

TABLE 3A. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

| SINGLE: STANDARD DEDUCTION                         |                                       |   |                               |                               |                |                         |                                   |                          |                                |                              |  |                                  |                                 |                                |                                  |                           |  |   |                         |                               |
|--|---------------------------------------|---|-------------------------------|-------------------------------|----------------|-------------------------|-----------------------------------|--------------------------|--------------------------------|------------------------------|--|----------------------------------|---------------------------------|--------------------------------|----------------------------------|---------------------------|--|---|-------------------------|-------------------------------|
| Income Level                                       | Aggregate Number of Returns Filed [S] | Federal AGI [includes returns with deficit] [S] | Average Federal AGI Value [S] | Modifications to Federal AGI: |                | Standard Deduction+:    |                                   |                          | Personal Exemption Allowance+: |                              | Computed NC Taxable Income [includes returns with deficit] |                                  |                                 | NCTI as a % of Federal AGI [%] | Computed Gross Tax Liability [S] | Total Credits Taken** [S] | Net Tax Liability [after application of credits] [S] | Average Net Tax Per Return [All S-SD Returns] [S] | Effective Tax Rate* [%] |                               |
|  |                                       |   |                               | Additions [S]                 | Deductions [S] | Number of Returns Filed | as a % of All S Returns Filed [%] | Deduction Amount [S,000] | Average SD Value [S]           | Number of Exemptions Claimed | Allowance Amount [S]                                       | [before residency proration] [S] | [after residency proration] [S] |                                |                                  |                           |  |   |                         | Effective Pro-rata Factor [%] |
| <b>A. BY SIZE OF NC TAXABLE INCOME</b>             |                                       |   |                               |                               |                |                         |                                   |                          |                                |                              |  |                                  |                                 |                                |                                  |                           |  |   |                         |                               |
| NCTI Level   |                                       |   |                               |                               |                |                         |                                   |                          |                                |                              |  |                                  |                                 |                                |                                  |                           |  |   |                         |                               |
| No Taxable Income                                  | 388,804                               | 1,721,474,507                                   | 6,590                         | 154,180,883                   | 1,288,148,903  | 261,240                 | 67.2%                             | 744,791,431              | 2,851                          | 234,318                      | 574,678,589  | (731,963,533)                    | (977,105,002)                   | 133.5%                         | -                                | -                         | -  | -   | -                       |                               |
| \$ 1 - 2,000                                       | 153,825                               | 1,067,966,411                                   | 8,715                         | 20,982,216                    | 105,240,871    | 122,548                 | 79.7%                             | 361,593,813              | 2,951                          | 83,598                       | 211,249,958  | 410,863,985                      | 116,619,530                     | 28.4%                          | 7,002,010                        | 1,197,670                 | 5,804,340  | 47.36   | 4.98%                   |                               |
| 2,001 - 4,000                                      | 120,481                               | 1,029,025,274                                   | 10,572                        | 7,168,368                     | 80,690,597     | 97,332                  | 80.8%                             | 293,518,583              | 3,016                          | 76,648                       | 193,352,157  | 468,632,305                      | 289,321,093                     | 61.7%                          | 17,387,091                       | 2,231,635                 | 15,155,456   | 155.71  | 5.24%                   |                               |
| 4,001 - 6,000                                      | 101,451                               | 1,010,895,860                                   | 12,381                        | 6,477,884                     | 69,185,379     | 81,651                  | 80.5%                             | 248,192,621              | 3,040                          | 70,246                       | 176,988,010  | 523,007,734                      | 405,866,854                     | 77.6%                          | 24,396,450                       | 2,298,000                 | 22,098,450   | 270.65  | 5.44%                   |                               |
| 6,001 - 10,000                                     | 162,152                               | 2,058,832,488                                   | 15,910                        | 7,840,001                     | 117,831,242    | 129,403                 | 79.8%                             | 395,418,861              | 3,056                          | 121,450                      | 305,826,086  | 1,247,596,300                    | 1,021,773,435                   | 81.9%                          | 61,376,684                       | 3,863,165                 | 57,513,519   | 444.45  | 5.63%                   |                               |
| 10,001 - 10,625                                    | 21,902                                | 312,378,613                                     | 18,221                        | 598,690                       | 16,717,317     | 17,144                  | 78.3%                             | 52,368,650               | 3,055                          | 16,813                       | 42,314,251   | 201,577,085                      | 176,794,008                     | 87.7%                          | 10,617,620                       | 499,587                   | 10,118,033   | 590.18  | 5.72%                   |                               |
| 10,626 - 12,750                                    | 69,991                                | 1,063,083,587                                   | 19,495                        | 2,530,567                     | 53,787,892     | 54,532                  | 77.9%                             | 166,693,000              | 3,057                          | 54,630                       | 137,691,371  | 707,441,891                      | 636,442,831                     | 90.0%                          | 38,215,622                       | 36,609,578                | 671.29   | 5.75%   |                         |                               |
| 12,751 - 15,000                                    | 68,444                                | 1,142,164,016                                   | 21,754                        | 2,271,825                     | 54,274,796     | 52,504                  | 76.7%                             | 160,509,754              | 3,057                          | 53,983                       | 135,810,929  | 793,840,362                      | 727,513,155                     | 91.6%                          | 44,234,140                       | 1,558,051                 | 42,676,089   | 812.82  | 5.87%                   |                               |
| 15,001 - 17,000                                    | 56,540                                | 1,018,556,021                                   | 23,762                        | 1,747,904                     | 43,693,567     | 42,865                  | 75.8%                             | 130,847,472              | 3,053                          | 44,264                       | 111,366,194  | 734,396,692                      | 685,075,420                     | 93.3%                          | 42,491,765                       | 1,197,723                 | 41,294,042   | 963.35  | 6.03%                   |                               |
| 17,001 - 20,000                                    | 76,554                                | 1,472,354,196                                   | 26,289                        | 2,205,894                     | 60,993,679     | 56,006                  | 73.2%                             | 170,842,707              | 3,050                          | 58,266                       | 146,317,632  | 1,096,406,073                    | 1,034,278,881                   | 94.3%                          | 65,260,190                       | 1,615,639                 | 63,644,551   | 1,136.39  | 6.15%                   |                               |
| 20,001 - 21,250                                    | 29,848                                | 610,738,523                                     | 28,712                        | 910,824                       | 25,672,722     | 21,271                  | 71.3%                             | 64,878,868               | 3,050                          | 21,954                       | 55,314,654   | 465,783,103                      | 438,516,797                     | 94.1%                          | 27,984,990                       | 605,811                   | 27,379,179   | 1,287.16  | 6.24%                   |                               |
| 21,251 - 25,000                                    | 84,065                                | 1,791,739,587                                   | 30,813                        | 2,144,860                     | 73,689,929     | 58,149                  | 69.2%                             | 177,072,098              | 3,045                          | 59,831                       | 150,474,453  | 1,392,647,967                    | 1,343,134,274                   | 96.4%                          | 86,607,973                       | 1,669,890                 | 84,938,083   | 1,460.70  | 6.32%                   |                               |
| 25,001 - 30,000                                    | 97,184                                | 2,229,049,796                                   | 35,156                        | 3,457,414                     | 89,715,775     | 63,404                  | 65.2%                             | 193,059,968              | 3,045                          | 64,610                       | 162,583,283  | 1,787,148,189                    | 1,735,078,368                   | 97.1%                          | 113,374,744                      | 1,945,227                 | 111,429,517  | 1,757.45  | 6.42%                   |                               |
| 30,001 - 40,000                                    | 134,657                               | 3,206,225,647                                   | 42,228                        | 5,726,776                     | 110,499,242    | 75,926                  | 56.4%                             | 231,090,738              | 3,044                          | 76,624                       | 192,571,874  | 2,677,790,569                    | 2,611,798,310                   | 97.5%                          | 173,147,467                      | 2,981,427                 | 170,166,040  | 2,241.21  | 6.52%                   |                               |
| 40,001 - 50,000                                    | 80,033                                | 1,937,836,976                                   | 52,334                        | 4,578,743                     | 63,195,250     | 37,028                  | 46.3%                             | 112,903,396              | 3,049                          | 37,341                       | 92,984,874   | 1,673,332,199                    | 1,642,410,046                   | 98.2%                          | 110,249,668                      | 2,083,495                 | 108,166,173  | 2,921.20  | 6.59%                   |                               |
| 50,001 - 60,000                                    | 46,426                                | 1,114,600,955                                   | 63,420                        | 3,775,156                     | 37,203,816     | 17,575                  | 37.9%                             | 53,804,436               | 3,061                          | 17,640                       | 39,919,209   | 987,448,650                      | 957,313,399                     | 96.9%                          | 64,771,913                       | 1,282,084                 | 63,489,829   | 3,612.51  | 6.63%                   |                               |
| 60,001 - 75,000                                    | 39,866                                | 946,925,798                                     | 75,882                        | 4,244,049                     | 29,606,248     | 12,479                  | 31.3%                             | 38,215,447               | 3,062                          | 12,528                       | 25,511,092   | 857,837,060                      | 828,437,961                     | 96.6%                          | 56,997,704                       | 1,188,306                 | 55,809,398   | 4,472.27  | 6.74%                   |                               |
| 75,001 - 80,000                                    | 8,435                                 | 198,810,001                                     | 89,313                        | 1,490,940                     | 6,682,389      | 2,226                   | 26.4%                             | 6,811,383                | 3,060                          | 2,229                        | 4,557,900  | 182,249,269                      | 172,296,085                     | 94.5%                          | 12,067,422                       | 289,600                   | 11,777,822   | 5,291.03  | 6.84%                   |                               |
| 80,001 - 100,000                                   | 21,090                                | 462,800,298                                     | 101,247                       | 4,309,062                     | 18,721,877     | 4,571                   | 21.7%                             | 14,091,596               | 3,083                          | 4,550                        | 9,279,750  | 425,016,137                      | 403,664,093                     | 95.0%                          | 28,644,102                       | 652,379                   | 27,991,723   | 6,123.76  | 6.93%                   |                               |
| 100,001 - 120,000                                  | 10,483                                | 237,164,995                                     | 125,750                       | 3,482,436                     | 10,077,701     | 1,886                   | 18.0%                             | 5,837,389                | 3,095                          | 1,909                        | 3,857,000  | 220,875,341                      | 205,707,478                     | 93.1%                          | 14,853,161                       | 435,058                   | 14,418,103   | 7,644.81  | 7.01%                   |                               |
| 120,001 - 160,000                                  | 9,629                                 | 226,169,040                                     | 152,508                       | 4,604,726                     | 11,640,070     | 1,483                   | 15.4%                             | 4,592,970                | 3,097                          | 1,494                        | 3,020,250  | 211,520,476                      | 202,035,739                     | 95.5%                          | 14,801,335                       | 538,843                   | 14,262,492   | 9,617.32  | 7.06%                   |                               |
| 160,001 - 200,000                                  | 3,989                                 | 111,711,620                                     | 201,646                       | 4,483,406                     | 6,371,550      | 554                     | 13.9%                             | 1,730,940                | 3,124                          | 557                          | 1,128,500  | 106,964,036                      | 98,130,143                      | 91.7%                          | 7,285,144                        | 348,165                   | 6,936,979  | 12,521.62   | 7.07%                   |                               |
| 200,001 or more                                    | 7,550                                 | 388,175,874                                     | 471,660                       | 18,808,370                    | 16,880,471     | 823                     | 10.9%                             | 2,580,171                | 3,135                          | 837                          | 1,694,000  | 385,829,602                      | 361,576,919                     | 93.7%                          | 27,546,938                       | 2,648,639                 | 24,898,299   | 30,253.10   | 6.89%                   |                               |
| TOTAL  | 1,793,399                             | 25,358,680,086                                  | 20,913                        | 268,020,994                   | 2,390,521,283  | 1,212,600               | 67.6%                             | 3,631,446,287            | 2,995                          | 1,116,320                    | 2,778,492,016  | 16,826,241,494                   | 15,116,679,817                  | 89.8%                          | 1,049,314,133                    | 32,739,438                | 1,016,574,695  | 838.34  | 6.32%                   |                               |
| <b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b> |                                       |   |                               |                               |                |                         |                                   |                          |                                |                              |  |                                  |                                 |                                |                                  |                           |  |   |                         |                               |
| FAGI Level   |                                       |   |                               |                               |                |                         |                                   |                          |                                |                              |  |                                  |                                 |                                |                                  |                           |  |   |                         |                               |
| Non-Positive AGI                                   | 38,034                                | (394,791,974)                                   | (16,046)                      | 160,281,231                   | 24,528,639     | 24,603                  | 64.7%                             | 49,401,260               | 2,008                          | 21,957                       | 37,016,662   | (345,457,304)                    | (269,034,052)                   | 77.9%                          | 176,749                          | 7,534                     | 169,215  | 6.88  | -0.04%                  |                               |
| \$ 1 - 3,999                                       | 183,211                               | 332,978,681                                     | 2,248                         | 11,843,232                    | 29,573,780     | 148,099                 | 80.8%                             | 384,582,998              | 2,597                          | 67,976                       | 175,117,154  | (254,452,019)                    | (251,608,401)                   | 98.9%                          | 1,349,452                        | 55,231                    | 1,294,221  | 8.74  | 0.39%                   |                               |
| 4,000 - 9,999                                      | 299,995                               | 1,760,437,925                                   | 6,961                         | 18,200,456                    | 171,914,803    | 252,898                 | 84.8%                             | 769,858,072              | 3,044                          | 197,178                      | 499,578,078  | 337,287,428                      | 317,885,922                     | 94.0%                          | 29,571,265                       | 1,998,572                 | 27,362,693   | 108.20  | 1.55%                   |                               |
| 10,000 - 14,999                                    | 211,330                               | 2,146,952,126                                   | 12,398                        | 6,080,918                     | 215,540,941    | 173,172                 | 81.9%                             | 535,015,242              | 3,090                          | 178,979                      | 451,370,424  | 951,106,437                      | 902,010,741                     | 94.8%                          | 59,486,199                       | 4,224,635                 | 55,261,564   | 319.11  | 2.57%                   |                               |
| 15,000 - 19,999                                    | 167,871                               | 2,332,619,963                                   | 17,399                        | 5,071,454                     | 188,034,284    | 134,063                 | 79.9%                             | 412,516,390              | 3,077                          | 145,351                      | 366,417,431  | 1,370,723,312                    | 1,299,983,759                   | 94.8%                          | 81,461,205                       | 4,163,000                 | 77,298,205   | 576.58  | 3.31%                   |                               |
| 20,000 - 24,999                                    | 141,817                               | 2,453,857,836                                   | 22,395                        | 4,327,422                     | 172,061,031    | 109,571                 | 77.3%                             | 335,828,510              | 3,065                          | 119,079                      | 299,815,927  | 1,650,479,791                    | 1,566,670,540                   | 94.9%                          | 99,383,219                       | 3,432,741                 | 95,950,478   | 875.69  | 3.91%                   |                               |
| 25,000 - 29,999                                    | 123,208                               | 2,465,302,740                                   | 27,428                        | 3,679,642                     | 174,033,696    | 89,884                  | 73.0%                             | 275,724,020              | 3,068                          | 96,867                       | 244,229,033  | 1,774,995,633                    | 1,688,916,933                   | 95.2%                          | 109,461,790                      | 2,766,450                 | 106,695,340  | 1,187.03  | 4.33%                   |                               |
| 30,000 - 39,999                                    | 195,860                               | 4,358,390,056                                   | 34,486                        | 6,185,451                     | 309,942,465    | 126,382                 | 64.5%                             | 387,394,115              | 3,065                          | 132,309                      | 334,064,490  | 3,333,174,437                    | 3,169,413,726                   | 95.1%                          | 209,153,594                      | 4,091,107                 | 205,062,487  | 1,622.56  | 4.71%                   |                               |
| 40,000 - 49,999                                    | 133,320                               | 3,015,319,983                                   | 44,519                        | 6,064,880                     | 288,690,384    | 67,731                  | 50.8%                             | 209,589,919              | 3,094                          | 69,439                       | 175,584,271  | 2,347,520,289                    | 2,195,753,850                   | 93.5%                          | 147,089,246                      | 2,835,704                 | 144,253,542  | 2,129.80  | 4.78%                   |                               |
| 50,000 - 59,999                                    | 89,928                                | 1,971,209,480                                   | 54,500                        | 7,021,865                     | 254,425,831    | 36,169                  | 40.2%                             | 113,356,347              | 3,134                          | 36,756                       | 92,985,069   | 1,517,464,098                    | 1,385,014,816                   | 91.3%                          | 93,538,759                       | 1,958,894                 | 91,579,865   | 2,532.00  | 4.65%                   |                               |
| 60,000 - 69,999                                    | 58,806                                | 1,263,030,087                                   | 64,496                        | 4,664,182                     | 172,590,844    | 19,583                  | 33.3%                             | 61,917,933               | 3,162                          | 19,803                       | 40,199,185   | 992,986,307                      | 880,604,576                     | 88.7%                          | 59,748,725                       | 1,194,028                 | 58,554,697   | 2,990.08  | 4.64%                   |                               |
| 70,000 - 79,999                                    | 38,838                                | 808,741,639                                     | 74,580                        | 3,494,901                     | 104,937,395    | 10,844                  | 27.9%                             | 34,352,628               | 3,168                          | 10,907                       | 22,181,346   | 650,765,171                      | 564,097,625                     | 86.7%                          | 38,780,742                       | 846,876                   | 37,933,866   | 3,498.14  | 4.69%                   |                               |
| 80,000 - 89,999                                    | 26,261                                | 528,107,600                                     | 84,524                        | 2,551,557                     | 67,996,979     | 6,248                   | 23.8%                             | 19,816,371               | 3,172                          | 6,297                        | 12,792,035   | 430,053,772                      | 360,596,387                     | 83.8%                          | 25,071,966                       | 516,015                   | 24,555,951   | 3,930.21  | 4.65%                   |                               |
| 90,000 - 99,999                                    | 17,952                                | 347,073,668                                     | 94,493                        | 1,451,153                     | 45,132,934     | 3,673                   | 20.5%                             | 11,652,034               | 3,172                          | 3,669                        | 7,450,252  | 284,289,601                      | 231,174,311                     | 81.3%                          | 16,225,039                       | 337,140                   | 15,887,899   | 4,325.59  | 4.58%                   |                               |
| 100,000 - 149,999                                  | 38,522                                | 767,276,707                                     | 118,316                       | 7,373,698                     | 94,089,809     | 6,485                   | 16.8%                             | 20,453,749               | 3,154                          | 6,524                        | 13,170,409   | 646,936,438                      | 510,077,171                     | 78.8%                          | 36,544,108                       | 1,043,834                 | 35,500,274   | 5,474.21  | 4.63%                   |                               |
| 150,000 - 199,999                                  | 11,464                                | 259,762,376                                     | 171,009                       | 3,424,487                     | 25,713,494     | 1,519                   | 13.3%                             | 4,792,703                | 3,155                          | 1,527                        | 3,090,750  | 229,589,916                      | 166,779,977                     | 72.6%                          | 12,239,849                       | 513,428                   | 11,726,421   | 7,179.83  | 4.51%                   |                               |
| 200,000 - 499,999                                  | 11,866                                | 362,075,879                                     | 287,819                       | 6,606,827                     | 27,047,557     |                         |                                   |                          |                                |                              |  |                                  |                                 |                                |                                  |                           |  |   |                         |                               |