

TABLE 2A. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																									
Income Level	Number of Returns Filed [\$0 Tax Liability]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction++:				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]	Std Ded as a % of \$0 Tax Returns [%]			Additions [\$]	Deductions [\$]	Number of Returns Filed with \$0 Tax Liability	as a % of All Std Ded Returns [%]	Deduction Amount [\$]	Average SD Value [\$]	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 [\$]			
A. BY SIZE OF NC TAXABLE INCOME																									
No Taxable Income	858,509	72.3%	6,452,143,831	10,392	474,198,303	4,768,660,611	620,905	100.0%	2,614,694,944	4,211	1,160,735	2,866,378,935	(3,323,392,356)	(3,905,564,101)	117.5%	-	32,039,614	7,685	7,064,868	1,659,733	241,109	-			
\$ 1 - 2,000	81,065	94.2%	1,053,895,546	13,807	3,298,514	124,097,675	76,328	35.4%	341,650,750	4,476	200,835	501,275,207	90,170,428	69,690,949	77.3%	4,184,233	8,533,551	60,934	1,735,674	585,374	47,239	422,425			
2,001 - 4,000	59,231	94.9%	920,249,833	16,370	613,172	69,362,904	56,216	31.1%	258,415,490	4,597	168,532	420,902,052	172,182,559	165,922,724	96.4%	9,970,946	8,514,635	113,691	1,368,725	705,311	62,464	2,026,649			
4,001 - 6,000	33,890	94.8%	613,957,248	19,118	420,744	33,879,247	32,114	19.9%	150,476,975	4,686	108,676	271,408,361	158,613,409	156,528,479	98.7%	9,409,392	6,085,618	107,736	899,451	888,392	41,705	2,337,254			
6,001 - 10,000	23,764	94.0%	496,907,253	22,256	482,310	23,974,138	22,327	8.1%	106,574,208	4,773	80,153	200,284,750	166,556,467	164,636,720	98.8%	9,889,854	4,802,632	309,440	899,987	1,882,731	59,554	2,491,388			
10,001 - 10,625	1,078	90.1%	24,623,060	25,358	86,107	1,474,466	971	2.5%	4,640,150	4,779	3,334	8,315,200	10,279,351	9,999,803	97.3%	600,487	195,293	60,246	79,866	231,008	8,842	70,690			
10,626 - 12,750	2,268	86.6%	53,179,231	27,063	96,192	3,440,258	1,965	1.6%	9,299,071	4,732	7,008	17,505,500	23,030,594	22,737,534	98.7%	1,365,362	426,995	214,078	138,129	557,894	24,604	108,702			
12,751 - 15,000	1,291	83.1%	31,863,057	29,695	43,191	2,059,506	1,073	0.9%	5,023,250	4,682	3,870	9,655,500	15,167,992	14,753,651	97.3%	886,823	233,973	232,798	77,887	361,048	24,541	41,448			
15,001 - 17,000	723	78.8%	18,044,401	31,657	169,377	1,053,899	570	0.6%	2,721,050	4,774	1,902	4,749,000	9,689,829	9,080,822	93.7%	546,721	105,096	212,415	61,102	185,830	28,309	18,428			
17,001 - 20,000	594	74.1%	16,236,548	36,901	95,144	1,761,787	440	0.3%	2,489,050	5,657	1,440	3,605,500	8,475,355	8,058,810	95.1%	488,668	69,010	335,590	58,661	55,440	49,888	5,429			
20,001 - 21,250	235	68.9%	6,316,856	38,993	27,342	623,312	162	0.3%	783,600	4,837	502	1,256,500	3,680,786	3,338,859	90.7%	205,028	22,576	168,872	11,355	7,747	21,756	623			
21,251 - 25,000	545	61.1%	13,801,583	41,446	46,010	1,519,630	333	0.3%	1,658,150	4,979	1,100	2,516,000	8,153,813	7,634,172	93.6%	473,471	87,562	402,294	22,532	12,022	32,418	1,170			
25,001 - 30,000	491	52.7%	12,484,937	48,204	27,110	1,603,296	259	0.2%	1,314,850	5,077	802	1,987,500	7,606,401	7,066,659	92.9%	446,799	32,133	378,952	17,076	6,370	31,949	155			
30,001 - 40,000	726	45.5%	18,978,449	57,510	90,220	2,553,258	330	0.2%	1,745,900	5,291	1,086	2,678,000	12,091,511	11,341,766	93.8%	731,149	41,800	596,450	14,768	11,481	53,609	-			
40,001 - 50,000	495	34.9%	11,167,732	64,553	50,099	1,082,444	173	0.2%	889,750	5,143	558	1,376,500	7,869,137	7,651,907	97.2%	503,118	21,468	386,430	18,162	4,984	28,586	-			
50,001 - 60,000	331	28.1%	7,346,919	78,999	19,471	930,206	93	0.1%	509,650	5,480	303	741,500	5,185,034	5,055,127	97.5%	335,779	11,900	221,014	8,375	2,623	18,620	-			
60,001 - 75,000	306	24.8%	7,277,638	95,758	5,610	1,154,275	76	0.1%	405,600	5,337	201	475,000	5,248,373	5,113,650	97.4%	344,803	5,000	235,806	881	3,605	22,839	-			
75,001 - 80,000	68	17.6%	1,167,026	97,252	-	169,759	12	0.1%	62,000	5,167	30	70,500	864,767	922,483	106.7%	62,694	900	52,841	357	1,200	-	-			
80,001 - 100,000	210	15.7%	3,918,478	118,742	22,019	547,930	33	0.1%	151,600	4,594	71	148,500	3,092,467	2,851,114	92.2%	196,838	700	130,768	-	650	10,200	-			
100,001 - 120,000	142	15.5%	2,989,762	135,898	14,576	376,313	22	0.2%	109,350	4,970	49	98,000	2,420,675	2,420,675	100.0%	169,990	-	124,688	-	*	*	-			
120,001 - 160,000	148	14.2%	3,671,371	174,827	12,365	397,776	21	0.2%	108,300	5,157	54	108,000	3,069,660	2,916,326	95.0%	208,496	-	194,590	*	1,429	-	-			
160,001 - 200,000	97	12.4%	2,601,759	216,813	-	328,685	12	0.4%	61,800	5,150	26	52,000	2,159,274	2,159,274	100.0%	157,334	-	131,830	*	-	-	-			
200,001 or more	292	8.9%	11,851,914	455,843	25,370	512,910	26	0.6%	142,000	5,462	75	150,000	11,072,374	11,072,374	100.0%	835,009	-	833,914	-	-	-	-			
TOTAL	1,066,499	76.4%	9,784,674,432	12,014	479,843,246	5,041,564,285	814,461	29.4%	3,503,927,488	4,302	1,741,342	4,315,738,005	(2,596,712,100)	(3,214,610,223)	123.8%	42,012,994	61,230,456	5,513,062	12,477,856	7,164,872	808,232	7,524,361			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	65,268	63.5%	(1,517,241,535)	(36,611)	447,281,092	96,867,530	41,442	99.3%	136,876,149	3,303	57,587	118,409,246	(1,422,113,368)	(939,973,983)	66.1%	3,339	382,346	1,013	637,188	11,509	14,039	*			
\$ 1 - 3,999	183,272	90.7%	340,447,511	2,049	4,176,915	80,058,430	166,150	83.5%	505,985,756	3,045	140,906	352,196,686	(593,616,446)	(595,156,923)	100.3%	16,666	2,084,008	4,209	827,112	104,851	16,778	448			
4,000 - 9,999	221,997	90.7%	1,410,098,115	7,003	3,388,632	402,498,526	201,358	51.9%	840,338,262	4,173	383,277	957,932,724	(787,282,765)	(783,607,663)	99.5%	784,557	11,391,159	68,334	2,203,513	714,907	138,125	117,884			
10,000 - 14,999	185,661	87.9%	2,027,640,245	12,419	2,023,466	558,416,874	163,275	46.7%	765,231,000	4,687	436,291	1,089,687,021	(383,671,184)	(394,314,347)	102.8%	8,042,421	18,372,660	108,391	2,227,256	1,486,001	114,520	1,977,425			
15,000 - 19,999	125,942	84.1%	1,818,600,511	17,164	1,389,636	532,344,507	105,956	33.0%	512,676,302	4,839	334,900	836,782,865	(61,813,527)	(83,170,102)	134.6%	14,232,561	16,227,505	219,199	2,086,315	2,071,528	96,115	3,283,769			
20,000 - 24,999	64,512	72.3%	1,034,562,788	22,187	1,339,912	409,483,109	46,630	17.1%	242,436,551	5,199	160,480	400,530,015	(16,546,975)	(42,422,325)	256.4%	8,346,857	7,402,445	338,773	1,304,327	1,401,435	69,229	1,582,027			
25,000 - 29,999	38,124	59.4%	617,581,231	27,260	1,157,889	357,784,847	22,655	9.8%	120,152,732	5,304	70,838	176,829,252	(36,027,711)	(65,801,851)	182.6%	3,613,410	2,796,367	427,209	739,121	797,610	83,390	467,692			
30,000 - 39,999	46,310	50.9%	811,986,660	34,425	1,849,605	607,045,481	23,587	7.2%	126,941,704	5,382	60,504	150,205,201	(70,356,121)	(126,916,974)	180.4%	2,176,438	1,613,698	876,286	833,516	382,474	77,140	93,462			
40,000 - 49,999	29,917	46.3%	617,870,945	44,608	1,490,934	487,128,116	13,851	7.0%	75,390,564	5,443	31,059	77,166,982	(20,323,783)	(83,376,226)	410.2%	910,273	495,524	583,802	473,153	88,847	90,500	1,654			
50,000 - 59,999	22,533	41.2%	507,196,899	54,678	1,161,037	391,360,004	9,276	6.9%	52,321,637	5,641	20,117	49,782,500	14,893,795	(44,998,070)	-302.1%	720,223	213,462	488,021	376,738	41,502	31,921	-			
60,000 - 69,999	16,503	37.5%	400,522,351	64,684	799,382	300,460,583	6,192	6.5%	37,280,129	6,021	13,890	33,709,723	29,871,298	(28,150,577)	-94.2%	496,568	169,012	318,891	259,928	31,117	24,595	-			
70,000 - 79,999	11,853	35.2%	312,009,871	74,697	633,986	223,314,288	4,177	6.1%	25,976,559	6,219	9,259	22,652,680	40,700,330	(16,818,918)	-41.3%	405,305	48,579	251,412	175,076	16,413	18,836	-			
80,000 - 89,999	9,228	33.3%	260,426,647	84,719	1,010,718	185,573,570	3,074	6.7%	19,531,316	6,354	6,834	16,700,402	39,632,077	(12,586,776)	-31.8%	271,695	22,589	169,724	131,465	9,725	18,044	-			
90,000 - 99,999	6,678	31.1%	196,159,636	94,580	400,347	132,714,621	2,074	6.8%	13,047,831	6,291	4,537	11,005,100	39,792,431	(7,447,609)	-18.7%	177,973	11,102	91,807	87,038	3,703	*	-			
100,000 - 149,999	14,246	23.4%	388,901,709	116,647	1,231,650	2																			