

TABLE 26 . STATISTICS OF SPECIAL PROGRAMS

Special Funds

For tax year	Income Tax										Privilege Tax		
	N.C. Candidates Financing Fund [Article 4, Part 2] [§ 105-269.6]		Wildlife Conservation Account [Article 4] [§ 105-269.5]		N.C. Education Endowment Fund [Article 4] [§ 105-269.7]		N.C. Political Parties Financing Fund [Article 4, Part 2] [§ 105-159.1]		N.C. Public Campaign Fund [Article 4, Part 2] [§ 105-159.2]		For tax year beginning	N.C. Public Campaign Financing Fund [Attorneys] [§ 105-41(a)(1)]	
	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]		Attorneys contributing [computed] [#]	Contribution amount [\$]
2001....	6,538	49,055	31,445	426,740	-	-	499,697	499,697	-	-	July 1, 2003	-	-
2002....	6,196	91,781	22,735	312,269	-	-	495,743	495,743	-	-	July 1, 2004	989	49,446
2003....	-	-	23,339	343,707	-	-	456,120	456,120	324,349	973,046	July 1, 2004	741	37,046
2004....	-	-	20,840	350,697	-	-	585,101	585,101	375,099	1,125,296	July 1, 2005	466	23,321
2005....	-	-	19,031	278,495	-	-	516,454	516,454	380,484	1,141,452	July 1, 2006	-	-
2006....	-	-	21,980	383,377	-	-	515,533	1,546,599	423,485	1,270,455	July 1, 2007	-	-
2007....	-	-	22,490	386,017	-	-	498,455	1,495,365	419,206	1,257,618	July 1, 2008	-	-
2008....	-	-	22,595	485,117	-	-	514,388	1,543,166	399,671	1,199,014	July 1, 2009	-	-
2009....	-	-	22,500	273,252	-	-	422,619	1,267,857	368,957	1,106,872	July 1, 2010	-	-
2010....	-	-	21,444	317,059	-	-	399,316	1,197,948	350,389	1,051,167	July 1, 2011	-	-
2011....	-	-	21,141	333,922	-	-	384,858	1,154,574	328,743	986,230	July 1, 2012	-	-
2012....	-	-	21,112	353,812	-	-	349,412	1,048,236	276,370	829,110	July 1, 2013	-	-
2013....	-	-	20,657	340,167	-	-	-	-	-	-	July 1, 2014	-	-
2014....	-	-	7,795	134,946	2,665	58,722	-	-	-	-	July 1, 2015	-	-
2015....	-	-	7,476	136,271	3,358	65,649	-	-	-	-	July 1, 2016	-	-

Contribution and designated amounts are those reported on tax forms for the designated tax year.

N.C. Candidates Financing Fund [§ 105-269.6] [Repealed by SL 2002-158, s. 6(a) effective for tax years beginning on or after January 1, 2003.]

A taxpayer entitled to a refund of individual income tax may elect to contribute all or part of the *refund* to the N.C. Candidates Financing Fund for the use of political campaigns.

Wildlife Conservation Account [§ 105-269.5]

A taxpayer entitled to a refund of income taxes under Article 4 of Chapter 105 may elect to contribute all or part of the *refund* to the N.C. Nongame and Endangered Wildlife Fund to be used for management, protection, and preservation of wildlife. Information is compiled during the processing of tax forms for the designated tax year.

N.C. Education Endowment Fund [§ 105-269.7]

A taxpayer entitled to a refund of income taxes under Article 4 of Chapter 105 may elect to contribute all or part of the *refund* to the N.C. Education Endowment Fund established pursuant to § 115C-472.16 to be used for teacher compensation that is related directly to improving student academic outcomes in the public schools of the State. Information is compiled during the processing of tax forms for the designated tax year.

N.C. Political Parties Financing Fund [§ 105-159.1] [Repealed by SL 2013-381, s. 38.1(e), effective July 1, 2013.]

Every taxpayer whose individual income tax liability was at least \$1 for a given tax year, could on the D-400 return, elect to designate \$1 to be contributed to the political party of choice. Election to make this contribution did not affect the taxpayer's income tax liability or refund.

[Effective for taxable years beginning on or after January 1, 2006, the designated amount increased. Every taxpayer whose individual income tax liability is at least \$3 for a given year, may on the D-400 return, elect to designate \$3 to be contributed to the political party of choice; for a married couple filing a joint return with an income tax liability of at least \$6, each spouse may designate \$3 to the fund.]

N.C. Public Campaign Fund designation [§ 105-159.2] [Repealed by SL 2013-360, s. 21.1(c), effective for tax years beginning on or after January 1, 2013, and SL 2013-381, s. 38.1(f), effective July 1, 2013.]

Effective for taxable years beginning on or after January 1, 2003, an individual is provided the opportunity to agree to allocate \$3 of the individual's tax liability to the N.C. Public Campaign Fund if the individual has an income tax liability of at least \$3. On a joint return, each individual may agree to allocate \$3 to the Fund; agreeing to allocate \$3 to the Fund neither increases the tax nor reduces a refund. The N.C. Public Campaign Fund was established to provide an alternative source of campaign money to qualified candidates who accept strict campaign spending and fund-raising limits; the Fund also helped to finance a Voter Guide with educational materials about voter registration, the role of the appellate courts, and the candidates seeking election as appellate judges in the State.

N.C. Public Campaign Financing Fund contribution [§ 105-41(a)(1)] [Repealed effective for applications for new licenses/license renewals issued on or after January 1, 2006.]

Attorneys were provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax was paid. The contribution was not considered part of the tax owed. [Effective on or after July 1, 2003 (applications for new licenses); effective on or after July 1, 2004 (issuance of license renewals)] Privilege license taxes are imposed annually and are due July 1 of each year; the tax applicable to attorneys is imposed for the privilege of engaging in the practice of law during the fiscal year that begins on the July 1 due date of the tax.