

TABLE 1A. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Number of Returns Filed:		Federal AGI (includes returns with deficit) [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction++:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Return [All SD Returns] [\$]	Effective Tax Rate* [%]
	Tax Liability	No Tax Liability			Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All Returns Filed [%]	Deduction Amount [\$]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]						
ALL RETURNS: STANDARD DEDUCTION																					
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	-	564,916	6,459,459,748	11,434	687,913,146	4,571,108,235	564,916	65.4%	2,373,536,164	4,202	1,074,933	2,632,735,955	(2,430,007,459)	(3,717,018,619)	153.0%	-37.6%	-	-	-	-	-
\$ 1 - 2,000	127,752	67,423	2,675,923,605	13,710	37,385,584	327,301,119	195,175	76.4%	734,296,342	3,762	282,536	707,028,003	944,683,724	187,389,178	19.8%	35.3%	11,251,123	4,404,888	6,846,235	35.08	3.65%
2,001 - 4,000	114,956	48,771	2,498,075,060	15,258	15,150,388	272,323,773	163,727	78.3%	632,437,892	3,863	261,367	654,003,900	954,459,883	488,125,037	51.1%	38.2%	29,334,900	10,941,431	18,393,469	112.34	3.77%
4,001 - 6,000	119,800	26,782	2,526,727,200	17,238	12,820,326	251,438,622	146,582	78.5%	577,933,920	3,943	251,924	630,246,545	1,079,928,440	730,214,828	67.6%	42.7%	43,892,035	15,025,318	28,866,717	196.93	3.95%
6,001 - 10,000	233,779	19,347	5,183,950,459	20,480	21,202,864	450,931,847	253,126	78.2%	1,023,950,943	4,045	469,625	1,174,917,755	2,555,352,778	2,009,368,275	78.6%	49.3%	120,699,134	33,285,828	87,413,306	345.34	4.35%
10,001 - 10,625	34,746	810	811,986,612	22,837	2,113,573	67,974,910	35,556	72.3%	146,217,432	4,112	68,771	171,966,455	422,547,388	366,696,631	85.7%	52.7%	22,022,311	4,990,575	17,031,736	479.01	4.64%
10,626 - 12,750	112,501	1,715	2,767,901,589	24,234	7,117,951	225,880,800	114,216	76.6%	471,435,001	4,128	222,849	557,805,162	1,519,898,577	1,333,506,247	87.7%	54.9%	80,091,884	15,990,786	64,101,098	561.23	4.81%
12,751 - 15,000	111,346	973	2,986,012,525	26,585	8,741,666	230,901,485	112,319	75.4%	467,162,883	4,159	221,939	555,171,098	1,741,518,726	1,557,093,244	89.4%	58.3%	94,115,225	15,469,960	78,645,265	700.20	5.05%
15,001 - 17,000	92,620	543	2,692,474,794	28,901	6,420,679	201,485,930	93,163	74.3%	389,593,997	4,182	184,233	460,750,756	1,647,064,790	1,489,485,128	90.4%	61.2%	90,894,351	12,400,690	78,493,661	842.54	5.27%
17,001 - 20,000	124,118	403	3,922,179,694	31,498	8,920,870	297,821,627	124,521	72.3%	525,810,015	4,223	247,511	618,712,462	2,488,756,460	2,299,870,845	92.4%	63.5%	141,939,801	16,080,301	125,859,500	1,010.75	5.47%
20,001 - 21,250	47,201	110	1,600,584,862	33,831	3,218,405	122,244,704	47,311	70.5%	201,196,113	4,253	93,837	234,682,604	1,045,679,486	975,427,036	93.3%	65.3%	60,761,266	5,800,904	54,960,362	1,161.68	5.63%
21,251 - 25,000	126,292	270	4,595,608,056	36,311	7,824,778	351,662,690	126,562	68.3%	538,649,816	4,256	247,659	618,958,036	3,094,162,292	2,921,281,396	94.4%	67.3%	184,125,258	14,342,227	169,783,031	1,341.50	5.81%
25,001 - 30,000	135,837	287	5,615,413,895	41,252	12,213,141	450,577,256	136,124	64.1%	586,886,169	4,311	264,298	660,590,873	3,929,572,738	3,726,979,033	94.8%	70.0%	238,804,354	13,971,129	224,833,225	1,651.68	6.03%
30,001 - 40,000	181,239	285	9,010,966,902	49,641	21,107,991	712,174,398	181,524	56.6%	821,098,973	4,523	366,354	913,968,944	6,584,832,578	6,276,713,660	95.3%	73.1%	408,864,706	19,489,686	389,375,020	2,145.03	6.20%
40,001 - 50,000	112,187	160	6,811,485,838	60,629	17,280,604	485,271,586	112,347	48.3%	547,596,414	4,874	244,928	608,022,552	5,187,875,890	5,010,852,901	96.6%	76.2%	330,769,724	14,357,073	316,412,651	2,816.39	6.31%
50,001 - 60,000	71,304	76	5,133,704,057	71,921	18,160,825	331,416,051	71,380	40.6%	370,904,320	5,196	165,995	406,298,168	4,043,246,343	3,901,306,415	96.5%	78.8%	259,780,990	10,488,176	249,292,814	3,492.47	6.39%
60,001 - 75,000	61,945	75	5,248,641,877	84,628	18,426,089	298,937,960	62,020	32.3%	333,793,603	5,382	148,706	358,021,126	4,278,315,277	4,130,262,489	96.6%	81.5%	277,865,835	9,957,858	267,907,977	4,319.70	6.49%
75,001 - 80,000	12,536	16	1,202,922,272	95,835	6,086,437	67,762,446	12,552	26.1%	68,712,310	5,474	30,317	71,932,679	1,000,601,274	971,537,287	97.1%	83.2%	65,875,036	2,240,281	63,634,755	5,069.69	6.55%
80,001 - 100,000	27,185	33	2,961,849,890	108,820	17,778,815	170,014,011	27,218	18.8%	150,400,791	5,526	66,032	141,626,074	2,518,587,829	2,411,723,772	95.8%	85.0%	164,595,321	4,528,751	160,066,570	5,880.91	6.64%
100,001 - 120,000	11,828	15	1,546,670,112	130,605	17,556,998	89,633,380	11,843	13.4%	66,013,265	5,574	28,918	58,084,795	1,350,585,370	1,287,279,006	95.3%	87.3%	89,216,727	2,420,405	86,796,322	7,328.91	6.74%
120,001 - 160,000	8,701	20	1,397,562,504	160,253	62,350,945	90,046,569	8,721	9.3%	48,691,349	5,583	21,180	42,415,110	1,278,760,421	1,187,257,085	92.8%	91.5%	84,273,410	2,782,722	81,490,688	9,344.19	6.86%
160,001 - 200,000	3,089	12	650,988,365	209,929	19,297,441	43,987,606	3,101	7.0%	17,341,301	5,592	7,500	15,090,000	5,986,869	548,848,675	92.4%	91.2%	39,279,637	1,689,414	38,108,223	12,289.01	6.94%
200,001 or more	4,443	34	2,303,393,316	514,495	120,031,847	130,872,638	4,477	5.2%	25,092,425	5,605	11,086	22,290,260	2,245,169,840	2,034,881,560	90.6%	97.5%	153,754,387	15,575,883	138,178,504	30,864.08	6.79%
TOTAL	1,875,405	733,076	80,604,573,234	30,901	1,150,120,703	10,241,769,642	2,608,481	59.7%	11,118,751,438	4,263	4,982,498	12,315,319,312	48,078,853,544	42,129,081,109	87.6%	59.6%	2,992,725,415	246,234,287	2,746,491,128	1,052.91	5.99%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	366	40,861	(1,591,493,969)	(38,603)	727,776,646	87,000,052	41,227	58.7%	116,057,087	2,815	61,791	100,913,018	(1,167,687,480)	(742,031,254)	63.5%	73.4%	657,102	82,356	574,746	13.94	-0.04%
\$ 1 - 3,999	29,154	143,956	390,072,665	2,253	17,018,799	62,992,213	173,110	80.3%	516,569,628	2,984	125,752	318,960,540	(491,430,926)	(485,487,000)	79.8%	-126.0%	1,443,351	1,382,836	79.9	0.35%	
4,000 - 9,999	174,933	181,031	2,546,786,407	7,155	25,885,334	380,123,252	355,964	84.7%	1,280,402,620	3,597	446,596	1,122,528,363	(210,382,294)	(223,698,274)	106.3%	-8.3%	29,962,476	2,176,900	27,785,576	78.06	1.09%
10,000 - 14,999	174,635	150,211	4,067,070,685	12,520	14,926,093	643,382,244	324,846	84.3%	1,280,485,894	3,942	585,196	1,467,014,869	691,113,770	639,689,693	92.6%	17.0%	71,525,644	12,630,851	58,894,793	181.30	1.45%
15,000 - 19,999	199,507	91,113	5,063,242,471	17,422	14,803,555	560,274,029	290,620	83.0%	1,190,225,851	4,095	579,540	1,451,754,401	1,875,791,746	1,573,706,249	83.9%	37.0%	125,210,306	28,357,858	96,852,448	333.26	1.91%
20,000 - 24,999	211,176	40,029	5,634,714,443	22,431	14,989,125	490,511,175	251,205	80.4%	1,050,321,452	4,181	521,249	1,305,304,044	2,803,566,897	2,684,134,240	95.7%	49.8%	174,925,483	32,933,593	141,991,890	565.24	2.52%
25,000 - 29,999	194,084	20,977	5,900,287,084	27,435	13,575,206	488,113,206	215,061	76.6%	915,404,546	4,256	456,014	1,142,073,114	3,368,271,424	3,226,694,536	95.8%	57.1%	208,220,803	29,831,978	178,388,825	829.48	3.02%
30,000 - 39,999	290,500	22,126	10,803,651,794	34,558	24,557,403	953,151,782	312,626	69.3%	1,376,476,401	4,403	674,777	1,690,143,402	6,808,437,612	6,487,767,098	95.3%	63.0%	421,896,823	39,757,231	382,139,592	1,222.35	3.54%
40,000 - 49,999	178,195	13,220	8,543,818,061	44,635	20,848,239	941,328,145	191,415	58.7%	904,744,459	4,727	429,526	1,076,223,308	5,642,370,388	5,299,823,466	93.9%	66.0%	348,391,568	22,296,591	326,094,977	1,703.60	3.82%
50,000 - 59,999	122,697	9,100	7,124,872,789	54,742	24,167,629	938,872,791	131,797	51.3%	672,436,816	5,102	309,979	775,103,137	4,852,627,674	4,505,017,503	92.8%	67.3%	297,846,385	16,124,840	281,721,545	2,137.54	3.90%
60,000 - 69,999	89,678	5,937	6,190,348,700	64,742	19,370,816	870,600,260	95,615	45.4%	517,417,319	5,411	234,506	576,213,353	4,245,488,584	3,909,717,424	92.1%	68.6%	259,795,831	12,928,202	246,867,629	2,581.89	3.99%
70,000 - 79,999	64,922	4,203	5,164,081,231	74,706	16,978,358	782,403,547	69,125	39.0%	388,910,389	5,626	172,216	425,174,460	3,584,571,193	3,270,058,513	91.2%	69.4%	218,927,461	9,861,993	209,065,468	3,024.46	4.05%
80,000 - 89,999	45,095	2,946	4,067,986,853	84,677	13,251,870	686,214,555	48,041	32.2%	277,559,646	5,778	120,303	295,880,859	2								