

TABLE IA. TAX YEAR 2015 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																									
Income Level	Number of Returns Filed:		D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction††:			Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All SD Returns] [S]	Effective Tax Rate††† [%]			
			Balance Tax Due/Overpayment		Number of Returns Filed	[Net Tax] > Pre-payments [S]			Number of Returns Filed	Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All Returns Filed	Deduction Amount [S]	Average SD Value [S]	[before residency proration] [S]							[after residency proration] [S]	Effective Proration Factor [%]	
			Balance Tax Due	Overpayment		[Net Tax] > Pre-payments [S]																			[Net Tax] < Pre-payments [S]
	Tax Liability	No Tax Liability	Number of Returns Filed	[Net Tax] > Pre-payments [S]	[Net Tax] < Pre-payments [S]	Number of Returns Filed	Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All Returns Filed	Deduction Amount [S]	Average SD Value [S]	[before residency proration] [S]	[after residency proration] [S]	Effective Proration Factor [%]										
A. BY SIZE OF NC TAXABLE INCOME																									
NCTI Level																									
No Taxable Income	-	731,035	1,390	62,129	434,295	77,083,177	7,475,517,481	10,226	163,200,013	3,412,799,007	731,035	85.8%	7,297,500,000	9,982	(3,071,581,513)	(4,906,243,308)	159.7%	-41.1%	-	-	-	-			
\$ 1 - 2,000	158,181	51,673	57,951	2,373,730	136,792	27,026,743	4,427,944,573	21,100	27,264,105	275,416,940	209,854	90.2%	2,074,635,000	9,886	2,105,156,738	205,697,135	9.8%	47.5%	11,827,776	3,236,110	8,591,666	40.94			
2,001 - 4,000	155,974	30,797	59,224	6,107,817	117,240	25,849,678	3,803,542,902	20,365	19,771,925	241,993,052	186,771	91.8%	1,862,317,500	9,971	1,719,004,275	554,444,958	32.3%	45.2%	31,881,033	8,304,200	23,576,833	126.23			
4,001 - 6,000	153,510	11,194	60,813	8,971,276	99,162	24,295,992	3,506,680,738	21,291	16,872,947	221,943,900	164,704	91.9%	1,657,216,500	10,062	1,644,393,285	819,100,727	49.8%	46.9%	47,098,553	9,752,374	37,346,179	226.75			
6,001 - 10,000	280,662	4,176	116,381	22,667,381	164,036	44,046,068	6,790,244,590	23,839	25,731,809	400,524,531	284,838	91.9%	2,913,100,500	10,227	3,502,351,368	2,263,891,173	64.6%	51.6%	130,174,365	19,316,903	110,857,462	389.19			
10,001 - 10,625	41,436	148	17,487	3,945,906	23,522	6,563,795	1,058,478,764	25,454	2,987,167	61,619,168	41,584	91.7%	430,209,000	10,346	569,637,763	428,819,460	75.3%	53.8%	24,657,283	2,866,768	21,790,515	524.01			
10,626 - 12,750	135,031	422	58,489	14,154,207	75,068	21,367,585	3,672,086,734	27,110	11,304,796	204,967,407	135,453	91.8%	1,404,138,000	10,366	2,074,286,123	1,582,272,883	76.3%	56.5%	90,980,762	9,619,030	81,361,732	600.66			
12,751 - 15,000	135,365	374	59,799	15,458,694	74,139	21,676,583	3,936,928,597	29,004	9,974,429	219,113,597	135,739	91.6%	1,414,339,500	10,420	2,313,449,929	1,881,364,945	81.3%	58.8%	108,178,661	9,860,676	98,317,985	724.32			
15,001 - 17,000	113,974	279	51,479	14,037,435	61,247	18,241,636	3,572,734,063	31,270	8,920,212	204,572,608	114,253	91.4%	1,199,376,000	10,498	2,177,485,567	1,826,623,596	83.9%	60.9%	105,030,950	8,498,151	96,532,799	1,918.27			
17,001 - 20,000	157,807	393	72,480	20,600,767	83,507	25,592,643	5,395,563,163	34,106	13,709,427	307,231,233	158,200	90.9%	1,671,081,000	10,563	3,430,960,357	2,922,622,386	85.2%	63.6%	168,051,184	12,010,200	156,040,984	986.35			
20,001 - 21,250	61,075	156	28,606	8,445,583	31,779	9,590,657	2,213,096,422	36,143	5,022,596	129,302,176	61,231	90.2%	651,006,000	10,632	1,437,810,842	1,262,840,496	87.8%	65.0%	72,613,340	4,287,983	68,325,357	1,115.86			
21,251 - 25,000	169,448	412	81,131	24,928,908	86,361	26,342,141	6,590,982,889	38,820	15,667,002	403,518,457	169,860	89.7%	1,812,187,500	10,669	4,390,943,934	3,921,837,483	89.3%	66.6%	225,505,985	12,164,891	213,341,094	1,255.98			
25,001 - 30,000	195,793	435	96,617	31,284,457	96,995	29,947,279	8,540,958,494	43,526	20,638,583	544,177,355	196,228	88.6%	2,104,639,500	10,725	5,912,780,222	5,381,272,393	91.0%	69.2%	309,423,421	13,353,480	296,069,941	1,508.81			
30,001 - 40,000	292,909	732	149,434	53,875,219	140,642	46,080,807	15,174,547,255	51,677	37,122,812	963,505,351	293,641	85.9%	3,249,043,500	11,065	10,999,121,216	10,183,927,349	92.6%	72.5%	585,576,422	22,294,035	563,282,387	1,918.27			
40,001 - 50,000	207,512	559	107,624	45,436,885	98,402	34,969,068	13,051,638,137	62,727	35,664,841	745,763,876	208,071	82.4%	2,446,417,500	11,758	9,895,121,602	9,305,241,939	94.0%	75.8%	535,051,800	19,409,348	515,642,452	2,478.20			
50,001 - 60,000	152,467	413	80,161	39,482,416	71,423	27,035,622	11,215,531,246	73,362	35,555,060	563,187,499	152,880	79.7%	1,911,882,000	12,506	8,776,016,807	8,372,087,155	95.4%	78.2%	481,395,299	16,925,678	464,469,621	3,038.13			
60,001 - 75,000	167,949	489	91,228	49,911,514	75,985	31,258,762	14,565,039,548	86,471	49,339,318	585,314,378	168,438	77.4%	2,229,664,500	13,237	11,799,399,988	11,291,887,351	95.7%	81.0%	649,283,697	23,022,476	626,261,221	3,718.05			
75,001 - 80,000	43,997	121	24,608	14,749,683	19,231	8,399,405	4,283,655,551	97,095	13,838,445	149,209,699	44,118	75.2%	601,185,000	13,627	3,547,099,297	3,417,213,473	96.3%	82.8%	196,489,820	6,855,723	189,634,097	4,298.34			
80,001 - 100,000	127,807	291	78,632	52,032,430	48,338	24,130,925	13,939,283,818	108,817	54,120,881	431,542,632	128,098	71.9%	1,781,376,000	13,988	10,183,927,349	9,318,572,067	96.3%	84.5%	656,551,382	17,356,691	639,907,991	4,989.89			
100,001 - 120,000	73,982	170	47,533	37,285,880	26,161	15,676,970	9,604,513,381	129,525	45,156,096	277,528,778	74,152	65.0%	1,048,483,500	14,140	8,323,657,199	8,086,061,579	97.1%	86.7%	464,948,568	11,334,426	453,614,142	6,117.36			
120,001 - 160,000	70,119	160	46,913	48,430,768	22,932	19,011,316	11,098,861,647	157,926	75,763,100	279,209,048	70,279	56.1%	1,001,863,500	14,256	9,893,552,199	9,619,218,754	97.2%	89.1%	553,105,087	15,330,656	537,774,431	7,651.99			
160,001 - 200,000	28,925	49	19,644	29,259,617	9,169	11,490,404	5,769,830,798	199,138	52,571,312	129,078,842	28,974	45.8%	414,448,500	14,304	5,278,874,768	5,136,610,168	97.3%	91.5%	295,355,093	9,238,581	286,116,512	9,874.94			
200,001 or more	35,664	146	22,390	97,357,972	13,197	45,497,885	13,888,191,871	387,830	422,826,579	319,513,933	35,810	28.4%	508,792,500	14,208	13,482,712,017	12,899,182,752	95.7%	97.1%	741,703,027	49,791,682	691,911,345	19,321.74			
TOTAL	2,959,587	834,624	1,430,314	640,860,784	2,009,653	621,175,141	173,575,852,663	45,748	1,162,803,455	11,070,834,567	3,794,211	83.1%	41,685,055,500	10,986	121,982,766,051	107,874,253,021	88.4%	70.3%	6,484,883,508	304,830,062	6,180,053,446	1,628.81			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI																									
\$ 1 - 3,999	266	43,779	305	413,148	10,504	11,133,010	(2,712,330,110)	(61,581)	208,072,607	95,592,167	44,045	66.4%	448,887,000	10,192	(3,048,736,970)	(1,901,763,871)	62.4%	112.4%	2,107,376	145,622	1,961,754	44.54			
4,000 - 9,999	117,510	289,676	33,648	2,235,390	297,807	39,193,614	2,899,114,499	7,120	33,044,984	41,939,503	407,186	96.8%	3,598,507,500	8,838	(708,287,520)	(693,626,919)	97.9%	-24.4%	9,532,415	705,771	8,826,644	21.68			
10,000 - 14,999	224,740	142,471	97,819	13,616,758	219,020	42,403,043	4,589,502,495	12,498	22,106,147	118,464,924	367,211	95.5%	3,561,822,000	9,700	931,321,718	883,724,193	94.9%	20.3%	62,912,368	7,796,213	55,116,155	150.09			
15,000 - 19,999	283,599	48,200	120,292	20,748,649	188,095	48,884,332	5,782,771,571	17,429	20,333,092	191,391,086	331,799	94.9%	3,364,912,500	10,141	2,246,801,077	2,141,309,717	95.3%	38.9%	128,222,581	21,166,151	107,056,430	322.65			
20,000 - 24,999	280,742	15,457	122,264	26,373,606	160,496	45,648,306	6,650,907,404	22,454	21,170,349	254,879,337	296,199	94.2%	3,053,335,500	10,308	3,363,862,915	3,211,265,995	95.5%	50.6%	189,417,308	21,698,233	167,719,075	566.24			
25,000 - 29,999	251,970	11,348	113,590	28,288,237	138,697	41,251,215	7,224,579,550	27,437	20,842,204	314,720,705	263,318	93.1%	2,760,636,000	10,484	4,170,065,049	3,983,485,033	95.5%	57.7%	233,199,141	20,565,649	212,633,492	807.52			
30,000 - 39,999	410,878	17,779	193,341	54,300,335	218,689	66,059,438	14,888,686,248	34,733	40,499,600	734,432,093	428,657	90.9%	4,581,703,500	10,689	9,613,050,255	9,165,026,611	95.3%	64.6%	533,490,863	32,631,277	500,859,586	1,168.44			
40,000 - 49,999	286,438	13,237	141,655	47,271,646	146,757	46,543,088	13,397,096,356	44,705	40,366,424	852,382,860	299,675	86.5%	3,329,271,000	11,110	9,255,808,920	8,737,339,278	94.4%	69.1%	507,031,047	22,468,741	484,562,306	1,616.96			
50,000 - 59,999	212,448	10,301	106,189	41,240,410	108,343	36,988,452	12,205,164,065	54,793	36,405,760	980,562,801	222,749	82.5%	2,629,344,000	11,804	8,631,663,024	8,083,048,582	93.6%	70.7%	468,421,853	18,798,863	449,622,990	2,018.52			
60,000 - 69,999	167,548	7,865	84,093	37,920,232	85,477	31,530,762	11,371,462,727	64,827	34,003,363	1,012,263,263	175,413	80.1%	2,208,												