

TABLE 5A. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: STANDARD DEDUCTION																				
Income Level	Aggregate Number of Returns Filed [MFS]	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 MFS-SD Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Number of Returns Filed	MFS Returns [%]	Deduction Amount [\$3,000]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]						
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																				
NCTI Level																				
No Taxable Income	25,149	106,380,157	9,656	18,979,021	75,932,075	11,017	43.8%	33,565,133	3,047	14,134	34,467,389	(18,605,419)	(70,971,591)	381.5%	-17.5%	-	-	-	-	-
\$ 1 - 2,000	4,163	40,142,693	14,534	1,302,250	6,174,407	2,762	66.3%	8,278,235	2,997	3,619	8,844,468	18,147,833	2,658,754	14.7%	45.2%	159,639	32,255	127,384	46.12	4.79%
2,001 - 4,000	3,421	37,273,589	15,557	124,714	4,598,145	2,396	70.0%	7,149,865	2,984	3,216	7,920,800	17,729,493	7,199,942	40.6%	47.6%	432,754	67,757	364,997	152.34	5.07%
4,001 - 6,000	3,294	38,313,400	16,514	75,662	4,342,622	2,320	70.4%	6,987,958	3,012	3,153	7,787,216	19,271,266	11,635,728	60.4%	50.3%	699,395	84,327	615,068	265.12	5.29%
6,001 - 10,000	6,688	89,365,022	19,140	111,757	8,173,511	4,669	69.8%	14,034,985	3,006	6,554	16,018,618	51,249,665	37,358,904	72.9%	57.3%	2,244,017	208,475	2,035,542	435.97	5.45%
10,001 - 10,625	1,012	14,146,871	20,124	9,449	813,119	703	69.5%	2,130,098	3,030	1,011	2,493,500	8,719,603	7,253,512	83.2%	61.6%	435,560	37,078	398,482	566.83	5.49%
10,626 - 12,750	3,539	50,038,871	21,025	41,383	3,378,871	2,380	67.3%	7,134,035	2,997	3,337	8,238,600	31,328,748	27,847,028	88.9%	62.6%	1,697,054	111,158	1,585,896	666.34	5.70%
12,751 - 15,000	3,900	59,059,038	23,016	50,124	2,779,157	2,566	65.8%	7,727,225	3,011	3,646	9,007,200	39,595,580	35,583,194	89.9%	67.0%	2,218,896	133,924	2,084,972	812.54	5.86%
15,001 - 17,000	3,580	59,972,066	25,380	66,280	2,756,374	2,363	66.0%	7,103,449	3,006	3,297	8,167,503	42,011,020	37,804,042	90.0%	70.1%	2,395,979	126,318	2,269,661	960.50	6.00%
17,001 - 20,000	5,176	89,998,781	27,198	58,066	4,191,403	3,309	63.9%	9,923,334	2,999	4,826	11,596,200	64,345,910	61,200,729	95.1%	71.5%	3,933,416	185,412	3,748,004	1,132.67	6.12%
20,001 - 21,250	2,137	38,205,861	29,010	36,429	1,480,763	1,317	61.6%	3,931,500	2,985	1,903	4,462,150	28,367,877	27,164,660	95.8%	74.3%	1,762,023	66,106	1,695,917	1,287.71	6.24%
21,251 - 25,000	5,773	107,751,071	31,497	106,166	3,965,576	3,421	59.3%	10,196,508	2,981	4,707	11,595,600	82,099,553	78,927,515	96.1%	76.2%	5,162,447	195,954	4,966,493	1,451.77	6.29%
25,001 - 30,000	7,170	143,330,137	36,415	165,244	4,595,306	3,936	54.9%	11,670,521	2,965	5,343	13,123,590	114,105,964	107,921,866	94.6%	79.6%	7,137,385	222,711	6,914,674	1,756.78	6.41%
30,001 - 40,000	10,448	204,409,588	42,268	203,353	4,674,150	4,836	48.1%	14,263,111	2,949	6,547	16,019,100	169,656,580	166,251,352	98.0%	83.0%	11,125,396	346,556	10,778,840	2,228.88	6.48%
40,001 - 50,000	5,912	111,933,226	52,650	124,721	3,033,905	2,126	36.0%	6,173,661	2,904	2,850	6,193,850	96,656,531	94,257,023	97.5%	86.4%	6,372,727	124,918	6,247,809	2,938.76	6.63%
50,001 - 60,000	3,271	66,129,728	64,960	86,450	2,286,485	1,018	31.1%	2,932,213	2,880	1,360	2,731,700	58,265,780	55,342,340	95.0%	88.1%	3,799,125	87,781	3,711,344	3,645.72	6.71%
60,001 - 75,000	2,782	51,389,370	74,912	9,046	1,246,691	686	24.7%	1,974,945	2,879	915	1,837,000	46,339,780	45,689,658	98.6%	90.2%	3,210,846	69,652	3,141,194	4,579.00	6.88%
75,001 - 80,000	568	11,651,603	107,885	30,860	399,631	108	19.0%	307,200	2,844	143	286,000	10,689,632	8,354,457	78.2%	91.7%	595,492	10,558	584,934	5,416.06	7.00%
80,001 - 100,000	1,457	18,974,486	98,313	49,222	836,352	193	13.2%	536,400	2,779	258	508,200	17,142,756	17,058,400	99.5%	90.3%	1,229,111	40,448	1,188,663	6,158.88	6.97%
100,001 - 120,000	711	9,485,254	120,067	29,238	464,339	79	11.1%	196,800	2,491	100	202,000	8,651,353	8,605,659	99.5%	91.2%	628,916	32,353	596,563	7,551.43	6.93%
120,001 - 160,000	679	25,307,940	290,896	120,997	815,860	87	12.8%	232,800	2,676	129	250,000	24,130,277	11,758,804	48.7%	95.3%	869,438	45,036	824,402	9,475.89	7.01%
160,001 - 200,000	293	8,828,037	252,230	51,251	398,354	35	11.9%	84,000	2,400	54	108,000	8,288,934	6,240,725	75.3%	93.9%	466,812	10,597	456,215	13,034.71	7.31%
200,001 or more	778	27,341,609	594,383	346,520	884,407	46	5.9%	127,200	2,765	60	120,500	26,556,382	22,345,916	84.1%	97.1%	1,709,673	326,314	1,383,359	30,073.02	6.19%
<b>TOTAL</b>	<b>101,501</b>	<b>1,409,428,398</b>	<b>26,911</b>	<b>22,178,203</b>	<b>138,221,143</b>	<b>52,373</b>	<b>51.6%</b>	<b>156,661,176</b>	<b>2,991</b>	<b>71,162</b>	<b>171,979,184</b>	<b>964,745,098</b>	<b>807,488,218</b>	<b>83.7%</b>	<b>68.4%</b>	<b>58,286,101</b>	<b>2,565,688</b>	<b>55,720,413</b>	<b>1,063.91</b>	<b>6.34%</b>
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																				
Non-Positive AGI	4,460	(50,760,812)	(43,722)	20,116,838	3,364,335	1,161	26.0%	3,120,200	2,688	1,368	3,200,770	(40,329,279)	(30,890,342)	76.6%	79.4%	7,864	11	7,853	6.76	-0.02%
\$ 1 - 3,999	7,980	6,355,347	2,152	140,639	1,834,723	2,953	37.0%	8,568,429	2,902	3,388	8,281,928	(12,189,074)	(13,298,711)	109.1%	-191.8%	4,267	187	4,080	1.38	0.06%
4,000 - 9,999	7,551	43,805,688	7,110	72,391	8,980,690	6,161	81.6%	18,803,134	3,052	7,329	18,251,035	(2,156,780)	(2,917,240)	135.3%	-4.9%	405,908	30,641	375,267	60.91	0.86%
10,000 - 14,999	7,133	71,963,930	12,518	96,198	10,187,222	5,749	80.6%	17,360,528	3,020	7,463	18,433,190	26,079,188	22,872,995	87.7%	36.2%	1,636,782	121,310	1,515,472	263.61	2.11%
15,000 - 19,999	7,920	108,427,246	17,508	134,397	12,613,043	6,193	78.2%	18,671,336	3,015	8,350	20,652,400	56,624,864	51,505,083	91.0%	52.2%	3,337,594	217,849	3,119,745	503.75	2.88%
20,000 - 24,999	8,546	142,353,314	22,478	150,020	12,147,246	6,333	74.1%	18,965,616	2,995	8,847	21,919,668	89,470,804	82,154,482	91.8%	62.9%	5,323,241	292,101	5,031,140	794.43	3.53%
25,000 - 29,999	8,552	156,616,174	27,414	44,301	11,860,365	5,713	66.8%	17,104,957	2,994	8,356	20,153,550	107,541,603	98,597,900	91.7%	68.7%	6,555,236	292,562	6,262,674	1,096.21	4.00%
30,000 - 39,999	15,182	294,356,316	34,573	249,001	22,235,230	8,514	56.1%	25,447,021	2,989	12,224	30,195,293	216,727,773	202,476,767	93.4%	73.6%	13,501,745	534,295	12,967,450	1,523.07	4.41%
40,000 - 49,999	11,153	209,737,351	44,342	167,821	18,229,117	4,730	42.4%	14,115,169	2,984	6,859	16,936,750	160,624,136	146,325,052	91.1%	76.6%	9,907,470	346,578	9,560,892	2,021.33	4.56%
50,000 - 59,999	6,928	116,542,463	54,383	176,187	11,059,546	2,143	30.9%	6,430,844	3,001	3,145	6,306,600	92,921,660	82,920,936	89.2%	79.7%	5,628,958	113,672	5,515,286	2,573.63	4.73%
60,000 - 69,999	4,309	68,786,602	64,528	54,667	7,301,342	1,066	24.7%	3,255,989	3,054	1,472	2,950,700	55,333,238	47,452,619	85.8%	80.4%	3,273,621	85,182	3,188,439	2,991.03	4.64%
70,000 - 79,999	2,813	45,762,983	74,654	30,668	4,894,965	613	21.8%	1,809,936	2,953	856	1,723,600	37,365,150	31,436,226	84.1%	81.6%	2,207,002	37,080	2,169,922	3,539.84	4.74%
80,000 - 89,999	1,866	27,432,197	84,407	49,606	3,134,451	325	17.4%	957,422	2,946	474	922,500	22,667,430	18,074,001	80.4%	81.9%	1,276,702	35,433	1,241,269	3,819.29	4.52%
90,000 - 99,999	1,334	16,547,870	94,559	24,939	1,926,803	175	13.1%	510,000	2,914	261	514,500	13,621,506	10,788,855	79.2%	82.3%	769,344	16,952	752,392	4,299.38	4.55%
100,000 - 149,999	2,834	39,184,498	117,671	120,208	4,652,242	333	11.8%	948,507	2,848	458	917,200	32,786,757	23,516,258	71.7%	83.7%	1,698,287	92,531	1,605,756	4,822.09	4.10%
150,000 - 199,999	863	15,080,371	169,442	119,392	1,138,641	89	10.3%	229,800	2,582	139	270,000	13,561,322	9,817,529	72.4%	89.9%	725,741	22,052	703,689	7,906.62	4.67%
200,000 - 499,999	1,118	25,358,506	288,165	217,611	1,806,189	88	7.9%	249,600	2,836	125	253,500	23,266,828	13,707,859	58.9%	91.8%	1,032,570	3,823	1,028,747	11,690.31	4.06%
500,000 - 999,999	307	8,943,645	687,973	80,369	232,067	13	4.2%	50,888	3,914	21	42,000									