

TABLE 3B. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

SINGLE: ITEMIZED DEDUCTIONS

Income Level	Aggregate Number of Returns Filed [S]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken*** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All S-ID Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All S Returns Filed [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]						
A. BY SIZE OF NC TAXABLE INCOME																				
NCTI Level																				
No Taxable Income	384,020	6,405,295,134	71,108	424,974,729	1,478,553,600	90,078	23.5%	2,188,371,848	24,294	89,945	215,631,687	2,947,712,727	(1,366,033,466)	-46.3%	46.0%	-	-	-	-	-
\$ 1 - 2,000	150,227	1,199,307,155	74,649	24,322,247	123,108,216	16,066	10.7%	296,818,674	18,475	15,332	37,244,556	766,457,956	14,925,906	1.9%	63.9%	895,948	41,435	854,513	53.19	5.73%
2,001 - 4,000	116,419	799,265,809	65,816	11,027,242	84,929,307	12,144	10.4%	195,758,684	16,120	11,816	29,121,324	500,483,736	36,219,911	7.2%	62.6%	2,176,484	85,168	2,091,316	172.21	5.77%
4,001 - 6,000	98,576	912,087,109	81,255	7,838,175	76,459,931	11,225	11.4%	166,234,258	14,809	11,195	27,454,127	649,776,969	55,934,434	8.6%	71.2%	3,361,819	103,241	3,258,578	290.30	5.83%
6,001 - 10,000	158,116	1,279,149,619	62,535	43,620,244	141,620,867	20,455	12.9%	349,352,550	17,079	20,705	51,024,671	780,771,775	162,951,005	20.9%	61.0%	9,787,985	267,112	9,520,873	465.45	5.84%
10,001 - 10,625	21,321	171,855,328	57,438	2,350,618	19,916,060	2,992	14.0%	42,037,399	14,050	3,003	7,443,675	104,808,812	30,860,539	29.4%	61.0%	1,853,327	40,340	1,812,987	605.94	5.87%
10,626 - 12,750	68,688	577,920,560	53,735	10,917,705	71,277,264	10,755	15.7%	146,381,355	13,611	11,127	27,216,917	343,962,729	125,747,724	36.6%	59.5%	7,550,411	162,535	7,387,876	686.92	5.88%
12,751 - 15,000	66,686	609,903,729	53,491	12,511,704	74,517,912	11,402	17.1%	139,974,161	12,276	11,716	28,936,722	378,986,638	158,137,630	41.7%	62.1%	9,616,281	187,828	9,428,453	826.91	5.96%
15,001 - 17,000	54,288	793,221,594	77,539	5,763,954	75,981,884	10,230	18.8%	206,230,522	20,159	10,487	25,881,586	490,891,556	163,710,664	33.3%	61.9%	10,155,703	196,326	9,959,377	973.55	6.08%
17,001 - 20,000	74,185	950,823,829	58,915	7,140,752	99,176,222	16,139	21.8%	222,689,003	13,798	16,714	40,983,232	595,116,124	298,769,103	50.2%	62.6%	18,856,688	311,509	18,545,179	1,149.09	6.21%
20,001 - 21,250	28,758	322,302,819	46,441	1,979,940	36,862,429	6,940	24.1%	74,504,159	10,735	7,154	17,597,301	195,318,870	143,198,022	73.3%	60.6%	9,139,315	143,815	8,995,500	1,296.18	6.28%
21,251 - 25,000	81,033	1,101,270,595	51,866	7,924,196	108,451,675	21,233	26.2%	227,790,801	10,728	21,842	53,387,338	719,564,977	491,328,788	68.3%	65.3%	31,686,711	514,074	31,172,637	1,468.12	6.34%
25,001 - 30,000	92,054	1,447,813,583	50,745	9,216,270	134,344,329	28,531	31.0%	289,527,946	10,148	29,359	71,687,953	961,469,625	784,582,028	81.6%	66.4%	51,283,901	846,100	50,437,801	1,767.82	6.43%
30,001 - 40,000	126,386	3,067,182,855	59,407	14,624,759	215,498,368	51,630	40.9%	533,271,499	10,329	52,789	127,795,700	2,205,242,047	1,799,140,285	81.6%	71.9%	119,358,704	1,919,039	117,439,665	2,274.64	6.53%
40,001 - 50,000	74,139	2,757,695,033	72,493	17,795,085	157,237,407	38,041	51.3%	434,599,428	11,425	38,918	90,166,768	2,093,486,515	1,698,191,815	81.1%	75.9%	114,024,567	2,116,523	111,908,044	2,941.77	6.59%
50,001 - 60,000	42,673	2,112,433,139	81,915	10,226,576	115,055,201	25,788	60.4%	287,079,087	11,132	26,555	53,930,806	1,666,594,621	1,411,982,499	84.7%	78.9%	95,551,912	1,881,220	93,670,692	3,632.34	6.63%
60,001 - 75,000	36,128	2,431,290,762	100,140	13,239,415	117,001,049	24,279	67.2%	293,175,334	12,075	24,764	49,702,316	1,984,651,478	1,619,967,503	81.6%	81.6%	111,526,905	2,538,230	108,988,675	4,489.01	6.73%
75,001 - 80,000	7,551	637,337,197	117,352	3,391,478	28,798,630	5,431	71.9%	68,786,983	12,666	5,550	11,150,761	531,992,301	420,458,483	79.0%	83.5%	29,449,121	630,398	28,818,723	5,306.34	6.85%
80,001 - 100,000	18,745	2,812,220,785	194,739	32,699,579	96,992,193	14,441	77.0%	222,107,041	15,380	14,816	29,682,200	2,496,138,930	1,283,724,328	51.4%	88.8%	91,142,602	1,963,994	89,178,608	6,175.38	6.95%
100,001 - 120,000	9,266	1,273,148,608	168,718	16,171,157	55,215,001	7,546	81.4%	116,746,846	15,471	7,849	15,544,802	1,101,813,116	822,842,804	74.7%	86.5%	59,412,463	1,431,347	57,981,116	7,683.69	7.05%
120,001 - 160,000	8,459	1,609,702,931	229,204	25,972,127	78,197,712	7,023	83.0%	159,984,350	22,780	7,274	14,574,700	1,382,918,296	960,943,782	69.5%	85.9%	70,417,372	2,146,173	68,271,199	9,721.09	7.10%
160,001 - 200,000	3,559	806,853,028	263,764	10,047,289	41,010,746	3,059	86.0%	72,999,492	23,864	3,210	6,427,500	696,462,579	544,931,371	78.2%	86.3%	40,465,622	1,515,915	38,949,707	12,732.82	7.15%
200,001 or more	7,199	9,964,091,000	1,543,385	610,488,668	279,352,027	6,456	89.7%	1,539,660,780	238,439	6,793	13,587,002	8,742,279,859	4,416,459,701	50.5%	87.7%	338,547,287	30,944,686	307,602,601	47,646.00	6.96%
TOTAL	1,728,476	44,042,172,201	99,669	1,324,243,909	3,709,558,030	441,884	25.6%	8,273,782,200	18,724	448,913	1,046,173,644	32,336,902,236	16,078,974,859	49.7%	73.4%	1,226,261,128	49,987,008	1,176,274,120	2,661.95	6.74%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
FAGI Level																				
Non-Positive AGI	35,991	(1,804,778,800)	(185,296)	418,269,506	50,265,934	9,740	27.1%	149,930,914	15,393	9,587	19,561,525	(1,606,267,667)	(428,893,975)	26.7%	89.0%	447,160	7,069	440,091	45.18	-0.02%
\$ 1 - 3,999	181,025	17,648,482	1,672	2,465,143	8,007,339	10,555	5.8%	89,016,402	8,434	8,398	21,751,465	(98,661,581)	(142,446,147)	144.4%	-559.0%	89,383	1,644	87,739	8.31	0.50%
4,000 - 9,999	291,364	122,276,386	7,245	3,546,960	31,936,292	16,877	5.8%	168,132,383	9,962	15,217	39,126,043	(113,371,372)	(112,406,062)	99.1%	-92.7%	669,241	23,172	646,069	38.28	0.53%
10,000 - 14,999	205,463	264,482,794	12,578	3,106,796	60,805,820	21,027	10.2%	230,127,918	10,944	20,638	52,156,437	(75,500,585)	(74,611,541)	98.8%	-28.5%	1,835,942	58,956	1,776,986	84.51	0.67%
15,000 - 19,999	165,596	373,201,104	17,459	4,515,537	85,033,948	21,376	12.9%	240,626,488	11,257	21,481	54,359,297	(2,303,092)	(3,925,219)	170.4%	-0.6%	4,858,629	117,127	4,741,502	221.81	1.27%
20,000 - 24,999	137,315	507,737,131	22,543	3,404,610	105,147,813	22,523	16.4%	251,747,880	11,177	23,009	57,879,832	96,366,216	92,123,871	95.6%	19.0%	9,760,719	191,848	9,568,871	424.85	1.88%
25,000 - 29,999	118,982	710,662,404	27,549	3,088,746	126,063,353	25,796	21.7%	281,036,332	10,895	26,717	66,876,944	239,774,521	230,111,436	96.0%	33.7%	18,122,222	304,212	17,818,010	690.73	2.51%
30,000 - 39,999	187,562	2,105,607,312	35,103	8,670,627	304,704,747	59,984	32.0%	627,122,798	10,455	62,138	154,867,331	1,027,583,063	994,689,019	96.8%	48.8%	70,356,958	1,065,527	69,291,431	1,155.17	3.29%
40,000 - 49,999	126,745	2,669,741,904	44,921	10,826,958	356,625,974	59,432	46.9%	635,806,859	10,698	61,068	152,784,875	1,535,351,154	1,483,765,050	96.6%	57.5%	102,675,906	1,597,894	101,078,012	1,700.73	3.79%
50,000 - 59,999	85,780	2,722,174,231	54,752	10,147,389	402,453,066	49,718	58.0%	571,040,690	11,486	51,235	127,794,152	1,631,033,713	1,561,130,422	95.7%	59.9%	108,171,882	1,914,835	106,257,047	2,137.19	3.90%
60,000 - 69,999	55,134	2,354,273,111	64,744	10,522,081	359,932,505	36,363	66.0%	451,911,947	12,428	37,340	74,971,977	1,477,978,763	1,398,101,669	94.6%	62.8%	96,649,299	1,867,743	94,781,556	2,606.54	4.03%
70,000 - 79,999	36,278	1,919,936,461	74,700	8,641,679	270,519,872	25,702	70.8%	340,456,671	13,246	26,327	52,845,323	1,264,756,274	1,185,124,646	93.7%	65.9%	82,002,882	1,684,662	80,318,220	3,124.98	4.18%
80,000 - 89,999	24,192	1,547,289,832	84,713	7,728,973	202,720,026	18,265	75.5%	257,149,154	14,079	18,830	37,623,281	1,057,526,344	976,463,228	92.3%	68.3%	68,198,857	1,417,137	66,781,720	3,656.27	4.32%
90,000 - 99,999	16,408	1,219,515,172	94,720	5,828,951	151,769,373	12,875	78.5%	189,597,060	14,726	13,249	26,466,033	857,511,657	786,751,694	91.7%	70.3%	55,360,803	1,266,622	54,094,181	4,201.49	4.44%
100,000 - 149,999	34,520	3,405,926,750	119,414	27,737,805	377,030,089	28,522	82.6%	479,457,250	16,810	2										