

TABLE 2. TAX YEAR 2013 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]			NCTI as a % of Federal AGI [%]	Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed** by Type:						
	[Combined Filing Statuses]	as a % 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 [\$100 per Qualifying Child] [\$]			Taxes Paid To Other/ 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 [\$]
NCTI Level																								
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	864,063	100.0%	47,425,199,880	54,886	7,843,644,971	11,228,737,936	564,916	2,373,536,164	299,147	10,682,737,200	1,632,920	3,956,380,450	27,027,453,101	(8,229,366,625)	-30%	57%	-	35,905,606	11,227	6,538,744	2,124,636	729,467	-	-
\$ 1 - 2,000	76,479	29.9%	1,137,013,742	14,867	9,068,203	160,704,468	67,423	301,276,972	9,056	89,510,708	197,867	494,445,464	100,144,333	69,138,526	69%	9%	4,150,663	8,099,222	83,778	1,613,743	628,793	142,342	418,208	
2,001 - 4,000	54,399	26.0%	926,810,932	17,037	3,587,455	85,430,800	48,771	222,892,028	5,628	52,675,277	160,685	401,776,966	167,623,316	160,523,056	96%	18%	9,646,740	8,035,669	110,368	1,194,577	760,965	93,934	1,913,152	
4,001 - 6,000	29,886	16.0%	605,192,187	20,250	2,337,147	47,620,003	26,782	125,953,465	3,104	29,154,008	101,610	253,984,900	150,816,958	146,822,000	97%	25%	8,825,469	5,696,545	168,547	813,912	911,510	134,676	1,974,393	
6,001 - 10,000	21,443	6.6%	505,758,889	23,586	1,853,825	36,138,206	19,347	92,739,981	2,096	22,295,943	76,953	192,283,501	164,155,083	157,992,898	96%	32%	9,491,029	4,562,551	397,959	793,220	1,935,668	170,515	2,178,199	
10,001 - 10,625	949	2.1%	27,185,355	28,646	211,111	2,524,904	810	3,871,900	139	1,828,765	3,290	8,216,504	10,954,393	9,767,440	89%	40%	586,607	193,288	50,683	60,416	235,204	14,200	62,593	
10,626 - 12,750	2,089	1.4%	64,873,422	31,055	454,022	8,243,576	1,715	8,164,150	374	4,960,306	7,413	18,498,500	25,460,912	24,196,161	95%	39%	1,453,064	431,761	291,321	138,033	562,460	37,340	100,133	
12,751 - 15,000	1,229	0.8%	43,416,007	35,326	1,883,666	4,844,275	973	4,599,850	256	3,894,206	4,145	10,351,713	21,609,629	16,968,217	79%	50%	1,020,244	231,401	306,873	82,609	373,479	41,894	34,227	
15,001 - 17,000	728	0.6%	27,332,101	38,605	489,673	4,342,770	543	2,602,700	165	2,714,873	2,273	5,649,500	12,511,931	11,295,236	90%	46%	680,807	115,421	333,025	32,950	171,833	70,353	17,982	
17,001 - 20,000	609	0.4%	28,351,365	46,554	506,859	4,865,227	403	1,944,850	206	3,880,342	1,830	4,526,500	13,641,305	11,202,563	82%	48%	681,522	75,312	505,474	35,579	55,866	66,399	4,135	
20,001 - 21,250	180	0.3%	8,779,266	48,774	146,283	1,483,356	110	539,400	70	1,086,449	532	1,304,500	4,511,844	3,709,466	82%	51%	227,685	19,613	189,765	21,972	10,832	53,350	450	
21,251 - 25,000	453	0.2%	23,044,001	50,870	204,147	3,924,620	270	1,346,148	183	3,161,353	1,300	3,220,000	11,596,027	10,453,080	90%	50%	649,882	48,872	511,931	19,969	16,293	73,580	1,293	
25,001 - 30,000	521	0.2%	30,697,790	58,921	759,899	5,490,127	287	1,406,350	234	4,127,917	1,552	3,832,000	16,601,295	14,222,034	86%	54%	900,596	56,516	742,619	23,233	17,799	83,580	180	
30,001 - 40,000	695	0.2%	49,511,810	71,240	420,793	9,535,163	285	1,457,365	410	8,364,882	2,058	4,955,000	25,620,193	24,099,799	94%	52%	1,558,179	65,862	1,210,424	11,570	21,243	181,223	*	
40,001 - 50,000	481	0.2%	43,044,806	89,490	330,989	6,918,533	160	805,550	323	7,026,158	1,413	3,353,000	25,272,554	21,507,445	85%	59%	1,415,621	40,264	1,067,876	13,020	14,835	204,490	-	
50,001 - 60,000	279	0.2%	28,332,153	101,549	443,603	4,923,366	76	404,950	832	4,756,430	832	1,945,000	16,746,010	15,304,026	91%	59%	1,018,164	21,897	699,332	2,019	8,893	105,685	-	
60,001 - 75,000	322	0.2%	89,256,468	277,194	1,587,833	7,012,179	75	402,400	247	10,194,027	913	2,018,500	71,217,195	21,501,023	30%	89%	1,448,255	16,000	923,680	2,643	12,619	192,938	-	
75,001 - 80,000	75	0.2%	6,831,235	91,083	2,911,772	1,429,740	16	68,000	59	1,174,160	190	400,500	6,670,607	5,811,647	87%	98%	394,816	11,500	267,400	-	*	41,871	-	
80,001 - 100,000	209	0.1%	30,623,692	146,525	4,514,663	5,911,526	33	179,950	176	5,834,900	577	1,176,500	22,035,679	18,673,267	85%	72%	1,275,624	600	718,581	565	7,302	91,962	-	
100,001 - 120,000	131	0.1%	25,224,078	192,550	443,867	4,326,896	15	75,250	116	3,626,110	364	728,000	16,911,689	14,421,648	85%	67%	999,963	-	630,953	-	*	24,000	-	
120,001 - 160,000	177	0.2%	37,924,302	214,262	2,240,380	5,646,414	20	102,600	157	7,301,730	461	924,000	26,189,938	24,434,228	93%	69%	1,726,460	-	1,111,993	-	6,992	-	-	
160,001 - 200,000	101	0.2%	26,396,531	261,352	539,047	4,739,200	12	68,100	89	3,697,038	276	552,000	17,879,240	18,063,642	101%	68%	1,311,861	-	769,682	-	*	-	-	
200,001 or more	319	0.4%	255,026,708	799,457	26,382,173	21,768,283	34	199,400	285	41,757,830	922	1,846,500	215,836,868	207,570,763	96%	85%	15,695,393	*	12,353,474	*	3,772	*	-	
TOTAL	1,055,797	24.2%	51,445,826,720	48,727	7,904,962,381	11,666,561,568	733,076	3,144,637,523	322,721	10,995,760,612	2,200,376	5,372,369,498	28,171,459,900	(7,221,688,460)	-26%	55%	65,158,291	63,627,900	23,456,965	11,398,774	7,881,624	2,553,799	6,704,945	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	69,351	98.7%	(12,564,949,779)	(181,179)	6,844,960,876	547,416,860	40,861	114,545,637	28,490	815,647,143	111,244	207,472,772	(7,405,076,315)	(2,441,028,988)	33%	59%	85,354	37,129	585,481	23,471	42,650	*	-	
\$ 1 - 3,999	180,035	83.5%	368,224,419	2,045	15,253,262	91,136,531	143,956	446,273,010	36,079	199,291,534	156,199	396,279,801	(749,498,196)	(742,550,641)	99%	-204%	19,538	2,267,682	4,090	739,833	112,367	92,567	804	
4,000 - 9,999	219,949	52.3%	1,541,776,320	7,010	17,986,654	474,938,944	181,031	755,937,460	38,918	353,141,790	407,628	1,021,409,354	(1,045,664,573)	(1,036,866,036)	99%	-68%	846,661	11,545,042	58,316	1,983,435	752,366	204,853	125,210	
10,000 - 14,999	184,139	47.8%	2,292,523,919	12,450	12,649,691	756,238,273	150,211	700,502,355	33,928	399,761,981	466,280	1,166,135,961	(717,464,690)	(722,137,050)	101%	-31%	7,589,557	18,771,644	117,518	2,061,031	1,531,752	318,741	1,719,866	
15,000 - 19,999	117,415	33.5%	2,020,972,983	17,212	9,051,179	674,597,903	91,113	441,867,058	26,302	357,584,784	341,622	853,831,025	(297,856,608)	(527,656,767)	177%	-15%	13,083,250	15,140,518	220,452	1,866,960	1,959,717	237,301	2,904,463	
20,000 - 24,999	60,479	19.4%	1,346,619,323	22,266	7,846,636	592,637,926	40,029	208,429,754	20,450	324,487,779	179,570	448,855,693	(219,945,193)	(246,882,632)	112%	-16%	7,483,049	7,066,319	352,268	1,116,348	1,371,326	166,032	1,370,582	
25,000 - 29,999	37,503	13.4%	1,024,963,488	27,330	8,163,563	581,171,442	20,977	111,394,870	16,526	286,383,770	101,579	253,139,602	(198,962,633)	(231,863,734)	117%	-19%	3,807,574	3,284,619	525,413	712,163	879,819	119,331	454,065	
30,000 - 39,999	46,012	10.2%	1,588,908,865	34,532	11,424,264	1,073,187,398	22,126	118,213,648	23,886	460,868,113	109,498	272,958,302	(398,755,561)	(398,755,561)	123%	-20%	2,728,722	2,528,467	1,008,284	797,533	571,094	195,120	125,066	
40,000 - 49,999	30,283	9.3%	1,353,175,528	44,684	9,488,534	983,962,747	13,220	71,669,665	17,063	344,521,039	65,173	162,557,205	(200,046,594)	(287,779,446)	144%	-15%	1,507,920	1,022,368	960,058	443,803	234,910	124,703	4,889	
50,000 - 59,999	22,842	8.9%	1,251,426,938	54,786	10,524,622	915,122,676	9,100	50,947,199	13,742	297,513,008	47,622	118,345,733	(119,977,056)	(215,369,129)	180%	-10%	1,235,385	557,989	826,494	349,793	141,753	181,412	*	
60,000 - 69,999	16,646	7.9%	1,077,670,019	64,740	7,381,198	764,032,782	5,937	35,402,323	10,709	258,857,537	35,690	86,341,252	(59,582,677)	(162,362,259)	272%	-6%	976,427	351,528	677,859	237,677	96,168	108,926	*	
70,000 - 79,999	12,421	7.0%	928,123,110	74,722	6,202,325	631,952,654	4,203	26,058,159	8,218	208,350,058	27,738	67,541,628	(422,936)	(116,463,765)	-27537%	0%	1,000,751	247,790	649,023	175,710	82,113	114,264	-	
80,000 - 89,999	9,354	6.3%	793,161,994	84,794	6,217																			