

TABLE 3B. 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:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions††:			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-ID Returns] [S]	Effective Tax Rate††† [%]			
		Balance Tax Due/Overpayment		Number of Returns Filed	[Net Tax† > Pre-payments] [S]			Number of Returns Filed	[Net Tax† < Pre-payments] [S]	Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All S Returns Filed [%]	Deduction Amount [S]	Average ID Value [S]							[before residency proration] [S]	[after residency proration] [S]	Effective Proration Factor [%]
		Balance Tax Due	Overpayment																					
		A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	463,415	212	35,670	9,107	7,426,946	3,920,843,635	114,591	198,811,637	630,740,072	34,216	7.4%	690,865,968	20,191	2,798,049,232	(420,244,818)	-15.0%	71.4%	-	-	-				
\$ 1 - 2,000	127,981	2,751	127,784	4,040	674,343	834,528,552	111,852	60,848,180	52,113,399	7,461	5.8%	98,749,332	13,235	744,514,002	5,156,584	0.7%	89.2%	298,944	3,541	295,403	39.59	5.73%		
2,001 - 4,000	105,485	2,273	322,335	1,748	713,436	672,865,352	160,703	13,585,708	39,654,405	4,187	4.0%	99,960,105	23,874	546,836,550	12,472,433	2.3%	81.3%	723,371	8,440	714,931	170.75	5.73%		
4,001 - 6,000	91,581	1,996	437,554	1,509	689,839	551,593,143	152,290	13,258,399	40,194,625	3,622	4.0%	80,438,676	22,208	444,218,241	18,115,310	4.1%	80.5%	1,050,667	10,987	1,039,680	287.05	5.74%		
6,001 - 10,000	154,076	4,079	1,318,820	2,857	1,361,481	819,268,669	115,700	12,523,965	64,040,001	7,081	4.6%	114,105,601	16,114	653,647,031	56,443,293	8.6%	79.8%	3,273,678	37,339	3,236,339	457.05	5.73%		
10,001 - 10,625	21,674	572	228,667	460	192,949	207,217,470	198,105	1,961,915	13,741,464	1,046	4.8%	13,408,603	12,819	182,029,318	10,790,005	5.9%	87.8%	625,810	7,455	618,355	591.16	5.73%		
10,626 - 12,750	69,804	1,901	828,416	1,447	700,090	286,443,276	84,248	3,885,081	31,540,543	3,046	4.9%	43,281,931	12,730	215,505,883	39,779,413	18.5%	75.2%	2,307,180	27,903	2,279,277	670.38	5.73%		
12,751 - 15,000	69,009	2,108	998,821	1,636	766,076	422,848,819	111,540	5,487,830	31,677,662	3,791	5.5%	61,535,562	16,232	335,123,425	52,604,848	15.7%	79.3%	3,051,085	31,990	3,019,095	796.38	5.74%		
15,001 - 17,000	56,117	1,856	979,768	1,435	675,470	508,682,229	152,391	4,672,439	29,760,742	3,338	5.9%	52,109,361	15,611	431,484,565	53,402,644	12.4%	84.8%	3,097,387	35,815	3,061,572	917.19	5.73%		
17,001 - 20,000	77,814	2,641	1,511,494	2,337	1,058,192	488,110,462	96,924	8,937,087	43,186,235	5,036	6.5%	81,859,593	16,255	372,001,721	93,185,150	25.0%	76.2%	5,404,710	74,725	5,329,985	1,058.38	5.72%		
20,001 - 21,250	30,499	1,050	656,179	1,028	478,620	174,579,515	83,411	2,359,070	18,400,825	2,093	6.9%	27,602,442	13,188	131,295,318	43,157,137	32.9%	75.2%	2,503,117	24,883	2,478,234	1,184.06	5.74%		
21,251 - 25,000	85,986	3,403	1,989,571	3,271	1,423,385	513,001,422	76,102	5,664,780	54,883,937	6,741	7.8%	82,831,163	12,288	380,951,102	156,038,781	41.0%	74.3%	9,050,269	110,736	8,939,533	1,326.14	5.73%		
25,001 - 30,000	97,829	4,702	2,898,639	4,993	2,043,664	813,080,479	83,273	17,998,502	96,883,216	9,764	10.0%	185,951,350	19,045	548,244,416	268,807,268	49.0%	67.4%	15,590,854	207,724	15,383,130	1,575.49	5.72%		
30,001 - 40,000	140,664	9,064	5,518,211	10,730	4,265,296	1,664,272,837	83,460	26,396,604	132,788,478	19,941	14.2%	271,421,496	13,611	1,286,459,467	698,628,205	54.3%	77.3%	40,520,409	554,733	39,965,676	2,004.20	5.72%		
40,001 - 50,000	88,372	8,033	5,133,915	10,569	4,207,200	1,497,020,724	79,990	17,443,443	88,235,639	18,715	21.2%	222,381,640	11,883	1,193,846,888	839,470,491	70.3%	79.7%	48,689,307	783,240	47,906,067	2,559.77	5.71%		
50,001 - 60,000	54,242	6,120	4,559,520	8,591	3,660,659	1,664,406,212	112,635	9,578,399	65,864,066	14,777	27.2%	203,652,494	13,782	1,404,468,051	809,383,037	57.6%	84.4%	46,944,216	788,731	46,155,485	3,123.47	5.70%		
60,001 - 75,000	46,301	6,833	5,828,332	9,899	4,560,180	1,723,833,126	106,898	14,511,130	72,763,906	16,126	34.8%	210,006,644	13,023	1,455,477,706	1,080,226,365	74.2%	84.4%	62,633,101	1,426,903	61,226,198	3,796.74	5.67%		
75,001 - 80,000	10,216	1,743	1,748,894	2,274	1,331,041	471,815,464	116,642	11,042,514	24,050,387	4,045	39.6%	53,149,586	13,140	405,658,005	313,161,961	77.2%	86.0%	18,163,388	402,501	17,760,887	4,390.82	5.67%		
80,001 - 100,000	26,221	4,949	5,495,808	6,405	4,213,383	1,556,310,614	136,339	14,968,429	57,000,929	11,415	43.5%	208,290,134	18,247	1,305,987,980	1,015,866,048	77.8%	83.9%	58,920,228	1,348,846	57,571,382	5,043.49	5.67%		
100,001 - 120,000	13,172	2,913	4,251,411	3,551	3,065,916	1,119,586,058	172,297	14,155,419	37,634,341	6,498	49.3%	102,075,851	15,709	994,031,285	708,724,434	71.3%	88.8%	41,106,060	1,059,746	40,046,314	6,162.87	5.65%		
120,001 - 160,000	12,314	3,105	5,974,140	3,472	4,193,348	1,961,362,738	297,133	27,015,915	55,200,107	6,601	53.6%	180,469,515	27,340	1,752,709,031	960,192,376	51.7%	89.4%	52,559,108	1,547,798	51,011,310	7,727.82	5.63%		
160,001 - 200,000	5,382	1,552	4,349,448	1,636	3,153,228	980,651,282	306,358	14,564,780	27,904,329	3,201	59.5%	75,792,077	23,678	891,528,781	569,503,578	63.9%	90.9%	33,031,192	1,289,878	31,741,314	9,916.06	5.57%		
200,001 or more	10,483	3,271	28,043,631	3,911	35,223,583	9,353,164,558	1,294,735	382,697,010	319,089,802	7,224	68.9%	1,486,465,980	205,768	7,930,305,786	3,918,472,007	49.4%	84.8%	227,271,352	18,220,667	209,050,685	28,938.36	5.34%		
TOTAL	1,858,637	77,127	83,198,758	96,196	86,078,415	32,205,486,637	160,771	872,281,361	2,026,989,110	200,319	10.8%	4,646,405,104	23,195	26,404,373,785	11,249,336,550	42.6%	82.0%	676,835,433	28,004,581	648,830,852	3,238.99	5.56%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	41,256	78	46,184	2,549	2,643,390	(1,217,055,468)	(87,690)	211,248,032	28,011,930	13,879	33.6%	33,221,551	2,394	(1,067,040,917)	(286,322,060)	26.8%	87.7%	260,187	1,550	258,637	18.64	-0.02%		
\$ 1 - 3,999	179,052	591	56,219	2,744	281,618	5,803,658	1,144	523,197	1,166,971	5,073	2.8%	14,842,180	2,926	(9,682,297)	(9,626,359)	99.4%	-166.8%	135,677	706	134,971	26.61	2.33%		
4,000 - 9,999	305,875	793	116,629	1,258	525,502	2,587,542	7,163	768,295	2,587,548	3,941	1.3%	30,903,174	7,841	(4,492,355)	(5,357,251)	119.3%	-15.9%	315,980	1,198	314,782	79.87	1.12%		
10,000 - 14,999	216,522	2,217	431,576	1,707	625,465	62,113,439	12,620	968,339	8,149,147	4,922	2.3%	44,447,664	9,030	10,484,966	9,289,232	88.6%	16.9%	931,593	9,875	921,718	187.26	1.48%		
15,000 - 19,999	172,708	2,770	874,370	1,825	742,316	95,786,546	17,498	1,138,161	16,020,847	4,424	3.2%	51,093,468	9,334	29,810,392	27,659,343	92.8%	31.1%	1,990,604	26,007	1,964,597	358.90	2.05%		
20,000 - 24,999	146,607	2,943	1,157,563	2,212	923,254	132,200,979	22,521	1,154,542	24,638,836	5,870	4.0%	57,874,395	9,859	50,842,290	47,664,945	93.8%	38.5%	3,179,766	39,523	3,140,243	534.96	2.38%		
25,000 - 29,999	127,017	3,099	1,406,499	2,841	1,140,447	184,711,211	27,528	1,581,453	34,448,969	6,710	5.3%	67,979,573	10,131	83,864,123	79,562,452	94.9%	45.4%	5,039,645	55,179	4,984,466	742.84	2.70%		
30,000 - 39,999	203,181	7,046	3,344,006	7,755	2,717,850	575,016,702	35,258	2,833,629	92,826,598	16,309	8.0%	169,055,543	10,366	315,968,190	320,471,119	95.7%	54.9%	18,426,855	240,473	18,186,382	1,115.11	3.16%		
40,000 - 49,999	139,718	8,409	4,153,123	10,324	3,432,729	911,107,238	45,060	5,560,835	139,162,848	20,220	14.5%	214,623,615	10,614	562,881,610	541,997,065	96.3%	61.8%	32,319,439	395,293	31,924,146	1,578.84	3.50%		
50,000 - 59,999	96,126	8,842	4,831,201	11,427	4,083,793	1,188,085,890	54,958	4,090,031	184,074,873	21,618	22.5%	238,266,753	11,022	769,834,295	737,731,949	95.8%	64.8%	43,632,469	657,593	42,974,876	1,987.92	3.62%		
60,000 - 69,999	63,550	7,600	4,874,604	9,924	3,983,934	1,202,456,392	64,826	4,378,733	187,909,546	18,549	29.2%	215,780,034	11,633	803,145,545	764,647,367	95.2%	66.8%	44,990,292	728,021	44,262,271	2,386.23	3.68%		
70,000 - 79,999	42,056	6,165	4,448,168	7,839	3,510,972	1,100,166,699	74,770	4,696,613	156,781,598	14,714	35.0%	178,295,489	12,117	769,786,225	727,812,843	94.5%	70.0%	42,658,178	846,409	41,811,769	2,841.63	3.80%		
80,000 - 89,999	29,047	4,841	3,901,938	6,182	3,227,280	974,881,522	84,839	4,905,689	121,896,203	11,491	39.6%	146,125,111	12,716	711,765,897	664,337,350	93.3%	73.0%	38,777,323						