

TABLE C1. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY

County	2012 Population	Number of Returns Filed		Federal AGI (includes returns with deficit)		Modifications to FAGI:		Deduction Amount++ (\$105-134.6(a2))				Personal Exemption Allowance Based on FS and FAGI (\$2,500 or \$2,000)	North Carolina Taxable Income		Computed Gross Tax (before application of tax credits)	Total Credits**	Net Tax Liability (after application of tax credits)			Net Tax as a % of Return	Avg Net Tax Per Return	Effective Tax Rate**				
		No Tax Liability (after tax credits)		Average Per Return		Additions	Deductions	Basic Standard Deduction		Itemized Deduction			[before residency proration]	[after residency proration]			Total Credits**	Amount	Amt				Rank			
		Total	as a % of County Returns	Amount	Per Return			Allowances: S-\$3,000 MFS-\$3,000 HoH-\$4,400	Allowances: As claimed under the Code with limited exception	Return Count	as a % of Total													Return Count	as a % of Total	
		Return Count	as a % of Total	Amount	Per Return	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total		Return Count	as a % of Total			Return Count	as a % of Total	Return Count				as a % of Total	Return Count	as a % of Total	
		Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total		Return Count	as a % of Total			Return Count	as a % of Total	Return Count				as a % of Total	Return Count	as a % of Total	
Alamance.....	153,033	63,291	14,486	22.9%	3,024,853,509	47,793	30,598,992	348,445,676	42,941	67.8%	185,618,003	20,350	32.2%	321,688,998	315,628,896	1,884,070,928	1,868,579,722	133,523,419	6,898,477	126,624,942	827	20	1.3%	2,001	6.4%	4.2%
Alexander.....	37,361	14,390	3,425	23.8%	586,873,217	40,783	12,479,878	73,969,952	10,729	74.6%	48,708,499	3,661	25.4%	52,580,204	73,603,500	350,491,390	348,300,260	24,799,574	1,351,496	23,448,078	628	48	0.2%	1,629	6.3%	4.0%
Allegany.....	11,028	4,233	1,480	35.0%	126,574,033	38,406	15,618,509	32,707,740	3,293	77.8%	15,048,389	940	22.2%	16,048,389	6,203,004	79,498,266	6,203,636	701,646	5,051,990	499	71	0.1%	1,300	6.0%	3.4%	
Anson.....	26,656	8,866	2,770	31.2%	305,704,441	34,481	2,779,595	45,795,852	6,805	76.8%	29,445,228	2,061	23.2%	29,325,671	45,283,305	158,633,980	157,557,647	11,282,296	1,160,575	10,121,721	380	97	0.1%	1,421	5.9%	3.3%
Ashe.....	27,326	10,239	3,069	30.0%	400,756,735	39,140	8,753,896	71,405,489	7,785	76.0%	36,533,295	2,454	24.0%	40,277,641	51,024,423	210,119,783	206,822,104	15,590,444	1,043,019	14,547,425	532	63	0.1%	1,422	6.2%	3.6%
Avery.....	17,795	6,039	1,917	31.7%	222,415,793	36,830	8,613,633	44,134,097	4,624	76.6%	21,116,223	1,415	23.4%	24,645,153	29,624,552	111,509,401	109,733,444	8,492,222	482,464	8,009,758	450	86	0.1%	1,326	6.3%	3.6%
Beaufort.....	48,008	19,346	5,631	29.1%	900,233,866	46,533	12,091,542	159,070,651	13,886	71.8%	62,611,388	5,460	28.2%	67,320,751	97,499,208	505,823,410	498,901,113	36,474,531	2,024,282	34,450,249	718	32	0.3%	1,781	6.4%	3.8%
Bertie.....	20,767	7,290	2,224	30.5%	256,316,400	35,160	3,440,150	37,835,276	5,844	80.2%	25,801,202	1,446	19.8%	20,456,709	37,444,470	138,218,893	137,233,203	9,770,631	1,177,314	8,593,317	414	90	0.1%	1,179	5.8%	3.4%
Bladen.....	35,146	11,921	3,412	28.6%	463,106,641	38,848	10,822,290	73,238,098	9,055	76.0%	40,283,045	2,866	24.0%	44,639,890	63,911,781	250,137,730	250,137,730	18,545,941	1,320,296	17,225,645	490	78	0.2%	1,445	6.2%	3.7%
Brunswick.....	112,701	45,725	12,283	26.9%	2,418,030,262	52,882	29,803,944	496,571,720	28,200	61.7%	130,017,477	17,525	38.3%	301,241,297	213,791,007	1,306,211,723	1,235,898,718	91,728,314	6,555,929	85,172,385	756	27	0.8%	1,863	6.3%	3.5%
Buncombe.....	245,228	108,463	26,699	24.6%	5,584,984,595	51,492	101,294,454	789,896,143	72,870	67.2%	305,337,030	35,593	32.8%	659,470,256	493,214,755	3,438,360,865	3,349,628,393	249,859,259	13,623,662	236,235,597	963	16	2.4%	2,178	6.5%	4.2%
Burke.....	90,051	33,244	8,623	25.9%	1,363,559,282	41,017	8,265,913	202,892,690	25,123	75.6%	113,164,625	8,121	24.4%	124,137,907	169,260,580	762,009,585	749,879,966	54,174,456	3,178,817	50,995,639	566	57	0.5%	1,534	6.3%	3.7%
Cabarrus.....	183,806	75,010	16,338	21.8%	4,305,222,818	57,395	38,881,528	422,531,661	44,157	58.9%	187,599,250	30,853	41.1%	915,958,413	2,826,474,570	21,582,353	2,790,181,433	201,582,353	14,832,394	186,749,959	1,016	13	1.9%	2,490	6.4%	4.3%
Caldwell.....	82,590	30,658	7,739	25.2%	1,232,231,749	40,193	12,039,960	153,496,190	23,218	75.7%	105,037,509	7,440	24.3%	110,422,858	156,273,248	719,041,904	719,041,904	51,495,975	2,767,427	48,728,548	590	55	0.5%	1,589	6.3%	4.0%
Camden.....	10,076	4,053	1,908	24.9%	224,499,880	55,391	1,539,137	38,484,293	2,494	61.5%	11,121,054	1,559	38.5%	24,429,658	20,131,750	131,872,262	127,151,938	2,454,633	6,625,685	658	45	0.1%	1,635	4.9%	3.0%	
Carter.....	68,151	28,886	8,441	29.2%	1,479,039,447	51,203	23,914,827	316,016,881	29,450	67.3%	86,439,032	9,436	32.7%	162,643,633	130,891,450	806,964,039	799,806,646	59,094,714	2,767,096	56,327,618	827	21	0.6%	1,950	6.5%	3.8%
Caswell.....	23,557	8,749	2,231	25.5%	349,590,445	39,958	3,480,716	45,735,792	4,581	75.2%	29,794,611	2,168	24.8%	31,836,738	44,113,216	201,590,804	200,500,328	14,129,371	2,395,810	11,733,561	498	73	0.1%	1,341	5.5%	3.4%
Catawba.....	155,353	69,535	18,275	26.2%	3,497,906,730	50,304	57,934,680	413,296,569	48,150	69.8%	192,968,709	21,385	30.8%	386,890,709	348,611,794	2,227,073,770	2,204,808,639	161,521,448	8,267,555	153,253,893	984	14	1.5%	2,204	6.5%	4.4%
Chatham.....	66,618	27,149	6,147	22.6%	1,970,355,005	72,576	26,293,490	274,474,854	15,804	58.2%	69,495,577	11,345	21.1%	225,102,637	133,046,137	1,294,469,496	1,247,316,694	92,214,979	5,025,115	87,189,864	1,309	4	0.9%	3,212	6.6%	4.1%
Cherokee.....	27,512	9,799	3,237	33.0%	361,593,428	36,901	6,678,536	76,678,536	7,380	75.3%	35,033,257	2,419	24.8%	39,653,310	49,198,292	168,282,956	167,127,863	12,772,828	1,396,346	11,376,482	414	91	0.1%	1,161	5.9%	3.4%
Chowan.....	14,836	5,979	1,830	30.6%	293,464,442	49,083	5,073,566	53,449,117	4,236	70.8%	18,778,523	1,743	29.2%	30,006,690	29,752,700	166,551,068	163,273,233	12,321,100	1,449,968	10,871,132	733	29	0.1%	1,818	6.1%	3.7%
Clay.....	10,729	3,997	1,376	34.4%	1,583,556,556	39,662	2,702,544	33,683,071	2,863	71.6%	17,304,440	1,134	28.4%	19,768,520	19,716,005	5,685,407	71,580,323	5,685,407	9,776,728	439	88	0.0%	1,178	5.5%	3.0%	
Cleveland.....	97,800	38,104	10,156	26.7%	1,624,083,141	42,622	13,376,274	213,486,774	27,487	72.1%	122,611,311	10,617	27.9%	165,553,089	195,898,819	939,909,422	932,278,404	66,440,921	5,940,510	60,500,402	619	51	0.6%	1,588	6.1%	3.7%
Columbus.....	58,107	19,896	6,137	30.8%	1,707,075,815	38,705	12,316,411	114,026,380	15,094	75.9%	67,553,377	4,802	24.1%	74,991,542	102,723,023	422,097,904	420,468,039	30,638,771	3,216,113	27,422,658	472	84	0.3%	1,378	6.0%	3.6%
Craven.....	105,080	38,612	10,870	28.2%	1,986,681,655	51,452	25,310,041	386,244,533	26,285	68.1%	116,872,302	12,327	31.9%	202,343,703	186,693,423	1,119,837,731	1,078,086,998	78,997,364	3,710,871	75,186,493	716	33	0.7%	1,947	6.5%	3.8%
Cumberland.....	331,279	111,123	33,797	30.4%	4,997,295,088	44,971	36,453,068	870,312,723	77,991	70.2%	330,434,301	33,132	29.8%	529,451,543	548,681,162	2,754,868,418	2,674,612,086	190,888,959	9,870,889	180,988,070	546	59	1.8%	1,629	6.4%	3.6%
Currituck.....	24,165	9,293	2,539	27.3%	484,830,182	52,172	3,920,920	83,273,555	5,694	61.3%	24,942,357	3,599	38.7%	59,931,095	44,191,901	276,412,194	265,015,791	19,125,558	7,027,587	12,097,971	501	70	0.1%	1,302	4.3%	2.5%
Dare.....	34,816	16,229	4,423	26.3%	880,551,048	50,541	32,386,474	188,584,014	10,714	63.3%	61,115,048	6,115	36.7%	140,978,216	147,636,672	438,887,682	438,887,682	33,909,428	2,439,392	31,470,036	904	17	0.3%	1,870	6.3%	3.7%
Davidson.....	163,683	66,862	15,625	23.4%	3,002,897,961	44,912	31,821,718	357,830,745	46,616	69.7%	208,462,114	20,246	30.6%	337,337,498	181,814,567	1,802,210,995	1,288,840,284	592,928,588	12,291,026	575,637,562	1,311	28	1.2%	1,838	6.4%	4.1%
Davie.....	41,497	17,283	3,864	22.4%	1,039,516,538	60,147	9,958,501	128,524,076	10,790	62.4%	66,678,467	6,493	37.3%	102,241,650	86,292,968	662,038,840	662,038,840	1,652,210,105	45,228,450	1,090	10	0.5%	2,617	6.5%	4.4%	
Duplin.....	60,100	20,479	6,164	30.1%	7,264,419,918	35,471	84,637,931	125,180,449	16,676	81.4%	74,783,222	3,803	18.6%	58,193,580	117,179,830	435,715,768	431,732,543	32,682,646	2,704,294	29,978,352	499	72	0.3%	1,464	6.2%	4.1%
Durham.....	280,921	121,825	27,134	22.3%	7,184,866,888	58,977	53,766,801	725,829,630	73,959	67.0%	302,056,930	47,866	39.3%	802,056,930	759,126,293	4,835,703,596	4,712,225,288	340,059,374	15,928,575	324,130,799	1,154	6	3.2%	2,661	6.6%	4.5%
Edgecombe.....	56,039	20,723	6,698	32.3%	741,618,953	35,787	13,766,385	198,436,662	16,296	68.6%	68,191,048															

TABLE CI. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

County	2012 Population	Number of Returns Filed		Federal AGI (includes returns with deficit)		Modifications to FAGE:		Deduction Amount++						Personal Exemption Allowance Based on FS and FAGEI [\$2,500 or \$2,000]	North Carolina Taxable Income		Computed Gross Tax [before application of tax credits]	Total Credits Taken**	Net Tax Liability [after application of tax credits]			Net Tax as a % of Total Return	Avg Per Return	Effective Tax Rate*						
		Total	County Returns	No Tax Liability [after tax credits]		Amount	Average Per Return	Additions	Deductions	Basic Standard Deduction			Itemized Deduction			[before residency proration]			[after residency proration]	Amount	Amt				Rank					
				Total	as a % of County Returns					Allowances:		Allowances:			Return Count											as a % of Total	Amount	As claimed under the Code with limited exception		
										MFI/QW=\$6,000	MFS=\$3,000	MFS=\$3,000	HoH=\$4,400															Return Count	as a % of Total	Amount
Northampton.....	21,521	7,239	2,376	32.8%	275,837,578	38,104	2,629,311	50,671,037	5,512	76.1%	24,158,195	1,727	23.9%	26,080,683	36,235,970	141,321,004	139,722,247	10,116,556	1,641,698	8,474,858	394	93	0.1%	1,171	5.6%	3.1%				
Onslow.....	190,187	53,254	15,834	29.7%	2,289,320,833	42,989	17,761,910	434,108,559	39,734	74.6%	174,154,113	13,520	25.4%	204,910,162	264,081,200	1,229,828,709	1,106,059,862	80,526,179	4,035,759	76,490,420	402	92	0.8%	1,436	6.3%	3.3%				
Orange.....	138,330	54,785	10,830	19.8%	4,718,801,152	86,133	41,248,949	511,552,284	30,649	55.9%	119,219,111	24,136	44.1%	517,015,006	517,775,739	3,360,487,961	3,266,764,927	231,170,350	11,988,249	231,170,350	1,671	1	2.3%	4,220	6.8%	4.9%				
Familico.....	13,208	5,028	1,566	31.1%	247,578,692	49,240	3,453,472	55,520,223	3,528	70.2%	16,222,153	1,500	29.8%	25,796,526	23,687,700	129,805,562	128,392,447	9,673,955	483,744	9,190,211	696	38	0.1%	1,828	6.5%	3.7%				
Pasquotank.....	40,179	14,983	4,653	31.1%	661,352,767	44,140	3,667,106	120,702,566	10,563	70.5%	45,852,173	4,420	29.5%	69,474,384	72,450,366	356,540,384	346,802,606	25,159,224	4,199,797	20,959,427	522	67	0.2%	1,399	5.6%	3.2%				
Pender.....	54,259	20,417	5,400	26.4%	959,966,708	47,018	7,564,997	144,841,455	13,686	67.0%	61,005,164	6,731	33.0%	108,238,215	103,662,127	549,787,744	532,764,806	38,888,609	1,903,558	36,955,051	681	41	0.4%	1,810	6.4%	3.8%				
Perquimans.....	13,692	5,104	1,593	31.2%	243,274,201	47,663	5,738,879	55,440,237	3,463	67.8%	16,127,669	1,641	32.2%	27,094,291	25,067,900	125,282,883	122,439,561	8,956,144	1,394,677	7,561,467	552	58	0.1%	1,481	5.7%	3.1%				
Person.....	39,394	15,518	3,880	25.0%	676,135,771	43,571	4,484,464	83,385,801	10,726	69.1%	47,349,275	4,792	30.9%	68,798,228	77,497,465	403,589,466	399,954,767	28,350,657	1,966,744	26,383,913	670	44	0.3%	1,700	6.2%	3.9%				
Pitt.....	172,569	63,991	16,148	25.2%	3,376,969,473	52,773	30,860,507	401,073,691	43,707	68.3%	180,338,067	20,284	31.7%	336,722,993	310,491,321	2,179,203,908	2,155,862,814	156,733,087	7,200,580	149,532,507	867	19	1.5%	2,337	6.6%	4.4%				
Polk.....	20,422	7,865	2,358	30.0%	399,194,936	50,756	7,505,494	72,257,536	5,119	65.1%	33,194,077	2,746	34.9%	51,615,535	36,356,402	223,276,880	214,079,497	16,581,721	3,206,802	13,374,919	655	46	0.1%	1,701	5.5%	3.4%				
Randolph.....	142,471	56,276	13,706	24.4%	2,413,846,214	42,883	18,502,518	287,916,118	41,253	73.3%	185,907,999	15,023	26.7%	215,385,346	293,232,095	1,449,909,174	1,442,549,593	5,887,107	97,827,515	687	40	1.0%	1,738	6.3%	4.1%					
Richmond.....	46,398	17,606	5,499	31.2%	633,328,846	35,972	4,789,513	89,063,753	14,065	79.9%	61,879,838	3,541	20.1%	50,851,899	93,126,261	343,196,608	341,211,623	2,326,312	22,170,166	478	82	0.2%	1,259	6.0%	3.5%					
Robeson.....	134,822	45,379	14,938	32.9%	1,527,173,019	33,654	4,434,407	203,584,984	36,514	80.5%	158,095,734	8,865	19.5%	137,000,257	250,645,697	786,280,394	780,726,701	58,044,293	5,360,690	52,683,603	391	94	0.5%	1,161	6.0%	3.4%				
Rockingham.....	92,977	37,014	8,968	24.2%	1,616,390,030	43,670	13,698,817	202,421,295	27,084	73.1%	121,314,637	9,930	26.8%	140,768,427	185,565,319	980,019,170	978,540,431	68,907,855	4,683,228	64,224,627	691	39	0.6%	1,735	6.3%	4.0%				
Rowan.....	138,252	55,093	14,277	25.9%	2,434,039,325	44,181	24,470,482	313,718,513	38,298	69.5%	169,332,801	16,795	30.5%	261,256,698	282,360,017	1,431,841,778	1,416,254,596	102,035,915	5,784,696	96,251,219	696	37	1.0%	1,747	6.3%	4.0%				
Rutherford.....	68,032	23,721	6,915	29.2%	937,494,180	39,522	9,503,222	141,658,775	17,858	75.3%	81,824,129	5,863	24.7%	91,345,804	122,370,301	599,798,393	500,241,033	36,676,015	4,025,779	32,650,236	480	79	0.3%	1,376	5.9%	3.5%				
Sampson.....	64,121	26,029	7,038	27.0%	997,535,835	38,324	23,935,328	155,126,245	20,633	79.3%	91,221,864	5,396	20.7%	81,575,853	152,329,075	541,218,126	538,784,795	41,597,313	3,557,339	38,039,974	593	54	0.4%	1,461	6.1%	3.8%				
Scotland.....	36,387	13,457	4,336	32.2%	513,590,015	38,165	2,648,115	72,223,717	10,066	74.8%	43,704,930	3,391	25.2%	53,697,439	70,828,134	275,783,334	273,509,750	19,817,805	1,962,947	17,854,858	491	77	0.2%	1,327	6.0%	3.5%				
Stanly.....	60,636	24,013	5,877	24.5%	1,078,667,405	44,920	16,413,302	147,414,714	17,099	71.2%	76,173,013	6,914	28.8%	108,561,479	120,225,021	642,706,480	630,776,655	46,592,965	2,470,543	44,122,422	728	30	0.4%	1,837	6.4%	4.1%				
Stokes.....	47,026	18,369	3,991	21.7%	818,262,189	44,546	5,072,235	95,694,884	13,028	70.9%	59,607,445	5,341	29.1%	74,439,144	91,197,206	502,395,745	500,724,237	35,219,969	1,604,459	33,615,510	715	34	0.3%	1,830	6.4%	4.1%				
Surry.....	73,754	27,614	7,351	26.6%	1,163,122,142	42,121	15,694,541	162,439,871	20,906	75.7%	95,533,135	6,708	24.3%	101,417,836	142,087,021	677,336,200	673,337,250	49,419,939	3,575,401	45,844,538	622	50	0.5%	1,660	6.2%	3.9%				
Swain.....	14,393	6,678	3,393	50.8%	237,307,185	35,536	1,220,912	102,388,210	5,825	87.2%	25,469,576	853	12.8%	31,661,502	65,993,002	363,645,708	355,338,000	405,180	5,933,388	405,180	384	96	0.1%	828	6.1%	2.3%				
Transylvania.....	33,189	12,522	3,697	29.5%	578,493,491	46,198	8,839,999	120,462,825	8,708	69.5%	40,549,919	3,814	30.5%	67,066,709	58,317,790	300,936,247	289,340,663	21,978,039	1,748,066	20,229,773	610	52	0.2%	1,616	6.2%	3.5%				
Tyrrell.....	4,188	1,437	483	33.6%	52,428,485	36,485	2,525,873	10,152,085	1,130	78.6%	5,009,860	307	21.4%	4,419,237	7,401,500	27,971,676	27,862,325	2,069,838	129,949	1,939,889	463	85	0.0%	1,350	6.3%	3.7%				
Union.....	207,896	80,747	17,657	21.9%	5,662,683,382	70,129	88,208,950	538,317,223	43,678	54.1%	184,823,580	37,069	45.9%	708,182,286	442,960,021	3,876,609,222	3,783,249,356	277,546,703	21,084,098	256,462,605	1,234	5	2.6%	1,176	6.5%	4.5%				
Vance.....	45,541	17,203	4,986	29.0%	660,944,272	38,420	8,103,029	84,987,766	13,011	75.6%	56,464,363	4,192	24.4%	66,549,681	89,294,344	371,751,147	368,732,744	26,642,992	2,348,684	24,294,308	533	62	0.2%	1,412	6.1%	3.7%				
Wake.....	945,143	409,726	76,861	18.8%	31,279,989,050	76,344	439,457,794	2,957,738,386	224,141	54.7%	896,199,755	185,585	45.3%	3,509,324,279	1,978,057,554	22,378,126,871	21,939,457,114	1,604,820,200	95,500,134	1,509,320,066	1,597	2	15.0%	3,684	6.6%	4.8%				
Warren.....	20,746	6,083	1,956	32.2%	211,195,914	34,719	2,431,420	37,877,381	4,502	74.0%	19,906,570	1,581	26.0%	26,649,495	31,119,502	98,074,386	96,906,752	7,223,622	835,537	6,388,085	308	100	0.1%	1,050	5.8%	3.0%				
Washington.....	12,920	4,804	1,508	31.4%	182,247,092	37,937	1,781,169	30,196,073	3,731	77.7%	16,754,806	1,073	22.3%	15,841,425	23,934,360	97,328,597	96,696,299	7,002,951	602,569	6,400,382	495	75	0.1%	1,332	6.1%	3.5%				
Watauga.....	52,472	17,498	4,669	26.7%	863,595,705	49,354	26,217,384	154,431,347	11,781	67.3%	49,549,591	5,717	32.7%	107,850,220	76,649,517	501,332,414	491,249,671	1,855,942	35,386,225	674	42	0.4%	2,022	6.5%	4.1%					
Wayne.....	124,341	44,755	12,299	27.5%	1,931,070,446	43,148	22,318,103	316,102,704	33,562	78.0%	146,869,603	11,193	25.0%	170,918,501	229,302,536	1,090,195,205	1,064,203,768	76,835,728	4,604,195	72,231,530	581	56	0.7%	1,614	6.3%	3.7%				
Wilkes.....	69,625	27,197	7,223	26.6%	1,211,001,181	44,527	11,401,601	160,237,957	20,866	76.7%	96,073,955	6,331	23.3%	106,839,682	138,332,589	720,918,599	716,102,099	52,626,818	3,050,502	49,576,316	712	35	0.5%	1,823	6.4%	4.1%				
Wilson.....	82,020	35,626	9,967	28.0%	1,576,858,318	44,261	26,410,599	216,862,531	25,026	70.2%	107,737,329	10,600	29.8%	168,391,671	184,077,270	926,200,116	917,395,174	66,475,143	3,675,084	62,800,059	766	26	0.6%	1,763	6.4%	4.0%				
Yadkin.....	38,204	15,397	3,65																											