713	
Rolesville				115,890					155,930					156,770	
Wake Forest*			46,985	897,319				44,468	936,433				55,865	915,350	
Wendell				34,148					155,956					218,405	
Zebulon*			15,078	84,241				23,389	154,677				19,526	178,856	
Warren															
Macon															
Norlina															
Warrenton															
Washington															
Creswell															
Plymouth				255					485					195	
Roper															
Watauga															
Beech Mountain*	6	568,194			6	1,242,410			6	1,374,744					
Blowing Rock*	6	999,809			6	1,488,840			6	1,788,396					
Boone	6	1,481,731	37,478	131,795	6	1,911,574	25,463	161,130	6	2,143,039	54,171	155,480			
Seven Devils*	6	211,862			6	395,608			6	419,077					
Wayne															
Eureka														4,735	
Fremont														283,785	
Goldsboro	5	853,967	69,810	275,950	5	859,799	86,004	296,456	5	937,143	85,827				
Mount Olive*														2,817	
Pikeville				2,860					2,769					2,817	
Seven Springs															
Walnut Creek									9,975					10,425	
Wilkes															
Elkin**														385	
North Wilkesboro				485					625					385	
Ronda															
Wilkesboro	3	124,730		570	3	164,357		790	3	205,029				725	

TABLE 76. -Continued

Municipality	Fiscal year 2019-2020††				Fiscal year 2020-2021††				Fiscal year 2021-2022††						
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	Gross receipts tax [1.5%/0.8%] rates	License taxes
	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Wilson															
Black Creek															
Elm City															
Kenly**															
Lucama															
Saratoga															
Sharpsburg**															
Sims															
Stantonsburg															
Wilson				52,231	60 2,577				61,109	2,508				66,327	2,623
Yadkin															
Boonville															
East Bend															
Jonesville	6	273,606			2,178	6	293,906			2,258	6	446,988			210
Yadkinville	6	25,310			15,390	6	40,855			13,075	6	35,678			10,235
Yancey															
Burnsville					395					345					427
<b>Total</b>		<b>40,445,676</b>	<b>385,337</b>	<b>21,885,443</b>	<b>68,495,761</b>		<b>50,690,704</b>	<b>370,442</b>	<b>21,384,142</b>	<b>75,396,220</b>		<b>64,724,231</b>	<b>442,915</b>	<b>29,713,417</b>	<b>75,946,235</b>
<b>Total collections</b>					<b>131,212,218</b>					<b>147,841,508</b>					<b>170,826,798</b>

Tax collection amounts are sourced to information reported for municipal jurisdictions on Form TR-2 as compiled by the NCDOR Local Government Division.

Data may reflect omissions and inconsistencies attributable to reporting and/or processing.

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]

\*,\*\* 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:															
	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]	2022-2023 [S]	
Alamance.....	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	2,571,236	
Alexander.....	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	283,729	
Alleghany.....	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	244,439	
Anson.....	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	275,834	
Ashe.....	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	598,201	
Avery.....	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	944,415	
Beaufort.....	211,857	227,611	217,189	283,866	227,065	250,834	238,088	255,576	297,540	386,993	336,141	383,639	515,288	626,025	605,841	
Bertie.....	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	98,180	
Bladen.....	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	203,902	
Brunswick.....	1,823,331	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	7,329,607	
Buncombe.....	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	7,401,258	
Burke.....	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	950,440	
Cabarrus.....	1,356,081	1,133,036	1,070,186	1,424,477	1,539,670	2,071,456	2,442,343	2,982,527	3,166,216	3,286,663	4,005,250	4,297,633	5,405,446	7,417,506	4,612,360	
Caldwell.....	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	872,642	
Camden.....	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	168,521	
Carteret.....	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	2,683,162	
Caswell.....	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	143,514	
Catawba.....	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	3,234,340	
Chatham.....	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	2,873,799	
Cherokee.....	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	636,222	
Chowan.....	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	184,292	
Clay.....	135,046	109,856	101,845	106,557	108,415	113,886	119,403	133,449	172,892	172,892	175,125	197,600	383,961	379,349	280,469	
Cleveland.....	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	1,281,630	
Columbus.....	111,997	106,826	85,092	107,600	114,950	108,251	155,991	142,102	138,472	170,233	172,493	186,073	404,231	519,328	327,013	
Craven.....	658,403	571,805	531,376	477,731	570,261	634,179	705,815	804,346	1,028,524	938,141	1,013,728	1,085,341	1,731,318	2,296,744	1,718,663	
Cumberland.....	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	5,240,234	
Currituck.....	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	1,509,704	
Dare.....	930,824	1,651,508	1,084,174	1,082,128	1,020,869	1,082,403	1,294,237	1,300,911	1,438,267	1,516,755	1,510,004	3,411,374	3,566,277	2,249,666	2,249,666	
Davidson.....	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	2,422,052	
Davie.....	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	701,423	
Duplin.....	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	387,390	
Durham.....	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	10,024,301	
Edgecombe.....	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	556,726	
Forsyth.....	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	6,366,915	
Franklin.....	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	1,890,520	
Gaston.....	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	4,130,700	
Gates.....	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	72,110	
Graham.....	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	176,715	
Granville.....	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	766,890	
Greene.....	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	103,649	
Guilford.....	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	7,984,563	9,271,401	12,884,753	8,142,629	
Halifax.....	158,789	147,923	125,477	127,931	170,185	136,065	160,572	171,840	178,284	298,909	210,178	221,541	405,561	418,313	403,644	
Harnett.....	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	2,934,565	
Haywood.....	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	1,419,820	
Henderson.....	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	2,732,590	
Hertford.....	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	106,943	
Hoke.....	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	886,816	
Hyde.....	102,103	50,158	45,121	87,445	46,041	40,234	93,707	65,070	60,119	64,493	76,275	90,425	126,112	181,259	89,790	
Iredell.....	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	5,450,858	
Jackson.....	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	1,749,959	
Johnston.....	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	3,839,517	5,130,262	6,645,837	4,235,440	
Jones.....	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	74,076	
Lee.....	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	1,044,400	
Lenoir.....	157,639	150,504	134,933	138,778	171,333	171,333	136,682	141,783	199,669	246,976	177,002	197,171	297,572	480,337	502,260	
Lincoln.....	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	2,281,367	

TABLE 77. - Continued

County	County Government Fiscal Year:														
	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]	2022-2023 [S]
Macon.....	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	1,317,847
Madison.....	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	400,434
Martin.....	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	125,144
McDowell.....	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	488,200
Mecklenburg....	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	36,322,282
Mitchell.....	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	193,451
Montgomery....	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	393,175
Moore.....	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	2,751,783
Nash.....	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	1,119,036
New Hanover....	2,288,121	2,290,040	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	7,406,792
Northampton...	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	174,973
Onslow.....	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	4,460,534
Orange.....	1,098,405	1,470,716	1,370,428	1,221,458	1,549,583	1,685,431	1,853,859	1,973,054	2,540,925	2,377,468	2,534,721	2,545,487	2,860,796	4,903,607	2,899,224
Pamlico.....	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	255,365
Pasquotank....	198,374	182,049	215,809	190,363	192,720	239,294	197,309	231,123	263,977	502,527	291,968	368,634	459,881	689,513	710,925
Pender.....	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	2,212,378
Perquimans....	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	166,247
Person.....	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	506,986
Pitt.....	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	2,589,784
Polk.....	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	465,516
Randolph.....	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	1,483,822
Richmond.....	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	348,205
Robeson.....	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	702,230
Rockingham...	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	937,732
Rowan.....	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	2,105,498
Rutherford....	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	942,530
Sampson.....	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	410,111
Scotland.....	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	246,037
Stanly.....	247,979	222,671	170,262	175,046	215,236	222,193	283,092	335,882	445,445	451,793	534,238	566,322	813,863	1,293,462	1,153,600
Stokes.....	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	439,042
Surry.....	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	691,282
Swain.....	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	229,047
Transylvania...	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	1,070,702
Tyrrell.....	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	38,212
Union.....	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	7,396,324
Vance.....	151,682	99,874	119,941	217,389	98,458	100,724	134,687	130,802	148,827	232,567	181,446	204,514	307,732	362,808	410,843
Wake.....	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	33,915,861
Warren.....	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	313,448
Washington....	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	97,205
Watauga.....	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	2,023,916
Wayne.....	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	1,158,558
Wilkes.....	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	622,072
Wilson.....	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	1,024,795
Yadkin.....	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	327,802
Yancey.....	146,530	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	346,957
Total	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	232,573,409

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).

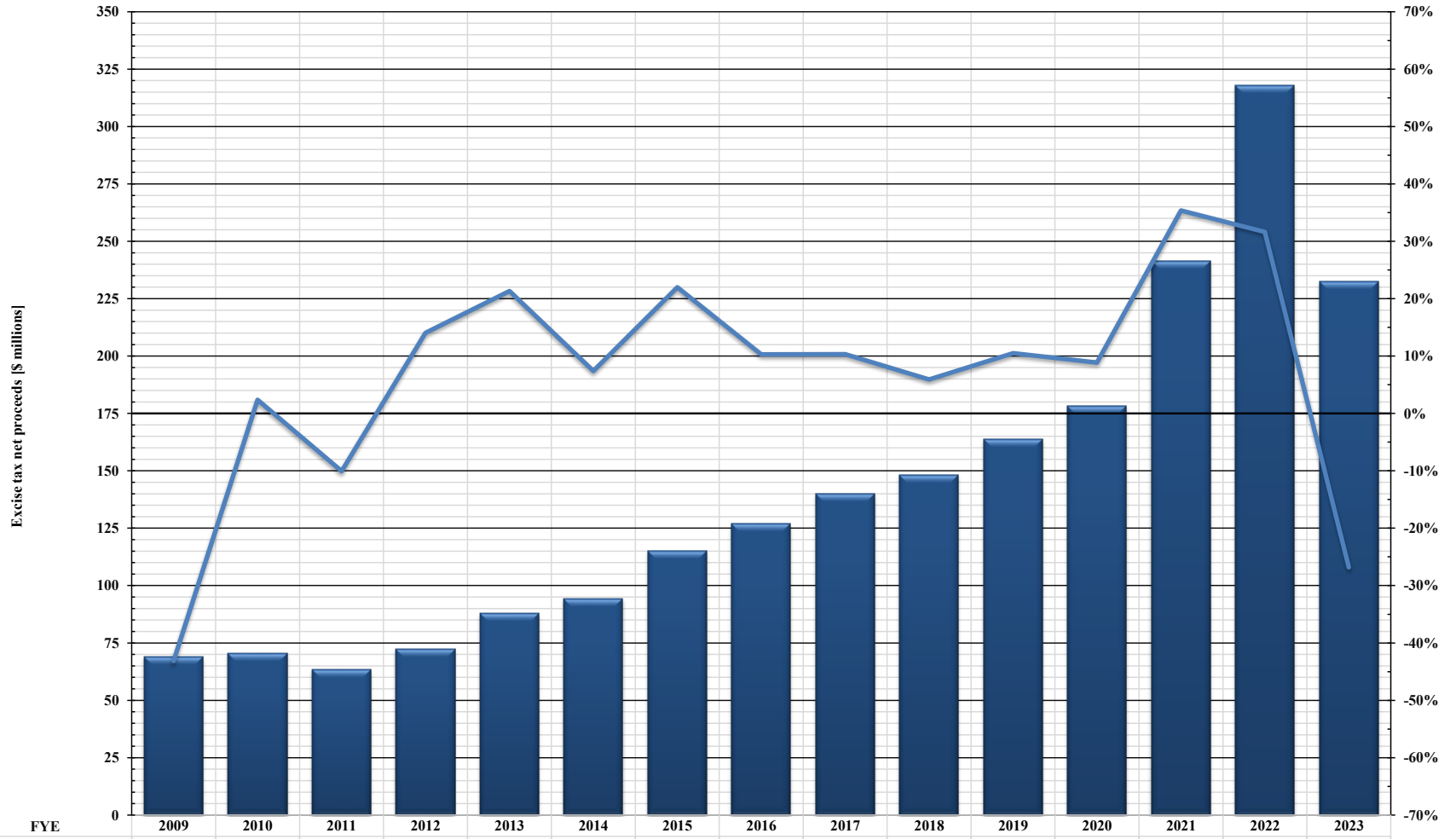
†Net proceeds compilations are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of State allocations of the excise tax on conveyances.

‡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 2022-2023; 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



Excise Tax on Conveyances [\$]	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	232,573,409	
YoY % Δ in Net Proceeds	-	-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%	-26.8%

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

Fiscal year 2022-2023							Fiscal year 2022-2023						
Counties	Total Assessed Valuation as of January 1, 2022 [\$]	Local sales and use tax proceeds [2%, 2.25% rates] [\$]	Equivalent county-wide property tax rate [computed] [\$]	County-wide property tax rate [\$]	County-wide property tax levy [\$]	Local sales and use taxes as % of property tax levy [\$]	Counties	Total Assessed Valuation as of January 1, 2022 [\$]	Local sales and use tax proceeds [2%, 2.25% rates] [\$]	Equivalent county-wide property tax rate [computed] [\$]	County-wide property tax rate [\$]	County-wide property tax levy [\$]	Local sales and use taxes as % of property tax levy [\$]
Alamance	16,085,477,370	43,006,995	0.2674	0.6500	104,555,603	41.13%	Johnston	25,852,949,923	67,871,872	0.2625	0.7300	188,726,534	35.96%
Alexander	2,853,211,366	12,582,162	0.4410	0.7900	22,540,370	55.82%	Jones	1,118,850,348	2,929,317	0.2618	0.7200	8,055,723	36.36%
Alleghany	2,012,803,669	3,694,892	0.1836	0.5970	12,016,438	30.75%	Lee	7,116,102,770	22,447,993	0.3155	0.7300	51,947,550	43.21%
Anson	2,151,278,479	5,350,301	0.2487	0.7770	16,715,434	32.01%	Lenoir	4,407,473,873	15,344,169	0.3481	0.8450	37,243,154	41.20%
Ashe	4,298,546,476	10,925,945	0.2542	0.5100	21,922,587	49.84%	Lincoln	12,578,308,749	35,372,637	0.2812	0.6190	77,859,731	45.43%
Avery	5,909,777,627	9,277,772	0.1570	0.4000	23,639,111	39.25%	Macon	8,520,782,794	17,664,036	0.2073	0.4000	34,083,131	51.83%
Beaufort	6,292,696,858	13,572,434	0.2157	0.6250	39,329,355	34.51%	Madison	2,846,216,355	7,100,144	0.2495	0.5000	14,231,082	49.89%
Bertie	1,429,356,493	3,986,418	0.2789	0.8650	12,363,934	32.24%	Martin	2,074,026,520	6,490,924	0.3130	0.8100	16,799,615	38.64%
Bladen	3,436,108,718	9,024,815	0.2626	0.7850	26,973,453	33.46%	McDowell	4,976,340,418	15,096,626	0.3034	0.5775	28,738,366	52.53%
Brunswick	32,768,429,648	44,783,400	0.1367	0.4850	158,926,884	28.18%	Mecklenburg	201,586,253,783	386,058,733	0.1915	0.6169	1,243,585,600	31.04%
Buncombe	49,605,523,231	130,890,801	0.2639	0.4880	242,074,953	54.07%	Mitchell	2,452,602,054	5,166,534	0.2107	0.5600	13,734,572	37.62%
Burke	7,824,306,971	22,426,770	0.2866	0.6950	54,378,933	41.24%	Montgomery	3,692,175,069	7,613,358	0.2062	0.6150	22,706,877	33.53%
Cabarrus	30,635,907,974	78,772,574	0.2571	0.7400	226,705,719	34.75%	Moore	15,191,165,279	32,836,883	0.2162	0.4850	73,677,152	44.57%
Caldwell	8,515,700,516	17,039,682	0.2001	0.6300	53,648,913	31.76%	Nash	8,590,891,842	24,109,002	0.2806	0.6700	57,558,975	41.89%
Camden	1,256,303,812	3,544,008	0.2821	0.8700	10,929,843	32.43%	New Hanover	49,236,988,388	112,657,322	0.2288	0.4550	224,028,297	50.29%
Carteret	17,176,054,996	25,802,660	0.1502	0.3300	56,680,981	45.52%	Northampton	2,259,019,868	4,069,650	0.1802	0.9000	20,331,179	20.02%
Caswell	1,763,348,812	6,523,932	0.3700	0.7350	12,960,614	50.34%	Onslow	20,417,993,426	65,444,233	0.3205	0.6550	133,737,857	48.93%
Catawba	20,270,528,454	54,642,245	0.2696	0.5750	116,555,539	46.88%	Orange	22,270,866,552	31,890,486	0.1432	0.8312	185,115,443	17.23%
Chatham	14,368,626,317	27,980,750	0.1947	0.6650	95,551,365	29.28%	Pamlico	1,968,232,166	4,341,591	0.2206	0.6250	12,301,451	35.29%
Cherokee	4,026,616,109	12,213,109	0.3033	0.6100	24,562,358	49.72%	Pasquotank	4,353,117,867	13,562,496	0.3116	0.6200	26,989,331	50.25%
Chowan	1,907,601,843	4,486,097	0.2352	0.6650	12,685,552	35.36%	Pender	8,806,293,279	22,061,121	0.2505	0.6450	56,800,592	38.84%
Clay	2,108,575,717	4,641,413	0.2201	0.4300	9,066,876	51.19%	Perquimans	1,732,709,310	3,334,910	0.1925	0.6100	10,569,527	31.55%
Cleveland	10,925,457,388	28,910,690	0.2646	0.6875	75,112,520	38.49%	Person	5,301,054,873	12,951,328	0.2443	0.7200	38,167,595	33.93%
Columbus	4,295,751,919	13,993,304	0.3257	0.8050	34,580,803	40.47%	Pitt	15,992,502,211	42,900,008	0.2683	0.6841	109,444,708	39.21%
Craven	10,431,709,302	27,054,208	0.2593	0.5600	58,417,572	46.31%	Polk	3,651,505,337	6,397,497	0.1752	0.5143	18,779,632	34.07%
Cumberland	24,801,067,794	80,541,834	0.3248	0.7990	198,160,532	40.64%	Randolph	12,670,536,274	40,040,915	0.3160	0.6327	80,166,483	49.95%
Currituck	8,401,371,175	17,929,636	0.2134	0.4600	38,646,307	46.39%	Richmond	3,738,579,610	12,684,638	0.3393	0.8300	31,030,211	40.88%
Dare	17,234,560,072	30,487,734	0.1769	0.4005	69,024,413	44.17%	Robeson	7,964,420,023	34,866,903	0.4378	0.7700	61,326,034	56.85%
Davidson	18,046,561,103	47,061,070	0.2608	0.5400	97,451,430	48.29%	Rockingham	8,380,355,810	24,798,834	0.2959	0.6950	58,243,473	42.58%
Davie	5,519,511,830	14,611,181	0.2647	0.7330	40,458,022	36.11%	Rowan	14,681,547,536	40,538,774	0.2761	0.6575	96,531,175	42.00%
Duplin	4,917,418,165	15,116,517	0.3074	0.7350	36,143,024	41.82%	Rutherford	8,036,287,563	21,461,990	0.2671	0.5970	47,976,637	44.73%
Durham	49,283,777,519	103,561,769	0.2101	0.7222	355,927,441	29.10%	Sampson	5,212,777,224	18,894,452	0.3625	0.8250	43,005,412	43.94%
Edgecombe	3,467,739,664	10,243,998	0.2954	0.9500	32,943,527	31.10%	Scotland	2,524,418,573	10,411,190	0.4124	0.9900	24,991,744	41.66%
Forsyth	44,296,395,695	111,142,881	0.2509	0.6778	300,240,970	37.02%	Stanly	6,472,546,279	18,475,244	0.2854	0.6100	39,482,532	46.79%
Franklin	7,178,344,301	23,035,967	0.3209	0.7850	56,350,003	40.88%	Stokes	4,828,403,389	13,667,821	0.2831	0.6600	31,867,462	42.89%
Gaston	21,944,499,355	70,374,593	0.3207	0.8100	177,750,445	39.59%	Surry	7,264,971,852	26,886,540	0.3701	0.5520	40,102,645	67.04%
Gates	1,002,489,614	3,260,250	0.3252	0.8400	8,420,913	38.72%	Swain	2,035,219,732	6,241,992	0.3067	0.3600	7,326,791	85.19%
Graham	1,217,054,675	3,343,135	0.2747	0.6500	7,910,855	42.26%	Transylvania	7,108,683,878	12,952,367	0.1822	0.6033	42,886,690	30.20%
Granville	5,359,886,992	12,761,320	0.2381	0.8400	45,023,051	28.34%	Tyrrell	443,789,177	1,080,392	0.2434	0.9500	4,215,997	25.63%
Greene	1,312,401,936	5,828,859	0.4441	0.7860	10,315,479	56.51%	Union	38,255,044,599	73,886,569	0.1931	0.5880	224,939,662	32.85%
Guilford	69,555,270,210	128,935,920	0.1854	0.7305	508,101,249	25.38%	Vance	2,986,937,451	12,964,463	0.4340	0.8900	26,583,743	48.77%
Halifax	4,191,167,136	13,960,050	0.3331	0.7600	31,852,870	43.83%	Wake	199,136,439,367	262,900,810	0.1320	0.6195	1,233,650,242	21.31%
Harnett	13,294,552,885	45,622,326	0.3432	0.5910	78,570,808	58.07%	Warren	2,744,711,148	5,580,187	0.2033	0.8100	22,232,160	25.10%
Haywood	9,897,152,979	23,368,565	0.2361	0.5350	52,949,768	44.13%	Washington	979,682,896	3,206,674	0.3273	0.8500	8,327,305	38.51%
Henderson	17,650,585,318	40,144,193	0.2274	0.5610	99,019,784	40.54%	Watauga	14,977,634,756	20,776,833	0.1387	0.3180	47,628,879	43.62%
Hertford	1,762,762,692	6,550,266	0.3716	0.8400	14,807,207	44.24%	Wayne	9,415,103,654	33,605,296	0.3569	0.7425	69,907,145	48.07%
Hoke	4,652,650,330	14,546,966	0.3127	0.7300	33,964,347	42.83%	Wilkes	6,158,075,478	26,068,649	0.4233	0.6600	40,643,298	64.14%
Hyde	963,086,892	2,146,068	0.2228	0.8950	8,619,628	24.90%	Wilson	8,003,641,071	21,475,050	0.2683	0.7300	58,426,580	36.76%
Iredell	28,773,310,874	57,569,986	0.2001	0.5375	154,656,546	37.22%	Yadkin	3,288,777,719	10,733,432	0.3264	0.6600	21,705,933	49.45%
Jackson	11,856,859,068	21,627,868	0.1824	0.3800	45,056,064	48.00%	Yancey	2,448,458,387	6,201,806	0.2533	0.6000	14,690,750	42.22%
							Total	1,455,681,644,839	3,245,015,017	0.2229	0.6257	9,108,323,110	35.63%

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 2008-2022**

**PART 2. TAX YEAR 2022 INDIVIDUAL INCOME TAX STATISTICS**

**Characteristics of Filers**



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

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

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

Filing Status	All Returns Filed				Residents†				Part-Year Residents††				Nonresidents†††			
	Count:		Count:		Count:		Count:		Count:		Count:		Count:			
	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:		
Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	
<b>Tax Year 2022</b>																
S	2,347,333	2,347,333	655,511	655,511	2,084,170	2,084,170	586,914	586,914	122,467	122,467	27,937	27,937	140,696	140,696	40,660	40,660
MFJ	1,915,926	3,831,852	320,227	640,454	1,623,422	3,246,844	253,033	506,066	68,628	137,256	9,345	18,690	223,876	447,752	57,849	115,698
MFS	129,594	129,594	20,765	20,765	108,009	108,009	15,230	15,230	7,627	7,627	1,462	1,462	13,958	13,958	4,073	4,073
HoH	697,404	697,404	217,088	217,088	651,375	651,375	202,508	202,508	16,193	16,193	5,912	5,912	29,836	29,836	8,668	8,668
SS	3,360	3,360	1,217	1,217	3,080	3,080	1,122	1,122	91	91	31	31	189	189	64	64
<b>Total</b>	<b>5,093,617</b>	<b>7,009,543</b>	<b>1,214,808</b>	<b>1,535,035</b>	<b>4,470,056</b>	<b>6,093,478</b>	<b>1,058,807</b>	<b>1,311,840</b>	<b>215,006</b>	<b>283,634</b>	<b>44,687</b>	<b>54,032</b>	<b>408,555</b>	<b>632,431</b>	<b>111,314</b>	<b>169,163</b>
% w/\$0 Tax liability			23.85%	21.90%			20.79%	18.72%			0.88%	0.77%			2.19%	2.41%
<b>Tax Year 2021</b>																
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
<b>Total</b>	<b>4,961,867</b>	<b>6,841,243</b>	<b>1,047,042</b>	<b>1,317,309</b>	<b>4,365,191</b>	<b>5,961,211</b>	<b>908,741</b>	<b>1,119,634</b>	<b>214,561</b>	<b>285,309</b>	<b>41,899</b>	<b>50,949</b>	<b>382,115</b>	<b>594,723</b>	<b>96,402</b>	<b>146,726</b>
% w/\$0 Tax liability			21.10%	19.26%			18.31%	16.37%			0.84%	0.74%			1.94%	2.14%
<b>Tax Year 2020</b>																
S	2,375,072	2,375,072	692,232	692,232	2,147,405	2,147,405	627,198	627,198	107,184	107,184	28,948	28,948	120,483	120,483	36,086	36,086
MFJ	1,882,946	3,765,892	298,252	596,504	1,619,404	3,238,808	236,660	473,320	61,994	123,988	9,150	18,300	201,548	403,096	52,446	104,884
MFS	129,464	129,464	21,743	21,743	110,037	110,037	16,249	16,249	6,814	6,814	1,592	1,592	12,613	12,613	3,902	3,902
HoH	709,387	709,387	193,505	193,505	666,610	666,610	180,408	180,408	15,213	15,213	5,642	5,642	27,564	27,564	7,455	7,455
SS	2,731	2,731	940	940	2,514	2,514	862	862	54	54	21	21	163	163	57	57
<b>Total</b>	<b>5,099,600</b>	<b>6,982,546</b>	<b>1,206,672</b>	<b>1,504,924</b>	<b>4,545,970</b>	<b>6,165,374</b>	<b>1,061,377</b>	<b>1,298,037</b>	<b>191,259</b>	<b>253,253</b>	<b>45,353</b>	<b>54,503</b>	<b>362,371</b>	<b>563,919</b>	<b>99,942</b>	<b>152,384</b>
% w/\$0 Tax liability			23.66%	21.55%			20.81%	18.59%			0.89%	0.78%			1.96%	2.18%
<b>Tax Year 2019</b>																
S	2,231,835	2,231,835	631,448	631,448	1,992,826	1,992,826	563,379	563,379	112,122	112,122	29,171	29,171	126,887	126,887	38,898	38,898
MFJ	1,864,487	3,728,974	275,314	550,628	1,595,097	3,190,194	216,557	433,114	65,735	131,470	8,810	17,620	203,655	407,310	49,947	99,894
MFS	122,937	122,937	19,499	19,499	103,374	103,374	14,154	14,154	7,008	7,008	1,484	1,484	12,555	12,555	3,861	3,861
HoH	725,587	725,587	206,613	206,613	680,028	680,028	192,472	192,472	17,040	17,040	6,602	6,602	28,519	28,519	7,539	7,539
SS	2,807	2,807	931	931	2,574	2,574	848	848	79	79	31	31	154	154	52	52
<b>Total</b>	<b>4,947,653</b>	<b>6,812,140</b>	<b>1,133,805</b>	<b>1,409,119</b>	<b>4,373,899</b>	<b>5,968,996</b>	<b>987,410</b>	<b>1,203,967</b>	<b>201,984</b>	<b>267,719</b>	<b>46,098</b>	<b>54,908</b>	<b>371,770</b>	<b>575,425</b>	<b>100,297</b>	<b>150,244</b>
% w/\$0 Tax liability			22.92%	20.69%			19.96%	17.67%			0.93%	0.81%			2.03%	2.21%
<b>Tax Year 2018</b>																
S	2,113,565	2,113,565	547,558	547,558	1,883,236	1,883,236	483,822	483,822	107,396	107,396	26,100	26,100	122,933	122,933	37,636	37,636
MFJ	1,854,198	3,708,396	257,654	515,308	1,588,933	3,177,866	199,262	398,524	66,392	132,784	8,840	17,680	198,873	397,746	49,552	99,104
MFS	114,161	114,161	17,820	17,820	94,869	94,869	12,048	12,048	6,584	6,584	1,312	1,312	12,708	12,708	4,460	4,460
HoH	723,366	723,366	202,689	202,689	678,331	678,331	188,493	188,493	17,363	17,363	6,809	6,809	27,672	27,672	7,387	7,387
SS	2,753	2,753	841	841	2,525	2,525	751	751	82	82	26	26	146	146	64	64
<b>Total</b>	<b>4,808,043</b>	<b>6,662,241</b>	<b>1,026,562</b>	<b>1,284,216</b>	<b>4,247,894</b>	<b>5,836,827</b>	<b>884,376</b>	<b>1,083,638</b>	<b>197,817</b>	<b>264,209</b>	<b>43,087</b>	<b>51,927</b>	<b>362,332</b>	<b>561,205</b>	<b>99,099</b>	<b>148,651</b>
% w/\$0 Tax liability			21.35%	19.28%			18.39%	16.27%			0.90%	0.78%			2.06%	2.23%

EXHIBIT 00. -Continued

Filing Status	All Returns Filed				Residents†				Part-Year Residents††				Nonresidents†††			
	Count:		w/S0 Tax liability:		Count:		w/S0 Tax liability:		Count:		w/S0 Tax liability:		Count:		w/S0 Tax liability:	
	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers
<b>Tax Year 2017</b>																
S	2,035,610	2,035,610	551,748	551,748	1,824,701	1,824,701	494,375	494,375	102,088	102,088	25,320	25,320	108,821	108,821	32,053	32,053
MFJ	1,820,857	3,641,714	265,383	530,766	1,570,297	3,140,594	210,228	420,456	65,788	131,576	9,198	18,396	184,772	369,544	45,957	91,914
MFS	109,335	109,335	17,406	17,406	91,736	91,736	12,375	12,375	6,220	6,220	1,290	1,290	11,379	11,379	3,741	3,741
HoH	727,728	727,728	219,199	219,199	685,009	685,009	205,176	205,176	17,299	17,299	7,142	7,142	25,420	25,420	6,881	6,881
SS	2,753	2,753	903	903	2,533	2,533	818	818	84	84	44	44	136	136	41	41
<b>Total</b>	<b>4,696,283</b>	<b>6,517,140</b>	<b>1,054,639</b>	<b>1,320,022</b>	<b>4,174,276</b>	<b>5,744,573</b>	<b>922,972</b>	<b>1,133,200</b>	<b>191,479</b>	<b>257,267</b>	<b>42,994</b>	<b>52,192</b>	<b>330,528</b>	<b>515,300</b>	<b>88,673</b>	<b>134,630</b>
% w/S0 Tax liability			22.46%	20.25%			19.65%	17.39%			0.92%	0.80%			1.89%	2.07%
<b>Tax Year 2016</b>																
S	1,984,430	1,984,430	534,650	534,650	1,775,157	1,775,157	477,173	477,173	100,794	100,794	24,380	24,380	108,479	108,479	33,097	33,097
MFJ	1,800,707	3,601,414	260,389	520,778	1,556,492	3,112,984	207,015	414,030	65,518	131,036	9,207	18,414	178,697	357,394	44,167	88,334
MFS	104,963	104,963	16,343	16,343	87,882	87,882	11,553	11,553	6,196	6,196	1,219	1,219	10,885	10,885	3,571	3,571
HoH	725,887	725,887	210,323	210,323	683,603	683,603	197,073	197,073	17,184	17,184	6,684	6,684	25,100	25,100	6,566	6,566
SS	2,525	2,525	814	814	2,360	2,360	766	766	49	49	14	14	116	116	34	34
<b>Total</b>	<b>4,618,512</b>	<b>6,419,219</b>	<b>1,022,519</b>	<b>1,282,908</b>	<b>4,105,494</b>	<b>5,661,986</b>	<b>893,580</b>	<b>1,100,595</b>	<b>189,741</b>	<b>255,259</b>	<b>41,504</b>	<b>50,711</b>	<b>323,277</b>	<b>501,974</b>	<b>87,435</b>	<b>131,602</b>
% w/S0 Tax liability			22.14%	19.99%			19.35%	17.15%			0.90%	0.79%			1.89%	2.05%
<b>Tax Year 2015</b>																
S	1,935,896	1,935,896	495,565	495,565	1,738,856	1,738,856	445,709	445,709	97,705	97,705	21,541	21,541	99,335	99,335	28,315	28,315
MFJ	1,785,234	3,570,468	245,545	491,090	1,547,264	3,094,528	194,419	388,838	66,241	132,482	8,779	17,558	171,729	343,458	42,347	84,694
MFS	102,305	102,305	16,019	16,019	85,981	85,981	11,485	11,485	5,885	5,885	1,070	1,070	10,439	10,439	3,464	3,464
HoH	740,145	740,145	201,066	201,066	698,877	698,877	189,030	189,030	16,988	16,988	6,084	6,084	24,280	24,280	5,952	5,952
SS	2,518	2,518	760	760	2,327	2,327	692	692	68	68	26	26	123	123	42	42
<b>Total</b>	<b>4,566,098</b>	<b>6,351,332</b>	<b>958,955</b>	<b>1,204,500</b>	<b>4,073,305</b>	<b>5,620,569</b>	<b>841,335</b>	<b>1,035,754</b>	<b>186,887</b>	<b>253,128</b>	<b>37,500</b>	<b>46,279</b>	<b>305,906</b>	<b>477,635</b>	<b>80,120</b>	<b>122,467</b>
% w/S0 Tax liability			21.00%	18.96%			18.43%	16.31%			0.82%	0.73%			1.75%	1.93%
<b>Tax Year 2014</b>																
S	1,858,637	1,858,637	475,841	475,841	1,676,127	1,676,127	429,486	429,486	84,755	84,755	17,675	17,675	97,755	97,755	28,680	28,680
MFJ	1,759,801	3,519,602	239,068	478,136	1,533,226	3,066,452	189,976	379,952	58,563	117,126	7,164	14,328	168,012	336,024	41,928	83,856
MFS	105,182	105,182	18,738	18,738	82,319	82,319	10,893	10,893	5,081	5,081	996	996	17,782	17,782	6,849	6,849
HoH	727,943	727,943	206,140	206,140	688,891	688,891	194,511	194,511	15,428	15,428	5,528	5,528	23,624	23,624	6,101	6,101
SS	2,591	2,591	809	809	2,401	2,401	734	734	67	67	26	26	123	123	49	49
<b>Total</b>	<b>4,454,154</b>	<b>6,213,955</b>	<b>940,596</b>	<b>1,179,664</b>	<b>3,982,964</b>	<b>5,516,190</b>	<b>825,600</b>	<b>1,015,576</b>	<b>163,894</b>	<b>222,457</b>	<b>31,389</b>	<b>38,553</b>	<b>307,296</b>	<b>475,308</b>	<b>83,607</b>	<b>125,535</b>
% w/S0 Tax liability			21.12%	18.98%			18.54%	16.34%			0.70%	0.62%			1.88%	2.02%
<b>Tax Year 2013</b>																
S	1,793,399	1,793,399	419,742	419,742	1,620,928	1,620,928	380,859	380,859	80,220	80,220	14,826	14,826	92,251	92,251	24,057	24,057
MFJ	1,735,147	3,470,294	338,755	677,510	1,517,567	3,035,134	281,121	562,242	55,321	110,642	8,734	17,468	162,259	324,518	48,900	97,800
MFS	97,838	97,838	20,060	20,060	80,962	80,962	14,371	14,371	4,995	4,995	966	966	11,881	11,881	4,723	4,723
HoH	742,213	742,213	276,328	276,328	703,340	703,340	262,341	262,341	14,586	14,586	6,284	6,284	24,287	24,287	7,703	7,703
QW	2,559	2,559	912	912	2,378	2,378	829	829	57	57	25	25	124	124	58	58
<b>Total</b>	<b>4,371,156</b>	<b>6,106,303</b>	<b>1,055,797</b>	<b>1,394,552</b>	<b>3,925,175</b>	<b>5,442,742</b>	<b>939,521</b>	<b>1,220,642</b>	<b>155,179</b>	<b>210,500</b>	<b>30,835</b>	<b>39,569</b>	<b>290,802</b>	<b>453,061</b>	<b>85,441</b>	<b>134,341</b>
% w/S0 Tax liability			24.15%	22.84%			21.49%	19.99%			0.71%	0.65%			1.95%	2.20%

EXHIBIT 00. -Continued

Filing Status	All Returns Filed				Residents†				Part-Year Residents††				Nonresidents†††			
	Count:		w/\$0 Tax liability:		Count:		w/\$0 Tax liability:		Count:		w/\$0 Tax liability:		Count:		w/\$0 Tax liability:	
	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers
<b>Tax Year 2012</b>																
S	1,728,476	1,728,476	415,322	415,322	1,563,416	1,563,416	376,397	376,397	73,660	73,660	13,206	13,206	91,400	91,400	25,719	25,719
MFJ	1,717,169	3,434,338	339,826	679,652	1,511,415	3,022,830	286,046	572,092	51,072	102,144	8,196	16,392	154,682	309,364	45,584	91,168
MFS	101,501	101,501	26,284	26,284	78,383	78,383	14,204	14,204	4,569	4,569	861	861	18,549	18,549	11,219	11,219
HoH	745,885	745,885	284,190	284,190	708,627	708,627	270,982	270,982	13,535	13,535	5,719	5,719	23,723	23,723	7,489	7,489
QW	2,459	2,459	877	877	2,306	2,306	819	819	56	56	23	23	97	97	35	35
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/\$0 Tax liability			24.83%	23.39%			22.08%	20.53%			0.65%	0.60%			2.10%	2.26%
<b>Tax Year 2011</b>																
S	1,672,820	1,672,820	379,732	379,732	1,522,269	1,522,269	349,330	349,330	67,420	67,420	10,678	10,678	83,131	83,131	19,724	19,724
MFJ	1,699,385	3,398,770	300,100	600,200	1,508,384	3,016,768	258,091	516,182	48,622	97,244	7,165	14,330	142,379	284,758	34,844	69,688
MFS	94,889	94,889	17,831	17,831	75,834	75,834	11,442	11,442	4,443	4,443	760	760	14,612	14,612	5,629	5,629
HoH	753,806	753,806	291,692	291,692	717,625	717,625	279,074	279,074	12,910	12,910	5,296	5,296	23,271	23,271	7,322	7,322
QW	2,422	2,422	884	884	2,266	2,266	824	824	57	57	22	22	99	99	38	38
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/\$0 Tax liability			23.45%	21.79%			21.28%	19.53%			0.57%	0.52%			1.60%	1.73%
<b>Tax Year 2010</b>																
S	1,621,435	1,621,435	360,949	360,949	1,480,999	1,480,999	333,007	333,007	63,463	63,463	9,995	9,995	76,973	76,973	17,947	17,947
MFJ	1,703,093	3,406,186	299,667	599,334	1,519,475	3,038,950	259,559	519,118	46,590	93,180	7,031	14,062	137,028	274,056	33,077	66,154
MFS	93,584	93,584	17,921	17,921	75,047	75,047	11,833	11,833	4,050	4,050	737	737	14,487	14,487	5,351	5,351
HoH	750,819	750,819	286,903	286,903	715,499	715,499	274,280	274,280	12,514	12,514	5,289	5,289	22,806	22,806	7,334	7,334
QW	2,572	2,572	932	932	2,395	2,395	863	863	76	76	32	32	101	101	37	37
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/\$0 Tax liability			23.17%	21.55%			21.08%	19.39%			0.55%	0.51%			1.53%	1.65%
<b>Tax Year 2009</b>																
S	1,581,543	1,581,543	362,761	362,761	1,452,098	1,452,098	335,086	335,086	57,987	57,987	10,419	10,419	71,458	71,458	17,256	17,256
MFJ	1,692,718	3,385,436	311,889	623,778	1,521,031	3,042,062	272,537	545,074	42,181	84,362	7,212	14,424	129,506	259,012	32,140	64,280
MFS	93,230	93,230	18,132	18,132	75,275	75,275	12,197	12,197	4,079	4,079	881	881	13,876	13,876	5,054	5,054
HoH	734,221	734,221	284,927	284,927	701,354	701,354	272,957	272,957	11,380	11,380	4,986	4,986	21,487	21,487	6,984	6,984
QW	2,707	2,707	986	986	2,563	2,563	921	921	59	59	31	31	85	85	34	34
Total	4,104,419	5,797,137	978,695	1,290,584	3,752,321	5,273,352	893,698	1,166,235	115,686	157,867	23,529	30,741	236,412	365,918	61,468	93,608
% w/\$0 Tax liability			23.84%	22.26%			21.77%	20.12%			0.57%	0.53%			1.50%	1.61%
<b>Tax Year 2008</b>																
S	1,648,195	1,648,195	354,148	354,148	1,505,198	1,505,198	328,423	328,423	68,407	68,407	9,788	9,788	74,590	74,590	15,937	15,937
MFJ	1,691,965	3,383,930	272,299	544,598	1,514,855	3,029,710	238,029	476,058	50,178	100,356	6,853	13,706	126,932	253,864	27,417	54,834
MFS	97,145	97,145	16,513	16,513	78,457	78,457	11,960	11,960	4,862	4,862	818	818	13,826	13,826	3,735	3,735
HoH	732,562	732,562	248,546	248,546	696,580	696,580	236,766	236,766	13,856	13,856	5,402	5,402	22,126	22,126	6,378	6,378
QW	2,664	2,664	914	914	2,511	2,511	861	861	72	72	25	25	81	81	28	28
Total	4,172,531	5,864,496	892,420	1,164,719	3,797,601	5,312,456	816,039	1,054,068	137,375	187,553	22,886	29,739	237,555	364,487	53,495	80,912
% w/\$0 Tax liability			21.39%	19.86%			19.56%	17.97%			0.55%	0.51%			1.28%	1.38%

Source: annual individual income tax extracts for tax years 2008-2022

Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 and related forms for tax years 2008-2022 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 reflect omissions and 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 2008-2022]

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	
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	10,472,553	0.9%	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	10,571,934	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%
2022	10,705,403	1.3%	5,093,617	2.7%	1,214,808	16.0%	23.8%	4,470,056	2.4%	1,058,807	16.5%	23.7%	215,006	0.2%	44,687	6.7%	20.8%	408,555	6.9%	111,314	15.5%	27.2%

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)

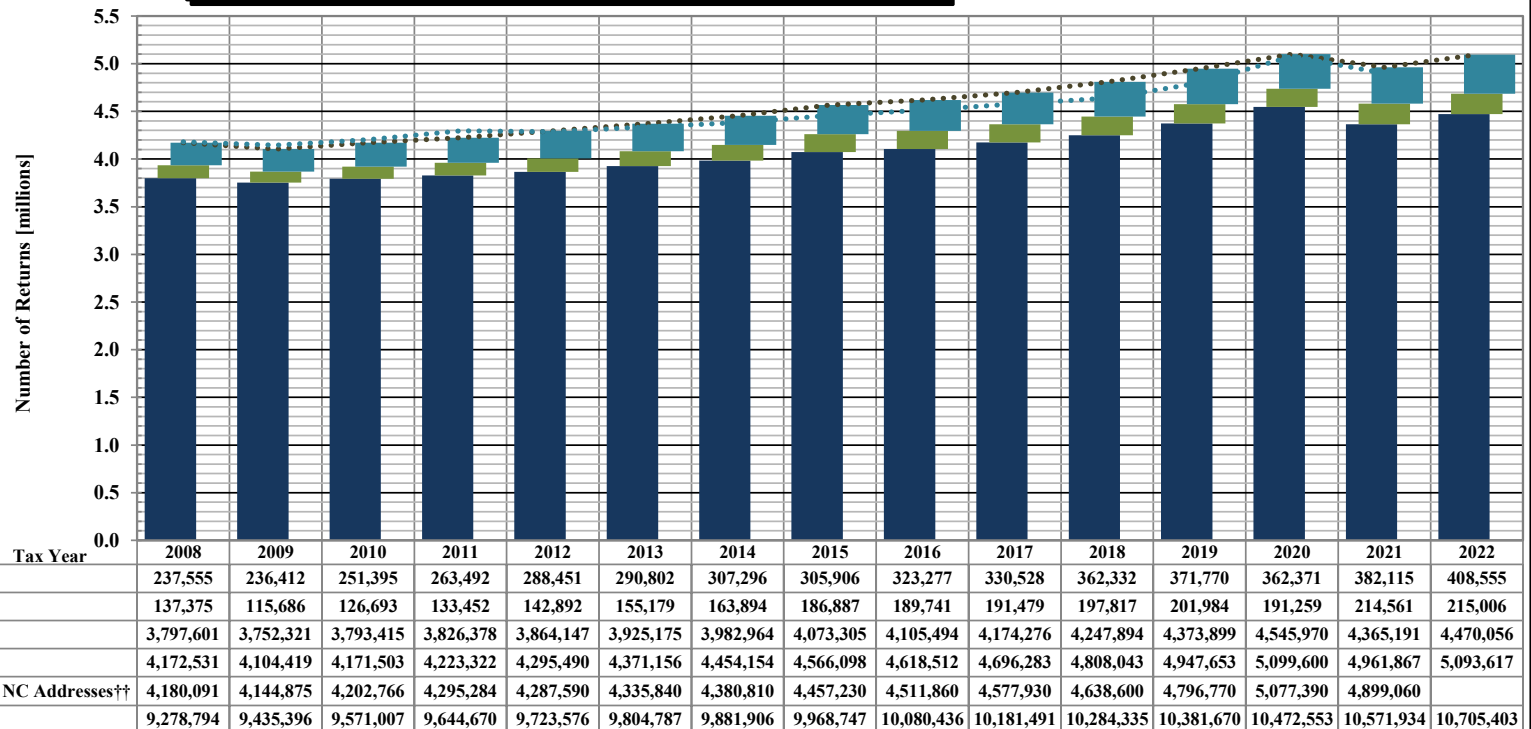
Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2008-2022

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 reflect

omissions and 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 2022 and Population Projections, Vintage 2023.

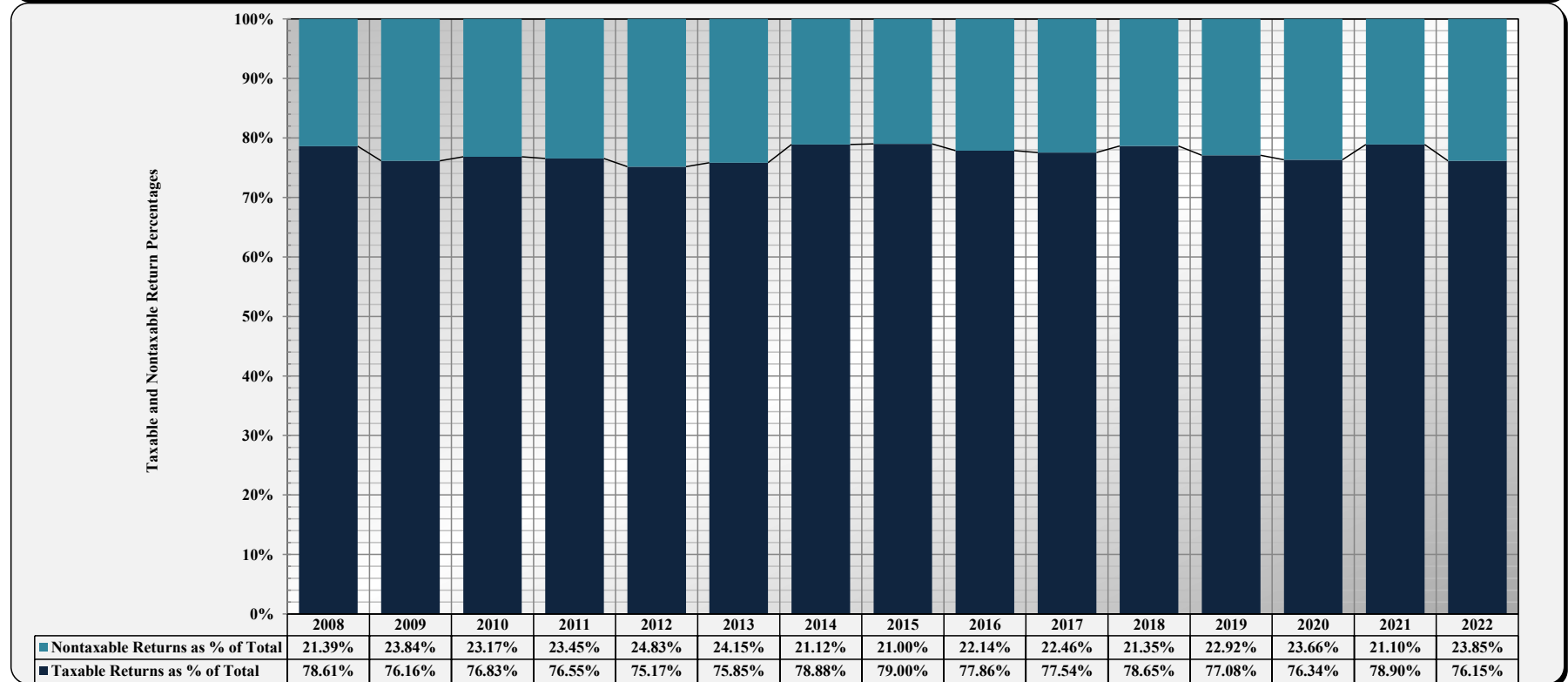
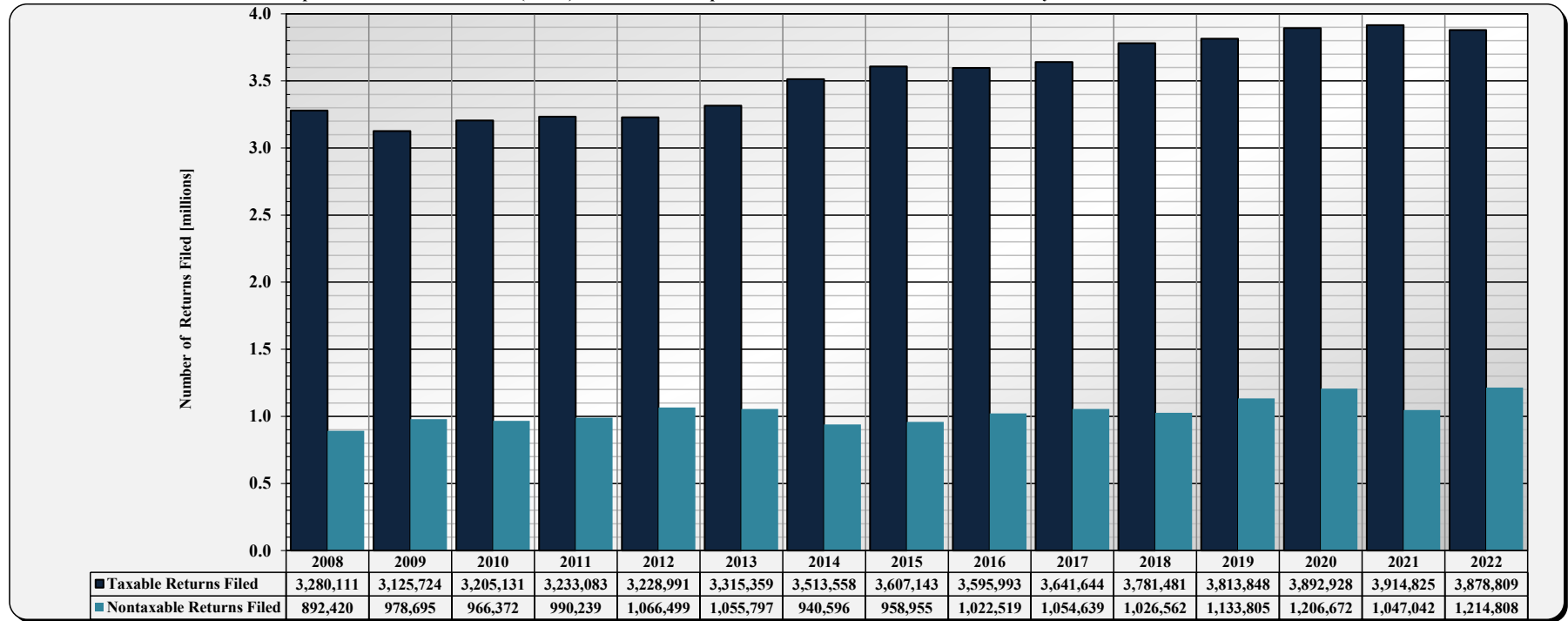
Figure 01.1 Historical: Number of D-400 Returns Filed By Residency Status



††Source: IRS Statistics of Income Division. Individual Master File System for various tax years; TY2022 data not available at publication

**Figure 01.2 Historical: Number of D-400 Returns Filed By Tax Year [Taxable and Nontaxable†]**  
 [All Returns: Tax Years 2008-2022]

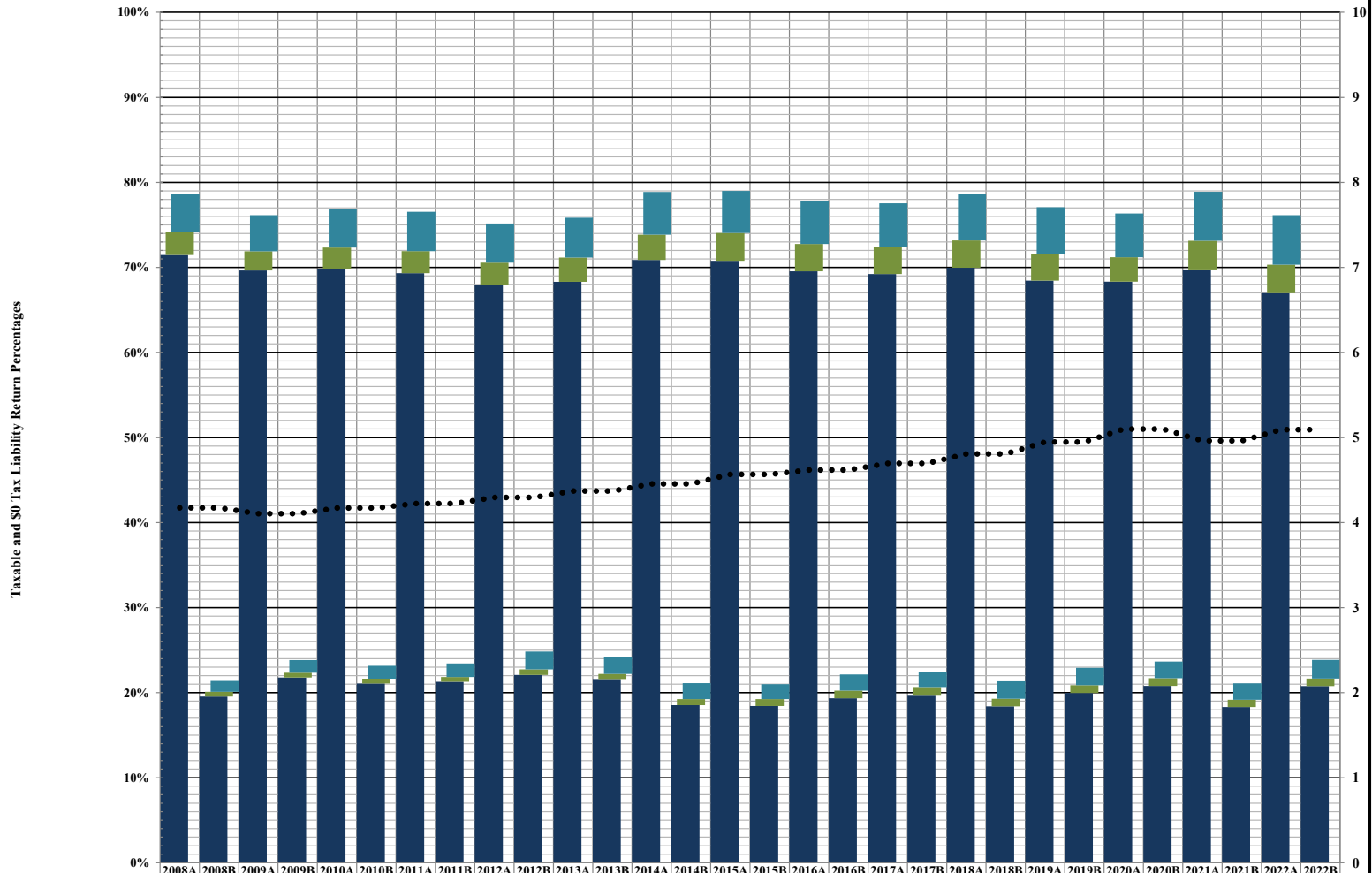
†Nontaxable returns [\$0 tax liability returns]=returns with tax due (after application of refundable and nonrefundable tax credits) < \$ .01  
 Nontaxable returns: returns with nonpositive NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability



**Figure 01.3 Historical: D-400 Taxable and \$0 Tax Liability Return Percentages By Residency Status For Tax Years 2008-2022**

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

[millions]

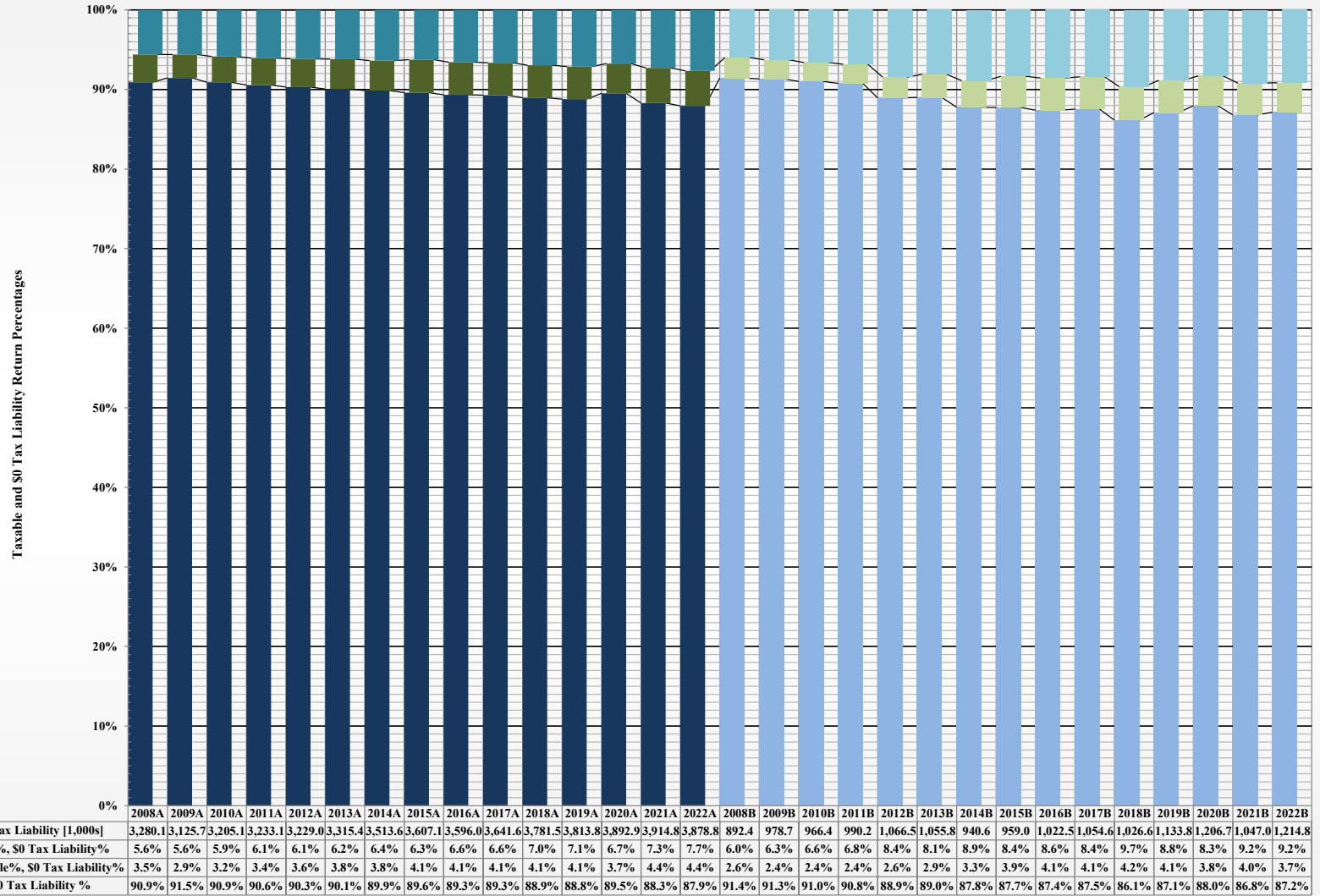


	2008A	2008B	2009A	2009B	2010A	2010B	2011A	2011B	2012A	2012B	2013A	2013B	2014A	2014B	2015A	2015B	2016A	2016B	2017A	2017B	2018A	2018B	2019A	2019B	2020A	2020B	2021A	2021B	2022A	2022B
Nonresident: Taxable%, \$0 Tax Liability%	4.41%	1.28%	4.26%	1.50%	4.50%	1.53%	4.64%	1.60%	4.62%	2.10%	4.70%	1.95%	5.02%	1.88%	4.94%	1.75%	5.11%	1.89%	5.15%	1.89%	5.47%	2.06%	5.49%	2.03%	5.15%	1.96%	5.76%	1.94%	5.84%	2.19%
Pt-Yr Resident: Taxable%, \$0 Tax Liability%	2.74%	0.55%	2.25%	0.57%	2.48%	0.55%	2.59%	0.57%	2.67%	0.65%	2.84%	0.71%	2.97%	0.70%	3.27%	0.82%	3.21%	0.90%	3.16%	0.92%	3.22%	0.90%	3.15%	0.93%	2.86%	0.89%	3.48%	0.84%	3.34%	0.88%
Resident: Taxable%, \$0 Tax Liability %	71.46%	9.56%	69.65%	21.77%	69.85%	21.08%	69.32%	21.28%	67.88%	22.08%	68.30%	21.49%	70.89%	18.54%	70.78%	18.43%	69.54%	19.35%	69.23%	19.65%	69.96%	18.39%	68.45%	19.96%	68.33%	20.81%	69.66%	18.31%	66.97%	20.79%
Returns: Taxable, \$0 Tax Liability [1,000s]	3,280.1	892.4	3,125.7	978.7	3,205.1	966.4	3,233.1	990.2	3,229.0	1,066.5	3,315.4	1,055.8	3,513.6	940.6	3,607.1	959.0	3,596.0	1,022.5	3,641.6	1,054.6	3,781.5	1,026.6	3,813.8	1,133.8	3,892.9	1,206.7	3,914.8	1,047.0	3,878.8	1,214.8
All Returns Filed [1,000s]	4,172.5	4,172.5	4,104.4	4,104.4	4,171.5	4,171.5	4,223.3	4,223.3	4,295.5	4,295.5	4,371.2	4,371.2	4,454.2	4,454.2	4,566.1	4,566.1	4,618.5	4,618.5	4,696.3	4,696.3	4,808.0	4,808.0	4,947.7	4,947.7	5,099.6	5,099.6	5,196.1	5,196.1	5,093.6	5,093.6

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 2008, returns filed by nonresident taxpayers with tax liability accounted for 4.41% of total returns filed and returns filed by nonresident taxpayers with \$0 tax liability accounted for 1.28% of total returns filed.

**Figure 01.4 Historical: D-400 Taxable and \$0 Tax Liability Return Percentages By Residency Status For Tax Years 2008-2022**

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 2008, returns filed by resident taxpayers with tax liability accounted for 90.9% of taxable returns filed and returns filed by resident taxpayers with \$0 tax liability accounted for 91.4% of nontaxable returns filed.

**EXHIBIT 01A. HISTORICAL: NUMBER OF D-400 RETURNS FILED BY FILING STATUS  
[ALL RETURNS: TAX YEARS 2008-2022]**

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
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	7,287,640	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	7,367,818	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	7,451,108	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	7,534,939	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	7,613,673	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	7,698,802	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	7,806,801	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	7,910,293	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	8,016,587	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	8,121,085	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	8,215,598	1.2%	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	8,313,994	1.2%	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%
2022	8,439,644	1.5%	5,093,617	2.7%	1,214,808	16.0%	2,347,333	2.6%	655,511	14.2%	1,915,926	1.9%	320,227	18.5%	129,594	0.9%	20,765	4.2%	697,404	5.0%	217,088	19.2%	3,360	18.7%	1,217	23.9%

\$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 2008-2022 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 2022 and Population Projections, Vintage 2023.

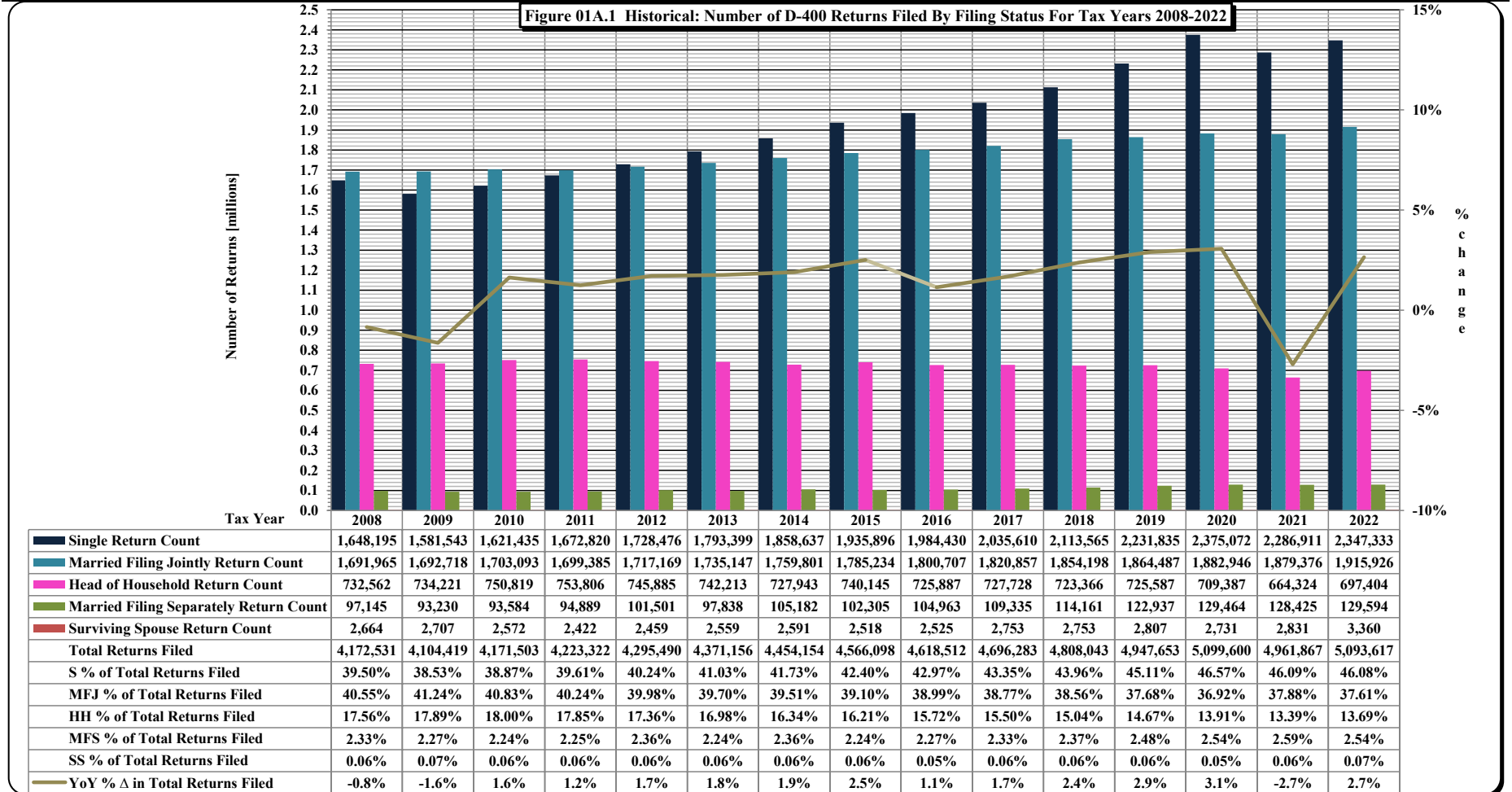




EXHIBIT 02. HISTORICAL: NUMBER OF D-400 TAXPAYERS [FILERS] BY FILING STATUS

[ALL RETURNS: TAX YEARS 2008-2022]

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								
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	7,287,640	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	7,367,818	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	7,451,108	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	7,534,939	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	7,613,673	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	7,698,802	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	7,806,801	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	7,910,293	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	8,016,587	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	8,121,085	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	8,215,598	1.2%	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	8,313,994	1.2%	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%
2022	8,439,644	1.5%	7,009,543	2.5%	1,535,035	16.5%	2,347,333	2.6%	655,511	14.2%	3,831,852	1.9%	640,454	18.5%	129,594	0.9%	20,765	4.2%	697,404	19.2%	3,360	18.7%	1,217	23.9%		

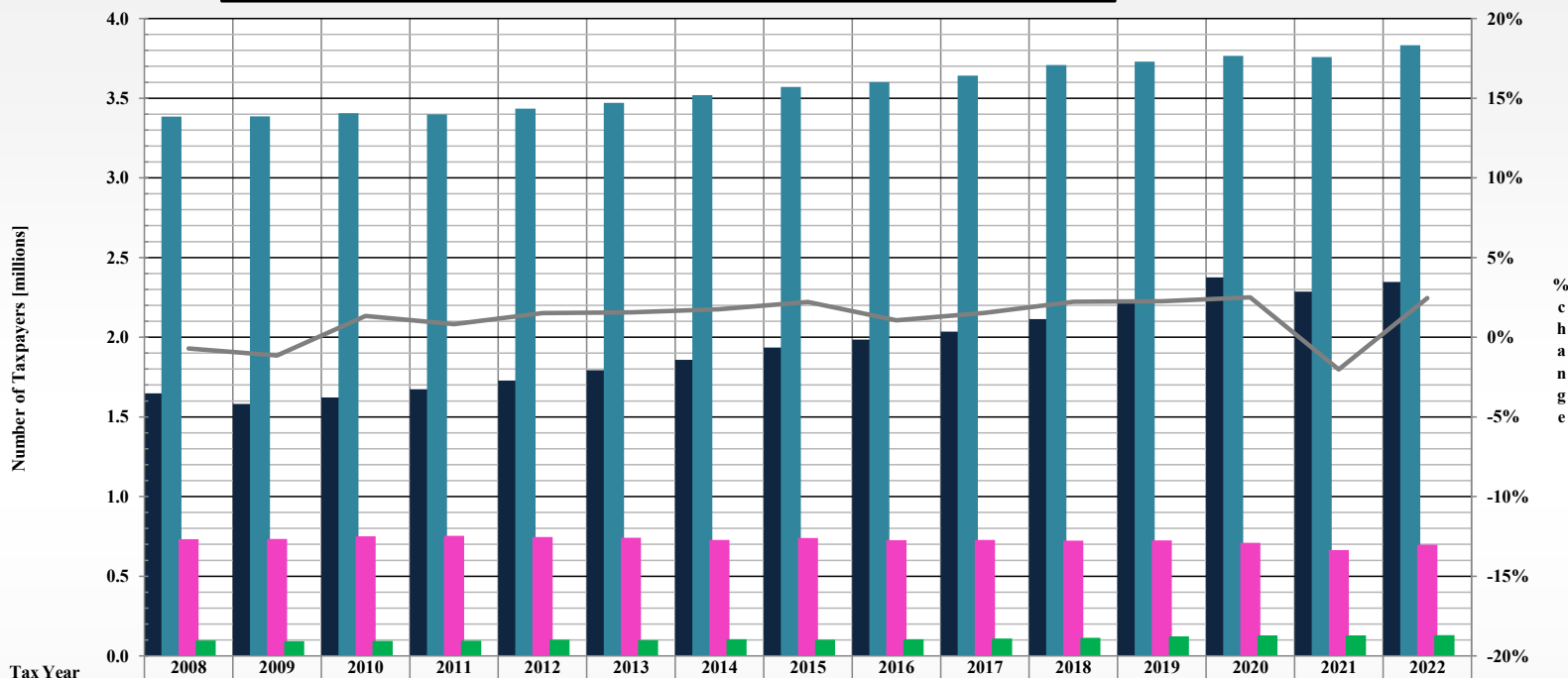
†Reflects the number of returns filed designated as married filing jointly filing status multiplied by 2; such returns represent the combined income of two taxpayers [filers] allowed to file together on a single form.

\$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 2008-2022 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 2022 and Population Projections, Vintage 2023.

Figure 02.1 Historical: Number of D-400 Taxpayers [Filers] By Filing Status For Tax Years 2008-2022



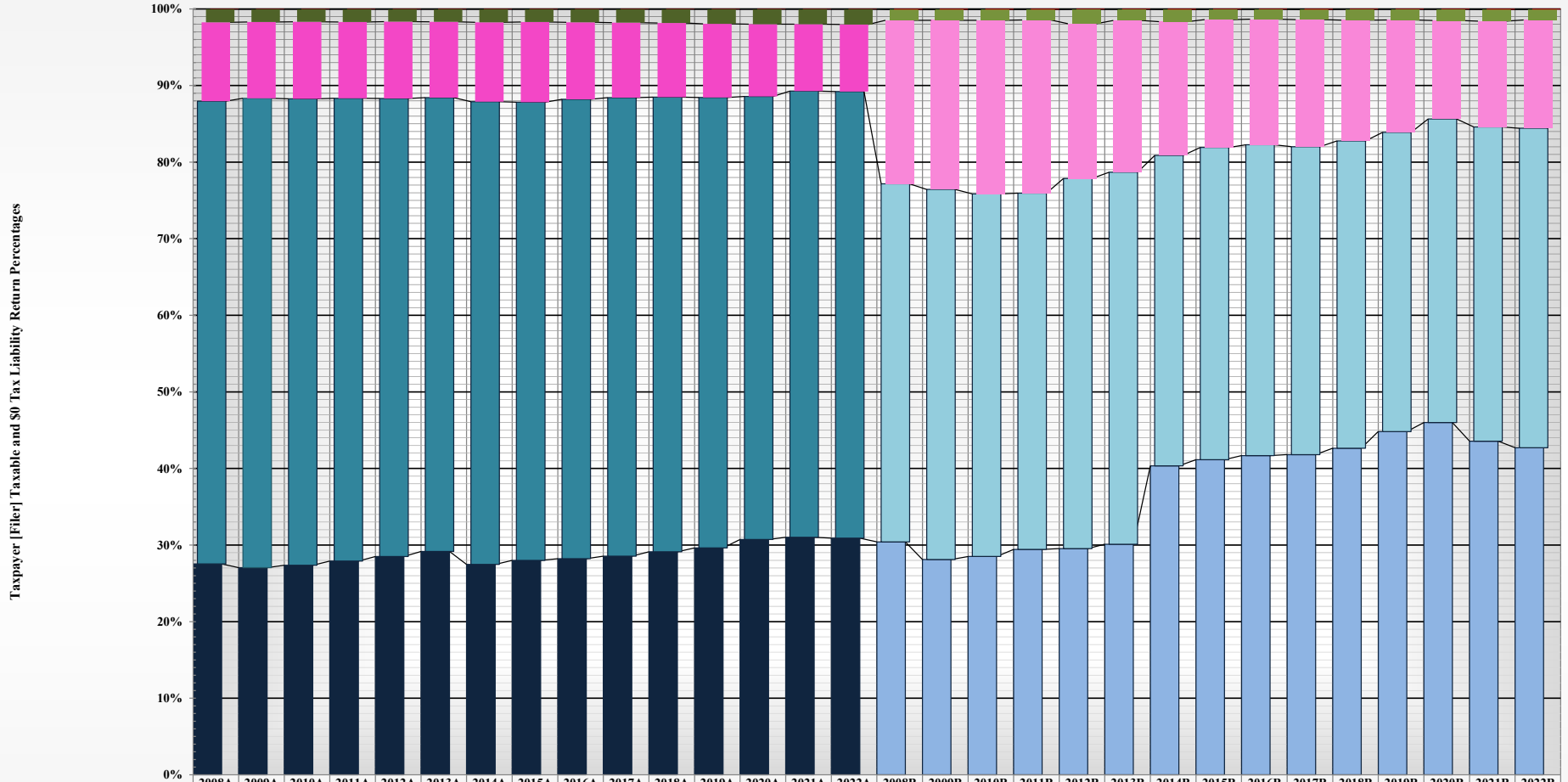
Single Taxpayers	1,648,195	1,581,543	1,621,435	1,672,820	1,728,476	1,793,399	1,858,637	1,935,896	1,984,430	2,035,610	2,113,565	2,231,835	2,375,072	2,286,911	2,347,333
Married Filing Jointly Taxpayers	3,383,930	3,385,436	3,406,186	3,398,770	3,434,338	3,470,294	3,519,602	3,570,468	3,601,414	3,641,714	3,708,396	3,728,974	3,765,892	3,758,752	3,831,852
Head of Household Taxpayers	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	697,404
Married Filing Separately Taxpayers	97,145	93,230	93,584	94,889	101,501	97,838	105,182	102,305	104,963	109,335	114,161	122,937	129,464	128,425	129,594
Surviving Spouse Taxpayers	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	3,360
All Taxpayers [Filers]	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	7,009,543
NC Population [18 and older]	7,048,063	7,170,816	7,287,640	7,367,818	7,451,108	7,534,939	7,613,673	7,698,802	7,806,801	7,910,293	8,016,587	8,121,085	8,215,598	8,313,994	8,439,644
NC Population	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	10,472,553	10,571,934	10,705,403
YoY % Δ in Total Taxpayers [Filers]	-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%	2.5%



**Figure 02.3 Historical: D-400 Taxpayers [Filers] Taxable and \$0 Tax Liability Return Percentages By Filing Status For Tax Years 2008-2022**

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



	2008A	2009A	2010A	2011A	2012A	2013A	2014A	2015A	2016A	2017A	2018A	2019A	2020A	2021A	2022A	2008B	2009B	2010B	2011B	2012B	2013B	2014B	2015B	2016B	2017B	2018B	2019B	2020B	2021B	2022B
■ SS: Taxable%, \$0 Tax Liability%	0.04%	0.04%	0.04%	0.03%	0.03%	0.03%	0.04%	0.03%	0.03%	0.04%	0.04%	0.03%	0.03%	0.03%	0.04%	0.08%	0.08%	0.07%	0.07%	0.06%	0.07%	0.06%	0.06%	0.07%	0.07%	0.07%	0.06%	0.07%	0.08%	
■ MFS: Taxable%, \$0 Tax Liability%	1.72%	1.67%	1.64%	1.66%	1.63%	1.65%	1.72%	1.68%	1.73%	1.77%	1.79%	1.91%	1.97%	1.96%	1.99%	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%	1.35%
■ HoH: Taxable%, \$0 Tax Liability%	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%	8.77%	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%	14.14%
■ MFJ: Taxable%, \$0 Tax Liability%	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%	58.30%	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%	41.72%
■ S: Taxable%, \$0 Tax Liability%	27.53%	27.04%	27.35%	27.91%	28.51%	29.15%	27.47%	27.98%	28.23%	28.55%	29.12%	29.62%	30.72%	31.01%	30.90%	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%	42.70%
Taxpayers [Filers] Taxable, \$0 Tax Liability [1,000s]	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	5,474.5	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	1,535.0

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 2008, single filing status filers with tax liability accounted for 27.53% of all taxable filers and single filing status filers with \$0 tax liability accounted for 30.41% of all nontaxable filers at time of filing.

**EXHIBIT 03. HISTORICAL: TOTAL FEDERAL ADJUSTED GROSS INCOME [FAGI] BY RESIDENCY STATUS  
[ALL RETURNS: TAX YEARS 2008-2022]**

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
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%	501,618.1	48,369	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	10,472,553	0.9%	541,067.5	51,758	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	10,571,934	0.9%	602,410.1	57,008	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%
2022	10,705,403	1.3%	630,558.8	58,953	142,373	-16.1%	725,192.1	-13.9%	83,559	0.0%	373,514.8	2.4%	92,706	-0.3%	19,932.4	-0.1%	811,995	-32.2%	331,744.8	-27.6%

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

Part-year resident returns=returns filed by individuals who reportedly moved into and/or out of the State and maintained permanent residence in North Carolina for a portion of the tax year

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

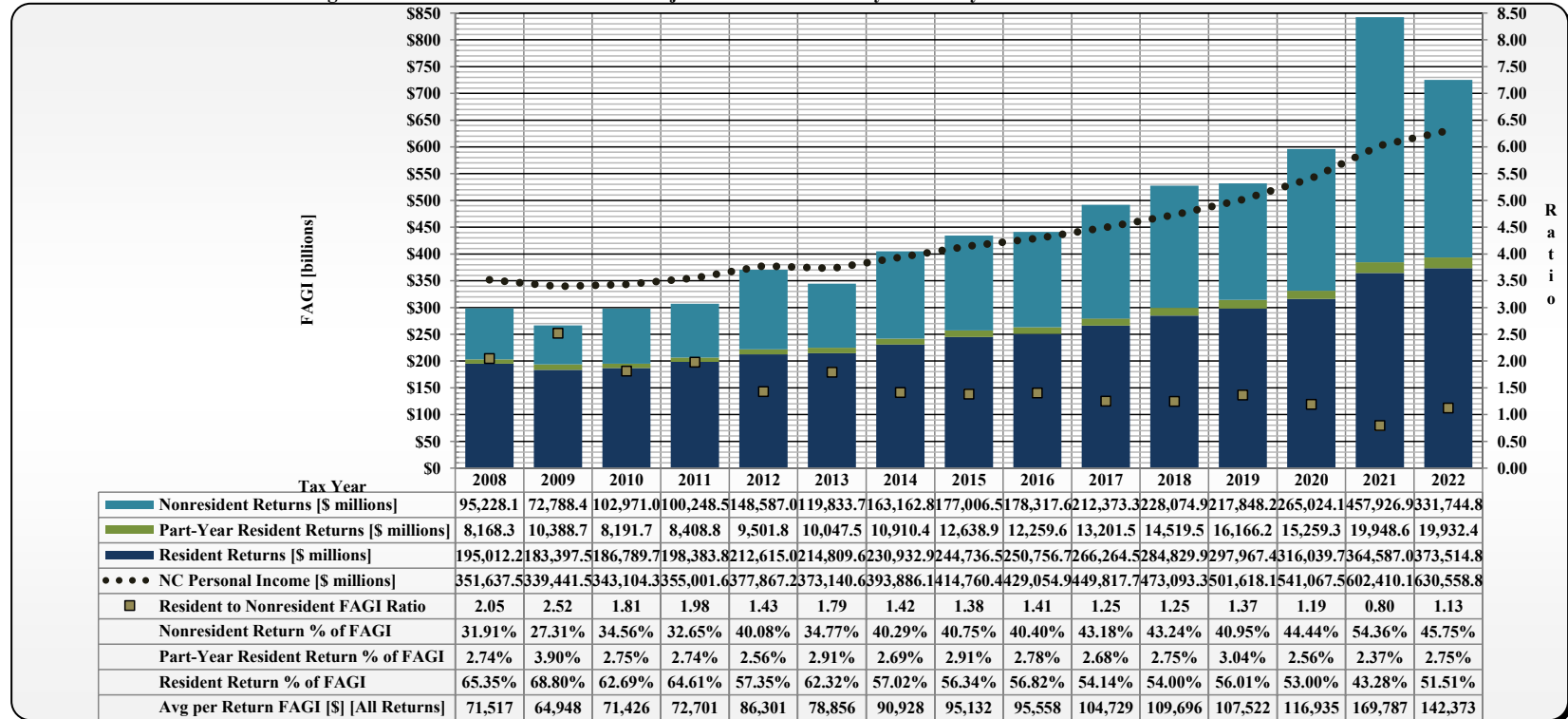
†Bureau of Economic Analysis, Table SA1NC1, Regional Data, September 27, 2024 update.

††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 2008-2022 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 reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

North Carolina Population source: NC OSBM, Standard Population Estimates, Vintage 2022 and Population Projections, Vintage 2023.

**Figure 03.1 Historical: Total Federal Adjusted Gross Income By Residency Status For Tax Years 2008-2022**



**EXHIBIT 04. HISTORICAL: TOTAL FEDERAL ADJUSTED GROSS INCOME [FAGI] BY FILING STATUS**  
**[ALL RETURNS: TAX YEARS 2008-2022]**

Tax Year	North Carolina Population	YoY % Δ	NC Personal Income† [S millions]	NC Per Capita Personal Income† [S]	Returns Filed by Filing Status:																							
					All Returns Filed				Single [S]				Married Filing Jointly [MFJ]				Married Filing Separately [MFS]				Head of Household [HoH]				Surviving Spouse [SS]			
					Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ
					YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ	YoY % Δ
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%	103,635.6	21.0%	188,753	8.3%	343,692.7	9.5%	150,062	2.6%	16,407.0	6.9%	37,902	6.3%	27,582.2	6.5%	189,572	-2.8%	521.9	5.9%
2018	10,284,335	1.0%	473,093.3	46,040	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%	501,618.1	48,369	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	10,472,553	0.9%	541,067.5	51,758	116,935	8.8%	596,323.1	12.1%	54,055	8.8%	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	10,571,934	0.9%	602,410.1	57,008	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%
2022	10,705,403	1.3%	630,558.8	58,953	142,373	-16.1%	725,192.1	-13.9%	63,359	-13.2%	148,725.5	-10.9%	262,724	-17.8%	503,359.4	-16.2%	235,802	-21.0%	30,558.6	-20.2%	60,618	11.8%	42,275.5	17.3%	81,288	-61.1%	273.1	-53.8%

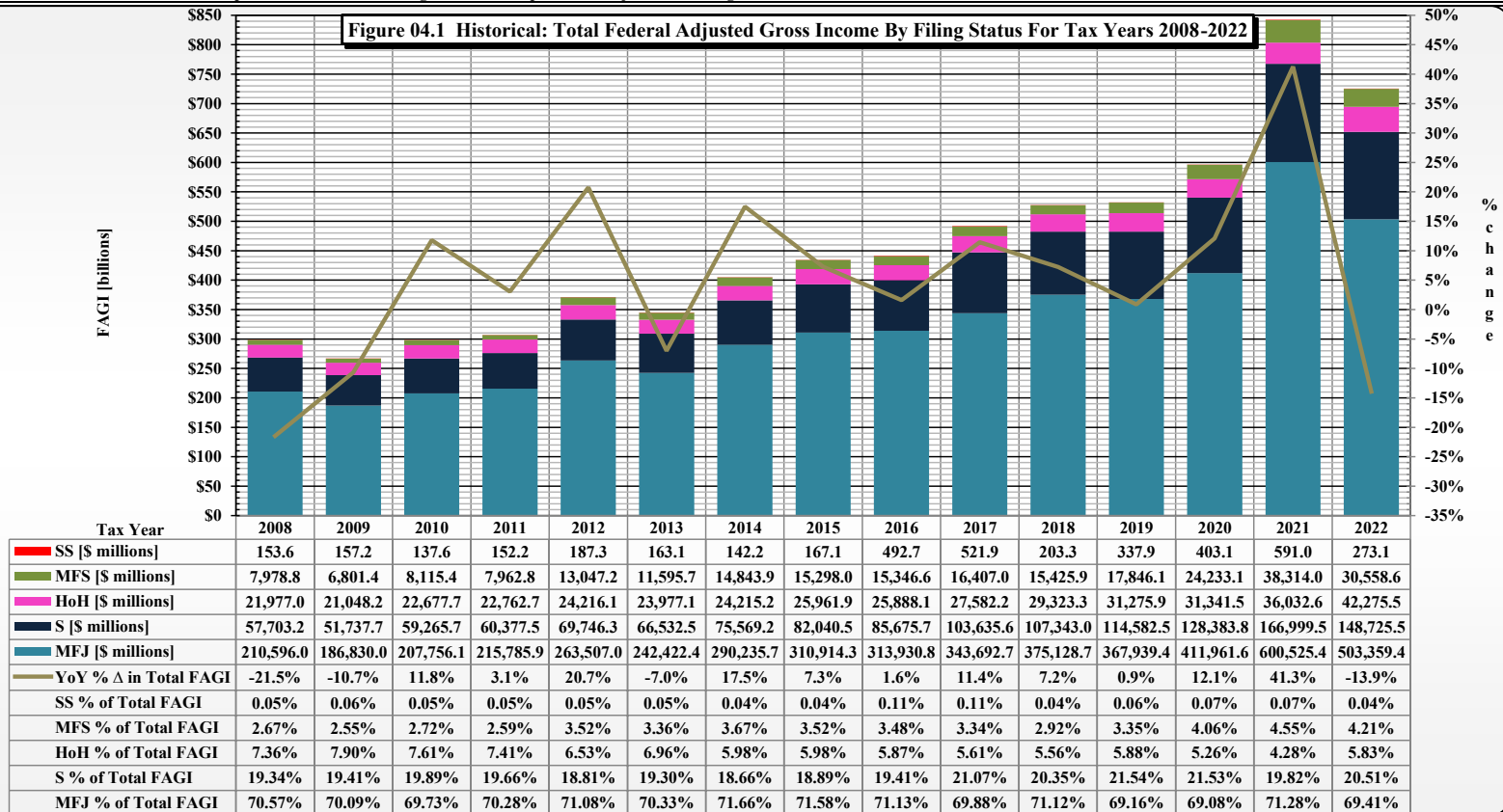
†Bureau of Economic Analysis. Table SAINCI, Regional Data, September 27, 2024 update.

††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 2008-2022 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 reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

North Carolina Population source: NC OSBM, Standard Population Estimates, Vintage 2022 and Population Projections, Vintage 2023.



**EXHIBIT 05. HISTORICAL: NC TAXABLE INCOME [NCTI] BY RESIDENCY STATUS  
[ALL RETURNS: TAX YEARS 2008-2022]**

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
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%	501,618.1	48,369	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	10,472,553	0.9%	541,067.5	51,758	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	10,571,934	0.9%	602,410.1	57,008	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%
2022	10,705,403	1.3%	630,558.8	58,953	72,135	-7.3%	281,072.7	-8.1%	75,130	-6.7%	257,475.7	-7.9%	42,198	-1.4%	7,242.4	-2.8%	54,918	-17.0%	16,354.6	-13.7%

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 27, 2024 update.

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

The starting point for determining NC Taxable Income is FAGI beginning with taxable year 2012 [tax years 1989-2011 utilized FNTI as the starting point]. Values reported

for part-year resident and nonresident returns reflect application of the taxable percentage as determined by the total income from all sources that is subject to North Carolina tax.

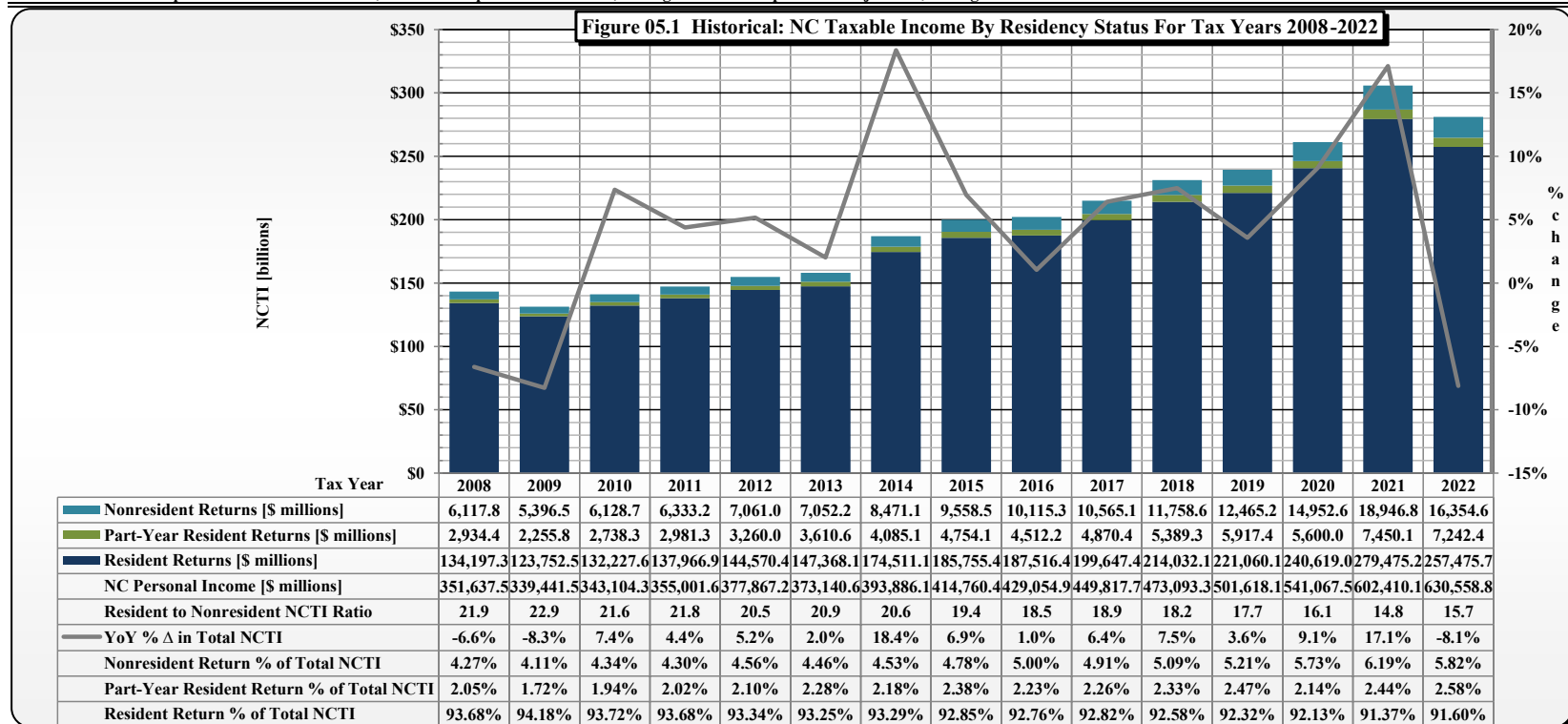
Amounts shown reflect positive dollar values to which the North Carolina individual income tax rate is applied [nonpositive NC Taxable Income values are excluded from the table].

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

Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2008-2022

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 reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

North Carolina Population source: NC OSBM, Standard Population Estimates, Vintage 2022 and Population Projections, Vintage 2023.



**EXHIBIT 05A. HISTORICAL: NC TAXABLE INCOME [NCTI] BY FILING STATUS**  
**[ALL RETURNS: TAX YEARS 2008-2022]**

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
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%
2022	72,135	-7.3%	281,072.7	-8.1%	39,395	0.0%	67,015.5	-1.2%	119,514	-10.2%	191,336.3	-10.9%	55,388	-9.0%	6,072.0	-8.7%	34,231	1.4%	16,521.6	1.0%	59,205	-34.2%	127.3	-23.9%

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

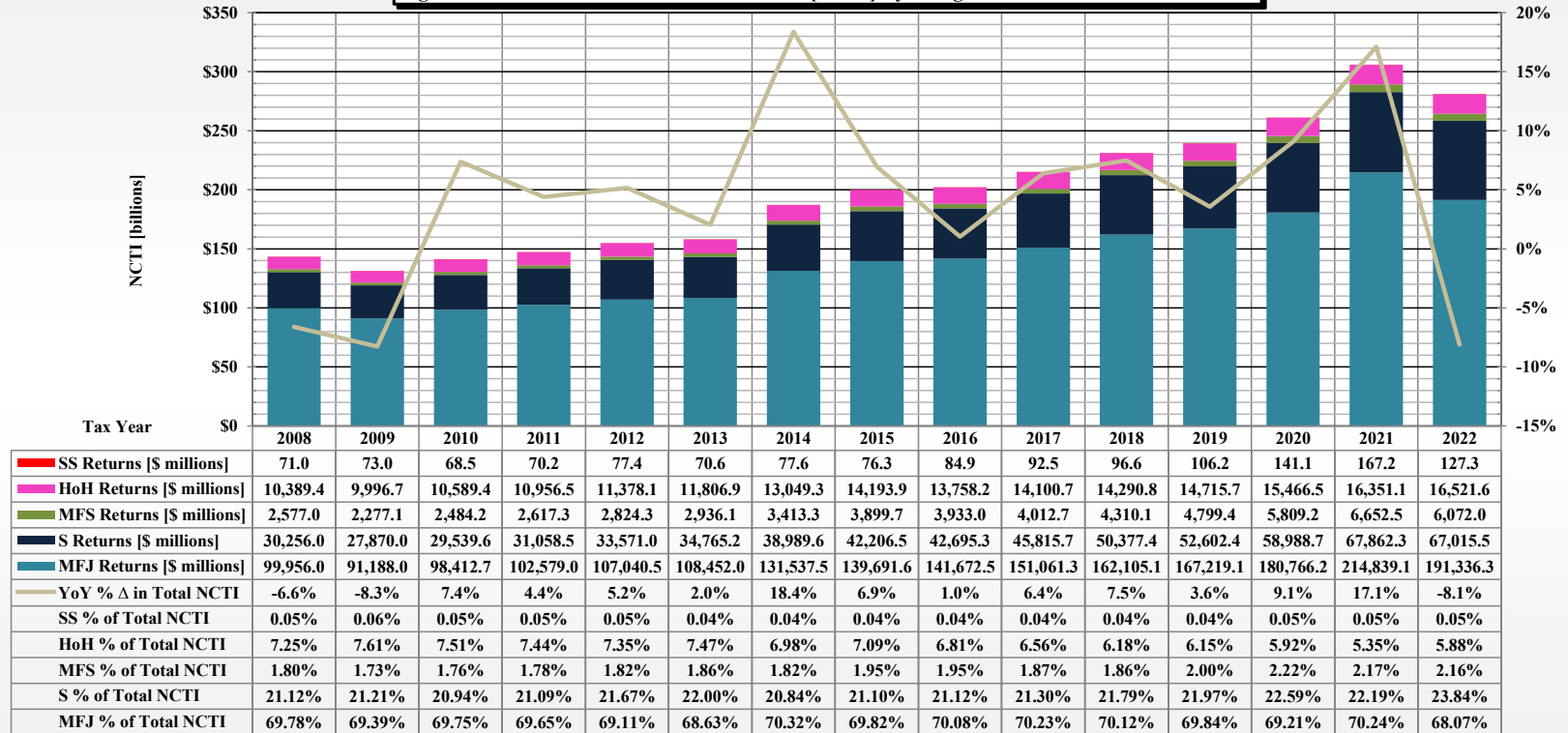
The starting point for determining NC Taxable Income is FAGI beginning with taxable year 2012 [tax years 1989-2011 utilized FNTI as the starting point]. Values reported for part-year resident and nonresident returns reflect application of the taxable percentage as determined by the total income from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

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

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

Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2008-2022 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 reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

**Figure 05A.1 Historical: NC Taxable Income [NCTI] By Filing Status For Tax Years 2008-2022**



**EXHIBIT 06. HISTORICAL: NC NET TAX LIABILITY [NCNTL] BY RESIDENCY STATUS**  
**[ALL RETURNS: TAX YEARS 2008-2022]**

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 [ \$ millions]	YoY % Δ	Avg. per return¹ [ \$]	YoY % Δ	Avg. per return² [ \$]	YoY % Δ	Total [ \$ millions]	YoY % Δ	Avg. per return¹ [ \$]	YoY % Δ	Avg. per return² [ \$]	YoY % Δ	Total [ \$ millions]	YoY % Δ	Avg. per return¹ [ \$]	YoY % Δ	Avg. per return² [ \$]	YoY % Δ	Total [ \$ millions]	YoY % Δ
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%	501,618.1	48,369	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	10,472,553	0.9%	541,067.5	51,758	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	10,571,934	0.9%	602,410.1	57,008	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%
2022	10,705,403	1.3%	630,558.8	58,953	2,636	-14.8%	3,462	-11.7%	13,429.3	-12.5%	2,744	-14.3%	3,595	-11.1%	12,264.2	-12.3%	1,632	-7.0%	2,061	-5.5%	351.0	-6.8%	1,993	-23.1%	2,739	-21.0%	814.1	-17.8%

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 27, 2024 update.

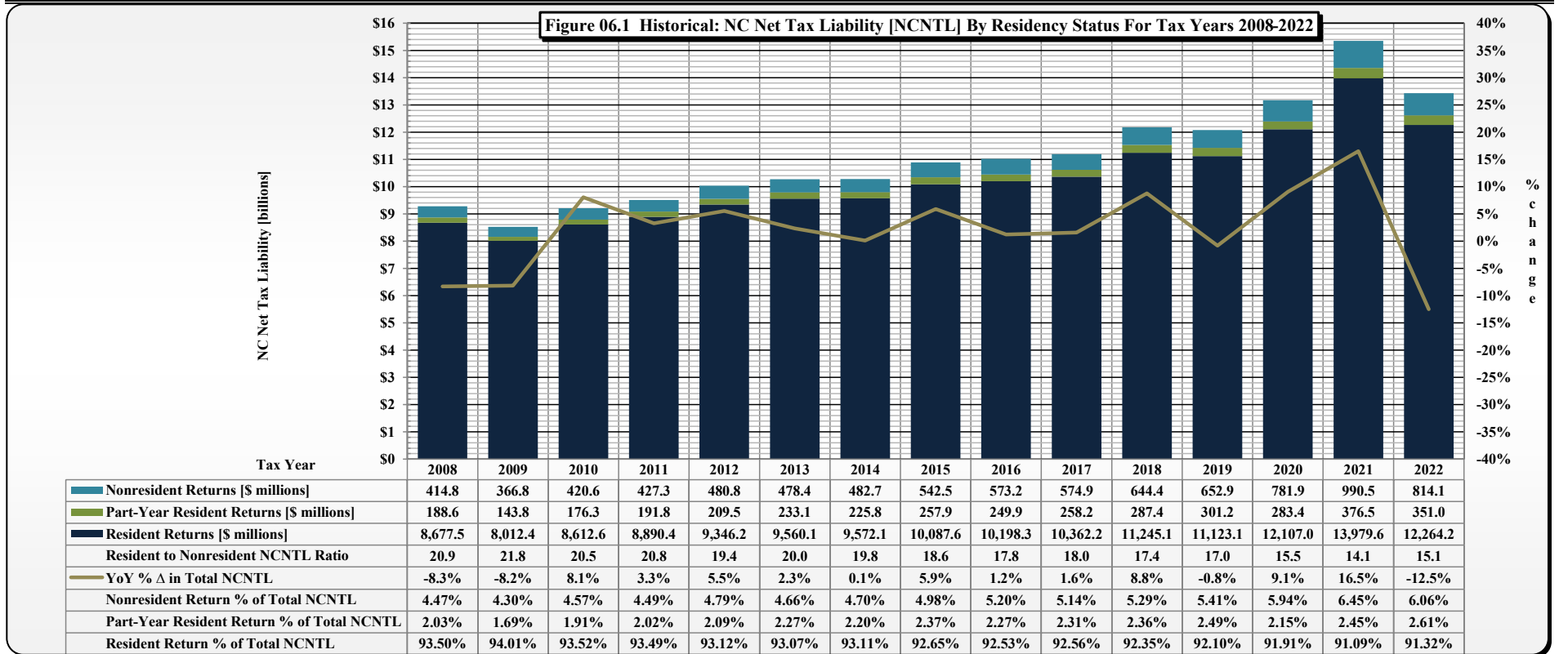
††NC net tax liability=value of computed tax after application of refundable and nonrefundable tax credits

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 2008-2022 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that may reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

North Carolina Population source: NC OSBM, Standard Population Estimates, Vintage 2022 and Population Projections, Vintage 2023.





**EXHIBIT 06A. HISTORICAL: NC NET TAX LIABILITY [NCNTL] BY FILING STATUS**  
**[ALL RETURNS: TAX YEARS 2008-2022]**

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]													
	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ						
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	4.6%	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	5.8%	2,697	13.8%	4,130	14.3%	7.6	18.0%
2022	2,636	-14.8%	3,462	-11.7%	13,429.3	-12.5%	1,377	-8.5%	1,911	-4.9%	3,233.2	-6.1%	4,748	-16.8%	5,701	-14.5%	9,096.4	-15.2%	2,238	-13.3%	2,665	-12.8%	290.1	-12.5%	1,152	-8.2%	1,672	-3.3%	803.3	-3.7%	1,854	-31.3%	2,906	-29.6%	6.2	-18.4%

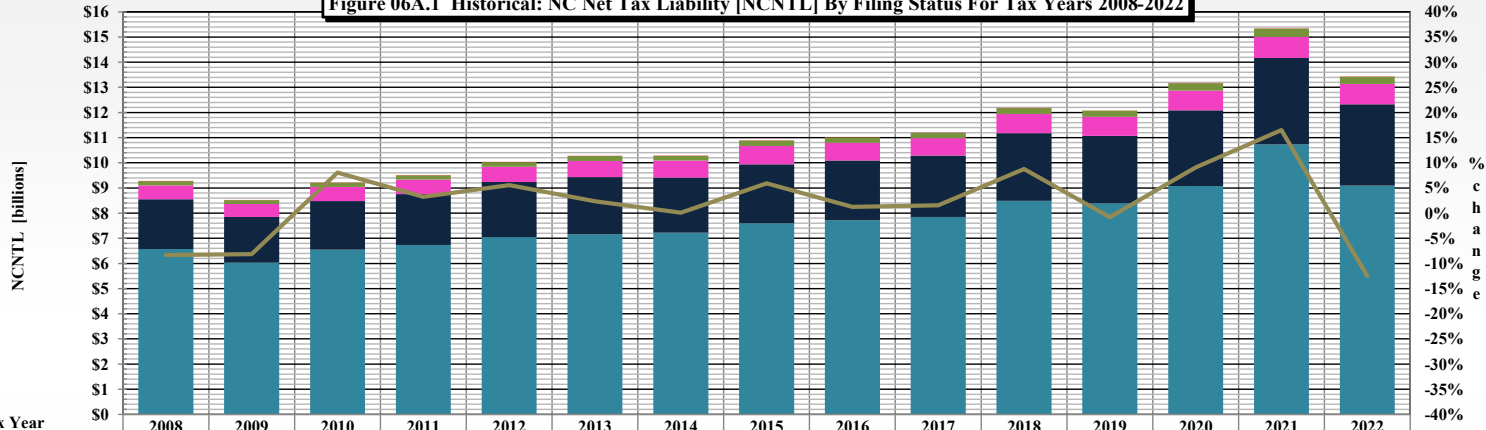
†NC net tax liability=value of computed tax after application of refundable and nonrefundable tax credits

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

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

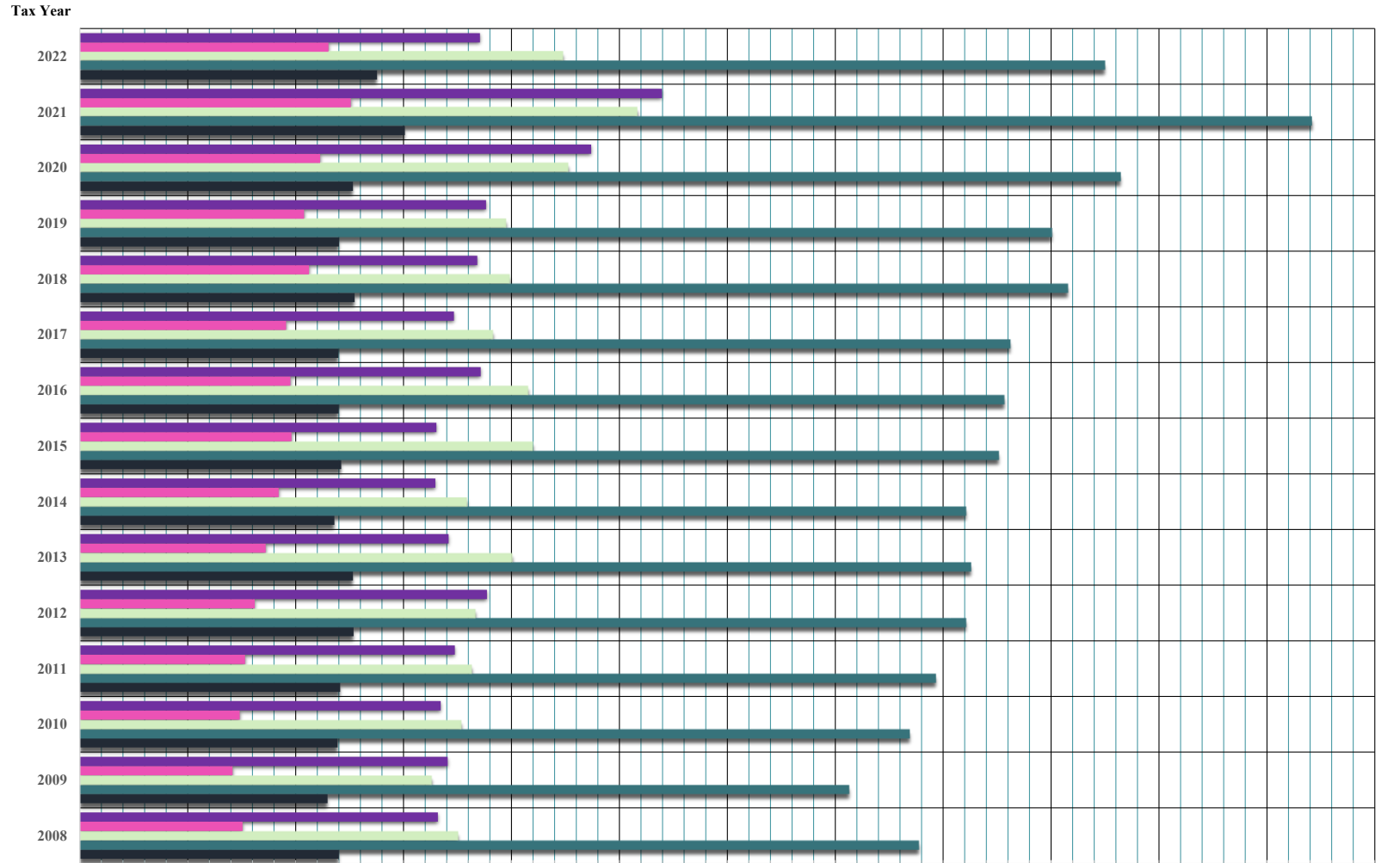
Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2008-2022 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

**Figure 06A.1 Historical: NC Net Tax Liability [NCNTL] By Filing Status For Tax Years 2008-2022**



Tax Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
SS Returns [S millions]	4.4	4.6	4.3	4.2	4.6	4.4	4.3	4.2	4.7	4.8	5.1	5.3	6.5	7.6	6.2
MFS Returns [S millions]	170.2	152.0	165.3	172.3	186.0	196.0	188.6	214.8	217.9	209.2	227.4	242.7	292.9	331.6	290.1
HoH Returns [S millions]	552.3	519.5	555.8	577.0	604.2	638.9	670.4	725.6	708.1	695.1	767.8	754.0	789.9	834.0	803.3
S Returns [S millions]	1,977.8	1,815.0	1,937.0	2,017.8	2,192.0	2,269.8	2,192.5	2,344.1	2,379.6	2,437.9	2,691.4	2,679.6	3,005.8	3,444.4	3,233.2
MFJ Returns [S millions]	6,576.3	6,031.8	6,547.0	6,738.2	7,049.6	7,162.6	7,224.8	7,599.5	7,711.0	7,848.2	8,485.3	8,395.7	9,077.2	10,729.1	9,096.4
YoY % Δ in Total NCNTL	-8.3%	-8.2%	8.1%	3.3%	5.5%	2.3%	0.1%	5.9%	1.2%	1.6%	8.8%	-0.8%	9.1%	16.5%	-12.5%
SS % of total NCNTL	0.05%	0.05%	0.05%	0.04%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.05%	0.05%	0.05%
MFS % of total NCNTL	1.83%	1.78%	1.80%	1.81%	1.85%	1.91%	1.83%	1.97%	1.98%	1.87%	1.87%	2.01%	2.22%	2.16%	2.16%
HoH % of total NCNTL	5.95%	6.10%	6.03%	6.07%	6.02%	6.22%	6.52%	6.66%	6.43%	6.21%	6.31%	6.24%	6.00%	5.43%	5.98%
S % of total NCNTL	21.31%	21.30%	21.03%	21.22%	21.84%	22.10%	21.33%	21.53%	21.59%	21.78%	22.10%	22.19%	22.82%	22.44%	24.08%
MFJ % of total NCNTL	70.86%	70.77%	71.09%	70.86%	70.24%	69.73%	70.28%	69.80%	69.96%	70.10%	69.68%	69.52%	68.91%	69.91%	67.74%

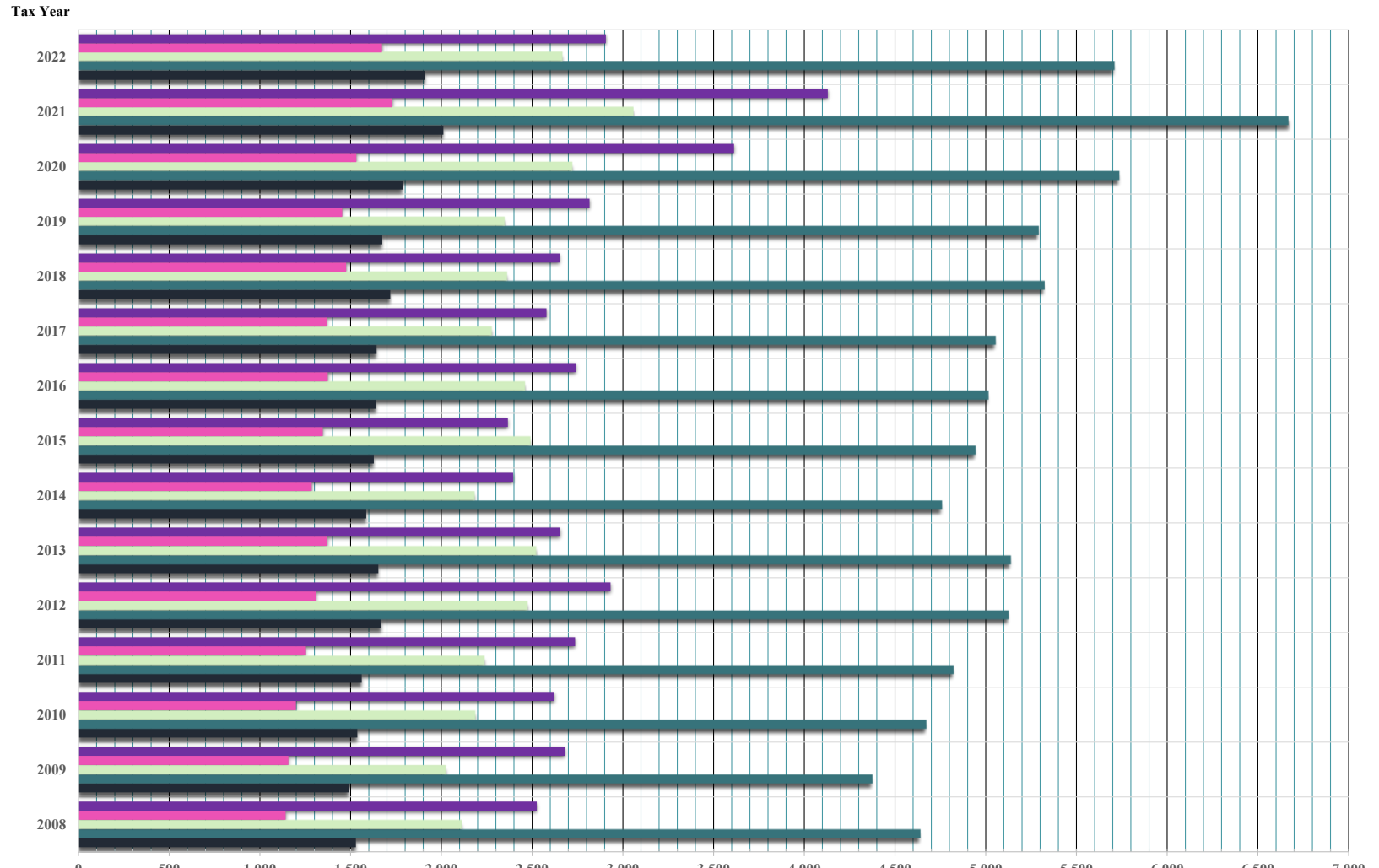
**Exhibit 06A.2 Historical: Average NC Net Tax Liability [NTL] by Filing Status [All Returns: Tax Years 2008-2022]**  
 [Average per return derived by dividing the total number of returns filed into the net tax liability value for the respective filing status]



Avg NTL [\$]	0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000		
<b>Tax Year</b>	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
■ SS-avg NTL [\$]	1,659	1,704	1,672	1,738	1,886	1,708	1,647	1,652	1,857	1,733	1,842	1,882	2,369	2,697	1,854
■ HH-avg NTL [\$]	754	708	740	765	810	861	921	980	976	955	1,061	1,039	1,114	1,255	1,152
■ MFS-avg NTL [\$]	1,752	1,630	1,767	1,816	1,833	2,003	1,793	2,099	2,076	1,914	1,992	1,974	2,262	2,582	2,238
■ MFJ-avg NTL [\$]	3,887	3,563	3,844	3,965	4,105	4,128	4,105	4,257	4,282	4,310	4,576	4,503	4,821	5,709	4,748
■ S-avg NTL [\$]	1,200	1,148	1,195	1,206	1,268	1,266	1,180	1,211	1,199	1,198	1,273	1,201	1,266	1,506	1,377

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 2008-2022 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 reflect omissions and 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 2008-2022]**  
 [Average per return derived by dividing the number of *taxable* returns filed into the net tax liability value for the respective filing status]



Avg NTL [\$]	0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000
<b>Tax Year</b>	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
■ SS-avg NTL [\$]	2,525	2,681	2,622	2,736	2,932	2,654	2,395	2,366	2,741	2,579	2,652	2,817	3,612	4,130	2,906
■ HH-avg NTL [\$]	1,141	1,156	1,198	1,249	1,309	1,371	1,285	1,346	1,374	1,367	1,475	1,453	1,531	1,729	1,672
■ MFS-avg NTL [\$]	2,110	2,024	2,185	2,236	2,473	2,520	2,182	2,489	2,459	2,276	2,360	2,346	2,719	3,056	2,665
■ MFJ-avg NTL [\$]	4,632	4,368	4,665	4,815	5,118	5,129	4,751	4,936	5,006	5,046	5,315	5,283	5,728	6,668	5,701
■ S-avg NTL [\$]	1,528	1,489	1,537	1,560	1,669	1,652	1,586	1,627	1,641	1,643	1,719	1,674	1,786	2,011	1,911

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 2008-2022 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 reflect omissions and 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 2008-2022

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 2008-2022]

Tax Year†	Filing Status												Residency Status					
	All Returns		S Returns		MFJ Returns		MFS Returns		HoH Returns		SS Returns		Resident Returns		Part-Year Resident Returns		Nonresident Returns	
	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]
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%
2022	4.78%	1.85%	4.82%	2.17%	4.75%	1.81%	4.78%	0.95%	4.86%	1.90%	4.89%	2.28%	4.76%	3.28%	4.85%	1.76%	4.98%	0.25%

07B. [RESIDENT RETURNS BY FILING STATUS: TAX YEARS 2008-2022]

Tax Year†	Filing Status											
	All Returns		S Returns		MFJ Returns		MFS Returns		HoH Returns		SS Returns	
	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]
2008	6.47%	4.45%	6.53%	4.45%	6.57%	4.67%	6.56%	4.67%	5.30%	2.83%	6.06%	3.76%
2009	6.47%	4.37%	6.50%	4.37%	6.61%	4.61%	6.63%	4.67%	5.18%	2.72%	6.19%	3.66%
2010	6.51%	4.61%	6.55%	4.28%	6.64%	5.01%	6.59%	4.73%	5.23%	2.79%	6.24%	3.81%
2011	6.44%	4.48%	6.49%	4.44%	6.56%	4.73%	6.53%	4.84%	5.24%	2.83%	5.96%	3.72%
2012	6.46%	4.40%	6.52%	4.43%	6.58%	4.59%	6.51%	4.75%	5.29%	2.88%	6.07%	3.85%
2013	6.49%	4.45%	6.52%	4.46%	6.59%	4.64%	6.64%	4.85%	5.39%	3.02%	6.19%	3.76%
2014	5.49%	4.14%	5.62%	4.01%	5.48%	4.32%	5.51%	4.46%	5.12%	3.11%	5.49%	3.57%
2015	5.43%	4.12%	5.55%	3.96%	5.43%	4.30%	5.49%	4.43%	5.10%	3.17%	5.45%	3.56%
2016	5.44%	4.07%	5.57%	3.90%	5.43%	4.25%	5.53%	4.40%	5.14%	3.07%	5.52%	3.59%
2017	5.19%	3.89%	5.31%	3.72%	5.18%	4.07%	5.19%	4.12%	4.92%	2.91%	5.15%	3.51%
2018	5.25%	3.95%	5.33%	3.77%	5.22%	4.12%	5.25%	4.15%	5.37%	3.04%	5.27%	3.35%
2019	5.03%	3.73%	5.08%	3.50%	5.01%	3.92%	5.04%	4.02%	5.12%	2.87%	4.96%	3.21%
2020	5.03%	3.83%	5.09%	3.60%	5.01%	4.02%	5.01%	4.17%	5.10%	2.94%	4.55%	3.25%
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%
2022	4.76%	3.28%	4.81%	3.23%	4.74%	3.38%	4.75%	3.49%	4.86%	2.62%	4.88%	2.77%

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

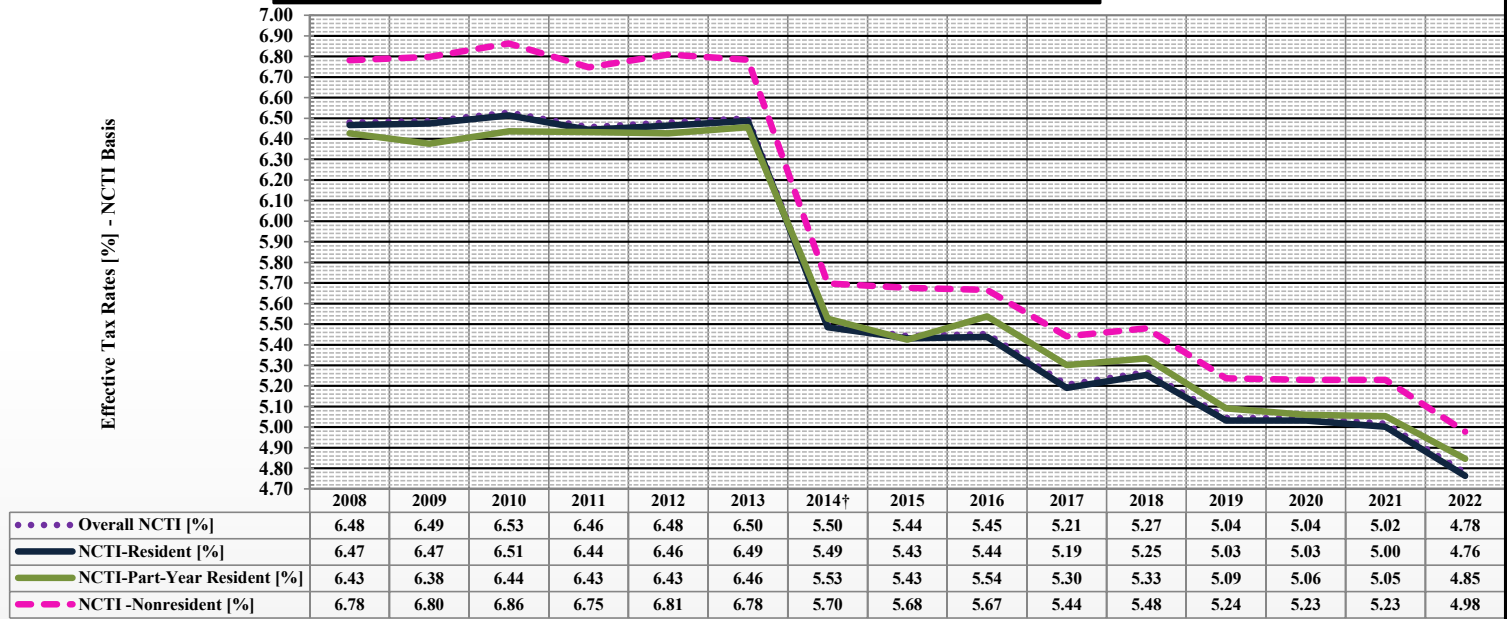
SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (TSRA)* enacted July 23, 2013) replaces the multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure (5.8% for tax year 2014; 5.75% for tax years thereafter); 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. The *TSRA* eliminated the NCEITC beginning with tax year 2014.

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 2021 Appropriations Act [SL 2021-180] reduces the tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

Various legislation increased standard deduction allowances effective with tax years 2014, 2016, 2017, 2019, 2020, and 2022; the child tax credit was converted to a deduction provision effective with tax year 2018.

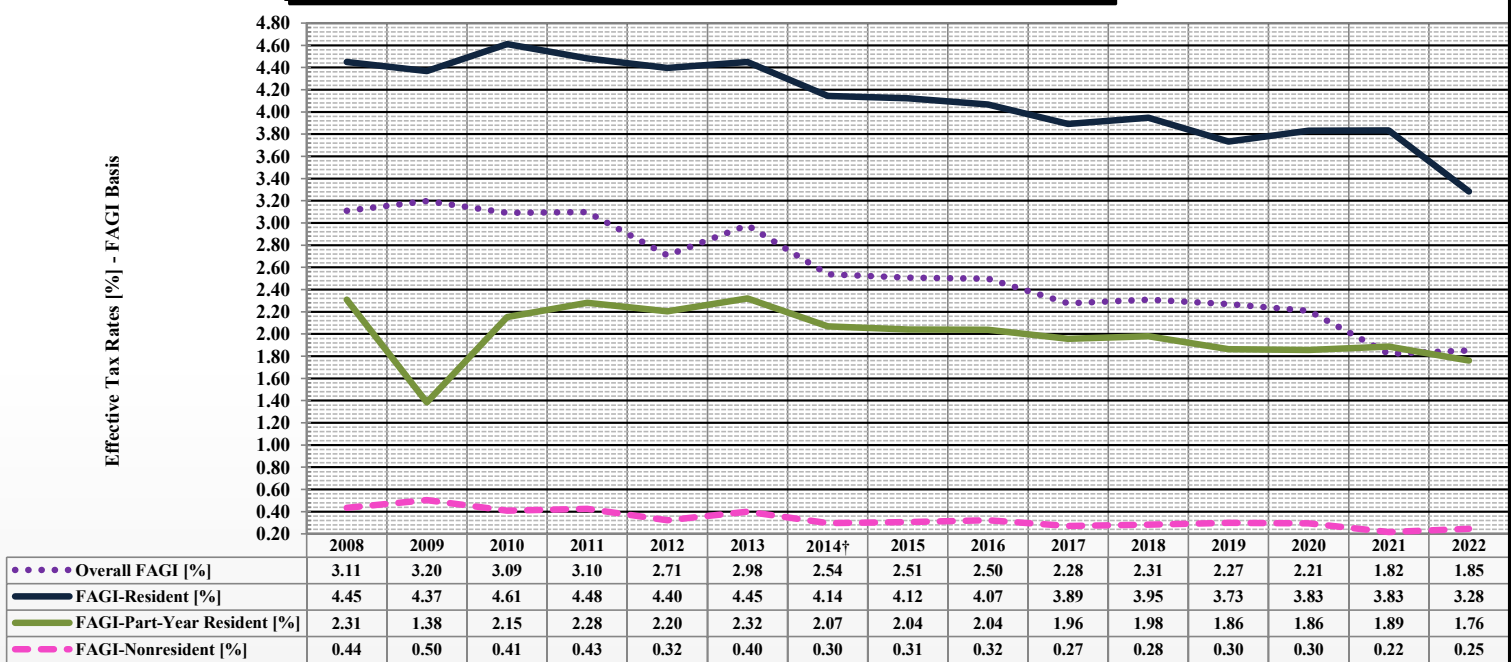
Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2008-2022 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

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



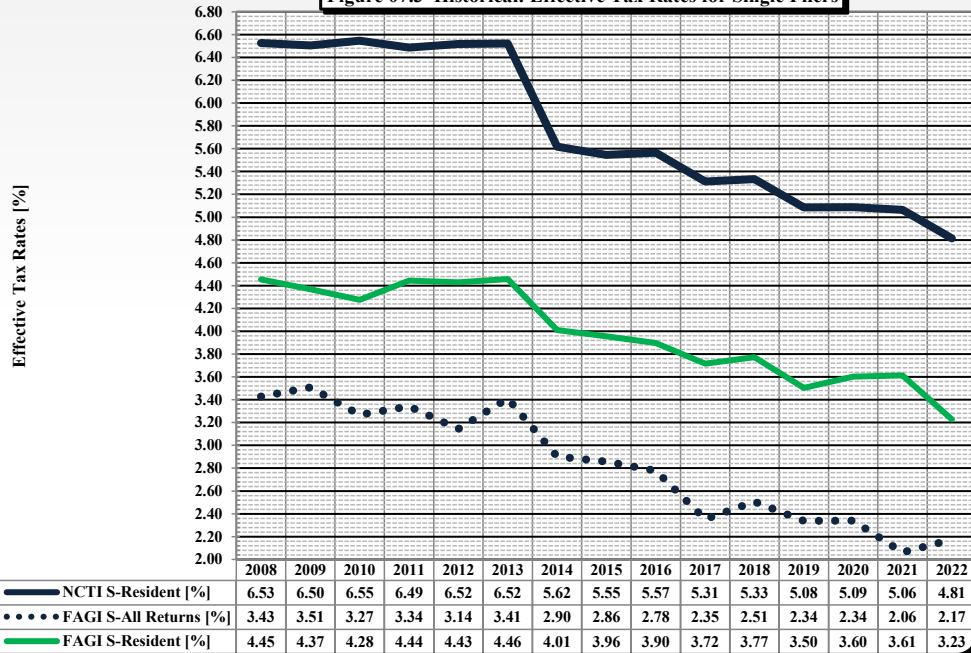
†The Tax Simplification and Reduction Act of 2013 replaces the personal income tax multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure: TY2014=5.8%; TY2015-TY2016=5.75%; TY2017-TY2018=5.499%; TY2019-TY2021=5.25%; TY2022=4.99%.

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

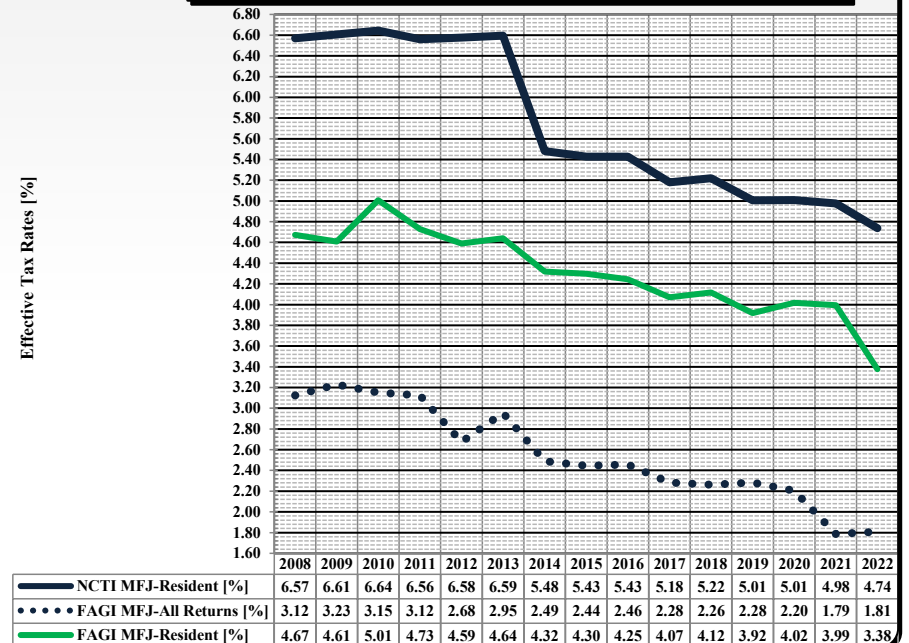


†The Tax Simplification and Reduction Act of 2013 replaces the personal income tax multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure: TY2014=5.8%; TY2015-TY2016=5.75%; TY2017-TY2018=5.499%; TY2019-TY2021=5.25%; TY2022=4.99%.

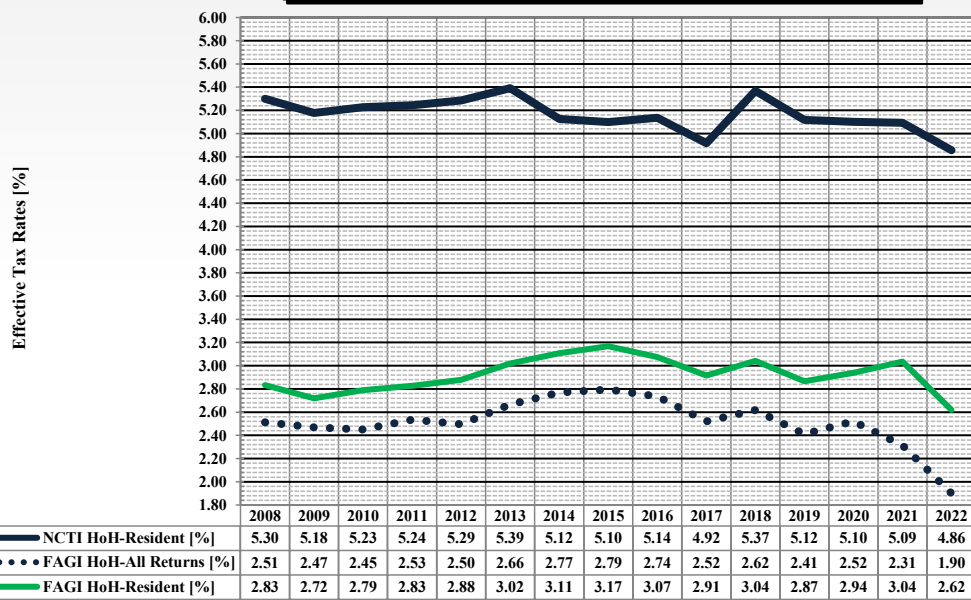
**Figure 07.3 Historical: Effective Tax Rates for Single Filers**



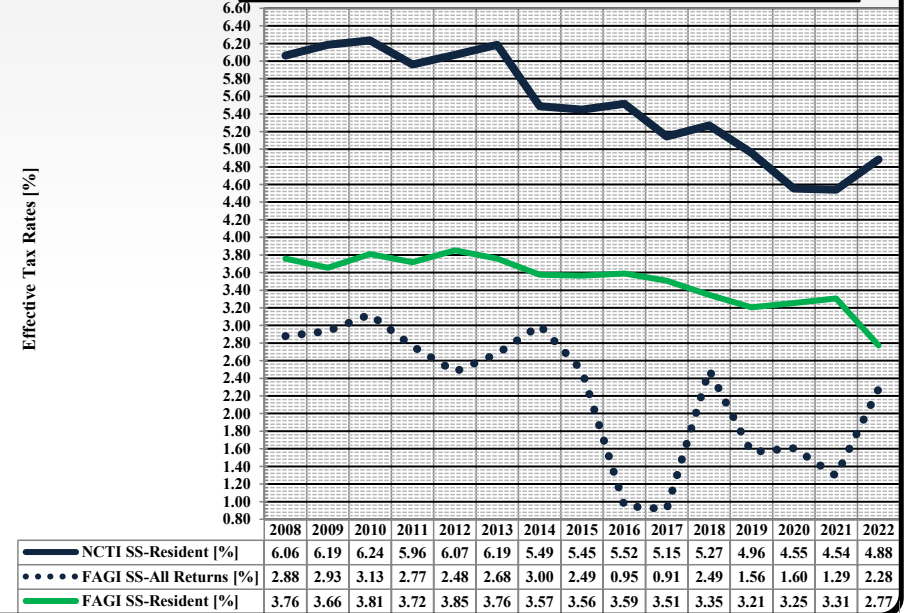
**Figure 07.4 Historical: Effective Tax Rates for Married Filing Jointly Filers**



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



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



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%; TY2022=4.99%. The statutory personal income tax rates are applied to NC taxable income to derive NC tax liability.

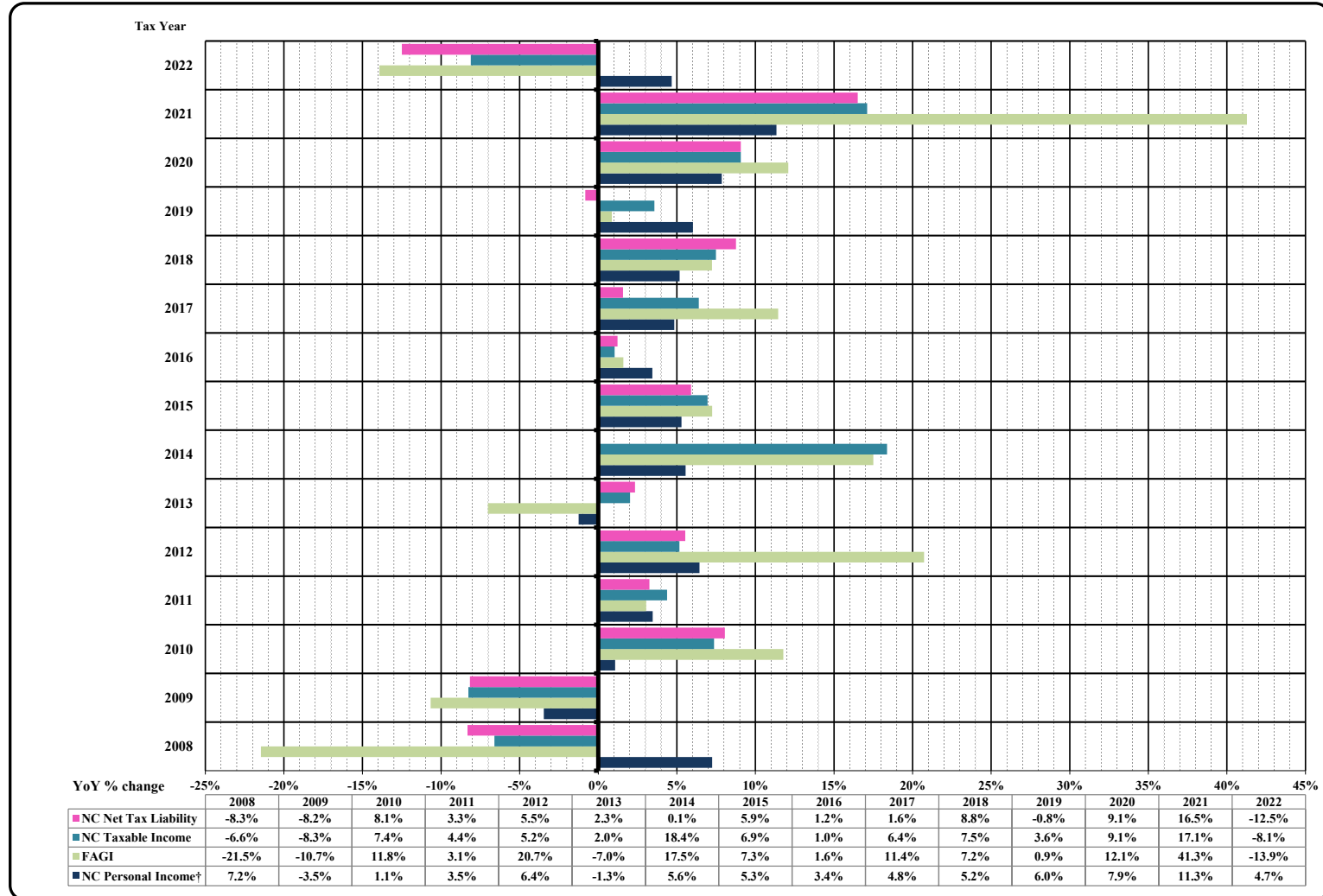
**Exhibit 08. Historical: Growth Patterns of NC Personal Income, FAGI, NC Taxable Income, and NC Net Tax Liability  
[All Returns: Tax Years 2008-2022]**

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); 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.

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 (and converts the child tax credit provision to a deduction provision effective for taxable years beginning on or after January 1, 2018); and the 2021 Appropriations Act [SL 2021-180] reduces the tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022. Various legislation increased the standard deduction allowances effective with tax years 2014, 2016, 2017, 2019, 2020, and 2022.



†Bureau of Economic Analysis. Table SA1NC1, Regional Data, September 27, 2024 update.

NC net tax liability=computed tax liability after application of nonrefundable and refundable (NCEITC) tax credits. The NCEITC was in effect for tax years 2008-2013 (TSRA of 2013 repealed the NCEITC).

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 reflect US business cycle contraction [December 2007 (IV) to June 2009 (II)] and US business cycle contraction [February 2020-April 2020] as applicable.

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 2008-2022 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 reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

EXHIBIT 1.1. TAX YEAR 2022 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	102,620	2.01%	13,291,105	0.10%
\$ 1 - 3,999	151,995	2.98%	855,874	0.01%
4,000 - 9,999	301,838	5.93%	1,604,795	0.01%
10,000 - 14,999	303,886	5.97%	5,966,339	0.04%
15,000 - 19,999	280,562	5.51%	36,159,850	0.27%
20,000 - 24,999	259,607	5.10%	70,447,218	0.52%
25,000 - 29,999	263,747	5.18%	117,057,025	0.87%
30,000 - 39,999	513,614	10.08%	385,373,473	2.87%
40,000 - 49,999	420,863	8.26%	482,444,857	3.59%
50,000 - 59,999	341,009	6.69%	513,463,713	3.82%
60,000 - 69,999	279,406	5.49%	513,557,870	3.82%
70,000 - 74,999	120,800	2.37%	251,480,255	1.87%
75,000 - 79,999	110,764	2.17%	249,878,734	1.86%
80,000 - 89,999	196,742	3.86%	493,289,802	3.67%
90,000 - 99,999	168,534	3.31%	478,430,172	3.56%
100,000 - 149,999	558,019	10.96%	2,157,321,306	16.06%
150,000 - 199,999	259,167	5.09%	1,507,240,276	11.22%
200,000 - 499,999	337,474	6.63%	3,276,493,709	24.40%
500,000 - 999,999	69,073	1.36%	1,164,153,999	8.67%
1,000,000 or more	53,897	1.06%	1,710,776,375	12.74%
<b>TOTAL</b>	<b>5,093,617</b>	<b>100.00%</b>	<b>13,429,286,747</b>	<b>100.00%</b>

Source: 2022 individual income tax extract

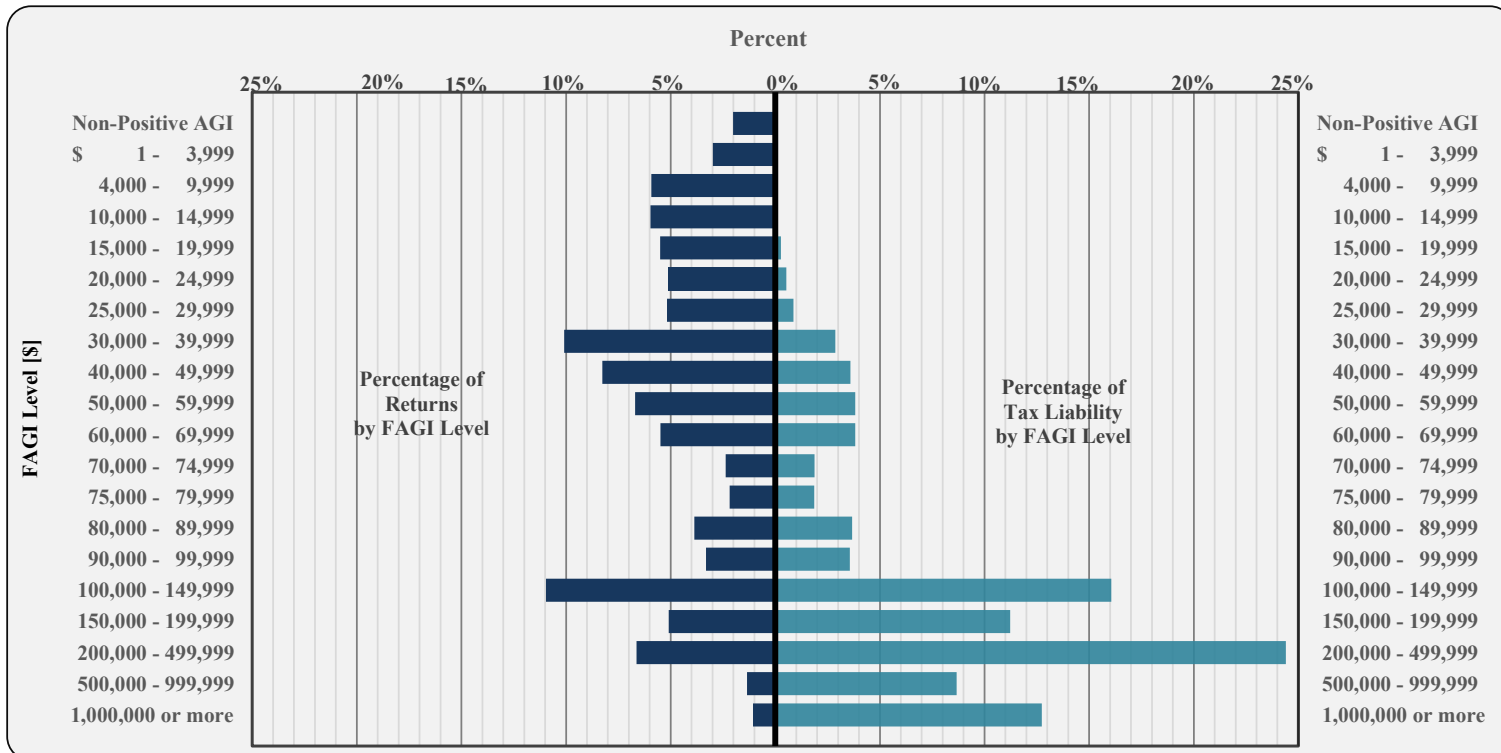




TABLE L. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

ALL RETURNS
Table with columns: Income Level, Number of Returns Filled, D-400 Filing Functional Statistics (Balance Tax Due, Overpayment), Federal AGI, Average Federal AGI Value, Modifications to Federal AGI (Additions, Other Deductions, Child Deduction), Deductions Claimed Pursuant to 105-153.5(a)(1)(a)(2) by Type††, Computed NC Taxable Income (before/after part-year/nonresident taxable percentage), Tax Liability (Total Credits, Net Tax Liability), and Effective Tax Rate†††.

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 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 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.
†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-\$3,000 per child based on filing status and FAGI).

††In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.
Standard deduction allowances applicable for taxable year 2022 vary according to filing status: S/MFS=\$12,750; MFJ/SS=\$25,500; HH=\$19,125. (SD=\$0 for taxpayers ineligible to claim 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.
The 366,380 count of TY2022 returns claiming itemized deductions includes 52,201 returns that reported a value of \$0 on the line designated for N.C. standard/N.C. itemized deduction; such returns include returns for which the taxpayer is ineligible for claiming the standard deduction.

Average NC taxable income value shown for total is based on returns with positive NC taxable income.
\*Average per return net tax liability values based on all returns filed; total average per return net tax liability value based on taxable returns=\$3,462

†††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.

TABLE 1A. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION 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: Additional Deductions [§ 105-153.5(b)]				Standard Deduction*††: [§ 105-153.5(a)(1)]††				Computed NC Taxable Income [includes returns with deficit]					Tax Liability										
			Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(e) ; § 105-153.6] Child Deduction [§ 105-153.5(a1)]†		Standard Deduction††: [§ 105-153.5(a)(1)]††		before part-year/nonresident taxable percentage [S]	[after part-year/nonresident taxable percentage [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [%]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	Average per Return* †† [S]	Effective Tax Rate†† [%]										
			Number of Returns Filed	[Net Tax > Pre-payments] [S]	Number of Returns Filed	[Net Tax < Pre-payments] [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed											% of All Return Filed [%]	Standard Deduction Amount [S]	Average SD [S]							
A. BY SIZE OF NC TAXABLE INCOME																																
No Taxable Income	1,197,123	478,227	804	74,633	643,045	866,522,990	33,368,200,429	30,474	3,570,926,632	9,101,868,464	1,365,950,500	1,094,975	91.5%	19,000,980,750	17,353	7,470,327,347	(11,114,292,627)	(10,150)	-148.8%	22.4%	-	-	-	-	-	-	-	-	-	-	-	
\$ 1 - 2,000	191,189	63,548	57,757	2,123,012	118,840	40,696,518	10,753,129,323	59,890	170,506,648	555,305,197	156,534,500	179,549	93.9%	3,010,963,500	16,770	7,200,832,774	168,185,014	937	2.3%	67.0%	-	-	-	-	-	-	-	-	-	-	-	-
2,001 - 4,000	151,886	51,347	42,472	4,625,705	100,958	36,612,211	7,817,148,837	54,143	92,916,454	477,894,146	131,347,000	144,381	95.1%	2,421,378,000	16,771	4,879,446,145	430,663,104	2,983	8.8%	62.4%	21,489,880	166,917	21,322,963	148	4.95%	46	4.95%					
4,001 - 6,000	135,055	46,414	37,960	6,282,321	90,303	33,406,227	6,517,661,174	50,511	78,341,416	463,779,498	117,965,000	129,035	95.5%	2,169,877,875	16,816	3,844,380,217	642,899,205	4,982	16.7%	59.0%	32,080,714	268,928	31,811,786	247	4.95%	46	4.95%					
6,001 - 10,000	249,099	95,101	69,645	16,086,133	167,876	63,111,790	11,702,961,319	48,994	248,026,367	847,007,145	233,279,000	238,866	95.9%	4,029,350,625	16,869	6,841,350,916	1,902,405,899	7,964	27.8%	58.5%	94,930,262	864,451	94,065,811	394	4.94%	46	4.94%					
10,001 - 12,750	164,900	64,391	46,877	13,490,554	110,879	42,117,127	7,500,677,694	47,259	128,857,077	588,242,828	154,016,500	158,715	96.2%	2,687,119,875	16,930	4,200,155,668	1,803,868,367	11,365	42.9%	56.0%	90,012,637	907,930	89,104,707	561	4.94%	46	4.94%					
12,751 - 15,000	130,302	50,031	37,520	11,851,738	87,186	32,951,320	6,151,196,583	48,238	73,150,081	485,550,765	118,427,500	125,445	96.3%	2,126,158,125	16,949	3,394,210,274	1,739,389,033	13,866	51.2%	56.1%	86,795,733	870,146	85,925,587	685	4.94%	46	4.94%					
15,001 - 17,000	112,660	41,962	33,276	11,090,218	74,701	28,353,471	5,372,834,573	49,469	78,549,947	443,187,555	98,528,000	108,610	96.4%	1,839,703,875	16,939	3,069,965,090	1,737,214,006	15,995	56.6%	57.1%	86,686,940	909,028	85,779,912	790	4.94%	46	4.94%					
17,001 - 20,000	163,243	55,846	49,398	17,306,626	106,947	41,020,798	8,007,611,868	50,882	82,873,876	661,871,028	130,288,500	157,376	96.4%	2,642,800,875	16,793	4,655,525,341	2,908,392,483	18,481	62.5%	58.1%	145,128,938	1,657,713	143,471,225	912	4.93%	46	4.93%					
20,001 - 21,250	64,758	21,205	19,970	7,185,677	41,974	16,443,267	3,377,979,975	54,170	25,133,536	270,115,600	48,422,500	62,359	96.3%	1,045,933,500	16,773	2,038,641,911	1,285,644,869	20,617	63.1%	60.4%	64,153,205	765,938	63,387,267	1,016	4.93%	46	4.93%					
21,251 - 25,000	182,433	57,631	57,795	21,875,210	116,537	51,494,672	9,453,443,493	53,875	429,208,932	1,021,030,902	124,439,000	175,470	96.2%	2,948,169,750	16,802	5,989,012,773	4,054,033,231	23,104	67.7%	63.4%	202,296,558	2,549,393	199,747,165	1,138	4.93%	46	4.93%					
25,001 - 30,000	221,752	70,734	71,450	29,235,204	139,991	60,196,345	13,260,309,674	62,264	229,253,128	1,046,209,434	141,415,000	212,969	96.0%	3,606,924,000	16,936	8,695,014,368	5,845,322,463	27,447	67.2%	65.6%	291,681,765	4,152,079	287,529,686	1,350	4.92%	46	4.92%					
30,001 - 40,000	367,141	117,483	123,562	57,913,071	225,827	96,745,665	23,507,486,498	66,848	165,557,207	1,852,176,623	216,194,000	351,658	95.8%	6,092,115,750	17,324	15,512,557,692	12,235,649,328	34,794	78.9%	69.6%	610,559,104	9,901,219	600,657,885	1,708	4.91%	46	4.91%					
40,001 - 50,000	289,210	97,171	98,342	53,806,229	174,682	83,103,989	21,457,041,525	78,033	174,185,840	1,566,976,448	161,960,500	274,975	95.1%	4,970,555,625	18,076	14,931,734,792	12,310,933,293	44,771	82.4%	69.6%	614,315,779	11,440,340	602,875,439	2,172	4.90%	46	4.90%					
50,001 - 60,000	224,229	80,907	76,397	47,977,751	133,329	66,588,997	18,776,214,785	88,826	151,825,248	1,284,452,411	109,018,000	211,382	94.3%	4,001,236,875	18,929	13,533,332,737	11,588,156,665	54,821	85.6%	72.1%	575,248,995	11,600,439	566,288,556	2,679	4.89%	46	4.89%					
60,001 - 75,000	257,196	101,977	88,956	64,804,877	149,870	103,095,645	24,725,919,656	102,775	229,861,220	1,632,460,167	122,559,500	240,583	93.5%	4,819,015,500	20,031	18,381,565,708	16,135,570,484	67,069	87.8%	74.3%	805,164,971	19,020,249	787,144,722	3,272	4.88%	46	4.88%					
75,001 - 80,000	70,378	31,942	25,319	20,447,402	39,600	27,790,543	7,442,498,468	113,805	71,968,960	455,427,000	28,115,500	65,397	92.9%	1,370,778,000	20,961	5,660,146,928	5,064,899,243	77,448	89.5%	76.1%	252,738,513	6,010,521	246,727,992	3,773	4.87%	46	4.87%					
80,001 - 100,000	222,758	104,342	81,421	71,987,937	122,181	81,877,459	26,277,045,876	128,221	250,908,267	1,503,815,452	75,512,500	204,935	92.0%	4,452,516,750	21,726	20,496,109,441	18,310,342,404	89,347	89.3%	78.0%	913,686,117	22,504,672	891,181,445	4,349	4.87%	46	4.87%					
100,001 - 120,000	156,428	79,256	58,751	60,478,626	82,360	62,707,152	21,235,272,073	149,569	203,012,721	1,161,933,433	25,947,500	141,976	90.8%	3,204,298,125	22,569	17,046,105,736	15,526,058,568	109,357	91.1%	80.3%	774,750,371	20,061,531	754,688,840	5,316	4.86%	46	4.86%					
120,001 - 160,000	193,642	106,819	73,233	95,542,935	97,746	90,241,525	31,351,528,961	182,267	393,213,261	1,618,443,408	1,441,000	172,009	88.8%	4,004,934,375	23,283	26,119,923,439	23,706,918,689	137,824	90.8%	83.3%	1,182,975,312	31,887,395	1,151,087,917	6,692	4.86%	46	4.86%					
160,001 - 200,000	106,039	60,906	39,285	69,766,522	51,721	61,282,789	20,774,452,047	227,063	326,512,398	1,068,549,266	581,500	91,492	86.3%	2,177,094,375	23,795	17,854,739,304	16,293,050,670	178,082	91.3%	85.9%	813,023,189	23,015,337	790,007,852	8,635	4.85%	46	4.85%					
200,001 or more	242,196	121,621	80,351	394,289,885	103,748	339,567,614	86,924,962,208	469,662	3,296,182,612	5,545,690,337	1,136,500	185,080	76.4%	4,493,291,250	24,278	80,181,026,733	72,439,466,261	391,395	90.3%	92.2%	3,614,729,482	184,550,205	3,430,179,277	18,533	4.74%	46	4.74%					
TOTAL	5,093,617	1,998,261	1,270,541	1,078,242,267	2,980,301	2,325,938,114	405,655,577,038	85,812	10,470,971,828	33,452,166,746	3,563,079,500	4,727,237	92.8%	87,115,197,375	18,428	291,996,105,245	215,014,770,653	62,256	73.6%	72.0%	11,283,840,736	352,528,836	10,931,311,900	2,312	4.83%	46	4.83%					
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																																
Non-Positive AGI	102,620	8,174	1,005	4,894,817	12,219	638,063,475	(6,164,182,187)	(110,964)	4,573,476,325	553,759,509	24,522,000	55,551	54.1%	951,800,250	17,134	(3,120,787,621)	(2,558,089,786)	(46,049)	82.0%	50.6%	11,614,652	457,595	11,157,057	201	-0.18%	46	-0.18%					
\$ 1 - 3,999	151,995	16,665	414	454,515	61,776	634,482	308,676,118	2,071	40,169,734	25,933,086	49,995,000	149,024	98.0%	2,170,362,375	14,564	(1,897,444,609)	(1,851,061,978)	(12,421)	97.6%	-614.7%	[D]	[D]	630,498	4	0.20%	46	0.20%					
4,000 - 9,999	301,838	57,368	769	6,644,449	205,260	30,598,620	2,115,461,300	7,104	57,276,896	50,986,024	172,104,000	279,765	98.7%	4,347,597,000	14,601	(2,397,948,828)	(2,329,224,478)	(7,822)	97.1%	-113.4%	[D]	[D]	1,130,927	4	0.05%	46	0.05%					
10,000 - 14,999	303,886	95,350	20,327	1,646,414	213,219	49,689,159	3,744,977,895	12,488	63,190,691	113,983,489	286,050,000	299,890	98.7%	4,565,647,500	15,224	(1,157,512,403)	(1,128,706,057)	(3,764)	97.5%	-30.9%	5,510,656	52,696	5,457,960	18	0.15%	46	0.15%					
15,000 - 19,999	280,562	130,400	46,140	7,107,987	189,556	50,361,738	4,808,941,578	17,425	54,506,569	193,309,409	391,197,000	275,975	98.4%	4,384,814,250	15,888	(105,872,513)	(120,595,824)	(437)	113.9%	-2.2%	35,763,034	376,245	35,386,789	128	0.74%	46	0.74%					
20,000 - 24,999	259,607	108,930	52,465	11,473,355	178,104	57,675,791	5,729,506,138	22,490	56,209,269	276,444,231	322,358,000	254,760	98.1%	4,117,504,125	16,162	1,069,409,051	1,001,199,735	3,930	93.6%	18.7%	70,069,248	814,696	69,254,552	272	1.21%	46	1.21%					
25,000 - 29,999	263,747	109,568	63,429	15,953,274	178,580	61,696,028	7,108,898,125	27,498	59,869,662	374,672,678	324,800,500	258,525	98.0%	4,233,433,500	16,375	2,235,861,109	2,116,176,183	8,186	94.6%	31.5%	116,558,292	1,275,137	115,283,155	446	1.62%	46	1.62%					
30,000 - 39,999	513,614	216,183	145,404	41,042,912	337,178	131,371,633	17,057,187,858	34,882	109,806,010	925,406,448	565,433,500	501,894	97.7%	8,304,954,750	16,547	7,457,739,183	14,859	95.4%	44.7%	384,411,770	4,756,592	379,656,578	756	2.17%	46	2.17%						
40,000 - 49,999	420,863	168,799	129,856	46,818,266	264,675	100,321,444	18,274,599,001	44,797	109,235,674	1,1																						

TABLE 1B. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

ALL RETURNS: ITEMIZED DEDUCTIONS																				Tax Liability																		
Income Level	Aggregate Number of Returns Filed [All Returns]	Qualifying Dependent Children: Federal Child Tax Credit [count]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]				Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	Average per Return [S]	Effective Tax Rate††† [%]															
			Balance Tax Due		Overpayment				Additions § 105-153.(c)(2); § 105-153.6)		Itemized Deductions††: § 105-153.5(a)(2)††		[before part-year/nonresident taxable percentage] [S]	[after part-year/nonresident taxable percentage] [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [%]	NCTI as a % of Federal AGI [%]																					
			[Net Tax > Pre-payments] [S]	[Number of Returns Filed]	[Net Tax < Pre-payments] [S]	[Number of Returns Filed]			Child Deduction § 105-153.5(a)††	Other Deductions § 105-153.5(b)	Number of Returns Filed††	% of All Returns Filed																										
								Child Deduction Amount†† [S]	Other Deductions [S]	Additions [S]	Deductions [S]	Amount [S]	Non-SD Returns [S]	Average ID Returns [S]																								
A. BY SIZE OF NC TAXABLE INCOME																																						
No Taxable Income	1,197,123	11,674	53	2,419	27,624	136,748,402	829,753	8,267,563,483	10,418,404,804	10,555,500	102,148	44,794	8.5%	10,253,619,728	100,380	178,778	72,342,620,258	(1,523,656,272)	(14,916)	-2.1%	85.4%	-	-	-	-	-	-	-	-	-								
\$ 1 - 2,000	191,189	2,659	4,487	162,867	6,583	3,865,416	7,695,719,129	661,144	226,612,916	226,482,922	1,227,500	11,640	984	6.1%	799,825,892	68,714	75,059	6,894,795,731	10,042,404	863	0.1%	89.6%	501,045	2,216	498,829	43	4.97%											
2,001 - 4,000	151,886	1,510	2,820	329,057	4,584	3,939,481	6,008,056,135	800,540	123,409,197	129,471,967	1,023,500	7,505	613	4.9%	619,235,297	82,510	89,848	5,381,734,568	22,159,676	2,953	0.4%	89.6%	1,105,778	7,455	1,098,323	146	4.96%											
4,001 - 6,000	135,055	1,199	2,208	422,349	3,731	3,035,160	4,798,910,396	797,161	199,491,299	119,184,138	897,000	6,020	483	4.5%	439,763,467	73,050	79,423	4,438,557,090	30,019,721	4,987	0.7%	92.5%	1,497,973	9,842	1,488,131	247	4.96%											
6,001 - 10,000	249,099	1,865	3,515	1,015,581	6,631	6,982,521	8,520,424,409	832,642	171,602,991	228,263,848	1,909,500	10,233	686	4.1%	961,247,273	93,936	100,686	7,500,606,779	81,197,791	7,935	1.1%	88.0%	4,051,734	32,498	4,019,236	393	4.95%											
10,001 - 12,750	164,900	1,057	2,069	793,590	4,063	4,291,806	4,283,609,882	692,580	146,202,825	159,113,379	1,268,000	6,185	386	3.8%	405,717,788	65,957	69,963	3,863,713,540	70,199,690	11,350	1.8%	90.2%	3,502,959	33,447	3,469,512	651	4.94%											
12,751 - 15,000	130,302	835	1,546	701,057	3,282	3,326,172	3,286,289,525	676,609	87,720,789	106,800,865	970,000	4,857	295	3.7%	251,391,380	51,759	55,106	3,014,848,069	67,310,191	13,858	2.2%	91.7%	3,358,777	33,752	3,325,025	685	4.94%											
15,001 - 17,000	112,660	762	1,300	648,546	2,724	3,419,836	2,325,262,303	551,917	84,868,831	105,266,169	884,500	4,050	220	3.6%	209,848,154	51,814	54,971	2,004,032,211	64,729,866	15,983	3.2%	89.7%	3,230,080	36,866	3,193,142	788	4.93%											
17,001 - 20,000	163,243	1,065	1,760	995,839	4,070	4,511,181	3,353,118,928	571,522	115,710,716	168,221,789	1,984,500	5,867	306	3.6%	333,133,006	56,781	59,905	2,066,231,209	108,573,878	18,506	3.7%	88.5%	5,417,810	68,518	5,349,292	912	4.93%											
20,001 - 21,250	64,758	428	735	427,856	1,641	1,747,923	1,247,631,159	520,063	41,941,739	49,782,919	584,500	2,399	134	3.7%	110,083,744	45,887	48,602	1,129,121,735	49,472,582	20,622	4.4%	90.5%	2,468,668	35,565	2,433,103	1,014	4.92%											
21,251 - 25,000	182,433	1,192	2,100	1,328,020	4,822	6,324,436	3,856,896,804	553,913	92,493,199	181,872,325	1,553,000	6,663	388	3.8%	448,976,907	64,480	68,285	3,316,987,691	160,906,760	23,109	4.9%	86.0%	8,029,236	106,466	7,922,770	1,138	4.92%											
25,001 - 30,000	221,752	1,517	2,663	1,877,789	6,072	7,727,369	4,967,114,734	565,537	162,735,435	230,383,481	1,928,000	8,783	466	4.0%	573,131,145	65,255	68,911	4,324,407,543	240,898,608	27,428	5.6%	87.1%	12,020,824	166,680	11,854,144	1,350	4.92%											
30,001 - 40,000	367,141	2,805	4,774	3,919,666	10,624	14,390,564	10,724,564,950	692,267	387,737,786	405,546,010	3,049,500	15,483	880	4.2%	1,510,027,197	99,528	101,324	9,087,680,027	540,570,470	34,914	5.9%	84.7%	26,974,465	464,051	26,510,414	1,712	4.90%											
40,001 - 50,000	289,210	2,768	4,395	3,979,833	9,746	15,609,422	7,588,386,763	533,080	224,355,033	446,685,711	2,647,500	14,235	364	4.9%	727,268,012	51,090	52,431	6,066,140,573	639,638,423	44,934	9.6%	87.5%	31,917,915	634,205	31,283,710	2,198	4.89%											
50,001 - 60,000	224,229	2,634	4,084	3,996,682	8,670	13,036,833	6,319,415,818	491,898	335,674,004	376,777,406	2,173,500	12,847	241	5.7%	835,548,468	65,038	66,282	5,440,590,448	705,379,221	54,906	13.0%	86.1%	35,198,410	776,019	34,422,391	2,679	4.88%											
60,001 - 75,000	257,196	3,553	5,292	5,960,765	11,207	18,247,398	6,811,276,880	409,997	201,100,183	465,136,362	2,315,000	16,613	315	6.5%	682,285,906	41,069	41,863	5,862,639,795	1,117,163,835	67,246	19.1%	86.1%	55,746,481	1,182,576	54,563,905	3,284	4.88%											
75,001 - 80,000	70,378	1,232	1,646	1,990,247	3,298	5,657,427	4,217,064,837	485,257	103,278,609	170,198,246	679,000	4,981	64	7.1%	597,490,431	119,954	121,515	1,751,975,769	385,913,600	77,477	22.0%	72.5%	19,257,120	493,387	18,763,733	3,767	4.86%											
80,001 - 100,000	222,758	4,796	5,623	7,533,470	12,069	22,385,221	9,755,603,714	547,360	262,284,884	629,173,001	1,766,500	17,823	222	8.0%	1,128,138,768	63,297	64,095	8,288,810,329	1,598,257,370	89,674	19.4%	84.7%	79,753,046	2,033,233	77,719,813	4,361	4.86%											
100,001 - 120,000	156,428	4,799	4,550	6,959,257	9,799	20,389,404	6,637,328,193	459,267	226,315,212	509,686,065	620,500	14,452	165	9.2%	783,725,785	54,230	54,856	5,569,611,055	1,584,284,269	109,624	28.4%	83.9%	79,055,845	2,103,312	76,953,533	5,325	4.86%											
120,001 - 160,000	193,642	8,699	6,977	12,910,095	14,540	32,769,327	12,055,823,964	557,289	317,018,019	551,825,882	92,500	21,633	210	11.2%	946,183,418	43,738	44,167	10,574,740,183	3,000,096,393	138,681	28.4%	87.7%	149,704,766	4,023,215	145,681,551	6,734	4.86%											
160,001 - 200,000	106,309	6,964	8,480	11,306,847	9,609	27,218,848	7,784,028,092	535,095	331,894,232	696,970,590	76,500	14,547	93	13.7%	699,752,801	48,103	48,412	6,119,127,022	2,602,178,846	178,881	38.7%	86.3%	129,848,786	3,898,515	125,950,271	8,658	4.84%											
200,001 or more	242,196	25,360	48,168	178,327,174	38,705	431,898,081	11,443,321,461	2,003,507	7,225,479,632	9,558,091,969	171,000	57,116	192	23.6%	8,965,983,602	156,978	157,508	103,133,626,522	41,864,670,687	732,976	40.6%	90.1%	2,089,047,084	227,573,065	1,861,474,019	32,591	4.45%											
<b>TOTAL</b>	<b>5,093,617</b>	<b>89,373</b>	<b>85,615</b>	<b>245,480,096</b>	<b>204,094</b>	<b>787,522,068</b>	<b>319,536,484,883</b>	<b>872,145</b>	<b>19,229,531,294</b>	<b>26,233,268,208</b>	<b>37,776,500</b>	<b>366,380</b>	<b>52,201</b>	<b>7.2%</b>	<b>32,282,378,171</b>	<b>88,112</b>	<b>102,752</b>	<b>280,212,593,298</b>	<b>53,420,008,009</b>	<b>207,937</b>	<b>19.1%</b>	<b>87.7%</b>	<b>2,741,688,730</b>	<b>243,713,883</b>	<b>2,497,974,847</b>	<b>6,818</b>	<b>4.55%</b>											
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																																						
Non-Positive AGI	102,620	2,538	124	787,316	2,072	6,585,209	(1,941,781,987)	(41,254)	2,220,171,602	151,609,698	2,034,000	47,069	43,788	45.9%	98,171,319	2,086	29,921	26,574,598	(180,228,368)	(3,829)	-678.2%	-1.4%	2,169,460	35,412	2,134,048	45	-0.11%											
\$ 1 - 3,999	151,995	98	632	115,182	825	484,017	5,047,990	1,699	5,835,237	2,828,432	294,000	2,971	1,277	2.0%	42,242,313	14,218	24,936	(34,481,518)	(32,149,318)	(10,821)	93.2%	-683.1%	[D]	[D]	225,376	76	4.46%											
4,000 - 9,999	301,838	227	680	208,066	1,552	930,396	28,862,110	7,086	9,104,092	5,868,394	681,000	4,073	1,060	1.3%	79,857,819	19,607	26,504	(48,441,011)	(47,436,682)	(11,647)	97.9%	-167.8%	[D]	[D]	473,868	116	1.64%											
10,000 - 14,999	303,886	299	528	183,570	1,788	1,127,716	50,427,402	12,619	8,184,618	9,448,329	897,000	3,996	694	1.3%	84,400,455	21,121	25,560	(36,533,765)	(35,599,046)	(8,909)	97.4%	-72.4%	510,117	1,738	508,379	127	1.01%											
15,000 - 19,999	280,562	402	792	297,455	2,292	1,677,739	80,172,359	17,478	10,667,890	14,360,604	1,206,000	5,687	563	1.6%	104,893,496	22,868	26,067	(29,619,851)	(30,528,502)	(6,655)	103.1%	-36.9%	780,179	7,118	773,061	169	0.96%											
20,000 - 24,999	259,607	431	1,073	402,317	2,608	1,752,431	109,349,595	22,560	11,023,509	21,371,902	1,264,000	4,847	517	1.9%	115,175,844	23,762	26,599	(17,438,282)	(20,031,780)	(4,133)	114.9%	-15.9%	1,202,616	9,950	1,192,666	246	1.09%											
25,000 - 29,999	263,747	491	1,280	467,304	2,967	2,279,374	143,555,779	27,491	8,255,651	26,790,150	1,428,500																											

TABLE 2. TAX YEAR 2022 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] (\$)	Average Federal AGI Value (\$)	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]				Computed Tax Liability [before application of credits] (\$)	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 (\$)			Additions [§ 105-153.5(c); § 105-153.6]		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:		[before part-year/nonresident taxable percentage] (\$)	[after part-year/nonresident taxable percentage] (\$)	Average NC Taxable Income Value (\$)	Effective Taxable % Factor [%]		NCTI as a % of Federal AGI [%]	Qualifying Home Mortgage Interest (\$)	Real Estate Property Taxes (\$)	Allowed Home Mtg Int/Real Estate Taxes (\$)	Charitable Contributions/Repayment of Claim of Right Income (\$)	Medical and Dental Expenses (\$)				
							Additions (\$)	Child Deduction Amount† (\$)	Standard Deduction	Itemized Deductions												Number of Returns Filed	Deduction Amount (\$)	Number of Returns Filed†	Deduction Amount (\$)
A. BY SIZE OF NC TAXABLE INCOME																									
No Taxable Income																									
TOTAL																									
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI																									
TOTAL																									

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

This table includes returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to \$0 after application of tax credits.

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

The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

†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-\$3,000 per child based on filing status and FAGI).

[D]=Disclosure. Child Deduction value: information has been combined with the other deductions category (identical income level) to avoid disclosing specific taxpayer details for income levels with low return counts; combined data are displayed

††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 2022 vary according to filing status: S/MFS=\$12,750; MFJ/SS=\$25,500; HH=\$19,125. (SD=\$0 to 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 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.

Itemized deductions claimed=values reported on the Form D-400 Schedule A by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5(a)(2).

Information for the repayment of claim of right income deduction is combined with deductible charitable contributions statistics to avoid disclosing specific taxpayer details due to low return counts.

For tax year 2022 D-400 returns claiming itemized deductions on returns with \$0 tax liability, 147 returns claimed an aggregate \$4,989,234 value of deductible repayment of claim of right income.

The 103,530 count of TY2022 returns claiming itemized deductions includes 44,888 returns that reported a value of \$0 on the line designated for the N.C. standard/N.C. itemized deduction: such returns include returns for which the taxpayer is ineligible for claiming the standard deduction.

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.

TABLE 2A. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																														
FAGI Level	Aggregate Number of Returns Filed [Total]		D-400 Filing Financial Statistics		Federal AGI [includes returns with deficit]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]				Computed Tax Liability [before application of credits]	RESIDENCY STATUS												
	[Returns]		[Overpayment]				Additions [§ 105-153.5(c),(e); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)]†			Standard Deduction†††: [§ 105-153.5(a)(1)]			[before/after part-year/nonresident taxable percentage]					Resident Returns†				Part-Year Resident Returns††/ Nonresident Returns†††								
	[Combined Filing Statuses]	[as a % of \$0 Tax Returns]	[Number of Returns Filed]	[Net Tax* < Pre-payments] Amount [S]			[Returns Filed with \$0 Tax Liability]	[as a % of All SD Returns]	[Deduction Amount [S]]	[Average SD [S]]	[before part-year/nonresident taxable percentage]	[after part-year/nonresident taxable percentage]	[Average NC Taxable Income Value [S]]	[Effective Taxable % Factor]	[before application of credits]	Returns Filed		Gross Tax Liability		Returns Filed		Gross Tax Liability								
	[#]	[%]	[#]	[\$]			[#]	[%]	[\$]	[\$]	[%]	[%]	[\$]	[%]	[\$]	[#]		[%]	[\$]	[%]	[#]	[%]	[\$]	[%]						
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																														
Non-Positive AGI	100,868	53.6%	11,645	634,312,433	(4,680,084,047)	(86,612)	2,432,745,097	451,468,844	22,530,000	54,035	97.3%	921,009,000	17,045	(3,642,346,794)	(2,790,216,637)	(51,637)	76.6%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
\$ 1 - 3,999	150,548	98.7%	61,681	6,203,665	307,956,770	2,072	16,894,107	21,839,259	49,797,000	148,635	99.7%	2,163,821,625	14,558	(1,910,607,007)	(1,863,793,454)	(12,539)	97.5%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
4,000 - 9,999	299,768	99.0%	204,915	30,199,886	2,108,372,175	7,104	19,956,516	46,384,545	171,657,000	296,793	99.7%	4,332,239,625	14,597	(2,421,952,479)	(2,352,106,716)	(7,925)	97.1%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
10,000 - 14,999	218,883	98.6%	149,709	34,244,169	2,582,425,234	11,966	28,646,851	107,162,019	285,291,000	215,820	72.0%	3,490,242,375	16,172	(1,271,623,309)	(1,238,765,075)	(5,740)	97.4%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
15,000 - 19,999	115,625	97.4%	72,923	23,758,686	1,956,800,616	17,367	13,299,863	160,092,507	373,974,000	112,675	40.8%	2,285,106,000	20,281	(849,072,028)	(834,754,397)	(7,409)	98.3%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
20,000 - 24,999	81,338	97.0%	55,259	25,928,862	1,757,082,888	22,272	13,850,654	213,331,237	254,407,000	78,891	31.0%	1,695,208,125	21,488	(392,012,820)	(397,731,316)	(5,042)	101.5%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
25,000 - 29,999	43,370	95.2%	25,441	14,494,355	1,123,526,281	27,219	9,837,171	278,503,054	115,514,500	41,278	16.0%	927,594,375	22,472	(188,248,477)	(210,827,326)	(5,107)	112.0%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
30,000 - 39,999	37,180	89.9%	16,000	10,338,337	1,139,778,857	34,112	18,922,634	538,731,293	67,545,500	33,413	6.7%	695,722,875	20,822	(143,298,177)	(214,696,264)	(6,426)	149.8%	1,556,809	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
40,000 - 49,999	22,225	85.9%	6,793	4,225,532	856,258,359	44,861	19,839,583	563,162,821	9,038,500	19,087	4.7%	358,071,000	18,760	(54,174,379)	(150,557,045)	(7,888)	277.9%	2,040,909	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
50,000 - 59,999	19,464	85.5%	6,316	4,171,985	914,071,104	54,909	20,669,701	603,684,846	6,909,000	16,647	5.1%	317,608,875	19,079	6,538,084	(113,749,490)	(6,833)	-1739.8%	2,501,503	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
60,000 - 69,999	17,080	85.0%	5,756	3,749,012	940,783,295	64,823	12,439,316	597,510,059	4,977,000	14,513	5.5%	284,988,000	19,637	65,747,552	(70,722,405)	(4,873)	-107.6%	3,226,891	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
70,000 - 74,999	7,351	84.5%	2,592	1,877,559	450,055,275	72,461	6,395,806	287,216,399	2,319,500	6,211	5.5%	127,053,750	20,456	39,861,432	(24,913,654)	(4,011)	-62.5%	1,576,219	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
75,000 - 79,999	6,594	84.2%	2,366	1,810,353	430,035,003	77,470	6,574,335	267,604,477	2,048,500	5,551	5.3%	116,649,750	21,014	50,306,611	(24,382,505)	(4,392)	-48.5%	1,367,795	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
80,000 - 89,999	11,124	83.6%	4,002	3,328,921	789,442,762	84,841	12,275,057	474,887,545	2,915,500	9,305	5.1%	201,252,375	21,628	122,662,399	(23,067,010)	(2,479)	-18.8%	3,030,145	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
90,000 - 99,999	9,131	83.4%	3,305	2,888,969	722,112,093	94,828	9,401,463	416,893,645	2,773,500	7,615	4.9%	170,652,375	22,410	141,194,036	(18,566,481)	(2,438)	-13.1%	2,422,870	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
100,000 - 149,999	25,312	81.2%	8,547	16,675,748	2,468,963,635	120,168	53,870,167	1,228,296,923	4,016,000	20,546	4.0%	473,605,125	23,051	816,915,754	14,539,629	708	1.8%	8,620,381	11,662	56.8%	8,355,082	96.9%	8,884	43.2%	265,299	3.1%				
150,000 - 199,999	10,226	77.6%	2,619	5,920,453	1,366,474,393	172,230	64,372,137	419,161,065	-	7,934	3.5%	186,105,375	23,457	825,580,090	46,511,094	5,862	5.6%	4,369,469	2,511	31.6%	4,175,871	95.6%	5,423	68.4%	193,598	4.4%				
200,000 - 499,999	19,637	71.5%	3,615	15,440,910	4,327,023,490	308,390	195,369,052	727,576,705	-	14,031	5.1%	334,955,250	23,873	3,459,860,587	83,475,438	5,949	2.4%	8,169,374	2,016	14.4%	7,600,932	93.0%	12,015	85.6%	568,442	7.0%				
500,000 - 999,999	8,477	57.1%	1,410	12,039,349	3,331,155,834	688,682	155,465,816	497,044,793	-	4,837	11.1%	118,281,750	24,454	2,871,295,107	17,970,289	3,715	0.6%	3,458,028	514	10.6%	3,267,461	94.5%	4,323	89.4%	190,567	5.5%				
1,000,000 or more	10,607	32.6%	1,447	28,630,829	12,197,423,291	3,524,248	525,741,401	1,566,363,413	-	3,461	16.8%	83,353,125	24,084	11,073,448,154	94,546,890	27,318	0.9%	8,794,367	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
TOTAL	1,214,808	91.5%	646,341	880,240,013	35,089,657,308	31,576	3,636,566,727	9,466,915,450	1,375,713,500	1,111,278	23.5%	19,283,520,750	17,353	8,600,074,335	-10,071,806,436	63,944	-117.1%	52,019,752	980,514	88.2%	50,164,768	96.4%	130,764	11.8%	1,854,984	3.6%				

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2022

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2022

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2022 with North Carolina reportable income

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 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 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

\*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-\$3,000 per child based on filing status and FAGI).

††††In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.

Standard deduction allowances applicable for taxable year 2022 vary according to filing status: S/MFS=\$12,750; MFJ/SS=\$25,500; HH=\$19,125. (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 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.

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 2022: Number of Returns With \$0 Tax Liability by Filing Status

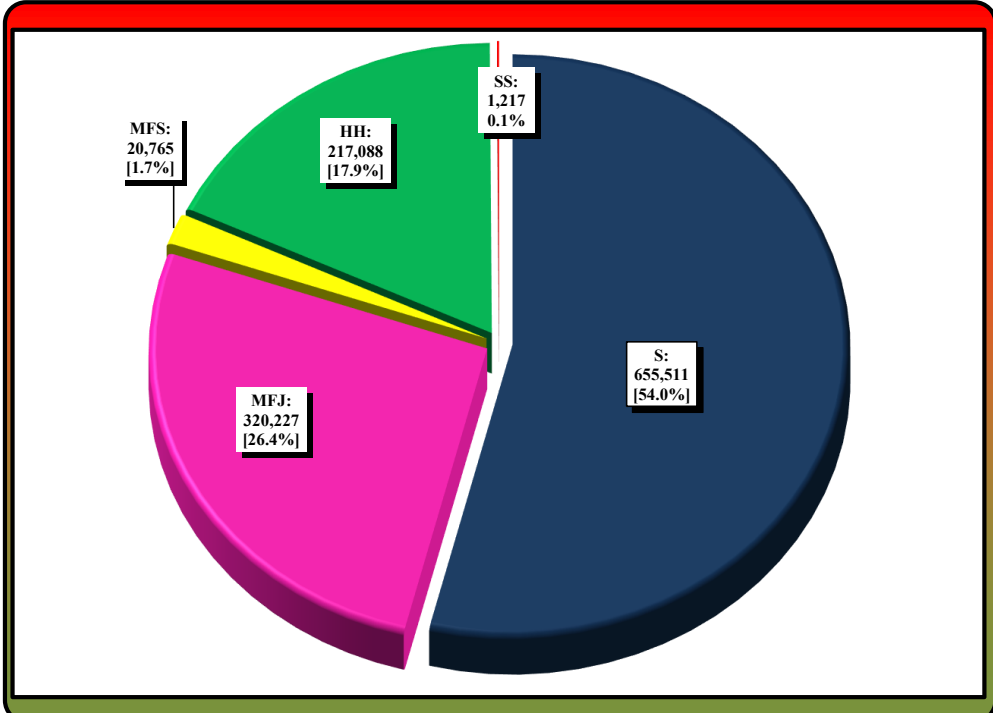


Exhibit 2.2 Tax Year 2022: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Filing Status

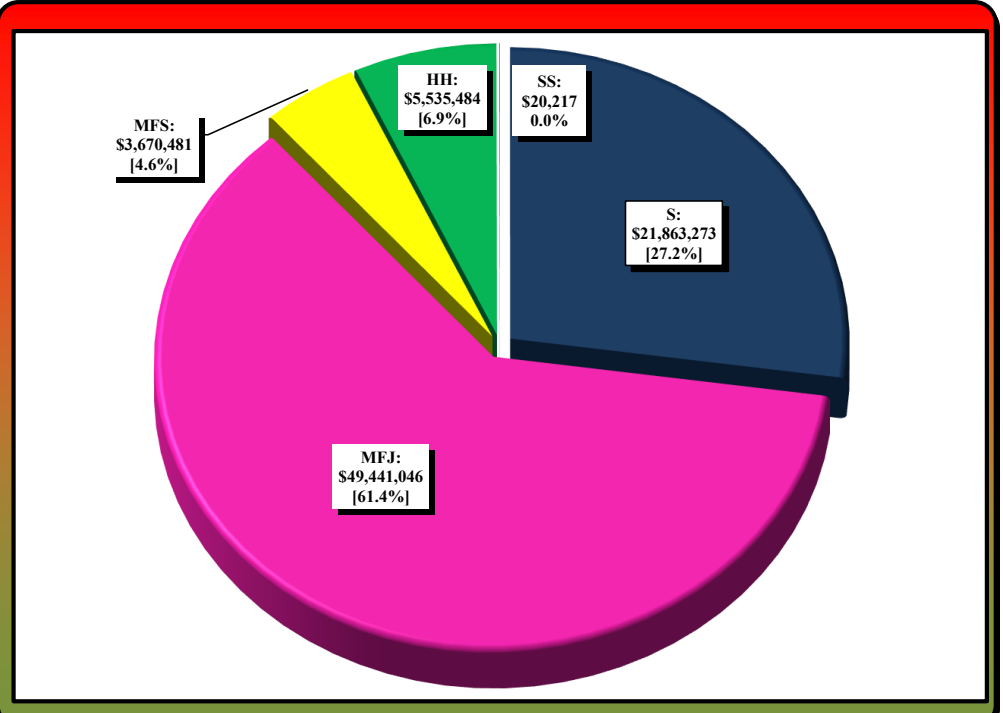


Exhibit 2.3 Tax Year 2022: Number of Returns With \$0 Tax Liability by Residency Status

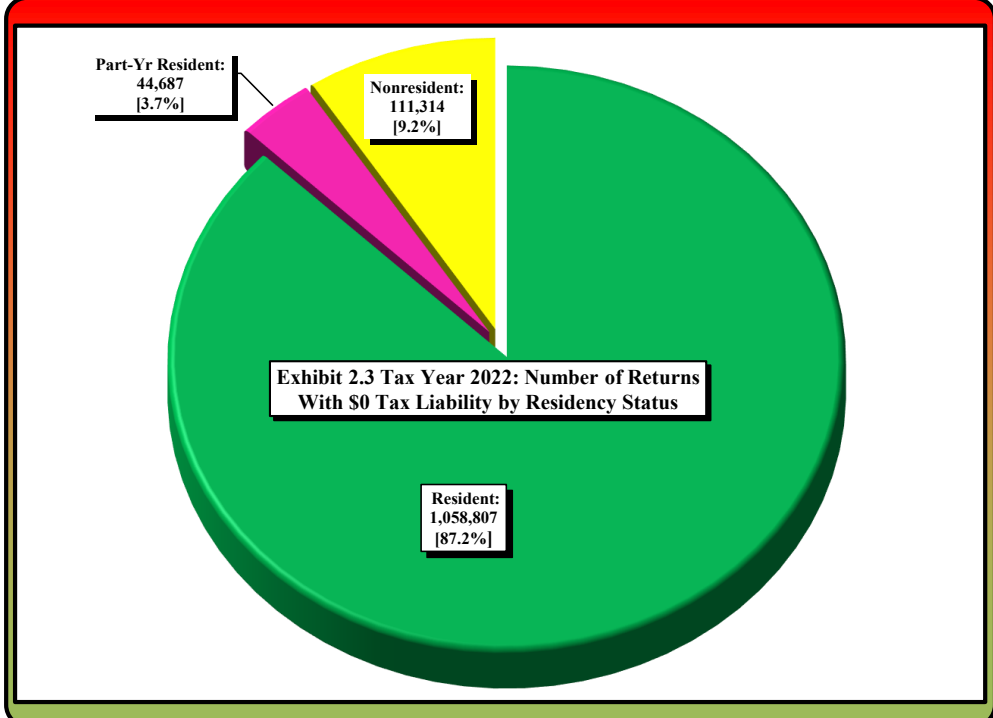


Exhibit 2.4 Tax Year 2022: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Residency Status

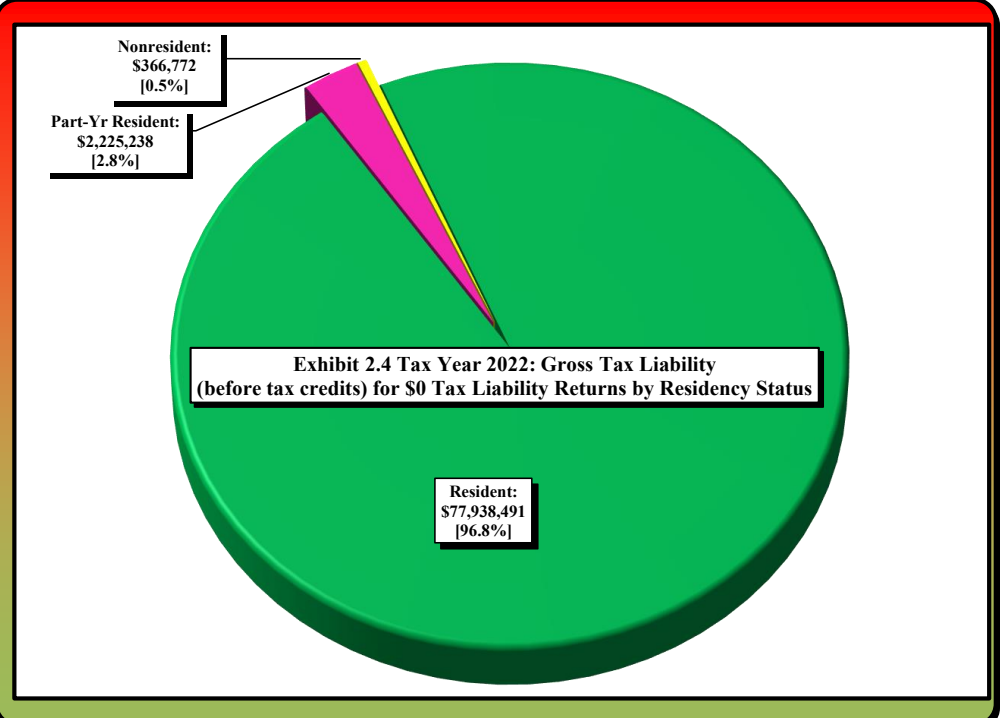


TABLE 3. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

SINGLE

Income Level	Number of Returns Filed [S]	D-400 Filing Financial Statistics:					Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:					Computed NC Taxable Income [includes returns with deficit]					Tax Liability																															
		Balance Tax Due		Overpayment					Additions [§ 105-153.5(c),(2);§ 105-153.6]		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:			[before part-year/nonresident taxable percentage] [S]	[after part-year/nonresident taxable percentage] [S]	Average Taxable Income Value [S]	Effective Taxable Factor [%]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [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]			Other Deductions [S]	Child Deduction Amount‡ [S]	Standard Deduction Number of Returns Filed	Deduction Amount [S]	Itemized Deductions Number of Returns Filed††							Deduction Amount [S]	[after application of credits]	as a % of TY2022 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			Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]							Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]																									
		A. BY SIZE OF NC TAXABLE INCOME																																																
<b>NCTI Level</b>																																																		
No Taxable Income	646,217	450	25,754	351,176	704,658,413	21,789,215,476	33,718	2,567,147,181	5,087,764,298	115,352,500	577,116	7,358,229,000	69,101	3,790,414,050	8,004,602,809	(5,348,669,341)	(8,277)	-66.8%	36.7%	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
1 - 2,000	111,005	37,018	1,352,873	72,143	18,033,582	3,869,222,684	34,856	95,878,539	208,920,766	10,817,500	106,172	1,353,693,000	4,833	184,101,359	2,207,568,598	103,784,972	935	4.7%	57.1%	5,178,460	47,719	5,130,741	58.1%	146	4.94%	111,005	37,018	1,352,873	72,143	18,033,582	3,869,222,684	34,856	95,878,539	208,920,766	10,817,500	106,172	1,353,693,000	4,833	184,101,359	2,207,568,598	103,784,972	935	4.7%	57.1%	5,178,460	47,719	5,130,741	58.1%	146	4.94%
2,001 - 4,000	87,157	27,783	2,934,634	58,749	14,534,370	3,119,581,842	35,793	56,999,864	152,212,694	8,533,000	83,719	1,067,417,250	3,438	112,110,898	1,836,307,864	259,420,169	2,976	14.1%	58.9%	12,944,870	114,375	12,830,495	57.2%	47	4.95%	87,157	27,783	2,934,634	58,749	14,534,370	3,119,581,842	35,793	56,999,864	152,212,694	8,533,000	83,719	1,067,417,250	3,438	112,110,898	1,836,307,864	259,420,169	2,976	14.1%	58.9%	12,944,870	114,375	12,830,495	57.2%	47	4.95%
4,001 - 6,000	76,617	25,044	3,948,076	51,018	12,566,635	3,005,696,207	39,230	28,346,048	148,594,393	6,378,000	73,755	940,376,250	2,862	107,852,825	1,830,840,787	382,461,437	4,992	20.9%	60.9%	19,084,824	179,962	18,904,862	56.8%	247	4.94%	76,617	25,044	3,948,076	51,018	12,566,635	3,005,696,207	39,230	28,346,048	148,594,393	6,378,000	73,755	940,376,250	2,862	107,852,825	1,830,840,787	382,461,437	4,992	20.9%	60.9%	19,084,824	179,962	18,904,862	56.8%	247	4.94%
6,001 - 10,000	137,164	46,186	10,062,235	90,059	22,300,716	5,148,938,945	37,539	55,035,677	278,713,302	11,933,000	132,033	1,683,420,750	5,131	233,702,262	2,996,205,308	1,090,627,629	7,951	36.4%	58.2%	54,422,585	571,393	53,851,192	54.9%	393	4.94%	137,164	46,186	10,062,235	90,059	22,300,716	5,148,938,945	37,539	55,035,677	278,713,302	11,933,000	132,033	1,683,420,750	5,131	233,702,262	2,996,205,308	1,090,627,629	7,951	36.4%	58.2%	54,422,585	571,393	53,851,192	54.9%	393	4.94%
10,001 - 12,750	88,789	30,714	8,265,048	57,418	14,427,224	3,248,709,912	36,589	26,456,987	159,282,681	6,588,500	85,538	1,090,609,500	3,251	115,893,126	1,866,793,092	1,009,544,004	11,370	54.1%	57.5%	50,375,914	580,573	49,795,341	53.8%	561	4.93%	88,789	30,714	8,265,048	57,418	14,427,224	3,248,709,912	36,589	26,456,987	159,282,681	6,588,500	85,538	1,090,609,500	3,251	115,893,126	1,866,793,092	1,009,544,004	11,370	54.1%	57.5%	50,375,914	580,573	49,795,341	53.8%	561	4.93%
12,751 - 15,000	70,060	24,616	7,126,814	44,941	10,967,945	3,073,310,031	43,867	21,610,443	165,841,340	4,452,500	67,508	860,727,000	2,552	81,951,262	1,981,948,372	971,413,061	13,865	49.0%	64.5%	48,473,637	541,323	47,932,314	53.7%	684	4.93%	70,060	24,616	7,126,814	44,941	10,967,945	3,073,310,031	43,867	21,610,443	165,841,340	4,452,500	67,508	860,727,000	2,552	81,951,262	1,981,948,372	971,413,061	13,865	49.0%	64.5%	48,473,637	541,323	47,932,314	53.7%	684	4.93%
15,001 - 17,000	60,783	21,955	6,685,381	38,406	9,174,052	2,412,000,019	39,685	55,324,516	146,179,805	3,296,000	58,673	748,800,750	2,110	68,097,227	1,501,870,753	972,432,576	15,998	64.7%	62.3%	48,524,506	548,285	47,976,221	53.9%	789	4.93%	60,783	21,955	6,685,381	38,406	9,174,052	2,412,000,019	39,685	55,324,516	146,179,805	3,296,000	58,673	748,800,750	2,110	68,097,227	1,501,870,753	972,432,576	15,998	64.7%	62.3%	48,524,506	548,285	47,976,221	53.9%	789	4.93%
17,001 - 20,000	91,090	33,067	10,408,680	57,334	14,558,310	3,868,339,368	42,467	24,178,434	238,291,448	4,510,000	87,924	1,121,031,000	3,166	103,492,479	2,425,192,875	1,684,125,207	18,489	69.4%	62.7%	84,037,962	1,015,814	83,022,148	55.8%	911	4.93%	91,090	33,067	10,408,680	57,334	14,558,310	3,868,339,368	42,467	24,178,434	238,291,448	4,510,000	87,924	1,121,031,000	3,166	103,492,479	2,425,192,875	1,684,125,207	18,489	69.4%	62.7%	84,037,962	1,015,814	83,022,148	55.8%	911	4.93%
20,001 - 21,250	36,706	13,620	4,336,959	22,785	5,827,019	1,631,487,209	44,447	9,928,277	97,829,513	1,600,000	35,402	451,375,500	1,304	34,827,402	1,055,783,071	757,006,095	20,623	71.7%	64.7%	37,774,284	496,619	37,277,665	56.6%	1,016	4.92%	36,706	13,620	4,336,959	22,785	5,827,019	1,631,487,209	44,447	9,928,277	97,829,513	1,600,000	35,402	451,375,500	1,304	34,827,402	1,055,783,071	757,006,095	20,623	71.7%	64.7%	37,774,284	496,619	37,277,665	56.6%	1,016	4.92%
21,251 - 25,000	103,767	39,189	13,071,001	63,740	22,074,505	4,666,151,344	44,968	39,082,130	280,653,682	3,335,500	100,083	1,276,058,250	3,684	85,991,133	3,059,194,909	2,396,947,039	23,099	78.4%	65.6%	119,607,847	1,601,373	118,006,474	56.8%	1,137	4.92%	103,767	39,189	13,071,001	63,740	22,074,505	4,666,151,344	44,968	39,082,130	280,653,682	3,335,500	100,083	1,276,058,250	3,684	85,991,133	3,059,194,909	2,396,947,039	23,099	78.4%	65.6%	119,607,847	1,601,373	118,006,474	56.8%	1,137	4.92%
25,001 - 30,000	123,131	47,271	17,020,112	74,810	23,936,995	6,251,596,892	50,772	53,879,438	348,819,679	2,880,000	118,461	1,510,377,750	4,670	127,335,001	4,316,063,900	3,379,211,078	27,444	78.3%	69.0%	168,622,765	2,564,431	166,058,334	55.5%	1,349	4.91%	123,131	47,271	17,020,112	74,810	23,936,995	6,251,596,892	50,772	53,879,438	348,819,679	2,880,000	118,461	1,510,377,750	4,670	127,335,001	4,316,063,900	3,379,211,078	27,444	78.3%	69.0%	168,622,765	2,564,431	166,058,334	55.5%	1,349	4.91%
30,001 - 40,000	196,173	78,275	32,170,427	116,439	33,406,110	11,935,777,030	60,843	65,756,257	574,551,163	2,678,000	188,010	2,397,127,500	8,163	212,256,604	8,914,920,578	6,818,077,179	34,755	77.3%	73.9%	340,222,242	5,876,052	334,346,190	53.3%	1,704	4.90%	196,173	78,275	32,170,427	116,439	33,406,110	11,935,777,030	60,843	65,756,257	574,551,163	2,678,000	188,010	2,397,127,500	8,163	212,256,604	8,914,920,578	6,818,077,179	34,755	77.3%	73.9%	340,222,242	5,876,052	334,346,190	53.3%	1,704	4.90%
40,001 - 50,000	140,184	55,398	26,817,354	83,595	29,696,063	10,255,983,031	73,161	80,530,877	469,682,669	1,017,000	132,679	1,691,657,250	7,505	234,917,504	7,939,239,485	6,266,553,285	44,702	78.9%	77.4%	312,701,013	6,126,610	306,574,403	48.3%	2,187	4.89%	140,184	55,398	26,817,354	83,595	29,696,063	10,255,983,031	73,161	80,530,877	469,682,669	1,017,000	132,679	1,691,657,250	7,505	234,917,504	7,939,239,485	6,266,553,285	44,702	78.9%	77.4%	312,701,013	6,126,610	306,574,403	48.3%	2,187	4.89%
50,001 - 60,000	97,569	37,660	21,418,602	58,886	21,421,090	8,233,982,434	84,391	85,697,608	355,518,234	266,000	90,838	1,158,184,500	6,731	300,844,114	6,504,867,194	5,334,776,317	54,677	82.0%	79.0%	266,205,259	6,175,443	260,029,816	43.3%	2,665	4.87%	97,569	37,660	21,418,602	58,886	21,421,090	8,233,982,434	84,391	85,697,608	355,518,234	266,000	90,838	1,158,184,500	6,731	300,844,114	6,504,867,194	5,334,776,317	54,677	82.0%	79.0%	266,205,259	6,175,443	260,029,816	43.3%	2,665	4.87%
60,001 - 75,000	95,249	35,992	25,186,109	58,610	44,165,735	8,794,028,966	92,327	65,960,848	378,433,326	[D]	86,714	1,105,603,500	8,535	196,002,322	7,187,873,756	6,370,993,662	66,888	88.6%	81.7%	317,912,562	8,705,222	309,841,736	36.8%	3,253	4.86%	95,249	35,992	25,186,109	58,610	44,165,735	8,794,028,966	92,327	65,960,848	378,433,326	[D]	86,714	1,105,603,500	8,535	196,002,322	7,187,873,756	6,370,993,662	66,888	88.6%	81.7%	317,912,562	8,705,222	309,841,736	36.8%	3,253	4.86%
75,001 - 80,000	21,914	8,325	6,795,028	13,333	10,526,058	2,349,418,394	107,211	13,592,427	108,452,758	[D]	19,478																																							



TABLE 3A. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Table with columns for Aggregate Number of Returns Filed, D-400 Filing Financial Statistics, Federal AGI, Modifications to Federal AGI, Standard Deduction, Computed NC Taxable Income, and Tax Liability. It includes sub-sections for NCTI Level (A) and FAGI Level (B) with various income brackets.

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.
\*Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability.

The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.
†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-\$3,000 per child based on filing status and FAGI).

Deductions amounts include the child deduction.
‡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 a NC tax purposes.

††Standard deduction allowances applicable for tax year 2022 vary according to filing status: SMFS=\$12,750; MFI/SS=\$25,500; HH=\$19,125. (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 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 liability values based on all returns filed; total average per return net tax liability value based on taxable returns=\$1,704

†††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 3B. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Table with multiple columns including: Income Level, NCTI Level, AGI Level, D-400 Filing Financial Statistics, Modifications to Federal AGI, Federal AGI, Average Federal AGI, Itemized Deductions, Computed NC Taxable Income, and Tax Liability. Sub-sections A. BY SIZE OF NC TAXABLE INCOME and B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME are included.

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability.
The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.
†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-\$3,000 per child based on filing status and FAGI).
Deductions amounts include the child deduction.
††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 amounts applicable for tax year 2022 vary according to filing status: S/MFS=\$12,750; MFJ/JS=\$25,500; HH=\$19,125. (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 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. The 176,860 count of TY2022 returns claiming itemized deductions includes 46,361 returns that reported a value of \$0 on the line designated for the N.C. standard/N.C. itemized deduction: such returns include returns for which the taxpayer is ineligible for claiming the standard deduction.

\*Average NC taxable income value shown for total is based on returns with positive NC taxable income.
\*\*Average per return net tax liability values based on all returns filed; total average per return net tax liability value based on taxable returns=\$4,968
†††††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.
[DJ]=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 4. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

MARRIED FILING JOINTLY/SURVIVING SPOUSE

Income Level	Number of Returns [M/F/S]	D-400 Filing Financial Statistics:				Modifications to Federal AGI:					Computed NC Taxable Income					Tax Liability									
		Balance Tax Due/Overpayment		Federal AGI		Additions § 105-153.5(c),(2); § 105-153.6					Deductions Claimed Pursuant to § 105-153.5(a)(1),(a)(2)† by Type**					[includes returns with deficit]		Net Tax Liability							
		Number of Returns Filed	[Net Tax] > Pre-payments Amount [S]	Number of Returns Filed	[Net Tax] < Pre-payments Amount [S]	Returns with deficit [S]	Average Federal AGI Value [S]	Other Deductions § 105-153.5(b)†		Standard Deduction	Itemized Deductions	Number of Returns Filed††	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [S]	NCTI as a % of Federal AGI [S]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits]	as a % of TY2022 Tax Liability [S]	Average per Return* [S]	Effective Tax Rate††† [S]	
								Additions [S]	Other Deductions [S]																Child Deduction § 105-153.5(a)†
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																									
No Taxable Income	316,187	310	36,658	162,515	233,106,165	79,703,774,041	252,078	8,014,555,686	13,179,836,440	364,222,000	289,728	7,388,064,000	26,459	5,250,258,018	61,535,949,268	(5,134,854,118)	(16,240)	-	-	-	-	-	-		
\$ 1 - 2,000	48,827	18,953	693,299	28,545	16,050,666	13,149,944,101	269,317	277,510,202	543,983,763	52,552,500	43,207	1,101,778,500	5,620	573,899,595	11,155,239,945	44,319,271	908	0.4%	84.8%	2,211,647	10,912	2,200,735	24.9%	45	4.97%
2,001 - 4,000	36,445	12,247	1,428,575	23,934	16,335,722	9,546,815,035	261,951	147,688,541	430,758,451	42,063,500	33,183	846,166,500	3,262	484,754,257	7,890,760,868	108,165,216	2,968	1.4%	82.7%	5,397,420	34,134	5,363,286	23.9%	147	4.96%
4,001 - 6,000	32,144	9,962	1,894,006	22,016	15,037,101	7,259,359,997	225,839	230,199,053	409,764,455	40,254,000	29,673	756,661,500	2,471	308,198,927	5,974,680,168	159,967,152	4,977	2.7%	82.3%	7,982,459	55,143	7,927,316	23.8%	247	4.96%
6,001 - 10,000	56,683	16,029	4,563,321	40,377	29,676,778	12,584,818,839	222,021	331,930,388	743,313,307	70,159,500	52,791	1,346,170,500	3,892	614,005,557	10,143,100,363	451,327,224	7,962	4.4%	80.6%	22,521,134	177,550	22,343,584	22.8%	394	4.95%
10,001 - 12,750	36,787	9,929	3,763,301	26,684	19,685,832	6,732,365,978	183,009	231,110,701	521,137,227	49,449,500	34,670	884,085,000	2,117	242,904,194	5,265,900,458	417,740,217	11,356	7.9%	78.2%	20,845,240	197,774	20,647,466	22.3%	561	4.94%
12,751 - 15,000	29,481	7,725	3,383,739	21,636	15,961,622	4,752,993,590	161,222	115,112,617	402,624,249	40,424,500	27,823	709,486,500	1,658	144,922,127	3,570,948,831	408,846,784	13,868	11.4%	75.1%	20,401,536	194,845	20,206,691	22.6%	685	4.94%
15,001 - 17,000	25,844	6,693	3,142,167	19,052	14,771,589	4,044,075,224	156,480	98,411,776	378,296,612	35,845,500	24,462	623,781,000	1,382	121,338,346	2,983,225,542	413,267,698	15,991	13.9%	73.8%	20,621,958	217,381	20,404,577	22.7%	790	4.94%
17,001 - 20,000	36,991	9,609	4,987,522	27,227	20,743,840	5,758,388,292	155,760	152,872,131	558,742,563	52,693,500	35,113	895,381,500	1,878	176,843,982	4,227,598,978	683,995,611	18,491	16.2%	73.4%	34,131,381	367,679	33,763,702	22.9%	913	4.94%
20,001 - 21,250	15,133	3,877	2,102,894	11,190	8,704,079	2,373,661,243	156,853	55,381,666	212,591,800	21,769,000	14,353	366,001,500	780	68,168,354	1,760,512,247	312,017,303	20,618	17.7%	74.2%	15,569,598	179,760	15,389,838	23.4%	1,017	4.93%
21,251 - 25,000	44,229	11,546	6,681,829	32,515	26,141,496	6,824,653,989	154,303	470,336,214	690,876,335	62,002,000	42,002	1,071,051,000	2,227	314,655,671	5,156,405,197	1,022,349,612	23,115	19.8%	75.6%	51,015,396	629,668	50,385,728	23.0%	1,139	4.93%
25,001 - 30,000	55,770	14,983	9,330,669	40,555	32,180,057	9,320,678,673	167,127	311,379,713	876,871,806	70,349,000	52,995	1,351,372,500	2,775	285,629,977	7,047,835,283	1,531,712,838	27,465	21.7%	75.6%	76,432,475	1,019,233	75,413,242	25.2%	1,352	4.92%
30,001 - 40,000	107,343	30,949	20,763,434	75,923	60,836,975	16,864,025,380	157,104	284,212,852	1,605,295,217	129,584,500	102,355	2,161,052,500	4,988	903,084,970	11,900,221,045	3,755,080,986	34,982	31.6%	70.6%	187,378,569	2,811,389	184,567,180	29.4%	1,719	4.92%
40,001 - 50,000	102,517	32,191	23,009,706	69,859	56,468,267	15,105,657,580	147,347	294,779,821	1,486,981,026	116,678,500	97,994	2,498,847,000	4,523	406,455,143	10,891,385,732	4,605,733,026	44,927	42.3%	72.1%	229,826,217	4,045,008	225,781,209	35.6%	2,202	4.90%
50,001 - 60,000	95,807	32,508	24,129,688	62,852	49,693,817	14,002,719,550	146,155	342,815,395	1,257,393,144	89,220,000	91,663	2,337,406,500	4,144	488,559,106	10,172,956,195	5,270,595,946	55,013	51.8%	72.6%	263,002,811	4,710,868	258,291,943	43.0%	2,696	4.90%
60,001 - 75,000	133,344	48,381	37,948,409	84,339	68,666,947	19,824,407,093	148,668	330,443,295	1,659,464,931	111,305,000	127,598	3,253,749,000	5,746	414,311,005	14,715,660,732	8,972,425,904	67,288	61.0%	74.2%	447,724,006	8,713,259	439,010,747	52.0%	3,292	4.89%
75,001 - 80,000	41,710	16,124	13,386,998	25,398	20,733,343	6,755,081,755	161,954	156,466,753	499,577,743	27,021,500	39,886	1,017,093,000	1,824	493,421,515	4,874,434,750	3,231,639,173	77,479	66.3%	72.2%	161,258,760	3,295,669	157,963,992	59.5%	3,787	4.89%
80,001 - 100,000	145,622	57,325	50,482,442	87,604	75,609,719	26,262,621,626	180,348	382,129,443	1,714,516,476	75,566,000	138,464	3,530,832,000	7,158	839,735,833	20,484,010,760	13,043,926,611	89,574	63.7%	78.0%	650,891,932	14,347,768	636,544,164	65.7%	4,371	4.88%
100,001 - 120,000	112,667	46,102	45,997,962	66,010	63,954,873	21,019,744,388	186,565	512,652,360	1,376,629,251	26,491,000	106,025	2,703,637,500	6,642	565,155,879	16,660,483,118	12,334,993,813	109,482	74.0%	79.3%	615,516,309	14,503,541	601,012,768	72.3%	5,334	4.87%
120,001 - 160,000	150,524	62,530	77,570,737	87,243	97,515,410	35,239,768,229	234,114	572,132,284	2,126,587,802	1,468,500	138,938	3,542,919,000	11,586	696,757,907	29,444,167,304	20,797,721,790	138,169	76.0%	83.6%	1,037,806,331	26,360,846	1,011,445,485	78.0%	6,719	4.86%
160,001 - 200,000	86,835	35,764	49,593,969	50,671	72,221,285	23,387,488,364	269,333	507,282,764	1,488,563,736	615,000	77,905	1,926,577,500	8,930	535,408,160	19,885,606,732	15,483,708,791	178,312	77.9%	85.0%	772,637,133	20,402,999	752,234,134	82.1%	8,663	4.86%
200,001 or more	208,396	83,695	442,466,122	123,767	641,082,241	163,119,138,688	282,740	8,477,184,734	12,946,404,866	1,269,000	165,389	4,217,419,500	43,007	6,430,585,029	147,999,420,027	98,414,067,072	472,245	66.5%	90.7%	4,910,862,041	349,097,246	4,561,764,795	86.2%	21,890	4.64%
<b>TOTAL</b>	<b>1,919,286</b>	<b>567,432</b>	<b>837,467,083</b>	<b>1,189,912</b>	<b>1,655,173,824</b>	<b>503,632,506,754</b>	<b>262,406</b>	<b>22,096,888,669</b>	<b>45,110,211,508</b>	<b>1,481,093,500</b>	<b>1,766,217</b>	<b>45,038,533,500</b>	<b>153,069</b>	<b>20,359,053,372</b>	<b>413,740,503,543</b>	<b>186,328,747,470</b>	<b>119,433</b>	<b>45.0%</b>	<b>82.2%</b>	<b>9,554,034,353</b>	<b>451,372,071</b>	<b>9,102,662,282</b>	<b>67.8%</b>	<b>4,743</b>	<b>4.75%</b>
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																									
Non-Positive AGI	19,669	519	3,874,844	6,428	24,295,981	(5,092,348,208)	(258,902)	4,689,058,514	573,886,336	19,671,000	17,888	456,144,000	1,781	47,958,522	(1,500,949,552)	(1,089,672,157)	(55,400)	72.6%	29.5%	10,469,180	416,024	10,053,156	75.6%	511	-0.20%
\$ 1 - 3,999	16,841	117	243,828	4,533	1,888,143	30,022,840	1,783	22,742,799	13,038,128	9,105,000	16,560	422,280,000	281	10,573,374	(402,230,863)	(393,327,963)	(23,355)	97.8%	-1339.7%	[D]	[D]	353,649	41.3%	21	1.18%
4,000 - 9,999	27,812	181	342,895	12,749	4,242,413	197,903,287	7,116	34,826,459	21,295,954	29,139	696,634,500	493	17,928,936	(512,206,644)	(513,306,909)	(18,456)	97.7%	-265.4%	[D]	[D]	674,970	42.0%	24	0.34%	
10,000 - 14,999	30,038	156	268,149	16,375	5,949,689	377,240,407	12,559	23,378,713	30,528,133	34,659,000	29,573	754,111,500	465	16,658,646	(355,338,159)	(422,285,946)	(14,058)	97.0%	-115.4%	[D]	[D]	423,841	7.1%	14	0.11%
15,000 - 19,999	34,650	265	412,189	20,652	8,882,661	606,737,896	17,505	30,453,401	57,676,837	55,962,000	34,091	869,320,500	559	20,455,823	(366,423,863)	(354,077,230)	(10,219)	96.6%	-60.4%	679,143	11,579	667,564	1.8%	19	0.11%
20,000 - 24,999	37,971	397	486,506	24,990	14,015,100	1,856,605,942	22,559	34,847,335	101,880,949	65,178,000	37,348	952,374,000	623	22,688,750	(205,668,422)	(242,580,007)	(6,389)	96.8%	-29.3%	831,087	19,560	811,527	1.2%	21	0.09%
25,000 - 29,999	42,725	342	857,824	29,594	19,287,814	1,174,687,753	27,494	37,634,304	154,913,649	78,630,000	42,002	1,071,051,000	723	26,129,393	(118,401,985)	(118,074,960)	(2,764)	99.7%	-10.1%	2,179,041	18,031	2,161,010	1.8%	51	0.18%
30,000 - 39,999	89,577	15,872	4,633,489	65,266	45,897,509	3,140,728,109	35,062	79,945,598	433,48																

TABLE 4A. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY/SURVIVING SPOUSE: STANDARD DEDUCTION																													
Income Level	Aggregate Number of Returns Filed [MEFJ/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]					Tax Liability											
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c2) Additions [§ 105-153.6)]			Standard Deduction††: [§ 105-153.5(a)(1)]††		[before part-year/nonresident taxable percentage]			[after part-year/nonresident taxable percentage]		Average NC Taxable Income Value [\$]	Effective Taxable % Factor [%]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken [\$]	Net Tax Liability						
		Number of Returns Filed	[Net Tax‡] Amount [\$]	Number of Returns Filed	[Net Tax‡] < Pre-payments] Amount [\$]			Other Deductions [§ 105-153.5(b)]	Child Ded [§ 105-153.5(a)1]†	Number of Returns Filed	% of MEFJ/SS Returns Filled [%]	Standard Deduction Amount [§25,500] [\$]	% of MEFJ/SS SD/ID Value Amount [%]	part-year/ nonresident taxable percentage] [\$]	part-year/ nonresident taxable percentage] [\$]	Value [\$]	Factor [%]	AGI [%]	as a % of TY 2022 Tax Liability [%]	Average per Return [\$]			Effective Tax Rate††† [%]						
								Additional Deductions																					
		A. BY SIZE OF NC TAXABLE INCOME																											
No Taxable Income	316,187	287	35,270	149,821	141,175,238	22,636,038,983	78,129	2,830,497,365	6,684,297,800	289,728	91.6%	7,388,064,000	58.5%	11,394,174,548	(4,335,323,157)	(14,963)	-38.0%	50.3%											
\$ 1 - 2,000	48,827	16,961	627,695	25,135	14,027,247	7,141,627,895	165,289	136,427,950	454,139,175	43,207	88.5%	1,101,778,500	65.8%	5,722,138,170	39,540,121	915	0.7%	80.1%	1,973,218	10,268	1,962,950	22.2%	45	4.96%					
2,001 - 4,000	36,445	11,140	1,304,110	21,803	14,015,840	4,789,576,475	144,338	67,153,567	386,861,080	33,183	91.0%	846,166,500	63.6%	3,623,702,462	98,563,205	2,970	2.7%	75.7%	4,918,285	31,462	4,886,823	21.8%	147	4.96%					
4,001 - 6,000	32,144	9,198	1,750,148	20,330	13,511,602	3,707,950,091	124,960	58,499,225	370,779,340	29,673	92.3%	756,661,500	71.1%	2,639,008,476	147,688,185	4,977	5.6%	71.2%	7,369,731	51,403	7,318,328	22.0%	247	4.96%					
6,001 - 10,000	56,683	14,876	4,220,826	37,667	26,074,176	6,032,964,240	114,280	212,190,235	667,008,435	52,791	93.1%	1,346,170,500	68.7%	4,231,975,540	420,551,209	7,966	9.9%	70.1%	20,985,398	169,183	20,816,215	21.2%	394	4.95%					
10,001 - 12,750	36,787	9,343	3,527,527	25,163	17,526,147	3,390,414,422	97,791	108,603,083	459,373,795	34,670	94.2%	884,085,000	78.4%	2,155,588,710	459,744,679	11,357	18.3%	63.6%	19,647,862	187,124	19,460,738	21.0%	561	4.94%					
12,751 - 15,000	29,481	7,267	3,158,339	20,443	14,405,262	2,551,574,260	91,707	43,476,633	377,635,113	27,823	94.4%	709,486,500	83.0%	1,507,929,010	385,865,390	13,869	25.6%	59.1%	19,254,793	183,161	19,071,632	21.4%	685	4.94%					
15,001 - 17,000	25,844	6,334	2,938,663	18,039	12,799,026	2,377,692,260	97,200	28,346,623	340,942,121	24,462	94.7%	623,781,000	83.7%	1,441,317,762	391,166,936	19,591	27.1%	60.6%	19,519,129	208,358	19,310,771	21.7%	789	4.94%					
17,001 - 20,000	36,991	9,108	4,676,856	25,852	18,469,740	3,315,225,692	94,416	66,747,870	501,093,715	35,113	94.9%	895,381,500	83.5%	1,985,498,347	649,296,931	18,492	32.7%	59.9%	32,399,930	349,264	32,050,666	21.5%	913	4.94%					
20,001 - 21,250	15,133	3,679	1,974,904	10,610	7,845,076	1,420,967,602	99,001	18,045,078	207,310,759	14,353	94.8%	3,661,001,500	84.3%	865,700,421	295,938,748	20,619	34.2%	60.9%	14,767,290	170,410	14,596,880	22.2%	1,017	4.93%					
21,251 - 25,000	44,229	10,986	6,278,433	30,856	22,556,792	3,804,784,516	90,586	40,805,465	626,202,159	42,002	95.0%	1,071,051,000	77.3%	2,514,381,822	970,929,460	23,116	38.6%	66.1%	48,449,530	591,899	47,857,631	23.0%	1,139	4.93%					
25,001 - 30,000	55,770	14,286	8,762,954	38,485	28,202,420	5,786,025,758	109,181	207,697,428	804,577,667	52,995	95.0%	1,351,372,500	82.6%	3,837,773,019	1,455,571,670	27,466	37.9%	66.3%	72,633,046	971,590	71,661,456	23.9%	1,352	4.92%					
30,001 - 40,000	107,343	29,660	19,538,466	72,240	52,928,551	10,152,062,808	99,185	123,636,252	1,481,072,661	102,355	95.4%	2,610,052,500	74.3%	6,184,573,899	3,580,761,133	34,984	57.9%	60.9%	178,679,987	2,691,638	175,988,349	28.1%	1,719	4.91%					
40,001 - 50,000	102,517	30,976	21,669,517	66,567	47,658,285	10,239,500,081	104,491	129,241,468	1,317,868,629	97,994	95.6%	2,498,847,000	86.0%	6,552,025,920	4,402,380,686	44,925	67.2%	64.0%	219,678,948	3,845,424	215,833,524	34.0%	2,203	4.90%					
50,001 - 60,000	95,807	31,368	22,703,726	59,858	42,291,729	9,949,795,204	108,548	106,651,553	1,095,679,894	91,663	95.7%	2,337,406,500	82.7%	6,623,360,363	5,043,244,093	55,019	76.1%	66.6%	251,657,973	4,520,016	247,137,957	41.1%	2,696	4.90%					
60,001 - 75,000	133,344	46,748	35,704,109	80,244	58,093,348	15,014,184,805	117,668	174,397,639	1,449,168,922	127,598	95.7%	3,253,749,000	88.7%	10,485,664,522	8,398,798	67,286	81.9%	69.8%	428,417,579	8,398,798	420,018,781	49.9%	3,292	4.89%					
75,001 - 80,000	41,710	15,557	12,583,074	24,146	17,190,474	4,975,676,914	124,747	60,067,180	401,176,107	39,886	95.6%	1,017,093,000	67.3%	3,617,474,987	3,090,296,839	37,478	85.4%	72.7%	154,205,776	3,112,951	151,092,825	56.9%	3,788	4.89%					
80,001 - 100,000	145,622	55,185	47,070,387	82,613	61,840,895	19,975,572,457	136,856	189,290,629	1,346,374,886	138,646	95.1%	3,530,832,000	80.8%	14,261,656,200	10,200,408,495	89,557	86.9%	75.3%	618,780,356	13,929,681	605,183,675	62.5%	4,771	4.88%					
100,001 - 120,000	112,667	44,078	42,614,868	61,412	49,934,191	16,486,827,332	155,499	154,963,104	1,021,294,741	106,025	94.1%	2,703,637,500	82.7%	12,916,858,195	11,605,251,190	109,458	89.8%	78.3%	579,102,118	13,641,486	565,460,632	68.0%	5,333	4.87%					
120,001 - 160,000	150,524	58,934	70,660,493	79,300	74,584,992	25,848,855,518	186,866	326,698,159	1,426,466,834	138,938	92.3%	3,542,919,000	83.6%	21,206,167,843	19,134,356,562	138,078	90.5%	82.0%	957,298,849	24,413,127	932,885,727	71.9%	6,714	4.86%					
160,001 - 200,000	86,835	32,878	53,125,618	44,663	52,641,708	17,829,597,132	228,063	270,924,774	947,604,876	77,905	89.7%	1,986,577,500	78.8%	15,166,339,530	13,883,421,959	178,210	91.5%	85.1%	692,782,763	18,150,622	674,632,141	73.7%	8,660	4.86%					
200,001 or more	208,396	70,624	313,946,222	93,978	297,168,197	77,316,776,618	467,484	2,854,215,445	4,962,576,660	165,389	92.4%	4,217,419,500	39.6%	70,990,995,903	64,582,643,199	390,489	91.0%	91.8%	3,222,673,993	157,330,467	3,065,343,526	57.9%	18,534	4.75%					
TOTAL	1,919,286	529,473	678,862,185	1,089,225	1,084,943,727	27,371,693,063	154,974	8,574,621,455	27,329,505,369	1,766,217	92.0%	45,038,533,500	68.9%	209,924,275,649	147,271,810,025	102,681	70.2%	76.7%	7,565,196,554	252,625,332	7,312,571,222	54.5%	4,140	4.82%					
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																													
Non-Positive AGI	19,669	474	3,552,797	5,868	21,387,944	(4,327,260,151)	(241,909)	3,786,665,907	484,732,730	17,888	90.9%	456,144,000	90.5%	(1,481,470,974)	(1,021,114,613)	(57,084)	68.9%	34.2%	9,527,481	410,773	9,116,708	68.6%	510	-0.21%					
\$ 1 - 3,999	16,841	103	202,677	4,454	1,771,951	29,489,648	1,781	20,140,133	20,760,961	16,560	98.3%	422,280,000	97.6%	(393,411,180)	(385,252,759)	(23,264)	97.9%	-1334.1%	[D]	[D]	298,330	34.9%	18	1.01%					
4,000 - 9,999	27,812	150	314,316	12,558	4,025,596	194,331,565	7,113	30,497,939	40,977,160	27,319	98.2%	696,634,500	97.5%	(512,782,156)	(501,258,648)	(18,348)	97.8%	-263.9%	[D]	[D]	613,341	38.2%	22	0.32%					
10,000 - 14,999	30,038	144	254,652	16,141	5,641,955	371,375,957	12,558	20,536,917	62,328,005	29,573	98.5%	754,111,500	97.8%	(424,526,796)	(412,094,531)	(13,935)	97.1%	-114.3%	[D]	[D]	388,356	6.5%	13	0.10%					
15,000 - 19,999	34,650	243	395,448	20,372	8,554,701	596,770,699	17,505	27,801,609	109,966,927	34,091	98.4%	869,320,500	97.7%	(354,715,119)	(343,214,119)	(10,068)	96.8%	-59.4%	[D]	[D]	626,209	1.7%	18	0.10%					
20,000 - 24,999	37,971	378	389,177	24,630	13,553,082	842,520,249	22,559	29,308,955	161,931,745	37,348	98.4%	952,374,000	97.7%	(242,476,541)	(235,015,685)	(6,293)	96.9%	-28.8%	[D]	[D]	654,682	0.9%	18	0.08%					
25,000 - 29,999	42,725	3,371	829,094	29,177	18,993,338	1,154,827,130	27,495	33,998,997	227,813,413	42,002	98.3%	1,071,051,000	97.6%	(110,038,286)	(109,570,137)	(2,609)	99.6%	-9.5%	2,095,372	17,608	2,077,641	1.8%	49	0.18%					
30,000 - 39,999	89,577	15,704	4,475,462	64,188	44,548,924	3,079,398,314	35,061	69,393,204	597,179,579	87,830	98.0%	2,239,665,000	97.2%	3,111,946,399	2,837,870,477	3,232	91.0%	10.1%	21,890,414	234,433	21,655,981	5.6%	247	0.70%					
40,000 - 49,999	93,545	19,399	8,821,671	67,398	45,446,066	6,412,542,485	45,003	73,008,392	724,670,047	91,384	97.7%	2,330,292,000	96.7%	1,300,630,830	1,048,458,881	11,473	92.7%	57.1%	232,318,215	4,244,889	228,073,326	38.9%	2,237	1.39%					
50,000 - 59,999	97,240	21,871	11,976,288	68,974	44,871,835	5,222,947,500	55,018	77,032,616	885,339,395	94,931	97.6%	2,420,740,500	96.5%	1,993,900,221	1														

TABLE 4B. TAX YEAR 2022 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:					Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:					Computed NC Taxable Income [includes returns with deficit]						Tax Liability							
		Balance Tax Due/Overpayment		Net Tax					Additions [§ 105-153.5(c)(2)]		Itemized Deductions††			[before part-year/nonresident taxable percentage]		[after part-year/nonresident taxable percentage]		Effective 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				
		Balance Tax Due	Overpayment	[Net Tax > Pre-payments] [S]	Number of Returns Filed	[Net Tax < Pre-payments] [S]			Other Deductions [§ 105-153.5(b)]	Child Ded [§ 105-153.5(a)]†	Number of Returns Filed††	% of MFJ/SS ID Returns Filed [S]	Deduction Amount [S]	Average ID Value [S]	part-year/ nonresident taxable percentage	part-year/ nonresident taxable percentage	as a % of TY2022 Tax Liability [%]						Average per Return† [S]	Effective Tax Rate††† [%]			
		Number of Returns Filed							Child Ded [§ 105-153.5(a)]†	Number of Returns Filed††	% of MFJ/SS ID Returns Filed [S]	Deduction Amount [S]	Average ID Value [S]														
A. BY SIZE OF NC TAXABLE INCOME																											
No Taxable Income	316,187	23	1,388	12,694	91,930,927	57,067,735,057	2,156,836	5,184,058,321	6,859,760,640	26,459	8.4%	5,250,258,018	41.5%	198,430	50,141,774,720	(799,530,960)	(30,218)	-1.6%	87.9%	-	-	-	-	-	-	-	-
\$ 1 - 2,000	48,827	1,992	65,604	3,410	2,023,419	6,008,316,206	1,069,095	141,082,252	142,397,088	5,620	11.5%	573,899,595	34.2%	102,117	5,433,101,775	4,779,150	850	0.1%	90.4%	238,429	644	237,785	2.7%	42	4.98%		
2,001 - 4,000	36,445	1,107	124,465	2,131	2,319,882	4,757,238,560	1,458,381	80,534,974	85,960,871	3,262	9.0%	484,754,257	36.4%	148,606	4,267,058,406	9,602,011	2,944	0.2%	89.7%	479,135	2,672	476,463	2.1%	146	4.96%		
4,001 - 6,000	32,144	764	143,858	1,686	1,525,499	3,551,409,906	1,437,236	171,699,828	79,239,115	2,471	7.7%	308,198,927	28.9%	124,726	3,335,671,692	12,278,967	4,969	0.4%	93.9%	612,728	3,740	608,988	1.8%	246	4.96%		
6,001 - 10,000	56,683	1,153	342,495	2,710	3,602,602	6,551,854,599	1,683,416	119,740,153	146,464,372	3,892	6.9%	614,005,557	31.3%	157,761	5,911,124,823	30,776,015	7,908	0.5%	90.2%	1,535,376	8,367	1,527,369	1.6%	392	4.96%		
10,001 - 12,750	36,787	586	235,774	1,521	2,159,685	3,341,951,556	1,578,226	122,507,618	111,213,322	2,117	5.8%	242,904,194	21.6%	114,740	3,110,341,748	23,995,538	11,335	0.8%	93.7%	1,197,378	10,650	1,186,728	1.3%	561	4.95%		
12,751 - 15,000	29,481	458	225,400	1,193	1,556,360	2,201,419,330	1,327,756	71,936,254	65,413,636	1,618	5.6%	144,922,127	17.0%	87,408	2,063,017,428	22,981,394	13,861	1.1%	93.1%	1,146,743	11,684	1,135,059	1.3%	685	4.94%		
15,001 - 17,000	25,844	359	203,504	1,013	1,972,563	1,666,380,964	1,205,775	70,065,153	73,199,991	1,382	5.3%	121,338,346	16.3%	87,799	1,541,907,780	22,100,762	15,992	1.4%	92.5%	1,102,829	9,023	1,093,806	1.2%	791	4.95%		
17,001 - 20,000	36,991	501	310,666	1,375	2,274,100	2,443,162,700	1,300,939	86,124,261	110,342,348	1,878	5.1%	176,843,982	16.5%	94,166	2,242,100,631	34,698,680	18,476	1.5%	91.8%	1,731,451	18,415	1,713,036	1.2%	912	4.94%		
20,001 - 21,250	15,133	198	127,990	580	895,003	952,693,641	1,221,402	37,336,588	27,050,049	780	5.2%	68,168,534	15.7%	87,395	894,811,826	16,078,555	20,614	1.8%	93.9%	802,308	9,350	792,958	1.2%	1,017	4.93%		
21,251 - 25,000	44,229	560	403,396	1,659	3,584,704	3,019,869,473	1,356,026	63,485,749	126,676,176	2,227	5.0%	314,655,671	22.7%	141,291	2,642,023,375	51,420,152	23,089	1.9%	87.5%	2,565,866	37,769	2,528,097	1.2%	1,135	4.92%		
25,001 - 30,000	55,770	697	567,715	2,070	3,977,637	3,534,652,915	1,273,749	103,682,285	142,643,139	2,775	5.0%	285,629,797	17.4%	102,930	3,210,062,264	76,141,168	27,438	2.4%	90.8%	3,799,429	47,643	3,751,786	1.3%	1,352	4.93%		
30,001 - 40,000	107,343	1,289	1,234,988	3,683	7,908,424	6,711,962,572	1,345,622	160,576,600	253,807,056	4,988	4.6%	903,084,970	25.7%	181,052	5,715,647,146	174,319,853	34,948	3.0%	85.2%	8,698,582	119,751	8,578,831	1.4%	1,720	4.92%		
40,001 - 50,000	102,517	1,215	1,340,189	3,292	8,809,982	4,866,067,499	1,075,850	165,538,353	285,790,897	4,523	4.4%	406,455,143	14.0%	89,864	4,339,359,812	203,352,340	44,600	4.7%	89.2%	10,147,269	199,584	9,947,685	1.6%	2,199	4.89%		
50,001 - 60,000	95,807	1,140	1,425,962	2,994	7,402,088	4,052,924,346	978,022	236,163,842	250,933,250	4,144	4.3%	488,559,106	17.3%	117,896	3,549,595,832	227,351,403	54,863	6.4%	87.6%	11,344,838	190,852	11,153,986	1.9%	2,692	4.91%		
60,001 - 75,000	133,344	1,633	2,244,300	4,095	10,570,807	4,809,862,288	837,080	156,045,936	321,601,009	5,746	4.3%	414,311,005	11.3%	72,104	4,229,996,210	386,902,411	67,334	9.1%	87.9%	19,306,427	314,641	18,991,966	2.3%	3,305	4.91%		
75,001 - 80,000	41,710	567	803,924	1,252	3,542,869	1,779,404,841	975,551	96,399,573	125,423,136	1,824	4.4%	493,421,515	32.7%	270,516	1,256,959,763	141,342,334	77,490	11.2%	70.6%	7,052,984	182,117	6,870,867	2.6%	3,767	4.86%		
80,001 - 100,000	145,622	2,140	3,412,054	4,991	13,764,824	13,764,824	1,021,661	192,838,814	443,797,590	7,158	4.9%	839,735,833	19.2%	117,314	6,222,354,560	643,518,116	89,902	10.3%	85.1%	32,111,576	751,087	31,360,489	3.2%	4,381	4.87%		
100,001 - 120,000	112,667	2,024	3,383,094	4,598	14,020,682	4,532,917,056	862,463	157,682,566	381,825,510	6,642	5.9%	565,155,879	17.3%	85,088	3,743,624,923	729,742,623	109,668	19.5%	82.6%	36,414,191	862,055	35,552,136	4.3%	5,353	4.87%		
120,001 - 160,000	150,524	3,596	6,909,880	7,943	22,930,418	9,390,912,711	810,540	245,434,125	701,589,468	11,586	7.7%	696,757,907	16.4%	60,138	8,237,999,461	1,613,376,228	139,252	19.6%	87.7%	80,507,482	1,947,719	78,559,763	6.1%	6,781	4.87%		
160,001 - 200,000	86,835	2,886	6,578,351	6,008	19,579,577	5,557,891,232	622,384	236,357,990	539,573,860	8,930	10.3%	535,408,160	21.2%	59,956	4,719,267,202	1,600,286,832	179,203	33.9%	84.9%	79,854,370	2,252,377	77,601,993	8.5%	8,690	4.85%		
200,001 or more	208,396	13,071	128,519,900	29,789	343,914,045	85,803,137,070	1,995,097	5,622,969,289	7,987,097,206	43,007	20.6%	6,430,585,029	60.4%	149,524	77,008,424,124	33,831,423,873	786,649	43.9%	89.8%	1,688,188,048	191,766,779	1,496,421,269	28.3%	34,795	4.42%		
TOTAL	1,919,286	37,959	158,604,897	100,687	570,230,097	229,914,813,691	1,502,034	13,522,267,214	19,261,799,639	153,069	8.0%	20,359,053,372	31.1%	133,006	203,816,227,895	39,056,937,445	314,797	19.2%	88.6%	1,988,837,799	198,746,739	1,790,091,060	13.3%	11,695	4.49%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																											
Non-Positive AGI	19,669	45	322,047	560	2,908,037	(765,088,057)	(429,583)	902,392,607	108,824,606	1,781	9.1%	47,958,522	9.5%	26,928	(19,478,578)	(68,557,544)	(38,494)	352.0%	2.5%	941,699	5,251	936,448	7.0%	526	-0.12%		
\$ 1 - 3,999	16,841	14	41,151	79	116,192	5,333,192	1,897	2,602,666	2,382,167	281	1.7%	10,573,374	2.4%	37,628	(8,819,683)	(8,075,204)	(28,737)	91.6%	-165.1%	[D]	[D]	55,319	6.5%	197	10.38%		
4,000 - 9,999	27,812	31	28,579	191	216,817	3,571,722	7,245	4,328,520	2,395,794	493	1.8%	17,928,936	2.5%	36,367	(12,424,488)	(10,248,621)	(24,439)	97.0%	-347.9%	[D]	[D]	61,629	3.8%	125	1.73%		
10,000 - 14,999	30,038	12	13,497	234	307,734	5,864,610	12,612	2,841,801	2,859,128	465	1.5%	16,658,646	2.2%	35,825	(10,811,363)	(10,191,415)	(21,917)	94.3%	-184.3%	[D]	[D]	35,485	0.6%	76	0.61%		
15,000 - 19,999	34,650	22	16,741	280	327,960	9,767,197	17,473	2,651,792	3,671,910	559	1.6%	20,455,823	2.3%	36,594	(11,708,744)	(10,863,111)	(19,433)	92.8%	-119.9%	[D]	[D]	41,355	0.1%	74	0.42%		
20,000 - 24,999	37,971	19	97,329	360	462,018	14,085,693	22,609	5,538,380	5,127,204	623	1.6%	22,688,750	2.3%	36,419	(8,191,881)	(7,564,322)	(12,142)	92.3%	-58.2%	[D]	[D]	156,845	0.2%	252	1.11%		
25,000 - 29,999	42,725	31	29,730	417	594,476	19,860,623	27,470	6,335,307	5,730,236	723	1.7%	26,129,393	2.4%	36,140	(8,363,699)	(8,504,823)	(11,763)	101.7%	-42.1%	83,669	423	83,246	0.1%	115	0.42%		
30,000 - 39,999	89,577	168	158,027	1,078	1,348,585	61,329,795	35,106	10,552,394	23,713,803	1,747	2.0%	64,203,642	2.8%	36,751	(16,035,256)	(16,266,071)	(9,311)	101.4%	-26.1%	289,538	17,314	272,224	0.1%	156	0.44%		
40,000 - 49,999	93,545	362	252,628	1,347	1,737,927	97,468,926	45,104	27,129,486	37,610,660	2,161	2.3%	79,210,574	3.3%	36,655	7,777,178	(5,108,444)	(2,364)	-65.7%	8.0%	682,843	11,752	671,091	0.1%	311	0.69%		
50,000 - 59,999	97,240	420	356,255	1,565	2,244,863	127,057,497	55,027	38,014,925	46,054,761	2,309	2.4%	87,237,804	3.5%	37,782	31,779,857	12,021,131	5,206	37.8%	25.0%	1,466,285	62,201	1,404,084	0.3%	608	1.11%		
60,000 - 69,999	101,656	567	483,724	1																							

TABLE 5. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

MARRIED FILING SEPARATELY

Income Level	Number of Returns Filed (MFS)	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]					Tax Liability										
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2); § 105-153.6] 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 [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	Net Tax Liability						
		[Net Tax > Pre-payments] [S]	[Net Tax < Pre-payments] [S]	Number of Returns Filed	Number of Returns Filed			Number of Returns	Deduction Amount [S]	Itemized Deductions	Number of Returns	Deduction Amount [S]									as a % of TY2022 Tax Liability [%]	Average per Return [S]	Effective Tax Rate††† [%]				
		[S]	[S]	File	File			File	[S]	File	[S]	File									File	File	File	File			
		Number of Returns	Number of Returns	Number of Returns	Number of Returns			Number of Returns	Number of Returns	Number of Returns	Number of Returns	Number of Returns	Number of Returns	Number of Returns	Number of Returns	Number of Returns											
A. BY SIZE OF NC TAXABLE INCOME																											
Non Taxable Income	19,968	28	1,351	8,939	19,229,043	6,101,544,553	305,566	909,374,987	644,939,829	11,550,000	16,991	216,635,250	2,977	534,996,125	5,602,798,336	(219,579,457)	(10,997)	-3.9%	91.8%	-	-	-	-	-	-	-	-
S 1 - 2,000	4,068	1,702	62,804	2,237	704,462	403,324,582	99,146	8,395,087	15,144,258	1,873,500	3,374	43,018,500	694	17,451,315	334,232,096	3,729,444	917	1.1%	82.9%	186,088	1,202	184,880	2.1%	45	4.96%		
2,001 - 4,000	3,231	1,235	135,412	1,933	626,269	301,748,641	93,392	6,319,233	12,499,132	1,744,000	2,783	35,483,250	448	11,155,261	247,186,231	9,668,293	2,992	3.9%	81.9%	482,462	5,597	476,865	2.1%	148	4.93%		
4,001 - 6,000	2,995	1,097	188,999	1,867	624,394	207,427,248	69,258	8,024,383	12,261,285	1,690,000	2,650	33,787,500	345	12,092,352	155,620,494	14,987,126	5,004	9.6%	75.0%	747,852	6,775	741,077	2.2%	247	4.94%		
6,001 - 10,000	5,868	2,078	498,236	3,741	1,339,307	723,855,931	123,356	25,123,482	27,336,090	3,760,500	5,301	67,587,750	567	92,737,424	557,557,649	46,690,450	7,957	8.4%	77.0%	2,329,858	20,776	2,309,082	2.4%	394	4.95%		
10,001 - 12,750	4,103	1,477	436,192	2,590	889,559	357,686,262	87,177	10,631,835	14,933,973	2,342,500	3,768	48,042,000	335	32,357,180	270,642,444	46,745,106	11,393	17.3%	75.7%	2,332,558	25,083	2,307,475	2.5%	562	4.94%		
12,751 - 15,000	3,418	1,225	383,962	2,161	654,004	420,299,372	122,966	19,388,804	9,390,002	1,947,000	3,135	39,971,250	283	10,593,841	360,336,083	47,416,432	13,873	13.2%	85.7%	2,366,092	28,583	2,337,509	2.6%	684	4.93%		
15,001 - 17,000	3,285	1,223	399,692	2,035	713,894	224,110,225	68,222	2,412,591	11,399,922	1,889,000	3,038	38,734,500	347	10,019,616	164,479,778	52,609,378	16,015	32.0%	73.4%	2,625,191	26,774	2,598,417	2.9%	791	4.94%		
17,001 - 20,000	5,096	1,926	647,839	3,119	965,879	403,311,021	79,143	14,723,087	13,046,567	2,573,000	4,760	60,690,000	236	24,691,954	317,032,597	94,285,976	18,502	29.7%	78.6%	4,704,879	67,606	4,637,273	3.1%	910	4.92%		
20,001 - 21,250	2,103	768	269,808	1,309	395,227	91,619,817	43,566	833,643	3,568,860	953,500	1,960	24,990,000	143	1,976,736	60,964,364	43,352,519	20,615	71.1%	66.5%	2,163,268	22,925	2,140,343	3.3%	1,018	4.94%		
21,251 - 25,000	6,309	2,421	900,055	3,833	1,167,709	475,591,345	75,383	9,535,107	12,947,944	2,489,000	5,871	74,855,250	438	30,885,268	363,948,990	145,854,922	23,119	40.1%	76.5%	7,278,128	174,795	7,103,333	3.5%	1,137	4.92%		
25,001 - 30,000	8,288	3,293	1,216,472	4,926	1,548,194	797,336,795	96,204	10,531,899	9,250,424	2,895,000	6,399	97,524,750	639	126,339,963	555,538,047	227,643,914	27,467	41.0%	69.7%	11,359,396	104,652	11,254,744	3.7%	1,350	4.91%		
30,001 - 40,000	14,820	6,061	2,566,296	8,648	2,469,568	2,454,817,658	165,642	78,301,737	32,100,441	4,108,000	13,693	174,585,750	1,127	354,754,700	1,967,570,504	516,513,214	34,852	26.3%	80.2%	25,774,002	463,286	25,310,716	4.0%	1,708	4.90%		
40,001 - 50,000	11,679	4,922	2,288,183	6,631	2,361,002	1,132,573,343	96,975	15,221,831	25,221,831	2,080,000	10,545	134,448,750	1,134	55,423,615	930,920,148	521,978,979	44,694	56.1%	82.2%	26,046,775	526,243	25,520,532	4.0%	2,185	4.89%		
50,001 - 60,000	8,354	3,461	1,926,624	4,785	1,764,661	1,058,523,904	126,709	15,907,538	21,610,248	651,000	7,326	93,406,500	1,028	19,959,866	973,688,828	456,916,723	54,694	46.9%	92.0%	22,800,149	614,783	22,185,366	3.7%	2,656	4.86%		
60,001 - 75,000	7,909	3,416	2,480,443	4,384	1,815,549	981,800,326	124,137	15,957,579	23,277,485	[D]	6,709	85,539,750	1,200	41,478,970	847,511,700	528,927,962	66,877	62.4%	86.3%	26,393,518	733,199	25,660,319	3.0%	3,244	4.85%		
75,001 - 80,000	1,927	828	745,741	1,065	496,399	244,417,869	126,839	2,639,844	8,314,223	[D]	1,575	20,081,250	352	18,016,247	200,645,993	149,214,447	77,434	74.4%	82.1%	7,445,821	248,699	7,197,122	2.7%	3,735	4.82%		
80,001 - 100,000	5,483	2,317	2,627,781	3,956	1,743,937	847,240,313	154,521	21,264,389	32,247,376	[D]	4,307	54,914,250	1,176	33,056,319	748,286,757	488,671,220	89,125	65.3%	88.3%	24,384,683	704,810	23,679,873	2.4%	4,319	4.85%		
100,001 - 120,000	3,233	1,333	1,635,404	1,898	1,198,731	621,358,643	192,193	7,303,799	19,401,422	[D]	2,421	30,867,750	812	32,172,227	546,221,043	352,420,522	109,007	64.5%	87.9%	17,585,804	561,359	17,024,445	2.0%	5,266	4.83%		
120,001 - 160,000	3,254	1,479	2,442,953	1,732	1,767,595	728,670,250	223,931	12,587,884	31,316,821	[D]	2,259	28,802,250	995	24,383,203	656,755,860	445,342,040	136,860	67.8%	90.1%	22,222,563	761,204	21,461,539	1.7%	6,595	4.82%		
160,001 - 200,000	1,452	666	1,738,158	759	1,298,916	549,902,117	378,720	30,817,008	25,236,826	[D]	907	11,564,250	549	19,499,144	524,418,905	258,465,934	178,007	93.4%	95.4%	12,897,449	547,746	12,349,703	1.3%	8,505	4.78%		
200,001 or more	2,751	1,201	13,109,253	1,510	21,115,445	11,431,396,186	4,155,360	823,268,913	516,280,726	[D]	1,304	16,626,000	1,447	1,116,047,868	10,605,710,505	1,620,568,482	589,083	15.3%	92.8%	80,866,354	7,270,881	73,595,473	1.4%	26,752	4.54%		
TOTAL	129,594	44,157	36,361,758	73,158	64,889,743	30,558,556,411	235,802	2,065,818,320	1,537,464,685	42,597,000	112,326	1,432,156,500	17,268	2,620,089,194	26,992,067,352	5,852,423,626	55,388	21.7%	88.3%	302,992,884	12,916,798	290,076,086	2.2%	2,238	4.78%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																											
Non-Positive AGI	2,442	60	225,012	625	11,079,470	(890,330,559)	(364,591)	971,437,982	23,801,079	693,000	1,541	19,647,750	901	4,320,310	32,645,284	(77,674,999)	(31,808)	-237.9%	-3.7%	[D]	[D]	747,195	5.6%	306	-0.08%		
S 1 - 3,999	2,588	210	57,881	839	200,945	4,755,276	1,837	2,717,974	1,512,680	987,000	2,094	26,698,500	494	681,975	(22,412,905)	(21,315,502)	(8,236)	95.1%	-471.3%	[D]	[D]	84,351	9.9%	33	1.77%		
4,000 - 9,999	4,884	220	62,007	2,562	562,792	35,059,261	7,178	2,162,399	7,082,813	2,856,000	4,409	56,597,250	445	1,577,995	(30,892,402)	(29,322,495)	(6,004)	94.9%	-88.1%	[D]	[D]	130,378	8.1%	27	0.37%		
10,000 - 14,999	5,296	579	136,149	3,269	1,027,557	66,472,029	12,551	6,439,108	10,818,662	3,540,000	4,931	62,487,750	395	2,366,575	(9,301,850)	(8,808,282)	(1,663)	94.7%	-14.0%	281,816	1,684	280,132	4.7%	53	0.42%		
15,000 - 19,999	5,694	1,367	265,926	3,655	1,238,601	99,841,916	17,535	1,755,293	10,145,633	4,899,000	5,363	68,378,250	331	2,934,769	15,239,557	13,123,833	2,305	86.1%	15.3%	1,031,686	11,442	1,020,244	2.8%	179	1.02%		
20,000 - 24,999	6,430	1,837	510,550	4,110	1,249,571	145,191,397	22,580	1,908,551	12,981,323	4,235,000	6,028	76,857,000	402	3,769,724	49,256,901	45,055,970	7,007	91.5%	33.9%	2,504,625	26,466	2,478,159	3.5%	385	1.71%		
25,000 - 29,999	7,600	2,332	681,107	4,462	1,482,751	209,443,763	27,558	2,083,229	14,628,815	5,238,000	7,197	91,761,750	403	4,190,677	95,973,750	88,372,144	11,628	92.1%	45.8%	4,594,997	54,533	4,539,564	3.9%	597	2.17%		
30,000 - 39,999	17,541	6,386	2,103,542	10,640	2,987,106	614,474,401	35,031	3,905,526	37,216,951	9,316,000	16,578	211,369,500	963	11,746,345	348,731,131	328,210,479	18,711	94.1%	56.8%	16,658,279	237,938	16,420,341	4.3%	936	2.67%		
40,000 - 49,999	16,722	6,547	2,341,517	9,631	2,606,182	750,458,043	44,878	5,907,264	45,473,192	6,151,000	15,689	200,034,750	1,033	15,180,275	489,526,090	461,362,908	27,590	94.2%	65.2%	23,374,996	389,236	22,985,760	4.8%	1,375	3.06%		
50,000 - 59,999	14,149	5,818	2,424,954	7,823	2,276,282	775,578,629	54,815	3,154,576	42,962,458	3,487,000	12,968	165,342,000	1,181	19,948,573													

TABLE 5A. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: STANDARD DEDUCTION																																			
Income Level	Aggregate Number of Returns Filed [MFS]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]						Tax Liability																	
		Balance Tax Due		Overpayment				Additions [S 105-153.5(c),(c2) Additions [S 105-153.6] Other Deductions [S 105-153.5(b) Child Ded [S 105-153.5(a)]†	Standard Deduction††: [S 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] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]				Number of Returns Filed	% of MFS Returns Filed [%]	Standard Deduction Amount [S12,750] [S]	% of MFS SD/ID Value Amount [%]	part-year/ nonresident taxable percentage] [S]	part-year/ nonresident taxable percentage] [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [%]	NCTI as a % of Federal AGI [%]						[after application of credits] [S]	as a % of TY2022 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]									
		A. BY SIZE OF NC TAXABLE INCOME																																	
No Taxable Income	19,968	[D]	[D]	7,836	15,574,974	594,946,963	35,015	156,810,138	326,634,482	16,991	85.1%	216,635,250	28.8%	208,487,369	(170,094,924)	(10,011)	-81.6%	35.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$ 1 - 2,000	4,068	1,383	50,746	1,928	551,778	145,871,129	43,234	1,890,317	12,010,475	3,374	82.9%	43,018,500	71.1%	92,732,471	3,134,189	929	3.4%	63.6%	[D]	[D]	155,254	1.8%	46	4.95%											
2,001 - 4,000	3,231	1,027	111,143	1,725	501,582	123,391,102	44,337	1,198,461	10,611,222	2,783	86.1%	35,483,250	76.1%	78,495,091	8,361,204	3,004	10.7%	63.6%	[D]	[D]	412,331	1.8%	148	4.93%											
4,001 - 6,000	2,995	943	158,506	1,690	495,435	90,083,600	33,994	749,095	10,203,383	2,650	88.5%	33,787,500	73.6%	46,841,812	13,244,965	4,998	28.3%	52.0%	[D]	[D]	654,321	2.0%	247	4.94%											
6,001 - 10,000	5,868	1,823	428,668	3,445	1,011,348	175,036,255	33,019	9,190,854	19,541,890	5,301	90.3%	67,587,750	42.2%	97,097,469	42,194,777	7,960	43.5%	55.5%	2,105,534	18,755	2,086,779	2.1%	394	4.95%											
10,001 - 12,750	4,103	1,338	386,100	2,399	757,460	133,351,678	35,391	133,351,678	44,323,969	3,768	91.8%	48,042,000	59.8%	74,539,499	42,923,453	11,392	57.6%	55.9%	[D]	[D]	2,118,208	2.3%	562	4.93%											
12,751 - 15,000	3,418	1,094	326,487	2,015	569,070	106,747,760	34,650	1,074,883	8,850,863	3,135	91.7%	39,971,250	79.0%	59,000,530	43,484,442	13,871	73.7%	55.3%	[D]	[D]	2,143,117	2.4%	684	4.93%											
15,001 - 17,000	3,285	1,108	346,383	1,906	600,833	120,515,360	39,509	461,412	10,947,870	3,038	92.5%	38,734,500	79.4%	71,294,402	48,646,485	16,013	68.2%	59.2%	[D]	[D]	2,402,479	2.7%	791	4.94%											
17,001 - 20,000	5,096	1,782	582,414	2,934	822,281	190,835,418	40,091	1,667,467	11,970,613	4,760	93.4%	60,690,000	71.1%	119,842,272	88,062,004	18,500	73.5%	62.8%	4,394,313	66,325	4,327,988	2.9%	909	4.91%											
20,001 - 21,250	2,103	[D]	[D]	1,242	356,882	75,242,471	38,389	606,849	3,828,136	1,960	93.2%	24,990,000	92.7%	47,031,184	40,402,364	20,613	85.9%	62.5%	[D]	[D]	1,995,781	3.0%	1,018	4.94%											
21,251 - 25,000	6,309	2,225	781,451	3,595	917,435	244,531,326	41,651	1,017,980	12,192,890	5,871	93.1%	74,855,250	70.8%	158,501,166	135,733,583	23,119	85.6%	64.8%	6,773,083	98,021	6,675,062	3.2%	1,137	4.92%											
25,001 - 30,000	8,288	3,029	1,072,919	4,561	1,143,620	352,926,663	46,140	1,072,677	14,348,600	7,649	92.3%	97,524,750	43.6%	242,125,990	210,110,112	27,469	86.8%	68.6%	10,484,471	160,348	10,324,123	3.4%	1,350	4.91%											
30,001 - 40,000	14,820	5,575	2,231,354	8,017	1,988,087	726,667,056	53,069	2,408,422	24,408,422	13,693	92.4%	174,585,750	33.0%	529,481,005	476,873,780	34,826	90.1%	72.9%	23,795,998	432,611	23,363,387	3.7%	1,706	4.90%											
40,001 - 50,000	11,679	4,436	1,970,940	5,998	1,696,026	656,217,078	62,230	4,374,837	18,848,259	10,545	90.3%	134,448,750	70.8%	507,294,906	471,149,453	44,680	92.9%	77.3%	23,510,385	466,449	23,043,936	3.6%	2,185	4.89%											
50,001 - 60,000	8,354	3,005	1,575,646	4,231	1,269,452	526,565,279	71,876	1,847,774	7,326	87.7%	93,406,500	82.4%	424,135,275	400,377,832	54,652	94.4%	80.5%	19,978,854	520,108	19,458,746	3.2%	2,656	4.86%												
60,001 - 75,000	7,909	2,878	1,996,425	3,739	1,258,410	563,922,023	84,055	2,850,243	12,111,593	6,709	84.8%	85,539,750	67.3%	469,120,923	448,323,820	66,824	95.6%	83.2%	22,371,370	627,373	21,743,997	2.6%	3,241	4.85%											
75,001 - 80,000	1,927	683	608,147	863	306,245	148,334,785	94,194	885,345	3,123,873	1,575	81.7%	20,081,250	52.7%	126,035,007	121,935,789	77,420	96.7%	85.0%	6,084,611	211,638	5,872,973	2.2%	3,729	4.82%											
80,001 - 100,000	5,483	1,845	1,722,940	4,411	1,033,386	481,353,597	111,761	4,683,246	11,433,285	4,307	78.6%	54,914,250	62.4%	169,369,308	383,339,117	89,004	91.3%	87.2%	19,128,624	603,145	18,525,479	1.9%	4,301	4.83%											
100,001 - 120,000	3,233	1,017	1,206,005	1,380	694,254	313,297,132	129,408	2,993,848	7,342,781	2,421	74.9%	30,867,750	49.0%	278,080,449	263,928,082	109,016	94.9%	88.8%	13,170,033	425,009	12,745,024	1.5%	5,264	4.83%											
120,001 - 160,000	3,254	1,067	1,805,265	1,156	813,811	368,939,852	163,320	3,378,636	7,895,993	2,259	69.4%	28,802,250	54.2%	335,620,245	307,913,742	136,305	91.0%	91.0%	15,364,897	524,932	14,839,965	1.1%	6,569	4.82%											
160,001 - 200,000	1,452	449	1,204,849	444	574,230	187,185,294	206,378	4,504,147	10,288,225	907	62.5%	11,564,250	37.2%	169,836,966	161,066,390	177,515	94.8%	90.7%	8,034,214	373,054	7,661,160	0.8%	8,447	4.76%											
200,001 or more	2,751	671	5,517,688	615	3,980,826	739,416,090	567,037	43,176,854	44,303,173	1,304	47.4%	16,626,000	1.5%	721,663,771	553,523,109	424,481	76.7%	97.6%	27,620,795	2,115,837	25,504,958	0.5%	19,559	4.61%											
TOTAL	129,594	38,099	24,322,395	64,130	36,917,425	7,065,397,911	62,901	250,497,275	606,791,576	112,326	86.7%	1,432,156,500	35.3%	5,276,947,110	4,094,573,768	44,734	77.6%	74.7%	212,806,966	6,751,898	206,055,068	1.5%	1,834	4.83%											
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																																			
Non-Positive AGI	2,442	[D]	[D]	358	10,030,058	(205,927,039)	(133,632)	162,197,652	11,308,251	1,541	63.1%	19,647,750	82.0%	(74,685,388)	(62,208,032)	(40,369)	83.3%	36.3%	[D]	[D]	183,908	1.4%	119	-0.09%											
\$ 1 - 3,999	2,588	[D]	[D]	708	3,999,421	1,910	2,317,651	2,144,483	2,094	80.9%	26,698,500	97.5%	(22,525,911)	(21,563,388)	(10,298)	95.7%	-563.2%	[D]	[D]	44,465	5.2%	21	1.11%												
4,000 - 9,999	4,884	[D]	[D]	2,425	488,312	31,972,345	7,203	1,693,745	8,847,383	4,439	90.9%	56,597,250	97.3%	(31,778,543)	(30,201,539)	(6,804)	95.0%	-99.4%	[D]	[D]	35,981	2.2%	8	0.11%											
10,000 - 14,999	5,296	422	86,146	3,172	917,866	61,486,220	12,546	2,545,926	11,787,326	4,901	92.5%	62,487,750	96.4%	(10,242,930)	(10,084,025)	(2,058)	98.4%	-16.7%	[D]	[D]	154,314	2.6%	31	0.25%											
15,000 - 19,999	5,694	1,246	223,950	3,509	1,079,608	94,069,997	17,541	1,403,027	13,887,648	5,363	94.2%	68,378,250	95.9%	13,207,126	11,868,204	2,213	89.9%	14.0%	[D]	[D]	891,082	2.5%	166	0.95%											
20,000 - 24,999	6,430	1,658	427,139	3,944	1,144,214	136,120,876	22,581	1,331,433	15,187,277	6,028	93.7%	76,857,000	95.3%	45,408,032	41,780,611	6,931	92.0%	33.4%	[D]	[D]	2,233,554	3.2%	371	1.64%											
25,000 - 29,999	7,600	2,144	593,974	4,674	1,330,291	198,361,333	27,562	1,850,724	18,085,167	7,197	94.7%	91,761,750	95.6%	90,065,140	83,307,710	11,575	92.5%	45.4%	[D]	[D]	4,229,086	3.6%	588	2.13%											
30,000 - 39,999	17,541	5,952	1,866,891	10,001	2,650,211	580,695,844	35,028	3,081,635	41,728,607	16,578	94.5%	211,369,500	94.7%	330,679,012	311,625,703	18,798	94.2%	56.9%	15,760,680	223,292	15,537,388	4.0%	937	2.68%											
40,000 - 49,999	16,722	6,122	2,102,299	9,095	2,256,514	700,099,335	44,873	3,767,847	40,962,249	15,689	93.8%	200,334,750	92.9%	464,816,183	438,957,824	27,979	94.4%	66.0%	22,083,005	368,282	21,714,723	4.5%	1,384	3.08%											
50,000 - 59,999	14,149	5,344	2,153,086	7,187	1,867,389	710,531,255	54,791	1,971,272	38,284,007	12,968	91.7%	165,342,000	89.7%	508,876,520	479,779,680	36,997	94.3%	71.6%	24,075,376	462,871	23,612,505	4.6%	1,821	3.32%											
60,000 - 69,999	10,422	3,780	1,747,434	5,191	1,494,320	600,835,972	64,717	1,608,828	30,282,155	9,284	89.1%	118,371,000	86.9%	453,791,465	423,565,580	45,623	93.3%	75.5%	21,221,855	520,901	20,700,954	4.0%	2,230	3.45%											
70,000 - 74,999	3,995	1,473	822,391	1,880	540,084	250,339,709	72,415	2,639,161	18,181,257	2,261	66.7%	44,076,750	82.4%	189,173,725	182,787,932	52,875	96.6%	75.6%	9,143,766	256,132	8,887,634	3.5%	2,571	3.55%											
75,000 - 79,999	3,357	1,238	763,737	1,506																															

TABLE 5B. TAX YEAR 2022 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:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions <sup>††</sup> : [§ 105-153.5(a)(2)] <sup>††</sup>			Computed NC Taxable Income [includes returns with deficit]					Tax Liability																	
		Balance Tax Due/Overpayment		Overpayment				Other Deductions [§ 105-153.5(b)]	Child Ded [§ 105-153.5(a)1] <sup>†</sup>	Number of Returns Filed	% of MFS Returns Filed [%]	Deduction Amount [S]	% of MFS SD/ID Value Amount [S]	Average ID Value [S]	[before part-year/nonresident taxable percentage] [S]	[after part-year/nonresident taxable percentage] [S]	Average NC Taxable Income Value [S]	Effective Taxable Factor [%]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	Net Tax Liability												
		Balance Tax Due [S]	[Net Tax] > Pre-payments [S]	Number of Returns Filed	[Net Tax] < Pre-payments [S]																		Additions [S]	Deductions [S]	[before part-year/nonresident taxable percentage] [S]	[after part-year/nonresident taxable percentage] [S]	Average NC Taxable Income Value [S]	Effective Taxable Factor [%]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	as a % of TY2022 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate <sup>†††</sup> [%]
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																																			
No Taxable Income	19,968	[D]	[D]	1,103	3,654,069	5,506,597,590	1,849,714	752,564,849	329,855,347	2,977	14.9%	534,996,125	71.2%	179,710	5,394,310,967	(49,484,533)	(16,622)	-0.9%	98.0%	-	-	-	-	-	-	-	-	-							
\$ 1 - 2,000	4,068	319	12,058	309	152,684	257,453,453	370,970	6,504,770	5,007,283	694	17.1%	17,451,315	28.9%	25,146	241,499,625	595,255	858	0.2%	93.8%	[D]	[D]	29,626	0.3%	43	4.98%	144	4.94%								
2,001 - 4,000	3,231	208	24,269	208	124,687	178,357,539	398,120	5,120,772	3,631,910	448	13.9%	11,155,261	23.9%	24,900	168,691,140	1,307,089	2,918	0.8%	94.6%	[D]	[D]	64,534	0.3%	251	4.98%	154	4.94%								
4,001 - 6,000	2,995	154	30,493	177	128,959	117,343,648	340,127	7,275,288	3,747,902	345	11.5%	12,092,352	26.4%	35,050	108,778,682	1,742,161	5,050	1.6%	92.7%	[D]	[D]	86,756	0.3%	251	4.98%	154	4.94%								
6,001 - 10,000	5,868	255	69,568	296	327,959	548,819,676	967,936	15,932,228	11,554,700	567	9.7%	92,737,424	57.8%	163,558	460,460,180	4,495,673	7,929	1.0%	83.9%	224,324	2,021	222,303	0.2%	392	4.94%	144	4.94%								
10,001 - 12,750	4,103	139	50,092	191	132,099	224,334,584	669,655	6,978,045	2,852,504	335	8.2%	32,357,180	40.2%	96,589	196,102,945	3,821,653	11,408	1.9%	87.4%	[D]	[D]	189,267	0.2%	565	4.95%	154	4.94%								
12,751 - 15,000	3,418	131	57,475	146	84,934	313,551,612	1,107,956	863,921	2,486,139	283	8.3%	10,593,841	21.0%	37,434	301,335,553	3,931,990	13,894	1.3%	96.1%	[D]	[D]	194,392	0.2%	687	4.94%	154	4.94%								
15,001 - 17,000	3,285	115	53,309	129	113,061	103,594,865	419,412	1,951,179	2,341,052	247	7.5%	10,019,616	20.6%	40,565	93,185,376	3,962,893	16,044	4.3%	90.0%	[D]	[D]	195,938	0.2%	793	4.94%	154	4.94%								
17,001 - 20,000	5,096	144	65,425	185	143,598	212,475,613	362,368	13,055,620	3,648,954	336	6.6%	24,691,954	28.9%	73,488	197,190,325	6,223,972	18,524	3.2%	92.8%	310,566	1,281	309,285	0.2%	920	4.97%	154	4.94%								
20,001 - 21,250	2,103	[D]	[D]	67	38,345	16,377,346	114,527	226,794	694,224	143	6.8%	1,976,736	7.3%	13,823	13,933,180	2,950,155	20,630	21.2%	85.1%	[D]	[D]	144,562	0.2%	1,011	4.90%	154	4.94%								
21,251 - 25,000	6,309	196	118,604	238	250,274	231,060,019	527,534	8,517,127	3,244,054	438	6.9%	30,885,268	29.2%	70,514	205,447,824	10,121,339	23,108	4.9%	88.9%	505,045	6,774	498,271	0.2%	1,138	4.92%	154	4.94%								
25,001 - 30,000	8,288	264	143,553	365	404,574	444,410,132	695,478	8,978,122	13,636,924	639	7.7%	126,339,963	56.4%	197,715	313,412,057	17,533,802	27,439	5.6%	70.5%	874,925	14,304	860,621	0.3%	1,347	4.94%	154	4.94%								
30,001 - 40,000	14,820	486	335,042	631	481,481	1,728,150,602	1,533,408	75,893,315	11,199,718	1,127	7.6%	354,754,700	67.0%	314,778	1,438,089,499	39,639,434	35,173	2.8%	83.2%	1,978,004	30,675	1,947,329	0.3%	1,728	4.91%	154	4.94%								
40,001 - 50,000	11,679	486	317,243	633	664,976	476,356,265	420,067	11,146,164	8,453,572	1,134	9.7%	55,423,615	29.2%	48,874	423,625,242	50,829,526	44,823	12.0%	88.9%	2,536,390	59,794	2,476,596	0.4%	2,184	4.87%	154	4.94%								
50,001 - 60,000	8,354	456	350,978	554	495,209	531,958,625	517,469	48,944,764	11,389,970	1,028	12.3%	19,959,866	37.6%	19,416	549,553,553	56,538,891	54,999	10.3%	103.3%	2,821,295	94,675	2,726,620	0.5%	2,652	4.82%	154	4.94%								
60,001 - 75,000	7,909	538	484,018	645	557,139	417,878,303	348,232	13,107,356	11,115,892	1,200	15.2%	41,478,970	42.7%	34,566	378,390,777	80,604,142	67,170	13.3%	90.6%	4,022,148	105,826	3,916,322	0.5%	3,264	4.86%	154	4.94%								
75,001 - 80,000	1,927	145	137,594	202	190,154	96,063,084	272,906	1,754,499	5,190,350	352	18.3%	18,016,247	37.3%	51,183	74,610,986	27,278,658	77,496	36.6%	77.7%	1,361,210	37,061	1,324,149	0.5%	3,762	4.85%	154	4.94%								
80,001 - 100,000	5,483	472	564,841	685	710,551	365,886,716	311,128	16,581,143	20,814,091	1,176	21.4%	33,056,319	37.6%	28,109	328,597,449	108,332,103	89,568	32.1%	89.8%	5,256,059	101,665	5,154,394	0.5%	4,383	4.89%	154	4.94%								
100,001 - 120,000	3,233	316	429,399	478	504,477	308,061,511	379,386	4,309,951	12,058,641	812	25.1%	32,172,227	51.0%	39,621	268,140,594	88,492,140	108,981	33.0%	87.0%	4,415,771	136,350	4,279,421	0.5%	5,270	4.84%	154	4.94%								
120,001 - 160,000	3,254	412	637,688	576	953,784	359,730,398	361,538	9,209,248	23,420,828	995	30.6%	24,383,203	45.8%	24,506	321,135,615	137,428,298	138,119	42.8%	89.3%	6,857,666	236,092	6,621,574	0.5%	6,655	4.82%	154	4.94%								
160,001 - 200,000	1,452	217	533,309	315	724,686	362,716,233	665,535	26,312,861	14,948,601	545	37.5%	19,499,144	62.8%	35,778	354,581,939	97,459,544	178,825	27.5%	97.8%	4,863,235	174,692	4,688,543	0.5%	8,603	4.81%	154	4.94%								
200,001 or more	2,751	530	7,591,565	895	17,134,619	10,691,980,096	7,389,067	780,092,059	471,977,553	1,447	52.6%	1,116,047,868	98.5%	771,284	9,884,046,734	1,067,045,373	737,419	10.8%	92.4%	53,245,559	5,155,044	48,090,515	0.9%	33,235	4.51%	154	4.94%								
<b>TOTAL</b>	<b>129,594</b>	<b>6,058</b>	<b>12,039,363</b>	<b>9,028</b>	<b>27,972,319</b>	<b>23,493,158,500</b>	<b>1,360,503</b>	<b>1,815,321,045</b>	<b>973,270,109</b>	<b>17,268</b>	<b>13.3%</b>	<b>2,620,089,194</b>	<b>64.7%</b>	<b>151,731</b>	<b>21,715,120,242</b>	<b>1,757,849,858</b>	<b>126,467</b>	<b>8.1%</b>	<b>92.4%</b>	<b>90,185,918</b>	<b>6,164,900</b>	<b>84,021,018</b>	<b>0.6%</b>	<b>4,866</b>	<b>4.65%</b>										
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																																			
Non-Positive AGI	2,442	[D]	[D]	267	1,049,412	(684,403,520)	(759,604)	809,240,330	13,185,828	901	36.9%	4,320,310	18.0%	4,795	107,330,672	(15,466,976)	(17,166)	-14.4%	-15.7%	[D]	[D]	563,287	4.2%	625	-0.08%										
\$ 1 - 3,999	2,588	[D]	[D]	131	62,388	755,855	1,530	394,323	355,197	494	19.1%	681,975	2.5%	1,381	113,006	247,867	502	219.4%	15.0%	[D]	[D]	39,886	4.7%	81	5.28%										
4,000 - 9,999	4,884	[D]	[D]	137	74,480	3,086,916	6,937	468,650	1,091,430	445	9.1%	1,577,995	2.7%	3,546	886,141	879,044	1,975	99.2%	28.7%	[D]	[D]	94,397	5.9%	212	3.06%										
10,000 - 14,999	5,296	157	50,003	123	109,691	4,985,809	12,622	893,182	2,571,336	395	7.5%	2,366,575	3.6%	5,991	941,080	1,275,743	3,230	135.6%	18.9%	[D]	[D]	125,818	2.1%	319	2.52%										
15,000 - 19,999	5,694	121	41,976	146	158,993	5,771,919	17,438	352,266	1,156,985	331	5.8%	2,934,769	4.1%	8,866	2,032,431	1,255,629	3,793	61.8%	32.1%	[D]	[D]	129,162	0.4%	390	2.24%										
20,000 - 24,999	6,430	179	83,411	166	105,347	9,070,521	22,563	577,118	2,029,046	402	6.3%	3,769,724	4.7%	9,377	3,848,869	3,275,359	8,148	85.1%	42.4%	[D]	[D]	244,605	0.3%	608	2.70%										
25,000 - 29,999	7,600	188	87,133	168	152,460	11,082,430	27,500	532,505	1,515,648	403	5.3%	4,190,677	4.4%	10,399	5,908,610	5,064,434	12,567	85.7%	53.3%	[D]	[D]	310,478	0.3%	770	2.80%										
30,000 - 39,999	17,541	434	236,651	459	336,895	33,778,917	35,077	823,891	4,804,344	963	5.5%	11,746,345	5.3%	12,198	18,052,119	16,584,776	17,222	91.9%	53.4%	897,599	14,646	882,953	0.2%	917	2.61%										
40,000 - 49,999	16,722	425	239,218	536	349,668	46,448,708	44,965	4,139,417	10,697,943	1,033	6.2%	15,180,275	7.1%	14,695	24,709,907	22,405,084	21,689	90.7%	53.2%	1,291,991	20,954	1,271,037	0.3%	1,230	2.74%										
50,000 - 59,999	14,149	474	271,868	636	408,893	65,047,374	55,078	1,183,304	8,165,451	1,181	8.3%	19,048,573	10.3%	16,129	39,016,654	35,801,602	30,315	91.8%	60.0%	1,889,575	50,957	1,838,618	0.4%	1,557	2.83%										
60,000 - 69,999	10,422	434	271,128</																																



TABLE 6. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

HEAD OF HOUSEHOLD																												
Income Level	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: Additions [§ 105-153.5(c),(2); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)]†						Deductions Claimed Pursuant to § 105-153.5(a)(1),(a)(2) by Type††: Standard Deduction [§ 19,125] Itemized Deductions				Computed NC Taxable Income [includes returns with deficit]					Tax Liability					
		Number of Returns Filed	[Net Tax> Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax< Pre-payments] Amount [S]			Number of Returns Filed	Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [§ 19,125] [S]	Number of Returns Filed††	Deduction Amount [S]	[before part-year/nonresident taxable percentage] [S]	[after part-year/nonresident taxable percentage] [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [S]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	Net Tax Liability as a % of TY2022 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]		
NCTI Level																												
A. BY SIZE OF NC TAXABLE INCOME																												
No Taxable Income	214,751	69	13,289	148,039	46,287,771	10,531,303,167	49,040	347,412,261	607,732,701	885,381,500	211,140	4,038,052,500	3,611	677,951,535	4,669,597,192	(19,344,845,983)	(9,010)	-41.4%	44.3%				-	-	-	-		
\$ 1 - 2,000	27,289	4,571	176,903	22,498	9,773,224	1,026,357,085	37,611	15,335,736	13,739,332	92,518,500	26,796	512,473,500	493	24,373,623	398,587,866	26,393,731	967	6.6%	38.8%			1,317,127	6,788	1,310,339	14.8%	48	4.96%	
2,001 - 4,000	25,053	4,027	456,141	20,926	9,055,331	857,059,454	34,210	5,318,013	11,895,836	80,030,000	24,696	472,311,000	357	11,214,881	286,925,750	75,569,102	3,016	26.3%	33.5%			3,770,906	20,266	3,750,640	16.7%	150	4.96%	
4,001 - 6,000	23,299	4,065	673,589	19,133	8,213,257	844,088,118	36,229	11,263,231	12,343,503	70,540,000	22,957	439,052,625	342	11,619,363	321,795,858	115,503,211	4,957	35.9%	38.1%			5,763,552	36,890	5,726,662	17.2%	246	4.96%	
6,001 - 10,000	49,384	8,867	1,977,922	40,330	16,777,510	1,765,772,013	35,756	7,539,811	25,908,294	149,335,500	48,741	932,171,625	643	20,802,030	645,094,375	394,958,387	7,998	61.2%	36.5%			19,708,419	127,230	19,581,189	20.0%	397	4.96%	
10,001 - 12,750	35,221	6,826	1,819,603	28,250	11,406,318	1,445,525,424	41,042	8,660,379	16,002,026	96,904,000	34,739	664,383,375	482	14,563,288	660,533,114	400,038,694	11,358	60.6%	45.7%			19,961,884	137,947	19,823,937	21.4%	563	4.96%	
12,751 - 15,000	27,343	5,500	1,658,280	21,730	8,693,921	1,090,883,115	39,896	21,909,006	14,496,039	72,573,500	26,799	515,973,375	364	13,924,150	495,825,057	379,022,947	13,862	76.4%	45.5%			18,913,245	139,147	18,774,098	21.0%	687	4.95%	
15,001 - 17,000	22,748	4,705	1,511,524	17,932	7,113,772	927,711,408	40,782	7,269,895	12,577,385	58,482,000	22,437	429,107,625	311	10,392,965	424,421,328	363,634,220	15,985	85.7%	45.7%			18,145,293	153,545	17,991,839	20.2%	791	4.95%	
17,001 - 20,000	30,066	6,556	2,258,424	23,337	9,263,951	1,330,692,005	44,259	6,851,300	20,012,239	71,796,000	29,579	565,698,375	487	28,104,591	651,932,100	554,559,567	18,445	85.1%	49.0%			27,672,526	275,132	27,397,394	18.4%	911	4.94%	
20,001 - 21,250	10,816	2,440	903,872	8,331	3,264,865	528,842,865	48,894	9,311,689	5,908,338	24,684,500	10,644	203,566,500	172	5,111,252	290,503,964	222,741,534	20,549	76.7%	54.9%			11,114,723	102,199	11,012,524	16.7%	1,018	4.94%	
21,251 - 25,000	28,128	6,739	2,550,345	21,271	8,435,397	1,343,943,619	47,780	2,748,600	18,425,266	58,165,500	27,514	526,205,250	614	17,444,835	726,451,368	649,788,418	23,101	89.4%	54.1%			32,424,423	320,203	32,104,400	15.5%	1,141	4.94%	
25,001 - 30,000	34,563	8,566	3,545,829	25,772	10,258,738	1,857,812,048	53,751	16,678,023	25,811,006	67,219,000	33,864	647,649,000	699	33,826,884	1,099,984,681	947,653,241	27,418	86.2%	59.2%			47,287,953	560,443	46,727,510	15.6%	1,352	4.93%	
30,001 - 40,000	48,805	13,051	6,232,480	35,441	14,423,576	2,977,431,380	61,007	19,024,147	45,775,452	82,873,000	47,600	910,350,000	1,205	39,931,483	1,917,525,592	1,686,548,419	34,557	88.0%	64.4%			84,158,756	1,214,543	82,944,213	13.2%	1,700	4.92%	
40,001 - 50,000	34,830	10,226	5,661,820	24,343	10,188,078	2,551,304,334	73,250	7,709,174	31,776,633	44,832,500	33,757	645,602,625	1,073	30,471,750	1,806,330,000	1,556,306,426	44,683	86.2%	70.8%			77,659,689	1,376,684	76,283,005	12.0%	2,190	4.90%	
50,001 - 60,000	22,499	6,852	4,499,519	15,476	6,746,264	1,800,404,715	80,022	8,193,711	26,708,191	21,054,500	21,555	412,239,375	944	26,185,382	1,322,410,978	1,231,247,350	54,725	93.1%	73.5%			61,439,186	1,235,364	60,203,822	10.0%	2,676	4.89%	
60,001 - 75,000	20,694	6,759	5,150,681	13,744	6,694,811	1,937,320,151	93,617	18,599,401	44,678,787	13,531,500	19,562	374,123,250	1,132	30,426,699	1,331,159,316	1,380,386,792	66,705	92.4%	77.1%			68,881,366	1,685,541	67,195,825	8.0%	3,247	4.87%	
75,001 - 80,000	4,827	1,688	1,509,882	3,102	1,692,170	510,645,287	105,789	2,548,545	9,285,022	1,768,500	4,458	85,259,250	369	10,206,025	406,675,035	373,716,225	77,422	91.9%	79.6%			18,648,458	407,189	18,241,269	6.9%	3,779	4.88%	
80,001 - 100,000	12,844	4,536	4,763,922	8,189	4,857,008	1,659,721,553	129,222	23,875,658	58,886,214	1,610,000	11,636	222,538,500	1,208	41,235,408	1,359,327,089	1,143,527,211	89,032	84.1%	81.9%			57,061,985	1,586,934	55,475,051	5.7%	4,319	4.85%	
100,001 - 120,000	7,446	2,716	3,534,725	4,655	3,111,966	1,107,394,380	148,723	9,828,410	20,645,426	69,500	6,633	126,856,125	813	33,314,414	936,337,325	811,398,131	108,971	86.7%	84.6%			40,488,727	1,136,569	39,352,158	4.7%	5,285	4.85%	
120,001 - 160,000	7,430	2,861	5,018,641	4,509	3,605,359	1,364,143,938	183,599	14,556,718	28,002,163	58,500	6,331	121,080,375	1,099	33,266,713	1,196,292,905	1,020,034,304	137,286	85.3%	87.7%			50,899,726	1,208,882	49,690,844	3.6%	6,688	4.87%	
160,001 - 200,000	7,413	1,368	3,422,359	2,012	2,620,072	788,770,247	231,108	15,131,842	54,609,559	40,000	2,711	51,847,875	702	19,572,598	677,652,051	607,736,647	178,065	89.7%	85.9%			30,326,055	1,031,183	29,294,872	3.2%	8,583	4.82%	
200,001 or more	5,955	2,345	16,800,685	3,558	15,343,039	4,028,420,302	676,477	174,913,730	257,453,721	26,000	3,892	74,434,500	2,063	120,968,451	3,750,451,360	2,580,826,253	433,388	68.8%	93.1%			128,783,264	8,356,478	120,426,786	2.3%	20,223	4.67%	
<b>TOTAL</b>	697,404	115,333	74,140,436	512,578	217,826,398	42,275,546,602	60,618	744,499,280	1,362,673,133	1,893,494,000	678,221	12,970,976,625	19,183	1,255,087,820	25,537,814,304	14,586,744,827	34,231	57.1%	60.4%			824,427,263	21,118,886	803,308,377	6.0%	1,152	4.86%	
FAGI Level																												
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																												
Non-Positive AGI	3,802	49	216,635	737	1,014,854	(106,899,148)	(28,116)	73,341,923	6,864,760	5,640,000	2,424	46,359,000	1,378	3,715,264	(96,135,229)	(88,599,375)	(23,303)	92.2%	89.9%		[D]	[D]	308,275	2.3%	81	-0.29%		
\$ 1 - 3,999	9,337	21	12,225	443	460,306	21,143,204	2,264	2,226,523	6,441,121	30,912,000	9,281	177,499,125	56	1,171,129	(186,856,648)	(183,508,244)	(19,654)	98.2%	-883.8%		[D]	[D]	13,888	1.6%	1	0.07%		
4,000 - 9,999	31,943	45	31,377	21,966	2,822,627	236,427,146	7,402	3,286,164	2,364,025	14,573,000	31,808	608,328,000	135	3,597,833	(489,149,548)	(477,300,392)	(14,942)	97.6%	-206.9%		[D]	[D]	57,779	3.6%	2	0.02%		
10,000 - 14,999	57,428	135	77,738	37,606	7,284,593	718,331,409	12,508	17,783,689	15,989,459	20,832,000	57,254	1,094,982,750	174	4,269,735	(582,958,846)	(568,684,260)	(9,903)	97.6%	-81.2%		[D]	[D]	89,286	1.5%	2	0.01%		
15,000 - 19,999	67,889	457	103,817	49,486	14,796,491	1,182,376,452	17,416	6,189,561	8,942,337	291,384,000	67,682	1,294,418,250	207	5,369,196	(411,547,770)	(401,635,668)	(5,916)	97.6%	-34.8%		[D]	[D]	197,007	353	196,654	0.5%	3	0.02%
20,000 - 24,999	61,903	4,257	547,051	51,802	21,702,242	1,390,609,105	22,456	7,084,464	14,327,070	236,127,000	61,667	1,179,381,375	236	6,749,106	(39,430,982)	(38,703,385)	(6,295)	98.2%	-2.8%			3,250,364	19,617	3,230,747	4.6%	52	0.23%	
25,000 - 29,999	63,316	9,064	1,728,622	52,963	22,972,568	1,742,804,987	27,526	7,527,342	20,599,943	227,856,000	63,014	1,205,142,750	302	7,992,944	288,741,142	282,448,417	4,461	97.8%	16.6%			15,021,066	88,708	14,933,358	12.8%	236	0.86%	
30,000 - 39,999	124,318	23,874	6,620,819	98,989	39,498,216	4,328,606,948	34,819	9,856,620	44,710,330	357,147,500	123,290	2,357,921,250	1,028	28,320,000	1,550,364,488	1,517,461,804	12,206	97.9%	35.8%			76,469,034	594,931	75,874,103				



TABLE 6B. TAX YEAR 2022 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)] Additions [§ 105-153.6]				Itemized Deductions††		[§ 105-153.5(a)(2)]††		[before part-year/ nonresident taxable percentage]		[after part-year/ nonresident taxable percentage]		Average NC Taxable Income Value [S]	Effective Taxable % Factor [%]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability					
		Number of Returns Filed	[Net Tax] > Pre-payments 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]	% of HH Returns Filed [%]	% of HH SD/ID Value Amount [%]	% of HH Returns Filed [%]	Average ID Value [S]	% of HH Returns Filed [%]	Effective Taxable % Factor [%]			NCTI as a % of Federal AGI [%]	[after application of credits] [S]	as a % of TY2022 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]	
NCTI Level																												
A. BY SIZE OF NC TAXABLE INCOME																												
No Taxable Income	214,751	[D]	[D]	1,272	4,972,538	6,958,527,985	1,927,036	300,171,520	362,567,703	3,611	1.7%	677,951,535	14.4%	187,746	6,218,180,267	(48,168,980)	(13,340)	-0.8%	89.4%	-	-	-	-	-	-	-	-	-
1 - 2,000	27,289	[D]	[D]	172	6,240	304	210,421	242,250,554	491,380	12,100,487	3,851,740	493	1.8%	24,373,623	4.5%	49,439	226,125,678	423,323	859	0.2%	93.3%	[D]	[D]	21,021	0.2%	43	4.97%	
2,001 - 4,000	25,053	[D]	[D]	83	8,968	269	187,560	122,657,225	343,578	3,428,872	1,943,999	357	1.4%	11,214,881	2.3%	31,414	112,927,217	1,063,418	2,979	0.9%	92.1%	[D]	[D]	52,856	0.2%	148	4.97%	
4,001 - 6,000	23,299	[D]	[D]	84	15,704	257	201,480	120,623,432	352,700	8,931,870	1,887,648	342	1.5%	11,619,363	2.6%	33,975	116,048,291	1,707,237	4,992	1.5%	96.2%	[D]	[D]	84,990	0.3%	246	4.93%	
6,001 - 10,000	49,384	[D]	[D]	125	30,755	516	445,353	146,925,771	228,500	3,120,733	3,957,178	643	1.3%	20,802,030	2.2%	32,352	125,287,296	5,131,578	7,981	4.1%	85.3%	256,055	2,135	253,920	0.3%	395	4.95%	
10,001 - 12,750	35,221	[D]	[D]	100	38,994	380	291,037	130,319,826	270,373	4,662,813	2,433,453	482	1.4%	14,563,288	2.1%	30,214	117,985,898	5,508,028	11,427	4.7%	90.5%	[D]	[D]	273,507	0.3%	567	4.97%	
12,751 - 15,000	27,343	[D]	[D]	81	36,414	283	253,772	58,038,301	159,446	2,952,526	2,293,070	364	1.3%	13,924,100	2.6%	38,253	44,773,607	5,052,571	13,881	11.3%	77.1%	[D]	[D]	250,378	0.3%	688	4.96%	
15,001 - 17,000	22,748	[D]	[D]	65	29,511	246	192,883	42,630,189	137,075	5,217,599	2,442,876	311	1.4%	10,392,965	2.4%	33,418	35,011,947	4,974,858	15,996	14.2%	82.1%	[D]	[D]	246,672	0.3%	793	4.96%	
17,001 - 20,000	30,066	[D]	[D]	88	44,369	396	319,038	97,192,428	199,574	2,156,192	487	1.6%	28,104,591	4.7%	57,710	71,002,186	9,010,931	18,503	12.7%	73.1%	449,649	4,951	444,698	0.3%	913	4.94%		
20,001 - 21,250	10,816	[D]	[D]	139	108,257	43,211,877	251,232	180,950	987,434	172	1.6%	5,111,252	2.4%	29,717	37,294,141	3,544,880	20,610	9.5%	86.3%	[D]	[D]	174,918	0.3%	1,017	4.93%			
21,251 - 25,000	28,128	[D]	[D]	121	74,004	490	397,529	69,661,127	113,455	320,101	2,261,655	614	2.2%	17,444,835	3.2%	28,412	50,274,828	14,206,552	23,138	28.3%	72.2%	708,910	10,904	698,006	0.3%	1,137	4.91%	
25,001 - 30,000	34,563	[D]	[D]	149	102,514	545	505,063	150,397,157	215,160	11,185,771	6,958,212	699	2.0%	33,826,384	5.0%	48,393	120,798,332	19,179,685	27,439	15.9%	80.3%	957,073	10,048	947,025	0.3%	1,355	4.94%	
30,001 - 40,000	48,805	[D]	[D]	289	207,704	910	862,574	228,730,994	189,818	11,744,749	12,453,611	1,205	2.5%	39,931,483	4.2%	33,138	188,090,649	42,188,495	35,011	22.4%	82.2%	2,105,219	45,586	2,059,633	0.3%	1,709	4.88%	
40,001 - 50,000	34,830	[D]	[D]	279	264,526	785	695,931	298,716,122	278,393	2,122,308	6,630,784	1,073	3.1%	30,471,750	4.5%	28,399	263,735,896	48,138,809	44,864	18.3%	88.3%	2,402,121	48,167	2,353,954	0.4%	2,194	4.89%	
50,001 - 60,000	22,499	[D]	[D]	262	266,178	672	583,372	137,032,331	145,161	2,305,011	6,304,309	944	4.2%	26,185,382	6.0%	27,739	106,847,921	51,952,423	55,034	48.6%	78.0%	2,592,422	64,506	2,527,916	0.4%	2,678	4.87%	
60,001 - 75,000	20,694	[D]	[D]	312	113,321	812	975,262	194,946,436	172,214	12,834,983	22,621,161	1,132	5.5%	30,426,699	7.5%	26,879	154,733,559	75,766,147	66,931	49.0%	79.4%	3,780,724	107,162	3,673,562	0.4%	3,245	4.85%	
75,001 - 80,000	4,827	[D]	[D]	111	153,749	256	316,682	69,440,822	188,187	238,893	2,819,585	369	7.6%	10,206,025	10.7%	27,659	56,654,105	28,582,583	77,460	50.0%	81.6%	1,426,282	41,595	1,384,687	0.5%	3,753	4.84%	
80,001 - 100,000	12,844	[D]	[D]	330	378,658	869	1,055,626	366,234,535	303,174	12,391,363	36,320,707	1,208	9.4%	41,235,408	15.6%	34,135	301,069,783	108,221,836	89,588	35.9%	82.2%	5,400,260	147,801	5,252,459	0.5%	4,348	4.85%	
100,001 - 120,000	7,446	[D]	[D]	214	316,360	591	713,412	197,506,425	242,935	3,388,229	6,755,737	813	10.9%	33,314,414	20.8%	40,977	160,824,503	89,083,467	109,574	55.4%	81.4%	4,445,279	128,548	4,316,731	0.5%	5,310	4.85%	
120,001 - 160,000	7,430	[D]	[D]	368	682,608	723	889,648	237,814,681	246,481	3,134,980	8,372,458	1,099	14.8%	33,266,713	21.6%	30,270	232,378,258	152,341,546	138,618	65.6%	85.8%	7,601,840	168,334	7,433,506	0.6%	6,764	4.88%	
160,001 - 200,000	3,413	[D]	[D]	222	459,529	474	1,124,505	270,714,641	338,625	6,238,482	39,952,335	702	20.6%	19,752,598	27.6%	28,138	184,248,230	125,495,610	178,769	68.1%	77.5%	6,622,236	174,048	6,088,188	0.7%	6,873	4.85%	
200,001 or more	5,955	[D]	[D]	670	5,913,184	1,379	8,823,692	2,345,188,202	1,136,785	124,813,736	195,610,904	2,063	34.6%	120,968,451	61.9%	58,637	2,153,422,583	1,158,841,571	561,726	53.8%	91.8%	57,826,205	4,722,413	53,103,792	1.0%	25,741	4.58%	
TOTAL	697,404	4,160	9,371,489	12,568	24,125,635	12,528,828,869	653,121	535,556,517	731,582,391	19,183	2.8%	1,255,087,820	8.8%	65,427	11,077,715,175	1,902,246,568	125,251	17.2%	88.4%	97,325,777	5,684,258	91,641,519	0.7%	4,777	4.70%			
FAGI Level																												
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																												
Non-Positive AGI	3,802	[D]	[D]	56	151,249	(44,207,913)	(32,081)	45,901,373	1,763,407	1,378	36.2%	3,715,264	7.4%	2,696	(3,785,211)	(6,220,287)	(4,514)	164.3%	8.6%	[D]	[D]	22,750	0.2%	17	-0.05%			
1 - 3,999	9,337	[D]	[D]	21	9,630	107,953	1,856	592,767	187,103	56	0.6%	1,171,129	0.7%	20,913	(661,506)	(1,122,561)	(20,046)	169.7%	-636.3%	[D]	[D]	-	0.0%	0	0.00%			
4,000 - 9,999	31,943	[D]	[D]	78	65,886	965,541	7,152	154,091	411,121	135	0.4%	3,597,833	0.6%	26,651	(2,889,322)	(2,716,296)	(20,121)	94.0%	-299.2%	[D]	[D]	3,518	0.2%	26	0.36%			
10,000 - 14,999	57,428	[D]	[D]	16	5,763	87	56,059	2,170,263	12,473	53,090	451,089	174	0.3%	4,269,735	0.4%	24,539	(2,497,471)	(2,329,085)	(13,386)	93.3%	-115.1%	[D]	[D]	7,730	0.1%	44	0.36%	
15,000 - 19,999	67,889	[D]	[D]	15	10,676	132	169,874	3,631,321	17,543	786,170	1,208,339	207	0.3%	5,369,196	0.4%	25,938	(2,160,044)	(1,946,555)	(9,404)	90.1%	-59.5%	[D]	[D]	29,833	0.1%	144	0.82%	
20,000 - 24,999	61,903	[D]	[D]	17	3,987	171	129,818	5,322,959	22,555	172,487	981,025	236	0.4%	6,749,106	0.6%	28,598	(2,234,685)	(2,251,979)	(9,542)	100.8%	-42.0%	[D]	[D]	12,300	0.0%	52	0.23%	
25,000 - 29,999	63,316	[D]	[D]	45	15,096	226	180,848	8,354,276	27,663	141,129	1,081,830	302	0.5%	7,992,944	0.7%	26,467	(579,369)	(615,819)	(2,039)	106.3%	-6.9%	[D]	[D]	46,128	0.0%	153	0.55%	
30,000 - 39,999	124,318	[D]	[D]	154	61,534	814	623,284	36,397,932	35,407	730,756	3,748,705	1,028	0.8%	28,320,000	1.2%	27,549	5,059,983	4,872,885	4,740	96.3%	13.9%	386,965	1,633	385,332	0.1%	375	1.06%	
40,000 - 49,999	84,754	[D]	[D]	215	113,450	1,180	930,004	64,908,435	44,950	750,803	5,536,057	1,444	1.7%	39,936,701	2.4%	27,657	20,186,480	19,457,015	13,474	96.4%	31.1%	1,065,366	11,879	1,053,487	0.2%	730	1.62%	
50,000 - 59,999	55,913	[D]	[D]	275	161,900	1,087	901,887	77,402,585	54,818	803,136	5,960,767	1,412	2.5%	40,802,157	3.8%	28,897	31,442,797	29,786,708	21,095	94.7%	40.6%	1,579,602	25,983	1,553,619	0.3%	1,100	2.01%	
60,000 - 69,999	38,159	[D]	[D]	285	206,014	969	853,383	85,079,485	64,946	493,402	5,931,986	1,310	3.4%	38,575,936	5.2%	29,447	41,064,605	38,781,213	29,604	94.4%	48.3%	2,003,318	41,813	1,961,505	0.4%	1,497	2.31%	
70,000 - 74,999	14,152	[D]	[D]	114	83,197	449	382,788	42,837,455	72,361	191,612																		

EXHIBIT 7.1. TAX YEAR 2022 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	93,698	2.10%	10,585,758	0.09%
\$ 1 - 3,999	141,206	3.16%	699,195	0.01%
4,000 - 9,999	277,933	6.22%	1,244,289	0.01%
10,000 - 14,999	279,727	6.26%	5,372,704	0.04%
15,000 - 19,999	257,074	5.75%	33,743,005	0.28%
20,000 - 24,999	236,855	5.30%	66,014,104	0.54%
25,000 - 29,999	240,728	5.39%	110,171,489	0.90%
30,000 - 39,999	470,037	10.52%	365,449,373	2.98%
40,000 - 49,999	382,515	8.56%	457,023,576	3.73%
50,000 - 59,999	306,760	6.86%	484,471,386	3.95%
60,000 - 69,999	248,664	5.56%	482,298,964	3.93%
70,000 - 74,999	106,577	2.38%	235,344,973	1.92%
75,000 - 79,999	97,383	2.18%	233,897,148	1.91%
80,000 - 89,999	172,396	3.86%	461,530,460	3.76%
90,000 - 99,999	146,848	3.29%	447,608,596	3.65%
100,000 - 149,999	480,499	10.75%	2,016,337,676	16.44%
150,000 - 199,999	215,985	4.83%	1,403,904,721	11.45%
200,000 - 499,999	257,967	5.77%	3,024,020,077	24.66%
500,000 - 999,999	40,187	0.90%	1,054,329,061	8.60%
1,000,000 or more	17,017	0.38%	1,370,146,516	11.17%
<b>TOTAL</b>	<b>4,470,056</b>	<b>100.00%</b>	<b>12,264,193,071</b>	<b>100.00%</b>

Source: 2022 individual income tax extract

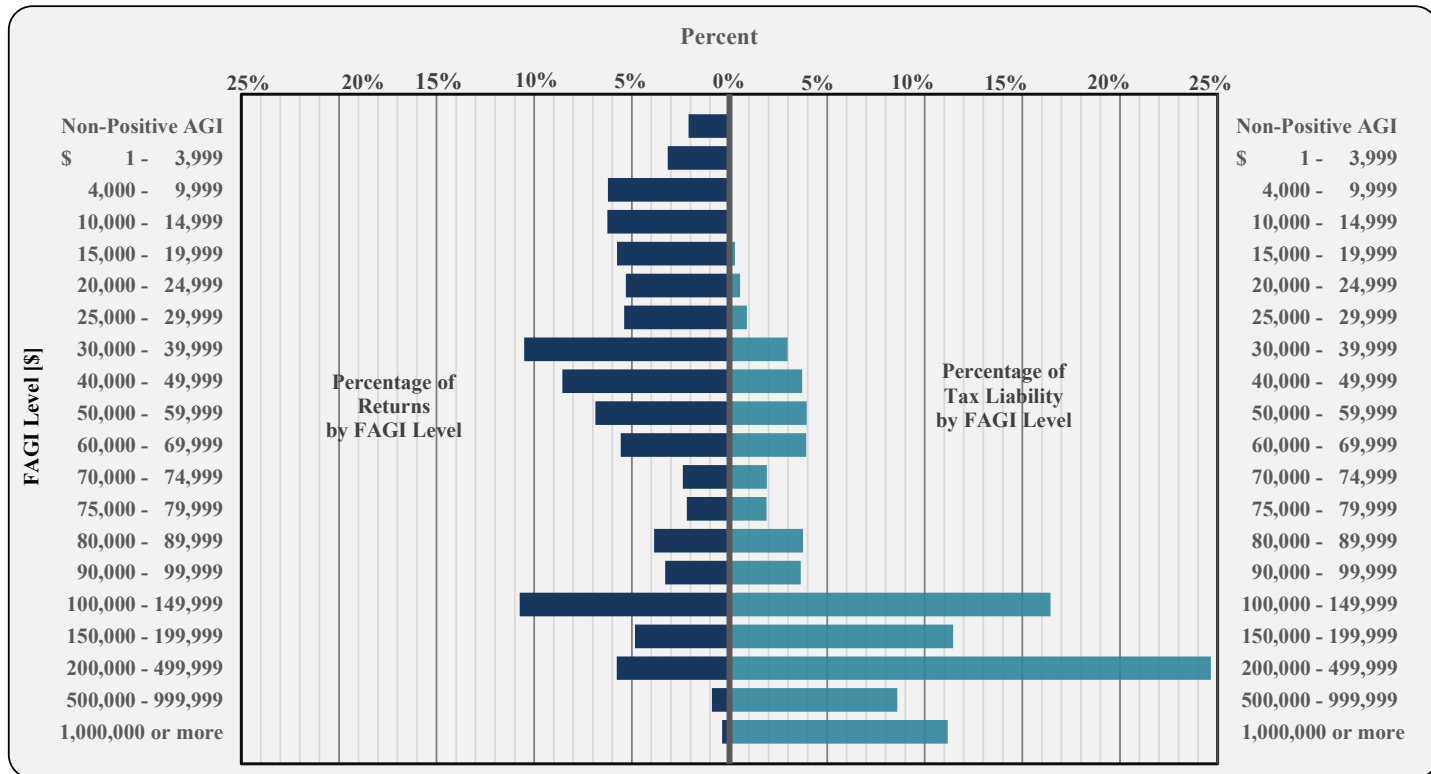


TABLE 7. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Income Level		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																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
		Number of Returns		Balance Tax Due/Overpayment		Federal AGI			Additions [§ 105-153.5(c),(e); § 105-153.6] Other Deductions [§ 105-153.5(b)]				Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:				Average		NC as a % of Federal AGI		Net Tax Liability																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
		Filed:		[Net Tax > Pre-payments] [Amount] [S]		[Net Tax < Pre-payments] [Amount] [S]			Federal AGI		Child Deduction [§ 105-153.5(a)]†		Standard Deduction		Itemized Deductions		Taxable Income		Taxable Income		Computed		as a %																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
		[Combined Filing Statuses]	[S]	[Number of Returns Filed]	[Net Tax > Pre-payments] [Amount] [S]	[Number of Returns Filed]			[Net Tax < Pre-payments] [Amount] [S]	[includes returns with deficit] [S]	[Value] [S]	[Additions] [S]	[Other Deductions] [S]	[Child Deduction Amount†] [S]	[Number of Returns Filed]	[Deduction Amount] [S]	[Number of Returns Filed††]	[Deduction Amount] [S]	[NC Taxable Income Value] [S]	[NC Taxable Income Value] [S]	[Average]	[NC as a % of Federal AGI [%]]	[Computed Gross Tax Liability] [S]	[Total Credits Taken] [S]	[after application of credits] [S]	[of TY2022 Tax Liability [%]]	[Average per return*] [S]	[Effective Tax Rate†††] [%]																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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<table border="1"> <tr><td>No Taxable Income</td><td>1,042,994</td><td>1,042,994</td><td>656</td><td>69,365</td><td>606,958</td><td>927,014,874</td><td>18,698,249,478</td><td>17,927</td><td>2,008,229,468</td><td>13,510,742,738</td><td>1,261,960,000</td><td>965,863</td><td>16,597,777,875</td><td>77,131</td><td>1,695,526,967</td><td>(12,359,528,634)</td><td>(11,850)</td><td>-66.1%</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr> <tr><td>1 - 2,000</td><td>121,672</td><td>1,145</td><td>26,758</td><td>1,200,924</td><td>93,857</td><td>38,389,977</td><td>2,626,888,357</td><td>21,590</td><td>36,124,748</td><td>440,855,770</td><td>121,371,000</td><td>118,679</td><td>1,903,881,000</td><td>2,993</td><td>77,337,431</td><td>119,567,898</td><td>983</td><td>4.6%</td><td>5,966,241</td><td>53,459</td><td>5,912,782</td><td>67.0%</td><td>49</td><td>4.95%</td></tr> <tr><td>2,001 - 4,000</td><td>112,458</td><td>392</td><td>27,391</td><td>3,264,166</td><td>84,471</td><td>35,437,616</td><td>2,718,925,932</td><td>24,177</td><td>25,813,784</td><td>429,057,110</td><td>113,147,000</td><td>109,706</td><td>1,790,992,500</td><td>2,752</td><td>74,750,765</td><td>336,792,341</td><td>2,995</td><td>12.4%</td><td>16,805,748</td><td>150,815</td><td>16,654,933</td><td>74.3%</td><td>148</td><td>4.95%</td></tr> <tr><td>4,001 - 6,000</td><td>106,128</td><td>359</td><td>27,706</td><td>4,881,792</td><td>77,835</td><td>32,283,021</td><td>2,811,999,922</td><td>26,496</td><td>30,225,670</td><td>431,694,917</td><td>104,734,000</td><td>103,459</td><td>1,705,114,875</td><td>2,669</td><td>71,207,811</td><td>529,473,989</td><td>4,989</td><td>18.8%</td><td>26,420,727</td><td>243,764</td><td>26,176,963</td><td>78.6%</td><td>247</td><td>4.94%</td></tr> <tr><td>6,001 - 10,000</td><td>206,369</td><td>661</td><td>56,068</td><td>13,552,601</td><td>149,210</td><td>62,724,201</td><td>6,163,683,540</td><td>29,867</td><td>49,679,690</td><td>860,992,195</td><td>213,739,000</td><td>200,885</td><td>3,342,093,750</td><td>5,484</td><td>149,455,643</td><td>1,647,082,642</td><td>7,981</td><td>26.7%</td><td>82,189,746</td><td>810,584</td><td>81,379,162</td><td>83.0%</td><td>394</td><td>4.94%</td></tr> <tr><td>10,001 - 12,750</td><td>141,948</td><td>516</td><td>40,242</td><td>11,901,600</td><td>100,873</td><td>41,988,791</td><td>4,755,433,637</td><td>33,501</td><td>42,042,495</td><td>622,748,548</td><td>143,860,000</td><td>138,166</td><td>2,316,037,500</td><td>3,782</td><td>100,993,088</td><td>1,613,836,996</td><td>11,369</td><td>33.9%</td><td>80,530,094</td><td>873,879</td><td>79,656,215</td><td>86.0%</td><td>561</td><td>4.94%</td></tr> <tr><td>12,751 - 15,000</td><td>113,544</td><td>409</td><td>32,937</td><td>10,646,592</td><td>79,942</td><td>32,819,576</td><td>4,109,715,562</td><td>36,195</td><td>24,224,592</td><td>511,396,825</td><td>110,953,000</td><td>110,472</td><td>1,855,864,500</td><td>3,072</td><td>81,060,297</td><td>1,574,665,532</td><td>13,868</td><td>38.3%</td><td>78,576,066</td><td>843,327</td><td>77,732,379</td><td>87.1%</td><td>685</td><td>4.94%</td></tr> <tr><td>15,001 - 17,000</td><td>99,185</td><td>364</td><td>29,696</td><td>10,074,487</td><td>68,924</td><td>28,810,807</td><td>3,822,860,323</td><td>38,543</td><td>24,524,647</td><td>476,292,193</td><td>92,721,000</td><td>96,516</td><td>1,618,765,500</td><td>2,669</td><td>72,974,588</td><td>1,586,631,689</td><td>15,997</td><td>41.5%</td><td>79,172,861</td><td>881,756</td><td>78,291,105</td><td>88.0%</td><td>789</td><td>4.93%</td></tr> <tr><td>17,001 - 20,000</td><td>145,025</td><td>577</td><td>44,815</td><td>15,985,695</td><td>99,255</td><td>41,257,769</td><td>5,923,342,335</td><td>40,844</td><td>39,045,722</td><td>709,984,592</td><td>122,991,000</td><td>141,052</td><td>2,344,648,500</td><td>3,973</td><td>104,210,987</td><td>2,680,552,978</td><td>18,483</td><td>45.3%</td><td>133,759,721</td><td>1,628,382</td><td>132,131,339</td><td>88.8%</td><td>911</td><td>4.93%</td></tr> <tr><td>20,001 - 21,250</td><td>57,832</td><td>223</td><td>18,340</td><td>6,718,143</td><td>39,102</td><td>16,432,455</td><td>2,487,970,858</td><td>43,021</td><td>16,149,385</td><td>289,801,483</td><td>45,811,000</td><td>56,159</td><td>932,503,125</td><td>1,673</td><td>43,704,699</td><td>1,192,299,396</td><td>20,617</td><td>47.9%</td><td>59,495,284</td><td>760,226</td><td>58,735,058</td><td>89.2%</td><td>1,016</td><td>4.93%</td></tr> <tr><td>21,251 - 25,000</td><td>163,076</td><td>596</td><td>53,229</td><td>20,441,254</td><td>108,780</td><td>52,664,687</td><td>7,493,508,159</td><td>45,951</td><td>52,947,486</td><td>900,135,315</td><td>117,198,000</td><td>158,122</td><td>2,627,940,750</td><td>4,954</td><td>132,912,095</td><td>3,768,269,485</td><td>23,107</td><td>50.3%</td><td>188,036,939</td><td>2,508,257</td><td>185,528,682</td><td>89.3%</td><td>1,138</td><td>4.92%</td></tr> <tr><td>25,001 - 30,000</td><td>199,422</td><td>855</td><td>66,430</td><td>27,619,403</td><td>131,535</td><td>61,724,681</td><td>10,085,565,367</td><td>50,574</td><td>63,175,500</td><td>1,138,105,623</td><td>133,514,000</td><td>193,032</td><td>3,233,782,500</td><td>6,390</td><td>169,573,936</td><td>5,473,764,808</td><td>27,448</td><td>54.3%</td><td>273,141,066</td><td>4,143,628</td><td>268,997,438</td><td>89.9%</td><td>1,349</td><td>4.91%</td></tr> <tr><td>30,001 - 40,000</td><td>332,944</td><td>1,462</td><td>116,496</td><td>58,267,278</td><td>214,251</td><td>100,584,641</td><td>19,549,085,538</td><td>58,716</td><td>127,483,788</td><td>2,059,400,046</td><td>205,321,000</td><td>321,087</td><td>5,507,177,625</td><td>11,857</td><td>316,240,483</td><td>11,588,430,172</td><td>34,806</td><td>59.3%</td><td>578,262,764</td><td>9,994,988</td><td>568,267,776</td><td>90.6%</td><td>1,707</td><td>4.90%</td></tr> <tr><td>40,001 - 50,000</td><td>263,299</td><td>1,455</td><td>93,988</td><td>51,929,287</td><td>167,426</td><td>89,682,112</td><td>18,420,234,084</td><td>69,559</td><td>136,814,764</td><td>1,798,467,062</td><td>155,519,000</td><td>251,817</td><td>4,513,034,625</td><td>11,482</td><td>300,218,867</td><td>11,789,809,294</td><td>44,777</td><td>64.0%</td><td>588,311,626</td><td>11,685,420</td><td>576,626,206</td><td>90.9%</td><td>2,190</td><td>4.89%</td></tr> <tr><td>50,001 - 60,000</td><td>204,768</td><td>1,324</td><td>73,903</td><td>46,526,543</td><td>129,220</td><td>71,888,807</td><td>16,624,021,204</td><td>81,185</td><td>128,716,503</td><td>1,490,322,442</td><td>105,675,000</td><td>194,098</td><td>3,652,600,875</td><td>10,670</td><td>276,203,640</td><td>11,227,935,750</td><td>54,832</td><td>67.5%</td><td>560,273,975</td><td>12,380,342</td><td>547,893,633</td><td>91.2%</td><td>2,676</td><td>4.88%</td></tr> <tr><td>60,001 - 75,000</td><td>236,618</td><td>1,442</td><td>87,455</td><td>63,986,883</td><td>147,399</td><td>112,394,776</td><td>22,539,042,241</td><td>95,255</td><td>200,050,206</td><td>1,932,066,056</td><td>120,453,500</td><td>222,550</td><td>4,441,405,125</td><td>14,068</td><td>371,063,729</td><td>15,874,104,036</td><td>67,087</td><td>70.4%</td><td>792,117,801</td><td>18,732,746</td><td>773,385,055</td><td>91.9%</td><td>3,268</td><td>4.87%</td></tr> <tr><td>75,001 - 80,000</td><td>65,080</td><td>376</td><td>25,160</td><td>20,165,051</td><td>39,428</td><td>30,912,130</td><td>6,938,740,341</td><td>106,619</td><td>63,397,791</td><td>546,601,527</td><td>27,880,500</td><td>60,816</td><td>1,272,660,375</td><td>4,264</td><td>114,605,981</td><td>5,040,389,749</td><td>77,449</td><td>72.6%</td><td>251,515,492</td><td>6,349,985</td><td>245,165,507</td><td>92.3%</td><td>3,767</td><td>4.86%</td></tr> <tr><td>80,001 - 100,000</td><td>206,470</td><td>1,072</td><td>81,776</td><td>71,943,228</td><td>123,331</td><td>95,544,122</td><td>24,954,117,608</td><td>119,926</td><td>268,997,705</td><td>1,924,871,632</td><td>75,169,000</td><td>191,086</td><td>4,149,143,250</td><td>15,384</td><td>427,083,117</td><td>18,453,802,314</td><td>89,378</td><td>74.5%</td><td>920,844,807</td><td>23,993,090</td><td>896,851,717</td><td>92.6%</td><td>4,344</td><td>4.86%</td></tr> <tr><td>100,001 - 120,000</td><td>145,584</td><td>662</td><td>59,654</td><td>60,744,694</td><td>85,034</td><td>76,358,294</td><td>20,638,287,297</td><td>141,752</td><td>233,896,404</td><td>1,551,870,332</td><td>26,666,500</td><td>132,939</td><td>3,000,113,250</td><td>12,655</td><td>367,479,100</td><td>15,926,654,519</td><td>109,391</td><td>77.2%</td><td>794,740,153</td><td>21,725,067</td><td>773,015,086</td><td>93.0%</td><td>5,309</td><td>4.85%</td></tr> <tr><td>120,001 - 160,000</td><td>184,890</td><td>678</td><td>75,956</td><td>97,783,420</td><td>104,049</td><td>113,843,188</td><td>31,181,763,494</td><td>172,199</td><td>389,412,840</td><td>2,231,803,646</td><td>146,500,000</td><td>161,837</td><td>3,769,155,200</td><td>19,243</td><td>593,181,855</td><td>24,975,605,333</td><td>137,926</td><td>80.1%</td><td>1,246,282,673</td><td>35,043,308</td><td>1,211,239,365</td><td>94.9%</td><td>6,689</td><td>4.85%</td></tr> <tr><td>160,001 - 200,000</td><td>99,214</td><td>333</td><td>41,853</td><td>72,695,367</td><td>56,828</td><td>81,271,371</td><td>21,386,621,361</td><td>215,561</td><td>359,754,409</td><td>1,577,987,956</td><td>576,500</td><td>86,211</td><td>2,052,169,875</td><td>13,003</td><td>435,933,549</td><td>17,679,707,945</td><td>178,198</td><td>82.7%</td><td>882,217,442</td><td>26,260,856</td><td>855,956,586</td><td>93.4%</td><td>8,627</td><td>4.84%</td></tr> <tr><td>200,001 or more</td><td>225,336</td><td>912</td><td>93,203</td><td>507,132,137</td><td>131,001</td><td>684,260,274</td><td>119,777,993,884</td><td>531,552</td><td>5,019,367,912</td><td>12,890,998,956</td><td>1,173,500</td><td>174,392</td><td>4,238,036,250</td><td>50,044</td><td>3,270,734,984</td><td>104,396,318,109</td><td>463,292</td><td>87.2%</td><td>5,209,337,613</td><td>404,780,689</td><td>4,804,595,724</td><td>90.8%</td><td>21,322</td><td>4.60%</td></tr> <tr><td>TOTAL</td><td>4,470,056</td><td>1,058,807</td><td>1,173,712</td><td>1,174,529,912</td><td>2,838,709</td><td>2,828,288,170</td><td>373,514,804,515</td><td>83,559</td><td>9,340,075,509</td><td>48,326,096,908</td><td>3,301,264,000</td><td>4,188,944</td><td>76,864,898,625</td><td>281,112</td><td>9,246,453,609</td><td>245,116,166,882</td><td>75,130</td><td>65.6%</td><td>12,848,037,639</td><td>583,844,568</td><td>12,264,193,071</td><td>91.3%</td><td>2,744</td><td>4.76%</td></tr> </table>																											No Taxable Income	1,042,994	1,042,994	656	69,365	606,958	927,014,874	18,698,249,478	17,927	2,008,229,468	13,510,742,738	1,261,960,000	965,863	16,597,777,875	77,131	1,695,526,967	(12,359,528,634)	(11,850)	-66.1%	-	-	-	-	-	-	-	-	1 - 2,000	121,672	1,145	26,758	1,200,924	93,857	38,389,977	2,626,888,357	21,590	36,124,748	440,855,770	121,371,000	118,679	1,903,881,000	2,993	77,337,431	119,567,898	983	4.6%	5,966,241	53,459	5,912,782	67.0%	49	4.95%	2,001 - 4,000	112,458	392	27,391	3,264,166	84,471	35,437,616	2,718,925,932	24,177	25,813,784	429,057,110	113,147,000	109,706	1,790,992,500	2,752	74,750,765	336,792,341	2,995	12.4%	16,805,748	150,815	16,654,933	74.3%	148	4.95%	4,001 - 6,000	106,128	359	27,706	4,881,792	77,835	32,283,021	2,811,999,922	26,496	30,225,670	431,694,917	104,734,000	103,459	1,705,114,875	2,669	71,207,811	529,473,989	4,989	18.8%	26,420,727	243,764	26,176,963	78.6%	247	4.94%	6,001 - 10,000	206,369	661	56,068	13,552,601	149,210	62,724,201	6,163,683,540	29,867	49,679,690	860,992,195	213,739,000	200,885	3,342,093,750	5,484	149,455,643	1,647,082,642	7,981	26.7%	82,189,746	810,584	81,379,162	83.0%	394	4.94%	10,001 - 12,750	141,948	516	40,242	11,901,600	100,873	41,988,791	4,755,433,637	33,501	42,042,495	622,748,548	143,860,000	138,166	2,316,037,500	3,782	100,993,088	1,613,836,996	11,369	33.9%	80,530,094	873,879	79,656,215	86.0%	561	4.94%	12,751 - 15,000	113,544	409	32,937	10,646,592	79,942	32,819,576	4,109,715,562	36,195	24,224,592	511,396,825	110,953,000	110,472	1,855,864,500	3,072	81,060,297	1,574,665,532	13,868	38.3%	78,576,066	843,327	77,732,379	87.1%	685	4.94%	15,001 - 17,000	99,185	364	29,696	10,074,487	68,924	28,810,807	3,822,860,323	38,543	24,524,647	476,292,193	92,721,000	96,516	1,618,765,500	2,669	72,974,588	1,586,631,689	15,997	41.5%	79,172,861	881,756	78,291,105	88.0%	789	4.93%	17,001 - 20,000	145,025	577	44,815	15,985,695	99,255	41,257,769	5,923,342,335	40,844	39,045,722	709,984,592	122,991,000	141,052	2,344,648,500	3,973	104,210,987	2,680,552,978	18,483	45.3%	133,759,721	1,628,382	132,131,339	88.8%	911	4.93%	20,001 - 21,250	57,832	223	18,340	6,718,143	39,102	16,432,455	2,487,970,858	43,021	16,149,385	289,801,483	45,811,000	56,159	932,503,125	1,673	43,704,699	1,192,299,396	20,617	47.9%	59,495,284	760,226	58,735,058	89.2%	1,016	4.93%	21,251 - 25,000	163,076	596	53,229	20,441,254	108,780	52,664,687	7,493,508,159	45,951	52,947,486	900,135,315	117,198,000	158,122	2,627,940,750	4,954	132,912,095	3,768,269,485	23,107	50.3%	188,036,939	2,508,257	185,528,682	89.3%	1,138	4.92%	25,001 - 30,000	199,422	855	66,430	27,619,403	131,535	61,724,681	10,085,565,367	50,574	63,175,500	1,138,105,623	133,514,000	193,032	3,233,782,500	6,390	169,573,936	5,473,764,808	27,448	54.3%	273,141,066	4,143,628	268,997,438	89.9%	1,349	4.91%	30,001 - 40,000	332,944	1,462	116,496	58,267,278	214,251	100,584,641	19,549,085,538	58,716	127,483,788	2,059,400,046	205,321,000	321,087	5,507,177,625	11,857	316,240,483	11,588,430,172	34,806	59.3%	578,262,764	9,994,988	568,267,776	90.6%	1,707	4.90%	40,001 - 50,000	263,299	1,455	93,988	51,929,287	167,426	89,682,112	18,420,234,084	69,559	136,814,764	1,798,467,062	155,519,000	251,817	4,513,034,625	11,482	300,218,867	11,789,809,294	44,777	64.0%	588,311,626	11,685,420	576,626,206	90.9%	2,190	4.89%	50,001 - 60,000	204,768	1,324	73,903	46,526,543	129,220	71,888,807	16,624,021,204	81,185	128,716,503	1,490,322,442	105,675,000	194,098	3,652,600,875	10,670	276,203,640	11,227,935,750	54,832	67.5%	560,273,975	12,380,342	547,893,633	91.2%	2,676	4.88%	60,001 - 75,000	236,618	1,442	87,455	63,986,883	147,399	112,394,776	22,539,042,241	95,255	200,050,206	1,932,066,056	120,453,500	222,550	4,441,405,125	14,068	371,063,729	15,874,104,036	67,087	70.4%	792,117,801	18,732,746	773,385,055	91.9%	3,268	4.87%	75,001 - 80,000	65,080	376	25,160	20,165,051	39,428	30,912,130	6,938,740,341	106,619	63,397,791	546,601,527	27,880,500	60,816	1,272,660,375	4,264	114,605,981	5,040,389,749	77,449	72.6%	251,515,492	6,349,985	245,165,507	92.3%	3,767	4.86%	80,001 - 100,000	206,470	1,072	81,776	71,943,228	123,331	95,544,122	24,954,117,608	119,926	268,997,705	1,924,871,632	75,169,000	191,086	4,149,143,250	15,384	427,083,117	18,453,802,314	89,378	74.5%	920,844,807	23,993,090	896,851,717	92.6%	4,344	4.86%	100,001 - 120,000	145,584	662	59,654	60,744,694	85,034	76,358,294	20,638,287,297	141,752	233,896,404	1,551,870,332	26,666,500	132,939	3,000,113,250	12,655	367,479,100	15,926,654,519	109,391	77.2%	794,740,153	21,725,067	773,015,086	93.0%	5,309	4.85%	120,001 - 160,000	184,890	678	75,956	97,783,420	104,049	113,843,188	31,181,763,494	172,199	389,412,840	2,231,803,646	146,500,000	161,837	3,769,155,200	19,243	593,181,855	24,975,605,333	137,926	80.1%	1,246,282,673	35,043,308	1,211,239,365	94.9%	6,689	4.85%	160,001 - 200,000	99,214	333	41,853	72,695,367	56,828	81,271,371	21,386,621,361	215,561	359,754,409	1,577,987,956	576,500	86,211	2,052,169,875	13,003	435,933,549	17,679,707,945	178,198	82.7%	882,217,442	26,260,856	855,956,586	93.4%	8,627	4.84%	200,001 or more	225,336	912	93,203	507,132,137	131,001	684,260,274	119,777,993,884	531,552	5,019,367,912	12,890,998,956	1,173,500	174,392	4,238,036,250	50,044	3,270,734,984	104,396,318,109	463,292	87.2%	5,209,337,613	404,780,689	4,804,595,724	90.8%	21,322	4.60%	TOTAL	4,470,056	1,058,807	1,173,712	1,174,529,912	2,838,709	2,828,288,170	373,514,804,515	83,559	9,340,075,509	48,326,096,908	3,301,264,000	4,188,944	76,864,898,625	281,112	9,246,453,609	245,116,166,882	75,130	65.6%	12,848,037,639	583,844,568	12,264,193,071	91.3%	2,744	4.76%
No Taxable Income	1,042,994	1,042,994	656	69,365	606,958	927,014,874	18,698,249,478	17,927	2,008,229,468	13,510,742,738	1,261,960,000	965,863	16,597,777,875	77,131	1,695,526,967	(12,359,528,634)	(11,850)	-66.1%	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
1 - 2,000	121,672	1,145	26,758	1,200,924	93,857	38,389,977	2,626,888,357	21,590	36,124,748	440,855,770	121,371,000	118,679	1,903,881,000	2,993	77,337,431	119,567,898	983	4.6%	5,966,241	53,459	5,912,782	67.0%	49	4.95%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
2,001 - 4,000	112,458	392	27,391	3,264,166	84,471	35,437,616	2,718,925,932	24,177	25,813,784	429,057,110	113,147,000	109,706	1,790,992,500	2,752	74,750,765	336,792,341	2,995	12.4%	16,805,748	150,815	16,654,933	74.3%	148	4.95%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
4,001 - 6,000	106,128	359	27,706	4,881,792	77,835	32,283,021	2,811,999,922	26,496	30,225,670	431,694,917	104,734,000	103,459	1,705,114,875	2,669	71,207,811	529,473,989	4,989	18.8%	26,420,727	243,764	26,176,963	78.6%	247	4.94%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
6,001 - 10,000	206,369	661	56,068	13,552,601	149,210	62,724,201	6,163,683,540	29,867	49,679,690	860,992,195	213,739,000	200,885	3,342,093,750	5,484	149,455,643	1,647,082,642	7,981	26.7%	82,189,746	810,584	81,379,162	83.0%	394	4.94%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
10,001 - 12,750	141,948	516	40,242	11,901,600	100,873	41,988,791	4,755,433,637	33,501	42,042,495	622,748,548	143,860,000	138,166	2,316,037,500	3,782	100,993,088	1,613,836,996	11,369	33.9%	80,530,094	873,879	79,656,215	86.0%	561	4.94%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
12,751 - 15,000	113,544	409	32,937	10,646,592	79,942	32,819,576	4,109,715,562	36,195	24,224,592	511,396,825	110,953,000	110,472	1,855,864,500	3,072	81,060,297	1,574,665,532	13,868	38.3%	78,576,066	843,327	77,732,379	87.1%	685	4.94%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
15,001 - 17,000	99,185	364	29,696	10,074,487	68,924	28,810,807	3,822,860,323	38,543	24,524,647	476,292,193	92,721,000	96,516	1,618,765,500	2,669	72,974,588	1,586,631,689	15,997	41.5%	79,172,861	881,756	78,291,105	88.0%	789	4.93%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
17,001 - 20,000	145,025	577	44,815	15,985,695	99,255	41,257,769	5,923,342,335	40,844	39,045,722	709,984,592	122,991,000	141,052	2,344,648,500	3,973	104,210,987	2,680,552,978	18,483	45.3%	133,759,721	1,628,382	132,131,339	88.8%	911	4.93%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
20,001 - 21,250	57,832	223	18,340	6,718,143	39,102	16,432,455	2,487,970,858	43,021	16,149,385	289,801,483	45,811,000	56,159	932,503,125	1,673	43,704,699	1,192,299,396	20,617	47.9%	59,495,284	760,226	58,735,058	89.2%	1,016	4.93%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
21,251 - 25,000	163,076	596	53,229	20,441,254	108,780	52,664,687	7,493,508,159	45,951	52,947,486	900,135,315	117,198,000	158,122	2,627,940,750	4,954	132,912,095	3,768,269,485	23,107	50.3%	188,036,939	2,508,257	185,528,682	89.3%	1,138	4.92%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
25,001 - 30,000	199,422	855	66,430	27,619,403	131,535	61,724,681	10,085,565,367	50,574	63,175,500	1,138,105,623	133,514,000	193,032	3,233,782,500	6,390	169,573,936	5,473,764,808	27,448	54.3%	273,141,066	4,143,628	268,997,438	89.9%	1,349	4.91%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
30,001 - 40,000	332,944	1,462	116,496	58,267,278	214,251	100,584,641	19,549,085,538	58,716	127,483,788	2,059,400,046	205,321,000	321,087	5,507,177,625	11,857	316,240,483	11,588,430,172	34,806	59.3%	578,262,764	9,994,988	568,267,776	90.6%	1,707	4.90%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
40,001 - 50,000	263,299	1,455	93,988	51,929,287	167,426	89,682,112	18,420,234,084	69,559	136,814,764	1,798,467,062	155,519,000	251,817	4,513,034,625	11,482	300,218,867	11,789,809,294	44,777	64.0%	588,311,626	11,685,420	576,626,206	90.9%	2,190	4.89%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
50,001 - 60,000	204,768	1,324	73,903	46,526,543	129,220	71,888,807	16,624,021,204	81,185	128,716,503	1,490,322,442	105,675,000	194,098	3,652,600,875	10,670	276,203,640	11,227,935,750	54,832	67.5%	560,273,975	12,380,342	547,893,633	91.2%	2,676	4.88%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
60,001 - 75,000	236,618	1,442	87,455	63,986,883	147,399	112,394,776	22,539,042,241	95,255	200,050,206	1,932,066,056	120,453,500	222,550	4,441,405,125	14,068	371,063,729	15,874,104,036	67,087	70.4%	792,117,801	18,732,746	773,385,055	91.9%	3,268	4.87%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
75,001 - 80,000	65,080	376	25,160	20,165,051	39,428	30,912,130	6,938,740,341	106,619	63,397,791	546,601,527	27,880,500	60,816	1,272,660,375	4,264	114,605,981	5,040,389,749	77,449	72.6%	251,515,492	6,349,985	245,165,507	92.3%	3,767	4.86%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
80,001 - 100,000	206,470	1,072	81,776	71,943,228	123,331	95,544,122	24,954,117,608	119,926	268,997,705	1,924,871,632	75,169,000	191,086	4,149,143,250	15,384	427,083,117	18,453,802,314	89,378	74.5%	920,844,807	23,993,090	896,851,717	92.6%	4,344	4.86%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
100,001 - 120,000	145,584	662	59,654	60,744,694	85,034	76,358,294	20,638,287,297	141,752	233,896,404	1,551,870,332	26,666,500	132,939	3,000,113,250	12,655	367,479,100	15,926,654,519	109,391	77.2%	794,740,153	21,725,067	773,015,086	93.0%	5,309	4.85%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
120,001 - 160,000	184,890	678	75,956	97,783,420	104,049	113,843,188	31,181,763,494	172,199	389,412,840	2,231,803,646	146,500,000	161,837	3,769,155,200	19,243	593,181,855	24,975,605,333	137,926	80.1%	1,246,282,673	35,043,308	1,211,239,365	94.9%	6,689	4.85%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
160,001 - 200,000	99,214	333	41,853	72,695,367	56,828	81,271,371	21,386,621,361	215,561	359,754,409	1,577,987,956	576,500	86,211	2,052,169,875	13,003	435,933,549	17,679,707,945	178,198	82.7%	882,217,442	26,260,856	855,956,586	93.4%	8,627	4.84%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
200,001 or more	225,336	912	93,203	507,132,137	131,001	684,260,274	119,777,993,884	531,552	5,019,367,912	12,890,998,956	1,173,500	174,392	4,238,036,250	50,044	3,270,734,984	104,396,318,109	463,292	87.2%	5,209,337,613	404,780,689	4,804,595,724	90.8%	21,322	4.60%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
TOTAL	4,470,056	1,058,807	1,173,712	1,174,529,912	2,838,709	2,828,288,170	373,514,804,515	83,559	9,340,075,509	48,326,096,908	3,301,264,000	4,188,944	76,864,898,625	281,112	9,246,453,609	245,116,166,882	75,130	65.6%	12,848,037,639	583,844,568	12,264,193,071	91.3%	2,744	4.76%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
<table border="1"> <tr><td>Non-Positive AGI</td><td>93,698</td><td>92,309</td><td>953</td><td>4,943,177</td><td>11,722</td><td>635,824,211</td><td>(2,752,182,843)</td><td>(29,373)</td><td>1,366,877,484</td><td>469,525,922</td><td>18,999,000</td><td>50,008</td><td>842,443,500</td><td>43,690</td><td>63,419,577</td><td>(2,779,693,358)</td><td>(29,667)</td><td>101.0%</td><td>[D]</td><td>[D]</td><td>10,585,758</td><td>79.6%</td><td>113</td><td>-0.38%</td></tr> <tr><td>1 - 3,999</td><td>141,206</td><td>140,559</td><td>584</td><td>503,220</td><td>58,378</td><td>6,201,995</td><td>290,568,346</td><td>2,058</td><td>39,009,926</td><td>2,722,290</td><td>47,085,000</td><td>139,454</td><td>2,035,849,875</td><td>1,752</td><td>38,068,994</td><td>(1,814,147,887)</td><td>(12,848)</td><td>-624.3%</td><td>[D]</td><td>[D]</td><td>699,195</td><td>81.7%</td><td>5</td><td>0.24%</td></tr> <tr><td>4,000 - 9,999</td><td>277,933</td><td>276,698</td><td>967</td><td>733,511</td><td>191,809</td><td>29,333,626</td><td>1,973,591,745</td><td>7,101</td><td>55,010,414</td><td>52,990,934</td><td>161,955,000</td><td>275,009</td><td>4,028,005,500</td><td>2,924</td><td>72,470,805</td><td>(2,286,820,080)</td><td>(8,228)</td><td>-115.9%</td><td>[D]</td><td>[D]</td><td>1,244,289</td><td>77.5%</td><td>4</td><td>0.06%</td></tr> <tr><td>10,000 - 14,999</td><td>279,727</td><td>202,324</td><td>18,958</td><td>1,684,826</td><td>198,430</td><td>47,368,009</td><td>3,492,724,387</td><td>12,486</td><td>64,662,432</td><td>119,630,666</td><td>270,570,000</td><td>276,536</td><td>4,228,333,500</td><td>3,191</td><td>77,246,991</td><td>(1,138,394,338)</td><td>(4,070)</td><td>-32.6%</td><td>[D]</td><td>[D]</td><td>5,372,704</td><td>90.1%</td><td>19</td><td>0.15%</td></tr> <tr><td>15,000 - 19,999</td><td>257,074</td><td>107,830</td><td>42,192</td><td>6,988,058</td><td>176,616</td><td>48,363,866</td><td>4,479,014,103</td><td>17,423</td><td>57,699,906</td><td>200,392,672</td><td>371,223,000</td><td>253,222</td><td>4,048,842,750</td><td>3,852</td><td>96,605,697</td><td>(177,350,111)</td><td>(6,904)</td><td>-4.0%</td><td>[D]</td><td>[D]</td><td>33,743,005</td><td>93.3%</td><td>131</td><td>0.75%</td></tr> <tr><td>20,000 - 24,999</td><td>236,855</td><td>74,807</td><td>47,937</td><td>11,252,452</td><td>166,659</td><td>55,839,798</td><td>5,326,919,322</td><td>22,490</td><td>58,444,420</td><td>288,638,460</td><td>303,539,000</td><td>232,737</td><td>3,783,428,625</td><td>4,118</td><td>106,483,420</td><td>903,273,737</td><td>3,814</td><td>17.0%</td><td>[D]</td><td>[D]</td><td>66,014,104</td><td>93.7%</td><td>279</td><td>1.24%</td></tr> <tr><td>25,000 - 29,999</td><td>240,728</td><td>38,907</td><td>58,245</td><td>15,496,610</td><td>167,777</td><td>60,111,825</td><td>6,620,013,258</td><td>27,500</td><td>58,894,785</td><td>388,841,779</td><td>306,228,000</td><td>236,296</td><td>3,891,185,250</td><td>4,432</td><td>109,644,997</td><td>1,983,008,517</td><td>8,238</td><td>30.0%</td><td>[D]</td><td>[D]</td><td>110,171,489</td><td>94.1%</td><td>458</td><td>1.66%</td></tr> <tr><td>30,000 - 39,999</td><td>470,037</td><td>31,211</td><td>133,902</td><td>40,086,696</td><td>319,682</td><td>129,542,305</td><td>16,397,334,312</td><td>34,885</td><td>110,651,664</td><td>973,885,680</td><td>531,222,500</td><td>459,734</td><td>6,321,813,000</td><td>10,303</td><td>264,417,935</td><td>7,105,646,861</td><td>15,117</td><td>43.3%</td><td>370,195,233</td><td>4,745,860</td><td>365,449,373</td><td>94.8%</td><td>777</td><td>2.23%</td></tr> <tr><td>40,000 - 49,999</td><td>382,515</td><td>17,535</td><td>119,723</td><td>45,745,866</td><td>251,308</td><td>100,351,120</td><td>17,135,012,293</td><td>44,796</td><td>117,475,018</td><td>1,250,173,334</td><td>367,086,500</td><td>371,059</td><td>6,284,615,250</td><td>11,456</td><td>302,562,271</td><td>9,048,049,956</td><td>23,654</td><td>52.8%</td><td>464,139,188</td><td>7,115,612</td><td>457,023,576</td><td>94.7%</td><td>1,195</td><td>2.67%</td></tr> <tr><td>50,000 - 59,999</td><td>306,760</td><td>15,205</td><td>98,415</td><td>45,667,412</td><td>198,891</td><td>90,066,675</td><td>16,813,755,653</td><td>54,811</td><td>109,356,150</td><td>1,499,442,123</td><td>267,579,500</td><td>294,509</td><td>5,164,451,250</td><td>12,251</td><td>324,700,796</td><td>9,666,938,134</td><td>31,513</td><td>57.5%</td><td>493,373,407</td><td>8,902,021</td><td>484,471,386</td><td>94.4%</td><td>1,579</td><td>2.88%</td></tr> <tr><td>60,000 - 69,999</td><td>248,664</td><td>13,144</td><td>80,523</td><td>44,391,970</td><td>160,197</td><td>74,818,105</td><td>16,119,000,202</td><td>64,822</td><td>103,849,722</td><td>1,679,228,754</td><td>173,969,000</td><td>235,812</td><td>4,350,159,750</td><td>12,852</td><td>340,979,769</td><td>9,678,512,651</td><td>38,922</td>&lt;</tr></table>																											Non-Positive AGI	93,698	92,309	953	4,943,177	11,722	635,824,211	(2,752,182,843)	(29,373)	1,366,877,484	469,525,922	18,999,000	50,008	842,443,500	43,690	63,419,577	(2,779,693,358)	(29,667)	101.0%	[D]	[D]	10,585,758	79.6%	113	-0.38%	1 - 3,999	141,206	140,559	584	503,220	58,378	6,201,995	290,568,346	2,058	39,009,926	2,722,290	47,085,000	139,454	2,035,849,875	1,752	38,068,994	(1,814,147,887)	(12,848)	-624.3%	[D]	[D]	699,195	81.7%	5	0.24%	4,000 - 9,999	277,933	276,698	967	733,511	191,809	29,333,626	1,973,591,745	7,101	55,010,414	52,990,934	161,955,000	275,009	4,028,005,500	2,924	72,470,805	(2,286,820,080)	(8,228)	-115.9%	[D]	[D]	1,244,289	77.5%	4	0.06%	10,000 - 14,999	279,727	202,324	18,958	1,684,826	198,430	47,368,009	3,492,724,387	12,486	64,662,432	119,630,666	270,570,000	276,536	4,228,333,500	3,191	77,246,991	(1,138,394,338)	(4,070)	-32.6%	[D]	[D]	5,372,704	90.1%	19	0.15%	15,000 - 19,999	257,074	107,830	42,192	6,988,058	176,616	48,363,866	4,479,014,103	17,423	57,699,906	200,392,672	371,223,000	253,222	4,048,842,750	3,852	96,605,697	(177,350,111)	(6,904)	-4.0%	[D]	[D]	33,743,005	93.3%	131	0.75%	20,000 - 24,999	236,855	74,807	47,937	11,252,452	166,659	55,839,798	5,326,919,322	22,490	58,444,420	288,638,460	303,539,000	232,737	3,783,428,625	4,118	106,483,420	903,273,737	3,814	17.0%	[D]	[D]	66,014,104	93.7%	279	1.24%	25,000 - 29,999	240,728	38,907	58,245	15,496,610	167,777	60,111,825	6,620,013,258	27,500	58,894,785	388,841,779	306,228,000	236,296	3,891,185,250	4,432	109,644,997	1,983,008,517	8,238	30.0%	[D]	[D]	110,171,489	94.1%	458	1.66%	30,000 - 39,999	470,037	31,211	133,902	40,086,696	319,682	129,542,305	16,397,334,312	34,885	110,651,664	973,885,680	531,222,500	459,734	6,321,813,000	10,303	264,417,935	7,105,646,861	15,117	43.3%	370,195,233	4,745,860	365,449,373	94.8%	777	2.23%	40,000 - 49,999	382,515	17,535	119,723	45,745,866	251,308	100,351,120	17,135,012,293	44,796	117,475,018	1,250,173,334	367,086,500	371,059	6,284,615,250	11,456	302,562,271	9,048,049,956	23,654	52.8%	464,139,188	7,115,612	457,023,576	94.7%	1,195	2.67%	50,000 - 59,999	306,760	15,205	98,415	45,667,412	198,891	90,066,675	16,813,755,653	54,811	109,356,150	1,499,442,123	267,579,500	294,509	5,164,451,250	12,251	324,700,796	9,666,938,134	31,513	57.5%	493,373,407	8,902,021	484,471,386	94.4%	1,579	2.88%	60,000 - 69,999	248,664	13,144	80,523	44,391,970	160,197	74,818,105	16,119,000,202	64,822	103,849,722	1,679,228,754	173,969,000	235,812	4,350,159,750	12,852	340,979,769	9,678,512,651	38,922																																																																																																																																																																																																																																																																																																																					
Non-Positive AGI	93,698	92,309	953	4,943,177	11,722	635,824,211	(2,752,182,843)	(29,373)	1,366,877,484	469,525,922	18,999,000	50,008	842,443,500	43,690	63,419,577	(2,779,693,358)	(29,667)	101.0%	[D]	[D]	10,585,758	79.6%	113	-0.38%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
1 - 3,999	141,206	140,559	584	503,220	58,378	6,201,995	290,568,346	2,058	39,009,926	2,722,290	47,085,000	139,454	2,035,849,875	1,752	38,068,994	(1,814,147,887)	(12,848)	-624.3%	[D]	[D]	699,195	81.7%	5	0.24%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
4,000 - 9,999	277,933	276,698	967	733,511	191,809	29,333,626	1,973,591,745	7,101	55,010,414	52,990,934	161,955,000	275,009	4,028,005,500	2,924	72,470,805	(2,286,820,080)	(8,228)	-115.9%	[D]	[D]	1,244,289	77.5%	4	0.06%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
10,000 - 14,999	279,727	202,324	18,958	1,684,826	198,430	47,368,009	3,492,724,387	12,486	64,662,432	119,630,666	270,570,000	276,536	4,228,333,500	3,191	77,246,991	(1,138,394,338)	(4,070)	-32.6%	[D]	[D]	5,372,704	90.1%	19	0.15%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
15,000 - 19,999	257,074	107,830	42,192	6,988,058	176,616	48,363,866	4,479,014,103	17,423	57,699,906	200,392,672	371,223,000	253,222	4,048,842,750	3,852	96,605,697	(177,350,111)	(6,904)	-4.0%	[D]	[D]	33,743,005	93.3%	131	0.75%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
20,000 - 24,999	236,855	74,807	47,937	11,252,452	166,659	55,839,798	5,326,919,322	22,490	58,444,420	288,638,460	303,539,000	232,737	3,783,428,625	4,118	106,483,420	903,273,737	3,814	17.0%	[D]	[D]	66,014,104	93.7%	279	1.24%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
25,000 - 29,999	240,728	38,907	58,245	15,496,610	167,777	60,111,825	6,620,013,258	27,500	58,894,785	388,841,779	306,228,000	236,296	3,891,185,250	4,432	109,644,997	1,983,008,517	8,238	30.0%	[D]	[D]	110,171,489	94.1%	458	1.66%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
30,000 - 39,999	470,037	31,211	133,902	40,086,696	319,682	129,542,305	16,397,334,312	34,885	110,651,664	973,885,680	531,222,500	459,734	6,321,813,000	10,303	264,417,935	7,105,646,861	15,117	43.3%	370,195,233	4,745,860	365,449,373	94.8%	777	2.23%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
40,000 - 49,999	382,515	17,535	119,723	45,745,866	251,308	100,351,120	17,135,012,293	44,796	117,475,018	1,250,173,334	367,086,500	371,059	6,284,615,250	11,456	302,562,271	9,048,049,956	23,654	52.8%	464,139,188	7,115,612	457,023,576	94.7%	1,195	2.67%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
50,000 - 59,999	306,760	15,205	98,415	45,667,412	198,891	90,066,675	16,813,755,653	54,811	109,356,150	1,499,442,123	267,579,500	294,509	5,164,451,250	12,251	324,700,796	9,666,938,134	31,513	57.5%	493,373,407	8,902,021	484,471,386	94.4%	1,579	2.88%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
60,000 - 69,999	248,664	13,144	80,523	44,391,970	160,197	74,818,105	16,119,000,202	64,822	103,849,722	1,679,228,754	173,969,000	235,812	4,350,159,750	12,852	340,979,769	9,678,512,651	38,922																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										

TABLE 7A. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level (Resident)	Aggregate Number of Returns Filed	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]			Computed Gross Tax Liability [S]	Total Credits Taken [S]	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]	NC TI as a % of Federal AGI [%]	[after application of credits] [S]	as a % of TY2022 Tax Liability [%]			Average per Return* [S]	Effective Tax Rate††† [%]					
		Balance Tax Due	Overpayment	[Net Tax] > [Pre-payments] Amount [S]	[Net Tax] < [Pre-payments] Amount [S]	Number of Returns Filed	Other Deductions [S]			Child Deduction Amount† [S]	Number of Returns Filed										% of Returns Filed [%]	Standard Deduction Amount [S]	Average SD [S]		
		Number of Returns Filed	[Net Tax] > [Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax] < [Pre-payments] Amount [S]																				
		A. BY SIZE OF NC TAXABLE INCOME																							
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
NC TI Level		A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income	1,042,994	615	67,683	587,261	828,555,664	13,849,235,988	14,339	1,103,787,424	7,960,245,225	1,254,657,000	965,863	92.6%	16,597,777,875	17,184	(10,859,656,688)	(11,243)	-78.4%	-	-	-	-	-	-	-	-
S 1- 2,000	121,672	25,873	1,159,559	91,828	35,846,918	2,462,681,664	20,751	26,327,185	347,680,521	120,774,500	118,679	97.5%	1,903,881,000	16,042	116,672,828	983	4.7%	5,821,800	51,726	5,770,074	65.4%	49	4.95%		
2,001 - 4,000	112,458	26,527	3,151,283	82,596	32,833,052	2,575,044,596	23,472	21,345,344	364,285,667	112,507,000	109,706	97.6%	1,790,992,500	16,325	328,604,773	2,995	12.8%	16,397,193	144,413	16,252,780	72.5%	148	4.95%		
4,001 - 6,000	106,128	26,838	4,700,593	96,452	29,999,258	2,676,563,925	25,871	22,019,291	373,330,912	104,044,500	103,459	97.5%	1,705,114,875	16,481	516,092,929	4,988	19.3%	25,753,036	235,683	25,517,353	76.6%	247	4.94%		
6,001 - 10,000	206,369	54,302	13,016,605	145,513	57,387,639	5,844,910,546	29,096	40,973,749	728,397,262	212,201,000	200,885	97.3%	3,342,093,750	16,637	1,603,192,283	7,981	27.4%	79,999,635	780,457	79,219,178	80.8%	394	4.94%		
10,001 - 12,750	141,948	39,082	11,433,846	98,266	38,589,162	4,524,825,112	32,749	30,248,858	525,507,812	142,739,000	138,166	97.3%	2,316,037,500	16,763	1,570,789,658	11,369	34.7%	78,382,020	843,979	77,538,041	83.8%	561	4.94%		
12,751 - 15,000	113,544	32,034	10,228,865	77,784	30,112,814	3,917,928,971	35,465	19,617,319	439,512,512	110,102,500	110,472	97.3%	1,855,864,500	16,799	1,532,066,778	13,868	39.1%	[D]	[D]	75,639,049	84.7%	685	4.94%		
15,001 - 17,000	99,185	28,892	9,674,125	67,070	26,025,936	3,637,225,404	37,685	19,362,894	401,988,976	91,881,000	96,516	97.3%	1,618,765,500	16,772	1,543,952,822	15,997	42.4%	77,043,199	850,560	76,192,639	85.6%	789	4.93%		
17,001 - 20,000	145,025	43,663	15,329,584	96,452	37,671,483	5,655,061,660	40,092	31,209,591	612,721,852	121,902,000	141,052	97.3%	2,344,648,500	16,623	2,606,998,899	18,483	46.1%	130,089,386	1,567,875	128,521,511	86.4%	911	4.93%		
20,001 - 21,250	57,832	17,855	6,410,114	37,942	14,991,725	2,374,971,967	42,290	12,855,935	252,226,792	45,294,500	56,159	97.1%	932,503,125	16,605	1,157,803,485	20,617	48.8%	[D]	[D]	57,043,912	86.7%	1,016	4.93%		
21,251 - 25,000	163,076	51,755	19,502,770	105,322	47,544,386	7,122,964,845	45,047	41,218,797	566,226,440	115,833,500	158,122	97.0%	2,627,940,750	16,620	3,653,781,952	23,107	51.3%	182,324,017	2,414,469	179,909,548	86.6%	1,138	4.92%		
25,001 - 30,000	199,422	64,515	26,229,877	127,091	55,587,607	9,601,651,072	49,741	47,175,235	984,805,335	131,798,500	193,032	96.8%	3,233,782,500	16,753	5,298,439,972	27,449	55.2%	264,392,363	3,994,424	260,397,939	87.0%	1,349	4.91%		
30,001 - 40,000	332,944	112,890	52,421,408	206,058	88,795,852	18,534,910,707	57,726	100,252,406	1,751,831,229	202,562,000	231,087	96.4%	5,507,177,625	17,152	11,173,591,899	34,799	60.3%	557,562,344	9,555,420	548,006,924	87.4%	1,707	4.90%		
40,001 - 50,000	263,299	90,456	48,859,244	159,544	76,658,754	17,312,759,328	68,751	104,159,667	1,477,084,438	153,082,000	251,817	95.6%	4,513,034,625	17,922	11,273,717,932	44,769	65.1%	562,558,710	11,085,918	551,472,792	87.0%	2,190	4.89%		
50,001 - 60,000	240,768	70,476	43,312,139	122,053	61,346,290	15,518,824,081	79,954	97,163,680	1,217,738,947	103,623,500	194,098	94.8%	3,652,600,875	18,818	10,642,024,627	54,828	68.6%	531,036,998	11,645,002	519,391,996	86.5%	2,676	4.88%		
60,001 - 75,000	236,618	82,922	59,163,586	137,954	96,765,790	20,880,655,660	93,825	150,730,735	1,544,124,241	118,233,500	222,550	94.1%	4,441,405,125	19,957	14,927,623,028	67,075	71.5%	744,888,376	17,587,438	727,300,938	86.4%	3,268	4.87%		
75,001 - 80,000	65,080	23,743	18,607,489	36,611	26,147,383	6,388,147,977	105,041	47,161,983	425,379,267	27,230,000	60,816	93.4%	1,272,660,375	20,926	4,710,400,318	77,447	73.7%	235,031,027	5,880,760	229,150,267	86.3%	3,768	4.87%		
80,001 - 100,000	206,470	76,845	65,758,464	112,982	76,103,136	22,524,059,732	117,874	195,690,877	1,222,880,466	73,461,500	191,086	92.5%	4,149,143,250	21,713	17,074,265,453	89,354	75.8%	852,005,910	22,048,560	829,957,350	85.7%	4,343	4.86%		
100,001 - 120,000	145,594	55,637	54,999,595	76,481	58,295,991	18,502,430,198	139,180	162,669,428	1,100,663,597	25,462,000	132,939	91.3%	3,000,113,250	22,568	14,538,860,779	109,365	78.6%	725,489,196	19,693,799	705,795,397	84.9%	5,309	4.85%		
120,001 - 160,000	181,080	69,689	87,048,574	91,172	84,553,182	27,126,126,519	168,850	279,776,418	1,529,270,934	146,500	161,837	89.4%	3,769,155,000	23,290	22,306,131,503	137,831	81.6%	1,113,075,981	31,158,815	1,081,917,166	83.4%	6,685	4.85%		
160,001 - 200,000	99,214	37,426	63,303,725	48,326	57,358,150	18,176,707,895	210,840	242,392,956	1,013,770,471	3,565,500	86,211	86.9%	2,052,169,875	23,804	15,822,654,005	178,082	84.5%	766,997,401	22,524,755	743,572,646	81.2%	8,625	4.84%		
200,001 or more	225,336	76,539	354,078,990	96,932	313,728,552	74,917,518,299	429,593	2,167,345,818	5,238,675,288	1,039,000	174,392	77.4%	4,238,036,250	24,302	67,607,113,579	387,673	90.2%	3,373,595,096	180,421,923	3,193,173,173	60.3%	18,310	4.72%		
TOTAL	4,470,056	1,108,554	968,458,119	2,681,290	2,174,898,725	304,325,206,145	72,650	4,963,485,418	30,478,749,124	3,270,281,000	4,188,944	93.7%	76,864,898,625	18,349	198,674,762,815	65,011	65.3%	10,455,767,995	344,027,322	10,111,740,673	75.3%	2,414	4.83%		

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2022

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 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 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

†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-\$3,000 per child based on filing status and FAGI).

††In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.

Standard deduction allowances applicable for taxable year 2022 vary according to filing status: S/MFS=\$12,750; MFJ/SS=\$25,500; HH=\$19,125. (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 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 liability values based on all returns filed; total average per return net tax liability value based on taxable returns=\$3,152

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

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

[D]=Disclosure. 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 7B. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: ITEMIZED DEDUCTIONS																									
Aggregate Number of Returns Filed (Resident)	D-400 Filing Financial Statistics:					Federal AGI (includes returns with deficit) [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:					Computed NC Taxable Income (includes returns with deficit)			Tax Liability									
	Balance Tax Due/Overpayment				Number of Returns Filed			Child Deduction Amount† [S]	Additions to [§ 105-153.5(c),(e); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)1]†			Itemized Deductions‡: [§ 105-153.5(a)(2)]‡†		NC Taxable Income (includes returns with deficit)			Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability						
	Balance Tax Due		Overpayment						Number of Returns Filed	Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed‡	% of Returns Filed [S]	Deduction Amount [S]	Average ID [S]			NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [S]	after application of credits [S]	as a % of TY2022 Tax Liability [S]	Average per Return‡ [S]	Effective Tax Rate†† [S]
	Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]																					
A. BY SIZE OF NC TAXABLE INCOME																									
NCTI Level																									
No Taxable Income	1,042,994	41	1,682	19,697	98,459,210	4,849,013,490	62,867	904,442,044	5,550,497,513	7,303,000	77,131	7.4%	1,695,526,967	21,982	(1,499,871,946)	(19,446)	-30.9%	-	-	-	-	-	-	-	
\$ 1 - 2,000	121,672	885	41,365	2,029	2,543,059	164,206,687	54,864	9,797,563	93,175,249	596,500	2,993	2.5%	77,337,431	25,839	2,895,070	967	1.8%	144,441	1,733	142,708	1.6%	48	4.93%		
2,001 - 4,000	112,458	864	112,883	1,875	2,604,564	143,881,336	52,282	4,468,440	64,771,443	640,000	2,752	2.4%	74,750,765	27,162	8,187,568	2,975	5.7%	408,555	6,402	402,153	1.8%	146	4.91%		
4,001 - 6,000	106,128	868	181,199	1,783	2,283,763	135,435,997	50,744	8,206,379	58,364,005	689,500	2,669	2.5%	71,207,811	26,680	13,381,060	5,014	9.9%	667,691	8,081	659,610	2.0%	247	4.93%		
6,001 - 10,000	206,369	1,766	535,996	3,697	5,336,562	318,772,994	58,128	8,705,941	132,594,933	1,538,000	5,484	2.7%	149,455,643	27,253	43,890,359	8,003	13.8%	2,190,111	30,127	2,159,984	2.2%	394	4.92%		
10,001 - 12,750	141,948	1,160	467,754	2,607	3,399,629	230,608,525	60,975	11,793,637	97,240,736	1,121,000	3,782	2.7%	100,993,088	26,704	43,047,338	11,382	18.7%	2,148,074	29,900	2,118,174	2.3%	560	4.92%		
12,751 - 15,000	113,544	903	417,727	2,158	2,706,762	191,786,591	62,431	4,607,273	71,884,313	850,500	3,072	2.7%	81,060,297	26,387	42,598,754	13,867	22.2%	[D]	[D]	2,093,690	2.3%	682	4.91%		
15,001 - 17,000	99,185	804	400,362	1,854	2,784,871	185,634,919	69,552	5,161,753	77,303,217	840,000	2,669	2.7%	72,974,588	27,342	42,678,867	15,991	23.0%	2,129,662	31,196	2,098,466	2.4%	786	4.92%		
17,001 - 20,000	145,225	1,152	656,111	2,803	3,586,286	268,280,675	67,526	7,836,131	94,262,740	1,089,000	3,973	2.7%	104,210,987	26,230	73,554,079	18,513	27.4%	3,670,335	60,507	3,609,828	2.4%	909	4.91%		
20,001 - 21,250	57,532	505	308,029	1,160	1,440,730	112,998,891	67,543	3,293,450	37,574,691	516,500	1,673	2.9%	43,704,699	26,124	34,496,451	20,620	30.9%	[D]	[D]	1,691,146	2.6%	1,011	4.90%		
21,251 - 25,000	163,670	1,474	938,484	3,458	5,120,301	370,543,314	74,797	11,728,689	133,507,875	1,364,500	4,954	3.0%	132,912,095	26,829	114,487,533	23,110	30.9%	5,712,922	93,788	5,619,134	2.7%	1,134	4.91%		
25,001 - 30,000	199,422	1,915	1,389,526	4,444	6,137,074	483,914,295	75,730	16,000,265	153,300,288	1,715,500	6,390	3.2%	169,573,936	26,537	175,324,836	27,437	36.2%	8,748,703	149,204	8,599,499	2.9%	1,346	4.90%		
30,001 - 40,000	332,944	3,606	2,845,870	8,193	11,788,789	1,014,174,831	85,534	27,231,742	307,568,817	2,759,000	11,857	3.6%	316,240,483	26,671	414,838,273	34,987	40.9%	20,700,420	439,568	20,260,852	3.2%	1,709	4.88%		
40,001 - 50,000	263,299	3,532	3,070,043	7,882	13,023,358	1,107,474,756	96,453	32,655,097	321,382,624	2,437,000	11,482	4.4%	300,218,867	26,147	516,091,362	44,948	46.6%	25,752,916	599,502	25,153,414	4.0%	2,191	4.87%		
50,001 - 60,000	204,668	3,427	3,214,404	7,167	10,542,516	1,105,197,123	103,580	31,852,365	1,105,197,123	2,051,500	10,670	5.2%	276,063,620	25,886	585,911,123	54,912	53.0%	29,236,977	735,340	28,501,637	4.7%	2,671	4.86%		
60,001 - 75,000	236,618	4,533	4,823,297	9,445	15,628,986	1,658,386,581	117,884	49,319,471	387,941,815	2,219,500	14,068	5.9%	371,063,729	26,376	946,481,008	67,279	57.1%	47,229,425	1,145,308	46,084,117	5.3%	3,276	4.87%		
75,001 - 80,000	65,080	1,417	1,557,562	2,817	4,764,747	550,592,364	129,126	16,235,808	121,222,260	650,500	4,264	6.6%	114,605,981	26,878	330,349,431	77,474	60.0%	16,484,465	469,225	16,015,240	6.0%	3,756	4.85%		
80,001 - 100,000	206,470	4,931	6,184,764	10,349	19,440,987	2,237,011,876	145,412	73,306,828	501,991,226	1,707,500	15,384	7.5%	427,083,117	27,762	1,379,536,861	89,673	61.7%	68,838,897	1,944,530	66,894,367	6.9%	4,348	4.85%		
100,001 - 120,000	145,594	4,017	5,745,099	8,553	18,062,303	2,135,857,099	168,776	71,226,976	451,206,735	604,500	12,655	8.7%	367,479,100	29,038	1,387,793,740	109,664	65.0%	69,250,957	2,031,268	67,219,689	8.1%	5,312	4.84%		
120,001 - 160,000	181,080	6,267	10,734,846	12,877	29,290,006	3,855,636,975	200,366	109,636,422	702,532,712	85,000	19,243	10.6%	593,181,855	30,826	2,669,473,830	138,724	69.2%	133,206,692	3,884,493	129,322,199	10.0%	6,720	4.84%		
160,001 - 200,000	99,214	4,427	9,391,642	8,502	23,913,221	3,209,913,466	246,859	117,361,453	564,217,430	70,000	13,003	13.1%	435,933,549	33,526	2,327,053,940	178,963	72.5%	116,120,041	3,736,101	112,383,940	12.3%	8,643	4.83%		
200,001 or more	225,336	16,664	153,053,147	34,069	370,531,721	44,860,275,585	880,580	2,852,022,094	7,652,223,668	134,500	50,944	22.6%	3,270,734,981	64,203	36,789,204,530	722,150	82.0%	1,835,781,317	224,358,766	1,611,422,551	30.5%	31,631	4.38%		
TOTAL	4,470,056	65,158	206,071,793	157,419	653,389,445	69,189,598,370	246,128	4,376,590,091	17,847,347,785	30,983,000	281,112	6.3%	9,246,453,609	32,892	46,441,404,067	235,028	67.1%	2,392,269,644	239,817,246	2,152,452,398	16.0%	7,657	4.49%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	93,698	83	444,769	1,228	4,173,618	(270,729,526)	(6,197)	202,761,916	62,391,833	1,068,000	43,690	46.6%	63,419,577	1,452	(194,847,020)	(4,460)	72.0%	[D]	[D]	1,300,375	9.8%	30	-0.48%		
\$ 1 - 3,999	141,206	200	61,113	439	342,848	3,091,154	1,764	3,670,902	1,907,849	237,000	1,752	1.2%	38,068,994	21,729	(33,451,787)	(19,093)	-108.2%	[D]	[D]	1,179,933	10.3%	50	2.86%		
4,000 - 9,999	277,933	253	92,568	1,146	714,823	20,888,260	7,144	4,705,945	4,164,674	549,000	2,924	1.1%	72,470,801	24,785	(51,590,274)	(17,644)	-247.0%	[D]	[D]	166,333	10.4%	57	0.80%		
10,000 - 14,999	279,727	256	113,965	1,468	954,075	40,316,296	12,634	7,292,204	8,720,531	774,000	3,191	1.1%	77,246,991	24,708	(39,133,022)	(12,264)	-97.1%	[D]	[D]	239,435	4.0%	75	0.59%		
15,000 - 19,999	257,074	556	216,681	2,010	1,402,803	67,388,803	17,494	8,726,052	13,472,015	1,071,000	3,852	1.5%	96,605,697	25,079	(35,033,857)	(9,095)	-52.0%	[D]	[D]	483,048	1.3%	125	0.72%		
20,000 - 24,999	236,855	812	324,733	2,304	1,601,297	92,962,241	22,575	7,361,224	20,138,471	1,062,000	4,118	1.7%	106,483,420	25,858	(27,360,426)	(6,644)	-29.4%	[D]	[D]	768,615	1.1%	187	0.83%		
25,000 - 29,999	240,728	1,004	366,097	2,605	2,020,135	121,819,885	27,486	4,930,378	25,298,028	1,199,500	4,432	1.8%	109,644,497	24,739	(9,391,762)	(2,119)	-7.7%	[D]	[D]	1,225,940	1.0%	277	1.01%		
30,000 - 39,999	470,337	2,347	1,163,726	6,503	5,176,163	362,045,907	35,140	15,778,861	79,850,254	3,318,500	10,303	2.2%	264,417,935	25,664	30,238,079	2,935	8.4%	4,954,102	82,119	4,871,983	1.3%	473	1.35%		
40,000 - 49,999	382,515	2,578	1,437,709	7,601	6,401,762	516,063,888	45,047	21,449,695	118,278,498	3,754,000	11,456	3.0%	302,562,271	26,411	112,918,814	9,857	21.9%	11,059,392	254,400	10,804,992	4.3%	1,720	2.37%		
50,000 - 59,999	306,760	3,061	1,860,830	8,095	7,088,848	674,910,715	55,090	21,450,896	147,585,987	3,755,500	12,251	4.0%	324,700,796	26,504	220,319,328	17,984	32.6%	13,839,976	338,875	13,501,101	2.6%	1,102	2.00%		
60,000 - 69,999	248,664	3,381	2,439,326	8,419	7,707,148	835,180,797	64,985	17,807,289	185,793,921	2,931,500	12,852	5.2%	340,979,769	26,531	323,282,896	25,154	38.7%	18,835,897	406,540	18,429,357	3.6%	1,434	2.21%		
70,000 - 74,999	106,577	1,691	1,318,068	4,173	4,048,044	455,015,829	72,432	10,980,624	94,957,407	1,530,500	6,282	5.9%	170,348,758	27,117	199,159,788	31,703	43.8%	11,059,392	254,400	10,804,992	4.3%	1,720	2.37%		
75,000 - 79,999	97,383	1,737	1,427,799	3,965	3,974,798	470,521,644	77,																		

TABLE 8. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: SINGLE

Income Level	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										
	Number of Returns Filed Resident [S]	Balance Tax Due/Overpayment		Federal AGI [includes returns with deficit] [S]			[§ 105-153.5(c),(c2); § 105-153.6] Other Deductions [§ 105-153.5(b)]		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:			NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCIT 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]	Child Deduction [§ 105-153.5(a)†]	Standard Deduction							Itemized Deductions	[after application of credits]	as a % of TY2022 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]				
										Number of Returns Filed	Deduction Amount [S]						Number of Returns Filed††					Deduction Amount [S]			
<b>NCIT Level</b>																									
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																									
Non-Taxable Income	578,674	332	21,954	320,990	682,417,758	5,037,092,976	8,705	407,898,361	3,091,858,806	108,317,500	517,964	6,604,041,000	60,710	845,614,486	(5,204,840,454)	(8,994)	-103.3%	-	-	-	-	-	-	-	-
0 - 2,000	77,140	18,832	827,754	57,559	15,773,456	1,226,583,789	15,901	13,709,225	153,913,734	9,318,000	75,153	958,200,750	1,987	43,626,301	75,234,229	975	6.1%	3,753,846	38,181	3,715,665	42.1%	48	4.94%		
2,001 - 4,000	67,924	18,784	2,170,983	48,731	12,790,278	1,204,885,923	17,739	7,989,152	118,332,244	7,845,000	66,142	843,310,500	1,782	40,681,158	202,706,173	2,984	16.8%	10,114,828	100,118	10,014,710	44.7%	147	4.94%		
4,001 - 6,000	62,545	18,846	3,176,300	43,302	11,112,887	1,242,612,677	19,867	11,677,456	123,070,522	5,943,500	60,868	776,067,000	1,677	36,552,068	312,657,043	4,999	25.2%	15,601,580	158,871	15,442,709	46.4%	247	4.94%		
6,001 - 10,000	116,087	37,535	8,574,835	77,817	19,831,956	2,672,561,005	23,022	17,425,829	239,354,221	11,358,500	112,634	1,436,083,500	3,453	78,517,935	924,672,678	7,965	34.6%	46,141,527	521,370	45,620,157	46.5%	393	4.93%		
10,001 - 12,750	77,522	26,408	7,289,318	50,561	12,936,129	2,065,856,400	26,649	10,375,904	175,571,818	6,341,500	75,124	957,831,000	2,398	54,450,230	881,857,666	11,376	42.7%	44,004,390	540,933	43,463,457	46.9%	361	4.93%		
12,751 - 15,000	61,803	21,486	6,345,788	39,868	9,847,994	1,808,310,187	29,259	7,557,611	148,596,816	4,283,500	59,901	763,737,750	1,902	42,116,163	857,133,569	13,869	47.4%	42,771,076	506,047	42,265,029	47.4%	684	4.93%		
15,001 - 17,000	54,354	19,587	6,036,581	34,395	8,277,069	1,710,112,664	31,462	7,902,103	134,990,056	3,175,500	52,722	672,205,500	1,632	37,975,311	869,668,400	16,000	50.9%	43,396,533	514,933	42,881,600	48.2%	789	4.93%		
17,001 - 20,000	82,338	29,934	9,482,030	51,780	13,329,250	2,807,086,369	34,092	12,418,597	220,027,445	4,345,500	79,883	1,018,508,250	2,455	54,142,347	1,527,481,424	18,491	54.2%	75,971,934	955,976	75,015,958	50.4%	911	4.93%		
20,001 - 21,250	33,375	12,444	3,983,246	20,662	5,339,059	1,210,535,953	36,271	6,219,110	91,725,373	1,567,500	32,334	412,258,500	1,041	22,920,691	688,282,999	20,623	56.9%	34,345,001	473,681	33,871,320	51.5%	1,015	4.92%		
21,251 - 25,000	94,761	35,981	12,017,949	58,020	20,621,567	3,678,074,400	38,814	13,869,744	263,716,772	3,231,000	91,771	1,170,080,250	2,990	65,807,697	2,189,108,065	23,101	59.5%	109,236,659	1,527,100	107,709,559	51.9%	1,137	4.92%		
25,001 - 30,000	113,109	43,660	15,698,845	68,460	22,427,164	4,897,837,984	43,302	17,996,242	360,820,373	2,786,000	109,327	1,393,919,250	3,782	83,799,002	3,104,509,601	27,447	63.4%	154,915,187	2,478,896	152,436,291	59.9%	1,348	4.91%		
30,001 - 40,000	181,811	73,090	29,790,010	107,349	30,931,080	9,199,873,892	50,601	34,067,818	531,443,181	2,560,000	174,919	2,230,217,250	6,892	149,524,011	6,320,197,262	34,762	68.7%	313,577,961	5,691,043	309,686,918	49.4%	1,703	4.90%		
40,001 - 50,000	130,398	51,939	24,846,368	77,343	27,838,278	7,932,368,608	60,832	31,513,151	471,771,783	984,000	123,820	1,578,705,000	6,578	137,913,489	5,828,507,487	44,698	73.5%	290,842,509	5,958,381	284,884,128	44.9%	2,185	4.89%		
50,001 - 60,000	90,696	35,294	19,741,372	54,420	19,548,394	6,452,774,185	71,147	28,820,018	318,380,845	254,500	84,680	1,079,670,000	6,016	124,220,028	4,959,068,830	54,678	76.9%	247,457,477	6,009,982	241,447,495	40.2%	2,662	4.87%		
60,001 - 75,000	89,018	33,576	23,266,351	54,534	42,458,283	7,461,719,627	83,823	40,336,910	351,796,750	[D]	81,274	1,036,243,500	7,744	159,942,709	5,954,073,578	66,886	79.8%	297,108,240	7,878,612	289,229,628	34.4%	3,249	4.86%		
75,001 - 80,000	20,463	7,813	6,176,785	12,401	10,113,748	1,945,240,913	95,061	11,506,730	94,123,977	[D]	18,246	232,636,500	2,217	46,048,783	1,583,908,389	77,404	81.4%	79,037,093	2,502,995	76,534,098	28.8%	3,740	4.83%		
80,001 - 100,000	54,836	21,534	20,036,446	32,759	20,456,480	5,879,374,379	107,217	57,011,096	297,867,946	[D]	47,272	602,718,000	7,564	156,693,791	4,879,105,738	88,976	83.0%	243,467,475	7,689,655	235,777,820	24.3%	4,300	4.83%		
100,001 - 120,000	30,846	12,300	14,591,533	18,269	13,725,248	3,996,671,106	129,569	50,887,522	239,573,456	[D]	25,159	320,777,250	5,687	119,241,899	3,467,966,023	109,181	84.0%	160,811,503	5,840,114	162,221,389	19.5%	5,259	4.82%		
120,001 - 160,000	30,291	12,541	20,897,425	17,476	18,667,295	4,802,853,294	158,557	56,683,327	255,932,038	[D]	22,969	292,854,750	7,322	160,546,985	4,150,202,488	137,011	86.4%	207,095,113	7,366,647	199,728,466	15.4%	6,594	4.81%		
160,001 - 200,000	13,322	5,921	14,298,206	7,300	11,520,141	2,709,720,896	203,402	52,008,418	182,233,617	[D]	9,346	119,161,500	3,976	95,236,847	2,365,107,350	177,534	87.3%	118,018,824	4,813,258	113,205,566	12.4%	8,498	4.79%		
200,001 or more	22,857	10,410	87,618,648	12,267	80,677,532	11,578,900,772	506,580	541,987,333	1,210,135,559	[D]	13,373	170,505,750	9,484	416,630,238	10,323,616,558	451,661	89.2%	515,148,469	46,276,255	468,872,214	8.9%	20,513	4.54%		
<b>TOTAL</b>	<b>2,084,170</b>	<b>548,247</b>	<b>336,888,728</b>	<b>1,266,263</b>	<b>1,110,641,046</b>	<b>91,521,047,639</b>	<b>43,912</b>	<b>1,439,861,657</b>	<b>8,991,380,331</b>	<b>172,338,500</b>	<b>1,934,881</b>	<b>24,669,732,750</b>	<b>149,289</b>	<b>2,972,232,259</b>	<b>56,155,225,455</b>	<b>40,757</b>	<b>61.4%</b>	<b>3,061,867,225</b>	<b>107,843,048</b>	<b>2,954,024,177</b>	<b>22.0%</b>	<b>1,417</b>	<b>4.81%</b>		
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																									
Non-Positive AGI	72,431	435	1,156,080	5,450	606,863,033	(1,319,509,001)	(18,217)	347,929,814	80,413,093	492,000	31,492	401,523,000	40,939	31,903,111	(1,485,910,391)	(20,515)	112.6%	[D]	[D]	1,736,144	13.1%	24	-0.13%		
0 - 3,999	114,321	385	210,411	49,223	3,939,763	238,240,915	2,084	16,110,066	9,199,354	87,900	113,000	1,440,864,750	1,312	27,299,467	(1,231,808,590)	(10,775)	-517.0%	[D]	[D]	291,477	34.1%	3	0.12%		
4,000 - 9,999	217,435	657	338,631	156,853	22,245,935	1,534,112,956	7,056	21,971,892	31,365,000	215,240	2,195	2,744,310,000	2,195	52,639,381	(1,297,140,577)	(5,966)	-84.6%	[D]	[D]	492,519	30.7%	2	0.03%		
10,000 - 14,999	192,387	18,222	1,248,187	144,609	33,902,250	2,398,978,322	12,470	23,512,537	65,326,337	42,324,000	189,992	2,422,398,000	2,395	57,012,568	(164,569,946)	(855)	-6.9%	[D]	[D]	4,692,730	78.7%	24	0.20%		
15,000 - 19,999	125,924	40,339	6,285,929	107,207	24,757,003	2,703,645,740	17,406	22,987,338	127,414,377	37,779,000	152,357	1,942,551,750	2,967	70,882,943	548,005,007	3,528	20.3%	[D]	[D]	32,062,968	88.7%	206	1.19%		
20,000 - 24,999	137,422	41,943	9,760,715	90,546	20,652,180	3,089,735,375	22,484	18,435,016	164,005,427	16,802,000	134,315	1,712,516,250	3,107	76,656,855	1,138,189,859	8,282	36.8%	[D]	[D]	59,944,990	85.1%	436	1.94%		
25,000 - 29,999	134,468	44,544	12,368,272	85,360	18,505,517	3,696,043,783	27,486	17,782,809	205,488,265	13,462,500	131,215	1,672,991,250	3,253	75,243,969	1,746,640,608	12,989	47.3%	[D]	[D]	89,554,564	76.5%	666	2.42%		
30,000 - 39,999	254,531	91,246	27,290,939	155,381	45,730,202	8,871,621,276	34,855	29,735,729	477,322,676	14,414,500	247,489	3,155,484,750	7,042	170,404,930	5,083,730,149	19,973	57.3%	259,563,285	3,678,680	255,884,605	66.4%	1,005	2.88%		
40,000 - 49,999	203,248	78,206	28,014,234	118,567	29,520,300	9,102,014,387	44,783	28,442,374	593,029,112	4,834,500	195,851	2,497,100,250	7,397	182,395,469	5,853,097,430	28,798	64.3%	297,157,991	5,087,925	292,070,066	60.5%	1,437	3.21%		
50,000 - 59,999	154,907	59,951	25,431,150	89,757	28,732,778	8,480,720,990	54,747	26,917,434	693,504,466	1,621,000	146,992	1,874,148,000	7,915	192,215,930	5,746,149,028	37,094	67.8%	291,032,353	5,678,072	285,354,281	55.6%	1,842	3.36%		
60,000 - 69,999	113,693	43,256	22,332,743	66,268	21,345,424	7,357,438,394	64,713	27,110,333	729,221,290	[D]	105,308	1,3													



TABLE 8A. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

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				Effective Tax Rate††† [%]		
		Balance Tax Due		Overpayment					Additions [§ 105-153.5(c),(e)]		Standard Deduction††			NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [%]	as a % of Resident Single Tax Liability [%]	as a % of TY2022 Tax Liability [%]	Average per Return* [S]				
		Number of Returns Filed	[Net Tax‡ > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax‡ < Pre-payments] Amount [S]	Child Ded [§ 105-153.5(a)1]†			Other Deductions [§ 105-153.5(b)]	Number of Returns Filed	% of R-S Returns Filed [%]	Standard Deduction Amount [§12,750] [S]	% of R-S SD/ID Value Amount [%]										
		Income Level																					
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																							
No Taxable Income	578,674	312	21,102	310,821	659,893,994	3,894,432,309	7,519	259,031,404	2,138,208,820	517,964	89.5%	6,604,041,000	88.6%	(4,588,786,106)	(8,859)	-117.8%	-	-	-	-			
S 1 - 2,000	77,140	18,201	797,678	56,266	14,614,444	1,132,462,353	15,069	9,233,509	110,177,681	75,153	97.4%	958,200,750	95.6%	73,317,431	976	6.5%	3,621,053	97.5%	41.0%	48			
2,001 - 4,000	67,924	18,157	2,088,777	47,583	11,750,201	1,137,617,859	17,200	6,538,516	103,445,243	66,142	97.4%	843,310,500	95.4%	197,400,632	2,984	17.4%	9,753,090	97.4%	43.5%	147			
4,001 - 6,000	62,545	18,223	3,046,642	42,259	10,149,748	1,175,297,448	19,309	10,200,935	105,194,941	60,868	97.3%	776,067,000	95.5%	304,236,442	4,998	25.9%	15,026,568	97.3%	45.1%	247			
6,001 - 10,000	116,087	36,307	8,205,442	75,607	17,663,345	2,518,705,025	22,362	14,585,016	200,180,397	112,634	97.0%	1,436,083,500	94.8%	897,026,144	7,964	35.6%	44,259,809	97.0%	45.1%	393			
10,001 - 12,750	77,522	25,566	6,958,650	49,016	11,459,635	1,951,704,001	25,980	7,647,135	146,932,455	75,124	96.9%	957,831,000	94.6%	854,587,681	11,376	43.8%	42,120,654	96.9%	45.5%	561			
12,751 - 15,000	61,803	20,889	6,075,577	38,573	8,621,934	1,712,726,260	28,593	6,161,337	124,370,601	59,901	96.9%	763,737,750	94.8%	830,779,246	13,869	48.5%	40,968,173	96.9%	45.9%	684			
15,001 - 17,000	54,354	19,442	5,772,448	33,316	7,264,577	1,623,523,235	30,794	6,543,562	114,254,956	52,722	97.0%	672,205,500	94.7%	843,606,341	16,001	52.0%	41,603,663	97.0%	46.8%	789			
17,001 - 20,000	82,338	29,159	9,039,518	50,114	11,797,328	2,666,741,618	33,383	9,323,741	180,571,972	79,883	97.0%	1,018,508,250	95.0%	1,476,985,137	18,489	55.4%	72,784,215	97.0%	48.9%	911			
20,001 - 21,250	33,375	12,110	3,785,189	19,962	4,666,886	1,148,774,012	35,528	4,905,153	74,605,513	32,334	96.9%	1,422,588,000	94.7%	666,815,152	20,623	58.0%	32,819,324	96.9%	49.9%	1,015			
21,251 - 25,000	94,761	35,023	11,431,723	56,001	18,819,487	3,501,571,441	38,156	11,809,043	223,260,625	91,771	96.8%	1,170,880,250	94.7%	2,120,039,609	23,101	60.5%	104,310,297	96.8%	50.2%	1,137			
25,001 - 30,000	113,109	42,438	14,826,344	65,916	19,921,747	4,655,044,507	42,579	12,741,715	273,042,267	109,327	96.7%	1,393,919,250	94.3%	3,000,824,705	27,448	64.5%	147,349,077	96.7%	49.2%	1,348			
30,001 - 40,000	181,811	70,877	28,105,357	102,709	26,394,357	102,709	49,804	26,974,066	428,827,866	174,919	96.2%	2,230,217,250	93.7%	6,079,655,815	34,757	69.8%	297,940,787	96.2%	47.5%	1,703			
40,001 - 50,000	130,398	49,853	23,130,181	72,893	22,890,013	7,397,171,573	59,741	22,897,812	308,430,250	123,820	95.0%	1,578,705,000	92.0%	5,532,934,135	44,685	74.8%	270,444,258	94.9%	42.6%	2,184			
50,001 - 60,000	90,696	33,311	18,049,239	50,437	15,702,268	5,919,177,275	69,901	21,136,841	231,796,250	84,680	93.4%	1,079,670,000	89.7%	4,628,847,866	54,663	78.2%	225,383,531	93.3%	37.5%	2,662			
60,001 - 75,000	89,018	31,024	20,744,130	49,402	36,945,516	6,688,334,514	82,294	31,420,024	250,224,534	81,274	91.3%	1,036,243,500	86.6%	5,433,286,504	66,851	81.2%	263,876,313	91.2%	31.4%	3,247			
75,001 - 80,000	20,463	7,068	5,440,156	10,951	8,691,714	1,705,887,713	93,944	7,923,467	69,010,168	18,246	89.2%	2,326,636,500	83.5%	1,412,164,512	77,396	82.8%	68,186,693	89.1%	25.7%	3,737			
80,001 - 100,000	54,836	19,070	17,242,226	27,723	14,422,521	4,953,282,761	104,783	41,168,515	189,543,969	47,272	86.2%	602,718,000	79.4%	4,202,189,307	88,894	84.8%	202,983,619	86.1%	20.9%	4,294			
100,001 - 120,000	30,846	10,486	12,150,658	14,444	8,995,789	3,174,459,625	126,176	28,475,506	136,801,629	25,159	81.6%	320,777,250	72.9%	2,745,356,252	109,120	86.5%	132,109,121	81.4%	15.9%	5,251			
120,001 - 160,000	30,291	10,166	16,926,031	12,577	11,361,733	3,550,238,615	154,567	38,009,632	155,109,780	22,969	75.8%	292,854,750	64.6%	3,140,283,717	136,718	88.5%	150,948,702	75.6%	11.6%	6,572			
160,001 - 200,000	13,322	4,525	11,185,898	4,748	6,220,614	1,833,775,828	196,210	31,393,265	89,991,513	9,346	70.2%	119,161,500	55.6%	1,656,016,080	177,190	90.3%	79,065,630	69.8%	8.6%	8,460			
200,001 or more	22,857	6,862	56,446,859	6,382	28,688,690	5,683,412,856	424,992	216,583,650	444,160,108	13,373	58.5%	170,505,750	29.0%	5,285,330,648	395,224	93.0%	242,703,026	51.8%	4.6%	18,149			
TOTAL	2,084,170	518,669	281,469,826	1,197,700	976,936,539	76,736,067,692	39,659	824,703,844	6,098,141,537	1,934,881	92.8%	24,669,732,750	89.2%	46,792,897,249	36,263	61.0%	2,488,257,603	84.2%	18.5%	1,286			
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																							
Non-positive AGI	72,431	398	972,302	4,749	605,124,767	(1,216,269,349)	(38,622)	285,566,305	61,006,980	31,492	43.5%	401,523,000	92.6%	(1,393,233,024)	(44,241)	114.5%	1,288,082	74.2%	9.7%	41			
S 1 - 3,999	114,321	256	193,978	48,909	3,740,162	235,933,741	2,088	14,905,593	17,252,467	113,009	98.9%	1,440,864,750	98.1%	(1,207,277,936)	(10,683)	-511.7%	265,148	91.0%	31.0%	2			
4,000 - 9,999	217,435	506	287,004	155,995	21,791,345	1,518,500,571	7,055	19,775,342	54,177,137	215,240	99.0%	2,744,310,000	98.1%	(1,260,211,224)	(5,855)	-83.0%	407,837	82.8%	25.4%	2			
10,000 - 14,999	192,387	18,074	1,182,722	143,500	33,315,961	2,368,670,819	12,467	19,542,078	102,945,138	189,992	98.8%	2,422,398,000	97.7%	(137,130,241)	(722)	-5.8%	4,551,763	97.0%	76.3%	24			
15,000 - 19,999	155,324	39,880	6,107,662	105,681	23,903,852	2,651,758,679	17,405	17,608,192	156,305,818	152,357	98.1%	1,942,551,750	96.5%	570,509,302	3,745	21.5%	31,702,401	98.9%	87.7%	208			
20,000 - 24,999	137,422	41,265	9,593,039	88,838	19,668,477	3,019,633,102	22,482	16,338,309	167,061,572	134,315	97.7%	1,712,516,250	95.7%	1,156,393,589	8,610	38.3%	59,435,652	99.2%	84.4%	443			
25,000 - 29,999	134,468	43,720	12,103,584	83,465	17,273,055	6,606,677,807	27,487	15,123,188	199,958,695	131,215	97.6%	1,672,991,250	95.7%	1,748,851,050	13,328	48.5%	88,588,641	98.9%	75.7%	675			
30,000 - 39,999	254,531	89,512	26,531,476	151,023	42,715,348	8,624,346,012	34,847	24,230,583	438,807,976	247,489	97.2%	3,155,484,750	94.9%	5,054,283,869	20,422	58.6%	252,297,059	98.6%	65.5%	1,019			
40,000 - 49,999	203,248	76,471	27,096,284	113,763	25,948,773	8,768,869,527	44,723	22,291,611	524,349,882	195,851	96.4%	2,497,100,250	93.2%	5,769,711,006	29,460	65.8%	286,058,052	97.9%	59.3%	1,461			
50,000 - 59,999	154,907	57,893	24,260,903	84,672	24,985,376	8,044,336,765	54,726	21,638,276	596,923,737	146,992	94.9%	1,874,148,000	90.7%	5,594,903,304	38,063	69.6%	276,217,090	96.8%	53.8%	1,879			
60,000 - 69,999	113,693	40,976	20,761,621	60,924	17,201,123	6,812,737,309	64,693	21,109,309	603,338,163	105,308	92.6%	1,342,677,000	87.0%	4,887,831,455	46,415	71.7%	240,073,489	95.0%	46.7%	2,280			
70,000 - 74,999	44,084	15,298	8,765,721	23,509	8,696,598	2,897,362,534	72,420	9,667,225	273,351,604	40,008	90.8%	1,501,102,000	83.8%	2,123,576,155	53,079	73.3%	104,002,105	93.4%	41.4%	2,600			
75,000 - 79,999	37,778	12,777	7,776,833	20,238	13,478,932	2,625,803,939	77,414	8,755,310	239,597,708	33,919	89.8%	432,467,250	82.3%	1,962,494,291	57,858	74.7%	95,986,410	92.6%	38.4%	2,830			
80,000 - 89,999	59,217	19,933	14,190,559	30,814	27,537,212	4,405,715,079	84,688	19,283,543	383,462,768	52,023	87.9%	663,293,250	79.4%	3,378,242,604	64,937	76.7%	164,310,725	90.8%	33.3%	3,158			
90,000 - 99,999	40,706	13,868	10,794,721	20,157	10,573,944	3,292,613,790	94,697	12,882,549	278,599,379	34,770	85.4%	443,317,500	75.6%	2,583,579,640	74,305	78.5%	125,250,938	88.3%	26.2%	3,602			
100,000 - 149,999	92,542	30,305	33,209,760	41,831	26,257,519	8,722,380,001	118,953	49,919,982	685,517,393	73,326	79.2%	934,906,500	66.2%	7,151,876,090	97,535	82.0%	345,534,012	81.7%	16.0%	4,712			
150,000 - 199,999	28,																						

TABLE 8B. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Aggregate Number of Returns Filed	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]			Net Tax Liability							
		Balance Tax Due		Overpayment				Additions [S 105-153.5(c),(2)]		Itemized Deductions††		Number of Returns Filed [S]	% of R-Returns Filed [%]	Deduction Amount [S]	% of R-SD/ID Value Amount [S]	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 Single Tax Liability [%]	as a % of TY2022 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]	Additions [S]	Deductions [S]													
		Number of Returns Filed	[Net Tax* > Pre-payments] [S]	Number of Returns Filed	[Net Tax* < Pre-payments] [S]			Additions [S]	Deductions [S]	Additions [S]	Deductions [S]	Additions [S]	Deductions [S]	Additions [S]	Deductions [S]									
		Number of Returns Filed	[Net Tax* > Pre-payments] [S]	Number of Returns Filed	[Net Tax* < Pre-payments] [S]			Additions [S]	Deductions [S]	Additions [S]	Deductions [S]	Additions [S]	Deductions [S]	Additions [S]	Deductions [S]									
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	578,674	20	852	10,169	22,523,764	1,142,660,667	18,822	148,866,957	1,061,967,486	60,710	10.5%	845,614,486	11.4%	13,929	(616,054,348)	(10,147)	-53.9%	-	-	-	-	-	-	-
1 - 2,000	77,140	631	30,076	1,293	1,159,012	94,121,436	47,369	4,475,716	53,054,053	1,987	2.6%	43,626,301	4.4%	21,956	1,916,798	965	2.0%	94,612	2.5%	1.1%	48	4.94%		
2,001 - 4,000	67,924	627	82,206	1,148	1,040,077	67,268,064	37,749	1,450,636	22,732,001	1,782	2.6%	40,681,158	4.6%	22,829	5,305,541	2,977	7.9%	261,620	2.6%	1.2%	147	4.93%		
4,001 - 6,000	62,545	623	129,658	1,043	963,139	67,315,229	40,140	1,476,521	23,819,081	1,677	2.7%	36,552,068	4.5%	21,796	8,420,601	5,021	12.5%	416,141	2.7%	1.2%	248	4.94%		
6,001 - 10,000	116,087	1,228	369,393	2,210	2,168,611	153,855,980	44,557	2,840,813	50,532,324	3,453	3.0%	78,517,935	5.2%	22,739	27,646,534	8,007	18.0%	1,360,348	3.0%	1.4%	394	4.92%		
10,001 - 12,750	77,522	842	330,668	1,545	1,476,494	114,152,399	47,603	2,728,769	35,160,863	2,398	3.1%	54,500,320	5.4%	22,707	27,269,985	11,372	23.9%	1,342,803	3.1%	1.5%	560	4.92%		
12,751 - 15,000	61,803	597	270,211	1,295	1,226,060	95,583,927	50,254	1,396,274	28,509,715	1,902	3.1%	42,116,163	5.2%	22,143	26,354,323	13,856	27.6%	1,296,856	3.1%	1.5%	682	4.92%		
15,001 - 17,000	54,354	545	264,133	1,079	1,012,494	86,589,429	53,057	1,358,541	23,910,600	1,632	3.0%	37,975,311	6.3%	23,269	26,062,059	15,969	30.1%	1,277,937	3.0%	1.4%	783	4.88%		
17,001 - 20,000	82,338	775	442,512	1,666	1,531,922	140,344,751	57,167	3,094,856	43,800,973	2,455	3.0%	54,142,347	5.0%	22,054	45,496,287	18,532	32.4%	2,231,743	3.0%	1.5%	909	4.91%		
20,001 - 21,250	33,375	334	198,057	700	672,173	61,761,941	59,329	1,313,957	18,687,360	1,041	3.1%	22,920,691	5.3%	22,018	21,467,847	20,622	34.8%	1,051,996	3.1%	1.6%	1,011	4.90%		
21,251 - 25,000	94,761	958	586,226	2,019	1,802,080	176,502,599	59,031	2,060,710	43,687,147	2,990	3.2%	65,807,697	5.3%	22,009	69,068,456	23,100	39.1%	3,399,262	3.2%	1.6%	1,137	4.92%		
25,001 - 30,000	113,109	1,222	872,501	2,544	2,505,417	242,793,477	64,197	5,254,527	60,564,106	3,782	3.3%	83,799,002	6.7%	22,157	103,684,896	27,415	42.7%	5,087,214	3.3%	1.7%	1,345	4.91%		
30,001 - 40,000	181,811	2,213	1,684,653	4,640	4,536,723	488,147,027	70,828	7,093,572	105,175,321	6,892	3.8%	149,524,011	5.3%	21,695	240,541,447	34,902	49.3%	11,746,131	3.8%	1.9%	1,704	4.88%		
40,001 - 50,000	130,398	2,086	1,716,187	4,450	4,948,265	535,197,035	81,362	8,615,339	110,325,533	6,578	5.0%	137,913,489	8.0%	20,966	295,573,352	44,934	55.2%	14,439,870	5.1%	2.3%	2,195	4.89%		
50,001 - 60,000	90,696	1,983	1,692,133	3,983	3,846,126	533,596,910	88,696	7,683,177	86,839,595	6,016	6.6%	124,220,028	10.3%	20,648	330,220,964	54,890	61.9%	16,063,964	6.7%	2.7%	2,670	4.86%		
60,001 - 75,000	89,018	2,552	2,522,221	5,132	5,512,767	773,385,113	99,869	8,916,886	101,572,216	7,744	8.7%	159,942,709	13.6%	20,594	520,787,074	67,250	67.3%	25,353,315	8.8%	3.0%	3,274	4.87%		
75,001 - 80,000	20,463	745	736,229	1,450	1,422,034	239,353,250	107,963	3,583,263	25,113,803	2,217	10.8%	46,078,783	16.5%	20,784	171,743,877	77,467	71.8%	8,347,405	10.9%	3.1%	3,765	4.86%		
80,001 - 100,000	54,836	2,464	2,794,220	5,036	6,033,959	926,091,618	122,434	15,842,581	108,323,977	7,564	13.8%	156,693,371	5.3%	20,716	676,916,431	89,492	73.1%	32,794,201	13.9%	3.4%	4,336	4.84%		
100,001 - 120,000	30,846	1,814	2,440,875	3,825	4,729,459	822,211,481	144,577	22,412,016	102,771,827	5,687	18.4%	119,241,899	27.1%	20,967	622,609,771	109,479	75.7%	30,112,268	18.6%	3.6%	5,295	4.84%		
120,001 - 160,000	30,291	2,375	3,971,394	4,899	7,305,562	1,252,614,679	171,075	18,673,695	100,822,258	7,322	24.2%	160,546,985	35.4%	21,927	1,009,919,131	137,929	80.6%	48,779,764	24.4%	3.8%	6,662	4.83%		
160,001 - 200,000	13,322	1,396	3,112,308	2,552	5,299,527	826,645,068	220,308	20,615,153	92,232,104	3,976	29.8%	95,236,847	44.4%	23,953	709,091,270	178,343	81.0%	34,139,936	30.2%	3.7%	8,587	4.81%		
200,001 or more	22,857	3,548	31,171,789	5,885	51,988,842	5,895,487,916	621,625	325,403,683	765,975,451	9,484	41.5%	416,630,238	71.0%	43,930	5,038,285,910	531,241	85.5%	226,169,188	48.2%	4.3%	23,847	4.49%		
TOTAL	2,084,170	29,578	55,418,902	68,563	133,704,506	14,784,979,946	99,036	615,157,813	3,065,577,294	149,289	7.2%	2,972,232,259	10.8%	19,909	9,362,328,206	112,650	63.3%	465,766,574	15.8%	3.5%	3,120	4.67%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	72,431	37	183,778	701	1,738,266	(103,239,652)	(2,522)	62,363,509	19,898,113	40,939	56.5%	31,903,111	7.4%	779	(92,677,367)	(2,264)	89.8%	448,062	25.8%	3.4%	11	-0.43%		
1 - 3,999	114,321	129	166,433	314	199,601	2,307,174	1,759	1,204,526	164,887	1,312	1.1%	27,299,467	1.9%	20,808	(24,530,654)	(18,697)	-1063.2%	26,329	9.0%	3.1%	20	1.14%		
4,000 - 9,999	217,435	151	51,627	858	454,590	15,612,385	7,113	2,196,550	2,098,907	2,195	1.0%	52,639,381	2.3%	23,981	(36,929,353)	(16,824)	-236.5%	84,682	17.2%	5.3%	39	0.54%		
10,000 - 14,999	192,387	148	65,465	1,109	586,289	30,307,503	12,654	3,970,459	4,705,099	2,395	1.2%	57,012,568	2.3%	23,805	(27,439,705)	(11,457)	-90.5%	140,967	3.0%	2.4%	59	0.47%		
15,000 - 19,999	153,324	459	178,267	1,526	853,151	51,887,061	17,488	5,379,146	8,887,559	2,967	1.9%	70,882,943	3.5%	23,890	(22,504,295)	(7,585)	-43.4%	360,567	1.1%	1.0%	122	0.69%		
20,000 - 24,999	137,422	678	167,676	1,708	983,703	70,102,273	22,563	2,096,707	13,745,855	3,107	2.3%	76,656,855	4.3%	24,672	(18,203,730)	(5,859)	-26.0%	509,338	0.8%	0.7%	164	0.73%		
25,000 - 29,999	134,468	824	264,688	1,895	1,232,462	89,365,976	27,472	2,659,621	18,992,070	3,253	2.4%	75,243,969	4.3%	23,131	(2,210,442)	(680)	-2.5%	965,923	1.1%	0.8%	297	1.08%		
30,000 - 39,999	254,531	1,734	759,463	4,358	3,014,854	247,275,264	35,114	5,505,146	52,929,200	7,042	2.8%	170,404,930	5.1%	24,198	29,446,280	4,182	11.9%	3,587,546	1.4%	0.9%	509	1.45%		
40,000 - 49,999	203,248	1,735	917,950	4,804	3,571,257	333,144,860	45,038	6,150,763	73,513,730	7,397	3.6%	182,395,469	6.8%	24,658	83,386,424	11,273	25.0%	6,012,014	2.1%	1.2%	813	1.80%		
50,000 - 59,999	154,907	2,058	1,170,247	5,085	3,747,402	436,384,225	55,134	5,279,158	98,201,729	7,915	5.1%	192,215,930	9.3%	24,285	151,245,724	19,109	34.7%	9,137,191	3.2%	1.8%	1,154	2.09%		
60,000 - 69,999	113,693	2,280	1,571,122	5,344	4,144,301	544,701,085	64,961	6,001,024	125,883,127	8,385	7.4%	201,456,558	13.0%	24,026	223,362,424	26,638	41.0%	12,626,013	5.0%	2.5%	1,506	2.32%		
70,000 - 74,999	44,084	1,124	858,502	2,656	2,168,426	295,264,459	72,440	3,702,700	63,367,403	4,076	9.2%	98,934,432	16.2%	24,272	136,665,324	33,529	46.3%	7,371,664	6.0%	2.9%	1,809	2.50%		
75,000 - 79,999	37,778	1,149	870,173	2,438	1,994,464	298,915,907	77,459	3,231,610	64,130,743	3,859	10.2%	92,695,674	17.7%	24,021	145,321,101	37,658	48.6%	7,718,129	7.4%	3.1%	2,000	2.58%		
80,000 - 89,999	59,217	2,089	1,735,867	4,657	3,778,831	610,614,767	84,878	7,229,378	123,126,246	7,194	12.1%	172,446,855	20.6%	23,971	322,271,044	44,797	52.8%	16,645,847	9.2%	3.4%	2,314	2.73%		
90,000 - 99,999	40,706	1,731	1,511,302	3,933	3,635,503	563,358,863	94,905	7,074,821	98,643,746	5,936	14.6%	143,173,228	24.4%	24,119	328,616,710	55,360	58.3%	16,658,462	11.7%	3.5%	2,806	2.96%		
100,000 - 149,999	92,542	5,858	6,794,854	12,722	14,079,032	2,338,404,596	121,690																	

TABLE 9. TAX YEAR 2022 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: 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 [S] § 105-153.5(c),(2); § 105-153.6			Deductions Claimed Pursuant to § 105-153.5(a)(1),(a)(2) by Type††:			NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NC TI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability																				
		Number of Returns	[Net Tax > Pre-payments] Amount [S]	Number of Returns	[Net Tax < Pre-payments] Amount [S]			Child Deduction [S]	Other Deductions [S]	Child Deduction Amount† [S]	Standard Deduction [S]	Itemized Deductions [S]	Number of Returns Filed						Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]	[after application of credits] [S]	as a % of TY2022 Tax Liability [%]	Average per Return [S]	Effective Tax Rate††† [%]														
<b>NC TI Level</b>																				<b>A. BY SIZE OF NC TAXABLE INCOME</b>																			
Non Taxable Income	249,508	254	33,967	139,539	186,879,369	10,270,317,542	41,162	1,471,425,074	9,689,678,365	308,268,000	237,090	6,045,795,000	12,418	756,058,165	(5,058,056,915)	(20,272)	-49.2%	-	-	-	-	-	-	-	-	-	-	-	-										
\$ 1 - 2,000	20,277	4,539	216,893	15,569	12,954,117	826,393,874	40,755	19,857,228	268,611,800	31,089,000	19,600	499,800,000	677	26,537,619	20,212,683	997	2.4%	1,008,701	8,177	1,000,524	11.3%	49	4.95%																
2,001 - 4,000	20,455	4,747	628,255	15,616	13,568,855	898,659,713	43,933	15,200,293	290,699,962	30,549,000	19,785	504,517,500	670	26,851,176	61,242,368	2,994	6.8%	3,055,987	28,385	3,027,602	13.5%	148	4.94%																
4,001 - 6,000	20,507	4,761	992,453	15,658	12,895,682	939,876,976	45,832	14,485,438	288,291,378	31,812,000	19,857	506,353,500	650	25,550,905	102,354,631	4,991	10.9%	5,107,553	45,696	5,061,857	15.2%	247	4.95%																
6,001 - 10,000	39,757	9,028	2,785,311	30,753	25,762,480	1,962,215,125	49,355	28,029,571	581,459,454	57,043,500	38,458	980,679,000	1,299	53,042,883	318,019,859	7,999	16.2%	15,869,125	151,370	15,717,755	16.0%	395	4.94%																
10,001 - 12,750	27,870	6,391	2,570,734	21,368	17,373,866	1,473,121,596	52,857	28,614,730	420,162,419	42,630,500	27,054	689,877,000	816	32,537,787	316,528,620	11,357	21.5%	15,794,762	175,473	15,619,289	16.9%	560	4.93%																
12,751 - 15,000	22,954	5,311	2,428,478	17,556	14,047,375	1,275,795,378	55,581	14,369,030	341,881,578	34,994,000	22,242	567,171,000	712	27,705,755	318,512,075	13,872	25.0%	15,888,866	176,567	15,712,299	17.6%	685	4.93%																
15,001 - 17,000	20,356	4,660	2,280,138	15,636	13,079,522	1,190,836,252	58,501	13,826,681	319,870,033	31,264,500	19,722	502,911,000	634	24,998,648	325,618,750	15,996	27.3%	16,248,298	193,820	16,054,478	18.0%	789	4.93%																
17,001 - 20,000	29,624	7,035	3,277,684	22,664	18,222,496	1,799,385,206	60,741	23,100,012	460,116,097	46,908,000	28,714	732,207,000	910	35,720,422	547,983,699	18,498	30.5%	17,344,395	341,625	17,002,770	18.1%	912	4.93%																
20,001 - 21,250	12,298	2,908	1,631,751	9,335	7,614,814	772,300,523	62,799	8,840,719	189,372,353	19,500,000	11,898	303,399,000	400	15,288,192	253,581,697	20,620	32.8%	12,653,664	167,593	12,486,071	19.0%	1,015	4.92%																
21,251 - 25,000	36,067	8,739	5,230,814	27,186	23,077,690	2,399,489,149	66,529	35,742,447	607,668,218	55,607,500	34,893	889,771,500	1,174	48,157,736	834,026,642	23,124	34.8%	41,618,081	574,383	41,043,698	19.8%	1,138	4.92%																
25,001 - 30,000	46,030	11,718	7,498,226	34,123	28,282,051	3,255,823,817	70,733	38,789,337	771,265,575	63,199,500	44,460	1,133,730,000	1,570	62,131,935	1,264,286,144	27,467	38.8%	63,087,903	952,532	62,135,371	20.8%	1,350	4.91%																
30,001 - 40,000	91,265	25,476	17,282,967	65,737	53,746,871	7,066,305,394	77,426	82,926,256	1,461,183,745	118,868,500	88,169	2,248,309,500	3,096	125,432,277	3,195,437,628	35,013	45.2%	159,452,340	2,644,741	156,807,599	25.0%	1,718	4.91%																
40,001 - 50,000	89,113	27,736	19,613,254	60,970	58,086,142	7,665,379,471	86,019	95,462,782	1,329,890,131	109,347,500	86,051	2,194,300,500	3,062	122,650,464	4,004,653,658	44,939	52.2%	199,832,342	3,852,130	195,980,212	30.9%	2,199	4.89%																
50,001 - 60,000	85,084	28,902	20,812,675	55,787	44,458,900	8,019,855,129	94,258	90,193,530	1,132,579,597	84,506,000	82,126	2,094,213,000	2,958	115,784,032	4,682,966,030	55,039	58.4%	233,680,083	4,549,294	229,130,789	38.1%	2,693	4.89%																
60,001 - 75,000	120,796	44,320	33,583,363	75,904	61,955,625	12,753,457,782	105,578	144,674,762	1,521,133,910	107,331,500	116,496	2,970,648,000	4,300	168,109,267	8,130,909,867	67,311	63.8%	405,732,354	8,459,517	397,272,837	47.2%	3,289	4.89%																
75,001 - 80,000	38,305	14,981	11,914,175	23,149	18,834,663	4,380,714,811	114,364	48,372,838	439,967,639	26,172,000	36,881	940,465,500	1,424	54,738,174	2,967,744,336	77,477	67.7%	148,090,389	3,207,904	144,882,485	54.6%	3,782	4.88%																
80,001 - 100,000	134,545	53,803	45,438,885	80,096	69,010,642	16,989,206,725	126,272	190,977,420	1,545,167,990	73,595,000	128,782	3,283,941,000	5,763	223,762,431	12,052,837,724	89,582	70.9%	601,436,616	14,036,746	587,399,870	60.6%	4,366	4.87%																
100,001 - 120,000	104,784	43,539	41,399,879	60,725	58,695,615	15,532,183,213	146,513	171,877,013	1,277,980,683	25,993,000	99,207	2,529,778,500	5,577	17,561,384	11,472,746,659	109,489	74.7%	572,490,180	14,206,908	558,283,272	67.1%	5,328	4.87%																
120,001 - 160,000	140,855	59,359	70,098,683	80,789	90,225,236	24,797,071,205	176,047	314,952,055	1,921,258,554	1,371,000	130,767	3,334,558,500	10,088	391,853,867	19,462,981,339	138,177	78.5%	971,202,714	25,773,999	945,428,715	72.9%	6,712	4.86%																
160,001 - 200,000	81,402	34,045	53,802,663	46,977	66,297,339	17,738,291,391	217,910	288,757,142	1,323,349,689	533,500	73,457	3,873,153,500	7,945	314,663,945	14,515,347,899	178,317	81.8%	724,315,912	19,929,695	704,386,217	76.9%	8,653	4.85%																
200,001 or more	194,650	79,579	393,562,650	114,241	575,075,644	10,726,151,490	535,351	4,203,309,124	11,193,287,304	1,147,000	156,159	1,982,054,500	38,491	2,739,476,056	90,493,495,754	464,904	86.8%	4,515,625,560	343,382,127	4,172,243,433	78.8%	21,435	4.61%																
<b>TOTAL</b>	<b>1,626,502</b>	<b>481,789</b>	<b>737,513,899</b>	<b>1,028,634</b>	<b>1,462,144,698</b>	<b>246,032,831,762</b>	<b>151,265</b>	<b>7,342,903,482</b>	<b>37,374,876,476</b>	<b>1,301,730,500</b>	<b>1,521,868</b>	<b>38,807,634,000</b>	<b>104,634</b>	<b>5,608,163,120</b>	<b>170,283,331,147</b>	<b>127,336</b>	<b>69.2%</b>	<b>8,749,535,825</b>	<b>442,858,682</b>	<b>8,306,677,143</b>	<b>61.9%</b>	<b>5,107</b>	<b>4.74%</b>																
<b>FAGI Level</b>																				<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																			
Non-Positive AGI	16,123	424	3,452,374	5,178	17,675,688	(1,274,350,381)	(79,039)	943,173,450	367,227,414	12,900,000	14,949	381,199,500	1,174	26,963,771	(1,119,467,616)	(69,433)	87.8%	[D]	[D]	8,288,735	62.4%	514	-0.65%																
\$ 1 - 3,999	16,061	106	2,366,528	4,320	1,682,827	28,591,985	7,180	19,719,947	11,802,856	8,313,000	15,815	403,282,500	246	9,193,702	(384,280,126)	(23,926)	-134.0%	[D]	[D]	345,985	40.4%	22	1.21%																
4,000 - 9,999	26,288	162	325,453	12,066	3,927,652	186,954,278	7,112	28,524,171	30,217,000	25,874	659,787,000	414	15,156,307	(498,877,231)	(18,977)	-266.8%	[D]	[D]	404,765	39.9%	24	0.34%																	
10,000 - 14,999	28,300	143	245,369	15,484	5,662,406	355,282,294	12,554	20,419,728	28,718,901	31,686,000	27,896	711,348,000	404	14,414,830	(410,465,709)	(14,504)	-115.5%	[D]	[D]	389,093	6.5%	14	0.11%																
15,000 - 19,999	32,429	250	373,650	19,408	8,402,263	567,529,240	17,501	27,388,528	54,560,401	51,672,000	31,935	814,342,500	494	18,178,337	(343,835,470)	(10,603)	-60.6%	[D]	[D]	618,549	1.7%	19	0.11%																
20,000 - 24,999	35,360	371	474,432	23,401	13,251,043	797,507,346	22,554	31,843,609	98,268,514	59,412,000	34,806	887,553,000	554	20,247,703	(236,130,262)	(6,678)	-29.6%	[D]	[D]	759,076	1.1%	21	0.10%																
25,000 - 29,999	39,607	3,078	821,546	27,710	18,150,008	1,088,965,557	27,494	32,176,369	149,639,442	71,742,000	38,969	993,709,500	638	23,304,432	(117,253,448)	(2,960)	-10.8%	[D]	[D]	2,025,763	1.7%	51	0.19%																
30,000 - 39,999	81,913	14,374	4,429,615	60,408	43,155,103	4,370,856,530	35,408	68,285,914	417,493,420	169,446,000	80,363	2,049,256,500	1,550	57,090,722	245,855,802	3,001	8.6%	20,999,830	248,692	20,751,138	5.4%	253	0.72%																
40,000 - 49,999	84,410	17,635	8,647,446	62,952	44,161,371	3,798,129,719	44,996	75,153,311	561,246,214	156,665,000	82,501	2,103,775,500	1,909	69,534,692	982,061,624	11,634	25.9%	55,593,755	708,301	54,885,454	11.4%	650	1.45%																
50,000 - 59,999	87,152	19,740	11,707,092	64,128	43,887,074	4,794,949,057	55,018	74,077,367	713,050,261	187,517,500	85,083	2,169,616,500	2,069	77,823,935	1,750,718,228	20,088	36.5%	93,339,149	1,473,929	91,865,220	17.9%	1,054	1.92%																
60,000 - 69,999	90,720	23,451	14,757,009	64,222	41,635,291	5,898,																																	

TABLE 9A. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: MARRIED FILING JOINTLY/SURVIVING SPOUSE-STANDARD DEDUCTION																					
Income Level	Aggregate Number of Returns Filed (MFJ/SS)	D-400 Filing Financial Statistics:				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),(2)]		Standard Deduction††:		NC Taxable Income Value [\$]	Average NC Taxable Income Value [\$]	NCTI as a % of Federal AGI [%]	[after application of credits] [\$]	of Resident MFJ/SS Tax Liability [%]	as a % of TY2022 Tax Liability [%]	Average per Return* [\$]	Effective Tax Rate††† [%]		
		Number of Returns Filed	[Net Tax‡ > Pre-payments] [S]	Number of Returns Filed	[Net Tax‡ < Pre-payments] [S]			Child Ded [§ 105-153.5(a)†]	Other Deductions [§ 105-153.5(b)]	Number of Returns Filed	% of R MFJ/SS Deduction Amount [S]									% of R MFJ/SS SD/HD Value Amount [%]	
								Additions [S]	Deductions [S]												
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																					
No Taxable Income	249,508	236	33,148	131,640	115,419,386	6,750,229,808	28,471	777,129,284	5,750,421,183	237,090	95.0%	6,045,795,500	88.9%	(4,268,857,091)	(18,005)	-63.2%	-	-	-	-	
\$ 1 - 2,000	20,277	4,389	210,170	15,052	11,814,015	766,086,460	39,086	14,841,120	261,586,416	19,600	96.7%	499,800,000	95.0%	19,541,164	997	2.6%	967,619	96.7%	11.0%	49	4.95%
2,001 - 4,000	20,455	4,588	607,782	15,110	12,265,104	832,977,673	42,101	12,771,539	281,980,827	19,785	96.7%	504,517,500	94.9%	59,250,885	2,995	7.1%	2,930,703	96.8%	13.1%	148	4.95%
4,001 - 6,000	20,507	4,605	959,832	15,170	11,855,554	883,725,468	44,504	9,839,905	288,089,933	19,857	96.8%	506,353,500	95.2%	99,121,940	4,992	11.2%	4,903,532	96.9%	14.7%	247	4.95%
6,001 - 10,000	39,757	8,688	2,674,848	29,616	23,220,830	1,826,947,467	47,505	22,765,119	561,395,222	38,458	96.7%	980,679,000	94.9%	307,638,364	7,999	16.8%	15,206,993	96.8%	15.5%	395	4.94%
10,001 - 12,750	27,870	6,207	2,492,126	20,738	15,814,303	1,380,253,250	51,018	19,956,742	403,066,524	27,054	97.1%	689,877,000	95.5%	307,266,468	11,358	22.3%	15,166,249	97.1%	16.4%	561	4.94%
12,751 - 15,000	22,954	5,130	2,340,650	17,026	12,866,640	1,200,248,542	53,963	11,294,900	335,839,624	22,242	96.9%	567,171,000	95.3%	308,532,008	13,872	25.7%	15,229,492	96.9%	17.1%	685	4.94%
15,001 - 17,000	20,356	4,513	2,196,905	15,151	11,549,668	1,110,945,288	56,330	10,687,201	303,264,980	19,722	96.9%	502,911,000	95.3%	315,456,509	15,995	28.4%	15,553,414	96.9%	17.5%	789	4.93%
17,001 - 20,000	29,624	6,804	3,656,528	21,786	16,545,729	1,700,810,699	59,233	18,752,763	456,211,820	28,714	96.9%	732,207,000	95.4%	531,144,642	18,498	31.2%	26,179,551	97.0%	17.6%	912	4.93%
20,001 - 21,250	12,298	2,804	1,561,189	9,040	6,975,824	732,639,691	61,577	7,050,327	190,952,520	11,898	96.7%	303,399,000	95.2%	245,338,498	20,620	33.5%	12,083,086	96.8%	18.4%	1,016	4.93%
21,251 - 25,000	36,067	8,438	5,014,600	26,318	20,241,674	2,246,163,576	64,373	26,450,509	575,955,451	34,993	96.7%	889,771,500	94.9%	806,887,134	23,125	35.9%	39,722,095	96.8%	19.1%	1,138	4.92%
25,001 - 30,000	46,300	11,321	7,160,140	32,956	25,295,024	3,073,506,703	69,130	28,542,903	747,178,008	44,460	96.6%	1,133,730,000	94.8%	1,221,141,598	27,466	39.7%	60,021,211	96.6%	20.0%	1,350	4.92%
30,001 - 40,000	91,265	24,684	16,541,789	63,080	47,619,390	6,661,299,449	75,551	64,308,304	1,390,465,177	88,169	96.6%	2,248,309,500	94.7%	3,086,833,076	35,010	46.3%	151,498,060	96.6%	24.2%	1,718	4.91%
40,001 - 50,000	89,113	26,907	18,731,711	58,746	43,167,897	7,224,439,271	83,955	72,494,603	1,235,799,214	86,051	96.6%	2,194,300,500	94.7%	3,866,834,160	44,937	53.5%	189,288,199	96.6%	29.8%	2,200	4.90%
50,001 - 60,000	85,074	28,063	19,805,854	53,673	38,643,637	7,585,226,351	92,361	68,605,292	1,039,030,330	82,126	96.5%	2,094,213,000	94.8%	4,520,588,313	55,045	59.6%	221,201,102	96.5%	36.8%	2,693	4.89%
60,001 - 75,000	120,796	43,054	31,941,613	72,885	53,219,735	12,066,297,523	103,577	111,257,268	1,365,915,894	116,496	96.4%	2,970,648,000	94.6%	7,840,990,897	67,307	65.0%	383,115,365	96.4%	45.5%	3,289	4.89%
75,001 - 80,000	38,305	14,525	11,321,477	22,184	15,867,309	4,134,487,394	112,103	36,093,247	372,718,813	36,881	96.3%	940,465,500	94.5%	2,857,396,328	77,476	69.1%	139,552,089	96.3%	52.6%	3,784	4.88%
80,001 - 100,000	134,545	52,014	42,733,225	76,144	57,143,873	15,952,410,999	123,871	139,646,987	1,273,590,328	128,782	95.7%	3,283,910,000	93.6%	11,534,526,658	89,566	72.3%	562,258,571	95.7%	58.0%	4,366	4.87%
100,001 - 120,000	104,784	41,782	38,700,747	56,922	46,402,569	14,231,488,510	143,452	126,860,657	968,856,111	99,207	94.7%	2,529,778,500	92.1%	10,859,714,556	109,465	76.3%	528,515,233	94.7%	63.6%	5,327	4.87%
120,001 - 160,000	140,855	56,145	64,468,165	73,956	69,858,851	22,510,962,066	172,146	230,420,693	1,349,650,382	130,767	92.8%	3,334,558,500	89.5%	18,057,174,077	138,087	80.2%	877,168,483	92.8%	67.6%	6,708	4.86%
160,001 - 200,000	81,402	31,391	48,303,126	41,719	49,167,792	15,665,323,506	213,258	198,376,335	899,854,975	73,457	90.2%	1,873,153,500	85.6%	13,090,691,366	178,209	83.6%	635,485,552	90.2%	69.4%	8,651	4.85%
200,001 or more	194,650	67,470	282,721,382	87,949	275,714,887	67,292,862,569	430,925	1,884,449,843	4,696,429,701	156,519	80.2%	3,982,054,500	59.2%	60,498,828,211	387,418	89.9%	2,865,118,844	68.7%	54.1%	18,347	4.74%
TOTAL	1,626,502	453,758	604,177,007	956,861	980,669,689	195,829,332,263	128,677	3,892,594,931	24,748,253,434	1,521,868	93.6%	38,807,634,000	87.4%	136,166,039,760	109,307	69.5%	6,761,165,443	81.4%	50.3%	4,443	4.81%
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																					
Non-Positive AGI	16,123	395	3,261,577	4,815	15,945,085	(1,146,444,683)	(76,690)	827,030,120	345,849,460	14,949	92.7%	381,199,500	93.4%	(1,046,463,523)	(70,002)	91.3%	7,620,321	91.9%	57.3%	510	-0.66%
\$ 1 - 3,999	16,061	993	195,549	4,247	1,582,411	28,127,174	1,779	17,348,491	19,007,448	15,815	98.5%	403,282,500	97.8%	(376,814,283)	(23,826)	-1339.7%	2,900,838	84.1%	34.0%	18	1.03%
4,000 - 9,999	26,288	139	301,431	11,903	3,767,390	183,941,973	7,109	26,527,488	37,744,455	25,874	98.4%	659,787,000	97.8%	(487,191,994)	(18,829)	-264.9%	593,910	92.7%	37.0%	23	0.32%
10,000 - 14,999	28,300	133	232,484	15,270	5,382,139	350,202,056	12,558	18,008,902	57,479,521	27,896	98.6%	711,348,000	98.0%	(400,886,563)	(14,371)	-114.5%	354,841	91.2%	5.9%	13	0.10%
15,000 - 19,999	32,429	231	360,641	19,145	8,106,738	558,874,861	17,500	24,929,901	102,808,694	31,935	98.5%	814,342,500	97.8%	(333,346,432)	(10,438)	-59.6%	581,544	94.0%	1.6%	18	0.10%
20,000 - 24,999	35,360	354	378,274	23,064	12,829,064	784,981,865	22,553	27,182,244	152,984,368	34,806	98.4%	887,553,000	97.8%	(228,373,259)	(6,561)	-29.1%	625,930	82.5%	0.9%	18	0.08%
25,000 - 29,999	39,607	3,052	795,028	27,330	17,669,532	1,071,437,737	27,495	30,296,728	216,247,828	38,969	98.4%	993,709,500	97.7%	(108,222,863)	(2,777)	-10.1%	1,983,527	97.9%	1.7%	51	0.19%
30,000 - 39,999	81,913	14,223	4,274,936	59,421	41,881,795	2,816,479,388	35,047	59,399,128	564,666,564	80,363	98.1%	2,049,256,500	97.3%	261,955,452	3,260	9.3%	20,495,261	98.8%	5.3%	255	0.73%
40,000 - 49,999	84,410	17,316	8,434,592	61,702	42,506,315	3,171,982,143	44,993	64,485,635	684,658,335	82,501	97.7%	2,103,775,500	96.8%	988,033,943	11,976	26.6%	54,283,757	98.9%	11.3%	658	1.46%
50,000 - 59,999	87,152	19,359	11,394,908	62,688	41,777,319	4,681,067,359	55,018	59,389,560	830,785,064	85,083	97.6%	2,169,616,500	96.5%	1,740,055,355	20,451	37.2%	90,547,825	98.6%	17.6%	1,064	1.93%
60,000 - 69,999	90,720	22,952	14,309,690	62,592	39,249,368	5,746,723,259	65,023	58,719,697	937,507,754	88,380	97.4%	2,253,690,000	96.2%	2,614,245,202	29,580	45.5%	132,782,070	98.5%	25.9%	1,502	2.31%
70,000 - 74,999	46,156	12,561	7,859,463	31,024	19,055,632	3,256,157,404	72,507	31,199,432	515,149,899	44,908	97.3%	1,145,154,000	96.0%	1,627,052,937	36,231	50.0%	1,687,853	98.3%	32.5%	1,819	2.51%
75,000 - 79,999	46,329	13,201	8,604,258	30,574	18,645,756	3,491,340,322	77,506	30,570,996	535,400,670	45,046	97.2%	1,148,673,000	95.9%	1,837,837,648	40,799	52.6%	92,002,995	98.3%	36.8%	2,042	2.64%
80,000 - 89,999	93,489	29,347	19,360,605	59,092	35,714,737	7,711,144,376	84,996	54,391,257	1,111,104,700	90,724	97.0%	2,313,462,000	95.6%	4,340,968,933	47,848	56.3%	215,853,449	98.1%	43.8%	2,379	2.80%
90,000 - 99,999	92,578	30,219	20,782,346	57,153	34,847,923	8,491,329,122	94,958	59,698,035	1,192,104,971	89,422	96.6%	2,280,261,000	94.8%	5,078,661,186	56,794	59.8%	251,307,402	97.7%	52.5%	2,810	2.96%
100,000 - 149,999	357,665	131,509	109,588,399	203,821	144,011,110	41,649,847,942	122,259	295,2													

TABLE 9B. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Aggregate Number of Returns Filed Resident [MFJ/SS]	RESIDENT RETURNS: MARRIED FILING JOINTLY/SURVIVING SPOUSE-ITEMIZED DEDUCTIONS										Computed NC Taxable Income [includes returns with deficit]			Net 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]			Net Tax Liability							
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c2)]		Itemized Deductions††		NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [%]	[after application of credits] [S]	as a % of Resident MFJ/SS Tax Liability [%]	as a % of TY2022 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]			
		Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]	Additions [S]	Deductions [S]	Number of Returns Filed	% of R MFJ/SS Returns Filed [%]	Deduction Amount [S]	% of R MFJ/SS SD/ID Value Amount [%]									Average ID Value [S]		
		NC TI Level	Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]	[S]	[S]	Number of Returns Filed	% of R MFJ/SS Returns Filed [%]	Deduction Amount [S]	% of R MFJ/SS 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 MFJ/SS Tax Liability [%]	as a % of TY2022 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]	
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	249,508	18	819	7,899	71,459,983	3,520,087,734	283,467	694,295,790	4,247,525,182	12,418	5.0%	756,058,165	11.1%	60,884	(789,199,823)	(63,553)	-22.4%	-	-	-		
S 1 - 2,000	20,277	150	6,723	517	1,140,102	60,307,414	89,080	5,016,108	38,114,384	677	3.3%	26,537,619	5.0%	39,199	671,519	992	1.1%	32,905	3.3%	0.4%	49	4.90%
2,001 - 4,000	20,455	159	20,473	506	1,303,751	65,682,040	98,033	2,428,754	39,268,135	670	3.3%	26,851,176	5.1%	40,076	1,991,483	2,972	3.0%	96,899	3.2%	0.4%	145	4.87%
4,001 - 6,000	20,507	156	32,621	488	1,040,128	56,151,508	86,387	4,645,533	32,013,445	650	3.2%	25,550,905	4.8%	39,309	3,232,691	4,973	5.8%	158,325	3.1%	0.5%	244	4.90%
6,001 - 10,000	39,757	340	110,463	957	2,541,650	135,267,658	104,132	5,264,452	77,107,732	1,299	3.2%	53,042,883	5.1%	40,834	10,381,495	7,992	7.7%	510,762	3.2%	0.5%	393	4.92%
10,001 - 12,750	27,870	184	78,608	630	1,559,563	92,868,346	113,809	8,657,988	59,726,395	816	2.9%	32,537,787	4.5%	39,875	9,262,152	11,351	10.0%	453,040	2.9%	0.5%	555	4.89%
12,751 - 15,000	22,954	181	87,828	530	1,180,710	75,546,836	106,105	3,074,940	41,035,954	712	3.1%	27,705,755	4.7%	38,913	9,880,067	13,876	13.1%	482,807	3.1%	0.5%	678	4.89%
15,001 - 17,000	20,356	147	83,233	485	1,529,584	79,890,964	126,011	3,139,480	47,869,555	634	3.1%	24,998,648	4.7%	39,430	10,162,241	16,029	12.7%	501,064	3.1%	0.6%	790	4.93%
17,001 - 20,000	29,624	231	141,156	678	1,676,767	98,574,507	108,324	4,347,249	50,812,277	910	3.1%	35,270,422	4.6%	38,759	16,839,057	18,504	17.1%	823,219	3.0%	0.6%	905	4.89%
20,001 - 21,250	12,298	104	70,562	295	638,990	39,660,832	99,152	1,790,392	17,919,833	400	3.3%	15,288,192	4.8%	38,220	8,243,199	20,608	20.8%	402,985	3.2%	0.6%	1,007	4.89%
21,251 - 25,000	36,067	301	216,214	868	2,836,016	153,325,573	130,601	9,291,938	87,320,267	1,174	3.3%	48,157,736	5.1%	41,020	27,139,508	23,117	17.7%	1,321,603	3.2%	0.6%	1,126	4.87%
25,001 - 30,000	46,030	397	338,086	1,167	2,987,027	182,317,114	116,126	10,246,434	87,287,067	1,570	3.4%	62,131,935	5.2%	39,574	43,144,546	27,481	23.7%	2,114,160	3.4%	0.7%	1,347	4.90%
30,001 - 40,000	91,265	792	741,178	2,293	6,127,481	405,005,945	130,816	18,617,952	189,587,068	3,096	3.4%	125,432,277	5.3%	40,514	108,604,552	35,079	26.8%	5,309,539	3.4%	0.8%	1,715	4.89%
40,001 - 50,000	89,113	829	881,543	2,224	6,918,245	440,940,200	144,004	22,968,179	203,438,417	3,062	3.4%	122,650,464	5.3%	40,056	137,819,498	45,010	31.3%	6,692,013	3.4%	1.1%	2,186	4.86%
50,001 - 60,000	85,084	839	1,006,821	2,114	5,815,263	434,628,778	146,933	21,588,238	178,055,267	2,958	3.5%	115,784,032	5.2%	39,143	162,377,717	54,894	37.4%	7,929,687	3.5%	1.3%	2,681	4.88%
60,001 - 75,000	120,796	1,266	1,641,750	3,019	8,735,890	687,160,259	159,805	33,417,494	262,549,516	4,300	3.6%	168,109,267	5.4%	39,095	289,918,970	67,423	42.2%	14,157,472	3.6%	1.7%	3,292	4.88%
75,001 - 80,000	38,305	456	592,698	965	2,967,354	246,227,417	172,913	12,279,591	93,420,826	1,424	3.7%	54,738,174	5.5%	38,440	110,348,008	77,492	44.8%	5,330,396	3.7%	2.0%	3,743	4.83%
80,001 - 100,000	134,545	1,789	2,615,659	3,952	11,866,769	1,036,795,726	179,906	50,450,433	345,172,662	5,763	4.3%	223,762,431	6.7%	38,827	518,311,066	89,938	50.0%	25,141,299	4.3%	2.6%	4,363	4.85%
100,001 - 120,000	104,784	1,757	2,699,132	3,803	12,293,046	1,120,694,703	200,949	45,016,356	335,117,572	5,577	5.3%	217,561,384	7.9%	39,010	613,032,103	109,921	54.7%	29,768,039	5.3%	3.6%	5,338	4.86%
120,001 - 160,000	140,855	3,214	5,630,518	6,833	20,366,385	2,286,109,139	226,617	84,531,162	572,979,172	10,088	7.2%	391,853,867	10.5%	38,844	1,405,807,262	139,354	61.5%	68,260,232	7.2%	5.3%	6,766	4.86%
160,001 - 200,000	81,402	2,654	5,499,537	5,258	17,129,547	2,072,967,885	260,915	90,380,807	424,028,214	7,945	9.8%	314,663,945	14.4%	39,605	1,424,656,533	179,315	68.7%	68,900,665	9.8%	7.5%	8,672	4.84%
200,001 or more	194,650	12,067	110,841,269	26,292	299,360,758	36,913,288,921	959,011	2,318,859,281	6,498,004,603	38,491	19.8%	2,739,476,056	40.8%	71,172	29,994,667,543	779,264	81.3%	1,307,124,589	31.3%	24.7%	33,599	4.36%
TOTAL	1,626,502	28,031	133,336,891	71,773	481,475,009	50,203,499,499	479,801	3,450,308,551	13,928,353,543	104,634	6.4%	5,608,163,120	12.6%	53,598	34,117,291,387	378,530	68.0%	1,545,511,700	18.6%	11.5%	14,771	4.43%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	16,123	29	190,797	363	1,730,603	(127,905,698)	(108,949)	116,143,330	34,277,954	1,174	7.3%	26,963,771	6.6%	22,967	(73,004,093)	(62,184)	-57.1%	668,414	8.1%	5.0%	569	-0.52%
S 1 - 3,999	16,061	13	40,979	73	100,416	464,811	1,889	2,371,456	1,108,408	246	1.5%	9,193,702	2.2%	37,373	(7,465,843)	(30,349)	-1606.2%	55,147	15.9%	6.4%	224	11.86%
4,000 - 9,999	26,288	23	24,022	163	160,262	3,012,305	7,276	1,996,683	1,537,918	414	1.6%	15,156,307	2.2%	36,609	(11,685,237)	(28,225)	-387.9%	46,855	7.3%	2.9%	113	1.56%
10,000 - 14,999	28,300	10	12,885	214	280,267	5,080,238	12,575	2,410,826	2,655,380	404	1.4%	14,414,830	2.0%	35,680	(9,579,146)	(23,711)	-188.6%	34,252	8.8%	0.6%	85	0.67%
15,000 - 19,999	32,429	19	13,009	263	295,525	8,654,379	17,519	2,458,627	3,423,707	494	1.5%	18,178,337	2.2%	36,798	(10,489,038)	(21,233)	-121.2%	37,005	6.0%	0.1%	75	0.43%
20,000 - 24,999	35,360	17	96,156	337	421,979	12,525,481	22,609	4,661,365	4,696,146	554	1.6%	20,247,703	2.2%	36,548	(7,757,003)	(14,002)	-61.9%	133,146	17.5%	0.2%	240	1.06%
25,000 - 29,999	39,607	26	26,518	380	480,476	17,527,820	27,473	1,879,641	5,133,614	638	1.6%	23,304,432	2.3%	36,527	(9,030,585)	(14,155)	-51.5%	42,236	2.1%	0.0%	66	0.24%
30,000 - 39,999	81,913	151	154,679	987	1,273,308	54,377,142	35,082	8,886,786	22,272,856	1,550	1.9%	57,090,722	2.7%	36,833	(16,099,650)	(10,387)	-29.6%	255,877	1.2%	0.1%	165	0.47%
40,000 - 49,999	84,410	319	212,854	1,250	1,655,056	86,147,576	45,127	10,667,676	33,252,879	1,909	2.3%	69,534,692	3.2%	36,425	(5,972,319)	(3,129)	-6.9%	601,697	1.1%	0.1%	315	0.70%
50,000 - 59,999	87,152	381	312,184	1,440	2,109,755	113,881,698	55,042	14,687,807	40,082,697	2,069	2.4%	77,823,935	3.5%	37,614	10,662,873	5,154	9.4%	1,317,395	1.4%	0.3%	637	1.16%
60,000 - 69,999	90,720	499	447,319	1,630	2,385,923	152,248,882	65,064	10,998,250	51,143,461	2,340	2.6%	88,618,897	3.8%	37,871	23,484,774	10,036	15.4%	1,983,238	1.5%	0.4%	848	1.30%
70,000 - 74,999	46,156	307	271,816	855	1,332,110	90,428,182	72,458	6,703,257	27,850,507	1,248	1.7%	48,309,426	4.0%	38,709	20,971,506	16,804	23.2%	1,372,227	1.7%	0.5%	1,100	1.52%
75,000 - 79,999	46,329	298	300,564	917	1,469,920	99,447,729	77,512	7,485,676	30,966,351	1,283	1.8%	49,253,413	4.1%	38,389	26,713,641	20,821	26.9%	1,632,869	1.7%	0.7%	1,273	1.64%
80,000 - 89,999	93,489	636	616,019	1,981	2,942,415	234,917,623	84,961	10,699,208	68,777,864	2,765	3.0%	105,805,804	4.4%	38,266	71,033,163	25,690	30.2%	4,167,922	1.9%	0.8%	1,507	1.77%
90,000 - 99,999	92,578	782	984,149	2,202	3,561,993	300,054,632	95,074	19,454,811	89,331,291	3,156	3.4%	124,959,628	5.2%	39,594	105,218,524	33,339	35.1%	5,950,553	2.3%	1.2%	1,885	1.98%
100,000 - 149,999	357,665	4,797	6,094,913	11,602	17,606,076	2,128,380,843	125,228	77,989,001	507,299,078	16,996	4.8%	656,429,866	7.0%	38,623	1,042,640,900	61,						

TABLE 10. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: MARRIED FILING SEPARATELY

Income Level	Number of Returns Filed [MFS]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]			Tax Liability									
		Balance Tax Due/Overpayment						Additions to Federal AGI						Net Taxable Income			Net Tax Liability									
		Balance Tax Due		Overpayment				Other Deductions [§ 105-153.5(b)]			Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:			NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	as a % of TY2022 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]			Child Deduction [§ 105-153.5(a)]†	Standard Deduction	Itemized Deductions	Number of Returns Filed††	Deduction Amount [S]	Number of Returns Filed††										Deduction Amount [S]			
		Number of Returns Filed	[Net Tax‡ > Pre-payments] [S]	Number of Returns Filed	[Net Tax‡ < Pre-payments] [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]	NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	as a % of TY2022 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]			
A. BY SIZE OF NC TAXABLE INCOME																										
NC Taxable Income	14,527	14	670	6,784	15,648,167	261,706,913	18,015	79,152,474	345,694,392	9,498,500	13,142	167,560,500	1,385	29,328,140	(211,222,145)	(14,540)	-80.7%	-	-	-	-	-	-	-	-	-
\$ 1 - 2,000	1,997	578	26,502	1,389	522,695	36,641,327	18,348	1,376,385	9,417,261	1,374,500	1,836	23,409,000	161	1,879,263	1,937,688	970	5.3%	96,675	809	95,866	1.1%	48	4.95%			
2,001 - 4,000	1,952	647	82,850	1,289	493,926	41,653,810	21,339	972,466	10,043,281	1,356,000	1,821	23,217,750	131	2,116,575	5,892,670	3,019	14.1%	294,052	4,583	289,469	1.3%	148	4.91%			
4,001 - 6,000	2,027	643	124,017	1,373	512,031	46,942,236	23,158	1,312,919	9,940,575	1,420,500	1,897	24,186,750	130	2,538,355	10,168,975	5,017	21.7%	[D]	[D]	502,112	1.5%	248	4.94%			
6,001 - 10,000	4,493	1,469	380,046	2,999	1,109,007	113,538,804	25,270	1,112,771	17,334,318	3,370,500	4,229	53,919,750	264	4,170,101	35,856,906	7,981	31.6%	1,789,278	18,111	1,771,167	1.8%	394	4.94%			
10,001 - 12,750	3,309	1,118	348,784	2,164	780,166	93,971,858	28,399	1,266,982	12,396,257	2,115,500	3,128	39,882,000	181	3,113,115	37,731,968	11,403	40.2%	[D]	[D]	1,859,219	2.0%	562	4.93%			
12,751 - 15,000	2,808	972	311,207	1,818	570,431	84,565,406	30,116	1,799,000	7,910,436	1,799,000	2,641	33,672,750	167	2,756,944	38,956,657	13,873	46.1%	[D]	[D]	1,918,393	2.1%	683	4.92%			
15,001 - 17,000	2,778	1,016	337,769	1,740	602,668	91,737,215	33,023	483,021	9,814,698	1,727,500	2,624	33,456,000	154	2,708,196	44,513,842	16,024	48.5%	[D]	[D]	2,197,664	2.5%	791	4.94%			
17,001 - 20,000	4,411	1,641	568,653	2,731	839,468	151,115,364	34,259	1,312,919	10,817,898	2,460,500	4,199	53,537,250	212	3,427,916	81,649,327	18,510	54.0%	4,074,299	62,970	4,011,329	2.7%	909	4.91%			
20,001 - 21,250	1,854	664	242,428	1,168	353,939	65,863,123	35,525	291,683	3,047,623	919,500	1,766	22,516,500	88	1,444,419	38,226,764	20,619	58.0%	[D]	[D]	1,886,567	2.9%	1,018	4.94%			
21,251 - 25,000	5,533	2,121	778,062	3,364	948,013	211,573,001	38,238	1,042,250	10,960,077	2,385,500	5,262	67,090,500	271	4,237,155	127,942,019	23,123	60.5%	[D]	[D]	6,285,619	3.0%	1,136	4.91%			
25,001 - 30,000	7,407	2,910	1,072,798	4,438	1,250,576	315,259,024	42,562	1,137,579	14,246,915	2,776,000	6,969	88,854,750	438	6,991,411	203,527,527	27,478	64.6%	10,155,996	167,625	9,988,731	3.3%	1,349	4.91%			
30,001 - 40,000	13,481	5,535	2,296,719	7,845	2,183,800	672,078,904	49,854	3,099,267	27,011,493	3,954,000	12,640	161,160,000	841	13,076,958	469,975,720	34,862	69.9%	[D]	[D]	22,993,764	3.7%	1,706	4.89%			
40,001 - 50,000	10,659	4,518	2,090,127	6,031	2,100,914	635,219,066	59,595	3,812,292	22,468,498	2,008,500	9,755	124,376,250	904	13,690,133	476,488,980	44,703	75.0%	23,776,819	511,404	23,265,415	3.7%	2,183	4.88%			
50,001 - 60,000	7,636	3,165	1,711,307	4,371	1,495,207	528,384,612	69,197	2,918,129	13,336,574	622,000	6,783	86,483,250	853	13,387,436	417,473,481	54,672	79.0%	[D]	[D]	20,237,616	3.4%	2,650	4.85%			
60,001 - 75,000	7,178	3,151	2,235,359	3,967	1,623,020	590,403,204	82,252	3,719,173	18,807,069	[D]	6,181	78,807,750	997	16,447,221	480,060,337	66,879	81.3%	[D]	[D]	23,238,766	2.8%	3,237	4.84%			
75,001 - 80,000	1,742	715	645,898	960	428,742	161,532,063	92,728	1,040,606	4,412,699	[D]	1,450	18,487,500	292	4,752,162	134,920,308	77,451	83.5%	[D]	[D]	6,498,790	2.4%	3,731	4.82%			
80,001 - 100,000	4,894	2,084	2,032,991	2,755	1,480,609	522,480,297	106,759	7,114,228	26,412,008	[D]	3,922	50,005,500	972	17,047,492	436,129,525	89,115	83.5%	[D]	[D]	21,079,477	2.2%	4,307	4.83%			
100,001 - 120,000	2,909	1,206	1,430,206	1,668	1,043,538	367,037,521	126,173	4,621,429	14,208,963	[D]	2,259	28,802,250	650	11,496,940	317,150,847	109,024	86.4%	[D]	[D]	15,279,011	1.8%	5,252	4.82%			
120,001 - 160,000	2,887	1,320	2,111,328	1,530	1,494,027	457,206,445	158,367	6,272,216	27,826,694	[D]	2,069	26,379,750	818	14,277,010	394,995,207	136,819	86.4%	[D]	[D]	18,992,037	1.5%	6,578	4.81%			
160,001 - 200,000	1,273	591	1,450,913	662	1,060,640	257,712,946	202,445	6,728,208	18,395,530	[D]	835	10,646,250	438	8,850,589	226,548,785	177,964	87.9%	[D]	[D]	10,809,156	1.2%	8,491	4.77%			
200,001 or more	2,254	1,042	10,572,973	1,181	14,776,627	1,360,792,213	603,723	166,374,982	250,450,424	[D]	1,172	14,943,000	1,082	49,614,780	1,212,158,991	537,781	89.1%	60,486,713	6,899,790	53,586,923	1.0%	23,774	4.42%			
TOTAL	108,009	37,120	30,851,607	62,227	51,318,210	7,067,415,352	65,434	295,158,018	884,911,680	37,830,000	96,580	1,231,395,000	11,429	227,352,311	4,981,084,379	55,543	70.5%	259,096,113	12,309,032	246,787,081	1.8%	2,285	4.75%			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																										
Non-Positive AGI	1,741	48	128,789	427	10,371,734	(103,024,501)	(59,175)	52,870,555	15,792,626	504,000	1,333	16,995,750	408	2,129,824	(85,576,146)	(49,153)	83.1%	[D]	[D]	286,373	2.2%	164	-0.28%			
\$ 1 - 3,999	1,964	72	44,056	630	140,637	3,709,209	1,889	1,796,833	1,101,940	804,000	1,819	23,192,250	145	573,294	(20,165,442)	(10,268)	-543.7%	[D]	[D]	47,907	5.6%	24	1.29%			
4,000 - 9,999	4,008	105	80,662	1,461	461,650	28,859,528	7,200	1,908,289	6,501,620	2,403,000	3,817	28,123,251	191	1,339,698	(28,143,251)	(7,022)	-97.5%	[D]	[D]	66,646	4.2%	17	0.23%			
10,000 - 14,999	4,475	466	114,980	2,773	848,739	56,123,678	12,542	3,216,943	9,657,844	3,189,000	4,244	54,111,000	231	2,046,268	(9,663,491)	(2,159)	-17.2%	[D]	[D]	203,308	3.4%	45	0.36%			
15,000 - 19,999	4,799	1,160	232,519	3,102	1,057,404	84,222,324	17,550	1,490,399	9,690,284	4,287,000	4,602	58,675,500	197	2,544,420	10,515,519	2,191	12.5%	[D]	[D]	875,766	2.4%	182	1.04%			
20,000 - 24,999	5,466	1,536	457,005	3,566	1,087,953	123,540,931	22,602	1,700,057	12,263,216	3,777,500	5,223	66,593,250	243	3,293,092	39,313,930	7,192	31.8%	[D]	[D]	2,182,555	3.1%	399	1.77%			
25,000 - 29,999	6,519	1,996	617,406	4,245	1,293,383	179,685,143	27,563	1,602,873	13,647,267	4,630,500	6,260	79,815,000	259	3,517,424	79,677,825	12,222	44.3%	[D]	[D]	4,098,459	3.5%	629	2.28%			
30,000 - 39,999	15,525	5,637	1,951,494	9,443	2,662,836	543,998,397	35,040	3,657,460	35,593,263	8,468,000	14,772	188,343,000	753	10,574,535	304,677,059	19,625	56.0%	15,476,469	232,211	15,244,258	4.0%	982	2.80%			
40,000 - 49,999	14,826	5,828	2,159,677	8,653	2,263,607	665,542,343	44,890	5,695,341	43,564,647	5,569,000	14,005	178,563,750	821	13,670,084	429,870,203	28,994	64.6%	21,798,237	382,448	21,415,789	4.4%	1,444	3.22%			
50,000 - 59,999	12,492	5,177	2,234,115	6,988	1,975,549	684,786,598	54,818	2,355,699	39,979,188	3,143,000	11,508	146,727,000	984	17,245,764	480,047,345	38,428	70.1%	24,188,311	490,757	23,697,554	4.6%	1,897	3.46%			
60,000 - 69,999	9,077	3,652	1,825,656	5,179	1,690,431	587,613,858	64,737	1,788,679	34,276,071	[D]	8,130	103,657,500	947	15,915,378	435,553,588	47,984	74.1%	21,862,556	574,330	21,288,226	4.1%	2,345	3.62%			
70,000 - 74,999	3,411	1,440	874,536	1,885	659,177	246,963,051	72,402	2,186,770	13,983,428	[D]	2,979	37,982,250	432	7,882,838	189,301,305	55,497	76.7%	[D]	[D]	9,202,387	3.7%	2,698	3.73%			
75,000 - 79,999	2,787	1,202	822,102	1,515	598,445	215,757,824	77,416	1,229,939	12,849,888	-	2,373	30,255,750	414	7,236,017	166,646,108	59,794	77.2%	[D]	[D]	8,171,335	3.3%	2,932	3.79%			
80,000 - 89,999	4,378	1,814	1,343,238	2,464	1,002,300	370,952,310	84,731	1,																		

TABLE 10A. TAX YEAR 2022 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] [\$]	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 [\$]	NCI as a % of Federal AGI [%]	[after application of credits] [\$]	as a % of Resident MFS Tax Liability [%]	as a % of TY2022 Tax Liability [%]	Average per Return* [\$]	Effective Tax Rate††† [%]		
		Number of Returns Filed	[Net Tax < Pre-payments] Amount [\$]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [\$]			Additions	Deductions	Number of Returns Filed	% of R-MFS Returns Filed [%]									Standard Deduction Amount [\$12,750]	% of R-MFS SD/ID Value Amount [%]
<b>NCI Level</b>																					
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																					
No Taxable Income	14,527	[D]	[D]	6,210	14,240,608	225,752,577	17,178	34,255,126	256,481,243	13,142	90.5%	167,560,500	85.1%	(164,034,040)	(12,482)	-72.7%	-	-	-	-	
\$ 1 - 2,000	1,997	[D]	[D]	1,313	434,057	33,228,366	18,098	1,151,648	1,175,362	1,836	91.9%	23,409,000	92.6%	1,795,652	978	5.4%	88,785	92.6%	1.0%	48	4.94%
2,001 - 4,000	1,952	589	75,041	1,217	397,213	37,134,454	20,392	633,882	9,037,543	1,821	93.3%	23,217,750	91.6%	5,513,043	3,027	14.8%	271,124	93.7%	1.2%	149	4.92%
4,001 - 6,000	2,027	591	112,771	1,296	419,449	42,427,917	22,366	452,139	9,181,194	1,897	93.6%	24,186,750	90.5%	9,511,686	5,014	22.4%	469,492	93.5%	1.4%	247	4.94%
6,001 - 10,000	4,493	1,348	344,690	2,858	885,239	104,012,645	24,595	739,408	17,079,531	4,129	94.1%	53,919,750	92.8%	33,752,772	7,981	32.5%	1,667,688	94.2%	1.7%	394	4.94%
10,001 - 12,750	3,309	1,053	319,826	2,048	676,840	87,401,660	27,942	1,054,139	12,913,431	3,228	94.5%	39,882,000	92.8%	35,660,386	11,400	40.8%	1,757,280	94.5%	1.9%	562	4.93%
12,751 - 15,000	2,808	901	276,692	1,722	501,887	77,968,928	29,523	493,954	8,152,235	2,641	94.1%	33,672,750	92.4%	36,637,897	13,873	47.0%	1,804,497	94.1%	2.0%	683	4.93%
15,001 - 17,000	2,778	946	302,990	1,657	538,473	85,358,301	32,530	402,544	10,265,373	2,624	94.5%	33,456,000	92.5%	42,039,472	16,021	49.3%	2,075,240	94.4%	2.3%	791	4.94%
17,001 - 20,000	4,411	1,559	526,979	2,601	740,892	142,044,589	33,828	579,892	11,357,343	4,199	95.2%	53,537,250	94.0%	77,729,888	18,512	54.7%	3,816,964	95.2%	2.6%	909	4.91%
20,001 - 21,250	1,854	623	220,305	1,121	322,295	62,076,885	35,151	243,815	3,395,745	1,766	95.3%	22,516,500	94.0%	36,408,455	20,616	58.7%	1,977,360	95.3%	2.7%	1,018	4.94%
21,251 - 25,000	5,533	2,003	701,223	3,212	831,155	199,518,543	37,917	772,031	11,521,809	5,262	95.1%	67,090,500	94.1%	121,678,265	23,124	61.0%	5,977,164	95.1%	2.9%	1,136	4.91%
25,001 - 30,000	7,407	2,734	973,049	4,181	1,033,194	293,058,402	42,052	858,357	13,564,791	6,969	94.1%	88,854,750	92.7%	191,496,858	27,478	65.3%	9,402,154	94.1%	3.1%	1,349	4.91%
30,001 - 40,000	13,481	5,174	2,041,173	7,367	1,826,279	623,070,515	49,294	2,121,192	23,764,509	12,640	93.8%	161,160,000	92.5%	440,267,198	34,831	70.7%	21,540,415	93.7%	3.4%	1,704	4.89%
40,001 - 50,000	10,659	4,143	1,841,386	5,510	1,570,636	574,809,932	58,925	3,409,930	17,907,503	9,755	91.5%	124,376,250	90.1%	435,936,109	44,688	75.8%	21,298,781	91.5%	3.4%	2,183	4.89%
50,001 - 60,000	7,636	2,786	1,432,399	3,909	1,159,949	465,750,581	68,664	1,641,258	10,348,340	6,783	88.8%	86,483,250	86.6%	370,560,249	56,331	79.6%	17,980,442	88.8%	3.0%	2,651	4.85%
60,001 - 75,000	7,178	2,681	1,850,825	3,411	1,155,014	500,920,373	81,042	2,472,449	11,507,708	6,181	86.1%	78,807,750	82.7%	413,077,364	64,630	82.5%	19,991,509	86.0%	2.4%	3,234	4.84%
75,001 - 80,000	1,742	637	555,545	785	269,597	132,717,029	91,529	862,459	2,798,214	1,450	83.2%	18,487,500	79.6%	112,293,774	77,444	84.6%	5,398,768	83.1%	2.0%	3,723	4.81%
80,001 - 100,000	4,894	1,705	1,583,120	2,171	920,383	405,660,874	103,432	4,232,004	10,865,328	3,922	80.1%	50,005,500	74.6%	349,022,050	88,991	86.0%	16,823,802	79.8%	1.7%	4,290	4.82%
100,001 - 120,000	2,909	961	1,103,304	1,276	638,613	279,471,501	123,715	2,465,691	6,925,523	2,259	77.7%	28,802,250	71.5%	246,209,419	108,990	88.1%	11,865,649	77.7%	1.4%	5,253	4.82%
120,001 - 160,000	2,887	984	1,578,665	1,051	719,675	312,738,385	151,154	2,794,688	7,197,416	2,069	71.7%	26,379,750	64.9%	281,955,907	136,276	90.2%	13,569,963	71.5%	1.0%	6,559	4.81%
160,001 - 200,000	1,273	418	1,069,353	404	542,974	164,514,428	197,023	4,488,637	10,020,058	835	65.6%	10,646,250	54.6%	148,336,757	177,649	90.2%	7,040,745	65.1%	0.8%	8,432	4.75%
200,001 or more	2,254	614	4,750,587	541	3,220,375	510,720,036	435,768	23,738,238	39,867,008	1,172	52.0%	14,943,000	23.1%	479,648,266	409,256	93.9%	21,919,381	40.9%	0.4%	18,703	4.57%
<b>TOTAL</b>	<b>108,009</b>	<b>32,961</b>	<b>21,683,964</b>	<b>55,861</b>	<b>33,045,427</b>	<b>5,360,356,135</b>	<b>55,502</b>	<b>89,863,481</b>	<b>513,327,189</b>	<b>96,580</b>	<b>89.4%</b>	<b>1,231,395,000</b>	<b>84.4%</b>	<b>3,705,497,427</b>	<b>46,376</b>	<b>69.1%</b>	<b>186,557,203</b>	<b>75.6%</b>	<b>1.4%</b>	<b>1,932</b>	<b>4.82%</b>
<b>FAGI Level</b>																					
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																					
Non-Positive AGI	1,741	[D]	[D]	302	9,792,952	(69,490,424)	(52,131)	32,106,795	8,445,860	1,333	76.6%	16,995,750	88.9%	(62,825,239)	(47,131)	90.4%	114,865	40.1%	0.9%	86	-0.17%
\$ 1 - 3,999	1,964	[D]	[D]	597	104,407	3,479,406	1,913	1,716,425	1,783,575	1,819	92.6%	23,192,250	97.6%	(19,779,994)	(10,874)	-568.5%	41,075	85.7%	4.8%	23	1.18%
4,000 - 9,999	4,408	[D]	[D]	2,034	425,840	27,482,234	7,200	1,531,995	8,181,896	3,817	95.2%	48,666,750	97.3%	(27,834,417)	(7,292)	-101.3%	35,368	53.1%	2.2%	9	0.13%
10,000 - 14,999	4,075	383	84,598	2,710	814,044	53,200,974	12,536	2,355,293	11,117,968	4,244	94.8%	54,111,000	96.4%	(9,672,701)	(2,279)	-18.2%	146,292	72.0%	2.5%	34	0.27%
15,000 - 19,999	4,799	1,095	210,778	3,007	963,919	80,779,967	17,553	1,307,917	12,905,128	4,602	95.9%	58,675,500	95.8%	10,507,256	2,283	13.0%	813,111	92.8%	2.2%	177	1.01%
20,000 - 24,999	5,466	1,436	400,091	3,466	1,014,600	118,031,309	22,598	1,228,575	14,174,060	5,223	95.6%	66,593,250	95.3%	38,492,574	7,370	32.6%	2,067,604	94.7%	2.9%	396	1.75%
25,000 - 29,999	6,519	1,880	557,042	4,131	1,162,288	172,562,408	27,566	1,352,886	16,936,479	6,260	96.0%	79,815,000	95.8%	77,163,815	12,326	44.7%	3,923,658	95.7%	3.4%	627	2.27%
30,000 - 39,999	15,525	5,315	1,759,103	9,059	2,373,199	517,490,059	35,032	2,877,133	39,506,642	14,772	95.1%	188,343,000	94.7%	292,517,550	19,802	56.5%	14,584,756	95.7%	3.8%	987	2.82%
40,000 - 49,999	14,826	5,502	1,961,222	8,202	1,966,019	628,542,353	44,880	1,655,497	38,967,582	14,005	94.5%	178,563,750	92.9%	412,666,518	29,466	65.7%	20,404,350	95.3%	4.2%	1,457	3.25%
50,000 - 59,999	12,492	4,800	2,008,702	6,425	1,605,347	630,494,774	54,788	1,565,252	35,644,589	11,508	92.1%	146,727,000	89.5%	449,688,437	39,076	71.3%	22,118,937	93.3%	4.3%	1,922	3.51%
60,000 - 69,999	9,077	3,308	1,593,029	4,621	1,321,186	526,039,157	64,703	1,279,736	28,197,918	8,130	89.6%	103,657,500	86.7%	395,463,475	48,642	75.2%	19,306,705	90.7%	3.8%	2,375	3.67%
70,000 - 74,999	3,411	1,281	765,963	1,633	459,620	215,709,398	72,410	1,791,787	11,041,379	2,979	87.3%	37,982,250	82.8%	168,477,556	56,555	78.1%	8,176,651	88.9%	3.3%	2,745	3.79%
75,000 - 79,999	2,787	1,036	687,303	1,286	439,612	183,693,074	77,410	902,439	9,358,720	2,373	85.1%	30,255,750	80.7%	144,981,043	61,096	78.9%	7,090,286	86.8%	2.8%	2,988	3.86%
80,000 - 89,999	4,378	1,570	1,154,638	2,062	694,501	314,811,640	84,695	1,252,583	16,257,574	3,717	84.9%	47,391,750	79.9%	252,414,899	67,908	80.2%	12,210,377	86.2%	2.5%	3,285	3.88%
90,000 - 99,999	3,269	1,188	989,914	1,441	604,500	253,727,364	94,745	940,400	11,622,785	2,678	81.9%	34,144,500	75.5%	208,900,479	78,006	82.3%	10,086,114	82.9%	2.1%	3,766	3.98%
100,000 - 149,999	7,927	2,545	2,811,437	3,333	1,790,442	714,881,567	119,525	4,573,710	32,598,196	5,981	75.5%	76,257,750	66.6%	610,599,331	102,090	85.4%	29,428,260	76.1%	1.4%	4,920	4.12%
150,000 - 199,999	2,452	801	1,581,715	814	873,001	280,054,971	170,350	3,704,253	16,103,231	1,644	67.0%	20,961,000	56.5%	246,694,993	150,058	88.1%	11,839,293	67.7%	0.8%	7,202	4.23%
200,000 - 499,999	2,326	644	2,915,166	615	1,475,462	354,802,809	278,277	10													

TABLE 10B. TAX YEAR 2022 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] [\$]	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),(2)]		Itemized Deductions-††				NC Taxable Income Value [\$]	Average NC Taxable Income Value [\$]	NCTI as a % of Federal AGI [%]	[after application of credits] [\$]	as a % of Resident MFS Tax Liability [%]	as a % of TY2022 Tax Liability [%]	Average per Return* [\$]	Effective Tax Rate††† [%]	
		Number of Returns Filed	[Net Tax* > Pre-payments] Amount [\$]	Number of Returns Filed	[Net Tax* < Pre-payments] Amount [\$]			Additions [§ 105-153.5(a)]†		Number of Returns Filed	% of R-MFS Returns Filed [%]	Deduction Amount [\$]	% of R-MFS SD/ID Value Amount [%]									Average ID Value [\$]
								Additions	Deductions													
A. BY SIZE OF NC TAXABLE INCOME																						
NC TI Level																						
No Taxable Income	14,527	[D]	[D]	574	1,407,559	35,954,336	25,960	44,897,348	98,711,649	1,385	9.5%	29,328,140	14.9%	21,176	(47,188,105)	(34,071)	-131.2%	-	-	-	-	-
\$ 1 - 2,000	1,997	[D]	[D]	76	88,638	3,412,961	21,199	224,737	1,616,399	161	8.1%	1,879,263	7.4%	11,672	142,036	882	4.2%	7,081	7.4%	0.1%	44	4.99%
2,001 - 4,000	1,952	58	7,809	72	96,713	4,519,356	34,499	338,584	2,361,738	131	6.7%	2,116,575	8.4%	16,157	379,627	2,898	8.4%	18,345	6.3%	0.1%	140	4.83%
4,001 - 6,000	2,027	52	11,246	77	92,582	4,514,745	34,729	860,780	2,179,881	130	6.4%	2,538,355	9.5%	19,526	657,289	5,056	14.6%	32,620	6.5%	0.1%	251	4.96%
6,001 - 10,000	4,493	121	35,356	141	223,768	9,526,159	36,084	373,363	3,625,287	264	5.9%	4,170,101	7.2%	15,796	2,104,134	7,970	22.1%	103,479	5.8%	0.1%	392	4.92%
10,001 - 12,750	3,309	65	28,958	116	103,326	6,570,198	36,299	212,843	1,598,344	181	5.5%	3,113,115	7.2%	17,200	2,071,582	11,445	31.5%	101,939	5.5%	0.1%	563	4.92%
12,751 - 15,000	2,808	71	34,515	96	68,544	6,596,478	39,500	36,427	1,557,201	167	5.9%	2,756,944	7.6%	16,509	2,318,760	13,885	35.2%	113,896	5.9%	0.1%	682	4.91%
15,001 - 17,000	2,778	70	34,779	83	64,195	6,378,914	41,222	80,477	1,276,825	154	5.5%	2,276,825	7.5%	17,586	2,474,370	16,067	38.8%	122,424	5.6%	0.1%	795	4.95%
17,001 - 20,000	4,411	82	41,674	130	98,576	9,070,775	42,787	197,635	1,921,055	212	4.8%	3,427,916	6.0%	16,169	3,919,439	18,488	43.2%	194,365	4.8%	0.1%	917	4.96%
20,001 - 21,250	1,854	41	22,123	47	31,014	3,786,238	43,025	47,868	571,378	88	4.7%	1,444,419	6.0%	16,414	1,818,309	20,663	48.0%	89,207	4.7%	0.1%	1,014	4.91%
21,251 - 25,000	5,533	118	76,839	152	116,858	12,054,458	44,481	270,219	1,283,768	271	4.9%	4,237,155	5.9%	15,635	6,263,754	23,113	52.0%	308,455	4.9%	0.1%	1,138	4.92%
25,001 - 30,000	7,407	176	99,749	257	217,382	22,200,982	50,687	279,222	3,458,124	438	5.9%	6,991,411	7.3%	15,962	12,030,669	27,467	54.2%	586,577	5.9%	0.2%	1,339	4.88%
30,001 - 40,000	13,481	361	255,546	478	357,521	49,008,389	58,274	978,075	7,200,984	841	6.2%	13,076,958	7.5%	15,549	29,708,522	35,325	60.6%	1,453,349	6.3%	0.2%	1,728	4.89%
40,001 - 50,000	10,659	375	248,741	521	530,278	60,409,134	66,824	403,362	6,569,492	904	8.5%	13,690,133	9.9%	15,144	40,552,871	44,859	67.1%	1,966,634	8.5%	0.3%	2,175	4.85%
50,001 - 60,000	7,636	379	278,908	462	335,258	62,634,031	73,428	1,276,871	3,610,234	853	11.2%	13,387,436	13.4%	15,695	46,913,232	54,998	74.9%	2,257,174	11.2%	0.4%	2,644	4.81%
60,001 - 75,000	7,178	434	384,534	556	468,006	89,482,831	89,752	1,246,724	7,299,361	997	13.9%	16,447,221	17.3%	16,497	66,982,977	67,185	74.9%	3,247,257	14.0%	0.4%	3,257	4.85%
75,001 - 80,000	1,742	114	90,353	175	159,145	28,815,034	98,682	178,147	1,614,485	292	16.8%	4,752,162	20.4%	16,275	22,626,534	77,488	78.5%	1,100,022	16.9%	0.4%	3,767	4.86%
80,001 - 100,000	4,894	379	449,871	584	560,226	116,819,423	120,185	2,882,224	15,546,680	972	19.9%	17,047,492	25.4%	17,539	87,107,475	89,617	74.6%	4,255,665	20.2%	0.4%	4,378	4.89%
100,001 - 120,000	2,909	245	326,902	392	404,925	87,566,020	134,717	2,155,788	7,283,440	650	22.3%	11,496,940	28.5%	17,688	70,941,428	109,141	81.0%	3,413,362	22.3%	0.4%	5,251	4.81%
120,001 - 160,000	2,887	336	532,663	479	774,352	144,468,060	176,611	3,477,528	20,629,278	818	28.3%	14,277,010	35.1%	17,454	113,039,300	138,190	78.2%	5,422,074	28.5%	0.4%	6,628	4.80%
160,001 - 200,000	1,273	173	81,560	258	517,666	93,198,518	212,782	2,239,571	8,375,472	438	34.4%	8,850,589	45.4%	20,207	78,212,028	178,566	83.9%	3,768,411	34.9%	0.4%	8,604	4.82%
200,001 or more	2,254	428	5,822,386	640	11,556,252	850,072,177	785,449	142,636,744	210,583,416	1,082	48.0%	49,614,780	76.9%	45,855	732,510,725	676,997	86.2%	31,667,542	59.1%	0.6%	29,268	4.32%
TOTAL	108,009	4,159	9,167,643	6,366	18,272,784	1,707,059,217	149,362	205,294,537	409,414,491	11,429	10.6%	227,352,311	15.6%	19,893	1,275,586,952	131,698	74.7%	60,229,878	24.4%	0.4%	5,270	4.55%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	1,741	[D]	[D]	125	578,782	(33,534,077)	(82,191)	20,763,760	7,850,766	408	23.4%	2,129,824	11.1%	5,220	(22,750,907)	(55,762)	67.8%	171,508	59.9%	1.3%	420	-0.51%
\$ 1 - 3,999	1,964	[D]	[D]	33	36,230	229,803	1,585	80,408	122,365	145	7.4%	573,294	2.4%	3,954	(385,448)	(2,658)	-167.7%	6,832	14.3%	0.8%	47	2.97%
4,000 - 9,999	4,008	[D]	[D]	51	35,720	1,377,294	7,211	376,294	722,724	191	4.8%	1,339,698	2.7%	7,014	(308,834)	(1,617)	-22.4%	31,278	46.9%	1.9%	164	2.27%
10,000 - 14,999	4,475	83	30,382	63	34,695	2,922,704	12,652	861,650	1,728,876	231	5.2%	2,046,268	3.6%	8,858	9,210	40	0.3%	57,016	28.0%	1.0%	247	1.95%
15,000 - 19,999	4,799	65	21,741	95	93,485	3,442,357	17,474	182,482	1,072,156	197	4.1%	2,544,420	4.2%	12,916	8,263	42	0.2%	62,655	7.2%	0.2%	318	1.82%
20,000 - 24,999	5,466	100	56,914	100	73,353	5,509,622	22,673	471,482	1,866,656	243	4.4%	3,293,092	4.7%	13,552	821,356	3,380	14.9%	114,951	5.3%	0.2%	473	2.09%
25,000 - 29,999	6,519	116	60,364	114	131,095	7,122,735	27,501	249,987	1,341,288	259	4.0%	3,517,424	4.2%	13,581	2,514,010	9,707	35.3%	174,801	4.3%	0.1%	675	2.45%
30,000 - 39,999	15,525	322	192,391	384	289,637	26,508,338	35,204	780,327	4,554,621	753	4.9%	10,574,535	5.3%	14,043	12,159,509	16,148	45.9%	659,502	4.3%	0.2%	876	2.49%
40,000 - 49,999	14,826	326	198,455	451	297,588	36,999,990	45,067	4,039,844	10,166,065	821	5.5%	13,670,084	7.1%	16,651	17,203,685	20,955	46.5%	1,011,439	4.7%	0.2%	1,232	2.73%
50,000 - 59,999	12,492	377	225,413	563	370,202	54,291,824	55,175	790,447	7,477,599	984	7.9%	17,245,764	10.5%	17,526	30,358,908	30,853	55.9%	1,578,617	6.7%	0.3%	1,604	2.91%
60,000 - 69,999	9,077	344	232,627	558	369,245	61,574,701	65,021	508,943	6,078,153	947	10.4%	15,915,378	13.3%	16,806	40,090,113	42,334	65.1%	1,981,521	9.3%	0.4%	2,092	3.22%
70,000 - 74,999	3,411	159	108,573	252	199,917	31,253,653	72,346	394,983	2,942,049	432	12.7%	7,882,838	17.2%	18,247	20,823,749	48,203	66.6%	1,025,736	11.1%	0.4%	2,374	3.28%
75,000 - 79,999	2,877	166	134,799	229	158,833	32,064,750	77,451	327,500	3,491,168	414	14.9%	7,236,017	19.3%	17,478	21,665,065	52,331	67.6%	1,081,409	13.2%	0.4%	2,611	3.37%
80,000 - 89,999	4,378	244	188,600	402	307,529	56,140,670	84,933	737,949	4,633,283	661	15.1%	11,950,547	20.1%	18,079	40,294,789	60,960	71.8%	1,949,912	13.8%	0.4%	2,950	3.47%
90,000 - 99,999	3,269	222	244,002	355	281,890	56,149,406	95,007	1,321,436	3,902,841	591	18.1%	11,052,548	24.5%	18,701	42,515,453	71,938	75.7%	2,076,139	17.1%	0.4%	3,513	3.70%
100,000 - 149,999	7,927	666	1,046,950	1,244	1,274,603	236,239,454	121,397	9,933,704	18,886,302	1,946	24.5%	38,184,148	33.4%	19,622	189,102,708	97,175	80.0%	9,222,660	23.9%	0.4%	4,739	3.90%
150,000 - 199,999	2,452	309	592,123	494	680,920	139,040,129	172,079	2,821,406	8,255,523	808	33.0%	16,127,089	43.5%	19,959	117,478,223	145,395	84.5%	5,661,385	32.3%	0.4%	7,007	4.07%
200,000 - 499,999	2,326	409	1,756,510	625	2,024,253	304,803,990	290,013	12,901,198	26,988,620	1,051	45.2											



TABLE 11. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: HEAD OF HOUSEHOLD																							
Income Level		D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]			Tax Liability						
		Balance Tax Due/Overpayment		Overpayment				Additions [§ 105-153.5(c),(c2);§ 105-153.6] Other Deductions [§ 105-153.5(b)]			Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:			NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability				
		Number of Returns Filed [HH]	Balance Tax Due [S]	[Net Tax‡ > Pre-payments] Amount [S]	Number of Returns Filed			[Net Tax‡ < Pre-payments] Amount [S]	Child Deduction [§ 105-153.5(a)]†	Child Deduction Amount† [S]	Other Deductions [S]	Standard Deduction [S]	Itemized Deductions [S]						NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]
A. BY SIZE OF NC TAXABLE INCOME																							
NCTI Level																							
Income Level	Number of Returns Filed	Balance Tax Due	[Net Tax > Pre-payments]	Number of Returns Filed	[Net Tax < Pre-payments]	Federal AGI	Average Federal AGI Value	Child Deduction	Child Deduction Amount	Other Deductions	Standard Deduction	Itemized Deductions	NC Taxable Income Value	Average NC Taxable Income Value	NCTI as a % of Federal AGI	Computed Gross Tax Liability	Total Credits Taken	[after application of credits]	as a % of TY2022 Tax Liability	Average per Return	Effective Tax Rate		
No Taxable Income	200,285	56	12,774	139,645	42,069,581	3,129,132,047	15,623	49,753,559	383,511,175	835,876,000	197,667	3,780,381,375	2,618	64,526,176	(1,885,409,120)	(9,414)	-60.3%	-	-	-	-	-	
\$ 1 - 2,000	22,258	2,809	129,775	19,340	9,139,709	537,269,361	24,138	1,181,910	8,912,975	79,589,500	22,090	422,471,250	168	5,294,248	22,183,298	997	4.1%	1,107,019	6,292	1,100,727	12.5%	49	4.96%
2,001 - 4,000	22,127	3,213	382,078	18,835	8,584,557	573,726,486	25,929	1,651,873	9,981,623	73,397,000	21,958	419,946,750	169	5,101,856	66,951,130	3,026	11.7%	3,340,881	17,729	3,323,152	14.8%	150	4.96%
4,001 - 6,000	21,049	3,456	589,022	17,502	7,762,421	582,568,033	27,677	2,749,857	10,392,442	65,558,000	20,837	398,507,625	212	6,566,483	104,293,340	4,955	17.9%	[D]	[D]	5,170,285	15.5%	246	4.96%
6,001 - 10,000	46,032	8,036	1,812,409	37,821	16,020,758	1,415,368,606	30,747	3,111,519	22,844,202	141,966,500	45,564	871,411,500	468	13,724,724	368,533,199	8,006	26.0%	18,389,816	119,733	18,270,083	18.6%	397	4.96%
10,001 - 12,750	33,247	6,325	1,692,764	26,780	10,898,630	1,122,483,783	33,762	1,784,879	14,438,054	92,772,500	32,860	628,447,500	387	10,891,866	377,718,742	11,361	33.7%	[D]	[D]	18,714,250	20.2%	563	4.95%
12,751 - 15,000	25,979	5,168	1,561,119	20,700	8,353,801	941,044,591	36,223	1,767,570	13,007,995	69,876,500	25,688	491,283,000	291	8,481,435	360,163,231	13,864	38.3%	[D]	[D]	17,837,018	20.0%	687	4.95%
15,001 - 17,000	21,697	4,433	1,419,999	17,153	6,851,818	830,174,192	38,262	2,312,842	11,617,404	56,553,500	21,448	410,193,000	249	7,292,433	346,830,697	15,985	41.8%	[D]	[D]	17,157,363	19.3%	711	4.95%
17,001 - 20,000	28,652	6,205	2,137,328	22,280	8,866,556	1,165,755,396	40,687	2,749,582	19,023,152	69,277,000	28,256	540,396,000	396	8,453,438	448,338,528	18,443	45.3%	26,369,093	267,811	26,101,282	17.5%	911	4.94%
20,001 - 21,250	10,305	2,324	860,718	7,937	3,124,643	439,271,259	42,627	797,873	5,656,134	23,824,000	10,161	194,329,125	144	4,051,397	212,208,476	20,593	48.3%	[D]	[D]	10,491,100	15.9%	1,018	4.94%
21,251 - 25,000	26,715	6,388	2,414,429	20,210	8,017,416	1,204,371,969	45,082	2,293,045	17,790,248	55,974,000	26,196	500,998,500	519	14,709,507	617,192,759	23,103	51.2%	[D]	[D]	30,489,806	14.7%	1,141	4.94%
25,001 - 30,000	32,876	8,142	3,349,533	24,514	9,764,890	1,616,644,542	49,174	5,252,342	21,772,760	64,752,500	32,276	617,278,500	600	16,651,588	901,441,536	27,419	55.8%	44,981,980	544,935	44,437,045	14.8%	1,352	4.93%
30,001 - 40,000	46,387	12,395	5,897,582	33,684	13,722,890	2,610,827,348	56,284	7,390,447	39,761,621	79,938,500	45,359	867,490,875	1,028	28,207,237	1,602,819,562	34,553	61.4%	[D]	[D]	78,779,495	12.6%	1,698	4.92%
40,001 - 50,000	33,129	9,795	9,656,778	23,082	9,656,778	2,812,266,939	66,023	6,025,539	29,336,653	43,179,000	32,191	930,396,000	938	25,964,781	1,480,159,169	44,679	67.7%	73,859,956	1,363,505	72,496,451	11.4%	2,188	4.90%
50,001 - 60,000	21,352	6,542	4,261,189	14,642	6,386,307	1,623,007,278	76,012	6,784,826	26,025,426	20,292,500	20,509	392,234,625	843	22,812,144	1,168,427,409	54,722	72.0%	[D]	[D]	57,077,733	9.5%	2,673	4.89%
60,001 - 75,000	19,626	6,444	4,901,810	12,994	6,357,847	1,733,461,628	88,325	11,319,361	40,360,827	13,089,500	18,599	355,705,875	1,027	26,564,532	1,309,060,255	66,700	75.5%	[D]	[D]	63,643,824	7.6%	3,243	4.86%
75,001 - 80,000	4,570	1,615	1,428,193	2,918	1,534,977	1,428,193	98,742	2,477,617	8,099,218	1,706,500	4,239	81,070,875	331	9,036,862	353,816,716	77,422	78.4%	[D]	[D]	17,250,134	6.5%	3,775	4.88%
80,001 - 100,000	12,195	4,355	4,524,907	7,721	4,596,392	1,970,010,207	112,342	14,774,961	55,435,188	1,562,500	11,110	212,478,750	1,085	29,579,403	1,085,729,327	89,031	79.2%	[D]	[D]	52,594,560	5.4%	4,313	4.84%
100,001 - 120,000	7,055	2,609	3,323,076	4,372	2,893,893	1,320,013,457	130,744	6,410,390	20,114,230	66,500	6,314	19,178,877	741	12,075,250	768,790,990	108,971	83.3%	[D]	[D]	37,231,414	4.5%	5,277	4.84%
120,001 - 160,000	7,047	2,736	4,675,984	4,254	3,456,631	1,124,632,550	159,590	11,505,242	26,792,860	53,000	6,032	115,362,000	1,015	26,503,993	967,425,939	137,282	86.0%	[D]	[D]	47,090,147	3.6%	6,682	4.87%
160,001 - 200,000	3,217	1,296	3,143,584	1,889	2,393,251	680,896,128	211,656	12,260,641	54,022,065	40,000	2,573	49,208,625	647	17,182,168	572,703,911	178,024	84.1%	[D]	[D]	27,555,647	3.0%	8,566	4.81%
200,001 or more	5,575	2,214	15,377,866	3,312	13,730,470	6,631,949,409	472,099	107,666,473	237,032,169	20,000	3,688	70,533,000	1,887	65,013,907	2,367,046,806	424,582	89.9%	118,115,671	8,222,517	109,893,154	2.1%	19,712	4.64%
TOTAL	651,375	106,556	69,275,679	481,585	204,184,216	28,893,509,763	44,358	262,152,352	1,074,928,421	1,789,365,000	635,615	12,156,136,875	15,760	438,705,919	13,696,525,900	34,543	47.4%	777,538,476	20,833,806	756,704,670	5.6%	1,162	4.86%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Income Level	Number of Returns Filed	Balance Tax Due	[Net Tax > Pre-payments]	Number of Returns Filed	[Net Tax < Pre-payments]	Federal AGI	Average Federal AGI Value	Child Deduction	Child Deduction Amount	Other Deductions	Standard Deduction	Itemized Deductions	NC Taxable Income Value	Average NC Taxable Income Value	NCTI as a % of Federal AGI	Computed Gross Tax Liability	Total Credits Taken	[after application of credits]	as a % of TY2022 Tax Liability	Average per Return	Effective Tax Rate		
Non-Positive AGI	3,403	46	205,934	667	913,756	(55,298,960)	(16,250)	22,903,665	6,092,789	5,103,000	2,234	42,725,250	1,169	2,422,871	(88,739,205)	(26,077)	160.5%	[D]	[D]	274,506	2.1%	81	-0.50%
\$ 1 - 3,999	8,860	21	12,225	4,205	438,768	20,026,237	2,260	1,383,080	618,140	29,172,000	8,811	168,510,375	49	1,002,531	(177,893,729)	(20,078)	-888.3%	[D]	[D]	13,826	1.6%	2	0.07%
4,000 - 9,999	30,202	43	31,363	20,805	2,698,479	223,664,983	7,406	2,606,062	2,235,897	108,117,000	30,078	575,241,750	124	3,335,419	(462,659,021)	(15,319)	-206.9%	[D]	[D]	44,359	2.8%	1	0.02%
10,000 - 14,999	54,565	127	76,290	35,564	6,954,614	682,340,093	12,505	17,513,224	15,927,684	193,371,000	54,404	1,040,476,500	161	3,773,325	(553,695,192)	(10,147)	-81.1%	[D]	[D]	87,573	1.5%	2	0.01%
15,000 - 19,999	64,522	443	95,960	46,899	14,147,196	1,123,616,799	17,414	5,833,641	8,727,610	277,485,000	64,328	1,230,273,000	194	4,999,997	(392,035,167)	(6,076)	-34.9%	[D]	[D]	185,722	0.5%	3	0.02%
20,000 - 24,999	58,607	4,087	533,390	49,146	20,848,622	1,316,135,670	22,457	6,465,738	14,101,303	223,548,000	58,393	1,116,766,125	214	6,285,770	(38,099,790)	(650)	-2.9%	[D]	[D]	3,127,483	4.4%	53	0.24%
25,000 - 29,999	60,134	8,627	1,689,386	50,462	22,621,917	1,655,318,775	27,527	7,332,734	20,066,805	216,393,000	59,852	1,144,669,500	282	7,578,672	273,943,532	4,556	16.5%	[D]	[D]	14,492,703	12.4%	241	0.88%
30,000 - 39,999	118,068	22,645	6,414,648	94,450	37,994,165	4,110,858,109	34,818	8,972,561	43,476,321	338,894,000	117,110	2,239,728,750	958	26,347,748	1,783,383,851	12,462	35.8%	74,155,649	586,277	73,569,372	19.1%	623	1.79%
40,000 - 49,999	80,031	18,054	6,924,509	61,136	24,406,111	3,569,325,844	44,599	8,183,992	52,333,361	200,018,000	78,702	1,505,175,750	1,329	36,962,026	1,783,020,699	22,279	50.0%	89,589,205	936,938	88,652,267	18.4%	1,108	2.48%
50,000 - 59,999	52,209	13,547	6,295,055	38,018	15,471,273	2,853,299,008	54,651	6,005,620	52,908,208	104,998,000	50,926	973,959,750	1,283	37,415,167	1,690,023,533	32,370	59.2%	84,813,594	1,259,263	83,554,331	16.3%	1,600	2.93%
60,000 - 69,999	35,174	10,164	5,476,563	24,528	10,146,958	2,274,975,809	64,678	5,232,763	52,733,678	48,315,500	33,994	650,135,250	1,180	34,988,936	1,494,035,208	42,476	65.7%	74,875,484	1,329,556	73,545,928	14.3%	2,091	3.23%
70,000 - 74,999	12,926	3,778	2,311,032																				

TABLE 11A. TAX YEAR 2022 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:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]			Net Tax Liability						
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2)]		Standard Deduction††:		NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [%]	[after application of credits] [S]	as a % of HH Tax Liability [%]	as a % of TY2022 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]			Other Deductions [§ 105-153.5(b)]	Child Ded [§ 105-153.5(a)]†	Number of Returns Filed	% of R-HH Returns Filed [%]									Standard Deduction Amount [§19.125] [S]	% of R-HH SD/ID Value [%]
		Additions [S]	Deductions [S]	Additions [S]	Deductions [S]			Additions [S]	Deductions [S]	NC Taxable Income Value [S]	% of R-HH Returns Filed [%]	Standard Deduction Amount [S]	% of R-HH SD/ID Value [%]								
NCTI Level																					
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	200,285	[D]	[D]	138,590	39,001,677	2,978,821,294	15,070	33,371,610	1,069,790,979	197,667	98.7%	3,780,381,375	98.3%	(1,837,979,450)	(9,298)	-61.7%	-	-	-	-	
\$ 1 - 2,000	22,258	[D]	[D]	19,197	8,984,402	530,904,485	24,034	1,100,908	87,515,562	22,090	99.2%	422,471,250	98.8%	22,018,581	997	4.1%	1,092,617	99.3%	12.4%	49	4.96%
2,001 - 4,000	22,127	3,193	379,683	18,686	8,420,534	567,314,610	25,836	1,401,407	82,329,054	21,958	99.2%	419,946,750	98.8%	66,440,213	3,026	11.7%	3,297,863	99.2%	14.7%	150	4.96%
4,001 - 6,000	21,049	3,419	581,348	17,327	7,574,507	575,113,518	27,601	1,526,312	74,909,344	20,837	99.0%	398,507,625	98.4%	103,222,861	4,954	17.9%	5,117,761	99.0%	15.4%	246	4.96%
6,001 - 10,000	46,032	7,959	1,791,625	37,432	15,618,225	1,395,245,409	30,622	2,884,206	161,943,112	45,564	99.0%	871,411,500	98.4%	364,775,003	8,006	26.1%	18,084,688	99.0%	18.4%	397	4.96%
10,001 - 12,750	33,247	6,256	1,663,244	26,464	10,638,384	1,105,466,201	33,642	1,590,842	105,334,420	32,860	98.8%	628,447,500	98.3%	373,275,123	11,300	33.8%	18,493,858	98.8%	20.0%	563	4.95%
12,751 - 15,000	25,979	5,114	1,535,946	20,463	8,122,353	926,985,241	36,086	1,667,398	81,252,552	25,688	98.9%	491,283,000	98.3%	356,117,627	13,863	38.4%	17,636,887	98.9%	19.8%	687	4.95%
15,001 - 17,000	21,697	4,391	1,401,782	16,946	6,673,220	2,538,813,878	38,111	1,729,587	66,084,667	21,448	98.9%	410,193,000	98.3%	342,850,500	15,985	41.9%	16,960,322	98.9%	19.1%	791	4.95%
17,001 - 20,000	28,652	6,141	2,106,559	21,951	8,587,535	1,145,464,754	40,539	2,553,195	86,482,717	28,256	98.6%	540,396,000	97.9%	521,139,323	18,443	45.5%	25,740,781	98.6%	17.3%	911	4.94%
20,001 - 21,250	10,305	2,298	843,431	7,819	3,026,090	431,481,379	42,464	656,640	28,567,514	10,161	98.6%	194,329,125	98.0%	209,241,380	20,593	48.5%	10,344,142	98.6%	15.7%	1,018	4.94%
21,251 - 25,000	26,715	6,291	2,355,224	19,791	7,652,069	1,175,711,285	44,881	2,187,214	1,723,055	26,196	98.1%	500,998,500	97.1%	605,176,944	23,102	51.5%	29,899,992	98.1%	14.4%	1,141	4.94%
25,001 - 30,000	32,876	8,022	3,270,343	24,038	9,337,642	1,580,041,820	48,954	5,032,260	82,818,769	32,276	98.2%	617,278,500	97.4%	884,976,811	27,419	56.0%	43,625,497	98.2%	14.6%	1,352	4.93%
30,001 - 40,000	46,387	12,155	5,733,089	32,902	12,955,826	2,538,813,878	55,972	6,848,484	111,335,677	45,359	97.8%	867,490,875	96.9%	1,566,835,810	34,543	61.7%	77,027,662	97.8%	12.3%	1,698	4.92%
40,001 - 50,000	33,129	9,553	5,155,967	22,395	9,030,208	2,116,338,552	65,743	5,357,322	68,029,471	32,191	97.2%	615,652,875	96.0%	1,438,013,528	44,671	67.9%	70,441,554	97.2%	11.1%	2,188	4.90%
50,001 - 60,000	21,352	6,316	4,024,647	14,034	5,840,437	1,548,669,874	75,512	5,780,477	40,187,527	20,509	96.1%	392,224,625	94.5%	1,122,028,199	54,709	72.5%	54,826,921	96.1%	9.1%	2,673	4.89%
60,001 - 75,000	19,626	6,163	4,627,018	12,256	5,445,524	1,625,103,250	87,376	5,580,994	34,710,105	18,599	94.8%	355,705,875	93.1%	1,240,268,264	66,685	76.3%	60,317,751	94.8%	7.2%	3,243	4.86%
75,001 - 80,000	4,570	1,513	1,290,311	2,691	1,318,763	415,055,841	97,914	2,282,810	8,082,072	4,239	92.8%	81,070,875	90.0%	328,185,704	77,421	79.1%	16,012,717	92.8%	6.0%	3,777	4.88%
80,001 - 100,000	12,195	4,056	4,199,893	6,944	3,616,359	1,212,705,098	109,154	10,643,371	22,342,281	11,110	91.1%	212,478,750	87.3%	888,527,438	88,976	81.5%	41,871,358	91.8%	4.9%	4,311	4.84%
100,001 - 120,000	7,055	2,408	3,044,886	3,839	2,259,020	817,010,562	129,397	4,867,574	13,542,334	6,314	89.5%	120,755,250	86.3%	687,580,552	108,898	84.2%	33,305,394	89.5%	4.0%	5,275	4.84%
120,001 - 160,000	7,047	2,394	4,075,713	3,588	2,612,924	952,187,453	157,856	8,551,205	18,658,856	6,032	85.6%	115,362,000	81.3%	826,717,802	137,055	86.8%	40,230,018	85.4%	3.1%	6,669	4.87%
160,001 - 200,000	3,217	1,092	2,745,347	1,455	1,426,770	513,094,133	199,415	8,134,719	14,410,425	2,573	80.0%	49,208,625	74.1%	457,609,802	177,851	89.2%	21,980,719	79.8%	2.4%	8,543	4.80%
200,001 or more	5,575	1,593	10,160,162	2,060	6,104,601	1,430,522,838	387,886	42,574,087	59,257,471	3,688	66.2%	70,533,000	52.0%	1,343,306,454	364,237	93.9%	63,431,922	57.7%	1.2%	17,200	4.72%
TOTAL	651,375	103,166	61,127,322	470,868	184,247,070	26,399,450,055	41,534	156,323,162	2,389,307,964	635,615	97.6%	12,156,136,875	96.5%	12,010,328,378	31,621	45.5%	675,760,424	89.3%	5.0%	1,063	4.88%
FAGI Level																					
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	3,403	[D]	[D]	628	787,789	(49,248,861)	(22,045)	19,412,348	9,762,789	2,234	65.6%	42,725,250	94.6%	(82,324,552)	(36,851)	167.2%	262,115	95.5%	2.0%	117	-0.53%
\$ 1 - 3,999	8,860	[D]	[D]	4,186	432,167	19,936,871	2,263	1,368,568	29,618,951	8,811	99.4%	168,510,375	99.4%	(176,823,887)	(20,069)	-886.9%	13,826	100.0%	1.6%	2	0.07%
4,000 - 9,999	30,202	[D]	[D]	20,731	2,634,228	222,778,707	7,407	2,469,644	109,998,772	30,078	99.6%	575,241,750	99.4%	(459,992,171)	(15,293)	-206.5%	40,841	92.1%	2.5%	1	0.02%
10,000 - 14,999	54,565	112	71,057	35,482	6,901,790	680,334,242	12,505	17,463,955	208,893,508	54,404	99.7%	1,040,476,500	99.6%	(551,571,811)	(10,138)	-81.1%	80,373	91.8%	1.3%	1	0.01%
15,000 - 19,999	64,522	430	92,296	46,773	13,986,554	1,120,211,793	17,414	5,127,844	285,053,017	64,328	99.7%	1,230,273,000	99.6%	(389,986,380)	(6,062)	-34.8%	162,901	87.7%	0.5%	3	0.01%
20,000 - 24,999	58,607	4,070	529,403	48,987	20,726,360	1,311,310,805	22,457	6,334,068	236,757,489	58,393	99.6%	1,116,766,125	99.4%	(35,878,741)	(614)	-2.7%	3,116,303	99.6%	4.4%	53	0.24%
25,000 - 29,999	60,134	8,589	1,674,859	50,246	21,986,815	1,647,515,421	27,526	7,191,605	235,429,249	59,852	99.5%	1,144,669,500	99.3%	274,608,277	4,588	16.7%	14,449,723	99.7%	12.3%	241	0.88%
30,000 - 39,999	118,068	22,505	6,357,455	93,676	37,395,801	4,076,972,946	34,813	8,365,959	378,958,244	117,110	99.2%	2,239,728,750	98.8%	1,466,651,911	12,524	36.0%	73,200,314	99.5%	19.0%	625	1.80%
40,000 - 49,999	80,031	17,856	6,816,059	60,040	23,528,250	3,509,554,382	44,593	7,592,580	247,251,537	78,702	98.3%	1,505,175,750	97.6%	1,764,719,675	22,423	50.3%	87,658,504	98.9%	18.2%	1,114	2.50%
50,000 - 59,999	52,099	13,302	6,142,069	37,011	14,609,784	2,782,946,040	54,647	5,312,166	152,326,746	50,926	97.5%	973,959,750	96.3%	1,661,971,710	32,635	59.7%	82,086,433	98.2%	16.0%	1,612	2.95%
60,000 - 69,999	35,174	9,906	5,288,305	23,641	9,339,279	2,198,319,680	64,668	4,933,691	95,428,498	33,994	96.6%	650,135,250	94.9%	1,457,689,623	42,881	66.3%	71,707,343	97.5%	14.0%	2,109	3.26%
70,000 - 74,999	12,926	3,677	2,231,855	8,548	3,655,568	897,842,481	72,407	2,894,160	38,242,600	12,400	95.9%	237,150,000	94.0%	625,344,041	50,481	69.6%	30,673,372	96.7%	12.2%	2,474	3.42%
75,000 - 79,999	10,489	3,107	2,067,444	6,742	2,812,288	771,963,645	77,413	1,718,758	27,133,973	9,972	95.1%	190,714,500	92.8%	555,833,930	55,739	72.0%	27,225,717	95.9%	10.9%	2,730	3.53%
80,000 - 89,999	15,312	4,621	3,319,576	9,546	4,203,392	1,219,621,443	84,655	3,546,296	45,477,558	14,407	94.1%	275,533,875	91.5%	902,156,306	62,619	74.0%	44,034,220	94.9%	8.9%	3,056	3.61%
90,000 - 99,999	10,295	3,318	2,737,427	6,117	2,769,099	904,981,521	94,663	2,629,987	25,901,731	9,560	92.9%	182,835,000	89.7%	698,874,777	73,104	77.2%	34,058,017	93.9%	7.1%	3,563	3.76%
100,000 - 149,999	22,365	7,297	8,460,374	12,332	6,740,302	2,364,362,137	118,968	11,279,656	59,354,851	19,874	88.9%	380,090,250	84.4%	1,936,196,692	97,424	81.9%	93,938,594	89.6%	4.4%	4,727	3.97%
150,000 - 199,999	6,747	2,221	4,230,906	3,277	2,6																

TABLE 11B. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: 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] [\$]	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),(2)]		Itemized Deductions††:				NC Taxable Income Value [\$]	Average NC Taxable Income Value [\$]	NCTI as a % of Federal AGI [%]	[after application of credits] [\$]	as a % of Resident Tax Liability [%]	as a % of TY2022 Tax Liability [%]	Average per Return* [\$]	Effective Tax Rate††† [%]	
		Number of Returns Filed	[Net Tax* > Pre-payments] Amount [\$]	Number of Returns Filed	[Net Tax* < Pre-payments] Amount [\$]			Child Ded [§ 105-153.5(a)]††	Other Deductions [§ 105-153.5(b)]	Number of Returns Filed	% of R-HH Returns Filed [%]	Deduction Amount [\$]	% of R-HH SD/ID Value Amount [%]									Average ID Value [\$]
		Additions [\$]	Deductions [\$]	Number of Returns Filed	% of R-HH Returns Filed [%]			Deduction Amount [\$]	% of R-HH SD/ID Value Amount [%]	Average ID Value [\$]												
A. BY SIZE OF NC TAXABLE INCOME																						
NC TI Level																						
No Taxable Income	200,285	[D]	[D]	1,055	3,067,904	150,310,753	57,414	16,381,949	149,596,196	2,618	1.3%	64,526,176	1.7%	24,647	(47,429,670)	(18,117)	-31.6%	-	-	-	-	
\$ 1 - 2,000	22,258	[D]	[D]	143	155,307	6,364,876	37,886	81,002	986,913	168	0.8%	5,294,248	1.2%	31,513	164,717	980	2.6%	8,110	0.7%	0.1%	48	4.92%
2,001 - 4,000	22,127	20	2,395	149	164,023	6,411,876	37,940	250,466	1,049,569	169	0.8%	5,101,856	1.2%	30,188	510,917	3,023	8.0%	25,289	0.8%	0.1%	150	4.95%
4,001 - 6,000	21,049	37	7,674	175	187,914	7,454,515	35,163	1,223,545	1,041,098	212	1.0%	6,566,483	1.6%	30,974	1,070,479	5,049	14.4%	52,524	1.0%	0.2%	248	4.91%
6,001 - 10,000	46,032	77	20,784	389	402,533	20,123,197	42,998	227,313	2,867,590	468	1.0%	13,724,724	1.6%	29,326	3,758,196	8,030	18.7%	185,395	1.0%	0.2%	396	4.93%
10,001 - 12,750	33,247	69	29,520	316	260,246	17,017,582	43,973	194,037	1,876,134	387	1.2%	10,891,866	1.7%	28,144	4,443,619	11,482	26.1%	220,392	1.2%	0.2%	569	4.96%
12,751 - 15,000	25,979	54	25,173	237	231,448	14,059,350	48,314	99,632	1,631,943	291	1.1%	8,481,435	1.7%	29,146	4,045,604	13,902	28.8%	200,131	1.1%	0.2%	688	4.95%
15,001 - 17,000	21,697	42	18,217	207	178,598	12,775,612	51,308	583,255	2,086,237	249	1.1%	7,292,433	1.7%	29,287	3,980,197	15,985	31.2%	197,041	1.1%	0.2%	791	4.95%
17,001 - 20,000	28,652	64	30,769	329	279,021	20,290,642	51,239	196,391	1,817,435	396	1.4%	11,370,302	2.1%	28,713	7,299,296	18,433	36.0%	360,501	1.4%	0.2%	910	4.94%
20,001 - 21,250	10,305	26	17,287	118	98,553	7,789,880	54,096	141,233	912,620	144	1.4%	4,051,397	2.0%	28,135	2,967,096	20,605	38.1%	146,958	1.4%	0.2%	1,021	4.95%
21,251 - 25,000	26,715	97	59,205	419	365,347	28,660,684	55,293	105,831	2,621,193	519	1.9%	14,709,507	2.9%	28,342	12,015,815	23,152	41.9%	589,814	1.9%	0.3%	1,136	4.91%
25,001 - 30,000	32,876	120	79,190	476	427,248	36,602,722	61,005	220,082	3,706,491	600	1.8%	16,651,588	2.6%	27,753	16,464,725	27,441	45.0%	811,548	1.8%	0.3%	1,353	4.93%
30,001 - 40,000	46,387	240	164,493	782	767,064	72,013,470	70,052	541,963	8,364,444	1,028	2.2%	28,207,237	3.1%	27,439	35,983,752	35,004	50.0%	1,751,833	2.2%	0.3%	2,170	4.87%
40,001 - 50,000	33,129	242	223,572	687	626,570	70,928,387	75,617	668,217	3,486,182	938	2.8%	25,964,781	4.0%	27,681	42,145,641	44,931	59.4%	2,054,897	2.8%	0.3%	2,191	4.88%
50,001 - 60,000	21,352	226	236,542	608	545,870	74,337,404	88,182	1,004,349	6,130,399	843	3.9%	22,812,144	5.5%	27,061	46,399,210	55,041	62.4%	2,250,812	3.9%	0.4%	2,670	4.85%
60,001 - 75,000	19,626	281	274,792	738	912,323	108,358,378	105,510	5,738,367	18,740,222	1,027	5.2%	26,564,532	6.9%	25,866	68,791,991	66,983	63.5%	3,326,073	5.2%	0.4%	3,239	4.83%
75,001 - 80,000	4,570	102	137,882	227	216,214	36,196,713	109,356	194,807	1,723,646	331	7.2%	9,036,862	10.0%	27,302	25,631,012	77,435	70.8%	1,237,417	7.2%	0.5%	3,738	4.83%
80,001 - 100,000	12,195	299	325,014	777	980,033	157,305,109	144,982	4,131,590	34,655,237	1,085	8.9%	29,579,403	12.2%	27,262	97,201,889	89,587	61.8%	4,703,202	8.9%	0.5%	4,335	4.84%
100,001 - 120,000	7,055	201	278,190	533	634,873	105,384,895	142,220	1,642,816	6,638,396	741	10.5%	19,178,877	13.7%	25,882	81,210,438	109,596	77.1%	3,926,020	10.5%	0.5%	5,298	4.83%
120,001 - 160,000	7,047	342	600,271	666	843,707	172,445,097	169,897	2,954,037	8,187,004	1,015	14.4%	26,503,993	18.7%	26,112	140,708,137	138,629	81.6%	6,860,129	14.6%	0.5%	6,759	4.88%
160,001 - 200,000	3,217	204	968,237	434	966,481	167,801,995	260,562	4,125,922	39,651,640	644	20.0%	17,182,168	25.9%	26,680	115,094,109	178,718	68.6%	5,574,928	20.2%	0.6%	8,657	4.84%
200,001 or more	5,575	621	5,217,704	1,252	7,625,869	1,201,426,571	636,686	65,122,386	177,794,698	1,887	33.8%	65,013,907	48.0%	34,454	1,023,740,352	542,523	85.2%	46,461,232	42.3%	0.9%	24,622	4.54%
TOTAL	651,375	3,390	8,148,357	10,717	19,937,146	2,494,059,708	158,253	105,829,190	474,985,457	15,760	2.4%	438,705,919	3.5%	27,837	1,686,197,522	131,915	67.6%	80,944,246	10.7%	0.6%	5,136	4.67%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	3,403	[D]	[D]	39	125,967	(6,050,099)	(5,175)	3,491,317	1,433,000	1,169	34.4%	2,422,871	5.4%	2,073	(6,414,653)	(5,487)	106.0%	12,391	4.5%	0.1%	11	-0.20%
\$ 1 - 3,999	8,860	[D]	[D]	19	6,601	89,366	1,824	14,512	171,189	49	0.6%	1,002,531	0.6%	20,460	(1,069,842)	(21,834)	-1197.1%	0	0.0%	0.0%	0	0.00%
4,000 - 9,999	30,202	[D]	[D]	74	64,251	886,276	7,147	136,418	354,125	124	0.4%	3,335,419	0.6%	26,899	(2,666,850)	(21,507)	-300.9%	3,518	7.9%	0.2%	28	0.40%
10,000 - 14,999	54,565	15	5,233	82	52,824	2,005,851	12,459	49,269	405,176	161	0.3%	3,773,325	0.4%	23,437	(2,123,381)	(13,189)	-105.9%	7,200	8.2%	0.1%	45	0.36%
15,000 - 19,999	64,522	13	3,664	126	160,642	3,405,006	17,552	705,797	1,159,593	194	0.3%	4,999,997	0.4%	25,773	(2,048,787)	(10,561)	-60.2%	22,821	12.3%	0.1%	118	0.67%
20,000 - 24,999	58,607	17	3,987	159	122,262	4,824,865	22,546	131,670	891,814	214	0.4%	6,285,770	0.6%	29,373	(2,221,049)	(10,379)	-46.0%	11,180	0.4%	0.0%	52	0.23%
25,000 - 29,999	60,134	38	14,527	216	176,102	7,803,354	27,671	141,129	1,030,556	282	0.5%	7,578,672	0.7%	26,875	(664,745)	(2,357)	-8.5%	42,980	0.3%	0.0%	152	0.55%
30,000 - 39,999	118,068	140	57,193	774	598,364	33,885,163	35,371	606,602	3,412,077	958	0.8%	26,347,748	1.2%	27,503	4,731,940	4,939	14.0%	369,058	0.5%	0.1%	385	1.09%
40,000 - 49,999	80,031	198	108,450	1,096	877,861	59,771,462	44,975	591,412	5,099,824	1,329	1.7%	36,962,026	2.4%	27,812	18,301,024	13,771	30.6%	993,763	1.1%	0.2%	748	1.66%
50,000 - 59,999	52,209	245	152,986	1,007	861,489	70,352,968	54,835	693,484	5,579,462	1,283	2.5%	37,415,167	3.7%	29,162	28,051,823	21,864	39.9%	1,467,898	1.8%	0.3%	1,144	2.09%
60,000 - 69,999	35,174	258	188,258	887	807,679	76,656,129	64,963	299,072	5,620,680	1,180	3.4%	34,988,936	5.1%	29,652	36,345,585	30,801	47.4%	1,838,585	2.5%	0.4%	1,558	2.40%
70,000 - 74,999	12,926	101	79,177	410	347,591	38,069,535	72,376	179,684	2,327,948	526	4.1%	15,222,062	6.0%	28,939	20,699,209	39,352	54.4%	1,035,365	3.3%	0.4%	1,968	2.72%
75,000 - 79,999	10,489	124	122,263	381	351,581	40,093,257	77,550	377,610	2,373,495	517	4.9%	14,867,631	7.2%	28,758	23,229,741	44,932	57.9%	1,160,593	4.1%	0.5%	2,245	2.89%
80,000 - 89,999	15,312	227	253,428	662	76,880,495	84,951	1,207,029	4,537,442	905	5.9%	25,526,989	8.5%	28,207	48,023,093	53,064	62.5%	2,358,008	5.1%	0.5%	2,606	3.07%	
90,000 - 99,999	10,295	186	199,995	538	533,450	69,672,920	94,793	396,639	3,910,961	735	7.1%	20,911,821	10.3%	28,451	45,246,777	61,560	64.9%	2,220,971	6.1%	0.5%	3,022	3.19%
100,000 - 149,999	22,365	693	890,789	1,767	1,773,651	303,837,539	121,974	4,460,291	13,650,048	2,491	11.1%	70,493,905	15.6%	28,299	224,153,877	89,985	73.8%	10,881,965	10.4%	0.5%	4,369	3.58%
150,000 - 199,999	6,747	377	706,427	805	1,026,566	205,629,277	172,363	3,689,292	8,578,039	1,193	17.7%	33,240,255	23.8%	27,863	167,500,275	140,403	81.5%	8,196,411	17.0%	0.5%	6,870	3.99%
200,000 - 499,999	6,342	588	2,058,166	1,274	2,851,288	561,158,385	298,330	17,807,755	41,476,941	1,881	29.7%	57,279,008	40.2%	30,451	48							

TABLE 12. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

PART-YEAR RESIDENT RETURNS																											
Income Level	Number of Returns Filed Part-Yr Residents	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]					Tax Liability						
		Balance Tax Due/Overpayment		Overpayment				[§ 105-153.5(c),(c)(2); § 105-153.6] Other Deductions [§ 105-153.5(b)]		Standard Deduction		Itemized Deductions		[before part-year/nonresident taxable percentage] [S]	[after part-year/nonresident taxable percentage] [S]	Average NC Taxable Income Value [S]	Effective Taxable Factor [%]	NC TI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability						
		Number of Returns Filed	[Net Tax > Pre-payments] 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]	[after application of credits] [S]	as a % of TY2022 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]		
		A. BY SIZE OF NC TAXABLE INCOME																									
Non-FAGI Level																											
NCTI Level																											
No Taxable Income																											
\$ 1 - 2,000																											
2,001 - 4,000																											
4,001 - 6,000																											
6,001 - 10,000																											
10,001 - 12,750																											
12,751 - 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																											
FAGI Level																											
Non-Positive AGI																											
\$ 1 - 3,999																											
4,000 - 9,999																											
10,000 - 14,999																											
15,000 - 19,999																											
20,000 - 24,999																											
25,000 - 29,999																											
30,000 - 39,999																											
40,000 - 49,999																											
50,000 - 59,999																											
60,000 - 69,999																											
70,000 - 74,999																											
75,000 - 79,999																											
80,000 - 89,999																											
90,000 - 99,999																											
100,000 - 149,999																											
150,000 - 199,999																											
200,000 - 499,999																											
500,000 - 999,999																											
1,000,000 or more																											
TOTAL																											

Part-Year Resident=Returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2022

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

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

The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

†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-\$3,000 per child based on filing status and FAGI).

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

††In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.

Standard deduction allowances applicable for taxable year 2022 vary according to filing status: S/MFS=\$12,750; MFJ/SS=\$25,500; HH=\$19,125. (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 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.

The 11,090 count of TY2022 part-year resident returns claiming itemized deductions includes 1,244 returns that reported a value of \$0 on the line designated for the N.C. standard/N.C. itemized deduction: such returns include returns for which the taxpayer is ineligible for claiming the standard deduction.

Average NC taxable income value shown for total is based on returns with positive NC taxable income.

\*Average per return net tax liability values based on all returns filed; total average per return net tax liability value based on taxable returns=\$2,061

†††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 13. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY LEVEL

		NONRESIDENT RETURNS																											
Income Level	Number of Returns Filed Non-Residents	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI: Additions [§ 105-153.5(c),(e)]§ 105-153.6								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				Other Deductions [§ 105-153.5(b) Child Deduction [§ 105-153.5(a)]]†		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 [%]	NCI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	after application of credits [S]	as a % of TY2022 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]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]	[before part-year/nonresident taxable percentage]	[after part-year/nonresident taxable percentage]	Average NC Taxable Income Value [S]	Effective Taxable Factor [%]			NCI as a % of Federal AGI [%]	after application of credits [S]	as a % of TY2022 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]				
		[S]	[S]	[S]	[S]			[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]			[S]	[S]	[S]	[S]	[S]	[S]			
A. BY SIZE OF NC TAXABLE INCOME																													
NCTI Level																													
No Taxable Income	110,754	81	2,842	43,883	69,389,858	98,020,946,425	885,033	9,798,513,165	5,824,901,576	72,208,000	87,695	1,730,857,125	23,059	8,493,151,411	91,698,341,484	(153,338,858)	(1,384)	-0.2%	93.5%	-	-	-	-	-	-				
\$ 1 - 2,000	51,578	26,631	813,864	22,988	4,384,700	15,105,985,936	292,877	359,361,074	307,121,466	25,756,000	43,399	836,043,000	8,179	710,665,177	13,585,761,367	42,989,746	833	0.3%	89.9%	2,145,147	945	2,144,202	24.3%	42	4.9%				
2,001 - 4,000	27,106	12,508	1,234,513	14,255	3,503,472	10,574,749,674	390,126	189,324,407	157,213,773	12,547,500	22,674	442,335,750	4,432	536,015,883	9,615,961,175	79,577,185	2,936	0.8%	90.9%	3,970,871	2,913	3,967,958	17.7%	146	4.9%				
4,001 - 6,000	18,898	8,248	1,314,043	10,469	2,806,540	8,003,991,641	423,536	246,004,971	126,283,037	8,710,000	15,811	309,576,375	3,087	362,012,224	7,443,414,979	93,526,337	4,949	1.3%	93.0%	4,667,019	1,832	4,665,187	14.0%	247	4.9%				
6,001 - 10,000	25,938	10,538	2,443,976	15,206	4,883,318	13,143,491,651	506,727	367,807,919	179,044,811	12,479,500	21,673	424,747,125	4,265	798,768,092	12,096,260,402	203,633,933	7,851	1.7%	92.0%	10,161,242	7,822	10,153,420	10.4%	391	4.9%				
10,001 - 12,500	13,231	5,096	1,573,647	8,039	2,861,442	6,438,687,224	486,636	231,625,201	103,351,682	6,777,500	11,103	217,043,250	2,128	297,637,461	6,045,502,532	149,820,191	11,323	2.5%	93.9%	7,475,959	4,510	7,471,449	8.1%	565	4.9%				
12,751 - 15,000	9,571	3,488	1,233,801	6,032	2,230,204	4,761,980,022	497,543	135,529,882	65,570,561	5,187,500	8,026	156,946,125	1,545	164,603,723	4,505,201,995	132,510,214	13,845	2.9%	94.6%	6,612,218	4,860	6,607,358	7.4%	690	4.9%				
15,001 - 17,000	7,708	2,691	1,065,986	4,968	1,983,908	3,398,258,485	440,874	138,101,493	58,868,831	4,282,000	6,511	128,685,750	1,197	131,776,164	3,212,747,233	123,151,584	15,977	3.8%	94.5%	6,145,284	8,199	6,137,085	6.9%	796	4.9%				
17,001 - 20,000	10,349	3,484	1,462,574	6,807	2,919,112	4,876,633,585	471,218	158,866,454	101,552,280	5,386,500	8,734	171,723,375	1,615	222,072,573	4,934,765,311	191,095,340	18,465	4.2%	93.0%	9,535,640	9,444	9,526,196	6.4%	920	4.9%				
20,001 - 21,250	3,971	1,318	555,394	2,625	1,221,769	1,916,304,638	482,575	50,404,288	24,370,371	2,058,000	3,349	65,981,250	622	63,757,718	1,810,541,327	81,854,388	20,613	4.5%	94.5%	[D]	[D]	4,081,226	6.2%	1,028	4.9%				
21,251 - 25,000	11,042	3,705	1,730,040	7,284	3,512,689	5,139,764,457	465,474	466,067,805	83,733,810	5,651,500	9,374	184,473,375	1,668	307,391,739	5,024,581,838	254,839,446	23,079	5.1%	97.8%	12,716,475	16,229	12,700,246	6.1%	1,150	4.9%				
25,001 - 30,000	13,051	4,270	2,155,875	8,719	4,410,969	7,339,585,925	562,377	326,672,000	117,826,203	6,356,500	11,070	220,371,000	1,981	393,504,254	6,928,199,968	358,097,414	27,438	5.2%	94.4%	17,869,041	14,903	17,854,138	6.0%	1,368	4.9%				
30,001 - 40,000	20,257	6,713	4,001,309	13,473	7,355,123	13,264,293,374	654,800	313,770,025	163,133,547	9,265,000	17,361	349,426,500	2,896	1,175,116,827	11,881,121,525	703,727,307	34,740	5.9%	89.6%	35,116,084	34,648	35,081,436	5.6%	1,732	4.9%				
40,001 - 50,000	15,526	4,965	3,577,459	10,485	6,434,965	9,411,541,379	606,179	258,125,091	189,148,994	6,257,000	13,441	276,732,375	2,085	410,424,618	8,787,103,483	695,431,889	44,791	7.9%	93.4%	34,702,033	36,548	34,665,485	5.5%	2,233	4.9%				
50,001 - 60,000	11,887	3,761	3,373,091	8,079	5,670,429	7,486,784,492	629,830	356,224,739	149,941,357	3,888,500	10,245	213,970,500	1,642	545,136,956	6,930,071,918	50,861,262	54,754	9.4%	92.6%	32,477,995	37,455	32,440,540	5.4%	2,729	4.9%				
60,001 - 75,000	12,821	3,937	4,355,750	8,829	6,548,484	7,843,141,679	611,742	227,320,328	145,018,745	3,204,500	10,880	234,255,750	1,941	294,110,820	7,393,872,192	859,088,054	67,006	11.6%	94.3%	42,868,513	30,896	42,837,617	5.1%	3,341	4.9%				
75,001 - 80,000	3,213	1,026	1,424,471	2,174	1,833,627	2,587,482,937	805,317	110,970,221	73,323,203	701,500	2,690	59,274,750	523	47,809,366	2,287,344,069	248,846,317	77,450	11.9%	80.7%	[D]	[D]	12,394,760	4.7%	3,858	4.9%				
80,001 - 100,000	10,191	3,010	4,971,959	7,132	6,444,434	10,077,137,244	988,827	236,645,304	180,216,669	1,626,000	8,409	188,897,625	1,782	682,623,672	9,260,418,582	910,780,477	89,371	9.8%	91.9%	45,447,935	51,332	45,396,603	4.7%	4,455	4.9%				
100,001 - 120,000	6,725	2,088	4,434,844	4,607	5,070,594	6,360,887,349	945,857	192,178,462	105,982,831	420,000	5,396	123,802,500	1,329	403,193,792	5,919,666,688	734,852,657	109,272	12.4%	93.1%	36,669,181	40,121	36,629,600	4.4%	5,447	4.9%				
120,001 - 160,000	7,965	2,415	7,559,333	5,522	6,961,830	11,043,711,018	1,386,530	311,356,641	220,884,226	[D]	6,117	142,914,750	1,848	338,041,547	10,653,227,136	1,098,437,604	137,908	10.3%	96.5%	54,812,044	73,054	54,738,990	4.2%	6,872	4.9%				
160,001 - 200,000	4,390	1,310	6,092,975	3,855	5,537,992	8,360,186,811	1,453,346	287,903,840	172,788,280	[D]	3,212	76,219,500	1,178	252,644,981	6,166,437,890	781,222,277	177,955	12.7%	96.6%	38,983,004	87,138	38,895,866	4.2%	8,600	4.9%				
200,001 or more	12,383	3,480	50,600,971	8,854	78,614,962	78,569,273,890	3,344,930	5,453,184,340	2,167,856,784	[D]	7,207	171,385,500	5,176	5,643,847,588	7,960,287,798	642,840	10,5%	96.8%	397,218,361	1,497,891	395,720,470	7.5%	31,957	4.9%					
<b>TOTAL</b>	<b>408,555</b>	<b>114,763</b>	<b>105,978,717</b>	<b>223,486</b>	<b>234,580,422</b>	<b>331,744,819,839</b>	<b>811,995</b>	<b>20,215,957,390</b>	<b>10,717,858,031</b>	<b>193,038,000</b>	<b>334,377</b>	<b>6,725,663,250</b>	<b>74,178</b>	<b>22,704,306,856</b>	<b>311,619,911,093</b>	<b>16,201,292,562</b>	<b>54,918</b>	<b>5.2%</b>	<b>93.9%</b>	<b>816,095,993</b>	<b>1,986,701</b>	<b>814,109,292</b>	<b>6.1%</b>	<b>1,993</b>	<b>4.98%</b>				
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																													
Non-Positive AGI																													
\$ 1 - 3,999	7,315	150	712,280	2,245	8,368,005	(5,286,177,869)	(722,649)	5,382,049,937	231,983,512	6,999,000	4,372	89,995,875	2,943	32,596,259	(265,702,578)	35,318,350	4,828	-13.3%	5.0%	[D]	[D]	2,126,828	16.0%	291	-0.04%				
4,000 - 9,999	6,463	412	58,962	2,634	1,510,527	13,754,209	2,128	6,439,045	5,925,841	1,341,000	5,369	75,040,125	1,094	2,824,410	(64,938,302)	(38,894,540)	(6,018)	59.9%	-472.1%	[D]	[D]	146,620	17.1%	23	1.07%				
10,000 - 14,999	13,250	423	126,640	8,316	3,368,526	93,928,194	7,089	10,202,624	3,330,746	5,190,000	12,237	171,831,750	1,013	5,222,129	(45,635,123)	(3,444)	56.0%	-86.7%	[D]	[D]	334,981	20.9%	25	0.36%					
15,000 - 19,999	12,558	1,105	117,343	8,468	1,895,616	157,081,232	12,508	5,837,891	3,443,473	8,715,000	11,877	174,267,000	681	4,645,863	(28,152,213)	(11,482,761)	(914)	40.8%	-17.9%	[D]	[D]	428,945	7.2%	34	0.27%				
20,000 - 24,999	11,770	2,360	245,892	7,517	2,048,425	205,310,409	17,444	6,537,062	5,487,538	12,024,000	11,169	171,360,000	601	5,420,784	17,555,149	12,525,457	1,064	71.3%	8.6%	[D]	[D]	1,240,205	3.4%	105	0.60%				
25,000 - 29,999	11,128	2,577	318,038	6,901	1,935,372	250,312,784	22,494	7,940,322	5,881,395	11,881,000	10,545	165,864,750	583	5,933,762	69,192,799	36,338,198	3,265	52.5%	27.6%	[D]	[D]	2,119,072	3.0%	190	0.85%				
30,000 - 39,999	11,330	3,039	467,312	6,804	2,160,548	311,449,795	27,489	8,559,920	7,860,338	11,212,500	10,724	171,717,000	606	6,853,772	122,261,255	64,512,893	5,694	52.8%	39.3%	[D]	[D]	3,330,426	2.8%	294	1.07%				
40,000 - 49,999	22,753	7,049	1,168,790	13,311	4,510,986	795,182,113	34,948	16,974,200	22,748,990	23,796,500	21,662	361,035,375	1,091	17,350,328	387,225,120	204,601,435	8,992	52.8%	48.7%	10,289,919	4,052	10,285,867	2.7%	452	1.29%				
50,000 - 59,999	21,160	6,949	1,411,717	12,126	4,311,044	950,847,165																							

TABLE 14A. TAX YEAR 2022 INDIVIDUAL INCOME TAX: CHILD DEDUCTION CLAIMED BY FILING STATUS BY FAGI LEVEL BY ALLOWABLE DEDUCTION AMOUNT  
[§ 105-153.5(a1)]

Filing Status	FAGI	Statutory Allowable Deduction Amount Per Qualifying Child [count]	D-400 Returns Claiming Child		FAGI [includes deficit] Reported On D-400 Returns Claiming Child		Qualifying Children Reported On D-400 Returns Claiming Child		Child Deduction Claimed		Net Tax Liability Reported On D-400 Returns Claiming Child	
			Deduction	Share	Deduction	Share	Deduction	Share	Amount	Share	Deduction	Share
			[count]	[%]	[\$]	[%]	[count]	[%]	[\$]	[%]	[\$]	[%]
Married Filing Jointly	<=\$40,000	3,000	81,412	8.3%	993,988,575	2.0%	156,331	9.6%	468,993,000	13.0%	13,596,312	1.1%
	>\$40,000-\$60,000	2,500	72,790	7.4%	3,645,694,950	7.3%	141,701	8.7%	354,252,500	9.8%	65,597,523	5.1%
	>\$60,000-\$80,000	2,000	75,109	7.6%	5,258,452,600	10.6%	140,734	8.6%	281,468,000	7.8%	136,373,560	10.5%
	>\$80,000-\$100,000	1,500	74,994	7.6%	6,744,240,634	13.6%	134,713	8.3%	202,069,500	5.6%	204,778,352	15.8%
	>\$100,000-\$120,000	1,000	68,517	7.0%	7,518,604,245	15.1%	120,082	7.4%	120,082,000	3.3%	249,229,261	19.3%
	>\$120,000-\$140,000	500	55,331	5.6%	7,171,205,083	14.4%	96,183	5.9%	48,091,500	1.3%	251,646,438	19.4%
	>\$140,000	0										
			428,153	43.5%	31,332,186,087	63.0%	789,744	48.4%	1,474,956,500	41.0%	921,221,446	71.2%
Surviving Spouse	<=\$40,000	3,000	767	0.1%	14,435,591	0.0%	1,260	0.1%	3,780,000	0.1%	34,412	0.0%
	>\$40,000-\$60,000	2,500	348	0.0%	17,402,023	0.0%	522	0.0%	1,305,000	0.0%	296,927	0.0%
	>\$60,000-\$80,000	2,000	216	0.0%	14,944,334	0.0%	315	0.0%	630,000	0.0%	375,893	0.0%
	>\$80,000-\$100,000	1,500	128	0.0%	11,371,640	0.0%	193	0.0%	289,500	0.0%	331,936	0.0%
	>\$100,000-\$120,000	1,000	68	0.0%	7,403,964	0.0%	99	0.0%	99,000	0.0%	250,028	0.0%
	>\$120,000-\$140,000	500	42	0.0%	5,422,604	0.0%	67	0.0%	33,500	0.0%	188,464	0.0%
	>\$140,000	0										
			1,569	0.2%	70,980,156	0.1%	2,456	0.2%	6,137,000	0.2%	1,477,660	0.1%
Head of Household	<=\$30,000	3,000	235,787	24.0%	4,168,391,395	8.4%	370,158	22.7%	1,110,474,000	30.8%	10,883,121	0.8%
	>\$30,000-\$45,000	2,500	128,442	13.1%	4,732,150,025	9.5%	195,545	12.0%	488,862,500	13.6%	85,785,186	6.6%
	>\$45,000-\$60,000	2,000	64,874	6.6%	3,350,476,935	6.7%	96,287	5.9%	192,574,000	5.3%	90,535,689	7.0%
	>\$60,000-\$75,000	1,500	33,556	3.4%	2,237,848,294	4.5%	47,648	2.9%	71,472,000	2.0%	70,627,099	5.5%
	>\$75,000-\$90,000	1,000	17,168	1.7%	1,402,951,365	2.8%	23,800	1.5%	23,800,000	0.7%	47,641,285	3.7%
	>\$90,000-\$105,000	500	9,274	0.9%	897,891,526	1.8%	12,623	0.8%	6,311,500	0.2%	31,965,451	2.5%
	>\$105,000	0										
			489,101	49.7%	16,789,709,540	33.8%	746,061	45.8%	1,893,494,000	52.6%	337,437,831	26.1%
Single	<=\$20,000	3,000	30,263	3.1%	346,514,942	0.7%	42,734	2.6%	128,202,000	3.6%	417,749	0.0%
	>\$20,000-\$30,000	2,500	9,272	0.9%	228,725,614	0.5%	13,035	0.8%	32,587,500	0.9%	3,740,516	0.3%
	>\$30,000-\$40,000	2,000	5,600	0.6%	192,659,765	0.4%	7,678	0.5%	15,356,000	0.4%	5,076,776	0.4%
	>\$40,000-\$50,000	1,500	2,617	0.3%	116,074,572	0.2%	3,500	0.2%	5,250,000	0.1%	3,642,878	0.3%
	>\$50,000-\$60,000	1,000	1,373	0.1%	74,762,333	0.2%	1,785	0.1%	1,785,000	0.0%	2,548,751	0.2%
	>\$60,000-\$70,000	500	770	0.1%	49,549,645	0.1%	982	0.1%	491,000	0.0%	1,810,976	0.1%
	>\$70,000	0										
			49,895	5.1%	1,008,286,871	2.0%	69,714	4.3%	183,671,500	5.1%	17,237,646	1.3%
Married Filing Separately	<=\$20,000	3,000	2,876	0.3%	(38,562,465)	-0.1%	4,325	0.3%	12,975,000	0.4%	224,498	0.0%
	>\$20,000-\$30,000	2,500	2,559	0.3%	64,804,952	0.1%	3,789	0.2%	9,473,000	0.3%	1,066,381	0.1%
	>\$30,000-\$40,000	2,000	3,127	0.3%	109,364,476	0.2%	4,663	0.3%	9,326,000	0.3%	2,840,010	0.2%
	>\$40,000-\$50,000	1,500	2,806	0.3%	125,898,048	0.3%	4,098	0.3%	6,147,000	0.2%	3,927,151	0.3%
	>\$50,000-\$60,000	1,000	2,431	0.2%	133,155,137	0.3%	3,485	0.2%	3,485,000	0.1%	4,529,295	0.4%
	>\$60,000-\$70,000	500	1,687	0.2%	109,209,581	0.2%	2,382	0.1%	1,191,000	0.0%	3,910,489	0.3%
	>\$70,000	0										
			15,486	1.6%	503,869,729	1.0%	22,742	1.4%	42,597,000	1.2%	16,497,824	1.3%
<b>Aggregate</b>			984,204	100.0%	49,705,032,383	100.0%	1,630,717	100.0%	3,600,856,000	100.0%	1,293,872,407	100.0%

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 Form D-400 processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

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 AGI, as calculated under the Code. SL 2021-180 increases the child deduction allowance beginning with tax year 2022: the amount of deduction per specified federal AGI range is increased by \$500; an additional income range was added for each filing status thereby enhancing the deduction.

Historical note:

SL 2017-57 converted the preexisting child tax credit to a child deduction provision effective for taxable years beginning on or after January 1, 2018. 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 federal AGI.

TABLE 14B. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FILING STATUS BY FAGI LEVEL

FAGI 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 [\$]
<=\$20,000	195,847	19.9%	309,773	929,319,000	25.8%	6,669,244	137,421	70.2%	215,535	646,605,000	69.6%	256,093	24,880	12.7%	46,494	139,482,000	15.0%	5,770,895
>\$20,000-\$30,000	134,830	13.7%	219,416	649,836,500	18.0%	16,310,010	98,366	73.0%	154,623	463,869,000	71.4%	10,627,028	24,460	18.1%	47,693	143,079,000	22.0%	875,737
>\$30,000-\$40,000	134,824	13.7%	217,626	569,116,000	15.8%	68,513,386	93,838	69.6%	142,842	357,105,000	62.7%	53,612,865	32,072	23.8%	62,144	186,432,000	32.8%	6,949,680
>\$40,000-\$45,000	55,477	5.6%	91,747	225,056,500	6.3%	46,148,118	34,604	62.4%	52,703	131,757,500	58.5%	32,172,321	17,728	32.0%	34,586	86,465,000	38.4%	9,971,307
>\$45,000-\$50,000	47,304	4.8%	79,002	174,208,000	4.8%	50,012,325	26,636	56.3%	40,020	80,040,000	45.9%	31,955,359	18,218	38.5%	35,577	88,942,500	51.1%	14,392,081
>\$50,000-\$60,000	79,062	8.0%	133,332	297,291,500	8.3%	107,090,092	38,238	48.4%	56,267	112,534,000	37.9%	58,580,330	36,844	46.6%	71,538	178,845,000	60.2%	41,234,135
>\$60,000-\$70,000	64,766	6.6%	109,843	197,074,000	5.5%	115,506,159	24,666	38.1%	35,132	52,698,000	26.7%	49,631,401	37,521	57.9%	71,171	142,342,000	72.2%	59,966,435
>\$70,000-\$75,000	27,767	2.8%	47,793	89,328,000	2.5%	57,243,309	8,890	32.0%	12,516	18,774,000	21.0%	20,995,698	18,827	67.8%	35,198	70,396,000	78.8%	36,153,809
>\$75,000-\$80,000	25,807	2.6%	44,140	78,565,000	2.2%	58,530,711	7,002	27.1%	9,715	9,715,000	12.4%	18,182,162	18,761	72.7%	34,365	68,730,000	87.5%	40,253,316
>\$80,000-\$90,000	47,954	4.9%	82,425	116,595,000	3.2%	124,313,319	10,166	21.2%	14,085	14,085,000	12.1%	29,459,123	37,714	78.6%	68,223	102,334,500	87.8%	94,672,680
>\$90,000-\$100,000	44,059	4.5%	75,764	104,448,000	2.9%	132,840,568	6,725	15.3%	9,198	4,599,000	4.4%	22,584,476	37,280	84.6%	66,490	99,735,000	95.5%	110,105,672
>\$100,000-\$105,000	20,735	2.1%	35,274	33,561,500	0.9%	69,939,084	2,549	12.3%	3,425	1,712,500	5.1%	9,380,975	18,164	87.6%	31,817	31,817,000	94.8%	60,483,650
>\$105,000-\$120,000	50,399	5.1%	88,332	88,332,000	2.5%	188,921,180	-	-	-	-	-	-	50,353	99.9%	88,265	88,265,000	99.9%	188,745,611
>\$120,000	55,373	5.6%	96,250	48,125,000	1.3%	251,834,902	-	-	-	-	-	-	55,331	99.9%	96,183	48,091,500	99.9%	251,646,438
<b>TOTAL</b>	<b>984,204</b>	<b>100.0%</b>	<b>1,630,717</b>	<b>3,600,856,000</b>	<b>100.0%</b>	<b>1,293,872,407</b>	<b>489,101</b>	<b>49.7%</b>	<b>746,061</b>	<b>1,893,494,000</b>	<b>52.6%</b>	<b>337,437,831</b>	<b>428,153</b>	<b>43.5%</b>	<b>789,744</b>	<b>1,474,956,500</b>	<b>41.0%</b>	<b>921,221,446</b>
Income Level	Single						Married Filing Separately						Surviving Spouse					
<=\$20,000	30,263	15.5%	42,734	128,202,000	13.8%	417,749	2,876	1.5%	4,325	12,975,000	1.4%	[D]	407	0.2%	685	2,055,000	0.2%	[D]
>\$20,000-\$30,000	9,272	6.9%	13,035	32,587,500	5.0%	3,740,516	2,559	1.9%	3,789	9,473,000	1.5%	[D]	173	0.1%	276	828,000	0.1%	[D]
>\$30,000-\$40,000	5,600	4.2%	7,678	15,356,000	2.7%	5,076,776	3,127	2.3%	4,663	9,326,000	1.6%	2,840,010	187	0.1%	299	897,000	0.2%	34,055
>\$40,000-\$45,000	1,580	2.8%	2,121	3,181,500	1.4%	2,074,119	1,468	2.6%	2,190	3,285,000	1.5%	1,883,125	97	0.2%	147	367,500	0.2%	47,246
>\$45,000-\$50,000	1,037	2.2%	1,379	2,068,500	1.2%	1,568,759	1,338	2.8%	1,908	2,862,000	1.6%	2,044,026	75	0.2%	118	295,000	0.2%	52,100
>\$50,000-\$60,000	1,373	1.7%	1,785	1,785,000	0.6%	2,548,751	2,431	3.1%	3,485	3,485,000	1.2%	4,529,295	176	0.2%	257	642,500	0.2%	197,581
>\$60,000-\$70,000	770	1.0%	982	491,000	0.2%	1,810,976	1,687	2.1%	2,382	1,191,000	0.4%	3,910,489	122	0.2%	176	352,000	0.2%	186,858
>\$70,000-\$75,000	-	-	-	-	-	-	-	-	-	-	-	-	50	0.2%	79	158,000	0.2%	93,802
>\$75,000-\$80,000	-	-	-	-	-	-	-	-	-	-	-	-	44	0.2%	60	120,000	0.2%	95,233
>\$80,000-\$90,000	-	-	-	-	-	-	-	-	-	-	-	-	74	0.2%	117	175,500	0.2%	181,516
>\$90,000-\$100,000	-	-	-	-	-	-	-	-	-	-	-	-	54	0.1%	76	114,000	0.1%	150,420
>\$100,000-\$105,000	-	-	-	-	-	-	-	-	-	-	-	-	22	0.1%	32	32,000	0.1%	74,459
>\$105,000-\$120,000	-	-	-	-	-	-	-	-	-	-	-	-	46	0.1%	67	67,000	0.1%	175,569
>\$120,000	-	-	-	-	-	-	-	-	-	-	-	-	42	0.1%	67	33,500	0.1%	188,464
<b>TOTAL</b>	<b>49,895</b>	<b>5.1%</b>	<b>69,714</b>	<b>183,671,500</b>	<b>5.1%</b>	<b>17,237,646</b>	<b>15,486</b>	<b>1.6%</b>	<b>22,742</b>	<b>42,597,000</b>	<b>1.2%</b>	<b>16,497,824</b>	<b>1,569</b>	<b>0.2%</b>	<b>2,456</b>	<b>6,137,000</b>	<b>0.2%</b>	<b>1,477,660</b>

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 Form D-400 processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

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

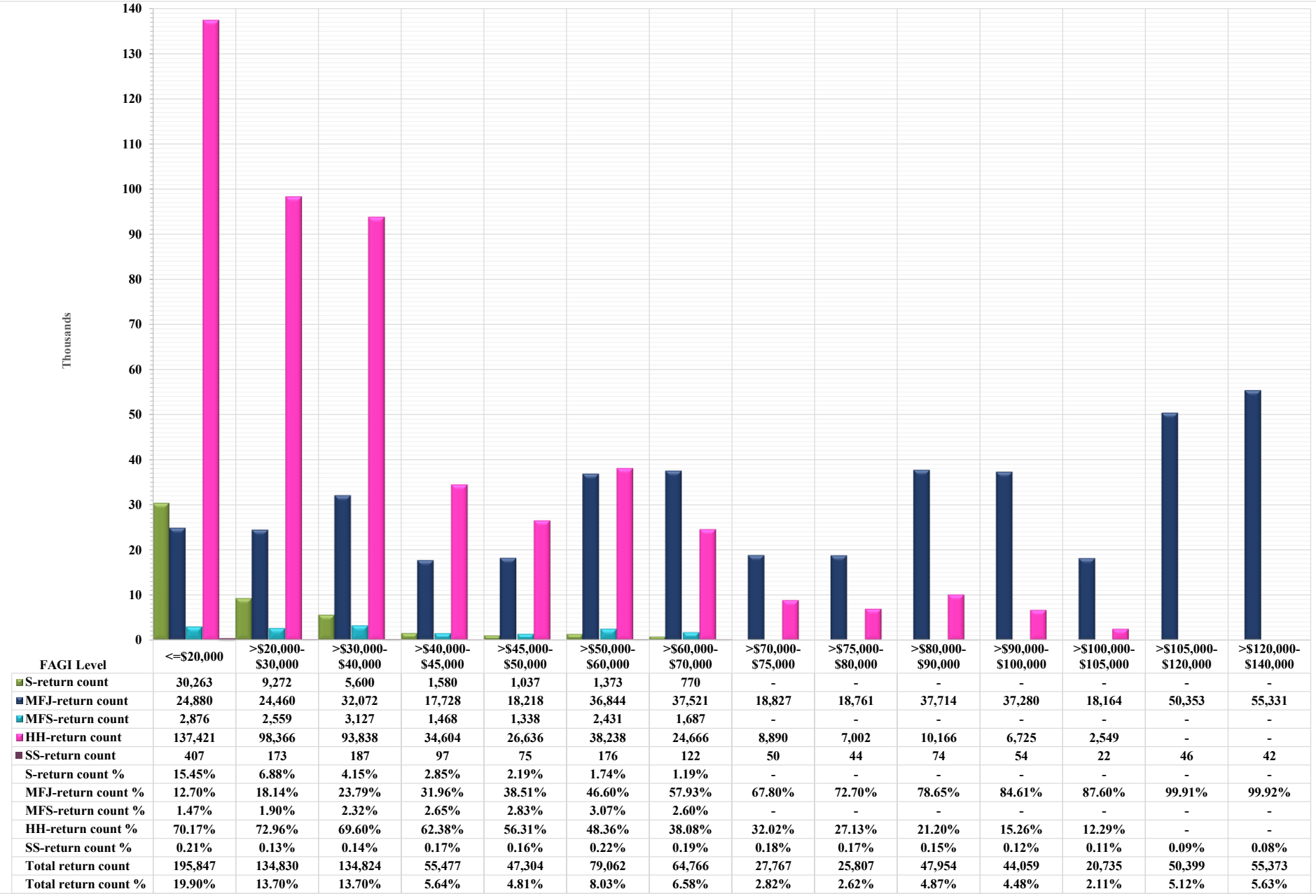
A taxpayer who is allowed a federal child tax credit under section 24 of the Code for the taxable year is allowed a deduction for each qualifying child for whom the taxpayer is allowed the federal tax credit. The amount of the deduction is equal to the amount listed in Table 14A, based on filing status and the taxpayer's federal AGI, as calculated under the Code.

SL 2021-180 increases the child deduction allowance beginning with tax year 2022: the amount of deduction per specified federal AGI range is increased by \$500; an additional income range was added for each filing status thereby enhancing the deduction.

Historical note:

SL 2017-57 converted the preexisting child tax credit to a child deduction provision effective for taxable years beginning on or after January 1, 2018. 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 federal AGI.

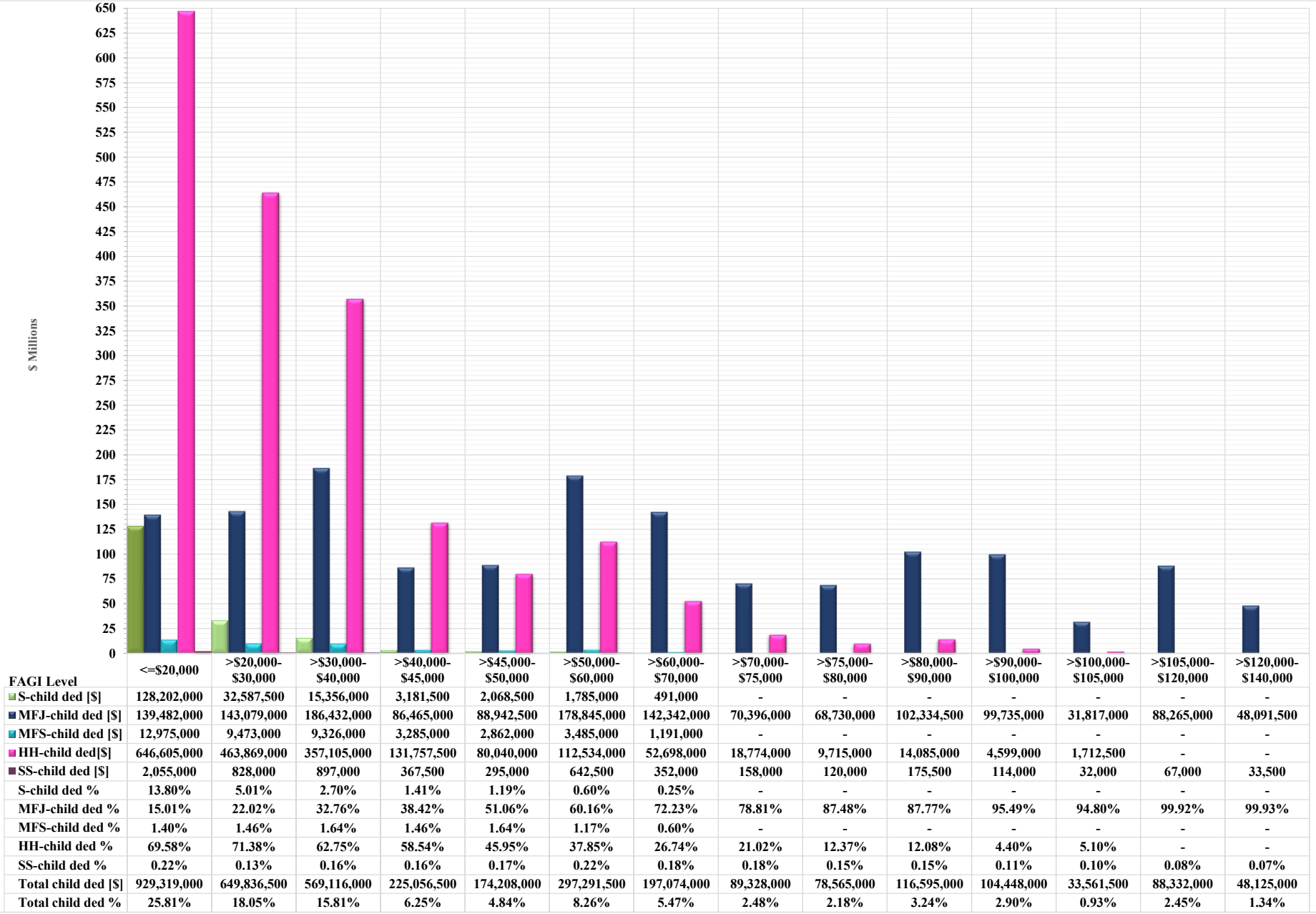
Exhibit 14.1 Tax Year 2022 Individual Income Tax [All Returns]: Count of D-400 Returns Claiming Child Deduction by Filing Status by FAGI Level



Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 Form D-400 processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

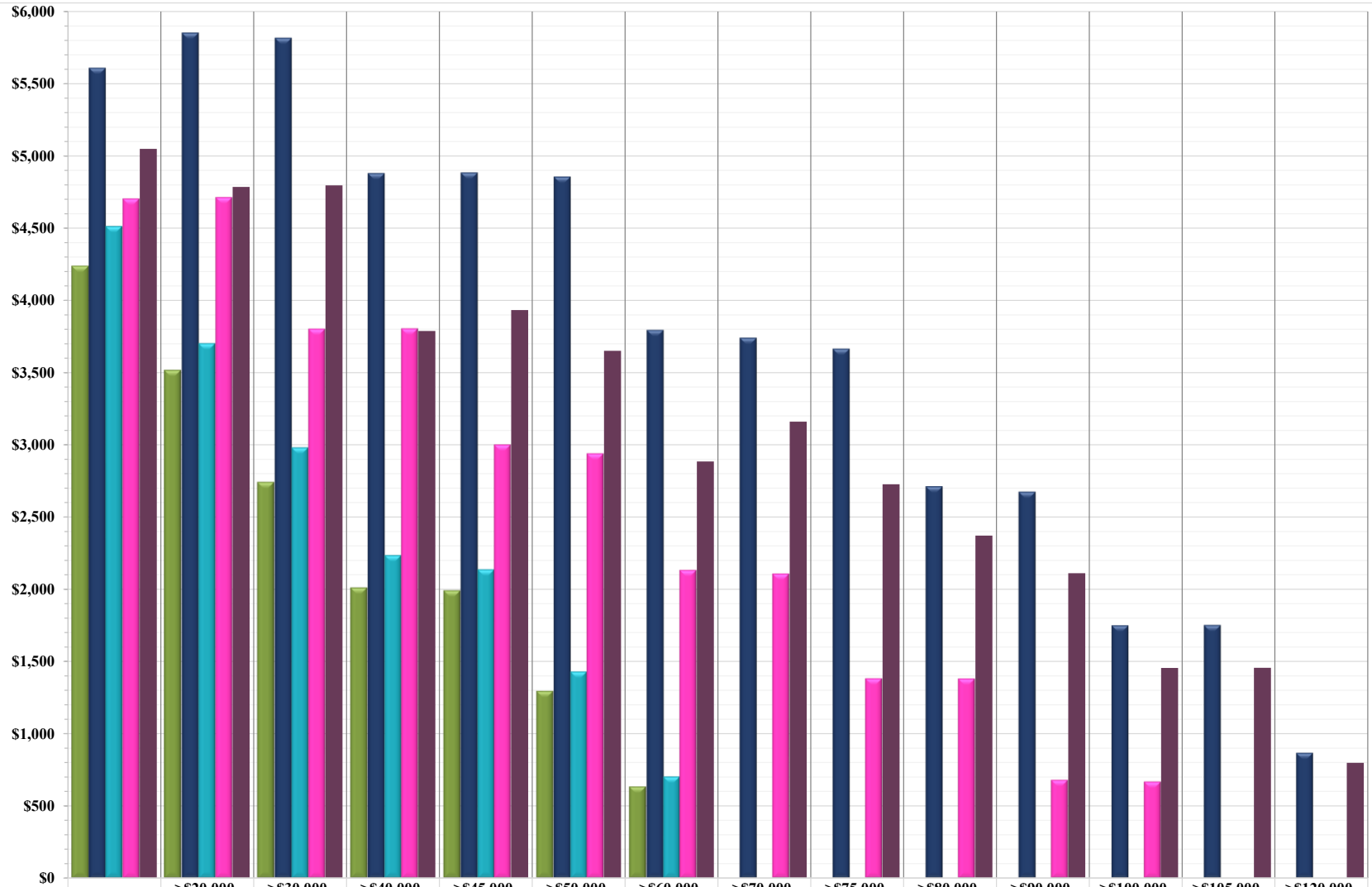


Exhibit 14.2 Tax Year 2022 Individual Income Tax [All Returns]: Child Deduction Claimed by Filing Status by FAGI Level



Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 Form D-400 processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

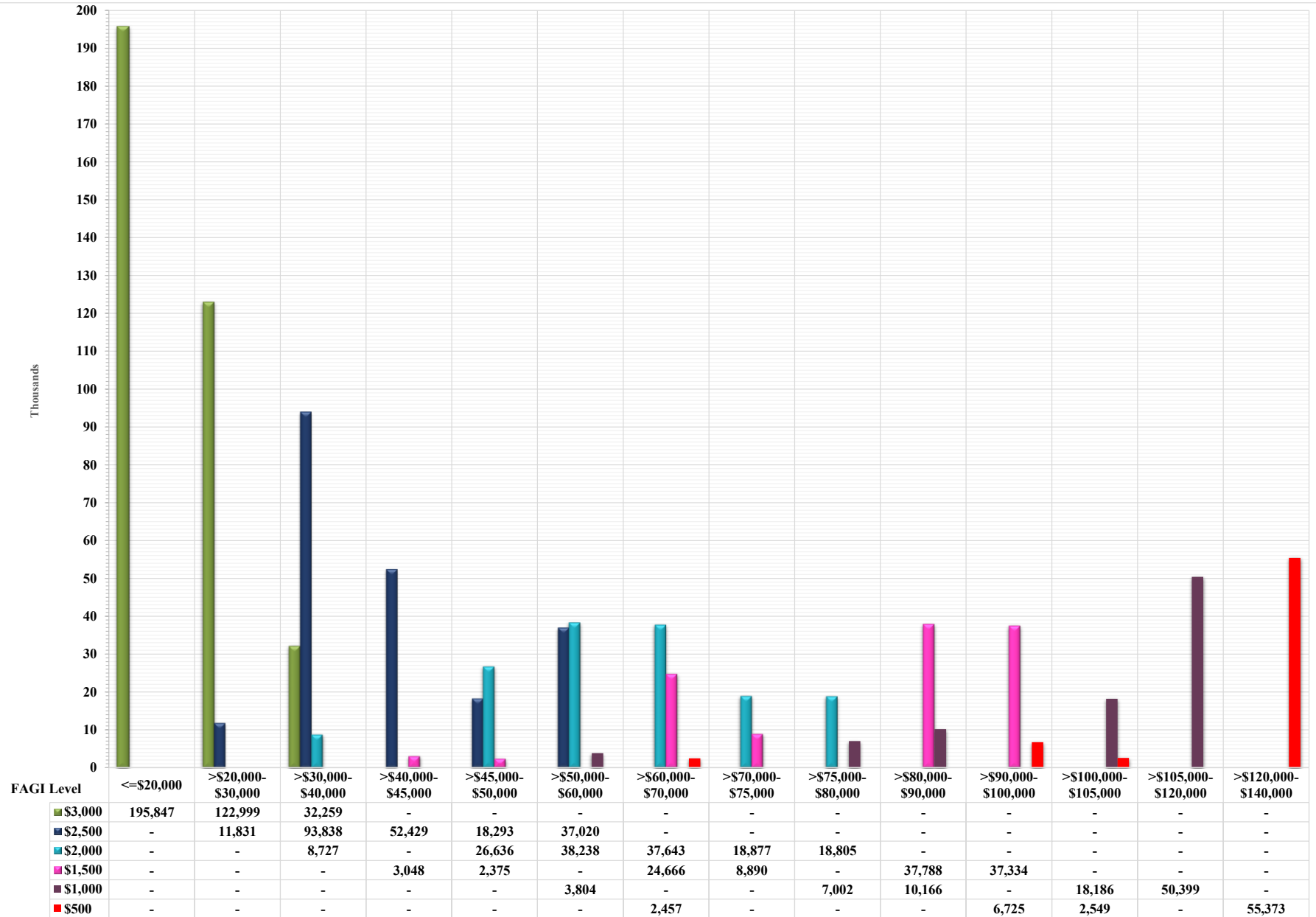
Exhibit 14.3 Tax Year 2022 Individual Income Tax [All Returns]: Average Per Return Child Deduction Claimed by Filing Status by FAGI Level



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- \$70,000	>\$70,000- \$75,000	>\$75,000- \$80,000	>\$80,000- \$90,000	>\$90,000- \$100,000	>\$100,000- \$105,000	>\$105,000- \$120,000	>\$120,000- \$140,000
S-avg per return child ded [\$]	4,236	3,515	2,742	2,014	1,995	1,300	638	-	-	-	-	-	-	-
MFJ-avg per return child ded [\$]	5,606	5,850	5,813	4,877	4,882	4,854	3,794	3,739	3,663	2,713	2,675	1,752	1,753	869
MFS-avg per return child ded [\$]	4,511	3,702	2,982	2,238	2,139	1,434	706	-	-	-	-	-	-	-
HH-avg per return child ded [\$]	4,705	4,716	3,806	3,808	3,005	2,943	2,136	2,112	1,387	1,386	684	672	-	-
SS-avg per return child ded [\$]	5,049	4,786	4,797	3,789	3,933	3,651	2,885	3,160	2,727	2,372	2,111	1,455	1,457	798
FAGI Level-avg per return child ded [\$]	4,745	4,820	4,221	4,057	3,683	3,760	3,043	3,217	3,044	2,431	2,371	1,619	1,753	869

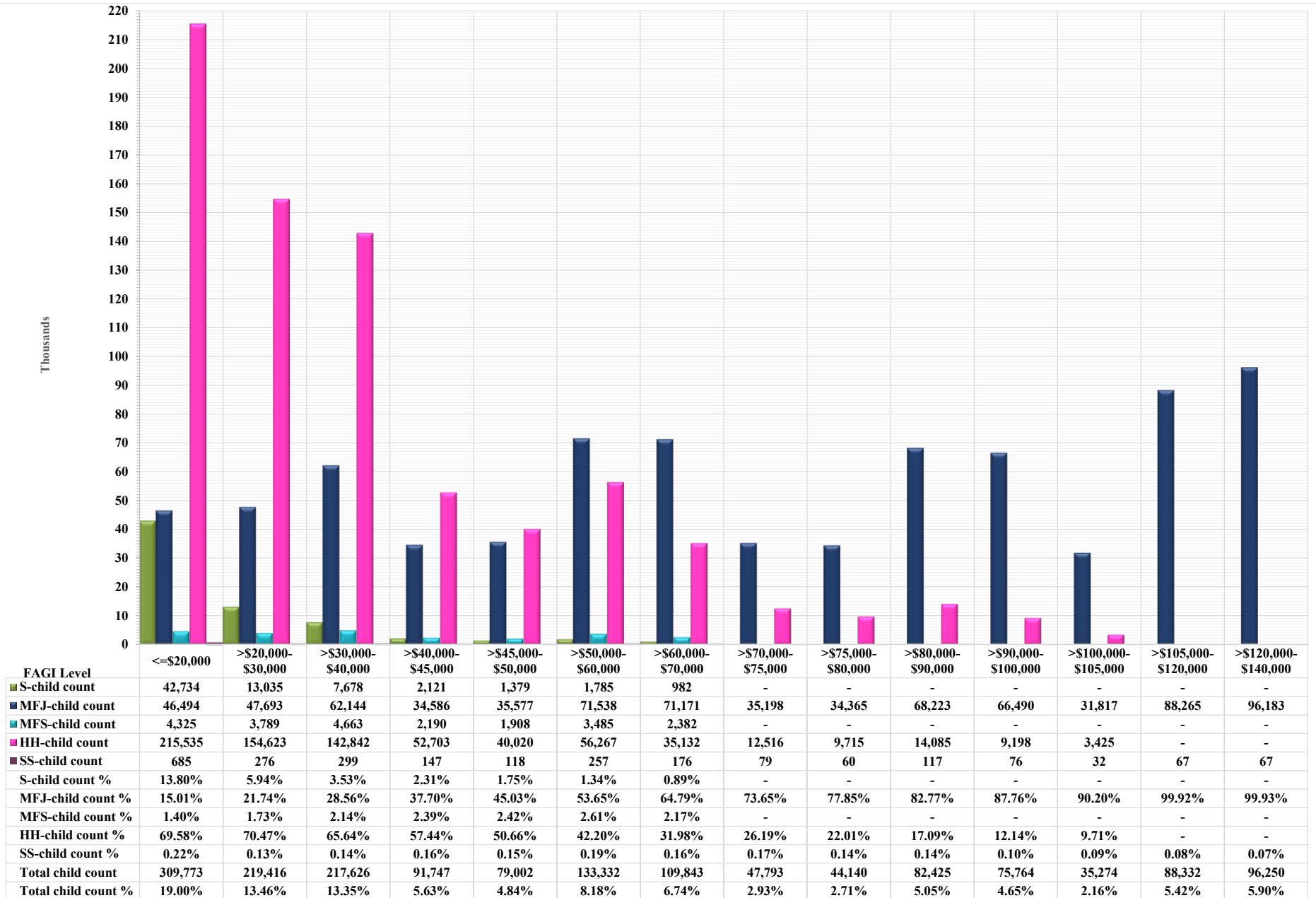
Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 Form D-400 processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information reflecting variable 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.4 Tax Year 2022 Individual Income Tax [All Returns]: Count of D-400 Returns Claiming Child Deduction by Allowable Deduction Amount by FAGI Level



Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 Form D-400 processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.5 Tax Year 2022 Individual Income Tax [All Returns]: Count of Qualifying Children Claimed† for Returns Claiming Child Deduction by Filing Status by FAGI Level

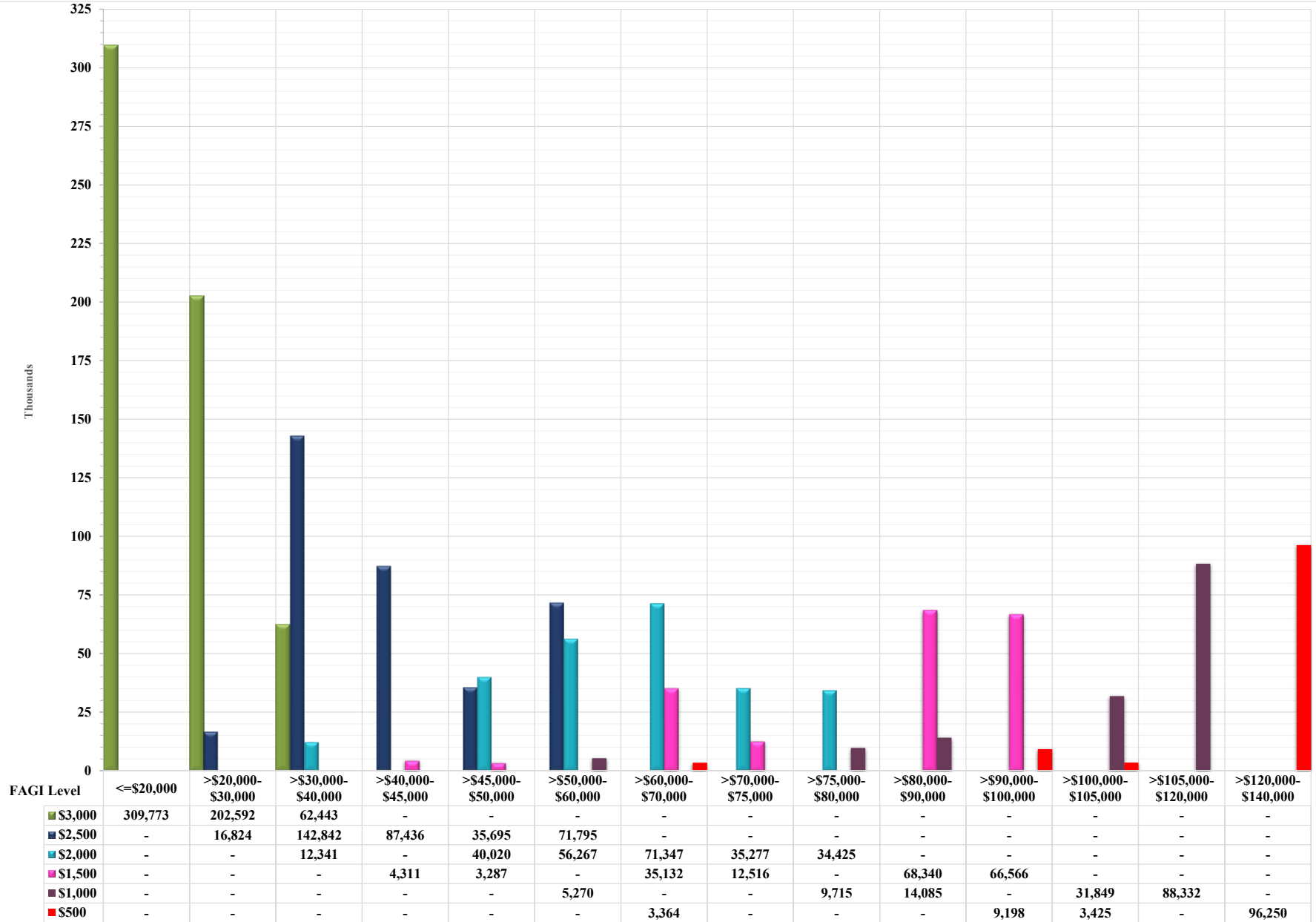


Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 Form D-400 processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

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

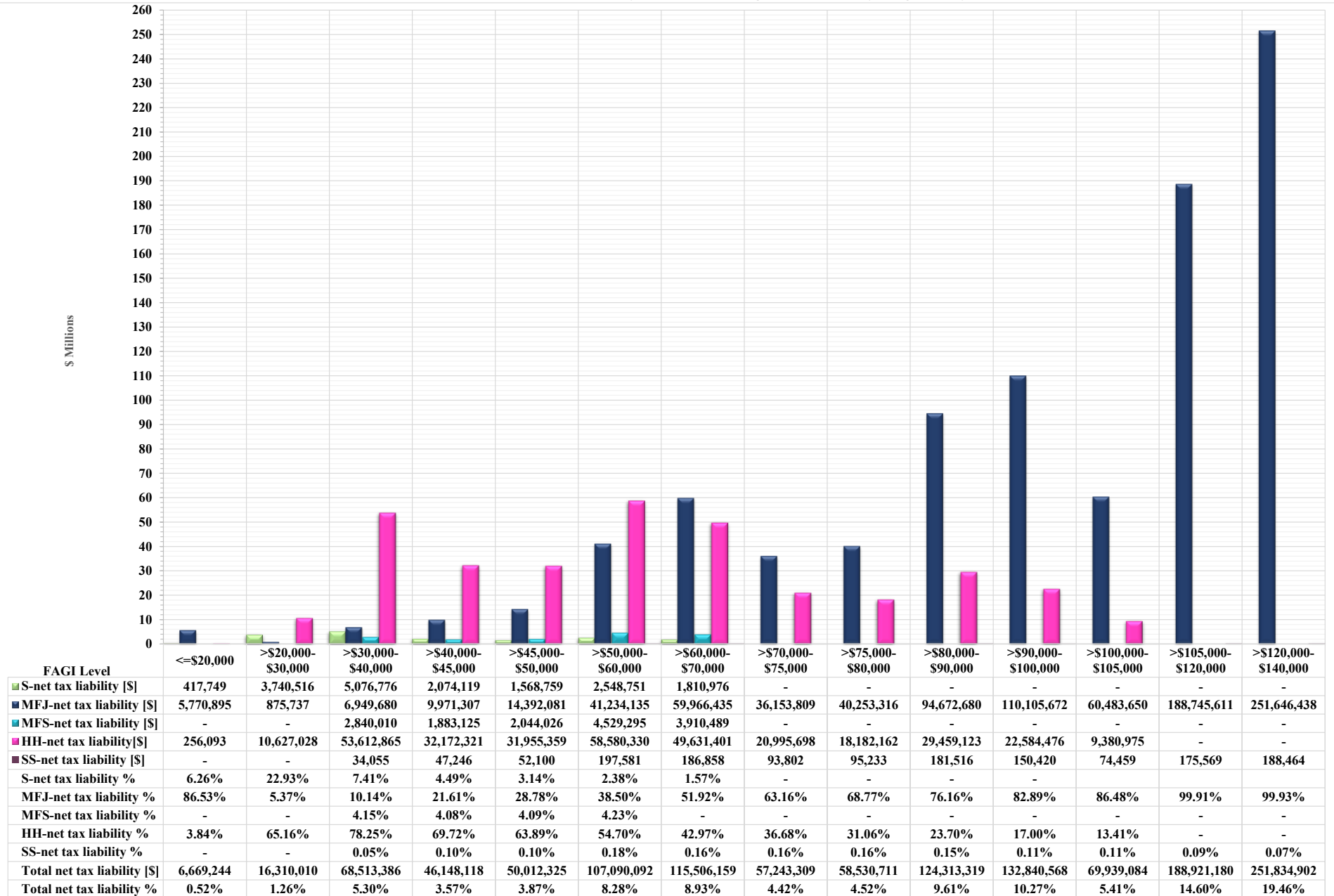
Information displayed in this exhibit may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.6 Tax Year 2022 Individual Income Tax [All Returns]: Count of Qualifying Children for Returns Claiming Child Deduction by Allowable Deduction Amount by FAGI Level



Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 Form D-400 processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.7 Tax Year 2022 Individual Income Tax [All Returns]: Net Tax Liability for Returns Claiming Child Deduction by Filing Status by FAGI Level



Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 Form D-400 processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

[ - ] Information for the MFS and SS filing statuses is suppressed for FAGI brackets of \$30,000 or less to avoid disclosing specific taxpayer details due to low return counts.

TABLE 15. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION of RETIREMENT BENEFITS CLAIMED ON FORM D-400 SCHEDULE S PART B by FILING STATUS by FAGI LEVEL

FAGI BRACKET	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) [D-400 Schedule S Part B-line 19]							NC STATE, NC LOCAL, OR FEDERAL GOVERNMENT BAILEY v. STATE; EMORY v. STATE; PATTON v. STATE § 105-153.5(b)(5) [D-400 Schedule S Part B-line 20]							ARMED FORCES OF US SPECIFIC MILITARY RETIREMENT PAYMENTS § 105-153.5(b)(5a)† [D-400 Schedule S Part B-line 21]						
	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Social Security/ Railroad Retirement Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Bailey v. State Emory v. State Patton v. State Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Armed Forces of US Specific Military Retirement Payments Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]
				Amount [\$]	Avg [\$]						Amount [\$]	Avg [\$]						Amount [\$]	Avg [\$]		
<b>AGGREGATE - COMBINED FILING STATUSES</b>																					
Non-Positive AGI	148	(18,849,441)	(127,361)	1,453,824	9,823	[D]	[D]	729	(49,838,522)	(68,366)	14,734,423	20,212	48,605	1,944	96	(5,466,318)	(56,941)	2,861,683	29,809	[D]	[D]
\$ 1 - 3,999	400	950,092	2,375	1,091,239	2,728	[D]	[D]	565	1,344,890	2,380	3,417,453	6,049	[D]	[D]	73	171,961	2,356	537,078	7,357	[D]	[D]
4,000 - 9,999	2,913	22,658,835	7,779	9,486,951	3,257	61,705	1,341	2,214	16,626,305	7,510	17,615,782	7,957	[D]	[D]	273	2,025,575	7,420	2,216,120	8,118	[D]	[D]
10,000 - 14,999	13,325	175,113,253	13,142	22,853,417	1,715	236,548	74	4,496	57,883,519	12,874	50,373,700	11,204	[D]	[D]	508	6,462,665	12,722	5,804,260	11,426	[D]	[D]
15,000 - 19,999	34,942	618,318,692	17,696	63,884,774	1,828	3,176,266	179	6,120	107,085,063	17,498	87,681,476	14,327	30,930	149	684	11,998,075	17,541	9,857,143	14,411	2,494	100
20,000 - 24,999	43,195	972,577,544	22,516	129,639,491	3,001	6,724,027	325	6,625	149,356,798	22,544	112,522,370	16,985	74,204	207	918	20,795,229	22,653	16,176,786	17,622	9,871	162
25,000 - 29,999	42,787	1,175,045,870	27,463	192,060,782	4,489	8,467,679	414	7,429	204,339,806	27,506	145,227,962	19,549	175,352	302	1,097	30,151,555	27,485	22,623,665	20,623	26,896	340
30,000 - 39,999	72,877	2,540,568,747	34,861	537,567,848	7,376	22,533,387	445	14,534	508,871,311	35,012	332,776,903	22,896	575,559	346	2,170	75,921,819	34,987	49,484,479	22,804	135,168	394
40,000 - 49,999	64,242	2,884,452,526	44,900	747,492,905	11,636	31,998,674	642	14,608	657,614,728	45,017	392,484,547	26,868	1,213,800	476	1,968	88,408,850	44,923	47,473,032	24,122	316,427	570
50,000 - 59,999	61,325	3,372,733,691	54,998	949,932,817	15,490	43,356,980	896	15,079	830,164,614	55,054	455,043,120	30,177	2,222,551	570	2,040	112,367,268	55,082	52,223,333	25,600	614,018	712
60,000 - 69,999	58,971	3,828,981,041	64,930	1,089,885,009	18,482	55,759,413	1,172	14,828	963,118,724	64,953	498,394,612	33,612	3,471,220	691	2,189	142,458,033	65,079	61,669,502	28,172	1,075,016	888
70,000 - 74,999	27,540	1,995,910,535	72,743	560,319,354	20,346	31,439,556	1,389	6,990	506,626,915	72,479	250,908,227	35,895	2,236,128	792	1,075	77,938,697	72,501	31,248,874	29,069	742,181	1,048
75,000 - 79,999	25,717	1,992,336,367	77,472	552,290,559	21,476	32,708,725	1,534	6,598	511,259,693	77,487	246,859,480	37,414	2,603,364	902	1,084	84,087,948	77,572	31,698,845	29,242	868,766	1,174
80,000 - 89,999	47,220	4,009,556,881	84,912	1,092,336,613	23,133	69,384,995	1,735	12,133	1,030,531,363	84,936	476,587,325	39,280	6,268,179	1,030	2,161	183,875,834	85,088	64,455,317	29,827	2,223,610	1,391
90,000 - 99,999	41,793	3,966,276,387	94,903	1,062,533,733	25,424	72,057,917	2,005	11,121	1,055,586,333	94,918	463,016,586	41,634	7,703,948	1,214	2,183	207,023,194	94,834	67,982,136	31,142	2,916,649	1,697
100,000 - 149,999	135,787	16,469,283,610	121,288	3,944,421,792	29,049	345,423,630	2,846	37,317	4,526,736,758	121,305	1,826,925,589	48,957	49,517,221	1,880	8,569	1,052,132,082	122,784	302,586,260	35,312	19,735,725	2,652
150,000 - 199,999	56,764	9,747,552,475	171,721	1,813,846,517	31,954	245,711,162	4,645	14,943	2,559,604,656	171,291	895,351,204	59,918	43,176,105	3,351	4,481	769,817,860	171,796	188,713,515	42,114	17,753,483	4,270
200,000 - 499,999	63,172	18,238,228,030	288,707	2,152,433,219	34,073	502,924,072	8,593	12,422	3,383,219,350	272,357	857,824,778	69,057	82,469,342	7,064	3,896	1,053,579,077	270,426	202,515,623	51,980	27,543,319	7,507
500,000 - 999,999	12,033	8,206,351,561	681,987	435,739,355	36,212	183,622,476	17,644	937	611,947,554	653,092	60,627,557	64,725	18,827,701	21,107	214	136,211,988	636,505	13,000,439	60,750	4,243,496	20,599
1,000,000 or more	10,231	73,752,257,816	7,208,705	398,276,744	38,928	336,060,673	42,113	285	736,146,409	2,582,970	14,014,632	49,174	16,079,365	63,555	32	66,562,232	2,080,070	1,533,891	47,934	1,719,941	59,308
TOTAL	815,382	153,950,304,512	188,808	15,757,546,943	19,325	1,991,678,447	3,163	189,973	18,368,226,567	96,689	7,202,407,727	37,913	236,732,424	2,800	35,711	4,116,523,624	115,273	1,174,661,981	32,894	79,953,437	3,414
<b>SINGLE</b>																					
Non-Positive AGI	40	(668,791)	(16,720)	365,102	9,128	[D]	[D]	240	(14,624,755)	(60,936)	3,689,240	15,372	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
\$ 1 - 3,999	133	312,220	2,348	390,950	2,939	[D]	[D]	363	883,872	2,435	1,731,163	4,769	[D]	[D]	46	109,795	2,387	257,303	5,594	[D]	[D]
4,000 - 9,999	861	6,908,313	8,024	1,827,997	2,123	[D]	[D]	1,536	11,616,221	7,563	11,129,614	7,246	[D]	[D]	186	1,391,814	7,483	1,361,285	7,319	[D]	[D]
10,000 - 14,999	7,482	99,403,338	13,286	8,124,211	1,086	190,057	60	3,423	44,236,584	12,923	38,440,205	11,230	5,752	164	358	4,564,829	12,751	4,210,768	11,762	[D]	[D]
15,000 - 19,999	21,663	382,986,790	17,679	32,056,752	1,480	3,092,943	177	4,476	78,031,484	17,433	65,385,323	14,608	25,478	129	461	8,039,101	17,438	6,494,517	14,088	2,494	100
20,000 - 24,999	24,487	549,744,091	22,450	66,983,983	2,735	6,454,917	335	4,419	99,500,275	22,516	76,873,678	17,396	63,298	188	528	11,923,015	22,581	8,922,492	16,899	8,768	159
25,000 - 29,999	20,987	575,185,381	27,407	92,941,144	4,429	7,785,481	485	4,550	124,917,483	27,454	91,663,800	20,146	132,881	269	558	15,291,794	27,405	11,256,630	20,173	23,596	358
30,000 - 39,999	32,869	1,143,893,231	34,802	250,724,805	7,628	16,726,957	664	8,098	283,267,489	34,980	191,615,273	23,662	450,178	361	980	34,151,879	34,849	21,736,142	22,180	103,884	428
40,000 - 49,999	28,364	1,273,208,004	44,888	336,665,555	11,869	19,687,856	909	7,882	354,579,707	44,986	221,481,585	28,100	874,263	498	824	36,933,763	44,823	19,516,671	23,685	216,283	648
50,000 - 59,999	26,319	1,447,705,044	55,006	410,401,870	15,593	23,466,898	1,152	8,042	442,936,507	55,078	254,294,950	31,621	1,563,476	605	777	42,746,277	55,015	18,990,589	24,441	366,095	865
60,000 - 69,999	24,033	1,558,876,397	64,864	441,869,642	18,386	27,015,960	1,414	7,442	482,681,448	64,859	262,648,838	35,293	2,280,058	739	702	45,615,437	64,979	19,450,406	27,720	485,117	1,100
70,000 - 74,999	10,484	579,425,709	72,437	208,054,527	19,845	14,163,336	1,638	3,064	221,871,391	72,412	119,028,635	38,847	1,268,630	839	317	22,961,686	72,434	9,122,469	28,778	296,761	1,331
75,000 - 79,999	9,122	706,159,259	77,413	186,876,086	20,486	13,857,783	1,801	2,668	206,525,326	77,408	107,196,588	40,179	1,428,527	986	284	22,027,695	77,562	8,638,305	30,417	320,494	1,526
80,000 - 89,999	14,503	1,229,010,754	84,742	307,527,916	21,204	25,751,079	2,054	4,076	345,298,564	84,715	175,932,167	43,163	2,773,580	1,140	500	42,474,268	84,949	15,165,188	30,330	689,091	1,771
90,000 - 99,999	10,515	996,251,370	94,746	229,084,505	21,786	22,489,596	2,412	2,818	266,763,177	94,664	130,245,291	46,219	2,706,258	1,405	392	37,239,709	94,999	11,860,542	30,256	727,952	2,160
100,000 - 149,999	25,610	3,071,403,087	119,930	578,971,950	22,607	78,516,370	3,357	6,552	780,325,180	119,097	343,139,268	52,372	10,892,981	2,146	960	114,893,477	119,681	36,127,325	37,633	2,372,476	2,858
150,000 - 199,999	9,223	1,582,495,377	171,581	218,732,750	23,716	45,625,809	5,292	1,840	314,211,197	170,767	106,882,017	58,088	6,269,026	3,809	279	47,491,590	170,221	12,606,144	45,183	1,114,146	4,404
200,000 - 499,999	10,481	3,036,930,137	289,756	255,018,196	24,33																

FAGI BRACKET	DEDUCTIONS CLAIMED FOR CERTAIN RETIREMENT BENEFITS																				
	SOCIAL SECURITY ACT, TITLE II RAILROAD RETIREMENT ACT, 1937: TIER I, TIER 2 [includes railroad unemployment insurance/sickness benefits] § 105-153.5(b)(3) [D-400 Schedule S Part B-line 19]							NC STATE, NC LOCAL, OR FEDERAL GOVERNMENT BAILEY v. STATE; EMORY v. STATE; PATTON v. STATE § 105-153.5(b)(5) [D-400 Schedule S Part B-line 20]							ARMED FORCES OF US SPECIFIC MILITARY RETIREMENT PAYMENTS § 105-153.5(b)(5a)† [D-400 Schedule S Part B-line 21]						
	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Social Security/ Railroad Retirement Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Bailey v. State Emory v. State Patton v. State Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Armed Forces of US Specific Military Retirement Payments Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]
				Amount [\$]	Avg [\$]						Amount [\$]	Avg [\$]						Amount [\$]	Avg [\$]		

MARRIED FILING JOINTLY																						
Non-Positive AGI	58	(17,404,519)	(300,078)	884,654	15,253	[D]	[D]	465	(34,217,164)	(73,585)	10,672,357	22,951	40,082	2,358	65	(4,601,986)	(70,800)	2,279,242	35,065	[D]	[D]	
\$ 1 - 3,999	152	360,877	2,374	323,719	2,130	[D]	[D]	188	430,043	2,287	1,548,141	8,235	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
4,000 - 9,999	1,180	9,359,743	7,932	1,814,130	1,537	[D]	[D]	609	4,501,953	7,392	5,807,704	9,536	[D]	[D]	58	420,993	7,259	605,634	10,442	[D]	[D]	
10,000 - 14,999	4,711	61,258,942	13,003	6,727,720	1,428	[D]	[D]	907	11,517,806	12,699	10,123,635	11,162	[D]	[D]	131	1,655,910	12,641	1,344,357	10,263	[D]	[D]	
15,000 - 19,999	11,091	196,336,428	17,702	22,070,175	1,990	[D]	[D]	1,357	23,973,042	17,666	18,371,535	13,538	[D]	[D]	173	3,061,909	17,699	2,583,342	14,922	[D]	[D]	
20,000 - 24,999	15,627	353,316,781	22,609	48,284,853	3,090	[D]	[D]	1,801	40,693,295	22,595	29,305,383	16,272	[D]	[D]	281	6,382,446	22,713	5,201,612	18,511	[D]	[D]	
25,000 - 29,999	18,932	521,123,367	27,526	81,112,439	4,284	[D]	[D]	2,448	67,556,933	27,597	46,075,812	18,822	31,019	1,292	405	11,176,636	27,597	8,530,284	21,062	[D]	[D]	
30,000 - 39,999	35,138	1,227,459,402	34,933	241,498,161	6,873	[D]	[D]	5,487	192,324,155	35,051	120,739,716	22,005	44,814	188	918	32,255,998	35,137	21,525,508	23,448	9,342	217	
40,000 - 49,999	31,933	1,434,335,317	44,917	359,925,903	11,271	[D]	[D]	4,055	258,481,975	45,055	145,783,493	25,411	174,301	323	909	40,853,307	44,943	22,638,032	24,904	40,889	338	
50,000 - 59,999	31,641	1,740,643,005	55,012	487,461,080	15,406	[D]	[D]	6,080	334,660,382	55,043	172,866,717	28,432	406,115	417	1,031	56,840,257	55,131	27,466,964	26,641	136,802	447	
60,000 - 69,999	32,284	2,098,047,493	64,987	601,380,152	18,628	[D]	[D]	6,585	428,464,464	65,067	208,133,095	31,607	901,948	561	1,250	81,410,799	65,129	36,169,549	28,936	391,897	661	
70,000 - 74,999	16,026	1,161,887,980	72,500	332,937,000	20,775	[D]	[D]	3,593	260,652,479	72,545	119,607,372	33,289	774,137	681	665	48,247,028	72,552	20,013,259	30,095	332,037	822	
75,000 - 79,999	15,710	1,217,582,047	77,504	348,562,959	22,187	[D]	[D]	3,634	281,770,248	77,537	128,304,828	35,307	961,020	754	718	55,689,605	77,562	20,717,214	28,854	440,009	954	
80,000 - 89,999	31,332	2,663,281,594	85,002	756,527,317	24,146	[D]	[D]	7,583	645,179,771	85,082	281,341,887	37,102	3,055,379	913	1,500	127,702,660	85,135	44,865,604	29,910	1,273,661	1,194	
90,000 - 99,999	30,366	2,883,546,871	94,960	813,933,895	26,804	[D]	[D]	7,962	756,564,969	95,022	318,970,081	40,062	4,515,851	1,084	1,643	155,769,755	94,808	51,747,235	31,496	1,916,205	1,534	
100,000 - 149,999	108,064	13,144,820,396	121,639	3,318,575,329	30,709	[D]	[D]	30,104	3,667,782,425	121,837	1,450,319,879	48,177	37,374,047	1,801	7,209	889,247,777	123,352	253,732,558	35,197	16,189,886	2,596	
150,000 - 199,999	46,860	8,047,898,330	171,743	1,578,841,495	33,693	[D]	[D]	12,933	2,216,037,090	171,347	778,287,918	60,178	36,268,536	3,273	4,086	702,700,783	171,978	170,972,658	41,844	16,124,046	4,248	
200,000 - 499,999	51,948	14,982,238,988	288,408	1,879,330,299	36,177	[D]	[D]	10,907	2,970,585,893	272,356	762,761,214	69,933	71,167,003	6,940	3,633	982,480,830	270,432	189,007,881	52,025	25,668,199	7,492	
500,000 - 999,999	9,780	6,670,616,131	682,067	377,282,351	38,577	[D]	[D]	805	526,594,883	654,155	52,663,275	65,420	16,164,454	20,993	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
1,000,000 or more	8,200	52,558,553,588	6,409,580	339,401,571	41,390	[D]	[D]	253	682,176,260	2,696,349	13,064,473	51,638	14,885,953	66,160	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
<b>TOTAL</b>	<b>501,033</b>	<b>110,955,262,761</b>	<b>221,453</b>	<b>11,596,875,202</b>	<b>23,146</b>	<b>1,462,894,155</b>	<b>3,832</b>	<b>109,438</b>	<b>13,335,730,902</b>	<b>121,856</b>	<b>4,674,748,515</b>	<b>42,716</b>	<b>186,806,415</b>	<b>3,310</b>	<b>24,936</b>	<b>3,387,403,912</b>	<b>135,844</b>	<b>893,788,021</b>	<b>35,843</b>	<b>68,272,241</b>	<b>3,807</b>	

MARRIED FILING SEPARATELY																						
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	818	5,989,900	7,323	5,636,211	6,890	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	12	86,535	7,211	78,996	6,583	[D]	[D]	
10,000 - 14,999	789	9,905,203	12,554	7,628,922	9,669	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
15,000 - 19,999	811	14,257,266	17,580	7,882,322	9,719	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	10	178,763	17,876	139,184	13,918	[D]	[D]	
20,000 - 24,999	897	20,308,675	22,641	9,537,276	10,632	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	40	917,216	22,930	774,398	19,360	[D]	[D]	
25,000 - 29,999	857	23,560,258	27,492	10,541,849	12,301	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	26	720,066	27,695	564,502	21,712	[D]	[D]	
30,000 - 39,999	1,770	61,768,976	34,898	25,201,389	14,238	[D]	[D]	435	321	11,303,804	35,214	7,390,553	23,024	19,538	514	86	3,007,728	34,974	1,939,215	22,549	[D]	[D]
40,000 - 49,999	1,576	70,846,385	44,953	25,892,568	16,429	[D]	[D]	724	369	16,682,570	45,210	9,842,885	26,674	47,900	577	76	3,415,348	44,939	1,847,923	24,315	18,196	700
50,000 - 59,999	1,406	77,085,184	54,826	24,966,331	17,757	[D]	[D]	1,084	401	22,023,239	54,921	12,358,270	30,819	97,575	739	76	4,146,586	54,560	2,058,829	27,090	34,980	945
60,000 - 69,999	1,021	66,180,366	64,819	19,338,676	18,941	[D]	[D]	1,460	306	19,774,701	64,623	11,163,924	36,483	104,861	860	77	5,022,283	65,224	2,015,127	26,170	68,493	1,202
70,000 - 74,999	403	29,191,297	72,435	7,874,289	19,539	[D]	[D]	1,649	[D]	[D]	[D]	[D]	[D]	[D]	28	2,027,992	72,428	666,608	23,807	35,849	1,494	
75,000 - 79,999	351	27,170,025	77,407	6,962,010	19,835	[D]	[D]	1,824	[D]	[D]	[D]	[D]	[D]	[D]	34	2,634,597	77,488	956,391	28,129	48,232	1,663	
80,000 - 89,999	543	46,109,745	84,917	11,304,073	20,818	[D]	[D]	2,067	159	13,447,022	84,572	6,951,076	43,717	148,330	1,373	55	4,659,354	84,716	1,439,305	26,169	90,068	1,801
90,000 - 99,999	382	36,249,104	94,893	8,492,241	22,231	[D]	[D]	2,480	129	12,200,832	94,580	5,303,152	41,110	203,940	1,999	39	3,720,062	95,386	1,107,865	28,407	76,588	2,127
100,000 - 149,999	917	110,778,965	120,806	21,124,304	23,036	[D]	[D]	3,409	259	30,991,456	119,658	14,769,603	57,025	451,867	2,305	127	15,218,399	119,830	4,209,442	33,145	368,926	3,153
150,000 - 199,999	384	66,222,416	172,454	9,703,491	25,270	[D]	[D]	5,405	[D]	[D]	[D]	[D]	[D]	[D]	30	5,136,196	171,207	1,464,413	48,814	131,971	4,551	
200,000 - 499,999	434	130,290,825	300,209	11,076,353	25,522	[D]	[D]	9,087	[D]	[D]	[D]	[D]	[D]	[D]	16	4,039,115	252,445	975,462	60,966	108,401	6,775	
500,000 - 999,999	132	91,256,004	691,333	3,646,968	27,629	[D]	[D]	16,684	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
1,000,000 or more	264	4,127,230,533	15,633,449	8,080,444	30,608	[D]	[D]	37,742	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
<b>TOTAL</b>	<b>13,906</b>	<b>5,014,346,655</b>	<b>360,589</b>	<b>225,430,195</b>	<b>16,211</b>	<b>24,787,448</b>	<b>2,838</b>	<b>2,674</b>	<b>185,849,461</b>	<b>69,502</b>	<b>90,527,171</b>	<b>33,855</b>	<b>2,138,396</b>	<b>2,002</b>	<b>743</b>	<b>56,063,805</b>	<b>75,456</b>	<b>20,394,035</b>	<b>27,448</b>	<b>1,039,144</b>	<b>2,340</b>	



FAGI BRACKET	SOCIAL SECURITY ACT, TITLE II RAILROAD RETIREMENT ACT, 1937: TIER 1, TIER 2 [includes railroad unemployment insurance/sickness benefits] § 105-153.5(b)(3) [D-400 Schedule S Part B-line 19]							DEDUCTIONS CLAIMED FOR CERTAIN RETIREMENT BENEFITS NC STATE, NC LOCAL, OR FEDERAL GOVERNMENT BAILEY v. STATE; EMORY v. STATE; PATTON v. STATE § 105-153.5(b)(5) [D-400 Schedule S Part B-line 20]							ARMED FORCES OF US SPECIFIC MILITARY RETIREMENT PAYMENTS § 105-153.5(b)(5a)† [D-400 Schedule S Part B-line 21]								
	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Social Security/ Railroad Retirement Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Bailey v. State Emory v. State Patton v. State Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Armed Forces of US Specific Military Retirement Payments Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]		
				Amount	Avg						Amount	Avg						Amount	Avg			Amount	Avg
				[\$]	[\$]						[\$]	[\$]						[\$]	[\$]			[\$]	[\$]

HEAD OF HOUSEHOLD																					
Non-Positive AGI	[D]	[D]	[D]	[D]	[D]	[D]	[D]	11	(359,695)	(32,700)	169,726	15,430	[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	[D]	[D]	[D]	[D]	[D]	[D]	[D]	41	301,036	7,342	413,965	10,097	[D]	[D]	17	126,233	7,425	170,205	10,012	[D]	[D]
10,000 - 14,999	323	4,279,121	13,248	342,453	1,060	[D]	[D]	108	1,388,785	12,859	1,170,615	10,839	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
15,000 - 19,999	1,338	24,043,753	17,970	1,811,387	1,354	[D]	[D]	221	3,932,950	17,796	2,849,926	12,896	[D]	[D]	37	663,262	17,926	614,044	16,596	[D]	[D]
20,000 - 24,999	2,136	48,130,615	22,533	4,728,876	2,214	85,929	87	307	6,912,973	22,518	4,768,958	15,534	1,526	153	68	1,551,311	22,813	1,258,174	18,503	[D]	[D]
25,000 - 29,999	1,967	53,964,153	27,435	7,304,338	3,713	279,590	190	328	9,019,069	27,497	5,744,202	17,513	7,530	151	105	2,883,594	27,463	2,220,065	21,143	[D]	[D]
30,000 - 39,999	2,997	103,865,126	34,656	19,449,497	6,490	989,647	394	618	21,633,926	35,006	12,810,857	20,730	60,897	445	183	6,400,065	34,973	4,199,214	22,947	14,662	341
40,000 - 49,999	2,270	101,636,162	44,774	23,932,159	10,543	1,267,620	691	606	27,242,581	44,955	15,010,090	24,769	117,336	670	153	6,948,318	45,414	3,328,457	21,755	41,059	555
50,000 - 59,999	1,878	102,861,145	54,772	26,050,122	13,871	1,478,562	969	544	29,877,430	54,922	15,087,889	27,735	155,385	747	153	8,469,767	55,358	3,622,854	23,679	75,413	794
60,000 - 69,999	1,558	101,034,785	64,849	26,163,563	16,793	1,641,048	1,288	482	31,357,646	65,057	15,927,735	33,045	181,110	879	157	10,212,276	65,046	3,961,555	25,233	127,607	1,081
70,000 - 74,999	595	43,078,708	72,401	10,892,781	18,307	742,849	1,501	209	15,117,343	72,332	7,511,013	35,938	112,408	1,071	64	4,630,026	72,344	1,421,704	22,214	77,534	1,360
75,000 - 79,999	509	39,488,101	77,580	9,522,253	18,708	751,409	1,723	182	14,129,395	77,634	6,677,016	36,687	137,391	1,284	47	3,657,354	77,816	1,344,080	28,597	60,031	1,501
80,000 - 89,999	795	67,193,607	84,520	15,988,063	20,111	1,284,931	1,904	305	25,756,688	84,448	11,863,670	38,897	288,714	1,496	105	8,956,652	85,301	2,978,830	28,370	169,621	1,864
90,000 - 99,999	500	47,401,030	94,802	10,480,420	20,961	1,019,347	2,327	197	18,652,372	94,682	7,782,153	39,503	266,605	1,839	107	10,103,012	94,421	3,234,790	30,232	192,409	2,025
100,000 - 149,999	1,130	134,402,586	118,940	24,385,853	21,580	3,484,464	3,350	386	45,618,195	118,182	17,920,030	46,425	764,051	2,473	265	31,821,073	120,080	8,246,349	31,118	789,527	3,133
150,000 - 199,999	274	47,058,481	171,746	6,115,889	22,321	1,389,484	5,365	79	13,617,049	172,368	4,541,557	57,488	308,449	4,536	85	14,323,170	168,508	3,634,937	42,764	378,068	4,786
200,000 - 499,999	271	77,120,764	284,578	6,146,176	22,680	2,179,589	8,860	58	15,411,298	265,712	3,539,662	61,029	421,781	7,811	51	13,595,802	266,584	2,857,017	56,020	341,952	7,772
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]
<b>TOTAL</b>	<b>18,672</b>	<b>1,195,570,924</b>	<b>64,030</b>	<b>195,242,244</b>	<b>10,456</b>	<b>17,651,485</b>	<b>1,328</b>	<b>4,693</b>	<b>282,138,951</b>	<b>60,119</b>	<b>133,951,592</b>	<b>28,543</b>	<b>2,942,857</b>	<b>1,662</b>	<b>1,618</b>	<b>124,785,548</b>	<b>77,123</b>	<b>43,470,611</b>	<b>26,867</b>	<b>2,293,330</b>	<b>2,293</b>

SURVIVING SPOUSE																					
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	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
10,000 - 14,999	20	266,649	13,332	30,111	1,506	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
15,000 - 19,999	39	694,455	17,807	64,138	1,645	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
20,000 - 24,999	48	1,077,382	22,445	104,503	2,177	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
25,000 - 29,999	44	1,212,711	27,562	161,012	3,659	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
30,000 - 39,999	103	3,582,012	34,777	693,996	6,738	8,893	165	10	341,937	34,194	220,504	22,050	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
40,000 - 49,999	99	4,426,658	44,714	1,076,720	10,876	27,082	366	14	627,895	44,850	366,494	26,178	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
50,000 - 59,999	81	4,439,313	54,806	1,053,414	13,005	49,226	724	12	667,056	55,588	435,294	36,275	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
60,000 - 69,999	75	4,842,000	64,560	1,132,976	15,106	71,677	1,138	13	840,465	64,651	521,020	40,078	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
70,000 - 74,999	32	2,326,841	72,714	560,757	17,524	40,356	1,345	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
75,000 - 79,999	25	1,936,935	77,477	367,251	14,690	36,747	1,598	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
80,000 - 89,999	47	3,961,181	84,280	989,244	21,048	68,275	1,751	10	849,318	84,932	498,525	49,853	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
90,000 - 99,999	30	2,828,012	94,267	542,672	18,089	49,175	2,049	15	1,405,283	93,686	715,909	47,727	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
100,000 - 149,999	66	7,878,576	119,372	1,364,356	20,672	186,336	3,055	16	2,019,502	126,219	776,809	48,551	34,275	2,856	[D]	[D]	[D]	[D]	[D]	[D]	[D]
150,000 - 199,999	23	3,877,871	168,603	452,892	19,691	106,831	4,645	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
200,000 - 499,999	38	11,647,316	306,508	862,195	22,689	382,587	10,931	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
500,000 - 999,999	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
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]
<b>TOTAL</b>	<b>782</b>	<b>60,183,423</b>	<b>76,961</b>	<b>9,630,617</b>	<b>12,315</b>	<b>1,128,372</b>	<b>2,243</b>	<b>126</b>	<b>9,346,471</b>	<b>74,178</b>	<b>4,705,019</b>	<b>37,341</b>	<b>78,702</b>	<b>2,127</b>	<b>37</b>	<b>2,658,144</b>	<b>71,842</b>	<b>921,613</b>	<b>24,908</b>	<b>27,558</b>	<b>1,722</b>

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

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

Net Tax=computed value of individual income tax generated by the 4.99% 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.

§ 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.

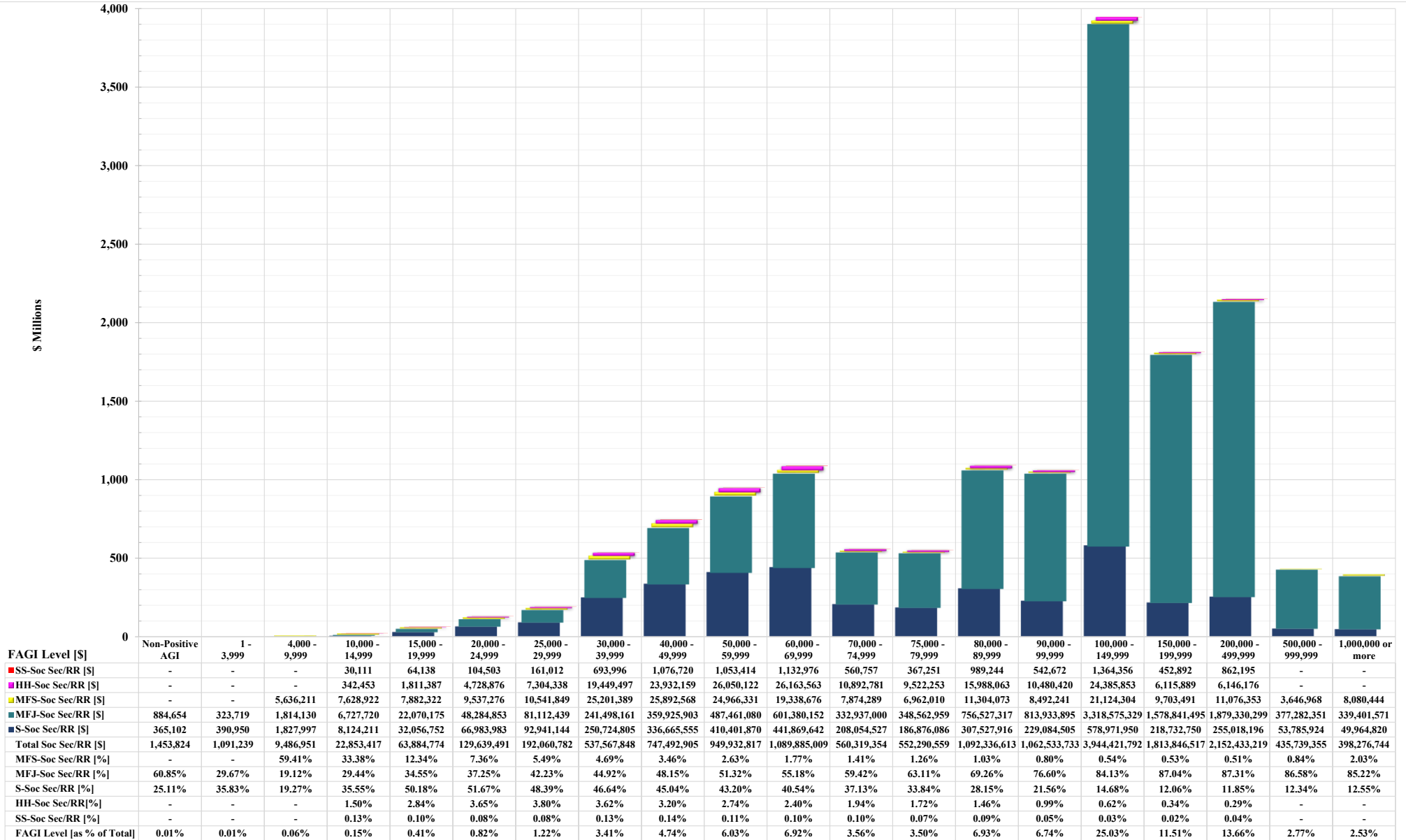
†SL 2021-180 amends § 105-153.5(b) to add new subdivision (5a) to allow a taxpayer a deduction for specific payments received from the US government. As amended, subdivision (5a) provides a deduction for the military retirement benefits received by a retired member who served at least 20 years in the 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.

SL 2022-74 expands the income tax exclusion of military retirement pay to NOAA and US Public Service Retirees effective for taxable years beginning on or after January 1, 2022.

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.

Exhibit 15.1 Tax Year 2022 Individual Income Tax: Distribution of Social Security and Railroad Retirement Benefits Deduction Claimed by Filing Status by FAGI Level

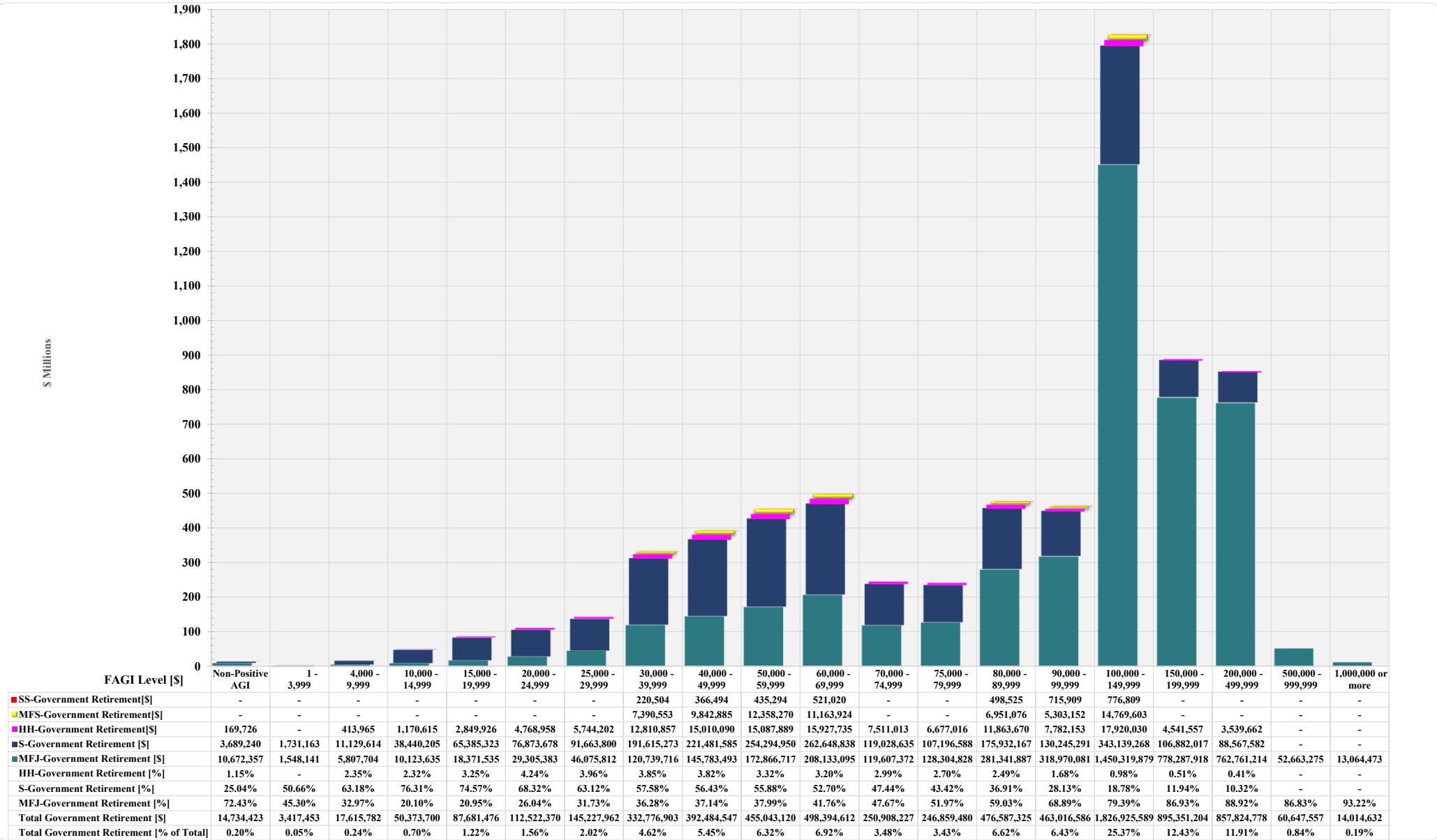


Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting 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 2022 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

Exhibit 15.2 Tax Year 2022 Individual Income Tax: Distribution of NC State, NC Local, and Federal Government Retirement Benefits Deduction† Claimed by Filing Status by FAGI Level



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2023; 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.

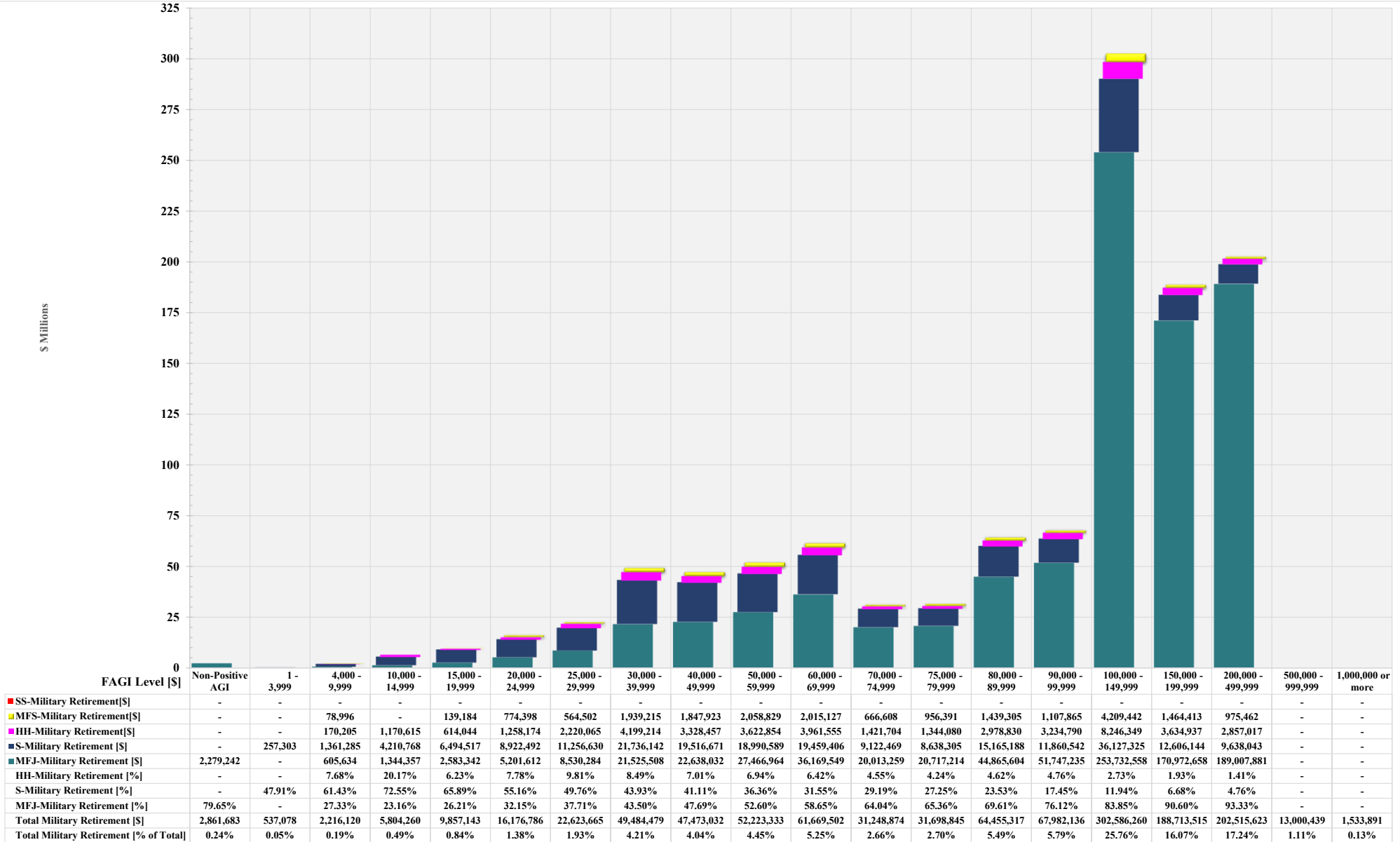
Information displayed in this exhibit may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

†The chart displays amounts deducted under § 105.153.5(b)(5) according to filing status: married filing jointly, single, head of household, married filing separately, and surviving spouse

[-]=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 NC State, NC 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.

Exhibit 15.3 Tax Year 2022 Individual Income Tax: Distribution of Specific Military Retirement Benefits Deduction† Claimed by Filing Status by FAGI Level



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

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

†§ 105-153.5(b)(5a) provides a deduction from the taxpayer's adjusted gross income for specific payments received from the US government (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.

SL 2022-74 expands the income tax exclusion of military retirement pay to include NOAA and US Public Service Retirees effective for taxable years beginning on or after January 1, 2022. Deductible amounts must be included in the taxpayer's adjusted gross income on Form D-400, line 6.

TABLE 16. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION of RETIREMENT BENEFITS CLAIMED ON FORM D-400 SCHEDULE S PART B by RESIDENCY STATUS by FAGI LEVEL

FAGI BRACKET	SOCIAL SECURITY ACT, TITLE II RAILROAD RETIREMENT ACT, 1937: TIER 1,TIER 2 [includes railroad unemployment insurance/sickness benefits] § 105-153.5(b)(3) [D-400 Schedule S Part B-line 19]						DEDUCTIONS CLAIMED FOR CERTAIN RETIREMENT BENEFITS NC STATE, NC LOCAL, OR FEDERAL GOVERNMENT BAILEY v. STATE; EMORY v. STATE; PATTON v. STATE § 105-153.5(b)(5) [D-400 Schedule S Part B-line 20]						ARMED FORCES OF US SPECIFIC MILITARY RETIREMENT PAYMENTS § 105-153.5(b)(5a)† [D-400 Schedule S Part B-line 21]									
	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Social Security/ Railroad Retirement Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Bailey v. State Emory v. State Patton v. State Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Armed Forces of US Specific Military Retirement Payments Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]	
				Amount [\$]	Avg [\$]						Amount [\$]	Avg [\$]						Amount [\$]	Avg [\$]			Amount [\$]
	AGGREGATE - COMBINED RESIDENCY STATUSES																					
Non-Positive AGI	148	(18,849,441)	(127,361)	1,453,824	9,823	[D]	[D]	729	(49,838,522)	(68,366)	14,734,423	20,212	48,605	1,944	96	(5,466,318)	(56,941)	2,861,683	29,809	[D]	[D]	
\$ 1 - 3,999	400	950,092	2,375	1,091,239	2,728	[D]	[D]	565	1,344,890	2,380	3,417,453	6,049	171,961	[D]	73	171,961	2,356	537,078	7,357	[D]	[D]	
4,000 - 9,999	2,913	22,658,835	7,779	9,486,951	3,257	61,705	1,341	2,214	16,626,305	7,510	17,615,782	7,957	[D]	[D]	273	2,025,575	7,420	2,216,120	8,118	[D]	[D]	
10,000 - 14,999	13,325	175,113,253	13,142	22,853,417	1,715	236,548	74	4,496	57,883,519	12,874	50,373,700	11,204	11,662	307	508	6,462,665	12,722	5,804,260	11,426	[D]	[D]	
15,000 - 19,999	34,942	618,318,692	17,696	63,884,774	1,828	3,176,266	179	6,120	107,085,063	17,498	87,681,476	14,327	30,930	149	684	11,998,075	17,541	9,857,143	14,411	2,494	100	
20,000 - 24,999	43,195	972,577,544	22,516	129,639,491	3,001	6,724,027	325	6,625	149,356,798	22,544	112,522,370	16,985	74,204	207	918	20,795,229	22,653	16,176,786	17,622	9,871	162	
25,000 - 29,999	42,787	1,175,045,870	27,463	192,060,782	4,489	8,467,679	414	7,429	204,339,806	27,506	145,227,962	19,549	175,352	302	1,097	30,151,555	27,485	22,623,665	20,623	26,896	340	
30,000 - 39,999	72,877	2,540,568,747	34,861	537,567,848	7,376	22,533,387	445	14,534	508,871,311	35,012	332,776,903	22,896	575,559	346	2,170	75,921,819	34,987	49,484,479	22,804	135,168	394	
40,000 - 49,999	64,242	2,884,452,526	44,900	747,492,905	11,636	31,998,674	642	14,608	657,614,728	45,017	392,484,547	26,868	1,213,800	476	1,968	88,408,850	44,923	47,473,032	24,122	316,427	570	
50,000 - 59,999	61,325	3,372,733,691	54,998	949,932,817	15,490	43,356,980	896	15,079	830,164,614	55,054	455,043,120	30,177	2,222,551	570	2,040	112,367,268	55,082	52,223,333	25,600	614,018	712	
60,000 - 69,999	58,971	3,828,981,041	64,930	1,089,885,009	18,482	55,759,413	1,172	14,828	963,118,724	64,953	498,394,612	33,612	3,471,220	691	2,189	142,458,033	65,079	61,669,502	28,172	1,075,016	888	
70,000 - 74,999	27,540	1,995,910,535	72,473	560,319,354	20,346	11,439,556	1,389	6,990	506,626,915	72,479	250,908,227	35,895	2,236,128	792	1,075	77,938,697	72,501	31,248,874	29,069	742,181	1,048	
75,000 - 79,999	25,717	1,992,336,367	77,472	552,290,559	21,476	32,708,725	1,534	6,598	511,259,693	77,487	246,859,480	37,414	2,603,364	902	1,084	84,087,948	77,572	31,698,845	29,242	868,766	1,174	
80,000 - 89,999	47,220	4,009,556,881	84,912	1,092,336,613	23,133	69,384,995	1,735	12,133	1,030,531,363	84,936	476,587,325	39,280	6,268,179	1,030	2,161	183,875,834	85,088	64,455,317	29,827	2,223,610	1,391	
90,000 - 99,999	41,793	3,966,276,387	94,903	1,062,533,733	25,242	72,057,917	2,005	11,121	1,055,586,633	94,918	463,016,586	41,634	7,703,498	1,214	2,183	207,023,194	94,834	67,982,136	31,142	2,916,649	1,697	
100,000 - 149,999	135,787	16,469,283,610	121,288	3,944,421,792	29,049	345,423,630	2,846	37,317	4,526,736,758	121,305	1,826,925,589	48,957	49,517,221	1,880	8,569	1,052,132,082	122,784	302,586,260	35,132	19,735,725	2,652	
150,000 - 199,999	56,764	9,747,552,475	171,721	1,813,846,517	31,954	245,711,162	4,645	14,943	2,559,604,656	171,291	895,351,204	59,918	43,176,105	3,351	4,481	769,817,860	171,796	188,713,515	42,114	17,753,483	4,270	
200,000 - 499,999	63,172	18,238,228,300	288,707	2,152,433,219	34,073	502,924,072	8,593	12,422	3,383,219,350	272,357	857,824,778	69,057	82,469,342	7,064	3,896	1,053,579,077	270,426	202,515,623	51,980	27,543,319	7,507	
500,000 - 999,999	12,033	8,206,351,561	681,987	435,739,355	36,212	183,622,476	17,644	937	611,947,554	653,092	60,647,557	64,725	18,827,701	21,107	214	136,211,988	636,505	13,000,439	60,750	4,243,496	20,599	
1,000,000 or more	10,231	73,752,257,816	7,208,705	398,276,744	38,928	336,060,673	42,113	285	736,146,409	2,582,970	14,014,632	49,174	16,079,365	63,555	32	66,562,232	2,080,070	1,533,891	47,934	1,719,941	59,308	
<b>TOTAL</b>	<b>815,382</b>	<b>153,950,304,512</b>	<b>188,808</b>	<b>15,757,546,943</b>	<b>19,325</b>	<b>1,991,678,447</b>	<b>3,163</b>	<b>189,973</b>	<b>18,368,226,567</b>	<b>96,689</b>	<b>7,202,407,727</b>	<b>37,913</b>	<b>236,732,424</b>	<b>2,800</b>	<b>35,711</b>	<b>4,116,523,624</b>	<b>115,273</b>	<b>1,174,661,981</b>	<b>32,894</b>	<b>79,953,437</b>	<b>3,414</b>	

FULL-YEAR RESIDENTS†																						
Non-Positive AGI	116	(16,914,673)	(145,816)	791,094	6,820	[D]	[D]	716	(44,506,122)	(62,159)	14,329,102	20,013	39,064	1,628	79	(4,238,083)	(53,647)	2,276,080	28,811	[D]	[D]	
\$ 1 - 3,999	380	899,152	2,366	1,033,880	2,721	[D]	[D]	559	1,332,337	2,383	3,408,554	6,098	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
4,000 - 9,999	2,758	21,434,181	7,772	8,988,271	3,259	[D]	[D]	2,198	16,511,318	7,512	17,521,615	7,972	[D]	[D]	257	1,903,555	7,407	2,086,974	8,121	[D]	[D]	
10,000 - 14,999	12,802	168,298,701	13,146	21,928,716	1,713	223,729	72	4,470	57,556,202	12,876	50,130,623	11,215	[D]	[D]	486	6,183,268	12,723	5,590,958	11,504	[D]	[D]	
15,000 - 19,999	33,726	596,843,946	17,697	61,185,215	1,814	3,121,505	181	6,072	106,255,968	17,499	87,142,279	14,351	30,606	150	655	11,487,196	17,538	9,482,081	14,476	[D]	[D]	
20,000 - 24,999	41,534	935,078,497	22,514	124,200,973	2,990	6,592,132	329	6,564	147,954,876	22,540	111,648,645	17,009	73,342	207	874	19,803,565	22,659	15,406,007	17,627	9,499	167	
25,000 - 29,999	41,024	1,126,603,478	27,462	183,841,887	4,481	8,262,715	420	7,341	201,921,626	27,506	143,920,592	19,605	169,470	302	1,048	28,808,704	27,489	21,714,227	20,720	26,368	356	
30,000 - 39,999	69,733	2,430,974,346	34,861	514,006,093	7,371	21,986,116	451	14,352	502,495,477	35,012	329,211,529	22,938	566,622	348	2,033	71,124,812	34,985	46,604,677	22,924	128,036	406	
40,000 - 49,999	61,166	2,746,075,807	44,895	711,646,225	11,635	31,177,204	654	14,433	649,764,590	45,019	388,869,777	26,943	1,196,859	477	1,813	81,462,505	44,932	44,064,992	24,305	298,082	595	
50,000 - 59,999	58,145	3,198,037,046	55,001	901,370,927	15,502	42,179,212	915	14,850	817,593,690	55,057	449,362,150	30,260	2,179,865	572	1,901	104,665,603	55,058	49,139,115	25,849	587,345	737	
60,000 - 69,999	55,704	3,616,583,337	64,925	1,030,416,064	18,498	54,162,415	1,198	14,605	948,558,093	64,947	491,885,491	33,679	3,422,839	691	1,990	129,485,510	65,068	56,832,544	28,559	1,015,315	919	
70,000 - 74,999	25,834	1,872,227,170	72,471	526,545,457	20,382	30,476,816	1,428	6,877	498,440,132	72,479	247,832,845	36,038	2,197,665	796	967	70,111,853	72,505	28,809,248	29,792	688,306	1,086	
75,000 - 79,999	24,084	1,865,741,240	77,468	518,070,433	21,511	31,671,800	1,574	6,476	501,785,463	77,484	242,953,035	37,516	2,576,285	908	994	77,113,949	77,579	29,403,366	29,581	821,858	1,205	
80,000 - 89,999	44,019	3,737,916,842	84,916	1,021,354,515	23,203	67,112,632	1,787	11,947	1,014,734,520	84,936	469,277,078	39,280	6,228,887	1,035	1,953	166,198,357	85,099	59,063,227	30,242	2,089,759	1,439	
90,000 - 99,999	38,724	3,674,849,973	94,899	988,006,627	25,514	69,644,018	2,072	10,935	1,037,929,978	94,918	456,386,063	41,736	7,626,529	1,219	1,939	183,872,741	94,829	61,524,571	31,730	2,725,908	1,777	
100,000 - 149,999	123,777	14,994,858,974	121,144	3,610,219,250	29,167	332,875,871	2,964	36,529	4,429,770,695	121,267	1,793,106,471	49,087	49,002,026	1,892	7,583	930,512,204	122,710	272,085,867	35,881	18,521,285	2,773	
150,000 - 199,999	49,629	8,512,590,460	171,525	1,594,950,796	32,137	234,555,000	4,940	14,417	2,469,646,907	171,301	869,416,393	60,305	42,465,266	3								

FAGI BRACKET	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) [D-400 Schedule S Part B-line 19]							NC STATE, NC LOCAL, OR FEDERAL GOVERNMENT BAILEY v. STATE; EMORY v. STATE; PATTON v. STATE § 105-153.5(b)(5) [D-400 Schedule S Part B-line 20]							ARMED FORCES OF US SPECIFIC MILITARY RETIREMENT PAYMENTS § 105-153.5(b)(5a)† [D-400 Schedule S Part B-line 21]						
	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Social Security/ Railroad Retirement Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Bailey v. State Emory v. State Patton v. State Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]	Return Count	FAGI [includes deficit] [\$]	Per Return FAGI Avg [\$]	Armed Forces of US Specific Military Retirement Payments Benefit Claimed		Net Tax Liability [\$]	Per Return Net Tax Avg [\$]
				Amount [\$]	Avg [\$]						Amount [\$]	Avg [\$]						Amount [\$]	Avg [\$]		

PART-YEAR RESIDENTS††																					
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	69	549,462	7,963	241,292	3,497	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
10,000 - 14,999	225	2,930,853	13,026	364,166	1,619	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	11	141,754	12,887	113,104	10,282	[D]
15,000 - 19,999	530	9,340,802	17,624	1,148,047	2,166	23,913	97	17	293,539	17,267	163,723	9,631	[D]	[D]	15	267,719	17,848	181,700	12,113	[D]	[D]
20,000 - 24,999	698	15,691,565	22,481	2,299,375	3,294	56,738	181	29	662,404	22,842	382,985	13,206	[D]	[D]	28	635,927	22,712	412,285	14,724	[D]	[D]
25,000 - 29,999	697	19,168,686	27,502	3,321,365	4,765	81,280	240	43	1,179,422	27,428	701,719	16,319	[D]	[D]	25	685,516	27,421	429,077	17,163	[D]	[D]
30,000 - 39,999	1,226	42,728,612	34,852	9,231,901	7,530	211,360	262	92	3,272,820	35,574	1,827,969	19,869	5,107	269	88	3,081,158	35,013	1,749,818	19,884	[D]	[D]
40,000 - 49,999	1,139	51,184,670	44,938	13,363,778	11,733	323,409	387	77	3,449,367	44,797	1,674,848	21,751	8,981	408	99	4,432,510	44,773	1,846,706	18,654	13,776	336
50,000 - 59,999	1,108	60,751,809	54,830	16,907,852	15,260	432,414	504	104	5,711,205	54,915	2,701,957	25,980	21,782	454	83	4,618,016	55,639	1,565,006	18,855	20,958	437
60,000 - 69,999	1,059	68,734,688	64,905	19,105,688	18,041	550,844	673	106	6,907,087	65,161	3,394,130	32,020	29,585	740	118	7,686,969	65,144	2,491,607	21,115	43,187	600
70,000 - 74,999	545	39,504,652	72,486	11,046,497	20,269	348,671	775	62	4,491,093	72,450	1,786,341	28,812	17,415	458	65	4,698,307	72,282	1,301,084	20,017	36,568	717
75,000 - 79,999	525	40,718,280	77,559	11,094,067	21,132	365,974	886	61	4,743,976	77,770	1,968,846	32,276	12,756	411	50	3,874,909	77,498	1,094,295	21,886	33,387	814
80,000 - 89,999	950	80,701,379	84,949	21,119,994	22,232	765,965	990	99	8,424,290	85,094	4,191,460	42,338	23,388	557	119	10,092,274	84,809	2,961,893	24,890	85,776	932
90,000 - 99,999	894	84,893,640	94,959	21,433,136	23,974	824,306	1,087	82	7,789,235	94,991	3,160,106	38,538	35,673	699	132	12,571,502	95,239	3,332,528	25,246	121,762	1,117
100,000 - 149,999	3,282	400,950,956	122,167	90,499,799	27,575	4,431,402	1,598	392	48,208,216	122,980	17,863,383	45,570	281,671	1,127	532	65,381,998	122,898	15,318,148	28,794	787,666	1,739
150,000 - 199,999	1,677	289,219,384	172,462	50,571,653	30,156	3,756,235	2,547	265	45,203,201	170,578	13,188,055	49,766	411,724	2,059	309	53,506,651	173,161	10,958,643	35,465	639,110	2,412
200,000 - 499,999	2,058	585,976,842	284,731	62,038,134	30,145	8,686,452	4,653	283	78,119,479	276,041	17,404,640	61,500	914,366	3,763	320	86,949,542	271,717	14,862,754	46,446	1,247,222	4,392
500,000 - 999,999	285	186,486,729	654,339	9,317,545	32,693	2,406,430	9,512	20	11,748,124	587,406	1,463,334	731,67	198,095	11,005	18	11,903,297	661,294	1,165,827	64,768	253,495	14,911
1,000,000 or more	115	231,276,797	2,011,103	3,914,695	34,041	3,419,429	32,879	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
<b>TOTAL</b>	<b>17,092</b>	<b>2,210,395,004</b>	<b>129,323</b>	<b>347,089,914</b>	<b>20,307</b>	<b>26,688,451</b>	<b>2,033</b>	<b>1,757</b>	<b>259,041,623</b>	<b>147,434</b>	<b>72,212,659</b>	<b>41,100</b>	<b>2,001,956</b>	<b>1,963</b>	<b>2,027</b>	<b>270,313,137</b>	<b>133,356</b>	<b>59,926,991</b>	<b>29,564</b>	<b>3,289,022</b>	<b>2,190</b>

NONRESIDENTS†††																					
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	86	675,192	7,851	257,388	2,993	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
10,000 - 14,999	298	3,883,699	13,033	560,535	1,881	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	11	137,643	12,513	100,198	9,109	[D]	[D]
15,000 - 19,999	686	12,133,944	17,688	1,551,512	2,262	30,848	121	31	535,556	17,276	375,474	12,112	[D]	[D]	14	243,160	17,369	193,362	13,812	[D]	[D]
20,000 - 24,999	963	21,807,482	22,645	3,139,143	3,260	75,157	222	32	739,518	23,110	490,740	15,336	[D]	[D]	16	355,737	22,234	358,494	22,406	[D]	[D]
25,000 - 29,999	1,066	29,273,706	27,461	4,897,530	4,594	123,684	303	45	1,238,758	27,528	605,651	13,459	[D]	[D]	24	657,335	27,389	480,361	20,015	[D]	[D]
30,000 - 39,999	1,918	66,865,789	34,862	14,329,854	7,471	335,911	296	90	3,103,014	34,478	1,737,405	19,305	3,830	225	49	1,715,849	35,017	1,129,984	23,061	[D]	[D]
40,000 - 49,999	1,937	87,192,049	45,014	22,482,902	11,607	498,061	388	98	4,400,771	44,906	1,939,922	19,795	7,960	419	56	2,513,835	44,890	1,561,634	27,886	4,569	351
50,000 - 59,999	2,072	113,944,836	54,993	31,654,038	15,277	745,354	522	125	6,859,719	54,878	2,979,013	23,832	20,904	597	56	3,083,649	55,065	1,519,212	27,129	5,715	336
60,000 - 69,999	2,208	143,663,016	65,065	40,363,257	18,280	1,046,154	683	117	7,653,544	65,415	3,114,991	26,624	18,796	627	81	5,285,554	65,254	2,345,351	28,955	16,514	486
70,000 - 74,999	1,161	84,178,713	72,505	22,727,400	19,576	614,069	727	51	3,694,880	72,449	1,289,041	25,275	21,048	915	43	3,128,537	72,757	1,138,542	26,478	17,307	752
75,000 - 79,999	1,108	85,876,847	77,506	23,126,059	20,872	670,951	854	61	4,730,254	77,545	1,937,599	31,764	14,323	796	40	3,099,090	77,477	1,201,184	30,030	13,521	795
80,000 - 89,999	2,251	190,938,660	84,824	49,862,104	22,151	1,506,398	915	87	7,372,553	84,742	3,118,787	35,848	15,904	691	89	7,585,203	85,227	2,430,197	27,306	48,075	890
90,000 - 99,999	2,175	206,532,774	94,958	53,093,970	24,411	1,589,593	1,017	104	9,867,420	94,879	3,470,417	33,669	41,296	1,116	112	10,578,951	94,455	3,125,037	27,902	68,979	908
100,000 - 149,999	8,728	1,073,473,680	122,992	243,702,743	27,922	8,116,357	1,289	396	48,757,847	123,126	15,955,735	40,292	233,524	1,242	454	56,237,880	123,872	15,182,245	33,441	426,774	1,368
150,000 - 199,999	5,458	945,742,631	173,276	168,324,068	30,840	7,399,927	1,877	261	44,754,548	171,473	12,746,756	48,838	299,115	1,749	343	59,454,774	173,338	14,403,951	41,994	468,537	1,977
200,000 - 499,999	11,793	3,673,674,156	311,513	403,161,353	34,186	26,106,734	3,099	302	87,343,049	289,215	18,425,236	61,011	739,871	3,592	480	135,962,484	283,255	23,875,563	49,741	952,328	2,752
500,000 - 999,999	4,918	3,455,624,497	702,648	182,843,942	37,179	18,484,173	5,207	32	20,832,988	651,031	2,303,089	71,972	279,437	9,315	40	26,682,431	667,061	2,546,309	63,658	305,787	9,266
1,000,000 or more	6,860	63,851,861,135	9,307,851	274,404,281	40,001	73,241,464	15,039	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
<b>TOTAL</b>	<b>55,728</b>	<b>74,045,873,780</b>	<b>1,328,701</b>	<b>1,541,131,238</b>	<b>27,655</b>	<b>140,610,937</b>	<b>3,665</b>	<b>1,884</b>	<b>265,831,377</b>	<b>141,099</b>	<b>71,462,673</b>	<b>37,931</b>	<b>1,826,371</b>	<b>2,225</b>	<b>1,935</b>	<b>326,849,917</b>	<b>168,915</b>	<b>72,259,346</b>	<b>37,343</b>	<b>2,345,884</b>	<b>1,993</b>

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2023; 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 for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2022

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2022

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2022 with North Carolina reportable income

The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

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

Net Tax=computed value of individual income tax generated by the 4.99% 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.

§ 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.

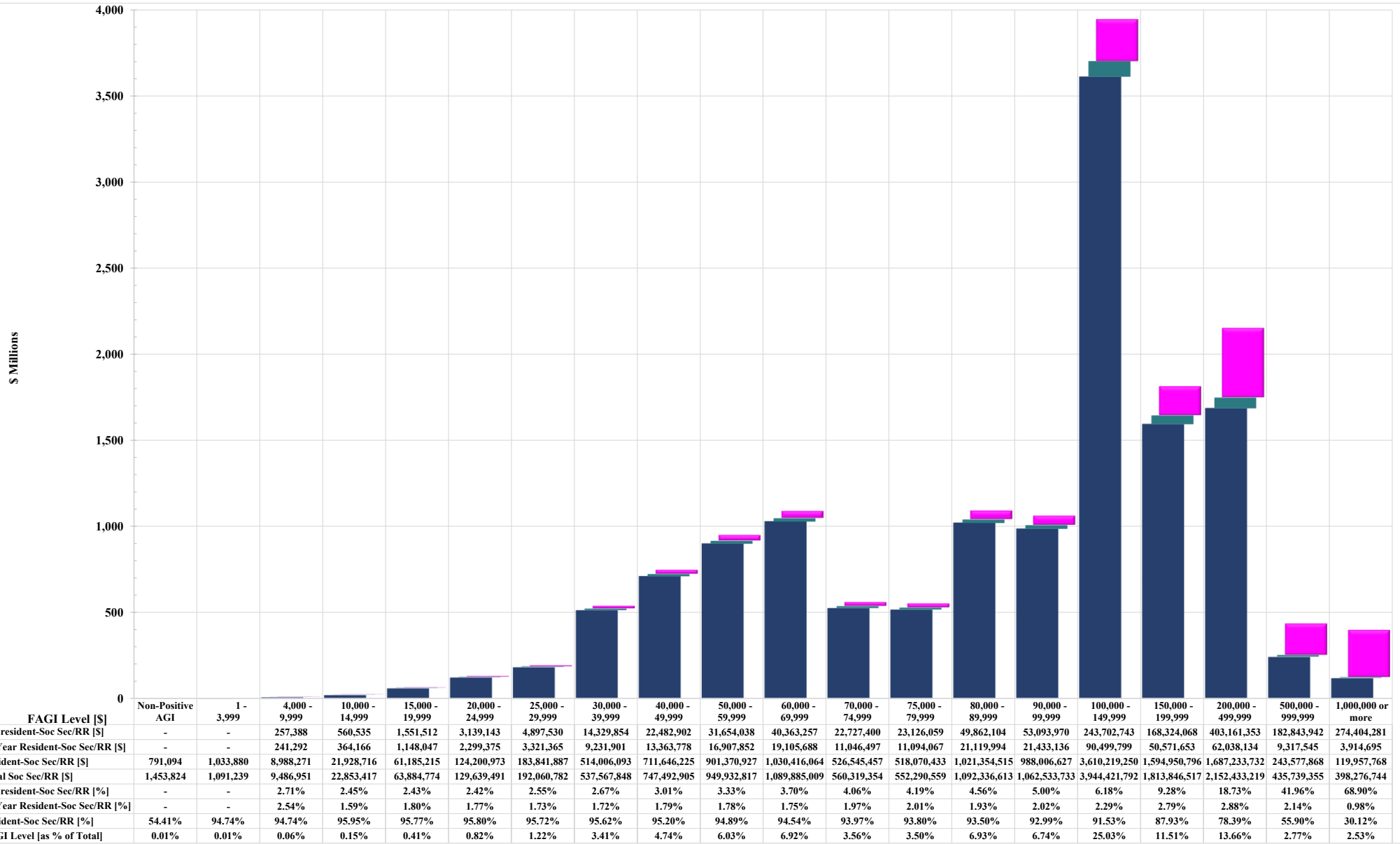
SL 2022-74 expands the income tax exclusion of military retirement pay to NOAA and US Public Service Retirees effective for taxable years beginning on or after January 1, 2022.

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.



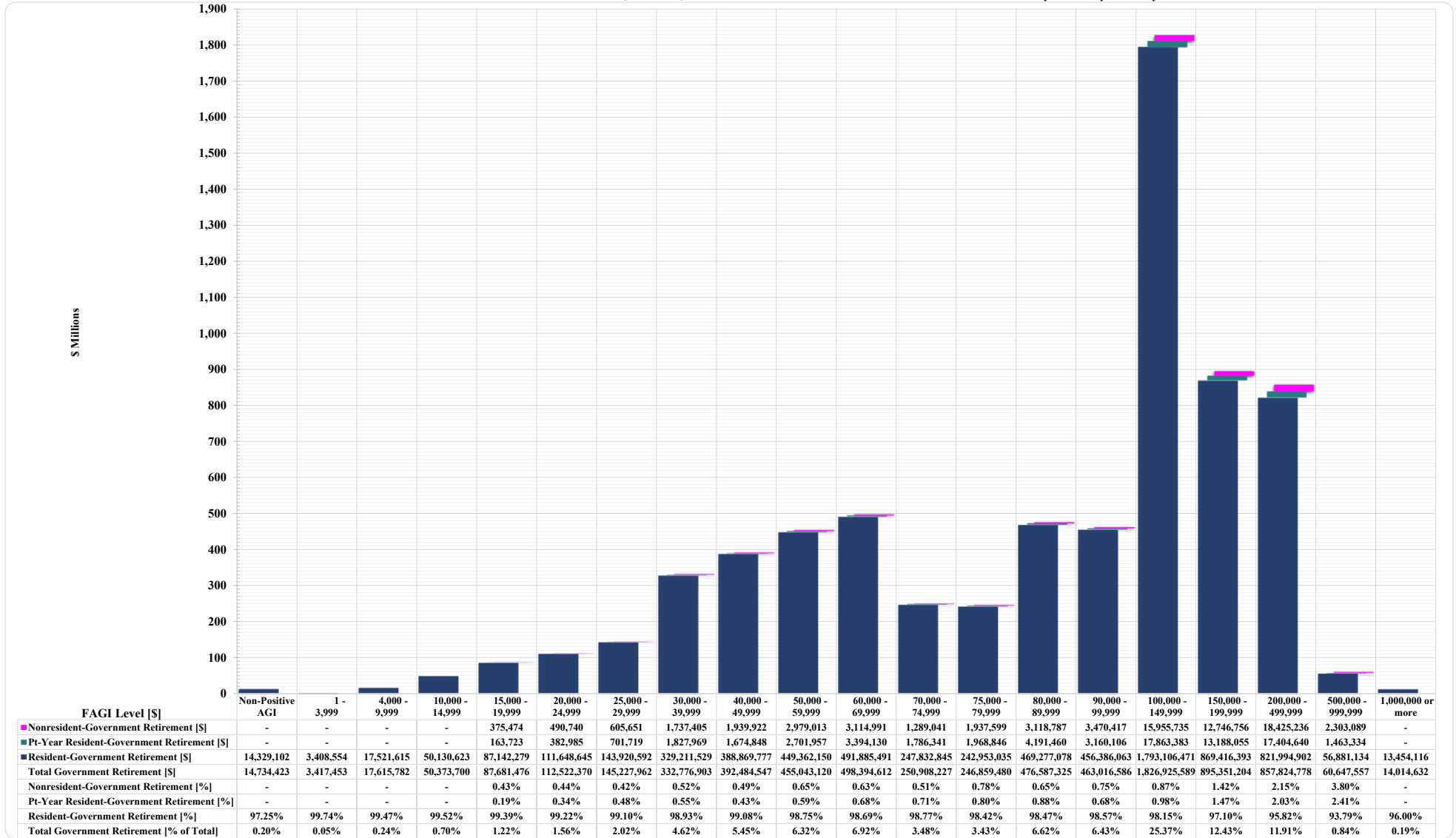
Exhibit 16.1 Tax Year 2022 Individual Income Tax: Distribution of Social Security and Railroad Retirement Benefits Deduction Claimed by Residency Status by FAGI Level



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 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

Exhibit 16.2 Tax Year 2022 Individual Income Tax: Distribution of NC State, NC Local, and Federal Government Retirement Benefits Deduction† Claimed by Residency Status by FAGI Level

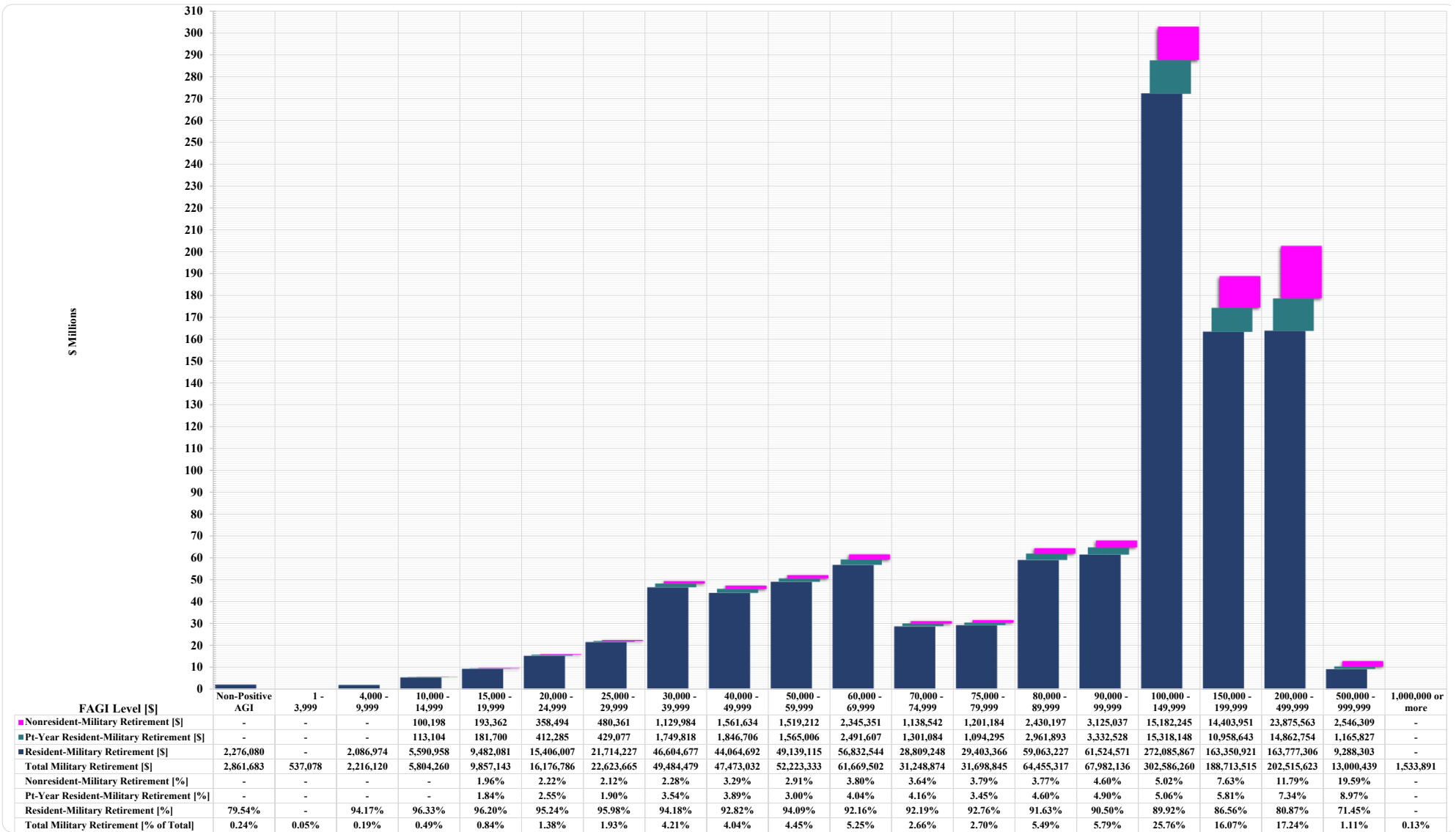


Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting 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 2022 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.

Exhibit 16.3 Tax Year 2022 Individual Income Tax: Distribution of Specific Military Retirement Benefits Deduction† Claimed by Residency Status by FAGI Level



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 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 certain FAGI levels due to low return counts

†§ 105-153.5(b)(5a) provides a deduction from the taxpayer's adjusted gross income for specific payments received from the US government (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.

**TABLE CI. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY**

County	2022 Population	Number of Returns Filed			Federal AGI [includes returns with deficit]		Modifications to Federal AGI:						North Carolina		Tax Liability													
		Total Filed	\$0 Tax Liability [after tax credits]		Amount [S]	Average Per Return [S]	Additions [S] [105-153.5(c),(c)2]; [105-153.6]			Deduction Amount** [105-153.5(a)(1),(a)(2)]			Taxable Income [includes returns with deficit]		Gross Tax Liability	Total Credits Taken	Net Tax Liability											
			Total	County Returns			Child	Other	Deduction	S=\$12,750 MFJ/SS=\$25,500	MFS=\$12,750 HOH=\$19,125	Return Count	as a % of Total	Amount			Return Count	as a % of Total	Amount	before pr-yr/ nonresident taxable %	[after pr-yr/ nonresident taxable %]	Amt [S]	Per capita* [S]	as a % of TY2022 Net Tax [S]	Avg per Return [S]	Avg per Taxable Return [S]	Effective Tax Rate*** [NCTI %]	FAGI [S]
Alamance.....	178,232	75,096	16,711	22.3%	5,198,399,783	69,223	113,316,620	606,971,545	62,671,500	71,664	95.4%	1,312,822,875	3,432	4.6%	110,591,939	3,218,658,544	3,177,098,171	166,761,125	3,394,755	163,366,370	917	28	1.2%	2,175	2,798	4.89%	3,14%	
Alexander.....	36,230	15,892	3,780	23.8%	999,887,430	62,918	21,972,841	118,581,700	12,611,000	15,262	96.0%	289,947,750	630	4.0%	18,020,106	582,699,715	578,276,201	30,848,479	444,995	30,403,484	839	38	0.2%	1,913	2,510	4.92%	3.04%	
Alleghany.....	11,324	5,291	2,189	41.4%	280,951,256	53,100	15,725,922	60,351,562	3,632,000	4,418	83.5%	85,616,250	873	16.5%	4,534,829	142,542,537	138,859,312	7,869,277	628,364	7,240,913	639	68	0.1%	1,369	2,334	4.59%	2.58%	
Anson.....	22,160	8,835	2,647	30.0%	424,683,462	48,068	12,686,514	49,354,768	9,377,000	8,481	96.0%	150,819,750	354	4.0%	9,316,799	218,501,659	217,669,739	12,149,828	364,011	11,785,817	532	85	0.1%	1,334	1,905	4.84%	2.78%	
Ashe.....	26,814	11,161	3,328	29.8%	701,680,282	62,869	22,756,031	118,845,116	7,321,000	10,660	95.5%	206,218,500	501	4.5%	13,038,056	379,013,641	365,927,808	20,326,012	666,199	19,659,813	733	50	0.1%	1,761	2,510	4.83%	2.80%	
Avery.....	17,395	6,497	1,886	29.0%	445,600,957	68,586	25,289,774	83,964,087	4,472,500	6,200	95.4%	117,905,625	297	4.6%	12,187,409	252,361,110	245,875,674	13,422,373	298,736	13,123,637	754	48	0.1%	2,020	2,846	4.88%	2.95%	
Beaufort.....	43,993	20,066	5,838	29.1%	1,316,786,992	65,623	44,872,686	229,808,915	16,328,000	19,110	95.2%	358,415,250	956	4.8%	25,554,175	731,553,338	717,880,426	38,827,082	1,025,471	37,801,611	859	35	0.3%	1,884	2,657	4.86%	2.87%	
Burke.....	16,954	6,832	2,202	32.2%	330,970,701	48,444	9,105,413	45,542,259	6,179,500	6,487	95.0%	116,573,250	346	5.0%	7,550,926	164,233,179	162,683,103	9,172,228	523,378	8,468,850	510	92	0.1%	1,266	1,868	4.71%	2.61%	
Bladen.....	29,008	12,076	3,734	30.9%	634,573,720	52,548	31,561,283	110,112,648	12,184,500	11,471	95.0%	208,921,500	605	5.0%	14,192,119	320,724,236	318,688,215	18,135,796	378,905	17,756,891	612	73	0.1%	1,470	2,129	4.89%	2.80%	
Brunswick.....	152,515	72,542	17,317	23.9%	6,088,800,495	83,935	97,173,549	1,103,211,604	35,126,500	68,339	94.2%	1,328,817,750	4,203	5.8%	128,504,477	3,590,314,313	3,363,663,417	177,447,323	6,906,171	167,841,152	1,100	19	1.2%	2,314	3,039	4.72%	2.76%	
Buncombe.....	273,403	125,007	26,465	21.2%	10,720,922,235	85,763	308,535,038	1,439,221,282	65,810,000	116,736	93.4%	2,094,034,500	8,271	6.6%	308,529,084	7,121,862,407	6,811,966,698	335,633,167	16,167,175	339,465,992	1,242	11	2.5%	2,716	3,445	4.76%	3.17%	
Burke.....	89,078	35,071	8,911	25.4%	2,098,447,017	59,834	34,674,212	251,811,780	27,771,000	33,822	96.4%	630,847,500	1,249	3.6%	33,553,497	1,188,497,452	1,170,583,342	62,910,947	1,055,840	61,855,107	694	59	0.5%	1,764	2,364	4.91%	2.95%	
Cabarrus.....	238,599	98,540	20,186	20.5%	8,367,765,208	84,917	124,037,286	647,277,018	74,445,500	92,351	93.7%	1,731,099,375	6,189	6.3%	190,996,818	5,847,983,783	5,746,890,929	296,454,953	12,423,809	284,031,144	1,190	14	2.1%	2,882	3,625	4.78%	3.39%	
Caldwell.....	81,587	32,488	8,048	24.8%	1,920,315,776	59,108	35,012,926	210,049,816	27,620,500	31,427	96.7%	588,010,875	1,061	3.3%	32,221,534	1,097,425,977	1,085,486,748	58,211,513	964,618	57,246,895	702	57	0.4%	1,762	2,342	4.91%	2.98%	
Camden.....	10,813	4,776	1,545	32.3%	362,479,934	75,896	3,460,142	52,263,342	2,847,500	4,517	94.6%	87,700,875	259	5.4%	5,592,710	217,535,649	204,898,403	10,805,405	3,530,905	7,274,500	673	64	0.1%	1,523	2,251	3.36%	2.01%	
Carteret.....	69,721	31,578	8,759	27.7%	2,766,605,191	87,612	84,073,559	680,697,980	15,652,500	29,822	94.4%	362,250,375	1,756	5.6%	55,989,792	1,535,088,103	1,488,542,612	79,851,939	2,268,065	77,183,874	1,107	18	0.6%	2,444	3,382	4.82%	2.79%	
Caswell.....	22,178	8,955	2,829	29.9%	510,453,197	57,002	8,916,527	61,171,907	7,448,500	8,615	96.2%	160,471,500	340	3.8%	8,719,530	281,558,287	278,951,982	15,134,781	2,042,587	13,021,994	590	76	0.1%	1,462	2,087	4.32%	2.56%	
Catawba.....	164,642	76,786	16,950	22.1%	5,781,130,527	75,289	189,914,211	798,275,607	58,368,000	73,323	95.5%	1,350,046,500	3,463	4.5%	32,704,241	3,631,650,930	3,574,401,948	187,161,004	4,669,091	182,491,131	1,108	17	1.4%	2,377	3,050	4.87%	3.16%	
Chatham.....	79,083	36,244	7,127	19.7%	4,442,457,553	122,571	97,472,351	591,456,526	17,799,000	32,827	90.6%	637,002,750	3,417	9.4%	13,701,594	3,155,970,034	3,071,980,548	158,766,198	6,861,306	151,904,892	1,921	1	1.1%	4,191	5,217	4.77%	3.42%	
Cherokee.....	28,947	11,557	3,844	33.3%	636,600,375	55,084	11,798,130	81,526,592	8,294,500	11,160	96.6%	214,990,500	397	3.4%	11,533,347	332,053,566	311,984,702	17,481,903	1,892,118	15,589,785	539	84	0.1%	1,349	2,021	4.45%	2.45%	
Chowan.....	13,760	6,157	1,854	30.1%	420,857,521	68,354	24,466,331	90,774,158	4,804,000	5,781	93.9%	107,667,375	376	6.1%	12,929,786	229,148,533	222,988,767	12,064,960	862,199	11,201,959	814	42	0.1%	1,819	2,603	4.63%	2.66%	
Clay.....	11,547	4,876	1,671	34.3%	326,806,619	67,024	6,951,308	51,231,057	3,086,000	4,635	95.1%	90,588,750	241	4.9%	6,729,264	182,122,856	173,492,284	9,688,307	1,570,591	8,117,716	703	56	0.1%	1,665	2,533	4.18%	2.48%	
Cleveland.....	100,022	41,716	11,061	26.5%	4,060,676,562	58,986	39,060,950	263,720,324	40,388,500	40,068	96.0%	742,260,375	1,648	4.0%	45,217,407	1,408,151,266	1,391,416,348	74,838,440	3,708,349	71,130,091	711	55	0.5%	1,705	2,320	4.74%	2.89%	
Columbus.....	50,051	19,427	5,918	30.5%	1,043,003,629	53,688	50,979,231	153,065,633	20,939,000	18,756	96.5%	345,004,500	671	3.5%	16,785,223	588,152,504	552,835,074	30,711,043	2,147,283	28,563,760	571	78	0.2%	1,470	2,114	4.64%	2.74%	
Craven.....	103,193	43,390	11,807	27.2%	3,019,316,290	69,586	72,695,535	559,417,501	32,906,500	41,468	95.6%	774,753,750	1,922	4.4%	55,808,245	1,669,125,829	1,584,262,107	85,452,368	1,867,081	83,588,287	810	43	0.6%	1,926	2,647	4.88%	2.77%	
Cumberland.....	340,748	121,957	38,807	31.8%	7,249,201,254	59,441	123,251,269	1,332,125,259	131,763,500	115,451	94.7%	2,083,394,625	6,506	5.3%	174,625,851	3,650,543,288	3,475,752,869	190,133,683	6,364,427	186,469,256	547	81	1.4%	1,529	2,243	4.89%	2.57%	
Currituck.....	30,814	12,569	4,073	32.4%	1,023,577,425	81,437	13,019,783	140,040,212	7,399,500	11,900	94.7%	229,684,875	669	5.3%	17,310,899	642,161,722	603,697,891	31,439,198	11,969,445	19,469,753	632	69	0.1%	1,549	2,292	3.09%	1.90%	
Dare.....	37,865	19,520	4,782	24.5%	1,753,582,486	89,835	50,887,704	376,813,698	9,005,000	18,190	93.2%	333,463,500	1,330	6.8%	44,211,427	1,040,916,520	1,000,523,020	52,614,552	3,910,878	48,703,674	1,286	10	0.4%	2,495	3,305	4.62%	2.78%	
Davidson.....	174,101	73,918	17,487	23.7%	4,932,867,821	66,734	105,319,857	589,143,956	60,861,500	71,268	96.4%	1,338,654,375	2,650	3.6%	92,384,618	2,957,143,589	2,922,471,534	154,775,957	2,182,266	152,593,691	876	34	1.1%	2,064	2,704	4.92%	3.09%	
Davie.....	43,694	19,274	4,356	22.3%	1,687,345,861	86,203	65,980,705	277,012,791	13,026,000	18,424	94.1%	362,321,750	1,150	5.9%	37,642,373	1,070,723,652	1,055,795,526	55,502,835	1,563,174	53,939,661	1,234	12	0.4%	2,756	3,544	4.85%	3.02%	
Duplin.....	48,728	20,213	5,869	29.0%	1,088,549,811	53,854	60,248,900	191,219,279	24,926,500	19,557	96.8%	362,355,000	656	3.2%	16,155,219	554,142,713	548,548,425	30,927,254	434,437	30,492,817	626	70	0.2%	1,509	2,126	4.92%	2.80%	
Durham.....	334,379	144,135	27,255	18.9%	12,972,757,399	90,004	175,841,284	1,094,761,532	84,530,000	131,552	91.3%	2,299,060,875	12,583	8.7%	378,470,476	9,291,776,340	8,996,608,612	463,511,199	12,587,887	450,940,142	1,349	9	3.4%	3,129	3,858	4.85%	3.48%	
Edgecombe.....	48,246	18,751	6,151	32.8%	910,264,530	48,065	34,203,625	137,924,020	22,041,500	17,862	95.3%	314,644,500	889	4.7%	20,646,809	440,211,336	436,480,480	24,726,710	323,848	24,402,862	506	93	0.2%	1,301	1,937	4.92%	2.71%	
Forsyth.....	390,541	167,127	38,756	23.2%	12,060,224,744	77,547	281,930,845	1,754,173,407	133,181,000	156,727	93.8%	2,839,813,875	10,400	6.2%	379,280,708	8,135,706,599	7,973,257,865	446,940,545	11,513,317	435,427,628	1,115	16	3.2%	2,605	3,392	4.86%	3.36%	
Franklin.....	74,709	29,596	6,673	22.6%	2,092,644,																							

TABLE C1. TAX YEAR 2022 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

County	2022 Population†	Number of Returns Filed			Federal AGI [includes returns with deficit]		Modifications to Federal AGI:												North Carolina		Tax Liability						
		Total Filed	\$0 Tax Liability [after tax credits]		Average Per Return	Additions [§ 105-153.5(a)(1)]		Deductions [§ 105-153.5(b)]		Deduction Amount** [§ 105-153.5(a)(1),(a)(2)]				Taxable Income [includes returns with deficit]		Computed Tax Liability	Total Credits Taken	Net Tax Liability									
			Total	as a % of County Returns		Amount [\$]	Child	Other	Child	Other	Return Count	as a % of Total	Amount [\$]	Return Count	as a % of Total			Amount [\$]	before pt-yr/ nonresident taxable [%]	after pt-yr/ nonresident taxable [%]	Amt [\$]	Per capita* [Rank]	as a % of Net Tax 2022	Avg per Return	Avg per Taxable Return	Effective Tax Rate††† [NCTI] [%]	FAGI [%]
			Count	Count		Count	Count	Count	Count	Count	Count	Count	Count	Count	Count			Count	Count	Count	Count	Count	Count	Count	Count	Count	Count
Northampton	16,612	6,766	2,323	34.3%	361,662,904	53,453	15,910,316	64,112,931	5,836,500	6,343	93.7%	114,673,500	423	6.3%	9,186,576	183,763,713	177,551,947	9,852,606	1,345,184	8,507,422	512	89	0.1%	1,257	1,915	4.31%	2.35%
Onslow	209,492	68,505	20,659	30.2%	4,111,387,642	60,016	62,815,414	699,488,578	70,656,500	66,224	96.7%	1,253,522,625	2,281	3.3%	56,213,632	2,094,324,721	1,840,744,509	101,725,243	2,516,394	99,208,849	474	95	0.7%	1,448	2,074	4.87%	2.41%
Orange	148,707	60,431	11,846	19.6%	7,879,077,555	130,381	153,839,984	826,608,609	24,828,000	54,568	90.3%	1,002,997,875	5,863	9.7%	228,148,949	5,691,590,885	5,691,590,885	291,041,746	13,732,024	277,309,722	1,865	2	2.1%	4,589	5,708	4.75%	3.52%
Pamlico	12,217	5,375	1,561	29.0%	383,709,587	71,388	10,029,326	71,322,481	3,172,500	5,140	95.6%	98,385,375	235	4.4%	6,008,226	214,850,331	208,973,326	11,350,845	287,735	11,063,110	906	29	0.1%	2,058	2,901	4.86%	2.88%
Pasquotank	40,938	16,458	5,496	33.4%	971,185,499	59,010	13,274,798	153,060,960	14,579,500	15,652	95.1%	284,873,250	806	4.9%	20,214,641	511,731,946	491,930,254	26,938,971	4,642,752	22,296,219	545	83	0.2%	1,355	2,034	4.13%	2.30%
Pender	64,971	27,651	6,610	23.9%	2,269,274,655	82,068	65,116,190	325,209,470	20,818,500	26,267	95.0%	504,128,625	1,384	5.0%	45,608,563	1,438,625,687	1,370,254,342	72,426,478	2,453,294	69,973,184	1,077	21	0.5%	2,531	3,326	4.82%	3.08%
Perquimans	13,112	5,466	1,736	31.8%	364,490,359	66,683	10,135,799	66,359,673	4,064,500	5,198	95.1%	99,775,125	268	4.9%	7,458,916	196,967,944	188,472,931	10,292,587	1,311,893	8,980,694	685	61	0.1%	1,643	2,408	4.35%	2.46%
Person	39,184	16,791	4,324	25.8%	1,037,270,468	61,775	17,544,273	121,494,728	13,367,500	16,110	95.9%	298,171,500	681	4.1%	17,993,549	603,787,464	599,316,549	32,159,998	1,145,881	31,014,117	791	47	0.2%	1,847	2,488	4.81%	2.99%
Pitt.	173,481	69,445	18,072	26.0%	5,183,852,841	74,647	136,560,421	886,908,156	59,406,000	65,517	94.3%	1,174,319,625	3,928	5.7%	149,186,590	3,050,592,131	2,998,682,280	158,854,164	3,609,477	155,244,687	895	30	1.2%	2,236	3,022	4.88%	2.99%
Polk	19,559	8,642	2,356	27.3%	699,959,444	80,995	18,491,422	91,910,641	5,000,500	7,957	92.1%	152,088,375	685	7.9%	24,481,801	444,969,549	420,228,225	22,676,612	2,983,320	19,284,292	986	24	0.1%	2,231	3,068	4.32%	2.76%
Randolph	144,836	62,395	15,348	24.6%	3,854,602,670	61,777	79,194,246	446,886,693	56,674,500	60,550	97.0%	1,136,503,125	1,845	3.0%	52,990,992	2,240,741,606	2,216,665,104	118,560,900	1,872,051	116,688,849	806	44	0.9%	1,870	2,480	4.91%	3.03%
Richmond	42,681	17,238	5,400	31.3%	902,197,174	52,338	13,036,365	92,631,312	16,695	96.8%	302,685,000	543	3.2%	12,609,732	487,449,495	478,138,089	26,456,924	915,892	25,541,032	598	75	0.2%	1,482	2,158	4.82%	2.83%	
Robeson	116,450	44,702	14,632	32.7%	2,106,777,358	47,129	33,664,786	237,922,246	61,568,000	42,814	95.8%	767,307,750	1,888	4.2%	50,911,053	1,022,733,095	1,013,406,115	57,555,236	1,748,135	55,807,101	479	94	0.4%	1,248	1,856	4.84%	2.65%
Rockingham	91,649	38,588	10,001	25.9%	2,292,850,380	59,419	43,094,549	262,128,574	37,385	96.9%	693,223,875	1,203	3.1%	31,075,621	1,316,903,859	1,304,073,579	69,711,385	3,176,040	66,535,345	726	51	0.5%	1,724	2,327	4.76%	2.90%	
Rowan	150,714	62,611	15,568	24.9%	3,953,996,113	63,152	84,288,579	457,742,648	54,966,500	60,039	95.9%	1,112,112,375	2,572	4.1%	80,034,005	2,333,429,164	2,310,515,292	123,419,034	2,723,799	120,695,235	801	46	0.9%	1,928	2,566	4.88%	3.05%
Rutherford	64,176	26,060	7,261	27.9%	1,514,568,361	58,119	34,225,508	174,244,833	23,063,500	25,178	96.6%	473,739,000	882	3.4%	24,981,582	852,764,954	836,447,594	45,434,288	4,207,837	41,226,451	642	66	0.3%	1,582	2,193	4.53%	2.72%
Sampson	58,978	24,316	7,061	29.0%	1,381,879,861	56,830	90,574,175	258,103,055	28,148,000	23,494	96.6%	435,826,875	822	3.4%	22,589,794	727,786,312	722,511,664	40,377,985	684,000	39,693,985	673	63	0.3%	1,632	2,300	4.91%	2.87%
Scotland	33,603	13,029	4,377	33.6%	647,038,971	49,661	25,278,103	84,744,956	16,278,500	12,293	94.4%	222,481,125	736	5.6%	18,832,891	329,979,602	324,055,958	18,738,391	1,018,541	17,159,880	511	90	0.1%	1,317	1,983	4.71%	2.65%
Stanly	63,228	27,203	6,283	23.1%	1,856,117,184	68,322	50,850,505	218,099,095	22,935,500	26,130	96.1%	492,328,500	1,073	3.9%	31,809,990	1,138,700,194	1,127,342,784	59,893,787	1,211,974	58,681,813	928	27	0.4%	2,157	2,805	4.89%	3.16%
Stokes	45,237	20,145	4,899	24.3%	1,235,294,900	61,320	32,259,411	138,349,194	14,547,000	19,387	96.2%	370,451,250	758	3.8%	18,488,597	725,718,279	720,746,437	38,604,439	861,884	37,742,555	834	39	0.3%	1,874	2,476	4.88%	3.06%
Surry	71,250	31,085	10,628	34.2%	1,758,639,879	56,575	58,997,956	274,372,732	23,926,000	26,893	86.5%	508,948,125	4,192	13.5%	24,924,515	52,699,154	1,973,726	50,725,428	712	54	0.4%	1,632	2,480	4.80%	2.88%		
Swain	13,892	7,494	3,974	53.0%	400,470,715	53,439	8,336,022	176,521,494	6,642,500	7,358	98.2%	130,126,500	136	1.8%	3,286,231	92,230,012	87,620,235	7,315,867	186,790	7,129,077	513	88	0.1%	951	2,025	4.86%	1.78%
Transylvania	32,917	14,042	3,557	25.3%	1,035,770,434	73,762	43,544,682	144,226,776	8,376,500	13,178	93.8%	250,837,125	864	6.2%	33,281,728	642,592,987	611,044,564	32,423,540	1,644,921	30,778,619	935	26	0.2%	2,192	2,935	4.74%	2.97%
Tyrrell	3,358	1,388	465	33.5%	66,766,930	48,103	2,886,421	10,252,467	1,527,500	1,350	97.3%	24,582,000	38	2.7%	980,715	32,310,669	31,794,008	1,857,658	25,350	1,832,308	546	82	0.0%	1,320	1,985	4.92%	2.74%
Union	250,814	104,644	21,671	20.7%	11,867,848,584	113,412	338,901,515	1,254,694,057	69,172,500	96,902	92.6%	1,873,593,375	7,742	7.4%	283,619,006	8,725,671,161	8,506,506,961	437,889,820	30,207,197	407,182,623	1,623	5	3.0%	3,891	4,907	4.65%	3.43%
Vance	41,298	17,970	5,463	30.4%	948,075,554	52,759	14,922,292	119,620,152	20,733,500	17,063	95.0%	302,595,750	907	5.0%	27,127,047	492,921,397	490,485,440	27,055,950	1,715,899	25,340,051	614	72	0.2%	1,410	2,026	4.67%	2.67%
Wake	1,171,331	520,251	93,751	18.0%	61,594,931,862	118,395	1,409,118,917	6,791,921,290	256,535,500	478,200	91.9%	8,832,868,500	42,051	8.1%	1,573,061,080	45,549,664,409	44,439,719,821	2,271,647,121	91,454,660	2,180,192,461	1,861	3	16.2%	4,191	5,112	4.79%	3.54%
Warren	18,680	6,411	2,035	31.7%	333,873,456	52,078	7,115,365	50,564,171	6,303,500	5,962	93.0%	1,005,375	449	7.0%	7,490,825	167,804,220	167,804,220	9,373,969	574,078	8,799,891	471	96	0.1%	1,373	2,011	4.68%	2.64%
Washington	10,595	4,384	1,397	31.9%	211,086,435	48,149	6,987,991	34,054,268	4,260,000	4,196	95.7%	76,206,570	188	4.3%	4,433,247	99,119,861	98,425,869	5,629,152	102,945	5,526,207	522	87	0.0%	1,261	1,850	4.90%	2.62%
Watauga	54,736	19,603	4,961	25.3%	1,589,388,812	81,079	60,662,339	279,422,117	8,922,500	18,328	93.5%	334,853,250	1,275	6.5%	53,276,685	973,606,599	941,314,562	59,926,315	1,837,579	48,088,736	879	33	0.4%	2,453	3,284	4.81%	3.03%
Wayne	116,614	46,202	13,133	28.4%	2,707,793,491	58,608	48,364,605	428,230,151	48,898,000	44,391	96.1%	813,131,250	1,811	3.9%	48,116,870	1,417,781,825	1,384,357,517	75,704,516	895,590	74,808,926	642	67	0.6%	1,619	2,262	4.93%	2.76%
Wilkes	65,691	31,102	10,982	35.3%	1,694,812,317	54,492	31,818,510	228,029,764	23,306,000	26,663	85.7%	509,254,125	4,439	14.3%	29,915,401	936,125,537	921,364,995	50,274,578	765,330	49,509,248	754	49	0.4%	1,592	2,461	4.91%	2.92%
Wilson	78,636	37,008	10																								

TABLE C2. TAX YEAR 2022 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.....	7,969	10.6%	69,042	0.0%	9	9,069	12.1%	647,584	0.4%	71	8,355	11.1%	3,062,166	1.9%	367	8,964	11.9%	7,064,730	4.3%	788	7,340	9.8%	8,897,783	5.4%	1,212
Alexander.....	1,947	12.3%	57,441	0.2%	30	1,808	11.4%	130,762	0.4%	72	1,853	11.7%	700,315	2.3%	378	1,853	11.7%	1,418,287	4.7%	765	1,522	9.6%	1,823,252	6.0%	1,198
Alleghany.....	1,358	25.7%	20,615	0.3%	15	610	11.5%	38,115	0.5%	62	580	11.0%	171,244	2.4%	295	523	9.9%	3,35,691	4.6%	642	580	7.2%	364,626	5.0%	960
Anson.....	1,167	13.2%	13,326	0.1%	11	1,452	16.4%	93,091	0.8%	64	1,271	14.4%	414,879	3.5%	326	1,138	12.9%	861,382	7.3%	757	925	10.5%	1,066,818	9.1%	1,153
Ash.....	1,670	15.0%	41,601	0.2%	25	1,430	12.8%	98,201	0.5%	69	1,311	11.7%	463,467	2.4%	354	1,291	11.6%	927,153	4.7%	718	924	8.3%	995,776	5.1%	1,078
Avery.....	914	14.1%	3,243	0.0%	4	883	13.6%	65,400	0.5%	74	748	11.5%	259,056	2.0%	346	785	12.1%	548,730	4.2%	699	500	7.7%	556,023	4.2%	1,112
Beaufort.....	2,620	13.1%	37,890	0.1%	14	2,966	14.8%	174,512	0.5%	59	2,361	11.8%	750,137	2.0%	318	2,075	10.3%	1,487,017	3.9%	717	1,640	8.2%	1,760,044	4.7%	1,073
Bertie.....	882	12.9%	451	0.0%	1	1,127	16.5%	67,751	0.8%	60	1,002	14.7%	300,150	3.5%	300	1,000	14.6%	690,692	8.0%	691	609	8.9%	627,632	7.3%	1,031
Bladen.....	1,692	14.0%	39,270	0.2%	23	1,838	15.2%	106,961	0.6%	58	1,557	12.9%	518,199	2.9%	333	1,496	12.4%	1,043,198	5.9%	697	1,168	9.7%	1,327,800	7.5%	1,137
Brunswick.....	7,561	10.4%	110,577	0.1%	15	7,739	10.7%	537,436	0.3%	69	6,889	9.5%	2,307,620	1.4%	335	6,402	8.8%	4,421,635	2.6%	691	5,405	7.5%	5,543,349	3.3%	1,026
Buncombe.....	13,623	10.9%	1,419,769	0.4%	104	13,738	11.0%	1,192,952	0.4%	87	12,767	10.2%	5,219,623	1.5%	409	13,816	11.1%	11,574,313	3.4%	838	11,501	9.2%	14,310,763	4.2%	1,244
Burke.....	4,073	11.6%	40,977	0.1%	10	4,416	12.6%	324,451	0.5%	73	4,132	11.8%	1,447,964	2.3%	350	4,639	13.2%	3,539,528	5.7%	763	3,650	10.4%	4,278,993	6.9%	1,172
Cabarrus.....	10,034	10.2%	144,110	0.1%	14	10,977	11.1%	817,183	0.3%	74	9,511	9.7%	3,513,010	1.2%	369	9,689	9.8%	7,683,040	2.7%	793	8,196	8.3%	9,942,032	3.5%	1,213
Caldwell.....	3,909	12.0%	31,351	0.1%	8	4,207	12.9%	296,521	0.5%	70	3,994	12.3%	1,457,882	2.5%	365	4,248	13.1%	3,291,294	5.7%	775	3,271	10.1%	3,889,965	6.8%	1,189
Camden.....	520	10.9%	299	0.0%	1	438	9.2%	31,626	0.4%	72	389	8.1%	113,856	1.6%	293	398	8.3%	225,876	3.1%	568	351	7.3%	290,972	4.0%	829
Carteret.....	3,726	11.8%	53,601	0.1%	14	3,675	11.6%	279,497	0.4%	76	3,189	10.1%	1,114,017	1.4%	349	2,929	9.3%	2,061,670	2.7%	704	2,372	7.5%	2,474,219	3.2%	1,043
Caswell.....	1,060	11.8%	4,529	0.0%	4	1,226	13.7%	75,608	0.6%	62	1,142	12.8%	344,525	2.6%	302	1,066	11.9%	689,324	5.3%	647	893	10.0%	911,091	7.0%	1,020
Catawba.....	8,503	11.1%	213,898	0.1%	25	8,849	11.5%	709,803	0.4%	80	8,419	11.0%	3,230,980	1.8%	384	9,148	11.9%	7,376,497	4.0%	806	7,733	10.1%	9,426,585	5.2%	1,219
Chatham.....	3,477	9.6%	164,996	0.1%	47	3,193	8.8%	304,771	0.2%	95	2,813	7.8%	1,026,893	0.7%	365	2,919	8.1%	2,171,330	1.4%	744	2,449	6.8%	2,771,192	1.8%	1,132
Cherokee.....	1,593	13.8%	43,502	0.3%	27	1,752	15.2%	106,105	0.7%	61	1,427	12.3%	417,081	2.7%	292	1,246	10.8%	766,745	4.9%	615	1,035	9.0%	962,657	6.2%	930
Chowan.....	745	12.1%	43,718	0.4%	59	858	13.9%	57,939	0.5%	68	748	12.1%	227,719	2.0%	304	670	10.9%	475,869	4.2%	710	578	9.4%	604,406	5.4%	1,046
Clay.....	700	14.4%	3,013	0.0%	4	648	13.3%	33,573	0.4%	52	545	11.2%	148,715	1.8%	273	501	10.3%	269,181	3.3%	537	397	8.1%	339,865	4.2%	856
Cleveland.....	5,019	12.0%	16,910	0.0%	3	5,800	13.9%	373,076	0.5%	64	5,101	12.2%	1,744,951	2.5%	342	5,154	12.4%	3,826,340	5.4%	742	3,974	9.5%	4,497,817	6.3%	1,132
Columbus.....	2,486	12.8%	36,080	0.1%	15	3,042	15.7%	176,133	0.6%	58	2,780	14.3%	868,229	3.0%	312	2,479	12.8%	1,743,137	6.1%	703	1,762	9.1%	1,930,458	6.8%	1,096
Craven.....	4,795	11.1%	102,575	0.1%	21	5,245	12.1%	370,029	0.4%	71	5,108	11.8%	1,782,391	2.1%	349	4,727	10.9%	3,293,482	3.9%	697	3,722	8.6%	3,932,623	4.7%	1,057
Cumberland.....	14,955	12.3%	83,686	0.0%	6	18,445	15.1%	1,144,979	0.6%	62	16,900	13.9%	5,524,514	3.0%	327	14,927	12.2%	10,238,102	5.5%	686	11,086	9.1%	11,813,106	6.3%	1,066
Currituck.....	1,212	9.6%	19,287	0.1%	16	1,294	10.3%	88,935	0.5%	69	1,204	9.6%	373,892	1.9%	311	1,060	8.4%	637,955	3.3%	602	895	7.1%	756,320	3.9%	845
Dare.....	2,393	12.3%	33,513	0.1%	14	2,232	11.4%	186,475	0.4%	84	1,869	9.6%	739,913	1.5%	396	1,773	9.1%	1,421,832	2.9%	802	1,581	8.1%	1,870,145	3.8%	1,183
Davidson.....	8,576	11.6%	230,087	0.2%	27	8,935	12.1%	618,466	0.4%	69	8,323	11.3%	3,021,672	2.0%	363	8,570	11.6%	6,662,768	4.4%	777	6,908	9.3%	8,040,853	5.3%	1,164
Davie.....	2,208	11.3%	27,486	0.1%	12	2,071	10.6%	154,485	0.3%	75	1,842	9.4%	665,602	1.2%	361	1,992	10.2%	1,500,451	2.8%	753	1,704	8.7%	1,953,996	3.6%	1,147
Duplin.....	2,507	12.4%	90,156	0.3%	36	3,026	15.0%	194,239	0.6%	64	2,946	14.6%	978,931	3.2%	332	2,769	13.7%	1,969,455	6.5%	711	1,987	9.8%	2,246,454	7.4%	1,131
Durham.....	13,546	9.4%	421,927	0.1%	31	14,991	10.4%	1,194,333	0.3%	80	13,344	9.3%	5,315,402	1.2%	398	14,233	9.9%	11,831,139	2.6%	831	12,022	8.3%	15,175,021	3.4%	1,262
Edgecombe.....	2,648	14.1%	13,624	0.1%	5	3,498	18.7%	196,860	0.8%	56	2,731	14.6%	894,677	3.7%	328	2,511	13.4%	1,823,272	7.5%	726	1,811	9.7%	2,090,718	8.6%	1,154
Forsyth.....	18,645	11.2%	212,380	0.0%	11	20,986	12.6%	1,427,157	0.3%	68	18,772	11.2%	6,782,049	1.6%	361	18,607	11.1%	14,468,178	3.3%	778	14,681	8.8%	17,513,738	4.0%	1,193
Franklin.....	3,118	10.5%	44,439	0.1%	14	3,366	11.4%	242,309	0.4%	72	3,111	10.5%	1,108,418	1.7%	356	2,928	9.9%	2,260,823	3.4%	772	2,624	8.9%	3,085,061	4.7%	1,176
Gaston.....	10,503	10.6%	146,396	0.1%	14	11,982	12.1%	845,821	0.4%	71	10,511	10.6%	3,808,625	1.7%	362	11,383	11.5%	8,854,535	3.9%	778	9,088	9.2%	10,913,611	4.9%	1,201
Gates.....	451	11.1%	8,239	0.2%	18	456	11.3%	22,693	0.5%	50	456	11.3%	112,793	2.7%	247	416	10.3%	198,347	4.7%	477	386	9.5%	472,586	6.4%	706
Graham.....	411	13.6%	2,903	0.1%	7	450	14.9%	24,474	0.6%	54	371	12.3%	103,077	2.6%	278	330	10.9%	194,156	4.8%	588	278	9.2%	261,931	6.5%	942
Granville.....	2,584	10.2%	18,980	0.0%	7	2,859	11.3%	185,352	0.3%	65	2,729	10.8%	956,334	1.8%	350	2,791	11.1%	2,129,198	3.9%	763	2,331	9.2%	2,780,254	5.1%	1,193
Greene.....	833	12.4%	22,534	0.2%	27	1,037	15.5%	54,813	0.5%	53	899	13.4%	310,511	2.9%	345	849	12.7%	614,958	5.8%	724	652	9.7%	723,216	6.9%	1,109
Guilford.....	26,003	11.2%	520,414	0.1%	20	30,689	13.2%	2,241,602	0.4%	73	26,675	11.5%	10,002,235	1.7%	375	26,201	11.3%	20,674,168	3.4%	789	20,843	9.0%	25,436,426	4.2%	1,220
Halifax.....	2,685	13.7%	45,427	0.2%	17	3,215	16.4%	179,294	0.6%	56	2,699	13.8%	801,991	2.8%	297	2,569	13.1%	1,786,348	6.1%	695	1,883	9.6%	2,022,808	7.0%	1,074
Harnett.....	5,729	11.3%	64,660	0.1%	11	6,416	12.7%	430,935	0.5%	67	5,783	11.4%	1,957,735	2.1%	339	5,585	11.1%	4,024,034	4.2%	721	4,446	8.8%	5,027,695	5.3%	1,131
Haywood.....	3,210	11.5%	23,362	0.0%	7	3,503	12.5%	266,544	0.5%	76	3,171	11.4%	1,150,833	2.2%	363	3,028	10.8%	2,243,642	4.2%	741	2,504	9.0%	2,847,554	5.3%	1,137
Henderson.....	6,072	11.3%	219,639	0.2%	36	5,890	11.0%	447,239	0.4%	76	5,327	9.9%	1,962,978	1.6%	368	5,472	10.2%	4,207,411	3.4%	769	4,683	8.7%	5,243,935	4.3%	1,120
Hertford.....	947	13.2%	2,923	0.0%	3	1,115	15.5%	61,259	0.7%	55	1,039	14.5%	286,550	3.1%	276	952	13.3%	610,537	6.5%	641	671	9.3%	682,149	7.3%	1,017
Hoke.....	2,239	11.8%	11,304	0.0%	5	2,812	14.8%	171,110	0.7%	61	2,477	13.1%	770,051	3.0%	311	2,391	12.6%	1,630,991	6.4%	682	1,840	9.7%	1,909,004	7.5%	1,038
Hyde.....	275	16.2%	18,381	0.7%	67	289	17.0%	18,671	0.7%	65	187	11.0%	59,449	2.3%	318	117	10.2%	115,072	4.4%	665	161	9.5%	184,414	7.1%	1,145
Iredell.....	9,860	11.6%	141,947																						

TABLE C2. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

County	FAGI Level																								
	\$50,000 - \$59,999					\$60,000 - \$69,999					\$70,000 - \$79,999					\$80,000 - \$89,999					\$90,000 - \$99,999				
	Returns filed	% of county	Net tax \$[S]	% of county	Avg tax \$[S]	Returns filed	% of county	Net tax \$[S]	% of county	Avg tax \$[S]	Returns filed	% of county	Net tax \$[S]	% of county	Avg tax \$[S]	Returns filed	% of county	Net tax \$[S]	% of county	Avg tax \$[S]	Returns filed	% of county	Net tax \$[S]	% of county	Avg tax \$[S]
Alamance.....	5,567	7.4%	8,834,829	5.4%	1,587	4,307	5.7%	8,257,151	5.1%	1,917	3,567	4.7%	8,187,852	5.0%	2,295	3,049	4.1%	8,090,425	5.0%	2,653	2,546	3.4%	7,797,527	4.8%	3,063
Alexander.....	1,194	7.5%	1,801,233	5.9%	1,509	1,010	6.4%	1,912,108	6.3%	1,893	747	4.7%	1,687,986	5.6%	2,260	725	4.6%	1,919,165	6.3%	2,647	621	3.9%	1,922,867	6.3%	3,096
Allegany.....	303	5.7%	373,367	5.2%	1,232	283	5.3%	446,568	6.2%	1,578	198	3.7%	379,391	5.2%	1,916	201	3.8%	472,049	6.5%	2,349	146	2.8%	355,100	4.9%	2,432
Anson.....	653	7.4%	1,029,817	8.7%	1,577	468	5.3%	877,348	7.4%	1,875	354	4.0%	787,073	6.7%	2,223	259	2.9%	673,995	5.7%	2,602	212	2.4%	621,880	5.3%	2,933
Ash.....	735	6.6%	1,001,121	5.1%	1,362	633	5.7%	1,108,311	5.6%	1,751	533	4.8%	1,106,986	5.6%	2,077	420	3.8%	1,015,520	5.2%	2,418	375	3.4%	1,072,680	5.5%	2,860
Avery.....	432	6.6%	617,573	4.7%	1,430	371	5.7%	675,475	5.1%	1,821	302	4.6%	636,526	4.9%	2,108	225	3.5%	581,834	4.4%	2,586	213	3.3%	594,874	4.5%	2,793
Beaufort.....	1,311	6.5%	1,902,384	5.0%	1,451	1,001	5.0%	1,767,555	4.7%	1,766	840	4.2%	1,733,177	4.6%	2,063	739	3.7%	1,798,258	4.8%	2,433	702	3.5%	2,012,891	5.3%	2,867
Bertie.....	481	7.0%	718,478	8.3%	1,494	352	5.2%	589,748	6.8%	1,675	269	3.9%	545,618	6.3%	2,028	252	3.7%	639,151	7.4%	2,536	165	2.4%	460,360	5.3%	2,790
Bladen.....	871	7.2%	1,297,616	7.3%	1,490	634	5.3%	1,165,556	6.6%	1,838	514	4.3%	1,091,717	6.1%	2,124	440	3.6%	1,157,304	6.5%	2,630	355	2.9%	1,013,559	5.7%	2,855
Brunswick.....	4,670	6.4%	6,315,780	3.8%	1,352	3,944	5.4%	6,405,026	3.8%	1,624	3,590	4.9%	6,824,375	4.1%	1,901	3,260	4.5%	7,152,651	4.3%	2,194	2,850	3.9%	7,028,075	4.2%	2,466
Buncombe.....	9,012	7.2%	14,299,504	4.2%	1,587	7,156	5.7%	13,716,239	4.0%	1,917	5,952	4.8%	13,342,188	3.9%	2,242	4,806	3.8%	12,403,533	3.7%	2,581	4,193	3.4%	12,281,659	3.6%	2,929
Burke.....	2,696	7.7%	4,090,558	6.6%	1,517	2,113	6.0%	3,840,560	6.2%	2,018	1,614	4.6%	3,505,662	5.7%	2,172	1,410	4.0%	3,641,627	5.9%	2,583	1,131	3.2%	3,335,837	5.4%	2,949
Cabarrus.....	6,666	6.8%	10,733,850	3.8%	1,610	5,452	5.5%	10,806,001	3.8%	1,982	4,537	4.6%	10,687,229	3.8%	2,356	3,904	4.0%	10,801,249	3.8%	2,767	3,345	3.4%	10,514,500	3.7%	3,143
Caldwell.....	2,431	7.5%	3,740,724	6.5%	1,539	1,824	5.6%	3,413,813	6.0%	1,872	1,604	4.9%	3,662,260	6.4%	2,283	1,218	3.7%	3,245,257	5.7%	2,664	1,076	3.3%	3,308,224	5.8%	3,075
Camden.....	318	6.7%	309,259	4.3%	973	282	5.9%	317,101	4.4%	1,124	243	5.1%	339,164	4.7%	1,396	241	5.0%	342,596	4.7%	1,422	220	4.6%	338,107	4.6%	1,537
Carteret.....	1,992	6.3%	2,691,436	3.5%	1,351	1,747	5.5%	2,826,848	3.7%	1,618	1,457	4.6%	2,725,831	3.5%	1,871	1,325	4.2%	2,988,069	3.9%	2,255	1,207	3.8%	3,052,318	4.0%	2,529
Caswell.....	660	7.4%	886,178	6.8%	1,343	525	5.9%	855,318	6.5%	1,629	438	4.9%	831,992	6.4%	1,900	336	3.8%	764,655	5.8%	2,276	300	3.4%	753,910	5.8%	2,513
Catawba.....	5,795	7.5%	9,268,856	5.1%	1,599	4,500	5.9%	8,707,432	4.8%	1,935	3,589	4.7%	8,145,080	4.5%	2,269	2,996	3.9%	7,929,517	4.3%	2,647	2,635	3.4%	7,948,926	4.4%	3,017
Chatham.....	2,048	5.7%	3,049,960	2.0%	1,489	1,783	4.9%	3,208,394	2.1%	1,799	1,505	4.2%	3,292,030	2.2%	2,187	1,334	3.7%	3,290,000	2.2%	2,466	1,306	3.6%	3,724,406	2.5%	2,852
Cherokee.....	836	7.2%	1,018,275	6.5%	1,218	685	5.9%	1,037,022	6.7%	1,514	553	4.8%	1,004,651	6.4%	1,817	424	3.7%	929,104	6.0%	2,191	368	3.2%	881,779	5.7%	2,396
Chowan.....	394	6.4%	544,073	4.9%	1,381	327	5.3%	499,633	4.5%	1,528	271	4.4%	506,735	4.5%	1,870	216	3.5%	456,599	4.1%	2,114	209	3.4%	566,527	5.1%	2,711
Clay.....	334	6.8%	368,949	4.5%	1,105	273	5.6%	344,484	4.2%	1,262	215	4.4%	366,637	4.5%	1,705	186	3.8%	376,913	4.6%	2,026	159	3.3%	382,531	4.7%	2,406
Cleveland.....	3,067	7.4%	4,534,108	6.4%	1,478	2,422	5.8%	4,436,880	6.2%	1,832	1,908	4.6%	4,056,824	5.7%	2,126	1,621	3.9%	4,097,918	5.8%	2,528	1,358	3.3%	3,670,721	5.6%	2,924
Columbus.....	1,336	6.9%	1,882,214	6.6%	1,409	1,023	5.3%	1,768,281	6.2%	1,729	769	4.0%	1,637,590	5.7%	2,129	671	3.5%	1,641,504	5.7%	2,446	570	2.9%	1,556,290	5.4%	2,730
Craven.....	3,009	6.9%	4,044,174	4.8%	1,344	2,522	5.8%	4,134,014	4.9%	1,639	2,178	5.0%	4,239,090	5.1%	1,946	1,912	4.4%	4,298,347	5.1%	2,248	1,587	3.7%	4,138,285	5.0%	2,608
Cumberland.....	8,616	7.1%	11,963,582	6.4%	1,389	6,573	5.4%	11,063,984	5.9%	1,683	5,241	4.3%	10,225,482	5.5%	1,951	4,264	3.5%	9,651,213	5.2%	2,263	3,501	2.9%	9,085,688	4.9%	2,595
Currituck.....	829	6.6%	860,468	4.4%	1,038	784	6.2%	886,363	4.6%	1,131	659	5.2%	851,728	4.4%	1,292	562	4.5%	878,580	4.5%	1,563	521	4.1%	867,284	4.5%	1,665
Dare.....	1,274	6.5%	1,910,736	3.9%	1,500	1,073	5.5%	1,923,095	3.9%	1,792	877	4.5%	1,766,781	3.6%	2,015	769	3.9%	1,853,803	3.8%	2,411	707	3.6%	1,901,230	3.9%	2,689
Davidson.....	5,416	7.3%	8,414,823	5.5%	1,554	4,418	6.0%	8,453,394	5.5%	1,913	3,556	4.8%	8,026,378	5.3%	2,257	3,028	4.1%	8,123,012	5.3%	2,683	2,590	3.5%	7,873,794	5.2%	3,040
Davie.....	1,273	6.5%	1,893,992	3.5%	1,488	1,095	5.6%	1,983,159	3.7%	1,811	940	4.8%	2,088,706	3.9%	2,222	816	4.2%	2,074,555	3.8%	2,542	767	3.9%	2,274,670	4.2%	2,966
Duplin.....	1,450	7.2%	2,193,204	7.2%	1,513	1,125	5.6%	2,110,004	6.9%	1,876	833	4.1%	1,864,085	6.1%	2,238	641	3.2%	1,671,145	5.5%	2,607	503	2.5%	1,462,644	4.8%	2,908
Durham.....	10,156	7.0%	17,231,656	3.8%	1,697	8,701	6.0%	18,381,322	4.1%	2,113	7,214	5.0%	17,769,928	3.9%	2,463	6,027	4.2%	17,100,083	3.8%	2,837	5,035	3.5%	16,179,353	3.6%	3,213
Edgecombe.....	1,201	6.4%	1,847,152	7.6%	1,538	896	4.8%	1,711,155	7.0%	1,910	705	3.8%	1,553,895	6.4%	2,204	508	2.7%	1,312,594	5.4%	2,584	393	2.1%	1,116,853	4.6%	2,842
Forsyth.....	11,675	7.0%	18,500,598	4.2%	1,585	9,237	5.5%	18,048,085	4.1%	1,954	7,543	4.5%	17,289,186	4.0%	2,292	6,354	3.8%	17,039,252	3.9%	2,682	5,227	3.1%	15,924,836	3.7%	3,047
Franklin.....	2,186	7.4%	3,461,514	5.2%	1,583	1,776	6.0%	3,361,166	5.1%	1,893	1,436	4.9%	3,356,542	5.1%	2,337	1,285	4.3%	3,478,505	5.3%	2,707	1,217	4.1%	3,685,902	5.6%	3,029
Gaston.....	7,419	7.5%	11,735,106	5.2%	1,582	5,934	6.0%	11,618,270	5.2%	1,958	4,790	4.8%	11,115,848	5.0%	2,321	4,233	4.1%	10,765,198	4.8%	2,676	3,420	3.5%	10,634,351	4.7%	3,109
Gates.....	347	8.6%	293,213	6.9%	845	267	6.6%	261,686	6.2%	980	223	5.5%	225,196	5.3%	1,010	186	4.6%	242,765	5.7%	1,305	158	3.9%	254,024	6.0%	1,608
Graham.....	240	7.9%	285,994	7.1%	1,192	192	6.3%	303,975	7.6%	1,583	157	5.2%	304,684	7.6%	1,941	111	3.7%	259,260	6.5%	2,336	100	3.3%	256,549	6.4%	2,565
Granville.....	1,910	7.6%	2,990,530	5.5%	1,566	1,506	6.0%	2,872,433	5.3%	1,907	1,228	4.9%	2,749,211	5.0%	2,239	1,130	3.7%	2,970,664	5.5%	2,629	936	3.7%	2,880,830	5.3%	3,078
Greene.....	494	7.4%	759,756	7.2%	1,538	337	5.0%	640,304	6.1%	1,900	298	4.5%	636,031	6.0%	2,134	237	3.5%	594,187	5.6%	2,507	171	2.6%	515,257	4.9%	3,013
Guilford.....	15,949	6.9%	25,771,075	4.3%	1,616	12,647	5.5%	24,940,722	4.2%	1,972	9,929	4.3%	23,019,048	3.8%	2,318	8,130	3.5%	21,926,947	3.6%	2,697	6,903	3.0%	21,086,342	3.5%	3,055
Halifax.....	1,355	6.9%	1,936,187	6.7%	1,429	986	5.0%	1,736,963	6.0%	1,762	814	4.2%	1,650,275	5.7%	2,027	612	3.1%	1,461,337	5.0%	2,388	509	2.6%	1,387,881	4.8%	2,727
Harnett.....	3,713	7.3%	5,520,806	5.8%	1,487	2,866	5.7%	5,163,137	5.4%	1,802	2,509	5.0%	5,316,562	5.6%	2,119	2,078	4.1%	5,137,235	5.4%	2,472	1,874	3.7%	5,286,578	5.6%	2,821
Haywood.....	2,068	7.4%	3,117,837	5.8%	1,508	1,703	6.1%	3,138,698	5.9%	1,843	1,363	4.9%	3,012,969	5.6%	2,211	1,213	4.3%	3,064,726	5.7%	2,527	1,004	3.6%	2,964,537	5.5%	2,953
Henderson.....	3,810	7.1%	5,523,047	4.5%	1,450	3,195	5.9%	5,650,534	4.6%	1,769	2,623	4.9%	5,454,596	4.4%	2,080	2,237	4.2%	5,529,932	4.5%	2,472	2,028	3.8%	5,634,926	4.6%	2,779
Hertford.....	523	7.3%	656,470	7.0%	1,255	398	5.5%	655,070	7.0%	1,646	276	3.8%	524,514	5.6%	1,900	214	3.0%	444,571	4.8%	2,077	189	2.6%	419,769	4.5%	2,221
Hoke.....	1,421	7.5%	2,029,075	8.0%	1,428	1,047	5.5%	1,776,739	7.0%	1															

TABLE C2. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

County	FAGI Level															Total Returns Filed and Net Tax Liability								
	\$100,000 - \$149,999					\$150,000 - \$199,999					\$200,000 or more					Returns filed	% of total	Net tax \$	% of total	Avg tax \$	Rank			
	Returns filed	% of county	Net tax \$	% of county	Avg tax \$	Returns filed	% of county	Net tax \$	% of county	Avg tax \$	Returns filed	% of county	Net tax \$	% of county	Avg tax \$						Returns filed	Net tax liability	Total	Average
Alamance.....	8,093	10.8%	34,243,510	21.0%	4,231	3,075	4.1%	19,817,731	12.1%	6,445	3,195	4.3%	48,396,040	29.6%	15,147	75,096	1.5%	163,366,370	1.2%	2,175	15	17	29	
Alexander.....	1,642	10.3%	6,998,546	23.0%	4,262	499	3.1%	3,116,432	10.3%	6,245	471	3.0%	6,915,090	22.7%	14,682	15,892	0.3%	30,403,484	0.2%	1,913	65	59	41	
Allegany.....	416	7.9%	1,429,204	19.7%	3,436	128	2.4%	723,476	10.0%	5,652	165	3.1%	2,131,467	29.4%	12,918	5,291	0.1%	7,240,913	0.1%	1,369	92	93	85	
Anson.....	608	6.9%	2,445,923	20.8%	4,023	194	2.2%	1,213,629	10.3%	6,256	134	1.5%	1,686,656	14.3%	12,587	8,835	0.2%	11,785,817	0.1%	1,334	78	81	89	
Ashc.....	1,123	10.1%	4,272,168	21.7%	3,804	340	3.0%	2,084,670	10.6%	6,131	376	3.4%	5,472,159	27.8%	14,554	11,161	0.2%	19,659,813	0.1%	1,761	73	69	53	
Avery.....	599	9.2%	2,315,999	17.6%	3,866	206	3.2%	1,278,888	9.7%	6,208	319	4.9%	4,990,016	38.0%	15,643	6,497	0.1%	13,123,637	0.1%	2,020	86	78	34	
Beaufort.....	2,118	10.6%	8,090,365	21.4%	3,820	850	4.2%	5,035,405	13.3%	5,924	843	4.2%	11,251,976	29.8%	13,348	20,066	0.4%	37,801,611	0.3%	1,884	51	51	42	
Bertie.....	416	6.1%	1,558,413	18.0%	3,746	145	2.1%	833,734	9.6%	5,750	132	1.9%	1,616,672	18.7%	12,248	6,832	0.1%	8,648,850	0.1%	1,266	83	89	95	
Bladen.....	954	7.9%	3,848,777	21.7%	4,034	313	2.6%	1,926,078	10.8%	6,154	244	2.0%	3,220,856	18.1%	13,200	12,076	0.2%	17,756,891	0.1%	1,470	71	73	77	
Brunswick.....	10,429	14.4%	35,675,094	21.3%	3,421	4,816	6.6%	25,099,483	15.0%	5,212	4,987	6.9%	60,420,051	36.0%	12,116	72,542	1.4%	167,841,152	1.2%	2,314	17	16	22	
Buncombe.....	13,521	10.8%	53,911,368	15.9%	3,987	5,871	4.7%	35,906,150	10.6%	6,116	9,051	7.2%	149,887,931	44.2%	16,560	125,007	2.5%	339,465,992	2.5%	2,716	6	8	13	
Burke.....	3,223	9.2%	13,008,163	21.0%	4,036	985	2.8%	6,081,576	9.8%	6,174	989	2.8%	14,719,209	23.8%	14,883	35,071	0.7%	61,855,107	0.5%	1,764	35	37	51	
Cabarrus.....	12,526	12.7%	54,796,940	19.3%	4,375	6,068	6.2%	40,554,089	14.3%	6,683	7,635	7.7%	113,037,911	39.8%	14,805	98,540	1.9%	284,031,144	2.1%	2,882	11	9	10	
Caldwell.....	2,946	9.1%	12,279,712	21.5%	4,168	889	2.7%	5,660,434	9.9%	6,367	871	2.7%	12,969,458	22.7%	14,890	32,488	0.6%	57,246,895	0.4%	1,762	36	39	52	
Camden.....	830	17.4%	1,994,583	27.4%	2,403	345	7.2%	1,299,477	17.9%	3,767	201	4.2%	1,671,584	23.0%	8,316	4,776	0.1%	7,274,500	0.1%	1,523	94	92	71	
Carteret.....	3,973	12.6%	14,239,594	18.4%	3,584	1,650	5.2%	9,410,286	12.2%	5,703	2,336	7.4%	33,266,488	43.1%	14,241	31,578	0.6%	77,183,874	0.6%	2,444	37	30	19	
Caswell.....	829	9.3%	2,951,874	22.5%	3,561	279	3.1%	1,606,179	12.3%	5,757	201	2.2%	2,417,011	18.5%	12,025	8,955	0.2%	13,092,194	0.1%	1,462	76	79	80	
Catawba.....	7,750	10.1%	32,530,719	17.8%	4,198	2,826	3.7%	18,069,152	9.9%	6,394	4,043	5.3%	68,934,468	37.8%	17,050	76,786	1.5%	182,491,913	1.4%	2,377	14	15	21	
Chatham.....	4,773	13.2%	18,833,446	12.4%	3,946	3,009	8.3%	18,494,370	12.2%	6,146	5,635	15.5%	91,573,104	60.3%	16,251	36,244	0.7%	151,904,892	1.1%	4,191	34	20	2	
Cherokee.....	1,021	8.8%	3,430,911	22.0%	3,360	336	2.9%	1,727,658	11.1%	5,142	281	2.4%	3,264,295	20.9%	11,617	11,557	0.2%	15,589,785	0.1%	1,349	72	76	87	
Chowan.....	667	10.8%	2,372,923	21.2%	3,558	205	3.3%	1,127,249	10.1%	5,499	269	4.4%	3,718,569	33.2%	13,824	6,157	0.1%	11,201,959	0.1%	1,819	88	82	49	
Clay.....	510	10.5%	1,608,905	19.8%	3,155	200	4.1%	1,052,326	13.0%	5,262	208	4.3%	2,822,624	34.8%	13,570	4,876	0.1%	8,117,716	0.1%	1,665	93	91	61	
Cleveland.....	3,891	9.3%	15,376,590	21.6%	3,952	1,242	3.0%	7,671,753	10.8%	6,177	1,159	2.8%	16,526,203	23.2%	14,259	41,716	0.8%	71,130,091	0.5%	1,705	29	32	57	
Columbus.....	1,592	8.2%	6,273,114	22.0%	3,940	517	2.7%	3,108,153	10.9%	6,012	400	2.1%	5,942,667	20.8%	14,857	19,427	0.4%	28,563,760	0.2%	1,470	56	63	78	
Craven.....	4,832	11.1%	17,176,045	20.5%	3,555	1,917	4.4%	10,548,086	12.6%	5,502	1,836	4.2%	25,526,146	30.5%	13,903	43,390	0.9%	83,585,287	0.6%	1,926	28	28	38	
Cumberland.....	10,099	8.3%	35,230,802	18.9%	3,489	3,739	3.1%	20,439,826	11.0%	5,467	3,611	3.0%	50,004,292	26.8%	13,848	121,957	2.4%	186,469,256	1.4%	1,529	7	14	70	
Currituck.....	1,895	15.1%	4,106,681	21.1%	2,167	916	7.3%	2,823,060	14.5%	3,082	738	5.9%	6,319,200	32.5%	8,563	12,569	0.2%	19,469,753	0.1%	1,549	70	70	69	
Dare.....	2,349	12.0%	8,450,428	17.4%	3,597	1,034	5.3%	5,506,556	11.3%	5,325	1,589	8.1%	21,139,167	43.4%	13,303	19,520	0.4%	48,703,674	0.4%	2,495	55	47	17	
Davidson.....	8,128	11.0%	34,452,687	22.6%	4,239	2,744	3.7%	17,894,735	11.7%	6,521	2,726	3.7%	40,781,022	26.7%	14,960	73,918	1.5%	152,593,691	1.1%	2,064	16	19	32	
Davie.....	2,358	12.0%	9,752,198	18.1%	4,136	1,057	5.4%	6,835,776	12.7%	6,467	1,451	7.4%	22,734,585	42.1%	15,668	19,574	0.4%	53,939,661	0.4%	2,756	54	42	12	
Duplin.....	1,532	7.6%	6,183,966	20.3%	4,037	474	2.3%	2,791,897	9.2%	5,890	420	2.1%	6,736,637	22.1%	16,040	20,213	0.4%	30,492,817	0.2%	1,509	49	58	73	
Durham.....	17,477	12.1%	76,239,784	16.9%	4,362	8,896	6.2%	58,515,675	13.0%	6,578	12,493	8.7%	195,584,789	43.4%	15,656	144,135	2.8%	450,940,412	3.4%	3,129	5	4	8	
Edgecombe.....	1,178	6.3%	4,626,450	19.0%	3,927	357	1.9%	2,302,010	9.4%	6,448	314	1.7%	4,913,602	20.1%	15,648	18,751	0.4%	24,402,862	0.2%	1,301	58	67	94	
Forsyth.....	17,232	10.3%	72,346,638	16.6%	4,198	7,350	4.4%	47,740,311	11.0%	6,495	10,818	6.5%	188,135,220	43.2%	17,391	167,127	3.3%	435,427,628	3.2%	2,605	4	5	14	
Franklin.....	3,762	12.7%	16,053,037	24.3%	4,267	1,502	5.1%	9,898,543	15.0%	6,590	1,285	4.3%	16,039,472	24.3%	12,482	29,596	0.6%	66,075,731	0.5%	2,233	40	36	26	
Gaston.....	10,879	11.0%	46,005,097	20.5%	4,229	4,418	4.5%	28,669,907	12.8%	6,489	4,773	4.8%	69,384,381	30.9%	14,537	99,123	1.9%	224,497,146	1.7%	2,265	10	13	24	
Gates.....	488	12.1%	1,147,817	27.1%	2,352	133	3.3%	520,507	12.3%	3,914	81	2.0%	672,599	15.9%	8,304	4,048	0.1%	4,232,465	0.0%	1,046	96	97	99	
Graham.....	271	9.0%	980,091	24.5%	3,617	64	2.1%	402,154	10.0%	6,284	52	1.7%	628,849	15.7%	12,093	3,027	0.1%	4,008,097	0.0%	1,324	98	98	90	
Granville.....	2,896	11.5%	12,118,159	22.2%	4,184	1,207	4.8%	7,842,098	14.4%	6,497	1,149	4.5%	13,978,225	25.7%	12,166	25,256	0.5%	54,472,268	0.4%	2,157	46	41	31	
Greene.....	583	8.7%	2,392,251	22.7%	4,103	153	2.3%	920,714	8.7%	6,018	150	2.2%	2,369,992	22.5%	15,800	6,693	0.1%	10,554,524	0.1%	1,577	85	84	68	
Guilford.....	22,599	9.8%	94,104,689	15.7%	4,164	10,252	4.4%	66,140,681	11.0%	6,451	14,934	6.4%	265,096,628	44.1%	17,751	231,754	4.5%	600,960,977	4.5%	2,593	3	3	15	
Halifax.....	1,351	6.9%	4,982,530	17.1%	3,688	467	2.4%	2,665,829	9.2%	5,708	452	2.3%	8,404,391	28.9%	18,594	19,597	0.4%	29,061,261	0.2%	1,483	53	62	75	
Harnett.....	5,826	11.5%	22,853,515	24.1%	3,923	2,039	4.0%	12,210,485	12.9%	5,988	1,658	3.3%	21,863,190	23.0%	13,186	50,522	1.0%	94,856,567	0.7%	1,878	24	27	43	
Haywood.....	3,060	11.0%	12,130,509	22.7%	3,964	1,037	3.7%	6,213,053	11.6%	5,991	1,062	3.8%	13,265,654	24.8%	12,491	27,926	0.5%	53,439,918	0.4%	1,914	41	44	40	
Henderson.....	6,657	12.4%	25,513,866	20.8%	3,833	2,081	5.0%	15,825,563	12.9%	5,903	3,059	5.7%	41,690,168	33.9%	13,629	53,734	1.1%	122,903,834	0.9%	2,287	23	22	23	
Hertford.....	495	6.9%	1,723,090	18.4%	3,481	196	2.7%	1,060,134	11.3%	5,409	166	2.3%	2,225,079	23.8%	13,404	7,181	0.1%	9,352,115	0.1%	1,302	82	86	93	
Hoke.....	1,672	8.8%	5,932,397	23.3%	3,548	532	2.8%	2,885,364	11.3%	5,424	314	1.7%	3,356,379	13.2%	10,689	18,942	0.4%	25,438,348	0.2%	1,343	57	65	88	
Hyde.....	124	7.3%	464,795	18.0%	3,748	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
Iredell.....	9,675	11.3%	41,299,742	15.4%	4,269	4,629	5.4%	30,406,424	11.3%	6,569	7,617	8.9%	132,157,797	49.2%	17,350	85,265	1.7%	268,764,731	2.0%	3,152	13	11	7	
Jackson.....	1,509	9.8%	5,755,710	19.1%	3,814	544	3.5%	3,079,957	10.2%	5,662	667	4.3%	9,944,493	33.0%	14,909	15,392	0.3%	30,126,7						



TABLE C2. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

County	FAGI Level																								
	< \$10,000				\$10,000 - \$19,999				\$20,000 - \$29,999				\$30,000 - \$39,999				\$40,000 - \$49,999								
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Johnston.....	10,095	10.4%	225,488	0.1%	22	10,947	11.3%	794,656	0.3%	73	9,798	10.1%	3,525,812	1.5%	360	9,174	9.5%	7,090,002	3.0%	773	8,082	8.4%	9,552,687	4.1%	1,182
Jones.....	435	12.5%	2,306	0.0%	5	487	14.0%	30,203	0.6%	62	463	13.4%	157,648	3.1%	340	450	13.0%	311,813	6.0%	693	329	9.5%	360,163	7.0%	1,095
Lee.....	2,937	11.1%	33,903	0.1%	12	3,218	12.1%	216,712	0.4%	67	3,114	11.7%	1,098,398	2.1%	353	3,154	11.9%	2,385,795	4.5%	756	2,568	9.7%	3,018,988	5.6%	1,176
Lenoir.....	2,943	13.1%	19,278	0.1%	7	3,614	16.1%	204,647	0.6%	57	3,141	14.0%	1,046,271	3.2%	333	3,122	13.9%	2,265,944	6.9%	726	2,134	9.5%	2,420,615	7.4%	1,134
Lincoln.....	3,954	10.4%	39,598	0.0%	10	3,935	10.4%	290,508	0.3%	74	3,423	9.0%	1,343,051	1.2%	392	3,788	10.0%	3,007,351	2.7%	794	3,137	8.3%	3,685,293	3.3%	1,175
Macon.....	2,123	13.6%	19,849	0.1%	9	2,123	13.6%	156,450	0.5%	74	1,911	12.2%	636,947	2.2%	333	1,714	11.0%	1,172,047	4.0%	684	1,374	8.8%	1,412,278	4.9%	1,028
Madison.....	1,243	13.6%	10,747	0.1%	9	1,178	12.9%	93,468	0.6%	79	1,013	11.1%	366,463	2.3%	362	1,079	11.8%	819,844	5.2%	760	835	9.1%	958,425	6.1%	1,148
Martin.....	1,217	13.7%	5,808	0.0%	5	1,432	16.1%	87,284	0.7%	61	1,195	13.5%	397,293	3.2%	332	1,141	12.8%	801,898	6.5%	703	798	9.0%	879,439	7.1%	1,102
McDowell.....	2,252	12.4%	8,444	0.0%	4	2,413	13.3%	172,513	0.6%	71	2,130	11.7%	768,545	2.5%	362	1,726,610	5.6%	761	1,971	10.8%	2,313,667	7.5%	1,174		
Mecklenburg.....	50,341	9.9%	1,600,245	0.1%	32	55,656	10.9%	4,280,098	0.2%	77	47,596	9.3%	18,222,753	0.9%	383	48,059	9.4%	39,045,053	1.9%	812	41,501	8.1%	52,127,821	2.6%	1,256
Mitchell.....	725	12.0%	4,221	0.0%	6	775	12.8%	56,604	0.6%	73	762	12.6%	258,476	2.6%	339	665	11.0%	465,431	4.6%	700	596	9.9%	665,732	6.6%	1,117
Montgomery.....	1,175	11.9%	206,193	1.1%	175	1,362	13.8%	95,132	0.5%	70	1,357	13.7%	459,461	2.5%	339	1,261	12.7%	919,622	5.1%	729	949	9.6%	1,065,944	5.9%	1,123
Moore.....	4,827	11.0%	130,772	0.1%	27	4,606	10.5%	332,464	0.3%	72	4,211	9.6%	1,507,326	1.2%	358	3,803	8.6%	2,711,282	2.2%	713	3,019	6.9%	3,307,170	2.7%	1,095
Nash.....	4,787	11.8%	33,438	0.0%	7	5,779	14.3%	368,250	0.5%	64	4,939	12.2%	1,705,218	2.2%	345	4,795	11.8%	3,609,314	4.6%	753	3,863	9.5%	4,559,332	5.9%	1,180
New Hanover.....	11,794	11.1%	705,964	0.2%	60	11,874	11.2%	1,028,249	0.3%	87	10,536	9.9%	4,349,364	1.3%	413	10,091	9.5%	8,260,165	2.4%	819	8,536	8.0%	10,480,220	3.0%	1,228
Northampton.....	885	13.1%	60,631	0.7%	69	1,095	16.2%	63,166	0.7%	58	899	13.3%	258,039	3.0%	287	883	13.1%	552,306	6.5%	625	634	9.4%	634,624	7.5%	1,001
Onslow.....	7,572	11.1%	140,194	0.1%	19	8,632	12.6%	597,269	0.6%	69	9,190	13.4%	3,115,954	3.1%	339	8,256	12.1%	5,301,832	5.3%	642	6,357	9.3%	6,067,397	6.1%	954
Orange.....	6,627	11.0%	182,211	0.1%	27	5,945	9.8%	569,386	0.2%	96	5,333	8.8%	2,370,969	0.9%	445	5,198	8.6%	4,319,980	1.6%	831	4,050	6.7%	5,002,474	1.8%	1,235
Pamlico.....	670	12.5%	50,929	0.5%	76	651	12.1%	44,422	0.4%	68	610	11.3%	195,159	1.8%	320	551	10.3%	376,371	3.4%	683	414	7.7%	415,632	3.8%	1,004
Pasquotank.....	1,942	11.8%	7,873	0.0%	4	2,351	14.3%	150,480	0.7%	64	2,040	12.4%	659,329	3.0%	323	1,799	10.9%	1,146,929	5.1%	638	1,414	8.6%	1,368,214	6.1%	968
Pender.....	3,163	11.4%	221,625	0.3%	70	3,226	11.7%	247,078	0.4%	77	2,845	10.3%	1,044,300	1.5%	367	2,592	9.4%	1,904,827	2.7%	735	2,217	8.0%	2,494,978	3.6%	1,125
Perquimans.....	624	11.4%	614	0.0%	1	692	12.7%	37,773	0.4%	55	637	11.7%	217,579	2.4%	342	512	9.4%	325,090	3.6%	635	465	8.5%	456,373	5.1%	981
Person.....	2,052	12.2%	7,197	0.0%	4	2,103	12.5%	127,049	0.4%	60	1,857	11.1%	652,719	2.1%	351	1,964	11.7%	1,468,953	4.7%	748	1,524	9.1%	1,738,148	5.6%	1,141
Pitt.....	7,964	11.5%	77,937	0.1%	10	10,185	14.7%	673,141	0.4%	66	8,657	12.5%	3,083,309	2.0%	356	7,739	11.1%	5,948,708	3.8%	769	5,927	8.5%	7,083,716	4.6%	1,195
Polk.....	1,076	12.5%	25,770	0.1%	24	1,026	11.9%	73,349	0.4%	71	874	10.1%	291,531	1.5%	334	806	9.3%	582,720	2.7%	655	647	7.5%	618,435	3.2%	956
Randolph.....	7,450	11.9%	40,097	0.1%	5	7,914	12.7%	602,356	0.5%	76	7,798	12.5%	2,814,333	2.4%	361	7,687	12.3%	5,880,314	5.0%	765	5,984	9.6%	7,029,664	6.0%	1,175
Richmond.....	2,261	13.1%	12,755	0.0%	6	2,818	16.3%	159,152	0.6%	56	2,609	15.1%	810,880	3.2%	311	2,175	12.6%	1,586,748	6.2%	730	1,544	9.0%	1,728,090	6.8%	1,119
Robeson.....	5,650	12.6%	60,567	0.1%	11	8,494	19.0%	459,031	0.8%	54	7,010	15.7%	2,126,278	3.8%	303	5,988	13.4%	4,205,999	7.5%	702	4,132	9.2%	4,694,320	8.4%	1,136
Rockingham.....	4,533	11.7%	31,742	0.0%	7	5,175	13.4%	350,120	0.5%	68	4,771	12.4%	1,665,842	2.5%	349	4,767	12.4%	3,448,175	5.2%	723	3,681	9.5%	4,141,835	6.2%	1,125
Rowan.....	7,090	11.3%	278,317	0.2%	39	8,406	13.4%	557,359	0.5%	66	7,286	11.6%	2,570,946	2.1%	353	7,143	11.4%	5,451,190	4.5%	763	6,022	9.6%	7,163,574	5.9%	1,190
Rutherford.....	3,312	12.7%	38,042	0.1%	11	3,681	14.1%	234,167	0.6%	64	3,154	12.1%	1,063,140	2.6%	337	3,032	11.6%	2,154,057	5.2%	710	2,505	9.6%	2,704,888	6.6%	1,080
Sampson.....	2,990	12.3%	40,301	0.1%	13	3,729	15.3%	227,986	0.6%	61	3,365	13.8%	1,085,191	2.7%	322	2,944	12.1%	2,085,182	5.3%	708	2,389	9.8%	2,787,239	7.0%	1,167
Scotland.....	1,792	13.8%	6,916	0.0%	4	2,387	18.3%	109,800	0.6%	46	1,853	14.2%	575,289	3.4%	310	1,571	12.1%	1,086,652	6.3%	692	1,159	8.9%	1,287,685	7.5%	1,111
Stanly.....	2,982	11.0%	30,240	0.1%	10	3,115	11.5%	233,254	0.4%	75	3,017	11.1%	1,080,464	1.8%	358	2,944	10.8%	2,241,774	3.8%	761	2,537	9.3%	2,967,351	5.1%	1,170
Stokes.....	2,484	12.3%	4,524	0.0%	2	2,249	11.2%	154,656	0.4%	69	2,203	10.9%	802,245	2.1%	364	2,241	11.1%	1,659,464	4.4%	741	1,812	9.0%	2,039,588	5.4%	1,126
Surry.....	6,829	22.0%	30,197	0.1%	4	3,610	11.6%	264,220	0.5%	73	3,429	11.0%	1,207,186	2.4%	352	3,415	11.0%	2,515,983	5.0%	737	2,499	8.0%	2,794,277	5.5%	1,118
Swain.....	710	9.5%	1,130	0.0%	2	1,367	18.2%	59,598	0.8%	44	1,036	13.8%	242,370	3.4%	234	827	11.0%	409,499	5.7%	495	799	10.7%	479,051	6.7%	600
Transylvania.....	1,728	12.3%	65,307	0.2%	38	1,588	11.3%	115,285	0.4%	73	1,542	11.0%	539,217	1.8%	350	1,478	10.5%	1,102,359	3.6%	746	1,158	8.2%	1,285,145	4.2%	1,110
Tyrrell.....	197	14.2%	255	0.0%	1	242	17.4%	10,270	0.6%	42	165	11.9%	49,945	2.7%	303	177	12.8%	142,928	7.8%	808	147	10.6%	171,213	9.3%	1,165
Union.....	11,667	11.1%	899,303	0.2%	77	10,461	10.0%	841,281	0.2%	80	8,880	8.5%	3,400,392	0.8%	383	8,618	8.2%	6,606,158	1.6%	767	7,321	7.0%	8,580,955	2.1%	1,172
Vance.....	2,412	13.4%	9,339	0.0%	4	2,948	16.4%	164,263	0.6%	56	2,687	15.0%	851,003	3.4%	317	2,555	14.2%	1,902,862	7.5%	745	1,818	10.1%	2,097,033	8.3%	1,153
Wake.....	50,648	9.7%	2,386,312	0.1%	47	46,819	9.0%	3,989,546	0.2%	85	40,735	7.8%	16,614,900	0.8%	408	40,854	7.9%	33,682,326	1.5%	824	36,836	7.1%	46,454,468	2.1%	1,261
Warren.....	959	15.0%	1,567	0.0%	2	966	15.1%	53,324	0.6%	55	871	13.6%	279,778	3.2%	321	920	14.4%	639,645	7.3%	695	605	9.4%	685,611	7.8%	1,133
Washington.....	561	12.8%	622	0.0%	1	783	17.9%	45,488	0.8%	58</															

TABLE C2. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

County	FAGI Level																								
	\$50,000 - \$59,999					\$60,000 - \$69,999					\$70,000 - \$79,999					\$80,000 - \$89,999					\$90,000 - \$99,999				
	Returns filed	% of county	Net tax \$[I]	% of county	Avg tax \$[I]	Returns filed	% of county	Net tax \$[I]	% of county	Avg tax \$[I]	Returns filed	% of county	Net tax \$[I]	% of county	Avg tax \$[I]	Returns filed	% of county	Net tax \$[I]	% of county	Avg tax \$[I]	Returns filed	% of county	Net tax \$[I]	% of county	Avg tax \$[I]
Johnston.....	6,711	6.9%	10,674,198	4.6%	1,591	5,809	6.0%	11,316,112	4.8%	1,948	4,870	5.0%	11,402,982	4.9%	2,341	4,324	4.5%	11,818,614	5.0%	2,733	3,827	4.0%	12,021,881	5.1%	3,141
Jones.....	258	7.4%	349,830	6.8%	1,356	191	5.5%	318,367	6.2%	1,667	151	4.4%	310,813	6.0%	2,058	117	3.4%	265,065	5.1%	2,266	118	3.4%	326,026	6.3%	2,763
Lee.....	1,981	7.5%	3,095,705	5.8%	1,563	1,529	5.8%	2,900,789	5.4%	1,897	1,305	4.9%	2,902,108	5.4%	2,224	1,062	4.0%	2,790,651	5.2%	2,628	913	3.4%	2,719,734	5.1%	2,979
Lenoir.....	1,517	6.8%	2,283,416	6.9%	1,505	1,195	5.3%	2,183,005	6.6%	1,827	880	3.9%	1,889,046	5.7%	2,147	658	2.9%	1,669,559	5.1%	2,537	579	2.6%	1,630,651	5.0%	2,816
Lincoln.....	2,593	6.8%	3,987,892	3.6%	1,538	1,960	5.2%	3,648,771	3.2%	1,862	1,856	4.9%	4,213,233	3.8%	2,270	1,560	4.1%	4,090,921	3.6%	2,622	1,398	3.7%	4,209,166	3.7%	3,011
Macon.....	1,053	6.7%	1,424,382	4.9%	1,353	931	6.0%	1,554,009	5.3%	1,669	695	4.4%	1,395,322	4.8%	2,008	557	3.6%	1,293,730	4.4%	2,323	486	3.1%	1,321,830	4.5%	2,720
Madison.....	668	7.3%	986,352	6.3%	1,477	558	6.1%	1,027,942	6.5%	1,842	430	4.7%	909,485	5.8%	2,115	379	4.1%	980,969	6.2%	2,588	332	3.6%	1,006,154	6.4%	3,031
Martin.....	626	7.0%	895,192	7.2%	1,430	438	4.9%	777,524	6.3%	1,775	356	4.0%	781,788	6.3%	2,196	343	3.9%	877,880	7.1%	2,559	240	2.7%	683,280	5.5%	2,847
McDowell.....	1,360	7.5%	2,079,892	6.7%	1,529	1,062	5.8%	1,976,319	6.4%	1,861	859	4.7%	1,878,252	6.1%	2,187	715	3.9%	1,858,204	6.0%	2,599	598	3.3%	1,769,690	5.7%	2,959
Mecklenburg.....	34,870	6.8%	58,541,862	2.9%	1,679	29,303	5.7%	61,033,598	3.0%	2,083	24,260	4.8%	60,315,022	3.0%	2,486	19,859	3.9%	56,887,465	2.8%	2,865	16,260	3.2%	52,674,640	2.6%	3,240
Mitchell.....	474	7.8%	665,625	6.6%	1,404	334	5.5%	603,247	6.0%	1,806	321	5.3%	713,100	7.0%	2,221	255	4.2%	656,920	6.5%	2,576	243	4.0%	708,579	7.0%	2,916
Montgomery.....	726	7.3%	1,096,870	6.0%	1,511	545	5.5%	1,017,621	5.6%	1,876	453	4.6%	1,046,898	5.8%	2,311	382	3.9%	1,017,261	5.6%	2,663	309	3.1%	905,700	5.0%	2,931
Moore.....	2,596	5.9%	3,618,714	2.9%	1,394	2,334	5.3%	3,861,624	3.1%	1,655	2,021	4.6%	3,955,119	3.2%	1,957	1,809	4.1%	4,037,644	3.3%	2,232	1,706	3.9%	4,413,631	3.6%	2,587
Nash.....	2,973	7.3%	4,653,257	6.0%	1,565	2,360	5.8%	4,534,569	5.8%	1,921	1,911	4.7%	4,318,500	5.6%	2,260	1,504	3.7%	3,963,375	5.1%	2,635	1,273	3.1%	3,838,725	4.9%	3,015
New Hanover.....	6,996	6.6%	11,160,861	3.2%	1,595	5,813	5.5%	11,296,340	3.3%	1,943	4,812	4.5%	10,951,938	3.2%	2,276	4,081	3.8%	10,700,709	3.1%	2,622	3,492	3.3%	10,359,007	3.0%	2,966
Northampton.....	466	6.9%	577,322	6.8%	1,239	389	5.7%	592,198	7.0%	1,522	270	4.0%	479,353	5.6%	1,775	211	3.1%	465,773	5.5%	2,207	198	2.9%	515,351	6.1%	2,603
Onslow.....	5,089	7.4%	6,386,897	6.4%	1,255	4,127	6.0%	6,229,701	6.3%	1,509	3,349	4.9%	5,839,988	5.9%	1,744	2,820	4.1%	5,806,214	5.9%	2,059	2,429	3.5%	5,690,053	5.7%	2,343
Orange.....	3,384	5.6%	5,467,246	2.0%	1,616	2,844	4.7%	5,574,540	2.0%	1,960	2,336	3.9%	5,309,428	1.9%	2,273	2,015	3.3%	5,250,512	1.9%	2,606	1,829	3.0%	5,493,371	2.0%	3,003
Pamlico.....	378	7.0%	494,614	4.5%	1,309	308	5.7%	484,663	4.4%	1,574	227	4.2%	421,655	3.8%	1,858	189	3.5%	409,907	3.7%	2,169	197	3.7%	510,629	4.6%	2,592
Pasquotank.....	1,210	7.4%	1,427,826	6.4%	1,180	1,001	6.1%	1,402,564	6.3%	1,401	808	4.9%	1,328,648	6.0%	1,644	684	4.2%	1,343,350	6.0%	1,964	583	3.5%	1,217,009	5.5%	2,087
Pender.....	1,731	6.3%	2,525,541	3.6%	1,459	1,538	5.6%	2,749,857	3.9%	1,788	1,242	4.5%	2,656,204	3.8%	2,139	1,058	3.8%	2,661,904	3.8%	2,516	947	3.4%	2,686,716	3.8%	2,837
Perquimans.....	370	6.8%	462,482	5.1%	1,250	287	5.3%	403,970	4.5%	1,408	258	4.7%	422,148	4.7%	1,636	272	4.2%	415,834	4.6%	1,832	214	3.9%	471,678	5.3%	2,204
Person.....	1,209	7.2%	1,877,401	6.1%	1,553	1,047	6.2%	1,944,932	6.3%	1,878	797	4.7%	1,812,202	5.8%	2,274	695	4.1%	1,818,901	5.9%	2,617	623	3.7%	1,859,322	6.0%	2,984
Pitt.....	4,637	6.7%	7,395,387	4.8%	1,595	3,649	5.3%	7,038,229	4.5%	1,929	2,833	4.1%	6,470,219	4.2%	2,284	2,471	3.6%	6,521,122	4.2%	2,639	2,055	3.0%	6,150,316	4.0%	2,993
Polk.....	551	6.4%	686,295	3.6%	1,246	495	5.7%	722,654	3.7%	1,460	380	4.4%	676,703	3.5%	1,781	372	4.3%	766,946	4.0%	2,062	304	3.5%	718,049	3.7%	2,362
Randolph.....	4,624	7.4%	7,140,391	6.1%	1,544	3,727	6.0%	7,108,806	6.1%	1,907	2,940	4.7%	6,666,946	5.7%	2,268	2,434	3.9%	6,536,042	5.6%	2,685	2,084	3.3%	6,408,929	5.5%	3,075
Richmond.....	1,161	6.7%	1,733,419	6.8%	1,493	925	5.4%	1,695,913	6.6%	1,833	685	4.0%	1,448,183	5.7%	2,114	559	3.2%	1,419,539	5.6%	2,539	474	2.7%	1,388,862	5.4%	2,930
Robeson.....	3,181	7.1%	4,886,791	8.8%	1,536	2,211	4.9%	4,110,177	7.4%	1,859	1,641	3.7%	3,582,284	6.4%	2,183	1,252	2.8%	3,197,803	5.7%	2,554	996	2.2%	2,977,751	5.3%	2,990
Rockingham.....	2,762	7.2%	4,092,072	6.2%	1,482	2,222	5.8%	3,937,792	5.9%	1,772	1,859	4.8%	3,946,121	5.9%	2,123	1,506	3.9%	3,786,020	5.7%	2,514	1,315	3.4%	3,805,097	5.7%	2,894
Rowan.....	4,830	7.7%	7,546,193	6.3%	1,562	3,648	5.8%	6,931,649	5.7%	1,900	3,024	4.8%	6,888,011	5.7%	2,278	2,507	4.0%	6,700,184	5.6%	2,673	2,170	3.5%	6,600,469	5.5%	3,042
Rutherford.....	1,887	7.2%	2,669,738	6.5%	1,415	1,491	5.7%	2,514,766	6.1%	1,687	1,265	4.9%	2,558,369	6.2%	2,022	1,028	3.9%	2,451,621	5.9%	2,385	848	3.3%	2,300,855	5.6%	2,713
Sampson.....	1,886	7.8%	2,910,389	7.3%	1,543	1,350	5.6%	2,505,188	6.3%	1,856	1,022	4.2%	2,273,890	5.7%	2,225	864	3.6%	2,287,181	5.8%	2,647	650	2.7%	1,955,144	4.9%	3,008
Scotland.....	920	7.1%	1,329,660	7.7%	1,445	680	5.2%	1,221,978	7.1%	1,797	486	3.7%	1,021,236	6.0%	2,101	404	3.1%	994,195	5.8%	2,461	319	2.4%	873,574	5.1%	2,738
Stanly.....	2,057	7.6%	3,143,492	5.4%	1,528	1,718	6.3%	3,223,631	5.5%	1,876	1,328	4.9%	3,029,110	5.2%	2,281	1,223	4.5%	3,284,105	5.6%	2,685	1,095	4.0%	3,345,787	5.7%	3,056
Stokes.....	1,544	7.7%	2,324,642	6.2%	1,506	1,246	6.2%	2,316,515	6.1%	1,859	1,025	5.1%	2,302,195	6.1%	2,246	933	4.6%	2,426,710	6.4%	2,601	833	4.1%	2,493,831	6.6%	2,994
Surry.....	1,972	6.3%	2,874,882	5.7%	1,458	1,549	5.0%	2,792,715	5.5%	1,803	1,340	4.3%	2,896,251	5.7%	2,161	1,155	3.7%	3,025,097	6.0%	2,619	937	3.0%	2,775,587	5.5%	2,962
Swain.....	592	7.9%	464,721	6.5%	785	442	5.9%	442,334	6.2%	1,001	342	4.6%	495,006	6.9%	1,447	269	3.6%	400,397	5.6%	1,488	188	2.5%	368,032	5.2%	1,958
Transylvania.....	945	6.7%	1,356,598	4.4%	1,436	753	5.4%	1,296,424	4.2%	1,722	652	4.6%	1,302,722	4.2%	1,998	549	3.9%	1,297,128	4.2%	2,363	486	3.5%	1,291,644	4.2%	2,658
Tyrrell.....	102	7.3%	159,390	8.7%	1,563	81	5.8%	144,295	7.9%	1,781	58	4.2%	120,677	6.6%	2,081	38	2.7%	84,000	4.6%	2,211	43	3.1%	121,018	6.6%	2,814
Union.....	6,204	5.9%	9,594,909	2.4%	1,547	5,274	5.0%	10,210,339	2.5%	1,936	4,546	4.3%	10,345,540	2.5%	2,276	4,056	3.9%	10,772,823	2.6%	2,656	3,566	3.4%	10,780,548	2.6%	3,023
Vance.....	1,236	6.9%	1,928,877	7.6%	1,561	941	5.2%	1,790,229	7.1%	1,902	683	3.8%	1,497,241	5.9%	2,192	496	2.8%	1,290,911	5.1%	2,603	379	2.1%	1,126,144	4.4%	2,971
Wake.....	32,206	6.2%	53,851,678	2.5%	1,672	27,587	5.3%	57,114,401	2.6%	2,070	23,696	4.6%	57,854,814	2.7%	2,442	20,683	4.0%	58,419,732	2.7%	2,825	17,945	3.4%	57,492,569	2.6%	3,204
Warren.....	472	7.4%	691,550	7.9%	1,465	346	5.4%	610,371	6.9%	1,764	240	3.7%	508,788	5.8%	2,120	216	3.4%	534,322	6.1%	2,474	171	2.7%	476,827	5.4%	2,788
Washington.....	295	6.7%	417,848	7.6%	1,416	226	5.2%	400,629	7.2%	1,773	186	4.2%	417,212	7.5%	2,243	133	3.0%	335,205	6.1%	2,520	111	2.5%	299,956	5.4%	2,702
Watauga.....	1,147	5.9%	1,696,005	3.5%	1,479	973	5.0%	1,805,269	3.8%	1,855	821	4.2%	1,706,891	3.5%	2,079	735	3.7%	1,813,767	3.8%	2,468	641	3.3%	1,863,784	3.9%	2,908
Wayne.....	3,402	7.4%	5,020,698	6.7%	1,476	2,543	5.5%	4,505,931	6.0%	1,772	2,014	4.4%	4,179,765	5.6%	2,075	1,699	3.7%	4,051,512	5.4%	2,385	1,376	3.0%	3,894,299	5.2%	2,830
Wilkes.....	1,905	6.1%	2,766,910	5.6%	1,452	1,639	5.3%	3,003,413	6.1%	1,832															

TABLE C2. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

County	FAGI Level																Total Returns Filed and Net Tax Liability							
	\$100,000 - \$149,999					\$150,000 - \$199,999					\$200,000 or more						Returns filed	% of total	Net tax [S]	% of total	Avg tax [S]	Rank		
	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]	Returns filed						Net tax liability	Average	
																	Total	Average						
Johnston.....	13,074	13.5%	56,702,313	24.2%	4,337	5,340	5.5%	35,917,602	15.3%	6,726	4,712	4.9%	63,424,682	27.1%	13,460	96,763	1.9%	234,467,029	1.7%	2,423	12	12	20	
Jones.....	294	8.5%	1,125,089	21.8%	3,827	92	2.7%	563,096	10.9%	6,121	82	2.4%	1,033,925	21.0%	12,609	3,467	0.1%	5,154,344	0.0%	1,487	97	96	74	
Lee.....	2,758	10.4%	11,367,295	21.3%	4,122	1,029	3.9%	6,479,808	12.1%	6,297	986	3.7%	14,449,664	27.0%	14,655	26,554	0.5%	53,459,550	0.4%	2,013	44	43	35	
Lenoir.....	1,669	7.4%	6,701,344	20.4%	4,015	503	2.2%	3,159,422	9.6%	6,281	506	2.3%	7,386,784	22.5%	14,598	22,461	0.4%	32,859,982	0.2%	1,463	48	53	79	
Lincoln.....	5,075	13.4%	21,218,785	18.9%	4,181	2,224	5.9%	14,438,237	12.9%	6,492	3,098	8.2%	48,100,339	42.8%	15,526	38,001	0.7%	112,273,145	0.8%	2,954	32	25	9	
Macon.....	1,524	9.7%	5,698,314	19.6%	3,739	502	3.2%	2,886,621	9.9%	5,750	645	4.1%	10,136,282	34.8%	15,715	15,638	0.3%	29,108,061	0.2%	1,861	66	61	46	
Madison.....	896	9.8%	3,659,337	23.3%	4,084	287	3.1%	1,769,375	11.2%	6,165	258	2.8%	3,142,176	20.0%	12,179	9,156	0.2%	15,730,737	0.1%	1,718	75	75	56	
Martin.....	715	8.1%	2,925,734	23.7%	4,092	214	2.4%	1,355,369	11.0%	6,334	166	1.9%	1,900,930	15.4%	11,451	8,881	0.2%	12,369,419	0.1%	1,393	77	80	83	
McDowell.....	1,629	8.9%	6,644,588	21.4%	4,079	488	2.7%	3,050,541	9.8%	6,251	457	2.5%	6,785,494	21.9%	14,848	18,203	0.4%	31,032,759	0.2%	1,705	59	54	58	
Mecklenburg.....	54,847	10.8%	240,070,876	11.8%	4,377	28,780	5.6%	190,399,764	9.4%	6,616	58,529	11.5%	1,195,525,122	58.9%	20,426	509,861	10.0%	2,030,724,319	15.1%	3,983	2	2	4	
Mitchell.....	592	9.8%	2,439,962	24.1%	4,122	172	2.8%	1,060,938	10.5%	6,168	130	2.2%	1,827,545	18.0%	14,058	6,044	0.1%	10,126,380	0.1%	1,675	89	85	60	
Montgomery.....	785	7.9%	3,119,713	17.2%	3,974	278	2.8%	1,664,579	9.2%	5,988	318	3.2%	5,567,848	30.6%	17,509	9,900	0.2%	18,182,842	0.1%	1,837	74	72	48	
Moore.....	6,053	13.7%	21,300,230	17.2%	3,519	3,032	6.9%	16,125,955	13.0%	5,319	4,022	9.1%	58,300,773	47.2%	14,495	44,039	0.9%	123,602,704	0.9%	2,807	27	21	31	
Nash.....	3,680	9.1%	15,182,881	19.6%	4,126	1,297	3.2%	8,302,142	10.7%	6,401	1,386	3.4%	22,556,567	29.1%	16,275	40,547	0.8%	77,625,568	0.6%	1,914	30	29	19	
New Hanover.....	12,184	11.5%	49,347,999	14.2%	4,050	6,031	5.7%	37,544,360	10.8%	6,225	10,096	9.5%	180,227,595	52.0%	17,851	106,336	2.1%	346,412,771	2.6%	3,258	8	7	6	
Northampton.....	524	7.7%	1,779,138	20.9%	3,395	148	2.2%	733,965	8.6%	4,959	164	2.4%	1,795,556	21.1%	10,949	6,766	0.1%	8,507,422	0.1%	1,257	84	90	97	
Onslow.....	6,685	9.8%	21,968,516	22.1%	3,286	2,187	3.2%	11,107,090	11.2%	5,079	1,812	2.6%	20,957,744	21.1%	11,566	68,505	1.3%	99,208,849	0.7%	1,448	19	26	81	
Orange.....	6,955	11.5%	28,851,473	10.4%	4,148	4,263	7.1%	27,211,866	9.8%	6,383	9,652	16.0%	181,706,266	65.5%	18,826	60,431	1.2%	277,309,722	2.1%	4,589	22	10	1	
Pamlico.....	630	11.7%	2,282,335	20.6%	3,623	287	5.3%	1,606,763	14.5%	5,598	263	4.9%	3,770,031	34.1%	14,335	5,375	0.1%	11,063,110	0.1%	2,058	91	83	33	
Pasquotank.....	1,671	10.2%	4,813,290	21.6%	2,880	522	3.2%	2,446,908	11.0%	4,688	433	2.6%	4,983,799	22.4%	11,510	16,458	0.3%	22,296,219	0.2%	1,355	64	83	86	
Pender.....	3,537	12.8%	14,299,099	20.4%	4,043	1,626	5.9%	9,996,697	14.3%	6,148	1,929	7.0%	26,484,358	37.8%	13,730	27,651	0.5%	69,973,184	0.5%	2,531	42	33	16	
Perquimans.....	696	12.7%	2,149,807	23.9%	3,089	254	4.6%	1,266,337	14.1%	4,986	230	4.2%	2,351,009	26.2%	10,222	5,466	0.1%	8,980,694	0.1%	1,643	90	87	62	
Person.....	1,785	10.6%	7,381,461	23.8%	4,135	653	3.9%	4,171,464	13.5%	6,388	482	2.9%	6,154,368	19.8%	12,768	16,791	0.3%	31,014,117	0.2%	1,847	63	55	47	
Pitt.....	6,875	9.9%	28,709,319	18.5%	4,176	2,907	4.2%	18,506,760	11.9%	6,366	3,546	5.1%	57,586,524	37.1%	16,240	69,445	1.4%	155,244,687	1.2%	2,236	18	18	25	
Polk.....	1,093	11.9%	3,666,421	19.0%	3,354	438	5.1%	2,239,399	11.6%	5,113	580	6.7%	8,271,020	42.9%	14,260	6,642	0.2%	19,284,292	0.1%	2,231	79	71	27	
Randolph.....	6,176	9.6%	26,382,612	22.6%	4,272	1,891	3.0%	12,541,832	10.7%	6,632	1,686	2.7%	27,536,527	23.6%	16,332	62,395	1.2%	116,688,849	0.9%	1,870	21	24	45	
Richmond.....	1,281	7.4%	5,086,601	19.9%	3,971	438	2.5%	2,690,533	10.5%	6,143	308	1.8%	5,780,357	22.6%	18,767	17,238	0.3%	25,541,032	0.2%	1,482	62	64	76	
Robeson.....	2,615	5.8%	10,451,342	18.7%	3,997	801	1.8%	4,943,015	8.9%	6,171	731	1.6%	10,111,743	18.1%	13,833	44,702	0.9%	55,807,101	0.4%	1,248	26	40	98	
Rockingham.....	3,750	9.7%	15,368,331	23.1%	4,098	1,217	3.2%	7,599,482	11.4%	6,244	1,030	2.7%	14,362,716	21.6%	13,944	38,588	0.8%	66,535,345	0.5%	1,724	31	35	55	
Rowan.....	6,312	10.1%	26,213,384	21.7%	4,153	2,132	3.4%	13,855,253	11.5%	6,499	2,041	3.3%	29,938,706	24.8%	14,669	62,611	1.2%	120,695,235	0.9%	1,928	20	23	37	
Rutherford.....	2,404	9.2%	9,057,288	22.0%	3,768	742	2.8%	4,236,598	10.3%	6,710	711	2.7%	9,242,922	22.4%	13,000	26,060	0.5%	41,226,451	0.3%	1,582	45	49	67	
Sampson.....	1,940	8.0%	7,847,841	19.8%	4,045	616	2.5%	4,008,510	10.1%	6,507	571	2.3%	9,679,943	24.4%	16,953	24,316	0.5%	39,693,985	0.3%	1,632	47	50	63	
Scotland.....	902	6.9%	3,405,551	19.8%	3,776	301	2.3%	1,695,151	9.9%	5,632	255	2.0%	3,552,163	20.7%	13,930	13,029	0.3%	17,159,850	0.1%	1,317	69	74	92	
Stanly.....	3,161	11.6%	13,435,596	22.9%	4,250	1,054	3.9%	6,742,295	11.5%	6,397	972	3.6%	15,924,714	27.1%	16,383	27,203	0.5%	58,681,813	0.4%	2,157	43	38	30	
Stokes.....	2,349	11.7%	9,771,695	25.9%	4,160	696	3.5%	4,526,512	12.0%	6,504	530	2.6%	6,919,978	18.3%	13,057	20,145	0.4%	37,742,555	0.3%	1,874	50	52	44	
Surry.....	2,585	8.3%	10,498,305	20.7%	4,061	890	2.9%	5,587,286	11.0%	6,278	875	2.8%	13,463,442	26.5%	15,387	31,085	0.6%	50,725,428	0.4%	1,632	39	45	64	
Swain.....	532	7.1%	1,456,475	20.4%	2,738	214	2.9%	850,996	11.9%	3,977	176	2.3%	1,459,468	20.5%	8,292	7,494	0.1%	7,129,077	0.1%	951	81	94	100	
Transylvania.....	1,621	11.5%	5,903,945	19.2%	3,642	671	4.8%	3,785,911	12.3%	5,642	871	6.2%	11,436,934	37.2%	13,131	14,042	0.3%	30,778,619	0.2%	2,192	68	56	28	
Tyrrell.....	97	7.0%	392,664	21.4%	4,048	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	1,388	0.0%	1,832,308	0.0%	1,320	100	100	91	
Union.....	13,447	12.9%	57,382,762	14.1%	4,267	7,244	6.9%	47,076,113	11.6%	6,499	13,360	12.8%	230,691,500	56.7%	17,267	104,644	2.1%	407,182,623	3.0%	3,891	9	6	5	
Vance.....	1,106	6.2%	4,289,325	16.9%	3,878	362	2.0%	2,213,378	8.7%	6,114	347	1.9%	6,179,444	24.4%	17,808	17,970	0.4%	25,340,051	0.2%	1,410	61	66	82	
Wake.....	67,844	13.0%	297,476,390	13.6%	4,385	40,957	7.9%	275,030,828	12.6%	6,715	73,441	14.1%	1,219,824,497	56.0%	16,610	520,251	10.2%	2,180,192,461	16.2%	4,191	1	1	3	
Warren.....	373	5.8%	1,355,954	15.4%	3,635	141	2.2%	743,002	8.4%	5,270	131	2.0%	2,219,152	25.2%	16,940	6,411	0.1%	8,799,891	0.1%	1,373	87	88	84	
Washington.....	318	7.3%	1,190,538	21.5%	3,744	97	2.2%	580,462	10.5%	5,984	64	1.5%	809,516	14.6%	12,649	4,384	0.1%	5,526,207	0.0%	1,261	95	95	96	
Watauga.....	2,210	11.3%	8,654,831	18.0%	3,916	949	4.8%	5,691,788	11.8%	5,998	1,446	7.4%	20,463,465	42.6%	14,152	19,603	0.4%	48,088,736	0.4%	2,453				

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2022 AND 2021

County	Filing Status																						
	Total Returns Filed [All Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
				Tax year 2022		Tax year 2021		% change 22/21	Tax year 2022		Tax year 2021		% change 22/21	Tax year 2022		Tax year 2021		% change 22/21	Tax year 2022		Tax year 2021		% change 22/21
	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	
	2022	2021	change 22/21	Return count	% of county	Return count	% of county	change 22/21	Return count	% of county	Return count	% of county	change 22/21	Return count	% of county	Return count	% of county	change 22/21	Return count	% of county	Return count	% of county	change 22/21
Alamance.....	75,096	74,007	1.5%	34,286	45.7%	34,193	46.2%	0.3%	26,263	35.0%	25,834	34.9%	1.7%	1,865	2.5%	1,838	2.5%	1.5%	12,682	16.9%	12,142	16.4%	4.4%
Alexander.....	15,892	15,744	0.9%	6,914	43.5%	6,815	43.3%	1.5%	6,837	43.0%	6,831	43.4%	0.1%	321	2.0%	340	2.2%	-5.6%	1,820	11.5%	1,758	11.2%	3.5%
Allegany.....	5,291	4,568	15.8%	2,604	49.2%	1,877	41.1%	38.7%	2,120	40.1%	2,138	46.8%	-0.8%	79	1.5%	86	1.9%	-8.1%	488	9.2%	467	10.2%	4.5%
Anson.....	8,835	8,842	-0.1%	3,992	45.2%	4,154	47.0%	-3.9%	2,340	26.5%	2,353	26.6%	-0.6%	236	2.7%	228	2.6%	3.5%	2,267	25.7%	2,107	23.8%	7.6%
Ashe.....	11,161	11,183	-0.2%	4,724	42.3%	4,717	42.2%	0.1%	5,208	46.7%	5,266	47.1%	-1.1%	251	2.2%	253	2.3%	-0.8%	978	8.8%	947	8.5%	3.3%
Avery.....	6,497	6,457	0.6%	2,946	45.3%	2,922	45.3%	0.8%	2,930	45.1%	2,899	44.9%	1.1%	111	1.7%	123	1.9%	-9.8%	510	7.8%	513	7.9%	-0.6%
Beaufort.....	20,066	20,014	0.3%	8,729	43.5%	8,759	43.8%	-0.3%	7,791	38.8%	7,767	38.8%	0.3%	398	2.0%	441	2.2%	-9.8%	3,148	15.7%	3,047	15.2%	3.3%
Bertie.....	6,832	6,869	-0.5%	2,995	43.8%	3,032	44.1%	-1.2%	1,851	27.1%	1,907	27.8%	-2.9%	193	2.8%	195	2.8%	-1.0%	1,793	26.2%	1,735	25.3%	3.3%
Bladen.....	12,076	11,813	2.2%	5,370	44.5%	5,295	44.8%	1.4%	3,816	31.6%	3,770	31.9%	1.2%	285	2.4%	304	2.6%	-6.3%	2,605	21.6%	2,444	20.7%	6.6%
Brunswick.....	72,542	68,690	5.6%	30,072	41.5%	28,482	41.5%	5.6%	34,543	47.6%	32,734	47.7%	5.5%	1,597	2.2%	1,503	2.2%	6.3%	6,330	8.7%	5,971	8.7%	6.0%
Buncombe.....	125,007	123,477	1.2%	65,294	52.2%	64,607	52.3%	1.1%	44,969	36.0%	44,489	36.0%	1.3%	2,747	2.2%	2,611	2.1%	5.2%	11,997	9.6%	11,770	9.5%	1.9%
Burke.....	35,071	34,894	0.5%	15,807	45.1%	15,783	45.2%	0.2%	13,782	39.3%	13,734	39.4%	0.3%	713	2.0%	735	2.1%	-3.0%	4,769	13.6%	4,642	13.3%	2.7%
Cabarrus.....	98,540	96,933	1.7%	42,464	43.1%	41,905	43.2%	1.3%	39,064	39.6%	38,718	39.9%	0.9%	2,288	2.3%	2,174	2.2%	5.2%	14,724	14.9%	14,136	14.6%	4.2%
Caldwell.....	32,488	32,344	0.4%	14,305	44.0%	14,252	44.1%	0.4%	12,857	39.6%	12,819	39.6%	0.3%	770	2.4%	826	2.6%	-6.8%	4,556	14.0%	4,447	13.7%	2.5%
Camden.....	4,776	4,630	3.2%	1,963	41.1%	1,850	40.0%	6.1%	2,241	46.9%	2,180	47.1%	2.8%	137	2.9%	158	3.4%	-13.3%	435	9.1%	442	9.5%	-1.6%
Carteret.....	31,578	31,196	1.2%	14,385	45.6%	14,130	45.3%	1.8%	13,743	43.5%	13,572	43.5%	1.3%	677	2.1%	692	2.2%	-2.2%	2,773	8.8%	2,802	9.0%	-1.0%
Caswell.....	8,955	8,824	1.5%	3,902	43.6%	3,931	44.5%	-0.7%	3,354	37.5%	3,293	37.3%	1.9%	254	2.8%	250	2.8%	1.6%	1,445	16.1%	1,350	15.3%	7.0%
Catawba.....	76,786	75,687	1.5%	35,730	46.5%	35,121	46.4%	1.7%	28,952	37.7%	28,820	38.1%	0.5%	1,676	2.2%	1,621	2.1%	3.4%	10,428	13.6%	10,125	13.4%	3.0%
Chatham.....	36,244	35,463	2.2%	14,946	41.2%	14,713	41.5%	1.6%	17,012	46.9%	16,552	46.7%	2.8%	748	2.1%	732	2.1%	2.2%	3,538	9.8%	3,466	9.8%	2.1%
Cherokee.....	11,557	11,411	1.3%	4,885	42.3%	4,827	42.3%	1.2%	5,322	46.1%	5,236	45.9%	1.6%	223	1.9%	223	2.0%	0.0%	1,127	9.8%	1,125	9.9%	0.2%
Chowan.....	6,157	6,011	2.4%	2,648	43.0%	2,599	43.2%	1.9%	2,309	37.5%	2,271	37.8%	1.7%	150	2.4%	152	2.5%	-1.3%	1,050	17.1%	989	16.5%	6.2%
Clay.....	4,876	4,714	3.4%	2,008	41.2%	1,910	40.5%	5.1%	2,397	49.2%	2,339	49.6%	2.5%	86	1.8%	102	2.2%	-15.7%	385	7.9%	363	7.7%	6.1%
Cleveland.....	41,716	41,520	0.5%	18,262	43.8%	18,409	44.3%	-0.8%	15,074	36.1%	15,162	36.5%	-0.6%	934	2.2%	960	2.3%	-2.7%	7,446	17.8%	6,989	16.8%	6.5%
Columbus.....	19,427	19,544	-0.6%	8,279	42.6%	8,504	43.5%	-2.6%	6,436	33.1%	6,428	32.9%	0.1%	484	2.5%	471	2.4%	2.8%	4,228	21.8%	4,141	21.2%	2.1%
Craven.....	43,390	42,160	2.9%	19,210	44.3%	18,628	44.2%	3.1%	17,224	39.7%	16,830	39.9%	2.3%	1,219	2.8%	1,212	2.9%	0.6%	5,737	13.2%	5,490	13.0%	4.5%
Cumberland.....	121,957	120,978	0.8%	54,593	44.8%	55,119	45.6%	-1.0%	37,212	30.5%	36,932	30.5%	0.8%	4,266	3.5%	4,527	3.7%	-5.8%	25,886	21.2%	24,400	20.2%	6.1%
Currituck.....	12,569	12,183	3.2%	5,231	41.6%	5,075	41.7%	3.1%	5,824	46.3%	5,683	46.6%	2.5%	391	3.1%	377	3.1%	3.7%	1,123	8.9%	1,048	8.6%	7.2%
Dare.....	19,520	19,292	1.2%	9,774	50.1%	9,617	49.8%	1.6%	7,696	39.4%	7,587	39.3%	1.4%	470	2.4%	494	2.6%	-4.9%	1,580	8.1%	1,594	8.3%	-0.9%
Davidson.....	73,918	72,699	1.7%	32,240	43.6%	31,904	43.9%	1.1%	29,552	40.0%	29,117	40.1%	1.5%	1,553	2.1%	1,575	2.2%	-1.4%	10,573	14.3%	10,103	13.9%	4.7%
Davie.....	19,574	19,151	2.2%	8,173	41.8%	7,945	41.5%	2.9%	8,920	45.6%	8,746	45.7%	2.0%	387	2.0%	384	2.0%	0.8%	2,094	10.7%	2,076	10.8%	0.9%
Duplin.....	20,213	19,960	1.3%	8,329	41.2%	8,304	41.6%	0.3%	6,797	33.6%	6,748	33.8%	0.7%	457	2.3%	426	2.1%	7.3%	4,630	22.9%	4,482	22.5%	3.3%
Durham.....	144,135	141,447	1.9%	77,024	53.4%	75,917	53.7%	1.5%	42,696	29.6%	41,929	29.6%	1.8%	4,192	2.9%	4,097	2.9%	2.3%	20,223	14.0%	19,504	13.8%	3.7%
Edgecombe.....	18,751	18,596	0.8%	8,638	46.1%	8,757	47.1%	-1.4%	4,368	23.3%	4,452	23.9%	-1.9%	375	2.0%	421	2.3%	-10.9%	5,370	28.6%	4,966	26.7%	8.1%
Forsyth.....	167,127	164,946	1.3%	79,283	47.4%	79,096	48.0%	0.2%	56,777	34.0%	56,245	34.1%	0.9%	3,897	2.3%	3,945	2.4%	-1.2%	27,170	16.3%	25,660	15.6%	5.9%
Franklin.....	29,596	28,531	3.7%	12,401	41.9%	12,014	42.1%	3.2%	11,850	40.0%	11,437	40.1%	3.6%	782	2.6%	785	2.8%	-0.4%	4,563	15.4%	4,295	15.1%	6.2%
Gaston.....	99,123	97,348	1.8%	45,408	45.8%	44,781	46.0%	1.4%	35,106	35.4%	34,933	35.9%	0.5%	2,336	2.4%	2,157	2.2%	8.3%	16,273	16.4%	15,477	15.9%	5.1%
Gates.....	4,048	4,017	0.8%	1,783	44.0%	1,785	44.4%	-0.1%	1,543	38.1%	1,551	38.6%	-0.5%	123	3.0%	129	3.2%	-4.7%	599	14.8%	552	13.7%	8.5%
Graham.....	3,027	3,094	-2.2%	1,270	42.0%	1,294	41.8%	-1.9%	1,337	44.2%	1,358	43.9%	-1.5%	56	1.9%	65	2.1%	-13.8%	364	12.0%	377	12.2%	-3.4%
Granville.....	25,256	25,035	0.9%	10,969	43.4%	10,934	43.7%	0.3%	9,183	36.4%	9,148	36.5%	0.4%	758	3.0%	815	3.3%	-7.0%	4,346	17.2%	4,138	16.5%	5.0%
Greene.....	6,693	6,676	0.3%	2,810	42.0%	2,856	42.8%	-1.6%	2,265	33.8%	2,241	33.6%	1.1%	195	2.9%	217	3.3%	-10.1%	1,423	21.3%	1,362	20.4%	4.5%
Guilford.....	231,754	230,167	0.7%	112,586	48.6%	112,968	49.1%	-0.3%	74,908	32.3%	74,634	32.4%	0.4%	5,652	2.4%	5,621	2.4%	0.6%	38,608	16.7%	36,944	16.1%	4.5%
Halifax.....	19,597	19,569	0.1%	8,676	44.3%	8,739	44.7%	-0.7%	5,174	26.4%	5,215	26.6%	-0.8%	438	2.2%	473	2.4%	-7.4%	5,309	27.1%	5,142	26.3%	3.2%
Harnett.....	50,522	48,564	4.0%	20,945	41.5%	20,171	41.5%	3.8%	19,668	38.9%	18,920	39.0%	4.0%	1,532	3.0%	1,515	3.1%	1.1%	8,377	16.6%	7,958	16.4%	5.3%
Haywood.....	27,926	27,598	1.2%	12,847	46.0%	12,620	45.7%	1.8%	11,793	42.2%	11,719	42.5%	0.6%	606	2.2%	578	2.1%	4.8%	2,680	9.6%	2,681	9.7%	0.0%
Henderson.....	53,734	53,100	1.2%	24,370	45.4%	24,034	45.3%	1.4%	23,353	43.5%	23,065	43.4%	1.2%	1,182	2.2%	1,223	2.3%	-3.4%	4,829	9.0%	4,778	9.0%	1.1%
Hertford.....	7,181	7,335	-2.1%	3,184	44.3%	3,330	45.4%	-4.4%	1,899	26.4%	1,989	27.1%	-4.5%	218	3.0%	226	3.1%	-3.5%	1,880	26.2%	1,790	24.4%	5.0%
Hoke.....	18,942	18,613	1.8%	7,572	40.0%	7,650	41.1%	-1.0%	6,347	33.5%	6,122	32.9%	3.7%	696	3.7%	712	3.8%	-2.2%	4,327	22.8%	4,129	22.2%	4.8%
Hyde.....	1,701	1,750	-2.8%	863	50.7%	864	49.4%	-0.1%	582	34.2%	592	33.8%	-1.7%	35	2.1%	37	2.1%	-5.4%	221	13.0%	217	14.7%	-14.0%
Iredell.....	85,265	83,477	2.1%	38,029	44.6%	37,420	44.8%	1.6%	34,939	41.0%	34,294	41.1%	1.9%	1,832	2.1%	1,854	2.2%	-1.2%	10,465	12.3%	9,909	11.9%	5.6%
Jackson.....	15,392	15,194	1.3%	7,592	49.3%	7,531	49.6%	0.8%	5,955	38.7%	5,856	38.5%	1.7%	345	2.2%	336	2.2%	2.7%	1,500	9.7%	1,471	9.7%	2.0%

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2022 AND 2021-Continued

County	Filing Status																								
	Total Returns Filed [All Filing Statuses]			Married Filing Jointly/ Surviving Spouse															Married Filing Separately			Head of Household			
				Single					Tax year 2022					Tax year 2021					Tax year 2022		Tax year 2021		%		
	Number of Returns		% change 22/21	Return count	% of county	Return count	% of county	% change 22/21	Return count	% of county	Return count	% of county	% change 22/21	Return count	% of county	Return count	% of county	% change 22/21	Return count	% of county	Return count	% of county	% change 22/21		
	2022	2021																						2022	2021
Johnston.....	96,763	92,955	4.1%	40,846	42.2%	39,194	42.2%	4.2%	39,244	40.6%	38,062	40.9%	3.1%	2,713	2.8%	2,719	2.9%	-0.2%	13,960	14.4%	12,980	14.0%	7.6%		
Jones.....	3,467	3,429	1.1%	1,493	43.1%	1,511	44.1%	-1.2%	1,347	38.9%	1,349	39.3%	-0.1%	81	2.3%	88	2.6%	-8.0%	546	15.7%	481	14.0%	13.5%		
Lee.....	26,554	25,804	2.9%	11,775	44.3%	11,387	44.1%	3.4%	9,661	36.4%	9,465	36.7%	2.1%	641	2.4%	626	2.4%	2.4%	4,477	16.9%	4,326	16.8%	3.5%		
Lenoir.....	22,461	22,298	0.7%	10,118	45.0%	10,182	45.7%	-0.6%	6,662	29.7%	6,633	29.7%	0.4%	543	2.4%	559	2.5%	-2.9%	5,138	22.9%	4,924	22.1%	4.3%		
Lincoln.....	38,001	36,891	3.0%	16,053	42.2%	15,609	42.3%	2.8%	17,107	45.0%	16,617	45.0%	2.9%	806	2.1%	781	2.1%	3.2%	4,035	10.6%	3,884	10.5%	3.9%		
Macon.....	15,638	15,430	1.3%	7,006	44.8%	6,887	44.6%	1.7%	6,794	43.4%	6,766	43.8%	0.4%	357	2.3%	328	2.1%	8.8%	1,481	9.5%	1,449	9.4%	2.2%		
Madison.....	9,156	9,005	1.7%	4,156	45.4%	4,065	45.1%	2.2%	3,911	42.7%	3,849	42.7%	1.6%	168	1.8%	181	2.0%	-7.2%	921	10.1%	910	10.1%	1.2%		
Martin.....	8,881	8,800	0.9%	4,010	45.2%	4,033	45.8%	-0.6%	2,902	32.7%	2,910	33.1%	-0.3%	185	2.1%	192	2.2%	-3.6%	1,784	20.1%	1,665	18.9%	7.1%		
McDowell.....	18,203	18,189	0.1%	7,994	43.9%	7,970	43.8%	0.3%	7,435	40.8%	7,421	40.8%	0.2%	387	2.1%	433	2.4%	-10.6%	2,387	13.1%	2,365	13.0%	0.9%		
Mecklenburg.....	509,864	497,752	2.4%	265,492	52.1%	259,019	52.0%	2.5%	156,651	30.7%	154,285	31.0%	1.5%	12,467	2.4%	12,318	2.5%	1.2%	75,251	14.8%	72,130	14.5%	4.3%		
Mitchell.....	6,044	6,143	-1.6%	2,470	40.9%	2,528	41.2%	-2.3%	2,889	47.8%	2,894	47.1%	-0.2%	114	1.9%	151	2.5%	-24.5%	571	9.4%	570	9.3%	0.2%		
Montgomery.....	9,900	9,846	0.5%	4,318	43.6%	4,393	44.6%	-1.7%	3,546	35.8%	3,539	35.9%	0.2%	168	1.7%	161	1.6%	4.3%	1,868	18.9%	1,753	17.8%	6.6%		
Moore.....	44,039	43,241	1.8%	18,440	41.9%	18,277	42.3%	0.9%	20,016	45.5%	19,470	45.0%	2.8%	1,078	2.4%	1,107	2.6%	-2.6%	4,505	10.2%	4,387	10.1%	2.7%		
Nash.....	40,547	40,412	0.3%	18,428	45.4%	18,774	46.5%	-1.8%	12,461	30.7%	12,457	30.8%	0.0%	1,051	2.6%	1,087	2.7%	-3.3%	8,607	21.2%	8,094	20.0%	6.3%		
New Hanover.....	106,336	103,536	2.7%	55,919	52.6%	54,771	52.9%	2.1%	37,369	35.1%	36,211	35.0%	3.2%	2,516	2.4%	2,559	2.5%	-1.7%	10,532	9.9%	9,995	9.7%	5.4%		
Northampton.....	6,766	6,739	0.4%	3,040	44.9%	3,058	45.4%	-0.6%	1,933	28.6%	1,961	29.1%	-1.4%	167	2.5%	179	2.7%	-6.7%	1,626	24.0%	1,541	22.9%	5.5%		
Onslow.....	68,505	65,995	3.8%	28,182	41.1%	27,488	41.7%	2.5%	28,390	41.4%	27,144	41.1%	4.6%	2,792	4.1%	2,829	4.3%	-1.3%	9,141	13.3%	8,534	12.9%	7.1%		
Orange.....	60,431	59,856	1.0%	29,647	49.1%	29,545	49.4%	0.3%	23,946	39.6%	23,613	39.4%	1.4%	1,474	2.4%	1,441	2.4%	2.3%	5,364	8.9%	5,257	8.8%	2.0%		
Pamlico.....	5,375	5,183	3.7%	2,262	42.1%	2,201	42.5%	2.8%	2,356	43.8%	2,299	44.4%	2.5%	126	2.3%	120	2.3%	5.0%	631	11.7%	563	10.9%	12.1%		
Pasquotank.....	16,458	16,216	1.5%	7,579	46.1%	7,511	46.3%	0.9%	5,549	33.7%	5,514	34.0%	0.6%	518	3.1%	502	3.1%	3.2%	2,812	17.1%	2,689	16.6%	4.6%		
Pender.....	27,651	26,374	4.8%	11,340	41.0%	10,943	41.5%	3.6%	12,264	44.4%	11,650	44.2%	5.3%	745	2.7%	672	2.5%	10.9%	3,302	11.9%	3,109	11.8%	6.2%		
Perquimans.....	5,466	5,333	2.5%	2,208	40.4%	2,132	40.0%	3.6%	2,365	43.3%	2,314	43.4%	2.2%	155	2.8%	172	3.2%	-9.9%	738	13.5%	715	13.4%	3.2%		
Person.....	16,791	16,636	0.9%	7,471	44.5%	7,483	45.0%	-0.6%	6,091	36.3%	6,029	36.2%	1.0%	389	2.3%	420	2.5%	-7.4%	2,840	16.9%	2,704	16.3%	5.0%		
Pitt.....	69,445	69,126	0.5%	32,981	47.5%	33,395	48.3%	-1.2%	21,635	31.2%	21,531	31.1%	0.5%	1,851	2.7%	1,889	2.7%	-2.0%	12,978	18.7%	12,311	17.8%	5.4%		
Polk.....	8,642	8,517	1.5%	3,853	44.6%	3,834	45.0%	0.5%	3,944	45.6%	3,864	45.4%	2.1%	183	2.1%	180	2.1%	1.7%	662	7.7%	639	7.5%	3.6%		
Randolph.....	62,395	61,762	1.0%	27,186	43.6%	27,055	43.8%	0.5%	24,763	39.7%	24,644	39.9%	0.5%	1,275	2.0%	1,257	2.0%	1.4%	9,171	14.7%	8,806	14.3%	4.1%		
Richmond.....	17,238	17,687	-2.5%	7,568	43.9%	8,060	45.6%	-6.1%	5,170	30.0%	5,249	29.7%	-1.5%	393	2.3%	414	2.3%	-5.1%	4,107	23.8%	3,964	22.4%	3.6%		
Robeson.....	44,702	45,057	-0.8%	19,081	42.7%	20,250	44.9%	-5.8%	11,237	25.1%	11,273	25.0%	-0.3%	954	2.1%	960	2.1%	-0.6%	13,430	30.0%	12,574	27.9%	6.8%		
Rockingham.....	38,588	38,387	0.5%	17,118	44.4%	17,239	44.9%	-0.7%	14,357	37.2%	14,272	37.2%	0.6%	979	2.5%	977	2.5%	0.2%	6,134	15.9%	5,899	15.4%	4.0%		
Rowan.....	62,611	61,822	1.3%	27,915	44.6%	27,973	45.2%	-0.2%	23,264	37.2%	23,024	37.2%	1.0%	1,377	2.2%	1,392	2.3%	-1.1%	10,055	16.1%	9,433	15.3%	6.6%		
Rutherford.....	26,060	26,089	-0.1%	11,248	43.2%	11,373	43.6%	-1.1%	10,521	40.4%	10,618	40.7%	-0.9%	582	2.2%	587	2.2%	-0.9%	3,709	14.2%	3,511	13.5%	5.6%		
Sampson.....	24,316	24,401	-0.3%	9,838	40.5%	10,121	41.5%	-2.8%	8,138	33.5%	8,030	32.9%	1.3%	581	2.4%	540	2.2%	7.6%	5,759	23.7%	5,710	23.4%	0.9%		
Scotland.....	13,029	12,980	0.4%	5,481	42.1%	5,690	43.8%	-3.7%	3,497	26.8%	3,484	26.8%	0.4%	237	1.8%	265	2.0%	-10.6%	3,814	29.3%	3,541	27.3%	7.7%		
Stanly.....	27,203	26,677	2.0%	11,755	43.2%	11,698	43.9%	0.5%	11,133	40.9%	10,925	41.0%	1.9%	645	2.4%	630	2.4%	2.4%	3,670	13.5%	3,424	12.8%	7.2%		
Stokes.....	20,145	19,829	1.6%	8,702	43.2%	8,518	43.0%	2.2%	8,834	43.9%	8,778	44.3%	0.6%	424	2.1%	437	2.2%	-3.0%	2,185	10.8%	2,096	10.6%	4.2%		
Surry.....	31,085	27,674	12.3%	15,366	49.4%	11,969	43.2%	28.4%	11,560	37.2%	11,625	42.0%	-0.6%	549	1.8%	573	2.1%	-4.2%	3,610	11.6%	3,507	12.7%	2.9%		
Swain.....	7,494	7,388	1.4%	3,739	49.9%	3,655	49.5%	2.3%	2,221	29.6%	2,247	30.4%	-1.2%	169	2.3%	188	2.5%	-10.1%	1,365	18.2%	1,298	17.6%	5.2%		
Transylvania.....	14,042	13,777	1.9%	6,294	44.8%	6,106	44.3%	3.1%	6,290	44.8%	6,211	45.1%	1.3%	238	1.7%	246	1.8%	-3.3%	1,220	8.7%	1,214	8.8%	0.5%		
Tyrrell.....	1,388	1,457	-4.7%	598	43.1%	668	45.8%	-10.5%	435	31.3%	440	30.2%	-1.1%	47	3.4%	48	3.3%	-2.1%	308	22.2%	301	20.7%	2.3%		
Union.....	104,644	101,396	3.2%	42,003	40.1%	40,963	40.4%	2.5%	49,001	46.8%	47,476	46.8%	3.2%	2,238	2.1%	2,259	2.2%	-0.9%	11,402	10.9%	10,698	10.6%	6.6%		
Vance.....	17,970	17,781	1.1%	8,137	45.3%	8,161	45.9%	-0.3%	4,425	24.6%	4,425	24.9%	0.0%	425	2.4%	429	2.4%	-0.9%	4,983	27.7%	4,766	26.8%	4.6%		
Wake.....	520,251	508,686	2.3%	246,086	47.3%	241,717	47.5%	1.8%	205,446	39.5%	200,284	39.4%	2.6%	12,543	2.4%	12,285	2.4%	2.1%	56,176	10.8%	54,400	10.7%	3.3%		
Warren.....	6,411	6,102	5.1%	2,946	46.0%	2,716	44.5%	8.5%	1,742	27.2%	1,724	28.3%	1.0%	150	2.3%	152	2.5%	-1.3%	1,573	24.5%	1,510	24.7%	4.2%		
Washington.....	4,384	4,487	-2.3%	1,960	44.7%	2,067	46.1%	-5.2%	1,319	30.1%	1,355	30.2%	-2.7%	86	2.0%	87	1.9%	-1.1%	1,019	23.2%	978	21.8%	4.2%		
Watauga.....	19,603	19,581	0.1%	10,100	51.5%	10,163	51.9%	-0.6%	8,049	41.1%	8,030	41.0%	0.2%	387	2.0%	336	1.7%	15.2%	1,067	5.4%	1,052	5.4%	1.4%		
Wayne.....	46,202	45,319	1.9%	20,333	44.0%	20,196	44.6%	0.7%	15,484	33.5%	15,288	33.7%	1.3%	1,237	2.7%	1,340	3.0%	-7.7%	9,148	19.8%	8,495	18.7%	7.7%		
Wilkes.....	31,102	27,703	12.3%	15,241	49.0%	11,778	42.5%	29.4%	11,968	38.5%	12,008	43.3%	-0.3%	511	1.6%	547	2.0%	-6.6%	3,382	10.9%	3,370	12.2%	0.4%		
Wilson.....	37,008	36,577	1.2%	16,701	45.1%	16,778	45.9%	-0.5%	11,500	31.1%	11,401	31.2%	0.9%	942	2.5%	908	2.5%	3.7%	7,865	21.3%	7,490	20.5%	5.0%		
Yadkin.....	18,160	16,945	13.2%	8,939	49.2%	6,907	43.0%	29.4%	7,051	38.8%	7,011	43.7%	0.6%	280	1.5%	293	1.8%	-4.4%	1,890	10.4%	1,834	11.4%	3.1%		
Yancey.....	7,687	7,543	1.9%	3,103	40.4%	3,015	40.0%	2.9%	3,700	48.1%	3,655	48.5%	1.2%	202	2.6%	195	2.6%	3.6%	682	8.9%	678	9.0%	0.6%		
Out-of-State.....	560,141	515,639	8.6%	241,504	43.1%	213,745	41.5%	13.0%	257,534	46.0%	246,428	47.8%	4.5%	19,252	3.4%	18,167	3.5%	6.0%	41,851	7.5%	37,299	7.2%	12.2%		
Totals.....	5,093,617	4,961,867	2.7%	2,347,333	46.1%	2,286,911	46.1%	2.6%	1,919,286	37.7%	1,882,207	37.9%	2.0%	129,594	2.5%	1									

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2022 AND 2021

County	Total Returns Filed [All Filing Statuses]			Filing Status																				
				Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household					
	Tax year 2022		% change 22/21	Tax year 2021		% change 22/21	Tax year 2022		% change 22/21	Tax year 2021		% change 22/21	Tax year 2022		% change 22/21	Tax year 2021		% change 22/21	Tax year 2022		% change 22/21	Tax year 2021		% change 22/21
	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.....	163,366,370	186,389,245	-12.4%	41,849,777	25.6%	43,567,811	23.4%	-3.9%	104,653,211	64.1%	125,367,278	67.3%	-16.5%	3,875,009	2.4%	3,884,199	2.1%	-0.2%	12,988,373	8.0%	13,569,957	7.3%	-4.3%	
Alexander.....	30,403,484	33,397,500	-9.0%	7,374,817	24.3%	7,950,698	23.8%	-7.2%	20,890,493	68.7%	23,186,498	69.4%	-9.9%	471,102	1.5%	551,543	1.7%	-14.6%	1,667,072	5.5%	1,708,761	5.1%	-2.4%	
Alleghany.....	7,240,913	9,183,193	-21.2%	1,904,273	26.3%	2,484,972	27.1%	-23.4%	4,859,871	67.1%	6,197,013	67.5%	-21.6%	117,757	1.6%	177,078	1.9%	-33.5%	359,012	5.0%	324,130	3.5%	10.8%	
Anson.....	11,785,817	12,256,411	-3.8%	3,849,107	32.7%	3,814,526	31.1%	0.9%	5,906,538	50.1%	6,426,762	52.4%	-8.1%	324,917	2.7%	324,917	2.7%	0.0%	1,705,202	14.5%	1,690,206	13.8%	0.9%	
Ashe.....	19,659,813	21,946,387	-10.4%	5,042,288	25.6%	5,597,839	25.5%	-9.9%	13,512,380	68.7%	15,213,454	69.3%	-11.2%	406,291	2.1%	392,142	1.8%	3.6%	698,854	3.6%	742,952	3.4%	-5.9%	
Avery.....	13,123,637	15,125,179	-13.2%	3,322,510	25.3%	3,659,845	24.2%	-9.2%	9,043,826	68.9%	10,745,641	71.0%	-15.8%	179,891	1.4%	201,360	1.3%	-10.7%	577,410	4.4%	518,333	3.4%	11.4%	
Beaufort.....	37,801,611	41,602,407	-9.1%	9,016,784	23.9%	9,313,580	22.4%	-3.2%	25,740,224	68.1%	29,037,840	69.8%	-11.4%	662,553	1.8%	709,613	1.7%	-6.6%	2,382,050	6.3%	2,541,374	6.1%	-6.3%	
Bertie.....	6,648,850	9,813,458	-11.9%	2,747,351	31.8%	3,005,091	30.6%	-8.6%	4,468,243	51.7%	5,291,334	53.9%	-15.6%	280,115	3.2%	276,762	2.8%	1.2%	1,153,141	13.3%	1,240,271	12.6%	-7.0%	
Bladen.....	17,756,891	19,356,284	-8.3%	5,047,535	28.4%	5,182,791	26.8%	-2.6%	10,198,050	57.4%	11,658,683	60.2%	-12.5%	526,782	3.0%	589,967	3.0%	-10.7%	1,984,524	11.2%	1,924,843	9.9%	3.1%	
Brunswick.....	167,841,152	182,148,913	-7.9%	39,115,464	23.3%	40,518,231	22.2%	-3.5%	118,890,815	70.8%	131,889,332	72.4%	-9.9%	2,998,847	1.8%	2,917,816	1.6%	2.8%	6,836,026	4.1%	6,823,534	3.7%	0.2%	
Buncombe.....	339,465,992	394,474,428	-13.9%	96,520,588	28.4%	107,791,223	27.3%	-10.5%	220,304,361	64.9%	263,657,927	66.8%	-16.4%	6,164,740	1.8%	5,809,549	1.5%	6.1%	16,476,303	4.9%	17,215,729	4.4%	-4.3%	
Burke.....	61,855,107	67,627,661	-8.5%	16,042,351	25.9%	16,762,800	24.8%	-4.3%	40,406,284	64.8%	45,312,011	67.0%	-11.5%	1,149,281	1.9%	1,092,983	1.6%	5.2%	4,567,191	7.4%	4,459,867	6.6%	2.4%	
Cabarrus.....	284,031,144	301,776,628	-5.9%	55,466,587	19.5%	57,738,832	19.1%	-3.9%	203,111,112	71.5%	216,848,019	71.9%	-6.3%	5,176,896	1.8%	5,132,209	1.7%	0.9%	20,276,549	7.1%	22,057,568	7.3%	-8.1%	
Caldwell.....	57,246,895	61,689,361	-7.2%	15,015,063	26.2%	15,055,739	24.4%	-0.3%	37,130,666	64.9%	41,179,947	66.8%	-9.8%	1,178,145	2.1%	1,476,718	2.4%	-20.2%	3,923,021	6.9%	3,976,957	6.4%	-1.4%	
Camden.....	7,274,500	7,888,245	-7.8%	1,501,648	20.6%	1,531,974	19.4%	-2.0%	5,222,101	71.8%	5,710,361	72.4%	-8.6%	187,460	2.6%	261,667	3.3%	-28.4%	363,291	5.0%	384,243	4.9%	-5.5%	
Carteret.....	77,183,874	97,768,473	-21.1%	18,330,466	23.7%	21,346,943	21.8%	-14.1%	54,519,703	70.6%	71,750,346	73.4%	-24.0%	1,463,237	1.9%	1,418,214	1.5%	3.2%	2,870,468	3.7%	3,252,970	3.3%	-11.8%	
Caswell.....	13,092,194	16,292,019	-19.6%	3,476,344	26.6%	3,819,419	23.4%	-9.0%	8,228,422	62.8%	11,063,770	67.9%	-25.6%	364,267	2.8%	376,760	2.3%	-3.3%	1,023,161	7.8%	1,032,070	6.3%	-0.9%	
Catawba.....	182,491,913	211,890,855	-13.9%	44,707,913	24.5%	48,426,451	22.9%	-7.7%	122,771,379	67.3%	147,372,063	69.6%	-16.7%	3,454,540	1.9%	3,558,768	1.7%	-2.9%	11,558,081	6.3%	12,533,573	5.9%	-7.8%	
Chatham.....	151,904,892	176,713,940	-14.0%	26,588,544	17.5%	31,196,352	17.7%	-14.8%	117,136,384	77.1%	137,501,386	77.8%	-14.8%	2,437,657	1.6%	2,239,632	1.3%	8.8%	5,742,307	3.8%	5,776,570	3.3%	-0.6%	
Cherokee.....	15,589,785	16,586,865	-6.0%	4,115,191	26.4%	4,062,612	24.5%	1.3%	10,497,950	67.3%	11,481,767	69.2%	-8.6%	217,509	1.4%	235,047	1.4%	-7.5%	759,135	4.9%	807,439	4.9%	-6.0%	
Chowan.....	11,201,959	13,358,418	-16.1%	2,504,162	22.4%	2,719,890	20.4%	-7.9%	7,690,747	68.7%	9,520,792	71.3%	-19.2%	225,686	2.0%	292,317	2.2%	-22.8%	781,364	7.0%	825,419	6.2%	-5.3%	
Clay.....	8,117,716	9,332,822	-13.0%	1,898,730	23.4%	1,728,838	18.5%	9.8%	5,880,921	72.4%	7,203,862	77.2%	-18.4%	101,752	1.3%	151,887	1.6%	-33.0%	236,313	2.9%	248,235	2.7%	-4.8%	
Cleveland.....	71,130,091	75,501,273	-5.8%	18,494,804	26.0%	18,738,421	24.8%	-1.3%	44,718,630	62.9%	49,074,231	65.0%	-8.9%	1,506,497	2.1%	1,564,682	2.1%	-3.7%	6,140,160	9.0%	6,123,939	8.1%	4.7%	
Columbus.....	28,563,760	31,853,651	-10.3%	7,674,102	26.9%	7,733,082	24.3%	-0.8%	17,380,885	60.8%	20,382,660	64.0%	-14.7%	734,406	2.6%	938,734	2.9%	-21.8%	2,774,367	9.7%	2,799,175	8.8%	-0.9%	
Craven.....	83,585,287	96,085,662	-13.0%	21,374,643	25.6%	21,957,215	22.9%	-2.7%	55,041,411	65.9%	66,009,919	68.7%	-16.6%	1,785,383	2.1%	1,890,585	2.0%	-5.6%	5,983,850	6.4%	6,227,943	6.5%	-13.6%	
Cumberland..	186,469,256	216,064,393	-13.7%	53,651,298	28.8%	58,631,680	27.1%	-8.5%	105,879,149	56.8%	130,201,559	60.3%	-18.7%	5,946,340	3.2%	5,865,662	2.7%	1.4%	20,992,469	11.3%	21,365,492	9.9%	-1.7%	
Currituck.....	19,469,753	21,591,096	-9.8%	4,341,938	22.3%	4,763,873	22.1%	-8.9%	13,690,082	70.3%	15,479,966	71.7%	-11.6%	513,024	2.6%	484,653	2.2%	5.9%	924,709	4.7%	862,604	4.0%	7.2%	
Dare.....	48,703,674	64,995,202	-25.1%	13,458,619	27.6%	16,523,478	25.4%	-18.5%	32,008,321	65.7%	43,567,298	67.0%	-26.5%	921,258	1.9%	1,629,755	2.5%	-43.5%	2,315,476	4.8%	3,274,671	5.0%	-29.3%	
Davidson.....	152,593,691	163,487,559	-6.7%	36,173,076	23.7%	37,268,334	22.8%	-2.9%	103,411,403	67.8%	112,203,095	68.6%	-7.8%	2,720,154	1.8%	3,082,274	1.9%	-11.7%	10,289,058	6.7%	10,933,856	6.7%	-5.9%	
Davie.....	53,939,661	62,031,440	-13.0%	10,869,194	20.2%	11,383,020	18.4%	-4.5%	39,780,595	73.8%	47,317,257	76.3%	-15.9%	733,703	1.4%	738,878	1.2%	-0.7%	2,556,169	4.7%	2,592,285	4.2%	-1.4%	
Duplin.....	30,492,817	35,458,717	-14.0%	7,426,871	24.4%	7,401,610	20.9%	0.3%	18,964,327	62.2%	23,644,182	66.7%	-19.8%	634,849	2.1%	852,804	2.4%	-25.6%	3,466,770	11.4%	3,560,121	10.0%	-2.6%	
Durham.....	450,940,412	495,794,182	-9.0%	145,231,500	32.2%	158,716,653	32.0%	-8.5%	268,064,172	59.4%	297,402,246	60.0%	-9.9%	11,068,957	2.5%	12,076,767	2.4%	-8.3%	26,575,783	5.9%	27,598,516	5.6%	-3.7%	
Edgecombe.....	24,402,862	30,087,181	-18.9%	7,644,533	31.3%	10,764,679	35.8%	-29.0%	12,479,579	51.1%	14,997,021	49.8%	-16.8%	518,741	2.1%	572,410	1.9%	-9.4%	3,760,009	15.4%	3,753,071	12.5%	0.2%	
Forsyth.....	435,427,628	510,744,315	-14.7%	107,700,359	24.7%	125,836,600	24.6%	-14.4%	288,990,558	66.4%	345,094,515	67.6%	-16.3%	9,376,930	2.2%	10,195,750	2.0%	-8.0%	29,359,781	6.7%	29,617,450	5.8%	-0.9%	
Franklin.....	66,075,731	69,054,641	-4.3%	15,258,185	23.1%	15,038,350	21.8%	1.5%	44,019,183	66.6%	47,537,038	68.8%	-7.4%	1,471,323	2.2%	1,469,150	2.1%	0.1%	5,327,040	8.1%	5,010,103	7.3%	6.3%	
Gaston.....	224,497,146	235,898,231	-4.8%	58,285,715	26.0%	57,995,332	26.0%	0.5%	144,187,609	64.2%	155,576,132	66.0%	-7.3%	4,676,846	2.1%	4,802,777	2.0%	-2.6%	17,346,976	7.7%	17,523,990	7.4%	-1.0%	
Gates.....	4,232,465	4,549,134	-7.0%	1,093,366	25.8%	1,190,913	26.2%	-8.2%	2,665,629	63.0%	2,912,717	64.0%	-8.5%	116,514	2.8%	107,574	2.4%	8.3%	356,956	8.4%	337,930	7.4%	5.6%	
Graham.....	4,008,097	4,590,647	-12.7%	969,593	24.2%	1,292,500	28.2%	-25.0%	2,715,199	67.7%	2,953,414	64.3%	-8.1%	61,745	1.5%	80,365	1.8%	-23.2%	261,560	6.5%	264,368	5.8%	-1.1%	
Granville.....	54,472,268	59,664,946	-8.7%	13,546,764	24.9%	13,834,549	23.2%	-2.1%	34,797,269	63.9%	39,220,667	65.7%	-11.3%	1,493,240	2.7%	1,682,451	2.8%	-11.2%	4,634,995	8.5%	4,927,279	8.3%	-5.9%	
Greene.....	10,554,524	12,040,554	-12.3%	2,588,760	24.5%	2,767,104	23.0%	-6.4%	6,642,658	62.9%	7,696,635	63.9%	-13.7%	277,360	2.6%	270,962	2.3%	2.4%	1,045,746	9.9%	1,305,853	10.8%	-19.9%	
Guilford.....	600,960,977	710,156,399	-15.4%	149,438,669	24.9%	161,869,832	22.8%	-7.7%	397,055,626	66.1%	489,102,438	68.9%	-18.8%	12,543,200	2.1%	14,848,775	2.1%	-15.5%	41,923,482	7.0%	44,335,354	6.2%	-5.4%	
Halifax.....	29,061,261	31,626,438	-8.1%	8,024,338	27.6%	8,112,514	25.7%	-1.1%	16,626,889	57.2%	18,694,786	59.1%	-11.1%	596,674	2.1%	666,712	2.1%	-10.5%	3,813,360	13.1%	4,152,426	13.1%	-8.2%	
Harnett.....	94,856,567	101,906,160	-6.9%	24,869,915	26.2%	23,718,533	23.3%	4.9%	59,392,422	62.6%	67,782,837	66.5%	-12.4%	2,644,056	2.8%	2,479,537	2.4%	6.6%	7,950,174	8.4%	7,925,253	7.8%	0.3%	
Haywood.....	53,439,918	58,274,889	-8.3%	14,811,617	27.7%	15,263,965	26.2%	-3.0%	34,740,829															

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2022 AND 2021-Continued

County	Total Returns Filed [All Filing Statuses]			Filing Status																			
				Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
	Tax year 2022		Tax year 2021		% change 22/21	Tax year 2022		Tax year 2021		% change 22/21	Tax year 2022		Tax year 2021		% change 22/21	Tax year 2022		Tax year 2021		% change 22/21			
	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	
	2022	2021	change 22/21	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		
Johnston.....	234,467,029	242,899,439	-3.5%	51,308,092	21.9%	51,235,185	21.1%	0.1%	159,607,758	68.1%	168,954,299	69.6%	-5.5%	6,078,686	2.6%	6,172,747	2.5%	-1.5%	17,472,493	7.5%	16,537,208	6.8%	5.7%
Jones.....	5,154,344	6,329,545	-18.6%	1,291,167	25.1%	1,431,600	22.6%	-9.8%	3,341,271	64.8%	4,415,880	69.8%	-24.3%	119,657	2.3%	156,982	2.5%	-23.8%	402,249	7.8%	325,083	5.1%	23.7%
Lee.....	53,459,550	62,950,473	-15.1%	14,225,221	26.6%	14,422,468	22.9%	-1.4%	33,646,428	62.9%	42,899,776	68.1%	-21.6%	1,179,830	2.2%	1,185,065	1.9%	-0.4%	4,408,071	8.2%	4,443,164	7.1%	-0.8%
Lenoir.....	32,859,982	39,386,485	-16.6%	9,360,323	28.5%	9,947,221	25.3%	-5.9%	19,292,967	58.7%	24,949,536	63.3%	-22.7%	787,740	2.4%	918,536	2.3%	-14.2%	3,418,952	10.4%	3,571,192	9.1%	-4.3%
Lincoln.....	112,273,145	116,691,730	-3.8%	21,844,578	19.5%	21,826,531	18.7%	0.1%	82,584,530	73.6%	87,737,529	75.2%	-5.9%	1,977,652	1.8%	1,833,340	1.6%	7.9%	5,866,385	5.2%	5,294,330	4.5%	10.8%
Macon.....	29,108,061	57,845,753	-49.7%	7,304,061	25.1%	11,297,284	19.5%	-35.3%	19,803,106	68.0%	44,543,712	77.0%	-55.5%	621,468	2.1%	604,519	1.0%	2.8%	1,379,426	4.7%	1,400,238	2.4%	-1.5%
Madison.....	15,730,737	16,748,781	-6.1%	4,294,199	27.3%	4,497,176	26.9%	-4.5%	10,331,812	65.7%	11,074,300	66.1%	-6.7%	271,032	1.7%	308,372	1.8%	-12.1%	833,694	5.3%	868,933	5.2%	-4.1%
Martin.....	12,369,419	13,322,143	-7.2%	3,523,569	28.5%	3,754,676	28.2%	-6.2%	7,368,439	59.6%	8,034,731	60.3%	-8.3%	292,336	2.4%	321,411	2.4%	-9.0%	1,185,075	9.6%	1,211,325	9.1%	-2.2%
McDowell.....	31,032,759	32,567,306	-4.7%	7,858,467	25.3%	8,117,913	24.9%	-3.2%	20,291,523	65.4%	21,468,876	65.9%	-5.5%	593,197	1.9%	694,437	2.1%	-14.6%	2,289,572	7.4%	2,286,080	7.0%	0.2%
Mecklenburg.....	2,030,724,319	2,323,120,158	-12.6%	529,393,517	26.1%	560,392,924	24.1%	-5.5%	1,351,278,795	66.5%	1,605,543,412	69.1%	-15.8%	38,066,444	1.9%	41,698,362	1.8%	-8.7%	111,985,563	5.5%	115,485,460	5.0%	-3.0%
Mitchell.....	10,126,380	10,980,150	-7.8%	2,487,265	24.6%	2,974,638	27.1%	-16.4%	7,024,898	69.4%	7,247,174	66.0%	-3.1%	148,577	1.5%	211,255	1.9%	-29.7%	465,640	4.6%	547,083	5.0%	-14.9%
Montgomery.....	18,182,840	21,172,325	-14.1%	4,642,218	25.5%	5,213,275	24.6%	-11.0%	11,655,606	64.1%	14,139,973	66.8%	-17.6%	283,189	1.6%	273,153	1.3%	3.7%	1,601,829	8.8%	1,545,924	7.3%	3.6%
Moore.....	123,602,704	150,878,029	-18.1%	26,165,704	21.2%	30,319,336	20.1%	-13.7%	89,429,103	72.4%	111,517,292	73.9%	-19.8%	2,584,943	2.1%	3,159,039	2.1%	-18.2%	5,422,954	4.4%	5,882,362	3.9%	-7.8%
Nash.....	77,625,568	86,691,747	-10.5%	21,247,848	27.4%	21,579,457	24.9%	-1.5%	45,406,010	58.5%	54,652,508	63.0%	-16.9%	2,691,164	3.5%	2,297,811	2.7%	17.1%	8,280,546	10.7%	8,161,971	9.4%	1.5%
New Hanover.....	346,412,771	419,015,639	-17.3%	90,216,709	26.0%	95,591,779	22.8%	-5.6%	234,839,694	67.8%	300,610,826	71.7%	-21.9%	6,157,316	1.8%	6,885,978	1.6%	-10.6%	15,199,052	4.4%	15,927,056	3.8%	-4.6%
Northampton.....	8,507,422	9,239,744	-7.9%	2,565,661	30.2%	2,706,646	29.3%	-5.2%	4,720,504	55.5%	5,255,662	56.9%	-10.2%	221,681	2.6%	254,900	2.8%	-13.0%	999,576	11.7%	1,022,536	11.1%	-2.2%
Onslow.....	99,208,849	108,843,425	-8.9%	26,251,027	26.5%	26,578,129	24.4%	-1.2%	62,833,802	63.3%	71,558,678	65.7%	-12.2%	3,022,630	3.0%	3,126,485	2.9%	-3.3%	7,101,390	7.2%	7,580,133	7.0%	-6.3%
Orange.....	277,309,722	348,598,374	-20.5%	49,851,501	18.0%	60,062,590	17.2%	-17.0%	210,868,667	76.0%	271,235,008	77.8%	-22.3%	4,934,556	1.8%	4,840,647	1.4%	1.9%	11,654,998	4.2%	12,460,129	3.6%	-6.5%
Pamlico.....	11,063,110	11,858,373	-6.7%	2,376,120	21.5%	2,724,133	23.0%	-12.8%	7,923,762	71.6%	8,444,660	71.2%	-6.2%	200,210	1.8%	168,137	1.4%	19.1%	5,653,018	5.1%	5,260,663	4.4%	8.1%
Pasquotank.....	22,296,219	24,817,997	-10.2%	6,701,839	30.1%	6,780,961	27.3%	-1.2%	12,981,846	58.2%	15,432,725	62.2%	-15.9%	715,635	3.2%	654,444	2.6%	9.4%	1,896,899	8.5%	1,949,867	7.9%	-2.7%
Pender.....	69,973,184	74,146,713	-5.6%	12,994,228	18.6%	13,676,447	18.4%	-5.0%	51,380,501	73.4%	54,824,161	73.9%	-6.3%	1,375,509	2.0%	1,360,599	1.8%	1.1%	4,222,946	6.0%	4,285,506	5.8%	-1.5%
Perquimans.....	8,980,694	9,733,923	-7.7%	2,175,409	24.2%	2,286,613	23.5%	-4.9%	6,126,019	68.2%	6,659,540	68.4%	-8.0%	192,854	2.1%	251,120	2.6%	-23.2%	486,412	5.4%	536,650	5.5%	-9.4%
Person.....	31,014,117	33,780,211	-8.2%	8,194,573	26.4%	8,749,721	25.9%	-6.3%	19,519,134	62.9%	21,730,524	64.3%	-10.2%	687,249	2.2%	748,966	2.2%	-8.2%	2,613,161	8.4%	2,551,000	7.6%	2.4%
Pitt.....	155,244,687	180,009,336	-13.8%	40,335,800	26.0%	43,920,316	24.4%	-8.2%	99,999,758	64.4%	120,746,960	67.1%	-17.2%	3,659,970	2.4%	4,087,218	2.3%	-10.5%	11,249,159	7.2%	11,254,842	6.3%	-0.1%
Polk.....	19,284,292	21,657,248	-11.0%	4,809,190	24.9%	5,758,615	26.6%	-16.5%	13,605,242	70.6%	14,966,382	69.1%	-9.1%	281,237	1.5%	300,161	1.4%	-6.3%	588,623	3.1%	632,090	2.9%	-6.9%
Randolph.....	116,688,849	135,250,932	-13.7%	30,123,790	25.8%	32,646,527	24.1%	-7.7%	76,016,286	65.1%	91,627,445	67.7%	-17.0%	2,264,487	1.9%	2,255,955	1.7%	0.4%	8,284,286	7.1%	8,721,005	6.4%	-5.0%
Richmond.....	25,541,032	26,879,309	-5.0%	6,635,895	26.0%	7,677,596	28.6%	-13.6%	15,413,038	60.3%	15,550,583	57.9%	-0.9%	583,091	2.3%	616,350	2.3%	-5.4%	2,909,008	11.4%	3,034,780	11.3%	-4.1%
Robeson.....	55,807,101	61,255,153	-8.9%	16,846,707	30.2%	18,139,579	29.6%	-7.1%	28,632,637	51.3%	32,172,395	52.5%	-11.0%	1,462,546	2.6%	1,570,784	2.6%	-6.9%	8,865,211	15.9%	9,372,395	15.3%	-5.4%
Rockingham.....	66,535,345	73,903,769	-10.0%	17,361,521	26.1%	18,272,264	24.7%	-5.0%	42,578,460	64.0%	48,575,663	65.7%	-12.3%	1,443,099	2.2%	1,580,420	2.1%	-8.7%	5,152,265	7.7%	5,475,422	7.4%	-5.9%
Rowan.....	120,695,235	135,768,978	-11.1%	31,406,242	26.0%	32,858,245	24.2%	-4.4%	77,535,096	64.2%	91,086,843	67.1%	-14.9%	2,329,536	1.9%	2,326,825	1.7%	0.1%	9,424,361	7.8%	9,497,065	7.0%	-0.8%
Rutherford.....	41,226,451	44,706,278	-7.8%	10,571,609	25.6%	10,633,107	23.8%	-0.6%	27,091,028	65.7%	30,216,535	67.6%	-10.3%	749,788	1.8%	1,012,520	2.3%	-25.9%	2,814,026	6.8%	2,844,116	6.4%	-1.1%
Sampson.....	39,693,985	43,567,895	-8.9%	8,976,795	22.6%	9,275,906	21.3%	-3.2%	25,036,795	63.1%	28,583,108	65.6%	-12.4%	960,637	2.4%	948,407	2.2%	1.3%	4,719,758	11.9%	4,760,474	10.9%	-0.9%
Scotland.....	17,159,850	20,122,991	-14.7%	4,507,891	26.3%	4,846,851	24.1%	-7.0%	9,568,174	55.8%	12,116,416	60.2%	-21.0%	346,152	2.0%	427,923	2.1%	-19.1%	2,737,633	16.0%	2,731,801	13.6%	0.2%
Stanly.....	58,681,813	62,156,098	-5.6%	13,498,240	23.0%	13,307,223	21.4%	1.4%	40,042,235	68.2%	44,107,665	71.0%	-9.2%	1,217,700	2.1%	1,056,311	1.7%	15.3%	3,923,638	6.7%	3,684,899	5.9%	6.5%
Stokes.....	37,742,555	42,529,987	-11.3%	9,222,060	24.4%	9,514,579	22.4%	-3.1%	25,562,896	67.7%	30,010,508	70.6%	-14.8%	711,682	1.9%	781,393	1.8%	-8.9%	2,245,917	6.0%	2,223,507	5.2%	1.0%
Surry.....	50,725,428	56,985,753	-11.0%	12,877,641	25.4%	12,925,045	22.7%	-0.4%	33,795,377	66.6%	39,425,267	69.2%	-14.3%	965,559	1.9%	1,307,847	2.3%	-26.2%	3,086,851	6.1%	3,327,594	5.8%	-7.2%
Swain.....	7,129,077	7,820,889	-8.8%	1,930,426	27.1%	2,022,153	25.9%	-4.5%	4,439,873	62.3%	5,016,302	64.1%	-11.5%	138,952	1.9%	190,198	2.4%	-26.9%	619,826	8.7%	592,236	7.6%	4.7%
Transylvania.....	30,778,619	35,375,437	-13.0%	7,776,250	25.3%	8,311,505	23.5%	-6.4%	21,513,805	69.9%	25,489,714	72.1%	-15.6%	417,690	1.4%	375,518	1.1%	11.2%	1,070,874	3.5%	1,198,700	3.4%	-10.7%
Tyrrell.....	1,832,308	2,225,707	-17.7%	513,865	28.0%	625,908	28.1%	-17.9%	1,046,380	57.1%	1,305,318	58.6%	-19.8%	83,855	4.6%	78,915	3.5%	6.3%	188,208	10.3%	215,566	9.7%	-12.7%
Union.....	407,182,623	460,146,695	-11.5%	53,076,369	13.0%	52,967,682	11.5%	0.2%	328,359,267	80.6%	381,039,655	82.8%	-13.8%	6,479,281	1.6%	6,863,802	1.5%	-5.6%	19,267,706	4.7%	19,275,556	4.2%	0.0%
Vance.....	25,340,051	29,820,291	-15.0%	7,624,826	30.1%	7,873,713	26.4%	-3.2%	12,906,797	50.9%	15,351,774	51.5%	-15.9%	1,373,912	5.4%	3,000,850	10.1%	-54.2%	3,434,516	13.6%	3,593,954	12.1%	-4.4%
Wake.....	2,180,192,461	2,498,648,083	-12.7%	455,150,340	20.9%	484,073,984	19.4%	-6.0%	1,579,958,400	72.5%	1,854,534,245	74.2%	-14.8%	38,475,169	1.8%	45,634,063	1.8%	-15.7%	106,608,552	4.9%	114,405,791	4.6%	-6.8%
Warren.....	8,799,891	8,554,456	2.9%	2,611,549	29.7%	2,460,707	28.8%	6.1%	4,895,160	55.6%	4,743,880	55.5%	3.2%	194,825	2.2%	177,268	2.1%	9.9%	1,098,357	12.5%	1,172,601	13.7%	-6.3%
Washington.....	5,5																						

Source: 2022 and 2021 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 reflect omissions and inconsistencies resultant of taxpayer and/or processing error. Information displayed in this table may differ from alternative statistical summaries for the 2022 and 2021 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 2022 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	Number of Returns Filed				Federal AGI for Returns Itemizing Deductions [includes returns with deficit] [\$]	Net Tax Liability for Returns Itemizing Deductions [\$]	NC ITEMIZED DEDUCTIONS [§ 105-153.5(a)(2)] Reported on Form D-400 Schedule A:																	
	2022 Population	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		
			Total Filed	as a % of Returns			Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
Alamance.....	178,232	75,096	3,014	4.0%	613,067,468	18,996,304	3,014	110,591,939	36,693	1,904	17,144,891	9,005	2,399	8,163,264	3,403	2,478	23,804,162	9,606	2,642	47,255,755	17,886	1,471	39,532,022	26,874
Alexander.....	36,230	15,892	452	2.8%	100,698,139	2,946,360	452	18,020,106	39,867	262	2,144,610	8,186	388	1,201,551	3,097	405	3,166,715	7,819	411	10,518,233	25,592	199	4,335,158	21,785
Alleghany.....	11,324	5,291	143	2.7%	21,259,727	600,980	143	4,534,829	31,712	74	5,909,026	7,973	113	3,733,896	3,309	117	1,550,059	13,717	87	2,064,257	13,717	87	2,064,257	23,727
Anson.....	22,160	8,835	297	3.4%	35,410,908	1,062,554	297	9,316,799	31,370	171	1,174,030	6,866	230	609,349	2,649	240	1,695,991	7,067	277	4,272,731	15,425	175	3,348,077	19,132
Ashcroft.....	26,814	11,161	361	3.2%	74,021,041	1,711,066	361	13,038,056	36,116	212	2,202,914	10,391	309	1,008,790	3,265	317	2,931,563	9,248	296	5,559,867	18,783	198	4,546,626	22,963
Avery.....	17,395	6,497	258	4.0%	73,565,247	2,166,875	258	12,187,409	47,238	152	1,537,846	10,117	223	756,401	3,392	233	2,091,742	8,977	230	6,933,984	30,148	127	3,161,683	24,895
Beaufort.....	43,993	20,066	801	4.0%	138,070,383	3,958,516	801	25,554,175	31,903	478	4,214,226	8,816	638	1,951,838	3,059	673	5,821,075	8,649	716	11,206,881	15,652	475	8,526,219	17,950
Bertie.....	16,954	6,832	248	3.6%	22,848,662	5,95,744	248	4,534,829	30,447	145	1,412,296	7,973	168	413,723	2,463	196	1,713,072	8,649	716	2,636,696	11,667	180	3,201,158	17,784
Bladen.....	29,008	12,076	454	3.8%	70,314,090	1,931,495	454	14,192,119	31,260	235	1,753,788	7,463	318	1,148,622	3,612	357	2,673,653	7,489	411	6,626,582	16,123	278	4,891,884	17,597
Brunswick.....	152,515	72,542	3,917	5.4%	693,908,816	17,942,105	3,917	128,504,477	32,807	2,900	28,857,287	9,951	3,513	12,579,467	3,581	3,601	38,970,800	10,822	3,407	45,717,844	13,419	2,238	43,815,833	19,578
Buncombe.....	273,403	125,007	7,741	6.2%	2,026,452,861	59,889,610	7,741	308,529,084	39,856	4,870	55,386,020	11,373	6,438	29,329,856	4,556	6,612	75,758,783	11,458	6,544	141,967,988	21,694	3,860	90,802,313	23,524
Burke.....	89,078	35,071	979	2.8%	189,682,810	5,511,323	979	33,553,497	34,273	530	4,829,351	9,112	808	2,944,613	3,644	838	7,206,677	8,600	844	15,667,889	18,564	508	10,678,931	21,022
Cabarrus.....	238,599	98,540	5,638	5.7%	1,361,223,107	43,650,633	5,638	190,996,818	33,777	4,474	44,566,326	9,961	4,969	21,258,102	4,278	5,147	61,156,314	11,882	5,051	92,954,486	18,403	1,981	36,886,008	18,620
Caldwell.....	81,587	32,488	804	2.5%	186,101,655	5,318,518	804	32,221,534	40,077	475	4,439,458	9,157	665	2,301,077	3,460	696	6,139,807	8,822	694	17,476,086	25,182	410	8,605,641	20,989
Camden.....	10,813	4,776	189	4.0%	25,259,657	533,486	189	5,592,710	29,591	144	1,413,979	9,819	162	523,922	3,234	172	1,878,368	10,921	159	1,776,422	11,172	90	1,937,920	21,532
Carteret.....	69,721	31,578	1,580	5.0%	445,008,578	10,879,225	1,580	55,989,792	35,437	1,088	12,074,633	11,098	1,386	4,851,378	3,500	1,434	15,427,376	10,758	1,373	25,324,025	18,444	733	15,238,391	20,789
Caswell.....	22,178	8,955	260	2.9%	35,657,589	1,051,141	260	8,719,530	33,537	138	1,065,803	7,718	202	544,587	2,696	208	1,560,509	7,202	224	3,913,636	17,472	157	3,245,385	20,671
Catawba.....	164,642	76,786	3,018	3.9%	957,745,618	29,575,730	3,018	132,704,241	43,971	1,952	20,037,134	10,265	2,602	10,419,739	4,005	2,686	27,433,869	10,214	2,662	77,526,589	29,123	1,285	27,743,787	21,590
Chatham.....	79,083	36,244	3,266	9.0%	937,497,995	29,317,450	3,266	137,701,594	42,162	2,120	25,307,414	11,937	2,690	13,427,795	4,992	2,748	34,433,611	12,530	2,873	60,742,643	21,143	1,470	42,525,340	28,021
Cherokee.....	28,947	11,557	313	2.7%	48,688,036	1,398,734	313	11,533,347	36,848	190	1,653,670	8,704	274	781,992	2,854	287	2,271,594	7,915	263	6,073,805	22,579	177	3,187,948	18,119
Chowan.....	13,760	6,157	324	5.3%	75,937,125	2,085,754	324	12,929,786	39,907	209	2,178,399	10,423	265	1,061,085	4,004	288	2,969,776	10,312	285	5,762,901	20,221	198	4,197,109	21,198
Clay.....	11,547	4,876	206	4.2%	35,419,614	916,573	206	6,729,264	32,666	136	1,287,804	9,469	169	420,613	2,489	180	1,546,384	8,591	178	3,094,205	17,383	119	2,088,675	17,552
Cleveland.....	100,022	41,716	1,312	3.1%	230,304,177	7,130,203	1,312	45,217,047	34,164	783	6,292,920	8,037	1,117	3,577,492	3,203	1,145	9,254,458	8,082	1,178	23,483,271	19,935	673	12,479,318	18,620
Columbus.....	50,051	19,427	512	2.6%	95,080,217	2,869,807	512	16,785,223	32,784	278	1,968,884	7,082	404	1,356,405	3,357	429	3,179,876	7,412	457	7,988,071	17,712	302	5,617,276	16,600
Craven.....	103,193	43,390	1,612	3.7%	337,503,755	9,711,826	1,612	55,808,245	34,620	1,057	9,572,860	9,057	1,385	4,610,470	3,329	1,424	12,916,724	9,071	1,427	24,394,525	17,095	821	18,496,996	22,530
Cumberland.....	340,748	121,957	5,009	4.1%	1,013,681,800	24,076,685	5,009	174,625,851	34,862	3,485	28,014,112	8,038	4,153	15,527,801	3,739	4,327	40,865,756	9,444	4,500	95,387,413	21,197	2,108	38,372,682	18,203
Currituck.....	30,814	12,569	593	4.7%	95,014,011	1,579,907	593	17,310,899	29,192	497	5,734,455	11,538	549	1,620,195	2,951	560	6,808,065	12,157	478	5,962,302	12,473	564	4,540,532	17,876
Dare.....	37,865	19,520	1,204	6.2%	318,521,109	6,849,862	1,204	44,211,427	36,720	917	10,282,413	11,213	1,099	4,495,292	4,050	1,121	13,509,515	10,215	982	20,442,263	20,817	253	10,259,649	18,223
Davidson.....	174,101	73,918	2,190	3.0%	521,777,101	14,681,181	2,190	92,384,618	42,185	1,355	12,122,121	8,946	1,814	5,808,845	3,202	1,901	16,664,045	8,766	1,901	48,995,238	25,773	1,065	26,725,335	25,094
Davie.....	43,694	19,574	971	5.0%	262,426,802	8,083,468	971	37,642,373	38,767	603	6,236,302	10,342	852	3,059,417	3,591	882	8,464,886	9,597	857	19,147,422	22,342	460	10,030,063	21,804
Duplin.....	48,728	20,213	504	2.5%	112,109,239	2,755,665	504	16,155,219	32,054	248	1,928,883	7,778	374	1,069,787	2,860	400	2,843,174	7,108	442	7,650,272	17,308	310	5,661,773	18,264
Durham.....	334,379	144,135	10,836	7.5%	2,314,559,551	77,908,797	10,836	378,470,476	34,927	7,727	73,251,899	9,480	9,156	42,762,953	4,670	9,449	108,485,961	11,481	9,406	171,082,086	18,189	4,251	98,902,429	23,266
Edgecombe.....	48,246	18,751	595	3.2%	95,122,563	2,176,825	595	20,646,809	34,701	347	2,622,268	7,557	448	1,342,052	2,996	474	3,736,048	7,882	533	8,299,081	15,571	400	8,611,680	21,529
Forsyth.....	390,541	167,127	9,162	5.5%	2,753,342,731	81,823,361	9,162	379,280,708	41,397	5,714	53,795,973	9,415	7,494	34,009,704	4,538	7,720	79,402,174	10,285	8,238	196,226,605	23,820	4,036	103,651,929	25,682
Franklin.....	74,709	29,596	1,293	4.4%	186,108,120	5,770,763	1,293	38,994,568	30,158	989	9,516,388	9,622	1,135	3,603,868	3,175	1,172	12,595,107	10,747	1,118	15,353,467	13,733	586	11,045,994	18,850
Gaston.....	237,536	99,123	4,614	4.7%	900,050,923	28,516,502	4,614	153,159,826	33,195	3,276	30,648,514	9,355	3,965	16,053,272	4,049	4,104	43,569,669	10,616	4,095	73,390,967	17,922	1,836	36,199,190	19,716
Gates.....	10,422	4,048	135	3.3%	12,632,057	245,637	135	4,090,548	30,300	79	508,453	6,436	104	245,758	2,363	108	746,068	6,908	117	1,311,327	11,208	87	2,033,153	23,370
Graham.....	7,850	3,027	57	1.9%	12,485,714	286,009	57	2,659,283	46,654	26	246,789	9,492	47	162,117	3,449	50	384,615	7,692	48	1,352,676	28,181	31	921,992	29,742
Granville.....	61,686	25,256	1,256	5.0%	214,643,585	5,046,320	1,256	41,191,130	32,795	850	7,971,394	9,378	1,002	3,354,597	3,348	1,031	10,600,633	10,282	1,068	15,707,196	14,707	681	14,883,301	21,855
Greene.....	20,022	6,693	161	2.4%	51,598,203	962,750	161	7,415,758	46,061	91	638,572	7,017	130	349,498	2,688	135	951,997	7,052	145	4,642,968	32,020	95	1,820,793	19,166
Guilford.....	548,632	231,754	12,937	5.6%	3,982,658,158	116,706,868	12,937	536,332,718	41,457	8,314	78,586,462	9,452	10,544	49,532,062	4,698	10,864	117,121,229	10,781	11,524	277,252,995	24,059	5,647		

TABLE C5. TAX YEAR 2022 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED BY COUNTY-Continued

County	2022 Population	Number of Returns Filed		Federal AGI for Returns Itemizing Deductions [includes returns with deficit] [\$]	Net Tax Liability for Returns Itemizing Deductions [\$]	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 [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	
Mitchell.....	14,834	6,044	138	2.3%	24,983,999	805,884	138	5,313,479	38,503	74	606,321	8,194	119	379,827	3,192	121	954,039	7,885	115	2,764,950	24,043	71	1,594,490	22,458
Montgomery.....	25,496	9,900	253	2.6%	78,614,030	2,056,806	253	9,301,002	36,763	160	1,681,316	10,508	224	890,299	3,975	230	2,349,276	10,214	214	4,442,504	20,759	106	2,509,222	23,672
Moore.....	105,650	44,039	2,805	6.4%	823,190,420	19,916,781	2,805	115,007,861	41,001	1,810	19,162,183	10,587	2,382	10,020,992	4,207	2,453	26,335,124	10,736	2,402	51,684,481	21,517	1,402	36,988,256	26,382
Nash.....	96,726	40,547	1,779	4.4%	385,860,667	11,257,205	1,779	78,633,388	44,201	1,132	8,823,041	7,794	1,469	4,346,939	2,959	1,531	12,542,051	8,192	1,613	47,456,836	29,421	947	18,634,501	19,677
New Hanover.....	235,502	106,336	6,307	5.9%	2,358,422,530	65,132,835	6,307	244,806,918	38,815	4,391	50,782,871	11,565	5,329	23,097,289	4,334	5,502	65,400,024	11,887	5,346	115,639,192	21,631	2,841	63,767,702	22,446
Northampton.....	16,612	6,766	283	4.2%	28,922,587	593,524	283	9,186,576	32,461	128	840,681	6,568	204	612,999	3,005	210	1,392,190	6,629	257	3,388,133	13,183	211	4,406,253	20,883
Onslow.....	209,492	68,505	1,765	2.6%	320,424,522	7,189,908	1,765	56,213,632	31,849	1,260	11,544,239	9,162	1,517	5,453,493	3,595	1,565	15,912,048	10,167	1,487	24,956,372	16,783	815	15,345,212	18,828
Orange.....	148,707	60,431	5,185	8.6%	2,033,919,364	65,904,169	5,185	228,148,949	44,002	3,355	38,040,438	11,338	4,435	29,208,275	6,586	4,529	59,314,296	13,097	4,534	117,127,816	25,833	1,954	51,706,837	26,462
Pamlico.....	12,217	5,375	196	3.6%	44,105,134	1,595,731	196	6,008,226	30,654	122	1,160,128	9,509	171	572,528	3,348	177	1,642,631	9,280	166	2,335,127	14,067	115	2,030,468	17,656
Pasquotank.....	40,938	16,458	642	3.9%	84,491,992	1,959,548	642	20,214,641	31,487	420	2,176,959	8,850	531	1,667,946	3,141	552	5,170,913	9,368	555	7,533,284	13,573	346	7,510,444	21,706
Pender.....	64,971	27,651	1,236	4.5%	280,209,203	8,214,291	1,236	45,608,563	36,900	942	10,194,613	10,822	1,099	4,248,894	3,866	1,138	13,189,122	11,590	1,037	21,701,409	20,927	550	10,718,032	19,487
Perquimans.....	13,112	5,466	231	4.2%	29,082,194	680,034	231	9,458,916	32,290	146	1,464,515	10,031	184	599,305	3,257	193	1,868,444	6,981	207	2,776,132	13,411	544	2,814,340	19,544
Person.....	39,184	16,791	568	3.4%	76,120,870	2,128,586	568	17,993,549	31,679	361	2,946,260	8,161	467	1,512,203	3,238	485	4,290,499	8,846	472	6,065,700	12,851	331	7,637,350	23,074
Pitt.....	173,481	69,445	3,329	4.8%	1,006,083,602	25,345,757	3,329	149,186,590	44,814	2,157	20,262,113	9,394	2,593	9,721,455	3,749	2,738	27,762,057	10,140	2,995	86,567,034	28,904	1,559	34,857,499	22,359
Polk.....	19,559	8,642	651	7.5%	124,631,850	3,294,266	651	24,481,801	37,606	269	2,716,846	10,100	415	1,475,769	3,556	431	3,887,545	9,120	570	9,117,884	15,996	436	11,476,372	26,322
Randolph.....	144,836	62,395	1,475	2.4%	380,012,076	10,777,983	1,475	52,990,992	35,926	889	7,485,770	8,420	1,257	4,181,955	3,327	1,290	10,942,971	8,483	1,246	26,567,320	21,322	674	15,480,701	22,968
Richmond.....	42,681	17,238	393	2.3%	83,810,492	2,919,906	393	12,609,732	32,086	189	1,387,291	7,340	314	912,315	2,905	322	2,191,670	6,806	347	5,593,458	16,119	251	4,824,604	19,222
Robeson.....	116,450	44,702	1,444	3.2%	195,266,047	5,011,252	1,444	50,911,053	35,257	775	5,517,642	7,120	914	2,527,554	2,765	1,095	7,621,767	6,961	1,328	25,352,893	19,091	905	17,936,393	19,819
Rockingham.....	91,649	38,588	933	2.4%	154,089,986	4,050,377	933	31,075,621	33,307	527	4,250,501	8,065	791	2,262,828	2,935	791	6,096,808	7,708	818	13,446,960	16,439	510	11,531,853	22,611
Rowan.....	150,714	62,611	2,183	3.5%	432,487,298	12,363,317	2,183	80,034,005	36,662	1,407	12,269,897	8,721	1,858	6,462,345	3,478	1,928	17,613,393	9,136	1,942	40,378,457	20,792	1,030	22,042,155	21,400
Rutherford.....	64,176	26,060	705	2.7%	141,081,111	4,004,107	705	24,981,582	35,435	445	4,035,070	9,068	609	2,017,657	3,313	624	5,720,897	9,168	609	12,087,989	19,849	339	7,172,696	21,158
Sampson.....	58,978	24,316	638	2.6%	163,344,756	3,857,858	638	22,589,794	35,407	345	2,609,646	7,564	528	1,295,396	3,609	548	4,248,429	7,753	548	11,844,991	20,493	347	6,496,374	18,722
Scotland.....	33,603	13,029	595	4.6%	73,310,780	1,885,770	595	18,832,891	31,652	275	1,620,803	5,894	410	1,125,567	2,745	438	2,655,636	6,063	548	7,201,928	13,142	415	8,975,327	21,627
Stanly.....	63,228	27,203	945	3.5%	213,674,922	7,186,934	945	34,904,402	36,936	627	5,476,086	8,734	792	2,757,685	3,482	832	7,793,232	9,367	828	18,189,142	21,968	424	8,922,026	21,043
Stokes.....	45,237	20,145	482	2.4%	78,328,341	2,447,653	482	18,488,597	38,358	298	2,318,959	7,782	411	1,217,661	2,963	426	3,432,887	8,058	395	6,944,968	17,582	234	8,110,742	34,661
Surry.....	71,250	31,085	648	2.1%	186,429,168	4,763,272	648	24,924,515	38,464	345	2,946,093	8,539	527	1,674,090	3,177	548	4,355,712	7,948	558	13,437,415	24,081	319	7,131,388	22,355
Swain.....	13,892	7,494	99	1.3%	14,334,442	358,676	99	3,286,231	33,194	51	474,032	9,295	76	176,897	2,328	84	6,242,299	7,432	86	1,870,333	21,748	49	791,599	16,155
Transylvania.....	32,917	14,042	801	5.7%	140,486,160	4,688,550	801	33,281,728	41,550	459	4,614,967	10,054	710	2,981,782	4,200	717	7,064,843	9,853	701	17,172,792	24,498	427	9,044,093	21,181
Tyrrell.....	3,358	1,388	27	1.9%	3,765,188	123,151	27	980,715	36,323	[D]	[D]	[D]	[D]	[D]	[D]	[D]	15,217	6,919	21	327,352	15,588	21	501,146	23,864
Union.....	250,814	104,644	7,391	7.1%	2,511,681,321	81,104,771	7,391	283,619,006	38,374	6,027	73,332,307	12,167	6,624	28,458,854	4,296	6,889	89,063,851	12,928	6,731	149,380,309	22,193	2,291	45,174,846	19,718
Vance.....	41,298	17,970	636	3.5%	145,579,227	3,219,013	636	27,127,047	42,653	322	2,349,723	7,297	438	1,218,920	2,783	452	3,351,467	7,415	566	14,349,913	25,353	434	9,425,667	21,718
Wake.....	1,171,331	520,251	38,732	7.4%	12,987,103,406	405,571,599	38,732	1,573,048,130	40,614	29,377	331,545,132	11,286	33,688	164,614,399	4,886	34,787	444,301,772	12,772	33,664	837,890,163	24,890	12,622	290,856,195	23,044
Warren.....	18,680	6,411	253	3.9%	32,176,861	801,152	253	7,490,825	29,608	130	1,043,930	8,030	188	546,757	2,908	196	1,487,736	7,590	217	2,658,301	12,250	186	3,344,788	17,983
Washington.....	10,595	4,384	141	3.2%	13,195,104	310,677	141	4,433,247	31,441	61	506,720	8,307	101	277,661	2,749	114	7,672,270	6,730	128	1,582,712	12,365	109	2,083,265	19,113
Watauga.....	54,736	19,603	1,136	5.8%	309,876,850	8,426,623	1,136	53,276,685	46,898	729	8,055,093	11,050	1,021	4,175,916	4,090	1,044	10,906,808	10,447	1,020	32,966,412	32,320	484	9,403,465	19,429
Wayne.....	116,614	46,202	1,450	3.1%	298,456,563	7,590,511	1,450	48,116,870	33,184	859	6,312,722	7,349	1,170	3,617,155	3,092	1,213	9,533,536	7,859	1,299	24,226,168	18,650	696	14,357,166	20,628
Wilkes.....	65,691	31,102	681	2.2%	190,326,027	4,727,423	681	29,915,401	43,929	373	3,163,283	8,481	600	2,005,152	3,342	616	4,855,612	7,882	607	19,088,692	31,448	313	5,971,097	19,077
Wilson.....	78,636	37,008	1,437	3.9%	266,017,127	6,984,479	1,437	48,834,841	33,984	867	6,789,994	7,832	1,123	3,661,269	3,260	1,170	9,817,087	8,391	1,315	22,167,703	16,858	794	16,850,051	21,2

TABLE C6. TAX YEAR 2022 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(a)]					[§ 105-153.5(a)]					[§ 105-153.5(a)]				
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.....	3,239	5,093	15,279,000	39,290,621	11,757	2,288	3,692	10,942,500	57,384,185	291,766	2,631	4,158	10,730,500	91,851,282	1,425,647
Alexander.....	527	803	2,409,000	5,961,406	9,224	409	669	1,983,500	10,340,913	46,695	473	761	2,018,500	16,599,072	245,562
Alleghany.....	204	326	978,000	1,964,091	17,772	145	241	720,000	3,678,904	13,799	135	225	619,000	4,678,174	53,378
Anson.....	711	1,102	3,306,000	8,514,754	4,540	423	670	1,976,500	10,565,127	60,218	351	538	1,369,500	12,214,998	196,090
Ashe.....	394	641	1,923,000	3,692,667	13,653	241	389	1,157,500	6,031,109	25,127	277	463	1,267,500	9,593,579	123,349
Avery.....	234	353	1,059,000	1,208,680	4,317	158	233	689,500	3,981,533	17,770	184	305	841,500	6,426,449	75,844
Beaufort.....	1,133	1,808	5,424,000	12,919,040	5,892	638	1,041	3,090,500	15,922,958	69,715	561	885	2,292,500	19,468,932	295,619
Bertie.....	427	650	1,950,000	5,497,663	695	316	482	1,426,000	7,866,291	41,751	323	478	1,215,000	11,182,832	175,304
Bladen.....	810	1,229	3,687,000	8,879,150	23,906	502	825	2,454,000	12,555,820	60,313	486	794	2,052,000	16,964,950	257,629
Brunswick.....	1,983	3,019	9,057,000	22,213,053	30,906	1,336	2,099	6,217,000	33,431,325	166,895	1,265	2,003	5,292,500	44,139,849	639,204
Buncombe.....	3,214	4,956	14,868,000	28,841,477	1,178,344	2,289	3,664	10,893,500	57,546,436	273,083	2,536	3,990	10,584,000	88,464,002	1,282,199
Burke.....	1,282	2,055	6,165,000	14,659,142	20,827	972	1,630	4,819,500	24,490,869	115,975	1,201	1,969	5,188,000	41,969,627	618,868
Cabarrus.....	3,575	5,678	17,034,000	40,557,150	76,097	2,592	4,208	12,445,000	64,862,776	327,873	2,675	4,337	11,260,000	93,625,334	1,438,212
Caldwell.....	1,402	2,183	6,549,000	15,930,355	19,250	1,003	1,610	4,772,000	25,311,125	124,201	1,112	1,750	4,609,500	38,770,170	571,489
Camden.....	94	129	387,000	892,570	-	78	121	350,000	2,006,032	11,813	84	121	320,000	1,931,806	35,766
Carteret.....	871	1,305	3,915,000	9,598,568	26,246	594	918	2,720,500	14,815,323	67,191	564	875	2,320,500	19,668,386	277,507
Caswell.....	432	682	2,046,000	5,208,707	2,936	265	427	1,268,000	6,733,266	31,334	279	434	1,116,000	9,732,551	132,370
Catawba.....	2,671	4,226	12,678,000	29,584,478	36,815	2,037	3,278	9,672,500	51,359,909	265,720	2,256	3,593	9,331,000	78,715,829	1,216,028
Chatham.....	749	1,184	3,552,000	4,168,227	69,025	583	958	2,843,500	14,681,078	65,862	723	1,195	3,144,500	25,341,474	374,900
Cherokee.....	482	747	2,241,000	5,880,241	7,804	278	482	1,435,000	6,987,087	26,150	276	496	1,354,000	9,549,390	108,586
Chowan.....	295	464	1,392,000	3,745,633	562	232	359	1,063,000	5,789,786	28,493	191	287	735,500	6,639,987	102,845
Clay.....	168	277	831,000	2,057,390	1,176	93	164	491,000	2,350,474	6,286	99	182	499,000	3,466,562	39,768
Cleveland.....	2,305	3,784	11,352,000	27,604,543	15,409	1,451	2,373	7,022,500	36,228,327	196,056	1,537	2,564	6,682,000	53,652,676	796,047
Columbus.....	1,489	2,355	7,065,000	17,013,941	12,325	945	1,508	4,466,000	23,597,776	115,929	818	1,278	3,321,500	28,467,431	440,286
Craven.....	1,738	2,795	8,385,000	19,418,152	36,374	1,196	1,913	5,669,500	29,889,195	142,494	1,208	1,925	5,062,500	41,931,485	597,862
Cumberland.....	8,472	13,757	41,271,000	101,229,720	65,529	5,630	9,291	27,567,000	140,704,691	625,027	5,095	8,202	21,452,500	177,044,277	2,496,600
Currituck.....	295	455	1,365,000	3,216,097	1,097	234	375	1,099,000	5,900,628	32,168	218	330	854,500	7,566,621	89,697
Dare.....	421	628	1,884,000	4,114,894	6,698	337	525	1,550,500	8,491,018	45,351	310	466	1,227,500	10,777,415	161,382
Davidson.....	3,042	4,789	14,367,000	35,154,894	24,908	2,148	3,447	10,225,500	53,977,593	260,813	2,357	3,724	9,766,000	82,333,598	1,251,835
Davie.....	556	891	2,673,000	5,009,033	12,764	435	685	2,023,000	10,919,120	56,245	477	759	2,008,000	16,673,606	243,096
Duplin.....	1,449	2,361	7,083,000	13,833,621	13,039	1,045	1,677	4,968,000	26,223,197	143,892	1,009	1,671	4,363,500	34,979,288	510,365
Durham.....	5,197	8,012	24,036,000	61,548,905	194,967	3,371	5,504	16,309,000	83,997,455	408,265	3,488	5,520	14,208,000	121,426,508	1,918,110
Edgecombe.....	1,770	2,879	8,637,000	19,286,301	14,003	1,024	1,653	4,882,000	25,535,961	133,670	876	1,431	3,646,000	30,504,012	487,090
Forsyth.....	7,840	12,473	37,419,000	95,797,316	84,062	5,405	8,731	25,873,000	134,951,276	640,950	5,271	8,589	22,264,500	183,463,424	2,780,786
Franklin.....	1,168	1,902	5,706,000	14,308,123	34,545	826	1,330	3,928,500	20,773,546	114,175	831	1,340	3,475,500	29,131,067	457,704
Gaston.....	4,544	7,284	21,852,000	52,608,023	36,512	2,992	4,833	14,288,500	74,705,142	378,638	3,206	5,126	13,258,000	112,134,965	1,741,903
Gates.....	126	195	585,000	1,655,258	375	113	176	517,000	2,887,957	11,991	94	134	347,500	3,298,300	32,686
Graham.....	144	224	672,000	1,580,976	3,242	98	163	482,500	2,470,451	8,705	94	158	432,500	3,289,884	34,713
Granville.....	998	1,540	4,620,000	10,864,848	7,753	719	1,143	3,372,500	18,032,546	96,511	821	1,282	3,286,500	28,653,162	453,102
Greene.....	416	707	2,121,000	5,023,446	2,330	280	456	1,343,000	6,976,794	36,705	296	475	1,239,500	10,300,154	154,784
Guilford.....	11,039	17,460	52,380,000	132,856,647	102,387	7,576	12,320	36,520,500	189,540,945	982,340	7,361	11,920	31,146,000	256,781,611	3,870,164
Halifax.....	1,446	2,262	6,786,000	14,017,657	4,170	948	1,483	4,386,500	23,592,951	117,619	894	1,363	3,447,500	31,137,424	493,662
Harnett.....	2,549	4,175	12,525,000	29,870,446	42,218	1,773	2,958	8,764,500	44,265,048	197,297	1,774	3,017	7,966,000	61,843,579	855,451
Haywood.....	858	1,322	3,966,000	9,081,318	5,666	650	1,011	2,987,000	16,245,204	76,680	627	993	2,687,000	22,072,159	305,527
Henderson.....	1,296	2,017	6,051,000	14,431,015	10,310	1,023	1,682	4,980,000	25,736,428	124,863	1,152	1,902	5,039,500	40,261,619	588,057
Hertford.....	491	742	2,226,000	6,176,368	1,084	383	595	1,767,500	9,595,205	45,563	309	475	1,206,500	10,719,571	151,752
Hoke.....	1,413	2,361	7,083,000	17,134,323	10,049	925	1,585	4,699,500	23,125,259	93,326	886	1,505	3,948,500	30,855,412	436,003
Hyde.....	117	159	477,000	1,375,346	18,271	42	73	217,000	1,033,085	3,923	53	86	229,000	1,877,555	27,324
Iredell.....	2,609	4,296	12,888,000	25,461,872	26,764	1,867	3,023	8,941,500	46,678,572	269,493	2,084	3,367	8,772,000	72,682,327	1,118,431
Jackson.....	440	660	1,980,000	4,363,010	4,478	351	582	1,719,500	8,774,918	51,361	378	637	1,708,500	13,139,320	178,258

TABLE C6. TAX YEAR 2022 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 [\$]			[§ 105-153.5(a1)]					Return Count	Qualifying Child Count†	Deduction Claimed Amount [\$]		
Alamance.....				1,993	3,159	7,328,000	89,161,677	2,010,780	1,386	2,326				5,161,500	75,671,796
Alexander.....	373	625	1,472,000	16,645,651	355,506	309	543	1,249,500	16,931,697	423,487	426	756	1,435,500	28,657,632	828,859
Alleghany.....	102	182	437,500	4,563,846	86,346	58	105	249,000	3,196,865	69,628	80	128	240,500	5,360,252	144,879
Anson.....	291	483	1,118,500	12,955,350	292,326	147	236	498,500	8,052,995	225,655	168	284	507,000	11,257,468	331,714
Ashe.....	186	302	728,000	8,343,069	170,931	149	261	610,500	8,119,119	193,819	201	335	640,500	13,479,404	387,190
Avery.....	118	198	480,000	5,263,126	105,715	96	171	410,500	5,228,593	121,297	122	223	421,000	8,189,230	237,875
Beaufort.....	419	690	1,631,000	18,636,007	391,145	323	518	1,158,500	17,797,229	456,660	316	552	1,008,000	21,191,338	615,919
Bertie.....	172	261	598,000	7,613,593	158,211	98	141	298,500	5,379,153	161,462	112	174	302,500	7,513,866	202,558
Bladen.....	343	590	1,368,500	15,391,639	338,295	237	395	859,000	12,985,105	336,486	239	384	687,000	16,071,635	471,833
Brunswick.....	974	1,581	3,719,500	43,676,360	919,847	833	1,359	3,018,500	45,761,423	1,167,980	965	1,606	2,926,500	64,734,911	1,872,657
Buncombe.....	2,053	3,292	7,777,000	92,034,714	2,012,209	1,656	2,688	6,082,000	90,909,917	2,377,939	1,906	3,138	5,810,000	128,225,151	3,781,259
Burke.....	924	1,541	3,622,000	41,241,392	871,985	692	1,201	2,723,000	37,813,436	989,637	807	1,403	2,614,500	53,947,770	1,568,626
Cabarrus.....	2,245	3,689	8,582,500	100,462,503	2,195,193	1,731	2,948	6,520,500	94,766,578	2,468,234	2,121	3,630	6,488,500	142,835,761	4,290,244
Caldwell.....	864	1,421	3,322,000	38,810,158	826,952	604	1,047	2,392,500	33,111,590	834,810	743	1,262	2,376,500	49,975,286	1,476,320
Camden.....	96	147	343,000	4,294,836	67,858	71	106	235,000	3,907,774	73,109	116	196	359,500	7,823,897	139,303
Carteret.....	427	685	1,611,500	19,140,582	394,656	348	529	1,196,500	19,173,128	481,154	406	673	1,256,500	27,205,741	758,241
Caswell.....	232	392	920,500	10,428,578	192,370	160	285	635,500	8,829,376	194,191	178	313	573,000	11,918,761	293,703
Catawba.....	1,971	3,278	7,637,000	87,988,649	1,950,174	1,492	2,529	5,635,500	81,451,958	2,115,506	1,634	2,832	5,202,500	109,561,727	3,228,162
Chatham.....	550	914	2,140,000	24,632,341	535,518	418	729	1,651,000	22,814,300	579,817	522	924	1,675,500	34,981,103	1,044,170
Cherokee.....	229	387	927,500	10,264,722	179,482	166	279	650,000	9,050,970	199,097	234	410	772,500	15,847,053	395,450
Chowan.....	132	208	477,500	5,920,952	134,552	91	148	316,000	4,947,569	144,705	107	175	321,500	7,221,176	187,595
Clay.....	90	163	389,000	4,028,418	59,633	77	135	320,500	4,222,363	78,196	81	135	250,000	5,436,591	125,102
Cleveland.....	1,163	1,988	4,624,000	52,025,908	1,101,605	829	1,476	3,323,000	45,409,459	1,127,798	967	1,647	3,010,500	64,849,231	1,833,817
Columbus.....	500	806	1,880,500	22,441,070	485,171	348	601	1,343,000	19,066,760	465,138	395	652	1,187,500	26,377,388	737,035
Craven.....	945	1,563	3,671,500	42,319,294	854,847	714	1,249	2,839,000	38,974,894	908,583	854	1,533	2,845,500	57,440,364	1,552,743
Cumberland.....	3,368	5,597	13,070,000	150,378,586	3,053,211	2,513	4,195	9,281,000	137,536,773	3,323,090	2,663	4,581	8,259,500	178,582,526	4,699,879
Currituck.....	203	355	817,500	9,123,675	154,335	180	323	717,500	9,865,886	160,123	260	447	805,500	17,461,709	284,240
Dare.....	278	443	1,042,000	12,482,172	268,440	217	340	768,500	11,915,767	308,916	305	508	934,000	20,469,268	597,491
Davidson.....	1,813	3,047	7,167,000	81,247,608	1,740,050	1,449	2,464	5,577,500	79,534,039	2,054,352	1,626	2,815	5,241,500	109,303,546	3,190,140
Davie.....	412	682	1,594,500	18,513,972	393,179	296	472	1,070,000	16,180,838	418,965	421	748	1,393,000	28,353,564	828,761
Duplin.....	693	1,236	2,893,000	30,924,875	662,580	500	886	1,943,000	27,345,221	715,604	519	893	1,617,500	34,562,841	1,023,868
Durham.....	2,470	3,922	9,100,000	110,321,302	2,482,205	1,789	2,857	6,165,000	98,003,737	2,661,062	2,070	3,277	5,729,500	138,888,467	4,253,010
Edgecombe.....	552	865	1,993,000	24,531,170	561,622	324	510	1,097,500	17,725,628	497,962	294	484	838,500	19,659,456	595,119
Forsyth.....	3,657	6,073	14,159,000	163,290,301	3,575,900	2,673	4,409	9,795,500	146,306,679	3,803,686	3,034	5,127	9,271,500	203,572,359	6,030,611
Franklin.....	718	1,201	2,782,000	32,251,798	721,650	566	984	2,186,000	31,153,010	820,645	736	1,339	2,457,000	49,439,281	1,473,615
Gaston.....	2,393	3,909	9,073,000	106,800,235	2,350,797	1,856	3,053	6,723,000	101,639,327	2,628,053	2,129	3,588	6,437,000	142,725,097	4,203,090
Gates.....	107	175	411,500	4,768,852	64,714	92	153	332,000	5,036,165	79,319	102	183	327,500	6,813,822	110,389
Graham.....	74	136	322,500	3,348,554	57,988	69	129	301,000	3,778,781	75,879	89	166	318,000	5,975,044	146,360
Granville.....	610	1,042	2,398,500	27,286,448	610,116	453	755	1,634,000	24,858,595	652,272	524	888	1,585,500	35,087,974	1,041,468
Greene.....	228	375	884,500	10,139,331	218,575	139	234	520,500	7,635,975	197,345	118	198	365,500	7,918,106	228,685
Guilford.....	5,246	8,788	20,554,000	234,000,817	5,130,349	3,627	6,000	13,226,000	198,567,949	5,215,437	4,039	6,803	12,256,500	270,604,028	8,123,013
Halifax.....	547	851	1,958,500	24,407,271	533,763	324	513	1,084,000	17,713,776	446,219	333	504	855,500	22,227,124	635,457
Harnett.....	1,431	2,489	5,849,000	64,196,246	1,326,764	1,193	2,133	4,792,500	65,459,252	1,571,447	1,384	2,527	4,660,500	93,030,785	2,483,883
Haywood.....	519	824	1,953,500	23,361,616	493,981	437	775	1,794,500	24,050,976	604,204	529	835	1,564,000	35,523,740	1,054,642
Henderson.....	1,000	1,705	4,030,000	44,858,952	954,188	783	1,340	3,063,000	42,869,627	1,067,061	972	1,644	3,056,000	65,259,319	1,917,962
Hertford.....	182	274	631,500	8,119,354	159,984	124	192	416,500	6,773,806	150,318	125	192	337,000	8,361,453	215,048
Hoke.....	657	1,164	2,741,000	29,527,711	566,951	486	850	1,914,000	26,631,843	620,371	525	941	1,709,000	35,057,286	859,545
Hyde.....	38	64	147,000	1,694,475	36,065	22	40	94,000	1,187,016	30,486	28	51	94,000	1,881,567	51,146
Iredell.....	1,646	2,758	6,429,000	73,589,029	1,595,942	1,430	2,400	5,408,500	78,279,538	2,013,309	1,727	2,978	5,392,000	116,274,630	3,473,899
Jackson.....	300	480	1,136,500	13,445,107	272,066	247	428	977,500	13,468,156	323,306	261	467	872,000	17,651,441	498,769

TABLE C6. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FAGI LEVEL BY COUNTY

County	FAGI Level															Total Qualifying Child Count††
	\$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)]					[§ 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 [\$]					
Alamance.....	2,034	3,470	5,172,000	176,751,555	5,942,990	2,158	3,757	2,977,000	253,327,743	9,534,908	17,356	28,446	62,671,500	892,746,632	24,455,507	32,621
Alexander.....	512	891	1,367,000	44,640,692	1,493,338	490	846	676,000	57,114,052	2,150,265	3,519	5,894	12,611,000	196,891,115	5,552,936	6,459
Alleghany.....	92	161	260,000	7,889,417	229,493	88	163	128,000	10,467,727	360,507	904	1,531	3,632,000	41,799,276	975,802	1,629
Anson.....	161	285	411,500	13,978,565	477,399	145	239	189,500	17,022,371	638,168	2,397	3,837	9,377,000	94,561,628	2,226,110	4,043
Ashe.....	235	418	649,000	20,462,442	674,343	244	441	345,000	28,844,273	1,067,478	1,927	3,250	7,321,000	98,565,662	2,655,890	3,558
Avery.....	155	256	418,500	13,449,666	447,992	124	198	152,500	14,504,653	537,252	1,191	1,937	4,472,500	58,251,930	1,548,062	2,123
Beaufort.....	440	766	1,141,500	38,514,109	1,278,892	429	716	582,000	49,781,162	1,894,366	4,259	6,976	16,328,000	194,230,775	5,008,208	7,678
Bertie.....	117	190	266,500	10,106,139	322,929	90	155	123,000	10,594,799	379,617	1,655	2,531	6,179,500	65,754,336	1,442,527	2,680
Bladen.....	284	495	737,000	24,613,360	816,090	248	423	340,000	29,140,505	1,098,246	3,149	5,135	12,184,500	136,602,164	3,402,798	5,497
Brunswick.....	1,266	2,132	3,198,500	109,842,565	3,593,267	1,275	2,153	1,697,000	150,361,669	5,439,302	9,897	15,952	35,126,500	514,161,155	13,830,058	18,266
Buncombe.....	2,544	4,122	6,249,500	221,155,339	7,343,372	2,722	4,522	3,546,000	320,696,984	11,899,409	18,920	30,372	65,810,000	1,027,874,020	30,147,814	37,857
Burke.....	955	1,637	2,491,500	82,712,712	2,776,481	824	1,395	1,147,500	95,806,784	3,549,452	7,657	12,831	28,771,000	392,641,732	10,511,851	13,882
Cabarrus.....	2,918	5,019	7,310,500	254,615,421	8,529,111	3,614	6,331	4,804,500	429,696,441	16,072,055	21,471	35,840	74,445,500	1,221,421,964	35,397,019	49,069
Caldwell.....	948	1,625	2,519,000	82,295,376	2,768,923	781	1,332	1,080,000	91,286,890	3,447,355	7,457	12,230	27,620,500	375,490,950	10,069,300	13,136
Camden.....	183	327	501,500	16,074,286	284,825	256	460	351,500	30,421,747	629,911	978	1,607	2,847,500	68,352,948	1,242,585	2,045
Carteret.....	633	1,047	1,579,500	55,304,620	1,759,942	796	1,353	1,052,500	94,107,322	3,311,206	4,639	7,385	15,652,500	259,013,670	7,076,143	9,216
Caswell.....	221	389	596,000	19,147,056	550,599	212	356	293,500	24,682,920	813,332	1,979	3,278	7,448,500	96,681,215	2,210,835	3,536
Catawba.....	2,061	3,594	5,448,000	179,241,849	5,988,856	2,022	3,475	2,763,500	237,139,586	8,875,986	16,144	26,805	58,368,000	855,043,985	23,677,247	30,727
Chatham.....	662	1,140	1,710,000	57,559,050	1,910,869	845	1,451	1,082,500	101,294,497	3,819,498	5,052	8,495	17,799,000	285,472,070	8,399,659	13,266
Cherokee.....	237	422	660,000	20,337,622	579,118	194	314	254,500	20,337,622	744,612	2,096	3,537	8,294,500	100,727,034	2,240,299	3,809
Chowan.....	130	227	338,000	11,457,756	353,984	124	210	160,500	14,710,985	518,915	1,302	2,078	4,804,000	60,433,844	1,471,651	2,348
Clay.....	84	139	210,500	7,390,063	218,035	71	112	95,000	8,086,317	248,858	763	1,307	3,086,000	37,038,178	777,054	1,467
Cleveland.....	1,147	1,999	2,995,000	99,788,219	3,240,406	1,031	1,738	1,379,500	120,919,088	4,308,004	10,430	17,569	40,388,500	500,477,451	12,619,142	19,034
Columbus.....	459	750	1,103,000	39,788,861	1,275,747	446	738	572,500	52,605,583	1,893,112	5,400	8,688	20,939,000	229,358,810	5,424,743	9,188
Craven.....	1,115	1,955	2,967,500	96,948,266	2,930,666	1,090	1,866	1,466,000	128,569,335	4,446,462	8,860	14,799	32,906,500	455,490,985	11,470,031	16,748
Cumberland.....	2,943	5,070	7,407,000	255,302,244	7,252,272	2,479	4,350	3,455,500	290,874,655	9,046,878	33,163	55,043	131,763,500	1,431,653,472	30,562,486	59,651
Currituck.....	365	667	984,500	31,952,760	546,716	546	997	756,000	64,957,256	1,155,787	2,301	3,949	7,399,500	150,044,632	2,424,163	4,975
Dare.....	417	682	1,017,500	36,160,875	1,221,811	419	734	581,000	49,285,930	1,793,472	2,704	4,326	9,005,000	153,697,339	4,403,561	5,405
Davidson.....	2,137	3,701	5,608,000	186,022,045	6,235,735	2,179	3,700	2,909,000	256,541,237	9,698,790	16,751	27,687	60,861,500	884,114,560	24,456,623	31,153
Davie.....	577	999	1,516,000	50,408,533	1,687,585	555	975	748,500	65,462,560	2,449,872	3,729	6,211	13,026,000	211,521,226	6,090,467	7,697
Duplin.....	508	942	1,442,000	43,820,565	1,440,005	440	777	616,500	51,573,072	1,958,445	6,163	10,443	24,926,500	263,262,680	6,467,798	10,972
Durham.....	2,450	3,948	5,582,500	212,698,598	7,185,632	2,782	4,548	3,400,000	331,679,926	12,446,823	23,617	37,588	84,530,000	1,158,564,898	31,550,074	50,093
Edgecombe.....	266	444	647,500	22,923,960	767,875	230	392	300,000	27,106,937	1,006,548	5,336	8,658	22,041,500	187,273,425	4,063,889	9,031
Forsyth.....	3,674	6,274	9,307,000	319,181,196	10,587,943	3,815	6,587	5,091,500	450,835,332	16,848,095	35,369	58,263	133,181,000	1,697,397,883	44,352,033	69,786
Franklin.....	970	1,740	2,538,000	84,613,515	2,827,729	1,114	2,002	1,560,000	131,705,409	4,917,556	6,929	11,838	24,633,000	393,375,749	11,367,619	14,011
Gaston.....	2,618	4,408	6,466,500	227,242,808	7,480,279	2,617	4,509	3,502,000	308,983,937	11,376,306	22,355	36,710	81,600,000	1,126,839,534	30,195,578	43,287
Gates.....	119	215	309,000	10,370,863	153,396	107	189	147,500	12,766,574	245,631	860	1,420	2,977,000	47,597,791	698,501	1,578
Graham.....	99	161	247,500	8,607,666	236,519	87	185	145,500	10,147,555	343,678	754	1,322	2,921,500	39,198,911	907,084	1,406
Granville.....	709	1,201	1,759,500	61,863,606	2,057,598	714	1,248	954,000	84,691,879	3,170,917	5,548	9,099	19,610,500	291,339,058	8,089,737	10,714
Greene.....	152	249	388,500	12,998,140	439,136	180	312	253,500	21,123,188	785,079	1,809	3,006	7,116,000	82,115,134	2,062,639	3,206
Guilford.....	4,833	8,203	11,978,500	421,009,098	14,117,935	4,983	8,662	6,654,000	589,257,756	22,071,588	48,704	80,156	184,715,500	2,292,618,851	59,613,213	96,406
Halifax.....	319	521	747,000	27,581,812	862,551	274	488	384,000	32,096,419	1,114,148	5,085	7,985	19,649,000	192,774,434	4,207,589	8,455
Harnett.....	1,764	3,230	4,885,000	153,432,390	4,506,717	1,730	3,017	2,385,000	202,938,130	6,682,552	13,598	23,546	51,827,500	715,035,876	17,666,329	26,556
Haywood.....	707	1,156	1,744,000	61,688,484	2,116,913	673	1,150	914,500	78,892,468	2,941,386	5,000	8,066	17,610,500	270,915,965	7,598,999	9,002
Henderson.....	1,331	2,330	3,590,000	115,791,926	3,795,916	1,416	2,498	1,967,000	166,915,098	6,150,001	8,973	15,118	31,776,500	516,123,984	14,608,358	17,926
Hertford.....	122	212	307,500	10,519,223	265,170	104	164	125,500	12,326,137	421,800	1,840	2,846	7,018,000	72,591,117	1,410,719	3,082
Hoke.....	645	1,169	1,738,000	56,090,665	1,462,705	486	832	653,500	57,127,719	1,688,112	6,023	10,407	24,486,500	275,550,218	5,737,062	11,063
Hyde.....	37	67	103,500	3,269,758	109,290	23	40	33,000	2,657,524	99,838	360	580	1,394,500	14,976,326	376,343	641
Iredell.....	2,285	3,912	5,852,000	199,261,478	6,613,742	2,489	4,353	3,395,000	293,546,153	10,857,203	16,137	27,087	57,078,000	905,773,599	25,968,783	35,937
Jackson.....	374	601	912,000	32,399,373	1,075,785	383	683	556,000	44,851,938	1,598,959	2,734	4,538	9,862,000	148,093,263	4,002,982	5,033

TABLE C6. TAX YEAR 2022 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	Quali-fying Child Count†	Deduction Claimed Amount [\$]			Return Count	Quali-fying Child Count†	Deduction Claimed Amount [\$]			Return Count	Quali-fying Child Count†	Deduction Claimed Amount [\$]		
[§ 105-153.5(a1)]				[§ 105-153.5(a1)]					[§ 105-153.5(a1)]						
Johnston.....	3,600	5,726	17,178,000	42,568,532	74,481	2,774	4,571	13,537,000	69,679,266	353,771	2,623	4,299	11,259,000	91,493,151	1,384,888
Jones.....	160	265	795,000	1,252,404	656	116	182	537,500	2,876,016	15,783	128	208	545,000	4,446,977	66,455
Lee.....	1,261	2,024	6,072,000	14,957,722	5,469	930	1,485	4,379,000	23,295,450	116,708	1,002	1,678	4,347,500	35,031,059	524,457
Lenoir.....	1,657	2,683	8,049,000	20,494,903	2,823	986	1,638	4,861,500	24,572,325	113,306	1,018	1,624	4,164,000	35,387,907	545,615
Lincoln.....	1,138	1,765	5,295,000	12,742,172	24,164	705	1,152	3,401,000	17,736,241	116,691	874	1,382	3,604,500	30,573,682	463,274
Macon.....	533	829	2,487,000	5,469,995	8,838	381	641	1,905,000	9,598,582	39,420	367	620	1,689,500	12,830,047	163,845
Madison.....	323	506	1,518,000	3,232,934	5,824	192	306	905,000	4,870,137	26,644	244	376	1,006,500	8,602,288	124,467
Martin.....	586	892	2,676,000	6,789,427	1,857	350	551	1,633,000	8,736,383	42,079	326	490	1,269,500	11,319,173	173,755
McDowell.....	771	1,188	3,564,000	8,905,793	7,942	493	832	2,454,500	12,364,498	78,376	584	966	2,563,000	20,438,588	292,426
Mecklenburg...	19,842	30,881	92,643,000	184,043,095	710,058	13,535	21,961	65,062,000	337,230,194	1,639,033	12,850	20,762	53,723,000	448,470,956	6,850,455
Mitchell.....	192	316	948,000	2,225,753	2,988	162	261	779,500	4,129,432	23,094	155	272	756,000	5,408,001	62,546
Montgomery....	526	828	2,484,000	6,148,147	5,198	417	693	2,049,500	10,416,619	50,208	409	717	1,869,500	14,333,130	208,746
Moore.....	1,337	2,157	6,471,000	13,025,223	44,682	909	1,519	4,496,000	22,754,851	105,146	900	1,463	3,889,500	31,460,591	465,180
Nash.....	2,281	3,598	10,794,000	28,827,679	13,734	1,505	2,433	7,167,000	37,577,825	206,229	1,504	2,385	6,123,000	52,594,666	842,421
New Hanover...	2,826	4,382	13,146,000	24,336,116	138,153	1,919	3,018	8,956,500	47,839,846	228,937	1,808	2,779	7,257,500	62,574,790	944,849
Northampton...	409	641	1,923,000	5,291,381	2,978	283	453	1,345,500	7,115,025	35,139	273	414	1,053,000	9,474,369	139,371
Onslow.....	3,243	5,320	15,960,000	36,987,856	14,883	2,533	4,170	12,347,000	63,831,819	260,692	2,497	4,154	11,216,000	86,847,673	1,027,039
Orange.....	1,228	1,874	5,622,000	6,198,988	76,856	851	1,362	4,027,000	21,337,095	110,185	991	1,614	4,270,500	34,680,955	510,752
Pamlico.....	192	285	855,000	2,300,426	622	144	223	663,500	3,562,808	13,822	123	201	530,000	4,258,415	60,138
Pasquotank.....	941	1,482	4,446,000	11,115,897	3,626	614	1,038	3,073,500	15,378,641	74,342	479	778	2,003,000	16,613,145	226,883
Pender.....	992	1,535	4,605,000	10,368,298	120,065	683	1,131	3,359,000	17,084,080	91,783	701	1,152	3,044,000	24,463,615	349,901
Perquimans....	250	413	1,239,000	3,160,044	1,137	158	262	777,000	3,901,748	25,980	126	189	496,000	4,367,899	59,280
Person.....	751	1,190	3,570,000	8,963,714	1,070	500	803	2,363,000	12,569,701	71,534	544	856	2,216,500	18,927,445	285,563
Pitt.....	3,933	6,081	18,243,000	46,788,354	31,447	2,665	4,262	12,628,000	66,495,754	324,997	2,345	3,646	9,373,000	81,145,061	1,252,014
Polk.....	258	411	1,233,000	2,932,869	16,362	154	272	809,500	3,904,017	17,755	161	274	759,000	5,655,069	67,096
Randolph.....	2,619	4,149	12,447,000	28,118,307	19,928	2,117	3,483	10,308,000	52,925,920	265,221	2,183	3,599	9,505,500	76,207,614	1,103,914
Richmond.....	1,414	2,238	6,714,000	15,864,343	11,926	949	1,570	4,650,000	23,581,770	109,597	713	1,152	2,989,500	24,751,065	379,949
Robeson.....	4,676	7,343	22,029,000	58,970,382	43,534	2,888	4,769	14,131,500	71,657,271	333,503	2,359	3,899	10,039,000	81,794,268	1,231,075
Rockingham....	1,892	2,973	8,919,000	22,809,513	20,276	1,255	2,016	5,983,000	31,732,535	153,727	1,300	2,024	5,288,500	45,480,691	666,830
Rowan.....	3,022	4,868	14,604,000	36,549,011	67,800	1,961	3,234	9,591,000	49,204,066	246,260	1,997	3,216	8,410,000	69,548,130	1,043,430
Rutherford.....	1,302	2,078	6,234,000	14,930,996	29,525	799	1,303	3,855,000	19,928,843	93,482	843	1,378	3,630,000	29,454,419	421,638
Sampson.....	1,651	2,609	7,827,000	18,558,550	6,137	1,163	1,928	5,729,000	29,090,688	138,031	1,063	1,798	4,692,500	37,063,240	547,748
Scotland.....	1,335	2,220	6,660,000	15,471,945	2,287	714	1,162	3,446,000	17,791,374	107,859	566	900	2,289,500	19,585,974	306,447
Stanly.....	1,005	1,613	4,839,000	10,264,998	11,330	744	1,237	3,653,500	18,786,830	98,512	789	1,303	3,411,000	27,581,996	412,057
Stokes.....	628	1,023	3,069,000	6,928,669	2,377	448	739	2,196,500	11,149,711	56,253	516	859	2,291,500	18,051,336	248,448
Surry.....	1,192	1,945	5,835,000	13,647,390	9,422	877	1,421	4,221,000	22,225,095	101,106	874	1,443	3,861,500	30,572,562	419,688
Swain.....	273	404	1,212,000	3,627,977	894	346	553	1,642,000	8,678,184	23,000	232	366	965,500	8,070,366	66,848
Transylvania...	371	602	1,806,000	4,118,200	21,039	296	478	1,424,500	7,352,769	28,285	306	510	1,374,500	10,705,921	187,873
Tyrrell.....	136	177	531,000	1,822,753	447	58	90	268,000	1,431,177	7,010	60	92	238,500	2,108,062	46,139
Union.....	2,941	4,633	13,899,000	16,065,174	706,841	2,027	3,382	9,960,500	50,707,927	268,673	2,235	3,727	9,864,000	78,161,277	1,150,933
Vance.....	1,455	2,293	6,879,000	18,101,124	12,668	1,017	1,640	4,868,500	25,452,725	124,758	916	1,464	3,739,000	31,779,273	496,563
Wake.....	12,762	19,740	59,220,000	123,383,008	1,402,628	8,926	14,580	43,230,000	222,508,527	1,109,111	9,167	14,697	38,359,000	319,798,834	4,831,651
Warren.....	429	656	1,968,000	4,889,481	1,091	325	509	1,514,500	8,270,674	44,141	285	442	1,139,500	9,885,092	148,540
Washington....	321	511	1,533,000	3,935,668	783	204	334	996,000	5,013,787	19,855	154	233	601,500	5,263,824	77,282
Watauga.....	329	510	1,530,000	2,142,619	24,800	264	429	1,273,000	6,629,468	33,961	273	437	1,196,000	9,512,878	126,998
Wayne.....	2,809	4,488	13,464,000	35,616,356	13,582	2,012	3,310	9,827,000	50,401,334	238,157	2,012	3,278	8,521,000	70,252,844	1,054,324
Wilkes.....	1,211	1,928	5,784,000	13,729,326	7,415	772	1,297	3,854,000	19,365,735	79,076	849	1,394	3,769,000	29,672,783	411,338
Wilson.....	2,161	3,434	10,302,000	26,461,039	12,350	1,564	2,553	7,534,500	38,964,213	192,259	1,446	2,328	6,007,000	50,346,668	777,584
Yadkin.....	558	886	2,658,000	6,496,509	5,252	415	715	2,121,500	10,371,323	50,154	498	823	2,212,000	17,425,069	238,391
Yancey.....	251	389	1,167,000	2,791,952	11,524	184	304	907,500	4,625,557	15,485	200	331	917,500	6,957,606	83,036
Out-of-State...	10,687	17,283	51,849,000	(759,781,589)	553,916	7,287	11,910	35,147,000	182,081,705	631,664	7,765	12,590	33,694,500	271,564,646	2,560,847
Totals.....	195,785	309,660	928,980,000	1,269,942,579	6,668,758	134,830	219,420	649,851,000	3,372,330,175	16,298,874	134,839	217,660	569,242,000	4,701,988,775	68,489,828

TABLE C6. TAX YEAR 2022 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	[§ 105-153.5(a1)]				Return Count	[§ 105-153.5(a1)]				Return Count	[§ 105-153.5(a1)]			
Qualifying Child Count†		Deduction Claimed Amount [\$]	Qualifying Child Count†	Deduction Claimed Amount [\$]	Qualifying Child Count†		Deduction Claimed Amount [\$]								
Johnston.....	2,297	3,877	9,046,500	102,959,168	2,260,495	1,919	3,316	7,365,500	105,353,411	2,737,321	2,547	4,390	7,932,500	171,023,832	5,094,119
Jones.....	81	131	309,500	3,605,150	80,214	70	134	307,500	3,815,154	89,999	67	124	231,000	4,534,067	147,211
Lee.....	747	1,291	3,021,500	33,385,779	721,053	577	1,013	2,254,500	31,728,246	824,679	604	1,053	1,907,000	40,493,084	1,190,059
Lenoir.....	633	1,042	2,432,000	28,141,783	617,295	396	653	1,432,500	21,581,358	587,693	414	682	1,228,000	27,752,828	835,339
Lincoln.....	698	1,165	2,713,500	31,185,067	664,680	593	1,003	2,263,000	32,496,970	839,418	700	1,177	2,160,000	47,373,040	1,393,343
Macon.....	330	591	1,412,000	14,830,633	292,746	245	451	1,068,000	13,367,876	310,639	289	513	968,500	19,310,477	556,637
Madison.....	170	293	706,500	7,575,190	152,991	141	222	515,500	7,765,889	198,484	202	339	642,000	13,520,882	388,840
Martin.....	182	308	723,500	8,160,535	172,465	127	205	449,000	6,973,712	178,162	165	263	482,500	11,140,565	331,004
McDowell.....	524	844	1,989,000	23,405,025	504,271	386	645	1,465,500	21,136,468	540,507	399	709	1,328,000	26,721,618	775,848
Mecklenburg...	9,640	15,770	36,647,000	430,493,171	9,473,037	7,041	11,611	25,167,000	385,413,607	10,099,984	7,681	12,529	21,908,500	514,752,096	15,412,201
Mitchell.....	138	224	532,000	6,206,972	127,660	117	203	478,000	6,444,874	157,186	130	227	440,000	8,790,070	246,982
Montgomery....	283	461	1,080,500	12,615,518	274,810	218	376	836,000	11,961,532	311,377	251	436	799,000	17,025,279	515,867
Moore.....	674	1,143	2,667,500	30,258,057	647,695	604	1,067	2,430,000	33,256,000	781,023	745	1,353	2,528,500	50,103,251	1,335,307
Nash.....	1,093	1,794	4,119,000	48,826,558	1,098,546	773	1,315	2,855,500	42,361,352	1,139,377	797	1,349	2,378,000	53,419,969	1,615,778
New Hanover...	1,371	2,157	5,029,000	61,258,582	1,345,147	1,115	1,757	3,903,000	61,079,360	1,590,314	1,374	2,185	3,933,000	92,410,686	2,746,066
Northampton...	155	249	574,000	6,976,760	132,500	105	170	369,500	5,733,106	125,101	90	141	243,000	6,130,175	160,090
Onslow.....	1,992	3,433	8,163,500	89,366,652	1,581,027	1,575	2,850	6,579,500	86,286,233	1,781,284	1,952	3,558	6,753,000	130,909,553	2,987,135
Orange.....	717	1,128	2,661,000	32,033,276	692,161	604	997	2,211,000	33,151,000	861,996	715	1,177	2,136,500	47,993,445	1,430,878
Pamlico.....	82	127	295,000	3,713,622	77,895	65	109	238,000	3,595,797	91,122	68	105	191,000	4,553,791	128,653
Pasquotank.....	368	608	1,406,000	16,433,194	301,095	302	465	990,000	16,565,801	353,241	335	569	1,027,500	22,560,794	489,175
Pender.....	609	1,009	2,366,000	27,268,318	587,044	451	800	1,830,000	24,720,460	598,184	639	1,082	1,995,000	43,032,436	1,232,821
Perquimans....	109	177	416,500	4,924,277	99,134	75	129	287,000	4,116,255	91,960	92	169	308,000	6,162,106	132,328
Person.....	388	625	1,437,500	17,258,268	377,569	302	492	1,084,000	16,512,879	435,092	331	584	1,051,500	22,216,427	658,774
Pitt.....	1,521	2,438	5,654,000	67,832,522	1,515,996	1,137	1,824	3,977,000	62,269,483	1,644,001	1,211	1,927	3,411,000	81,074,176	2,428,603
Polk.....	126	214	516,500	5,633,422	100,922	110	193	455,000	6,067,153	140,324	134	243	463,500	9,003,251	227,812
Randolph.....	1,670	2,925	6,933,000	74,550,178	1,606,365	1,268	2,209	5,052,000	69,424,038	1,763,976	1,506	2,639	4,933,500	101,263,753	2,968,024
Richmond.....	470	763	1,771,000	21,002,572	466,594	334	561	1,238,500	18,415,519	486,816	365	613	1,087,000	24,272,170	708,158
Robeson.....	1,424	2,453	5,654,500	63,624,508	1,399,251	1,059	1,809	3,917,000	57,983,227	1,518,738	886	1,509	2,655,000	59,141,497	1,735,847
Rockingham....	912	1,508	3,539,000	40,632,465	854,022	670	1,126	2,544,500	36,567,307	903,627	819	1,363	2,476,000	54,958,706	1,549,656
Rowan.....	1,599	2,643	6,156,500	71,516,705	1,562,206	1,258	2,105	4,687,000	68,929,917	1,792,259	1,433	2,506	4,614,000	96,440,654	2,844,446
Rutherford.....	673	1,128	2,660,000	30,139,227	614,821	528	956	2,186,000	28,890,135	691,144	578	981	1,852,000	39,011,214	1,055,550
Sampson.....	792	1,324	3,077,500	35,338,771	802,723	628	1,087	2,390,500	34,459,513	920,318	583	1,035	1,877,500	39,104,766	1,150,402
Scotland.....	327	549	1,281,000	14,601,907	312,245	255	426	908,000	14,005,048	362,491	250	445	784,000	16,749,619	466,322
Stanly.....	696	1,176	2,737,500	31,069,341	672,464	556	989	2,221,000	30,344,894	775,138	650	1,152	2,154,500	43,717,536	1,300,457
Stokes.....	413	710	1,687,500	18,483,835	382,396	345	598	1,388,000	18,910,670	467,235	448	816	1,528,000	30,134,155	885,204
Surry.....	638	1,077	2,560,000	28,505,659	586,678	526	907	2,100,500	28,835,877	706,518	636	1,141	2,158,000	42,808,138	1,214,098
Swain.....	250	391	904,000	11,253,917	114,266	182	305	647,500	9,981,153	114,982	197	335	584,000	13,235,198	181,697
Transylvania...	260	449	1,060,500	11,676,141	241,486	197	338	775,000	10,753,752	268,658	236	414	786,500	15,716,067	446,857
Tyrrell.....	41	71	170,500	1,818,707	38,587	24	38	83,000	1,334,906	36,726	30	43	77,500	1,991,421	58,688
Union.....	1,857	3,228	7,601,000	83,160,475	1,749,380	1,641	2,944	6,618,500	90,026,440	2,274,050	2,219	3,958	7,220,000	149,543,112	4,366,770
Vance.....	559	899	2,094,000	24,900,247	565,825	348	548	1,183,000	19,008,811	514,525	345	589	1,019,000	23,107,822	698,186
Wake.....	7,485	12,288	28,616,500	335,236,535	7,387,428	6,035	9,810	21,630,500	330,921,368	8,811,792	7,496	12,193	21,618,500	503,450,591	15,165,256
Warren.....	182	288	658,500	8,145,165	182,438	103	159	341,500	5,609,745	147,657	105	188	322,000	6,969,759	200,333
Washington....	134	204	471,000	5,986,796	132,177	69	108	240,000	3,821,571	96,107	67	103	182,000	4,559,342	139,134
Watauga.....	241	416	984,500	10,855,254	214,576	220	389	914,000	12,095,126	281,003	296	534	1,020,000	20,035,388	579,656
Wayne.....	1,359	2,266	5,308,000	60,750,002	1,310,598	1,007	1,779	3,947,000	55,049,298	1,393,556	1,002	1,769	3,240,500	67,101,162	1,897,819
Wilkes.....	649	1,103	2,622,000	29,034,648	585,871	519	866	2,001,500	28,446,743	704,202	660	1,148	2,183,500	44,191,893	1,270,160
Wilson.....	1,025	1,701	3,964,500	45,727,537	1,015,135	707	1,205	2,660,500	38,642,626	1,019,889	690	1,158	2,067,000	46,175,473	1,396,348
Yadkin.....	416	738	1,759,000	18,635,796	374,202	316	547	1,275,000	17,332,463	430,530	360	646	1,220,500	24,229,665	698,709
Yancey.....	173	292	702,000	7,740,728	158,597	136	250	588,000	7,449,752	178,574	178	313	603,500	11,940,010	341,173
Out-of-State...	7,075	12,063	28,465,500	317,615,310	4,236,083	6,258	10,803	24,611,000	343,405,240	5,272,024	8,461	14,894	27,500,500	568,415,145	9,244,457
Totals.....	102,782	170,752	399,302,500	4,597,243,817	96,141,584	79,059	133,302	297,220,000	4,331,491,522	107,059,592	92,568	157,709	286,582,000	6,214,367,096	172,802,510

TABLE C6. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FAGI LEVEL BY COUNTY

County	FAGI Level															Total Qualifying Child Count††
	\$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)]					[§ 105-153.5(a1)]					
Johnston.....				3,520	6,265	9,212,000	307,131,456	10,258,528	3,959	7,005	5,357,500	469,470,379	17,557,089	23,239	39,449	80,888,000
Jones.....	60	103	163,000	5,261,068	161,712	69	111	92,500	7,942,054	280,392	751	1,258	2,981,000	33,732,890	842,422	1,382
Lee.....	785	1,369	2,011,000	68,061,018	2,208,619	687	1,192	921,000	81,401,244	3,011,608	6,593	11,105	24,913,500	328,353,602	8,602,652	12,356
Lenoir.....	424	718	1,078,000	36,714,271	1,228,981	395	684	530,500	46,455,139	1,727,836	5,923	9,724	23,775,500	241,100,514	5,658,888	10,345
Lincoln.....	1,062	1,874	2,805,000	92,894,721	3,093,889	1,282	2,251	1,759,000	151,132,452	5,616,383	7,052	11,769	24,001,000	416,134,345	12,211,842	15,382
Macon.....	352	629	964,500	30,509,678	973,074	329	582	475,000	38,425,852	1,373,425	2,826	4,856	10,969,500	144,343,140	3,718,624	5,400
Madison.....	278	461	704,500	24,162,463	804,743	208	345	272,000	24,611,267	924,722	1,758	2,848	6,270,000	94,341,050	2,626,715	3,195
Martin.....	200	331	488,000	17,440,615	586,532	177	292	237,500	20,687,397	775,666	2,113	3,332	7,959,000	91,247,807	2,261,520	3,583
McDowell.....	519	872	1,351,500	44,983,158	1,498,999	422	724	591,000	49,139,045	1,852,642	4,098	6,780	15,306,500	207,094,193	5,551,011	7,278
Mecklenburg...	8,792	14,469	20,339,500	761,810,224	25,039,638	9,260	15,693	11,894,000	1,099,784,910	40,070,572	88,641	143,676	327,384,000	4,161,998,253	109,294,978	202,312
Mitchell.....	207	346	545,500	18,080,410	600,574	155	264	220,000	17,919,124	666,861	1,256	2,113	4,699,000	69,204,636	1,887,891	2,278
Montgomery....	251	445	664,000	21,737,745	723,436	182	331	265,500	21,362,791	811,104	2,537	4,287	10,048,000	115,600,761	2,900,746	4,501
Moore.....	1,115	2,035	3,062,000	97,449,916	2,696,452	1,413	2,586	1,991,000	167,283,676	5,101,908	7,697	13,323	27,535,500	445,591,565	11,177,393	17,254
Nash.....	962	1,620	2,326,000	83,604,461	2,833,566	821	1,427	1,103,000	96,625,693	3,646,935	9,736	15,921	36,865,500	443,838,203	11,396,586	17,483
New Hanover...	1,901	3,122	4,583,000	165,732,377	5,459,997	2,383	3,997	3,004,500	284,101,898	10,543,193	14,697	23,397	49,812,500	799,333,655	22,996,656	32,261
Northampton...	82	142	199,500	7,314,304	216,187	98	168	129,000	11,720,734	406,057	1,495	2,378	5,836,500	59,755,854	1,217,423	2,508
Onslow.....	2,421	4,385	6,761,000	210,612,646	5,277,757	1,980	3,587	2,876,500	230,831,187	6,493,246	18,193	31,457	70,656,500	935,673,619	19,423,063	33,961
Orange.....	954	1,549	2,249,000	83,541,486	2,784,834	1,326	2,219	1,651,000	158,311,559	5,931,372	7,386	11,920	24,828,000	417,247,804	12,399,034	21,276
Pamlico.....	98	178	278,500	8,561,502	277,177	100	154	121,500	11,835,019	442,321	872	1,382	3,172,500	42,381,380	1,091,750	1,572
Pasquotank.....	460	767	1,145,500	39,790,761	925,681	372	629	488,000	43,667,418	1,167,616	3,871	6,336	14,579,500	182,125,651	3,541,659	6,840
Pender.....	815	1,418	2,151,500	71,117,487	2,207,140	1,079	1,914	1,468,000	128,479,994	4,425,309	5,969	10,041	20,818,500	346,534,688	9,612,247	12,964
Perquimans....	119	211	318,000	10,537,158	267,731	153	277	223,000	17,923,393	563,937	1,082	1,827	4,064,500	55,092,880	1,241,487	2,020
Person.....	433	687	1,007,500	37,922,784	1,269,407	478	821	637,500	56,447,014	2,108,432	3,727	6,058	13,367,500	190,818,232	5,207,441	6,837
Pitt.....	1,543	2,502	3,660,000	134,775,029	4,516,250	1,899	3,223	2,460,000	225,482,710	8,481,837	16,254	25,903	59,406,000	765,863,089	20,195,145	30,404
Polk.....	179	320	492,000	15,468,603	446,249	187	346	272,000	21,896,527	711,158	1,309	2,273	5,000,500	70,560,911	1,727,678	2,648
Randolph.....	1,862	3,275	5,043,000	161,327,378	5,396,700	1,775	3,060	2,452,500	207,784,194	7,819,181	15,000	25,339	56,674,500	771,601,382	20,943,309	27,755
Richmond.....	390	656	976,500	33,829,326	1,083,743	330	543	431,500	38,643,448	1,378,627	4,965	8,096	19,858,000	200,360,213	4,625,410	8,603
Robeson.....	885	1,537	2,199,000	76,446,636	2,492,896	695	1,224	943,000	81,633,572	2,962,082	14,872	24,543	61,568,000	551,251,361	11,716,926	25,726
Rockingham....	986	1,667	2,540,000	85,722,685	2,788,072	943	1,648	1,323,000	110,108,017	3,970,236	8,777	14,325	32,613,000	428,011,919	10,906,446	15,732
Rowan.....	1,758	3,081	4,624,000	153,058,600	5,181,833	1,657	2,868	2,280,000	194,748,480	7,291,387	14,685	24,521	54,966,500	739,995,563	20,029,621	27,106
Rutherford.....	699	1,210	1,868,500	60,694,405	1,845,972	579	988	778,000	68,048,611	2,358,841	6,001	10,022	23,063,500	291,097,850	7,110,973	10,912
Sampson.....	656	1,191	1,787,500	56,477,396	1,879,144	544	948	766,500	63,973,790	2,382,579	7,080	11,920	28,148,000	314,066,714	7,827,082	12,744
Scotland.....	256	431	615,000	22,218,796	706,006	215	362	295,000	25,051,188	869,820	3,918	6,495	16,278,500	145,475,851	3,133,477	6,812
Stanly.....	941	1,679	2,545,500	82,152,789	2,770,862	982	1,746	1,373,500	115,844,818	4,382,126	6,363	10,895	22,935,500	359,763,202	10,422,946	12,318
Stokes.....	608	996	1,511,500	53,074,842	1,788,308	649	1,102	875,000	76,043,302	2,814,902	4,055	6,843	14,547,000	232,776,520	6,645,123	7,648
Surry.....	841	1,450	2,233,000	72,680,741	2,368,647	670	1,183	957,000	78,262,883	2,892,171	6,254	10,567	23,926,000	317,538,345	8,298,328	11,735
Swain.....	190	353	499,500	16,452,560	271,020	134	240	188,000	15,654,887	387,222	1,804	2,947	6,642,500	86,954,242	1,159,929	3,201
Transylvania...	293	503	795,000	25,433,093	816,955	244	433	354,500	28,581,684	1,053,085	2,203	3,727	8,376,500	114,337,627	3,064,238	4,249
Tyrrell.....	39	70	116,500	3,350,692	108,733	28	54	42,500	3,366,457	134,267	416	635	1,527,500	17,224,175	430,597	655
Union.....	3,143	5,680	8,376,000	274,601,182	8,922,476	4,008	7,392	5,633,500	476,890,448	17,409,808	20,071	34,944	69,172,500	1,219,156,035	36,848,931	55,195
Vance.....	267	472	676,000	22,909,218	761,009	211	340	275,000	24,464,900	901,622	5,118	8,245	20,733,500	189,724,120	4,075,156	8,589
Wake.....	10,534	17,590	25,213,500	920,685,634	30,837,750	14,556	25,064	18,647,500	1,742,266,614	64,552,299	76,961	125,962	256,535,500	4,498,251,111	134,097,915	217,767
Warren.....	108	170	253,500	9,373,155	310,993	79	141	106,000	9,395,948	341,939	1,616	2,553	6,303,500	62,539,019	1,377,132	2,639
Washington....	71	121	182,000	6,258,686	209,239	40	67	54,500	4,670,297	164,572	1,060	1,681	4,260,000	39,509,971	839,149	1,765
Watauga.....	456	825	1,284,000	39,716,209	1,292,476	516	915	691,000	61,413,683	2,271,127	2,595	4,455	8,892,500	162,400,625	4,824,597	5,795
Wayne.....	1,218	2,149	3,209,000	105,712,016	3,342,120	998	1,724	1,381,500	116,559,209	4,126,295	12,417	20,763	48,898,000	561,442,221	13,376,451	22,330
Wilkes.....	769	1,339	2,078,500	66,542,150	2,206,803	722	1,277	1,013,500	84,737,292	3,199,464	6,151	10,352	23,306,000	315,720,570	8,464,329	11,318
Wilson.....	809	1,433	2,103,500	70,395,481	2,340,040	796	1,363	1,093,500	93,426,129	3,522,508	9,198	15,175	35,732,500	410,139,166	10,276,113	16,682
Yadkin.....	474	794	1,212,000	41,258,834	1,409,802	435	748	607,000	50,767,093	1,911,449	3,472	5,897	13,065,000	186,516,752	5,118,489	6,533
Yancey.....	217	374	591,000	18,791,789	633,773	210	365	298,500	24,297,491	900,559	1,549	2,618	5,775,000	84,594,885	2,322,721	2,840
Out-of-State...	11,803	20,906	31,144,000	1,028,677,584	16,705,605	13,948	25,133	19,412,000	1,653,423,532	27,510,980	73,284	125,582	251,823,500	3,605,401,573	66,715,576	209,679
Totals.....	117,819	202,328	299,617,000	10,252,333,805	315,662,752	126,522	219,886	170,061,500	14,965,334,614	510,748,509	984,204	1,630,717	3,600,856,000	49,705,032,383	1,293,872,407	2,087,634



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; 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 information for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

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 AGI, as calculated under the Code.

SL 2021-180 increases the child deduction allowance beginning with tax year 2022: the amount of deduction per specified federal AGI range is increased by \$500; an additional income range was added for each filing status thereby enhancing the deduction.

Historical note:

SL 2017-57 converted the preexisting child tax credit to a child deduction provision effective for taxable years beginning on or after January 1, 2018. 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 federal AGI.

†Qualifying child count=the number of dependent children reported on the D-400 form for whom the NC child deduction was claimed

††Total qualifying child count=total number of dependent children reported on the D-400 form including those for whom the NC child deduction was not claimed because the taxpayer's FAGI exceeded the statutory FAGI threshold for applicable filing status.

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 2022 INDIVIDUAL INCOME TAX: RETIREMENT BENEFITS CLAIMED ON FORM D-400 SCHEDULE S PART B BY COUNTY

County	2022 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 Avg [S]	Return Count	FAGI [S]	Per Return FAGI 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 FAGI 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]	
Alamance.....	178,232	75,096	12,401	1,164,051,970	93,868	218,042,013	17,583	2,673	2,754	246,320,460	89,441	95,381,218	34,634	2,411	235	25,658,001	109,183	6,840,859	29,110	3,672
Alexander.....	36,230	15,892	2,762	240,480,087	87,067	44,286,483	16,034	2,473	571	43,140,854	75,553	17,822,580	31,213	2,096	41	4,770,755	116,360	1,740,265	42,445	2,613
Alleghany.....	11,324	5,291	1,145	99,599,921	86,987	19,385,841	16,931	2,441	346	27,857,966	80,514	12,585,549	36,374	2,057	[D]	[D]	[D]	[D]	[D]	[D]
Anson.....	22,160	8,835	1,370	96,504,389	70,441	20,442,169	14,921	1,914	425	31,522,838	74,171	12,685,640	29,849	2,123	26	2,018,471	77,634	495,006	19,039	[D]
Ashe.....	26,814	11,161	2,566	246,434,254	96,038	42,763,904	16,666	2,622	705	57,928,479	82,168	24,815,350	35,199	2,333	59	5,454,585	92,451	2,054,037	34,814	3,033
Avery.....	17,395	6,497	1,433	152,654,879	106,528	25,253,580	17,623	3,146	353	26,347,066	74,638	11,675,857	33,076	1,958	34	3,595,354	105,746	1,510,923	44,439	[D]
Beaufort.....	43,993	20,066	4,829	453,030,569	93,815	87,821,011	18,186	2,589	1,280	124,914,706	97,590	47,679,670	37,250	2,519	158	16,017,761	101,378	5,236,454	33,142	2,856
Bertie.....	16,954	6,832	1,281	90,578,599	70,709	18,701,708	14,599	1,954	471	33,575,187	71,285	13,724,704	29,139	2,225	26	3,244,404	124,785	925,177	35,584	[D]
Bladen.....	29,008	12,076	2,075	169,919,496	81,889	33,242,706	16,021	2,293	774	63,383,034	81,890	23,371,726	30,196	2,766	85	7,375,384	86,769	2,305,929	27,129	3,013
Brunswick.....	152,515	72,542	25,318	2,701,948,633	106,720	564,793,700	22,308	2,893	4,756	568,348,800	119,501	265,720,282	55,871	2,646	744	95,176,613	127,926	29,054,172	39,051	3,244
Buncombe.....	273,403	125,007	23,947	2,772,997,635	115,797	474,431,725	19,812	3,593	4,803	469,452,410	97,741	198,569,602	41,343	2,635	413	51,701,180	125,184	15,649,313	37,892	3,972
Burke.....	89,078	35,071	6,584	531,554,147	80,734	104,688,758	15,900	2,410	2,041	149,091,064	73,048	62,464,689	30,605	2,148	113	9,795,698	86,688	3,578,851	31,671	2,576
Cabarrus.....	238,599	98,540	12,821	1,338,739,951	104,418	231,524,656	18,058	2,969	2,540	247,433,329	97,415	88,551,509	34,863	2,770	435	49,000,986	112,646	13,932,380	32,028	3,610
Caldwell.....	81,587	32,488	5,412	428,559,362	79,187	84,232,289	15,564	2,277	1,180	104,185,085	88,292	37,755,296	31,996	3,104	98	8,745,068	89,235	3,081,205	31,441	2,713
Camden.....	10,813	4,776	952	82,582,572	86,746	15,908,676	16,711	1,979	525	49,712,676	94,691	20,875,132	39,762	2,099	227	29,137,520	128,359	8,138,392	35,852	2,376
Carteret.....	69,721	31,578	8,562	920,007,883	107,452	159,431,439	18,621	3,272	3,616	343,890,335	95,102	150,465,102	41,611	2,899	683	88,237,212	129,191	25,506,898	37,345	4,157
Caswell.....	22,178	8,955	1,773	134,377,654	75,791	26,193,727	14,774	1,915	427	31,034,808	72,681	12,580,427	29,462	1,727	31	2,585,735	83,411	845,354	27,269	[D]
Catawba.....	164,642	76,786	12,749	1,308,394,957	102,627	226,618,816	17,775	3,061	2,548	249,806,861	98,040	87,886,003	34,492	2,829	287	34,800,096	121,255	9,131,261	31,816	4,527
Chatham.....	79,083	36,244	9,446	1,298,656,909	137,482	224,862,195	23,805	4,416	2,208	268,832,570	121,754	109,845,926	49,749	3,150	207	33,072,789	159,772	8,357,991	40,377	5,795
Cherokee.....	28,947	11,557	3,011	220,337,373	73,177	46,415,774	15,415	1,847	528	40,351,743	76,424	19,472,163	36,879	1,971	108	9,448,684	87,488	3,096,783	28,674	2,923
Chowan.....	13,760	6,157	1,434	130,659,423	91,115	24,765,104	17,270	2,546	454	37,783,803	83,224	18,281,584	40,268	2,021	57	8,369,845	146,839	2,119,106	37,177	5,169
Clay.....	11,547	4,876	1,463	136,968,070	93,621	25,613,810	17,508	2,556	281	21,977,879	78,213	10,625,137	37,812	1,518	45	7,279,951	161,777	1,792,251	39,828	7,540
Cleveland.....	100,022	41,716	6,982	588,030,377	84,221	112,842,169	16,162	2,336	1,761	151,156,144	85,835	56,787,092	32,247	2,565	137	15,268,054	111,446	3,849,770	28,101	2,587
Columbus.....	50,051	19,427	3,429	275,466,501	80,334	52,601,021	15,340	2,173	989	76,278,557	77,127	32,320,814	32,680	2,419	71	5,552,780	78,208	1,853,579	26,107	2,696
Craven.....	103,193	43,390	10,008	925,443,621	92,470	179,605,235	17,946	2,503	4,118	390,324,277	94,785	168,222,165	40,850	2,690	1,167	126,556,108	108,446	37,668,692	32,278	3,243
Cumberland.....	340,748	121,957	17,811	1,629,987,259	91,516	290,791,785	16,327	2,513	10,801	977,011,022	90,456	391,806,380	36,275	2,890	4,442	460,498,566	103,669	142,507,632	32,082	3,317
Currituck.....	30,814	12,569	2,540	243,361,119	95,811	47,243,942	18,600	2,179	942	104,775,031	111,226	45,532,761	44,090	2,367	527	69,539,118	131,953	17,920,579	34,005	2,364
Dare.....	37,865	19,520	4,692	597,439,789	127,332	95,317,689	20,315	3,377	1,213	141,688,868	116,809	64,113,953	52,856	2,786	177	23,767,239	134,278	8,482,960	47,926	2,764
Davidson.....	174,101	73,918	12,679	1,077,252,073	84,963	214,466,623	16,915	2,388	2,584	226,817,187	87,778	83,678,045	32,383	2,601	240	22,046,312	91,860	6,519,917	27,166	2,609
Davie.....	43,694	19,574	4,231	436,105,268	103,074	81,657,867	19,300	3,219	783	77,809,134	99,373	27,831,288	35,544	3,048	97	9,643,926	99,422	2,756,767	28,420	3,235
Duplin.....	48,728	20,213	3,070	249,174,701	81,164	48,801,745	15,896	2,369	1,067	81,440,514	76,327	36,234,014	33,959	2,273	120	12,077,269	100,644	3,529,583	29,413	2,831
Durham.....	334,379	144,135	19,914	2,377,865,024	119,407	432,093,015	21,698	3,748	4,505	481,772,570	106,942	193,177,584	42,881	2,986	435	49,383,208	113,525	14,130,328	32,484	3,576
Edgecombe.....	48,246	18,751	3,042	226,766,847	74,545	46,715,255	15,357	2,105	846	65,457,348	77,373	26,608,031	31,452	2,050	66	4,970,041	75,304	1,394,539	21,129	3,145
Forsyth.....	390,541	167,127	28,799	3,179,328,529	110,397	548,459,727	19,044	3,310	5,011	486,578,946	97,102	181,584,778	36,237	2,766	555	60,284,323	108,620	15,665,564	28,226	3,658
Franklin.....	74,709	29,596	4,689	387,801,128	82,704	79,500,877	16,955	2,238	1,234	102,149,001	82,779	43,125,002	34,947	2,429	175	17,992,773	102,816	5,398,152	30,847	3,510
Gaston.....	237,536	99,123	14,585	1,281,650,583	87,875	254,252,555	17,432	2,503	2,811	256,221,956	88,935	96,728,447	33,575	2,513	342	33,798,571	98,826	9,844,864	28,786	3,161
Gates.....	10,422	4,048	802	58,024,947	72,350	11,807,240	14,722	1,530	316	26,633,163	84,819	10,819,574	34,457	2,020	76	7,514,268	98,872	2,180,074	28,685	2,281
Graham.....	7,850	3,027	574	39,695,038	69,155	7,734,887	13,475	2,011	146	10,752,534	73,647	4,944,539	33,867	2,827	[D]	[D]	[D]	[D]	[D]	[D]
Granville.....	61,686	25,256	4,292	365,986,416	85,272	71,798,986	16,729	2,401	1,549	125,948,511	81,310	50,879,683	32,847	2,776	184	17,172,739	93,330	4,555,466	24,758	3,087
Greene.....	20,022	6,693	1,149	121,465,656	105,714	17,012,575	14,806	2,676	422	47,892,745	113,490	12,523,717	29,677	1,984	49	4,299,153	87,738	1,320,663	26,952	2,812
Guilford.....	548,632	231,754	36,062	4,070,544,963	112,876	702,409,773	19,478	3,391	7,737	764,445,040	98,804	290,078,828	37,492	2,674	710	74,954,036	105,569	22,039,415	31,041	3,419
Halifax.....	47,251	19,597	3,472	277,185,864	79,835	55,610,940	16,017	2,080	1,113	88,707,841	79,702	37,593,031	33,776	2,461	96	9,534,003	99,313	3,079,161	32,075	2,930
Harnett.....	138,324	50,522	7,011	603,569,559	86,089	112,654,445	16,068	2,324	2,804	264,989,037	94,504	98,085,272	34,980	3,205	1,421	165,361,156	116,370	46,812,529	32,943	3,695
Haywood.....	63,297	27,926	6,391	553,988,272	86,683	108,416,926	16,964	2,424	1,435	120,830,710	84,203	50,021,509	34,858	2,258	236	21,175,356	89,726	7,414,545	31,418	2,766
Henderson.....	118,835	53,734	13,967	1,391,009,275	99,593	273,802,528	19,604	2,880	2,385	240,755,908	100,946	102,629,721	43,031	2,707	380	41,817,363	110,046	13,966,297	36,753	2,898
Hertford.....	19,933	7,181	1,331	103,511,422	77,770	20,093,937	15,097	1,968	449	31,609,214	70,399	12,390,237	27,595	1,783	51	4,311,954	84,548	1,482,021	29,059	1,896
Hoke.....	54,585	18,942	2,169	154,026,731	71,013	31,204,453	14,387	1,830	1,250	109,069,812	87,256	41,932,897	33,546	2,851	832	84,582,615	101,662	25,932,934	31,169	3,097
Hyde.....																				

TABLE C7. TAX YEAR 2022 INDIVIDUAL INCOME TAX: RETIREMENT BENEFITS CLAIMED ON FORM D-400 SCHEDULE S PART B BY COUNTY-Continued

County	2022 Population	Total Returns Filed	Return Count	FAGI [S]	Per Return FAGI Avg [S]	Social Security/Railroad Retirement Benefit Claimed		Per Return Net Tax Avg [S]	Return Count	FAGI [S]	Per Return FAGI 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 FAGI 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]		Amount [S]	Avg [S]
Johnston.....	233,616	96,763	13,585	1,230,775,830	90,598	234,440,136	17,257	2,617	3,873	349,427,931	90,222	133,853,021	34,561	2,909	684	73,814,390	107,916	19,988,394	29,223	3,499		
Jones.....	9,091	3,467	720	51,983,443	72,199	10,474,192	14,547	1,949	316	22,820,323	72,216	10,309,207	32,624	2,073	53	4,906,507	92,576	1,853,070	34,964	2,993		
Lee.....	65,648	26,554	4,299	450,257,261	104,735	74,618,716	17,357	2,914	1,201	121,091,822	100,826	42,502,150	35,389	3,545	292	31,863,263	109,121	8,970,947	30,722	3,808		
Lenoir.....	54,105	22,461	3,957	334,992,855	84,658	60,467,590	15,281	2,223	1,534	106,611,076	69,499	44,854,133	29,240	2,056	105	7,915,638	75,387	2,383,498	22,700	2,242		
Lincoln.....	92,170	38,001	7,154	724,384,374	101,256	138,553,005	19,367	2,932	1,245	120,616,630	96,881	45,816,140	36,800	2,880	194	26,179,498	134,946	6,504,315	33,527	4,521		
Macon.....	44,369	15,638	3,920	391,027,021	99,752	67,737,775	17,280	3,026	751	60,679,731	80,799	26,100,233	34,754	2,474	136	11,721,692	86,189	4,524,134	33,266	2,473		
Madison.....	37,636	9,156	1,741	134,015,155	76,976	27,191,052	15,618	2,043	436	33,782,907	77,484	15,131,982	34,706	2,553	42	4,288,769	102,114	1,654,514	39,393	2,753		
Martin.....	21,348	8,881	1,780	124,638,143	70,021	26,317,525	14,785	1,705	597	41,285,292	69,155	17,101,052	28,645	1,910	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
McDowell.....	21,327	18,203	3,250	264,226,449	81,300	50,859,917	15,649	2,247	793	62,242,322	78,490	27,230,574	34,339	2,050	78	7,259,806	93,074	2,663,942	34,153	2,675		
Mecklenburg.....	1,143,390	509,861	54,763	7,312,150,416	133,524	1,129,089,688	20,618	4,249	8,309	866,654,849	104,303	334,472,574	40,254	3,217	1,277	161,785,142	126,692	41,618,474	32,591	4,388		
Mitchell.....	14,834	6,044	1,269	94,690,261	74,618	18,926,730	14,915	2,043	268	21,848,879	81,526	8,751,721	32,656	2,716	37	2,610,708	70,560	1,027,360	27,766	[D]		
Montgomery.....	25,496	9,900	1,725	153,639,118	89,066	28,652,619	16,610	2,677	496	44,144,080	89,000	15,112,986	30,470	3,126	37	3,393,491	91,716	1,163,196	31,438	2,477		
Moore.....	105,650	44,039	11,419	1,368,800,423	119,870	242,979,060	21,278	3,583	3,090	375,144,603	121,406	145,235,053	47,002	3,451	1,242	188,395,098	151,687	50,542,728	40,695	4,765		
Nash.....	96,726	40,547	7,084	651,004,727	91,898	122,172,315	17,246	2,752	1,939	164,158,719	84,662	64,417,671	33,222	2,406	176	14,968,831	85,050	4,616,573	26,231	2,482		
New Hanover.....	235,502	106,336	20,907	2,730,158,956	130,586	432,740,709	20,698	4,050	4,455	558,187,373	125,295	200,211,722	44,941	3,663	615	84,873,856	138,006	22,249,352	36,178	4,119		
Northampton.....	16,612	6,766	1,474	111,480,360	75,631	23,314,241	15,817	1,925	522	38,515,181	73,784	16,483,894	31,578	2,088	33	4,650,563	140,926	1,109,931	33,634	[D]		
Onslow.....	209,492	68,505	10,320	894,938,105	86,719	163,762,382	15,868	2,265	5,614	493,155,266	87,844	213,381,968	38,009	2,572	3,620	368,036,616	101,668	117,011,911	32,324	2,907		
Orange.....	148,707	60,431	10,586	1,646,704,054	155,555	257,721,536	24,346	5,298	2,761	383,071,912	138,744	135,970,715	49,247	4,009	150	5,871,823	136,810	5,011,823	39,145	4,392		
Pamlico.....	12,217	5,375	1,620	169,637,294	104,714	30,663,997	18,928	3,355	544	47,298,984	86,947	21,559,134	39,631	2,410	87	9,566,068	109,955	3,001,988	34,506	3,337		
Pasquotank.....	40,938	16,458	3,143	269,227,026	85,659	51,590,703	16,414	2,215	1,549	136,737,510	88,275	57,640,792	37,212	2,349	404	45,230,195	111,956	13,124,507	32,486	2,729		
Pender.....	64,971	27,651	5,064	478,680,990	94,526	92,033,503	18,174	2,691	1,231	123,495,330	100,321	46,992,381	38,174	3,230	410	52,013,292	126,862	13,481,965	32,883	4,128		
Perquimans.....	13,112	5,466	1,525	140,867,843	92,372	28,523,407	18,704	2,497	558	52,401,312	93,909	23,926,735	42,879	2,581	119	14,204,697	119,367	4,459,818	37,477	2,496		
Person.....	39,184	16,791	3,135	256,596,009	81,849	51,734,671	16,502	2,269	755	55,770,460	73,868	23,671,991	31,354	1,938	63	4,809,516	76,342	1,676,453	26,610	2,347		
Pitt.....	173,481	69,445	10,217	1,144,817,206	112,050	187,489,137	18,351	3,239	3,376	319,843,741	94,740	123,299,893	36,522	2,775	300	30,312,460	101,042	9,006,657	30,022	3,436		
Polk.....	19,559	8,642	2,625	274,414,851	104,539	51,260,336	19,528	3,036	408	40,360,454	98,923	16,545,026	40,552	2,504	70	8,509,911	121,570	2,682,741	38,325	4,116		
Randolph.....	144,836	62,395	9,934	868,781,479	87,455	155,240,682	15,627	2,591	2,042	184,668,216	90,435	63,949,693	31,317	2,655	166	13,610,866	81,993	4,556,630	27,450	2,586		
Richmond.....	42,681	17,238	2,698	195,914,867	72,615	45,732,141	16,950	2,126	737	53,918,765	73,160	23,146,308	31,406	2,113	80	6,092,471	76,156	2,122,850	26,536	2,332		
Robeson.....	116,450	44,702	5,651	432,556,572	76,545	81,933,936	14,499	2,119	2,030	151,834,146	74,795	62,220,834	30,651	2,040	250	20,349,383	81,398	6,130,307	24,521	2,476		
Rockingham.....	91,649	38,588	7,432	580,581,384	78,119	121,754,881	16,383	2,070	1,582	124,457,648	78,671	48,469,453	30,638	1,974	151	12,739,684	84,369	3,887,785	25,747	2,315		
Rowan.....	150,714	62,611	10,618	910,053,970	85,709	176,281,892	16,602	2,441	2,487	206,696,150	83,111	81,280,963	32,682	2,307	234	19,003,576	81,212	6,055,498	25,878	2,554		
Rutherford.....	64,176	26,600	4,835	371,432,494	76,822	76,089,384	15,737	2,126	1,040	78,123,380	75,119	35,356,120	33,996	2,191	119	10,961,958	92,117	3,665,811	30,805	3,223		
Sampson.....	58,978	24,316	3,587	323,866,434	90,289	56,438,098	15,734	2,468	1,264	101,385,743	80,210	39,782,825	31,474	2,500	118	9,948,128	84,306	3,019,310	25,587	2,824		
Scotland.....	33,603	13,029	2,130	164,022,589	77,006	33,943,932	15,936	2,101	577	46,923,871	81,324	17,823,644	30,890	2,459	83	6,928,988	83,482	2,215,181	26,689	2,116		
Stanly.....	63,228	27,203	4,778	409,882,044	85,785	76,970,750	16,109	2,584	1,233	102,976,919	83,517	38,907,238	31,555	2,732	110	10,224,913	92,954	2,870,118	26,092	2,762		
Stokes.....	45,237	20,145	4,127	302,566,114	73,314	67,286,233	16,304	1,903	750	58,358,756	77,812	24,081,036	32,108	2,044	68	5,499,506	80,875	2,013,003	29,603	2,518		
Surry.....	71,250	31,085	5,052	410,560,401	81,267	80,365,837	15,908	2,198	1,126	93,002,475	82,595	35,443,751	31,478	2,402	85	7,014,538	82,524	2,741,290	32,250	2,374		
Swain.....	13,892	7,494	1,247	94,836,151	76,051	17,939,850	14,386	2,137	236	19,061,294	80,768	7,844,641	33,240	2,789	32	3,368,947	105,280	1,299,298	40,603	[D]		
Transylvania.....	32,917	14,042	4,041	419,078,595	103,707	80,869,833	20,012	3,014	688	72,136,276	104,849	29,268,802	42,542	2,938	77	10,008,153	129,976	3,247,010	42,169	2,989		
Tyrrell.....	3,358	1,388	233	18,653,302	80,057	3,416,186	14,662	2,399	74	5,648,096	76,326	2,458,537	33,223	2,989	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
Union.....	250,814	104,644	14,238	1,580,717,933	111,021	276,022,426	19,386	3,315	2,279	232,431,566	101,988	86,432,659	37,926	3,075	407	55,179,422	135,576	14,047,878	34,516	4,449		
Vance.....	41,298	17,970	2,778	227,544,283	81,909	43,571,365	15,684	2,160	702	56,404,969	80,349	23,024,360	32,798	2,586	69	4,867,059	70,537	1,809,499	26,225	2,139		
Wake.....	1,171,331	520,251	68,489	8,902,334,650	129,982	1,492,362,155	21,790	3,888	15,521	1,803,084,375	116,171	689,758,082	44,440	3,372	2,123	288,988,843	136,123	72,874,891	34,326	4,503		
Warren.....	18,680	6,411	1,229	94,785,013	77,124	19,063,373	15,511	2,110	395	32,559,353	82,429	13,982,549	35,399	2,285	41	3,116,937	76,023	1,086,964	26,511	[D]		
Washington.....	10,595	4,384	1,055	73,026,942	69,220	16,043,833	15,207	1,814	278	22,541,111	81,083	9,096,061	32,720	1,981	23	1,903,258	82,750	626,236	27,228	[D]		
Watauga.....	54,736	19,603	3,917	470,628,753	120,150	79,583,372	20,317	3,615	1,127	109,302,315	96,985	42,549,452	37,755	2,629	92	9,567,517	103,995	3,415,107	37,121	3,292		
Wayne.....	116,614	46,202	7,715	638,722,062	82,790	124,548,348	16,144	2,391	3,687	309,558,585	83,959	117,103,023	31,761	2,426	911	90,646,150	99,502	26,101,058	28,651	3,095		
Wilkes.....	65,691	31,102	5,244	437,636,050	83,455	81,273,452	15,498	2,476	1,267	102,704,962	81,062	40,449,878	31,926	2,203	111	8,670,975	78,117	2,888,107	26,019	2,250		
Wilson.....	78,636	37,008	6,148	582,379,086	94,727	102,516,711	16,675	2,806	1,721	149,616,446	86,936	55,533,823	32,268	3,384	117							

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2023; 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 for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Population source: NC OSBM, Certified Population Estimates, Vintage 2022 and Population Projections, Vintage 2023.

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 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

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

Net Tax=computed value of individual income tax generated by the 4.99% 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.

§ 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.

SL 2022-74 expands the income tax exclusion of military retirement pay to NOAA and US Public Service Retirees effective for taxable years beginning on or after January 1, 2022.

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 2022 AND 2021

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 [\$]	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
less than \$1	551,091	576,314			332,883	230,838			123,037	69,079			35,213	23,611		
1 - 2,000	1,197	1,237	50,112	56,980	90,470	112,642	4,166,647	5,544,522	36,841	39,228	1,773,468	2,083,799	17,485	8,952	847,661	461,680
2,001 - 4,000	737	838	107,618	130,612	70,322	91,217	10,340,962	14,145,609	32,720	40,169	4,863,436	6,242,288	17,071	10,706	2,534,033	1,723,018
4,001 - 6,000	605	534	150,766	138,462	57,625	77,396	14,133,668	20,060,080	30,237	38,675	7,470,214	10,068,889	18,891	14,272	4,695,142	3,742,443
6,001 - 10,000	864	710	337,151	291,237	30,687	99,284	10,070,342	38,888,551	112,652	90,821	45,716,296	39,329,701	51,596	37,906	20,810,593	16,011,211
10,001 - 10,625	39	41	19,903	22,202	186	213	94,901	113,299	19,371	25,305	9,854,504	13,572,625	9,526	8,012	4,859,879	4,298,996
10,626 - 12,750	130	120	74,621	70,762	479	610	277,398	370,398	58,108	75,486	33,381,717	45,731,649	37,558	30,414	21,756,673	18,667,857
12,751 - 15,000	107	96	72,993	69,021	437	441	299,825	318,367	54,975	67,651	37,557,465	48,545,902	38,826	40,892	26,602,209	29,573,307
15,001 - 17,000	78	53	61,254	44,242	311	308	245,946	256,903	46,549	51,639	36,707,589	42,755,111	27,108	36,579	21,386,165	30,421,590
17,001 - 20,000	113	79	102,489	72,680	386	349	355,379	337,410	6,427	54,761	5,466,556	51,350,447	87,292	62,540	79,608,058	60,866,871
20,001 - 21,250	46	39	46,993	41,040	52	62	53,299	65,605	261	322	264,616	343,999	33,617	40,715	34,116,742	43,483,588
21,251 - 25,000	113	77	125,229	91,361	106	117	120,547	141,367	685	660	781,530	794,367	88,712	99,392	100,791,600	118,396,826
25,001 - 30,000	140	95	190,358	134,604	89	116	118,299	165,552	696	760	942,121	1,077,284	48,797	91,207	62,620,640	127,410,368
30,001 - 40,000	199	155	335,917	273,150	149	155	254,631	283,663	305	305	456,424	545,160	1,216	1,294	2,047,472	2,277,977
40,001 - 50,000	140	96	306,189	220,715	72	75	160,626	171,383	163	126	361,089	287,026	262	277	575,069	635,670
50,001 - 60,000	101	79	272,267	219,282	44	49	120,308	137,324	100	70	267,861	194,994	116	130	305,826	367,177
60,001 - 75,000	99	80	317,631	270,186	41	44	136,244	151,282	85	80	274,922	271,707	109	138	363,253	474,221
75,001 - 100,000	146	93	599,736	411,383	39	32	166,187	136,862	67	63	288,674	288,059	97	74	403,471	327,102
100,001 - 120,000	76	44	410,284	246,727	11	19	58,790	107,835	25	26	131,103	151,630	36	31	178,614	174,257
120,001 - 160,000	93	68	615,709	460,182	[D]	[D]	[D]	[D]	29	23	195,607	162,820	[D]	[D]	[D]	[D]
160,001 - 200,000	66	48	572,894	432,760	[D]	[D]	[D]	[D]	24	15	212,258	141,738	[D]	[D]	[D]	[D]
200,001 or more	273	202	10,981,660	9,640,942	30	19	740,249	325,791	29	28	536,793	470,330	26	22	422,647	495,883
Totals: [D]	-	-	-	-	29	22	211,941	169,571	-	-	-	-	60	39	447,726	280,481
Totals: FAGI Level	556,453	581,098	15,751,774	13,338,530	584,448	614,008	42,126,189	81,891,374	523,354	555,292	187,504,243	264,409,525	513,614	507,203	385,373,473	460,090,523

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 [\$]	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
less than \$1	20,548	19,103			17,971	16,391			15,545	13,721			12,740	10,637		
1 - 2,000	5,991	4,588	279,581	220,395	4,013	3,827	180,555	184,298	3,328	3,056	150,575	147,417	2,819	2,450	124,212	112,939
2,001 - 4,000	5,787	3,437	870,110	534,116	2,992	2,770	438,104	431,793	2,407	2,294	354,618	353,981	2,027	1,806	298,381	278,581
4,001 - 6,000	7,802	3,487	1,946,546	913,079	2,720	2,389	673,481	620,277	1,977	1,921	488,944	499,752	1,693	1,549	414,472	400,929
6,001 - 10,000	18,129	10,539	7,233,023	4,529,440	7,972	4,606	3,257,947	1,913,347	3,771	3,531	1,489,149	1,462,556	3,015	2,765	1,186,062	1,142,091
10,001 - 10,625	3,321	2,273	1,687,194	1,224,348	1,790	709	916,523	379,855	573	551	290,761	293,233	426	441	216,213	237,061
10,626 - 12,750	11,118	8,979	6,430,398	5,478,086	6,926	3,073	4,012,053	1,881,897	2,470	1,776	1,433,865	1,075,455	1,456	1,427	840,747	865,062
12,751 - 15,000	14,468	10,981	9,956,309	7,946,008	7,107	5,318	4,867,599	3,875,100	4,106	1,908	2,838,886	1,375,136	1,567	1,439	1,075,935	1,040,931
15,001 - 17,000	18,524	11,319	14,675,211	9,416,454	5,851	6,239	4,615,123	5,209,056	5,210	2,037	4,145,594	1,703,601	1,642	1,363	1,300,512	1,135,089
17,001 - 20,000	37,360	24,614	34,310,731	23,836,320	9,360	9,514	8,552,445	9,157,944	7,836	5,190	7,159,474	5,039,851	4,048	2,080	3,742,268	1,997,163
20,001 - 21,250	16,293	14,360	16,589,638	15,367,055	4,898	3,520	4,977,423	3,761,406	2,796	3,023	2,839,683	3,248,499	2,461	937	2,519,677	1,009,006
21,251 - 25,000	40,634	50,334	46,100,198	60,388,969	22,890	12,513	26,310,130	15,140,413	6,870	9,598	7,830,571	11,506,931	8,106	4,682	9,227,865	5,698,125
25,001 - 30,000	85,946	61,789	118,622,052	89,025,070	42,312	32,895	57,319,401	47,180,586	13,017	10,122	17,799,557	14,473,599	6,958	10,091	9,402,635	14,388,805
30,001 - 40,000	133,318	172,390	218,672,137	302,816,184	105,132	93,287	184,582,860	169,553,560	58,753	39,478	102,926,557	73,864,285	18,703	15,440	32,612,080	28,187,309
40,001 - 50,000	918	1,028	1,991,019	2,342,072	97,659	120,733	207,313,209	273,509,751	81,675	80,360	181,890,717	185,828,391	54,213	33,684	121,555,609	80,684,547
50,001 - 60,000	256	251	682,183	699,652	768	878	2,025,043	2,442,363	67,796	82,424	176,308,846	228,101,114	61,684	69,480	166,399,887	195,262,704
60,001 - 75,000	168	182	560,630	633,648	264	286	855,008	980,399	744	854	2,386,229	2,847,244	47,193	55,883	145,866,072	182,651,312
75,001 - 100,000	138	135	581,895	596,818	199	182	837,142	799,786	292	276	1,220,889	1,219,137	504	525	2,053,502	2,269,750
100,001 - 120,000	44	35	239,305	199,540	66	57	360,721	319,475	90	71	483,314	395,717	128	114	681,976	648,930
120,001 - 160,000	35	40	240,439	279,557	60	42	405,283	300,115	74	52	481,813	364,607	100	97	664,051	676,921
160,001 - 200,000	30	17	265,850	162,931	15	23	133,021	207,970	39	16	348,820	146,612	37	36	321,480	331,227
200,001 or more	35	28	510,408	414,163	44	32	830,642	563,013	37	48	689,008	840,420	44	52	855,353	1,286,066
Totals: [D]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	420,863	399,909	482,444,857	527,023,905	341,009	319,284	513,463,713	538,412,404	279,406	262,307	513,557,870	534,787,538	231,564	216,978	501,358,989	520,304,548

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 [S]		Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
less than \$1	10,048	8,525			8,338	6,768			23,117	18,502			9,438	7,530		
1 - 2,000	2,481	2,081	111,394	98,116	2,087	1,784	94,626	84,286	6,532	5,663	286,616	258,088	3,574	2,933	151,913	130,009
2,001 - 4,000	1,726	1,485	254,097	229,865	1,454	1,192	214,322	186,637	4,387	3,801	645,543	583,130	2,078	1,741	303,089	268,392
4,001 - 6,000	1,416	1,285	347,861	334,169	1,154	1,137	285,540	296,249	3,583	3,063	881,901	792,706	1,618	1,276	400,869	331,224
6,001 - 10,000	2,347	2,243	921,245	928,180	2,020	1,881	793,177	779,208	5,802	5,046	2,277,806	2,089,340	2,349	1,912	915,627	790,711
10,001 - 10,625	358	316	182,551	169,619	298	259	151,358	139,704	833	659	425,805	354,405	334	227	171,190	121,875
10,626 - 12,750	1,110	1,061	640,868	642,936	966	929	566,012	566,654	2,659	2,299	1,543,438	1,396,124	989	842	572,904	514,617
12,751 - 15,000	1,259	1,150	865,494	832,290	1,033	991	708,991	716,909	2,703	2,406	1,853,582	1,737,204	950	829	652,454	593,102
15,001 - 17,000	1,079	1,041	851,850	866,917	858	794	674,629	659,556	2,423	2,180	1,912,536	1,815,861	813	635	642,757	529,318
17,001 - 20,000	1,697	1,458	1,550,960	1,399,765	1,271	1,229	1,162,578	1,178,185	3,352	2,989	3,059,592	2,863,560	1,156	957	1,055,894	920,327
20,001 - 21,250	774	626	784,586	670,380	544	508	553,879	541,924	1,426	1,280	1,448,939	1,370,429	445	368	453,114	393,650
21,251 - 25,000	3,724	1,946	4,303,616	2,344,824	1,710	1,598	1,951,853	1,920,712	4,427	3,855	5,053,452	4,626,384	1,370	1,207	1,550,961	1,442,064
25,001 - 30,000	8,727	4,522	11,841,090	6,559,750	3,664	2,184	5,038,878	3,129,726	6,005	5,164	8,146,577	7,378,965	1,777	1,492	2,412,785	2,121,962
30,001 - 40,000	11,142	13,371	19,173,068	23,931,439	11,790	9,464	20,087,594	17,584,647	16,851	11,677	29,501,286	21,406,471	3,636	2,999	6,269,421	5,437,797
40,001 - 50,000	13,787	12,354	30,538,284	28,902,458	9,103	9,674	20,160,170	22,440,876	22,262	18,278	49,448,142	42,904,587	3,765	3,104	8,385,389	7,240,494
50,001 - 60,000	50,102	27,311	137,379,085	79,890,224	10,788	9,886	29,133,696	28,207,924	24,044	21,427	65,040,116	60,950,435	3,746	3,236	10,097,584	9,211,256
60,001 - 75,000	75,015	88,303	245,177,286	301,673,269	72,575	57,955	241,936,831	209,384,989	47,738	37,104	160,161,858	129,504,733	6,758	5,321	22,482,785	18,544,524
75,001 - 100,000	9,592	14,031	35,626,206	55,348,454	38,388	50,217	151,148,993	207,293,326	215,851	193,460	921,358,855	877,728,511	17,780	14,024	77,091,415	64,160,106
100,001 - 120,000	156	176	832,023	989,311	244	241	1,286,619	1,338,115	128,413	127,028	681,513,425	709,350,898	18,986	17,490	101,681,384	99,063,205
120,001 - 160,000	108	115	708,659	796,006	136	148	890,536	1,009,469	34,656	45,999	210,901,652	296,263,402	136,957	118,238	934,788,066	856,160,892
160,001 - 200,000	45	36	383,083	338,787	33	47	282,879	435,396	512	535	4,399,435	4,853,810	39,705	43,146	323,928,558	373,785,162
200,001 or more	49	39	816,496	588,700	80	59	1,315,011	991,947	443	458	7,460,750	8,107,553	943	940	13,232,117	13,254,084
Totals: [D]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	196,742	183,475	493,289,802	507,535,459	168,534	158,945	478,430,172	498,886,439	558,019	512,873	2,157,321,306	2,176,336,596	259,167	230,447	1,507,240,276	1,455,014,771

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 [S]	
	Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]		2022	2021	2022	2021
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
less than \$1	18,662	13,944			8,207	5,918			10,285	8,711			1,197,123	1,029,592		
1 - 2,000	8,043	6,825	335,782	289,717	3,373	3,107	141,442	127,844	2,955	3,269	132,111	155,038	191,189	201,642	8,826,695	9,955,128
2,001 - 4,000	4,471	3,436	653,079	529,931	1,950	1,576	285,708	243,680	1,757	1,797	258,186	276,657	151,886	168,265	22,421,286	26,158,290
4,001 - 6,000	2,996	2,415	735,169	624,820	1,332	1,143	327,526	295,042	1,406	1,379	347,818	359,488	135,055	151,921	33,299,917	39,477,609
6,001 - 10,000	3,889	3,228	1,512,385	1,331,182	1,931	1,619	750,746	668,248	2,075	2,104	813,498	874,969	249,099	268,195	98,085,047	111,029,972
10,001 - 10,625	459	427	234,348	229,125	217	215	111,458	115,327	277	290	142,393	156,955	38,008	39,398	13,538,981	21,428,629
10,626 - 12,750	1,534	1,307	886,804	794,677	600	592	347,177	361,124	789	845	458,563	514,895	126,892	129,760	73,215,238	78,932,193
12,751 - 15,000	1,371	1,206	940,005	873,189	590	581	405,388	420,779	803	785	553,477	572,195	130,302	136,674	89,250,612	98,489,440
15,001 - 17,000	1,125	915	886,588	762,761	464	434	369,113	363,696	625	614	496,187	514,204	112,660	116,150	88,971,054	96,454,359
17,001 - 20,000	1,493	1,256	1,363,420	1,207,136	637	601	586,047	581,592	815	837	744,626	812,958	163,243	168,454	148,820,517	161,622,209
20,001 - 21,250	587	442	600,635	475,326	241	229	246,399	248,326	317	314	324,747	339,447	64,758	66,745	65,820,370	71,359,680
21,251 - 25,000	1,554	1,274	1,769,782	1,524,232	680	622	775,169	752,607	852	861	977,432	1,042,098	182,433	188,736	207,669,935	225,811,280
25,001 - 30,000	1,869	1,552	2,543,042	2,222,543	801	663	1,086,811	948,591	954	989	1,299,584	1,422,985	221,752	223,641	299,383,830	317,640,390
30,001 - 40,000	3,416	2,727	5,856,210	4,936,552	1,049	916	1,777,858	1,658,725	1,514	1,537	2,614,784	2,807,972	367,141	365,195	627,168,299	655,564,891
40,001 - 50,000	3,026	2,392	7,078,796	5,607,870	768	611	1,692,763	1,420,878	1,217	1,217	2,702,078	2,845,304	289,210	284,009	634,159,149	655,042,022
50,001 - 60,000	3,088	2,331	8,356,723	6,632,036	677	456	1,824,567	1,299,972	919	905	2,496,955	2,579,511	224,229	218,913	600,710,947	616,195,968
60,001 - 75,000	4,405	3,475	14,588,388	12,141,941	825	602	2,702,553	2,102,621	1,177	1,049	3,898,937	3,700,770	257,196	251,356	841,708,627	865,332,846
75,001 - 100,000	7,535	5,689	32,323,110	25,688,738	1,049	772	4,490,826	3,515,792	1,459	1,386	6,202,082	6,284,845	293,136	280,959	1,234,392,983	1,246,068,669
100,001 - 120,000	6,518	4,801	35,009,609	27,236,317	754	482	4,019,611	2,733,221	881	826	4,755,595	4,720,465	156,428	151,441	831,642,373	847,675,643
120,001 - 160,000	18,738	14,766	128,841,884	107,763,797	1,267	795	8,601,793	5,715,207	1,333	1,251	9,057,146	9,096,583	193,642	181,679	1,296,769,468	1,279,359,983
160,001 - 200,000	63,367	53,076	566,356,705	501,422,812	1,138	630	9,856,567	5,823,426	995	889	8,613,736	8,285,193	106,039	98,530	915,958,123	896,507,451
200,001 or more	179,148	171,396	2,465,621,245	2,509,715,923	40,523	41,583	1,123,754,477	1,285,206,306	20,492	25,166	1,663,886,440	3,194,566,137	242,196	240,072	5,291,653,296	7,026,467,258
Totals: [D]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	337,474	298,880	3,276,493,709	3,212,010,625	69,073	64,147	1,164,153,999	1,314,603,004	53,897	57,021	1,710,776,375	3,241,928,669	5,093,617	4,961,867	13,429,286,747	15,346,573,910

[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: 2022 and 2021 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 and 2021 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 reflect omissions and inconsistencies resultant of taxpayer and/or processing error. Information displayed in this table may differ from alternative statistical summaries for tax years 2022 and 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 2022 TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS BY FAGI LEVEL**

Tax Credit Type	Aggregate		Federal Adjusted Gross Income									
	Number of Returns	Amount Claimed [\$]	< \$25,000		\$25,000-\$49,999		\$50,000-\$74,999		\$75,000-\$99,999		\$100,000 or more	
			Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]
<b>Foreign/Other State Taxes Paid</b>	236,597	593,114,478	10,699	1,761,600	30,306	13,324,155	30,415	24,778,020	26,327	27,688,748	138,850	525,561,955
<b>Historic Rehabilitation [Articles 3D, 3L]</b>	342	10,604,134	11	200,636	29	181,527	[D]	[D]	[D]	[D]	[D]	[D]
Income-producing [Article 3D]	42	125,705	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
Nonincome-producing [Article 3D]	47	345,454	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
Income-producing [Article 3L]‡	164	8,915,741	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	142	8,239,538
Nonincome-producing [Article 3L]‡	89	1,217,234	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	67	1,040,325
<b>Historic Mill Facility Rehabilitation [Article 3H]</b>	33	105,838	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
Income-producing	14	35,135	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
Nonincome-producing	19	70,703	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
<b>Carryforward of Prior Year Tax Credits‡</b>	775	9,667,620	159	653,507	152	457,037	117	743,205	82	445,916	265	7,367,955
<b>Business Incentive and Energy Tax Credits†</b>	332	5,318,014	20	29,956	64	38,758	50	75,765	42	77,091	156	5,096,444
<b>Total Credits Claimed</b>	-	618,810,084	-	2,645,699	-	14,009,760	-	25,965,620	-	28,440,387	-	547,748,618
<b>Credits Not Applied to Tax Liability††</b>	-	22,567,365	-	864,810	-	633,392	-	1,204,323	-	700,944	-	19,163,896
<b>Credits Applied to Tax Liability†††</b>	237,642	596,242,719	10,773	1,780,889	30,526	13,376,368	30,589	24,761,297	26,458	27,739,443	139,296	528,584,722

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

Source: 2022 individual income tax extract. Tax credit summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400TC forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 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.

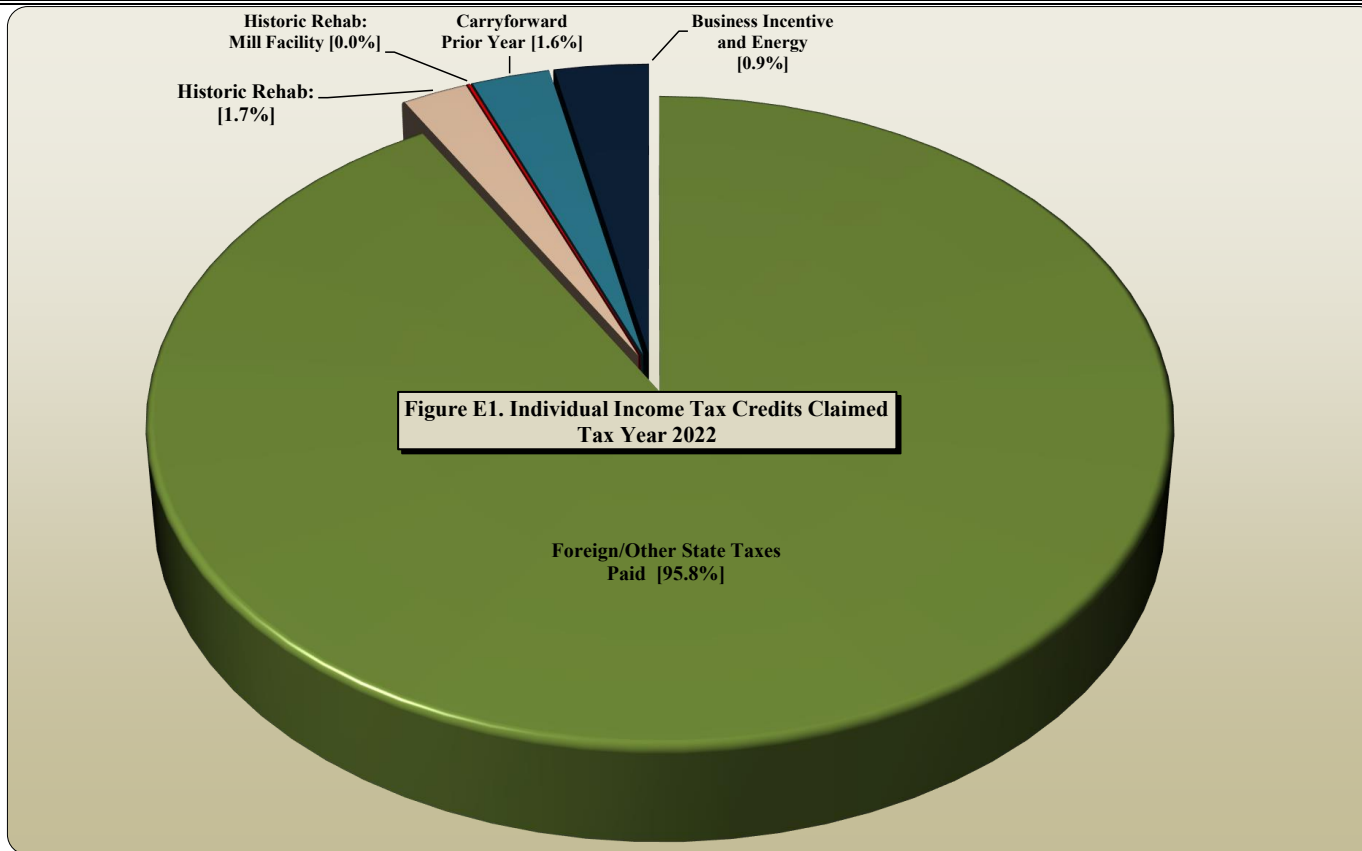
‡Carryforward of prior year tax credits amounts reflect carryforward portions of tax credits not applied to offset tax liability from previous years for tax credit types with allowable carryforward provisions (excludes Article 3L tax credits).

†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.



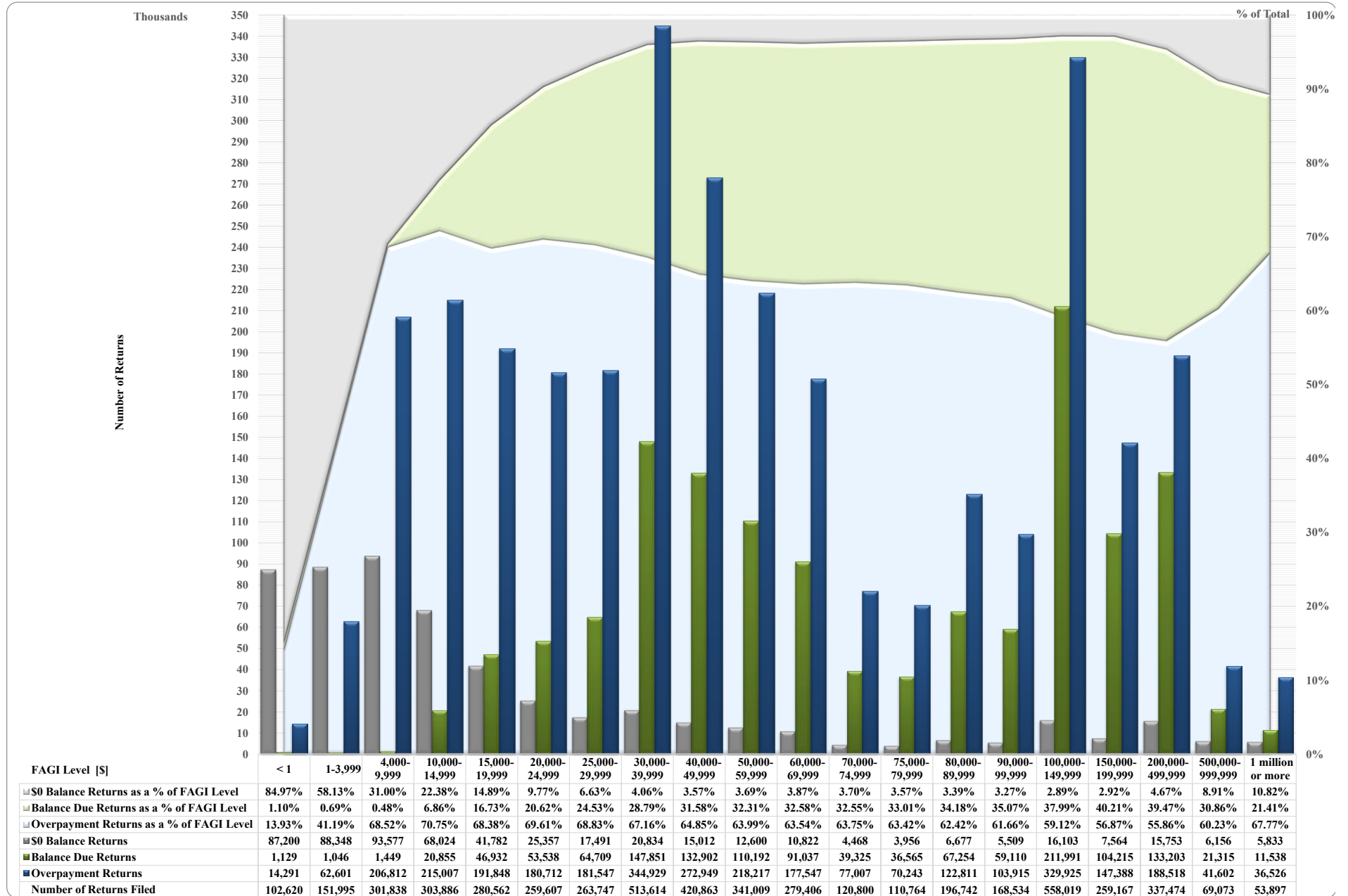
### Exhibit F1. Tax Year 2022 All Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level

**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: 2022 annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; the extract consists 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.



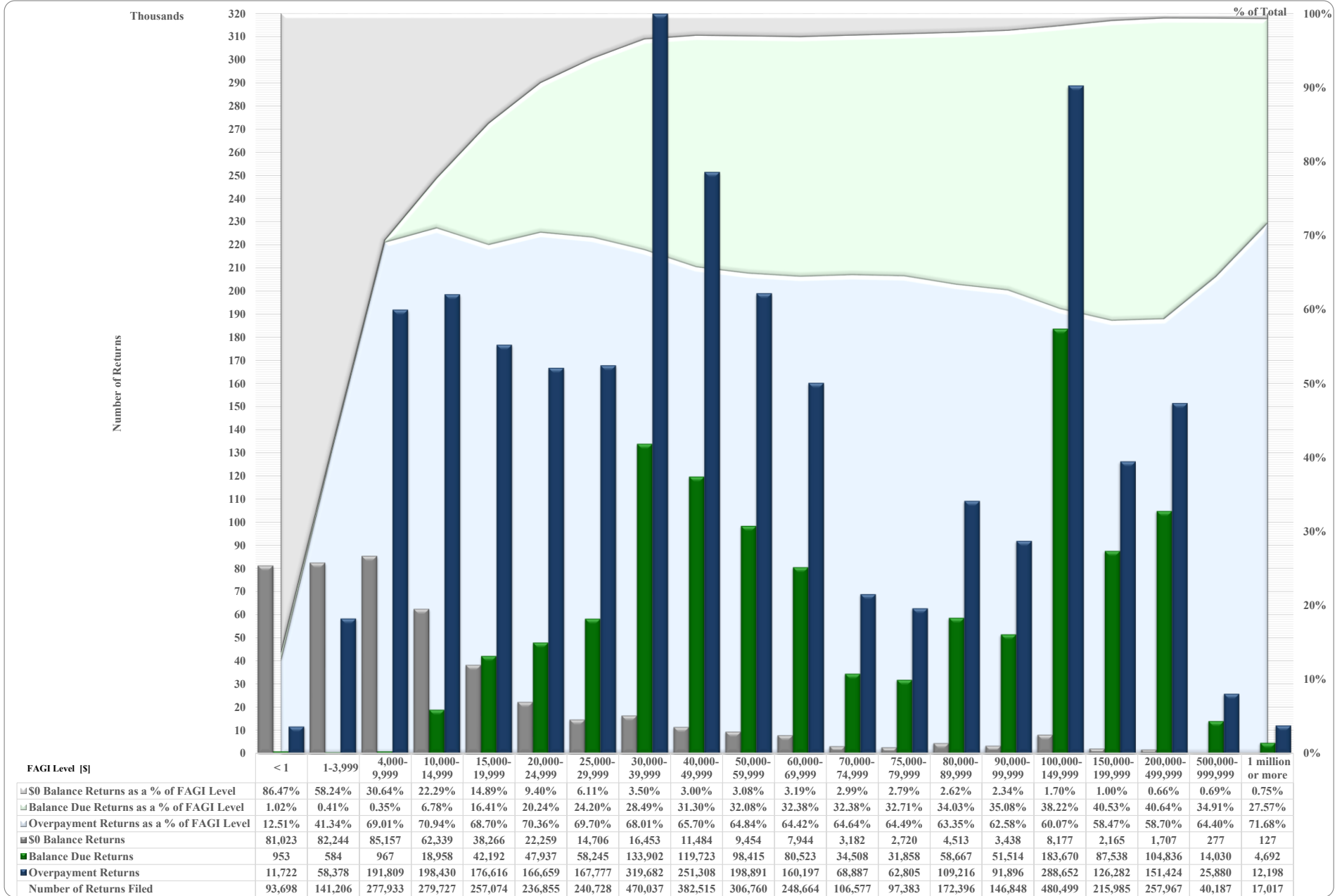
**Exhibit F2. Tax Year 2022 Resident Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level**

**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: 2022 annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; the extract consists 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit I. TAX YEAR 2022 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]	218,965	2,539,192,310	9,947	92,982,780	14,776	118,875,158	22,159	185,504,370	22,222	196,613,976	149,861	1,945,216,026
Real Estate Property Taxes [\$10,000/\$5,000 cap]†	267,739	1,355,248,540	13,554	49,006,575	19,104	57,788,172	26,863	85,038,509	26,762	93,435,562	181,456	1,069,979,722
Allowable Home Mortgage Interest and Real Estate Property Taxes [capped at \$20,000]†	278,012	3,361,582,940	14,198	127,226,087	20,098	167,927,217	28,068	259,266,755	27,675	278,069,315	187,973	2,529,093,566
Charitable Contributions	277,709	26,313,445,934	11,508	41,448,066	22,775	154,860,243	28,924	242,707,340	27,152	267,735,120	187,350	25,606,695,165
Medical and Dental Expenses	112,444	2,591,086,745	17,278	355,000,516	21,632	418,180,987	21,191	426,359,146	15,722	341,980,216	36,621	1,049,565,880
Repayment of Claim of Right Income	666	16,249,602	93	1,066,217	131	1,009,997	109	813,193	52	746,950	281	12,613,245
Itemized Deductions Claimed [Total]	-	32,815,223,131	-	539,504,154	-	750,714,557	-	940,422,558	-	900,511,824	-	29,684,070,038
Itemized Deductions in Excess of \$20,000††	-	532,857,910	-	14,763,268	-	8,736,113	-	11,276,124	-	11,980,223	-	486,102,182
Itemized Deductions Allowable†††	314,179	32,282,365,221	19,644	524,740,886	28,128	741,978,444	34,541	929,146,434	31,703	888,531,601	200,163	29,197,967,856

Source: 2022 individual income tax extract. Itemized deduction summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 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.

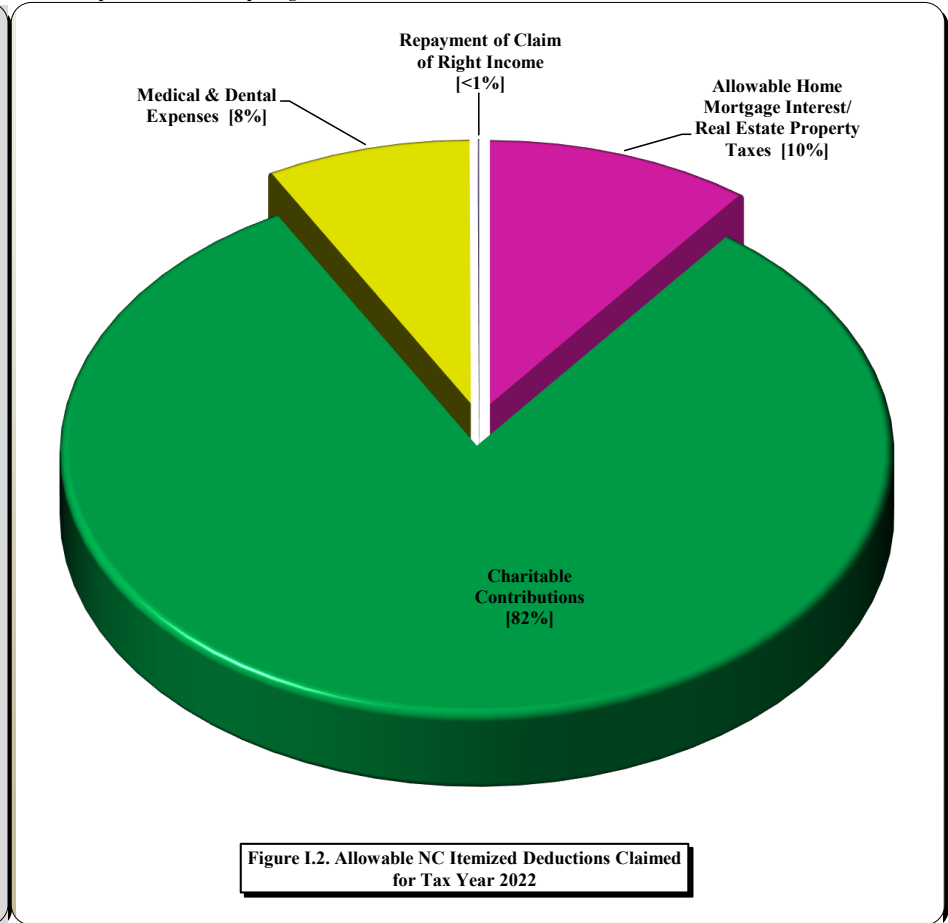
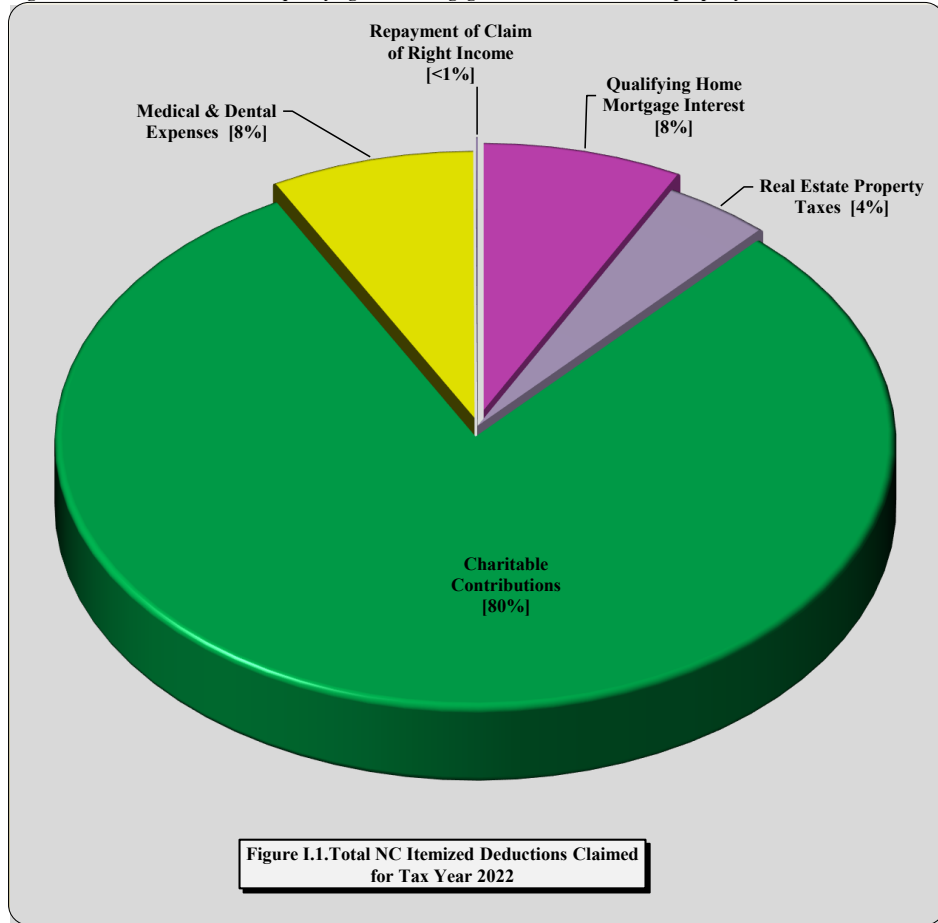
Itemized deductions in excess of \$20,000 amounts do not include real estate property taxes in excess of the \$10,000 and \$5,000 allowable thresholds based on filing status.

†††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 314,179 indicates the total number of returns that claimed at least one itemized deduction type on the tax year 2022 D-400 Schedule A form.

In general, NC standard deduction allowances applicable for taxable year 2022 are as follows based on filing status: S/MFS=\$12,750; MFJ/SS=\$25,500; and HH=\$19,125.

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 2022 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 TAX [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
<b>AGGREGATE - COMBINED FILING STATUSES</b>																		
Non-Positive AGI	3,281	98,171,319	29,921	2,188	29,276,206	13,380	2,598	14,279,154	5,496	2,766	35,149,621	12,708	52	610,937	11,749	2,856	62,410,761	21,853
\$ 1 - 3,999	1,694	42,242,313	24,936	822	7,338,981	8,928	1,070	3,678,188	3,438	1,123	10,081,029	8,977	1,087	910,585	838	1,456	31,250,699	21,463
4,000 - 9,999	3,013	79,857,819	26,504	1,425	12,093,706	8,487	2,039	6,767,886	3,319	2,126	17,475,351	8,220	2,009	4,678,216	2,329	2,717	57,704,252	21,238
10,000 - 14,999	3,302	84,400,455	25,560	1,595	13,174,925	8,260	2,258	7,218,168	3,197	2,347	19,111,622	8,143	2,287	7,806,013	3,413	2,931	57,482,820	19,612
15,000 - 19,999	4,024	104,893,496	26,067	1,891	15,178,804	8,027	2,709	8,309,914	3,068	2,820	22,115,587	7,842	2,899	12,159,342	4,194	3,560	70,618,567	19,837
20,000 - 24,999	4,330	115,175,484	26,599	2,026	15,920,158	7,858	2,880	8,753,265	3,039	3,016	23,292,877	7,723	3,267	16,349,190	5,004	3,758	75,533,417	20,099
25,000 - 29,999	4,689	120,049,555	25,602	2,221	18,048,620	8,126	3,067	9,582,114	3,124	3,231	26,071,128	8,069	3,685	21,203,762	5,754	3,847	72,774,665	18,917
30,000 - 39,999	11,001	288,377,546	26,214	5,561	44,345,535	7,974	7,294	22,056,432	3,024	7,661	63,051,900	8,230	8,914	57,773,757	6,481	8,645	167,551,889	19,381
40,000 - 49,999	12,438	333,551,343	26,817	6,994	56,481,003	8,076	8,743	26,149,626	2,991	9,206	78,804,189	8,560	10,307	76,892,721	7,460	9,140	177,854,433	19,459
50,000 - 59,999	13,403	358,998,426	26,785	8,138	67,108,984	8,246	10,001	30,958,253	3,096	10,464	94,254,973	9,008	11,212	90,644,282	8,085	8,789	174,099,171	19,809
60,000 - 69,999	14,173	379,633,050	26,786	9,329	78,462,545	8,411	11,203	35,629,685	3,180	11,725	109,055,531	9,301	11,928	99,937,218	8,378	8,539	170,640,301	19,984
70,000 - 74,999	6,965	190,514,958	27,353	4,692	39,932,841	8,511	5,659	18,450,571	3,260	5,879	55,956,251	9,518	5,893	52,939,033	8,983	3,863	81,619,674	21,129
75,000 - 79,999	6,802	184,446,134	27,116	4,646	40,001,870	8,610	5,652	19,074,804	3,375	5,842	56,878,573	9,736	5,836	53,427,783	9,155	3,669	74,139,778	20,207
80,000 - 89,999	13,012	359,616,494	27,637	9,117	79,902,425	8,764	10,896	37,440,249	3,436	11,299	112,531,815	9,959	11,111	107,372,024	9,664	6,478	139,712,655	21,567
90,000 - 99,999	11,889	344,468,973	28,974	8,459	76,709,681	9,068	10,214	36,920,509	3,615	10,534	108,658,927	10,315	10,257	107,682,263	10,498	5,575	128,127,783	22,983
100,000 - 149,999	47,288	1,452,684,924	30,720	35,070	343,729,751	9,801	41,708	164,391,398	3,941	42,918	480,241,245	11,190	41,543	515,610,401	12,411	18,895	456,833,278	24,177
150,000 - 199,999	30,690	1,030,402,780	33,575	23,834	255,609,690	10,725	28,023	125,865,389	4,492	28,716	352,964,536	12,292	27,910	451,091,165	16,162	8,519	226,347,079	26,570
200,000 - 499,999	63,710	2,592,678,814	40,695	50,257	638,996,583	12,715	58,932	337,861,338	5,733	60,868	843,366,297	13,856	60,543	1,459,767,886	24,111	8,326	289,544,631	34,776
500,000 - 999,999	25,314	1,541,407,868	60,892	19,395	310,405,210	16,004	23,277	178,746,061	7,679	24,320	376,031,397	15,462	24,836	1,116,640,419	44,961	679	48,736,052	71,776
1,000,000 or more	33,161	22,580,793,470	680,944	21,305	396,474,792	18,609	29,516	263,115,536	8,914	31,151	476,490,091	15,296	32,799	22,076,198,539	673,075	202	28,104,840	139,133
<b>TOTAL</b>	<b>314,179</b>	<b>32,282,365,221</b>	<b>102,752</b>	<b>218,965</b>	<b>2,539,192,310</b>	<b>11,596</b>	<b>267,739</b>	<b>1,355,248,540</b>	<b>5,062</b>	<b>278,012</b>	<b>3,361,582,940</b>	<b>12,092</b>	<b>278,375</b>	<b>26,329,695,536</b>	<b>94,584</b>	<b>112,444</b>	<b>2,591,086,745</b>	<b>23,043</b>

<b>SINGLE</b>																		
Non-Positive AGI	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
Non-Positive AGI	1,744	42,177,223	24,184	1,063	12,056,723	11,342	1,279	6,148,213	4,807	1,363	15,761,526	11,564	26	307,105	11,812	1,459	26,108,592	17,895
\$ 1 - 3,999	1,247	29,815,835	23,910	597	5,049,631	8,458	776	2,518,561	3,246	817	7,032,661	8,608	744	587,334	789	1,108	22,195,840	20,032
4,000 - 9,999	2,243	56,753,055	25,302	988	7,760,759	7,855	1,461	4,494,437	3,076	1,526	11,612,807	7,610	1,415	3,189,465	2,254	2,047	41,950,783	20,494
10,000 - 14,999	2,489	61,105,499	24,550	1,122	8,180,354	7,291	1,666	4,939,876	2,965	1,724	12,648,653	7,337	1,652	5,356,476	3,242	2,248	43,100,370	19,173
15,000 - 19,999	3,091	76,133,708	24,631	1,337	9,845,460	7,364	2,015	5,842,009	2,899	2,090	14,952,799	7,154	2,175	8,607,844	3,958	2,773	52,573,065	18,959
20,000 - 24,999	3,247	81,967,904	25,244	1,383	9,795,569	7,083	2,072	5,888,688	2,842	2,164	15,057,578	6,958	2,401	11,272,882	4,695	2,857	55,637,444	19,474
25,000 - 29,999	3,439	81,736,541	23,768	1,515	11,585,193	7,647	2,132	6,242,574	2,928	2,245	16,996,355	7,571	2,636	14,068,103	5,337	2,820	50,672,083	17,969
30,000 - 39,999	7,543	184,107,559	24,408	3,483	25,749,585	7,393	4,756	13,725,211	2,886	4,975	38,209,739	7,680	5,982	35,788,938	5,983	5,894	110,108,882	18,682
40,000 - 49,999	8,027	199,223,793	24,819	4,304	32,613,046	7,577	5,471	15,565,573	2,845	5,740	46,656,592	8,128	6,468	43,002,639	6,649	5,767	109,564,562	18,999
50,000 - 59,999	8,674	211,909,892	24,430	5,023	39,206,171	7,805	6,311	18,737,463	2,969	6,589	56,533,839	8,580	7,030	50,456,571	7,177	5,437	104,919,482	19,297
60,000 - 69,999	9,214	221,595,389	24,050	5,826	46,652,589	8,008	7,097	21,721,992	3,061	7,428	66,441,824	8,945	7,582	56,004,091	7,386	5,156	99,149,474	19,230
70,000 - 74,999	4,498	109,305,263	24,301	2,907	23,463,995	8,072	3,609	11,449,170	3,172	3,727	34,138,134	9,160	3,672	27,734,402	7,553	2,285	47,432,727	20,758
75,000 - 79,999	4,289	102,830,953	23,976	2,784	23,022,244	8,269	3,490	11,555,770	3,311	3,586	33,713,324	9,401	3,551	28,183,912	7,937	2,066	40,933,717	19,813
80,000 - 89,999	8,038	193,705,080	24,099	5,468	46,473,536	8,499	6,613	22,249,289	3,364	6,833	66,771,410	9,772	6,641	54,818,152	8,255	3,360	72,115,518	21,463
90,000 - 99,999	6,718	161,802,454	24,085	4,639	41,341,588	8,912	5,667	19,981,107	3,526	5,837	59,400,536	10,177	5,528	46,297,576	8,375	2,456	56,104,342	22,844
100,000 - 149,999	22,374	555,214,921	24,815	16,076	156,152,273	9,713	19,152	73,748,073	3,851	19,697	220,582,148	11,199	18,166	161,818,616	8,908	6,187	172,814,157	27,932
150,000 - 199,999	10,792	284,435,651	26,356	7,971	85,593,495	10,738	9,475	42,269,170	4,461	9,724	120,298,482	12,371	8,766	92,442,527	10,546	2,034	71,694,642	35,248
200,000 - 499,999	14,765	470,056,745	31,836	10,706	131,159,328	12,251	13,058	72,833,468	5,578	13,546	181,628,233	13,408	12,457	202,371,897	16,246	1,637	86,056,615	52,570
500,000 - 999,999	3,759	200,379,882	53,307	2,522	36,769,072	14,579	3,241	23,370,697	7,211	3,435	48,985,284	14,261	3,398	137,092,050	40,345	139	14,302,548	102,896
1,000,000 or more	4,308	4,723,877,488	1,096,536	2,464	45,254,623	18,366	3,592	31,016,391	8,635	3,841	56,047,941	14,592	4,018	4,658,474,863	1,159,401	56	9,354,684	167,048
<b>TOTAL</b>	<b>130,499</b>	<b>8,048,134,835</b>	<b>61,672</b>	<b>82,178</b>	<b>797,725,234</b>	<b>9,707</b>	<b>102,933</b>	<b>414,297,732</b>	<b>4,025</b>	<b>106,887</b>	<b>1,123,469,865</b>	<b>10,511</b>	<b>104,308</b>	<b>5,637,875,443</b>	<b>54,050</b>	<b>57,786</b>	<b>1,286,789,527</b>	<b>22,268</b>

Table H1. 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 TAXE [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
<b>MARRIED FILING JOINTLY/SURVIVING SPOUSE†††</b>																		
Non-Positive AGI	1,159	47,958,522	41,379	861	12,984,613	15,081	1,032	6,830,703	6,619	1,081	15,235,014	14,093	11	190,686	17,335	1,154	32,532,822	28,191
\$ 1 - 3,999	260	10,573,374	40,667	161	1,559,636	9,687	218	920,480	4,222	225	2,251,457	10,006	208	235,101	1,130	259	8,086,816	31,223
4,000 - 9,999	478	17,928,936	37,508	302	2,967,057	9,825	425	1,737,872	4,089	436	4,145,050	9,507	395	1,101,642	2,789	472	12,682,244	26,869
10,000 - 14,999	459	16,658,646	36,293	285	2,927,542	10,272	394	1,663,186	4,221	407	4,055,165	9,964	383	1,578,052	4,120	440	11,025,429	25,058
15,000 - 19,999	546	20,455,823	37,465	328	3,011,103	9,180	455	1,747,970	3,842	471	4,395,062	9,331	442	2,237,404	5,062	528	13,823,357	26,181
20,000 - 24,999	622	22,688,750	36,477	388	3,481,378	8,973	539	2,085,924	3,870	554	5,148,085	9,293	536	3,380,210	6,306	592	14,160,455	23,920
25,000 - 29,999	717	26,129,393	36,443	434	3,840,204	8,848	629	2,446,725	3,890	648	5,795,950	8,944	626	4,845,171	7,740	662	15,488,272	23,396
30,000 - 39,999	1,731	64,203,642	37,090	1,104	9,458,589	8,568	1,496	5,368,573	3,589	1,548	13,691,443	8,845	1,535	13,290,201	8,658	1,572	37,221,998	23,678
40,000 - 49,999	2,142	79,210,574	36,980	1,331	11,398,614	8,564	1,844	6,605,191	3,582	1,898	16,718,665	8,809	1,941	19,696,520	10,148	1,879	42,795,389	22,776
50,000 - 59,999	2,293	87,237,804	38,045	1,504	12,778,516	8,496	1,977	7,314,475	3,700	2,046	18,806,317	9,192	2,101	24,055,812	11,450	1,905	44,375,675	23,294
60,000 - 69,999	2,651	101,563,414	38,311	1,793	15,706,124	8,760	2,335	8,634,931	3,698	2,407	22,469,546	9,335	2,412	28,146,232	11,669	2,168	50,947,636	23,500
70,000 - 74,999	1,408	54,754,707	38,888	962	8,412,755	8,745	1,230	4,463,157	3,629	1,273	11,929,376	9,371	1,305	16,799,570	12,873	1,094	26,025,761	23,790
75,000 - 79,999	1,479	56,869,859	38,452	1,043	9,188,793	8,810	1,323	4,885,787	3,693	1,364	13,181,821	9,664	1,388	17,741,217	12,782	1,140	25,946,821	22,760
80,000 - 89,999	3,193	123,230,368	38,594	2,224	19,408,055	8,727	2,813	10,379,318	3,690	2,913	27,881,720	9,571	2,984	38,854,090	13,021	2,410	56,494,558	23,442
90,000 - 99,999	3,648	145,314,890	39,834	2,557	22,662,621	8,863	3,244	12,404,622	3,824	3,331	32,966,395	9,897	3,428	48,748,408	14,221	2,589	63,600,087	24,566
100,000 - 149,999	19,693	768,607,595	39,029	14,496	137,671,502	9,497	18,015	73,122,675	4,059	18,432	196,987,711	10,687	18,894	307,119,596	16,255	11,466	264,500,288	23,068
150,000 - 199,999	17,374	683,157,614	39,321	13,642	141,051,244	10,339	16,303	73,355,694	4,500	16,628	197,857,697	11,899	17,003	337,138,258	19,828	6,185	148,161,659	23,955
200,000 - 499,999	44,859	2,002,399,261	44,638	35,975	455,417,512	12,659	42,292	245,603,914	5,807	43,511	601,158,432	13,816	44,549	1,207,275,436	27,100	6,418	193,965,393	30,222
500,000 - 999,999	20,386	1,290,368,809	63,297	15,908	257,701,927	16,200	19,028	148,737,910	7,817	19,815	309,627,405	15,626	20,377	948,361,854	46,541	512	32,379,550	63,241
1,000,000 or more	27,059	14,739,741,391	544,726	17,720	331,314,278	18,697	24,473	222,447,416	9,090	25,742	398,391,068	15,476	27,069	14,323,938,273	529,164	139	17,412,050	125,267
<b>TOTAL</b>	<b>152,157</b>	<b>20,359,053,372</b>	<b>133,803</b>	<b>113,018</b>	<b>1,462,942,063</b>	<b>12,944</b>	<b>140,065</b>	<b>840,756,523</b>	<b>6,003</b>	<b>144,730</b>	<b>1,902,693,379</b>	<b>13,147</b>	<b>147,587</b>	<b>17,344,733,733</b>	<b>117,522</b>	<b>43,584</b>	<b>1,111,626,260</b>	<b>25,505</b>
<b>MARRIED FILING SEPARATELY†††</b>																		
\$ < 4,000	375	5,002,285	13,339	189	2,775,031	14,683	213	747,695	3,510	242	2,682,825	11,086	114	171,694	1,506	197	2,147,766	10,902
4,000 - 9,999	167	1,577,995	9,449	63	497,885	7,903	75	186,516	2,487	83	670,326	8,076	116	179,032	1,543	96	728,637	7,590
10,000 - 14,999	192	2,366,575	12,326	91	797,686	8,766	102	264,151	2,590	110	1,043,095	9,483	131	329,092	2,512	116	994,388	8,572
15,000 - 19,999	186	2,934,769	15,778	96	740,416	7,713	109	299,637	2,749	116	1,026,661	8,851	135	487,319	3,610	108	1,420,789	13,155
20,000 - 24,999	232	3,769,724	16,249	112	894,840	7,990	128	333,702	2,607	137	1,211,503	8,843	172	796,701	4,632	140	1,761,520	12,582
25,000 - 29,999	238	4,190,677	17,608	116	914,363	7,882	133	344,065	2,587	149	1,199,076	8,047	188	857,372	4,560	130	2,134,229	16,417
30,000 - 39,999	709	11,746,345	16,567	418	3,239,401	7,750	461	1,210,995	2,627	493	4,311,513	8,745	569	3,002,024	5,276	378	4,432,808	11,727
40,000 - 49,999	833	15,180,275	18,224	517	4,067,487	7,867	545	1,392,835	2,556	604	5,308,442	8,789	666	4,243,772	6,372	407	5,628,061	13,828
50,000 - 59,999	1,026	19,048,573	18,566	704	5,947,936	8,449	755	2,010,333	2,663	798	7,671,320	9,613	809	5,120,390	6,329	421	6,256,863	14,862
60,000 - 69,999	1,001	17,898,311	17,880	734	6,248,517	8,513	775	2,068,143	2,669	820	8,111,766	9,892	789	5,253,658	6,659	337	4,532,887	13,451
70,000 - 74,999	469	9,439,754	20,127	353	2,997,968	8,493	360	1,027,488	2,854	391	3,930,152	10,052	380	2,850,142	7,500	149	2,659,460	17,849
75,000 - 79,999	461	8,315,353	18,038	358	3,103,657	8,669	368	1,059,545	2,879	397	4,080,156	10,277	376	2,669,513	7,100	131	1,565,684	11,952
80,000 - 89,999	752	13,722,061	18,247	579	5,149,351	8,894	607	1,797,908	2,962	646	6,794,986	10,519	590	4,765,621	8,077	176	2,161,454	12,281
90,000 - 99,999	654	12,589,183	19,250	536	4,939,076	9,215	548	1,725,560	3,149	582	6,494,471	11,159	517	3,889,859	7,524	153	2,204,853	14,411
100,000 - 149,999	2,272	45,526,676	20,038	1,866	18,693,050	10,018	1,884	6,207,828	3,295	2,025	24,017,968	11,861	1,817	16,671,927	9,176	338	4,836,771	14,310
150,000 - 199,999	1,036	21,523,376	20,775	857	9,751,214	11,378	870	3,234,885	3,718	936	12,156,360	12,988	809	7,541,694	9,322	85	1,825,322	21,474
200,000 - 499,999	1,533	40,133,366	26,180	1,206	14,855,957	12,318	1,234	5,022,968	4,070	1,344	18,177,225	13,525	1,274	18,993,768	14,909	84	2,962,373	35,266
500,000 or more	1,526	2,385,123,896	1,562,991	884	12,974,438	14,677	1,177	5,649,510	4,800	1,272	15,543,148	12,219	1,429	2,367,422,852	1,656,699	17	2,157,896	126,935
<b>TOTAL</b>	<b>13,662</b>	<b>2,620,089,194</b>	<b>191,779</b>	<b>9,679</b>	<b>98,588,273</b>	<b>10,186</b>	<b>10,344</b>	<b>34,583,764</b>	<b>3,343</b>	<b>11,145</b>	<b>124,430,993</b>	<b>11,165</b>	<b>10,881</b>	<b>2,445,246,430</b>	<b>224,726</b>	<b>3,463</b>	<b>50,411,771</b>	<b>14,557</b>

Table H. 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 TAXES [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
<b>HEAD OF HOUSEHOLD†††</b>																		
\$ < 4,000	190	4,886,393	25,718	139	2,189,553	15,752	150	791,690	5,278	161	2,267,167	14,082	36	29,602	822	135	2,589,624	19,182
4,000 - 9,999	125	3,597,833	28,783	72	868,005	12,056	78	349,061	4,475	81	1,047,168	12,928	83	208,077	2,507	102	2,342,588	22,967
10,000 - 14,999	162	4,269,735	26,356	97	1,269,343	13,086	96	350,955	3,656	106	1,364,709	12,875	121	542,393	4,483	127	2,362,633	18,603
15,000 - 19,999	201	5,369,196	26,712	130	1,581,825	12,168	130	420,298	3,233	143	1,741,065	12,175	147	826,775	5,624	151	2,801,356	18,552
20,000 - 24,999	229	6,749,106	29,472	143	1,748,371	12,226	141	444,951	3,156	161	1,875,711	11,650	158	899,397	5,692	169	3,973,998	23,515
25,000 - 29,999	295	7,992,944	27,095	156	1,708,860	10,954	173	548,750	3,172	189	2,079,747	11,004	235	1,433,116	6,098	235	4,480,081	19,064
30,000 - 39,999	1,018	28,320,000	27,819	556	5,897,960	10,608	581	1,751,653	3,015	645	6,839,205	10,603	828	5,692,594	6,875	801	15,788,201	19,711
40,000 - 49,999	1,436	39,936,701	27,811	842	8,401,856	9,978	883	2,586,027	2,929	964	10,120,490	10,498	1,232	9,949,790	8,076	1,087	19,866,421	18,276
50,000 - 59,999	1,410	40,802,157	28,938	907	9,176,361	10,117	958	2,895,982	3,023	1,031	11,243,497	10,905	1,272	11,011,509	8,657	1,026	18,547,151	18,077
60,000 - 69,999	1,307	38,575,936	29,515	976	9,855,315	10,098	996	3,204,619	3,217	1,070	12,032,395	11,245	1,145	10,533,237	9,199	878	16,010,304	18,235
70,000 - 74,999	590	17,015,234	28,839	470	5,058,123	10,762	460	1,510,756	3,284	488	5,958,589	12,210	536	5,554,919	10,364	335	5,501,726	16,423
75,000 - 79,999	573	16,429,969	28,674	461	4,687,176	10,167	471	1,573,702	3,341	495	5,903,272	11,926	521	4,833,141	9,277	332	5,693,556	17,149
80,000 - 89,999	1,029	28,958,985	28,143	846	8,871,483	10,486	863	3,013,734	3,492	907	11,083,699	12,220	896	8,934,161	9,971	532	8,941,125	16,807
90,000 - 99,999	869	24,762,446	28,495	727	7,766,396	10,683	755	2,809,220	3,721	784	9,797,525	12,497	784	8,746,420	11,156	377	6,218,501	16,495
100,000 - 149,999	2,949	83,335,732	28,259	2,632	31,212,926	11,859	2,657	11,312,822	4,258	2,764	38,653,418	13,985	2,666	30,000,262	11,253	904	14,682,052	16,241
150,000 - 199,999	1,488	41,286,139	27,746	1,364	19,213,737	14,086	1,375	7,005,640	5,095	1,428	22,651,997	15,863	1,332	13,968,686	10,487	215	4,665,456	21,700
200,000 - 499,999	2,553	80,089,442	31,371	2,370	37,563,786	15,850	2,348	14,400,988	6,133	2,467	42,402,407	17,188	2,263	31,126,785	13,755	187	6,560,250	35,082
500,000 or more	1,437	782,709,872	544,683	1,202	22,865,664	19,023	1,282	10,639,673	8,299	1,366	23,926,642	17,516	1,344	757,549,066	563,653	18	1,234,164	68,565
<b>TOTAL</b>	<b>17,861</b>	<b>1,255,087,820</b>	<b>70,270</b>	<b>14,090</b>	<b>179,936,740</b>	<b>12,771</b>	<b>14,397</b>	<b>65,610,521</b>	<b>4,557</b>	<b>15,250</b>	<b>210,988,703</b>	<b>13,835</b>	<b>15,599</b>	<b>901,839,930</b>	<b>57,814</b>	<b>7,611</b>	<b>142,259,187</b>	<b>18,691</b>

†††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: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch A forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

†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 2022 D-400 returns claiming itemized deductions, 666 returns claimed an aggregate \$16,249,602 value of deductible repayment of claim of right income; total return counts and deductible dollar amounts claimed by filing status are as follows: single [288 returns, \$3,626,067]; married filing jointly/surviving spouse [253 returns, \$11,305,497]; married filing separately [26 returns, \$302,211]; and head of household [99 returns, \$1,015,827].

††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 2022 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 2022 are as follows based on filing status: S/MFS=\$12,750; MFJ/SS=\$25,500; and HH=\$19,125.

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 2022 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 2022  
 ††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2022  
 †††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2022 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	2,188	29,276,206	13,380	1,498	68.5%	17,002,495	58.1%	11,350	50	2.3%	733,656	2.5%	14,673	640	29.3%	11,540,055	39.4%
\$ 1 - 3,999	822	7,338,981	8,928	725	88.2%	6,056,862	82.5%	8,354	28	3.4%	419,025	5.7%	14,965	69	8.4%	863,094	11.8%	12,509
4,000 - 9,999	1,425	12,093,706	8,487	1,272	89.3%	10,281,666	85.0%	8,083	41	2.9%	399,518	3.3%	9,744	112	7.9%	1,412,522	11.7%	12,612
10,000 - 14,999	1,595	13,174,925	8,260	1,432	89.8%	11,385,370	86.4%	7,951	50	3.1%	436,447	3.3%	8,729	113	7.1%	1,353,108	10.3%	11,974
15,000 - 19,999	1,891	15,178,804	8,027	1,718	90.9%	13,341,229	87.9%	7,766	49	2.6%	554,038	3.7%	11,307	124	6.6%	1,283,537	8.5%	10,351
20,000 - 24,999	2,026	15,920,158	7,858	1,846	91.1%	13,944,538	87.6%	7,554	54	2.7%	503,611	3.2%	9,326	126	6.2%	1,472,009	9.2%	11,683
25,000 - 29,999	2,221	18,048,620	8,126	2,006	90.3%	15,597,563	86.4%	7,775	76	3.4%	882,209	4.9%	11,606	139	6.3%	1,569,028	8.7%	11,288
30,000 - 39,999	5,561	44,345,535	7,974	5,040	90.6%	39,064,054	88.1%	7,751	147	2.6%	1,494,172	3.4%	10,164	374	6.7%	3,787,309	8.5%	10,126
40,000 - 49,999	6,994	56,481,003	8,076	6,318	90.3%	49,467,961	87.6%	7,830	202	2.9%	1,953,712	3.5%	9,672	474	6.8%	5,059,330	9.0%	10,674
50,000 - 59,999	8,138	67,108,984	8,246	7,326	90.0%	58,593,833	87.3%	7,998	231	2.8%	2,470,138	3.7%	10,693	581	7.1%	6,045,013	9.0%	10,404
60,000 - 69,999	9,329	78,462,545	8,411	8,335	89.3%	67,750,137	86.3%	8,128	314	3.4%	3,392,392	4.3%	10,804	680	7.3%	7,320,016	9.3%	10,765
70,000 - 74,999	4,692	39,932,841	8,511	4,199	89.5%	34,896,627	87.4%	8,311	161	3.4%	1,629,579	4.1%	10,122	332	7.1%	3,406,635	8.5%	10,261
75,000 - 79,999	4,646	40,001,870	8,610	4,116	88.6%	34,449,209	86.1%	8,370	183	3.9%	1,987,911	5.0%	10,863	347	7.5%	3,564,750	8.9%	10,273
80,000 - 89,999	9,117	79,902,425	8,764	7,993	87.7%	68,199,058	85.4%	8,532	346	3.8%	3,590,320	4.5%	10,377	778	8.5%	8,113,047	10.2%	10,428
90,000 - 99,999	8,459	76,709,681	9,068	7,318	86.5%	64,303,036	83.8%	8,787	354	4.2%	3,956,942	5.2%	11,178	787	9.3%	8,449,703	11.0%	10,737
100,000 - 149,999	35,070	343,729,751	9,801	29,842	85.1%	283,029,934	82.3%	9,484	1,542	4.4%	18,772,685	5.5%	12,174	3,686	10.5%	41,927,132	12.2%	11,375
150,000 - 199,999	23,834	255,609,690	10,725	19,394	81.4%	200,295,453	78.4%	10,328	1,155	4.8%	14,822,251	5.8%	12,833	3,285	13.8%	40,491,986	15.8%	12,326
200,000 - 499,999	50,257	638,996,583	12,715	36,972	73.6%	448,371,714	70.2%	12,127	2,093	4.2%	30,338,204	4.7%	14,495	11,192	22.3%	160,286,665	25.1%	14,322
500,000 - 999,999	19,395	310,405,210	16,004	10,792	55.6%	167,073,333	53.8%	15,481	508	2.6%	8,588,309	2.8%	16,906	8,095	41.7%	134,743,568	43.4%	16,645
1,000,000 or more	21,305	396,474,792	18,609	6,306	29.6%	109,710,212	27.7%	17,398	240	1.1%	4,530,299	1.1%	18,876	14,759	69.3%	282,234,281	71.2%	19,123
<b>TOTAL</b>	<b>218,965</b>	<b>2,539,192,310</b>	<b>11,596</b>	<b>164,448</b>	<b>75.1%</b>	<b>1,712,814,284</b>	<b>67.5%</b>	<b>10,416</b>	<b>7,824</b>	<b>3.6%</b>	<b>101,455,238</b>	<b>4.0%</b>	<b>12,967</b>	<b>46,693</b>	<b>21.3%</b>	<b>724,922,788</b>	<b>28.5%</b>	<b>15,525</b>

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	2,598	14,279,154	5,496	1,765	67.9%	7,913,598	55.4%	4,484	52	2.0%	239,791	1.7%	4,611	781	30.1%	6,125,765	42.9%
\$ 1 - 3,999	1,070	3,678,188	3,438	961	89.8%	3,125,623	85.0%	3,252	30	2.8%	104,814	2.8%	3,494	79	7.4%	447,751	12.2%	5,668
4,000 - 9,999	2,039	6,767,886	3,319	1,844	90.4%	5,714,952	84.4%	3,099	51	2.5%	155,622	2.3%	3,051	144	7.1%	897,312	13.3%	6,231
10,000 - 14,999	2,258	7,218,168	3,197	2,067	91.5%	6,247,890	86.6%	3,023	56	2.5%	224,020	3.1%	4,000	135	6.0%	746,258	10.3%	5,528
15,000 - 19,999	2,709	8,309,914	3,068	2,490	91.9%	7,195,360	86.6%	2,890	59	2.2%	248,011	3.0%	4,204	160	5.9%	866,543	10.4%	5,416
20,000 - 24,999	2,880	8,753,265	3,039	2,650	92.0%	7,621,863	87.1%	2,876	66	2.3%	253,491	2.9%	3,841	164	5.7%	877,911	10.0%	5,353
25,000 - 29,999	3,067	9,582,114	3,124	2,817	91.8%	8,407,215	87.7%	2,984	82	2.7%	312,065	3.3%	3,806	168	5.5%	862,834	9.0%	5,136
30,000 - 39,999	7,294	22,056,432	3,024	6,671	91.5%	19,063,898	86.4%	2,858	159	2.2%	559,317	2.5%	3,518	464	6.4%	2,433,217	11.0%	5,244
40,000 - 49,999	8,743	26,149,626	2,991	7,969	91.1%	22,811,169	87.2%	2,862	206	2.4%	725,179	2.8%	3,520	568	6.5%	2,613,278	10.0%	4,601
50,000 - 59,999	10,001	30,958,253	3,096	9,069	90.7%	26,889,088	86.9%	2,965	248	2.5%	919,698	3.0%	3,708	684	6.8%	3,149,467	10.2%	4,604
60,000 - 69,999	11,203	35,629,685	3,180	10,085	90.0%	30,575,629	85.8%	3,032	312	2.8%	1,156,450	3.2%	3,707	806	7.2%	3,897,606	10.9%	4,836
70,000 - 74,999	5,659	18,450,571	3,260	5,088	89.9%	15,861,349	86.0%	3,117	169	3.0%	609,897	3.3%	3,609	402	7.1%	1,979,325	10.7%	4,924
75,000 - 79,999	5,652	19,074,804	3,375	5,043	89.2%	16,365,976	85.8%	3,245	186	3.3%	723,215	3.8%	3,888	423	7.5%	1,985,613	10.4%	4,694
80,000 - 89,999	10,896	37,440,249	3,436	9,636	88.4%	31,747,656	84.8%	3,295	350	3.2%	1,324,623	3.5%	3,785	910	8.4%	4,367,970	11.7%	4,800
90,000 - 99,999	10,214	36,920,509	3,615	8,935	87.5%	30,796,956	83.4%	3,447	371	3.6%	1,489,588	4.0%	4,015	908	8.9%	4,633,965	12.6%	5,103
100,000 - 149,999	41,708	164,391,398	3,941	35,824	85.9%	135,046,863	82.1%	3,770	1,586	3.8%	6,392,836	3.9%	4,031	4,298	10.3%	22,951,699	14.0%	5,340
150,000 - 199,999	28,023	125,865,389	4,492	23,004	82.1%	97,784,280	77.7%	4,251	1,208	4.3%	5,600,227	4.4%	4,636	3,811	13.6%	22,480,882	17.9%	5,899
200,000 - 499,999	58,932	337,861,338	5,733	43,455	73.7%	230,983,903	68.4%	5,315	2,137	3.6%	11,748,678	3.5%	5,498	13,340	22.6%	95,128,757	28.2%	7,131
500,000 - 999,999	23,277	178,746,061	7,679	12,900	55.4%	91,974,051	51.5%	7,130	527	2.3%	3,783,508	2.1%	7,179	9,850	42.3%	82,988,502	46.4%	8,425
1,000,000 or more	29,516	263,115,536	8,914	8,309	28.2%	68,361,018	26.0%	8,227	271	0.9%	2,255,575	0.9%	8,323	20,936	70.9%	192,498,943	73.2%	9,195
<b>TOTAL</b>	<b>267,739</b>	<b>1,355,248,540</b>	<b>5,062</b>	<b>200,582</b>	<b>74.9%</b>	<b>864,488,337</b>	<b>63.8%</b>	<b>4,310</b>	<b>8,126</b>	<b>3.0%</b>	<b>38,826,605</b>	<b>2.9%</b>	<b>4,778</b>	<b>59,031</b>	<b>22.0%</b>	<b>451,933,598</b>	<b>33.3%</b>	<b>7,656</b>

Table 1-2. continued

FAGI BRACKET	ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES [reflects \$20,000 cap]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	[AGGREGATE]			Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Return Count	Claimed [\$]	Avg [\$]															
Non-Positive AGI	2,766	35,149,621	12,708	1,865	67.4%	21,552,749	61.3%	11,556	59	2.1%	754,752	2.1%	12,792	842	30.4%	12,842,120	36.5%	15,252
\$ 1 - 3,999	1,123	10,081,029	8,977	1,005	89.5%	8,564,992	85.0%	8,522	35	3.1%	433,746	4.3%	12,393	83	7.4%	1,082,291	10.7%	13,040
4,000 - 9,999	2,126	17,475,351	8,220	1,919	90.3%	15,047,683	86.1%	7,841	54	2.5%	491,957	2.8%	9,110	153	7.2%	1,935,711	11.1%	12,652
10,000 - 14,999	2,347	19,111,622	8,143	2,148	91.5%	16,684,722	87.3%	7,768	60	2.6%	631,179	3.3%	10,520	139	5.9%	1,795,721	9.4%	12,919
15,000 - 19,999	2,820	22,115,587	7,842	2,589	91.8%	19,503,231	88.2%	7,533	64	2.3%	684,519	3.1%	10,696	167	5.9%	1,927,837	8.7%	11,544
20,000 - 24,999	3,016	23,292,877	7,723	2,771	91.9%	20,578,291	88.3%	7,426	72	2.4%	669,526	2.9%	9,299	173	5.7%	2,045,060	8.8%	11,821
25,000 - 29,999	3,231	26,071,128	8,069	2,956	91.5%	22,946,373	88.0%	7,763	90	2.8%	1,011,854	3.9%	11,243	185	5.7%	2,112,901	8.1%	11,421
30,000 - 39,999	7,661	63,051,900	8,230	7,003	91.4%	55,664,834	88.3%	7,949	173	2.3%	1,874,543	3.0%	10,836	485	6.3%	5,512,523	8.7%	11,366
40,000 - 49,999	9,206	78,804,189	8,560	8,375	91.0%	69,438,187	88.1%	8,291	228	2.5%	2,491,543	3.2%	10,928	603	6.6%	6,874,459	8.7%	11,400
50,000 - 59,999	10,464	94,254,973	9,008	9,470	90.5%	82,786,163	87.8%	8,742	267	2.6%	3,170,694	3.4%	11,875	727	6.9%	8,298,116	8.8%	11,414
60,000 - 69,999	11,725	109,055,531	9,301	10,533	89.8%	94,797,054	86.9%	9,000	345	2.9%	4,250,140	3.9%	12,319	847	7.2%	10,008,337	9.2%	11,816
70,000 - 74,999	5,879	55,956,251	9,518	5,278	89.8%	48,928,927	87.4%	9,270	183	3.1%	2,138,532	3.8%	11,686	418	7.1%	4,888,792	8.7%	11,696
75,000 - 79,999	5,842	56,878,573	9,736	5,200	89.0%	49,204,252	86.5%	9,462	201	3.4%	2,543,964	4.5%	12,657	441	7.5%	5,130,357	9.0%	11,633
80,000 - 89,999	11,299	112,531,815	9,959	9,970	88.2%	96,542,731	85.8%	9,683	383	3.4%	4,634,909	4.1%	12,102	946	8.4%	11,354,175	10.1%	12,002
90,000 - 99,999	10,534	108,658,927	10,315	9,181	87.2%	91,742,798	84.4%	9,993	400	3.8%	5,091,999	4.7%	12,728	953	9.0%	11,825,030	10.9%	12,408
100,000 - 149,999	42,918	480,241,245	11,190	36,772	85.7%	399,676,760	83.2%	10,869	1,701	4.0%	22,952,375	4.8%	13,493	4,445	10.4%	57,612,110	12.0%	12,961
150,000 - 199,999	28,716	352,964,536	12,292	23,497	81.8%	279,880,232	79.3%	11,911	1,275	4.4%	18,259,615	5.2%	14,321	3,944	13.7%	54,824,689	15.5%	13,901
200,000 - 499,999	60,868	843,366,297	13,856	44,811	73.6%	600,341,917	71.2%	13,397	2,255	3.7%	35,376,430	4.2%	15,688	13,802	22.7%	207,647,950	24.6%	15,045
500,000 - 999,999	24,320	376,031,397	15,462	13,483	55.4%	202,916,393	54.0%	15,050	556	2.3%	9,360,324	2.5%	16,835	10,281	42.3%	163,754,680	43.5%	15,928
1,000,000 or more	31,151	476,490,091	15,296	8,796	28.2%	132,128,248	27.7%	15,021	286	0.9%	4,787,713	1.0%	16,740	22,069	70.8%	339,574,130	71.3%	15,387
<b>TOTAL</b>	<b>278,012</b>	<b>3,361,582,940</b>	<b>12,092</b>	<b>207,622</b>	<b>74.7%</b>	<b>2,328,926,537</b>	<b>69.3%</b>	<b>11,217</b>	<b>8,687</b>	<b>3.1%</b>	<b>121,609,414</b>	<b>3.6%</b>	<b>13,999</b>	<b>61,703</b>	<b>22.2%</b>	<b>911,046,989</b>	<b>27.1%</b>	<b>14,765</b>

FAGI BRACKET	CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	[AGGREGATE]			Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Return Count	Claimed [\$]	Avg [\$]															
Non-Positive AGI	52	610,937	11,749	39	75.0%	340,110	55.7%	8,721	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
\$ 1 - 3,999	1,087	910,585	838	914	84.1%	798,028	87.6%	873	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
4,000 - 9,999	2,009	4,678,216	2,329	1,783	88.8%	4,220,493	90.2%	2,367	57	2.8%	94,465	2.0%	1,657	169	8.4%	363,258	7.8%	2,149
10,000 - 14,999	2,287	7,806,013	3,413	2,097	91.7%	7,079,912	90.7%	3,376	54	2.4%	223,974	2.9%	4,148	136	5.9%	502,127	6.4%	3,692
15,000 - 19,999	2,899	12,159,342	4,194	2,678	92.4%	11,174,545	91.9%	4,173	66	2.3%	380,278	3.1%	5,762	155	5.3%	604,519	5.0%	3,900
20,000 - 24,999	3,267	16,349,190	5,004	3,009	92.1%	14,948,632	91.4%	4,968	66	2.0%	304,177	1.9%	4,609	192	5.9%	1,096,381	6.7%	5,710
25,000 - 29,999	3,685	21,203,762	5,754	3,370	91.5%	19,425,267	91.6%	5,764	99	2.7%	406,909	1.9%	4,110	216	5.9%	1,371,586	6.5%	6,350
30,000 - 39,999	8,914	57,773,757	6,481	8,191	91.9%	52,786,997	91.4%	6,445	200	2.2%	1,279,769	2.2%	6,399	523	5.9%	3,706,991	6.4%	7,088
40,000 - 49,999	10,307	76,892,721	7,460	9,398	91.2%	69,815,261	90.8%	7,429	257	2.5%	1,751,107	2.3%	6,814	652	6.3%	5,326,353	6.9%	8,169
50,000 - 59,999	11,212	90,644,282	8,085	10,199	91.0%	81,915,296	90.4%	8,032	267	2.4%	1,863,891	2.1%	6,981	746	6.7%	6,865,095	7.6%	9,203
60,000 - 69,999	11,928	99,937,218	8,378	10,822	90.7%	89,741,721	89.8%	8,293	311	2.6%	2,390,992	2.4%	7,688	795	6.7%	7,804,505	7.8%	9,817
70,000 - 74,999	5,893	52,939,033	8,983	5,301	90.0%	47,266,336	89.3%	8,916	155	2.6%	1,216,369	2.3%	7,848	437	7.4%	4,456,328	8.4%	10,198
75,000 - 79,999	5,836	53,427,783	9,155	5,230	89.6%	47,500,240	88.9%	9,082	174	3.0%	1,453,508	2.7%	8,353	432	7.4%	4,474,035	8.4%	10,357
80,000 - 89,999	11,111	107,372,024	9,664	9,881	88.9%	94,264,654	87.8%	9,540	347	3.1%	3,008,203	2.8%	8,669	883	7.9%	10,099,167	9.4%	11,437
90,000 - 99,999	10,257	107,682,263	10,498	9,012	87.9%	93,342,984	86.7%	10,358	342	3.3%	3,513,877	3.3%	10,274	903	8.8%	10,825,402	10.1%	11,988
100,000 - 149,999	41,543	515,610,401	12,411	35,791	86.2%	441,340,053	85.6%	12,331	1,489	3.6%	15,254,571	3.0%	10,245	4,263	10.3%	59,015,777	11.4%	13,844
150,000 - 199,999	27,910	451,091,165	16,162	22,942	82.2%	367,527,037	81.5%	16,020	1,187	4.3%	16,104,238	3.6%	13,567	3,781	13.5%	67,459,890	15.0%	17,842
200,000 - 499,999	60,543	1,459,767,886	24,111	44,635	73.7%	1,049,573,206	71.9%	23,515	2,138	3.5%	39,140,268	2.7%	18,307	13,770	22.7%	371,054,412	25.4%	26,947
500,000 - 999,999	24,836	1,116,640,419	44,961	13,683	55.1%	571,807,587	51.2%	41,790	556	2.2%	17,308,488	1.6%	31,130	10,597	42.7%	527,524,344	47.2%	49,781
1,000,000 or more	32,799	22,076,198,539	673,075	9,219	28.1%	1,611,681,168	7.3%	174,822	281	0.9%	26,320,467	0.1%	93,667	23,299	71.0%	20,438,196,904	92.6%	877,213
<b>TOTAL</b>	<b>278,375</b>	<b>26,329,695,536</b>	<b>94,584</b>	<b>208,194</b>	<b>74.8%</b>	<b>4,676,549,527</b>	<b>17.8%</b>	<b>22,462</b>	<b>8,073</b>	<b>2.9%</b>	<b>132,087,395</b>	<b>0.5%</b>	<b>16,362</b>	<b>62,108</b>	<b>22.3%</b>	<b>21,521,058,614</b>	<b>81.7%</b>	<b>346,510</b>

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	2,856	62,410,761	21,853	2,053	71.9%	41,526,718	66.5%	20,227	54	1.9%	1,343,843	2.2%	24,886	749	26.2%	19,540,200	31.3%
\$ 1 - 9,999	1,456	31,250,699	21,463	1,336	91.8%	28,705,974	91.9%	21,487	39	2.7%	900,207	2.9%	23,082	81	5.6%	1,644,518	5.3%	20,303
4,000 - 9,999	2,717	57,704,252	21,238	2,481	91.3%	53,202,629	92.2%	21,444	77	2.8%	1,578,463	2.7%	20,500	159	5.9%	2,923,160	5.1%	18,385
10,000 - 14,999	2,931	57,482,820	19,612	2,740	93.5%	53,482,357	93.0%	19,519	70	2.4%	1,652,448	2.9%	23,606	121	4.1%	2,348,015	4.1%	19,405
15,000 - 19,999	3,560	70,618,567	19,837	3,339	93.8%	65,927,921	93.4%	19,745	67	1.9%	1,802,218	2.6%	26,899	154	4.3%	2,888,428	4.1%	18,756
20,000 - 24,999	3,758	75,533,417	20,099	3,511	93.4%	70,956,497	93.9%	20,210	85	2.3%	1,784,599	2.4%	20,995	162	4.3%	2,792,321	3.7%	17,237
25,000 - 29,999	3,847	72,774,665	18,917	3,569	92.8%	67,272,857	92.4%	18,849	99	2.6%	2,132,523	2.9%	21,541	179	4.7%	3,369,285	4.6%	18,823
30,000 - 39,999	8,645	167,551,889	19,381	8,033	92.9%	155,966,104	93.1%	19,416	177	2.0%	3,454,971	2.1%	19,520	435	5.0%	8,130,814	4.9%	18,692
40,000 - 49,999	9,140	177,854,433	19,459	8,446	92.4%	163,308,823	91.8%	19,336	201	2.2%	4,809,689	2.7%	23,929	493	5.4%	9,735,921	5.5%	19,748
50,000 - 59,999	8,789	174,099,171	19,809	8,123	92.4%	159,999,337	91.9%	19,697	175	2.0%	3,674,255	2.1%	20,996	491	5.6%	10,425,579	6.0%	21,233
60,000 - 69,999	8,539	170,640,301	19,984	7,812	91.5%	156,440,994	91.7%	20,026	204	2.4%	4,576,510	2.7%	22,434	523	6.1%	9,622,797	5.6%	18,399
70,000 - 74,999	3,863	81,619,674	21,129	3,513	90.9%	74,153,495	90.9%	21,108	88	2.3%	2,501,805	3.1%	28,430	262	6.8%	4,964,374	6.1%	18,948
75,000 - 79,999	3,669	74,139,778	20,207	3,325	90.6%	67,348,243	90.8%	20,255	92	2.5%	1,798,236	2.4%	19,546	252	6.9%	4,993,299	6.7%	19,815
80,000 - 89,999	6,478	139,712,655	21,567	5,821	89.9%	124,909,860	89.4%	21,458	185	2.9%	4,326,930	3.1%	23,389	472	7.3%	10,475,865	7.5%	22,195
90,000 - 99,999	5,575	128,127,783	22,983	4,948	88.8%	115,011,443	89.8%	23,244	166	3.0%	3,560,942	2.8%	21,451	461	8.3%	9,555,398	7.5%	20,728
100,000 - 149,999	18,895	456,833,278	24,177	16,597	87.8%	401,372,253	87.9%	24,183	559	3.0%	16,679,261	3.7%	29,838	1,739	9.2%	38,781,764	8.5%	22,301
150,000 - 199,999	8,519	226,347,079	26,570	7,180	84.3%	190,488,090	84.2%	26,530	292	3.4%	8,532,357	3.8%	29,220	1,047	12.3%	27,326,632	12.1%	26,100
200,000 - 499,999	8,326	289,544,631	34,776	6,309	75.8%	218,552,825	75.5%	34,641	275	3.3%	11,856,944	4.1%	43,116	1,742	20.9%	59,134,862	20.4%	33,947
500,000 - 999,999	679	48,736,052	71,776	346	51.0%	26,094,156	53.5%	75,417	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
1,000,000 or more	202	28,104,840	139,133	58	28.7%	6,244,019	22.2%	107,656	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
<b>TOTAL</b>	<b>112,444</b>	<b>2,591,086,745</b>	<b>23,043</b>	<b>99,540</b>	<b>88.5%</b>	<b>2,240,964,595</b>	<b>86.5%</b>	<b>22,513</b>	<b>2,922</b>	<b>2.6%</b>	<b>77,920,897</b>	<b>3.0%</b>	<b>26,667</b>	<b>9,982</b>	<b>8.9%</b>	<b>272,201,253</b>	<b>10.5%</b>	<b>27,269</b>

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch A forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

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 2022 D-400 returns claiming itemized deductions, 666 returns claimed an aggregate \$16,249,602 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 [549, \$11,748,503]; part-year resident [52, \$1,875,523]; and nonresident [65, \$2,625,576]. [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 2022 are as follows based on filing status: S/MFS=\$12,750; MFJ/SS=\$25,500; and HH=\$19,125.

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.

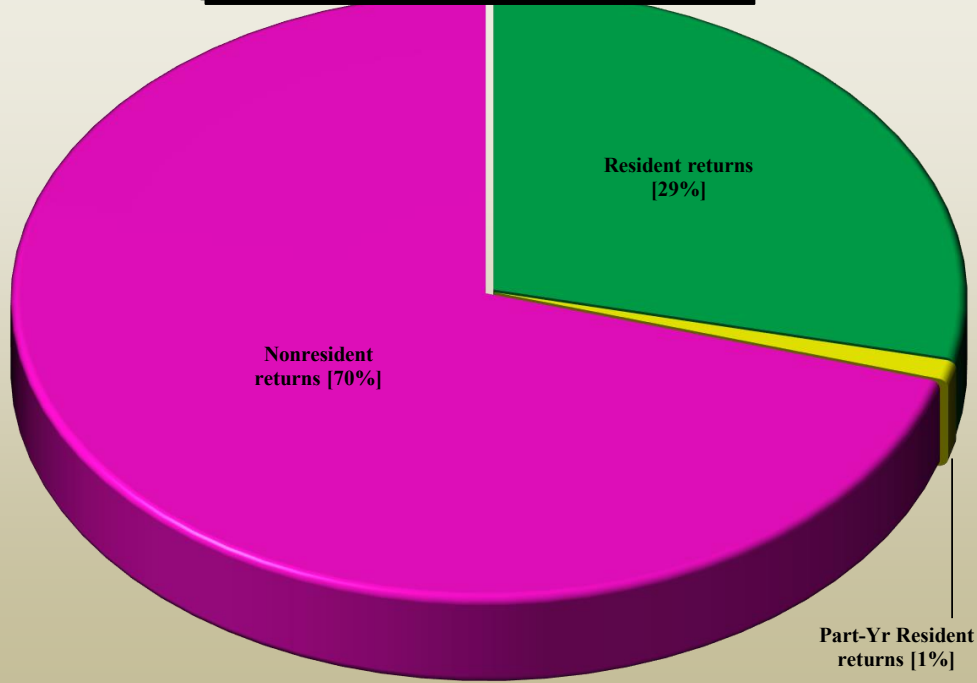
[D]=Disclosure. Information for this category is suppressed to avoid disclosing specific taxpayer details in categories with low return counts.

TABLE I-2A. TAX YEAR 2022 REPAYMENT OF CLAIM OF RIGHT INCOME

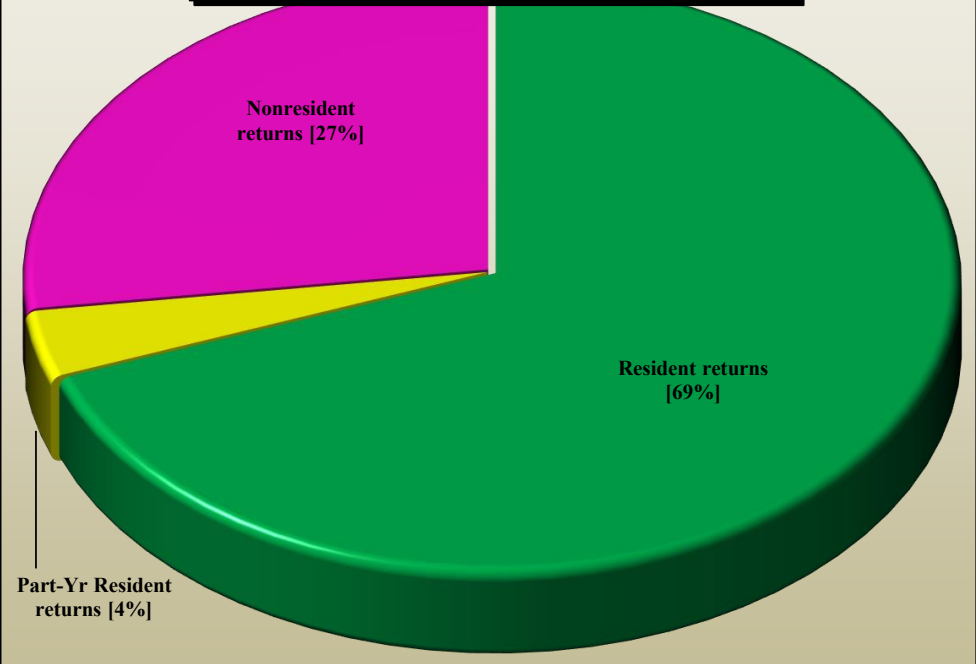
FAGI BRACKET	REPAYMENT OF CLAIM OF RIGHT INCOME‡ [AGGREGATE]			
	Return Count	Claimed [\$]	%	Avg [\$]
	Non-Positive AGI	17	205,868	1.3%
\$ 1 - 9,999	27	219,357	1.3%	8,124
10,000 - 14,999	11	164,317	1.0%	14,938
15,000 - 19,999	20	222,473	1.4%	11,124
20,000 - 24,999	18	254,202	1.6%	14,122
25,000 - 29,999	16	149,786	0.9%	9,362
30,000 - 39,999	59	499,576	3.1%	8,467
40,000 - 49,999	56	360,635	2.2%	6,440
50,000 - 59,999	51	330,829	2.0%	6,487
60,000 - 69,999	46	346,473	2.1%	7,532
70,000 - 74,999	12	135,891	0.8%	11,324
75,000 - 79,999	11	71,425	0.4%	6,493
80,000 - 89,999	22	210,301	1.3%	9,559
90,000 - 99,999	19	465,224	2.9%	24,485
100,000 - 149,999	74	1,326,671	8.2%	17,928
150,000 - 199,999	48	1,122,589	6.9%	23,387
200,000 - 499,999	95	3,057,039	18.8%	32,179
500,000 - 999,999	41	4,472,352	27.5%	109,082
1,000,000 or more	23	2,634,594	16.2%	114,548
<b>TOTAL</b>	<b>666</b>	<b>16,249,602</b>	<b>100.0%</b>	<b>24,399</b>



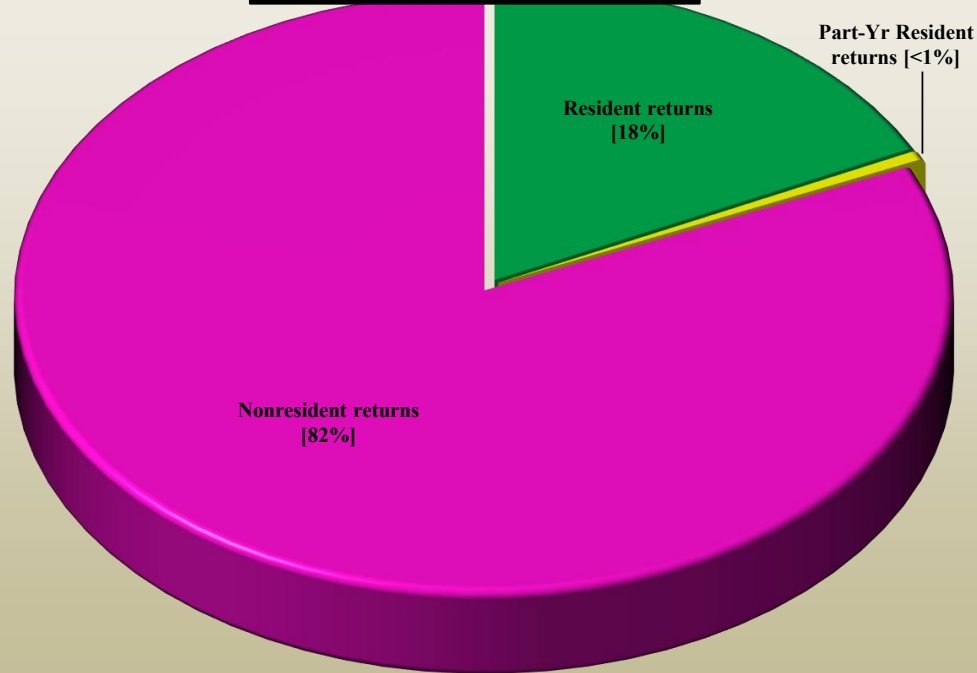
**Exhibit I-2.1. Total Allowable Itemized Deductions Claimed for Tax Year 2022 by Residency Status**



**Exhibit I-2.2. Allowable Itemized Deductions Claimed For Qualifying Mortgage Interest and Real Estate Property Taxes for Tax Year 2022 by Residency Status**



**Exhibit I-2.3. Charitable Contributions Claimed for Tax Year 2022 by Residency Status**



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

**Exhibit I-2.4. Medical & Dental Expenses Claimed for Tax Year 2022 by Residency Status**

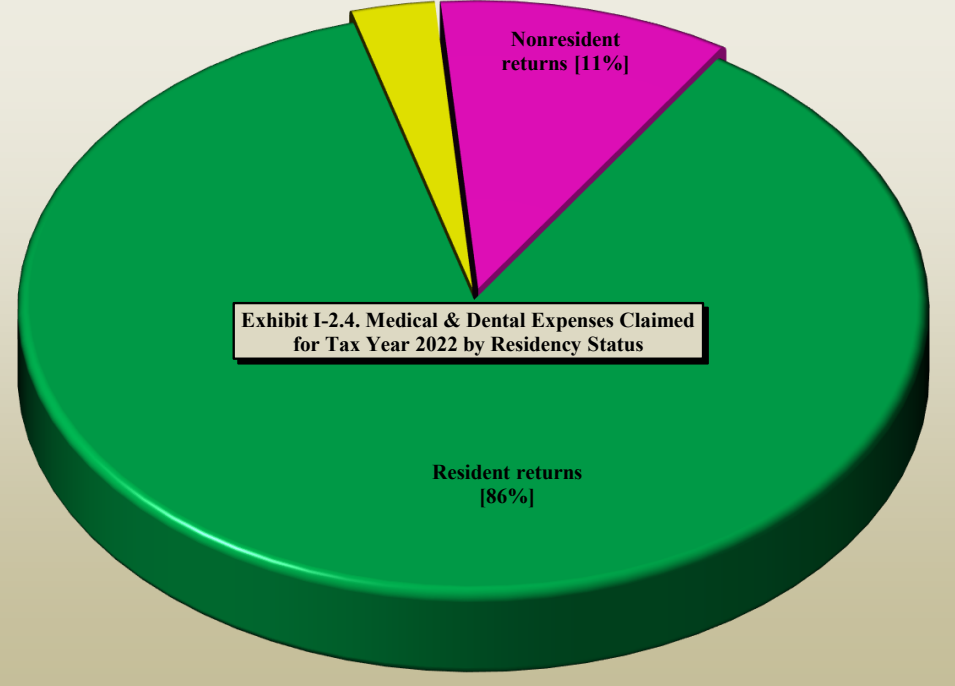


TABLE I-3. TAX YEAR 2022 INDIVIDUAL INCOME TAX RETURNS WITH \$0 TAX LIABILITY: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE A BY DEDUCTION TYPE BY FILING STATUS BY FAGI LEVEL  
 [NC Itemized deductions claimed by returns for which NC taxable income was calculated utilizing deductions allowed 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 [\$]
<b>AGGREGATE - COMBINED FILING STATUSES</b>																		
Non-Positive AGI	3,075	91,374,040	29,715	2,035	26,627,695	13,085	2,420	13,125,158	5,424	2,574	32,357,423	12,571	51	571,220	11,200	2,689	58,445,397	21,735
\$ 1 - 3,999	1,592	41,836,632	26,279	805	7,178,653	8,918	1,045	3,601,344	3,446	1,098	9,886,581	9,004	1,001	874,470	874	1,437	31,075,581	21,625
4,000 - 9,999	2,836	78,035,919	27,516	1,371	11,609,033	8,468	1,967	6,445,111	3,277	2,047	16,722,003	8,169	1,868	4,465,157	2,390	2,645	56,848,759	21,493
10,000 - 14,999	2,990	80,683,969	26,985	1,466	12,172,933	8,304	2,059	6,625,107	3,218	2,141	17,602,043	8,221	2,057	7,046,284	3,426	2,729	56,035,642	20,533
15,000 - 19,999	2,882	88,501,502	30,708	1,307	11,432,113	8,747	1,860	5,993,227	3,222	1,948	16,152,718	8,292	1,999	8,810,362	4,407	2,647	63,538,422	24,004
20,000 - 24,999	2,415	85,076,317	35,228	1,074	9,120,414	8,492	1,547	4,978,546	3,218	1,618	13,024,678	8,050	1,707	9,087,465	5,324	2,258	62,964,174	27,885
25,000 - 29,999	2,056	74,273,224	36,125	921	7,609,755	8,262	1,368	4,585,575	3,352	1,435	11,347,063	7,907	1,550	9,965,260	6,429	1,902	52,960,901	27,845
30,000 - 39,999	3,715	147,541,643	39,715	1,738	13,786,991	7,933	2,520	8,163,897	3,240	2,605	20,744,222	7,963	2,823	21,145,312	7,490	3,375	105,652,109	31,304
40,000 - 49,999	3,088	131,185,110	42,482	1,407	11,423,190	8,119	2,144	6,981,815	3,256	2,213	17,216,347	7,780	2,357	19,595,415	8,314	2,706	94,373,348	34,876
50,000 - 59,999	2,775	122,429,285	44,119	1,241	9,678,821	7,799	1,932	6,294,823	3,258	1,992	14,930,871	7,495	2,096	20,060,027	9,571	2,264	87,438,387	38,621
60,000 - 69,999	2,522	113,186,174	44,880	1,152	9,286,973	8,062	1,824	6,343,727	3,478	1,883	14,559,549	7,732	1,918	19,490,011	10,162	1,968	79,136,614	40,212
70,000 - 74,999	1,122	53,717,153	47,876	513	4,034,906	7,865	815	2,867,654	3,519	833	6,474,123	7,772	854	9,463,094	11,081	820	37,779,936	46,073
75,000 - 79,999	1,027	47,983,192	46,722	490	4,141,875	8,453	787	2,893,557	3,677	808	6,619,469	8,192	828	9,484,365	11,455	749	31,879,358	42,563
80,000 - 89,999	1,796	86,767,551	48,312	887	7,362,349	8,300	1,355	5,188,639	3,829	1,390	11,759,375	8,460	1,436	17,449,708	12,152	1,238	57,558,468	46,493
90,000 - 99,999	1,494	77,319,871	51,754	772	7,010,669	9,081	1,170	4,933,384	4,217	1,198	11,044,887	9,219	1,226	16,399,539	13,376	998	49,875,445	49,975
100,000 - 149,999	4,714	247,901,958	52,588	2,720	27,408,265	10,077	3,872	17,913,898	4,627	3,968	40,905,723	10,309	4,031	64,640,011	16,036	2,726	142,356,224	52,222
150,000 - 199,999	2,245	118,287,784	52,689	1,512	18,686,744	12,359	1,992	11,632,381	5,840	2,047	26,265,629	12,831	2,047	42,069,676	20,552	860	49,952,479	58,084
200,000 - 499,999	5,539	288,689,371	52,119	4,144	61,008,886	14,722	5,109	37,084,528	7,259	5,260	78,191,131	14,865	5,259	161,339,027	30,679	830	49,159,213	59,228
500,000 - 999,999	3,626	280,220,774	77,281	2,659	45,297,858	17,036	3,300	27,427,517	8,311	3,457	53,981,178	15,615	3,569	217,199,781	60,857	127	9,039,815	71,180
1,000,000 or more	7,133	8,105,164,957	1,136,291	4,336	83,105,181	19,166	6,284	57,400,027	9,077	6,647	100,159,552	15,068	7,089	7,997,112,206	1,128,102	51	7,893,199	154,769
<b>TOTAL</b>	<b>58,642</b>	<b>10,360,176,426</b>	<b>176,668</b>	<b>32,550</b>	<b>387,983,304</b>	<b>11,920</b>	<b>45,370</b>	<b>240,119,915</b>	<b>5,292</b>	<b>47,162</b>	<b>519,944,565</b>	<b>11,025</b>	<b>45,766</b>	<b>8,656,268,390</b>	<b>189,142</b>	<b>35,019</b>	<b>1,183,963,471</b>	<b>33,809</b>
<b>SINGLE</b>																		
Non-Positive AGI	1,665	40,485,620	24,316	1,001	11,028,233	11,017	1,208	5,725,566	4,740	1,289	14,690,571	11,397	26	307,105	11,812	1,408	25,487,944	18,102
\$ 1 - 3,999	1,200	29,606,471	24,672	586	4,942,467	8,434	761	2,466,252	3,241	802	6,901,445	8,605	707	569,953	806	1,098	22,135,073	20,159
4,000 - 9,999	2,157	55,841,142	25,888	956	7,481,371	7,826	1,421	4,307,198	3,031	1,482	11,162,366	7,532	1,349	3,074,410	2,279	2,012	41,604,366	20,678
10,000 - 14,999	2,262	58,154,780	25,709	1,023	7,440,822	7,274	1,505	4,473,649	2,973	1,559	11,460,567	7,351	1,478	4,733,368	3,203	2,082	41,960,845	20,154
15,000 - 19,999	2,062	61,211,059	29,685	821	6,587,785	8,024	1,237	3,747,744	3,030	1,295	9,673,063	7,470	1,360	5,537,593	4,072	1,918	46,000,403	23,984
20,000 - 24,999	1,542	54,884,760	35,593	542	4,113,768	7,590	856	2,491,581	2,911	898	6,140,087	6,838	993	4,669,881	4,703	1,472	44,074,792	29,942
25,000 - 29,999	1,186	43,053,050	36,301	426	3,289,983	7,723	676	1,988,927	2,942	712	4,910,906	6,897	800	4,430,428	5,538	1,101	33,711,716	30,619
30,000 - 39,999	2,048	82,536,226	40,301	710	5,199,828	7,324	1,155	3,429,295	2,969	1,195	8,253,308	6,907	1,367	8,944,631	6,543	1,840	65,338,287	35,510
40,000 - 49,999	1,727	73,451,035	42,531	623	4,424,686	7,102	1,040	2,974,005	2,860	1,073	7,131,077	6,646	1,156	7,931,092	6,861	1,479	58,388,866	39,479
50,000 - 59,999	1,732	73,370,577	42,362	623	4,344,193	6,973	1,084	3,208,876	2,960	1,113	7,216,755	6,484	1,183	9,546,021	8,069	1,386	56,607,801	40,843
60,000 - 69,999	1,621	69,650,349	42,968	633	4,525,380	7,149	1,080	3,377,806	3,128	1,113	7,647,609	6,871	1,149	9,902,581	8,618	1,231	52,100,159	42,323
70,000 - 74,999	729	33,322,185	45,709	274	1,921,844	7,014	486	1,637,814	3,370	496	3,434,248	6,924	505	4,494,117	8,899	520	25,393,820	48,834
75,000 - 79,999	627	28,242,196	45,043	264	1,995,686	7,559	441	1,524,177	3,456	448	3,392,058	7,522	468	4,047,426	8,648	453	20,802,712	45,922
80,000 - 89,999	1,062	50,122,411	47,196	463	3,498,778	7,557	739	2,687,694	3,637	752	6,048,072	8,043	781	8,048,581	10,305	688	36,025,758	52,363
90,000 - 99,999	719	35,285,989	49,076	329	2,961,927	9,003	511	2,135,001	4,178	520	4,754,559	9,143	525	4,952,039	9,432	431	25,579,391	59,349
100,000 - 149,999	1,910	97,917,042	51,265	1,009	9,840,416	9,753	1,424	6,377,070	4,478	1,460	14,969,095	10,253	1,444	16,513,962	11,436	924	66,433,985	71,898
150,000 - 199,999	751	36,348,054	48,400	489	5,981,822	12,233	633	3,631,257	5,737	653	8,464,627	12,963	610	7,853,308	12,874	217	20,030,119	92,305
200,000 - 499,999	1,324	59,314,304	44,799	939	12,908,866	13,747	1,177	8,275,929	7,031	1,221	17,664,329	14,467	1,120	25,237,090	22,533	157	16,412,885	104,541
500,000 or more	1,462	2,822,855,985	1,930,818	824	14,860,930	18,035	1,236	10,685,983	8,646	1,301	18,931,567	14,552	1,397	2,800,443,540	2,004,612	36	3,480,878	96,691
<b>TOTAL</b>	<b>27,786</b>	<b>3,805,653,235</b>	<b>136,963</b>	<b>12,535</b>	<b>117,348,785</b>	<b>9,362</b>	<b>18,670</b>	<b>75,145,824</b>	<b>4,025</b>	<b>19,382</b>	<b>172,846,309</b>	<b>8,918</b>	<b>18,418</b>	<b>2,931,237,126</b>	<b>159,151</b>	<b>20,453</b>	<b>701,569,800</b>	<b>34,302</b>

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 [\$]
<b>MARRIED FILING JOINTLY/SURVIVING SPOUSE</b>																		
Non-Positive AGI	1,060	43,389,067	40,933	788	11,624,379	14,752	945	6,187,082	6,547	987	13,812,200	13,994	10	150,969	15,097	1,056	29,425,898	27,865
\$ 1 - 3,999	255	10,428,992	40,898	157	1,517,109	9,663	213	904,689	4,247	220	2,207,606	10,035	204	231,795	1,136	255	7,989,591	31,332
4,000 - 9,999	455	17,264,273	37,943	290	2,837,935	9,786	406	1,633,851	4,024	417	3,945,331	9,461	377	1,062,306	2,818	451	12,256,636	27,177
10,000 - 14,999	442	16,231,308	36,722	275	2,793,467	10,158	380	1,592,521	4,191	393	3,904,457	9,935	368	1,516,006	4,120	427	10,810,845	25,318
15,000 - 19,999	529	19,912,458	37,642	313	2,863,632	9,149	440	1,678,609	3,815	454	4,196,529	9,243	428	2,151,083	5,026	514	13,564,846	26,391
20,000 - 24,999	591	21,904,648	37,064	369	3,287,667	8,910	515	1,965,763	3,817	528	4,852,918	9,191	510	3,160,719	6,197	570	13,891,011	24,370
25,000 - 29,999	652	24,328,547	37,314	389	3,395,452	8,729	572	2,232,431	3,903	589	5,208,585	8,843	571	4,340,366	7,601	617	14,779,596	23,954
30,000 - 39,999	1,307	52,160,438	39,909	822	6,870,198	8,358	1,141	4,074,625	3,571	1,167	10,195,498	8,737	1,168	10,130,595	8,673	1,220	31,834,345	26,094
40,000 - 49,999	1,079	47,056,936	43,612	622	5,474,541	8,802	923	3,455,355	3,744	945	8,162,507	8,638	967	9,785,131	10,119	1,004	29,109,298	28,993
50,000 - 59,999	810	39,917,727	49,281	476	4,069,728	8,550	674	2,563,409	3,803	698	6,100,692	8,740	712	8,716,489	12,242	719	25,100,546	34,910
60,000 - 69,999	722	37,277,939	51,631	413	3,750,046	9,080	619	2,529,164	4,092	638	5,608,660	8,791	618	8,255,530	13,358	625	23,413,749	37,462
70,000 - 74,999	315	17,368,727	55,139	186	1,560,285	8,389	268	1,024,130	3,807	274	2,351,504	8,582	284	4,238,818	14,925	261	10,778,405	41,297
75,000 - 79,999	324	17,459,354	53,887	171	1,590,827	9,303	281	1,157,062	4,118	292	2,537,457	8,690	294	4,831,814	16,435	258	10,090,083	39,109
80,000 - 89,999	632	33,384,312	52,823	349	3,045,334	8,726	530	2,152,826	4,062	548	4,670,161	8,522	567	8,431,749	14,871	512	20,282,402	39,614
90,000 - 99,999	692	39,152,771	56,579	386	3,495,767	9,056	590	2,493,997	4,227	608	5,491,206	9,032	628	10,644,083	16,949	535	23,017,482	43,023
100,000 - 149,999	2,517	141,713,565	56,303	1,480	14,998,609	10,134	2,203	10,356,130	4,701	2,249	22,510,937	10,009	2,338	45,232,675	19,347	1,723	73,969,953	42,931
150,000 - 199,999	1,342	76,843,584	57,260	896	10,853,558	12,113	1,223	7,224,726	5,907	1,253	15,626,765	12,471	1,307	32,608,171	24,949	624	28,608,648	45,847
200,000 - 499,999	3,839	216,195,579	56,316	2,899	43,145,567	14,883	3,598	26,673,091	7,413	3,694	55,003,689	14,890	3,807	130,329,251	34,234	645	30,862,639	47,849
500,000 - 999,999	2,885	231,443,222	80,223	2,156	37,001,516	17,162	2,666	22,529,185	8,451	2,791	43,845,598	15,710	2,878	180,106,343	62,580	101	7,491,281	74,171
1,000,000 or more	5,801	4,229,587,097	729,113	3,599	69,030,695	19,181	5,184	47,950,352	9,250	5,477	83,431,440	15,233	5,801	4,140,477,898	713,752	35	5,677,759	162,222
<b>TOTAL</b>	<b>26,249</b>	<b>5,333,020,544</b>	<b>203,170</b>	<b>17,036</b>	<b>233,206,312</b>	<b>13,689</b>	<b>23,371</b>	<b>150,378,998</b>	<b>6,434</b>	<b>24,222</b>	<b>303,663,740</b>	<b>12,537</b>	<b>23,837</b>	<b>4,606,401,791</b>	<b>193,246</b>	<b>12,152</b>	<b>422,955,013</b>	<b>34,805</b>
<b>MARRIED FILING SEPARATELY</b>																		
Non-Positive AGI	220	4,007,443	18,216	149	2,347,930	15,758	163	597,051	3,663	185	2,163,927	11,697	[D]	[D]	[D]	[D]	[D]	[D]
\$ 1 - 3,999	86	630,040	7,326	26	215,806	8,300	32	93,545	2,923	35	295,510	8,443	[D]	[D]	[D]	[D]	[D]	[D]
4,000 - 9,999	105	1,396,683	13,302	54	434,408	8,045	64	167,327	2,614	69	591,000	8,565	65	124,175	1,910	82	681,508	8,311
10,000 - 14,999	130	2,084,702	16,036	74	710,688	9,604	81	219,176	2,706	86	911,122	10,594	93	261,517	2,812	96	912,063	9,501
15,000 - 19,999	106	2,253,268	21,257	53	495,912	9,357	62	181,703	2,931	66	664,223	10,064	74	331,688	4,482	73	1,257,357	17,224
20,000 - 24,999	101	2,463,222	24,388	52	436,999	8,404	67	178,075	2,658	68	608,023	8,942	76	500,257	6,582	76	1,354,942	17,828
25,000 - 29,999	73	2,092,701	28,667	36	270,452	7,513	45	135,762	3,017	49	389,345	7,946	61	333,187	5,462	54	1,370,169	25,374
30,000 - 39,999	130	3,380,804	26,006	84	628,682	7,484	98	277,673	2,833	102	874,454	8,573	104	719,309	6,916	101	1,787,041	17,693
40,000 - 49,999	114	3,564,800	31,270	62	510,017	8,226	70	200,010	2,857	79	664,660	8,413	97	862,803	8,895	77	2,037,337	26,459
50,000 - 59,999	128	4,333,530	33,856	81	700,872	8,653	97	259,808	2,678	102	843,209	8,267	105	959,771	9,141	79	2,530,550	32,032
60,000 - 69,999	78	2,121,282	27,196	47	374,176	7,961	54	152,884	2,831	56	501,921	8,963	69	528,795	7,664	38	1,090,566	28,699
70,000 - 74,999	42	1,572,655	37,444	27	266,402	9,867	34	106,558	3,134	35	332,307	9,494	32	333,437	10,420	18	906,911	50,384
75,000 - 79,999	41	964,443	23,523	26	263,333	10,128	33	103,245	3,129	35	333,741	9,535	33	238,787	7,236	20	391,915	19,596
80,000 - 89,999	47	949,348	20,199	31	298,201	9,619	37	120,680	3,262	39	388,416	9,959	[D]	[D]	[D]	[D]	[D]	[D]
90,000 - 99,999	33	743,660	22,535	19	156,722	8,249	24	78,502	3,271	25	232,203	9,288	[D]	[D]	[D]	[D]	[D]	[D]
100,000 - 149,999	135	3,312,819	24,539	97	961,303	9,910	109	395,177	3,625	114	1,252,115	10,983	114	1,350,490	11,846	26	710,214	27,316
150,000 or more	590	504,774,258	855,550	385	5,538,715	14,386	479	2,234,482	4,665	509	6,609,275	12,985	545	497,276,589	912,434	17	888,394	52,258
<b>TOTAL</b>	<b>2,159</b>	<b>540,645,658</b>	<b>250,415</b>	<b>1,303</b>	<b>14,610,618</b>	<b>11,213</b>	<b>1,549</b>	<b>5,501,658</b>	<b>3,552</b>	<b>1,654</b>	<b>17,655,451</b>	<b>10,674</b>	<b>1,609</b>	<b>504,662,767</b>	<b>313,650</b>	<b>961</b>	<b>18,327,440</b>	<b>19,071</b>

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 TAXES [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
<b>HEAD OF HOUSEHOLD</b>																		
Non-Positive AGI	130	3,491,910	26,861	97	1,627,153	16,775	104	615,459	5,918	113	1,690,725	14,962	[D]	[D]	[D]	[D]	[D]	[D]
\$ 1 - 3,999	51	1,171,129	22,963	36	503,271	13,980	39	136,858	3,509	41	482,020	11,757	[D]	[D]	[D]	[D]	[D]	[D]
4,000 - 9,999	119	3,533,821	29,696	71	855,319	12,047	76	336,735	4,431	79	1,023,306	12,953	77	204,266	2,653	100	2,306,249	23,062
10,000 - 14,999	156	4,213,179	27,008	94	1,227,956	13,063	93	339,761	3,653	103	1,325,897	12,873	118	535,393	4,537	124	2,351,889	18,967
15,000 - 19,999	185	5,124,717	27,701	120	1,484,784	12,373	121	385,171	3,183	133	1,618,903	12,172	137	789,998	5,766	142	2,715,816	19,125
20,000 - 24,999	181	5,823,687	32,175	111	1,281,980	11,549	109	343,127	3,148	124	1,423,650	11,481	128	756,608	5,911	140	3,643,429	26,024
25,000 - 29,999	145	4,798,926	33,096	70	653,868	9,341	75	228,455	3,046	85	838,227	9,861	118	861,279	7,299	130	3,099,420	23,842
30,000 - 39,999	230	9,464,175	41,149	122	1,088,283	8,920	126	382,304	3,034	141	1,420,962	10,078	184	1,350,777	7,341	214	6,692,436	31,273
40,000 - 49,999	168	7,112,339	42,335	100	1,013,946	10,139	111	352,445	3,175	116	1,258,103	10,846	137	1,016,389	7,419	146	4,837,847	33,136
50,000 - 59,999	105	4,807,451	45,785	61	564,028	9,246	77	262,730	3,412	79	770,215	9,750	96	837,746	8,727	80	3,199,490	39,994
60,000 - 69,999	101	4,136,604	40,956	59	637,371	10,803	72	283,873	3,943	76	801,359	10,544	82	803,105	9,794	74	2,532,140	34,218
70,000 - 74,999	36	1,453,586	40,377	26	286,375	11,014	26	99,152	3,814	28	356,064	12,717	33	396,722	12,022	21	700,800	33,371
75,000 - 79,999	35	1,317,199	37,634	29	292,029	10,070	32	109,073	3,409	33	356,213	10,794	33	366,338	11,101	18	594,648	33,036
80,000 - 89,999	55	2,311,480	42,027	44	520,036	11,819	49	227,439	4,642	51	652,726	12,799	[D]	[D]	[D]	[D]	[D]	[D]
90,000 - 99,999	50	2,137,451	42,749	38	396,253	10,428	45	225,884	5,020	45	566,919	12,598	[D]	[D]	[D]	[D]	[D]	[D]
100,000 - 149,999	152	4,958,532	32,622	134	1,607,937	12,000	136	785,521	5,776	145	2,173,576	14,990	135	1,542,884	11,429	53	1,242,072	23,435
150,000 or more	549	615,000,803	1,120,220	464	8,777,000	18,916	489	3,979,448	8,138	512	9,020,200	17,618	499	603,388,500	1,209,195	36	2,592,103	72,003
<b>TOTAL</b>	<b>2,448</b>	<b>680,856,989</b>	<b>278,128</b>	<b>1,676</b>	<b>22,817,589</b>	<b>13,614</b>	<b>1,780</b>	<b>9,093,435</b>	<b>5,109</b>	<b>1,904</b>	<b>25,779,065</b>	<b>13,539</b>	<b>1,902</b>	<b>613,966,706</b>	<b>322,801</b>	<b>1,453</b>	<b>41,111,218</b>	<b>28,294</b>

†††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.

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

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400 Sch A forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

†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 2022 D-400 returns claiming itemized deductions on returns with \$0 tax liability, 147 returns claimed an aggregate \$4,989,234 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 2022 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 2022 are as follows based on filing status: S/MFS=\$12,750; MFJ/SS=\$25,500; and HH=\$19,125.

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 2022 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 2022

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2022

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2022 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	2,035	26,627,695	13,085	1,385	68.1%	15,313,573	57.5%	11,057	48	2.4%	709,579	2.7%	14,783	602	29.6%	10,604,543	39.8%
\$ 1 - 3,999	805	7,178,653	8,918	709	88.1%	5,923,370	82.5%	8,355	28	3.5%	419,025	5.8%	14,965	68	8.4%	836,258	11.6%	12,298
4,000 - 9,999	1,371	11,609,033	8,468	1,230	89.7%	9,916,963	85.4%	8,063	40	2.9%	395,315	3.4%	9,883	101	7.4%	1,296,755	11.2%	12,839
10,000 - 14,999	1,466	12,172,933	8,304	1,310	89.4%	10,429,184	85.7%	7,961	49	3.3%	432,488	3.6%	8,826	107	7.3%	1,311,261	10.8%	12,255
15,000 - 19,999	1,307	11,432,113	8,747	1,174	89.8%	9,907,593	86.7%	8,439	36	2.8%	438,897	3.8%	12,192	97	7.4%	1,085,623	9.5%	11,192
20,000 - 24,999	1,074	9,120,414	8,492	952	88.6%	7,609,195	83.4%	7,993	31	2.9%	375,652	4.1%	12,118	91	8.5%	1,135,567	12.5%	12,479
25,000 - 29,999	921	7,609,755	8,262	802	87.1%	6,268,736	82.4%	7,816	31	3.4%	376,311	4.9%	12,139	88	9.6%	964,708	12.7%	10,963
30,000 - 39,999	1,738	13,786,991	7,933	1,503	86.5%	11,307,505	82.0%	7,523	54	3.1%	523,335	3.8%	9,691	181	10.4%	1,956,151	14.2%	10,807
40,000 - 49,999	1,407	11,423,190	8,119	1,178	83.7%	8,781,964	76.9%	7,455	51	3.6%	551,296	4.8%	10,810	178	12.7%	2,089,930	18.3%	11,741
50,000 - 59,999	1,241	9,678,821	7,799	979	78.9%	6,815,719	70.4%	6,962	52	4.2%	569,008	5.9%	10,942	210	16.9%	2,294,094	23.7%	10,924
60,000 - 69,999	1,152	9,286,973	8,062	907	78.7%	6,301,712	67.9%	6,948	45	3.9%	494,566	5.3%	10,990	200	17.4%	2,490,695	26.8%	12,453
70,000 - 74,999	513	4,034,906	7,865	386	75.2%	2,656,652	65.8%	6,883	29	5.7%	255,122	6.8%	8,797	98	19.1%	1,123,132	27.8%	11,461
75,000 - 79,999	490	4,141,875	8,453	353	72.0%	2,672,713	64.5%	7,571	33	6.7%	317,760	7.7%	9,629	104	21.2%	1,151,402	27.8%	11,071
80,000 - 89,999	887	7,362,349	8,300	620	69.9%	4,452,542	60.5%	7,182	57	6.4%	562,372	7.6%	9,866	210	23.7%	2,347,435	31.9%	11,178
90,000 - 99,999	772	7,010,669	9,081	481	62.3%	3,795,922	54.1%	7,892	43	5.6%	436,728	6.2%	10,156	248	32.1%	2,778,019	39.6%	11,202
100,000 - 149,999	2,720	27,408,265	10,077	1,492	54.9%	12,521,852	45.7%	8,393	179	6.6%	2,092,894	7.6%	11,692	1,049	38.6%	12,793,519	46.7%	12,196
150,000 - 199,999	1,512	18,686,744	12,359	492	32.5%	5,104,148	27.3%	10,374	103	6.8%	1,349,239	7.2%	13,099	917	60.6%	12,233,357	65.5%	13,341
200,000 - 499,999	4,144	61,008,886	14,722	761	18.4%	9,906,021	16.2%	13,017	111	2.7%	1,660,206	2.7%	14,957	3,272	79.0%	49,442,659	81.0%	15,111
500,000 - 999,999	2,659	45,297,858	17,036	439	16.5%	6,622,601	14.6%	15,086	26	1.0%	410,714	0.9%	15,797	2,194	82.5%	38,264,543	84.5%	17,441
1,000,000 or more	4,336	83,105,181	19,166	518	11.9%	9,356,877	11.3%	18,063	14	0.3%	285,132	0.3%	20,367	3,804	87.7%	73,463,172	88.4%	19,312
<b>TOTAL</b>	<b>32,550</b>	<b>387,983,304</b>	<b>11,920</b>	<b>17,671</b>	<b>54.3%</b>	<b>155,664,842</b>	<b>40.1%</b>	<b>8,809</b>	<b>1,060</b>	<b>3.3%</b>	<b>12,655,639</b>	<b>3.3%</b>	<b>11,939</b>	<b>13,819</b>	<b>42.5%</b>	<b>219,662,823</b>	<b>56.6%</b>	<b>15,896</b>

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	2,420	13,125,158	5,424	1,642	67.9%	7,225,030	55.0%	4,400	50	2.1%	227,179	1.7%	4,544	728	30.1%	5,672,949	43.2%
\$ 1 - 3,999	1,045	3,601,344	3,446	938	89.8%	3,056,978	84.9%	3,259	30	2.9%	104,814	2.9%	3,494	77	7.4%	439,552	12.2%	5,708
4,000 - 9,999	1,967	6,445,111	3,277	1,789	91.0%	5,519,916	85.6%	3,085	51	2.6%	155,622	2.4%	3,051	127	6.5%	769,573	11.9%	6,060
10,000 - 14,999	2,059	6,625,107	3,218	1,879	91.3%	5,700,573	86.0%	3,034	56	2.7%	224,020	3.4%	4,000	124	6.0%	700,514	10.6%	5,649
15,000 - 19,999	1,860	5,993,227	3,222	1,690	90.9%	5,064,759	84.5%	2,997	43	2.3%	186,805	3.1%	4,344	127	6.8%	741,663	12.4%	5,840
20,000 - 24,999	1,547	4,978,546	3,218	1,398	90.4%	4,184,486	84.1%	2,993	36	2.3%	147,993	3.0%	4,111	113	7.3%	646,067	13.0%	5,717
25,000 - 29,999	1,368	4,585,575	3,352	1,227	89.7%	3,829,062	83.5%	3,121	36	2.6%	165,205	3.6%	4,589	105	7.7%	591,308	12.9%	5,632
30,000 - 39,999	2,520	8,163,897	3,240	2,224	88.3%	6,576,426	80.6%	2,957	63	2.5%	204,850	2.5%	3,252	233	9.2%	1,382,621	16.9%	5,934
40,000 - 49,999	2,144	6,981,815	3,256	1,870	87.2%	5,581,974	80.0%	2,985	53	2.5%	171,740	2.5%	3,240	221	10.3%	1,228,101	17.6%	5,557
50,000 - 59,999	1,932	6,294,823	3,258	1,611	83.4%	4,651,195	73.9%	2,887	58	3.0%	227,519	3.6%	3,923	263	13.6%	1,416,109	22.5%	5,384
60,000 - 69,999	1,824	6,343,727	3,478	1,505	82.5%	4,552,355	71.8%	3,025	49	2.7%	215,286	3.4%	4,394	270	14.8%	1,576,086	24.8%	5,837
70,000 - 74,999	815	2,867,654	3,519	654	80.2%	2,003,925	69.9%	3,064	32	3.9%	103,586	3.6%	3,237	129	15.8%	760,143	26.5%	5,893
75,000 - 79,999	787	2,893,557	3,677	615	78.1%	2,023,195	69.9%	3,290	32	4.1%	116,377	4.0%	3,637	140	17.8%	753,985	26.1%	5,386
80,000 - 89,999	1,355	5,188,639	3,829	1,029	75.9%	3,380,348	65.1%	3,285	63	4.6%	244,722	4.7%	3,884	263	19.4%	1,563,569	30.1%	5,945
90,000 - 99,999	1,170	4,933,384	4,217	809	69.1%	2,912,602	59.0%	3,600	55	4.7%	233,821	4.7%	4,251	306	26.2%	1,786,961	36.2%	5,840
100,000 - 149,999	3,872	17,913,898	4,627	2,400	62.0%	9,266,993	51.7%	3,861	202	5.2%	787,945	4.4%	3,901	1,270	32.8%	7,858,960	43.9%	6,188
150,000 - 199,999	1,992	11,632,381	5,840	759	38.1%	3,559,888	30.6%	4,690	115	5.8%	552,124	4.7%	4,801	1,118	56.1%	7,520,369	64.7%	6,727
200,000 - 499,999	5,109	37,084,528	7,259	994	19.5%	5,833,686	15.7%	5,869	119	2.3%	696,863	1.9%	5,856	3,996	78.2%	30,553,979	82.4%	7,646
500,000 - 999,999	3,300	27,427,517	8,311	540	16.4%	3,803,181	13.9%	7,043	25	0.8%	170,668	0.6%	6,827	2,735	82.9%	23,453,668	85.5%	8,575
1,000,000 or more	6,284	57,040,027	9,077	697	11.1%	5,603,965	9.8%	8,040	20	0.3%	155,264	0.3%	7,763	5,567	88.6%	51,280,798	89.9%	9,212
<b>TOTAL</b>	<b>45,370</b>	<b>240,119,915</b>	<b>5,292</b>	<b>26,270</b>	<b>57.9%</b>	<b>94,330,537</b>	<b>39.3%</b>	<b>3,591</b>	<b>1,188</b>	<b>2.6%</b>	<b>5,092,403</b>	<b>2.1%</b>	<b>4,287</b>	<b>17,912</b>	<b>39.5%</b>	<b>140,696,975</b>	<b>58.6%</b>	<b>7,855</b>

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	2,574	32,357,423	12,571	1,734	67.4%	19,691,626	60.9%	11,356	57	2.2%	726,945	2.2%	12,753	783	30.4%	11,938,852	36.9%	15,248
\$ 1 - 3,999	1,098	9,886,581	9,004	982	89.4%	8,391,365	84.9%	8,545	35	3.2%	433,746	4.4%	12,393	81	7.4%	1,061,470	10.7%	13,105
4,000 - 9,999	2,047	16,722,003	8,169	1,858	90.8%	14,515,881	86.8%	7,813	53	2.6%	487,754	2.9%	9,203	136	6.6%	1,718,368	10.3%	12,635
10,000 - 14,999	2,141	17,602,043	8,221	1,954	91.3%	15,266,693	86.7%	7,813	59	2.8%	627,220	3.6%	10,631	128	6.0%	1,708,130	9.7%	13,345
15,000 - 19,999	1,948	16,152,718	8,292	1,768	90.8%	14,019,286	86.8%	7,929	47	2.4%	521,905	3.2%	11,104	133	6.8%	1,611,527	10.0%	12,117
20,000 - 24,999	1,618	13,024,678	8,050	1,458	90.1%	11,088,587	85.1%	7,605	41	2.5%	436,069	3.3%	10,636	119	7.4%	1,500,022	11.5%	12,605
25,000 - 29,999	1,435	11,347,063	7,907	1,284	89.5%	9,563,524	84.3%	7,448	38	2.6%	418,124	3.7%	11,003	113	7.9%	1,365,415	12.0%	12,083
30,000 - 39,999	2,605	20,744,222	7,963	2,300	88.3%	17,225,687	83.0%	7,489	66	2.5%	678,206	3.3%	10,276	239	9.2%	2,840,329	13.7%	11,884
40,000 - 49,999	2,213	17,216,347	7,780	1,917	86.6%	13,704,602	79.6%	7,149	59	2.7%	637,375	3.7%	10,803	237	10.7%	2,874,370	16.7%	12,128
50,000 - 59,999	1,992	14,930,871	7,495	1,653	83.0%	11,009,532	73.7%	6,660	63	3.2%	725,278	4.9%	11,512	276	13.9%	3,196,061	21.4%	11,580
60,000 - 69,999	1,883	14,559,549	7,732	1,545	82.0%	10,491,530	72.1%	6,791	54	2.9%	655,301	4.5%	12,135	284	15.1%	3,412,718	23.4%	12,017
70,000 - 74,999	833	6,474,123	7,772	666	80.0%	4,485,236	69.3%	6,735	33	4.0%	339,280	5.2%	10,281	134	16.1%	1,649,607	25.5%	12,311
75,000 - 79,999	808	6,619,469	8,192	628	77.7%	4,482,397	67.7%	7,138	36	4.5%	424,073	6.4%	11,780	144	17.8%	1,712,999	25.9%	11,896
80,000 - 89,999	1,390	11,759,375	8,460	1,051	75.6%	7,594,457	64.6%	7,226	67	4.8%	764,149	6.5%	11,405	272	19.6%	3,400,769	28.9%	12,503
90,000 - 99,999	1,198	11,044,887	9,219	823	68.7%	6,365,532	57.6%	7,735	56	4.7%	631,406	5.7%	11,275	319	26.6%	4,047,949	36.6%	12,689
100,000 - 149,999	3,968	40,905,723	10,309	2,449	61.7%	20,669,947	50.5%	8,440	215	5.4%	2,612,941	6.4%	12,153	1,304	32.9%	17,622,835	43.1%	13,514
150,000 - 199,999	2,047	26,265,629	12,831	772	37.7%	7,940,341	30.2%	10,285	120	5.9%	1,671,833	6.4%	13,932	1,155	56.4%	16,653,455	63.4%	14,419
200,000 - 499,999	5,260	78,191,131	14,865	1,028	19.5%	13,212,635	16.9%	12,853	123	2.3%	1,839,875	2.4%	14,958	4,109	78.1%	63,138,621	80.7%	15,366
500,000 - 999,999	3,457	53,981,178	15,615	570	16.5%	8,174,450	15.1%	14,341	26	0.8%	453,259	0.8%	17,433	2,861	82.8%	45,353,469	84.0%	15,852
1,000,000 or more	6,647	100,159,552	15,068	748	11.3%	10,806,041	10.8%	14,447	21	0.3%	307,508	0.3%	14,643	5,878	88.4%	89,046,003	88.9%	15,149
<b>TOTAL</b>	<b>47,162</b>	<b>519,944,565</b>	<b>11,025</b>	<b>27,188</b>	<b>57.6%</b>	<b>228,699,349</b>	<b>44.0%</b>	<b>8,412</b>	<b>1,269</b>	<b>2.7%</b>	<b>15,392,247</b>	<b>3.0%</b>	<b>12,129</b>	<b>18,705</b>	<b>39.7%</b>	<b>275,852,969</b>	<b>53.1%</b>	<b>14,748</b>

FAGI BRACKET	CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	[AGGREGATE]			Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Return Count	Claimed [\$]	Avg [\$]															
Non-Positive AGI	51	571,220	11,200	39	76.5%	340,110	59.5%	8,721	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
\$ 1 - 3,999	1,001	874,470	874	878	87.7%	770,141	88.1%	877	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
4,000 - 9,999	1,868	4,465,157	2,390	1,698	90.9%	4,061,840	91.0%	2,392	53	2.8%	92,811	2.1%	1,751	117	6.3%	310,506	7.0%	2,654
10,000 - 14,999	2,057	7,046,284	3,426	1,894	92.1%	6,375,511	90.5%	3,366	51	2.5%	211,814	3.0%	4,153	112	5.4%	458,959	6.5%	4,098
15,000 - 19,999	1,999	8,810,362	4,407	1,836	91.8%	7,986,630	90.7%	4,350	50	2.5%	320,169	3.6%	6,403	113	5.7%	503,563	5.7%	4,456
20,000 - 24,999	1,707	9,087,465	5,324	1,552	90.9%	8,114,407	89.3%	5,228	36	2.1%	160,655	1.8%	4,463	119	7.0%	812,403	8.9%	6,827
25,000 - 29,999	1,550	9,965,260	6,429	1,393	89.9%	9,004,725	90.4%	6,464	39	2.5%	150,079	1.5%	3,848	118	7.6%	810,456	8.1%	6,868
30,000 - 39,999	2,823	21,145,312	7,490	2,504	88.7%	18,547,321	87.7%	7,407	74	2.6%	543,062	2.6%	7,339	245	8.7%	2,054,929	9.7%	8,387
40,000 - 49,999	2,357	19,595,415	8,314	2,033	86.3%	16,859,403	86.0%	8,293	61	2.6%	422,390	2.2%	6,924	263	11.2%	2,313,622	11.8%	8,797
50,000 - 59,999	2,096	20,060,027	9,571	1,762	84.1%	16,769,033	83.6%	9,517	58	2.8%	397,877	2.0%	6,860	276	13.2%	2,893,117	14.4%	10,482
60,000 - 69,999	1,918	19,490,011	10,162	1,602	83.5%	15,598,397	80.0%	9,737	51	2.7%	409,588	2.1%	8,031	265	13.8%	3,482,026	17.9%	13,140
70,000 - 74,999	854	9,463,094	11,081	696	81.5%	7,609,463	80.4%	10,933	27	3.2%	222,742	2.4%	8,250	131	15.3%	1,630,889	17.2%	12,450
75,000 - 79,999	828	9,484,365	11,455	658	79.5%	7,362,581	77.6%	11,189	31	3.7%	381,107	4.0%	12,294	139	16.8%	1,740,677	18.4%	12,523
80,000 - 89,999	1,436	17,449,708	12,152	1,118	77.9%	13,448,804	77.1%	12,029	57	4.0%	458,634	2.6%	8,046	261	18.2%	3,542,270	20.3%	13,572
90,000 - 99,999	1,226	16,399,539	13,376	872	71.1%	11,434,753	69.7%	13,113	52	4.2%	878,236	5.4%	16,889	302	24.6%	4,086,550	24.9%	13,532
100,000 - 149,999	4,031	64,640,011	16,036	2,574	63.9%	42,084,557	65.1%	16,350	196	4.9%	2,098,421	3.2%	10,706	1,261	31.3%	20,457,033	31.6%	16,223
150,000 - 199,999	2,047	42,069,676	20,552	806	39.4%	18,027,964	42.9%	22,367	117	5.7%	1,761,603	4.2%	15,056	1,124	54.9%	22,280,109	53.0%	19,822
200,000 - 499,999	5,259	161,339,027	30,679	1,062	20.2%	37,834,942	23.5%	35,626	122	2.3%	2,567,058	1.6%	21,041	4,075	77.5%	120,937,027	75.0%	29,678
500,000 - 999,999	3,569	217,199,781	60,857	593	16.6%	44,279,495	20.4%	74,670	27	0.8%	1,441,090	0.7%	53,374	2,949	82.6%	171,479,196	78.9%	58,148
1,000,000 or more	7,089	7,997,112,206	1,128,102	798	11.3%	261,657,267	3.3%	327,891	21	0.3%	3,206,458	0.0%	152,688	6,270	88.4%	7,732,248,481	96.7%	1,233,213
<b>TOTAL</b>	<b>45,766</b>	<b>8,656,268,390</b>	<b>189,142</b>	<b>26,368</b>	<b>57.6%</b>	<b>548,167,344</b>	<b>6.3%</b>	<b>20,789</b>	<b>1,149</b>	<b>2.5%</b>	<b>15,795,381</b>	<b>0.2%</b>	<b>13,747</b>	<b>18,249</b>	<b>39.9%</b>	<b>8,092,305,665</b>	<b>93.5%</b>	<b>443,438</b>

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	2,689	58,445,397	21,735	1,941	72.2%	39,632,999	67.8%	20,419	52	1.9%	1,271,825	2.2%	24,458	696	25.9%	17,540,573	30.0%
\$ 1 - 3,999	1,437	31,075,581	21,625	1,318	91.7%	28,543,999	91.9%	21,657	39	2.7%	900,207	2.9%	23,082	80	5.6%	1,631,375	5.2%	20,392
4,000 - 9,999	2,645	56,848,759	21,493	2,425	91.7%	52,577,555	92.5%	21,681	75	2.8%	1,572,047	2.8%	20,961	145	5.5%	2,699,157	4.7%	18,615
10,000 - 14,999	2,729	56,035,642	20,533	2,547	93.3%	52,099,163	93.0%	20,455	68	2.5%	1,640,049	2.9%	24,118	114	4.2%	2,296,430	4.1%	20,144
15,000 - 19,999	2,647	63,538,422	24,004	2,466	93.2%	59,168,965	93.1%	23,994	53	2.0%	1,693,741	2.7%	31,957	128	4.8%	2,675,716	4.2%	20,904
20,000 - 24,999	2,258	62,964,174	27,885	2,084	92.3%	58,911,663	93.6%	28,269	57	2.5%	1,615,281	2.6%	28,338	117	5.2%	2,437,230	3.9%	20,831
25,000 - 29,999	1,902	52,960,901	27,845	1,750	92.0%	48,913,796	92.4%	27,951	46	2.4%	1,589,666	3.0%	34,558	106	5.6%	2,457,439	4.6%	23,183
30,000 - 39,999	3,375	105,652,109	31,304	3,065	90.8%	97,718,343	92.5%	31,882	82	2.4%	2,240,722	2.1%	27,326	228	6.8%	5,693,044	5.4%	24,969
40,000 - 49,999	2,706	94,373,348	34,876	2,421	89.5%	85,566,563	90.7%	35,343	64	2.4%	2,809,748	3.0%	43,902	221	8.2%	5,997,037	6.4%	27,136
50,000 - 59,999	2,264	87,438,387	38,621	1,998	88.3%	78,785,543	90.1%	39,432	58	2.6%	2,164,707	2.5%	37,323	208	9.2%	6,488,137	7.4%	31,193
60,000 - 69,999	1,968	79,136,614	40,212	1,725	87.7%	72,333,763	91.4%	41,933	54	2.7%	2,304,771	2.9%	42,681	189	9.6%	4,498,080	5.7%	23,799
70,000 - 74,999	820	37,779,936	46,073	705	86.0%	33,983,913	90.0%	48,204	24	2.9%	1,395,555	3.7%	58,148	91	11.1%	2,400,468	6.4%	26,379
75,000 - 79,999	749	31,879,358	42,563	640	85.4%	28,894,763	90.6%	45,148	17	2.3%	616,053	1.9%	36,238	92	12.3%	2,368,542	7.4%	25,745
80,000 - 89,999	1,238	57,558,468	46,493	1,039	83.9%	49,909,075	86.7%	48,036	46	3.7%	2,018,925	3.5%	43,890	153	12.4%	5,630,468	9.8%	36,800
90,000 - 99,999	998	49,875,445	49,975	790	79.2%	43,885,078	88.0%	55,551	33	3.3%	1,268,263	2.5%	38,432	175	17.5%	4,722,104	9.5%	26,983
100,000 - 149,999	2,726	142,356,224	52,222	2,064	75.7%	119,049,970	83.6%	57,679	115	4.2%	6,810,214	4.8%	59,219	547	20.1%	16,496,040	11.6%	30,157
150,000 - 199,999	860	49,952,479	58,084	471	54.8%	35,765,303	71.6%	75,935	48	5.6%	2,513,270	5.0%	52,360	341	39.7%	11,673,906	23.4%	34,234
200,000 - 499,999	830	49,159,213	59,228	255	30.7%	25,994,297	52.9%	101,938	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
500,000 - 999,999	127	9,039,815	71,180	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
1,000,000 or more	51	7,893,199	154,769	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
<b>TOTAL</b>	<b>35,019</b>	<b>1,183,963,471</b>	<b>33,809</b>	<b>29,726</b>	<b>84.9%</b>	<b>1,015,860,820</b>	<b>85.8%</b>	<b>34,174</b>	<b>960</b>	<b>2.7%</b>	<b>36,931,292</b>	<b>3.1%</b>	<b>38,470</b>	<b>4,333</b>	<b>12.4%</b>	<b>131,171,359</b>	<b>11.1%</b>	<b>30,273</b>

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

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

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 2022 D-400 returns claiming itemized deductions on returns with \$0 tax liability, 147 returns claimed an aggregate \$4,989,234 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 2022 are as follows based on filing status: S/MFS=\$12,750; MFJ/SS=\$25,500; and HH=\$19,125.

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 2022 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 \$17,722	732,925,647	0.10%	719	37,462,380	0.28%	37	206	5.11%	837,117	82.17%
Second 20%	\$17,722-\$37,113	27,902,546,775	3.85%	27,389	467,358,457	3.48%	459	573	1.67%	202,839	19.91%
Middle 20%	\$37,114-\$63,919	50,172,270,212	6.92%	49,251	1,325,231,723	9.87%	1,301	1,377	2.64%	56,388	5.54%
Fourth 20%	\$63,920-\$118,542	89,104,056,447	12.29%	87,466	2,651,057,786	19.74%	2,602	2,757	2.98%	57,017	5.60%
Next 15%	\$118,543-\$296,100	133,715,862,596	18.44%	175,009	4,490,134,962	33.44%	5,877	6,139	3.36%	32,613	4.27%
Next 4%	\$296,101-\$1,052,755	99,455,998,176	13.71%	488,190	2,807,214,148	20.90%	13,779	15,170	2.82%	18,673	9.17%
Top 1%	above \$1,052,755	324,108,402,069	44.69%	6,363,177	1,650,827,291	12.29%	32,410	40,487	0.51%	10,161	19.95%
<b>Total</b>		<b>725,192,061,921</b>	<b>100.00%</b>	<b>142,373</b>	<b>13,429,286,747</b>	<b>100.00%</b>	<b>2,636</b>	<b>3,462</b>	<b>1.85%</b>	<b>1,214,808</b>	<b>23.85%</b>

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023: the extract is a composite database 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Each quintile contains approximately 1/5 (1,018,723) of the total number of TY2022 returns filed (5,093,617)

Total FAGI in lowest quintile includes 916,096 returns with AGI =>\$1, totaling \$8,838,889,821

†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 3.8% of the total net tax liability

Top 40% of filers by income accounted for about 86.4% of the total net tax liability

Top 1% of filers by income accounted for about 12.3% of the total net tax liability

**TABLE QB. TAX YEAR 2022 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 \$16,846	4,618,475,806	1.24%	5,166	26,958,086	0.22%	30	196	0.58%	756,318	84.60%
Second 20%	\$16,846-\$35,376	23,331,725,415	6.25%	26,097	379,244,100	3.09%	424	545	1.63%	197,932	22.14%
Middle 20%	\$35,377-\$59,838	41,556,552,547	11.13%	46,485	1,120,515,409	9.14%	1,253	1,317	2.70%	42,906	4.80%
Fourth 20%	\$59,839-\$109,099	72,501,894,793	19.41%	81,097	2,272,098,094	18.53%	2,541	2,669	3.13%	42,712	4.78%
Next 15%	\$109,100-\$241,013	103,353,272,730	27.67%	154,140	3,812,160,289	31.08%	5,685	5,812	3.69%	14,574	2.17%
Next 4%	\$241,014-\$573,080	60,984,159,465	16.33%	341,065	2,499,744,768	20.38%	13,980	14,164	4.10%	2,322	1.30%
Top 1%	above \$573,080	67,168,723,760	17.98%	1,502,690	2,153,472,325	17.56%	48,177	50,485	3.21%	2,043	4.57%
<b>Total</b>		<b>373,514,804,516</b>	<b>100.00%</b>	<b>83,559</b>	<b>12,264,193,071</b>	<b>100.00%</b>	<b>2,744</b>	<b>3,595</b>	<b>3.28%</b>	<b>1,058,807</b>	<b>23.69%</b>

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

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023: the extract is a composite database 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Each quintile contains approximately 1/5 (894,011) of the total number of TY2022 returns filed indicating full year residency status (4,470,056)

Total FAGI in lowest quintile includes 800,308 returns with AGI =>\$1, totaling \$7,370,658,649

†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

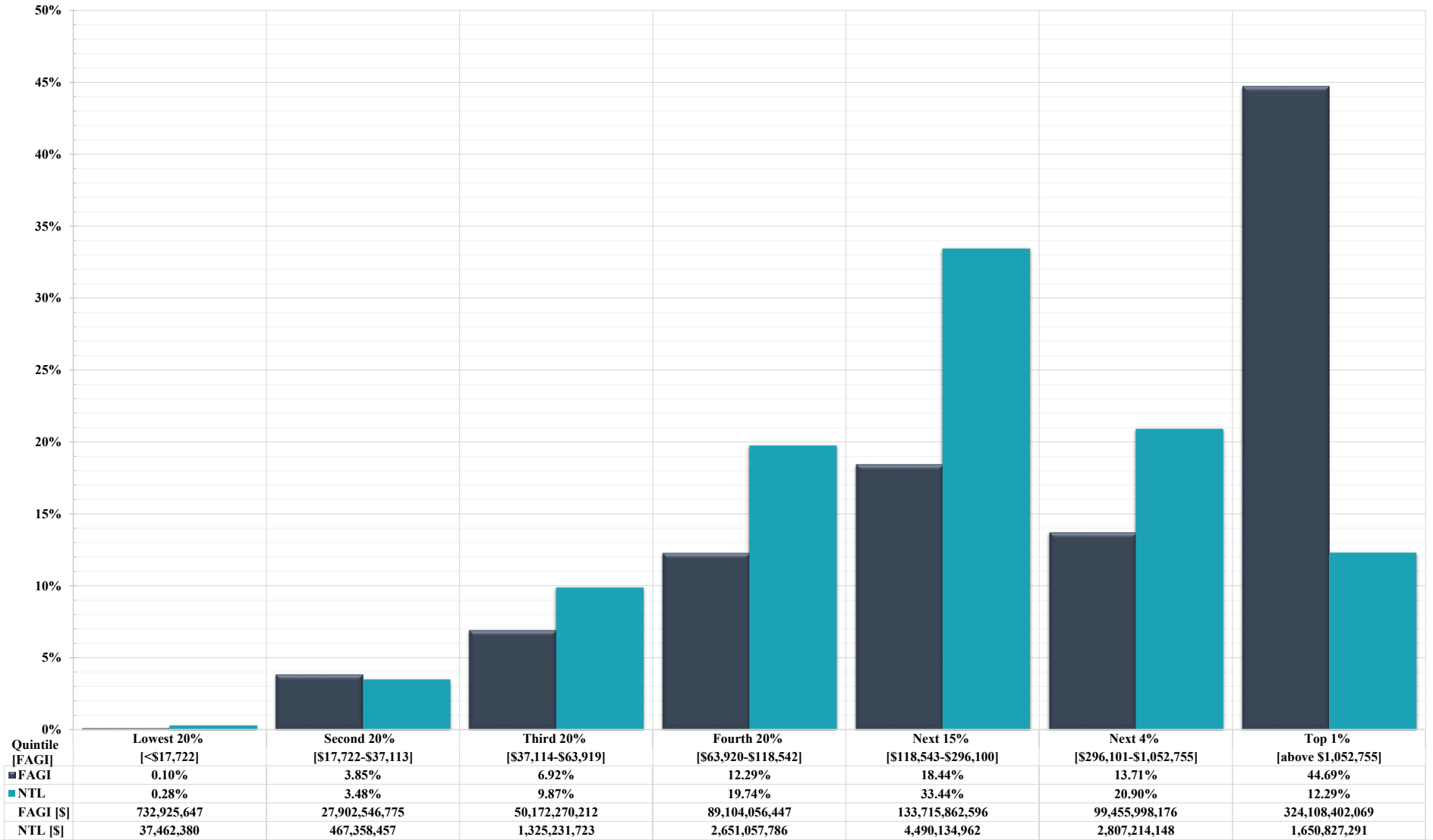
Bottom 40% of resident filers by income accounted for about 3.3% of the resident-attributed total net tax liability

Top 40% of resident filers by income accounted for about 87.6% of the resident-attributed total net tax liability

Top 1% of resident filers by income accounted for about 17.6% of the resident-attributed total net tax liability



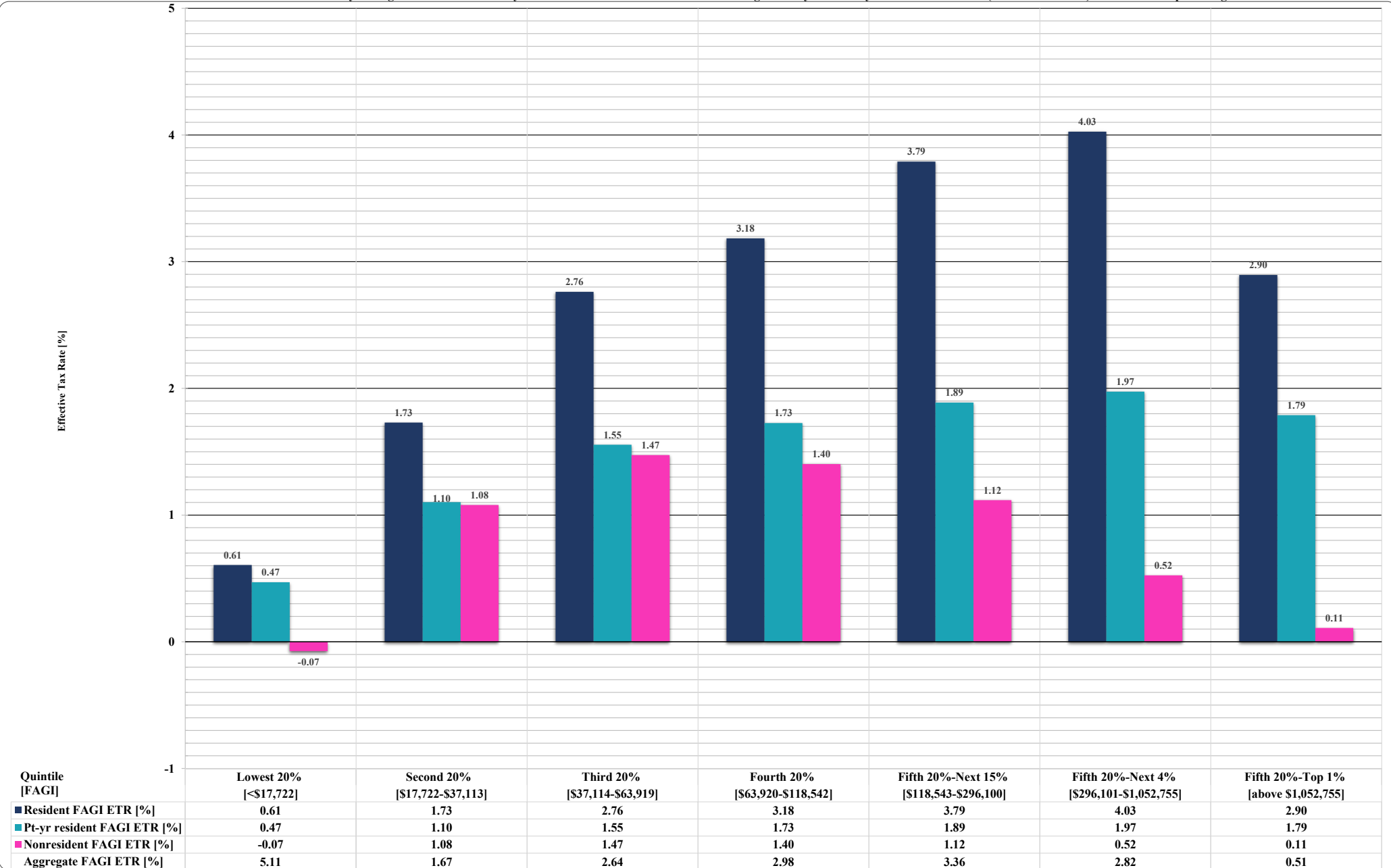
Exhibit Q.1 Tax Year 2022 Individual Income Tax [All Returns]: Shares of Income [FAGI] and Net Tax Liability [NTL] by Income Quintile



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit Q.1A Tax Year 2022 Individual Income Tax [All Returns]: Effective Tax Rates [FAGI Basis] by Residency Status by Income Quintile**  
 [FAGI effective tax rate=the tax rate (percentage) applied to FAGI that generates the amount of net tax liability as current tax provisions]

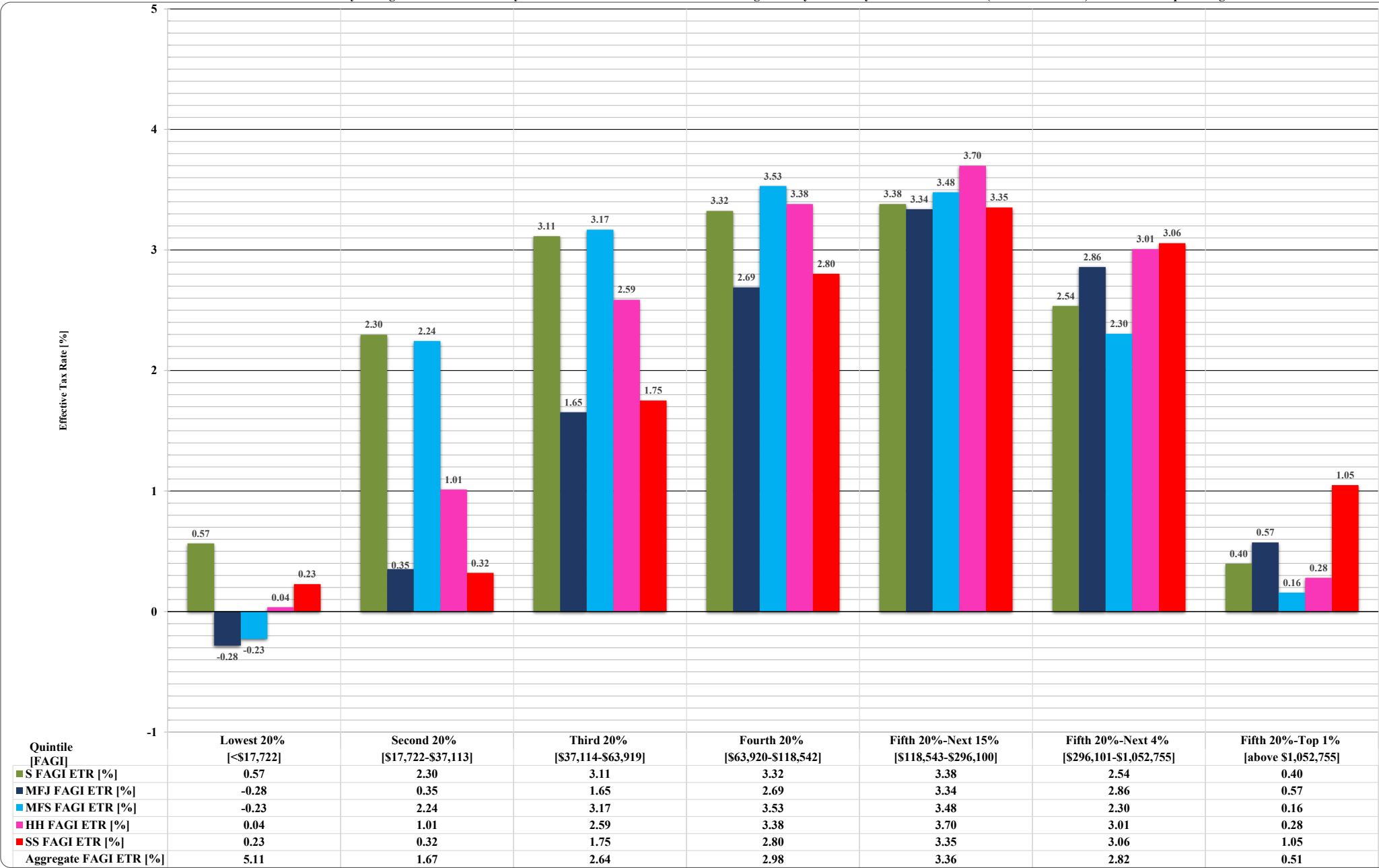
The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits and is significantly affected by allowable deductions (standard/itemized) that reduce the percentage.



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the aggregate 5,093,617 D-400 returns filed for tax year 2022. The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate applicable to NC taxable income to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

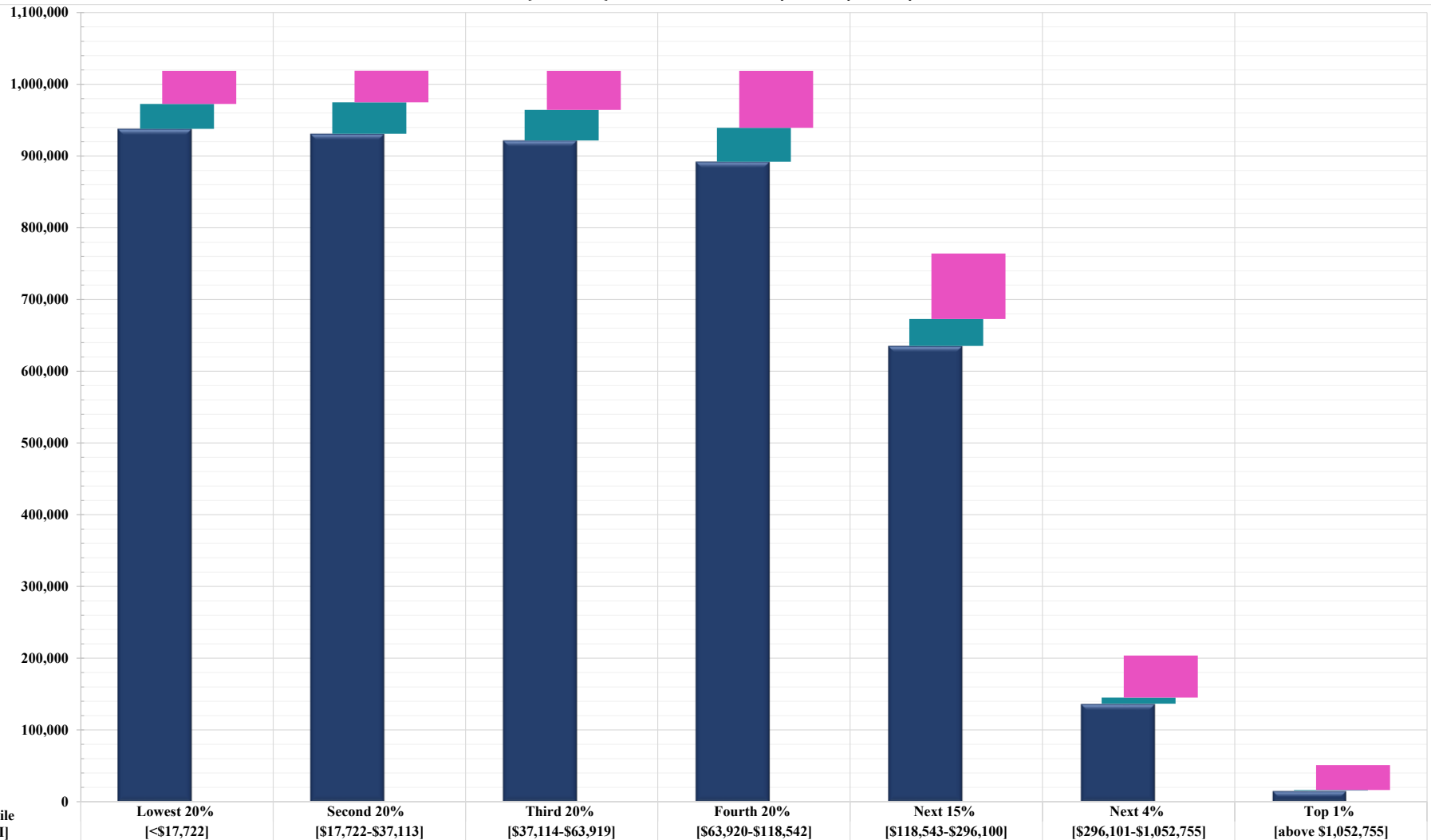
**Exhibit Q.1B Tax Year 2022 Individual Income Tax [All Returns]: Effective Tax Rates [FAGI Basis] by Filing Status by Income Quintile**  
 [FAGI effective tax rate=the tax rate (percentage) applied to FAGI that generates the amount of net tax liability as current tax provisions]

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.



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the aggregate 5,093,617 D-400 returns filed for tax year 2022. The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate applicable to NC taxable income to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

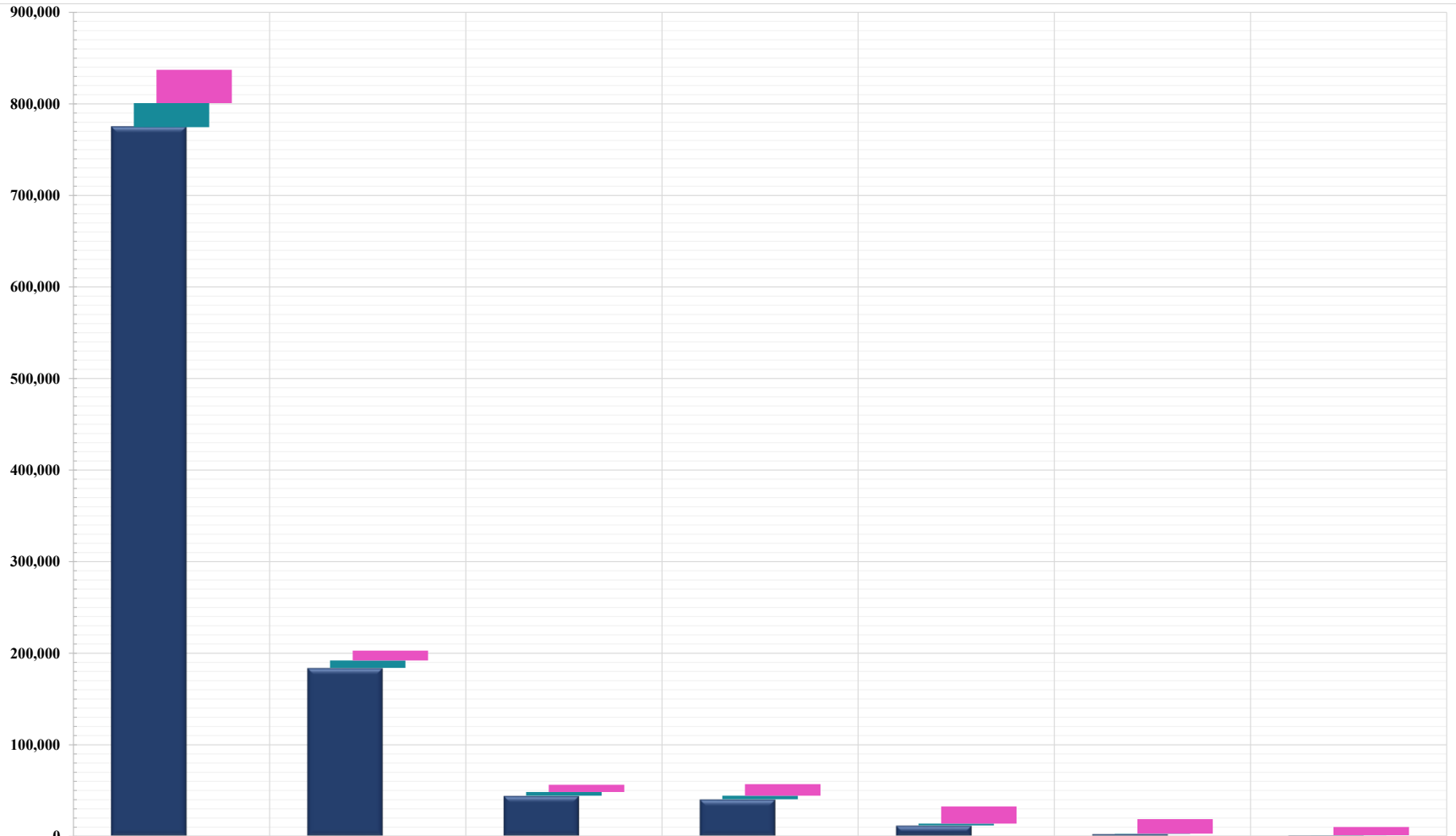
Exhibit Q.2 Tax Year 2022 Individual Income Tax [All Returns]: Count of D-400 Returns by Residency Status by Income Quintile



Nonresident-return count	46,207	43,998	54,436	79,457	91,139	58,678	34,640
Pt-yr resident-return count	34,648	43,690	42,643	47,205	37,656	8,472	692
Resident-return count	937,861	931,073	921,623	892,067	635,255	136,574	15,603
Nonresident-return count %	4.54%	4.32%	5.34%	7.80%	11.93%	28.80%	68.01%
Pt-yr resident-return count %	3.40%	4.29%	4.19%	4.63%	4.93%	4.16%	1.36%
Resident-return count %	92.06%	91.39%	90.47%	87.57%	83.14%	67.04%	30.63%

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.2A Tax Year 2022 Individual Income Tax [All Returns]: Count of Nontaxable D-400 Returns by Residency Status by Income Quintile



Quintile [FAGI]	Lowest 20% [<\$17,722]	Second 20% [\$17,722-\$37,113]	Third 20% [\$37,114-\$63,919]	Fourth 20% [\$63,920-\$118,542]	Next 15% [\$118,543-\$296,100]	Next 4% [\$296,101-\$1,052,755]	Top 1% [above \$1,052,755]
Nonresident-nontaxable return count	36,314	10,739	8,039	12,741	18,713	15,764	9,004
Pt-yr resident-nontaxable return count	26,261	8,127	4,014	3,726	2,117	401	41
Resident-nontaxable return count	774,542	183,973	44,335	40,550	11,783	2,508	1,116
Total nontaxable returns	837,117	202,839	56,388	57,017	32,613	18,673	10,161
Nontaxable return %	82.17%	19.91%	5.54%	5.60%	4.27%	9.17%	19.95%
Nonresident-nontaxable return count %	4.34%	5.29%	14.26%	22.35%	57.38%	84.42%	88.61%
Pt-yr resident-nontaxable return count %	3.14%	4.01%	7.12%	6.53%	6.49%	2.15%	0.40%
Resident-nontaxable return count %	92.52%	90.70%	78.62%	71.12%	36.13%	13.43%	10.98%

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023.

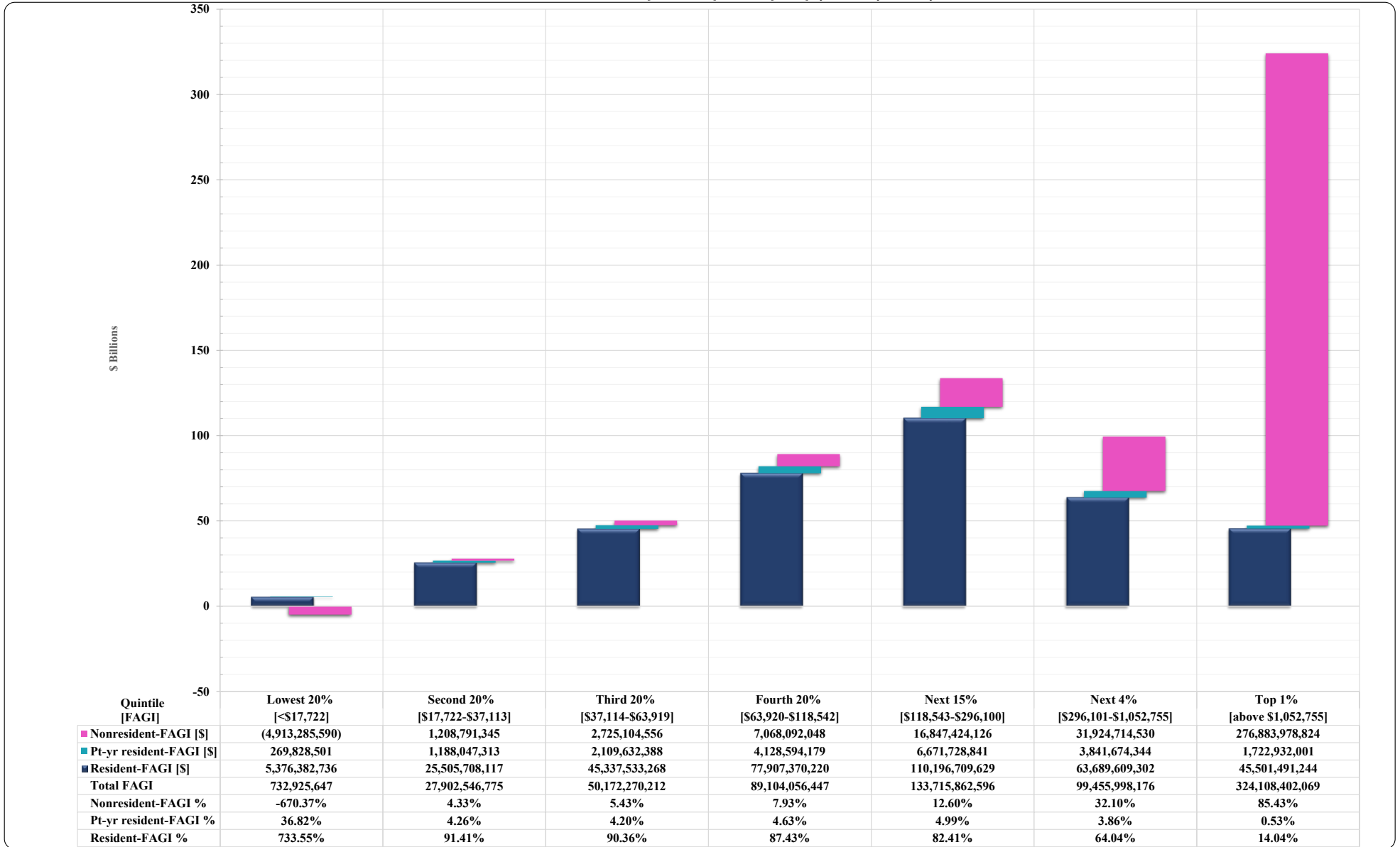
The extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Chart interpretation: the lowest 20% quintile contains 837,117 returns with \$0 tax liability (82.17% of aggregate returns filed within this quintile are nontaxable). Of the total nontaxable returns within this group, 92.52% of returns are attributable to resident returns with \$0 tax liability; 3.14% of returns are attributable to pt-yr resident returns with \$0 tax liability; and 4.34% of returns are attributable to nonresident returns with \$0 tax liability.

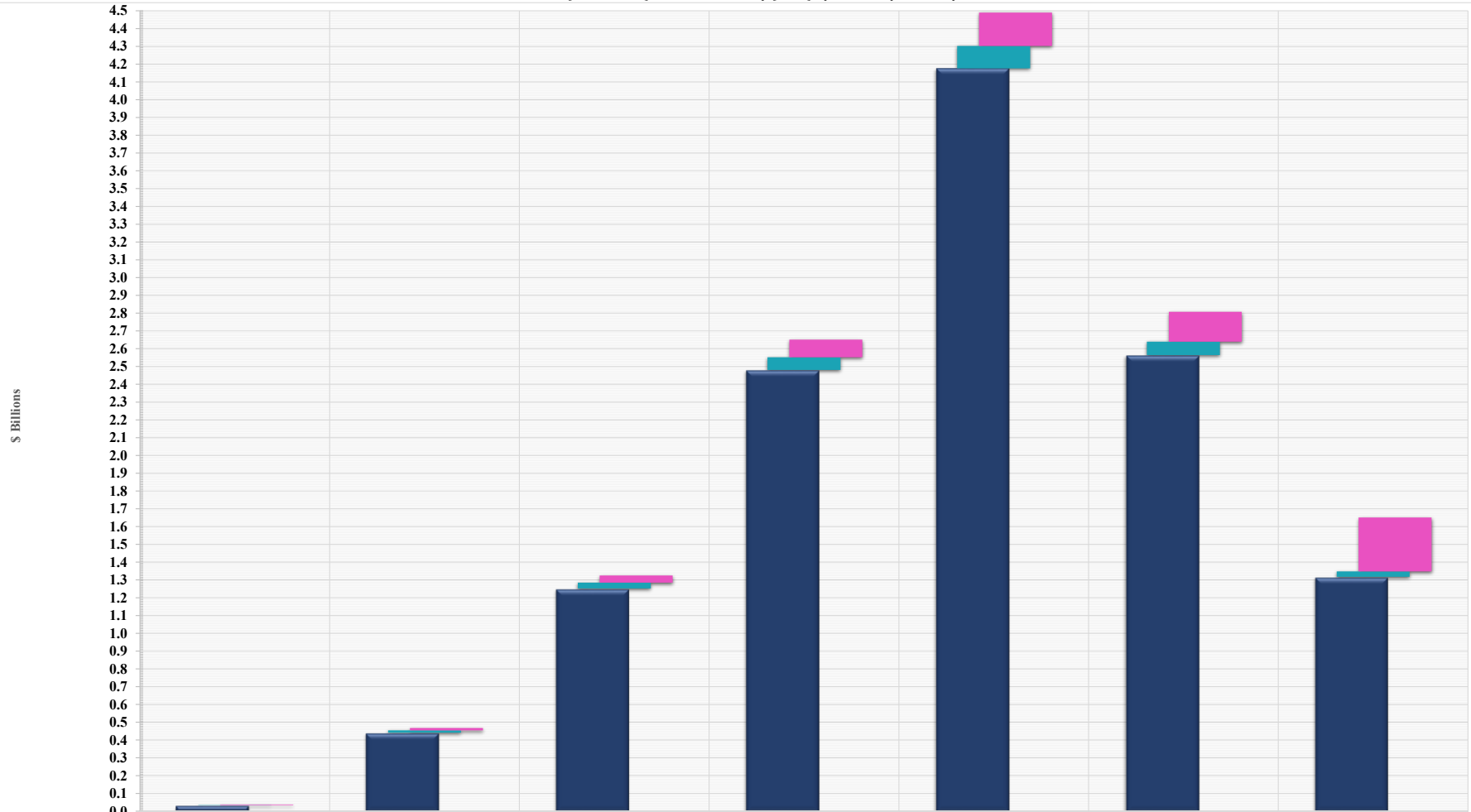
For tax year 2022, 1,214,808 (23.85%) of the aggregate 5,093,617 returns filed have \$0 net tax liability (nontaxable after application of tax credits).

Exhibit Q.3 Tax Year 2022 Individual Income Tax [All Returns]: Income [FAGI] by Residency Status by Income Quintile



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

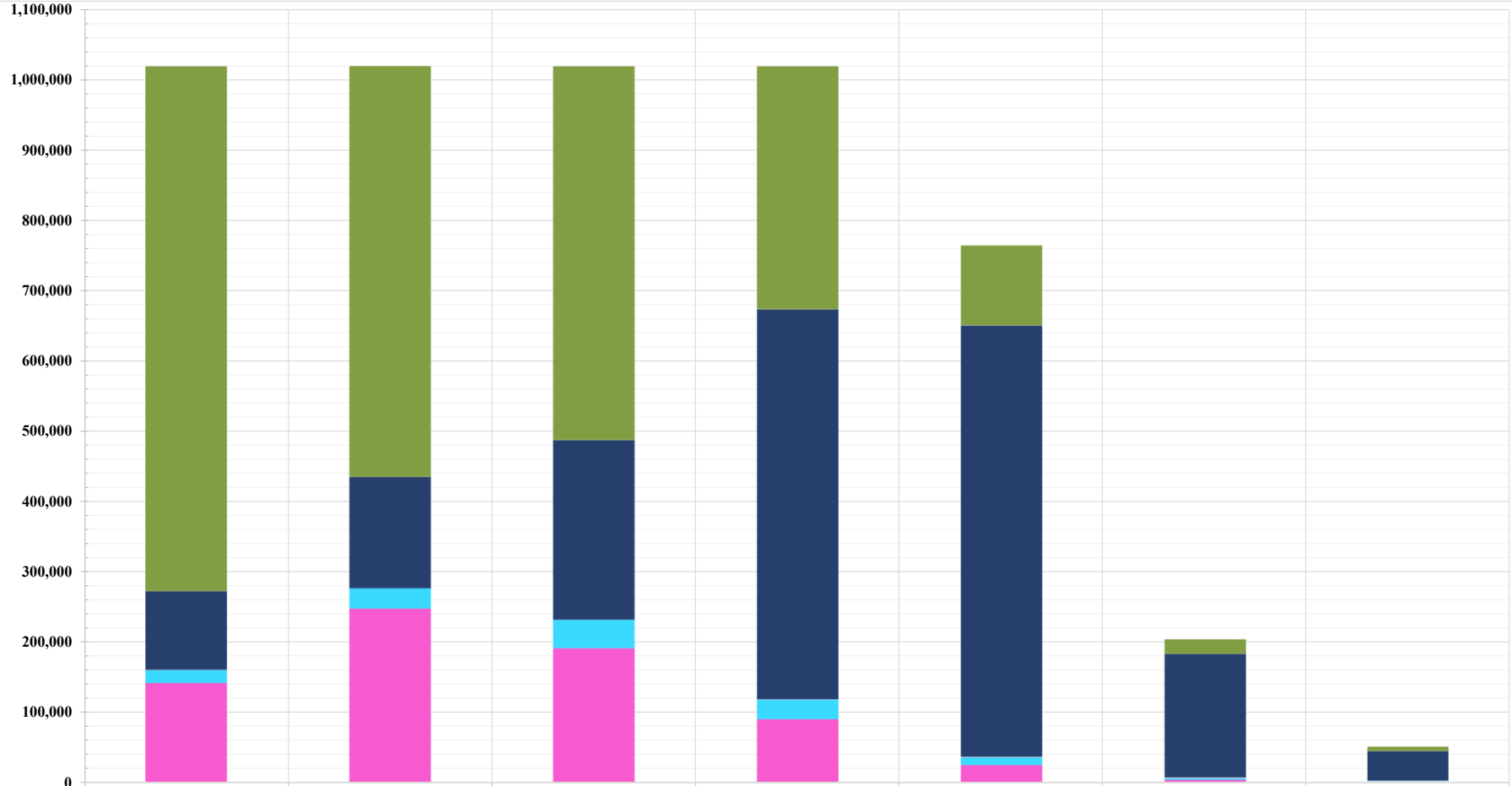
Exhibit Q.4 Tax Year 2022 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Residency Status by Income Quintile



Quintile [FAGI]	Lowest 20% [ $< \$17,722$ ]	Second 20% [ $[\$17,722-\$37,113]$ ]	Third 20% [ $[\$37,114-\$63,919]$ ]	Fourth 20% [ $[\$63,920-\$118,542]$ ]	Next 15% [ $[\$118,543-\$296,100]$ ]	Next 4% [ $[\$296,101-\$1,052,755]$ ]	Top 1% [above $\$1,052,755$ ]
■ Resident-net tax liability [S]	32,573,708	441,224,974	1,252,296,016	2,480,673,104	4,176,012,536	2,564,052,416	1,317,360,317
■ Pt-yr resident-net tax liability [S]	1,266,287	13,089,166	32,796,653	71,268,789	125,909,492	75,837,350	30,816,647
■ Nonresident-net tax liability [S]	3,622,385	13,044,317	40,139,054	99,115,893	188,212,934	167,324,382	302,650,327
Nonresident-NTL %	9.67%	2.79%	3.03%	3.74%	4.19%	5.96%	18.33%
Pt-yr resident-NTL %	3.38%	2.80%	2.47%	2.69%	2.80%	2.70%	1.87%
Resident-NTL %	86.95%	94.41%	94.50%	93.57%	93.00%	91.34%	79.80%

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.5 Tax Year 2022 Individual Income Tax [All Returns]: Count of D-400 Returns by Filing Status by Income Quintile

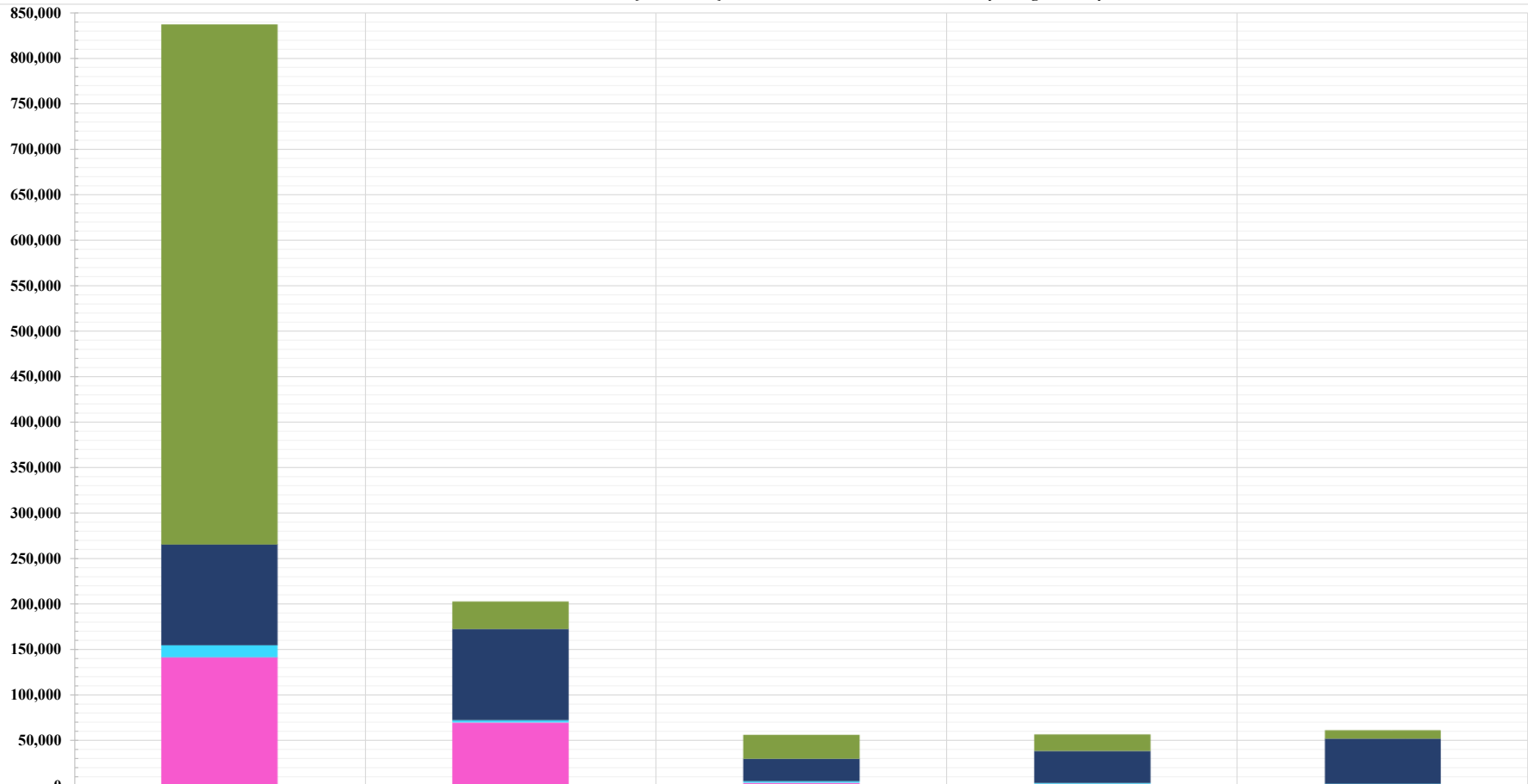


Quintile [FAGI]	Lowest 20% [ <b>&lt;\$17,722</b> ]	Second 20% [ <b>\$17,722-\$37,113</b> ]	Third 20% [ <b>\$37,114-\$63,919</b> ]	Fourth 20% [ <b>\$63,920-\$118,542</b> ]	Next 15% [ <b>\$118,543-\$296,100</b> ]	Next 4% [ <b>\$296,101-\$1,052,755</b> ]	Top 1% [ <b>above \$1,052,755</b> ]
S-return count	746,404	583,696	531,351	345,469	113,570	20,637	6,206
MFJ-return count	112,435	158,997	256,111	555,097	614,366	176,472	42,448
MFS-return count	18,258	29,075	40,434	27,792	10,578	2,208	1,249
HH-return count	140,934	246,323	189,956	89,639	25,219	4,320	1,013
SS-return count	685	670	850	732	317	87	19
S-return count %	73.27%	57.29%	52.16%	33.91%	14.86%	10.13%	12.18%
MFJ-return count %	11.04%	15.61%	25.14%	54.49%	80.41%	86.62%	83.34%
MFS-return count %	1.79%	2.85%	3.97%	2.73%	1.38%	1.08%	2.45%
HH-return count %	13.83%	24.18%	18.65%	8.80%	3.30%	2.12%	1.99%
SS-return count %	0.07%	0.07%	0.08%	0.07%	0.04%	0.04%	0.04%

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.



Exhibit Q.5A Tax Year 2022 Individual Income Tax [All Returns]: Count of Nontaxable D-400 Returns by Filing Status by Income Quintile



Quintile [FAGI]	Lowest 20% [<\$17,722]	Second 20% [\$17,722-\$37,113]	Third 20% [\$37,114-\$63,919]	Fourth 20% [\$63,920-\$118,542]	Fifth 20% [above \$118,542]
S-nontaxable return count	571,732	30,164	26,196	18,210	9,209
MFJ-nontaxable return count	110,692	100,132	24,743	35,192	49,468
MFS-nontaxable return count	13,509	2,841	1,922	1,248	1,245
HH-nontaxable return count	140,509	69,293	3,461	2,322	1,503
SS-nontaxable return count	675	409	66	45	22
Total nontaxable returns	837,117	202,839	56,388	57,017	61,447
Nontaxable return %	82.17%	19.91%	5.54%	5.60%	6.03%
S-nontaxable return count %	68.30%	14.87%	46.46%	31.94%	14.99%
MFJ-nontaxable return count %	13.22%	49.37%	43.88%	61.72%	80.51%
MFS-nontaxable return count %	1.61%	1.40%	3.41%	2.19%	2.03%
HH-nontaxable return count %	16.78%	34.16%	6.14%	4.07%	2.45%
SS-nontaxable return count %	0.08%	0.20%	0.12%	0.08%	0.04%

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023.

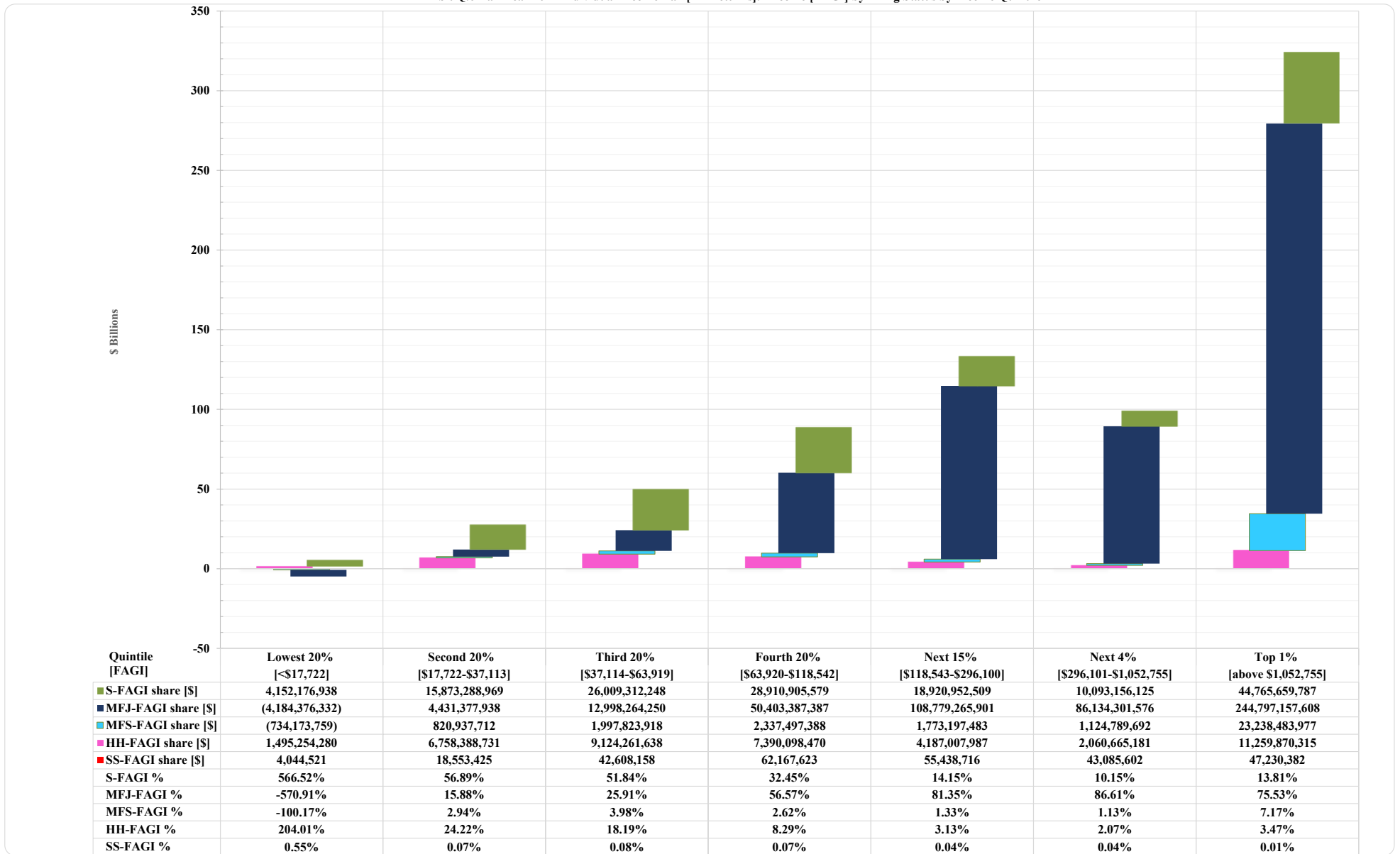
The extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Chart interpretation: the lowest 20% quintile contains 837,117 returns with \$0 tax liability (82.17% of aggregate returns filed within this quintile are nontaxable). Of the total nontaxable returns within this group, 68.30% of returns are attributable to single filing status returns with \$0 tax liability.

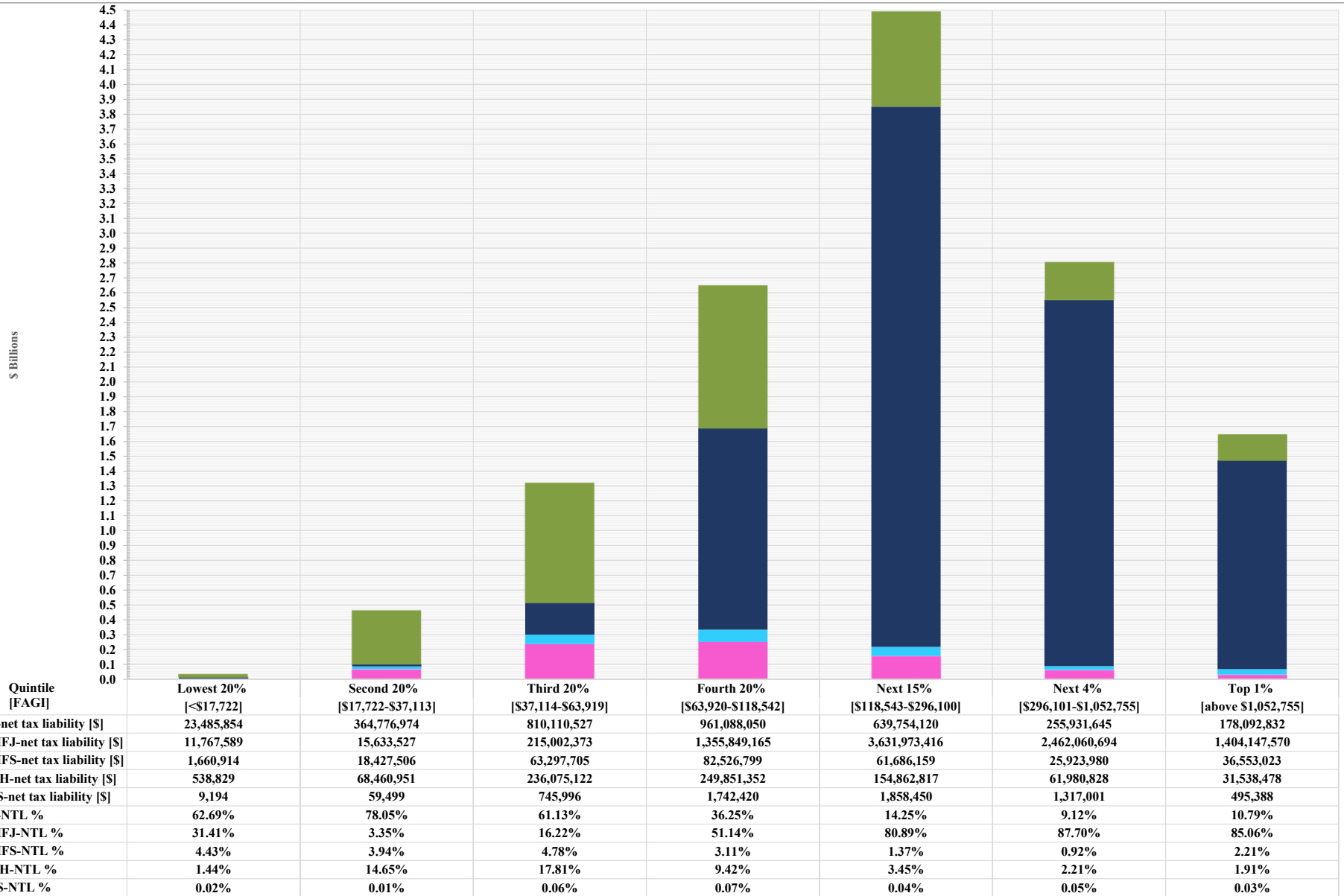
For tax year 2022, 1,214,808 (23.85%) of the aggregate 5,093,617 returns filed have \$0 net tax liability (nontaxable after application of tax credits).

Exhibit Q.6 Tax Year 2022 Individual Income Tax [All Returns]: Income [FAGI] by Filing Status by Income Quintile



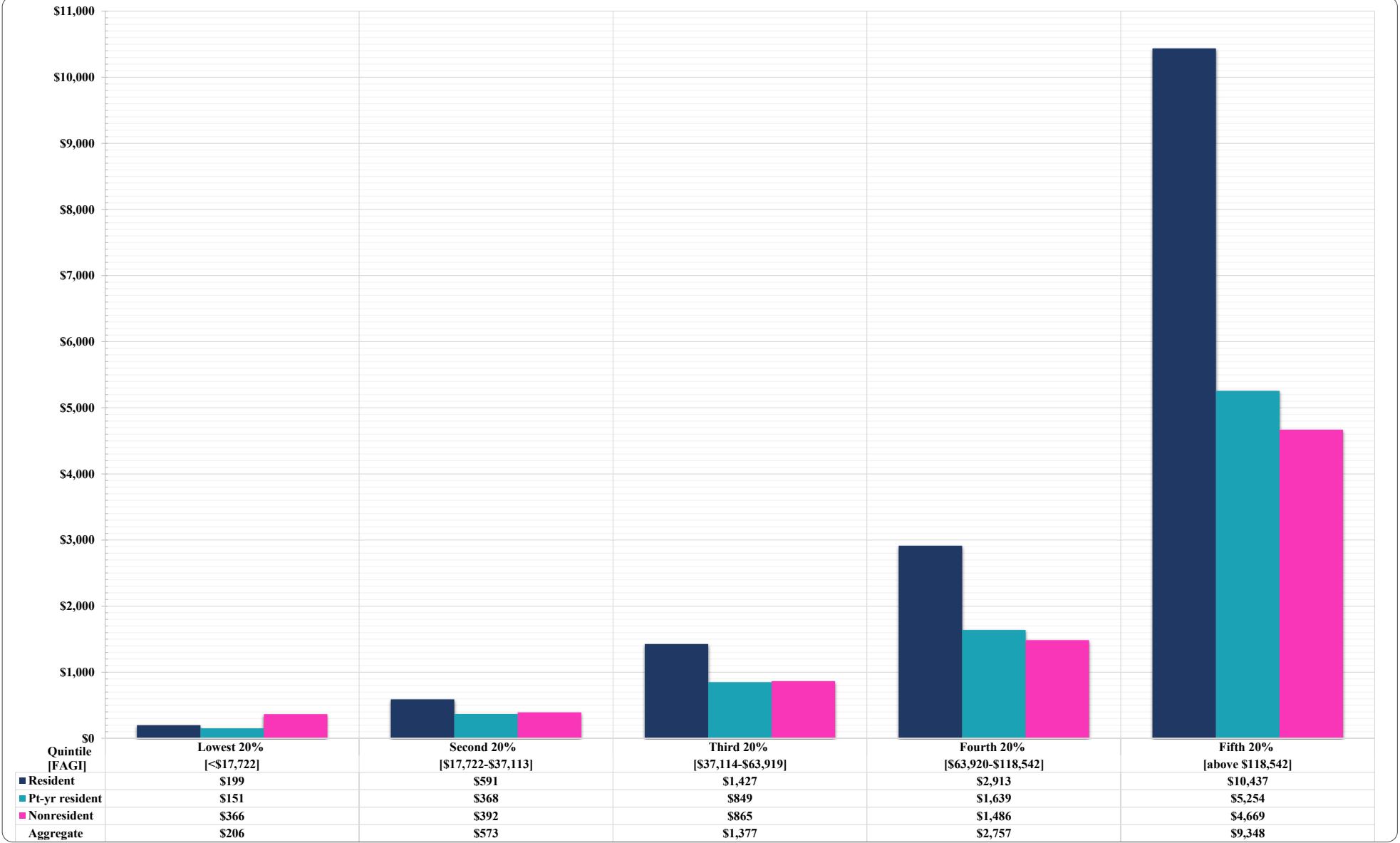
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.7 Tax Year 2022 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Filing Status by Income Quintile



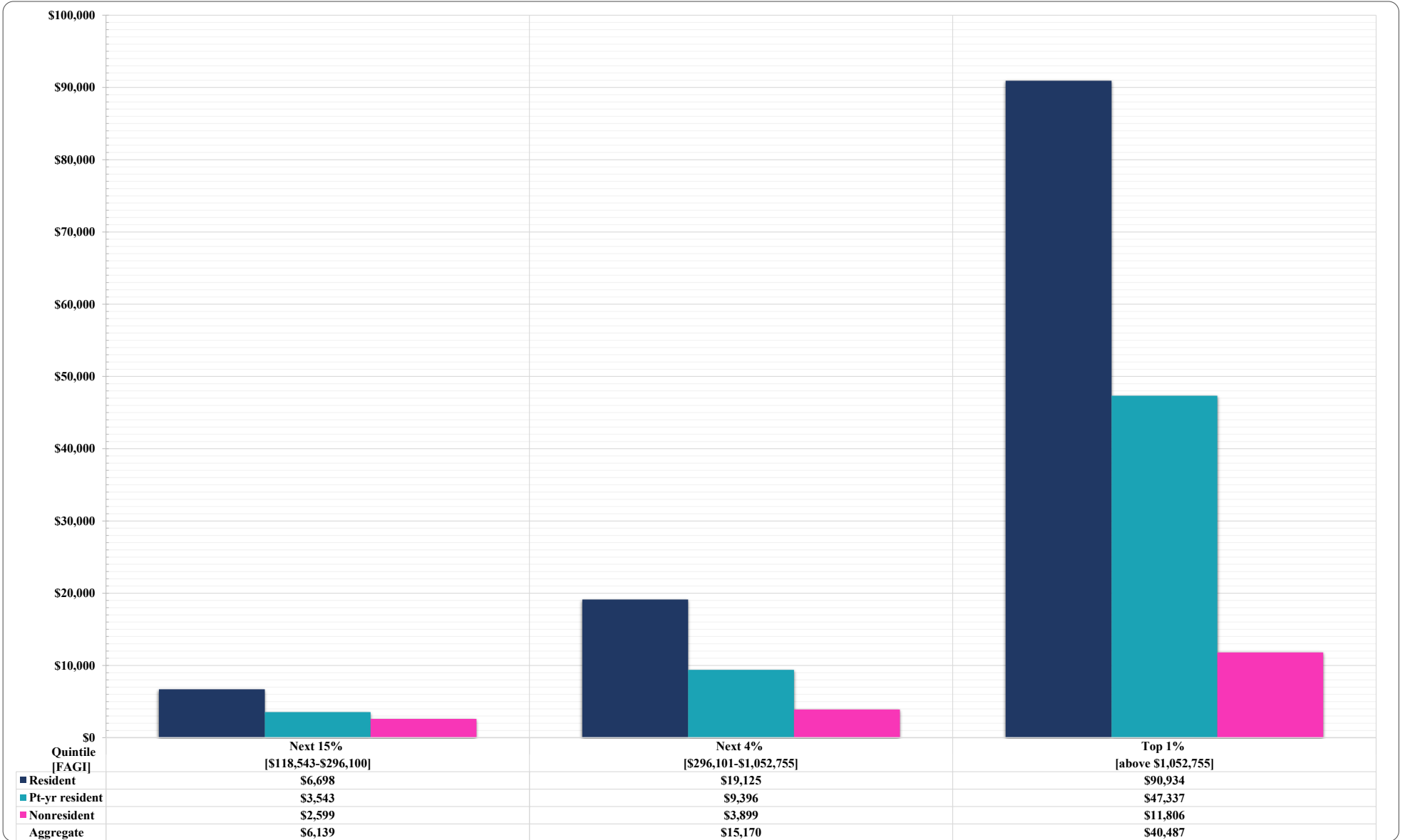
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit Q.8A Tax Year 2022 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]



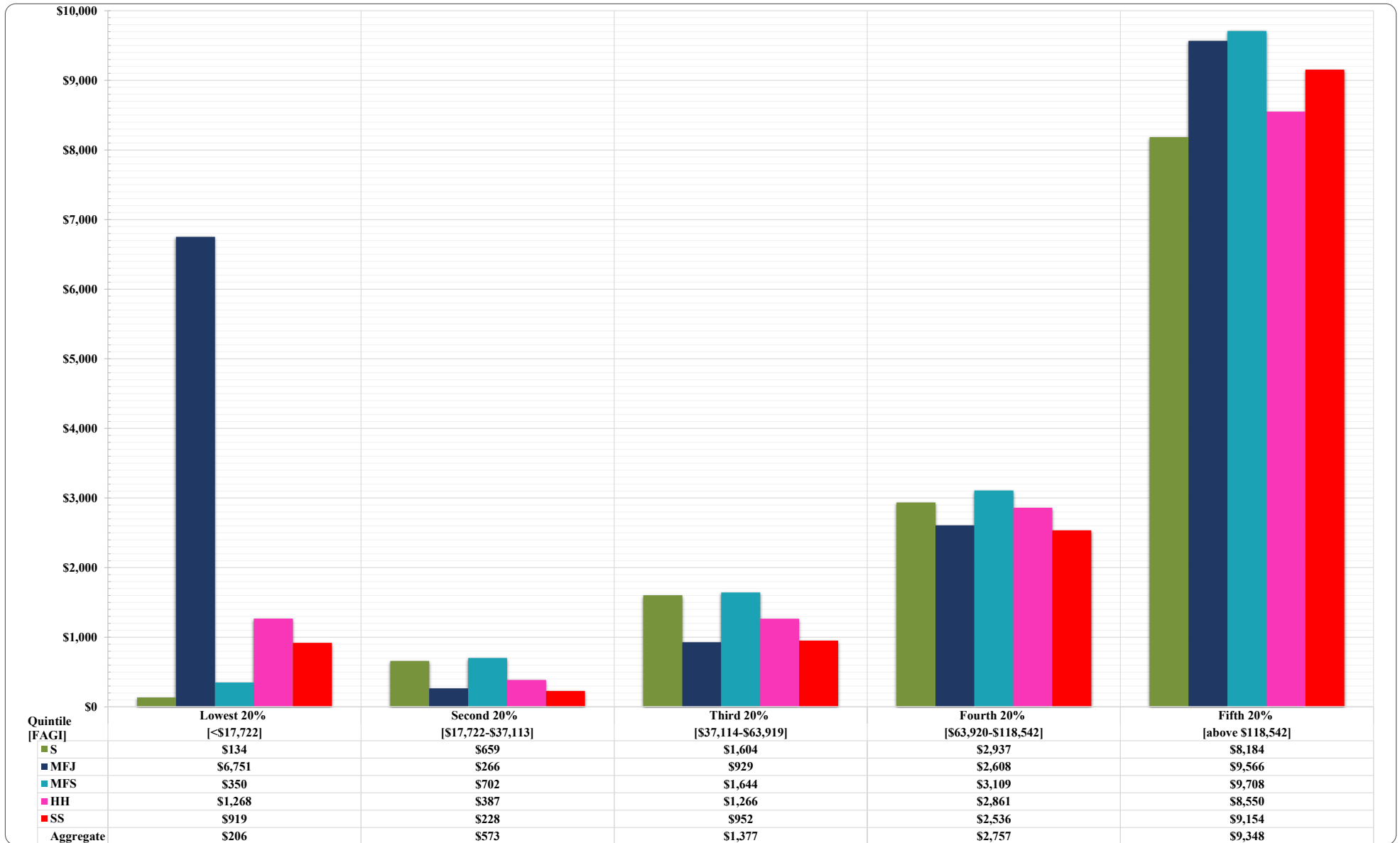
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit Q.8B Tax Year 2022 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]



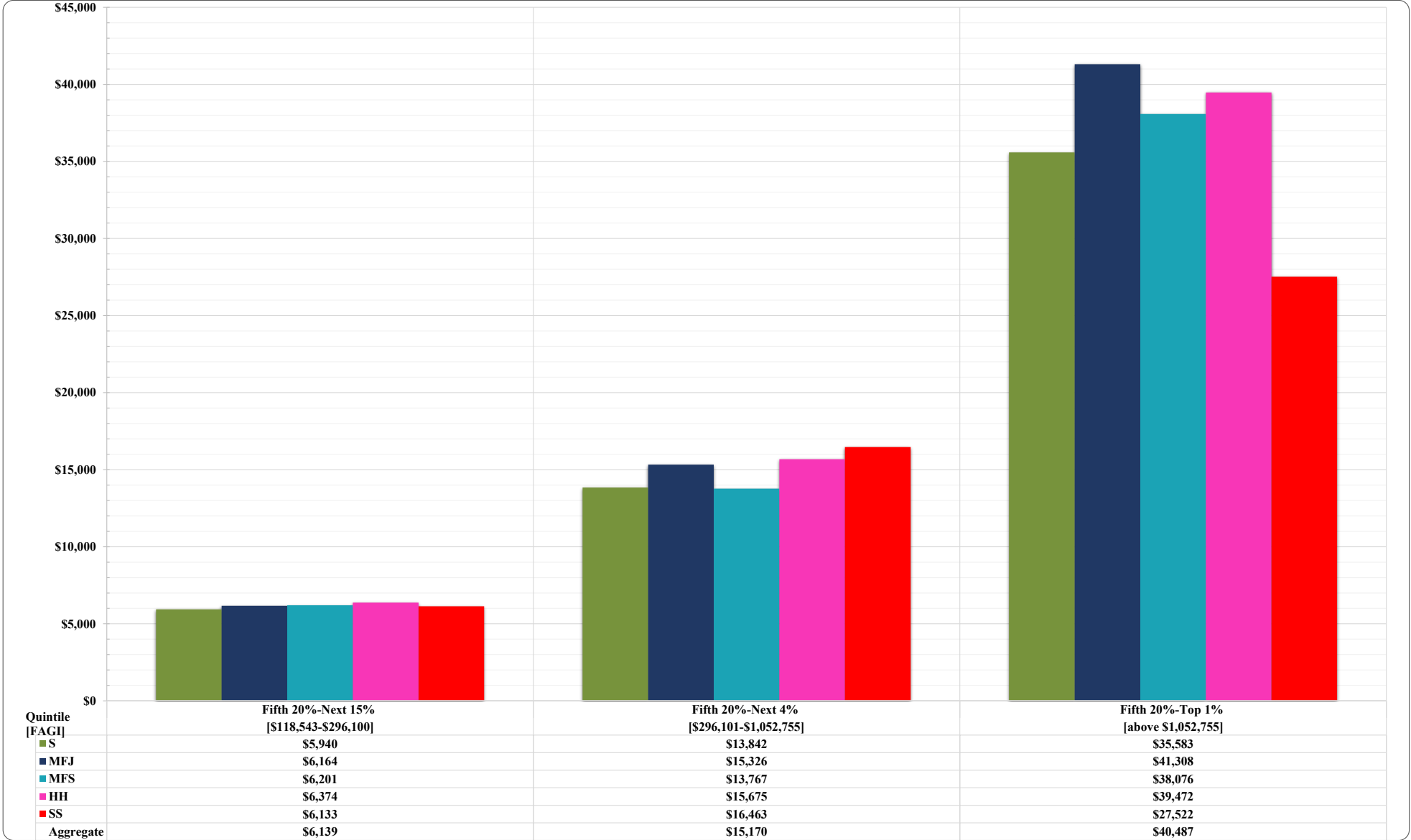
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit Q.9A Tax Year 2022 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]



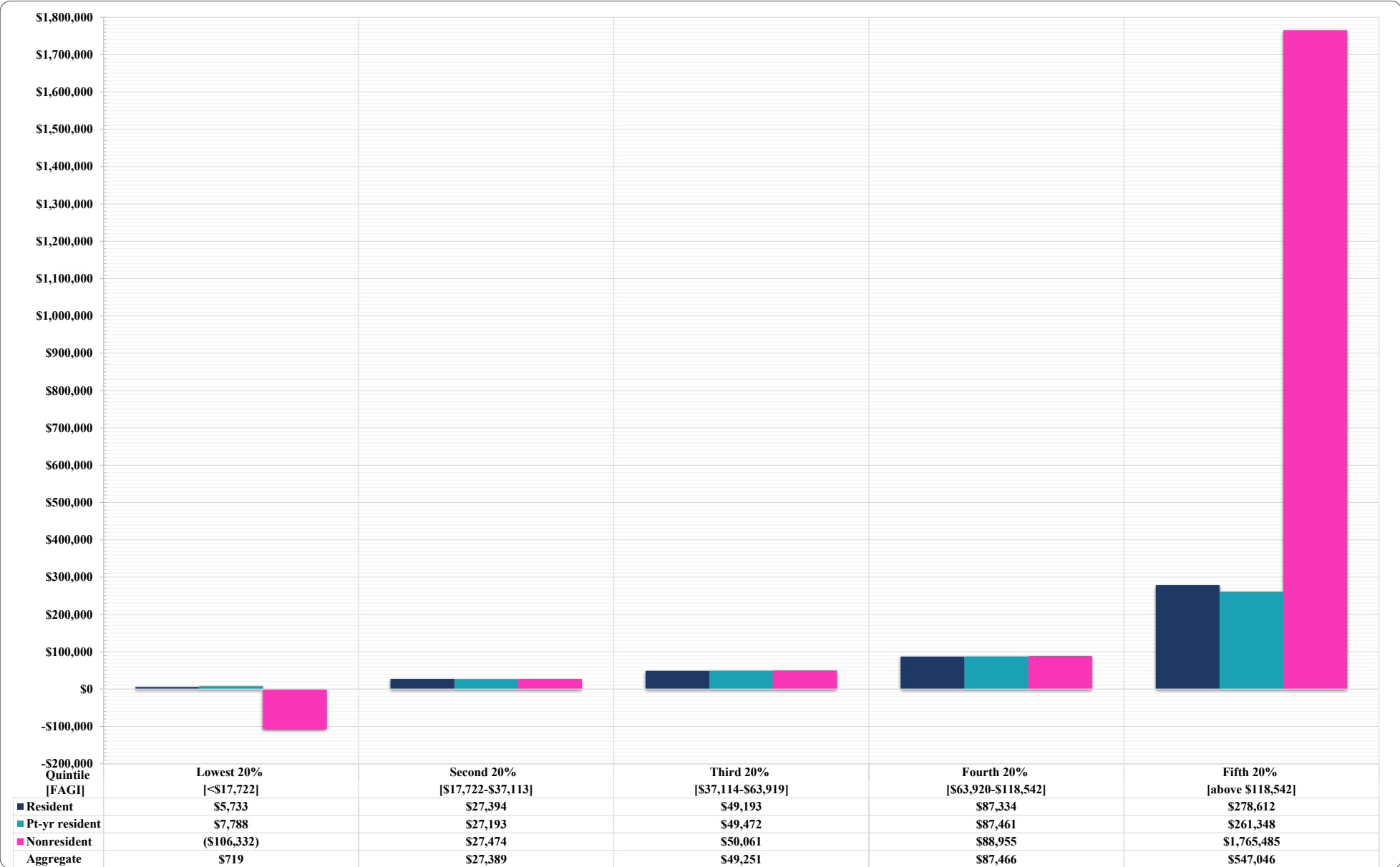
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates. Of the total 1,018,716 returns within the lowest 20% quintile, 82% of the returns are nontaxable with 18% of the returns reporting a tax liability of at least \$1.

**Exhibit Q.9B Tax Year 2022 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: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

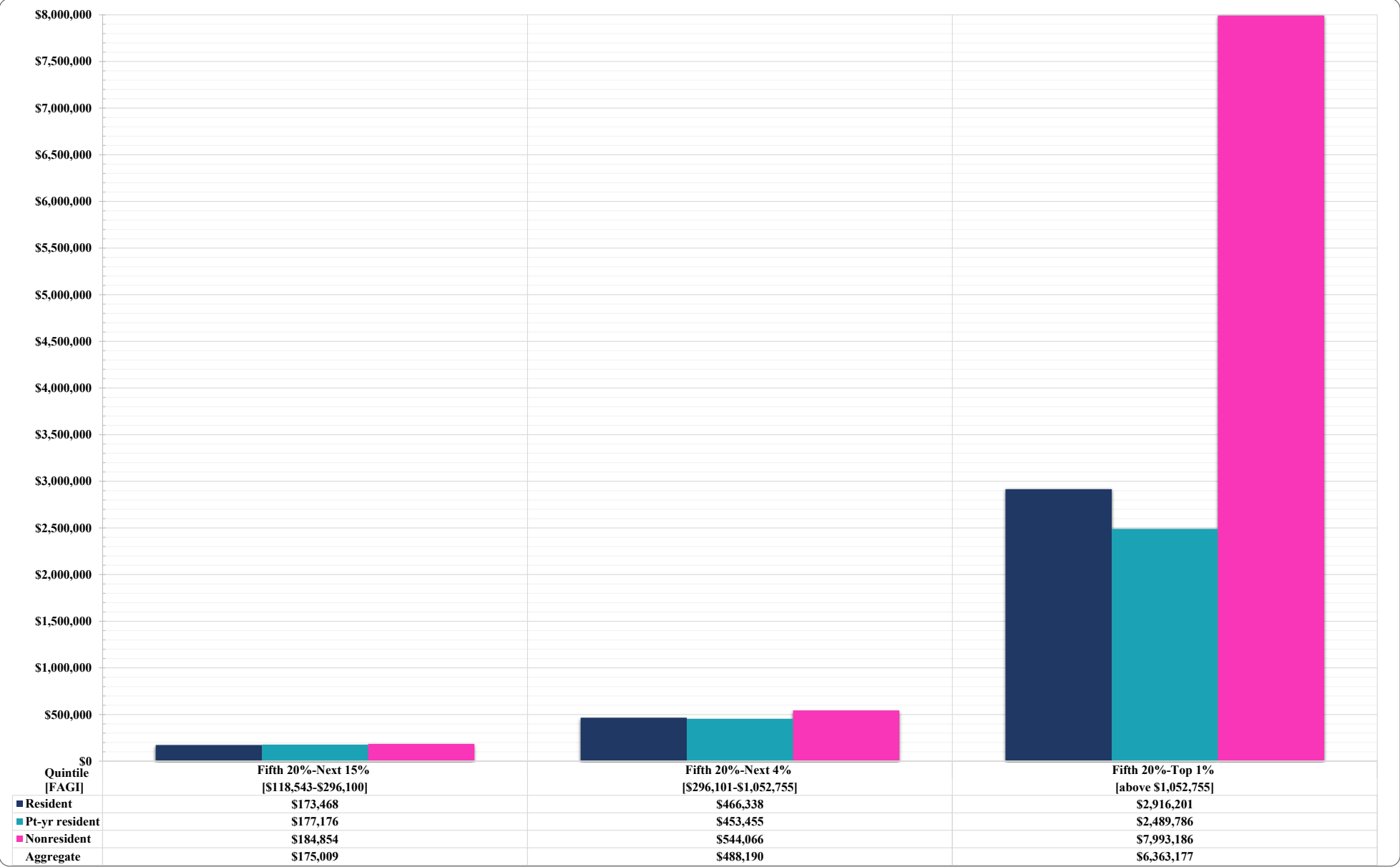
Exhibit Q.10A Tax Year 2022 Individual Income Tax [All Returns]: Average Per Return FAGI by Residency Status by Income Quintile



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

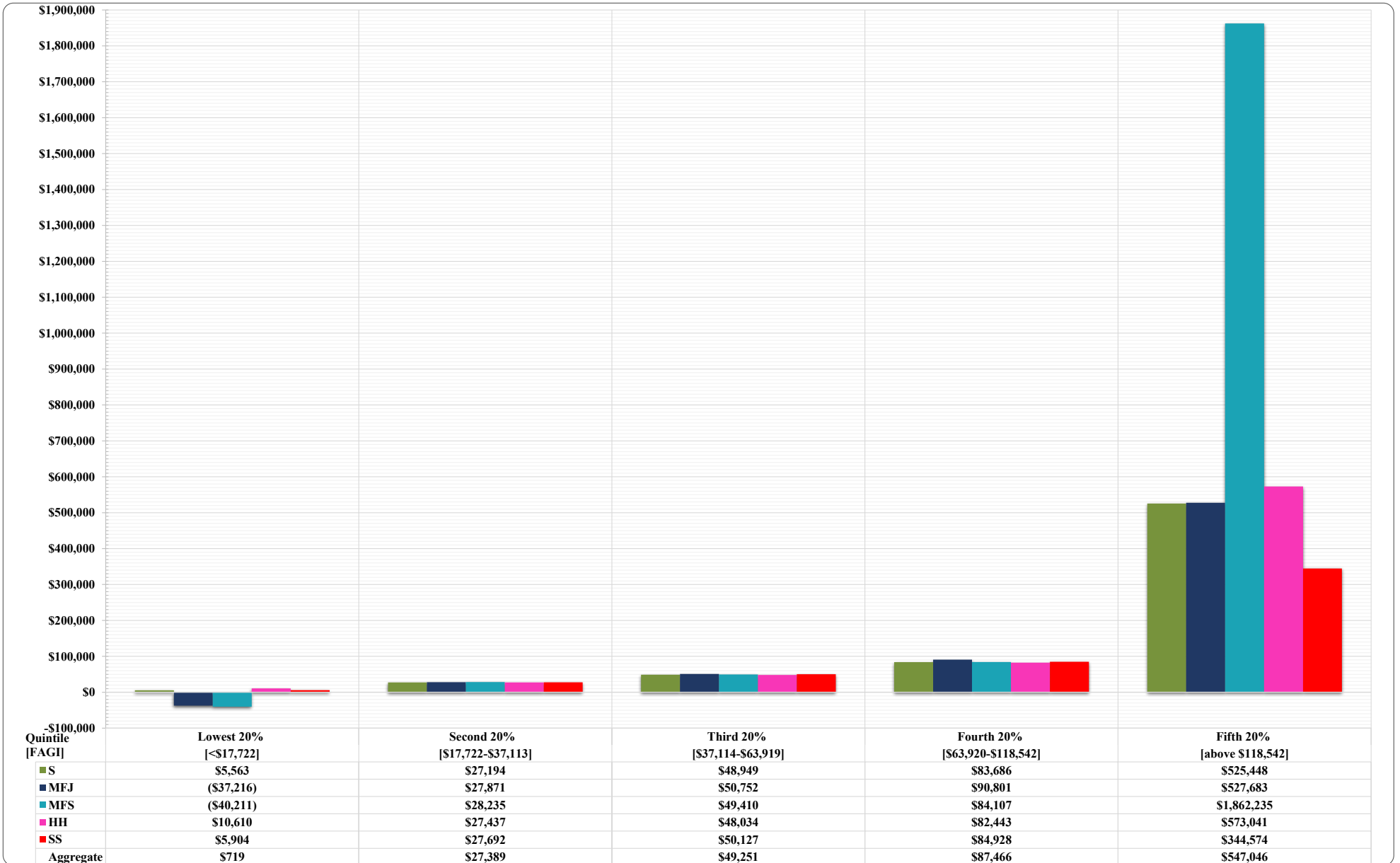


Exhibit Q.10B Tax Year 2022 Individual Income Tax [All Returns]: Average Per Return FAGI by Residency Status [5th Income Quintile Detail]



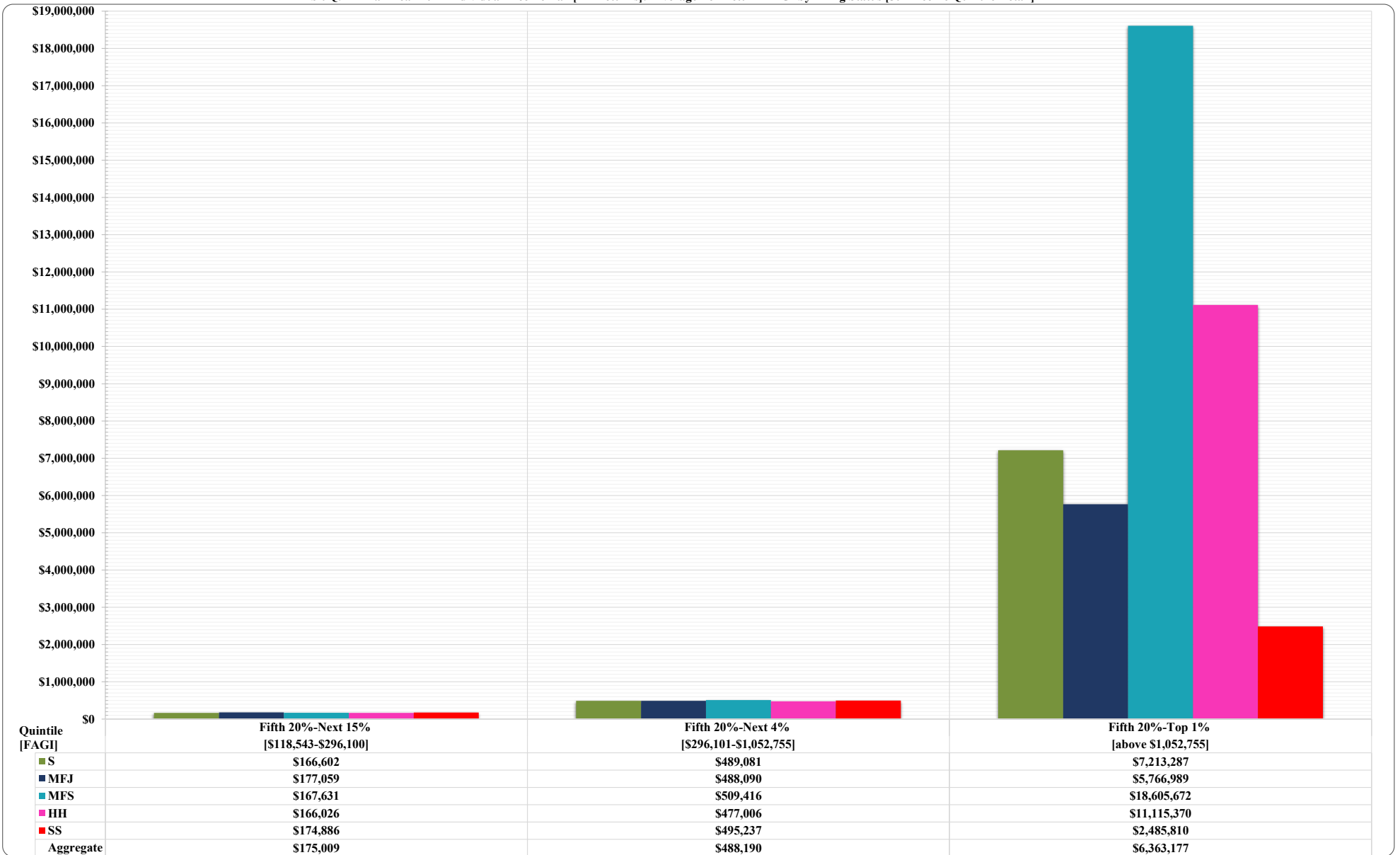
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.11A Tax Year 2022 Individual Income Tax [All Returns]: Average Per Return FAGI by Filing Status by Income Quintile



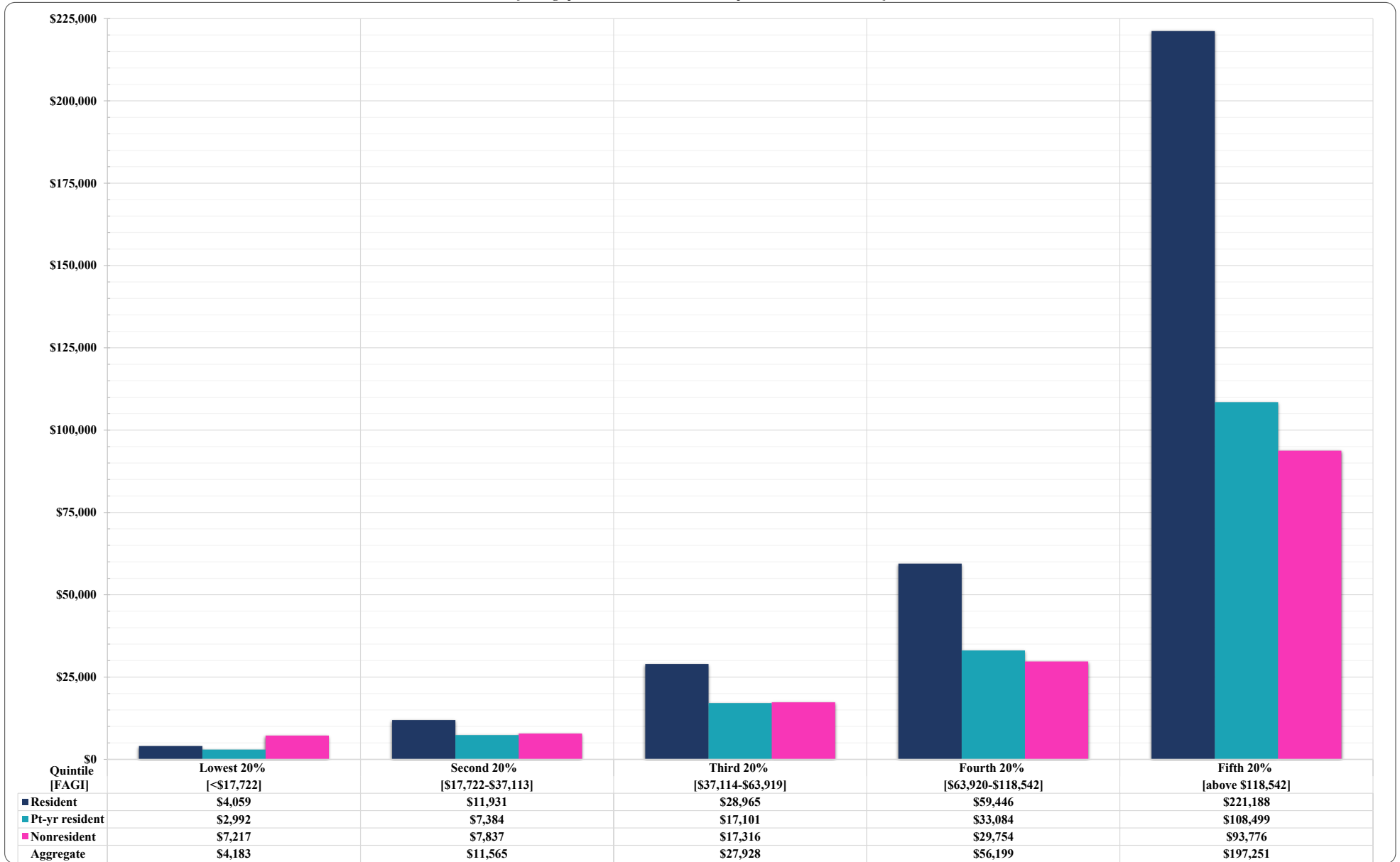
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.11B Tax Year 2022 Individual Income Tax [All Returns]: Average Per Return FAGI by Filing Status [5th Income Quintile Detail]



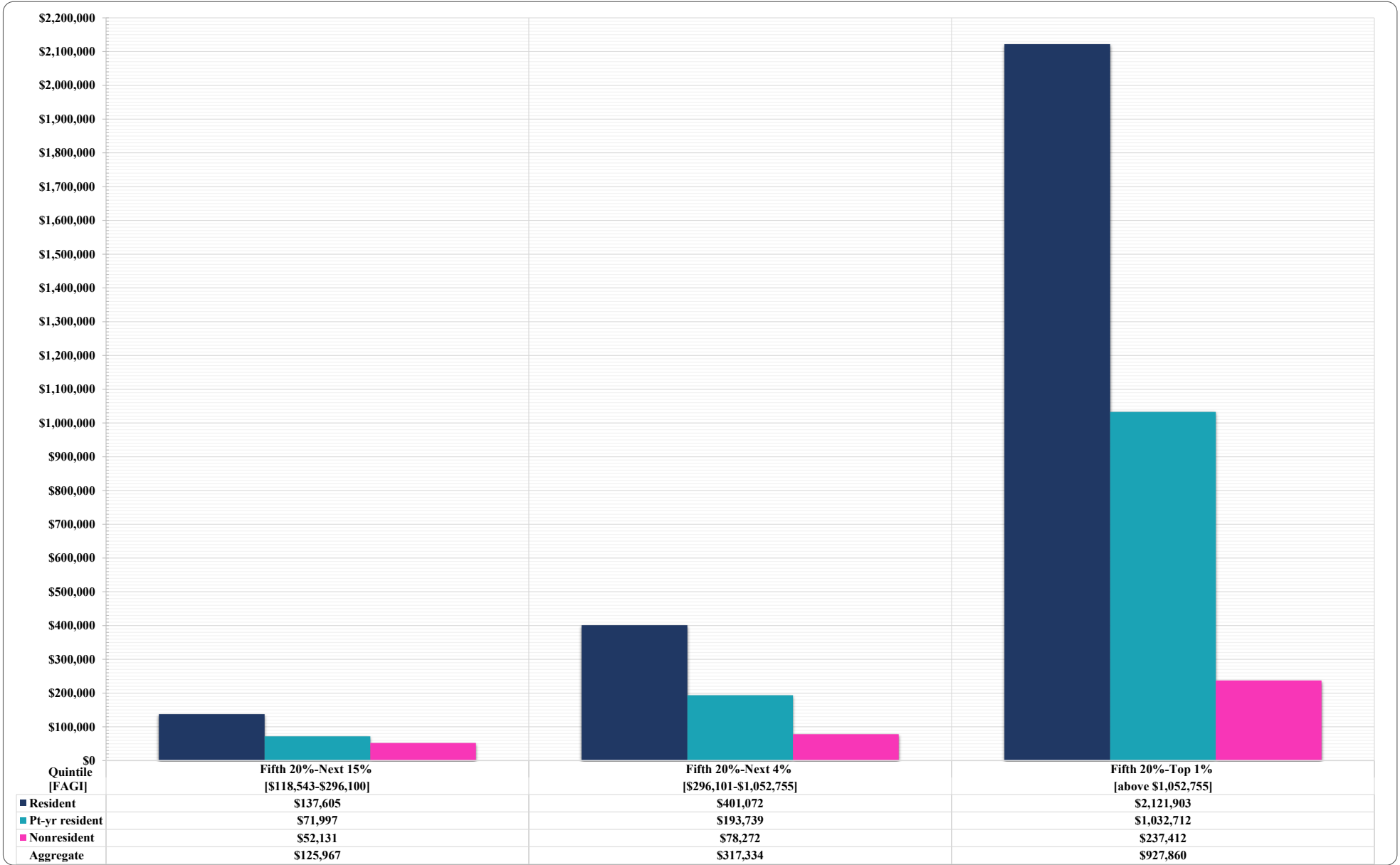
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit Q.12A Tax Year 2022 Individual Income Tax [All Returns]: Average Per Return NC Taxable Income by Residency Status by Income Quintile**  
 [Average per return reflects returns with positive NC taxable income]



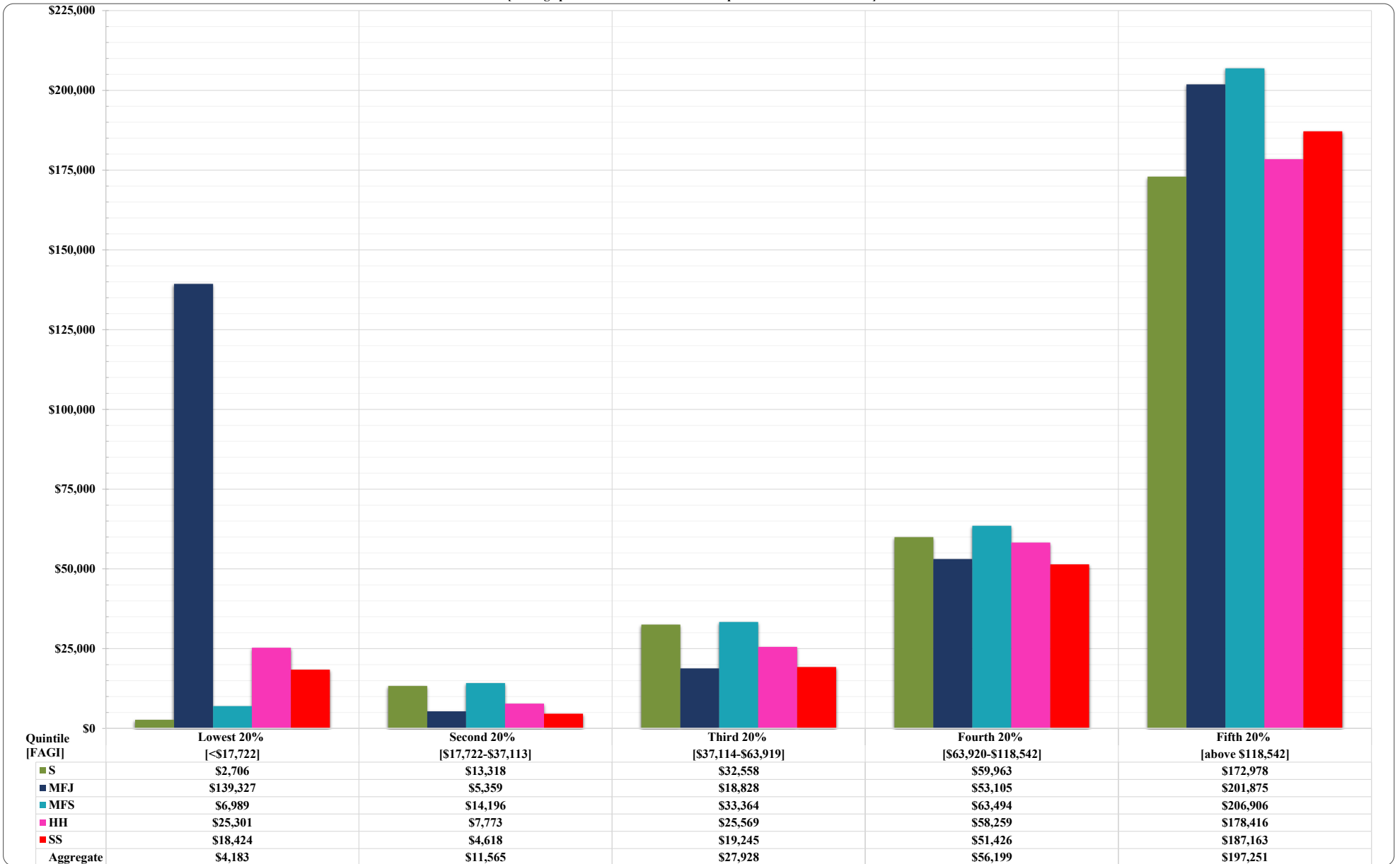
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit Q.12B Tax Year 2022 Individual Income Tax [All Returns]: Average Per Return NC Taxable Income by Residency Status [5th Income Quintile Detail]**  
 [Average per return reflects returns with positive NC taxable income]



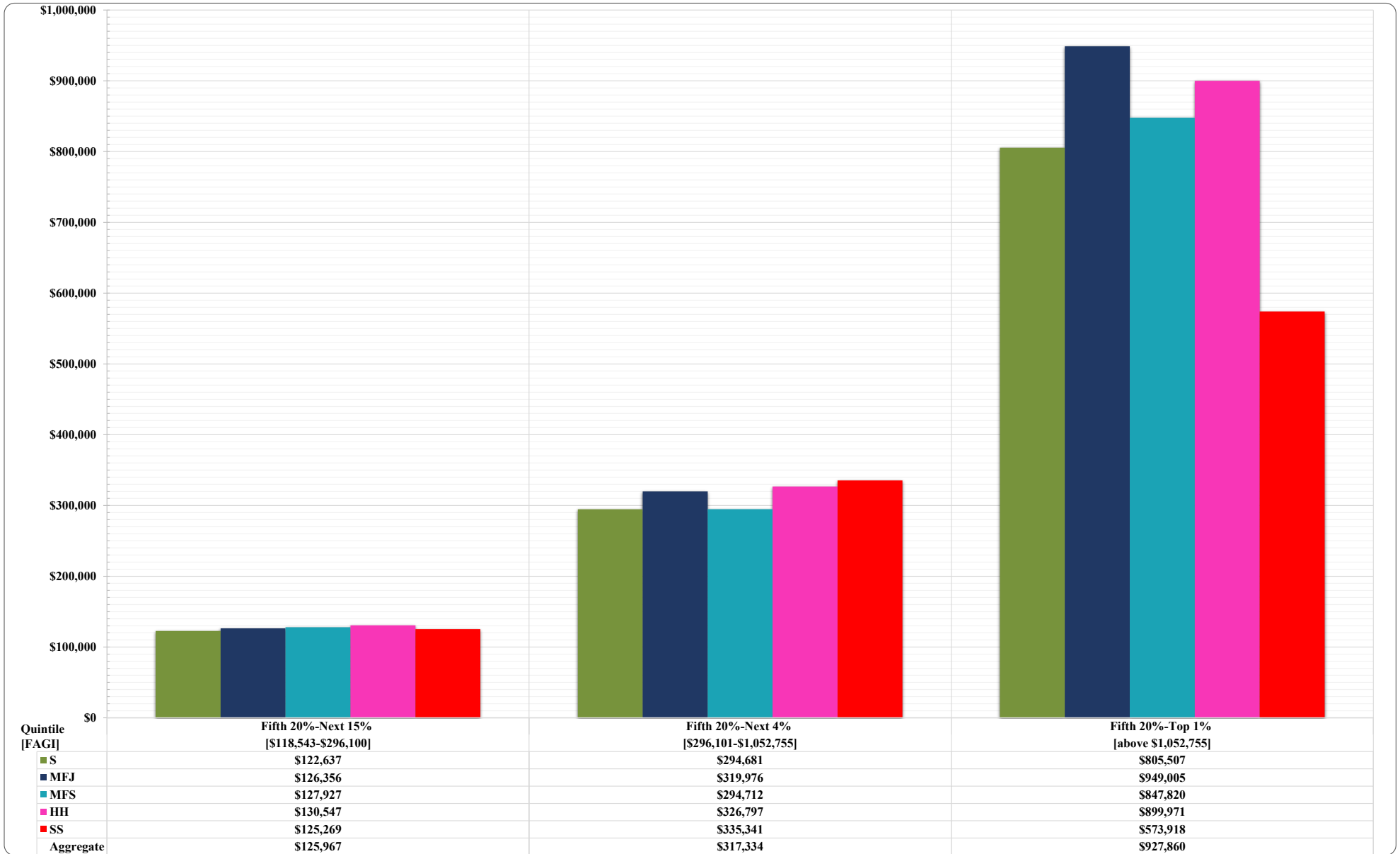
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit Q.13A Tax Year 2022 Individual Income Tax [All Returns]: Average Per Return NC Taxable Income by Filing Status by Income Quintile**  
 [Average per return reflects returns with positive NC taxable income]



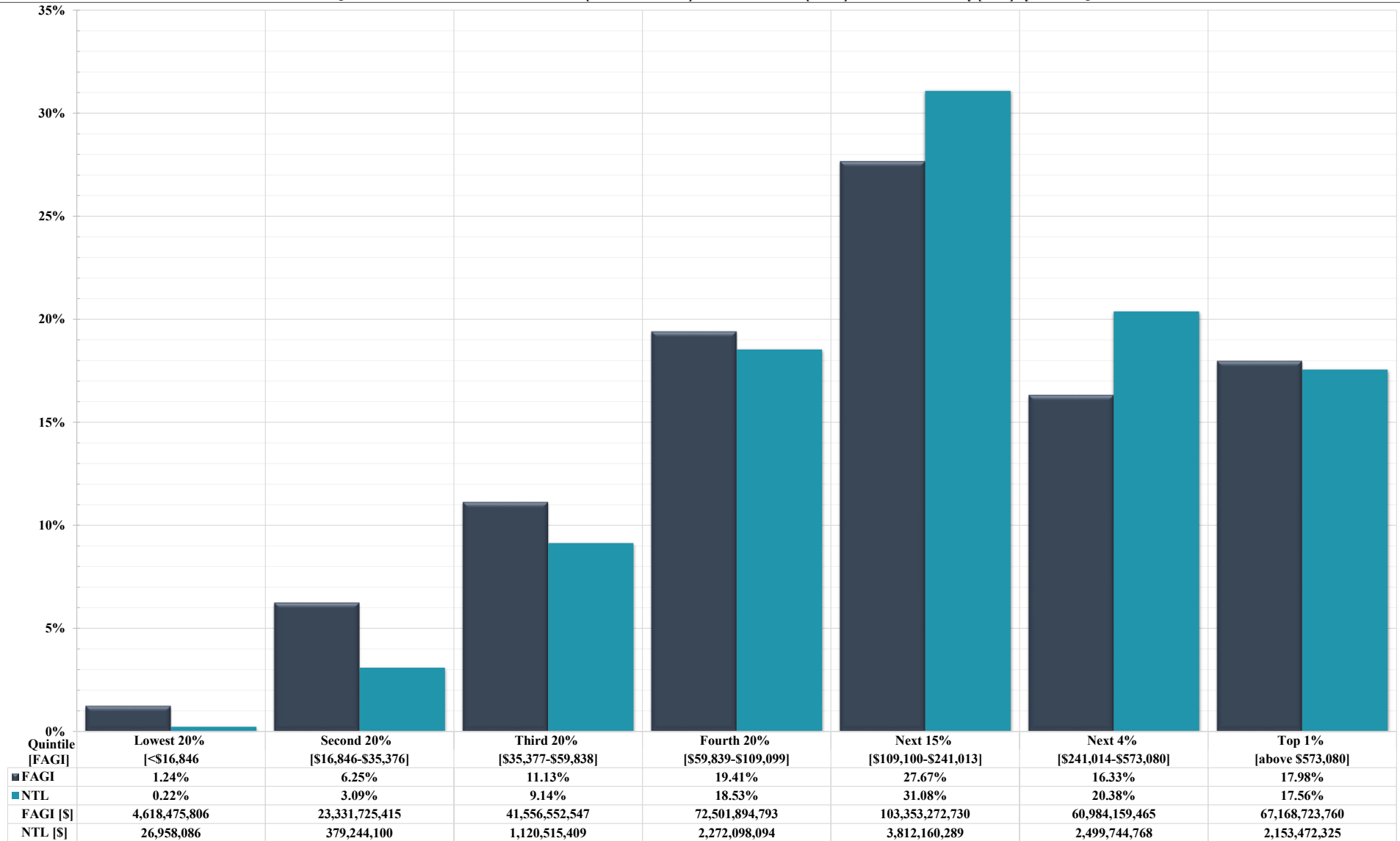
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit Q.13B Tax Year 2022 Individual Income Tax [All Returns]: Average Per Return NC Taxable Income by Filing Status [5th Income Quintile Detail]**  
 [Average per return reflects returns with positive NC taxable income]



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.14 Tax Year 2022 Individual Income Tax [Resident Returns]: Shares of Income [FAGI] and Net Tax Liability [NTL] by Income Quintile

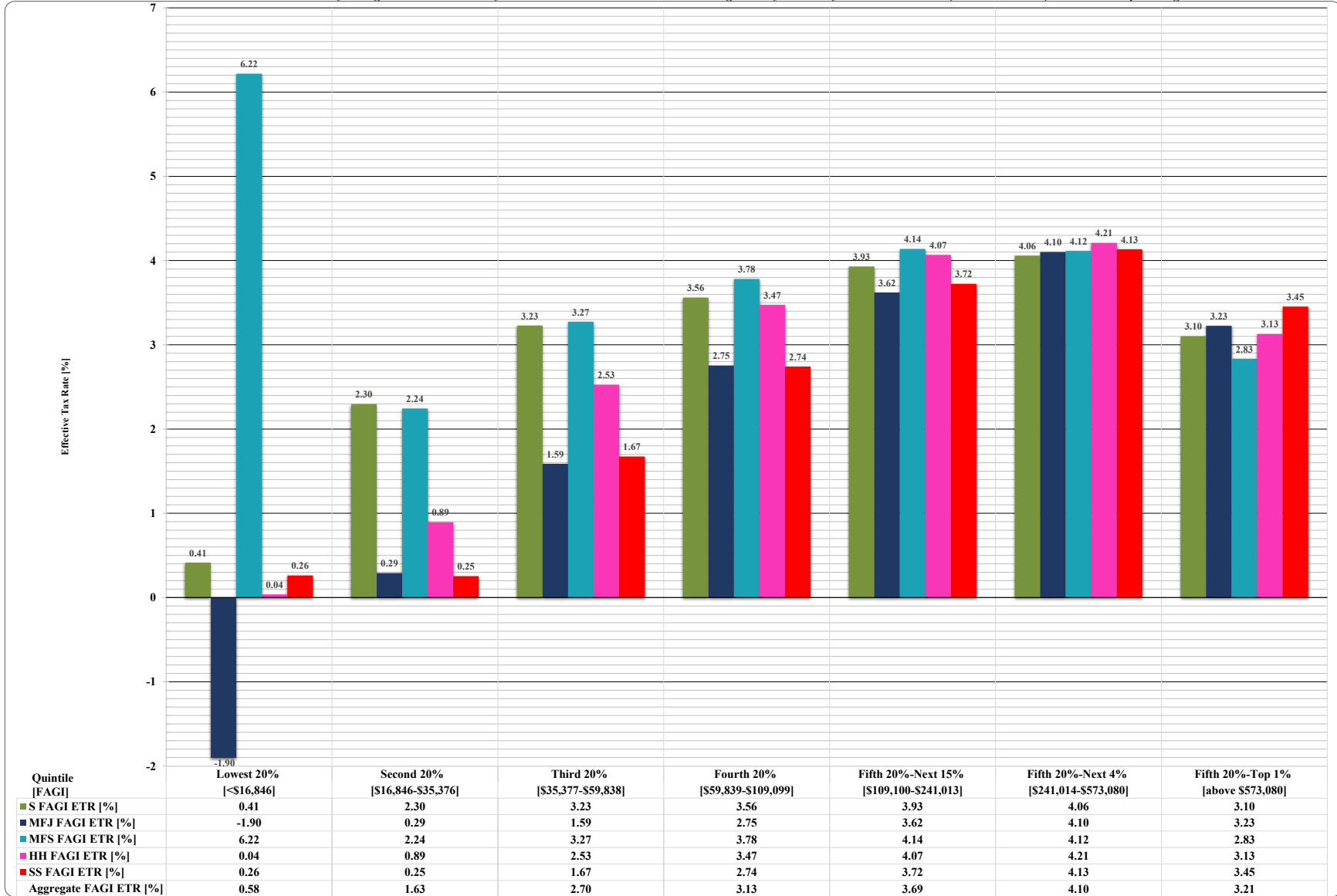


Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the 4,470,056 tax year 2022 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2022 tax year).



**Exhibit Q.14A Tax Year 2022 Individual Income Tax [Resident Returns]: Effective Tax Rates [FAGI Basis] by Filing Status by Income Quintile**  
 [FAGI effective tax rate=the tax rate (percentage) 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.



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023.

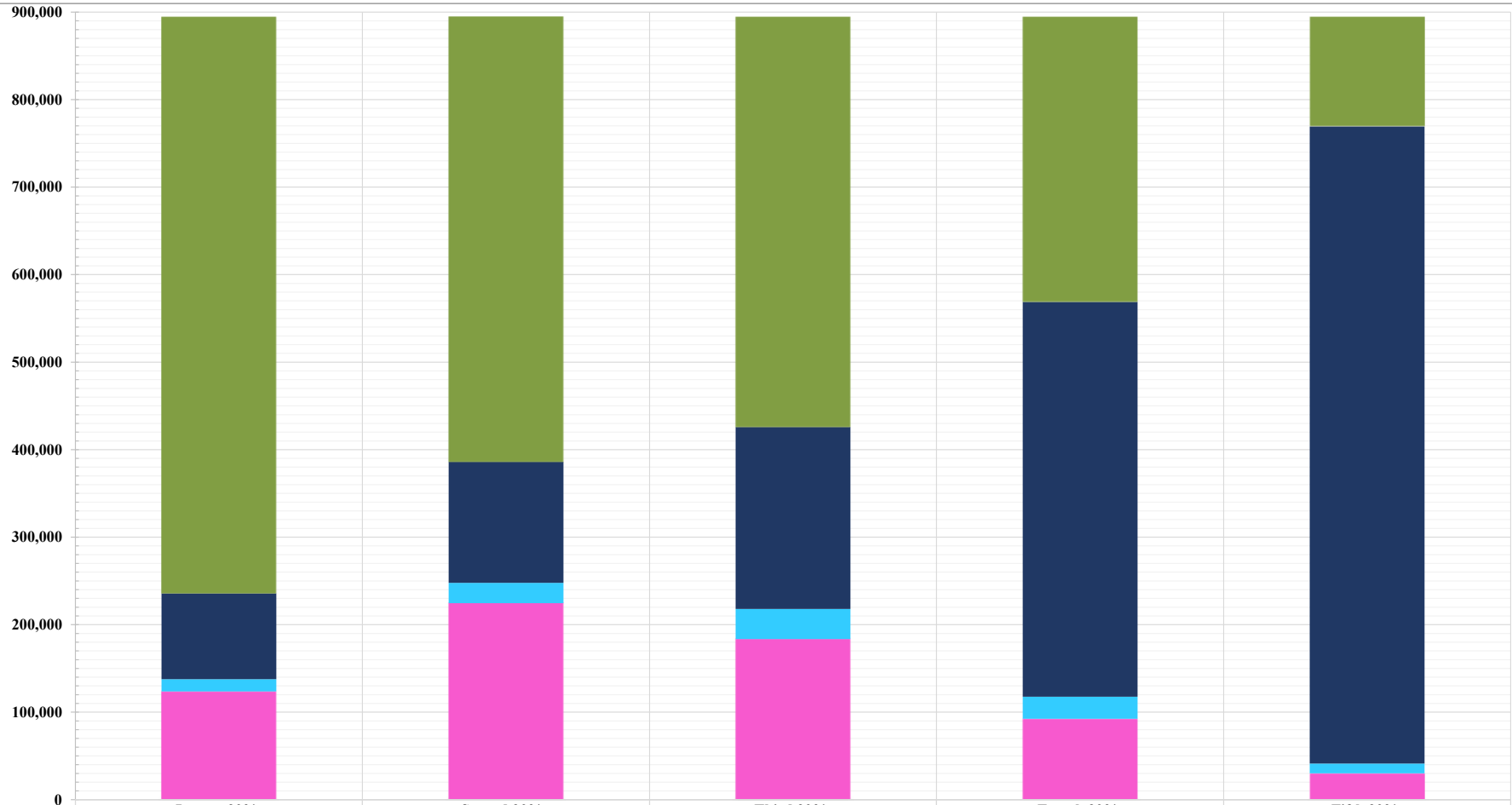
The extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

This chart provides information for the 4,470,056 tax year 2022 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2022 tax year).

The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate applicable to NC taxable income to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

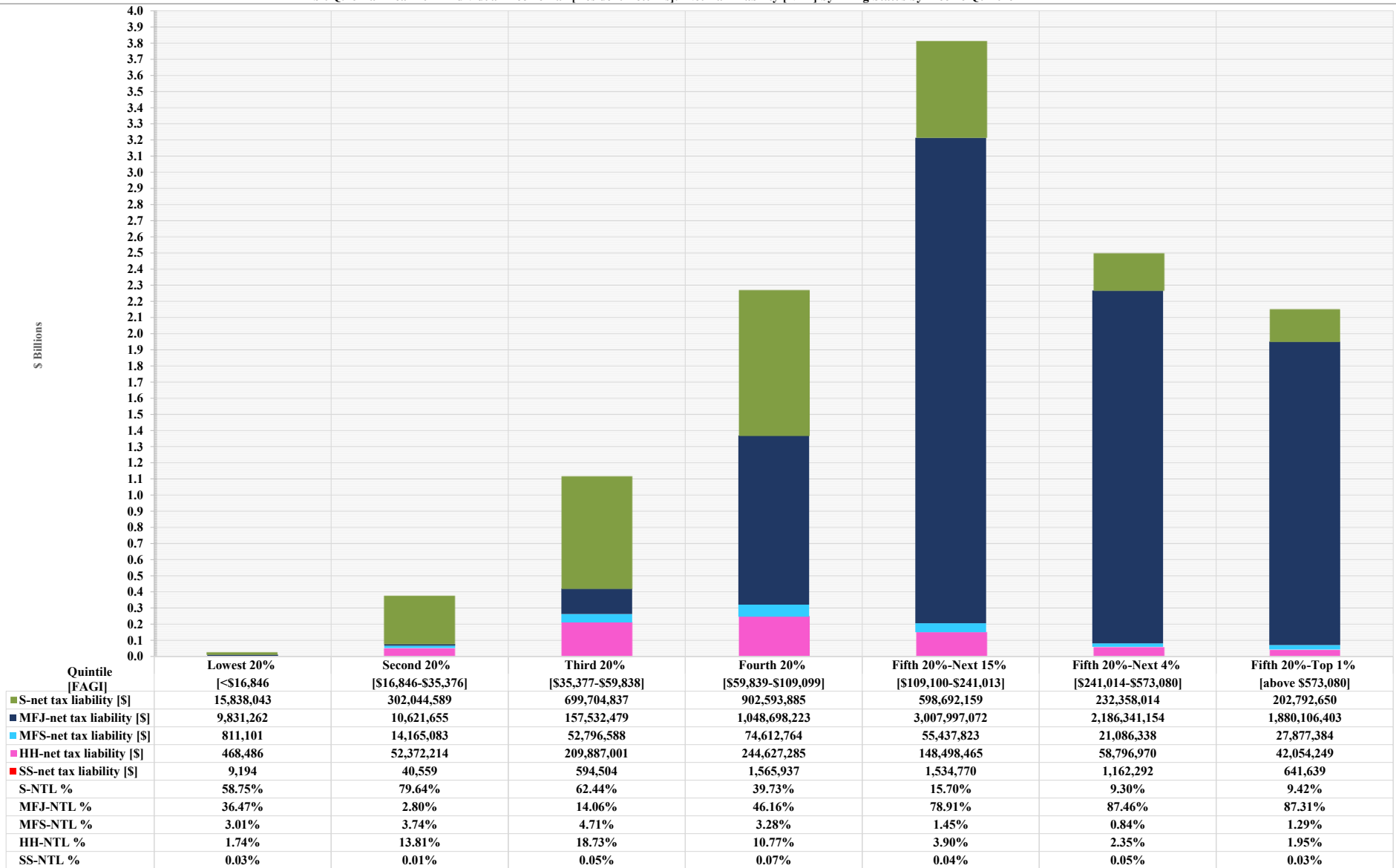
Exhibit Q.15 Tax Year 2022 Individual Income Tax [Resident Returns]: Count of D-400 Returns by Filing Status by Income Quintile



Quintile [FAGI]	Lowest 20% [ $< \$16,846$ ]	Second 20% [ $\$16,846 - \$35,376$ ]	Third 20% [ $\$35,377 - \$59,838$ ]	Fourth 20% [ $\$59,839 - \$109,099$ ]	Fifth 20% [above $\$109,099$ ]
S-return count	658,227	507,959	468,089	325,232	124,663
MFJ-return count	98,102	138,190	207,916	451,078	728,136
MFS-return count	13,908	23,362	34,380	25,314	11,045
HH-return count	123,153	223,913	182,850	91,663	29,796
SS-return count	616	611	751	722	380
S-return count %	73.63%	56.82%	52.36%	36.38%	13.94%
MFJ-return count %	10.97%	15.46%	23.26%	50.46%	81.45%
MFS-return count %	1.56%	2.61%	3.85%	2.83%	1.24%
HH-return count %	13.78%	25.05%	20.45%	10.25%	3.33%
SS-return count %	0.07%	0.07%	0.08%	0.08%	0.04%

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the 4,470,056 tax year 2022 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2022 tax year).

Exhibit Q.16 Tax Year 2022 Individual Income Tax [Resident Returns]: Net Tax Liability [NTL] by Filing Status by Income Quintile



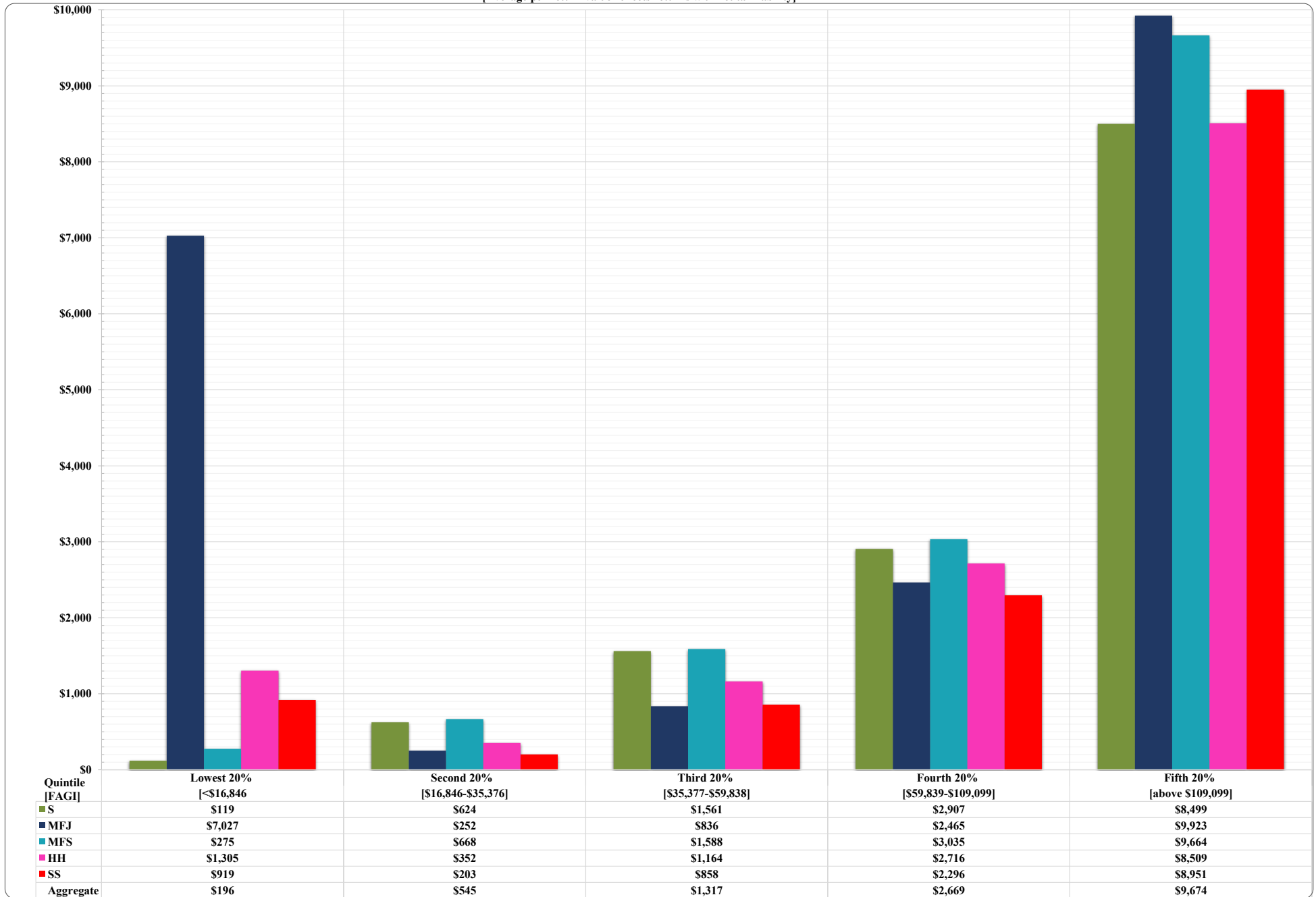
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023.

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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

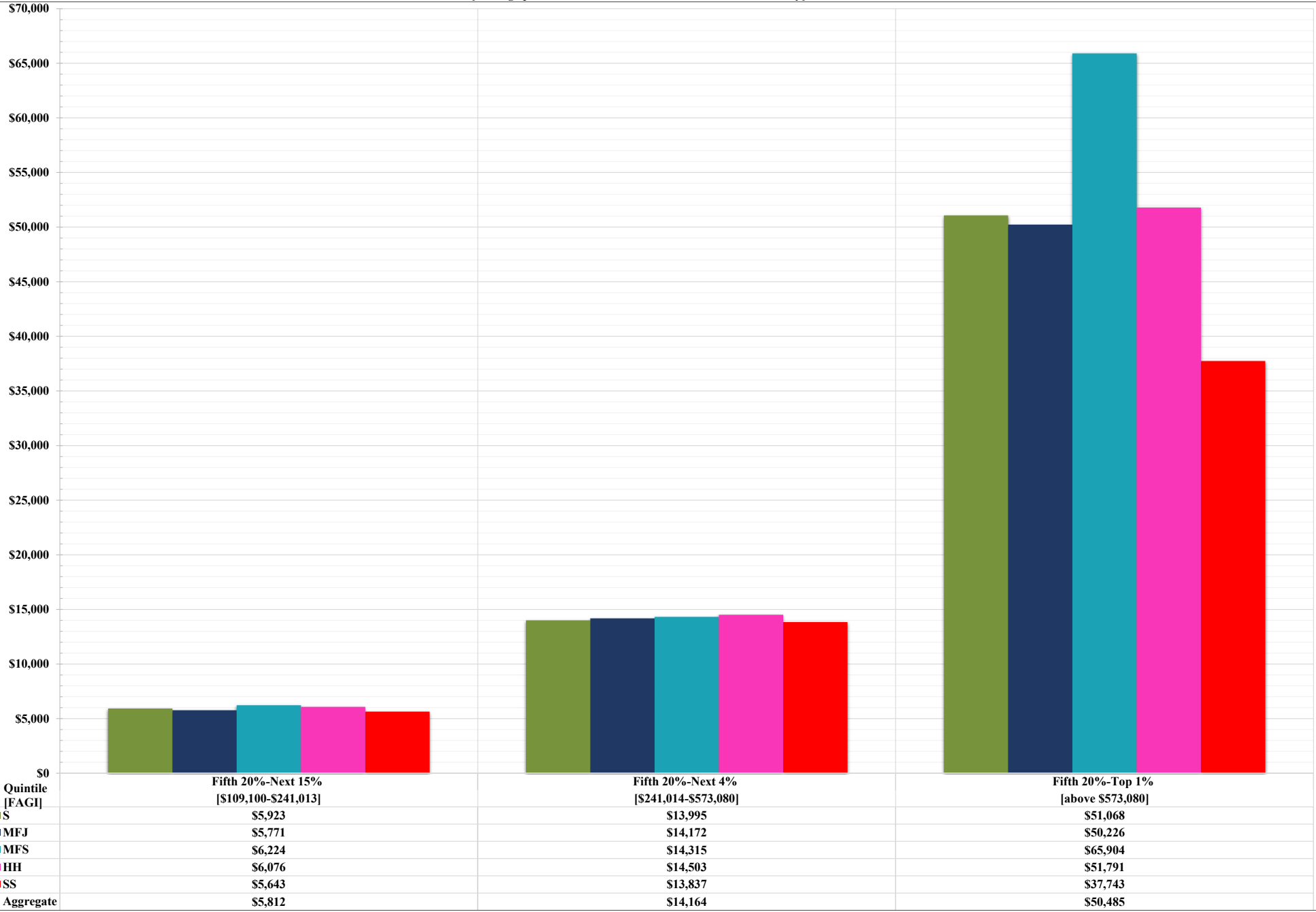
This chart provides information for the 4,470,056 tax year 2022 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2022 tax year).

**Exhibit Q.17A Tax Year 2022 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]



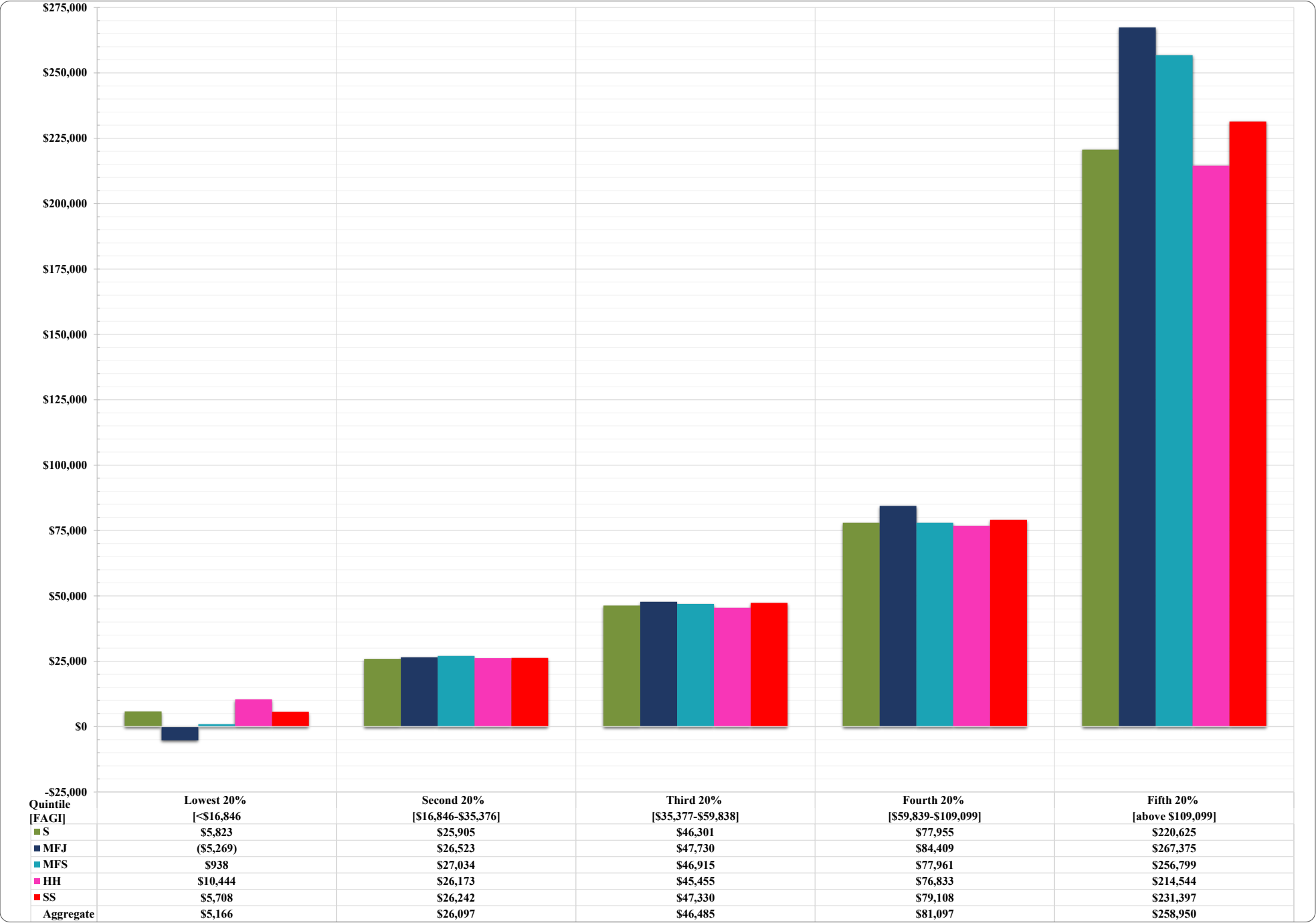
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the 4,470,056 tax year 2022 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2022 tax year). Of the total 894,006 returns within the resident lowest 20% quintile, 85% of the returns are nontaxable with 15% of the returns reporting a tax liability of at least \$1.

**Exhibit Q.17B Tax Year 2022 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]



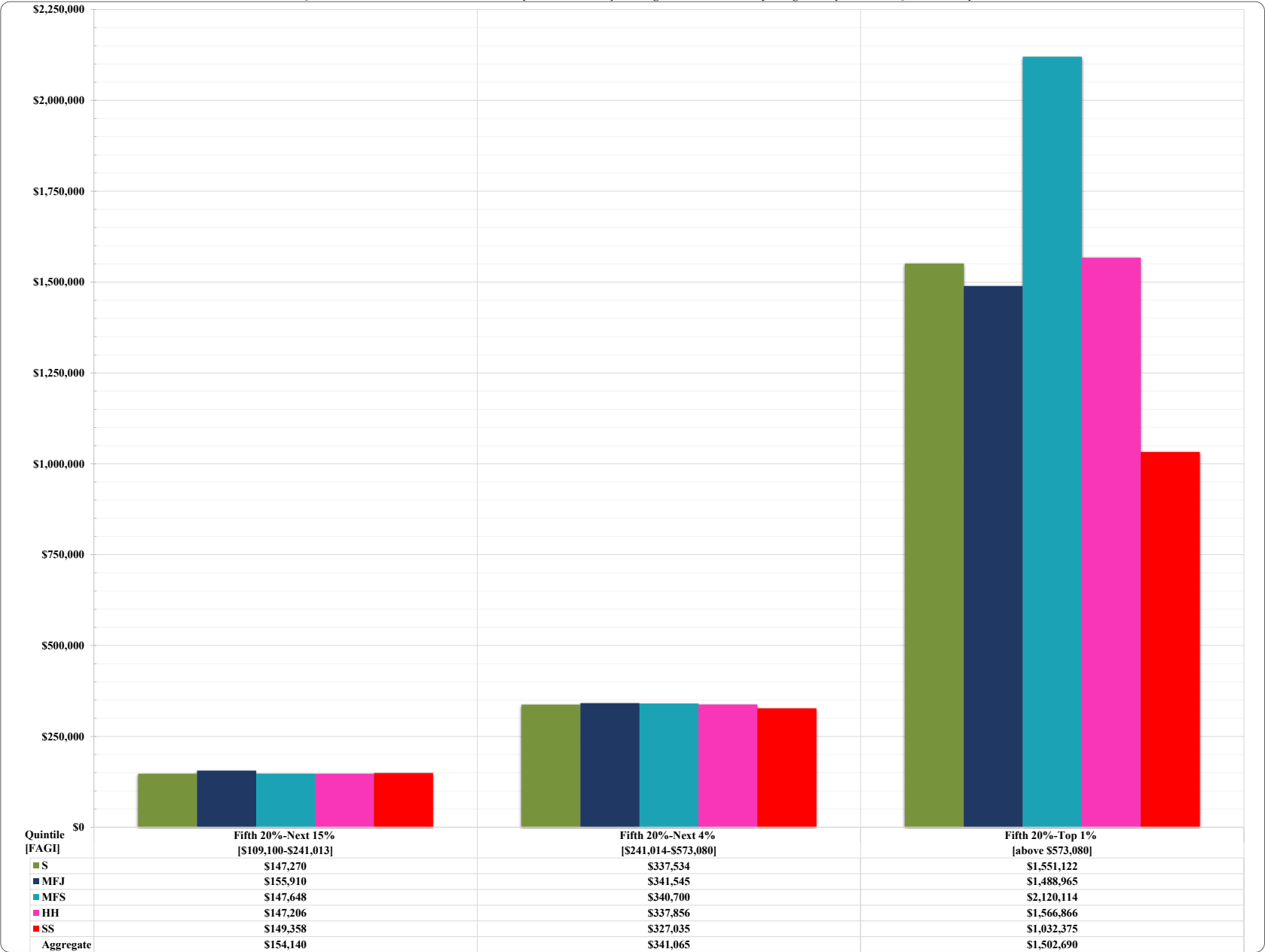
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the tax year 2022 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2022 tax year). Of the total 894,020 returns within the resident highest 20% quintile, 2% of the returns are nontaxable with 98% of the returns reporting a tax liability of at least \$1.

Exhibit Q.18A Tax Year 2022 Individual Income Tax [Resident Returns]: Average Per Return FAGI by Filing Status by Income Quintile



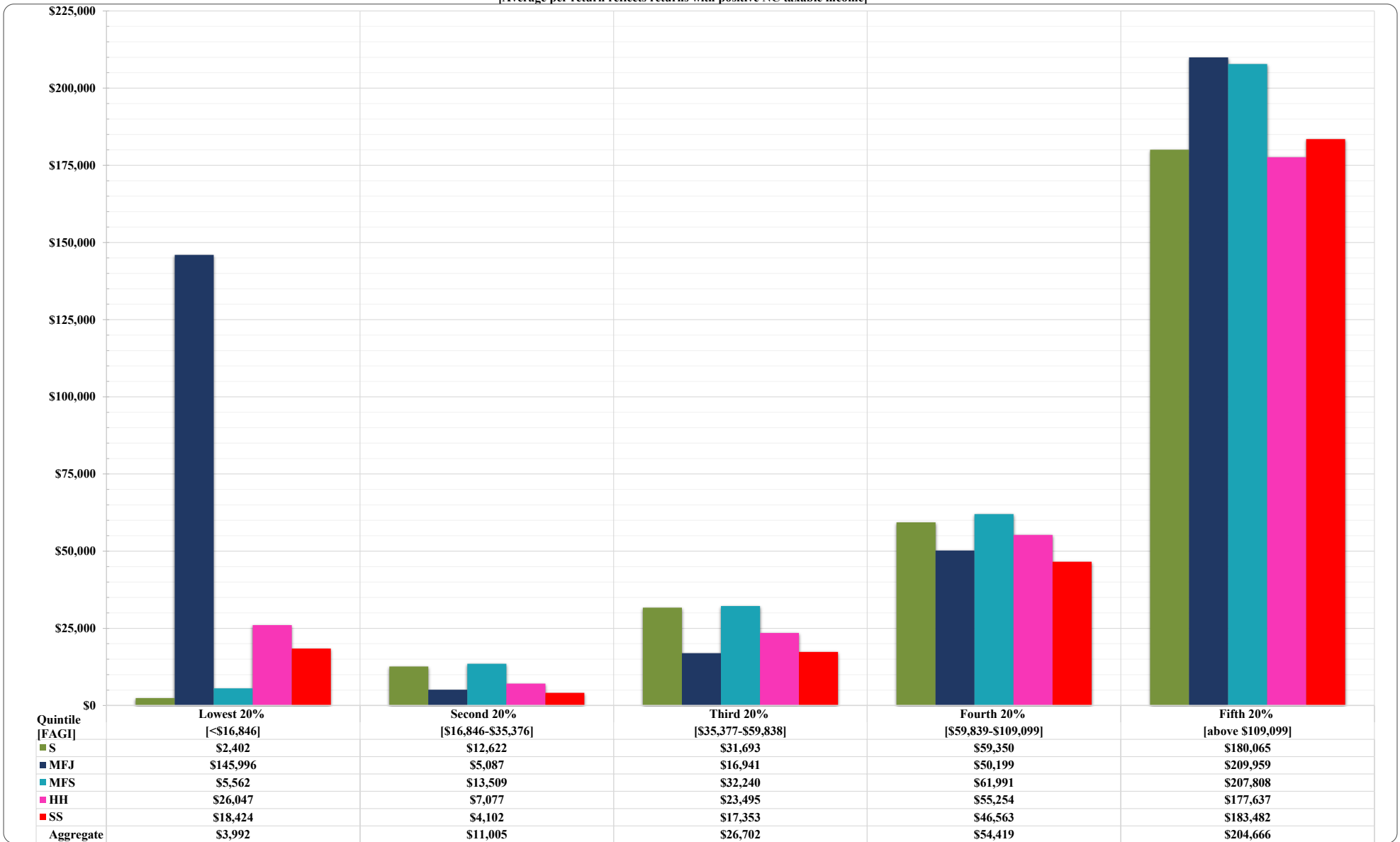
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the 4,470,056 tax year 2022 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2022 tax year).

Exhibit Q.18B Tax Year 2022 Individual Income Tax [Resident Returns]: Average Per Return FAGI by Filing Status [5th Income Quintile Detail]



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the 894,020 tax year 2022 D-400 returns within the resident upper quintile.

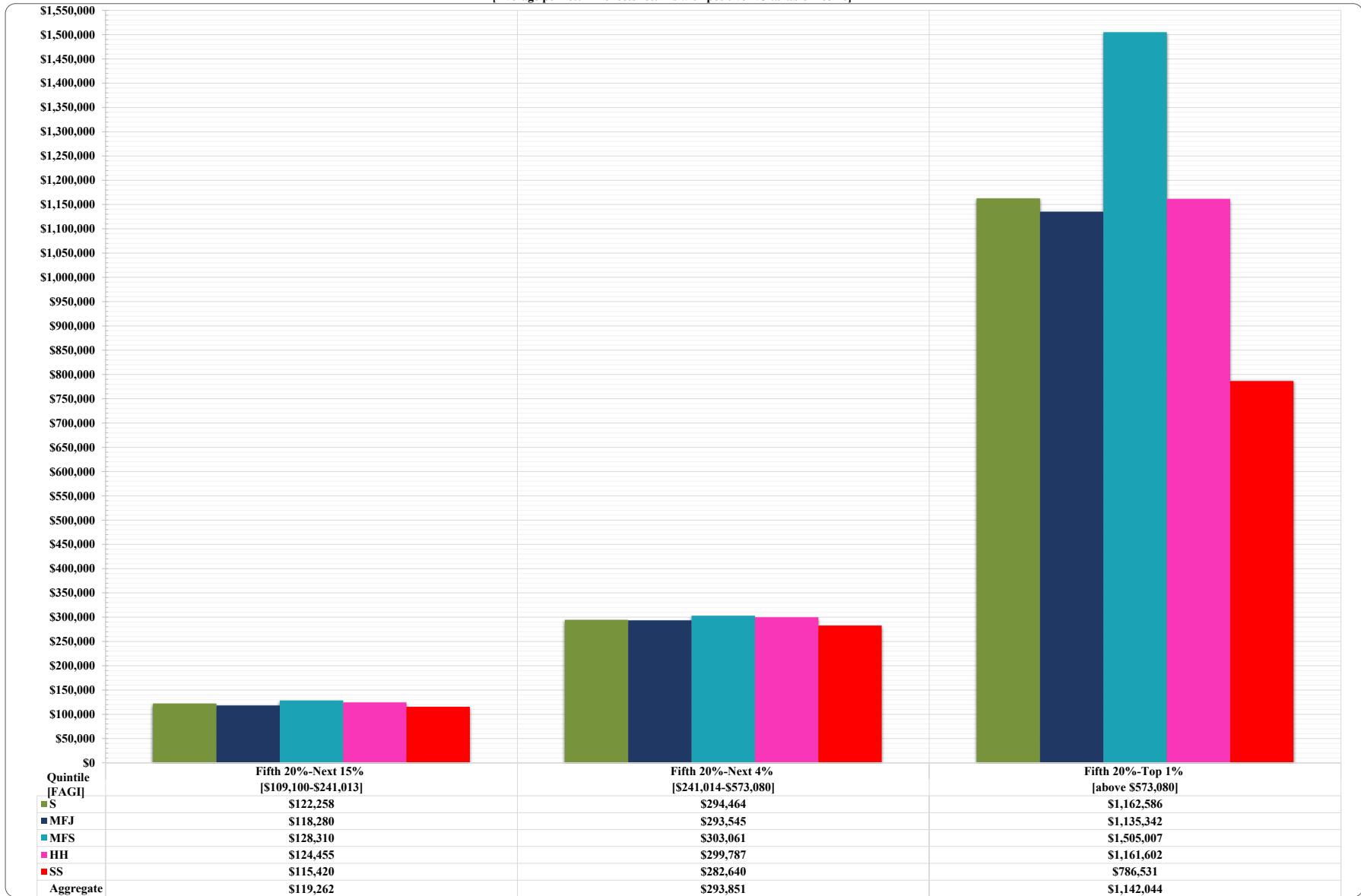
**Exhibit Q.19A Tax Year 2022 Individual Income Tax [Resident Returns]: Average Per Return NC Taxable Income by Filing Status by Income Quintile**  
 [Average per return reflects returns with positive NC taxable income]



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the 4,470,056 tax year 2022 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2022 tax year).



Exhibit Q.19B Tax Year 2022 Individual Income Tax [Resident Returns]: Average Per Return NC Taxable Income by Filing Status [5th Income Quintile Detail]  
 [Average per return reflects returns with positive NC taxable income]



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023.

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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

This chart provides information for the 894,020 tax year 2022 D-400 returns within the resident upper quintile.

TABLE A. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FILING STATUS AND BY RESIDENCY STATUS BY INCOME LEVEL

ALL RETURNS																														
Combined Filing Statuses		FILING STATUS																RESIDENCY STATUS												
Income Level	Number of Returns Filed	Net Tax Liability [after application of credits] [\$]	Single				Married Filing Jointly/ Surviving Spouse				Married Filing Separately				Head of Household				Resident Returns†				Part-Year Resident Returns††/ Nonresident Returns†††							
			Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability	
			Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total
NCTI Level																														
No Taxable Income	1,197,123	-	646,217	54.0%	-	316,187	26.4%	-	-	19,968	1.7%	-	-	214,751	17.9%	-	-	1,042,994	87.1%	-	-	154,129	12.9%	-	-	-	-	-	-	
\$ 1 - 2,000	191,189	8,826,695	111,005	58.1%	5,130,741	58.1%	48,827	25.5%	2,200,735	24.9%	4,068	2.1%	184,880	2.1%	27,289	14.3%	1,310,339	14.8%	121,672	63.6%	5,912,782	67.0%	69,517	36.4%	2,913,913	33.0%	-	-		
2,001 - 4,000	151,886	22,421,886	87,157	57.4%	12,830,495	57.2%	36,445	24.0%	5,363,286	23.9%	3,231	2.1%	476,865	2.5%	25,053	16.5%	3,750,640	16.7%	16,654,933	74.3%	39,428	26.0%	5,766,353	25.7%	3,428	2.3%	1,244,289	77.5%		
4,001 - 6,000	135,055	33,299,917	76,617	56.7%	18,904,862	56.8%	32,144	23.8%	7,927,316	23.8%	2,995	2.2%	741,077	2.2%	23,299	17.3%	5,726,662	17.2%	106,128	78.6%	26,176,963	78.6%	28,927	21.4%	7,122,954	21.4%	-	-		
6,001 - 10,000	249,099	98,085,047	137,164	55.1%	53,851,192	54.9%	56,683	22.8%	22,343,584	22.8%	5,868	2.4%	2,309,082	2.4%	49,384	19.8%	19,581,189	20.0%	206,369	82.8%	81,379,162	83.0%	42,730	17.2%	16,705,885	17.0%	-	-		
10,001 - 10,625	38,008	19,358,981	20,174	53.1%	10,260,754	53.0%	8,706	22.9%	4,431,841	22.9%	871	2.3%	444,340	2.3%	871	2.3%	4,222,046	21.8%	32,450	85.4%	16,518,021	85.3%	5,558	14.6%	2,840,960	14.7%	-	-		
10,626 - 12,750	126,892	73,215,238	68,615	54.1%	39,534,587	54.0%	28,081	22.1%	16,215,625	22.1%	3,232	2.5%	1,863,135	2.5%	26,964	21.2%	15,601,891	21.3%	109,498	86.3%	63,138,194	86.2%	17,394	13.7%	10,077,044	13.8%	-	-		
12,751 - 15,000	130,302	89,250,612	70,060	53.8%	47,932,314	53.7%	29,481	22.6%	20,206,691	22.6%	3,418	2.6%	2,337,509	2.6%	27,343	21.0%	18,774,098	21.0%	77,732,739	87.1%	16,758	12.9%	11,517,873	12.9%	-	-				
15,001 - 17,000	112,660	88,971,054	60,783	54.0%	47,976,221	53.9%	25,844	22.9%	20,404,577	22.9%	3,285	2.9%	2,598,417	2.9%	22,748	20.2%	17,991,839	20.2%	99,185	88.0%	78,291,105	88.0%	13,475	12.0%	10,679,949	12.0%	-	-		
17,001 - 20,000	163,243	148,820,517	91,090	55.8%	83,022,148	55.8%	36,991	22.7%	33,763,702	22.7%	5,096	3.1%	4,637,273	3.1%	30,066	18.4%	27,397,394	18.4%	145,025	88.8%	132,131,339	88.8%	18,218	11.2%	16,689,178	11.2%	-	-		
20,001 - 21,250	64,758	68,820,370	36,706	56.7%	37,277,665	56.6%	15,133	23.4%	15,389,838	23.4%	2,103	3.2%	2,140,343	3.3%	10,816	16.7%	11,012,524	16.7%	57,832	89.3%	58,735,058	89.2%	6,296	10.7%	7,085,312	10.8%	-	-		
21,251 - 25,000	182,433	207,669,935	103,767	56.9%	118,006,474	56.8%	44,229	24.2%	50,385,728	24.2%	6,309	3.5%	7,173,333	3.5%	28,128	15.4%	32,104,400	15.5%	163,076	89.4%	185,528,682	89.3%	19,357	10.6%	22,141,253	10.7%	-	-		
25,001 - 30,000	221,752	299,383,830	123,131	55.5%	166,058,334	55.5%	55,770	25.1%	75,413,242	25.2%	8,288	3.7%	11,184,744	3.7%	34,563	15.6%	46,727,510	15.6%	199,422	89.9%	268,997,438	89.9%	22,330	10.1%	30,386,392	10.1%	-	-		
30,001 - 40,000	367,141	627,168,299	196,173	53.4%	334,346,190	53.3%	107,343	29.2%	184,567,180	29.4%	14,820	4.0%	25,310,716	4.0%	48,805	13.3%	82,944,213	13.2%	332,944	90.7%	568,267,776	90.6%	34,197	9.3%	58,900,523	9.4%	-	-		
40,001 - 50,000	289,210	634,159,149	147,184	48.5%	306,574,403	48.3%	102,517	35.4%	225,781,209	35.6%	11,679	4.0%	25,520,532	4.0%	34,830	12.0%	76,283,005	12.0%	263,299	91.0%	576,626,206	90.9%	25,911	9.0%	57,532,943	9.1%	-	-		
50,001 - 60,000	224,229	600,710,947	90,569	43.5%	260,029,816	43.3%	95,872	42.7%	258,291,943	43.0%	8,354	3.7%	22,185,366	3.7%	22,499	10.0%	60,203,822	10.0%	204,768	91.3%	47,893,633	91.2%	19,461	8.7%	52,817,314	8.8%	-	-		
60,001 - 75,000	257,196	841,708,627	95,249	37.0%	309,841,736	36.8%	133,344	51.8%	439,010,747	52.2%	7,909	3.1%	25,660,319	3.0%	20,694	8.0%	67,195,825	8.0%	236,618	92.0%	773,385,055	91.9%	20,578	8.0%	68,323,572	8.1%	-	-		
75,001 - 80,000	130,378	265,491,725	21,914	31.1%	82,089,642	30.9%	41,710	59.3%	157,963,692	59.2%	1,927	2.7%	7,197,122	2.7%	4,827	6.9%	18,241,269	6.9%	65,080	92.5%	245,165,507	92.3%	5,298	7.5%	20,326,218	7.7%	-	-		
80,001 - 100,000	222,758	968,901,258	58,809	26.4%	253,202,170	26.1%	145,622	65.4%	636,544,164	65.7%	5,483	2.5%	23,679,873	2.4%	12,844	5.8%	55,475,051	5.7%	206,470	92.7%	896,851,717	92.6%	16,288	7.3%	72,049,541	7.4%	-	-		
100,001 - 120,000	156,428	831,642,373	33,082	21.1%	174,253,002	21.0%	112,667	72.0%	601,012,768	72.3%	3,233	2.1%	17,024,445	2.0%	7,446	4.8%	39,352,158	4.7%	145,594	93.1%	773,015,086	93.0%	10,834	6.9%	58,627,287	7.0%	-	-		
120,001 - 160,000	193,642	1,296,769,468	32,434	16.7%	214,171,600	16.5%	150,524	77.0%	1,011,445,485	78.0%	3,254	1.7%	21,461,539	1.7%	7,430	3.8%	49,690,844	3.8%	181,080	93.5%	1,211,239,365	93.4%	12,662	6.5%	85,530,103	6.6%	-	-		
160,001 - 200,000	106,039	915,958,123	14,339	13.5%	122,079,414	13.3%	86,835	81.9%	752,364,134	82.1%	1,452	1.4%	12,349,703	1.3%	3,413	3.2%	29,294,872	3.2%	99,214	93.6%	855,956,586	93.4%	6,825	6.4%	60,001,537	6.6%	-	-		
200,001 or more	242,196	5,291,653,296	25,094	10.4%	535,866,242	10.1%	208,396	86.0%	4,561,734,795	86.2%	2,751	1.1%	75,595,473	1.4%	5,955	2.5%	120,426,786	2.3%	225,316	93.0%	4,804,595,574	92.8%	16,860	7.0%	487,007,572	9.2%	-	-		
<b>TOTAL</b>	<b>5,093,617</b>	<b>13,429,286,747</b>	<b>2,347,333</b>	<b>46.1%</b>	<b>3,233,240,002</b>	<b>24.1%</b>	<b>1,919,286</b>	<b>37.7%</b>	<b>9,102,662,282</b>	<b>67.8%</b>	<b>129,594</b>	<b>2.5%</b>	<b>290,076,086</b>	<b>2.2%</b>	<b>697,404</b>	<b>13.7%</b>	<b>803,308,377</b>	<b>6.0%</b>	<b>4,470,056</b>	<b>87.8%</b>	<b>12,264,193,071</b>	<b>91.3%</b>	<b>623,561</b>	<b>12.2%</b>	<b>1,165,093,676</b>	<b>8.7%</b>	<b>-</b>	<b>-</b>		
FAGI Level																														
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																														
Non-Positive AGI	102,620	13,291,105	76,707	74.7%	2,182,479	16.4%	19,669	19.2%	10,053,156	75.6%	2,442	2.4%	747,195	5.6%	3,802	3.7%	308,275	2.3%	93,698	91.3%	10,585,758	79.6%	8,922	8.7%	2,705,347	20.4%	-	-		
\$ 1 - 3,999	151,995	855,874	123,229	81.1%	403,986	47.2%	16,841	11.1%	353,649	41.3%	2,588	1.7%	84,351	9.9%	9,337	6.1%	13,888	1.6%	141,206	92.9%	699,195	81.7%	10,789	7.1%	156,679	18.3%	-	-		
4,000 - 9,999	301,838	1,604,795	237,199	78.6%	741,668	46.2%	27,812	9.2%	674,970	42.1%	4,884	1.6%	130,378	8.1%	31,943	10.6%	57,779	3.6%	277,933	92.1%	1,244,289	77.5%	23,905	7.9%	360,506	22.5%	-	-		
10,000 - 14,999	303,886	5,966,339	211,124	69.5%	5,173,080	86.7%	30,038	9.9%	4,23,841	7.1%	5,296	1.7%	280,132	4.7%	57,428	18.9%	89,286	1.5%	279,727	92.0%	5,372,704	90.1%	24,159	8.0%	593,635	9.9%	-	-		
15,000 - 19,999	280,562	36,159,850	172,329	61.4%	34,275,388	94.8%	34,650	12.4%	667,564	1.8%	5,694	2.0%	1,020,244	2.8%	67,889	24.2%	196,654	0.5%	257,074	91.6%	33,743,005	93.3%	23,488	8.4%	2,416,845	6.7%	-	-		
20,000 - 24,999	259,607	70,447,218	153,303	59.1%	63,926,785	90.7%	37,971	14.6%	61,527	1.2%	6,430	2.5%	2,478,159	3.5%	61,903	23.8%	3,230,747	4.6%	236,855	91.2%	66,014,104	93.7%	22,752	8.8%	4,433,114	6.3%	-	-		
25,000 - 29,999	263,747	117,057,025	150,106	56.9%	95,424,093	81.5%	42,725	16.2%	2,161,010	1.8%	7,600	2.9%	4,539,564	3.9%	63,316	24.0%	14,932,358	12.8%	400,728	91.3%	110,171,489	94.1%	23,019	8.7%	6,885,536	5.9%	-	-		
30,000 - 39,999	513,614	385,373,473	282,178	54.9%	271,150,824	70.4%	89,577	17.4%	219,288,205	5.7%	17,541	3.4%	16,420,341	4.3%	124,318	24.2%	75,874,103	19.7%	470,377	91.5%	365,449,373	94.8%	43,577	8.5%	19,924,100	5.2%	-	-		
40,000 - 49,999	420,863	482,444,857	225,842	53.7%	309,701,257	64.2%	93,545	22.2%	57,992,925	12.0%	16,722	4.0%	22,985,760	4.8%	84,754	20.1%	91,764,915	19.0%	382,515	90.9%	457,023,576	94.7%	38,348	9.1%	25,421,281	5.3%	-	-		

Exhibit A.1 Tax Year 2022: Number of Returns Filed by Filing Status

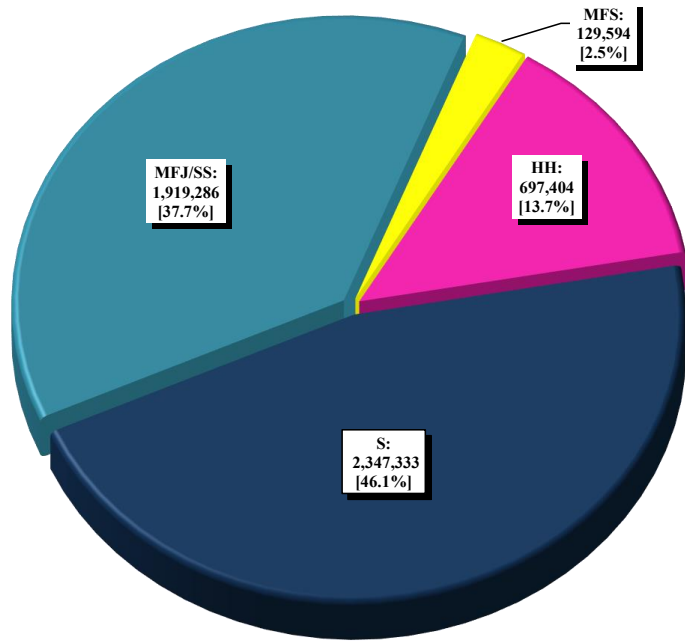


Exhibit A.2 Tax Year 2022: Net Tax Liability by Filing Status

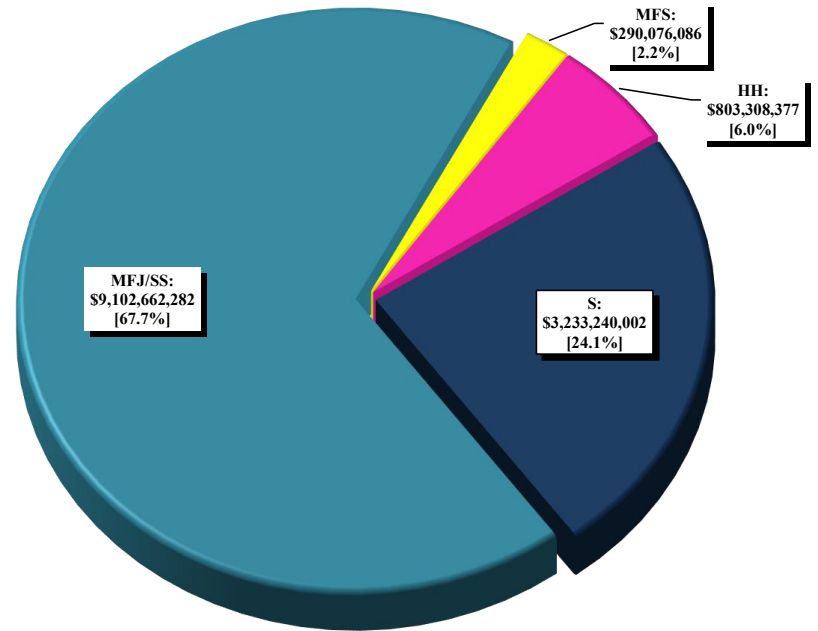


Exhibit A.3 Tax Year 2022: Number of Returns Filed by Residency Status

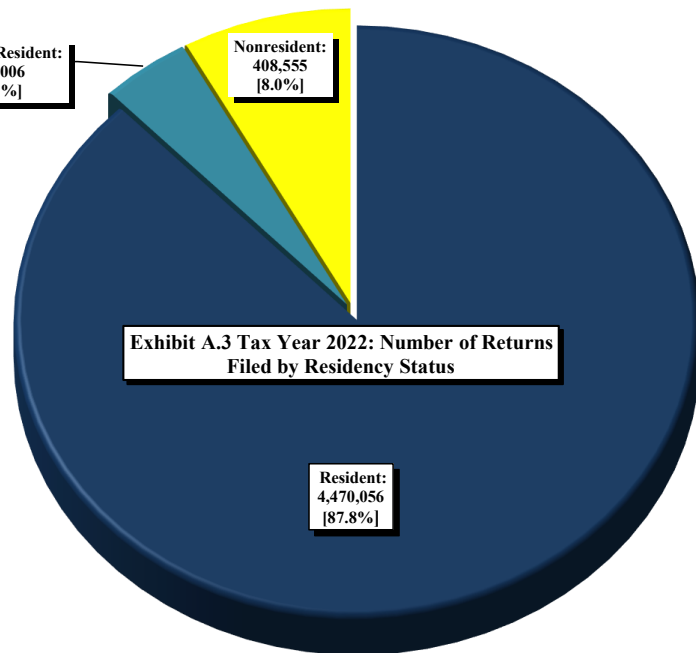
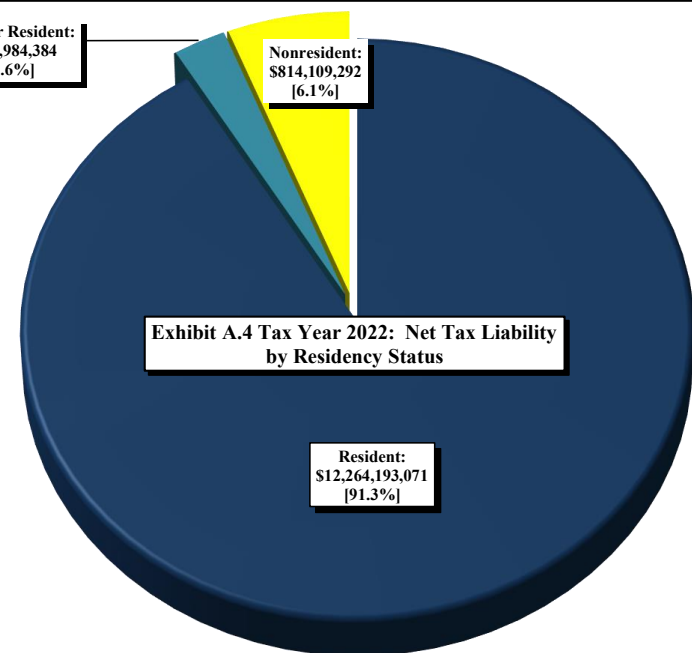
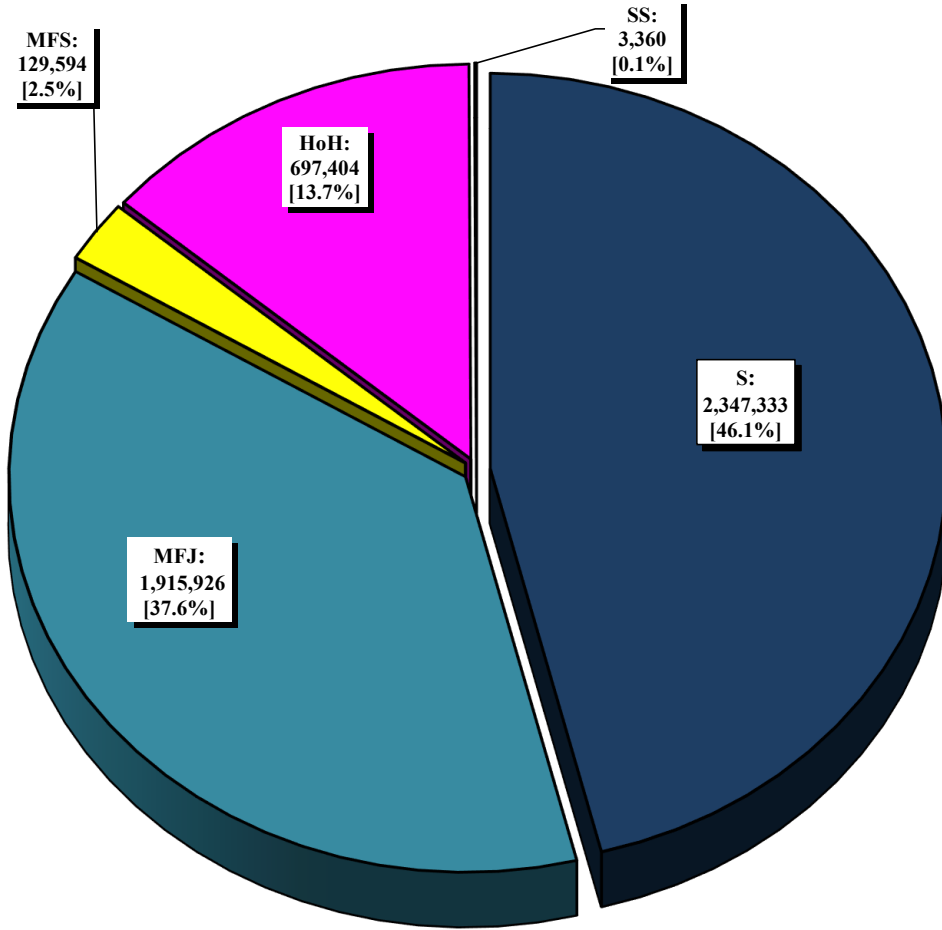


Exhibit A.4 Tax Year 2022: Net Tax Liability by Residency Status



**Exhibit A1.a Tax Year 2022: Number of Returns Filed  
By Filing Status-Detail  
Aggregate: 5,093,617**



**Exhibit A1.b Tax Year 2022: Number of Taxpayers/Filers  
By Filing Status  
Aggregate: 7,009,543**

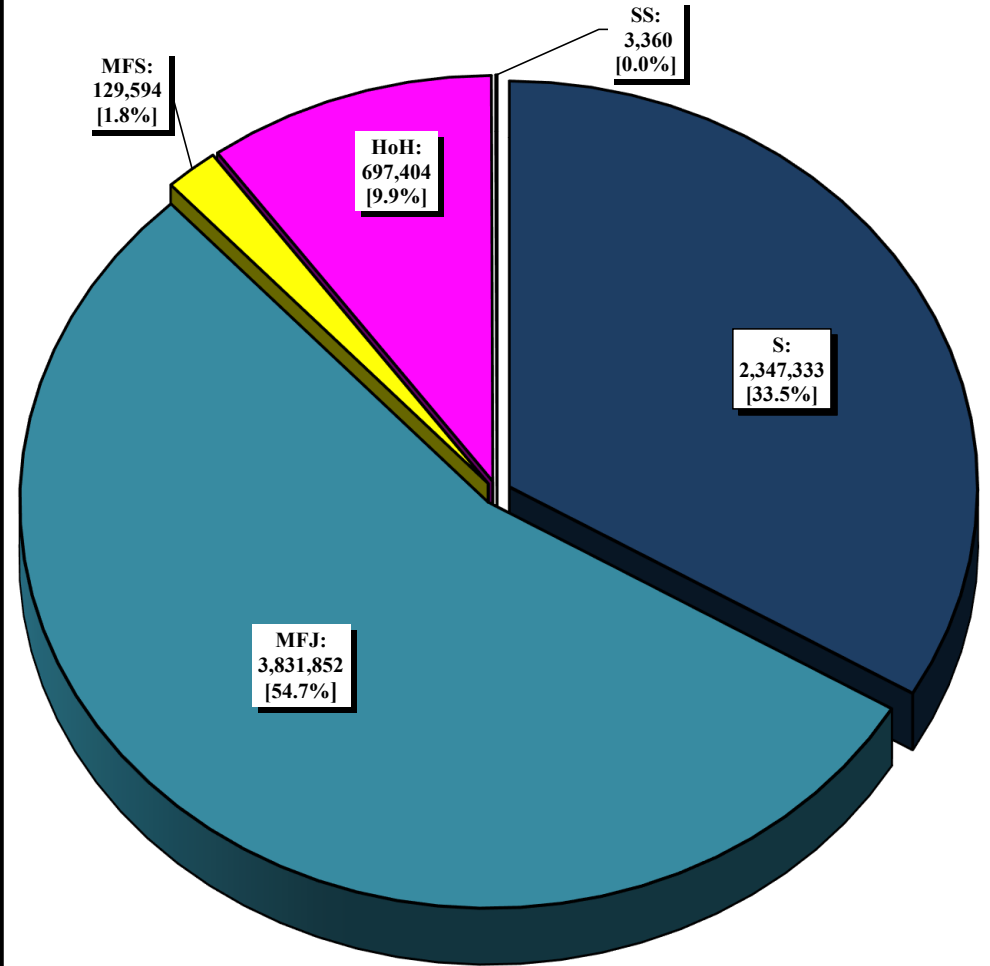


TABLE AA. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FILING STATUS AND BY RESIDENCY STATUS BY TAX LIABILITY SIZE

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	1,214,808	23.8%	-	-	655,511	54.0%	-	-	320,227	26.4%	-	-	20,765	1.7%	-	-	217,088	17.9%	-	-	1,217	0.1%	-	-
\$ 1 - 50	109,407	2.1%	2,621,954	0.0%	63,218	57.8%	1,519,960	58.0%	28,998	26.5%	677,772	25.8%	2,428	2.2%	58,610	2.2%	14,708	13.4%	364,356	13.9%	55	0.1%	1,256	0.0%
51 - 100	88,225	1.7%	6,614,255	0.0%	51,338	58.2%	3,847,910	58.2%	21,752	24.7%	1,630,653	24.7%	1,865	2.1%	138,867	2.1%	13,225	15.0%	993,585	15.0%	45	0.1%	3,240	0.0%
101 - 200	155,279	3.0%	23,217,301	0.2%	89,030	57.3%	13,292,654	57.3%	37,386	24.1%	5,564,277	24.0%	3,339	2.2%	500,780	2.2%	25,418	16.4%	3,844,121	16.6%	106	0.1%	15,469	0.1%
201 - 300	138,049	2.7%	34,464,088	0.3%	78,245	56.7%	19,567,600	56.8%	32,939	23.9%	8,212,518	23.8%	3,150	2.3%	789,386	2.3%	23,631	17.1%	5,873,965	17.0%	84	0.1%	20,619	0.1%
301 - 500	254,563	5.0%	101,441,530	0.8%	139,894	55.0%	55,642,305	54.9%	58,382	22.9%	23,272,446	22.9%	6,116	2.4%	2,432,075	2.4%	50,016	19.6%	20,033,119	19.7%	155	0.1%	61,585	0.1%
501 - 750	298,482	5.9%	186,200,018	1.4%	159,809	53.5%	99,702,044	53.5%	67,985	22.8%	42,436,938	22.8%	7,615	2.6%	4,767,162	2.6%	62,908	21.1%	39,190,443	21.0%	165	0.1%	103,431	0.1%
751 - 1,000	277,245	5.4%	242,225,408	1.8%	151,817	54.8%	132,829,816	54.8%	64,203	23.2%	56,092,574	23.2%	8,414	3.0%	7,373,645	3.0%	52,640	19.0%	45,781,251	18.9%	171	0.1%	148,122	0.1%
1,001 - 1,500	468,791	9.2%	581,735,696	4.3%	261,775	55.8%	324,463,813	55.8%	117,245	25.0%	145,942,481	25.1%	16,627	3.5%	20,753,071	3.6%	72,840	15.5%	90,193,570	15.5%	304	0.1%	382,761	0.1%
1,501 - 2,000	365,918	7.2%	636,765,903	4.7%	193,707	52.9%	336,660,211	52.9%	109,124	29.8%	190,868,193	30.0%	14,646	4.0%	25,518,030	4.0%	48,224	13.2%	83,340,845	13.1%	217	0.1%	378,624	0.1%
2,001 - 3,000	508,397	10.0%	1,249,773,426	9.3%	232,782	45.8%	567,829,490	45.4%	199,542	39.2%	496,810,241	39.8%	19,617	3.9%	47,899,800	3.8%	56,165	11.0%	136,518,736	10.9%	291	0.1%	715,159	0.1%
3,001 - 4,000	322,392	6.3%	1,117,088,856	8.3%	113,617	35.2%	390,997,730	35.0%	174,254	54.1%	607,352,267	54.4%	9,528	3.0%	32,837,395	2.9%	24,821	7.7%	85,311,294	7.6%	172	0.1%	590,170	0.1%
4,001 - 5,000	218,158	4.3%	974,877,892	7.3%	56,748	26.0%	252,442,466	25.9%	143,593	65.8%	643,114,939	66.0%	5,322	2.4%	23,710,407	2.4%	12,393	5.7%	55,160,004	5.7%	102	0.0%	450,076	0.0%
5,001+	673,903	13.2%	8,272,260,420	61.6%	99,842	14.8%	1,034,444,003	12.5%	540,296	80.2%	6,874,459,035	83.1%	10,162	1.5%	123,296,858	1.5%	23,327	3.5%	236,703,088	2.9%	276	0.0%	3,357,436	0.0%
<b>TOTAL</b>	<b>5,093,617</b>	<b>100.0%</b>	<b>13,429,286,747</b>	<b>100.0%</b>	<b>2,347,333</b>	<b>46.1%</b>	<b>3,233,240,002</b>	<b>24.1%</b>	<b>1,915,926</b>	<b>37.6%</b>	<b>9,096,434,334</b>	<b>67.7%</b>	<b>129,594</b>	<b>2.5%</b>	<b>290,076,086</b>	<b>2.2%</b>	<b>697,404</b>	<b>13.7%</b>	<b>803,308,377</b>	<b>6.0%</b>	<b>3,360</b>	<b>0.1%</b>	<b>6,227,948</b>	<b>0.0%</b>

Combined Residency Statuses					RESIDENCY STATUS																		
Tax Liability Range	Number of Returns Filed	% of Returns	Net Tax Liability [after application of credits] [\$]	% of Tax Liability	Resident†					Part-year resident††					Nonresident†††								
					Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability						
					Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total							
					[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]							
\$0 tax liability	1,214,808	23.8%	-	-	1,058,807	87.2%	-	-	44,687	3.7%	-	-	111,314	9.2%	-	-	-	-	-	-	-	-	-
\$ 1 - 50	109,407	2.1%	2,621,954	0.0%	67,107	61.3%	1,667,032	63.6%	10,468	9.6%	235,491	9.0%	31,832	29.1%	719,431	27.4%	-	-	-	-	-	-	-
51 - 100	88,225	1.7%	6,614,255	0.0%	61,215	69.4%	4,604,899	69.6%	7,482	8.5%	561,090	8.5%	19,528	22.1%	1,448,266	21.9%	-	-	-	-	-	-	-
101 - 200	155,279	3.0%	23,217,301	0.2%	115,858	74.6%	17,398,565	74.9%	12,347	8.0%	1,832,207	7.9%	27,074	17.4%	3,986,529	17.2%	-	-	-	-	-	-	-
201 - 300	138,049	2.7%	34,464,088	0.3%	109,130	79.1%	27,280,709	79.2%	10,043	7.3%	2,504,316	7.3%	18,876	13.7%	4,679,063	13.6%	-	-	-	-	-	-	-
301 - 500	254,563	5.0%	101,441,530	0.8%	211,768	83.2%	84,564,396	83.4%	16,829	6.6%	6,669,425	6.6%	25,966	10.2%	10,207,709	10.1%	-	-	-	-	-	-	-
501 - 750	298,482	5.9%	186,200,018	1.4%	258,853	86.7%	161,612,280	86.8%	16,862	5.6%	10,479,074	5.6%	22,767	7.6%	14,108,664	7.6%	-	-	-	-	-	-	-
751 - 1,000	277,245	5.4%	242,225,408	1.8%	245,633	88.6%	214,696,789	88.6%	13,548	4.9%	11,801,797	4.9%	18,064	6.5%	15,726,822	6.5%	-	-	-	-	-	-	-
1,001 - 1,500	468,791	9.2%	581,735,696	4.3%	420,378	89.7%	521,870,787	89.7%	20,383	4.3%	25,159,745	4.3%	28,030	6.0%	34,705,164	6.0%	-	-	-	-	-	-	-
1,501 - 2,000	365,918	7.2%	636,765,903	4.7%	331,816	90.7%	577,524,433	90.7%	13,846	3.8%	24,053,888	3.8%	20,256	5.5%	35,187,582	5.5%	-	-	-	-	-	-	-
2,001 - 3,000	508,397	10.0%	1,249,773,426	9.3%	463,329	91.1%	1,139,188,925	91.2%	17,709	3.5%	43,404,193	3.5%	27,359	5.4%	67,180,308	5.4%	-	-	-	-	-	-	-
3,001 - 4,000	322,392	6.3%	1,117,088,856	8.3%	296,685	92.0%	1,028,206,172	92.0%	9,700	3.0%	33,575,199	3.0%	16,007	5.0%	55,307,485	5.0%	-	-	-	-	-	-	-
4,001 - 5,000	218,158	4.3%	974,877,892	7.3%	202,004	92.6%	902,736,167	92.6%	5,997	2.7%	26,754,493	2.7%	10,157	4.7%	45,387,232	4.7%	-	-	-	-	-	-	-
5,001+	673,903	13.2%	8,272,260,420	61.6%	627,473	93.1%	7,582,841,917	91.7%	15,105	2.2%	163,953,466	2.0%	31,325	4.6%	525,465,037	6.4%	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>5,093,617</b>	<b>100.0%</b>	<b>13,429,286,747</b>	<b>100.0%</b>	<b>4,470,056</b>	<b>87.8%</b>	<b>12,264,193,071</b>	<b>91.3%</b>	<b>215,006</b>	<b>4.2%</b>	<b>350,984,384</b>	<b>2.6%</b>	<b>408,555</b>	<b>8.0%</b>	<b>814,109,292</b>	<b>6.1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2022

††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 2022

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2022 with North Carolina reportable income

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and related forms processed within the DOR dynamic integrated tax system during 2023; 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 2022 due to variable audit and edit status and differences in tax system data extraction dates.

The 2021 Appropriations Act [SL 2021-180] reduces the personal income tax rate to 4.99% [from 5.25%] effective for taxable years beginning in 2022.

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.

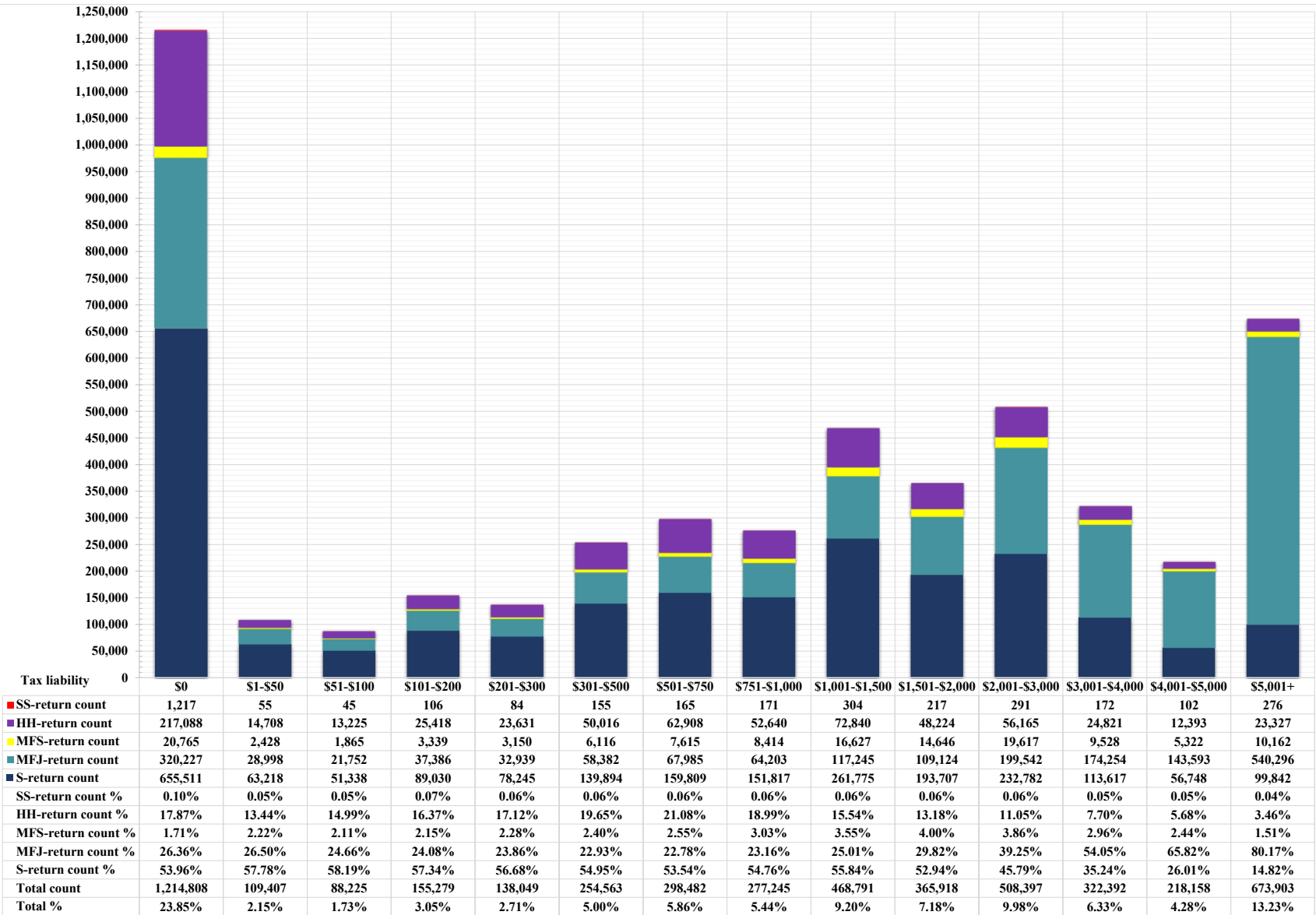
Standard deduction allowances applicable for taxable year 2022 vary according to filing status: S/MFS=\$12,750; MFJ/SS=\$25,500; HH=\$19,125. (SD=\$0 for taxpayers ineligible to claim the standard deduction for federal purposes)

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

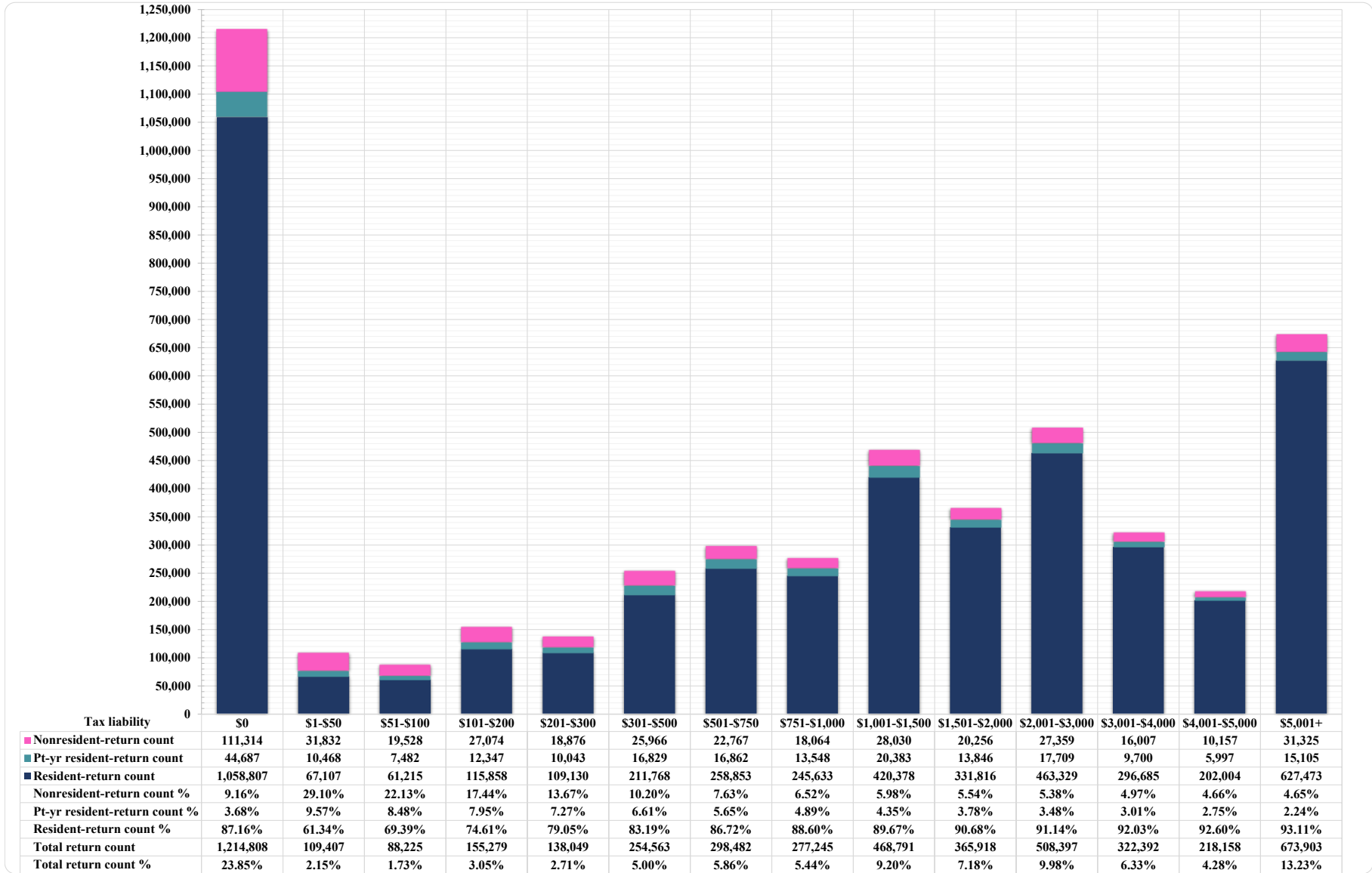
allowed under section 213 of the Internal Revenue Code, and, in certain instances, the repayment of income included in FAGI in an earlier taxable year. NC does not allow a deduction for state and local taxes and foreign income taxes.

Exhibit AA.1 Tax Year 2022 Individual Income Tax [All Returns]: Count of D-400 Returns by Filing Status by Tax Liability Size



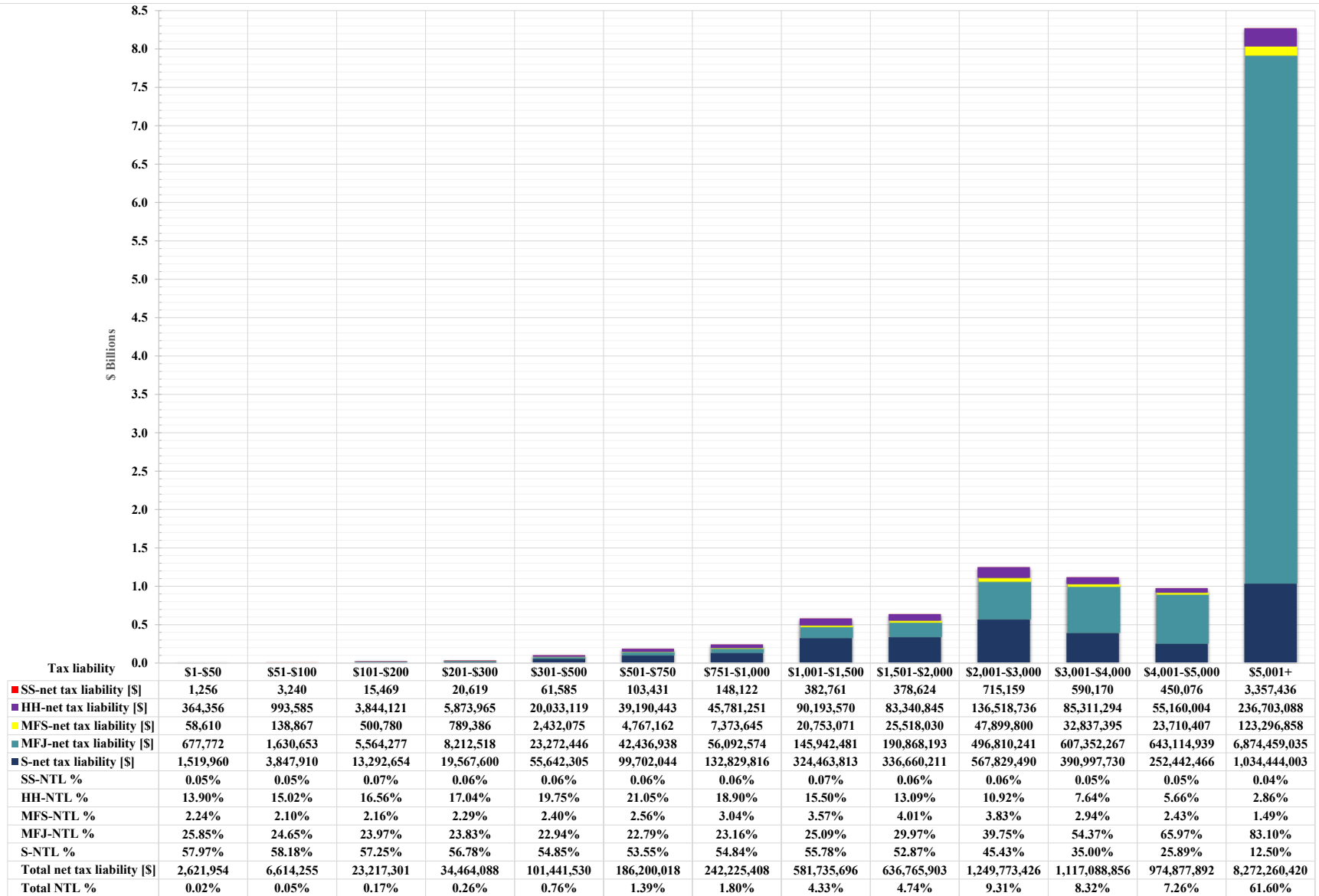
Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information reflecting variable 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit AA.2 Tax Year 2022 Individual Income Tax [All Returns]: Count of D-400 Returns by Residency Status by Tax Liability Size



Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

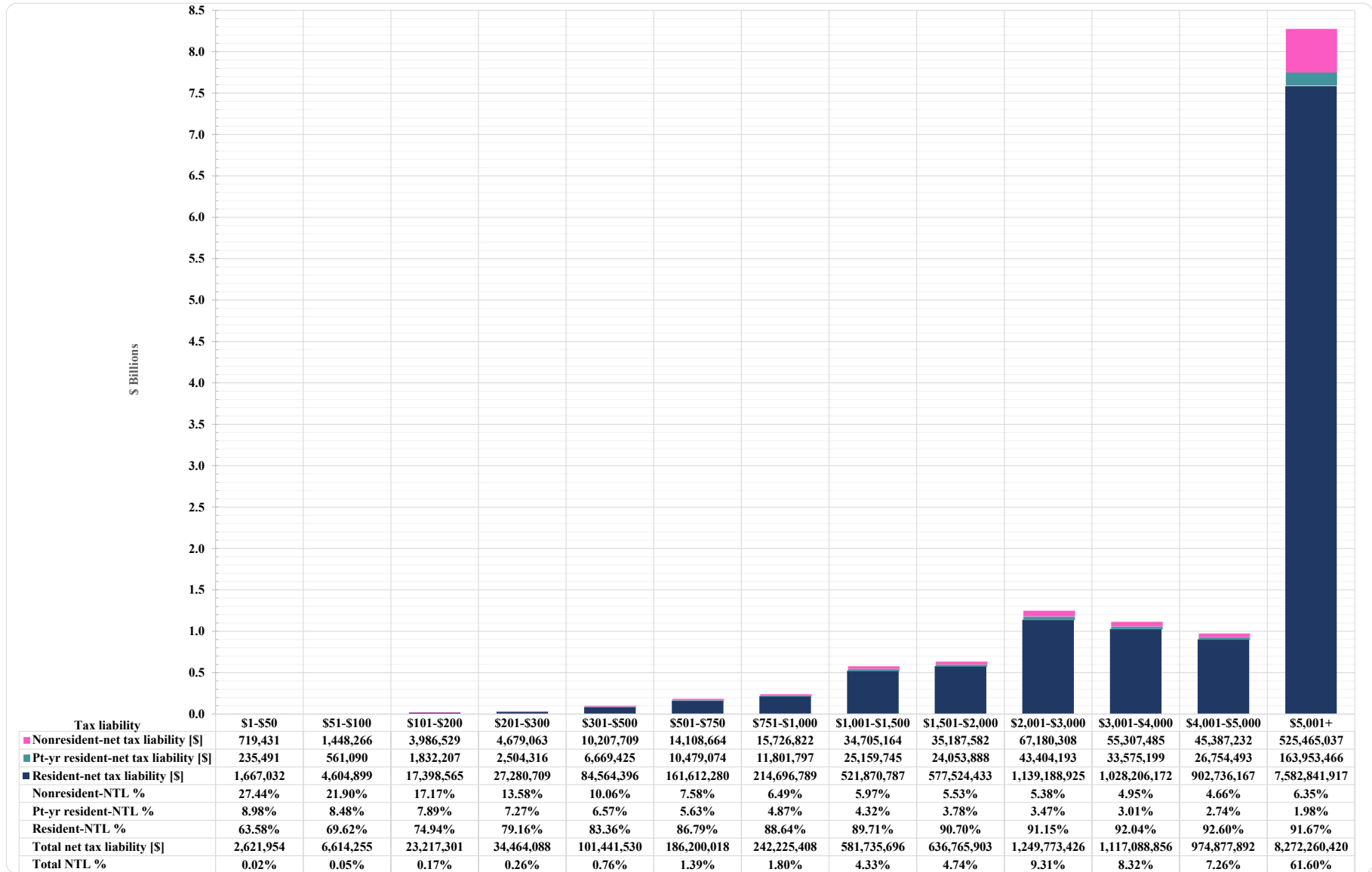
Exhibit AA.3 Tax Year 2022 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Filing Status by Tax Liability Size



Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.



Exhibit AA.4 Tax Year 2022 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Residency Status by Tax Liability Size

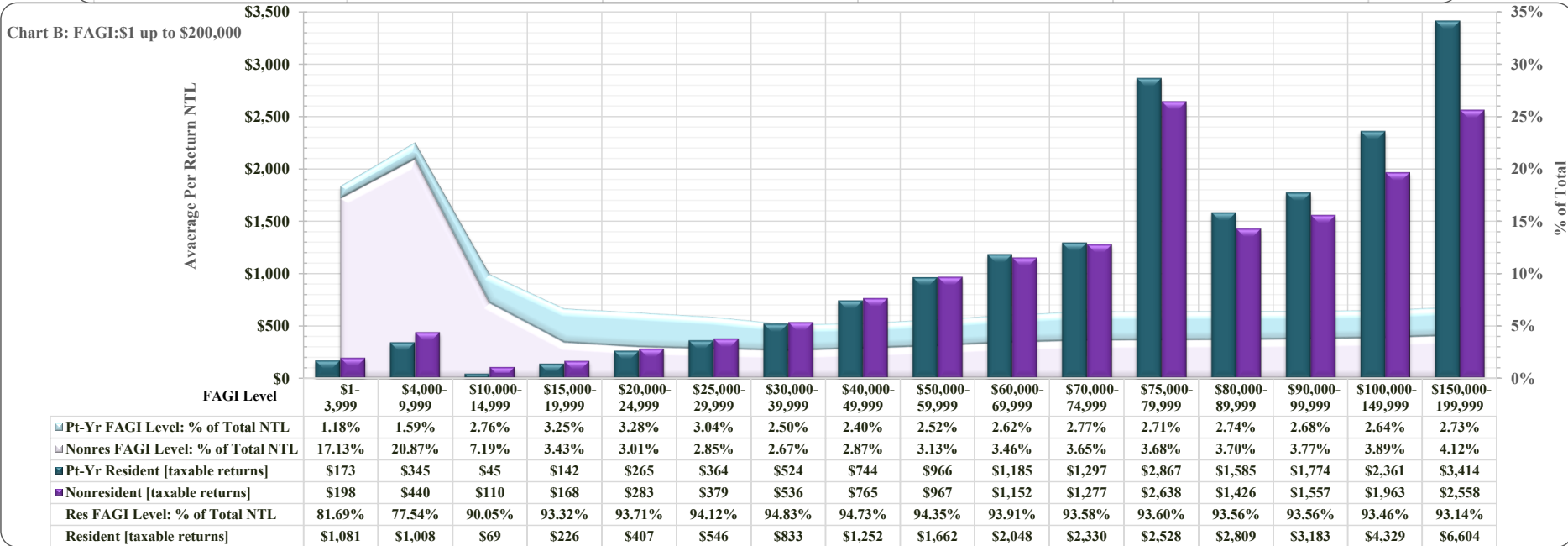
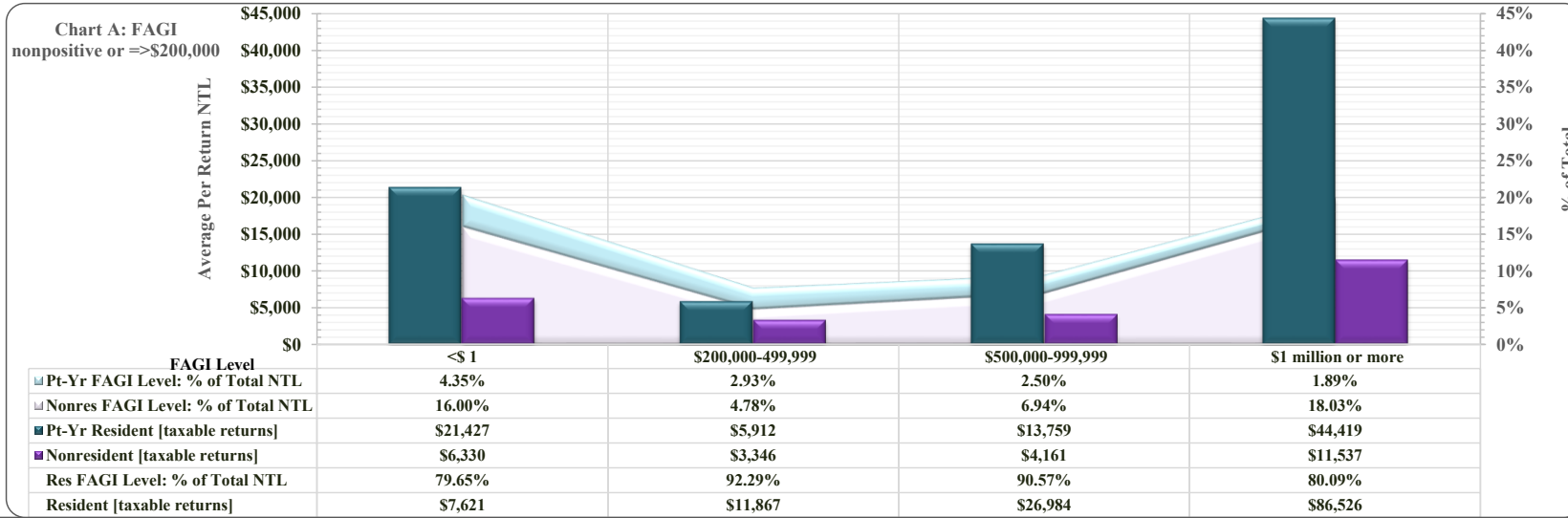


Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information reflecting variable 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A.5 Tax Year 2022 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: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

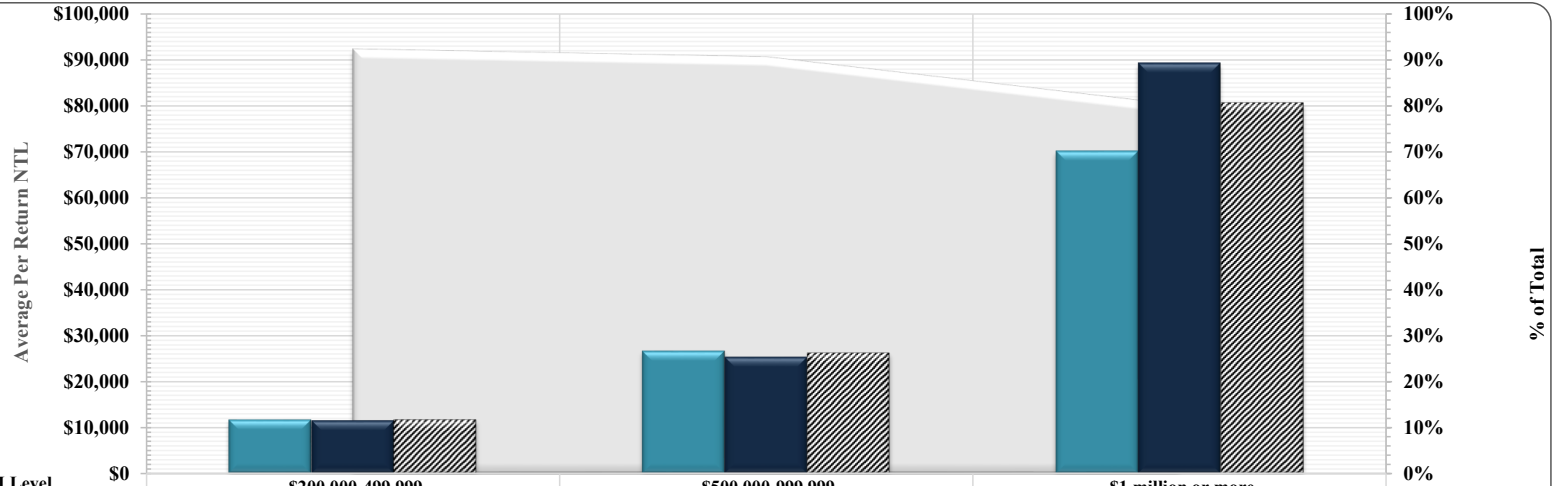
### Exhibit A5.1 Tax Year 2022 NC Resident Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level

[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

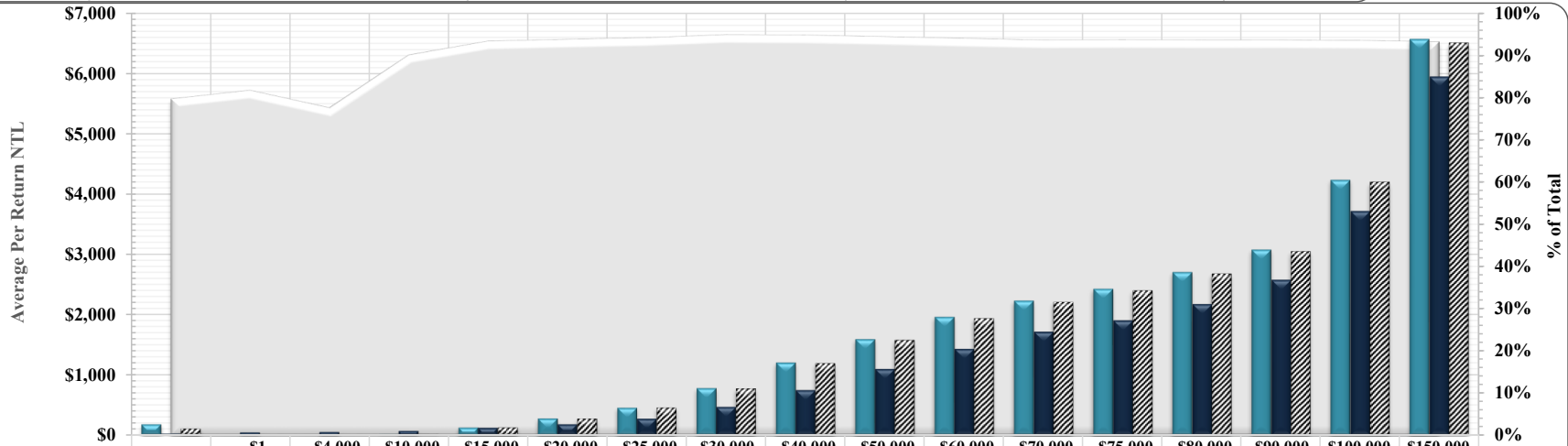
Chart B provides average per return net tax liability for NC resident returns with average net tax liability less than \$10,000

Chart A



FAGI Level	\$0	\$200,000-499,999	\$500,000-999,999	\$1 million or more
FAGI Level: Resident NTL as a % of Total NTL	92.3%	90.6%	80.1%	
Standard Deduction Returns: Avg Per Return NTL	\$11,751	\$26,678	\$70,072	
Itemized Deduction Returns: Avg Per Return NTL	\$11,594	\$25,403	\$89,199	
All Resident Returns: Avg Per Return NTL	\$11,723	\$26,236	\$80,516	

Chart B



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
FAGI Level: Resident NTL as a % of Total NTL	79.6%	81.7%	77.5%	90.1%	93.3%	93.7%	94.1%	94.8%	94.7%	94.4%	93.9%	93.6%	93.6%	93.6%	93.6%	93.5%	93.1%
Standard Deduction Returns: Avg Per Return NTL	\$186	\$4	\$4	\$19	\$131	\$280	\$461	\$784	\$1,208	\$1,599	\$1,967	\$2,239	\$2,435	\$2,713	\$3,084	\$4,240	\$6,572
Itemized Deduction Returns: Avg Per Return NTL	\$30	\$50	\$57	\$75	\$125	\$187	\$277	\$473	\$752	\$1,102	\$1,434	\$1,720	\$1,909	\$2,180	\$2,583	\$3,719	\$5,951
All Resident Returns: Avg Per Return NTL	\$113	\$5	\$4	\$19	\$131	\$279	\$458	\$777	\$1,195	\$1,579	\$1,940	\$2,208	\$2,402	\$2,677	\$3,048	\$4,196	\$6,500

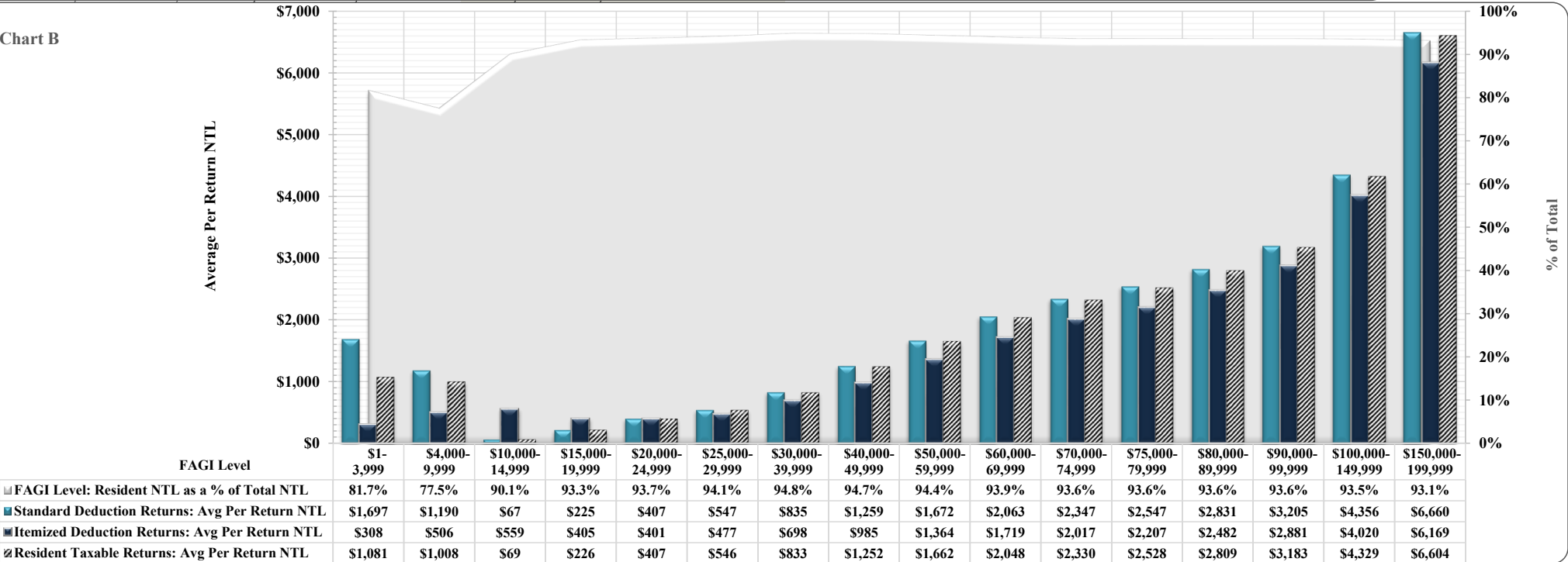
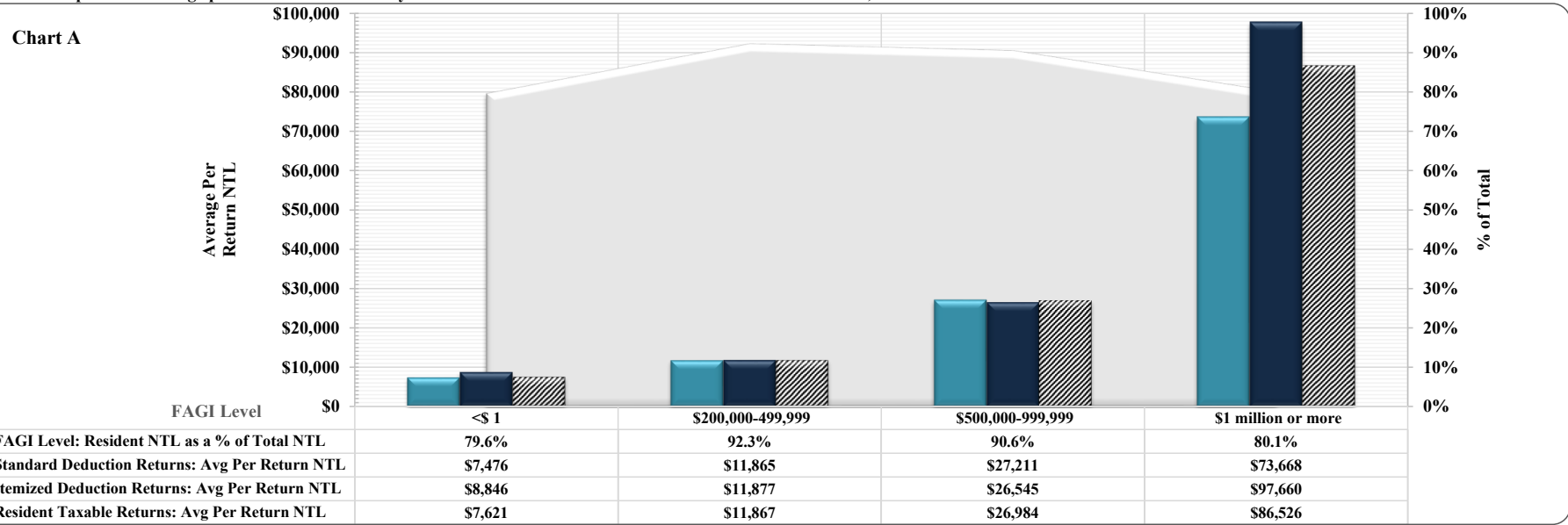
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A5.2 Tax Year 2022 NC Resident Taxable Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level**

[Average per return derived by dividing the number of *taxable* resident returns filed into the net tax liability value for the respective residency status, deduction type, and FAGI group]

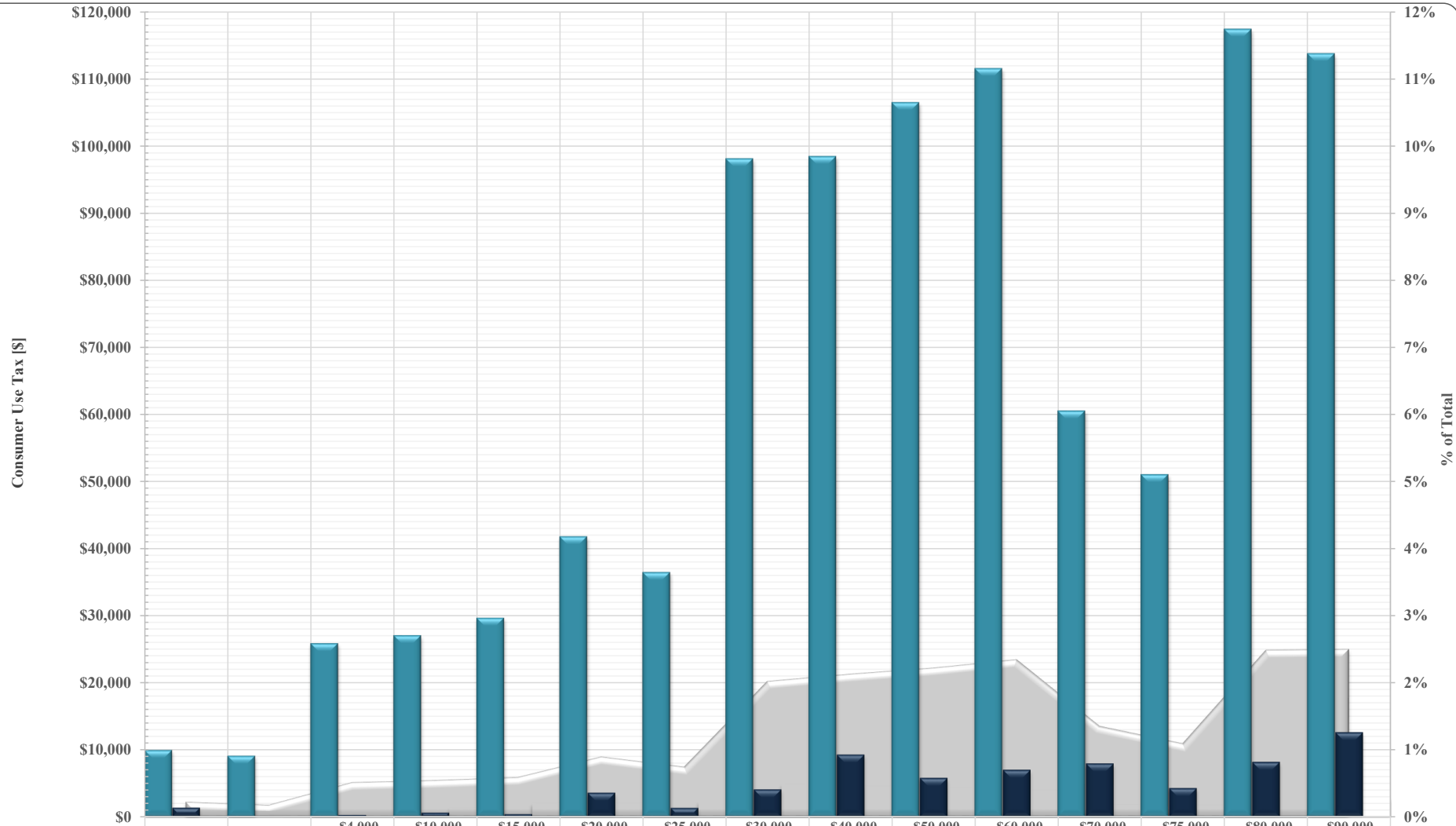
Chart A provides average per return net tax liability for NC resident taxable returns with nonpositive FAGI levels and FAGI levels of \$200,000 or more

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



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A5.3 Tax Year 2022 All Returns: Consumer Use Tax Reported On D-400 Returns By Deduction Type By FAGI Level [<\$100,000]**

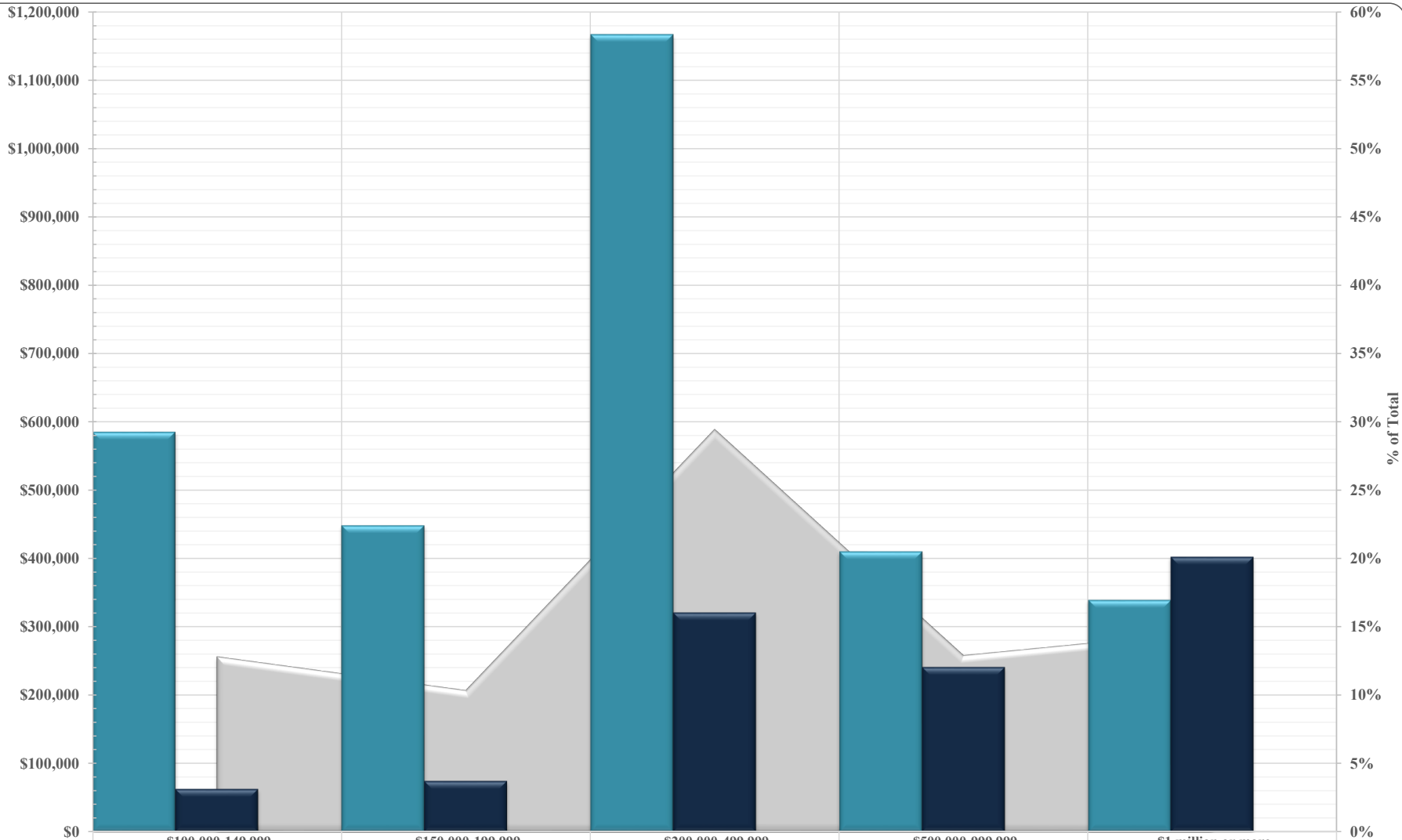


FAGI Level	<\$ 1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-74,999	\$75,000-79,999	\$80,000-89,999	\$90,000-99,999
FAGI Level as % of Total CUT \$ Amount	0.22%	0.18%	0.52%	0.55%	0.59%	0.90%	0.75%	2.02%	2.13%	2.22%	2.34%	1.35%	1.09%	2.48%	2.50%
CUT Amount-Standard Deduction [\$]	9,986	9,108	25,870	27,054	29,652	41,784	36,444	98,099	98,453	106,489	111,549	60,513	51,035	117,422	113,772
CUT Amount-Itemized Deduction [\$]	1,369	65	299	630	405	3,592	1,358	4,095	9,226	5,803	6,975	7,917	4,271	8,145	12,550
CUT Return Count: Total	153	201	371	1,277	1,992	2,063	2,257	4,814	4,578	4,368	3,944	1,775	1,710	3,185	2,885
CUT Return Count: Standard Deduction	132	190	359	1,262	1,962	2,017	2,198	4,671	4,370	4,122	3,667	1,630	1,582	2,910	2,593
CUT Return Count: Itemized Deduction	21	11	12	15	30	46	59	143	208	246	277	145	128	275	292
CUT Amount-Total [\$]	11,355	9,173	26,169	27,684	30,057	45,376	37,802	102,194	107,679	112,292	118,524	68,430	55,306	125,567	126,322
CUT: Avg claimed per return [\$]	74	46	71	22	15	22	17	21	24	26	30	39	32	39	44

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: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A5.4 Tax Year 2022 All Returns: Consumer Use Tax Reported On D-400 Returns By Deduction Type By FAGI Level [\$100,000 or more]**

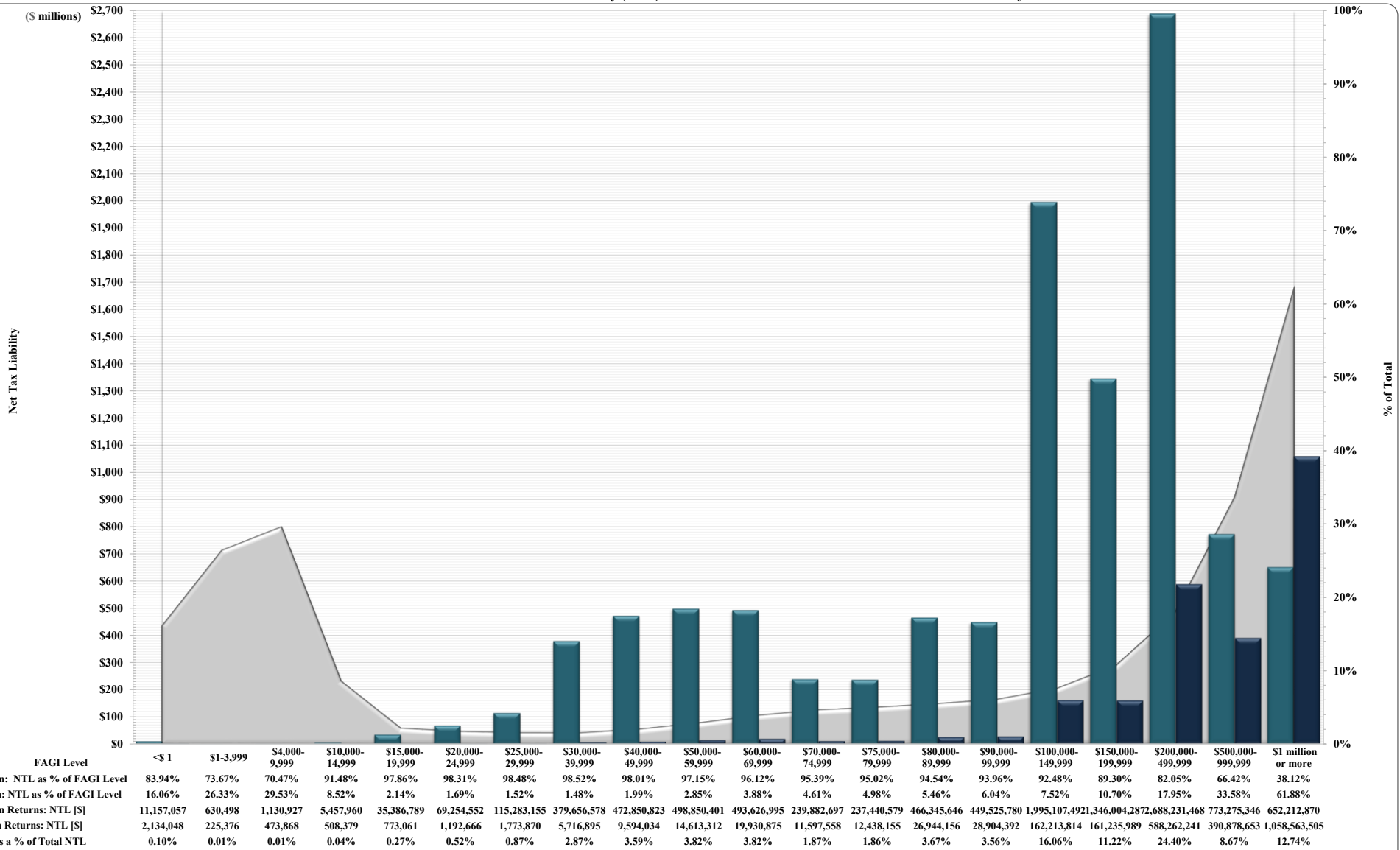


FAGI Level	\$100,000-149,999	\$150,000-199,999	\$200,000-499,999	\$500,000-999,999	\$1 million or more
FAGI Level as % of Total CUT \$ Amount	12.82%	10.35%	29.41%	12.89%	14.67%
CUT Amount-Standard Deduction [\$]	585,848	449,196	1,166,679	411,084	339,937
CUT Amount-Itemized Deduction [\$]	62,641	74,353	320,768	241,057	402,279
CUT Return Count: Total	11,287	6,422	9,819	1,858	759
CUT Return Count: Standard Deduction	10,042	5,466	7,693	1,219	384
CUT Return Count: Itemized Deduction	1,245	956	2,126	639	375
CUT Amount-Total [\$]	648,489	523,549	1,487,447	652,141	742,216
CUT: Avg claimed per return [\$]	57	82	151	351	978

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.

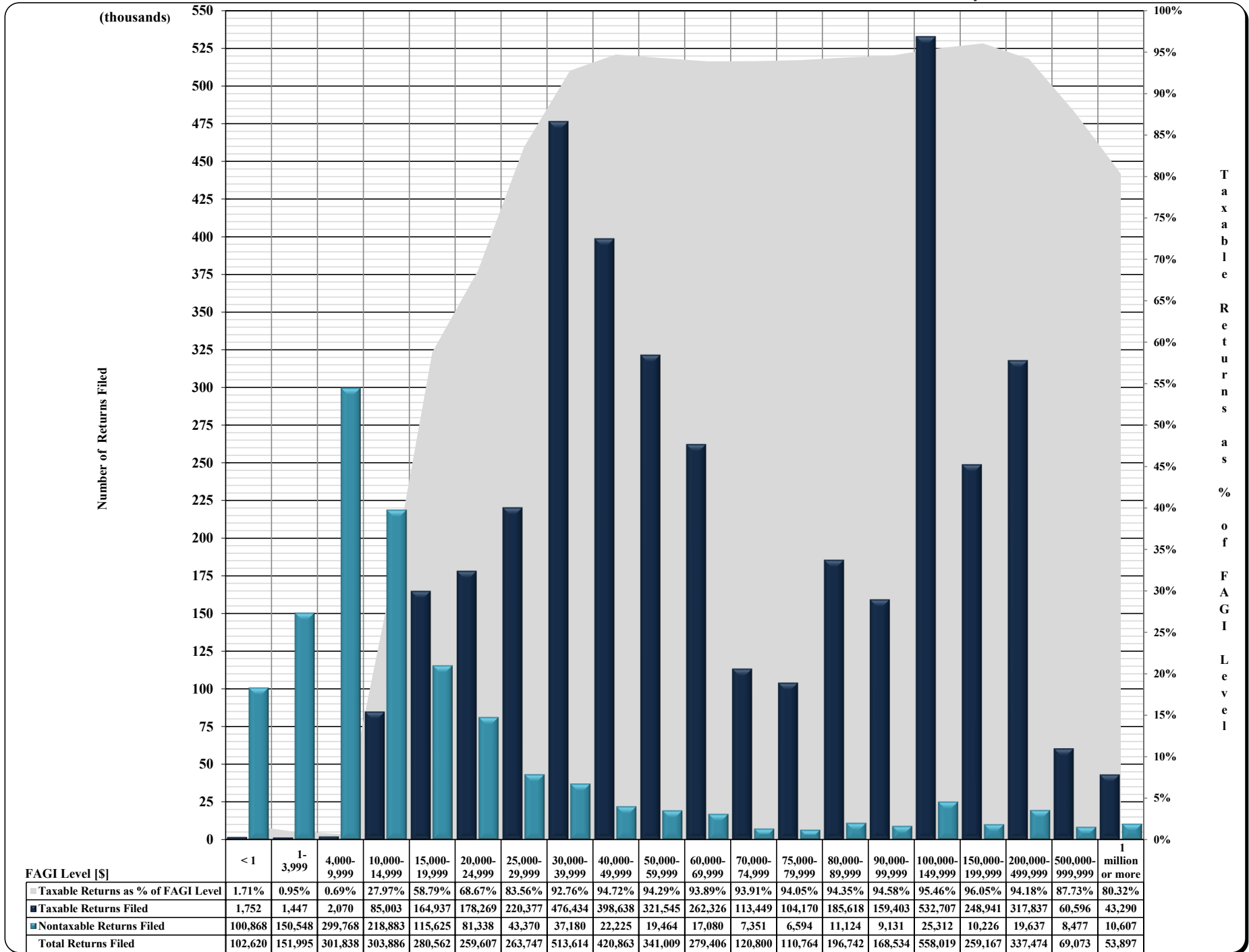
Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information reflecting variable 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A6. Tax Year 2022 All Returns: Distribution of Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns By FAGI Level



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

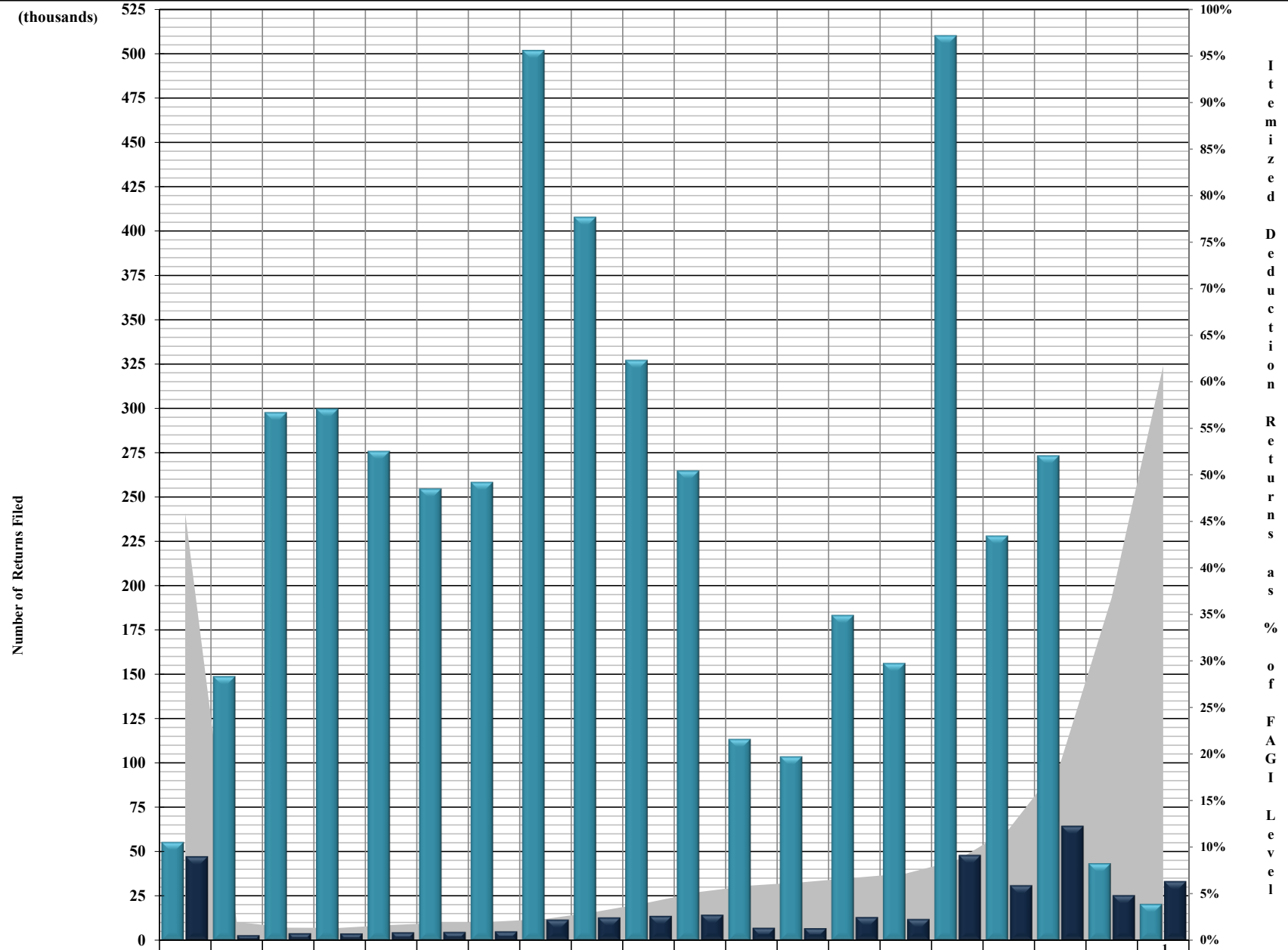
Exhibit A7. Tax Year 2022 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; 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 or processing error. Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.



**Exhibit A8. Tax Year 2022 All Returns: Distribution of Number of Standard Deduction and Itemized Deduction Returns Filed By FAGI Level**



FAGI Level [S]	< 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	45.87%	1.95%	1.35%	1.31%	1.63%	1.87%	1.98%	2.28%	3.07%	4.04%	5.18%	5.88%	6.23%	6.70%	7.16%	8.57%	11.93%	18.99%	36.81%	61.69%
Standard Deduction Returns Filed	55,551	149,024	297,765	299,890	275,975	254,760	258,525	501,894	407,942	327,242	264,923	113,700	103,858	183,560	156,471	510,208	228,257	273,397	43,649	20,646
Itemized Deduction Returns Filed	47,069	2,971	4,073	3,996	4,587	4,847	5,222	11,720	12,921	13,767	14,483	7,100	6,906	13,182	12,063	47,811	30,910	64,077	25,424	33,251
Total Returns Filed	102,620	151,995	301,838	303,886	280,562	259,607	263,747	513,614	420,863	341,009	279,406	120,800	110,764	196,742	168,534	558,019	259,167	337,474	69,073	53,897

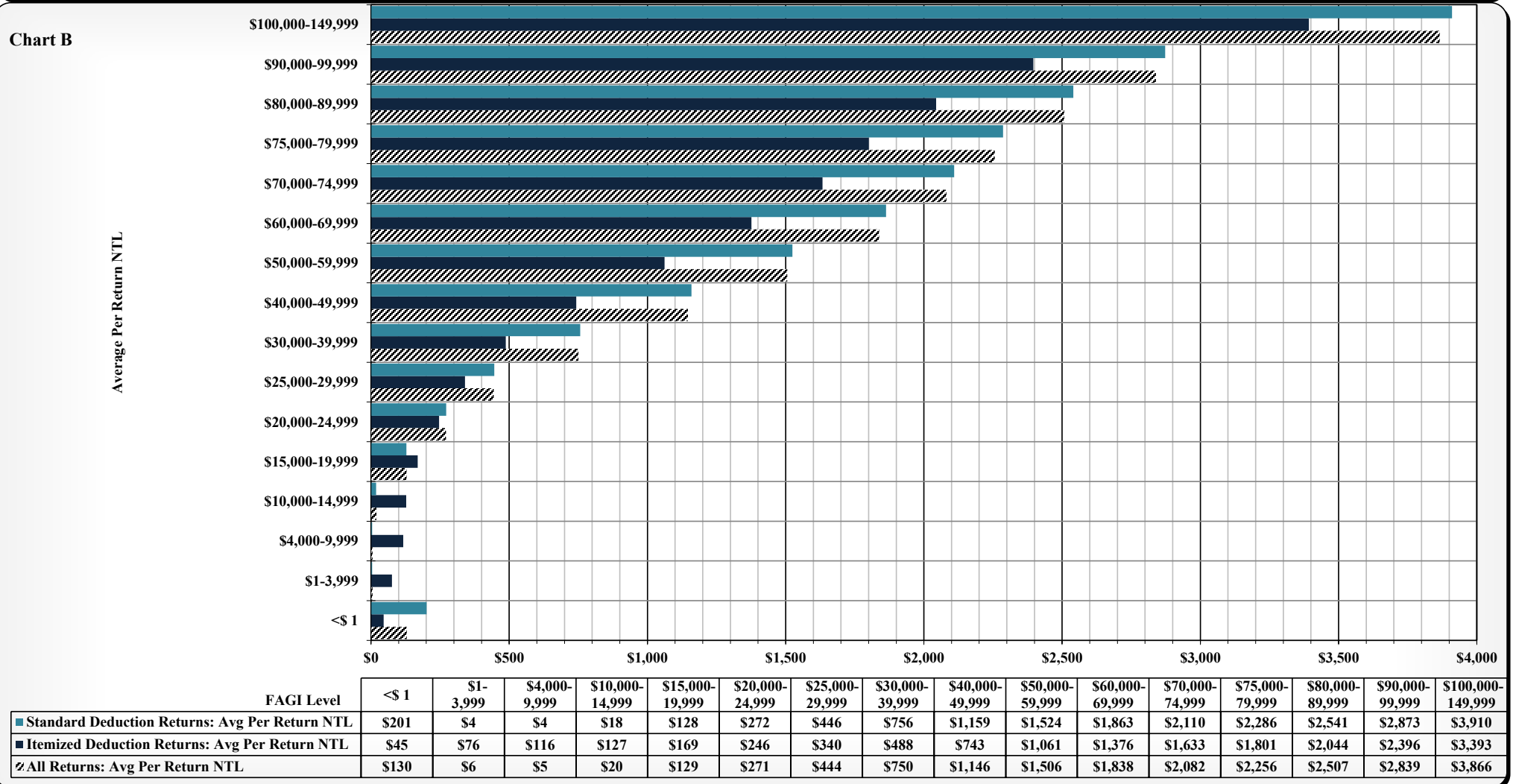
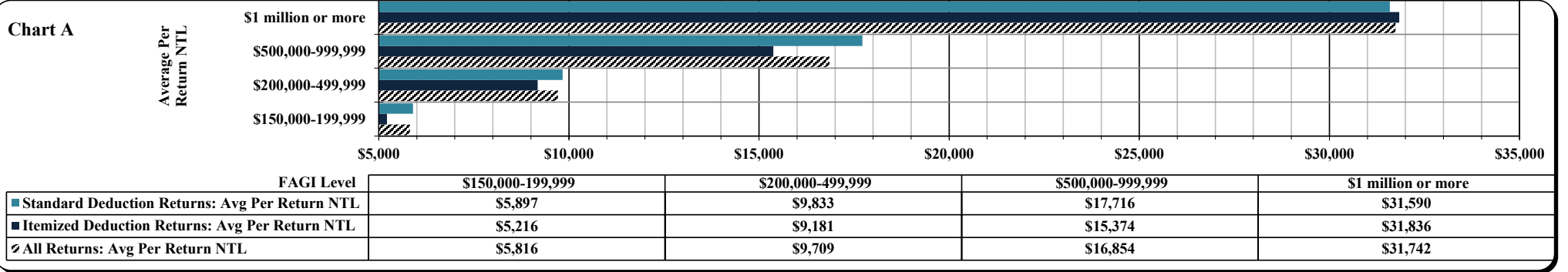
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may reflect omissions and inconsistencies resultant of taxpayer or processing error. Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A9.1 Tax Year 2022 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



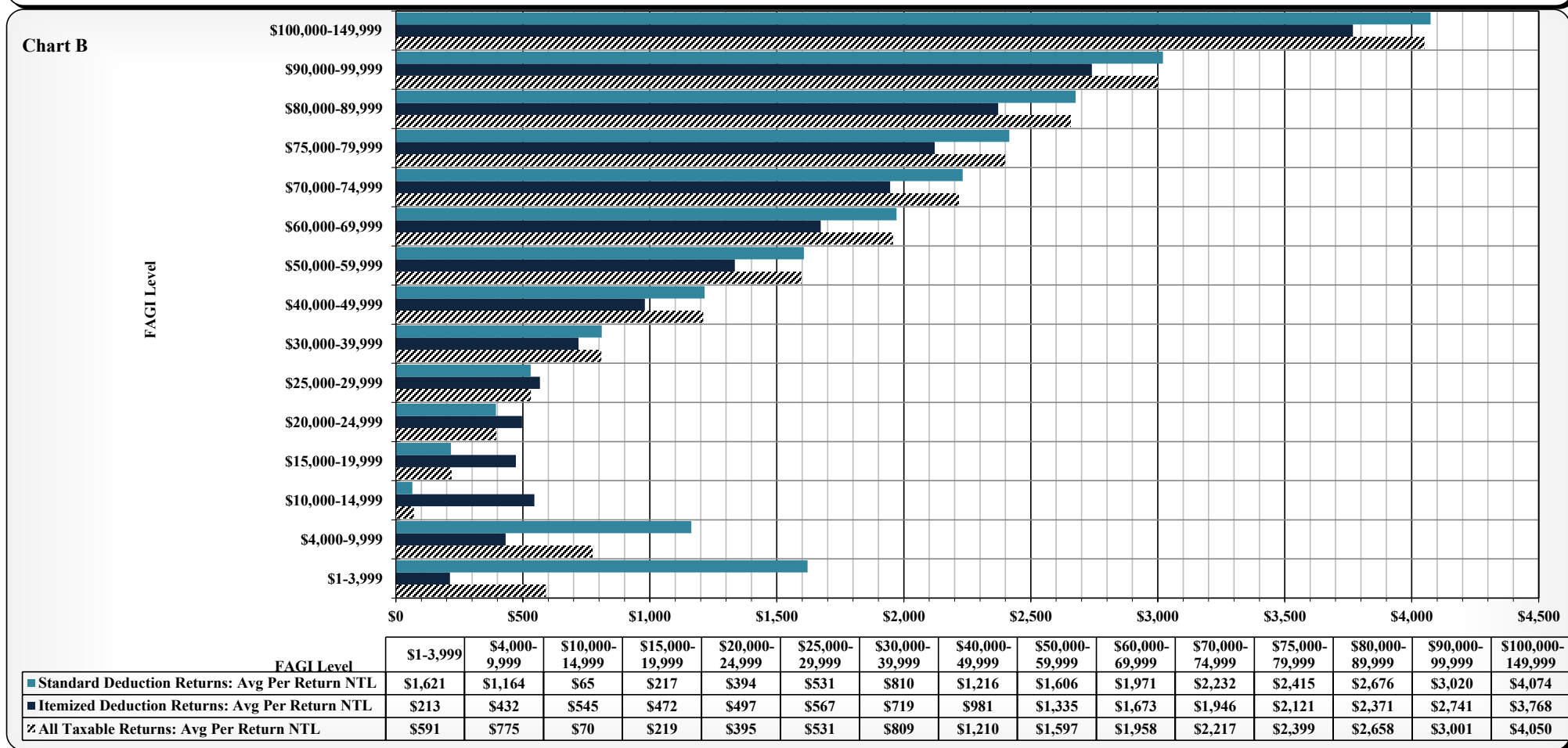
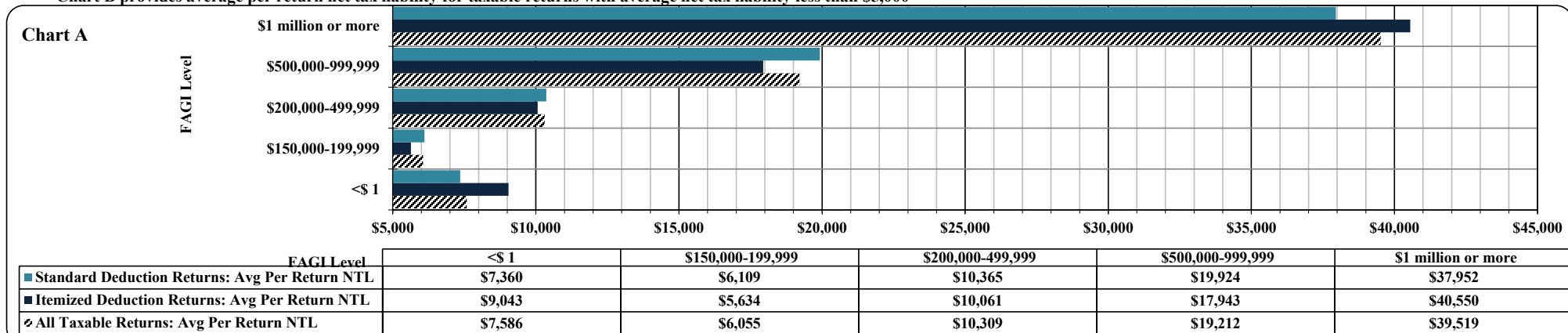
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information reflecting variable audit and edit status that may reflect omissions and inconsistencies resultant of taxpayer and/or processing error. Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A9.2 Tax Year 2022 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]

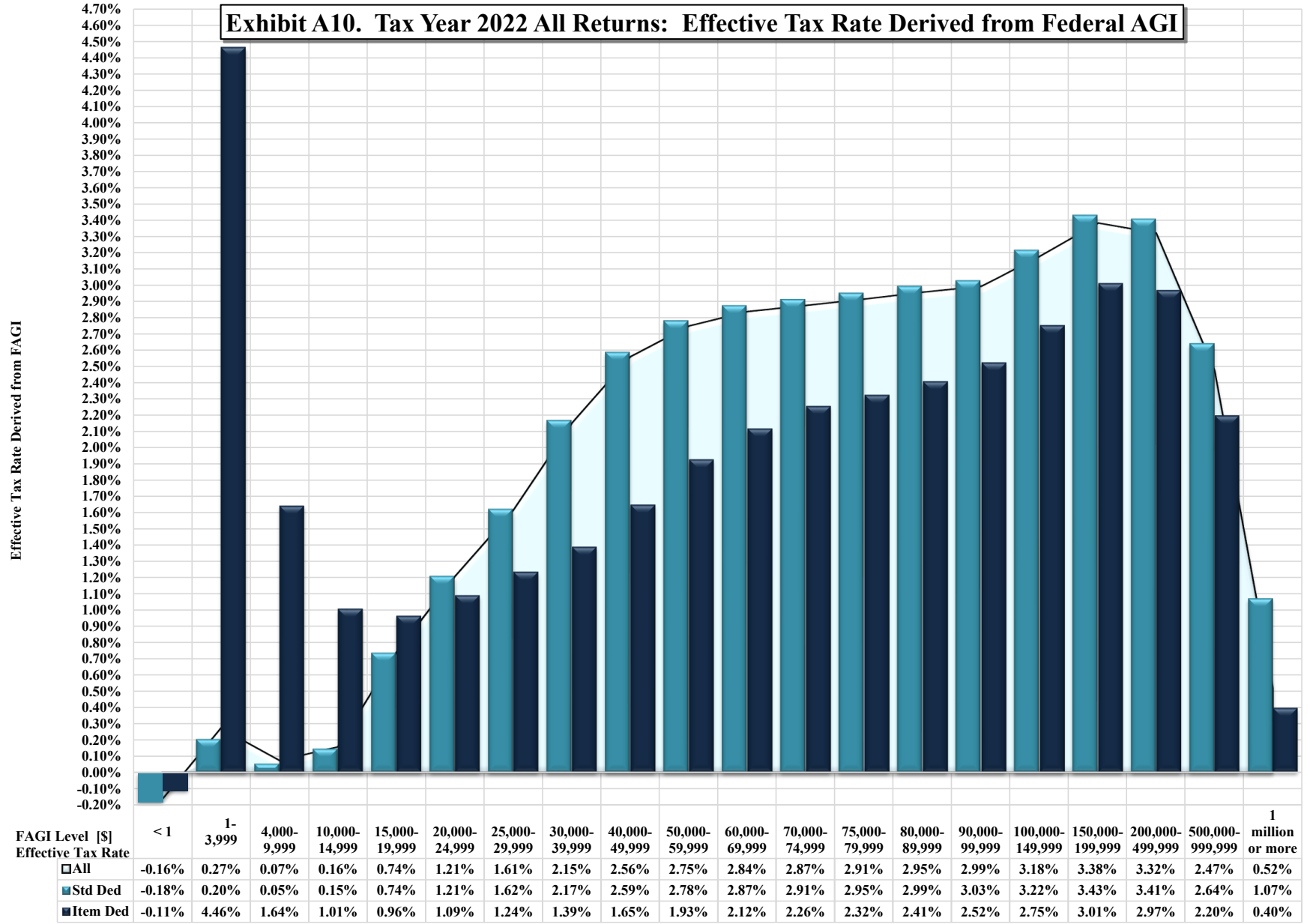
Chart A provides average per return net tax liability for taxable returns with average net tax liability greater than \$5,000

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



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information reflecting variable audit and edit status that may reflect omissions and inconsistencies resultant of taxpayer and/or processing error. Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

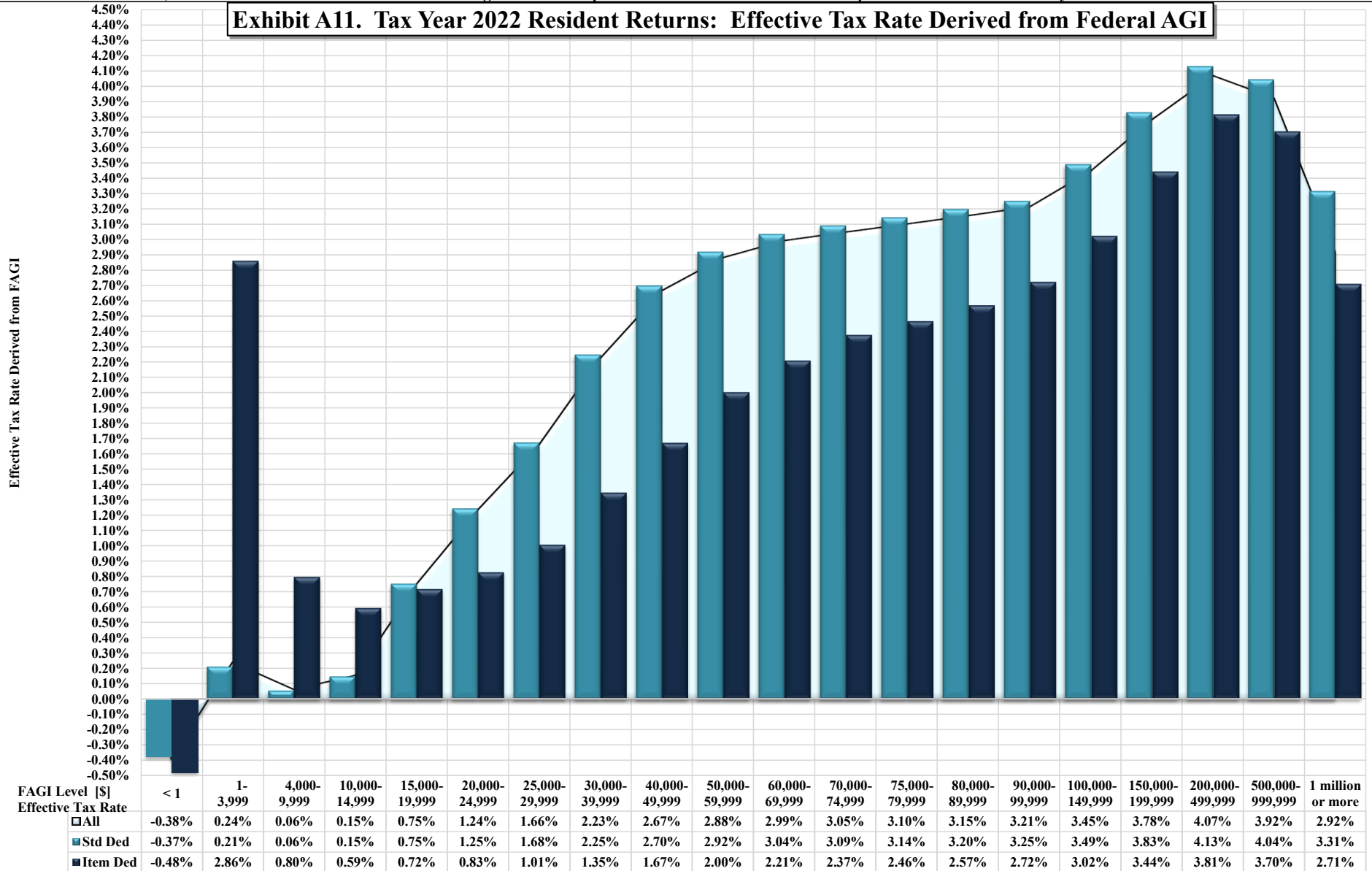
The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits 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 elevated effective tax rates for the lower FAGI levels (Item Ded) reflect 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 resident and nonresident filers and tax credits claimed by resident filers for taxes paid to another state or country.



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information reflecting variable audit and edit status that 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 2022 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 elevated rates for the lower FAGI levels (Item Ded) reflect 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 2022 Resident Returns: Effective Tax Rate Derived from Federal AGI**

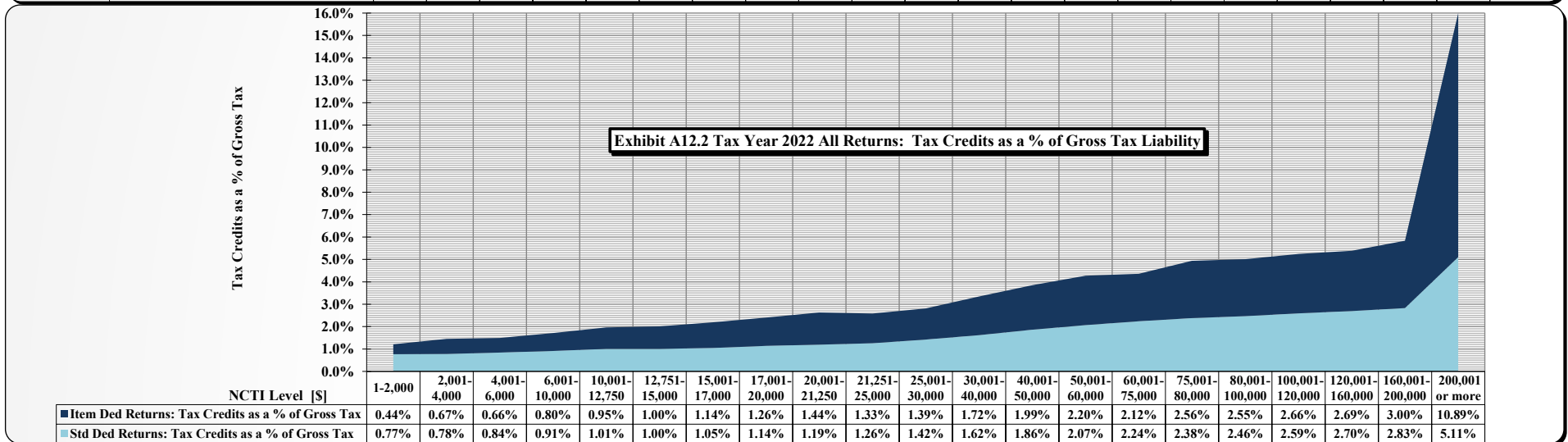
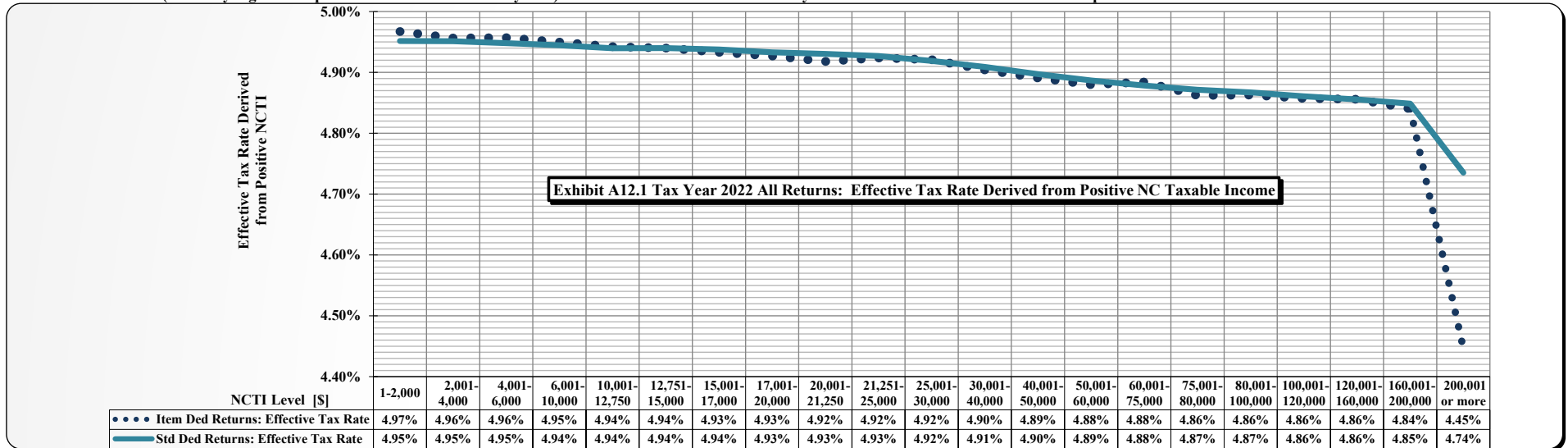


Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information reflecting variable audit and edit status that 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 2022 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 4.99% 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. SL 2021-180 reduces the personal income tax rate to 4.99% (from 5.25%) and increases the allowable child deduction amounts by \$500 per qualifying child with expanded eligibility effective for taxable years beginning on or after January 1, 2022.

The effective tax rates remain above 4.8% except for returns with NCTI in excess of \$200,000; for this group of returns, about 99% 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 4.99% statutory rate) reflect a reduction in the availability of tax credits allowable to be claimed for personal income tax.



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2023; 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 these charts may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

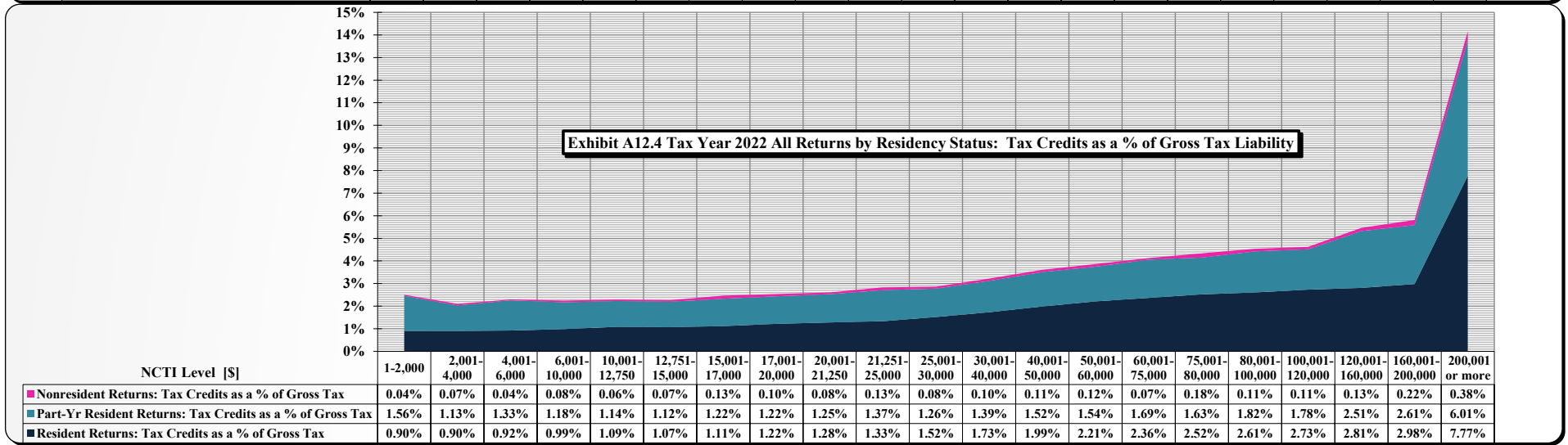
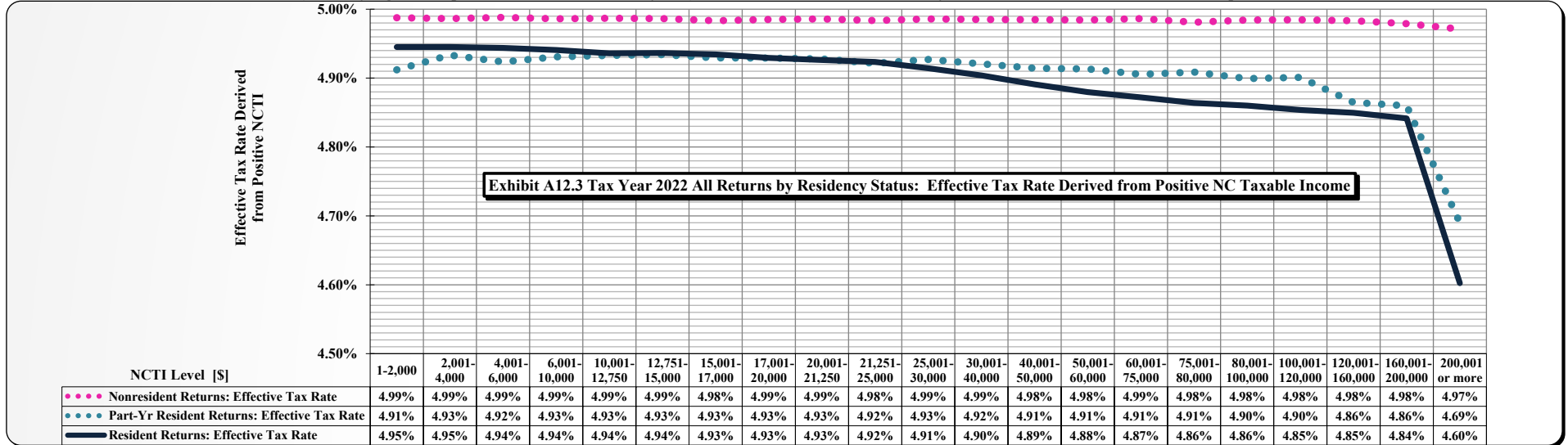
The effective tax rate derived from NC Taxable Income (NCTI) is the tax rate (percentage) as applied to NCTI that generates the amount of net tax liability as current tax provisions.

The effective tax rate metric basically averages the effect of tax credits and may approach but will not exceed the 4.99% 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.

SL 2021-180 reduces the personal income tax rate to 4.99% (from 5.25%) and increases the allowable child deduction amounts by \$500 per qualifying child with expanded eligibility effective for taxable years beginning on or after January 1, 2022.

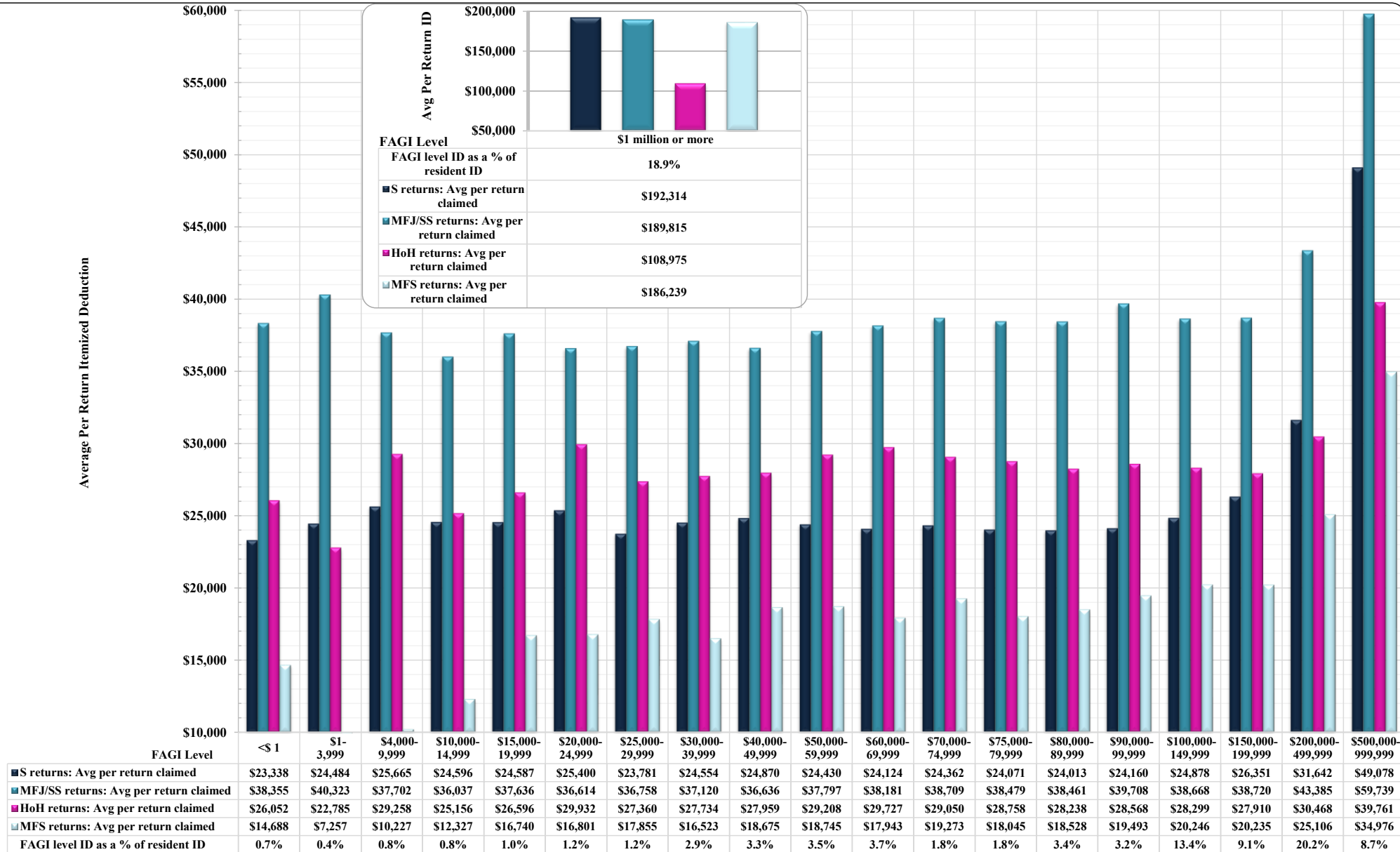
The effective tax rates remain above 4.8% except for resident and part-year resident returns with NCTI in excess of \$200,000; for these returns, over 99% of the gross tax liability absorbed by tax credits is attributable to taxes paid outside of the State. The effective tax rates (relatively high in comparison to the 4.99% statutory rate) reflect a reduction in the availability of tax credits allowable to be claimed for personal income tax.



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 related forms processed within the DOR dynamic integrated tax system during 2023; 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 these charts may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A13. Tax Year 2022 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]



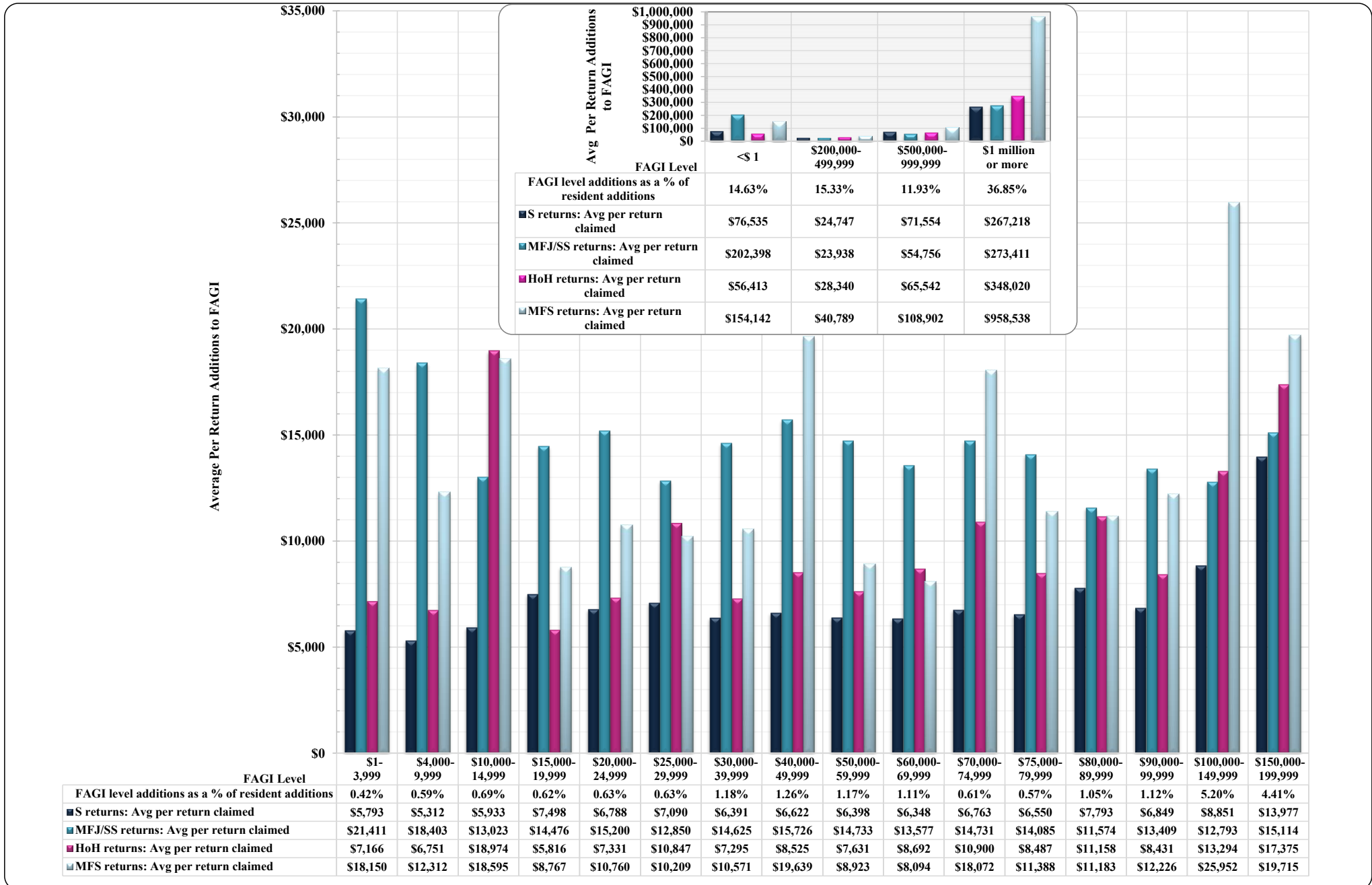
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.



**Exhibit A14. Tax Year 2022 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 2022, resident returns accounted for 31% of the aggregate value of additions to FAGI claimed. Refer to the 2022 Form D-400 Schedule S, Part A for a listing of additions to FAGI.



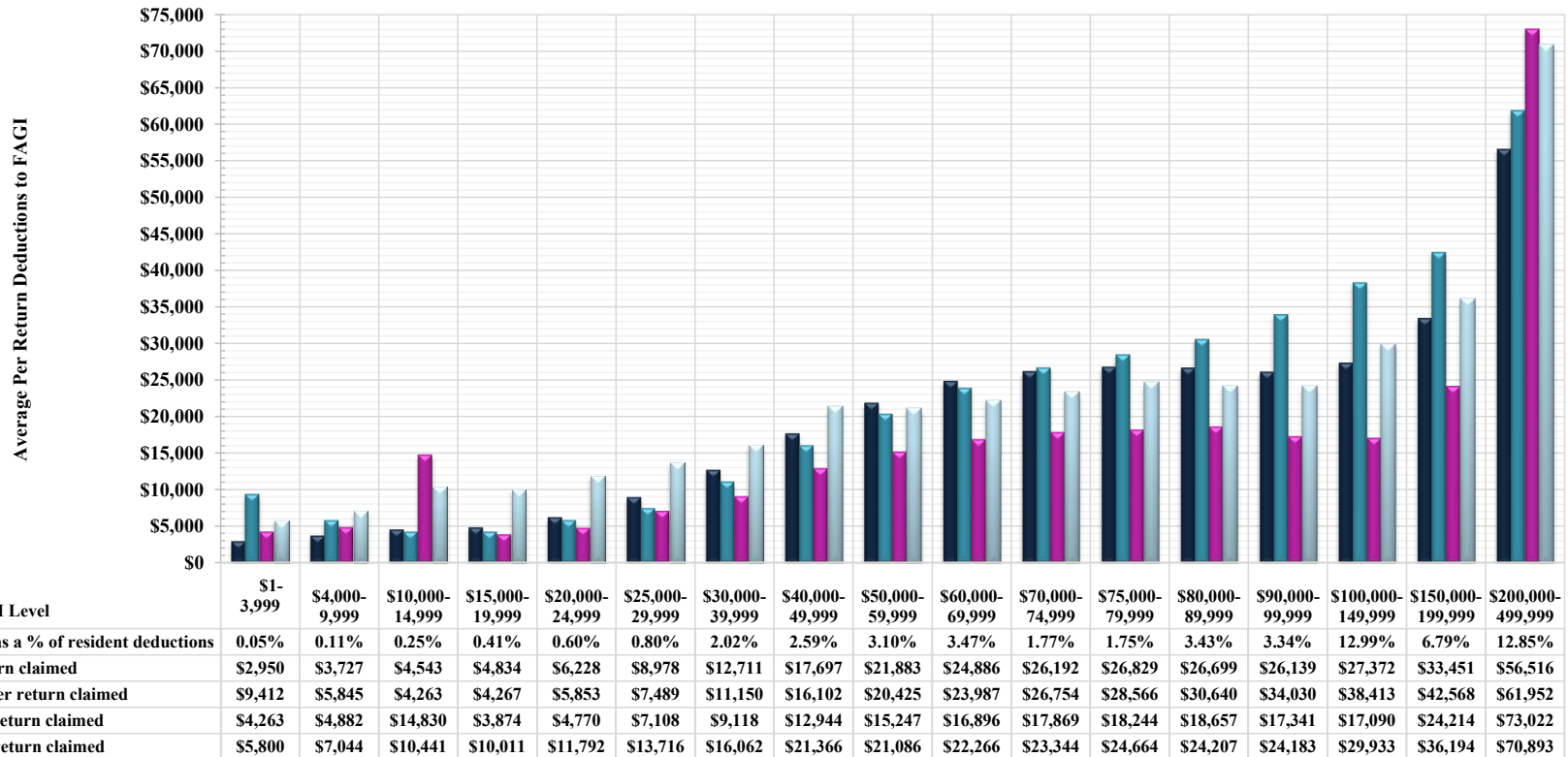
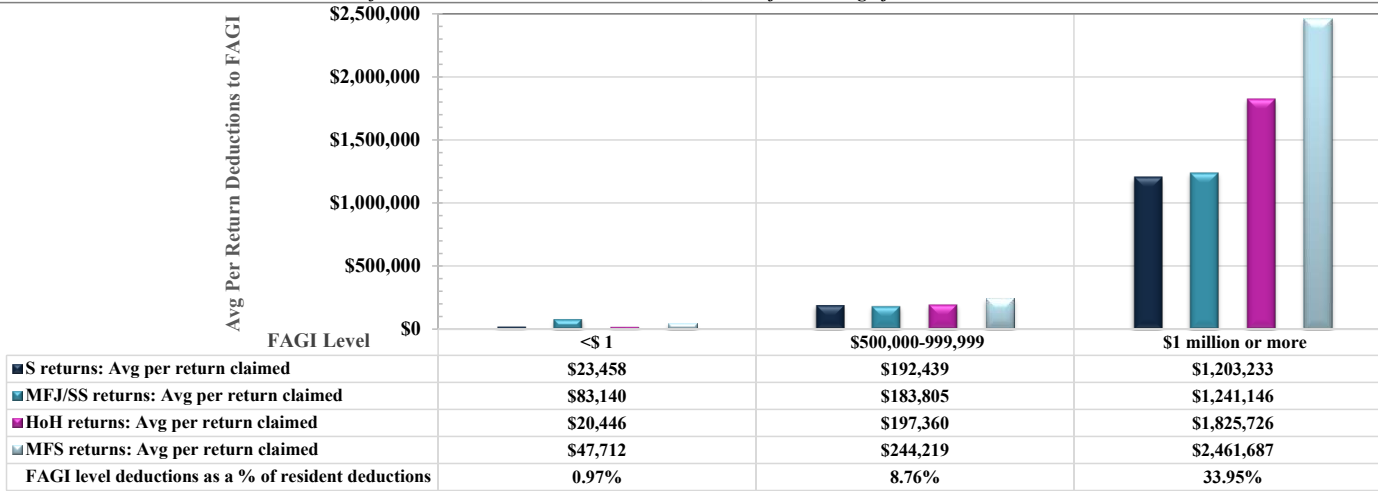
Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 Schedule S, Part A forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A15. Tax Year 2022 NC Resident Returns: Average Per Return Deductions to FAGI Claimed by FGI 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 2022, resident returns accounted for 81% of the aggregate value of deductions to FAGI claimed.

Refer to the 2022 Form D-400 Schedule S, Part B for a listing of deductions to FAGI.

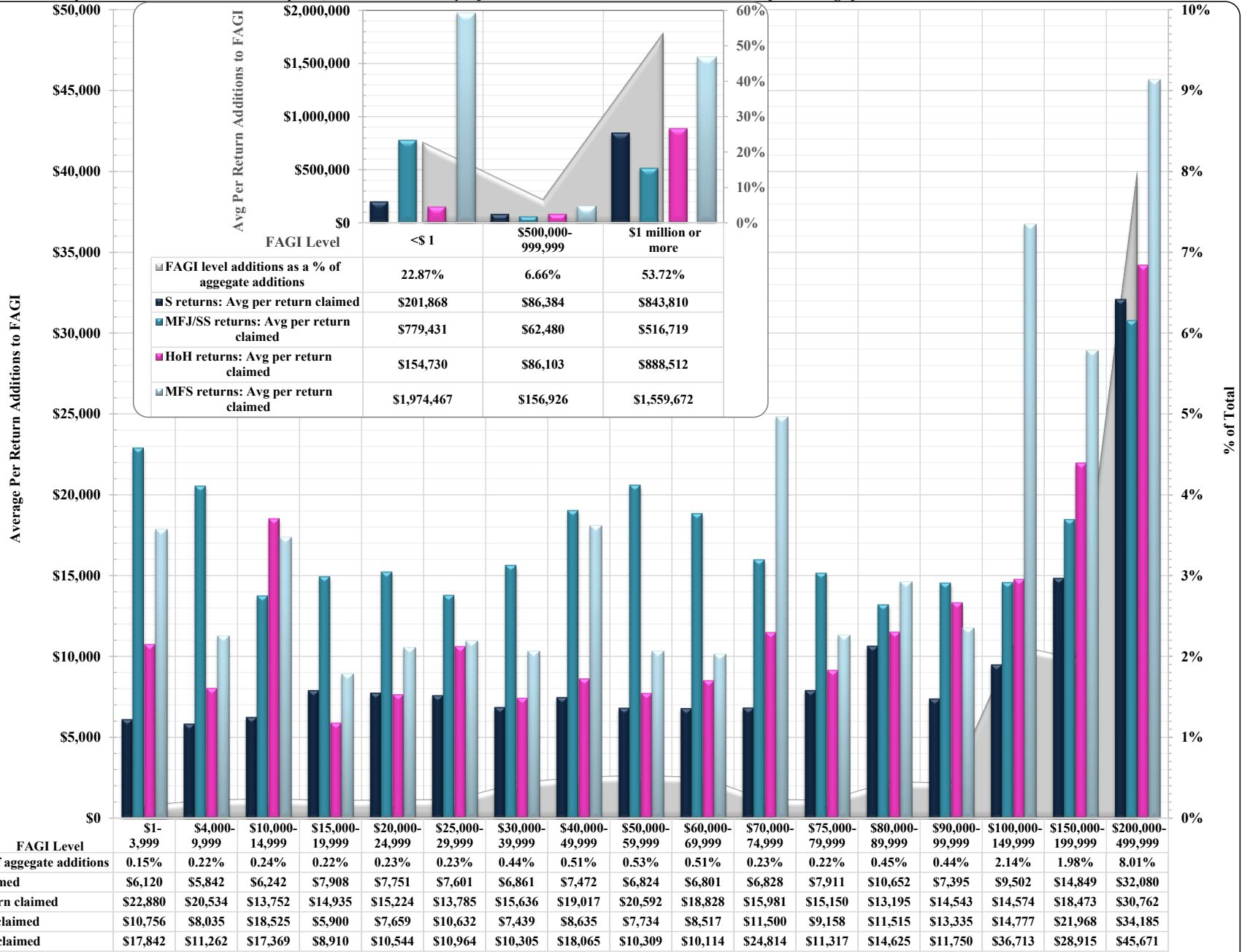


Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A16. Tax Year 2022 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 2022 Form D-400 Schedule S, Part A for a listing of additions to FAGI.

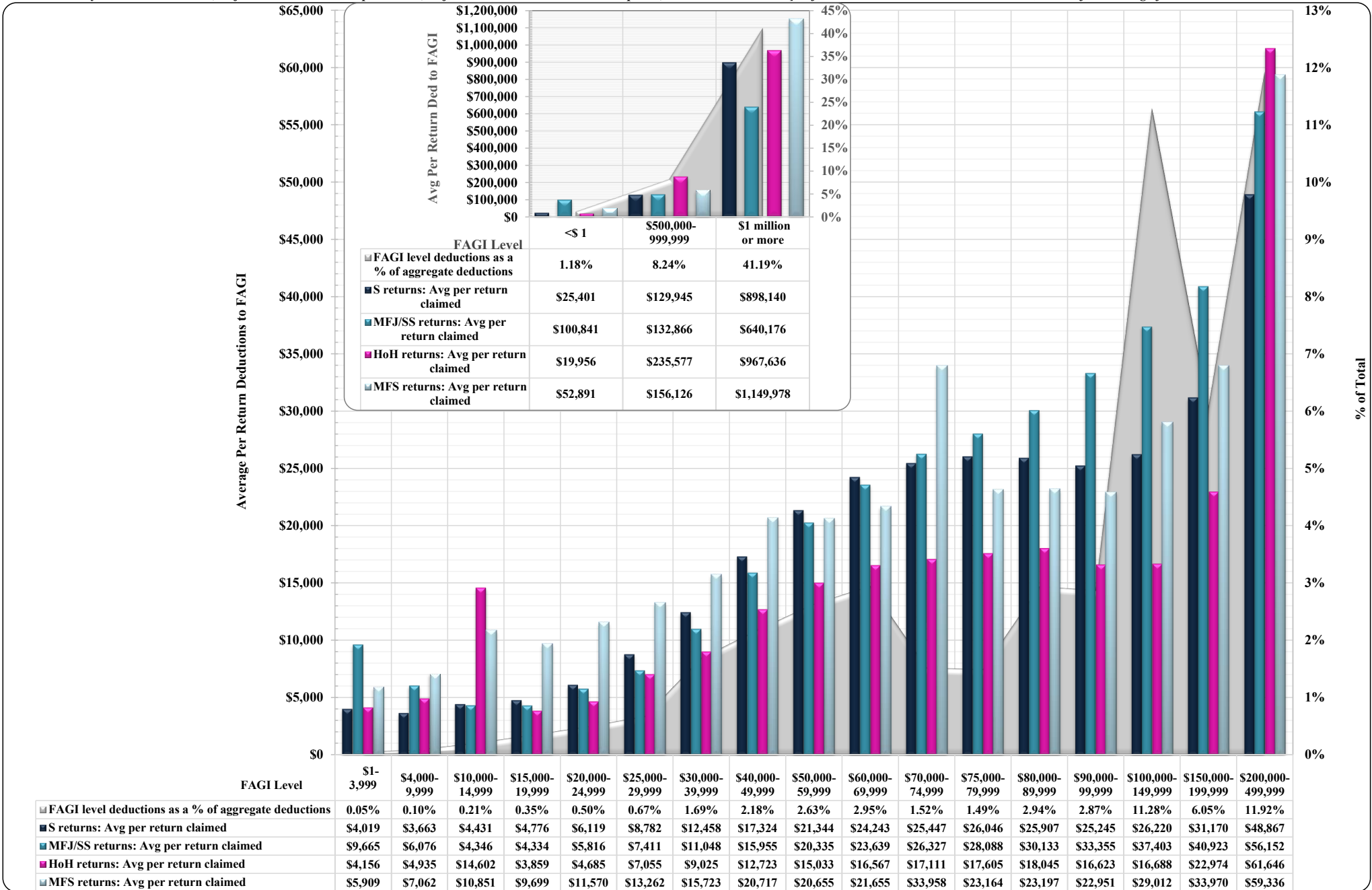


Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 Schedule S, Part A forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A17. Tax Year 2022 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 2022 Form D-400 Schedule S, Part B for a listing of deductions to FAGI.



Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2023; 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

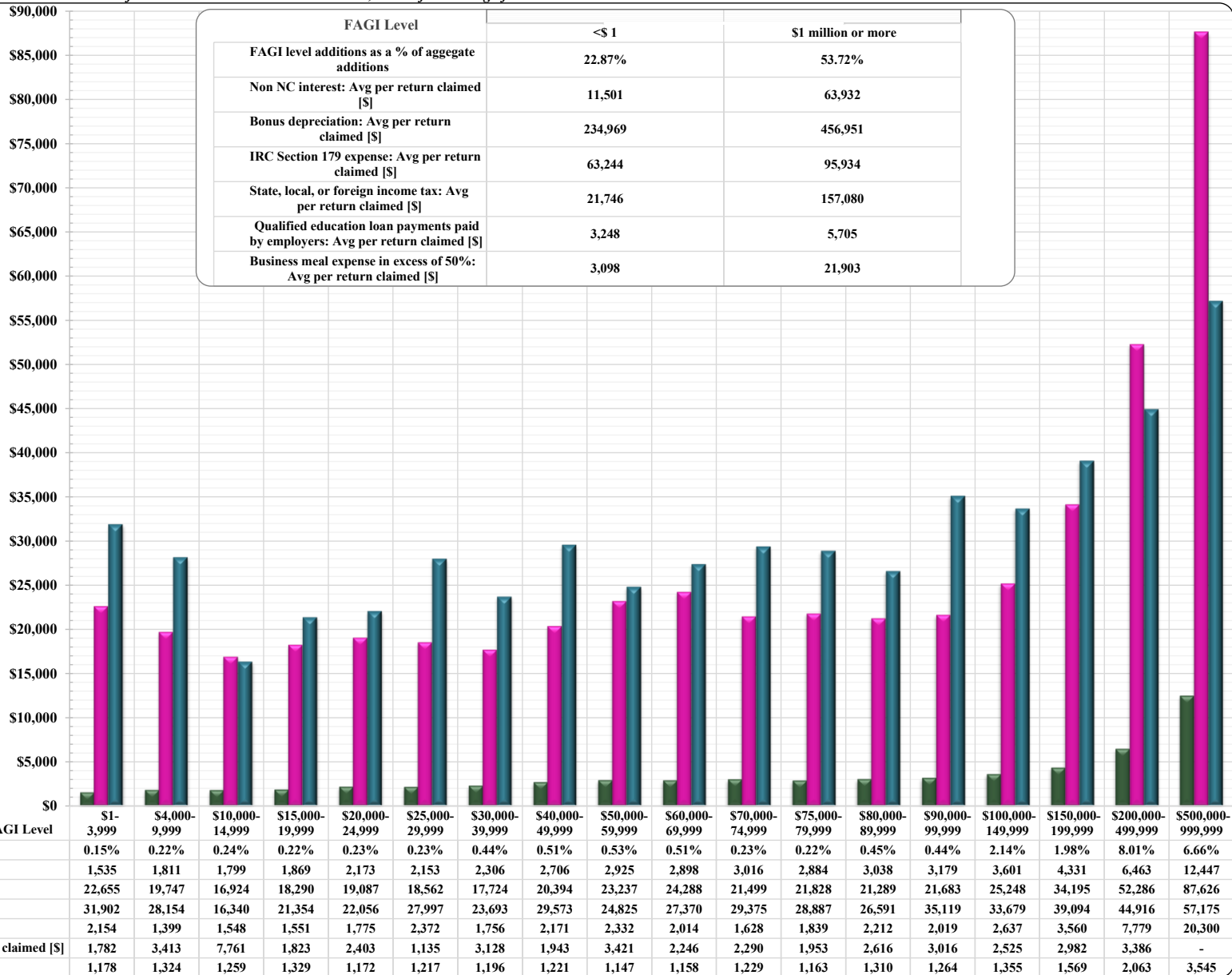
**Exhibit A18. Tax Year 2022 All Returns: Average Per Return Additions to FAGI Claimed for Select Addition Types by FAGI**

[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 2022 Form D-400 Schedule S, Part A for a listing of additions to FAGI.

Average Per Return Additions to FAGI



Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 Schedule S, Part A forms processed within the DOR dynamic integrated tax system during 2023; 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 chart may differ from alternative statistical summaries compiled for tax year 2022 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).

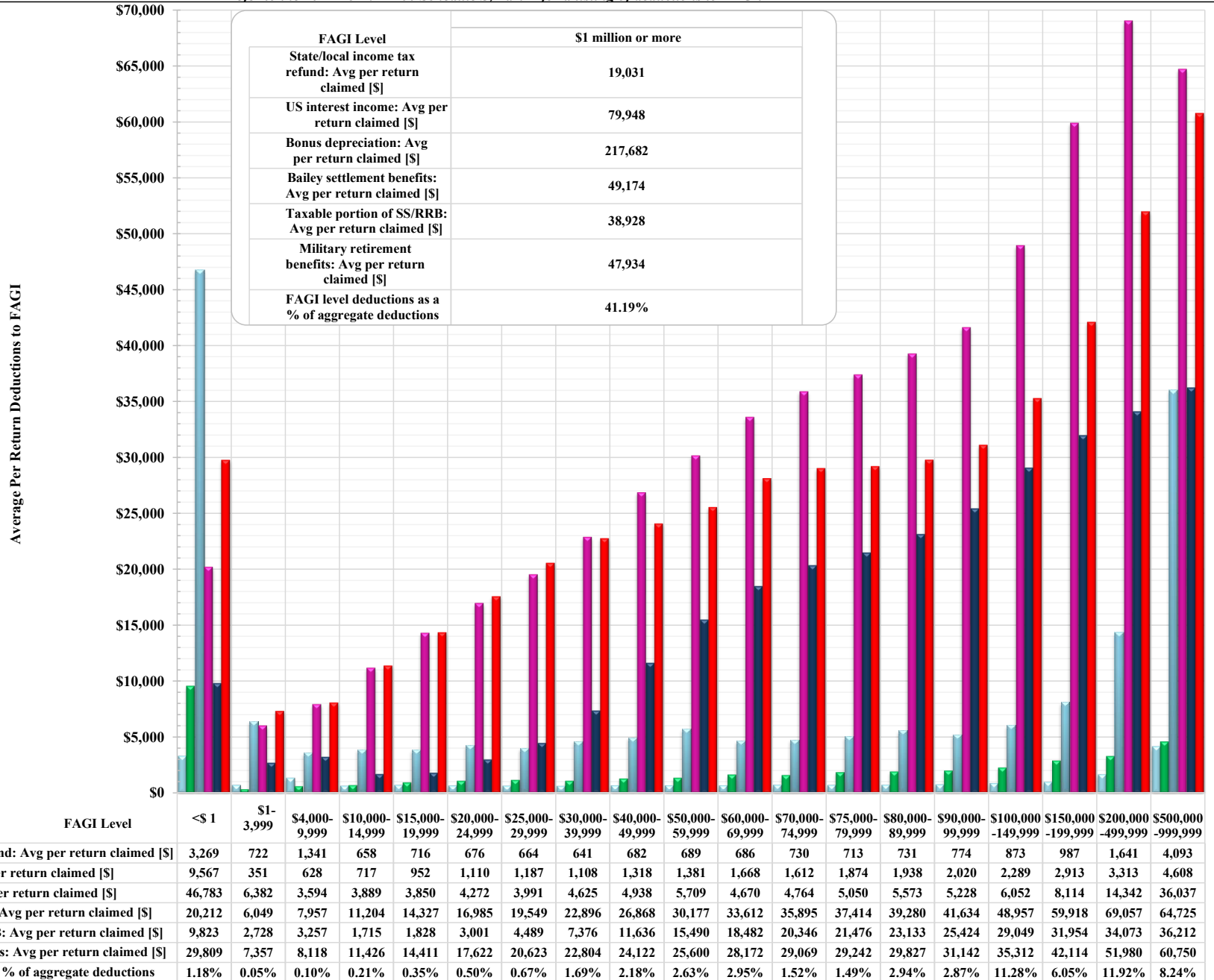
[-]=Disclosure. The average per return value is suppressed for FAGI levels with low return counts to avoid disclosing information for specific taxpayers.

**Exhibit A19. Tax Year 2022 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 2022 Form D-400 Schedule S, Part B for a listing of deductions to FAGI.*

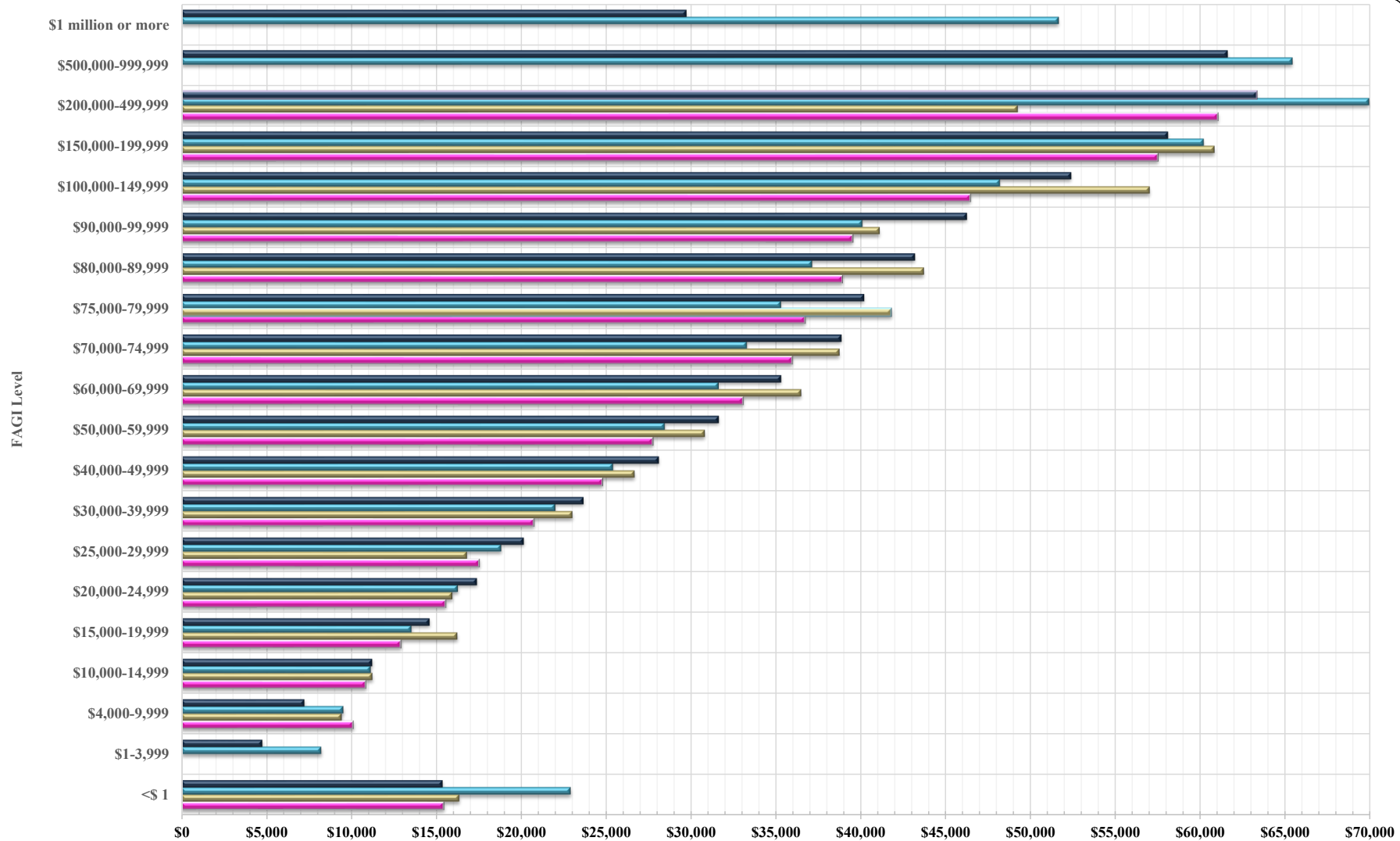


Source: 2022 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2022 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 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 2022 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 [\$]	15,372	4,769	7,246	11,230	14,608	17,396	20,146	23,662	28,100	31,621	35,293	38,847	40,179	43,163	46,219	52,372	58,088	63,308	61,603	29,717
MFJ/SS returns: Avg per return claimed [\$]	22,917	8,235	9,537	11,148	13,548	16,277	18,822	22,005	25,413	28,447	31,624	33,282	35,293	37,118	40,076	48,177	60,187	69,939	65,420	51,638
MFS returns: Avg per return claimed [\$]	16,359	-	9,436	11,245	16,243	15,956	16,813	23,024	26,674	30,819	36,483	38,744	41,782	43,717	41,110	57,025	60,847	49,241	-	-
HoH returns: Avg per return claimed [\$]	15,430	-	10,097	10,839	12,896	15,534	17,513	20,730	24,769	27,735	33,045	35,938	36,687	38,897	39,503	46,425	57,488	61,029	-	-
Bailey Settlement: FAGI level as a % of aggregate	0.20%	0.05%	0.24%	0.70%	1.22%	1.56%	2.02%	4.62%	5.45%	6.32%	6.92%	3.48%	3.43%	6.62%	6.43%	25.37%	12.43%	11.91%	0.84%	0.19%

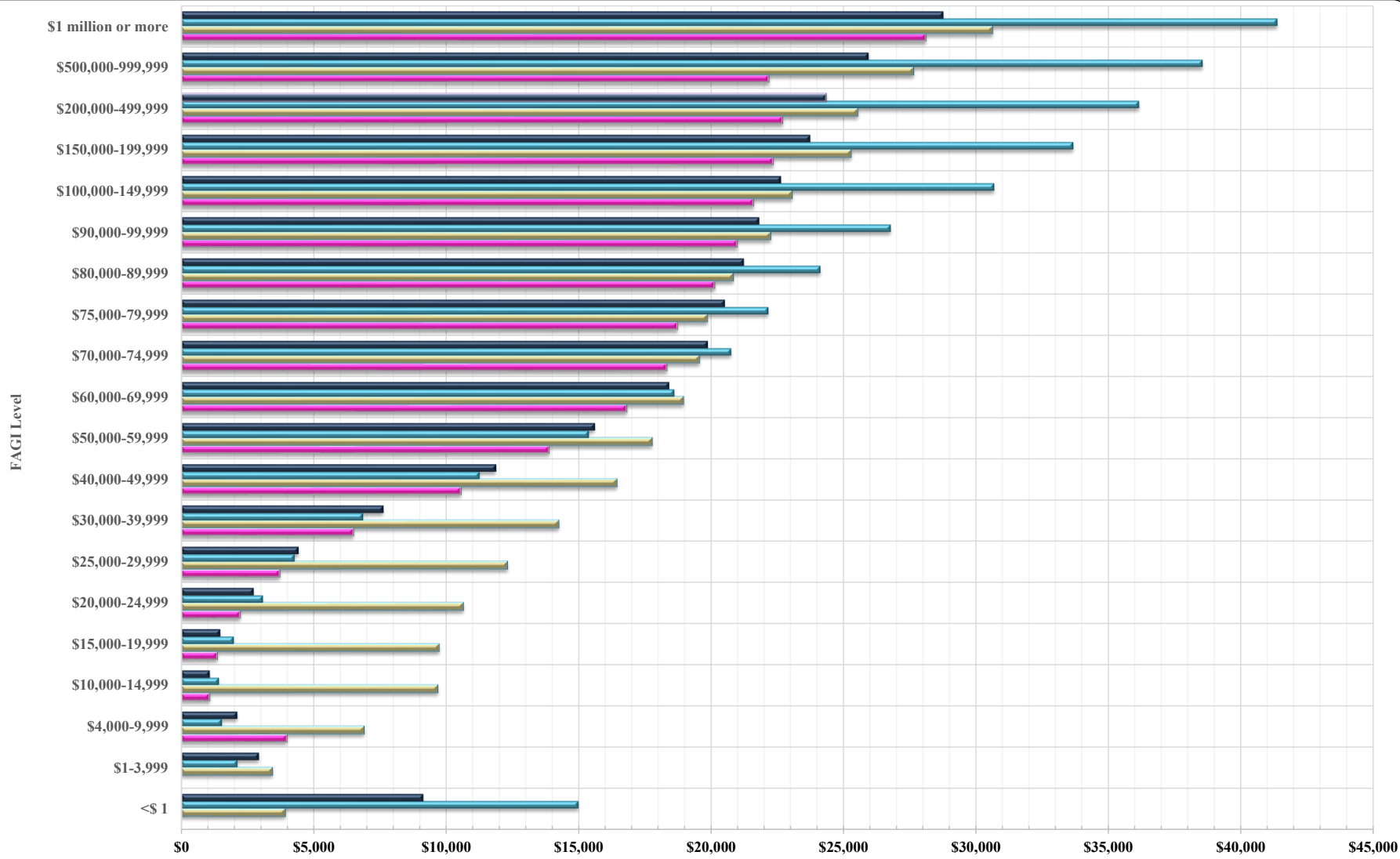
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting 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.

†§ 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 2022 All Returns: Average Per Return Social Security and Railroad Retirement Benefit Deduction Claimed by Filing Status by FAGI**

[Average per return derived by dividing the number of returns filed reporting Social Security and Railroad Retirement Benefit deduction† into the corresponding deductible value for the respective filing status and FAGI level]



FAGI Level	< \$ 1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-74,999	\$75,000-79,999	\$80,000-89,999	\$90,000-99,999	\$100,000-149,999	\$150,000-199,999	\$200,000-499,999	\$500,000-999,999	\$1 million or more
S returns: Avg per return claimed [\$]	9,128	2,939	2,123	1,086	1,480	2,735	4,429	7,628	11,869	15,593	18,386	19,845	20,486	21,204	21,786	22,607	23,716	24,331	25,921	28,748
MFJ/SS returns: Avg per return claimed [\$]	15,002	2,124	1,538	1,428	1,989	3,087	4,283	6,872	11,270	15,400	18,620	20,768	22,175	24,141	26,796	30,703	33,686	36,167	38,571	41,389
MFS returns: Avg per return claimed [\$]	3,917	3,436	6,890	9,669	9,719	10,632	12,301	14,238	16,429	17,757	18,941	19,539	19,835	20,818	22,231	23,036	25,270	25,522	27,629	30,608
HoH returns: Avg per return claimed [\$]	-	-	3,983	1,060	1,354	2,214	3,713	6,490	10,543	13,871	16,793	18,307	18,708	20,111	20,961	21,580	22,321	22,680	22,163	28,077
SS/RR: FAGI Level as a % of Aggregate	0.01%	0.01%	0.06%	0.15%	0.41%	0.82%	1.22%	3.41%	4.74%	6.03%	6.92%	3.56%	3.50%	6.93%	6.74%	25.03%	11.51%	13.66%	2.77%	2.53%

Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400, Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2023; 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.

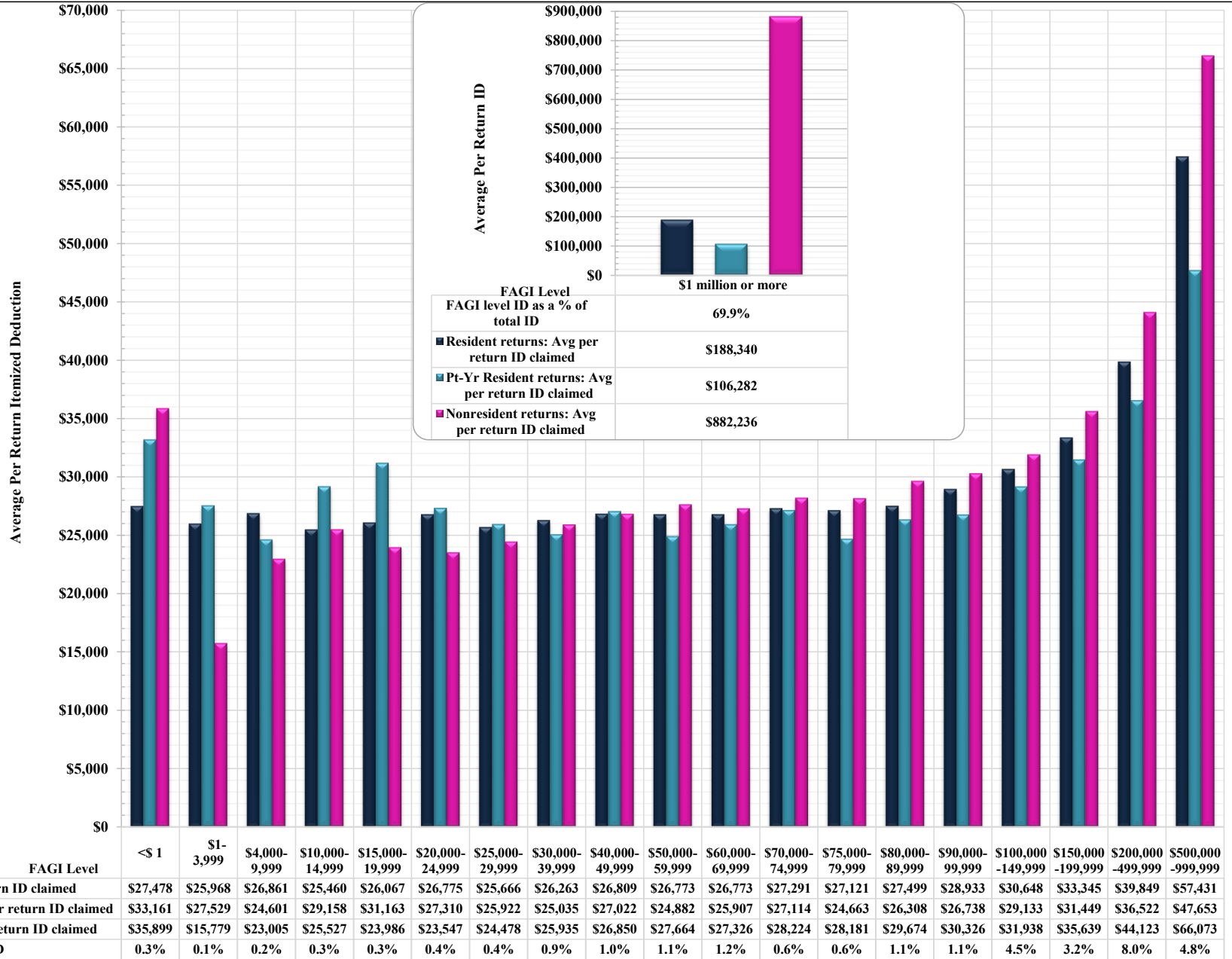
†§ 105-153.5(b)(3) provides a deduction from the taxpayer's adjusted gross income for the amount of benefits received under Title II of the Social Security Act and for amounts received from retirement annuities or pensions paid under the provisions of the Railroad Retirement Act of 1937 provided the 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 2022 All Returns: Average Per Return Itemized Deductions [ID] Claimed by FAGI by Residency Status**

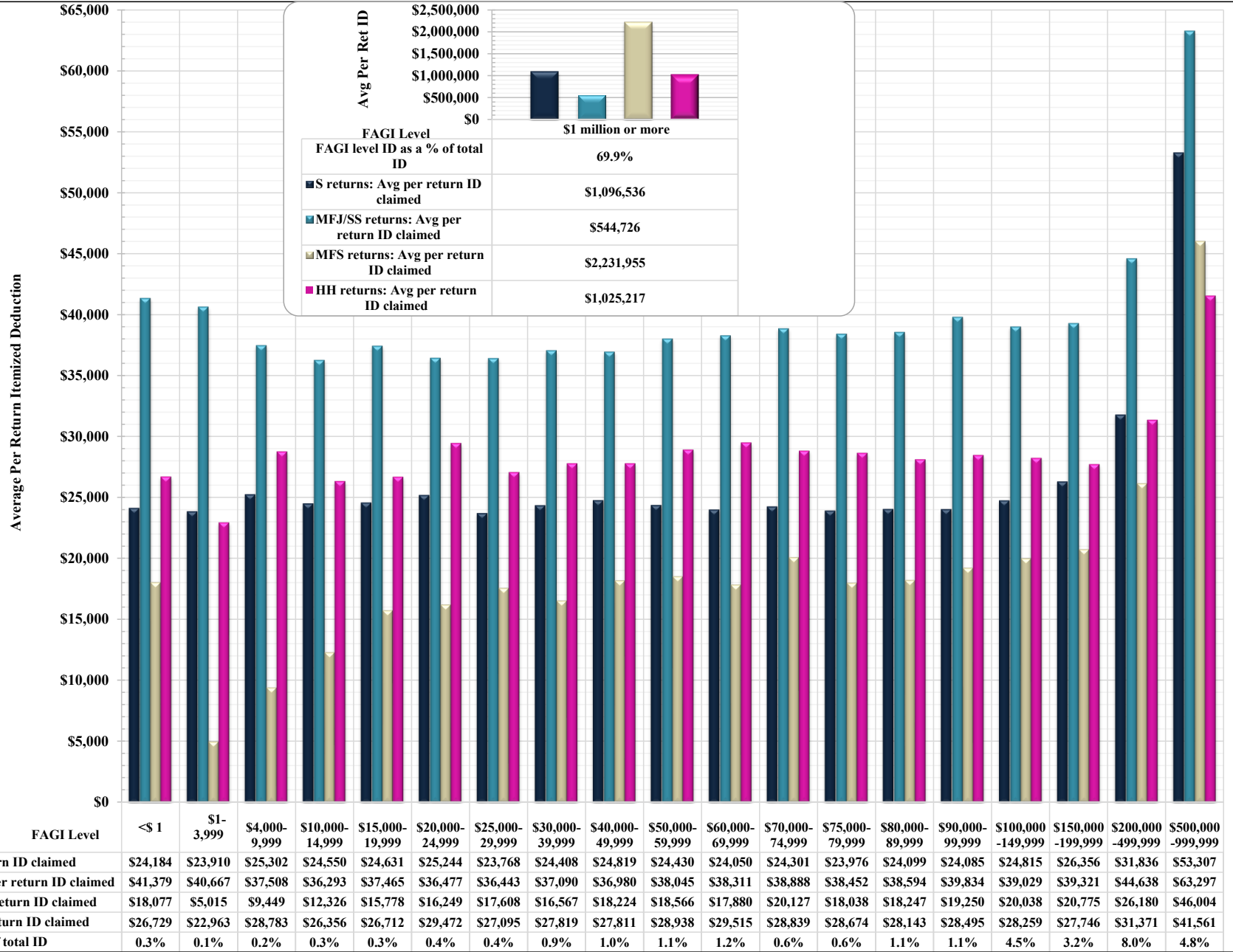
[Average per return derived by dividing the number of returns filed utilizing deductions allowed pursuant to § 105-153.5(a)(2) into the itemized deductions claimed value for the respective residency status and FAGI level]



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2023; 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

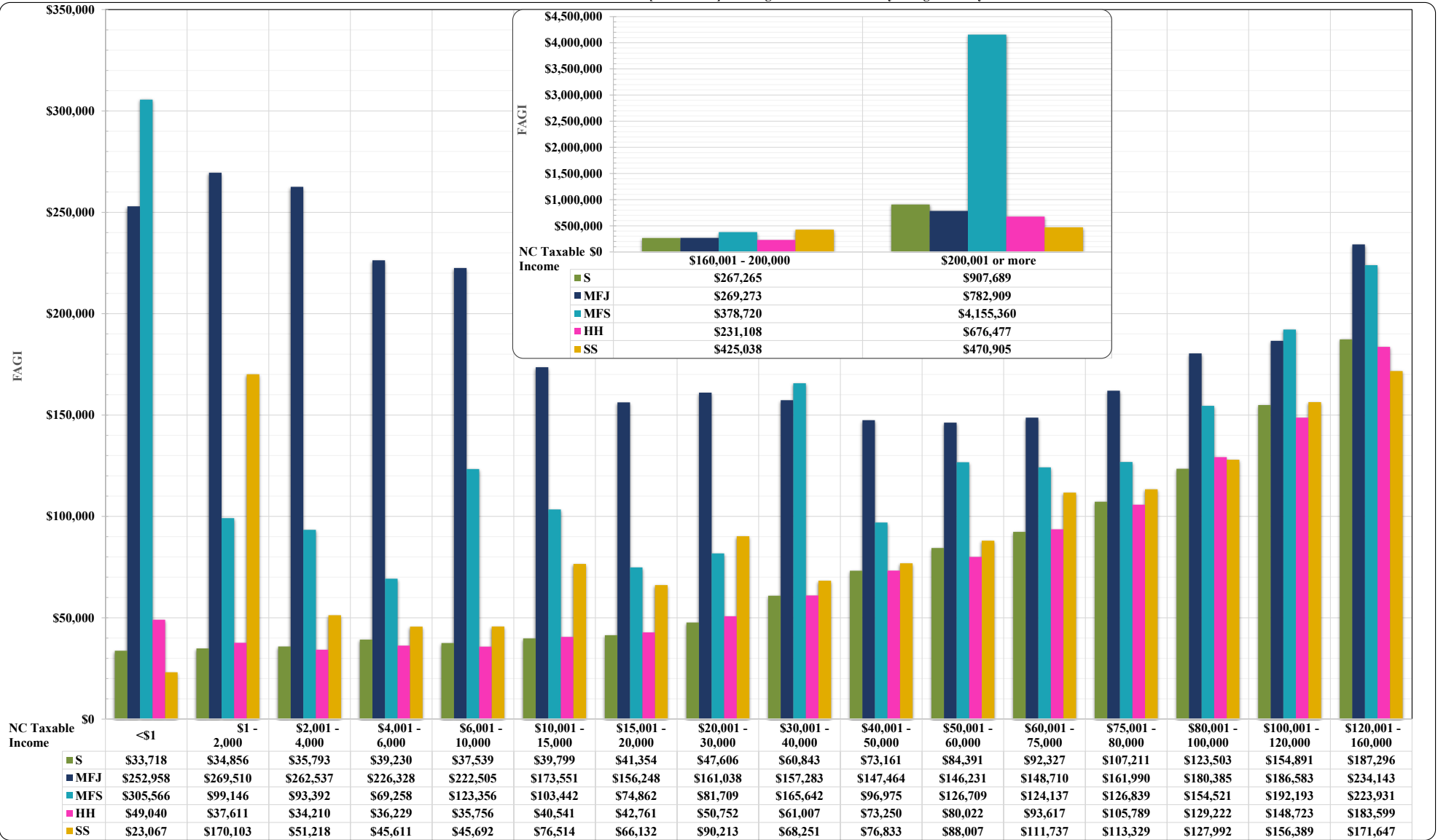
**Exhibit A23. Tax Year 2022 All Returns: Average Per Return Itemized Deductions [ID] Claimed by FAGI by Filing Status**

[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]



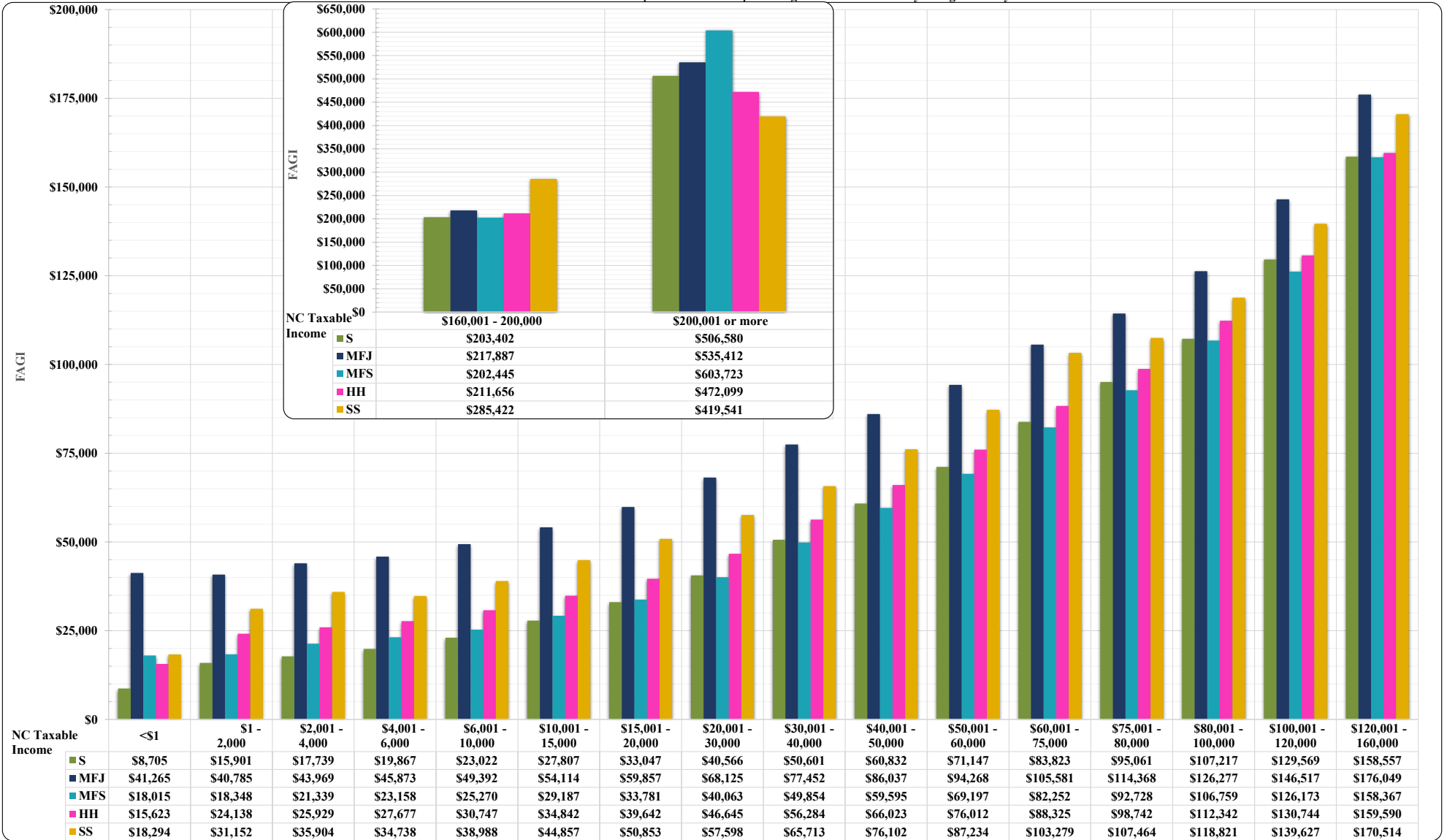
Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2023; the extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A24. Tax Year 2022 Individual Income Tax [All Returns]: Average Per Return FAGI by Filing Status by NC Taxable Income



Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A25. Tax Year 2022 Individual Income Tax [Resident Returns]: Average Per Return FAGI by Filing Status by NC Taxable Income

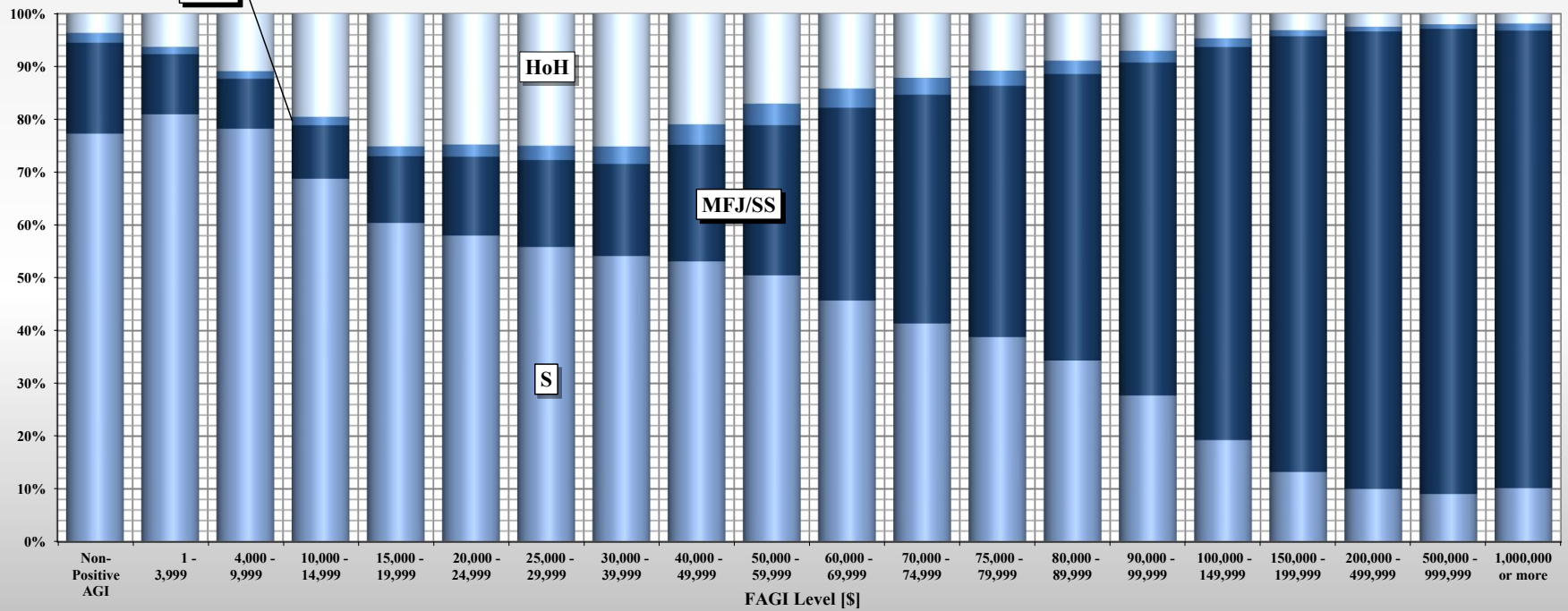


Source: 2022 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2022 D-400 forms processed within the DOR dynamic integrated tax system during 2023. The extract is a composite database consisting of information 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 chart may differ from alternative statistical summaries compiled for tax year 2022 due to variable audit and edit status and differences in tax system data extraction dates.

TABLE B. TAX YEAR 2022 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY FOR RESIDENT RETURNS BY FILING STATUS BY INCOME LEVEL

RESIDENT RETURNS																					
Combined Filing Statuses																					
Income Level	Number of Returns Filed [Resident]				Net Tax Liability [after application of credits] [\$]	Single				Married Filing Jointly/ Surviving Spouse				Married Filing Separately				Head of Household			
	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 Bracket Total	Amount	% of Bracket Total		Number of Returns	% of Bracket Total	Amount	% of Bracket Total	Number of Returns	% of Bracket Total	Amount	% of Bracket Total	Number of Returns	% of Bracket Total	Amount	% of Bracket Total	Number of Returns	% of Bracket Total	Amount	% of Bracket Total
	of Returns	[%]	[\$]	[%]		of Returns	[%]	[\$]	[%]	of Returns	[%]	[\$]	[%]	of Returns	[%]	[\$]	[%]	of Returns	[%]	[\$]	[%]
NCTI Level																					
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	1,042,994	-	1,042,994	-	-	578,674	55.5%	-	-	249,508	23.9%	-	-	14,527	1.4%	-	-	200,285	19.2%	-	-
\$ 1 - 2,000	121,672	120,527	1,145	49	5,912,782	77,140	63.4%	3,715,665	62.8%	20,277	16.7%	1,000,524	16.9%	1,997	1.6%	95,866	1.6%	22,258	18.3%	1,100,727	18.6%
2,001 - 4,000	112,458	112,066	392	149	16,654,933	67,924	60.4%	10,014,710	60.1%	20,455	18.2%	3,027,602	18.2%	1,952	1.7%	289,469	1.7%	22,127	19.7%	3,323,152	20.0%
4,001 - 6,000	106,128	105,769	359	247	26,176,963	62,545	58.9%	15,442,709	59.0%	20,507	19.3%	5,061,857	19.3%	2,027	1.9%	502,112	1.9%	21,049	19.8%	5,170,285	19.8%
6,001 - 10,000	206,369	205,708	661	396	81,379,162	116,087	56.3%	45,620,157	56.1%	39,757	19.3%	15,717,755	19.3%	4,493	2.2%	1,771,167	2.2%	46,032	22.3%	18,270,083	22.5%
10,001 - 10,625	32,450	32,338	112	511	16,518,021	17,442	53.8%	8,865,855	53.7%	6,574	20.3%	3,342,015	20.2%	682	2.1%	347,038	2.1%	7,752	23.9%	3,963,113	24.0%
10,626 - 12,750	109,498	109,094	404	579	63,138,194	60,080	54.9%	34,597,602	54.8%	21,296	19.4%	12,277,274	19.4%	2,627	2.4%	1,512,181	2.4%	25,495	23.3%	14,751,137	23.4%
12,751 - 15,000	113,544	113,135	409	687	77,732,739	61,803	54.4%	42,265,029	54.4%	22,954	20.2%	15,712,299	20.2%	2,808	2.5%	1,918,393	2.5%	25,979	22.9%	17,837,018	22.9%
15,001 - 17,000	99,185	98,821	364	792	98,291,105	54,584	54.8%	42,881,600	54.8%	20,356	20.5%	16,054,478	20.5%	2,788	2.8%	2,197,664	2.8%	21,697	21.9%	17,157,363	21.9%
17,001 - 20,000	145,025	144,448	577	915	132,131,339	82,338	56.8%	75,015,958	56.8%	29,624	20.4%	27,002,770	20.4%	4,411	3.0%	4,011,329	3.0%	28,652	19.8%	26,101,282	19.8%
20,001 - 21,250	57,832	57,609	223	1,020	58,735,058	33,375	57.7%	33,871,320	57.7%	12,298	21.3%	12,486,071	21.3%	1,854	3.2%	1,886,567	3.2%	10,305	17.8%	10,491,100	17.9%
21,251 - 25,000	163,076	162,480	596	1,142	185,528,682	94,761	58.1%	107,709,559	58.1%	36,067	22.1%	41,043,698	22.1%	5,533	3.4%	6,285,619	3.4%	26,715	16.4%	30,489,806	16.4%
25,001 - 30,000	199,422	198,567	855	1,355	268,997,438	113,109	56.7%	152,436,291	56.7%	46,030	23.1%	62,135,371	23.1%	7,407	3.7%	9,988,731	3.7%	32,876	16.5%	44,437,045	16.5%
30,001 - 40,000	332,944	331,482	1,462	1,714	568,267,776	181,811	54.6%	309,686,918	54.5%	91,265	27.4%	156,807,599	27.6%	13,481	4.0%	22,993,764	4.0%	46,387	13.9%	78,779,495	13.9%
40,001 - 50,000	263,299	261,844	1,455	2,202	576,626,206	130,398	49.5%	284,884,128	49.4%	89,113	33.8%	195,980,212	34.0%	10,659	4.0%	23,265,415	4.0%	33,129	12.6%	72,496,451	12.6%
50,001 - 60,000	204,768	203,444	1,324	2,693	547,893,633	90,696	44.3%	241,447,495	44.1%	85,084	41.6%	229,130,789	41.8%	7,636	3.7%	20,237,616	3.7%	21,352	10.4%	57,077,733	10.4%
60,001 - 75,000	236,618	235,176	1,442	3,289	773,385,055	89,018	37.6%	289,229,628	37.4%	120,796	51.9%	397,272,837	51.4%	7,178	3.0%	23,238,766	3.0%	19,626	8.3%	63,643,824	8.2%
75,001 - 80,000	65,080	64,704	376	3,789	245,165,507	20,463	31.4%	76,534,098	31.2%	38,305	58.9%	144,882,485	59.1%	1,742	2.7%	6,498,790	2.7%	4,570	7.0%	17,250,134	7.0%
80,001 - 100,000	206,470	205,398	1,072	4,366	896,851,717	54,836	26.6%	235,777,820	26.3%	134,545	65.2%	587,399,870	65.5%	4,894	2.4%	21,079,467	2.4%	12,195	5.9%	52,594,560	5.9%
100,001 - 120,000	145,594	144,932	662	5,334	773,015,086	30,846	21.2%	162,221,389	21.0%	104,784	72.0%	558,283,272	72.2%	2,909	2.0%	15,279,011	2.0%	7,055	4.8%	37,231,414	4.8%
120,001 - 160,000	181,080	180,402	678	6,714	1,211,239,365	30,291	16.7%	199,728,466	16.5%	140,855	77.8%	945,428,715	78.1%	2,887	1.6%	18,992,037	1.6%	7,047	3.9%	47,090,147	3.9%
160,001 - 200,000	99,214	98,881	333	8,656	855,956,586	13,322	13.4%	113,205,566	13.2%	81,402	82.0%	704,386,217	82.3%	1,273	1.3%	10,809,156	1.3%	3,217	3.2%	27,555,647	3.2%
200,001 or more	225,336	224,424	912	21,409	4,804,595,724	22,857	10.1%	468,872,214	9.8%	194,650	86.4%	4,172,243,433	86.8%	2,254	1.0%	53,586,923	1.1%	5,575	2.5%	109,893,154	2.3%
TOTAL	4,470,056	3,411,249	1,058,807	3,595	12,264,193,071	2,084,170	46.6%	2,954,024,177	24.1%	1,626,502	36.4%	8,306,677,143	67.7%	108,009	2.4%	246,787,081	2.0%	651,375	14.6%	756,704,670	6.2%
FAGI Level																					
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	93,698	1,389	92,309	7,621	10,585,758	72,431	77.3%	1,736,144	16.4%	16,123	17.2%	8,288,735	78.3%	1,741	1.9%	286,373	2.7%	3,403	3.6%	274,506	2.6%
\$ 1 - 3,999	141,206	647	140,559	1,081	110,477,699	114,321	81.0%	699,195	11.4%	11,061	11.4%	345,985	49.5%	1,964	1.4%	47,907	6.9%	8,860	6.3%	13,826	2.0%
4,000 - 9,999	277,933	1,235	276,698	1,008	1,244,289	217,435	78.2%	492,519	39.6%	26,288	9.5%	640,765	51.5%	4,008	1.4%	66,646	5.4%	30,202	10.9%	44,359	3.6%
10,000 - 14,999	279,727	77,403	202,324	69	5,372,704	192,387	68.8%	4,692,730	87.3%	28,300	10.1%	389,093	7.2%	4,475	1.6%	203,308	3.8%	54,565	19.5%	87,573	1.6%
15,000 - 19,999	257,074	149,244	107,830	226	33,743,005	155,324	60.4%	32,062,968	95.0%	32,429	12.6%	618,549	1.8%	4,799	1.9%	875,766	2.6%	64,522	25.1%	185,722	0.6%
20,000 - 24,999	236,855	162,408	74,807	407	66,014,104	137,422	58.0%	59,944,990	90.8%	35,360	14.9%	759,076	1.1%	5,466	2.3%	2,182,555	3.3%	58,607	24.7%	3,127,483	4.7%
25,000 - 29,999	240,728	201,821	38,907	546	110,171,489	134,468	55.9%	89,554,564	81.3%	39,607	16.5%	2,025,763	1.8%	6,519	2.7%	4,098,459	3.7%	60,134	25.0%	14,492,703	13.2%
30,000 - 39,999	470,037	438,826	31,211	833	365,449,373	254,531	54.2%	255,884,605	70.0%	81,913	17.4%	20,751,138	5.7%	15,525	3.3%	15,244,258	4.2%	118,068	25.1%	73,569,372	20.1%
40,000 - 49,999	382,515	364,980	17,535	1,252	457,023,576	203,248	53.1%	292,070,066	63.9%	84,410	22.1%	54,885,454	12.0%	14,826	3.9%	21,415,789	4.7%	80,031	20.9%	88,652,267	19.4%
50,000 - 59,999	306,760	291,555	15,205	1,662	484,471,386	154,907	50.5%	285,354,281	58.9%	87,152	28.4%	91,865,220	19.0%	12,492	4.1%	23,697,554	4.9%	52,209	17.0%	83,554,331	17.2%
60,000 - 69,999	248,664	235,520	13,144	2,048	482,298,964	113,693	45.7%	252,699,502	52.4%	90,720	36.5%	134,765,308	27.9%	9,077	3.7%	21,288,226	4.4%	35,174	14.1%	73,545,928	15.2%
70,000 - 74,999	106,577	101,013	5,564	2,330	235,344,973	44,084	41.4%	111,373,769	47.3%	46,156	43.3%	83,060,080	35.3%	3,411	3.2%	9,202,387	3.9%	12,926	12.1%	31,708,737	13.5%
75,000 - 79,999	97,383	92,539	4,844	2,528	233,897,148	37,778	38.8%	103,704,539	44.3%	46,329	47.6%	93,634,964	40.0%	2,787	2.9%	8,171,335	3.5%	10,489	10.8%	28,386,310	12.1%
80,000 - 89,999	172,396	164,300	8,096	2,809	461,530,460	59,217	34.3%	180,956,572	39.2%	93,489	54.2%	220,021,371	47.7%	4,378	2.5%	14,160,289	3.1%	15,312	8.9%	46,392,228	10.1%
90,000 - 99,999	146,848	140,611	6,237	3,183	447,608,596	40,706	27.7%	141,909,400	31.7%	92,678	63.0%	257,257,955	71.5%	3,269	2.2%	12,162,253	2.7%	10,295	7.0%	36,278,988	8.1%
100,000 - 149,999	480,499	465,795	14,704	4,329	2,016,337,676	92,542	19.3%	422,888,244	21.0%	357,665	74.4%	1,449,977,953	71.9%	7,927	1.6%	38,650,920	1.9%	22,365	4.7%	104,820,559	5.2%
150,000 - 199,999	215,985	212,586	3,399	6,604	1,403,904,721	28,528	13.2%	195,222,439	13.9%	178,258	82.5%	1,143,034,312	81.4%	2,452	1.1%	17,500,678	1.2%	6,747	3.1%	48,147,292	3.4%
200,000 - 499,999	257,967	254,229	3,138	11,867	3,024,020,077	25,792	10.0%	295,769,472	9.8%	223,507	86.6%	2,625,107,331	86.8%	2,326	0.9%	27,610,917	0.9%	6,342	2.5%	75,532,357	

**Exhibit B.1 Tax Year 2022: Distribution of Number of Returns Filed by Resident Taxpayers By Filing Status By FAGI Level**



**Exhibit B.2 Tax Year 2022: Distribution of Net Tax Liability for Resident Taxpayers By Filing Status By FAGI Level**

