

TABLE 5B. TAX YEAR 2015 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: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions††:				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-ID Returns] [S]	Effective Tax Rate††† [%]
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	MFS Returns Filed [%]	Deduction Amount [S]	Average ID Value [S]	[before residency proration] [S]	[after residency proration] [S]	Effective Proration Factor [%]						
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																	
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																						
<b>NCTI Level</b>																						
No Taxable Income \$	15,336	[D]	[D]	1,841	3,815,748	3,110,258,239	608,185	75,218,542	142,690,306	5,114	33.3%	409,019,655	79,980	2,633,766,820	(119,020,253)	-4.5%	84.7%	-	-	-	-	-
1 - 2,000	3,940	530	22,690	386	113,293	193,719,060	195,281	3,158,292	7,371,877	992	25.2%	28,306,815	28,535	161,198,660	867,255	0.5%	83.2%	49,863	2,285	47,578	47.96	5.49%
2,001 - 4,000	3,316	384	49,211	279	111,735	204,810,232	297,689	7,531,771	7,312,436	688	20.7%	15,391,386	22,371	189,638,181	2,044,243	1.1%	92.6%	117,547	6,333	111,214	161.65	5.44%
4,001 - 6,000	3,084	363	74,729	306	140,916	281,266,269	408,817	1,065,084	7,873,364	688	22.3%	21,029,280	30,566	253,428,709	3,411,729	1.3%	90.1%	196,172	7,570	188,602	274.13	5.53%
6,001 - 10,000	6,084	715	212,331	576	375,579	259,430,763	197,888	2,722,165	12,792,248	1,311	21.5%	29,745,635	22,689	219,615,045	10,504,035	4.8%	84.7%	603,987	23,354	580,633	442.89	5.53%
10,001 - 10,625	959	85	33,942	89	33,592	62,209,105	349,489	502,582	1,905,300	178	18.6%	8,273,989	46,483	52,532,398	1,836,075	3.5%	84.4%	105,572	2,771	102,801	577.53	5.60%
10,626 - 12,750	3,373	319	131,138	323	152,151	239,544,017	366,836	405,510	5,759,307	653	19.4%	8,040,170	12,313	226,150,050	7,659,873	3.4%	94.4%	440,438	14,888	425,550	651.68	5.56%
12,751 - 15,000	3,748	389	159,727	330	158,511	88,513,210	120,590	1,343,447	3,196,324	734	19.6%	7,406,074	10,090	79,254,259	10,179,008	12.8%	89.5%	585,296	18,477	566,819	772.23	5.57%
15,001 - 17,000	3,270	314	133,308	306	138,210	172,485,196	274,221	1,885,438	3,808,792	629	19.2%	8,414,019	13,377	162,147,823	10,049,955	6.2%	94.0%	577,875	18,446	559,429	889.39	5.57%
17,001 - 20,000	4,944	498	214,997	478	250,352	129,768,414	131,079	3,400,104	3,952,575	990	20.0%	12,989,691	13,121	116,226,252	18,321,569	15.8%	89.6%	1,053,499	37,953	1,015,546	1,025.80	5.54%
20,001 - 21,250	2,009	229	113,788	232	133,763	32,811,809	70,563	318,229	1,719,404	465	23.1%	4,409,882	9,484	27,000,752	9,604,382	35.6%	82.3%	552,259	13,179	539,080	1,159.31	5.61%
21,251 - 25,000	6,010	666	325,286	719	314,939	356,909,505	255,300	2,348,094	7,767,545	1,398	23.3%	74,022,303	52,949	277,467,751	32,421,585	11.7%	77.7%	1,864,245	52,112	1,812,133	1,296.23	5.59%
25,001 - 30,000	7,738	1,047	521,972	1,048	548,770	224,617,879	106,606	54,085,116	56,565,085	2,107	27.2%	22,210,952	10,542	199,926,958	58,042,874	29.0%	89.0%	3,337,468	92,607	3,244,861	1,540.04	5.59%
30,001 - 40,000	12,630	2,254	1,104,628	1,977	798,620	374,128,478	87,741	5,673,473	11,446,305	4,264	33.8%	47,730,054	11,194	320,625,592	149,186,838	46.5%	85.7%	8,578,223	231,181	8,347,042	1,957.56	5.60%
40,001 - 50,000	8,505	2,115	1,062,202	1,565	698,947	513,478,352	138,329	5,636,423	8,393,524	3,712	43.6%	68,433,512	18,436	442,287,739	166,288,133	37.6%	86.1%	9,561,551	205,545	9,356,006	2,520.48	5.63%
50,001 - 60,000	5,243	1,513	911,888	1,227	590,010	323,601,086	117,162	3,725,998	8,302,605	2,762	52.7%	34,955,209	12,656	284,069,270	150,846,473	53.1%	87.8%	8,673,684	192,086	8,481,598	3,070.82	5.62%
60,001 - 75,000	4,487	1,416	976,021	1,287	754,174	447,479,067	164,635	4,221,442	9,046,691	2,718	60.6%	38,191,735	14,051	404,462,083	181,773,282	44.9%	90.4%	10,451,962	249,528	10,202,434	3,753.65	5.61%
75,001 - 80,000	1,017	369	329,990	298	220,489	96,342,759	143,581	2,547,054	2,322,017	671	66.0%	16,924,732	25,223	79,643,064	51,944,220	65.2%	82.7%	2,986,790	70,684	2,916,106	4,345.91	5.61%
80,001 - 100,000	2,490	898	944,187	852	714,499	504,309,520	284,439	6,424,912	5,653,664	1,773	71.2%	31,223,703	17,611	473,895,365	158,021,268	33.3%	94.0%	9,086,225	305,539	8,780,686	4,925.45	5.57%
100,001 - 120,000	1,338	503	678,352	479	429,118	408,918,537	413,885	4,942,666	5,782,332	988	73.8%	44,532,644	45,074	363,546,227	107,522,667	29.6%	88.9%	6,182,557	196,312	5,986,245	6,058.95	5.57%
120,001 - 160,000	1,130	423	815,488	436	608,843	936,718,550	1,077,922	2,680,971	15,556,895	869	76.9%	208,260,245	239,655	715,582,381	119,096,363	16.6%	76.4%	6,848,039	235,705	6,612,334	7,609.13	5.55%
160,001 - 200,000	503	220	553,887	173	398,996	177,202,186	447,480	3,166,343	3,741,869	396	78.7%	11,243,355	28,392	165,383,305	20,737,220	42.5%	93.3%	4,038,642	140,591	3,898,051	9,843.56	5.55%
200,001 or more	1,151	450	4,998,762	544	10,472,929	3,841,777,085	3,803,740	70,441,946	107,113,159	1,010	87.7%	209,615,592	207,540	3,595,490,280	1,028,127,058	28.6%	93.6%	59,117,305	3,956,670	55,160,635	54,614.49	5.37%
TOTAL	102,305	15,700	14,368,164	15,751	21,974,184	12,980,299,318	369,704	263,445,602	440,035,324	35,110	34.3%	1,360,370,632	38,746	11,443,338,965	2,228,965,852	19.5%	88.2%	135,009,199	6,073,816	128,935,383	3,672.33	5.49%
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																						
<b>Non-Positive AGI</b>	2,735	[D]	[D]	526	2,174,003	(1,227,794,657)	(810,426)	44,452,155	25,786,993	1,515	55.4%	9,452,112	6,239	(1,218,581,607)	(93,785,691)	7.7%	99.2%	92,510	2,418	90,092	59.47	-0.01%
1 - 3,999	3,029	214	29,058	122	52,021	1,072,528	1,830	105,788	439,057	586	19.3%	2,606,564	4,448	(1,787,345)	(1,353,524)	75.7%	-166.6%	37,897	1,492	36,405	62.12	3.39%
4,000 - 9,999	6,624	342	81,405	285	105,184	7,068,716	7,090	1,054,399	2,125,978	997	15.1%	5,327,779	5,344	669,898	47,702	7.1%	9.5%	154,000	5,865	148,135	148.58	2.10%
10,000 - 14,999	6,484	421	140,811	319	137,626	12,211,791	12,538	139,971	2,684,621	974	15.0%	6,214,751	6,381	3,452,390	3,434,366	99.5%	28.3%	318,988	11,207	307,781	316.00	2.52%
15,000 - 19,999	7,250	522	179,132	438	174,740	19,539,257	17,651	176,540	3,055,171	1,107	15.3%	8,324,024	7,519	8,336,602	7,823,309	93.8%	42.7%	548,005	28,053	519,952	469.69	2.66%
20,000 - 24,999	8,258	624	246,409	514	184,064	28,484,264	22,607	210,188	3,698,501	1,260	15.3%	9,691,834	7,692	15,304,117	14,130,359	92.3%	53.7%	879,358	37,020	842,338	668.52	2.96%
25,000 - 29,999	8,465	823	350,806	668	299,710	43,870,701	27,574	374,182	5,238,242	1,591	18.8%	12,648,060	7,950	26,358,581	24,662,665	93.6%	60.1%	1,492,813	50,624	1,442,189	906.47	3.29%
30,000 - 39,999	16,323	2,075	910,355	1,842	795,103	147,445,254	35,249	514,135	15,240,091	4,183	25.6%	36,739,392	8,783	95,979,906	90,552,044	94.3%	65.1%	5,427,310	171,186	5,256,124	1,256.54	3.56%
40,000 - 49,999	13,041	2,298	1,022,167	2,098	916,047	208,301,941	44,999	902,024	19,239,962	4,629	35.5%	42,110,277	9,097	147,853,726	140,096,434	94.8%	71.0%	8,198,873	239,143	7,959,730	1,719.54	3.82%
50,000 - 59,999	8,703	2,053	1,060,240	1,750	744,203	217,926,816	54,783	1,396,611	18,041,352	3,978	45.7%	38,753,962	9,742	162,528,113	153,483,876	94.4%	74.6%	8,981,714	155,692	8,826,022	2,218.71	4.05%
60,000 - 69,999	5,487	1,398	817,274	1,374	638,929	188,418,167	64,771	656,268	16,945,836	2,909	53.0%	30,690,017	10,550	141,438,582	131,907,933	93.3%	75.1%	7,670,333	153,816	7,516,517	2,583.88	3.99%
70,000 - 79,999	3,745	1,057	703,128	1,105	644,594	166,768,684	74,751	2,800,314	12,074,475	2,231	59.6%	25,051,627	11,229	132,442,896	120,841,561	91.2%	79.4%	6,987,779	182,115	6,805,664	3,030.50	4.08%
80,000 - 89,999	2,547	768	604,036	830	496,397	140,144,666	84,731	656,288	8,606,621	1,654	64.9%	18,735,748	11,328	113,458,585	103,368,135	91.1%	81.0%	5,963,856	121,588	5,842,268	3,332.21	4.17%
90,000 - 99,999	1,794	569	485,615	603	409,109	116,590,067	94,635	453,248	6,585,513	1,232	68.7%	15,223,219	12,357	95,234,583	85,265,792	89.5%	81.7%	4,925,919	144,825	4,781,094	3,880.76	4.10%
100,000 - 149,999	4,015	1,329	1,609,506	1,500	1,330,799	354,929,222	119,224	3,945,986	20,744,642	2,977	74.1%	39,921,862	13,410	298,208,704	256,430,227	86.0%	84.0%	14,774,560	519,472	14,255,088	4,788.41	4.02%
150,000 - 199,999	1,176	438	816,927	455	667,067	161,713,173	172,035	1,721,207	5,894,850	940	79.9%	15,018,147	15,977	142,521,383	112,432,540	78.9%	88.1%	6,466,973	234,552	6,232,421	6,630.24	3.85%
200,000 - 499,999	1,384	478	2,000,678	594	1,350,569	349,415,696	299,414	15,156,258	14,762,904	1,167	84.3%	25,789,140	22,099	324,019,91								