

TABLE 3A. TAX YEAR 2014 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Aggregate Number of Returns Filed [S]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction††:			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††† [%]		
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All S Returns Filed [%]	Deduction Amount [\$7,500] [S]	as a % of All S SD/ID Value Amount [S]	[before residency proration] [S]							[after residency proration] [S]	Effective Proration Factor [%]
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																	
		A. BY SIZE OF NC TAXABLE INCOME																				
Non Taxable Income	463,415	1,084	127,395	263,218	29,106,946	2,188,516,584	5,099	152,862,365	1,170,868,203	429,199	92.6%	3,218,992,500	82.3%	(2,048,481,754)	(2,202,671,377)	107.5%	-	-	-	-		
\$ 1 - 2,000	127,981	38,394	1,623,501	79,408	11,295,003	1,672,322,629	13,876	7,927,770	97,901,139	120,520	94.2%	903,900,000	90.2%	678,449,260	115,605,335	17.0%	6,705,004	399,609	6,305,395	52.32		
2,001 - 4,000	105,485	40,704	4,319,778	58,591	8,372,328	1,484,505,477	14,655	5,517,615	80,672,364	101,298	96.0%	759,735,000	88.4%	649,615,728	299,951,461	46.2%	17,397,386	1,048,354	16,349,032	161.40		
4,001 - 6,000	91,581	41,802	6,380,623	44,476	6,451,690	1,432,044,441	16,281	6,499,081	69,907,980	87,959	96.0%	659,692,500	89.1%	708,943,042	436,945,618	61.6%	25,343,079	1,094,011	24,249,068	275.69		
6,001 - 10,000	154,076	77,603	15,165,225	66,175	10,159,215	2,769,783,431	18,843	6,480,512	118,545,621	146,995	95.4%	1,102,462,500	90.6%	1,555,255,822	1,165,329,965	74.9%	67,589,213	2,251,340	65,337,873	444.49		
10,001 - 10,625	21,674	11,364	2,565,632	8,789	1,361,856	428,879,960	20,791	6,988,006	15,857,864	20,628	95.2%	154,710,000	92.0%	259,010,102	212,730,688	82.1%	12,338,361	313,820	12,024,541	582.92		
10,626 - 12,750	69,804	37,287	8,788,790	27,378	4,379,834	1,461,256,053	22,006	2,414,708	57,201,866	66,404	95.1%	498,030,000	92.0%	908,438,795	775,383,434	85.4%	44,972,375	942,618	44,029,757	663.06		
12,751 - 15,000	69,009	37,616	9,180,429	25,649	4,385,788	1,585,475,942	24,310	2,465,385	62,833,498	65,218	94.5%	489,135,000	88.8%	1,035,972,829	903,752,677	87.2%	52,417,799	890,784	51,527,015	790.07		
15,001 - 17,000	56,117	31,114	7,999,853	19,892	3,390,409	1,391,601,996	26,367	2,506,419	55,403,213	52,779	94.1%	395,842,500	88.4%	942,862,702	843,654,274	89.5%	48,931,945	1,770,571	48,161,374	912.51		
17,001 - 20,000	77,814	43,695	11,603,065	26,568	4,838,300	2,098,373,524	28,833	3,319,794	87,582,950	72,778	93.5%	545,835,000	87.0%	1,468,275,368	1,343,906,252	91.5%	77,946,617	1,224,636	76,721,981	1,054.19		
20,001 - 21,250	30,499	17,207	4,638,882	10,149	1,912,724	884,152,985	31,126	2,068,787	38,171,906	28,406	93.1%	213,045,000	88.5%	635,004,866	585,819,572	92.3%	33,977,544	518,029	33,459,515	1,177.90		
21,251 - 25,000	85,986	47,761	13,166,175	28,631	5,188,656	2,651,975,167	33,463	11,518,038	111,177,880	79,245	92.2%	594,337,500	87.8%	1,957,797,825	1,830,056,736	93.5%	73,871	1,064,143,492	1,045,68,621	1,319.56		
25,001 - 30,000	97,829	54,391	15,729,579	30,816	5,939,338	3,348,242,340	38,020	4,738,964	145,566,523	88,065	90.0%	660,487,500	78.0%	2,546,927,281	2,414,077,558	94.8%	140,016,762	2,132,122	137,884,640	1,565.71		
30,001 - 40,000	140,664	76,070	24,952,898	41,315	9,074,947	5,482,248,457	45,412	9,351,487	221,665,735	120,723	85.8%	905,422,500	76.9%	4,364,511,709	4,174,793,773	95.7%	242,138,227	4,097,562	238,040,665	1,971.79		
40,001 - 50,000	88,372	43,767	17,401,571	24,217	6,643,005	3,866,242,855	55,504	8,747,176	141,833,212	69,657	78.8%	522,427,500	70.1%	3,210,729,319	3,100,088,854	96.6%	179,805,199	3,624,516	176,180,683	2,529.26		
50,001 - 60,000	54,242	25,195	12,507,716	13,423	4,309,035	2,594,824,848	65,750	9,372,509	91,446,104	39,465	72.8%	295,987,500	59.2%	2,216,763,753	2,152,923,983	97.1%	124,869,760	2,720,585	122,149,175	3,095.13		
60,001 - 75,000	46,301	20,223	12,884,339	9,346	4,181,222	2,390,487,776	79,221	10,012,690	83,252,883	30,175	65.2%	226,312,500	51.9%	2,090,935,083	2,008,464,039	96.1%	116,490,922	3,031,253	115,459,675	3,760.06		
75,001 - 80,000	10,216	4,311	3,191,044	1,754	1,025,546	556,332,779	90,153	2,705,920	18,829,444	6,171	60.4%	46,282,500	46.5%	493,926,755	477,494,945	96.7%	27,694,677	808,979	26,885,698	4,356.78		
80,001 - 100,000	26,221	10,448	10,140,606	4,063	2,828,556	1,534,624,474	103,649	9,850,358	54,701,388	14,806	56.5%	111,045,000	34.8%	1,378,728,444	1,312,389,110	95.2%	76,118,549	2,110,788	74,007,761	4,998.50		
100,001 - 120,000	13,172	4,666	6,013,721	1,888	1,994,003	846,093,634	126,775	7,171,452	29,837,543	6,674	50.7%	50,055,000	32.9%	732,364,726	727,364,726	94.1%	42,187,147	1,248,106	40,939,041	6,134.11		
120,001 - 160,000	12,314	3,975	8,001,378	1,659	2,506,408	882,728,420	154,512	11,757,823	33,769,025	5,713	46.4%	42,847,500	19.2%	817,869,718	779,296,424	95.3%	45,199,185	1,736,884	43,462,301	7,607.61		
160,001 - 200,000	5,382	1,473	4,306,576	678	1,426,994	434,971,647	199,437	6,993,473	15,612,298	2,181	40.5%	16,357,500	17.8%	409,995,322	387,265,917	94.5%	22,461,433	925,210	21,536,223	9,874.47		
200,001 or more	10,483	1,918	14,586,718	1,282	7,264,401	1,378,211,628	422,894	37,138,279	31,907,138	3,259	31.1%	24,442,500	1.6%	1,359,000,269	1,272,698,904	93.6%	73,816,516	7,430,070	66,386,446	20,370.19		
TOTAL	1,858,637	672,068	215,275,494	789,365	138,035,844	43,363,717,046	26,149	322,118,611	2,834,545,877	1,658,318	89.2%	12,437,385,000	72.8%	28,413,904,780	25,117,322,868	88.4%	65.5%	1,584,560,992	40,894,718	1,543,666,274	930.86	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	41,256	214	89,855	5,465	3,388,987	(1,079,856,533)	(39,444)	147,611,070	16,114,685	27,377	66.4%	205,327,500	86.1%	(1,153,687,648)	(739,355,224)	64.1%	106.8%	129,992	2,072	127,920	4.67	
\$ 1 - 3,999	179,052	431	103,873	106,157	5,504,953	385,850,748	2,218	6,086,193	5,399,094	173,979	97.2%	1,304,842,500	98.9%	(918,304,653)	(901,931,094)	98.2%	-238.0%	99,618	1,041	98,577	0.57	
4,000 - 9,999	305,875	32,375	2,419,392	227,373	28,239,967	2,108,541,753	6,983	6,246,170	31,889,368	301,934	98.7%	2,264,505,000	98.7%	(175,589,070)	(175,589,070)	98.3%	-8.5%	8,779,333	718,494	8,060,839	26.70	
10,000 - 14,999	216,522	92,108	13,425,409	108,851	15,598,120	2,623,402,216	12,398	5,696,541	87,954,160	211,600	97.7%	1,587,000,000	97.3%	954,144,598	911,797,459	95.6%	36.4%	55,468,141	2,680,627	52,787,514	249.47	
15,000 - 19,999	172,708	86,997	17,498,836	70,225	10,627,032	2,911,743,949	17,411	5,972,323	126,435,678	167,234	96.8%	1,254,255,000	96.1%	1,537,025,573	1,460,449,324	95.0%	52.8%	87,118,782	2,380,495	84,738,287	506.70	
20,000 - 24,999	146,607	78,036	17,506,684	53,724	8,794,621	3,155,736,620	22,423	4,023,925	145,936,647	140,737	96.0%	1,055,527,500	94.8%	1,958,296,399	1,858,461,317	94.9%	62.1%	109,582,710	1,896,146	107,686,564	765.16	
25,000 - 29,999	127,017	69,195	16,539,160	43,078	7,368,051	3,301,069,550	27,439	5,317,615	171,956,060	120,307	94.7%	902,302,500	93.0%	2,232,128,605	2,124,438,445	95.2%	67.6%	124,740,170	1,974,353	122,765,817	1,020.44	
30,000 - 39,999	203,181	110,145	28,078,162	65,521	12,005,446	6,472,771,944	34,637	9,656,738	355,846,557	186,872	92.0%	1,401,540,000	89.2%	4,725,042,125	4,495,772,703	95.1%	73.0%	262,829,871	4,047,158	258,782,713	1,384.81	
40,000 - 49,999	139,718	72,397	22,351,071	40,568	8,821,557	5,333,187,477	44,630	9,044,912	387,298,423	119,498	85.5%	896,235,000	80.7%	4,058,698,966	3,835,669,574	94.5%	76.1%	223,786,644	3,879,110	219,907,534	1,840.26	
50,000 - 59,999	96,126	45,124	17,922,455	25,450	6,826,339	4,068,148,404	54,600	9,284,426	397,300,347	74,508	77.5%	558,810,000	70.1%	3,121,322,483	2,901,916,563	93.0%	76.7%	169,183,230	3,412,470	165,770,760	2,224.87	
60,000 - 69,999	63,550	27,526	13,622,684	15,304	5,133,626	2,906,878,519	64,596	8,845,990	304,522,742	45,001	70.8%	337,507,500	61.0%	2,273,694,266	2,072,830,656	91.2%	78.2%	120,622,314	2,499,260	118,123,054	2,624.90	
70,000 - 79,999	42,056	17,544	10,545,562	8,600	3,686,126	2,039,524,678	74,593	6,951,130	211,516,538	27,342	65.0%	205,065,000	53.5%	1,629,894,270	1,463,708,788	89.8%	79.9%	85,076,599	2,090,576	82,986,383	3,035.12	
80,000 - 89,999	29,047	11,693	8,281,151	5,105	2,735,366	1,485,742,865	84,629	7,405,824	138,519,985	17,556	60.4%	131,670,000	47.4%	1,222,958,704	1,078,867,627	88.2%	82.3%	62,665,781	1,617,177	61,048,604	3,477.36	
90,000 - 99,999	19,851	7,514	6,336,720	3,228	1,988,231	1,063,792,844	94,702	5,798														