

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

MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS																						
Income Level	Aggregate Number of Returns Filed [MFS]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions††:				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-ID Returns] [\$]	Effective Tax Rate††† [%]	
		Balance Tax Due/Overpayment		Overpayment				Additions [\$]	Deductions [\$]	Number of Returns Filed	MFS Returns [%]	Deduction Amount [\$]	Average ID Value [\$]	[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 [\$]																	
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																						
No Taxable Income	18,056	17	5,310	4,428	2,164,320	1,942,838,235	251,435	86,079,993	124,591,966	7,727	42.8%	251,520,085	32,551	1,652,806,177	(112,623,043)	-6.8%	85.1%	-	-	-	-	
\$ 1 - 2,000	8,003	589	25,047	4,065	127,223	197,060,002	38,845	3,382,348	7,764,991	5,073	63.4%	21,928,308	4,323	170,749,051	1,191,143	0.7%	86.6%	68,893	2,071	66,822	13.17	5.61%
2,001 - 4,000	3,313	404	50,451	255	110,569	264,346,363	382,003	4,039,206	8,231,566	692	20.9%	23,232,459	33,573	236,921,544	2,051,874	0.9%	89.6%	119,005	5,072	113,933	164.64	5.55%
4,001 - 6,000	3,046	383	75,294	223	82,973	120,331,936	190,700	1,565,894	4,208,547	631	20.7%	6,648,971	10,537	111,040,312	3,138,940	2.8%	92.3%	182,061	9,083	172,978	274.13	5.51%
6,001 - 10,000	6,022	682	206,184	465	210,785	335,885,379	282,494	5,372,021	8,160,152	1,189	19.7%	21,521,249	18,100	311,575,999	9,456,652	3.0%	92.8%	548,498	20,555	527,943	444.02	5.58%
10,001 - 10,625	978	108	44,179	72	41,522	33,273,395	182,821	186,620	1,067,267	182	18.6%	5,781,987	31,769	26,610,761	1,879,474	7.1%	80.0%	109,014	3,668	105,346	578.82	5.61%
10,626 - 12,750	3,400	348	144,697	257	121,697	108,202,112	173,679	922,871	3,857,297	623	18.3%	8,727,518	14,009	96,540,168	7,303,872	7.6%	89.2%	423,621	12,918	410,703	659.23	5.62%
12,751 - 15,000	3,644	387	172,260	285	148,304	486,202,363	711,863	1,046,118	7,819,896	683	18.7%	89,069,544	130,409	390,359,041	9,473,538	2.4%	80.3%	549,472	19,015	530,457	776.66	5.60%
15,001 - 17,000	3,228	340	164,893	225	92,526	170,278,682	296,653	2,060,540	4,124,632	574	17.8%	58,747,497	102,348	109,467,093	9,174,430	8.4%	64.3%	532,109	14,222	517,887	902.24	5.64%
17,001 - 20,000	4,871	535	267,272	428	193,460	274,314,135	281,637	4,094,344	7,502,690	974	20.0%	22,426,759	23,025	248,479,030	18,032,817	7.3%	90.6%	1,045,903	33,291	1,012,612	1,039.64	5.62%
20,001 - 21,250	1,951	251	122,891	204	109,109	247,109,448	529,142	1,275,364	2,435,142	467	23.9%	56,884,885	121,809	189,064,785	9,627,761	5.1%	76.5%	558,415	17,426	540,989	1,158.43	5.62%
21,251 - 25,000	6,012	831	389,946	603	368,182	247,801,795	170,077	79,765,774	70,932,753	1,457	24.2%	49,987,665	34,309	206,647,151	33,763,372	16.3%	83.4%	1,958,275	59,166	1,899,109	1,303.44	5.62%
25,001 - 30,000	7,491	1,153	580,487	886	396,979	483,004,535	234,354	1,883,421	8,168,798	2,061	27.5%	42,508,370	20,825	434,210,788	56,718,114	13.1%	89.9%	3,289,647	99,492	3,190,155	1,547.87	5.62%
30,001 - 40,000	11,828	2,441	1,261,875	1,767	690,898	304,821,505	71,622	1,039,594	10,417,134	4,256	69.6%	310,137,495	200,218	569,237,214	137,619,894	24.2%	65.1%	8,639,367	224,661	8,414,706	1,977.14	5.65%
40,001 - 50,000	7,982	2,118	1,214,098	1,488	899,236	591,603,707	162,395	12,883,135	14,285,567	3,643	45.6%	44,441,185	12,199	545,760,090	163,009,134	29.9%	92.3%	9,454,522	202,187	9,252,335	2,539.76	5.68%
50,001 - 60,000	4,646	1,418	966,352	1,108	494,030	235,720,445	92,439	370,447	6,021,329	2,550	54.9%	32,273,302	9,127	206,796,261	139,543,283	67.5%	87.7%	8,093,513	149,302	7,944,211	3,115.38	5.69%
60,001 - 75,000	3,946	1,306	1,035,829	1,086	672,293	380,624,375	157,413	36,773,199	38,633,956	2,418	61.3%	33,479,769	13,846	345,283,849	161,630,853	46.8%	90.7%	9,374,563	238,622	9,135,941	3,778.30	5.65%
75,001 - 80,000	867	310	285,532	272	208,902	76,287,228	129,961	542,615	1,276,840	587	67.7%	6,208,339	10,576	69,344,464	45,451,259	65.5%	90.9%	2,636,171	74,530	2,561,641	4,363.95	5.64%
80,001 - 100,000	2,226	797	896,830	731	548,228	874,995,396	564,878	10,594,108	6,214,795	1,549	69.6%	310,137,495	200,218	569,237,214	137,619,894	24.2%	65.1%	7,981,966	258,151	7,723,815	4,986.32	5.61%
100,001 - 120,000	1,111	422	614,387	407	394,428	165,513,227	198,457	2,490,641	3,399,173	834	75.1%	15,652,152	18,768	148,952,543	90,871,484	61.0%	90.0%	5,270,550	141,097	5,129,453	6,150.42	5.64%
120,001 - 160,000	1,034	419	864,246	366	660,604	435,703,463	544,629	6,875,956	6,678,384	800	77.4%	38,941,800	48,677	396,959,235	110,104,689	27.7%	91.1%	6,386,067	240,376	6,145,691	7,682.11	5.58%
160,001 - 200,000	466	195	711,803	172	534,589	804,857,873	2,181,187	2,436,420	7,864,616	369	79.2%	18,118,524	49,102	781,311,153	65,340,710	8.4%	97.1%	3,789,750	146,322	3,643,428	9,873.79	5.58%
200,001 or more	1,061	420	5,116,027	515	10,483,911	3,990,256,117	4,187,047	81,550,627	123,269,392	953	89.8%	261,402,917	274,295	3,687,134,435	771,510,394	20.9%	92.4%	44,747,603	4,803,788	39,943,815	41,913.76	5.18%
TOTAL	105,182	15,874	15,215,890	20,308	19,754,767	12,771,031,516	316,962	347,231,256	476,926,883	40,292	38.3%	1,448,875,169	35,959	11,192,460,720	1,883,225,308	16.8%	87.6%	115,758,985	6,775,015	108,983,970	2,704.85	5.46%
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																						
Non-Positive AGI	5,144	272	55,430	2,870	1,105,081	(500,843,776)	(127,279)	50,898,117	22,002,908	3,935	76.5%	5,157,586	1,311	(477,106,153)	(98,603,298)	20.7%	95.3%	98,767	-	98,767	25.10	-0.02%
\$ 1 - 3,999	7,610	772	246,466	4,160	80,140	2,280,308	445	246,466	471,704	5,123	67.3%	1,783,090	348	271,980	(427,868)	-157.3%	11.9%	52,675	1,326	51,349	10.02	2.25%
4,000 - 9,999	7,218	446	99,891	431	107,336	9,239,926	6,901	562,970	2,348,127	1,339	18.6%	3,406,548	2,544	4,048,221	1,943,142	48.0%	43.8%	194,512	8,527	185,985	138.90	2.01%
10,000 - 14,999	6,534	487	153,708	286	134,675	12,041,197	12,491	104,183	1,985,135	964	14.8%	4,110,610	4,264	6,049,635	4,658,096	77.0%	50.2%	318,635	15,914	302,721	314.03	2.51%
15,000 - 19,999	7,357	553	218,319	337	107,800	18,016,914	17,543	113,703	2,253,053	1,027	14.0%	5,560,832	5,415	10,316,732	9,016,517	87.4%	57.3%	557,922	23,716	534,206	520.16	2.97%
20,000 - 24,999	8,233	741	310,617	437	233,329	29,200,368	22,549	504,011	3,359,759	1,295	15.7%	7,223,523	5,578	19,121,097	16,878,772	88.3%	65.5%	1,003,695	37,774	965,921	945.88	3.31%
25,000 - 29,999	8,340	915	421,916	567	237,656	43,923,931	27,677	1,285,698	4,593,232	1,587	19.0%	9,970,226	6,282	30,646,171	27,832,473	90.8%	69.8%	1,640,179	59,240	1,580,939	796.18	3.60%
30,000 - 39,999	15,560	2,208	973,737	1,522	533,354	139,371,422	35,195	424,983	14,710,833	3,960	25.4%	28,069,306	7,088	97,017,016	91,722,989	94.5%	69.6%	5,414,474	171,109	5,243,365	1,324.08	3.76%
40,000 - 49,999	12,265	2,456	1,202,171	1,865	675,067	19,098,183	44,888	646,676	9,098,183	4,526	36.9%	35,257,594	7,790	149,453,036	141,973,123	95.0%	73.6%	8,333,248	235,383	8,097,865	1,789.19	3.99%
50,000 - 59,999	7,911	1,939	1,090,920	1,575	727,526	200,386,258	54,735	1,011,606	17,484,260	3,661	46.3%	31,838,788	8,697	152,074,816	143,190,497	94.2%	75.9%	8,376,244	130,575	8,245,669	2,252.30	4.11%
60,000 - 69,999	4,950	1,403	893,955	1,230	564,459	178,542,107	64,760	1,086,834	15,694,926	2,757	55.7%	26,378,487	9,568	137,555,528	128,314,798	93.3%	77.0%	7,501,770	161,358	7,340,412	2,662.46	4.11%
70,000 - 79,999	3,264	937	713,303	917	522,645	144,715,088	74,672	575,297	11,391,433	1,938	59.4%	19,853,307	10,244	114,045,649	104,841,862	91.9%	78.8%	6,125,437	161,438	5,963,999	3,077.40	4.12%
80,000 - 89,999	2,199	704	605,137	709	410,089	124,460,539	84,782	1,099,979	8,707,777	1,468	66.8%	16,135,977	10,992	100,716,764	91,071,628	90.4%	80.9%	5,296,241	116,387	5,179,854	3,528.51	4.16%
90,000 - 99,999	1,629	523	471,862	516	350,473	104,396,709	94,734	1,226,285	9,958,026	1,102	67.6%	12,719,803	11,542	82,945,165	75,436,306	90.9%	79.5%	4,394,451	147,460	4,246,991	3,853.89	4.07%
100,000 - 149,999	3,496	1,201	1,627,636	1,283	1,071,443	310,672,337	119,169	5														