

TABLE 2. TAX YEAR 2015 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY

| S0 TAX LIABILITY: ALL RETURNS | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---------------------------------|-----------------------------------|-------------------------------------|---|-------------------------|-------------------------------|----------------|---|---------------------|----------------------------------|--|---------------------------------|---|--------------------------------|--|--|---------------------------------------|--------------------------------|---|------------------------------|---------------------------------|-------------------------|----------------------|
| Income Level | Number of Returns Filed (\$0 Tax Liability) | | D-400 Filing Financial Statistics | | Federal AGI [includes returns with deficit] [S] | Average Federal AGI [S] | Modifications to Federal AGI: | | Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type††: | | | Computed NC Taxable Income [includes returns with deficit] | | | NCTI as a % of Federal AGI [S] | Computed Tax Liability [before application of credits] [S] | Selected Tax Credits Claimed††† and Itemized Deductions††† Claimed | | | | | | | |
| | [Combined Filings Statuses] | as a % of All Returns Filed [%] | Number of Returns Filed | [Net Tax < Pre-payments] Amount [S] | | | Additions [S] | Deductions [S] | Standard Deduction | Itemized Deductions | [before residency proration] [S] | [after residency proration] [S] | Effective Pro-ration Factor [%] | Child Tax Credit [per Qualifying Child] [S] | | | Taxes Paid To Other States/Foreign Taxes [S] | Qualifying Home Mortgage Interest [S] | Real Estate Property Taxes [S] | Allowed Home Mtg Int/Ret Estate Taxes [S] | Charitable Contributions [S] | Medical and Dental Expenses [S] | | |
| | | | | | | | | | | | | | | | | | | | | | | | Number of Returns Filed | Deduction Amount [S] |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 852,395 | 100.0% | 479,285 | 136,542,128 | 48,666,745,579 | 57,094 | 1,377,705,701 | 6,874,114,180 | 731,035 | 7,297,500,000 | 121,360 | 6,582,403,401 | 29,290,433,699 | (7,809,323,746) | -27% | 60% | - | 19,546,149 | 83,925 | 715,137,319 | 726,250,052 | 942,785,402 | 4,372,206,799 | 1,287,254,247 |
| \$ 1 - 2,000 | 52,446 | 22.5% | 38,520 | 9,561,658 | 724,089,993 | 13,806 | 3,015,325 | 10,555,922 | 51,673 | 615,748,500 | 773 | 15,578,079 | 54,270,469 | 64% | 12% | 3,120,314 | 9,748,024 | 42,155 | 5,803,308 | 2,124,991 | 6,789,514 | 4,065,675 | 4,875,069 | 685,856 |
| 2,001 - 4,000 | 31,088 | 15.3% | 21,834 | 6,134,183 | 476,277,297 | 15,320 | 9,191,900 | 3,278,655 | 30,797 | 373,266,000 | 291 | 6,032,195 | 94,619,637 | 95% | 20% | 5,144,780 | 8,196,247 | 91,134 | 2,779,604 | 894,179 | 3,089,096 | 1,343,867 | 1,723,105 | 622,859 |
| 4,001 - 6,000 | 11,313 | 6.3% | 7,937 | 2,590,804 | 201,621,256 | 17,822 | 275,591 | 1,470,048 | 11,194 | 138,627,000 | 119 | 2,402,634 | 59,397,165 | 90% | 29% | 3,074,385 | 3,693,343 | 137,573 | 1,459,266 | 354,593 | 1,225,420 | 574,439 | 685,856 | |
| 6,001 - 10,000 | 4,301 | 1.4% | 2,863 | 1,180,406 | 93,120,224 | 21,651 | 308,586 | 2,412,709 | 4,176 | 52,345,500 | 125 | 2,769,717 | 35,900,884 | 85% | 39% | 1,752,381 | 1,628,868 | 346,384 | 969,344 | 365,474 | 1,179,261 | 957,721 | 1,179,261 | |
| 10,001 - 12,750 | 632 | 0.3% | 255 | 166,730 | 20,056,495 | 31,735 | 271,714 | 1,401,867 | 570 | 6,895,500 | 62 | 1,271,946 | 10,758,896 | 62% | 54% | 411,273 | 148,672 | 268,008 | 424,602 | 192,495 | 567,111 | 368,652 | 360,638 | |
| 12,751 - 15,000 | 418 | 0.3% | 169 | 106,695 | 13,868,378 | 33,178 | 221,645 | 807,620 | 374 | 4,464,000 | 44 | 790,362 | 8,028,041 | 72% | 58% | 334,033 | 66,010 | 272,552 | 270,285 | 95,158 | 298,300 | 243,125 | 271,527 | |
| 15,001 - 17,000 | 315 | 0.3% | 102 | 67,481 | 11,203,378 | 35,566 | 154,221 | 1,034,168 | 279 | 3,231,000 | 36 | 736,268 | 6,356,163 | 83% | 65% | 828,896 | 61,511 | 741,907 | 432,523 | 302,754 | 674,838 | 779,602 | 187,467 | |
| 17,001 - 20,000 | 436 | 0.3% | 116 | 76,164 | 16,343,316 | 37,485 | 44,459 | 477,785 | 393 | 4,611,000 | 43 | 777,485 | 9,925,759 | 81% | 61% | 483,317 | 49,995 | 422,580 | 220,576 | 94,868 | 283,358 | 252,469 | 256,392 | |
| 20,001 - 25,000 | 643 | 0.2% | 165 | 181,476 | 29,396,589 | 45,718 | 276,722 | 1,961,589 | 568 | 6,888,000 | 75 | 1,752,274 | 19,101,448 | 75% | 65% | 828,896 | 61,511 | 741,907 | 432,523 | 302,754 | 674,838 | 779,602 | 319,454 | |
| 25,001 - 30,000 | 511 | 0.2% | 109 | 128,501 | 25,736,032 | 50,364 | 69,279 | 2,154,190 | 435 | 5,127,000 | 76 | 1,685,276 | 16,838,845 | 83% | 65% | 804,867 | 36,348 | 726,595 | 641,098 | 231,254 | 730,817 | 655,466 | 332,164 | |
| 30,001 - 40,000 | 842 | 0.2% | 210 | 318,056 | 47,374,031 | 56,264 | 452,374 | 3,300,418 | 732 | 9,033,000 | 110 | 2,296,602 | 33,196,385 | 89% | 70% | 1,680,228 | 70,954 | 1,595,151 | 753,422 | 332,985 | 958,555 | 998,138 | 394,744 | |
| 40,001 - 50,000 | 654 | 0.3% | 168 | 292,184 | 45,636,167 | 69,780 | 1,251,970 | 5,677,497 | 559 | 6,964,500 | 95 | 2,069,108 | 32,177,032 | 91% | 71% | 1,681,046 | 44,850 | 1,504,360 | 861,553 | 350,760 | 1,101,594 | 898,710 | 160,496 | |
| 50,001 - 60,000 | 518 | 0.3% | 128 | 250,256 | 42,548,867 | 82,141 | 383,564 | 3,079,394 | 413 | 5,010,000 | 105 | 3,028,536 | 31,814,501 | 89% | 75% | 1,635,009 | 31,800 | 1,431,866 | 875,464 | 354,505 | 1,152,348 | 1,679,934 | 229,075 | |
| 60,001 - 75,000 | 611 | 0.3% | 146 | 372,140 | 54,041,055 | 88,447 | 304,602 | 3,459,828 | 489 | 5,622,000 | 122 | 2,140,183 | 43,123,646 | 95% | 80% | 2,354,731 | 30,000 | 2,007,581 | 983,620 | 416,297 | 1,292,552 | 774,367 | 144,425 | |
| 75,001 - 80,000 | 179 | 0.3% | 50 | 172,491 | 21,052,511 | 117,612 | 301,863 | 1,315,975 | 121 | 1,464,000 | 58 | 1,937,562 | 16,636,837 | 83% | 79% | 798,559 | 6,100 | 677,005 | 549,130 | 310,039 | 669,847 | 1,219,521 | 48,194 | |
| 80,001 - 100,000 | 482 | 0.3% | 138 | 439,489 | 63,949,804 | 141,482 | 1,089,847 | 3,199,523 | 291 | 3,615,000 | 161 | 6,283,676 | 40,161,452 | 77% | 81% | 2,310,139 | 5,900 | 1,896,038 | 1,401,008 | 690,189 | 1,869,657 | 4,316,300 | 126,220 | |
| 100,001 - 120,000 | 289 | 0.3% | 107 | 479,268 | 49,734,611 | 172,092 | 853,290 | 2,171,204 | 170 | 2,103,000 | 119 | 5,963,013 | 51,594,684 | 78% | 81% | 1,816,939 | - | 1,388,786 | 1,273,548 | 550,895 | 1,596,180 | 4,283,272 | 145,076 | |
| 120,001 - 160,000 | 295 | 0.2% | 119 | 594,006 | 48,665,174 | 164,967 | 727,578 | 2,088,992 | 160 | 2,026,500 | 135 | 2,998,856 | 42,278,404 | 95% | 87% | 2,320,422 | - | 1,632,473 | 1,430,706 | 670,694 | 1,869,807 | 1,015,843 | 139,408 | |
| 160,001 - 200,000 | 153 | 0.2% | 79 | 582,674 | 34,335,803 | 224,417 | 1,309,282 | 1,766,486 | 49 | 637,500 | 104 | 3,489,773 | 29,751,126 | 92% | 87% | 1,097,384 | - | 1,097,132 | 1,271,987 | 718,438 | 1,590,981 | 1,858,855 | 40,137 | |
| 200,001 or more | 464 | 0.4% | 261 | 8,180,884 | 644,106,783 | 1,388,161 | 69,886,940 | 66,259,362 | 146 | 1,927,500 | 318 | 11,566,790 | 534,239,891 | 97% | 83% | 29,826,258 | - | 28,365,198 | 4,403,834 | 4,645,651 | 5,123,152 | 106,359,311 | 84,507 | |
| TOTAL | 958,955 | 21.0% | 552,761 | 168,417,674 | 51,329,903,343 | 53,527 | 1,459,823,743 | 6,992,582,858 | 834,624 | 8,547,076,500 | 124,331 | 6,757,974,416 | 30,492,093,312 | (6,727,331,746) | -22% | 59% | 62,214,208 | 43,403,903 | 44,993,842 | 742,188,122 | 740,040,700 | 975,132,290 | 4,505,090,348 | 1,298,401,060 |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 65,947 | 99.4% | 15,992 | 29,920,729 | (12,379,897,124) | (187,275) | 442,761,380 | 356,091,781 | 43,779 | 445,933,500 | 22,168 | 261,035,200 | (13,000,196,225) | (3,797,487,517) | 29% | 105% | 9,245 | 732,610 | 104,434 | 112,374,656 | 126,238,034 | 136,070,332 | 4,595,593 | 122,300,549 |
| \$ 1 - 3,999 | 213,783 | 99.2% | 125,629 | 8,313,185 | 471,608,653 | 2,206 | 13,458,560 | 12,619,039 | 208,157 | 1,732,017,000 | 5,626 | 89,578,321 | (1,349,147,147) | (1,321,176,952) | 98% | -286% | 10,265 | 2,258,992 | * | 27,716,287 | 10,914,013 | 30,960,272 | 5,876,026 | 53,999,338 |
| 4,000 - 9,999 | 300,825 | 71.5% | 218,934 | 29,115,051 | 1,957,732,398 | 6,508 | 9,367,566 | 51,097,437 | 289,676 | 2,715,786,000 | 11,149 | 183,396,318 | (983,179,791) | (958,028,844) | 97% | -50% | 490,419 | 10,363,067 | 17,367 | 40,612,945 | 22,413,859 | 58,817,394 | 20,481,740 | 106,167,302 |
| 10,000 - 14,999 | 151,672 | 39.5% | 98,816 | 25,367,174 | 1,891,385,418 | 12,470 | 5,076,564 | 133,983,196 | 142,471 | 1,789,704,000 | 9,201 | 189,155,030 | (216,380,244) | (220,679,831) | 102% | -11% | 4,694,203 | 17,726,233 | 135,304 | 41,760,259 | 19,121,666 | 52,567,029 | 21,942,631 | 117,110,611 |
| 15,000 - 19,999 | 55,643 | 15.9% | 31,976 | 11,920,302 | 939,422,761 | 16,883 | 3,350,043 | 204,726,625 | 48,200 | 599,032,500 | 7,443 | 167,207,948 | (28,190,269) | (49,861,742) | 177% | -3% | 6,554,709 | 9,852,110 | 235,542 | 31,424,052 | 19,702,080 | 44,335,982 | 22,815,232 | 101,067,604 |
| 20,000 - 24,999 | 20,929 | 6.7% | 7,937 | 4,068,393 | 466,413,871 | 22,286 | 2,142,991 | 239,632,158 | 15,457 | 179,587,500 | 5,472 | 137,465,193 | (88,127,989) | (123,781,477) | 140% | -19% | 1,085,578 | 1,496,240 | 24,696,235 | 12,362,316 | 33,220,314 | 19,333,735 | 85,935,794 | |
| 25,000 - 29,999 | 15,916 | 5.6% | 5,286 | 2,743,112 | 436,672,227 | 27,436 | 2,043,046 | 274,671,880 | 11,348 | 127,822,500 | 4,568 | 119,627,980 | (83,407,087) | (123,404,227) | 148% | -19% | 706,593 | 301,839 | 521,274 | 18,211,299 | 10,090,660 | 26,095,997 | 18,436,943 | 75,899,254 |
| 30,000 - 39,999 | 25,155 | 5.3% | 8,763 | 4,740,424 | 874,930,443 | 34,782 | 5,388,406 | 581,374,953 | 17,779 | 208,159,500 | 7,376 | 187,080,408 | (96,296,012) | (188,847,808) | 196% | -11% | 1,439,722 | 281,763 | 1,286,124 | 28,905,304 | 16,823,710 | 42,676,570 | 33,644,443 | 112,410,811 |
| 40,000 - 49,999 | 19,566 | 5.6% | 7,283 | 4,312,117 | 876,748,354 | 44,810 | 5,544,814 | 594,986,005 | 13,237 | 157,966,500 | 6,329 | 157,887,613 | (28,546,950) | (141,910,503) | 497% | -3% | 1,370,981 | 129,587 | 1,282,543 | 24,028,284 | 14,175,606 | 36,162,886 | 31,834,659 | 91,340,499 |
| 50,000 - 59,999 | 15,967 | 5.9% | 6,086 | 3,754,316 | 875,833,939 | 54,853 | 4,262,770 | 597,759,455 | 10,301 | 126,882,000 | 5,666 | 152,703,172 | 2,752,082 | (116,548,180) | ##### | 0% | 1,480,684 | 94,284 | 1,391,878 | 22,658,483 | 13,870,453 | 34,232,056 | 30,725,001 | 89,152,536 |
| 60,000 - 69,999 | 12,601 | 5.8% | 5,088 | 3,632,195 | 816,384,915 | 64,787 | 4,388,092 | 536,249,147 | 7,865 | 101,389,500 | 4,736 | 139,700,219 | 43,434,141 | (94,121,264) | -217% | 5% | 1,535,297 | 64,803 | 1,367,041 | 20,460,944 | 12,364,123 | 30,912,813 | 28,117,878 | 81,821,600 |
| 70,000 - 79,999 | 9,688 | 5.2% | 3,879 | 3,149,422 | 724,840,686 | 74,818 | 4,627,979 | 447,371,017 | 5,897 | 79,135,500 | 3,791 | 109,483,972 | 93,478,176 | (54,351,281) | -58% | 13% | 1,622,846 | 45,928 | 1,447,819 | 18,810,497 | 11,122,159 | 27,924,627 | 24,833,371 | 57,679,663 |
| 80,000 - 89,999 | 7,706 | 4.9% | 3,0 | | | | | | | | | | | | | | | | | | | | | |