

TABLE 3B. TAX YEAR 2015 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

SINGLE: ITEMIZED DEDUCTIONS																						
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:		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				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 [%]
		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																				
NCTI Level																						
No Taxable Income	483,533	182	6,807	17,997	15,120,540	4,513,533,119	83,741	198,111,742	1,003,299,024	53,899	11.1%	1,468,726,168	27,250	2,239,619,669	(943,019,996)	-42.1%	49.6%	-	-	-	-	
S 1 - 2,000	129,601	4,184	203,701	4,186	1,662,403	952,072,154	109,977	61,432,789	69,285,502	8,657	6.7%	160,823,377	18,577	783,396,064	8,171,729	1.0%	82.3%	469,877	5,538	464,339	53.64	
2,001 - 4,000	110,098	3,777	538,232	3,352	1,602,087	688,038,851	95,654	13,100,733	54,822,165	7,193	6.5%	116,970,991	16,262	529,346,428	21,574,700	4.1%	76.9%	1,240,522	10,980	1,229,542	170.94	
4,001 - 6,000	95,134	3,492	785,653	3,101	1,479,516	648,812,595	97,639	7,899,665	47,159,712	6,645	7.0%	114,046,001	17,163	495,506,547	33,074,991	6.7%	76.4%	1,901,818	16,707	1,885,111	283.69	
6,001 - 10,000	157,325	5,877	1,877,512	5,722	2,929,283	1,108,202,017	94,856	18,300,177	97,854,587	11,683	7.4%	212,020,714	18,148	816,626,893	92,824,970	11.4%	73.7%	5,337,465	56,296	5,281,169	452.04	
10,001 - 10,625	22,243	862	324,493	848	480,844	252,212,292	146,635	8,001,800	20,193,169	1,720	7.7%	28,165,716	16,375	211,855,207	17,732,352	8.4%	84.0%	1,019,609	14,068	1,005,541	584.62	
10,626 - 12,750	71,658	2,687	1,155,172	2,740	1,433,914	487,607,837	89,338	7,125,588	42,887,330	5,458	7.6%	79,250,989	14,520	372,595,106	63,836,781	17.1%	76.4%	3,670,631	41,512	3,629,119	664.92	
12,751 - 15,000	70,654	2,676	1,255,960	2,851	1,480,485	421,303,788	75,760	7,444,446	46,262,152	5,561	7.9%	81,823,349	14,714	300,662,733	77,058,917	25.6%	71.4%	4,430,885	50,772	4,380,113	787.65	
15,001 - 17,000	58,605	2,226	1,148,321	2,568	1,418,263	519,121,374	107,612	5,192,050	40,933,129	4,824	8.2%	73,482,758	15,233	409,897,537	77,186,616	18.8%	79.0%	4,438,219	50,848	4,387,371	909.49	
17,001 - 20,000	80,506	3,175	1,700,457	3,965	2,156,938	558,136,894	77,605	6,992,845	62,836,338	7,192	8.9%	118,685,111	16,502	383,608,290	132,950,587	34.7%	68.7%	7,644,633	95,182	7,549,451	1,049.70	
20,001 - 21,250	31,077	1,310	765,712	1,687	914,875	298,666,776	99,126	3,713,941	27,131,799	3,013	9.7%	67,427,164	22,379	207,821,956	62,125,342	29.9%	69.6%	3,572,212	50,405	3,521,807	1,168.87	
21,251 - 25,000	86,340	3,775	2,119,073	4,817	2,563,875	725,110,460	83,837	7,392,900	74,473,282	8,649	10.0%	140,966,300	16,299	517,063,774	200,009,533	38.7%	71.3%	11,500,578	142,900	11,357,678	1,313.18	
25,001 - 30,000	102,121	4,890	2,844,590	6,417	3,392,656	809,999,450	71,309	9,150,917	90,407,553	11,359	11.1%	147,994,158	13,029	580,748,656	312,401,586	53.8%	71.7%	17,963,178	250,296	17,712,882	1,559.37	
30,001 - 40,000	149,043	9,042	5,275,755	12,696	6,113,515	1,635,720,889	74,813	22,811,746	148,682,564	21,864	14.7%	294,378,482	13,646	1,215,471,589	764,207,507	62.9%	74.3%	43,941,916	587,640	43,354,266	1,982.91	
40,001 - 50,000	94,974	8,130	5,053,097	11,856	5,523,385	1,851,742,952	92,237	14,656,889	107,101,031	20,076	21.1%	276,537,953	13,775	1,482,760,857	900,894,699	60.8%	80.1%	51,801,506	836,639	50,964,877	2,538.60	
50,001 - 60,000	58,507	6,220	4,155,169	9,652	4,877,413	1,449,916,600	90,927	13,050,556	77,650,573	15,946	27.3%	208,432,470	13,071	1,176,886,573	873,445,937	74.2%	81.2%	50,223,096	888,777	49,334,319	3,093.84	
60,001 - 75,000	50,451	6,888	5,510,374	10,194	5,597,558	1,995,266,134	116,132	24,495,924	171,171,201	17,181	34.1%	234,350,839	13,640	1,698,240,018	1,151,516,144	67.8%	85.1%	66,212,195	1,490,572	64,721,623	3,767.05	
75,001 - 80,000	11,183	1,729	1,501,814	2,571	1,608,481	521,726,325	120,519	3,815,267	21,322,261	4,329	38.7%	59,738,326	13,800	444,481,005	335,193,485	75.4%	85.2%	19,273,639	484,061	18,789,578	4,340.40	
80,001 - 100,000	28,298	4,956	4,907,982	7,371	5,464,207	1,753,105,473	141,254	35,856,405	61,512,950	12,411	43.9%	204,643,778	16,489	1,522,805,150	1,106,105,294	72.6%	86.9%	63,601,944	1,681,749	61,919,295	4,989.07	
100,001 - 120,000	14,467	3,053	3,814,941	4,131	3,956,621	1,395,056,594	193,650	17,928,047	44,530,987	7,204	49.8%	162,980,430	22,624	1,205,473,224	785,944,371	65.2%	86.4%	45,191,811	1,098,672	44,093,139	6,120.65	
120,001 - 160,000	13,293	3,258	5,619,904	4,033	5,155,852	1,641,107,482	223,798	33,132,174	54,480,917	7,333	55.2%	174,941,889	23,857	1,444,816,850	1,005,694,036	69.6%	88.0%	57,827,406	1,869,561	55,957,845	7,630.96	
160,001 - 200,000	5,811	1,603	4,008,668	1,880	3,392,888	1,119,441,820	319,932	42,000,057	38,524,838	3,499	60.2%	114,029,365	32,589	1,008,887,674	632,172,696	61.8%	90.1%	35,832,462	1,262,345	34,570,117	9,880.00	
200,001 or more	10,974	3,427	28,006,881	4,194	38,929,265	11,502,352,385	1,500,437	533,328,737	368,516,725	7,666	69.9%	1,768,444,338	230,687	9,898,720,059	4,956,858,606	50.1%	86.1%	285,019,358	27,478,928	257,540,430	33,595.15	
TOTAL	1,935,896	87,419	82,579,268	128,812	117,254,499	36,848,256,923	145,437	1,094,935,395	2,687,039,789	253,362	13.1%	6,308,860,666	24,901	28,947,291,863	12,658,960,883	43.7%	78.6%	782,114,060	38,644,448	743,649,612	2,935.13	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
FAGI Level																						
Non-Positive AGI	36,636	51	40,376	1,993	3,492,185	(1,309,723,478)	(125,069)	128,433,617	49,450,810	10,472	28.6%	80,813,005	7,717	(1,311,553,676)	(414,311,093)	31.6%	100.1%	129,715	414	129,301	12.35	
S 1 - 3,999	182,978	438	60,143	1,319	384,652	8,789,557	1,932	1,560,622	1,611,255	4,549	2.5%	53,080,463	11,669	(44,341,539)	(43,516,086)	98.1%	-504.5%	129,256	292	128,964	28.35	
4,000 - 9,999	127,366	1,048	144,410	3,566	1,189,399	6,707,713	7,365	2,252,507	5,036,404	9,108	2.9%	119,472,135	13,117	(55,178,319)	(53,762,608)	97.4%	-82.3%	340,508	3,312	337,196	37.02	
10,000 - 14,999	223,844	4,205	714,664	4,894	1,810,822	154,189,782	12,591	2,310,157	15,741,374	12,246	5.5%	166,104,421	13,564	(25,345,856)	(25,099,785)	99.0%	-16.4%	1,518,540	17,916	1,500,624	122.54	
15,000 - 19,999	177,988	4,523	1,231,851	4,778	1,971,272	199,145,578	17,246	2,645,605	32,728,359	11,428	6.4%	158,198,189	13,843	10,864,635	9,913,482	91.2%	5.5%	3,119,136	28,266	3,090,870	270.46	
20,000 - 24,999	153,247	4,369	1,536,269	4,769	2,026,870	244,389,959	22,508	2,704,607	48,399,098	10,858	7.1%	156,190,501	14,385	42,504,967	40,004,398	94.1%	17.4%	4,742,067	46,486	4,695,581	432.45	
25,000 - 29,999	131,332	4,084	1,741,070	5,208	2,295,766	298,401,136	27,507	3,610,108	62,320,645	10,848	8.3%	153,473,542	14,148	86,217,057	81,993,420	95.1%	28.9%	6,758,556	81,164	6,677,392	615.54	
30,000 - 39,999	213,627	8,428	3,842,010	11,864	5,013,192	802,651,783	35,096	6,505,406	154,326,827	22,870	10.7%	308,493,692	13,489	346,336,670	332,571,394	96.0%	43.1%	22,261,763	260,107	22,001,656	962.03	
40,000 - 49,999	150,059	9,209	4,365,568	13,719	5,819,776	1,132,270,877	45,023	6,945,523	204,557,593	25,149	16.8%	333,843,850	13,275	600,814,957	577,894,200	96.2%	53.1%	35,927,324	500,914	35,426,410	1,408.66	
50,000 - 59,999	103,178	9,277	4,882,427	14,035	6,242,054	1,392,034,632	54,975	9,226,742	257,535,765	25,321	24.5%	350,886,727	13,858	792,838,882	761,868,266	96.1%	57.0%	46,515,293	714,680	45,800,613	1,808.80	
60,000 - 69,999	68,267	7,797	4,606,665	12,306	6,228,282	1,396,904,461	64,801	8,142,407	254,093,257	21,557	31.6%	307,988,316	14,287	842,965,295	804,016,461	95.4%	60.3%	48,271,244	767,639	47,503,605	2,203.63	
70,000 - 79,999	45,906	6,266	4,065,701	9,740	5,620,355	1,271,900,684	74,782	8,943,130	206,858,416	17,008	37.0%	251,465,836	14,785	822,519,562	773,265,357	94.0%	64.7%	45,697,732	884,720	44,813,012	2,634.82	
80,000 - 89,999	31,640	5,062	3,859,673	7,448	4,689,456	1,118,486,217	84,792	8,100,195	154,153,727	13,191	41.7%	202,644,196	15,362	769,788,489	720,606,710	93.6%	68.8%	42,162,505	981,469	41,181,036	3,121.90	
90,000 - 99,999	21,563	3,651	3,141,082	5,707	4,071,543	932,224,517	94,777	6,966,454	118,942													