

TABLE 5A. TAX YEAR 2014 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: STANDARD DEDUCTION

Income Level	Aggregate Number of Returns Filed [MFS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction†††				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††† [%]
		Balance Tax Due		Overpayment				Additions [\$]	Deductions [\$]	Number of Returns Filed	MFS Returns Filed [%]	Deduction Amount [\$7,500]	as a % of All MFS SD/ID Value Amount [%]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]						
		Number of Returns Filed	[Net Tax† > Pre-payments] Amount [\$]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [\$]																	
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	18,056	43	7,788	4,950	1,506,927	31,946,299	3,093	2,778,659	53,331,870	10,329	57.2%	77,467,500	23.5%	(96,074,412)	(86,740,227)	90.3%	-300.7%	-	-	-	-	
\$ 1 - 2,000	8,003	1,087	45,492	1,746	321,453	58,212,289	19,868	356,758	5,591,682	2,930	36.6%	21,975,000	50.1%	31,002,365	2,776,336	9.0%	53.3%	161,055	15,869	145,186	49.55	5.23%
2,001 - 4,000	3,313	972	110,729	1,595	282,094	47,190,179	18,005	93,831	5,295,702	2,621	79.1%	19,657,500	45.8%	22,330,808	7,797,327	34.9%	47.3%	452,256	38,252	414,004	157.96	5.31%
4,001 - 6,000	3,046	999	158,216	1,362	246,220	51,801,028	21,450	743,655	5,170,361	2,415	79.3%	18,112,500	73.1%	29,261,822	12,065,544	41.2%	56.5%	699,787	48,675	651,112	269.61	5.40%
6,001 - 10,000	6,022	2,318	465,597	2,410	442,838	101,039,417	20,906	461,343	7,535,920	4,833	80.3%	36,247,500	62.7%	57,717,340	38,720,571	67.1%	57.1%	2,245,816	127,317	2,118,499	438.34	5.47%
10,001 - 10,625	978	395	82,823	389	91,908	17,620,722	22,137	36,091	963,516	796	81.4%	5,970,000	50.8%	10,723,297	8,212,622	76.6%	60.9%	476,325	26,843	449,482	564.68	5.47%
10,626 - 12,750	3,400	1,411	335,967	1,301	236,345	63,670,975	22,928	187,134	4,257,026	2,777	81.7%	20,827,500	70.5%	92,893	32,450,565	83.7%	60.9%	1,882,124	92,893	1,789,231	644.30	5.51%
12,751 - 15,000	3,644	1,540	362,599	1,339	267,883	72,771,411	24,577	127,790	3,441,074	2,961	81.3%	22,207,500	20.0%	47,250,627	41,132,542	87.1%	64.9%	2,385,678	77,896	2,307,782	779.39	5.61%
15,001 - 17,000	3,228	1,461	352,835	1,103	230,894	69,643,659	26,241	91,136	2,299,369	2,654	82.2%	19,905,000	25.3%	47,530,426	42,488,751	89.4%	68.2%	2,464,356	80,752	2,383,604	898.12	5.61%
17,001 - 20,000	4,871	2,182	555,330	1,581	343,023	110,207,264	28,280	197,149	3,783,810	3,897	80.0%	29,227,500	56.6%	77,393,103	72,081,832	93.1%	70.2%	4,180,767	1,040,133	4,053,390	1,040.13	5.62%
20,001 - 21,250	1,951	860	214,568	575	124,029	45,313,247	30,535	13,404	1,487,009	1,484	76.1%	11,130,000	16.4%	32,709,642	30,614,081	93.6%	72.2%	1,775,612	49,711	1,725,901	1,163.01	5.64%
21,251 - 25,000	6,012	2,634	707,827	1,783	381,400	151,620,209	33,287	363,977	4,439,681	4,555	75.8%	34,162,500	40.6%	113,382,005	105,100,390	92.7%	74.8%	6,095,824	181,744	5,914,080	1,298.37	5.63%
25,001 - 30,000	7,491	3,179	867,309	2,072	495,038	200,961,718	37,010	210,527	4,624,776	5,430	72.5%	40,725,000	48.9%	155,822,469	149,065,375	95.7%	77.5%	8,645,797	251,749	8,394,048	1,545.87	5.63%
30,001 - 40,000	11,828	4,732	1,510,472	2,640	666,035	334,589,136	44,188	429,867	6,296,668	7,572	64.0%	56,790,000	59.8%	271,932,335	262,022,055	96.4%	81.3%	15,197,311	434,882	14,762,429	1,949.61	5.63%
40,001 - 50,000	7,982	2,884	1,127,211	1,324	409,066	234,284,530	53,995	437,477	4,308,931	4,339	54.4%	32,542,500	42.3%	197,870,576	192,564,108	97.3%	84.5%	11,168,712	282,553	10,886,159	2,508.91	5.65%
50,001 - 60,000	4,646	1,452	816,342	577	226,341	134,012,993	63,937	386,863	2,500,443	2,096	45.1%	15,720,000	40.3%	116,179,813	113,911,914	98.0%	86.7%	6,606,893	156,238	6,450,655	3,077.60	5.66%
60,001 - 75,000	3,946	1,032	733,404	452	199,839	118,287,293	77,413	386,923	2,084,778	1,528	38.7%	11,460,000	25.5%	105,278,939	101,526,220	96.4%	89.0%	5,888,536	155,308	5,733,228	3,752.11	5.65%
75,001 - 80,000	867	195	168,724	78	33,145	24,481,592	87,434	277,340	501,770	280	32.3%	2,100,000	25.3%	22,157,162	21,686,818	97.9%	90.5%	1,257,826	32,790	1,225,036	4,375.13	5.65%
80,001 - 100,000	2,226	488	571,882	170	113,085	68,433,128	101,083	412,906	1,396,769	677	30.4%	5,077,500	1.6%	62,371,765	60,051,581	96.3%	91.1%	3,482,976	105,568	3,377,408	4,988.79	5.62%
100,001 - 120,000	1,111	207	323,534	59	65,267	33,168,466	119,742	147,063	686,625	277	24.9%	2,707,500	11.7%	30,551,394	30,046,936	98.3%	92.1%	1,742,720	77,792	1,664,934	6,009.95	5.54%
120,001 - 160,000	1,034	161	394,399	61	101,156	35,181,955	150,350	453,211	770,090	234	22.6%	1,755,000	4.3%	33,110,076	31,859,217	96.2%	94.1%	1,847,834	102,017	1,745,817	7,460.76	5.48%
160,001 - 200,000	466	61	209,418	32	56,557	17,457,011	179,969	855,611	420,242	97	20.8%	727,500	3.9%	17,164,870	17,059,610	99.4%	98.3%	989,457	35,984	953,473	9,829.62	5.59%
200,001 or more	1,061	76	824,533	29	206,575	50,951,439	471,773	2,686,685	862,984	108	10.2%	810,000	0.3%	51,965,140	44,206,137	85.1%	102.0%	2,563,956	109,031	2,454,925	22,730.79	5.55%
TOTAL	105,182	30,369	10,946,999	27,628	7,047,118	2,072,845,950	31,944	12,284,891	122,050,696	64,890	61.7%	486,675,000	25.1%	1,476,405,145	1,330,700,305	90.1%	71.2%	82,211,627	2,611,421	79,600,206	1,226.69	5.62%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	5,144	26	21,880	266	245,228	(98,567,210)	(81,528)	3,164,115	1,360,764	1,209	23.5%	9,067,500	63.7%	(105,831,359)	(54,703,595)	51.7%	107.4%	16,066	161	15,905	13.16	-0.02%
\$ 1 - 3,999	7,610	*	*	1,229	166,243	5,234,315	2,105	215,501	527,078	2,487	32.7%	18,652,500	91.3%	(13,729,762)	(13,008,977)	94.7%	-262.3%	7,019	7,019	2,82	0.13%	
4,000 - 9,999	7,118	615	65,304	3,866	662,931	42,305,010	7,196	791,482	4,230,990	5,879	81.4%	44,092,500	92.8%	(5,226,998)	(5,293,977)	101.3%	-12.4%	192,597	21,456	171,141	29.11	0.40%
10,000 - 14,999	6,534	1,832	281,334	3,233	573,581	69,776,522	12,527	277,498	5,473,243	5,570	85.2%	41,775,000	91.0%	22,805,777	20,822,854	91.3%	32.7%	1,349,947	116,538	1,233,409	221.44	1.77%
15,000 - 19,999	7,547	2,820	551,708	3,071	589,237	111,068,234	17,546	291,362	7,256,327	6,330	86.0%	47,475,000	89.5%	56,628,269	52,429,462	92.6%	51.0%	3,127,202	183,666	2,943,536	465.01	2.65%
20,000 - 24,999	8,233	3,473	745,189	3,038	633,754	156,275,828	22,525	532,562	8,378,847	6,938	84.3%	52,035,000	87.8%	96,394,543	89,881,479	93.2%	61.7%	5,276,637	182,124	5,094,513	734.29	3.26%
25,000 - 29,999	8,340	3,652	858,999	2,711	594,881	185,684,980	27,497	347,075	10,441,819	6,753	81.0%	50,647,500	83.6%	124,942,736	118,577,370	94.9%	67.3%	6,942,139	210,332	6,731,807	996.86	3.63%
30,000 - 39,999	15,560	6,622	1,743,599	4,374	1,046,157	402,824,424	34,726	399,172	20,257,283	11,600	74.6%	87,000,000	75.6%	295,966,313	280,826,563	94.9%	73.5%	16,383,612	476,095	15,907,517	1,371.34	3.95%
40,000 - 49,999	12,265	4,639	1,482,161	2,718	771,877	345,453,064	44,638	446,675	19,876,150	7,739	63.1%	58,042,500	62.2%	267,981,089	252,457,498	94.2%	77.6%	14,711,776	419,649	14,292,127	1,846.77	4.14%
50,000 - 59,999	7,911	2,729	1,133,414	1,285	448,343	231,582,540	54,900	601,803	13,610,614	4,250	53.7%	31,875,000	50.0%	186,698,729	172,705,767	92.5%	80.6%	10,050,055	220,680	9,829,375	2,312.79	4.24%
60,000 - 69,999	4,950	1,424	772,095	657	295,145	141,203,533	64,388	298,805	8,944,978	2,193	44.3%	16,447,500	38.4%	116,109,860	106,015,480	91.3%	82.2%	6,162,787	161,253	6,001,534	2,736.68	4.25%
70,000 - 79,999	3,264	859	574,040	411	249,299	98,993,053	74,655	330,605	5,646,511	1,326	40.6%	9,945,000	33.4%	83,732,147	74,444,418	88.9%	84.6%	4,325,420	122,415	4,203,005	3,169.69	4.25%
80,000 - 89,999	2,199	478	354,276	210	92,813	61,805,250	84,549	77,772	4,086,696	731	33.2%	5,482,500	25.4%	52,313,826	45,017,702	86.1%	84.6%	2,613,540	62,647	2,550,893	3,489.59	4.13%
90,000 - 99,999	1,629	344	360,057	153	93,858	49,924,262	94,733	354,839	2,404,854	527	32.4%	3,952,500	23.7%	43,921,747	36,991,989	84.2%	88.0%	2,146,883	54,109	2,092,774	3,971.11	4.19%
100,000 - 149,999	3,496	599	838,672	233	215,836	104,936,969	118,039	762,502														