

TABLE IB. TAX YEAR 2014 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level		Number of Returns Filed: Tax Liability No Tax Liability		D-400 Filing Financial Statistics:						Federal AGI [includes returns with deficit] (\$)	Average Federal AGI Value (\$)	Modifications to Federal AGI:		Itemized Deductions††:				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 Per Return [All ID Returns] (\$)	Effective Tax Rate††† (%)
				Balance Tax Due/Overpayment			Federal AGI					Federal AGI:		Itemized Deductions††:		Computed NC Taxable Income									
				Balance Tax Due		Overpayment	Federal AGI		Average Federal AGI			Federal AGI:		Itemized Deductions††:		Computed NC Taxable Income									
				Number of Returns Filed	[Net Tax† > Pre-payments] Amount (\$)	Number of Returns Filed	[Net Tax† < Pre-payments] Amount (\$)	Number of Returns Filed	Value (\$)			Additions (\$)	Deductions (\$)	Number of Returns Filed	as a % of All Returns Filed (%)	Deduction Amount (\$)	Average ID Value (\$)	[before residency proration] (\$)	[after residency proration] (\$)						
A. BY SIZE OF NC TAXABLE INCOME																									
NCTI Level																									
No Taxable Income	-	80,258	390	99,651	25,803	34,188,667	40,195,672,919	500,831	1,814,361,945	2,564,941,999	80,258	9.6%	4,334,392,055	54,006	35,110,700,360	(1,981,627,354)	-5.6%	87.3%	-	-	-	-	-		
\$ 1 - 2,000	21,768	525	7,604	322,663	12,999	2,109,708	7,132,625,155	319,949	163,573,618	210,600,577	22,293	9.4%	627,348,589	28,141	6,458,249,607	14,703,045	0.2%	90.5%	852,519	26,972	825,547	37.03	5.61%		
2,001 - 4,000	10,362	207	5,179	690,625	5,056	2,192,993	5,379,683,858	509,006	97,741,194	162,182,390	10,569	5.3%	560,829,649	53,064	4,754,413,013	31,185,922	0.7%	88.4%	1,808,770	65,494	1,743,276	164.94	5.59%		
4,001 - 6,000	8,401	116	4,179	886,996	4,110	2,090,833	3,997,522,887	469,358	98,731,133	117,338,970	8,517	4.8%	346,411,009	40,673	3,632,504,041	42,454,248	1.2%	90.9%	2,462,332	98,884	2,363,448	277.50	5.57%		
6,001 - 10,000	15,438	88	7,822	2,520,073	7,447	4,067,900	7,328,905,784	472,041	100,546,141	225,885,217	15,526	5.0%	698,917,017	45,016	6,504,649,780	123,579,437	1.9%	88.8%	7,167,624	241,348	6,926,276	446.11	5.60%		
10,001 - 10,625	2,284	9	1,100	447,886	1,168	740,383	1,154,846,069	503,640	10,534,693	44,905,124	2,293	5.1%	89,741,503	39,137	1,030,734,045	23,646,694	2.3%	89.3%	1,371,491	47,430	1,324,061	577.44	5.60%		
10,626 - 12,750	7,452	36	3,650	1,598,198	3,735	2,246,366	2,607,903,790	348,278	33,795,978	105,208,388	7,488	5.1%	250,551,012	33,640	2,285,940,368	87,583,326	3.8%	87.7%	5,079,810	165,998	4,913,812	656.22	5.61%		
12,751 - 15,000	8,044	25	3,966	1,925,102	4,024	2,503,598	3,099,104,169	384,075	40,787,967	112,687,813	8,069	5.5%	320,005,766	39,659	2,707,198,557	111,961,601	4.1%	87.4%	6,493,782	190,980	6,302,802	781.11	5.63%		
15,001 - 17,000	7,029	21	3,473	1,876,809	3,493	2,319,242	2,645,369,330	375,230	41,877,579	104,575,660	7,050	5.7%	280,924,143	39,847	2,301,747,080	112,806,672	4.9%	87.0%	6,542,838	183,551	6,359,287	902.03	5.64%		
17,001 - 20,000	10,604	33	5,029	2,958,485	5,500	3,346,714	3,011,410,722	283,107	42,227,276	127,589,092	10,637	6.2%	340,479,307	32,009	2,585,569,199	196,984,740	7.6%	85.9%	11,425,097	332,059	11,093,038	1,042.87	5.63%		
20,001 - 21,250	4,484	9	2,051	1,274,501	2,401	1,421,236	1,404,236,644	312,539	13,567,334	55,976,144	4,493	6.7%	172,103,327	38,305	1,189,724,507	92,660,194	7.8%	84.7%	5,374,306	130,363	5,243,943	1,167.14	5.66%		
21,251 - 25,000	13,848	50	6,626	4,068,297	7,139	4,525,419	3,599,681,140	259,007	277,092,527	499,026,126	13,898	7.4%	416,450,297	29,965	3,111,297,244	321,481,103	10.3%	86.4%	18,645,920	483,891	18,162,029	1,306.81	5.65%		
25,001 - 30,000	19,505	55	9,089	6,040,161	10,335	6,037,228	5,202,883,387	265,996	99,469,842	252,454,950	19,560	9.1%	587,697,952	30,046	4,462,200,328	538,084,106	12.1%	85.8%	31,208,960	780,987	30,427,973	1,555.62	5.65%		
30,001 - 40,000	39,705	125	18,072	12,595,572	21,452	12,071,433	7,009,261,453	175,979	96,998,342	423,424,966	39,830	12.0%	796,605,634	20,000	5,886,229,196	1,394,514,185	23.7%	84.0%	80,881,806	1,962,325	78,919,481	1,981.41	5.66%		
40,001 - 50,000	38,103	89	16,946	12,935,487	21,036	12,453,478	6,553,911,120	171,604	67,344,344	343,212,563	38,192	15.5%	907,633,533	23,765	5,370,409,368	1,715,467,121	31.9%	81.9%	99,497,091	2,447,897	97,049,194	2,541.09	5.66%		
50,001 - 60,000	33,567	94	14,773	13,054,959	18,715	11,789,670	5,278,922,880	156,826	54,748,580	265,688,636	33,661	17.9%	644,401,389	19,144	4,400,581,367	1,849,134,157	42.0%	83.4%	107,249,792	2,796,000	104,453,792	3,103.11	5.65%		
60,001 - 75,000	44,301	140	19,446	19,224,863	24,776	17,052,820	7,575,437,004	170,461	127,875,363	408,084,665	44,441	21.1%	1,082,977,302	24,369	6,212,257,772	2,990,259,150	48.1%	82.0%	173,434,985	5,097,538	168,337,447	3,787.89	5.63%		
75,001 - 80,000	13,326	42	5,946	6,362,453	7,362	5,536,141	3,714,755,390	277,884	33,941,751	143,383,138	13,368	23.7%	366,441,385	27,412	3,238,872,618	1,035,771,763	32.0%	87.2%	60,074,779	1,653,357	58,421,422	4,370.24	5.64%		
80,001 - 100,000	46,820	137	22,026	24,436,060	24,768	18,693,892	9,160,705,454	195,087	91,260,105	340,228,125	46,957	27.6%	1,340,420,363	28,546	7,571,317,071	4,209,176,813	55.6%	82.6%	244,132,388	5,595,926	238,536,462	5,079.89	5.67%		
100,001 - 120,000	36,970	103	17,544	22,405,412	19,355	16,219,774	7,468,384,074	201,451	125,998,454	280,903,019	37,073	34.8%	937,970,132	25,301	6,375,509,377	4,061,407,587	63.7%	85.4%	235,561,753	5,522,407	230,039,346	6,205.04	5.66%		
120,001 - 160,000	51,015	141	25,238	38,765,642	25,740	25,926,902	14,722,383,416	229,150	136,567,336	364,148,782	51,156	44.1%	1,277,761,802	24,978	10,216,967,586	7,079,690,847	69.3%	87.2%	410,621,950	10,362,370	400,259,580	7,824.29	5.65%		
160,001 - 200,000	31,367	89	15,823	31,133,803	15,518	20,916,634	9,414,794,278	299,300	102,563,551	232,436,771	31,456	54.7%	865,493,970	27,514	8,419,427,088	5,612,659,670	66.7%	89.4%	325,534,304	9,470,707	316,067,007	10,047.80	5.63%		
200,001 or more	83,183	353	38,596	227,551,233	44,599	324,460,614	8,476,251,468	966,485	2,528,724,214	2,132,086,139	83,536	71.9%	7,157,488,475	85,681	73,975,404,068	46,151,834,368	62.4%	91.6%	2,676,806,282	224,797,812	2,452,008,470	29,352.72	5.31%		
TOTAL	547,576	82,745	254,568	433,175,563	316,531	532,911,715	235,394,652,288	373,452	6,200,257,616	9,386,969,254	630,321	14.2%	24,403,043,011	38,715	207,804,897,640	75,815,419,395	36.5%	88.3%	4,512,228,579	272,454,296	4,239,774,283	6,726.37	5.45%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
FAGI Level																									
Non-Positive AGI	296	26,354	151	257,697	7,538	14,592,483	(8,583,065,884)	(322,066)	613,832,094	189,609,832	26,650	36.0%	122,148,036	4,583	(8,280,991,658)	(1,422,334,828)	17.2%	96.5%	1,273,491	174,634	1,098,857	41.23	-0.01%		
\$ 1 - 3,999	7,012	3,838	868	88,137	7,140	593,140	9,337,839	861	1,396,740	2,579,689	10,850	5.0%	25,137,637	2,317	(16,982,748)	(17,159,373)	101.0%	-181.9%	203,052	4,559	198,493	18.29	2.13%		
4,000 - 9,999	2,311	4,093	1,285	260,511	2,464	1,089,142	45,503,604	7,105	2,861,146	7,010,244	6,404	1.5%	51,466,587	8,037	(10,112,082)	(12,383,112)	122.5%	-22.2%	587,873	17,511	570,362	89.06	1.25%		
10,000 - 14,999	4,383	2,787	2,777	634,613	2,609	1,298,394	90,362,851	12,603	3,624,096	13,293,828	7,170	1.9%	69,611,517	9,709	11,081,601	8,622,266	77.8%	12.3%	1,360,869	36,889	1,323,980	184.66	1.47%		
15,000 - 19,999	5,861	2,395	3,648	1,254,667	3,024	1,643,348	144,712,619	17,528	5,018,413	24,059,734	8,256	2.4%	85,242,707	10,325	40,428,591	37,229,844	92.1%	27.9%	2,872,334	93,538	2,778,796	336.58	1.92%		
20,000 - 24,999	7,456	1,939	4,285	1,660,506	3,837	2,258,942	211,638,680	22,527	4,030,603	36,654,656	9,359	3.0%	119,288,903	12,697	59,725,724	53,775,695	90.0%	28.2%	4,794,957	191,591	4,603,366	489.98	2.18%		
25,000 - 29,999	9,395	1,737	5,004	2,220,862	4,894	2,631,491	306,853,467	27,565	5,725,773	52,545,055	11,132	4.0%	126,273,873	11,343	133,760,309	125,467,979	93.8%	43.6%	7,987,392	304,898	7,682,494	690.13	2.50%		
30,000 - 39,999	24,285	3,266	11,897	5,741,394	13,221	6,377,930	970,912,934	35,241	13,444,580	149,318,079	27,551	6.0%	321,992,488	11,687	513,046,947	487,139,880	95.0%	52.8%	29,804,447	1,061,140	28,743,307	1,043.28	2.96%		
40,000 - 49,999	30,338	3,276	14,189	7,607,686	17,051	7,839,494	1,514,579,804	45,058	14,815,899	218,144,751	33,614	10.1%	405,297,934	12,057	905,953,018	863,582,812	95.3%	59.8%	51,606,898	1,330,922	50,275,976	1,495.69	3.32%		
50,000 - 59,999	32,912	3,193	15,033	9,235,456	18,863	9,214,452	1,985,847,852	55,002	14,963,221	289,753,913	36,105	13.8%	464,565,279	12,867	1,246,491,881	1,183,779,194	95.0%	62.8%	70,132,184	1,761,628	68,370,556	1,893.66	3.44%		
60,000 - 69,999	30,936	2,726	13,919	9,948,045	17,924	9,245,526																			