

TABLE 5. TAX YEAR 2014 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

MARRIED FILING SEPARATELY																						
Income Level	Number of Returns Filed (MFS)	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [\$]	Total Credits Taken [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFS Returns] [\$]	Effective Tax Rate††† [%]		
		Balance Tax Due/Overpayment		Number of Returns Filed	[Net Tax† > Pre-payments] Amount [\$]			Number of Returns Filed	[Net Tax† < Pre-payments] Amount [\$]	Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions							[before residency proration] [\$]	[after residency proration] [\$]
		Balance Tax Due	Overpayment									Number of Returns Filed	Deduction Amount [\$7,500]	Number of Returns Filed	Deduction Amount [\$]							
<b>NCTI Level</b>																						
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																						
No Taxable Income	18,056	60	13,098	9,378	3,671,247	1,974,784,534	109,370	88,858,652	177,923,836	10,329	77,467,500	7,727	251,520,085	1,556,731,765	(199,363,270)	-	-	-	-			
\$ 1 - 2,000	8,003	1,676	70,539	5,811	448,676	255,272,291	31,897	3,739,106	13,356,673	2,930	21,975,000	5,073	21,928,308	201,751,416	3,967,479	229,948	17,940	212,008	26.49			
2,001 - 4,000	3,313	1,376	161,180	1,850	392,663	311,536,542	94,035	4,133,037	13,527,268	2,621	19,657,500	692	23,232,459	259,252,352	9,849,201	571,261	43,324	527,937	159.35			
4,001 - 6,000	3,046	1,382	233,510	1,585	329,193	172,132,964	56,511	2,309,549	9,378,908	2,415	18,112,500	631	6,648,971	140,302,134	15,204,484	881,848	57,758	824,090	270.55			
6,001 - 10,000	6,022	3,000	671,781	2,875	653,623	436,924,796	72,555	5,233,364	15,696,072	4,833	36,247,500	1,189	21,521,249	369,293,339	48,177,223	2,794,314	147,872	2,646,442	439.46			
10,001 - 10,625	978	503	127,002	461	133,430	50,894,117	52,039	822,711	20,030,783	796	5,970,000	182	5,781,987	10,092,096	585,339	30,511	554,828	567.31	5.50%			
10,626 - 12,750	3,400	1,759	480,664	1,558	358,042	171,873,087	50,551	1,110,005	8,114,323	2,777	20,827,500	623	8,727,518	135,313,751	39,754,437	2,305,745	105,811	2,199,934	647.04			
12,751 - 15,000	3,644	1,927	534,859	1,624	416,187	558,973,774	153,396	1,173,908	11,260,970	2,961	22,207,500	683	89,069,544	437,609,668	50,606,080	2,935,150	96,911	2,838,239	778.88			
15,001 - 17,000	3,228	1,801	517,728	1,328	323,420	239,922,341	74,325	2,151,676	6,424,001	2,654	19,905,000	574	58,747,497	156,997,519	51,663,181	2,996,465	94,974	2,901,491	898.85			
17,001 - 20,000	4,871	2,717	822,602	2,009	536,483	384,521,399	78,941	4,291,493	11,286,500	3,897	29,227,500	974	22,426,759	325,872,133	90,114,649	5,226,670	160,668	5,066,002	1,040.03			
20,001 - 21,250	1,951	1,111	337,459	779	233,138	292,422,695	149,883	1,288,768	3,922,151	1,484	11,130,000	467	56,888,885	221,774,427	40,241,842	2,334,027	67,137	2,266,890	1,161.91			
21,251 - 25,000	6,012	3,465	1,097,773	2,386	749,582	399,422,004	66,437	80,129,751	75,372,434	4,555	34,162,500	1,457	49,987,665	320,029,156	138,863,762	8,054,099	240,910	7,813,189	1,299.60			
25,001 - 30,000	7,491	4,332	1,447,796	2,958	892,017	683,966,253	91,305	2,093,948	12,793,574	5,430	40,725,000	2,061	42,508,370	590,033,257	205,783,489	11,935,444	351,241	11,584,203	1,546.42			
30,001 - 40,000	11,828	7,173	2,772,347	4,407	1,356,933	639,410,641	54,059	1,469,461	16,713,802	7,572	56,790,000	4,256	38,234,389	529,141,911	410,976,719	23,836,678	659,543	23,177,135	1,959.51			
40,001 - 50,000	7,982	5,002	2,341,309	2,812	1,308,302	825,888,237	103,469	13,320,612	18,594,498	4,339	32,542,500	3,643	44,441,185	743,630,666	355,573,242	20,623,234	484,740	20,138,494	2,522.99			
50,001 - 60,000	4,646	2,870	1,782,694	1,685	720,371	369,733,438	79,581	757,310	8,521,372	2,096	15,720,000	2,550	23,273,302	322,976,074	253,455,197	14,700,406	305,540	14,394,866	3,098.34			
60,001 - 75,000	3,946	2,338	1,769,233	1,538	872,132	498,911,668	126,435	37,309,623	40,718,734	1,528	11,460,000	2,418	33,479,760	463,562,788	263,157,073	18,469,169	393,930	18,669,169	3,768.16			
75,001 - 80,000	867	505	454,256	350	242,047	100,768,620	116,227	819,955	1,778,610	280	2,100,000	587	6,208,339	91,501,626	67,138,077	3,893,997	107,320	3,786,677	4,367.56			
80,001 - 100,000	2,226	1,285	1,468,712	901	661,313	943,428,524	423,822	11,007,014	7,611,564	677	5,077,500	1,549	310,137,495	631,608,979	197,671,475	11,464,942	363,719	11,101,223	4,987.07			
100,001 - 120,000	1,111	629	937,921	466	459,695	198,681,693	178,831	2,637,694	4,085,798	277	2,077,500	834	15,652,152	120,918,420	71,013,279	219,069	6,794,210	6,115.40	5.62%			
120,001 - 160,000	1,034	580	1,258,645	427	761,760	470,885,418	455,402	7,329,167	7,448,474	234	1,755,000	800	38,941,800	430,069,311	141,963,906	8,233,901	342,393	7,891,508	7,632.02			
160,001 - 200,000	466	256	921,221	204	591,146	822,314,874	1,764,624	3,292,031	8,284,858	97	727,500	369	18,118,524	798,476,023	82,400,320	4,779,207	182,306	4,596,901	9,864.59			
200,001 or more	1,061	496	5,940,560	544	10,690,486	4,041,207,556	3,808,867	84,237,312	124,132,376	108	810,000	953	261,402,917	3,739,099,575	815,716,531	47,311,559	4,912,819	42,398,740	39,961.11			
<b>TOTAL</b>	<b>105,182</b>	<b>46,243</b>	<b>26,162,889</b>	<b>47,936</b>	<b>26,801,885</b>	<b>14,843,877,466</b>	<b>141,126</b>	<b>359,516,147</b>	<b>598,977,579</b>	<b>64,890</b>	<b>486,675,000</b>	<b>40,292</b>	<b>1,448,875,169</b>	<b>12,668,865,865</b>	<b>3,213,925,613</b>	<b>197,970,612</b>	<b>9,386,436</b>	<b>188,584,176</b>	<b>1,792.93</b>			
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																						
Non-Positive AGI	5,144	29	45,978	3,136	1,350,309	(599,410,986)	(116,526)	54,062,232	23,363,672	1,209	9,067,500	3,935	5,157,586	(582,937,512)	(153,306,893)	114,833	161	114,672	22.29			
\$ 1 - 3,999	7,610	269	31,332	5,389	246,383	7,514,623	987	461,967	998,782	2,487	18,652,500	5,123	1,783,090	(13,457,782)	(13,435,965)	59,694	1,326	58,368	7.67			
4,000 - 9,999	7,218	1,061	165,195	4,297	770,267	51,544,936	7,141	1,354,452	6,579,117	5,879	44,092,500	1,339	3,406,548	(1,178,777)	(3,350,835)	387,109	29,983	357,126	49.48			
10,000 - 14,999	6,534	2,319	435,042	3,519	708,256	81,817,719	12,522	381,681	7,458,378	5,570	41,775,000	964	4,110,610	28,855,412	25,480,950	1,668,582	132,452	1,536,130	235.10			
15,000 - 19,999	7,357	3,373	770,027	3,408	697,037	129,085,148	17,546	405,065	9,509,380	6,330	47,475,000	1,027	5,560,832	66,945,001	61,445,979	3,685,124	207,382	3,477,742	472.71			
20,000 - 24,999	8,233	4,214	1,055,806	3,475	857,083	185,476,196	22,528	1,036,573	11,738,606	6,938	52,035,000	1,295	7,223,523	115,515,640	106,760,251	6,280,332	219,898	6,060,434	736.11			
25,000 - 29,999	8,340	4,567	1,280,915	3,278	832,537	229,608,911	27,531	1,632,773	15,035,051	6,753	50,647,500	1,587	9,970,226	155,589,907	146,409,843	8,582,318	269,572	8,312,746	996.73			
30,000 - 39,999	15,560	8,830	2,717,336	5,896	1,579,511	542,195,846	34,845	824,155	34,967,366	11,600	87,000,000	3,960	28,069,306	392,983,329	372,549,552	21,798,086	647,204	21,150,882	1,359.31			
40,000 - 49,999	12,265	7,095	2,684,332	4,583	1,446,944	548,615,201	44,730	1,093,351	38,974,333	7,739	58,042,500	4,526	35,257,594	417,434,125	394,430,621	23,045,024	655,032	22,389,992	1,825.52			
50,000 - 59,999	7,911	4,668	2,224,334	2,860	1,175,869	431,968,798	54,604	1,613,409	31,094,874	4,250	31,875,000	3,661	31,838,788	338,773,545	315,896,264	18,426,299	351,255	18,075,044	2,284.80			
60,000 - 69,999	4,950	2,827	1,666,050	1,887	859,604	319,745,640	64,595	1,385,639	24,639,904	2,193	16,447,500	2,757	26,378,487	253,665,388	234,330,278	13,664,557	322,611	13,341,946	2,695.34			
70,000 - 79,999	3,264	1,796	1,287,343	1,328	771,944	243,708,141	74,665	905,902	17,037,944	1,326	9,945,000	1,938	19,853,303	197,777,796	179,286,280	10,450,857	283,853	10,167,004	3,114.89			
80,000 - 89,999	2,199	1,182	959,413	919	502,902	186,265,789	84,705	1,177,751	12,794,473	731	5,482,500	1,468	16,135,977	153,030,590	136,089,330	7,909,781	179,034	7,730,747	3,515.57			
90,000 - 99,999	1,629	867	831,919	669	444,331	154,320,971	94,734	1,581,124	12,362,880	527	3,952,500	1,102	12,719,803	126,866,912	112,428,292	6,541,334	201,569	6,339,765	3,891.81			
100,000 - 149,999	3,496	1,800	2,466,308	1,516	1,287,279	415,609,306	118,881	6,470,628	23,831,870	889	6,667,500	2,607	32,530,229	359,050,335	300,476,873	17,445,408	578,571	16,866,837	4,824.61			
150,000 - 199,999	1,103	521	1,247,022	500	783,552	188,302,705	170,719	2,941,980	8,386,111	239	1,925,500	864	12,292,342	168,773,732	131,984,115	7,656,797	321,953	7,334,844	6,649.90			
200,000 - 499,999	1,282	569	2,462,291	590	1,666,887	379,481,898	296,008	7,209,411	11,001,133													