

TABLE 7B. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: ITEMIZED DEDUCTIONS																			
NCTI Level	Number of Returns Filed [Combined Filing Statuses]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance++:		Computed NC Taxable Income [\$]	NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [\$]	Effective Tax Rate* [%]
	Tax Liability	No Tax Liability			Additions	Deductions	Number of Returns Filed	as a % of Resident Returns [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]							
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																			
No Taxable Income	-	180,740	3,430,545,692	18,981	782,348,095	4,192,344,658	180,740	24.0%	3,697,094,502	20,455	332,441	809,712,785	(4,486,258,158)	-130.8%	-	-	-	-	-
\$ 1 - 2,000	16,206	4,099	612,872,511	30,183	7,713,553	225,540,567	20,305	10.4%	289,673,751	14,266	34,746	85,239,679	20,132,067	3.3%	1,208,467	261,150	947,317	46.65	4.71%
2,001 - 4,000	16,901	2,863	641,705,348	32,468	11,128,743	217,009,558	19,764	11.1%	288,561,737	14,600	35,592	87,975,623	59,287,173	9.2%	3,562,849	730,695	2,832,154	143.30	4.78%
4,001 - 6,000	18,155	1,695	687,734,383	34,647	6,802,913	216,279,731	19,850	12.1%	288,304,508	14,524	36,770	90,750,705	99,202,353	14.4%	5,962,500	1,065,904	4,896,596	246.68	4.94%
6,001 - 10,000	38,843	1,354	1,535,327,025	38,195	11,399,536	447,226,653	40,197	13.8%	587,580,908	14,618	76,809	189,863,036	322,055,964	21.0%	19,344,649	2,747,934	16,596,715	412.88	5.15%
10,001 - 10,625	6,122	98	250,869,272	40,333	2,188,507	67,362,926	6,220	15.0%	91,809,542	14,760	12,017	29,765,031	64,140,280	25.6%	3,851,795	454,166	3,397,629	546.24	5.30%
10,626 - 12,750	22,008	290	917,803,170	41,161	7,331,744	234,490,572	22,298	16.3%	323,105,554	14,490	43,305	106,872,128	260,666,660	28.4%	15,661,229	1,698,907	13,962,322	626.17	5.36%
12,751 - 15,000	24,163	202	1,040,474,675	42,704	6,306,584	247,990,086	24,365	17.8%	343,522,263	14,099	47,396	117,047,563	338,221,347	32.5%	20,453,379	1,857,947	18,595,432	763.20	5.50%
15,001 - 17,000	22,314	140	1,007,318,080	44,861	5,598,892	231,083,080	22,454	19.7%	313,727,843	13,972	44,084	108,694,156	359,411,893	35.7%	21,928,059	1,765,195	20,162,864	897.96	5.61%
17,001 - 20,000	34,676	143	1,621,024,144	46,556	7,923,034	340,677,182	34,819	22.1%	475,601,261	13,659	68,169	168,050,380	644,618,355	39.8%	39,757,580	2,682,719	37,074,861	1,064.79	5.75%
20,001 - 21,250	14,903	70	723,841,482	48,343	4,576,163	146,136,185	14,973	24.6%	201,792,604	13,477	29,075	71,563,601	308,925,255	42.7%	19,208,136	1,152,150	18,055,986	1,205.90	5.84%
21,251 - 25,000	45,367	197	2,284,925,794	50,148	14,921,011	421,453,918	45,564	27.1%	605,742,747	13,294	88,879	218,456,149	1,054,193,991	46.1%	66,321,780	3,526,651	62,795,129	1,378.17	5.96%
25,001 - 30,000	61,284	212	3,307,862,714	53,790	19,657,085	537,028,787	61,496	32.2%	804,753,949	13,086	120,001	294,350,236	1,691,386,827	51.1%	108,303,969	5,071,309	103,232,660	1,678.69	6.10%
30,001 - 40,000	117,618	370	7,221,265,687	61,203	23,034,970	982,004,274	117,988	40.7%	1,553,354,515	13,165	329,327	586,248,550	4,122,693,318	57.1%	268,785,852	11,358,253	257,427,599	2,181.81	6.24%
40,001 - 50,000	106,151	305	7,634,516,406	71,715	42,322,032	1,064,566,256	106,456	50.1%	1,458,688,828	13,702	238,277	373,419,773	4,778,553,581	62.6%	315,738,272	13,570,744	302,167,528	2,838.43	6.32%
50,001 - 60,000	93,754	227	7,725,928,513	82,207	27,391,874	726,989,119	93,981	58.5%	1,322,915,789	14,076	229,266	542,614,383	5,160,801,096	66.8%	343,937,157	14,434,212	329,502,945	3,506.06	6.38%
60,001 - 75,000	117,545	220	11,205,931,551	95,155	32,446,218	914,490,090	117,765	67.9%	1,710,477,191	14,524	305,257	704,148,750	7,909,261,738	70.6%	532,410,795	20,462,460	511,948,335	4,347.20	6.47%
75,001 - 80,000	32,197	53	3,419,579,180	106,033	10,767,715	257,477,696	32,250	74.6%	488,961,809	15,162	85,794	185,592,182	2,498,315,208	73.1%	169,316,004	5,352,322	163,963,682	5,084.15	6.56%
80,001 - 100,000	103,884	168	12,319,295,956	118,396	37,892,054	830,019,095	104,052	81.2%	1,644,662,308	15,806	289,252	583,273,827	9,299,233,050	75.5%	633,746,301	17,650,877	616,095,424	5,921.03	6.63%
100,001 - 120,000	66,833	117	9,398,149,333	140,376	30,726,733	583,359,251	66,950	86.5%	1,150,716,037	17,188	191,618	382,194,518	7,312,605,389	77.8%	505,618,206	14,416,692	491,201,514	7,326.84	6.72%
120,001 - 160,000	72,151	121	12,454,680,081	172,331	56,081,602	715,574,989	72,272	90.2%	1,407,795,287	19,479	210,659	420,301,309	9,931,090,098	79.7%	703,176,599	20,233,030	682,943,569	9,449.63	6.88%
160,001 - 200,000	34,620	80	7,579,001,692	218,415	44,464,063	452,341,891	34,700	92.6%	795,860,007	22,935	103,809	206,521,598	6,168,742,259	81.4%	446,012,604	13,648,217	432,364,387	12,460.07	7.01%
200,001 or more	70,372	251	44,276,640,179	626,944	1,090,142,549	2,176,333,210	70,623	95.0%	3,355,776,372	47,517	216,853	433,309,649	39,401,363,497	89.0%	2,988,425,072	268,043,214	2,720,381,858	38,519.77	6.90%
<b>TOTAL</b>	<b>1,136,067</b>	<b>194,015</b>	<b>141,297,292,869</b>	<b>106,232</b>	<b>2,283,165,670</b>	<b>16,065,389,774</b>	<b>1,330,082</b>	<b>34.4%</b>	<b>23,200,479,512</b>	<b>17,443</b>	<b>3,168,996</b>	<b>6,995,946,012</b>	<b>97,318,643,241</b>	<b>68.9%</b>	<b>7,232,731,254</b>	<b>422,184,748</b>	<b>6,810,546,506</b>	<b>5,120.40</b>	<b>6.69%</b>
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																			
Non-Positive AGI	186	15,679	(2,331,424,814)	(146,954)	855,730,309	208,863,777	15,865	29.5%	325,789,980	20,535	28,849	65,060,872	(2,075,409,134)	89.0%	2,499,792	171,543	2,328,249	146.75	-0.10%
\$ 1 - 3,999	945	9,913	21,693,817	1,998	4,775,167	17,009,570	10,858	5.5%	135,137,029	12,446	12,336	30,860,408	(156,538,023)	-721.6%	94,001	2,278	91,723	8.45	0.42%
4,000 - 9,999	3,502	19,458	167,158,674	7,280	8,135,254	60,299,549	22,960	6.0%	277,156,170	12,071	30,092	75,227,667	(237,389,458)	-142.0%	718,962	33,272	685,690	29.86	0.41%
10,000 - 14,999	8,510	21,260	375,413,972	12,610	6,401,165	104,698,225	29,770	8.4%	372,980,715	12,529	42,096	104,585,824	(200,449,627)	-53.4%	2,024,486	102,743	1,921,743	64.55	0.51%
15,000 - 19,999	14,856	18,903	590,967,544	17,505	9,932,433	154,907,931	33,759	10.2%	433,762,626	12,849	51,983	129,845,039	(117,615,619)	-19.9%	5,758,496	360,304	5,398,192	159.90	0.91%
20,000 - 24,999	21,832	16,794	871,731,427	22,569	7,861,607	202,573,967	38,626	13.2%	500,627,835	12,961	63,184	157,223,167	19,168,065	2.2%	12,433,455	959,419	11,474,036	297.05	1.32%
25,000 - 29,999	31,839	14,451	1,276,001,360	27,565	6,763,681	256,001,860	46,290	17.8%	590,434,524	12,755	78,175	194,748,031	241,580,626	18.9%	25,060,497	1,955,501	23,104,996	499.14	1.81%
30,000 - 39,999	88,968	20,782	3,853,143,680	35,108	16,213,722	646,459,531	109,750	26.8%	1,372,731,725	12,508	192,361	478,606,965	1,371,559,181	35.6%	104,062,085	6,210,145	97,851,940	891.59	2.54%
40,000 - 49,999	100,119	14,410	5,151,140,827	44,977	19,868,140	807,521,603	114,529	39.3%	1,477,762,842	12,903	210,388	524,450,868	2,361,273,654	45.8%	166,287,668	7,535,500	158,752,168	1,386.13	3.08%
50,000 - 59,999	97,725	11,620	6,005,968,679	54,927	20,212,963	972,271,769	109,345	47.9%	1,497,235,846	13,693	219,466	543,557,406	3,013,116,621	50.2%	208,048,089	9,059,950	198,988,139	1,819.82	3.31%
60,000 - 69,999	93,956	8,762	6,672,865,415	64,963	22,636,991	1,050,613,561	102,718	54.8%	1,485,968,893	14,466	230,090	554,411,183	3,604,508,769	54.0%	245,661,433	11,148,139	234,513,294	2,283.08	3.51%
70,000 - 79,999	91,001	6,221	7,287,081,245	74,953	21,958,050	1,060,281,399	97,222	62.1%	1,451,492,478	14,930	237,068	577,532,631	4,219,732,787	57.9%	286,018,039	13,027,302	272,990,737	2,807.91	3.75%
80,000 - 89,999	85,754	4,750	7,686,035,520	84,925	21,913,958	1,063,940,001	90,504	69.5%	1,395,823,925	15,423	323,336	568,789,509	4,679,396,043	60.9%	317,806,637	13,859,315	303,947,322	3,358.39	3.95%
90,000 - 99,999	76,912	3,305	7,611,319,535	94,884	25,182,615	1,007,575,179	80,217	75.5%	1,270,275,201	15,835	214,754	525,264,984	4,833,386,786	63.5%	328,671,183	14,419,674	314,251,509	3,917.52	4.13%
100,000 - 149,999	225,807	5,998	27,973,988,716	120,679	93,321,149	3,390,527,857	231,805	84.6%	4,078,273,088	17,594	649,843	1,297,462,677	19,301,046,243	69.0%	1,325,223,899	36,821,362	1,288,402,537	5,558.13	4.61%
150,000 - 199,999	86,368	984	14,958,928,616	171,249	69,256,657	1,570,811,564	87,352	92.0%	1,882,163,473	21,547	255,253	509,556,232	11,065,654,004	74.0%	781,585,289	22,609,387	758,975,902	6,888.71	5.07%
200,000 - 499,999	87,212	592																	