

TABLE 4A. TAX YEAR 2015 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY/SURVIVING SPOUSE: STANDARD DEDUCTION																						
Income Level	Aggregate Number of Returns Filed [MFJ/SS]	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 MFJ/SS-SD Returns] [S]	Effective Tax Rate††† [%]	
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All MFJ/SS Returns Filed [%]	Deduction Amount [\$15,000]	as a % of All MFJ/SS Value Amount [%]	[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	224,714	573	29,784	78,110	33,922,395	3,680,600,218	21,890	110,792,018	2,172,214,639	168,144	74.8%	2,522,160,000	35.5%	(902,982,404)	(2,154,822,737)	238.6%	-24.5%	-	-	-	-	-
\$ 1 - 2,000	50,380	14,161	592,358	20,910	7,225,816	1,935,997,282	50,992	12,358,552	181,534,351	37,967	75.4%	569,505,000	49.1%	1,197,316,483	36,243,879	3.0%	61.8%	2,084,113	507,897	1,576,216	41.52	4.35%
2,001 - 4,000	40,104	11,019	1,334,781	19,452	7,452,935	1,447,147,474	45,240	8,989,252	163,482,651	31,988	79.8%	479,820,000	52.3%	812,834,075	95,562,015	11.8%	56.2%	5,494,931	1,263,545	4,231,386	132.28	4.43%
4,001 - 6,000	36,425	10,276	1,896,984	18,790	7,623,973	1,231,526,707	41,165	8,017,907	152,832,845	29,917	82.1%	448,755,000	57.5%	637,956,769	149,476,697	23.4%	51.8%	8,595,022	1,836,485	6,758,537	225.91	4.52%
6,001 - 10,000	68,293	19,559	5,174,398	37,119	15,977,514	2,297,027,884	40,085	12,211,366	282,087,521	57,304	83.9%	859,560,000	63.6%	1,167,591,729	458,338,841	39.3%	50.8%	26,354,737	4,678,803	21,675,934	378.26	4.73%
10,001 - 10,625	10,702	3,046	960,805	5,919	2,591,668	354,134,581	39,248	1,495,851	44,917,601	9,023	84.3%	135,345,000	63.6%	175,367,831	93,034,540	53.1%	49.5%	5,349,529	762,712	4,586,817	508.35	4.93%
10,626 - 12,750	34,974	9,914	3,486,205	19,551	8,586,911	1,238,185,600	41,811	6,291,746	149,375,540	29,614	84.7%	444,210,000	65.8%	650,891,806	346,040,190	53.2%	52.6%	19,897,261	2,679,485	17,217,776	581.41	4.98%
12,751 - 15,000	36,011	10,127	3,933,216	20,385	9,023,282	1,299,865,446	42,409	5,560,595	157,681,372	30,651	85.1%	459,765,000	56.0%	687,979,669	425,259,483	61.8%	52.9%	24,452,472	2,961,337	21,491,135	701.16	5.05%
15,001 - 17,000	31,904	9,214	3,867,326	18,087	8,018,170	1,224,118,227	44,655	4,816,377	150,910,641	27,413	85.9%	411,195,000	61.9%	666,828,963	438,522,225	65.8%	54.5%	25,215,179	2,761,365	22,453,814	819.09	5.12%
17,001 - 20,000	46,636	13,484	5,969,888	26,499	11,715,720	1,892,991,136	47,173	8,461,569	223,445,413	40,129	86.0%	601,935,000	66.6%	1,076,072,292	742,167,541	69.0%	56.8%	42,674,781	4,185,298	38,489,483	959.14	5.19%
20,001 - 21,250	19,176	5,506	2,490,971	10,916	4,711,472	797,280,561	48,349	3,305,373	94,732,855	16,490	86.0%	247,350,000	72.6%	458,503,079	340,214,696	74.2%	57.5%	19,562,380	1,720,186	17,842,194	1,082.00	5.24%
21,251 - 25,000	55,961	17,056	8,086,452	30,825	13,340,397	2,435,889,259	50,666	9,255,717	297,570,765	48,077	85.9%	721,155,000	69.4%	1,426,419,211	1,111,322,726	77.9%	58.6%	63,901,095	5,248,043	58,653,052	1,219.98	5.28%
25,001 - 30,000	71,042	23,217	11,388,895	37,556	16,216,762	3,624,416,484	54,920	11,424,464	406,329,702	61,224	86.2%	918,360,000	68.3%	2,049,151,246	1,682,110,482	82.1%	60.9%	96,721,522	5,852,885	90,868,637	1,484.20	5.40%
30,001 - 40,000	130,121	46,295	23,434,069	64,939	27,761,760	6,923,425,548	61,945	23,338,401	761,414,746	111,768	85.9%	1,676,520,000	63.8%	4,508,829,203	3,903,209,446	86.6%	65.1%	224,434,711	11,465,865	212,968,846	1,905.45	5.46%
40,001 - 50,000	120,183	46,514	24,140,149	55,741	23,380,495	7,176,817,987	69,864	23,146,371	615,977,112	102,725	85.5%	1,540,875,000	71.3%	5,043,112,246	4,615,036,964	91.5%	70.3%	265,364,832	11,520,956	253,843,876	2,471.10	5.50%
50,001 - 60,000	110,873	45,121	24,341,355	47,787	19,728,364	7,285,520,222	78,056	22,003,262	478,640,305	93,337	84.2%	1,400,055,000	60.4%	5,428,828,179	5,125,780,981	94.4%	74.5%	294,732,545	11,487,465	283,245,080	3,034.65	5.53%
60,001 - 75,000	148,248	62,152	34,745,403	59,332	24,781,618	10,878,293,297	89,146	35,629,380	510,183,722	122,028	82.3%	1,830,420,000	69.5%	8,573,318,955	8,203,903,600	95.7%	78.8%	471,724,584	17,792,891	453,931,693	3,719.90	5.53%
75,001 - 80,000	43,463	18,311	10,806,484	16,261	6,982,463	3,417,736,118	98,429	9,617,787	131,891,266	34,723	79.9%	520,845,000	65.6%	2,774,617,079	2,689,912,473	96.9%	81.2%	154,669,986	5,691,745	148,978,241	4,290.48	5.54%
80,001 - 100,000	139,985	64,470	40,697,438	41,388	20,139,293	11,701,762,276	110,023	40,602,517	383,901,917	106,357	76.0%	1,595,355,000	59.4%	9,763,317,878	9,491,246,738	97.2%	83.4%	545,746,976	14,409,845	531,337,131	4,995.79	5.60%
100,001 - 120,000	94,438	41,018	30,428,923	22,973	13,278,949	8,373,212,053	130,209	36,308,594	250,865,486	64,306	68.1%	964,590,000	56.7%	7,194,065,161	7,014,499,736	97.5%	85.9%	403,333,741	9,280,467	394,053,274	6,127.78	5.62%
120,001 - 160,000	107,269	41,379	39,542,549	20,466	16,132,730	9,840,779,924	158,288	59,175,071	244,377,183	62,170	58.0%	932,550,000	43.4%	8,723,027,812	8,515,309,911	97.6%	88.6%	489,630,337	13,023,953	476,606,384	7,666.18	5.60%
160,001 - 200,000	55,397	17,572	23,840,048	8,177	9,642,740	5,152,391,253	199,072	42,276,580	114,487,964	25,882	46.7%	388,230,000	32.6%	4,691,949,869	4,588,782,992	97.8%	91.1%	263,855,035	8,045,210	255,899,825	9,883.70	5.57%
200,001 or more	111,453	19,783	78,878,510	11,569	37,998,799	11,965,560,923	379,486	330,261,701	281,487,814	31,531	28.3%	472,965,000	7.8%	11,541,369,810	11,114,306,855	96.3%	96.5%	639,072,646	38,839,763	600,232,883	19,036.28	5.40%
TOTAL	1,787,752	549,767	380,066,990	692,952	346,234,405	105,912,680,460	78,876	825,340,453	8,250,133,972	1,342,768	75.1%	20,141,520,000	48.4%	78,346,366,941	69,025,460,614	88.1%	74.0%	4,092,868,415	176,016,201	3,916,852,214	2,917.00	5.50%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
FAGI Level																						
Non-Positive AGI	22,105	107	160,006	4,575	7,418,807	(1,839,565,902)	(126,648)	136,668,182	79,943,440	14,525	65.7%	217,875,000	57.0%	(2,000,716,160)	(1,118,175,070)	55.9%	108.8%	1,113,324	75,210	1,038,114	71.47	-0.06%
\$ 1 - 3,999	16,844	99	82,322	5,118	1,166,138	30,504,952	1,980	5,040,549	4,449,574	15,403	91.4%	231,045,000	87.9%	(199,949,073)	(195,691,952)	97.9%	-65.5%	127,975	10,482	117,493	7.63	0.39%
4,000 - 9,999	36,597	164	81,714	18,117	4,229,465	246,078,534	7,296	6,049,321	10,820,232	33,726	92.2%	505,890,000	89.1%	(264,582,377)	(258,124,856)	97.6%	-107.5%	142,961	8,056	134,905	4.00	0.05%
10,000 - 14,999	47,497	319	172,364	27,468	8,795,706	558,491,515	12,667	8,218,190	23,881,056	44,092	92.8%	661,380,000	89.7%	(118,551,351)	(115,903,838)	97.8%	-21.2%	288,605	30,498	258,107	5.85	0.05%
15,000 - 19,999	57,941	11,499	1,403,107	34,572	14,164,988	935,688,516	17,491	9,961,927	61,960,830	53,496	92.3%	802,440,000	89.4%	81,249,613	76,238,265	93.8%	8.7%	6,874,775	2,377,523	4,497,252	84.07	0.48%
20,000 - 24,999	62,078	15,556	3,835,024	37,304	16,317,464	1,284,462,270	22,510	11,243,524	106,785,865	57,063	91.9%	855,945,000	88.9%	332,974,929	315,790,504	94.8%	25.9%	20,973,987	5,344,146	15,629,841	273.90	1.22%
25,000 - 29,999	63,552	16,612	5,678,487	38,043	16,526,546	1,594,146,030	27,496	11,078,460	138,741,632	57,977	91.2%	869,655,000	87.6%	596,827,858	560,349,248	93.9%	37.4%	34,659,199	6,051,063	28,608,136	493.44	1.79%
30,000 - 39,999	128,921	35,713	14,785,590	75,997	32,212,852	4,092,120,922	34,990	22,529,423	368,742,075	116,952	90.7%	1,754,280,000	87.0%	1,991,627,440	1,858,167,276	93.3%	48.7%	110,877,529	13,273,625	97,603,904	834.56	2.39%
40,000 - 49,999	123,850	40,235	18,016,393	66,526	26,973,534	4,989,265,222	44,932	23,392,972	463,519,916	111,040	89.7%	1,665,600,000	85.6%	2,883,538,278	2,687,040,982	93.2%	57.8%	157,507,174	10,846,305	146,660,869	1,320.79	2.94%
50,000 - 59,999	123,432	43,878	19,976,418	61,624	24,219,399	6,014,970,614	55,019	22,279,225	592,537,937	109,325	88.6%	1,639,875,000	84.2%	3,804,836,902	3,548,318,956	93.3%	63.3%	206,561,488	10,799,006	195,762,482	1,790.65	3.25%
60,000 - 69,999	124,177	46,855	22,107,154	58,104	22,910,921	7,040,317,115	64,986	22,739,714	706,466,657	108,336	87.2%	1,625,040,000	82.1%	4,731,550,172	4,405,715,874	93.1%	67.2%	255,615,492	11,051,306	24		