

TABLE 2. TAX YEAR 2012 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]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed** by Type:						
	[Combined Filing Statuses]	of All Returns Filed [%]			Additions [\$]	Deductions [\$]	Standard Deduction	Itemized Deductions		Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]	Child Tax Credit [\$]		Taxes Paid To Other States/ Foreign Taxes [\$]	Charitable Contributions: Non-itemizers [\$]	Child and Dependent Care [\$]	Education Expenses: Disabled Child [\$]	EITC Tax Liability Offset [\$]		
								Number of Returns Filed	Deduction Amount [\$]													Number of Returns Filed	Deduction Amount [\$]
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																							
No Taxable Income	858,509	100.0%	63,159,398,462	73,569	3,748,318,594	10,723,733,604	620,905	2,614,694,944	237,604	11,251,052,216	1,623,774	3,960,190,885	38,358,045,407	(8,674,284,587)	-22.6%	-	35,805,813	9,041	7,064,868	2,228,938	430,389	-	
\$ 1 - 2,000	81,065	31.7%	1,214,930,227	14,987	5,830,462	157,930,886	76,328	341,650,750	4,737	76,952,463	215,292	537,011,698	107,214,892	73,803,321	68.8%	4,430,897	9,034,374	73,597	1,735,674	684,108	82,054	449,740	
2,001 - 4,000	59,231	28.1%	1,022,733,233	17,267	1,174,217	88,343,482	56,216	258,415,490	3,015	44,912,732	178,832	446,467,552	185,768,194	174,718,324	94.1%	10,499,508	8,992,440	138,821	1,368,725	809,942	74,719	2,103,380	
4,001 - 6,000	33,890	18.0%	677,121,441	19,980	1,296,023	43,746,161	32,114	150,476,975	1,776	26,376,083	115,253	287,763,611	170,054,634	165,244,632	97.2%	9,933,264	6,430,455	137,690	899,451	1,038,265	48,723	2,406,287	
6,001 - 10,000	23,764	7.3%	557,007,093	23,439	862,860	33,374,731	22,327	106,574,208	1,437	21,101,878	85,417	213,372,430	183,446,706	175,579,499	95.7%	10,547,187	5,091,834	395,963	899,987	2,156,456	77,699	2,539,560	
10,001 - 10,625	1,078	2.3%	29,586,911	27,446	89,226	2,775,194	971	4,640,150	107	1,496,302	3,679	9,163,900	11,600,591	11,102,410	95.7%	666,695	212,841	75,871	79,866	261,517	8,842	72,418	
10,626 - 12,750	2,268	1.5%	69,813,990	30,782	231,743	7,223,367	1,965	9,299,071	303	5,270,909	8,053	20,069,000	28,183,386	26,261,913	93.2%	1,577,067	478,527	275,631	138,129	644,015	39,003	111,701	
12,751 - 15,000	1,291	0.9%	43,351,195	33,580	105,887	4,515,975	1,073	5,023,250	218	3,415,656	4,564	11,363,000	19,139,201	17,760,731	92.8%	1,067,881	266,419	325,183	77,887	410,954	49,558	42,987	
15,001 - 17,000	723	0.6%	46,979,432	64,978	411,480	3,355,483	570	2,721,050	153	10,176,518	2,354	5,848,000	25,289,861	11,519,716	45.6%	694,153	121,146	304,393	61,102	198,031	53,528	18,805	
17,001 - 20,000	594	0.3%	27,512,891	46,318	221,201	3,968,023	440	2,489,050	154	2,794,712	1,918	4,795,500	13,686,807	10,919,988	79.8%	662,686	85,972	470,902	58,661	63,066	71,088	5,483	
20,001 - 21,250	235	0.4%	11,102,356	47,244	121,959	1,991,694	162	783,600	73	1,378,923	698	1,730,000	5,340,098	4,843,760	90.7%	297,372	28,556	234,350	11,355	10,765	31,260	623	
21,251 - 25,000	545	0.3%	28,366,683	52,049	82,841	4,536,989	333	1,658,150	212	3,934,381	1,730	4,037,000	14,283,004	12,537,673	87.8%	777,153	106,972	629,933	22,532	22,265	54,603	1,170	
25,001 - 30,000	491	0.2%	33,044,231	67,300	326,756	5,729,087	259	1,314,850	232	5,258,888	1,469	3,557,000	17,511,162	13,487,737	77.0%	853,597	49,839	688,535	17,076	13,862	123,607	155	
30,001 - 40,000	726	0.2%	51,832,811	71,395	282,485	9,818,798	330	1,745,900	396	7,252,128	2,215	5,347,000	27,951,470	25,150,414	90.0%	1,623,433	72,640	1,177,899	14,768	24,515	136,408	-	
40,001 - 50,000	495	0.2%	41,687,800	84,218	512,773	6,656,836	173	889,750	322	6,858,309	1,593	3,824,500	23,971,178	22,136,512	92.3%	1,454,768	52,064	957,198	18,162	18,502	136,608	-	
50,001 - 60,000	331	0.2%	39,833,714	120,344	539,668	5,666,176	93	509,650	238	5,252,455	1,029	2,391,500	26,553,601	18,134,283	68.3%	1,205,975	28,477	709,182	8,375	13,064	91,810	-	
60,001 - 75,000	306	0.2%	51,617,404	168,684	586,804	7,343,947	76	405,600	230	5,794,376	883	1,929,000	36,731,285	20,607,005	56.1%	1,387,694	11,600	813,964	881	12,191	116,414	-	
75,001 - 80,000	68	0.1%	12,114,582	178,156	78,150	1,437,647	12	62,000	56	1,510,106	207	429,000	8,753,979	5,265,513	60.1%	356,324	1,300	194,874	357	3,130	46,810	-	
80,001 - 100,000	210	0.2%	30,669,066	146,043	1,050,779	5,313,688	33	151,600	177	5,169,656	605	1,205,500	19,879,401	18,628,145	93.7%	1,271,387	1,500	750,753	-	7,404	42,556	-	
100,001 - 120,000	142	0.2%	24,175,478	170,250	1,173,878	4,330,523	22	109,350	120	4,448,185	390	779,000	15,682,298	15,563,088	99.2%	1,081,496	-	584,774	-	3,433	35,229	-	
120,001 - 160,000	148	0.2%	30,732,405	207,651	2,056,945	3,890,254	21	108,300	127	4,491,065	455	910,500	23,389,231	20,462,865	87.5%	1,453,045	-	1,008,582	*	6,037	27,000	-	
160,001 - 200,000	97	0.2%	33,179,448	342,056	677,494	3,577,027	12	61,800	85	4,200,818	285	570,000	25,447,297	17,292,223	68.0%	1,253,333	-	854,766	*	2,484	*	-	
200,001 or more	292	0.4%	256,822,924	879,531	7,720,915	16,178,621	26	142,000	266	39,583,938	855	1,712,000	206,927,280	184,709,377	89.3%	14,050,292	-	10,692,091	-	2,114	*	-	
<b>TOTAL</b>	<b>1,066,499</b>	<b>24.8%</b>	<b>67,493,613,777</b>	<b>63,285</b>	<b>3,773,753,140</b>	<b>11,145,438,193</b>	<b>814,461</b>	<b>3,503,927,488</b>	<b>252,038</b>	<b>11,538,682,697</b>	<b>2,251,550</b>	<b>5,524,467,576</b>	<b>39,554,850,962</b>	<b>(7,628,555,458)</b>	<b>-19.3%</b>	<b>67,145,207</b>	<b>66,872,769</b>	<b>21,503,993</b>	<b>12,477,856</b>	<b>8,635,058</b>	<b>1,777,908</b>	<b>7,752,309</b>	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																							
Non-Positive AGI	65,268	99.2%	(12,390,426,428)	(189,839)	2,759,949,539	510,861,630	41,442	136,876,149	23,826	817,958,073	99,966	214,612,161	(11,310,784,902)	(3,072,061,145)	27.2%	23,454	655,415	12,418	637,188	28,793	51,690	*	
\$ 1 - 3,999	183,272	84.3%	362,016,792	1,975	8,759,988	98,393,453	166,150	505,985,756	17,122	143,674,966	160,347	401,308,756	(778,586,151)	(930,460,326)	119.5%	17,815	2,161,291	4,683	827,112	114,977	19,388	448	
4,000 - 9,999	221,997	53.8%	1,559,587,697	7,025	17,436,084	465,628,481	201,358	840,338,262	20,639	283,500,759	412,911	1,031,787,919	(1,044,231,640)	(1,043,094,615)	99.9%	798,800	11,617,136	69,066	2,203,513	740,805	142,487	120,649	
10,000 - 14,999	185,661	48.7%	2,307,326,833	12,428	7,346,729	660,976,572	163,275	765,231,000	22,386	340,135,552	471,964	1,178,059,684	(629,729,246)	(635,529,371)	100.9%	8,086,792	18,753,526	111,090	2,227,256	1,543,251	127,899	1,985,679	
15,000 - 19,999	125,942	35.3%	2,166,514,115	17,202	5,298,438	673,157,892	105,956	512,676,302	19,986	336,762,210	372,790	931,393,178	(282,177,029)	(299,151,249)	106.0%	14,408,842	16,819,419	227,069	2,086,315	2,169,476	125,412	3,321,608	
20,000 - 24,999	64,512	20.5%	1,436,235,002	22,263	5,322,807	584,323,923	46,630	242,436,551	17,882	325,020,982	198,266	494,501,208	(204,724,855)	(226,759,006)	110.8%	8,702,252	8,113,692	381,372	1,304,327	1,564,751	111,836	1,649,834	
25,000 - 29,999	38,124	13.6%	1,041,842,701	27,328	4,650,366	560,679,988	22,655	120,152,732	15,469	299,490,045	105,197	262,372,999	(196,202,697)	(227,780,117)	116.1%	4,086,147	3,513,586	464,419	739,121	1,014,733	100,544	527,092	
30,000 - 39,999	46,310	10.4%	1,599,618,297	34,542	9,998,460	1,056,947,297	23,587	126,941,704	22,723	474,573,831	112,120	278,665,443	(327,511,518)	(392,822,675)	119.9%	3,007,913	2,683,888	1,075,374	833,516	703,165	144,790	142,619	
40,000 - 49,999	29,917	9.4%	1,337,087,748	44,693	6,766,719	966,019,844	13,851	75,390,564	16,066	353,068,191	65,637	162,915,416	(213,539,548)	(293,188,361)	137.3%	1,475,308	1,066,664	857,640	473,153	249,340	128,724	4,380	
50,000 - 59,999	22,533	8.9%	1,234,190,912	54,773	7,006,456	890,561,921	9,276	52,321,637	13,257	307,042,739	47,937	118,246,030	(126,974,959)	(216,055,765)	170.2%	1,328,626	578,331	851,395	376,738	154,169	104,278	-	
60,000 - 69,999	16,503	7.9%	1,068,261,707	64,731	6,113,170	754,459,588	6,192	37,280,129	10,311	254,810,508	36,411	87,727,828	(59,903,176)	(155,095,770)	258.9%	1,176,980	441,307	724,583	259,928	133,393	64,180	-	
70,000 - 79,999	11,853	6.8%	886,011,399	74,750	4,583,456	601,195,455	4,177	25,976,559	7,676	202,274,519	26,715	65,015,149	(3,866,827)	(106,271,760)	274.8%	1,029,965	239,132	605,137	175,076	81,446	103,578	-	
80,000 - 89,999	9,228	6.3%	782,480,979	84,794	5,261,999	517,842,254	3,074	19,531,316	6,154	172,869,009	20,990	50,940,018	26,560,381										