

TABLE 7B. TAX YEAR 2015 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: ITEMIZED DEDUCTIONS																									
NCTI Level		Number of Returns Filed				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 <sup>††</sup> :			Computed NC Taxable Income [includes returns with deficit]		NCTI as % 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 [S]	Effective Tax Rate <sup>†††</sup> [%]	
		Resident [Combined Filing Statuses]		Tax Liability		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of Resident Returns [%]	Deduction Amount [S]	Average ID Value [S]	[before residency proration] [S]							[after residency proration] [S]
		No	of	[Net Tax <sup>†</sup> > Pre-payments] [S]	[Net Tax <sup>†</sup> < Pre-payments] [S]	No	of	of	of																
A. BY SIZE OF NC TAXABLE INCOME																									
No Taxable Income	-	87,046	383	28,021	35,311	38,508,425	1,224,627,903	14,069	199,592,721	2,326,721,464	87,046	11.7%	1,937,719,784	22,261	(2,840,220,624)	(2,840,220,623)	-231.9%	-	-	-	-	-	-		
0 - 2,000	8,676	597	3,680	207,336	5,253	3,429,505	261,081,949	28,155	2,598,195	107,167,148	9,273	5.6%	147,161,232	15,870	9,351,764	9,351,764	3.6%	537,703	33,750	503,953	54.35	5.39%			
2,001 - 4,000	9,336	273	4,386	649,224	5,094	3,430,951	282,228,535	29,371	1,754,748	101,086,378	9,609	5.8%	153,884,070	16,015	29,012,835	29,012,835	10.3%	1,668,240	92,825	1,575,415	163.95	5.43%			
4,001 - 6,000	9,537	110	4,430	1,013,919	5,144	3,387,099	299,834,839	31,081	2,191,509	101,450,808	9,647	6.3%	152,431,421	15,801	48,144,119	48,144,119	16.1%	2,768,294	115,554	2,652,740	274.98	5.51%			
6,001 - 10,000	18,186	102	8,212	2,714,160	9,974	7,027,074	642,726,819	35,145	4,942,082	201,877,091	18,288	6.7%	299,757,026	16,391	146,034,784	146,034,784	22.7%	8,397,019	318,381	8,078,638	441.75	5.53%			
10,001 - 10,625	2,838	13	1,230	483,737	1,607	1,134,919	111,138,277	38,982	560,860	34,373,323	2,851	7.1%	47,926,325	16,810	29,397,489	29,397,489	26.5%	1,690,349	58,935	1,631,414	572.23	5.55%			
10,626 - 12,750	9,161	34	4,109	1,806,490	5,045	3,532,337	360,855,221	39,245	2,732,090	104,936,668	9,195	7.0%	151,066,293	16,429	107,584,350	107,584,350	29.8%	6,186,102	205,527	5,980,575	650.42	5.56%			
12,751 - 15,000	9,705	37	4,201	2,020,092	5,491	3,830,525	403,285,437	41,397	3,016,199	112,045,027	9,742	7.3%	159,193,943	16,341	135,062,666	135,062,666	33.5%	7,766,134	249,332	7,516,802	771.59	5.57%			
15,001 - 17,000	8,607	31	3,596	1,896,517	5,001	3,473,526	382,346,002	44,263	3,632,975	104,468,289	8,638	7.6%	143,296,818	16,589	138,213,870	138,213,870	36.1%	7,947,304	255,220	7,692,084	890.49	5.57%			
17,001 - 20,000	12,959	32	5,329	2,960,201	7,606	5,236,840	605,913,557	46,441	3,568,964	156,311,662	12,991	8.2%	212,872,467	16,386	240,298,392	240,298,392	39.7%	13,817,142	391,730	13,425,412	1,033.44	5.59%			
20,001 - 21,250	5,488	10	2,265	1,349,171	3,216	2,214,173	266,494,489	48,471	1,922,851	65,161,648	5,498	8.9%	89,856,954	16,344	113,398,738	113,398,738	42.6%	6,520,476	183,644	6,336,832	1,152.57	5.59%			
21,251 - 25,000	16,356	51	6,609	3,987,635	9,718	6,628,015	833,019,709	50,772	5,972,012	193,287,984	16,407	9.4%	266,118,582	16,220	379,585,155	379,585,155	45.6%	21,826,159	697,777	21,128,382	1,292.52	5.59%			
25,001 - 30,000	21,736	60	8,797	5,496,493	12,909	8,581,088	1,192,709,615	54,721	7,851,799	253,224,743	21,796	10.7%	347,902,057	15,962	599,434,614	599,434,614	50.3%	34,467,584	940,692	33,526,892	1,538.21	5.59%			
30,001 - 40,000	42,549	94	17,334	11,264,570	25,223	16,114,763	2,600,761,441	60,989	16,872,618	453,210,515	42,643	13.5%	672,971,249	15,782	1,491,452,655	1,491,452,655	57.3%	85,758,528	2,165,447	83,593,081	1,960.30	5.60%			
40,001 - 50,000	39,636	82	16,211	11,765,305	23,240	14,996,090	2,760,934,440	69,513	16,430,943	363,026,021	39,718	17.0%	631,260,877	15,894	1,783,078,485	1,783,078,485	64.6%	102,527,125	2,697,873	99,829,252	2,513.45	5.60%			
50,001 - 60,000	34,936	91	14,341	11,405,158	20,542	13,958,535	2,781,331,103	79,405	19,536,306	401,542,192	35,027	19.6%	577,645,159	16,491	1,921,680,058	1,921,680,058	69.1%	110,496,667	3,123,490	107,373,077	3,065.44	5.59%			
60,001 - 75,000	44,415	117	18,529	16,623,085	25,801	18,286,523	4,107,376,146	92,234	25,253,220	356,080,088	44,532	21.9%	779,511,259	17,505	2,997,038,019	2,997,038,019	73.0%	172,329,664	5,136,411	167,193,253	3,754.45	5.58%			
75,001 - 80,000	13,187	52	5,603	5,354,647	7,566	5,753,513	1,361,800,599	102,863	8,996,810	102,450,306	13,239	24.0%	242,601,965	18,325	1,025,745,138	1,025,745,138	75.3%	58,980,335	1,844,894	57,135,441	4,315.69	5.57%			
80,001 - 100,000	45,839	151	20,651	21,077,894	25,132	19,519,132	5,275,948,325	114,719	40,212,948	314,449,857	45,990	27.4%	877,299,077	19,076	4,124,412,339	4,124,412,339	81.2%	237,153,775	6,046,458	231,107,317	5,025.16	5.60%			
100,001 - 120,000	36,691	116	16,895	19,171,789	19,764	16,547,672	4,969,054,701	135,003	33,849,686	227,882,865	36,807	34.2%	741,906,949	20,157	4,033,114,573	4,033,114,573	78.2%	231,904,117	5,497,859	226,406,258	6,151.17	5.61%			
120,001 - 160,000	50,953	127	24,223	32,614,670	26,637	25,858,734	8,387,818,653	164,209	73,310,053	295,018,220	51,080	43.3%	1,096,526,571	21,467	7,069,583,515	7,069,583,515	84.3%	406,501,120	10,718,739	395,782,381	7,748.28	5.60%			
160,001 - 200,000	31,904	97	15,226	26,662,692	16,341	21,248,705	6,569,897,794	205,302	64,790,340	179,210,259	32,001	53.6%	743,116,876	23,222	5,712,342,977	5,712,342,977	86.9%	328,459,870	9,885,955	318,573,915	9,955.12	5.58%			
200,001 or more	83,851	305	38,607	226,104,182	45,138	271,846,530	50,985,787,316	605,849	1,709,464,468	1,405,216,861	84,156	71.2%	3,479,445,519	41,345	47,810,589,404	47,810,589,404	93.8%	2,749,109,003	248,818,945	2,500,290,058	29,710.18	5.23%			
TOTAL	556,546	89,628	245,147	406,656,987	346,753	514,544,675	96,666,954,870	149,599	2,249,054,397	7,860,201,456	646,174	15.9%	13,951,472,495	21,591	77,104,335,316	77,104,335,316	79.8%	4,596,812,610	299,401,438	4,297,411,172	6,650.55	5.38%			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	109	16,235	132	376,283	3,687	12,128,460	(1,702,968,146)	(104,195)	192,614,220	107,060,874	16,344	28.8%	178,772,430	10,938	(1,796,187,230)	(1,796,187,230)	105.5%	1,011,425	96,780	914,645	55.96	-0.05%			
0 - 3,999	698	5,201	526	111,074	1,609	866,825	11,385,349	1,930	3,439,272	3,620,005	5,899	2.9%	85,016,281	14,412	(73,811,665)	(73,811,665)	-648.3%	163,985	3,322	160,663	27.24	1.41%			
4,000 - 9,999	1,790	10,464	1,177	6,443	4,935	21,157,809	90,010,746	7,345	4,858,363	10,176,084	12,254	3.2%	181,670,928	14,825	(96,977,903)	(96,977,903)	-107.7%	423,531	13,583	409,948	33.45	0.46%			
10,000 - 14,999	7,518	8,611	4,457	862,522	6,887	3,045,296	203,136,720	12,595	6,075,333	22,831,258	16,129	4.5%	244,567,594	15,163	(58,186,799)	(58,186,799)	-28.6%	1,819,427	36,612	1,782,815	110.53	0.88%			
15,000 - 19,999	9,725	6,921	5,334	1,473,421	7,758	3,958,022	290,726,924	17,465	5,486,500	44,782,725	16,646	5.2%	260,916,860	15,674	(9,486,611)	(9,486,611)	-3.3%	3,716,084	108,243	3,607,841	216.74	1.24%			
20,000 - 24,999	11,872	5,017	5,922	2,010,323	8,322	4,526,420	380,511,709	22,530	5,949,623	70,746,280	16,889	5.8%	272,850,035	16,155	42,865,017	42,865,017	11.3%	6,255,205	217,823	6,037,382	357.47	1.59%			
25,000 - 29,999	14,006	4,151	6,443	2,596,097	9,365	5,250,422	499,775,227	27,525	6,979,843	99,398,112	18,157	7.0%	295,923,753	16,298	111,433,205	111,433,205	22.3%	10,023,141	386,112	9,637,029	530.76	1.93%			
30,000 - 39,999	33,349	6,547	14,294	6,666,379	21,755	12,080,805	1,400,835,361	35,112	15,577,855	264,202,968	39,896	9.2%	626,908,297	15,714	525,301,951	525,301,951	37.5%	35,935,563	1,164,102	34,771,461	871.55	2.48%			
40,000 - 49,999	37,946	5,529	15,636	8,163,594	24,614	13,721,784	1,956,817,166	45,010	20,764,628	355,474,279	43,475	13.9%	676,663,575	15,564	945,443,940	945,443,940	48.3%	59,210,105	1,638,539	57,571,566	1,324.25	2.94%			
50,000 - 59,999	39,016	4,864	15,939	9,456,737	25,179	14,408,445	2,413,015,726	54,991	19,326,883	442,500,507	43,880	18.1%	707,666,332	16,127	1,282,175,770	1,282,175,770	53.1%	78,195,382	2,052,119	76,143,263	1,735.26	3.16%			
60,000 - 69,999	36,119	3,919	14,396	9,944,039	23,564	14,773,738	2,598,123,554	64,891	19,778,654	480,914,779	40,038	20.5%	689,397,232	17,219	1,447,590,197	1,447,590,197	55.7%	87,346,049	2,307,821	85,038,228	2,123.94	3.27%			
70,000 - 79,999	33,194	2,947	13,232	10,056,289	21,439	14,869,209	2,707,674,367	74,920	24,726,388	473,854,874	36,141	22.1%	650,887,383	18,010	1,607,658,498	1,607,658,498	59.4%	95,213,690							