

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

ALL RETURNS: ITEMIZED DEDUCTIONS

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		Itemized Deductions††:				Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed†††				
	[Combined Filing Statuses]	[It Ded as a % of \$0 Tax Returns [%]]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [\$]			Additions [\$]	Deductions [\$]	Number of Returns Filed with \$0 Tax Liability	as a % of All ID Returns [%]	Deduction Amount [\$]	Average ID Value [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]		Child Tax Credit \$125/\$100 per Qualifying Child		Taxes 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																					
NCIT Level																					
No Taxable Income	831,860	9.6%	25,803	34,188,667	40,195,672,919	500,831	1,814,361,495	2,564,941,999	80,258	100.0%	4,334,392,055	54,006	35,110,700,360	(1,981,627,354)	-5.6%	-	1,966	8402	443,488	50	433,189
\$ 1 - 2,000	55,289	0.9%	263	211,102	16,995,518	32,372	1,258,584	2,933,321	525	2.4%	8,480,370	16,153	6,840,411	380,053	5.6%	22,002	363	606	69,407	26	3,527
2,001 - 4,000	31,132	0.7%	130	112,045	6,773,719	32,723	156,900	732,831	207	2.0%	3,528,977	17,048	2,668,811	613,418	23.0%	35,582	177	391	47,444	26	4,158
4,001 - 6,000	11,253	1.0%	64	48,376	4,100,556	35,350	707,934	727,746	116	1.4%	2,132,578	18,384	1,948,166	555,156	28.5%	32,201	88	262	32,291	19	4,255
6,001 - 10,000	4,124	2.1%	51	46,808	3,826,150	43,479	36,719	915,566	88	0.6%	1,460,222	16,593	1,487,001	671,782	45.2%	38,967	41	160	19,389	27	11,697
10,001 - 10,625	176	5.1%	7	16,204	306,932	34,104	20,059	86,000	9	0.4%	148,188	16,465	92,803	92,997	99.9%	5,377	-	-	-	5	3,786
10,626 - 12,750	411	8.8%	22	27,487	5,282,996	146,750	191,390	608,325	36	0.5%	1,031,007	28,639	3,835,054	416,180	10.9%	24,139	8	26	2,800	21	14,654
12,751 - 15,000	372	6.7%	9	9,741	4,486,541	179,462	22,139	289,235	25	0.3%	454,505	18,180	3,764,940	350,637	9.3%	20,339	5	12	1,050	16	12,139
15,001 - 17,000	294	7.1%	10	12,214	1,512,807	72,038	5,059	428,270	21	0.3%	457,946	21,807	631,650	335,610	53.1%	19,465	5	9	845	10	9,743
17,001 - 20,000	427	7.7%	24	30,648	3,640,098	110,306	22,979	550,858	33	0.3%	622,389	18,860	2,489,830	605,375	24.3%	35,110	3	6	600	16	15,332
20,001 - 21,250	151	6.0%	6	6,457	628,006	69,778	-	218,910	9	0.2%	134,635	14,959	274,461	185,445	67.6%	10,756	*	*	*	5	5,968
21,251 - 25,000	450	11.1%	26	58,062	3,687,448	73,749	71,505	1,000,792	50	0.4%	827,008	16,540	1,931,153	1,155,686	59.8%	67,030	6	11	1,900	28	38,787
25,001 - 30,000	470	11.7%	26	61,358	4,379,971	79,636	554,085	698,819	55	0.3%	1,581,887	28,762	2,653,350	1,497,879	56.5%	86,874	11	21	6,885	30	53,134
30,001 - 40,000	832	15.0%	56	147,330	14,831,628	118,653	143,757	2,260,362	125	0.3%	2,191,335	17,531	10,523,688	4,356,738	41.4%	252,687	19	42	3,900	95	189,889
40,001 - 50,000	596	14.9%	38	106,575	7,953,960	89,370	102,939	1,236,912	89	0.2%	1,784,203	20,047	5,035,784	3,995,356	79.3%	231,731	18	40	3,300	66	167,930
50,001 - 60,000	486	19.3%	42	117,778	9,449,646	100,528	124,834	1,114,201	94	0.3%	2,155,510	22,931	6,304,769	5,157,521	81.8%	299,131	18	47	3,700	54	170,751
60,001 - 75,000	569	24.6%	57	237,149	18,536,340	132,402	649,122	1,950,781	140	0.3%	3,530,508	25,218	13,704,173	9,354,620	68.3%	542,566	18	45	4,200	102	370,768
75,001 - 80,000	136	30.9%	16	62,734	4,845,412	115,367	46,666	379,387	42	0.3%	894,081	21,288	3,618,610	3,249,012	89.8%	188,443	8	188	1,500	24	98,626
80,001 - 100,000	390	35.1%	62	256,358	17,015,508	124,201	81,016	1,616,050	137	0.3%	3,078,553	22,471	12,401,921	11,244,871	98.7%	710,198	*	*	*	95	436,640
100,001 - 120,000	240	42.9%	48	223,677	16,335,015	158,592	232,141	1,554,916	103	0.3%	2,501,710	24,288	12,510,530	12,272,010	90.1%	653,781	*	*	*	65	374,570
120,001 - 160,000	292	48.3%	81	413,231	24,196,993	171,610	678,201	1,311,662	141	0.3%	3,583,692	25,416	19,979,840	19,475,223	97.5%	1,129,566	-	-	-	93	638,883
160,001 - 200,000	157	56.7%	55	384,459	23,055,970	259,056	566,571	884,559	89	0.3%	3,630,115	40,788	18,818,768	15,659,470	83.2%	908,248	-	-	-	51	407,998
200,001 or more	489	72.2%	218	9,519,011	661,237,861	1,873,195	66,900,511	81,131,059	353	0.4%	145,107,856	411,070	501,899,457	427,112,570	85.1%	24,772,528	-	-	-	268	23,481,642
TOTAL	940,596	8.8%	27,114	46,297,471	41,048,751,994	496,087	1,886,934,606	2,667,861,660	82,745	13.1%	4,523,709,330	54,670	35,744,115,610	(1,462,889,987)	-4.1%	30,086,721	2,754	10,268	641,799	1,192	26,948,066
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
FAGI Level																					
Non-Positive AGI	73,544	35.8%	7,311	14,018,405	(8,396,872,850)	(318,619)	371,922,232	184,254,595	26,354	98.9%	120,005,583	4,554	(8,329,210,796)	(1,443,667,883)	17.3%	36,182	774	6,268	179,406	52	454,306
\$ 1 - 3,999	208,555	1.8%	1,709	501,178	5,520,825	1,438	590,473	2,281,075	3,838	35.4%	24,779,164	6,456	(20,948,941)	(20,617,357)	98.4%	2,827	181	287	72,719	*	*
4,000 - 9,999	301,182	1.4%	1,786	923,814	28,507,472	6,965	923,805	6,268,150	4,093	63.9%	45,497,207	11,116	(22,334,805)	(22,387,322)	100.2%	7,637	280	444	55,123	8	1,114
10,000 - 14,999	152,982	1.8%	1,177	829,302	34,703,085	12,452	938,405	11,363,570	2,787	38.9%	38,463,062	13,801	(14,185,502)	(14,627,483)	103.1%	12,384	341	594	72,005	9	3,066
15,000 - 19,999	52,495	4.6%	945	735,231	41,698,569	17,411	337,920	19,049,572	2,395	29.0%	34,115,428	14,244	(11,128,511)	(11,852,707)	106.5%	25,554	333	630	75,500	13	3,037
20,000 - 24,999	18,466	10.5%	755	705,052	43,474,812	22,421	573,162	25,862,293	1,939	20.6%	44,150,657	22,770	(25,964,976)	(28,118,597)	108.7%	39,285	270	566	68,217	14	4,220
25,000 - 29,999	13,880	12.5%	606	446,221	47,753,823	27,492	1,504,371	33,914,183	1,737	15.6%	23,106,958	13,303	(7,762,947)	(11,516,508)	148.4%	42,324	130	289	34,793	20	14,965
30,000 - 39,999	22,852	14.3%	1,060	752,038	113,994,053	34,903	966,669	88,043,348	3,266	11.9%	43,019,597	13,172	(16,102,223)	(25,214,140)	156.6%	87,813	115	225	30,508	46	54,848
40,000 - 49,999	17,622	18.6%	1,092	730,115	147,047,184	44,886	1,658,450	115,007,568	3,276	9.7%	43,720,874	13,346	(10,022,808)	(24,280,278)	242.3%	110,835	88	145	12,665	46	71,915
50,000 - 59,999	14,245	24.4%	1,119	871,770	175,658,587	55,014	1,962,159	132,639,214	3,193	8.8%	45,707,973	14,315	(7,264,441)	(22,855,052)	3146.2%	147,386	69	118	10,231	52	108,129
60,000 - 69,999	11,060	22.6%	1,012	612,071	176,891,386	64,890	1,732,228	127,663,627	2,726	8.1%	43,139,247	15,825	7,920,740	(18,553,336)	234.2%	199,387	54	107	9,220	56	137,526
70,000 - 79,999	8,372	26.1%	794	666,814	163,322,283	74,884	1,391,302	109,321,611	2,181	7.0%	38,488,826	17,647	16,903,148	(14,650,195)	-86.7%	238,153	55	102	9,312	52	126,590
80,000 - 89,999	6,679	28.8%	694	572,533	163,433,588	85,033	1,404,570	100,632,571	1,922	6.4%	35,463,241	18,451	28,742,346	(9,106,154)	-31.7%	347,596	35	73	6,100	78	239,749
90,000 - 99,999	5,342	32.3%	614	529,512	163,820,087	94,968	1,765,518	97,432,967	1,725	6.1%	34,394,103	19,939	33,758,535	(8,799,002)	-26.1%	327,703	29	420	6,000	65	235,810
100,000 - 149,999	12,456	43.5%	1,742	2,121,356	655,826,211	121,158	11,697,338	276,584,606	5,413	4.8%	120,299,658	22,224	270,639,285	(10,250,559)	-3.8%	1,434,463	*	*	*	198	881,316
150,000 - 199,999	4,974	57.8%	693	1,522,210	497,594,245	173,076	9,183,889	88,411,370	2,875	4.3%	69,031,751	24,011	349,335,013	17,123,470	4.9%	1,370,507	-	-	-	132	728,111
200,000 - 499,999	8,530	73.8%	1,323	3,844,405	1,975,773,703	313,964	56,633,880	149,451,568	6,293	6.1%	199,315,954	31,673	1,683,640,061	68,149,587	4.0%	4,422,705	-	-	-	229	2,660,221
500,000 - 999,999	3,064	87.1%	766	2,406,615	1,873,013,096	702,029	49,013,063	60,591,070	2,668	10.4%	144,059,514	53,995	1,717,375,575	55,278,138	3.2%	3,273,686	-	-	-	77	2,006,519
1,000,000 or more	4,296	94.6%	1,916	13,508,829	43,137,591,834	10															