

TABLE 2A. TAX YEAR 2014 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION

Income Level	Aggregate Number of Returns Filed (\$0 Tax Liability)		D-400 Filing Financial Statistics		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction††:			Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed†††					
	[Combined Filing Statuses]	Std Ded as a % of \$0 Tax Returns [%]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [\$]			Additions [\$]	Deductions [\$]	Number of Returns Filed \$0 Tax Liability	as a % of All SD Returns [%]	Deduction Amount [\$]	Average SD Value [\$]	[before residency proration] [\$]	[after residency proration] [\$]		Effective Proration Factor [%]	Child Tax Credit \$125/\$100 per Qualifying Child		Tax Credits Paid to Other States/ Foreign Taxes		
					Record Count	Qualifying Child Count									Credit Claimed Amount [\$]		Return Count	Credit Claimed Amount [\$]			
	A. BY SIZE OF NC TAXABLE INCOME																				
Income Level	Aggregate Number of Returns Filed	Std Ded as a % of \$0 Tax Returns	Number of Returns Filed	Net Tax < Pre-payments Amount	Federal AGI	Average Federal AGI Value	Additions	Deductions	Number of Returns Filed \$0 Tax Liability	as a % of All SD Returns	Deduction Amount	Average SD Value	before residency proration	after residency proration	Effective Proration Factor	Record Count	Qualifying Child Count	Credit Claimed Amount	Return Count	Credit Claimed Amount	
NCTI Level																					
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	831,860	90.4%	444,182	82,303,563	6,572,304,990	8,744	345,249,024	3,744,649,583	751,602	100.0%	7,593,783,000	10,103	(4,420,878,570)	(5,470,293,490)	123.7%	109,136	161,835	19,708,743	9	24,253	
\$ 1 - 2,000	55,289	99.1%	40,435	9,783,347	732,973,845	13,384	659,628	8,682,980	54,764	25.6%	652,411,500	11,913	72,538,993	56,749,667	78.2%	3,291,424	53,004	86,330	10,350,446	838	43,347
2,001 - 4,000	31,132	99.3%	22,290	6,179,304	474,018,453	15,328	367,089	3,595,585	30,925	16.5%	375,343,500	12,137	95,446,457	89,357,116	93.6%	5,182,676	30,515	66,372	8,259,961	512	69,549
4,001 - 6,000	11,253	99.0%	7,958	2,577,701	194,823,645	17,493	79,984	935,885	11,137	6.6%	138,360,000	12,423	55,607,744	52,943,102	95.2%	3,070,656	10,823	29,939	3,731,396	464	121,184
6,001 - 10,000	4,124	97.9%	2,760	1,050,820	84,796,601	21,010	106,958	1,233,761	4,036	1.4%	51,253,500	12,699	32,416,298	28,569,643	88.1%	1,657,026	3,709	12,773	1,610,641	633	277,459
10,001 - 10,625	176	94.9%	83	37,575	4,042,859	24,209	509	106,758	167	0.4%	2,026,500	12,135	1,910,110	1,725,331	90.3%	100,076	111	426	53,195	91	52,150
10,626 - 12,750	411	91.2%	151	69,561	10,722,673	28,594	44,851	587,306	375	0.3%	4,486,500	11,964	5,693,718	4,385,618	77.0%	254,361	236	670	85,890	282	182,442
12,751 - 15,000	372	93.3%	105	56,364	10,943,757	31,538	38,638	304,472	347	0.2%	4,195,500	12,091	6,482,423	4,802,800	74.1%	278,577	203	479	58,375	297	225,606
15,001 - 17,000	294	92.9%	77	64,728	8,738,565	32,009	4,520	330,660	273	0.2%	3,300,000	12,088	5,112,425	4,372,783	85.5%	253,618	159	295	35,965	242	219,537
17,001 - 20,000	427	92.3%	113	81,733	13,395,802	33,999	38,432	664,294	394	0.2%	4,738,500	12,027	8,031,440	7,279,144	90.6%	422,194	308	565	66,180	348	358,743
20,001 - 21,250	151	94.0%	39	23,058	5,252,832	36,992	6,954	163,595	142	0.2%	1,711,500	12,053	3,384,691	2,925,939	86.4%	169,704	*	*	131	156,233	
21,251 - 25,000	450	88.9%	101	74,267	15,447,976	38,620	25,334	724,106	400	0.2%	4,830,000	12,075	9,919,204	9,224,874	93.0%	535,040	203	409	43,280	353	466,290
25,001 - 30,000	470	88.3%	84	85,623	18,280,923	44,050	32,031	1,116,266	415	0.2%	5,026,500	12,112	12,170,188	11,365,582	93.4%	659,201	201	399	41,805	377	591,423
30,001 - 40,000	832	85.0%	169	226,870	36,610,195	51,782	54,343	2,558,490	707	0.2%	8,667,000	12,259	25,439,048	24,577,182	96.6%	1,425,477	311	591	58,579	631	1,274,800
40,001 - 50,000	596	85.1%	109	149,548	31,285,519	61,707	27,674	1,738,083	507	0.2%	6,324,000	12,473	23,251,110	22,720,195	97.7%	1,317,777	207	366	41,812	461	1,212,616
50,001 - 60,000	486	80.7%	94	157,355	28,855,138	73,610	31,486	1,678,966	392	0.3%	4,825,500	12,310	22,382,158	21,614,825	96.6%	1,253,669	141	288	25,751	360	1,136,311
60,001 - 75,000	569	75.4%	100	199,036	35,439,020	82,608	72,156	1,211,971	429	0.3%	5,089,500	11,864	29,209,705	28,807,548	98.6%	1,670,836	120	259	23,485	380	1,456,562
75,001 - 80,000	136	69.1%	31	70,786	9,387,583	99,868	64,199	370,696	94	0.2%	1,179,000	12,543	7,902,086	7,288,290	92.2%	422,721	35	173	6,600	83	370,431
80,001 - 100,000	390	64.9%	67	180,869	26,782,843	105,860	76,773	1,057,257	253	0.2%	3,103,500	12,267	22,698,559	22,479,079	99.0%	1,303,790	*	*	214	1,081,539	
100,001 - 120,000	240	57.1%	57	206,234	17,270,806	126,064	165,199	778,247	137	0.2%	1,717,500	12,536	14,940,258	14,875,047	99.6%	862,754	*	*	108	674,777	
120,001 - 160,000	292	51.7%	63	240,707	24,058,974	159,331	1,040,503	877,725	151	0.2%	1,981,500	13,123	22,240,252	20,951,338	94.2%	1,215,176	*	*	115	897,950	
160,001 - 200,000	197	43.3%	28	179,960	13,618,813	200,277	323,361	601,468	68	0.3%	904,500	13,301	12,436,206	12,039,784	96.8%	698,307	*	*	51	513,345	
200,001 or more	489	27.8%	58	455,206	61,552,009	452,588	1,119,731	1,199,086	136	0.4%	1,824,000	13,412	59,648,654	59,239,855	99.3%	3,435,913	*	*	120	3,244,795	
TOTAL	940,596	91.2%	519,154	104,454,215	8,430,603,521	9,828	349,629,377	3,775,167,240	857,851	22.4%	8,877,082,500	10,348	(3,872,016,843)	(4,961,998,748)	128.2%	29,480,973	209,422	362,169	44,202,104	7,100	14,651,342
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
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Non-Positive AGI	73,544	64.2%	11,983	12,967,074	(3,780,463,781)	(80,112)	287,147,215	90,343,337	47,190	99.5%	487,789,500	10,337	(4,071,449,403)	(2,381,540,596)	58.5%	11,227	2,863	4,753	586,710	5	23,824
\$ 1 - 3,999	208,555	98.2%	120,467	7,423,898	453,384,721	2,215	4,563,082	9,676,228	204,717	99.9%	1,711,009,500	8,358	(1,262,737,925)	(1,239,209,507)	98.1%	225	12,679	18,287	2,257,674	*	*
4,000 - 9,999	301,182	98.6%	218,048	27,917,662	1,937,562,616	6,522	4,188,900	48,599,114	297,089	72.0%	2,810,109,000	9,459	(916,956,598)	(896,066,910)	97.7%	531,925	63,012	88,374	10,792,714	413	23,089
10,000 - 14,999	152,982	98.2%	101,046	24,992,849	1,874,287,887	12,479	1,769,277	118,107,443	150,195	40.1%	1,895,536,500	12,621	(137,586,378)	(143,304,424)	104.0%	4,762,901	88,707	148,880	18,284,447	661	100,657
15,000 - 19,999	52,495	95.4%	30,050	10,048,228	843,657,787	16,839	829,012	185,668,777	50,100	14.8%	625,195,500	12,479	33,622,522	14,271,846	42.4%	6,604,096	34,755	81,951	10,300,726	767	208,863
20,000 - 24,999	18,466	89.5%	6,074	2,374,053	367,502,135	22,236	1,315,414	210,268,889	16,527	5.5%	193,672,500	11,719	(35,123,840)	(66,188,862)	188.4%	1,504,315	3,740	12,368	1,498,947	689	326,252
25,000 - 29,999	13,880	87.5%	3,691	1,316,565	333,439,852	27,459	648,015	229,872,825	12,143	4.5%	137,797,500	11,348	(33,582,458)	(68,869,198)	205.1%	634,410	815	1,889	228,273	599	476,254
30,000 - 39,999	22,852	85.7%	6,634	2,694,774	680,476,034	34,743	1,093,194	470,022,428	19,586	4.6%	230,380,500	11,763	(18,833,700)	(105,321,517)	559.2%	1,288,811	1,027	1,912	205,266	954	1,138,980
40,000 - 49,999	17,622	81.4%	5,111	2,257,324	641,595,198	44,723	1,029,376	447,311,899	14,346	4.8%	172,671,000	12,036	22,641,675	(68,319,782)	-301.7%	1,207,071	667	1,236	121,728	650	1,108,863
50,000 - 59,999	14,245	77.6%	4,129	2,040,385	605,808,316	54,814	1,263,066	417,339,343	11,052	4.9%	137,257,500	12,419	52,474,539	(46,818,777)	-89.2%	1,214,760	431	792	68,481	511	1,117,154
60,000 - 69,999	11,660	75.4%	3,179	1,800,392	539,610,174	64,748	847,368	352,613,931	8,324	4.6%	108,342,000	13,000	79,501,611	(26,874,494)	-33.8%	1,296,298	302	595	50,004	442	1,202,189
70,000 - 79,999	8,372	73.9%	2,376	1,471,962	462,812,624	74,756	1,195,426	286,755,540	6,191	4.2%	83,992,500	13,567	93,260,010	(14,741,825)	-15.8%	1,215,469	202	391	33,878	349	1,077,776
80,000 - 89,999	6,679	71.2%	1,773	1,248,969	403,212,728	84,762	1,099,425	239,463,962	4,757	3.9%	65,853,000	13,843	98,995,191	(9,931,714)	-10.0%	966,890	139	350	28,968	243	840,019
90,000 - 99,999	5,342	67.7%	1,308	960,977	342,512,330	94,695	1,402,600	194,242,224	3,617	3.6%	50,604,000	13,991	99,068,706	(5,756,321)	-5.8%	829,733	83	391	14,288	179	683,608
100,000 - 149,999	12,456	56.5%	2,226	2,476,817	830,006,294	117,848	5,248,098	341,898,955	7,043	2.9%	98,782,500	14,026	394,572,937	13,563,654	3.4%	2,357,722	*	*	382	1,837,137	
150,000 - 199,999	4,974	42.2%	448	811,697	358,707,889	170,895	3,138,307	57,483,471	2,099	3.0%	28,704,000	13,675	275,658,725	18,533,371	6.7%	1,228,528	*	*	127	875,601	
200,000 - 499,999	8,530	26.2%	446																		