

TABLE 4B. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD: ITEMIZED DEDUCTIONS																					
Income Level	Aggregate Number of Returns Filed [MFJ-QW]	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 MFJ/QW-ID Returns] [\$]	Effective Tax Rate* [%]	
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All MFJ/QW 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	293,666	33,087,750,043	242,112	5,543,109,969	4,446,674,629	136,663	46.5%	7,531,112,506	55,107	364,370	859,674,968	25,793,397,910	(2,757,574,246)	-10.7%	78.0%	-	-	-	-	-	-
\$ 1 - 2,000	50,223	5,993,059,287	273,981	194,312,088	470,732,455	21,874	43.6%	934,120,702	42,705	62,843	142,735,171	4,639,783,047	19,243,147	0.4%	77.4%	1,155,247	208,203	947,044	43.30	4.92%	
2,001 - 4,000	40,453	4,020,036,293	257,546	139,035,542	311,037,214	15,609	38.6%	605,825,021	38,813	43,806	102,152,258	3,140,057,342	46,345,357	1.5%	78.1%	2,785,022	528,146	2,256,876	144.59	4.87%	
4,001 - 6,000	37,350	2,934,595,251	216,687	197,676,190	258,454,641	13,543	36.3%	511,675,418	37,782	37,875	89,620,634	2,272,520,748	67,566,097	3.0%	77.4%	4,061,357	771,508	3,289,849	242.92	4.87%	
6,001 - 10,000	70,704	4,426,851,634	182,603	159,477,898	523,727,294	24,243	34.3%	759,516,129	31,329	67,346	160,898,860	3,142,187,249	193,190,080	6.1%	71.0%	11,604,159	1,768,056	9,836,103	405.73	5.09%	
10,001 - 10,625	10,848	609,832,485	168,137	9,868,028	68,989,827	3,627	33.4%	112,460,286	31,006	10,048	24,087,700	414,162,700	37,425,821	9.0%	67.9%	2,247,612	299,076	1,948,536	537.23	5.21%	
10,626 - 12,750	36,032	2,222,151,051	182,593	27,789,547	222,808,955	12,170	33.8%	333,655,323	27,581	33,991	81,884,010	1,609,592,310	142,085,399	8.8%	72.4%	8,531,515	1,038,596	7,492,556	616.66	5.27%	
12,751 - 15,000	37,863	1,883,481,598	148,142	63,619,939	230,983,117	12,714	33.6%	320,956,766	25,244	35,973	86,920,615	1,308,241,039	176,285,712	13.5%	69.5%	10,583,889	1,211,879	9,372,010	737.14	5.32%	
15,001 - 17,000	32,982	1,557,881,215	139,883	156,488,548	336,488,158	11,137	33.8%	242,823,461	21,803	31,390	75,944,867	1,059,113,277	178,178,291	16.8%	68.0%	10,696,757	1,025,949	9,670,808	868.35	5.43%	
17,001 - 20,000	48,302	2,350,617,112	138,925	71,463,666	299,371,587	16,920	35.0%	370,164,238	21,877	48,271	116,805,900	1,635,739,053	313,045,066	19.1%	69.6%	18,791,712	1,698,979	17,092,733	1,010.21	5.46%	
20,001 - 21,250	19,732	1,402,993,839	203,038	27,723,277	135,796,792	6,910	35.0%	219,256,383	31,730	19,567	47,338,400	1,028,325,541	142,519,056	13.9%	73.3%	8,554,676	668,796	7,885,880	1,141.23	5.53%	
21,251 - 25,000	56,793	2,530,831,213	121,278	39,010,819	370,933,393	20,868	36.7%	397,210,357	19,034	59,969	145,082,220	1,656,616,062	482,893,540	29.1%	65.5%	29,369,069	2,181,128	27,187,941	1,302.85	5.63%	
25,001 - 30,000	72,205	3,613,152,184	128,242	79,321,174	502,994,126	28,190	39.0%	659,510,630	23,395	81,581	197,212,650	2,334,755,952	775,437,580	33.2%	64.6%	48,291,017	3,128,616	45,162,401	1,602.07	5.82%	
30,001 - 40,000	132,811	6,781,705,811	116,755	87,432,443	889,100,091	58,085	43.7%	1,157,854,864	19,934	170,854	412,951,402	4,409,231,897	2,035,656,365	46.2%	65.0%	130,152,772	7,573,695	122,579,077	2,110.34	6.02%	
40,001 - 50,000	122,909	7,540,426,416	122,609	79,886,767	809,199,903	61,500	50.0%	1,207,827,028	19,639	183,339	441,418,838	5,161,867,414	2,771,202,729	53.7%	68.5%	180,917,609	9,587,312	171,330,297	2,785.86	6.18%	
50,001 - 60,000	112,452	7,228,707,057	112,286	67,338,923	702,813,891	64,885	57.7%	1,209,735,914	18,644	195,436	468,959,597	4,971,536,578	3,702,263,065	71.8%	68.2%	236,132,736	11,454,684	224,678,052	3,462.71	6.29%	
60,001 - 75,000	138,939	11,000,188,085	118,152	121,252,177	898,272,523	93,102	67.0%	1,565,941,987	16,820	282,249	662,724,043	7,994,501,709	6,271,574,905	78.4%	72.7%	419,228,468	17,440,387	401,788,081	4,315.57	6.41%	
75,001 - 80,000	36,807	3,487,253,229	128,496	27,847,206	258,291,869	27,139	73.7%	451,550,660	16,638	81,795	180,876,096	2,624,381,810	2,102,086,140	80.1%	75.3%	141,379,110	4,839,524	136,539,586	5,031.12	6.50%	
80,001 - 100,000	116,586	13,372,081,356	140,383	96,034,044	917,598,102	95,254	81.7%	1,632,287,993	17,136	294,053	596,913,699	10,321,315,606	8,529,900,063	82.6%	77.2%	576,851,803	16,356,417	560,315,386	5,882.33	6.57%	
100,001 - 120,000	74,768	11,265,480,758	172,440	104,144,455	643,612,572	65,330	87.4%	1,274,516,144	19,509	202,298	405,084,230	9,046,412,267	7,142,142,991	79.0%	80.3%	490,636,120	13,664,462	476,971,658	7,300.96	6.68%	
120,001 - 160,000	80,828	14,906,062,477	201,602	178,441,744	864,277,424	73,938	91.5%	1,604,945,058	21,707	230,909	462,690,911	12,152,590,829	10,170,062,063	83.7%	81.5%	717,014,691	20,297,701	696,716,990	9,422.99	6.85%	
160,001 - 200,000	38,966	8,839,503,069	241,827	119,707,071	509,753,270	36,553	93.8%	854,925,788	23,389	116,165	232,738,844	7,361,792,238	6,501,544,976	88.3%	83.3%	468,687,420	13,769,762	454,917,658	12,445.73	7.00%	
200,001 or more	75,487	51,048,287,565	708,935	2,040,785,419	2,583,912,266	72,007	95.4%	3,591,695,411	49,880	235,276	471,026,700	46,442,438,607	34,687,693,293	74.7%	91.0%	2,618,891,508	192,253,686	2,426,637,822	33,700.03	7.00%	
TOTAL	1,737,706	202,161,929,028	207,930	9,631,766,934	17,255,824,098	972,261	56.0%	27,551,568,066	28,338	2,889,404	6,465,742,613	160,520,561,184	83,598,767,490	52.1%	79.4%	6,136,564,269	321,946,931	5,814,617,338	5,980.51	6.73%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	22,241	(9,152,334,804)	(767,556)	5,508,118,498	341,517,901	11,924	53.6%	649,319,736	54,455	31,325	73,762,800	(4,708,816,743)	(1,175,133,655)	25.0%	51.4%	2,413,329	460,463	1,952,866	163.78	-0.02%	
\$ 1 - 3,999	15,882	8,453,656	1,984	4,768,165	10,043,284	4,260	26.8%	56,669,493	13,303	9,854	24,495,906	(77,986,862)	(76,622,746)	98.3%	-922.5%	106,035	3,415	102,620	24.09	1.21%	
4,000 - 9,999	38,939	64,636,572	7,228	10,105,803	33,027,472	8,942	23.0%	119,747,738	13,392	21,176	52,826,974	(130,859,809)	(127,618,208)	97.5%	-202.5%	215,826	12,622	203,204	22.72	0.31%	
10,000 - 14,999	52,493	145,524,219	12,622	8,416,770	52,828,136	11,529	22.0%	157,746,467	13,683	28,472	70,994,029	(127,627,643)	(124,724,241)	97.7%	-87.7%	336,110	61,415	274,695	23.83	0.19%	
15,000 - 19,999	61,796	236,557,310	17,525	9,162,684	75,350,928	13,498	21.8%	181,233,981	13,427	34,403	85,594,976	(96,459,891)	(94,539,536)	98.0%	-40.8%	1,211,905	302,226	909,679	67.39	0.38%	
20,000 - 24,999	67,243	338,607,286	22,523	7,850,364	105,076,926	15,034	22.4%	210,109,769	13,976	39,533	98,794,746	(67,523,791)	(67,149,401)	99.4%	-19.9%	2,431,742	589,356	1,842,386	122.55	0.54%	
25,000 - 29,999	67,669	440,137,361	27,534	10,586,290	134,670,718	15,985	23.6%	230,890,208	14,444	42,594	106,330,706	(21,167,981)	(23,201,493)	109.6%	-4.8%	4,311,820	869,568	3,442,252	215.34	0.78%	
30,000 - 39,999	135,048	1,249,430,062	35,800	20,096,744	348,108,917	35,617	26.4%	528,259,504	14,832	98,288	245,434,262	147,724,123	135,680,012	91.8%	11.8%	17,810,028	2,733,795	15,076,233	423.29	1.21%	
40,000 - 49,999	128,436	1,832,648,885	45,116	19,517,078	440,923,658	40,621	31.6%	608,750,322	14,986	115,707	289,164,727	513,327,256	480,131,073	93.5%	28.0%	37,197,010	3,646,560	33,550,450	825.94	1.83%	
50,000 - 59,999	128,836	2,737,952,641	55,191	26,431,141	569,132,701	49,609	38.5%	744,070,989	14,999	143,022	357,436,508	1,093,734,584	1,029,732,660	94.1%	39.9%	71,529,653	5,181,673	66,347,980	1,337.42	2.42%	
60,000 - 69,999	129,135	3,951,285,936	65,154	29,287,552	705,682,074	60,645	47.0%	909,008,037	14,989	176,524	441,557,297	1,924,326,080	1,821,096,334	94.6%	48.7%	123,457,748	7,730,757	115,726,991	1,908.27	2.93%	
70,000 - 79,999	124,188	5,231,664,295	75,075	29,393,232	817,978,312	69,686	56.1%	1,040,786,618	14,935	204,251	510,809,341	2,891,483,256	2,734,153,685	94.6%	55.3%	184,107,627	10,112,059	173,995,568	2,496.85	3.33%	
80,000 - 89,999	113,747	6,282,732,396	85,006	34,237,004	923,949,649	73,909	65.0%	1,108,402,782	14,997	218,200	545,793,952	3,738,823,017	3,535,977,999	94.6%	59.5%	238,104,286	11,994,410	226,109,876	3,059.30	3.60%	
90,000 - 99,999	99,382	6,819,265,578	94,956	31,610,653	936,358,668	71,815	72.3%	1,099,912,161	15,316	213,631	534,238,470	4,280									