

TABLE 5A. TAX YEAR 2015 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] [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 MFS-SD Returns] [S]	Effective Tax Rate††† [%]	
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All MFS Returns Filed [%]	Deduction Amount [\$7,500] [S]	as a % of All MFS SD/ID Value Amount [%]	[before residency proration] [S]	[after residency proration] [S]							Effective Proration Factor [%]
		Number of Returns Filed	[Net Tax† > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [S]																	
NCTI Level																						
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	15,336	[D]	[D]	4,661	1,437,683	62,637,774	6,128	3,004,812	55,708,709	10,222	66.7%	76,665,000	15.8%	(66,731,123)	(86,116,815)	129.1%	-106.5%	-	-	-	-	
\$ 1 - 2,000	3,940	1,169	49,456	1,726	341,183	67,358,783	22,849	372,691	5,594,798	2,948	74.8%	22,110,000	43.9%	40,026,676	2,857,144	7.1%	59.4%	164,271	14,067	150,204	50.95	5.26%
2,001 - 4,000	3,316	1,027	109,797	1,562	285,407	49,170,313	18,710	78,276	4,932,799	2,628	79.3%	19,710,000	56.2%	24,605,790	7,773,583	31.6%	50.0%	446,975	34,586	412,389	156.92	5.31%
4,001 - 6,000	3,084	1,009	152,021	1,354	254,530	44,859,556	18,723	304,256	4,870,197	2,396	77.7%	17,970,000	46.1%	22,323,615	11,992,638	53.7%	49.8%	689,585	50,519	639,066	266.72	5.33%
6,001 - 10,000	6,084	2,310	452,640	2,378	435,731	100,789,492	21,117	326,074	8,268,393	4,773	78.5%	35,797,500	54.6%	57,049,673	38,109,159	66.8%	56.6%	2,191,282	127,228	2,064,054	432.44	5.42%
10,001 - 10,625	959	376	85,329	386	76,131	18,683,358	23,922	64,335	1,167,648	781	81.4%	5,857,500	41.4%	11,722,545	8,052,729	68.7%	62.7%	463,032	26,431	436,601	559.03	5.42%
10,626 - 12,750	3,373	1,443	328,876	1,213	217,559	66,656,037	24,506	182,000	3,293,980	2,720	80.6%	20,400,000	71.7%	43,144,057	31,844,347	73.8%	64.7%	1,831,065	80,145	1,750,920	643.72	5.50%
12,751 - 15,000	3,748	1,666	374,798	1,302	271,180	81,121,536	26,915	198,638	3,043,527	3,014	80.4%	22,605,000	75.3%	55,671,647	41,792,778	75.1%	68.6%	2,403,809	86,157	2,316,932	768.72	5.54%
15,001 - 17,000	3,270	1,456	346,259	1,122	242,955	72,540,434	27,467	118,914	2,550,264	2,641	80.8%	19,807,500	70.2%	50,301,584	42,259,174	84.0%	69.3%	2,429,877	87,168	2,342,709	887.05	5.54%
17,001 - 20,000	4,944	2,224	532,044	1,640	360,929	113,245,170	28,641	278,721	3,450,552	3,954	80.0%	29,655,000	69.5%	80,418,339	73,042,308	90.8%	71.0%	4,199,930	138,960	4,060,970	1,027.05	5.56%
20,001 - 21,250	2,009	906	232,190	612	146,853	47,363,820	30,676	70,383	1,653,500	1,544	76.9%	11,580,000	72.4%	34,200,703	31,855,969	93.1%	72.2%	1,831,703	65,772	1,765,931	1,143.74	5.54%
21,251 - 25,000	6,010	2,790	716,364	1,705	339,624	152,307,062	33,024	221,997	3,986,618	4,612	76.7%	34,590,000	31.8%	113,952,441	106,556,482	93.5%	74.8%	6,126,987	181,187	5,945,800	1,289.20	5.58%
25,001 - 30,000	7,738	3,450	936,491	2,055	408,997	208,513,154	37,030	282,640	4,741,516	5,631	72.8%	42,232,500	65.5%	161,821,778	154,479,001	95.5%	77.6%	8,882,532	270,575	8,611,957	1,529.38	5.57%
30,001 - 40,000	12,630	5,376	1,602,843	2,823	646,106	366,721,383	43,835	741,032	5,987,752	8,366	66.2%	62,745,000	56.8%	298,729,663	289,515,563	96.9%	81.5%	16,647,154	468,891	16,178,263	1,933.81	5.59%
40,001 - 50,000	8,505	3,341	1,134,665	1,371	404,652	258,911,496	54,019	598,179	3,875,370	4,793	56.4%	35,947,500	34.4%	219,686,868	212,800,740	96.9%	84.9%	12,236,050	265,192	11,970,858	2,497.57	5.63%
50,001 - 60,000	5,243	1,747	821,632	691	247,157	166,046,022	66,927	549,460	2,371,081	2,481	47.3%	18,607,500	34.7%	145,616,901	135,226,052	92.9%	87.7%	7,775,499	170,351	7,605,148	3,065.36	5.62%
60,001 - 75,000	4,487	1,271	767,179	463	163,720	138,831,262	78,220	504,436	1,507,136	1,769	39.4%	13,267,500	25.8%	124,561,062	117,583,606	94.4%	89.7%	6,761,062	192,256	6,568,816	3,713.29	5.59%
75,001 - 80,000	1,017	240	191,149	96	34,212	36,067,725	104,242	57,962	698,577	346	34.0%	2,595,000	13.3%	32,832,110	26,790,149	81.6%	91.0%	1,540,434	55,441	1,484,993	4,291.89	5.54%
80,001 - 100,000	2,490	521	514,041	184	109,255	75,594,171	105,431	888,357	1,306,309	717	28.8%	5,377,500	14.7%	69,798,719	63,196,564	90.5%	92.3%	3,633,797	89,938	3,543,859	4,942.62	5.61%
100,001 - 120,000	1,338	255	354,609	86	79,535	44,685,246	127,672	375,300	520,340	350	26.2%	2,625,000	5.6%	41,914,936	38,193,725	90.8%	93.8%	2,138,073	51,285	2,086,788	6,108.78	5.62%
120,001 - 160,000	1,130	180	445,797	75	75,924	44,646,846	171,061	700,321	7,299,681	261	23.1%	1,957,500	0.9%	36,089,986	35,311,220	97.8%	80.8%	2,030,396	101,911	1,928,485	7,388.83	5.46%
160,001 - 200,000	503	70	251,916	34	26,897	20,508,861	191,672	561,999	480,223	107	21.3%	802,500	6.7%	19,788,137	19,007,977	96.1%	96.5%	1,092,958	59,044	1,033,914	9,662.75	5.44%
200,001 or more	1,151	90	591,453	49	135,146	80,460,882	570,645	15,740,147	980,282	141	12.3%	1,057,500	0.5%	94,163,247	63,627,244	67.6%	117.0%	3,658,567	774,192	2,884,375	20,456.56	4.53%
TOTAL	102,305	32,917	10,991,549	27,588	6,740,856	2,317,720,383	34,492	26,220,660	128,289,189	67,195	65.7%	503,962,500	27.0%	1,711,689,354	1,465,633,337	85.6%	73.9%	89,225,603	3,391,286	85,834,317	1,277.39	5.53%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	2,735	[D]	[D]	258	257,078	(83,733,998)	(68,634)	13,497,640	1,500,773	1,220	44.6%	9,150,000	49.2%	(80,887,131)	(50,676,826)	62.7%	96.6%	220,304	15,545	204,759	167.84	-0.24%
\$ 1 - 3,999	3,029	30	24,430	1,172	150,052	51,344,555	2,102	245,852	521,938	2,443	80.7%	18,322,500	87.5%	(13,464,031)	(12,575,792)	93.4%	-262.2%	5,816	-	5,816	2.38	0.11%
4,000 - 9,999	6,624	600	42,142	3,693	656,671	40,642,092	7,223	300,417	4,508,124	5,627	84.9%	42,202,500	88.8%	(5,768,115)	(5,600,548)	97.1%	-14.2%	168,414	19,159	149,255	26.52	0.37%
10,000 - 14,999	6,484	1,874	296,536	3,104	550,505	68,854,864	12,496	532,498	5,546,204	5,510	85.0%	41,325,000	86.9%	22,516,158	20,588,824	91.4%	32.7%	1,332,316	113,683	1,218,633	221.17	1.77%
15,000 - 19,999	7,250	2,728	553,276	2,958	568,896	107,934,301	17,570	700,499	7,269,755	6,143	84.7%	46,072,500	84.7%	55,292,545	50,809,740	91.9%	51.2%	3,011,404	172,204	2,839,200	462.18	2.63%
20,000 - 24,999	8,258	3,583	747,268	2,998	633,412	157,533,883	22,511	301,837	8,850,942	6,998	84.7%	52,485,000	84.4%	96,499,778	89,728,293	93.0%	61.3%	5,229,848	194,225	5,035,623	719.58	3.20%
25,000 - 29,999	8,465	3,728	845,736	2,794	629,779	188,739,131	27,457	445,558	10,706,236	6,874	81.2%	51,555,000	80.3%	126,923,453	119,272,303	94.0%	67.2%	6,928,043	243,269	6,684,774	972.47	3.54%
30,000 - 39,999	16,323	7,209	1,841,937	4,391	968,682	422,172,632	34,775	820,936	21,323,752	12,140	74.4%	91,050,000	71.3%	310,619,816	295,229,302	95.0%	73.6%	17,075,065	520,196	16,554,869	1,363.66	3.92%
40,000 - 49,999	13,041	5,230	1,548,010	2,823	719,936	375,247,454	44,609	652,676	18,594,166	8,412	64.5%	63,090,000	60.0%	294,215,964	276,752,419	94.1%	78.4%	15,982,845	448,532	15,534,313	1,846.68	4.14%
50,000 - 59,999	8,703	3,215	1,147,153	1,331	465,423	257,311,354	54,457	594,978	12,930,926	4,725	54.3%	35,437,500	47.8%	209,537,906	194,531,202	92.8%	81.4%	11,212,852	206,213	11,006,639	2,329.45	4.28%
60,000 - 69,999	5,487	1,727	763,570	750	257,446	166,346,931	64,526	290,834	8,918,613	2,578	47.0%	19,335,000	38.7%	138,384,152	123,920,047	89.5%	83.2%	7,140,629	176,969	6,963,660	2,701.19	4.19%
70,000 - 79,999	3,745	1,046	590,467	410	172,395	112,821,844	74,519	276,305	5,253,097	1,514	40.4%	11,355,000	31.2%	96,490,052	85,084,924	88.2%	85.5%	4,896,113	115,032	4,781,081	3,157.91	4.24%
80,000 - 89,999	2,547	597	381,912	249	108,731	75,643,225	84,707	321,810	3,608,904	893	35.1%	6,697,500	26.3%	65,658,631	56,303,555	85.8%	86.8%	3,239,717	99,046	3,140,671	3,516.99	4.15%
90,000 - 99,999	1,794	366	290,812	172	97,203	53,197,445	94,657	122,149	2,268,548	562	31.3%	4,215,000	21.7%	46,836,046	37,825,336	80.8%	88.0%	2,175,692	71,550	2,104,142	3,744.02	3.96%
100,000 - 149,999	4,015	693	928,811	289	224,211	123,233,073	118,722	1,293,684	4,897,643	1,038	25.9%	7,785,000										