

TABLE 4A. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD: STANDARD DEDUCTION																					
Income Level	Aggregate Number of Returns Filed [MFJ/QW]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	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	Total Credits Taken**	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFJ/QW-SD Returns]	Effective Tax Rate*	
				Additions	Deductions	Number of Returns Filed	as a % of All MFJ/QW Returns Filed [%]	Deduction Amount [\$6,000]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount	[before residency proration]	[after residency proration]	Effective Proration Factor [%]							
																					Aggregating
A. BY SIZE OF NC TAXABLE INCOME																					
NCTI Level																					
No Taxable Income	290,901	3,130,768,091	18,244	324,028,841	2,601,321,403	171,602	59.0%	1,109,406,453	6,465	489,673	1,210,515,321	(1,466,446,245)	(1,806,076,795)	123.2%	-46.8%	-	-	-	-	-	-
\$ 1 - 2,000	50,373	978,127,059	31,326	13,226,152	208,261,727	31,224	62.0%	197,880,176	6,337	93,357	230,351,195	354,860,113	30,039,703	8.5%	36.3%	1,803,776	998,279	805,497	25.80	2.68%	
2,001 - 4,000	41,780	874,571,266	30,858	3,992,422	182,057,727	28,342	67.8%	179,724,001	6,341	84,919	210,395,902	306,386,058	84,905,316	27.7%	35.0%	5,102,672	2,616,844	2,485,828	87.71	2.93%	
4,001 - 6,000	37,893	808,849,562	30,600	2,377,866	165,865,361	26,433	69.8%	167,270,171	6,328	80,257	198,708,686	279,383,210	132,297,377	47.4%	34.5%	7,952,016	3,704,217	4,247,799	160.70	3.21%	
6,001 - 10,000	73,328	1,674,664,966	32,361	3,957,566	320,352,431	51,749	70.6%	325,656,495	6,293	157,176	389,927,256	642,686,350	413,283,051	64.3%	38.4%	24,825,044	9,082,447	15,742,597	304.21	3.81%	
10,001 - 10,625	10,891	259,706,427	33,847	547,715	46,452,788	7,673	70.5%	48,047,188	6,262	23,533	58,476,946	107,277,220	79,164,378	73.8%	41.3%	4,754,248	1,455,562	3,298,686	429.91	4.17%	
10,626 - 12,750	37,175	923,224,579	35,025	1,537,337	161,148,980	26,359	70.9%	165,031,980	6,261	80,853	200,936,960	397,643,996	307,802,765	77.4%	43.1%	18,482,147	4,994,018	13,488,129	511.71	4.38%	
12,751 - 15,000	38,840	1,018,968,675	37,076	4,274,166	170,103,673	27,483	70.8%	171,567,064	6,243	84,443	209,466,600	472,105,504	381,183,639	80.7%	46.3%	22,885,905	5,092,681	17,793,224	647.43	4.67%	
15,001 - 17,000	33,806	925,099,965	39,351	2,018,624	153,669,188	23,509	69.5%	146,517,028	6,232	71,399	177,450,444	449,481,929	375,969,251	83.6%	48.6%	22,570,712	4,212,748	18,357,964	780.89	4.88%	
17,001 - 20,000	49,221	1,404,838,962	41,551	2,836,609	225,154,784	33,810	68.7%	210,470,828	6,225	102,206	254,174,401	717,875,558	625,215,347	87.1%	51.1%	37,530,783	5,894,763	31,636,020	935.70	5.06%	
20,001 - 21,250	20,096	600,887,984	44,189	1,378,273	94,420,741	13,598	67.7%	84,527,738	6,216	40,553	100,713,708	322,604,070	280,412,416	86.9%	53.7%	16,831,878	2,238,634	14,593,244	1,073.19	5.20%	
21,251 - 25,000	58,356	1,786,581,565	46,381	2,847,637	274,122,595	38,520	66.0%	238,682,166	6,196	115,569	287,024,773	989,599,668	889,704,387	89.9%	55.4%	54,095,518	6,235,433	47,860,085	1,242.47	5.38%	
25,001 - 30,000	72,926	2,318,221,479	50,607	10,045,902	342,366,738	45,808	62.8%	283,279,441	6,184	135,390	336,192,819	1,366,428,383	1,257,345,144	92.0%	58.9%	78,281,815	6,959,855	71,321,960	1,556.98	5.67%	
30,001 - 40,000	135,069	4,491,017,182	57,664	7,089,812	580,744,174	77,883	57.7%	479,635,179	6,158	226,532	561,705,696	2,876,021,945	2,712,256,697	94.3%	64.0%	173,310,698	11,812,316	161,498,382	2,073.60	5.95%	
40,001 - 50,000	125,515	4,137,139,697	66,044	6,320,119	412,413,401	62,642	49.9%	384,199,402	6,133	178,866	442,263,588	2,904,583,425	2,806,326,101	96.6%	70.2%	183,133,082	10,062,304	173,070,778	2,762.86	6.17%	
50,001 - 60,000	113,015	3,536,837,398	74,756	5,706,523	276,689,598	47,312	41.9%	289,313,533	6,115	133,032	327,328,043	2,649,212,747	2,587,737,443	97.7%	74.9%	171,089,278	7,955,709	163,133,569	3,448.04	6.30%	
60,001 - 75,000	136,039	3,743,161,024	86,623	5,626,076	251,279,824	43,212	31.8%	264,364,113	6,118	119,645	291,191,146	2,941,952,017	2,880,910,316	97.9%	78.6%	192,482,051	7,763,282	184,718,769	4,274.71	6.41%	
75,001 - 80,000	35,775	863,350,490	98,175	1,881,920	54,335,567	8,794	24.6%	53,863,867	6,125	24,115	57,704,560	699,328,416	680,869,110	97.4%	81.0%	45,792,094	1,643,605	44,148,489	5,020.30	6.48%	
80,001 - 100,000	110,476	2,177,007,768	109,784	6,190,352	141,394,307	19,830	17.9%	121,855,508	6,145	54,125	115,718,457	1,804,229,848	1,759,867,293	97.5%	82.9%	118,976,975	3,538,637	115,438,338	5,821.40	6.56%	
100,001 - 120,000	69,545	1,152,099,493	129,610	3,049,643	70,160,236	8,889	12.8%	54,622,984	6,145	24,238	48,293,436	982,072,480	965,672,851	98.3%	85.2%	66,284,082	1,814,096	64,469,986	7,252.78	6.68%	
120,001 - 160,000	73,666	1,066,281,782	160,512	4,398,074	67,603,300	6,643	9.0%	41,171,640	6,198	18,025	35,943,177	925,961,739	904,543,900	97.7%	86.8%	63,708,296	2,004,412	61,703,884	9,288.56	6.82%	
160,001 - 200,000	35,031	497,451,021	210,517	4,162,227	31,960,525	2,363	6.7%	14,635,635	6,194	6,630	13,140,400	441,876,688	420,188,220	95.1%	88.8%	30,290,212	1,200,606	29,089,606	12,310.46	6.92%	
200,001 or more	69,911	1,285,362,789	413,300	25,606,455	71,414,528	3,110	4.4%	19,486,041	6,266	8,679	17,350,500	1,202,718,175	1,130,158,432	94.0%	93.6%	84,593,915	7,598,388	76,995,527	24,757.40	6.81%	
TOTAL	1,719,628	39,654,219,223	49,151	443,100,311	6,903,293,595	806,788	46.9%	5,051,208,631	6,261	2,353,215	5,774,974,014	22,367,843,294	19,899,776,342	89.0%	56.4%	1,424,777,197	108,878,836	1,315,898,361	1,631.03	6.06%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
FAGI Level																					
Non-Positive AGI	20,938	(1,014,124,006)	(92,665)	335,813,884	56,546,619	10,944	52.3%	67,710,241	6,187	26,670	62,944,043	(865,511,025)	(503,449,451)	58.2%	85.3%	424,395	14,609	409,786	37.44	-0.04%	
\$ 1 - 3,999	15,518	27,199,915	2,064	2,852,796	20,516,727	13,180	84.9%	85,383,605	6,478	31,725	77,985,323	(153,832,944)	(154,435,905)	100.4%	-565.6%	12,310	2,179	10,131	0.77	0.04%	
4,000 - 9,999	39,210	250,762,799	7,366	2,935,483	83,995,881	34,044	86.8%	220,085,109	6,465	88,848	220,213,569	(270,596,277)	(266,232,275)	98.4%	-107.9%	51,973	8,285	43,688	1.28	0.02%	
10,000 - 14,999	53,176	585,773,561	12,628	2,924,106	147,991,076	46,386	87.2%	297,528,620	6,414	130,987	325,621,333	(182,443,362)	(181,180,206)	99.3%	-31.1%	1,128,080	330,617	797,463	17.19	0.14%	
15,000 - 19,999	64,358	971,529,619	17,516	2,155,779	217,714,430	55,465	86.2%	352,300,511	6,352	165,341	411,547,877	(7,877,420)	(14,688,251)	186.5%	-0.8%	8,189,968	2,838,030	5,351,938	96.49	0.55%	
20,000 - 24,999	69,913	1,326,227,927	22,496	2,579,656	261,242,901	58,954	84.3%	369,602,512	6,269	184,695	459,201,657	238,760,513	221,172,580	92.6%	18.0%	20,445,674	7,191,683	13,253,991	224.82	1.00%	
25,000 - 29,999	69,027	1,554,235,992	27,489	3,035,428	269,924,054	56,541	81.9%	352,368,726	6,232	178,202	444,357,668	490,620,972	457,402,185	93.2%	31.6%	32,447,959	9,236,315	23,211,644	410.53	1.49%	
30,000 - 39,999	137,397	3,759,015,587	34,897	5,690,037	599,441,209	107,716	78.4%	668,323,864	6,204	339,535	846,479,369	1,650,461,182	1,539,856,764	93.3%	43.9%	100,084,872	18,115,947	81,968,925	760.97	2.18%	
40,000 - 49,999	131,320	4,209,185,887	44,856	5,627,483	630,674,184	93,837	71.5%	580,042,661	6,181	285,928	712,702,025	2,291,394,500	2,137,834,659	93.3%	54.4%	137,935,948	13,695,490	124,240,458	1,324.00	2.95%	
50,000 - 59,999	130,291	4,495,764,655	54,903	6,787,805	665,928,217	81,886	62.8%	505,948,230	6,179	240,359	598,386,516	2,732,289,497	2,549,722,478	93.3%	60.8%	166,397,006	11,730,610	154,666,396	1,888.80	3.44%	
60,000 - 69,999	131,473	4,520,737,428	64,832	5,334,957	699,161,345	69,730	53.0%	431,723,940	6,191	198,184	492,773,554	2,902,413,546	2,701,761,113	93.1%	64.2%	178,204,727	10,320,575	167,884,152	2,407.63	3.71%	
70,000 - 79,999	125,465	4,032,635,361	74,753	5,844,039	676,482,995	53,946	43.0%	335,592,542	6,221	149,959	373,217,661	2,653,186,202	2,452,703,031	92.4%	65.8%	162,989,271	8,269,473	154,719,798	2,868.05	3.84%	
80,000 - 89,999	113,316	3,237,487,046	84,727	5,553,993	619,393,783	38,211	33.7%	239,715,287	6,273	103,945	258,224,842	2,125,707,127	1,938,451,541	91.2%	65.7%	129,650,353	5,985,900	123,664,453	3,236.36	3.82%	
90,000 - 99,999	97,708	2,467,840,128	94,633	4,666,794	493,841,718	26,078	26.7%	164,636,614	6,313	69,767	173,577,397	1,640,451,193	1,474,031,454	89.9%	66.5%	98,962,889	4,351,444	94,611,445	3,628.02	3.83%	
100,000 - 149,999	268,970	5,226,																			