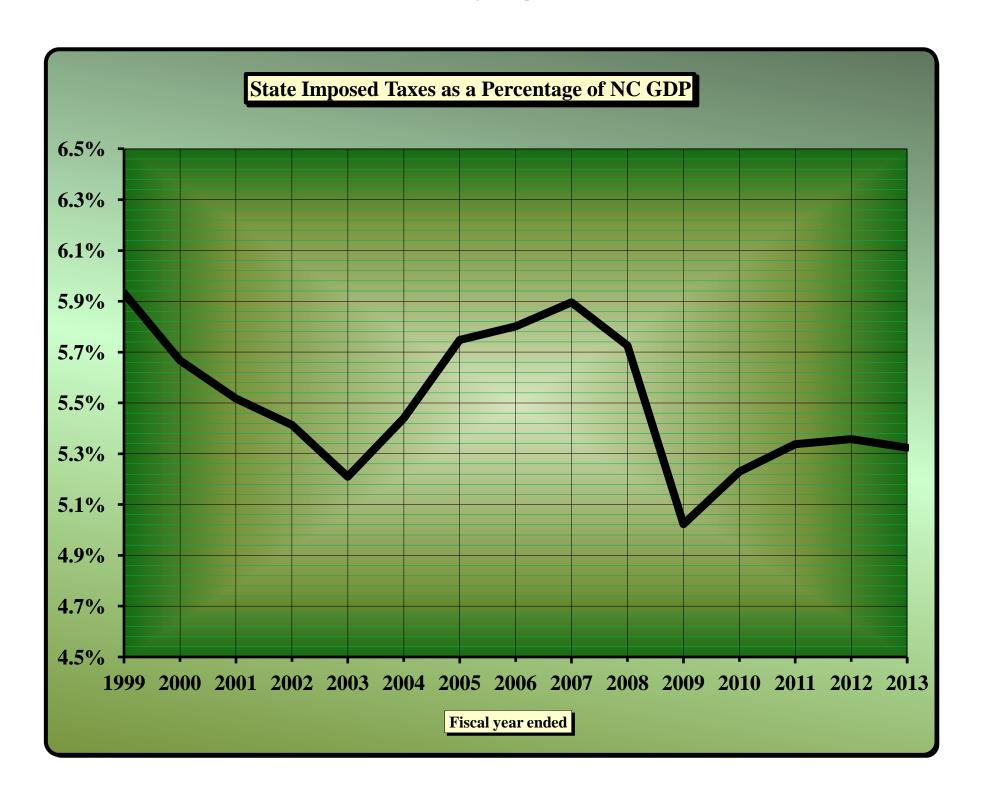
Statistical Abstract of North Carolina Taxes 2013







Statistical Abstract of North Carolina Taxes 2013

INTRODUCTION

The Statistical Abstract of North Carolina Taxes provides statistics concerning taxes imposed under the Revenue Laws of North Carolina. It is designed to give legislators, tax professionals, researchers, and other interested citizens of North Carolina information about the amount of taxes collected, classifications of taxpayers, and the geographic distribution of taxes. The Statistical Abstract includes both historical series of data and detailed reports for the most recent fiscal or tax year available. It was prepared by the Department of Revenue's Revenue Research Division, based primarily on data recorded from individual and business tax forms in the Department's data systems.

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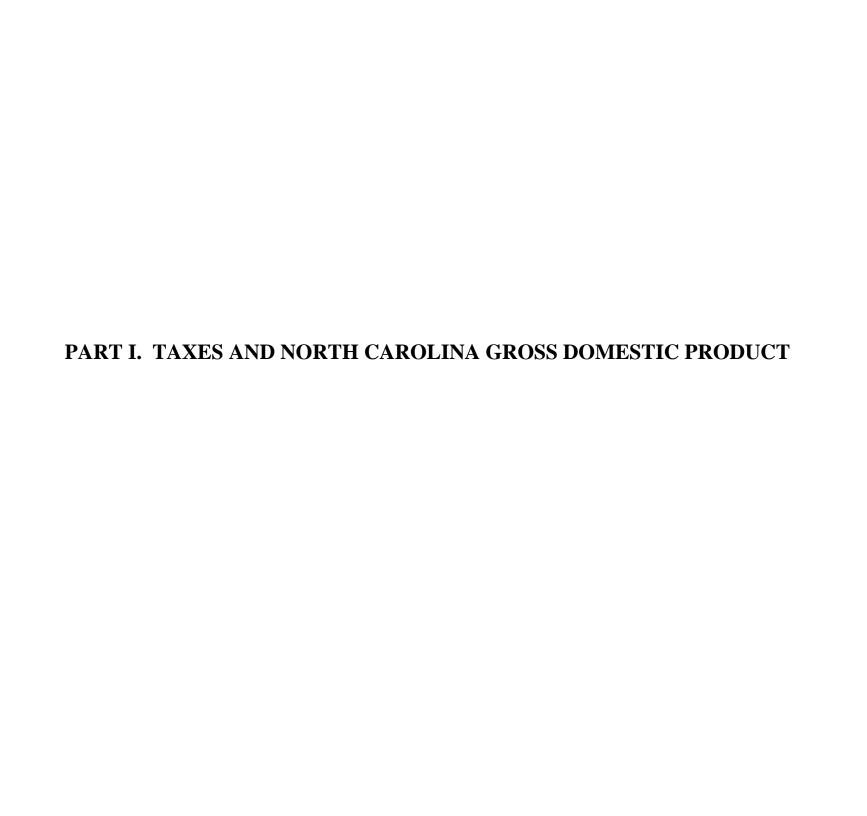
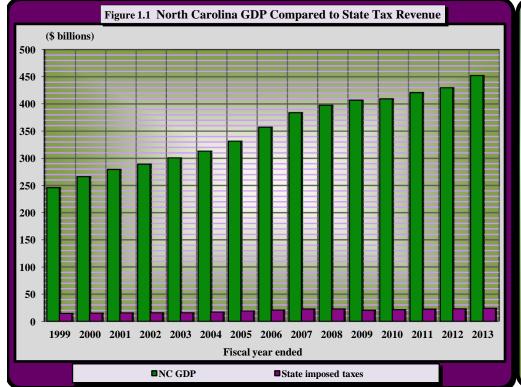


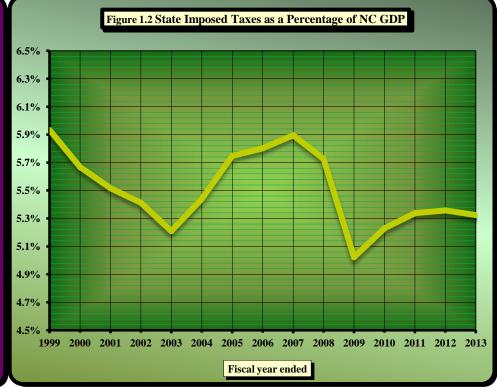
TABLE 1. STATE IMPOSED TAXES AS A PERCENTAGE OF NORTH CAROLINA GDP

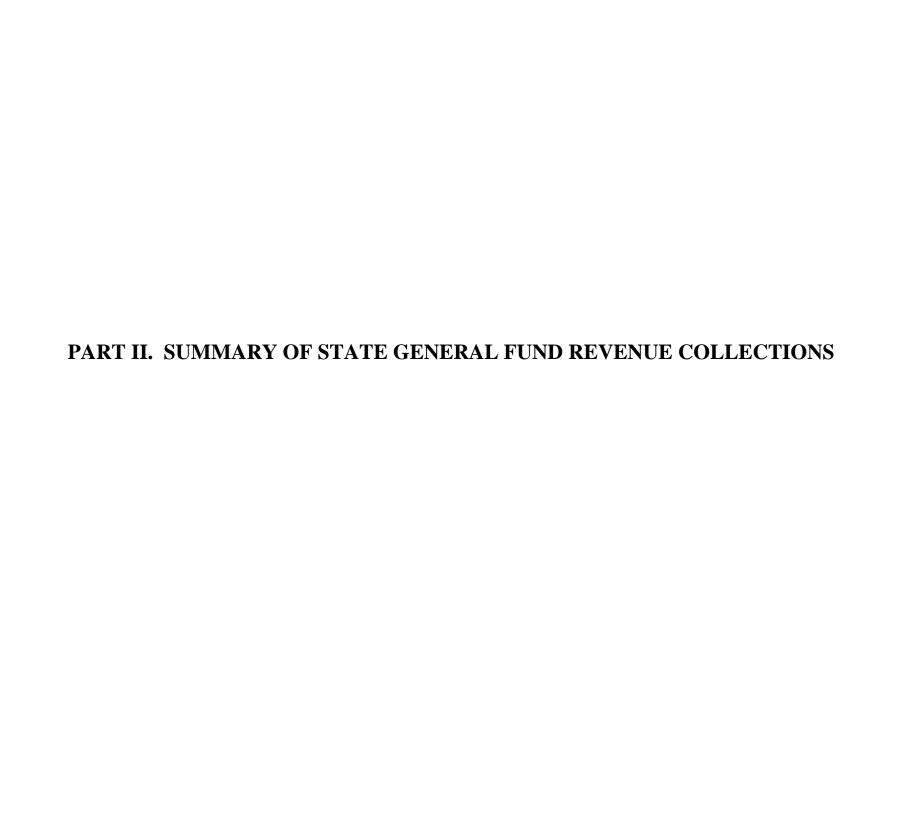
	NC GDP						
	[current doll	ars]	[Jul	y - June (fiscal	year basis)]		State
	[calendar year	basis]		Unemploy-			imposed
			General	ment	Total		taxes as
		Percent	tax	tax	tax		percent
	Amount	change	amount	amount	amount	Percent	of
Fiscal year	[\$]	%	[\$]	[\$]	[\$]	change	NC GDP
1998-1999	245,970,000,000	5.33%	14,207,776,552	385,286,674	14,593,063,226	7.14%	5.93%
1999-2000	266,199,000,000	8.22%	14,764,555,772	322,387,404	15,086,943,176	3.38%	5.67%
2000-2001	279,588,000,000	5.03%	15,060,521,397	363,694,451	15,424,215,848	2.24%	5.52%
2001-2002	289,231,000,000	3.45%	15,047,708,303	607,603,987	15,655,312,290	1.50%	5.41%
2002-2003	300,873,000,000	4.03%	15,274,873,627	398,632,751	15,673,506,378	0.12%	5.21%
2003-2004	313,181,000,000	4.09%	16,192,608,072	843,899,596	17,036,507,668	8.70%	5.44%
2004-2005	331,603,000,000	5.88%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.75%
2005-2006	357,241,000,000	7.73%	19,750,453,206	974,219,095	20,724,672,301	8.73%	5.80%
2006-2007	383,966,000,000	7.48%	21,693,543,544	943,707,097	22,637,250,640	9.23%	5.90%
2007-2008	397,609,000,000	3.55%	21,841,282,932	924,770,620	22,766,053,552	0.57%	5.73%
2008-2009	407,008,000,000	2.36%	19,587,322,067	854,488,282	20,441,810,349	-10.21%	5.02%
2009-2010	409,453,000,000	0.60%	20,595,809,986	814,236,345	21,410,046,331	4.74%	5.23%
2010-2011	420,876,000,000	2.79%	21,464,738,702	1,000,330,096	22,465,068,798	4.93%	5.34%
2011-2012	429,793,000,000	2.12%	21,766,906,777	1,258,724,812	23,025,631,589	2.50%	5.36%
2012-2013	452,358,000,000	5.25%	22,807,425,837	1,277,126,110	24,084,551,946	4.60%	5.32%

The gross state product (GSP) series was renamed to gross domestic product (GDP) by state series effective with the Bureau of Economic Analysis October 2006 release. Discontinuity exists in the GDP by state series beginning with 1997 when the data basis changed from SIC industry definitions to NAICS industry definitions. Data discontinuity may affect both the levels and computed growth rates of the GDP by state estimates.

State imposed taxes include all taxes imposed under Chapter 105 of the Revenue Laws of North Carolina including the 3% highway use tax, 3% motor vehicle lease tax, motor fuels taxes (including gasoline and oil inspection fees), related taxes imposed under other statutes, and payroll (unemployment insurance) taxes imposed under Chapter 96 of the North Carolina General Statutes. Motor vehicle registrations, driver licenses, and various other state licenses and fees are excluded. Tax amounts are net collections before deduction of local shares, certain reimbursements to local governments, and transfers to special funds. Sources: Bureau of Economic Analysis. *Gross Domestic Product by State Data Table*, released June 11, 2014; North Carolina Employment Security Commission. Unemployment taxes.







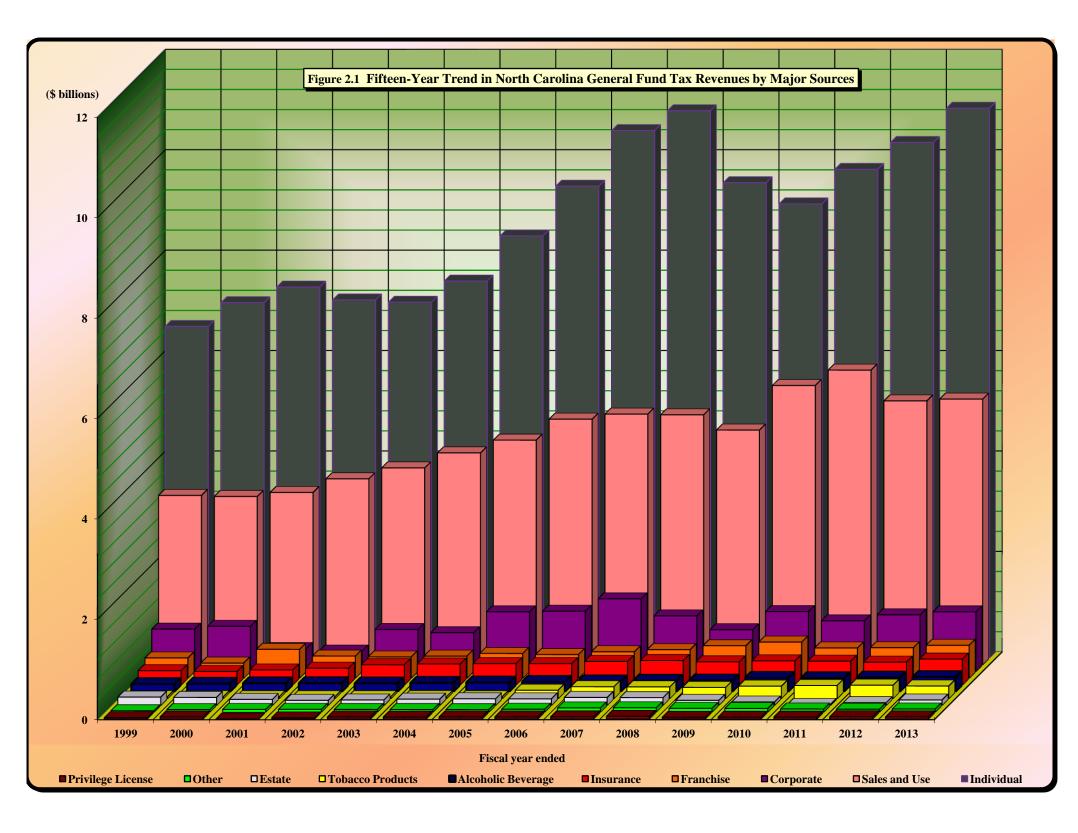


TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE.

	TABL	E 2. STA	ΓE GENERAL I	FUND: TA	X REVENUES	BY SOUR	CE			
					Fiscal Ye	ar				
	1998-199	99	1999-200	00	2000-20	01	2001-200)2	2002-200)3
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Sources of revenue	[\$]	of total	[\$]	of total	[\$]	of total	[\$]	of total	[\$]	of total
Estate Tax	169,935,220	1.33%	163,327,319	1.24%	123,165,443	0.92%	104,750,885	0.78%	112,504,407	0.79%
Privilege License Tax	27,588,260	0.22%	43,828,822	0.33%	2,953,654	0.02%	26,579,102	0.20%	44,721,244	0.31%
Tobacco Products Tax	44,852,542	0.35%	43,663,205	0.33%	42,025,877	0.31%	41,531,347	0.31%	41,998,713	0.29%
Soft Drink Tax	12,349,253	0.10%	1,285,949	0.01%	51,202	0.00%	1,855	0.00%	-	-
Franchise Tax	409,558,340	3.22%	306,979,197	2.34%	580,431,850	4.31%	446,270,680	3.30%	429,128,005	3.01%
Income Taxes:										
Individual Income Tax	6,606,500,278	51.88%	7,080,106,177	53.90%	7,391,342,524		7,134,629,832	52.81%	7,088,526,873	49.76%
Corporate Income Tax	848,509,669	6.66%	903,241,974	6.88%	460,315,086	3.42%	409,322,540	3.03%	840,499,824	5.90%
Total income taxes	7,455,009,947	58.55%	7,983,348,151	60.78%	7,851,657,610	58.37%	7,543,952,372	55.84%	7,929,026,697	55.66%
Sales and Use Tax	3,376,206,664	26.51%	3,354,897,708	25.54%	3,435,558,577	25.54%	3,705,769,832	27.43%	3,922,821,877	27.54%
Alcoholic Beverage Tax	158,026,529		166,372,353		172,698,910		174,644,725		170,896,552	
Gift Tax	19,334,909		25,085,473		20,254,465		13,390,362		19,304,091	
Intangibles Tax	30,795		18,703		3,906					
Freight Car Lines Tax	′		444,094		497,560		518,887	0.00%	379,551	0.00%
Insurance Tax	291,230,879		273,367,118		305,791,331		340,785,358		408,873,355	
Piped Natural Gas Tax		_,_,,	27,715,136		37,212,997		40,949,924		36,853,402	
Real Estate Conveyance Tax*	_ [_	27,710,100	0.21 / 0	57,212,557	0.2070		-	20,022,102	0.2070
White Goods Disposal Tax**	_ [_	_	_	_ !	_	1,841,220	0.01%	_ !	_
Scrap Tire Disposal Tax**	_ [_	_		_		2,922,488		_	
Manufacturing Tax+		_	_		_ !		2,522,100	0.0270	_	
Solid Waste Disposal Tax	_	_	_		_		_	_	_	
Miscellaneous Tax Receipts	671,264	0.01%	645,279	0.00%	756,029	0.01%	751,977	0.01%	722,893	0.01%
Total Tax Revenue	11,965,263,904		12,390,978,509		12,573,059,410		12,444,661,014		13,117,230,784	92.08%
Total Non-tax Revenue & Transfers.	768,456,722	6.03%	743,931,336		878,801,563	6.53%	1,065,344,378	7.89%	1,128,835,549	
Total General Fund Revenue	12,733,720,626								14,246,066,333	
	, , , ,		-, -, -, -, -, -	1000070	Fiscal Ye		10,010,000,002	10010070	,,,	10000070
	2003-200		2004-20			ar	2006-20		2007-20	
					Fiscal Ye	ar				
Sources of revenue	2003-200	4	2004-20	005	Fiscal Ye 2005-20	ar 06	2006-20	07	2007-20	08
	2003-200 Amount	4 Percent of total	2004-20 Amount	005 Percent of total	Fiscal Ye 2005-20 Amount	ar 06 Percent of total	2006-20 Amount	07 Percent of total	2007-20 Amount	08 Percent of total
Sources of revenue	2003-200 Amount [\$]	Percent of total 0.85%	2004-20 Amount [\$]	Percent of total 0.83%	Fiscal Ye 2005-20 Amount [\$]	ar 06 Percent of total 0.75%	2006-20 Amount [\$]	Percent of total 0.83%	2007-20 Amount [\$]	08 Percent of total 0.80%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694	Percent of total 0.85% 0.28%	2004-20 Amount [\$] 135,211,344	005 Percent of total 0.83% 0.28%	Fiscal Ye 2005-20 Amount [\$] 133,379,473	ar 06 Percent of total 0.75% 0.25%	2006-20 Amount [\$] 161,586,810	07 Percent of total 0.83% 0.24%	2007-20 Amount [\$] 158,764,850	08 Percent of total 0.80% 0.28%
Sources of revenue Estate Tax Privilege License Tax	2003-200 Amount [\$] 128,479,443 41,615,694	Percent of total 0.85% 0.28%	2004-20 Amount [\$] 135,211,344 44,992,019	005 Percent of total 0.83% 0.28%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504	ar 06 Percent of total 0.75% 0.25%	2006-20 Amount [\$] 161,586,810 46,277,585	07 Percent of total 0.83% 0.24%	2007-20 Amount [\$] 158,764,850 56,309,007	08 Percent of total 0.80% 0.28%
Sources of revenue Estate Tax Privilege License Tax Tobacco Products Tax	2003-200 Amount [\$] 128,479,443 41,615,694	4 Percent of total 0.85% 0.28% 0.29%	2004-20 Amount [\$] 135,211,344 44,992,019	005 Percent of total 0.83% 0.28% 0.26%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504	ar 06 Percent of total 0.75% 0.25% 0.96%	2006-20 Amount [\$] 161,586,810 46,277,585	07 Percent of total 0.83% 0.24% 1.24%	2007-20 Amount [\$] 158,764,850 56,309,007	08 Percent of total 0.80% 0.28% 1.20%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769	4 Percent of total 0.85% 0.28% 0.29%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044	005 Percent of total 0.83% 0.28% 0.26%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758	ar 06 Percent of total 0.75% 0.25% 0.96%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320	07 Percent of total 0.83% 0.24% 1.24%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533	08 Percent of total 0.80% 0.28% 1.20%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769	Percent of total 0.85% 0.28% 0.29%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044	005 Percent of total 0.83% 0.28% 0.26% - 3.05%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320	07 Percent of total 0.83% 0.24% 1.24% - 2.73%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533	08 Percent of total 0.80% 0.28% 1.20%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391	005 Percent of total 0.83% 0.28% 0.26% - 3.05%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140	07 Percent of total 0.83% 0.24% 1.24% - 2.73%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805	08 Percent of total 0.80% 0.28% 1.20% - 2.90%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 1.21%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 1.16%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 1.21%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 1.16%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 0.11%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 1.16% 0.12%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438 - 527,447	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 0.11% - 0.00%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 1.16% 0.12%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070 - 269,931	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% -	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083 - 278,555	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438 - 527,447 423,405,050	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 1.21% 0.11% - 0.00% 2.81%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837 - 351,890 431,664,202	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 0.12% - 0.00% 2.64%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070 - 269,931 431,729,295	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 2.42%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779 - 324,535 475,545,413	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083 - 278,555 492,698,607	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%
Sources of revenue Estate Tax Privilege License Tax. Tobacco Products Tax. Soft Drink Tax. Franchise Tax. Income Taxes: Individual Income Tax. Corporate Income Tax. Total income taxes. Sales and Use Tax. Alcoholic Beverage Tax. Gift Tax. Intangibles Tax. Freight Car Lines Tax. Insurance Tax. Piped Natural Gas Tax.	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438 - 527,447	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 1.21% 0.11% - 0.00% 2.81%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 0.12% - 0.00% 2.64%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070 - 269,931	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 2.42%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083 - 278,555	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%
Sources of revenue Estate Tax Privilege License Tax. Tobacco Products Tax. Soft Drink Tax. Franchise Tax. Income Taxes: Individual Income Tax. Corporate Income Tax. Total income taxes. Sales and Use Tax. Alcoholic Beverage Tax. Gift Tax. Intangibles Tax. Freight Car Lines Tax. Insurance Tax. Piped Natural Gas Tax. Real Estate Conveyance Tax*	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438 - 527,447 423,405,050	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 1.21% 0.11% - 0.00% 2.81%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837 - 351,890 431,664,202	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 0.12% - 0.00% 2.64%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070 - 269,931 431,729,295	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 2.42%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779 - 324,535 475,545,413	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083 - 278,555 492,698,607	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438 - 527,447 423,405,050	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 1.21% 0.11% - 0.00% 2.81%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837 - 351,890 431,664,202	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 0.12% - 0.00% 2.64%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070 - 269,931 431,729,295	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 2.42%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779 - 324,535 475,545,413	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083 - 278,555 492,698,607	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438 - 527,447 423,405,050	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 1.21% 0.11% - 0.00% 2.81%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837 - 351,890 431,664,202	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 0.12% - 0.00% 2.64%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070 - 269,931 431,729,295 33,654,268	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 2.42% 0.19%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779 - 324,535 475,545,413 36,057,204	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 0.08% - 0.00% 2.44% 0.19%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083 - 278,555 492,698,607 36,476,388	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% 2.49% 0.18%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438 - 527,447 423,405,050	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 1.21% 0.11% - 0.00% 2.81%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837 - 351,890 431,664,202	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 0.12% - 0.00% 2.64%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070 - 269,931 431,729,295	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 2.42% 0.19%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779 - 324,535 475,545,413	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 0.08% - 0.00% 2.44% 0.19%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083 - 278,555 492,698,607	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% 2.49% 0.18%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438 - 527,447 423,405,050 38,994,881	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 1.21% 0.11% - 0.00% 2.81% 0.26%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837 - 351,890 431,664,202 35,081,603	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 1.16% 0.12% - 0.00% 2.64% 0.21%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070 - 269,931 431,729,295 33,654,268 11,951,991 -	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 2.42% 0.19% - -	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779 - 324,535 475,545,413 36,057,204 - 36,558,780 -	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.19% 0.19%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083 - 278,555 492,698,607 36,476,388 - 37,748,630 - 37,748,630	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% 0.18% 0.19%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438 - 527,447 423,405,050	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 1.21% 0.11% - 0.00%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837 - 351,890 431,664,202 35,081,603 411,955	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 58.82% 27.42% 1.16% 0.12% - 0.00%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070 - 269,931 431,729,295 33,654,268 11,951,991 - 5,032	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% - - 0.00%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779 - 324,535 475,545,413 36,057,204 36,558,780 - 2,987	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.19% 0.19% 0.19% 0.19%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083 - 278,555 492,698,607 36,476,388 - 37,748,630 - 2,852	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% - 0.19% - 0.00%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438 - 527,447 423,405,050 38,994,881 589,383	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 1.21% 0.11% - 0.00%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837 - 351,890 431,664,202 35,081,603	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 58.82% 27.42% 1.16% 0.12% - 0.00%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070 - 269,931 431,729,295 33,654,268 11,951,991 -	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% - - 0.00%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779 - 324,535 475,545,413 36,057,204 - 36,558,780 -	07 Percent of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.19% 0.19% 0.19% 0.19%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083 - 278,555 492,698,607 36,476,388 - 37,748,630 - 37,748,630	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 0.19% 0.00%
Sources of revenue Estate Tax	2003-200 Amount [\$] 128,479,443 41,615,694 43,732,769 - 445,294,486 7,509,898,086 776,964,847 8,286,862,932 4,222,201,842 182,392,509 16,630,438 - 527,447 423,405,050 38,994,881 - 527,847 13,830,726,874 1,242,615,142	4 Percent of total 0.85% 0.28% 0.29% - 2.95% 49.82% 5.15% 54.98% 28.01% 0.11% - 0.00% 0.00% 91.76% 8.24%	2004-20 Amount [\$] 135,211,344 44,992,019 42,981,044 - 498,681,391 8,409,288,618 1,193,529,164 9,602,817,782 4,477,159,178 189,308,658 18,896,837 - 351,890 431,664,202 35,081,603 411,955 15,477,557,903 848,923,661	005 Percent of total 0.83% 0.28% 0.26% - 3.05% 51.51% 7.31% 58.82% 27.42% 1.16% 0.12% - 0.00% 2.64% 0.21% 0.00% 94.80% 55.20%	Fiscal Ye 2005-20 Amount [\$] 133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940 10,604,270,911 4,893,911,220 200,845,242 16,237,070 - 269,931 431,729,295 33,654,268 11,951,991 - 5,032 17,020,515,803	ar 06 Percent of total 0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 0.19% - 0.07% - 0.00% 95.22% 4.78%	2006-20 Amount [\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728 4,995,570,841 212,608,231 15,641,779 - 324,535 475,545,413 36,057,204 36,558,780 - 2,987 18,712,126,352 747,904,898	07 Percent of total 0.83% 0.24% 1.24% 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% 2.44% 0.19% 0.19% 0.19% 0.19% 0.00% 96.16% 3.84%	2007-20 Amount [\$] 158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042 4,981,673,149 225,125,416 17,354,083 - 278,555 492,698,607 36,476,388 - 37,748,630 - 2,852 18,832,237,918	08 Percent of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 0.18% - 0.19% - 0.00% 95.00%

TABLE 2. -Continued

Sources of revenue				TABLE	<u> 2Com</u>	Fiscal Ye	ar				
Sources of revenue		2008-20	09	2009-20	10	2010-20	11	2011-20	12	2012-201	13
Estate Tax		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Privilege License Tax	Sources of revenue	[\$]	of total	[\$]	of total	[\$]	of total			[\$]	of total
Tobacco Products Tax			0.54%	71,905,766	0.39%	23,755,446	0.12%	58,102,538	0.30%	111,430,080	0.54%
Soft Drink Tax	Privilege License Tax	37,515,608	0.20%	39,196,662	0.21%	41,347,664	0.22%	48,543,571	0.25%	46,112,081	0.22%
Franchise Tax	Tobacco Products Tax	227,056,891	1.19%	251,730,957	1.35%	265,270,142	1.38%	270,900,735	1.39%	255,400,938	1.24%
Income Taxes: Individual Income Tax	Soft Drink Tax	- 1	-	-	-	-	-	-	-	- 1	-
Individual Income Tax	Franchise Tax	651,938,670	3.41%	724,451,377	3.88%	607,500,353	3.17%	612,527,735	3.14%	660,141,126	3.21%
Corporate Income Tax.	Income Taxes:										
Total income taxes. 10,305,717,397 53.83% 10,245,470,831 54.91% 10,748,414,469 56.11% 11,405,007,545 58.39% 12,144,871,325 59.12% Sales and Use Tax. 4,677,947,376 24.43% 5,565,043,256 29.83% 5,871,669,069 30.65% 5,257,585,406 26.92% 5,294,146,987 25.77% Alcoholic Beverage Tax. 228,458,572 1.19% 282,316,942 1.51% 275,193,609 1.44% 287,363,097 1.47% 298,639,842 1.45% Gift Tax. 12,291,039 0.06% 12,028,801 0.06% 2,963,637 0.02% 159,977 0.00% 817,951 0.00% Intangibles Tax. 183,472 0.00% 345,414 0.00% 370,786 0.00% 408,762 0.00% 325,798 0.00% Insurance Tax. 466,601,945 2.44% 486,848,660 2.61% 480,134,608 2.51% 460,440,592 2.36% 521,509,351 2.54% Piped Natural Gas Tax. 34,240,028 0.18% 33,794,094 0.18% 30,995,454 0.16% 25,861,167 0.13% 30,411,586 0.15% Real Estate Conveyance Tax*	Individual Income Tax	9,470,172,885	49.46%	9,047,605,408	48.49%	9,734,868,036	50.82%	10,272,136,381	52.59%	10,953,140,820	53.32%
Sales and Use Tax	Corporate Income Tax	835,544,512	4.36%	1,197,865,423	6.42%	1,013,546,433	5.29%	1,132,871,164	5.80%	1,191,730,504	5.80%
Alcoholic Beverage Tax	Total income taxes	10,305,717,397	53.83%	10,245,470,831	54.91%	10,748,414,469	56.11%	11,405,007,545	58.39%	12,144,871,325	59.12%
Gift Tax	Sales and Use Tax	4,677,947,376	24.43%	5,565,043,256	29.83%	5,871,669,069	30.65%	5,257,585,406	26.92%	5,294,146,987	25.77%
Intangibles Tax	Alcoholic Beverage Tax	228,458,572	1.19%	282,316,942	1.51%	275,193,609	1.44%	287,363,097	1.47%	298,639,842	1.45%
Freight Car Lines Tax. 183,472 0.00% 345,414 0.00% 370,786 0.00% 408,762 0.00% 325,798 0.00% Insurance Tax. 466,601,945 2.44% 486,848,660 2.61% 480,134,608 2.51% 460,440,592 2.36% 521,509,351 2.54% Piped Natural Gas Tax. 34,240,028 0.18% 33,794,094 0.18% 30,995,454 0.16% 25,861,167 0.13% 30,411,586 0.15% Real Estate Conveyance Tax* -	Gift Tax	12,291,039	0.06%	12,028,801	0.06%	2,963,637	0.02%	159,977	0.00%	817,951	0.00%
Insurance Tax	Intangibles Tax	- 1	-	-	-	-	-	-	-	- 1	-
Piped Natural Gas Tax 34,240,028 0.18% 33,794,094 0.18% 30,995,454 0.16% 25,861,167 0.13% 30,411,586 0.15% Real Estate Conveyance Tax* - <t< td=""><td>Freight Car Lines Tax</td><td>183,472</td><td>0.00%</td><td>345,414</td><td>0.00%</td><td>370,786</td><td>0.00%</td><td>408,762</td><td>0.00%</td><td>325,798</td><td>0.00%</td></t<>	Freight Car Lines Tax	183,472	0.00%	345,414	0.00%	370,786	0.00%	408,762	0.00%	325,798	0.00%
Real Estate Conveyance Tax*	Insurance Tax	466,601,945	2.44%	486,848,660	2.61%	480,134,608	2.51%	460,440,592	2.36%	521,509,351	2.54%
White Goods Disposal Tax** -			0.18%	33,794,094	0.18%	30,995,454	0.16%	25,861,167	0.13%	30,411,586	0.15%
Scrap Tire Disposal Tax** -<	Real Estate Conveyance Tax*	- 1	-	-	-	-	-	-	-	- 1	-
Manufacturing Tax+ 32,865,620 0.17% 31,897,136 0.17% 32,496,612 0.17% 36,182,589 0.19% 36,861,312 0.18% Solid Waste Disposal Tax - <t< td=""><td>White Goods Disposal Tax**</td><td>- [</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>- [</td><td>-</td></t<>	White Goods Disposal Tax**	- [-	-	-	-	-	-	-	- [-
Solid Waste Disposal Tax. -<	Scrap Tire Disposal Tax**	- 1	-	-	-	-	-	-	-	- 1	-
Miscellaneous Tax Receipts 6,402 0.00% 7,408 0.00% 4,870 0.00% 9,788 0.00% 13,170 0.00% Total Tax Revenue 16,779,079,034 87.64% 17,745,037,304 95.11% 18,380,116,720 95.95% 18,463,093,503 94.52% 19,400,681,546 94.45%	Manufacturing Tax+	32,865,620	0.17%	31,897,136	0.17%	32,496,612	0.17%	36,182,589	0.19%	36,861,312	0.18%
Total Tax Revenue	Solid Waste Disposal Tax	- !	-	-	-	-	-	-	-	- 1	-
	Miscellaneous Tax Receipts	6,402	0.00%	7,408				9,788	0.00%	13,170	0.00%
Total Non-ton Devenue 9 Transford 2 266 509 022 12 269 012 260 000 4 200 776 500 272 4 050 1 1070 22 522 5 400 1 140 721 526 5 550		16,779,079,034	87.64%	17,745,037,304	95.11%	18,380,116,720	95.95%	18,463,093,503	94.52%	19,400,681,546	94.45%
10tal Non-tax Revenue & 17ansiers. 2,300,3732 12.30% 712,207,700 4.89% 7/0,300,8/3 4.05% 1,0/0,328,333 5.48% 1,140,/31,330 5.33	Total Non-tax Revenue & Transfers.	2,366,598,932	12.36%	912,269,988	4.89%	776,500,873	4.05%	1,070,828,533	5.48%	1,140,731,536	5.55%
Total General Fund Revenue	Total General Fund Revenue	19,145,677,966	100.00%	18,657,307,292	100.00%	19,156,617,593	100.00%	19,533,922,036	100.00%	20,541,413,082	100.00%

Detail may not add to totals due to rounding.

Amounts shown are collections credited to the General Fund after deduction of refunds; local shares of utility franchise, piped natural gas excise, beverage, telecommunications, video programming, and intangibles taxes; certain reimbursements to local governments; and transfers to special funds.

Estate Tax. The inheritance tax was repealed effective <u>January 1, 1999</u>, and applied to the estates of decedents dying on or after that date; the estate tax was retained. Collection amounts shown for estates of decendents dying prior to the repeal date are a combination of inheritance taxes and supplementary estate taxes.

The North Carolina estate tax was repealed effective for the estates of decedents whose death occurred during the January 1, 2010 through December 31, 2010 period and reinstated effective for the estates of decedents whose death occurred on or after <u>January 1, 2011</u> provided a federal return is required.

SL 2013-316, s.7.(a) and (d) repeals the estate tax effective for the estates of decedents dying on or after January 1, 2013.

Soft Drink Tax. Repealed effective July 1, 1999.

Gift Tax. Repealed effective for tax years beginning on or after January 1, 2009.

Intangibles Tax. Repealed effective for tax years beginning on or after January 1, 1995.

Piped Natural Gas Tax. Effective July 1, 1999, sales of piped natural gas became subject to the piped natural gas excise tax (previously subject to sales and franchise taxes).

*Real Estate Conveyance Tax. Effective July 1, 1996, the statute was rewritten to delete the crediting of proceeds to the General Fund, instead allocating 25% of the proceeds to the Natural Heritage Trust Fund and the remaining 75% to the Parks and Recreation Trust Fund. SL 2011-145, s. 2.2.(h) and (i) provide that certain net proceeds otherwise credited to the Natural Heritage and Parks and Recreation Trust Funds be deposited in the General Fund for fiscal year 2011-12. (Refer to Table 51 for details of proceeds credited to the General Fund as intra state transfers.)

+Certain Machinery and Equipment Tax. Effective January 1, 2006, transactions of certain machinery and equipment and manufacturing fuel were exempted from State sales and use taxes imposed on the seller and, concurrently, made subject to a privilege tax imposed on the purchaser; fuel purchased by a manufacturing industry or plant for qualifying purposes was subject to a series of rate reductions prior to receiving full exemption status effective for transactions made on or after July 1, 2010.

^{**}For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the white goods disposal and scrap tire disposal taxes were required to be credited to the General Fund. For fiscal year 2001-02, the proceeds were credited to the General Fund as tax revenue; for fiscal years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. Refer to Tables 41 and 42 for details of proceeds credited to the General Fund.

TABLE 3. STATE GENERAL FUND: NON-TAX REVENUES AND TRANSFERS BY SOURCE

	Fiscal Year									
	1998-199	99	1999-200	00	2000-200	01	2001-20)2	2002-20	03
		Percent		Percent		Percent		Percent		Percent
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
Sources of revenue	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
Income from treasurer's investments	249,282,071	32.44%	208,319,738	28.00%	170,899,625	19.45%	132,591,631	12.45%	105,079,415	9.31%
Judicial Department receipts	120,960,787	15.74%	101,535,310	13.65%	109,261,029	12.43%	110,381,204	10.36%	124,733,850	11.05%
Sales tax reimbursement - Highway Fund*	13,400,000	1.74%	13,600,000	1.83%	13,600,000	1.55%	14,560,000	1.37%	15,360,000	1.36%
Sales tax refund - Non-Highway Fund**	10,921,878	1.42%	14,179,227	1.91%	12,471,836	1.42%	11,055,005	1.04%	11,013,787	0.98%
Secretary of State	20,422,676	2.66%	24,573,758	3.30%	29,989,886	3.41%	31,791,800	2.98%	37,068,673	3.28%
Cost of administering local government										
sales and use tax	10,292,859	1.34%	10,972,635	1.47%	11,567,844	1.32%	11,774,315	1.11%	12,495,009	1.11%
Disproportionate share payments	85,000,000	11.06%	105,000,000	14.11%	109,142,641	12.42%	110,404,184	10.36%	107,000,000	9.48%
Intrastate transfer of funds	2,639,727	0.34%	22,736,557	3.06%	150,349,829	17.11%	22,966,323	2.16%	250,218,103	22.17%
Banking and investment fees	4,332,001	0.56%	4,029,051	0.54%	10,913,619	1.24%	4,336,050	0.41%	4,484,763	0.40%
Insurance Department	40,197,960	5.23%	42,210,047	5.67%	43,608,410	4.96%	46,370,190	4.35%	47,077,910	4.17%
Reversions of capital improvements funds	48,706	0.01%	16,454	0.00%	21,223,666	2.42%	4,359,377	0.41%	178,832	0.02%
ABC Board application fees	3,100,025	0.40%	5,497,525	0.74%	6,122,350	0.70%	6,057,030	0.57%	12,469,734	1.10%
Gasoline and oil inspection fees	960,850	0.13%	892,861	0.12%	1,085,345	0.12%	948,769	0.09%	949,133	0.08%
Transfer of Use Tax from Highway										
Trust Fund	170,000,000	22.12%	170,000,000	22.85%	170,000,000	19.34%	171,700,000	16.12%	377,400,000	33.43%
Administrative Office of the Courts:										
DWI service fees	5,320,422	0.69%	5,103,549	0.69%	5,147,750	0.59%	5,280,879	0.50%	6,806,328	0.60%
Probation - supervision fees	10,668,097	1.39%	10,132,644	1.36%	10,028,091	1.14%	10,420,535	0.98%	13,830,098	1.23%
Miscellaneous	20,908,663	2.72%	5,131,980	0.69%	3,389,642	0.39%	370,347,086	34.76%	2,669,916	0.24%
Master Settlement Agreement Funds	-		-	-	-	-	-	-	_	-
Total General Fund Non-tax Revenue and Transfers.	768,456,722	100.00%	743,931,336	100.00%	878,801,563	100.00%	1,065,344,378	100.00%	1,128,835,549	100.00%

					Fiscal Yea	3*				
	2003-200)4	2004-200)5	2005-200		2006-200	07	2007-200	08
	2000 200	Percent	200120	Percent	2000 200	Percent	2000 200	Percent	2007.20	Percent
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
Sources of revenue	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
Income from treasurer's investments	78,345,325	6.30%	71,445,489	8.42%	119,143,785	13.95%	202,542,534	27.08%	239,680,009	24.17%
Judicial Department receipts	139,033,534	11.19%	141,632,044	16.68%	159,102,325	18.63%	167,640,350	22.41%	198,400,888	20.00%
Sales tax reimbursement - Highway Fund*	16,379,000	1.32%	16,166,400	1.90%	-	-	-	-	18,190,000	1.83%
Sales tax refund - Non-Highway Fund**	14,456,215	1.16%	10,252,680	1.21%	3,013,584	0.35%	4,124,281	0.55%	3,303,137	0.33%
Secretary of State	41,007,706	3.30%	47,469,987	5.59%	56,291,957	6.59%	58,421,595	7.81%	62,372,377	6.29%
Cost of administering local government										
sales and use tax	13,988,816	1.13%	13,932,123	1.64%	14,355,818	1.68%	16,978,912	2.27%	16,982,244	1.71%
Disproportionate share payments	97,144,325	7.82%	111,109,834	13.09%	100,000,000	11.71%	100,000,000	13.37%	100,000,000	10.08%
Intrastate transfer of funds	491,015,835	39.51%	96,158,466	11.33%	46,985,858	5.50%	34,336,953	4.59%	49,619,999	5.00%
Banking and investment fees	4,758,163	0.38%	5,164,962	0.61%	5,386,359	0.63%	5,466,337	0.73%	5,861,957	0.59%
Insurance Department	51,167,950	4.12%	51,695,754	6.09%	54,007,923	6.33%	57,806,201	7.73%	74,293,875	7.49%
Reversions of capital improvements funds	12,544	0.00%	444	0.00%	679	0.00%	45	0.00%	3,507,038	0.35%
ABC Board application fees	12,625,300	1.02%	13,016,693	1.53%	13,220,860	1.55%	13,035,315	1.74%	13,437,365	1.35%
Gasoline and oil inspection fees	1,017,729	0.08%	845,726	0.10%	1,040,606	0.12%	913,976	0.12%	784,734	0.08%
Transfer of Use Tax from Highway			·				·		į	
Trust Fund	252,422,125	20.31%	242,520,317	28.57%	252,558,117	29.58%	57,486,602	7.69%	172,543,306	17.40%
Administrative Office of the Courts:									Į.	
DWI service fees	8,175,582	0.66%	7,838,407	0.92%	7,687,043	0.90%	7,906,795	1.06%	8,593,365	0.87%
Probation - supervision fees	16,186,488	1.30%	15,919,030	1.88%	15,880,669	1.86%	16,007,817	2.14%	16,268,302	1.64%
Miscellaneous	4,878,505	0.39%	3,755,305	0.44%	5,157,144	0.60%	5,237,186	0.70%	8,007,233	0.81%
Master Settlement Agreement Funds	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers.	1,242,615,142	100.00%	848,923,661	100.00%	853,832,727	100.00%	747,904,898	100.00%	991,845,829	100.00%

TABLE 3. -Continued

		Fiscal Year										
	2008-200)9	2009-201	10	2010-201	11	2011-201	12	2012-201	13		
		Percent		Percent		Percent		Percent		Percent		
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of		
Sources of revenue	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total		
Income from treasurer's investments	113,334,285	4.79%	40,784,359	4.47%	26,306,054	3.39%	17,787,804	1.66%	12,468,221	1.09%		
Judicial Department receipts	191,174,120	8.08%	216,854,082	23.77%	225,804,493	29.08%	259,770,555	24.26%	250,846,849	21.99%		
Sales tax reimbursement - Highway Fund*	17,610,000	0.74%	17,557,170	1.92%	17,004,498	2.19%	217,084,895	20.27%	220,289,119	19.31%		
Sales tax refund - Non-Highway Fund**	1,906,144	0.08%	2,133,686	0.23%	2,432,477	0.31%	3,555,009	0.33%	2,825,727	0.25%		
Secretary of State	64,652,127	2.73%	81,509,992	8.93%	76,753,295	9.88%	85,420,766	7.98%	90,298,883	7.92%		
Cost of administering local government												
sales and use tax	15,612,660	0.66%	14,602,888	1.60%	13,691,728	1.76%	12,176,873	1.14%	8,942,660	0.78%		
Disproportionate share payments	100,000,000	4.23%	124,994,954	13.70%	135,000,000	17.39%	115,000,000	10.74%	115,000,000	10.08%		
Intrastate transfer of funds	1,546,195,685	65.33%	165,058,045	18.09%	87,076,297	11.21%	112,727,493	10.53%	168,300,282	14.75%		
Banking and investment fees	5,708,831	0.24%	5,954,689	0.65%	6,092,141	0.78%	6,689,458	0.62%	6,107,270	0.54%		
Insurance Department	76,451,493	3.23%	69,643,055	7.63%	67,475,688	8.69%	72,313,510	6.75%	72,590,212	6.36%		
Reversions of capital improvements funds	40,000,000	1.69%	22,161,866	2.43%	1	0.00%	-	-	114,467	0.01%		
ABC Board application fees	14,143,782	0.60%	14,708,380	1.61%	15,232,055	1.96%	15,090,555	1.41%	15,083,915	1.32%		
Gasoline and oil inspection fees	901,426	0.04%	1,002,905	0.11%	1,222,610	0.16%	1,331,796	0.12%	1,202,822	0.11%		
Transfer of Use Tax from Highway									ļ			
Trust Fund	147,531,245	6.23%	108,561,829	11.90%	72,894,864	9.39%	76,720,918	7.16%	27,595,861	2.42%		
Administrative Office of the Courts:			į						ļ			
DWI service fees	8,536,186	0.36%	7,099,247	0.78%	8,320,538	1.07%	8,362,573	0.78%	7,992,121	0.70%		
Probation - supervision fees	16,005,024	0.68%	11,377,159	1.25%	14,258,962	1.84%	15,367,842	1.44%	14,728,807	1.29%		
Miscellaneous	6,835,924	0.29%	8,265,682	0.91%	6,935,172	0.89%	6,775,483	0.63%	4,933,569	0.43%		
Master Settlement Agreement Funds	-		-		-		44,653,001	4.17%	121,410,749	10.64%		
Total General Fund Non-tax Revenue and Transfers.	2,366,598,932	100.00%	912,269,988	$10\overline{0.00\%}$	776,500,873	100.00%	1,070,828,533	$10\overline{0.00\%}$	1,140,731,536	100.00%		

Detail may not add to totals due to rounding.

Non-tax revenue and transfers include earnings, fees, dividends, transfers, etc.

Miscellaneous category includes revenue for State Board of Elections, non-tax revenue for DHHS, DWI restoration fees, Administrative Office of the Courts-Parole Supervision fees, Butner Fire and Police District Tax, Deed/Mortgage fees, and miscellaneous non-tax revenue.

- 2001-02 Miscellaneous category includes \$19,000,000 for railroad dividends and \$347,763,108 designated as shortfall funds due to the budgetary situation.
- 2002-03 Intrastate transfer of funds category includes \$93,338,258 per legislative directive and Section 401B federal funds amounting to \$136,859,298.
- 2003-04 Intrastate transfer of funds category includes \$108,796,845 from Disaster Relief Funds and \$136,859,298 from Federal Relief Package.
- 2008-09 Intrastate transfer of funds category includes \$801,987,570 from Executive Order #6 and \$680,377,613 in Stabilization Funds due to the budgetary situation; and \$57,387,969 from the Appropriation Bill. Stabilization Funds include \$150,867,275 from the American Reinvestment and Recovery Act of 2009.
- 2009-10 Intrastate transfer of funds category includes \$93,834,701 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011.
- 2010-11 Intrastate transfer of funds category includes \$75,181,766 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011. SL 2010-31, s. 2.2.(d),(e) and SL 2010-123, s. 1.2.(a),(b) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts be transferred to the General Fund for fiscal year 2010-11.
- 2011-12 Intrastate transfer of funds category includes \$83,894,927 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013. SL 2011-145, s. 2.2.(f),(g),(h), and (i) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts and to the Parks and Recreation and Natural Heritage Trust Funds be transferred to the General Fund for fiscal year 2011-12.
- 2012-13 Intrastate transfer of funds category includes \$89,196,686 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013.
- *§ 105-164.44D specifies that the amount of sales and use tax revenue not realized by the General Fund due to sales tax exemption for purchases by the Department of Transportation be transferred from the Highway Fund to the General Fund as reimbursement. SL 2005-276, s. 6.37(e) provides that the reimbursement provision does not apply in fiscal years 2005-2006 or 2006-2007. In accordance with SL 2011-145, amounts shown include the following transfers from the Highway Fund to the General Fund for the State Highway Patrol: \$196,849,542 for fiscal year 2011-12 and \$188,209,049 for fiscal year 2012-13.
- **Refunds of local sales and use taxes paid by State agencies on indirect purchases of certain tangible personal property. State agencies became exempt from tax on direct purchase transactions occurring on or after July 1, 2004. [§ 105-164.14(e)]



TABLE 4. STATE GOVERNMENT TAX COLLECTIONS IN THE UNITED STATES BY TYPE OF TAX BY STATE (Collections data for fiscal year ending June 30, 2012)*

-									ctions By Ta		chang June	30, 2012)				Personal Incor	ne. Popul	ation, an	d Taxes
			General Sa	les and			21111				on Income						Personal	Popula-	Total sta	
	Prope	erty	Gross Re	ceipts**	Selective Sa	ales	Licer	ises	Individ	ual	Corpora	tion	Oth	er	Tot	al	income	tion	collectio	ns as a
		Per		Per		Per		Per		Per		Per		Per		Per	calendar year	as of	percent	age of
	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	2011	7/1/2012	personal	income
State	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[1,000s]	[%]	Rank
Alabama	321,530	66.68	2,274,658	471.72	2,351,699	487.70	517,676	107.36	3,017,437	625.76	413,253	85.70	153,041	31.74	9,049,294	1,876.66	167,786,623	4,822	5.39%	39
Alaska	215,407	294.49	-	-	248,432	339.64	135,055	184.64	-	.	663,144		5,787,360	7,912.19	7,049,398	9,637.58	34,827,461		20.24%	1
Arizona	754,428		6,210,756		1,855,368	283.12	393,378	60.03	3,093,904		647,809		40,778	6.22	12,996,421		229,237,928	6,553		36
Arkansas	1,008,707	342.04	2,809,416		1,173,416	397.89	359,012	121.73	2,401,902		404,083		131,208	44.49	8,287,744		100,004,837	2,949		8
California	2,079,878	54.67	31,253,629	821.57	10,087,559	265.17	8,658,041	227.60	55,024,435	1,446.43	7,949,000	208.96	126,026	3.31	115,178,568	3,027.71	1,683,203,700	38,041	6.84%	18
							ļ			!									i	}
Colorado	- [-	2,302,333	443.82	1,788,312	344.73	629,101	121.27	4,875,627	939.87	492,224	94.89	175,380	33.81	10,262,977	1,978.37	226,031,916	5,188	4.54%	47
Connecticut	- [-	3,783,635	1,053.84	2,910,937	810.77	416,396	115.98	7,371,189	2,053.06	628,882	175.16	309,996	86.34	15,421,035	4,295.14	207,161,731	3,590	7.44%	10
Delaware	- [-	-	-	491,044	535.44	1,230,384	1,341.61	1,126,014	1,227.81	262,378	286.10	170,365	185.77	3,280,185	3,576.72	38,872,578	917	8.44%	6
Florida	140	0.01	19,403,788	1,004.46	7,863,408	407.06	2,205,376	114.16	-	.	2,003,490	103.71	1,520,810	78.73	32,997,012	1,708.13	761,303,232	19,318	4.33%	48
Georgia	68,951	6.95	5,303,524	534.63	2,088,343	210.52	505,618	50.97	8,142,371	820.81	590,676	59.54	15,733	1.59	16,715,216	1,685.01	356,836,412	9,920	4.68%	45
																				i
Hawaii	_	_	2,697,951	1 937 75	883,701	634.70	258,795	185.87	1,540,746	1 106 61	80,256	57.64	54,697	39.28	5,516,146	3 961 86	60,095,000	1,392	9.18%	4
Idaho		_	1,224,656	· 1	439,959	275.71	299,443	187.65	1,213,335		188,589		8,322	5.22	3,374,304	· ·	52,953,795	1,596	6.37%	24
Illinois	65,106	5.06	8,034,466		6,261,222	486.30		202.12	15,512,310		3,494,539		287,823	22.35	/ /		567,196,693	12,875		23
Indiana	6,336	0.97	6,621,954		3,258,885	498.50	704,180	107.72	4,765,566	i ′ .	794,508		178,166	27.25	16,329,595	,	236,815,230	6,537		16
Iowa		-	2,523,266		1,109,651	360.96	· · ·	244.50	3,029,709		425,776		92,465	30.08	/ /	,	130,130,712	3,074		28
			, , , , , ,		, ,		į		-,,		,		,		, - , -	,	, ,	- ,-		1
Vansas	74,413	25.78	2,825,880	979.20	859,715	297.90	315,411	109.29	2,891,743	1 002 02	317,578	110.04	133,601	46.29	7,418,341	2 570 54	120,782,820	2,886	6.14%	26
Kansas Kentucky	529,567		3,052,236		1,982,341	452.55	463,793		3,512,075	. 1	575,164		390,618	89.17	10,505,794		150,849,692	4,380	6.96%	26 15
Louisiana	50,937		2,815,919		2,072,935	450.45	402,212	87.40	2,474,606		290,389		887,055	192.76	<i>'</i> '	,	176,689,867	4,602	5.09%	40
Maine	38,360		1,064,342				252,404	189.89	1,441,926		232,118		63,507	47.78			51,653,256	1,329	7.31%	11
Maryland	755,937	128.46	4,076,578		3,096,937	526.28	730,878	124.20	7,116,605	i '	880,356		437,269	74.31	17,094,560		306,001,368	5,885	L .	37
<i>y</i>	,		.,,	******	-,		,		1,220,000				10.7			_,		-,		i
M	4 441	0.67	5 070 105	7(4.22	2 222 797	226 10	900 (92	125 27	11 054 929	1 700 76	2 001 790	201 10	(47.250	07.20	22 920 902	2 422 70	250 217 500	(() ((270/	25
Massachusetts Michigan	4,441 1,911,188	0.67 193.37	5,079,105 8,933,937		2,233,787 3,720,610	336.10 376.45	899,682 1,414,986	135.37 143.17	11,954,838 6,921,033		2,001,780 804,037		647,259 213,950	97.39 21.65	22,820,892 23,919,741		358,217,598 365,752,830	6,646 9,883		25 21
Minnesota	807,700		4,942,140		3,720,010 4,197,014		1,186,734	220.62	7,988,084		1,066,022		372,846	69.31	20,560,540	/	241,351,998	5,379	8.52%	5
Mississippi	23,982	8.03	3,072,243		1,324,426	443.70	517,983	173.53	1,501,267		395,679		117,785	39.46	6,953,365		95,854,424	2,985		12
Missouri	29,409		3,103,410		1,661,530		563,570		5,131,686		301,681		10,766	1.79	10,802,052		228,269,622	6,022		44
1111330411	25,405	4.00	3,103,410	313.33	1,001,550	2/3.71	303,570	75.57	5,151,000	032.10	301,001	50.10	10,700	1.77	10,002,032	1,775.77	220,200,022	0,022	4.7570	1
3.6	255 100	255.05			544 533	541.05	215 551	212.07	000 100	005.50	122 271	121 (0	200 200	205 51	2 450 224	2.446.75	26 620 466	1.005	C 710/	10
Montana	257,189		- 1 570 450	946.26	544,733 522,222		315,571		900,180		132,361		309,290	307.71	2,459,324		36,630,466	1,005		19
Nebraska	78	0.04	1,570,450		523,323	282.04	183,035		1,838,344	990.74	234,296	126.27	17,091	9.21	4,366,617	/	80,419,976	1,856		38
Nevada	234,522	85.00 288.24	3,433,958	1,244.07	1,798,004 875,037	651.70 662.55	583,829 262,399	211.61 198.68	81.557	61.75	521 200	394.72	724,799 84,061	262.71 63.65	6,775,112 2,205,045		101,716,888	2,759 1,321	6.66% 3.52%	20 50
New Hampshire New Jersey	380,682 5,650	200.24 0.64	8,099,549	913.70	3,910,003	441.08	1,425,441	160.80	11,128,418		521,309 1,929,133		957,981	108.07	27,456,175		62,651,207 471,187,870	8,865		33
New Jersey	3,030	0.04	0,099,349	913.70	3,910,003	441.00	1,423,441	100.00	11,120,410	11,233.36 !	1,929,133	217.02	937,961	100.07	27,430,173	3,091.29	4/1,10/,0/0	0,003	3.03 70	33
New Mexico	60,183	28.86	1,990,535	954.45	661,116	317.00	251,311	120.50	1,150,468	551.64	281,047	134.76	767,736	368.12	5,162,396	2,475.33	72,300,258	2,086	7.14%	13
New York	00,103	-	11,904,357		10,964,970	560.29		98.46	38,771,968		4,567,889		3,409,757	174.23	71,545,745		1,012,405,644	19,570		14
North Carolina		_	5,573,658		3,966,787	406.76			10,383,796	• ′	/ /		94,230	9.66	22,712,199		352,454,998	9,752		22
North Dakota	2,398	3.43	1,122,783		471,746	674.28	187,847	268.50	432,527		215,622		1,713,226	2,448.77	4,146,149		32,332,079	700		2
Ohio		-	8,277,130	,	· · · · · · · · · · · · · · · · · · ·		3,580,483		,	i l	i ' i		76,704	6.64	, ,		′ ′		5.81%	i
			, , , , , , ,		, , , ,		, ,, -,		, , , , , , , , , , , , , , , , , , , ,	•	, , ,		-, -		, -,	,	, , , , , , , , , , , , , , , , , , , ,	, , ,		

TABLE 4. -Continued

	State Tax Collections By Tax Type												Personal Income, Population, and Tax							
			General Sa	les and					Tax	es Based	on Income						Personal	Popula-	Total sta	ite tax
	Prop	erty	Gross Re	ceipts**	Selective S	ales	Lice	nses	Individ	ual	Corpora	tion	Oth	er	Tot	al	income	tion	collectio	ns as a
		Per		Per		Per		Per		Per		Per		Per		Per	calendar year	as of	percent	age of
	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	2011	7/1/2012	personal	income
State	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[1,000s]	[%]	Rank
Oklahoma	-	-	2,415,964	633.31	1,292,976	338.93	1,032,981	270.78	2,774,376	727.26	446,009	116.91	861,652	225.87	8,823,958	2,313.07	147,429,565	3,815	5.99%	30
Oregon	15,710	4.03	-	-	1,398,998	358.78	934,874	239.75	5,825,797	1,494.04	433,126	111.08	119,590	30.67	8,728,095	2,238.34	146,001,498	3,899	5.98%	31
Pennsylvania	38,452	3.01	9,166,842	718.21	7,984,791	625.59	2,646,493	207.35	10,102,113	791.48	1,837,374	143.95	1,173,852	91.97	32,949,917	2,581.57	558,345,148	12,764	5.90%	32
Rhode Island	2,095	1.99	848,547	807.92	626,000	596.02	129,209	123.02	1,068,466	1,017.30	136,362	129.83	57,509	54.76	2,868,188	2,730.85	46,881,303	1,050	6.12%	27
South Carolina	8,811	1.87	2,926,177	619.46	1,248,449	264.29	488,588	103.43	3,096,834	655.59	252,904	53.54	40,876	8.65	8,062,639	1,706.84	159,747,330	4,724	5.05%	42
																			į	
South Dakota	_	_	838,240	1,005.86	359,327	431.18	250,572	300.68	-		59,837	71.80	13,952	16.74	1,521,928	1,826.27	36,932,455	833	4.12%	49
Tennessee	-	-	6,545,229	1,013.78	2,449,833	379.45	1,392,523	215.69	182,251	28.23	1,115,383	172.76	329,994	51.11	12,015,213	1,861.02	237,618,453	6,456	5.06%	41
Texas	-	-	24,500,909	940.20	12,931,057	496.22	7,509,000	288.15	-		-	-	3,655,582	140.28	48,596,548	1,864.85	1,053,551,540	26,059	4.61%	46
Utah	-	-	1,857,035	650.38	865,093	302.98	255,679	89.55	2,466,495	863.83	258,578	90.56	107,075	37.50	5,809,955	2,034.81	96,175,091	2,855	6.04%	29
Vermont	948,749	1,515.55	342,085	546.45	626,218	1,000.33	101,161	161.60	598,450	955.97	96,579	154.28	44,128	70.49	2,757,370	4,404.67	26,887,510	626	10.26%	3
	·									į	·		į			i			j	
Virginia	34,297	4.19	3,487,343	426.02	2,373,234	289.92	777,187	94.94	10,216,148	1.248.02	838,790	102.47	417,898	51.05	18,144,897	2.216.61	381,930,403	8,186	4.75%	43
Washington	1,897,095						994,819		-	,	-	-	561,358	81.39	/ /		303,087,834	-		34
West Virginia	6,039				· ' ' i	i e	137,670		1,755,746	946.28	192,385	103.69	634,347	341.89		• 1		-		7
Wisconsin	155,571		/ /				1,077,742		6,762,399		934,103	163.12	57,498	10.04	· / /			-		17
Wyoming	316,734		/ /	1,297.34					-		-	-	974,009					576		9
Total 50 states			245,238,621			0			280,614,090	895.72 ^a	41,724,016	133.18 ^a	29,531,021	9	<u> </u>		13,133,456,513	313,282	9	

Detail may not add to totals due to rounding.

Selective sales category includes collections of alcoholic beverages, amusements, insurance premiums, motor fuels, pari-mutuels, public utilities, tobacco products, and other selective sales taxes.

Licenses category includes collections of alcoholic beverages, amusements, corporation, hunting and fishing, motor vehicle, motor vehicle operators, public utility, occupation and businesses, and miscellaneous license taxes.

Other category includes collections of death and gift, documentary and stock transfer, severance, and other taxes.

Per capita tax collection amounts are computations based on July 1, 2012 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Sources: U.S. Census Bureau, Population Division. Table NST-EST2012-01- Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update. Bureau of Economic Analysis. *Table SA1-3*, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.

^{*}Data reflect state government fiscal years that end on June 30, except for four states with alternative fiscal year ending dates: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31).

^{**}Data for some states include state-collected local sales tax. North Carolina sales tax data include \$17,887,554 retained by state to pay for the costs of collecting and distributing various local sales taxes.

^aWeighted average computations based on tax collection, personal income, and population totals for the 50 states.

TABLE 5. ESTATE TAX COLLECTIONS [§ 105 ARTICLE 1A.]

	Estate tax/		Net	Collection	OSBM Civil	Collection	Collections	Yea	ange	
	Inheritance tax*		collections	fees on	Penalty &	cost of	to	Estate tax/		Estate tax/
	gross		before	overdue	Forfeiture	fines/	General	Inheritance tax*	Estate tax/	Inheritance tax*
Fiscal	collections	Refunds	transfers	tax debts	Fund	for feitures	Fund	gross	Inheritance tax*	collections to
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	refunds	General Fund
1998-99	173,469,645	3,534,424	169,935,220	-	-	-	169,935,220	22.66%	7.30%	23.03%
1999-00	167,729,782	4,402,463	163,327,319	-	-	-	163,327,319	-3.31%	24.56%	-3.89%
2000-01	126,552,430	3,386,988	123,165,443	-	-	-	123,165,443	-24.55%	-23.07%	-24.59%
2001-02	107,906,309	3,125,754	104,780,555	29,670	-	-	104,750,885	-14.73%	-7.71%	-14.95%
2002-03	116,016,859	3,431,610	112,585,249	80,843	-	-	112,504,407	7.52%	9.79%	7.40%
2003-04	131,682,261	3,129,731	128,552,530	73,087	-	-	128,479,443	13.50%	-8.80%	14.20%
2004-05	139,347,961	4,122,908	135,225,053	13,709	-	-	135,211,344	5.82%	31.73%	5.24%
2005-06	137,058,981	3,575,744	133,483,238	43,264	60,500	-	133,379,473	-1.64%	-13.27%	-1.35%
2006-07	165,052,571	3,224,538	161,828,033	90,682	149,916	625	161,586,810	20.42%	-9.82%	21.15%
2007-08	161,713,644	2,889,461	158,824,183	13,857	45,291	185	158,764,850	-2.02%	-10.39%	-1.75%
2008-09	110,183,105	5,872,856	104,310,249	12,486	41,574	175	104,256,014	-31.87%	103.25%	-34.33%
2009-10	76,141,125	4,203,752	71,937,373	12,414	19,104	88	71,905,766	-30.90%	-28.42%	-31.03%
2010-11**	26,472,373	2,538,503	23,933,870	126,748	51,454	222	23,755,446	-65.23%	-39.61%	-66.96%
2011-12**	60,120,673	1,987,003	58,133,669	21,155	9,936	41	58,102,538	127.11%	-21.73%	144.59%
2012-13**	113,916,384	2,213,375	111,703,009	159,271	113,203	455	111,430,080	89.48%	11.39%	91.78%

Detail may not add to totals due to rounding.

*The inheritance tax (Article 1. §§ 105-2 to 105-32) was repealed effective <u>January 1, 1999</u>, and applied to the estates of decedents dying on or after that date. Collection amounts shown for estates of decedents dying prior to the repeal date are a combination of inheritance and supplementary estate taxes (as applicable). Estate taxes are due to be filed nine months from the date of death, as were inheritance taxes. Depending on date of death, collections for 1999-00 reflect either revenue generated from the estate tax (§§ 105-32.1 to 105-32.8) as result of the law change, or revenue generated from the inheritance tax (§§ 105-2 to 105-32) prior to repeal. The estate tax is imposed on the right to transfer property at death; the inheritance tax was based on the relationship of beneficiaries.

The inheritance tax was assessed on property or interest over which the State had jurisdiction when the title passed by will, contract, entirety, or by descent and distribution. The property was taxed based on one of three graduated rate scales determined by the relationship of the beneficiary to the decedent. Certain tax credits applied to property passing to lineal ancestors or descendants. [Property passing to a surviving spouse was exempt, along with other types of property.] When the combined total of inheritance taxes was less than the credit allowed under the basic rates of the federal estate tax, a supplementary estate tax was imposed equal to the difference between the total North Carolina inheritance tax and the maximum state tax credit allowed by the Federal Estate Tax Act. When the inheritance tax was repealed, the estate tax was retained. The estate tax was equal to the state tax credit for federal purposes. Under the new federal estate tax law, effective for estates of decedents dying on or after <u>January 1, 2002</u>, the exclusion amount from federal estate tax was increased and the state tax credit that (as of <u>December 31, 2001</u>) would have been allowed under section 2011 of the IRC and the tax credits allow

**Provisions of the 2010 Tax Relief Act effectively repealed the North Carolina estate tax for the estates of decedents whose death occurred during 2010. The North Carolina estate tax is reinstated effective for the estates of decedents whose death occurred on or after <u>January 1, 2011</u> provided a federal estate tax return is required (North Carolina law conforms to federal estate tax rate and exclusion provisions). SL 2013-316, s. 7.(a) and (d) repeals the North Carolina estate tax effective <u>January 1, 2013</u> and applies to the estates of decedents dying on or after that date.

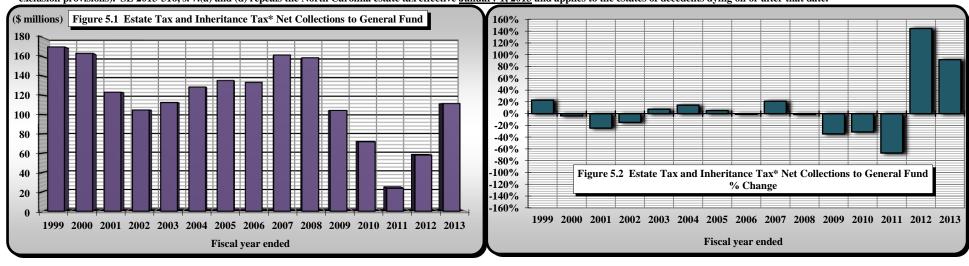


TABLE 6. PRIVILEGE TAX COLLECTIONS [§ 105 ARTICLE 2.]

						g 105 AK11	CDE 2.j							
				Privi	ilege Tax Net	Collections	Before & A	After Transfei	rs					
	Privilege		Net	Solid Waste	Intergovern-	N.C. Public	Collection	OSBM	Collection	Collections		Year-over-	year % cha	nge
	tax		collections	Manage-	mental	Campaign	fees on	Civil Penalty	cost of	to	Privilege		Net	Amount
	gross		before	ment	inter-fund	Financing	overdue	& Forfeiture	fines/	General	tax	Privilege	collections	to
Fiscal	collections	Refunds	transfers	Trust Fund	transfers	Fund	tax debts	Fund	forfeitures	Fund	gross	tax	before	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	refunds	transfers	Fund
1998-99	33,258,718	5,670,116	27,588,602	343	-	-	-	-	-	27,588,260	-10.49%	1,013.61%	-24.72%	-24.72%
1999-00	44,518,241	689,068	43,829,173	350	-	-	-	-	<u> </u>	43,828,822	33.85%	-87.85%	58.87%	58.87%
2000-01	44,764,410	60,010,756	(15,246,346)	-	(18,200,000)	-	-	-	-	2,953,654	0.55%	8,608.97%	-134.79%	-93.26%
2001-02	45,416,598	624,801	44,791,797	52	18,200,000	-	12,643	-	<u> </u>	26,579,102	1.46%	-98.96%	393.79%	799.87%
2002-03	44,908,220	167,145	44,741,075	486	-	-	19,346	-	-	44,721,244	-1.12%	-73.25%	-0.11%	68.26%
2003-04	42,032,598	346,785	41,685,813	49	-	49,746	20,324	-	-	41,615,694	-6.40%	107.48%	-6.83%	-6.94%
2004-05	45,191,583	143,550	45,048,033	92	-	36,821	19,100	-	-	44,992,019	7.52%	-58.61%	8.07%	8.11%
2005-06	46,503,672	596,339	45,907,333	1,667	-	23,246	21,581	291,335	-	45,569,504	2.90%	315.42%	1.91%	1.28%
2006-07	50,670,355	4,059,726	46,610,628	1,802	-	-	16,809	313,128	1,305	46,277,585	8.96%	580.78%	1.53%	1.55%
2007-08	57,268,276	615,518	56,652,758	7	-	-	17,138	325,277	1,329	56,309,007	13.02%	-84.84%	21.54%	21.68%
2008-09	39,707,960	1,858,993	37,848,967	36	-	-	20,757	311,257	1,310	37,515,608	-30.66%	202.02%	-33.19%	-33.38%
2009-10	39,669,774	101,193	39,568,581	- 1	157	-	32,985	337,218	1,558	39,196,662	-0.10%	-94.56%	4.54%	4.48%
2010-11	41,898,222	128,295	41,769,927	312	11,619	- 1	32,282	376,424	1,626	41,347,664	5.62%	26.78%	5.56%	5.49%
2011-12	51,093,873	1,983,509	49,110,364	20,370	10,841	-	47,262	486,318	2,002	48,543,571	21.95%	1,446.05%	17.57%	17.40%
2012-13	50,505,906	3,714,963	46,790,943	-	126,257	-	54,876	495,738	1,991	46,112,081	-1.15%	87.29%	-4.72%	-5.01%

Detail may not add to totals due to rounding.

Privilege tax rates and bases	Privi	lege	tax	rates	and	bases
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Privilege tax rates and base	<u>ss:</u>
Rate	<u>Base</u>
3% of gross receipts*	Gross admissions receipts of a person engaged in providing admission to live entertainment of any kind. Amenities charges are excluded.
	*Effective for admissions to live entertainment purchased on or after <u>January 1, 2014</u> , gross admissions receipts are subject to the State retail sales and use tax
	general rate of 4.75% (applicable local rates apply) and the 3% rate is repealed. [SL 2013-316, s. 5.(a),(b), and (f)]
3% of gross receipts**	Gross receipts of a person engaged in the business of reselling on the Internet an admission ticket that is subject to the privilege tax.
	(Effective for admission tickets sold on/after <u>January 1, 2011</u> .)
	**Effective for the resale of tickets transacted on or after January 1, 2014, taxable gross receipts received by a ticket reseller are subject to the State retail sales
	and use tax general rate of 4.75% (applicable local rates apply) and the 3% rate is repealed. [SL 2013-316, s. 5.(a),(b), and (f)]
1% of gross receipts***	Gross receipts of a person engaged in the business of operating a motion picture show for which admission is charged.
	***Effective for admissions to motion picture shows purchased on or after <u>January 1, 2014</u> , gross admissions receipts are subject to the State retail sales and use
	tax general rate of 4.75% (applicable local rates apply) and the 1% rate is repealed. [SL 2013-316, s. 5.(a),(b), and (f)]
\$50	Attorneys-at-law and other professionals. Effective for tax years beginning on/after <u>July 1, 2008</u> , home inspectors licensed under the NC Home Inspector
	Licensure Act (includes associate home inspectors). In addition to the \$50 tax, an individual engaged in the public practice of accounting (principal or manager)
\$12.50	shall pay a \$12.50 license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems.
.277% of face value	Total face value of obligations dealt in, bought, or discounted in the business of handling installment papers, notes, bonds, contracts, or evidences of debt.
\$250 annual tax	Loan agencies (\$250 per location)
\$30 per \$1 million in assets	Banks
\$15 per ton	The number of tons by which a newsprint publisher's recycled content tonnage falls short of the tonnage of recycled postconsumer
	recovered paper needed to achieve the applicable minimum recycled content percentage.

1997-98

Effective <u>July 1, 1997</u>, the enactment of Chapter 14 (SB 6) repealed thirty-five privilege license sections, retaining the sections pertaining to amusements, attorneys-at-law and other professionals, installment paper dealers, loan agencies or brokers, banks, and publishers of newsprint publications. Licensing and regulatory provisions governing peddlers, itinerant merchants, and specialty market operators repealed under Chapter 105 were transferred to Article 32 of Chapter 66.

1998-99

Effective October 1, 1998, a new section, § 105-38.1, imposed a 1% gross receipts tax on persons operating a motion picture show. 1999-00

Effective July 1, 1999, the \$100 license tax levied on loan agencies or brokers was repealed; concurrently, the quarterly tax rate was increased from .275% of face value to .277%. The annual location license for banks was repealed and the taxation of a new bank in operation for less than a calendar year became based on a proration of average assets and number of days in operation rather than on a \$100 flat fee. Pawnbrokers and check cashers were made subject to a \$250 annual per location license, while the tax on loan agencies was reduced from a \$750 annual per location tax to a \$250 annual per location tax.

2003-04 § 105-41(a)(1) - N.C. Public Campaign Financing Fund voluntary contribution [Repealed for new license applications/renewals issued on/after January 1, 2006.]

Attorneys are provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax is paid. The contribution is not considered part of the tax owed. [Effective on/after July 1, 2003 (applications for new licenses); effective on/after July 1, 2004 (issuance of license renewals)] (The N.C. Public Campaign Financing Fund was established to provide an alternative means of financing campaigns of candidates for the N.C. Supreme Court of Appeals who accept fundraising and spending limits.)

Intergovernmental, inter-fund transfers:

In fiscal year 2000-01, funds were transferred from the individual income tax account to the privilege tax account to make payment of a court-ordered refund; in fiscal year 2001-02 a subsequent transfer of \$18.2 million from the privilege tax account reimbursed the individual income tax account. Privilege tax gross collections and Net collections before transfers columns do not reflect the transfer of funds so as not to alter the reporting of taxpayer remittance levels. The Collections to General Fund—column reflects the actual handling of the transfers, reporting the \$18.2 million as a transfer receivable from the individual income tax account in 2000-01 and as an account payable transfer to the individual income tax account in 2001-02. Beginning with fiscal year 2009-10, the amount is the transfer of funds for purchases and costs related to the implementation of TIMS and PDP components. [SL 2009-451, Section 6.20(a)]

TABLE 7. CIGARETTE AND OTHER TOBACCO TAX COLLECTIONS IN THE UNITED STATES BY STATE

(Collections data for fiscal year ending June 30, 2012)

	G:	44.	T. 1	D . 1 . 4	G *				iscal year				• 1 • • • • • • • •	D. 1.4	0/ . 64 . 4	14.1	
	Cigarette			Products	Cigarette	Cigarette t						State tax-pa		Population			
	as 0			ollections	tax rate		Per	capita		generic b			ding 6/30/12)	as	taxes		O.I.
	1/01/2	2013	[cigarette		as of	A4	A		Wtd. avg.	Cigarette		Total	Per capita	of	C:	Other	Other
G4 . 4 .	Rate	ъ.,		Per capita		Amount	Amount	tax **	price	Amount	As % of	[in millions	-	7/1/2012	Ciga-	tobacco	products
State	[\$]	Rank	[\$1,000s]	[\$]	[\$]	[\$1,000s]	[\$]	[\$]	[\$]	[\$]	price	of packs]	of packs]	[1,000s]	rettes	products	taxed*
Alabama	0.425 2.000	46 10	134,596	27.91 97.45	0.425	127,398	26.42	.62	4.841 8.300	1.435		322.8 29.8	67.2	4,822	94.7% 83.2%	5.3%	CSChSn
Alaska			71,278		2.000	59,281	81.05	.41		3.010			41.2	731		16.8%	CSChSn
Arizona	2.000	10 29	337,777	51.54	2.000	319,027	48.68	.24 .57	6.600 5.485	3.010		162.1 177.7	25.0	6,553	94.4% 78.9%	5.6%	CSChSn
Arkansas	1.150	32	245,380	83.20	1.150	193,665 820,306	65.67		5.465 5.400	2.160			60.5	2,949		21.1% 7.9%	CSChSn
California	0.870	33	891,056	23.42	0.870	/	21.56	.25		1.880		951.0	25.2	38,041	92.1%		CSChSn
Colorado	0.840		203,398	39.21	0.840	172,806	33.31	.40	5.299	1.850		207.7	40.6	5,188	85.0%	15.0%	CSChSn
Connecticut	3.400	3 20	418,176	116.47	3.400	408,272	113.71 134.00	.33 .84	8.329	4.410		120.1	33.5	3,590	97.6% 97.5%	2.4%	CSChSn
Delaware	1.600	20 25	126,043 1,238,027	137.44	1.600 1.339	122,889 1,143,091	59.17	.84 .44	5.833 5.549	2.610 2.349		77.0	84.9 45.9	917 19,318	97.5%	2.5%	CSChSn
Florida	1.339 0.370	47	1,238,027	64.09 22.68	0.370	187,024	18.85		5.549 4.506	1.380		875.0 520.8	43.9 53.1	9,920	92.3% 83.1%	7.7% 16.9%	SChSn C
Georgia		47		99.67	3.200	130,995	94.08	.51 .29	8.571	4.210		40.9	29.8	1,392			
Hawaii	3.200	41	138,767			/			4.789			40.9 69.0			94.4%	5.6%	CSChSn
Idaho	0.570 1.980		48,294	30.26 47.28	0.570 0.980	37,996 579,782	23.81 45.03	.42	4.789 6.854	1.580 2.990			43.5	1,596	78.7% 95.2%	21.3% 4.8%	CSChSn CSChSn
Illinois	0.995	15 31	608,765	69.93	0.980	/		.46				598.2	46.5	12,875	95.2% 92.7%		CSChSn CSChSn
Indiana	1.360	24	457,183		1.360	423,638	64.80	.65	5.231	2.005		430.2	66.0	6,537 3,074	92.7% 88.2%	7.3%	CSChSn CSChSn
Iowa	0.790	35	225,448 103,889	73.34	0.790	198,758	64.65 33.52	.48	5.753 5.154	2.370 1.800		148.9	48.6 43.0	2,886	93.1%	11.8% 6.9%	CSChSn
Kansas		39	,	36.00		96,722		.42 .99				123.4		/			
Kentucky	0.600	39 48	282,889	64.58	0.600	261,158	59.62		4.752	1.610		437.3 329.4	100.1	4,380	92.3% 80.1%	7.7% 19.9%	CSChSn
Louisiana	0.360	48 10	139,979	30.42	0.360	112,163	24.37 97.70	.68	4.654	1.370			72.0 48.9	4,602 1,329			CS CSChSn
Maine	2.000		139,729	105.12	2.000	129,862 397,912		.49	6.391	3.010		64.9		1,329 5,885	92.9% 96.9%	7.1%	
Maryland	2.000	10	410,725	69.80	2.000		67.62	.34	6.362	3.010 3.520		200.8	34.4 33.5			3.1%	CSChSn
Massachusetts	2.510	9 10	571,938	86.06	2.510	552,051	83.06	.33	7.505			220.5		6,646	96.5%	3.5%	ChSn CSChSn
Michigan	2.000	27	972,285	98.38	2.000	908,535	91.93	.46	6.386	3.010		461.2	46.7	9,883	93.4%	6.6%	
Minnesota	1.230		375,592	69.82	1.230	322,517	59.96	.49	5.809	2.610		202.4	37.9	5,379	85.9%	14.1%	CSChSn
Mississippi	0.680	36	151,558	50.77	0.680	128,513	43.05	.63	4.902	1.690		198.2	66.5	2,985	84.8%	15.2%	CSChSn
Missouri	0.170	50	104,918	17.42	0.170	88,609	14.71	.87	4.239	1.180	27.8%	537.4	89.4	6,022	84.5%	15.5%	CSChSn
Montana	1.700	16 37	89,997	89.54 37.21	1.700	76,878	76.48	.45 .51	6.128 5.062	2.710	44.2% 32.6%	45.5 96.8	45.5 53.5	1,005	85.4% 88.1%	14.6%	CSChSn CSChSn
Nebraska	0.640 0.800	34	69,043		0.640 0.800	60,803 94,080	32.77 34.10		5.062 5.181	1.650		90.8 117.5	52.5	1,856		11.9%	
Nevada		34 18	102,354	37.10		. ,		.43		1.810			43.1	2,759	91.9%	8.1%	CSChSn
New Hampshire.	1.680		215,059	162.83	1.680	207,918	157.43	.94	5.876	2.690		123.8	93.9 31.6	1,321	96.7%	3.3%	ChSn
New Jersey	2.700 1.660	6 19	772,822 99,413	87.18 47.67	2.700 1.660	752,009 92,064	84.83 44.14	.31	7.322 6.173	3.710 2.670		279.0 55.6	26.7	8,865 2,086	97.3% 92.6%	2.7% 7.4%	CSChSn CSChSn
New Mexico	4.350	19		83.31	4.350	1,529,089	78.13	.18	9.967	5.360		351.1	20.7 18.0	2,000 19,570	93.8%	6.2%	CSChSn
New York	0.450	44	1,630,489 294,769	30.23	0.450	261,759	26.84	.60	9.907 4.578	1.460		585.8	60.7	9,752	93.8% 88.8%	11.2%	CSChSn
North Carolina North Dakota	0.430	45	28,194	40.30	0.430	22,532	32.21	.73	4.445	1.450		51.0	74.5	700	79.9%	20.1%	CSChSn
011	1.250	26	841,762	72.92	1.250	788,152	68.27	.73	5.525	2.260	40.9%	643.4	55.7	11,544	93.6%	6.4%	CSChSn
Ohio Oklahoma	1.030	30	291,329	76.37	1.030	242,247	63.50	.62	5.400	2.040		270.4	71.3	3,815	83.2%	16.8%	CSChSn
	1.180	28	255,654	65.56	1.180	203,487	52.18	.44	5.473	2.190		173.0	44.7	3,899	79.6%	20.4%	CSChSn
Oregon	1	20		87.49	1.600	, -		.55	5.872			701.3	55.0		100.0%	0.0%	CSCIISII
Pennsylvania	1.600 3.500	20	1,116,658	125.81	3.460	1,116,658 128,497	87.49 122.34	.35	8.230	2.610 4.510		37.6	35.0 35.8	12,764 1,050	97.2%	2.8%	CSChSn
Rhode Island	0.570	41	132,141 165,695	35.08		159,166			4.851			289.7	55.6 61.9	4,724	97.2% 96.1%	3.9%	CSChSn
South Carolina South Dakota	1.530		60,061	72.07	0.570 1.530	53,546	33.70 64.25	.59 .42	5.831	1.580 2.540		35.3	42.8	833	89.2%	10.8%	CSChSn
	0.620	22 38	278,598	43.15	0.620	264,889	41.03	.42 .66	4.832	1.630		35.3 437.2	68.3	6,456		4.9%	CSChSn
Tennessee			,			/								,	95.1%		
Texas	1.410	23	1,484,029	56.95	1.410	1,298,772	49.84	.35	5.659	2.420		943.5	36.7	26,059	87.5%	12.5%	CSChSn
Utah	1.700	16 7	131,981	46.22	1.700	111,600	39.09	.23	6.240	2.710		64.8	23.0	2,855	84.6%	15.4%	CSChSn
Vermont	2.620		80,139	128.01	2.620	73,270	117.04	.45	7.494	3.630		28.6	45.7	626	91.4%	8.6%	CSChSn
Virginia	0.300	49	187,398	22.89	0.300	168,830	20.62	.69	4.680	1.310		585.9	72.4	8,186	90.1%	9.9%	CSChSn
Washington	3.025	5	471,385	68.35	3.025	424,815	61.59	.20	7.693	4.035		138.7	20.3	6,897	90.1%	9.9%	CSChSn
West Virginia	0.550	43	109,579	59.06	0.550	102,866	55.44	1.01	4.752	1.560		194.8	105.0	1,855	93.9%	6.1%	CSChSn
Wisconsin	2.520	8	653,275	114.08	2.520	587,752	102.64	.41	7.240	3.530		234.9	41.2	5,726	90.0%	10.0%	CSChSn
Wyoming	0.600	39	24,803	43.03	0.600	19,662	34.11	.57	4.896	1.610	32.9%	34.9	61.5	576	79.3%	20.7%	CSChSn
Total 50 states	-	-	18,209,324	58.12 ^a	-	16,764,308	53.51 ^a	-	5.646 ^a	2.502 ^a	44.3%	14,026.8	-	313,282	92.1%	7.9%	-

Detail may not add to totals due to rounding. ^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes. **Computation based on prevalent rate in effect for 2011-12.

*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff + as of November 1, 2012; Federal, State cigarette taxes included; excludes sales tax. (New York includes local tax of \$1.50 per pack.)

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2012-01* -Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 47, 2012.

TABLE 8. TOBACCO PRODUCTS TAX COLLECTIONS
[§ 105 ARTICLE 2A.]

_													
			To	bacco produ	cts tax: ciga	rette, othe	r tobacco pro	oducts			Year-ov	er-year ?	% change
				Net colle	ections*		Tran	sfers			Net coll	lections	
				[before tr	ansfers]	Collection	OSBM	Collection	University				
					Other	fees on	Civil Penal-	cost of	Cancer	Collections		Other	Amount
		Gross			tobacco	overdue	ty & Forfei-	fines/	Research	to General		tobacco	to
	Fiscal	collections	Refunds	Cigarette	products	tax debts	ture Fund	forfeitures	Fund	Fund	Ciga-	prod-	General
	year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	rette	ucts	Fund
1	998-99.	44,919,034	66,492	41,816,556	3,035,986	-	-	-	-	44,852,542	-5.6%	4.7%	-4.9%
1	999-00.	43,957,805	294,600	40,459,942	3,203,263	-	-	-	-	43,663,205	-3.2%	5.5%	-2.7%
2	000-01.	42,280,129	254,252	38,506,012	3,519,866	-	-	-	-	42,025,877	-4.8%	9.9%	-3.7%
2	001-02.	42,227,886	696,539	38,329,738	3,201,609	-		-		41,531,347	-0.5%	-9.0%	-1.2%
2	002-03.	42,332,928	333,038	38,430,687	3,569,204	1,178	-	-	-	41,998,713	0.3%	11.5%	1.1%
2	003-04.	44,118,406	383,633	39,810,915	3,923,858	2,004	-	-	-	43,732,769	3.6%	9.9%	4.1%
2	004-05.	43,384,992	403,183	38,953,476	4,028,334	765	-		-	42,981,044	-2.2%	2.7%	-1.7%
2	005-06.	172,245,232	561,988	165,327,743	6,355,501	11,679	34,805	-	-	171,636,758	324.4%	57.8%	299.3%
2	006-07.	241,864,191	550,041	234,437,889	6,876,260	453	138,798	578	-	241,174,320	41.8%	8.2%	40.5%
2	007-08.	248,570,108	411,083	228,848,157	19,310,868	342	89,526	366	10,691,257	237,377,533	-2.4%	180.8%	-1.6%
2	008-09.	243,956,948	578,682	220,157,816	23,220,451	8,161	64,388	271	16,248,555	227,056,891	-3.8%	20.2%	-4.3%
2	009-10.	274,981,301	1,026,005	243,918,489	30,036,807	9,421	121,427	561	22,092,931	251,730,957	10.8%	29.4%	10.9%
2	010-11.	290,681,247	1,176,161	257,949,338	31,555,748	1,080	83,851	362	24,149,650	265,270,142	5.8%	5.1%	5.4%
2	011-12.	295,296,991	527,183	261,758,825	33,010,984	15,470	32,651	134	23,820,819	270,900,735	1.5%	4.6%	2.1%
2	012-13.	282,767,489	1,641,863	248,662,762	32,462,865	28,418	71,463	287	25,624,521	255,400,938	-5.0%	-1.7%	-5.7%
T	\-4-21		4-4-11	. 4					•				

Detail may not add to totals due to rounding.

Effective January 1, 1994, cigarette excise tax law changed from a stamp method of payment based on packs purchased to a reporting method based on sales. Concurrent with the change in the payment method was a reduction in the amount of discount allowed to taxpayers.

*Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette (5¢ per pack of 20 cigarettes) to 1.5¢ per cigarette (30¢ per pack of 20 cigarettes).

Effective September 1, 2005, the tax rate for tobacco products (other than cigarettes) increased from 2% to 3% of the cost price of the product (10% effective October 1, 2007).

Proceeds of the additional 7% rate are credited to the newly established University

Cancer Research Fund.

Effective <u>July 1, 2006</u>, the cigarette tax rate increased from 1.5¢ per cigarette to 1.75¢ per cigarette (35¢ per pack of 20 cigarettes).

Effective September 1, 2009, the cigarette tax rate increased from 1.75¢ per cigarette (35¢ per pack of 20 cigarettes) to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes). The tax rate for other tobacco products increased from 10% to 12.8% of the cost price of the product (3% of the cost price is dedicated to the General Fund, the remainder of the net tax is dedicated to the University Cancer Research Fund).

Cigarette tax/other tobacco products tax discount:

Effective for reporting periods beginning on or after August 1, 2004, § 105-113.21 and § 105-113.39 were reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly tobacco tax report and timely pay the tax due.

The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

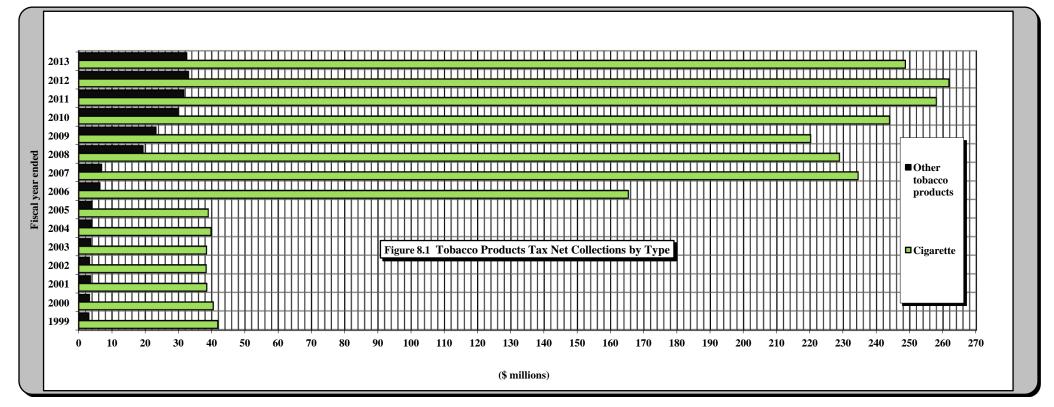
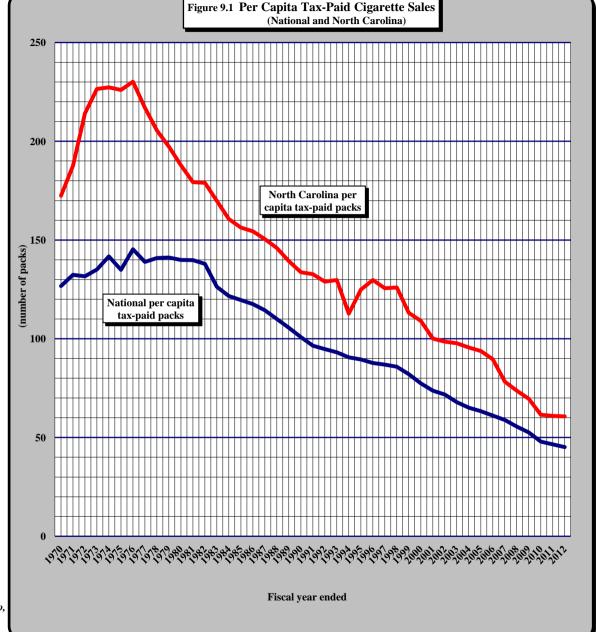


TABLE 9. PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended (number of (packs) (number of (packs) (e) 1970	1112227	Per capita National	Per capita Noi	rth Carolina
Fiscal year ended (packs) (number of (packs) (
ended (packs) (packs) (¢)	Fiscal vear	-	-	
1970 126.7 172.4 2* 1971 132.4 187.6 2 1972 131.6 214.1 2 1973 135.1 226.5 2 1974 141.7 227.3 2 1975 134.9 226.0 2 1976 145.3 230.2 2 1977 138.9 217.0 2 1978 140.9 205.5 2 1979 141.1 197.3 2 1979 141.1 197.3 2 1980 139.9 187.8 2 1981 139.8 179.3 2 1982 137.9 179.0 2 1983 126.3 169.8 2 1984 121.6 160.6 2 1985 119.6 156.3 2 1986 117.5 154.4 2 1987 114.4 150.5 2 1988 <td></td> <td>`</td> <td></td> <td></td>		`		
1972 131.6 214.1 2 1973 135.1 226.5 2 1974 141.7 227.3 2 1975 134.9 226.0 2 1976 145.3 230.2 2 1977 138.9 217.0 2 1978 140.9 205.5 2 1979 141.1 197.3 2 1980 139.9 187.8 2 1981 139.8 179.3 2 1982 137.9 179.0 2 1983 126.3 169.8 2 1984 121.6 160.6 2 1985 119.6 156.3 2 1986 117.5 154.4 2 1987 114.4 150.5 2 1988 110.0 146.0 2 1989 105.6 139.3 2 1990 100.8 133.7 2 1991 96.5 132.7 2 1992 94.8 128.9 5** 1993 93.1 129.7 5 1994 90.6 112.7 5 1996 87.7 129.7 <t< td=""><td></td><td>4 /</td><td>u /</td><td></td></t<>		4 /	u /	
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1973 135.1 226.5 2 1974 141.7 227.3 2 1975 134.9 226.0 2 1976 145.3 230.2 2 1977 138.9 217.0 2 1978 140.9 205.5 2 1979 141.1 197.3 2 1980 139.9 187.8 2 1981 139.8 179.3 2 1982 137.9 179.0 2 1983 126.3 169.8 2 1984 121.6 160.6 2 1985 119.6 156.3 2 1986 117.5 154.4 2 1987 114.4 150.5 2 1988 110.0 146.0 2 1989 105.6 139.3 2 1990 100.8 133.7 2 1991 96.5 132.7 2 1992 94.8 128.9 5*** 1993 93.1 129.7				
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1976 145.3 230.2 2 1977 138.9 217.0 2 1978 140.9 205.5 2 1979 141.1 197.3 2 1980 139.9 187.8 2 1981 139.8 179.3 2 1982 137.9 179.0 2 1983 126.3 169.8 2 1984 121.6 160.6 2 1985 119.6 156.3 2 1986 117.5 154.4 2 1987 114.4 150.5 2 1988 110.0 146.0 2 1989 105.6 139.3 2 1990 100.8 133.7 2 1991 96.5 132.7 2 1992 94.8 128.9 5** 1993 93.1 129.7 5 1994 90.6 112.7 5 1995 89.5 124.9 5 1997 86.9 125.6 <				
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Historical Compilation, Volume 47, 2012. *Tax imposed effective October 1, 1969. Amount based on nine months of collections projected to one year.

Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette (5¢ per pack of 20 cigarettes) to 1.5¢ per cigarette (30¢ per pack of 20 cigarettes).

Effective July 1, 2006, the cigarette tax rate increased from 1.5¢ per cigarette to 1.75¢ per cigarette (35¢ per pack of 20 cigarettes).

Effective September 1, 2009, the cigarette tax rate increased from 1.75¢ per cigarette to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes).

^{**}Tax rate increase effective August 1, 1991.

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE

(Collections data for fiscal year ending June 30, 2012)*

			Types of Alco	holic Bev	erages	Taxes [Rates as of January 1, 201		,	g • • • • , - • /		Alcoholic	beverag	es collection	ıs	Personal incon	ne
		Beer	Excise Tax	I		Wine Excise Tax	ĺ	Liq	uor Excise Tax	1			d licenses]		for	
	State			State			State	T		Pop-	f	iscal year	r 2012*		calendar yea	ır
	Excise			Excise			Excise			ulation	Excise ta	ixes	License	s	2011	
	tax	Sales		tax	Sales		tax	Sales		as						
	rate	taxes	Other	rate	taxes	Other	rate	taxes	Other	of		Per		Per		Per
	[\$ per	ар-	applicable	[\$ per	ар-	applicable	[\$ per	ар-	applicable	7/1/2012	Amount	capita	Amount	capita	Amount	capita
State	gal]	plied	taxes	gal]	plied	taxes	gal]	plied	taxes	[1,000s]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Alabama	0.5300	yes	\$0.52/gal statewide	1.70	yes	\$1.70 includes \$0.26/gal	GC	yes		4,822	173,251	35.93	4,229	0.88	167,786,623	34,929
			local rate		į	statewide local rate; >14%		į	į							į
					<u> </u>	sold through state store		<u> </u>								<u> </u>
Alaska	1.0700	n.a.		2.50			12.80		<21%-\$2.50/gal	731	40,230	55.00		2.55	34,827,461	
Arizona	0.1600	yes		0.84			3.00			6,553	68,379	10.43		0.75	229,237,928	
Arkansas	0.2400	yes	3% off- and 10%	0.75	yes	<5%-\$0.25/gal;	2.50	yes	<5%-\$0.50/gal;	2,949	48,803	16.55	4,170	1.41	100,004,837	34,032
			on-premise tax		ļ	\$0.05/case; and 3% off-		l	<21%-\$1.00/gal;							
					}	and 10% on-premise tax		i	\$0.20/case and 3%							•
			i		}			•	off-14% on-premise							•
			<u> </u>		!			<u>!</u>	retail taxes							<u> </u>
California	0.2000	,		0.20	: ·	sparkling wine-\$0.30/gal	3.30		>50%-\$6.60/gal	38,041	346,000	9.10		1.40	1,683,203,700	
Colorado	0.0800	J		0.32			2.28			5,188	38,817	7.48	,	1.20	226,031,916	
Connecti- cut	0.1900	J		0.60		>21% and sparkling wine-\$1.50/gal	4.50		<7%-\$2.05/gal	3,590	60,595	16.88	ĺ		207,161,731	
Delaware	0.1600			0.97			3.75		<25%-\$3.64/gal	917	17,654	19.25	1,465	1.60	38,872,578	
Florida	0.4800	yes	\$.0267/12 ounces	2.25	yes	>17.259%-\$3.00/gal,	6.50	yes	<17.259%-\$2.25/gal	19,318	527,016	27.28	8,268	0.43	761,303,232	39,896
			on-premise retail			sparkling wine-\$3.50/gal		1	>55.780%-\$9.53/gal							
			tax		ļ	\$.0667/4 ounces on-		•	\$.0667/ounce on-							İ
			<u> </u>		<u> </u>	premise retail tax		<u> </u>	premise retail tax							<u> </u>
Georgia	0.4800	yes	\$0.53/gal local tax	1.51	yes	>14%-\$2.54/gal;	3.79	yes	\$0.83/gal local tax	9,920	175,051	17.65	2,357	0.24	356,836,412	36,366
	0.0200		100 544 1 2 2 2	1.00	<u> </u>	\$0.83/gal local tax	= 00	<u> </u>		1 202	40.054	2= 00			<0.00 = 000	12.505
Hawaii	0.9300	·	\$0.54/gal draft beer	1.38		sparkling wine-\$2.12/gal; wine coolers-\$0.85/gal	5.98	yes		1,392	48,854	35.09	-	-	60,095,000	
Idaho	0.1500		>4%-\$0.45/gal	0.45			GC	yes		1,596	8,099	5.08			52,953,795	
Illinois	0.2310	yes	\$0.29/gal-Chicago	1.39	yes	>20%-\$8.55/gal;	8.55	yes	<20%-\$1.39/gal;	12,875	279,270	21.69	11,845	0.92	567,196,693	44,106
			\$0.06/gal-Cook Co.		į	\$0.36/gal-Chicago;		•	\$2.68/gal-Chicago							į
	0.1150			0.45		\$0.16-\$0.30/gal-Cook Co.	2 (0	<u> </u>	\$2.00/gal-Cook Co.	ć 7 27	44455		0.400	4.45	22 < 04 7 220	26242
Indiana	0.1150	J		0.47		>21%-\$2.68/gal	2.68	-	<15%-\$0.47/gal	6,537	44,155	6.75	9,628	1.47	236,815,230	
Iowa	0.1900	yes	2.20/ (00/ 66 1	1.75		<5%-\$0.19/gal	GC	yes		3,074	14,727	4.79	,	4.62	130,130,712	
Kansas	0.1800		>3.2%-{8% off-and	0.30	no	>14%-\$0.75/gal;	2.50	no	8% off-and	2,886	118,202	40.96	4,530	1.57	120,782,820	42,079
			10% on-premise};		į	8% off-and]	10% on-premise							İ
			<3.2%-4.25% sales		į	10% on-premise		į	retail tax							İ
Kentucky	0.0800	yes	tax 11% wholesale tax	0.50	yes	11% wholesale tax	1.02	yes**	<6%-\$0.25/gal;	4,380	118,253	27.00	5,917	1.35	150,849,692	34,545
Kentucky	0.0000	yes	11 70 WHOIESAIE LAX	0.50	yes	11 /6 wholesale tax	1.92	yes	\$0.05/case and	4,300	110,233	27.00	3,917	1.33	130,049,092	34,343
					İ	•		İ	11% wholesale tax							•
Louisiana	0.3200	yes	\$0.048/gal local tax	0.11	yes	14% to 24%-\$0.23/gal;	2.50	Ves	<6%-\$0.32/gal	4,602	56,869	12.36		_	176,689,867	38 623
Louisiana	0.0200	yes	i	""	yes	>24% and sparkling	2.50	yes		4,002	50,007	12.50			170,002,007	30,023
			ļ		ļ	wine-\$1.59/gal;		1								•
Maine	0.3500	yes	additional 5%	0.60	yes	>15.5%-sold through	GC	yes	<u></u>	1,329	17,352	13.05	4,827	3.63	51,653,256	38,880
	0.000	<i>y</i> es	on-premise tax	0.00	Jes	state stores, sparkling	30	Jes		1,025	17,002	10.00	1,027	0.00	21,022,220	1 20,000
			Promise wa		1	wine-\$1.25/gal; additional		!								1
			i !		1	5% on-premise sales tax		•								1
Maryland	0.0900	yes	\$0.2333/gal-	0.40	yes		1.50	yes		5,885	31,010	5.27	1,201	0.20	306,001,368	52.401
	1		Garrett County	1		İ	1	i "	Ī	1	, 0		-,			1

TABLE 10. -Continued

-			Types of Alco	oholic Bev	erages '	Taxes [Rates as of January 1, 20]			Alcoholic	c beverag	es collection	ıs	Personal incon	ne		
		Beer	Excise Tax			Wine Excise Tax		Liq	uor Excise Tax	1	[excise	e taxes ar	d licenses]		for	
	State			State			State			Pop-	1	fiscal yea	r 2012*		calendar yea	ır
	Excise			Excise			Excise			ulation	Excise ta	axes	License	es	2011	
	tax	Sales		tax	Sales		tax	Sales		as						
	rate	taxes	Other	rate	taxes	Other	rate	taxes	Other	of		Per		Per		Per
	[\$ per	ap-	applicable	[\$ per	ap-	applicable	[\$ per	ap-	applicable	7/1/2012	Amount	capita	Amount	capita	Amount	capita
State	gal]	plied	taxes	gal]	plied	taxes	gal]	plied	taxes	[1,000s]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Massachu-	0.1100	yes	0.57% on private	0.55	yes	sparkling wine-\$0.70/gal	4.05	yes	<15%-\$1.10/gal;	6,646	77,861	11.72	3,003	0.45	358,217,598	54,218
setts			club sales		ļ			•	>50% alcohol-							•
		•			ļ				\$4.05/proof gal;							•
		•			ļ				0.57% on private			}				•
			<u> </u>		<u> </u>			<u> </u>	club sales			<u> </u>				<u> </u>
Michigan	0.2000	,		0.51	yes	>16%-\$0.76/gal	GC	yes		9,883	149,629		16,424	1.66	365,752,830	
Minnesota	0.1500		<3.2%-\$0.077/gal;	0.30	į	14% to 21%-\$0.95/gal;	5.03	ļ	\$0.01/bottle (except	5,379	79,389	14.76	2,030	0.38	241,351,998	45,135
			9% sales tax		į	<24% and sparkling wine-		ļ	miniatures) and			į				į
			ļ		į	\$1.82/gal; >24%-\$3.52/gal;		•	9% sales tax							1
		ļ			į	\$0.01/bottle (except mini-										į
	0.40<0			4	<u> </u>	atures) and 9% sales tax		<u> </u>								<u> </u>
Mississippi	0.4268	yes		0.35	yes	sparkling wine-\$1.00/gal;	GC	yes		2,985	42,183	14.13	2,918	0.98	95,854,424	32,193
		•			ļ	>14% and sparkling wine-										•
					Į	sold through the state-		İ								Ī
	0.0600		<u> </u>	0.40	<u> </u>	27.5% markup at whlse	• • • •	<u> </u>		< 0.00	21211		404	0.00	****	27.000
Missouri	0.0600			0.42			2.00	 		6,022	34,341				228,269,622	
Montana	0.1400	n.a.		1.06	n.a.	>16%-sold through state	GC	n.a.		1,005	34,019	33.85	2,030	2.02	36,630,466	36,716
N-1	0.3100			0.05	<u> </u>	stores; 7% surtax	2.75			1.05(20 472	15.24	1 405	0.76	90 410 077	12 (51
Nebraska			<u></u>	0.95		14% to 22%-\$1.30/gal;	3.75	<u> </u>	 <14%-\$0.70/gal;	1,856	28,472		1,405	0.76	80,419,976	
Nevada	0.1600	·		0.70	yes	14% to 22%-\$1.30/gal; >22%-\$3.60/gal	3.60	yes	<14%-\$0.70/gal; <21%-\$1.30/gal	2,759	41,695		-	-	101,716,888	
New Hamp-	0.3000	n.a.		GC	n.a.		GC	n.a.		1,321	9,723	7.36	4,011	3.04	62,651,207	47,542
shire	0.1200		<u> </u>	0.075	<u> </u>		5.50	 		0.065	125 204	15.06	2.000	0.45	451 105 050	52 222
New	0.1200	yes		0.875	yes		5.50	yes	 !	8,865	135,304	15.26	3,960	0.45	471,187,870	53,333
Jersey New	0.4100	*****	<u>i</u>	1.70	7700	140/ \$5.69/gol	6.06	7700	<u>i</u>	2.096	41 004	10.66	1 021	0.00	72 200 259	34,782
New Mexico	0.4100	yes		1.70	yes	>14%-\$5.68/gal	6.06	yes		2,086	41,004	19.66	1,831	0.88	72,300,258	34,/82
New York	0.1400	yes	\$0.12/gal-NY City	0.30	yes		6.44	yes	<24%-\$2.54/gal;	19,570	238,932	12.21	59,079	3.02	1,012,405,644	51,914
New Tork	0.1400	yes	50.12/gai-101 City	0.30	yes		0.44	yes	\$1.00/gal-NY City	19,570				3.02		
North	0.6171	yes		1.00	yes	>16%-\$1.11/gal	GC	yes**		9,752	322,970	33.12	16,026	1.64	352,454,998	36,520
Carolina					<u> </u>			<u> </u>				<u> </u>				<u> </u>
North	0.1600		7% state sales tax;	0.50		>17%-\$0.60/gal;	2.50		7% state sales tax	700	8,463	12.10	325	0.46	32,332,079	47,218
Dakota			bulk beer-\$0.08/gal		į	sparkling wine-\$1.00/gal;		İ	<u> </u>							į
			<u> </u>		<u> </u>	7% state sales tax		<u> </u>	<u> </u>			<u> </u>				<u> </u>
Ohio	0.1800	yes	ļ	0.30	yes	>14%-\$0.98/gal;	GC	yes		11,544	98,113	8.50	39,735	3.44	446,135,562	38,657
					į	vermouth-\$1.08/gal;		ļ				<u> </u>				1
		•			į	sparkling wine-\$1.48/gal;						•				į
					<u> </u>	add'l \$0.20/gal on all wines										<u> </u>
Oklahoma	0.4000	yes	<3.2%-\$0.36/gal;	0.72	yes	>14%-\$1.40/gal;	5.56	yes	13.5% on-premise	3,815	103,831	27.22	920	0.24	147,429,565	38,960
		ļ	13.5% on-premise		ļ	sparkling wine-\$2.08/gal;										1
					ļ	\$1/bottle on-premise and		İ								İ
				1	<u> </u>	13.5% on-premise		└				i 				
Oregon	0.0800			0.67		>14%-\$0.77/gal	GC	n.a.		3,899	17,322			0.92	146,001,498	
Pennsyl-	0.0800	yes		GC	yes		GC	yes		12,764	324,024	25.39	16,304	1.28	558,345,148	43,813
vania		İ	İ	1	İ	ļ		İ	İ			į				

TABLE 10. -Continued

			Types of Aico	nonc Bev	erages :	Taxes [Rates as of January 1, 201			Alcoholic	c beverag	es collection	ıs	Personal incor	ne		
		Beer	Excise Tax			Wine Excise Tax		Liqu	or Excise Tax				d licenses]		for	
	State			State			State			Pop-	1	fiscal year	r 2012*		calendar yea	ır
	Excise			Excise			Excise			ulation	Excise ta	axes	License	es	2011	
	tax	Sales		tax	Sales		tax	Sales		as						
	rate	taxes	Other	rate	taxes	Other	rate	taxes	Other	of		Per		Per		Per
	[\$ per	ap-	applicable	[\$ per	ap-	applicable	[\$ per	ap-	applicable	7/1/2012	Amount	capita	Amount	capita	Amount	capita
State	gal]	plied	taxes	gal]	plied	taxes	gal]	plied	taxes	[1,000s]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Rhode Island	0.1100		\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes		1,050	12,871	12.25	63	0.06	46,881,303	44,621
South Carolina	0.7700	yes		0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax; add'l 5% on-premise tax	4,724	153,951	32.59	9,086	1.92	159,747,330	34,183
South Dakota	0.2700	yes		0.93		14% to 20%-\$1.45/gal; >21%, sparkling wine- \$2.07/gal; 2% wholesale tax	3.93	yes	<14%-\$0.93/gal; 2% wholesale tax	833	15,449	18.54	811	0.97	36,932,455	44,843
Tennessee	0.1400	ľ	17% wholesale tax	1.21	yes	\$0.15/case and 15% on-premise	4.40	yes	\$0.15/case and 15% on-premise; <7%-\$1.10/gal	6,456	133,055		1,320		237,618,453	
Texas	0.2000	yes	14% on-premise and \$0.05/drink on airline sales	0.20		>14%-\$0.408/gal and sparkling wine-\$0.516/gal; 14% on-premise and \$0.05/ drink on airline sales	2.40	yes	14% on-premise and \$0.05/drink on airline sales	26,059	937,614	35.98	73,118	2.81	1,053,551,540	41,103
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes		GC	yes		2,855	45,823	16.05	1,936	0.68	96,175,091	34,173
Vermont	0.2650		6% to 8% alcohol- \$0.55; 10% on- premise sales tax	0.55	yes	>16%-sold through state store, 10% on-premise sales tax	GC	no	10% on-premise sales tax	626	22,403	35.79	391	0.62	26,887,510	42,911
Virginia	0.2600	yes		1.51	-	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes		8,186	198,107	24.20	12,038	1.47	381,930,403	47,126
Washing- ton	0.2610	yes		0.87	yes	>14%-\$1.72/gal	GC	yes**		6,897	349,164	50.63	33,912	4.92	303,087,834	44,420
West Virginia	0.1800	yes		1.00	yes	5% local tax	GC	yes		1,855	17,204	9.27	1,337	0.72	62,737,373	33,822
Wisconsin	0.0600	yes		0.25	yes	>14%-\$0.45/gal	3.25	yes		5,726	56,278	9.83	1,707	0.30	232,094,278	40,648
Wyoming	0.0200	yes		GC	yes		GC	yes		576	1,742	3.02	-	-	27,920,461	49,212
Total 50 states	0.1900+			0.67			3.75			313,282	5,963,523	19.04 ^a	462,858	1.48 ^a	13,133,456,513	42,234

Per capita tax collection amounts are computations based on July 1, 2012 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2011 population estimates of the Bureau of the Census.

GC = Government controlled-The government directly controls the sales of distilled spirits in 18 states. Revenue in these states is generated from various taxes, fees, and net liquor profits. Sources: Federation of Tax Administrators; Tax Foundation; Wine Institute

U.S. Census Bureau, Population Division. Table NST-EST2012-01 -Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update. Bureau of Economic Analysis. *Table SA1-3*, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.

^{*}Data reflect state government fiscal years that end on June 30, except for four states with alternative fiscal year ending dates: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31).

^{**}Sales tax is applied to on-premise sales only. North Carolina imposes a sales tax of 7% on sales of spirituous liquor other than mixed beverages; sales of mixed beverages are subject to both the State general sales tax rate and applicable local sales tax rates.

⁺U.S. median tax rates

^aWeighted average computations based on totals for the 50 states.

TABLE 11. ALCOHOLIC BEVERAGE TAX COLLECTIONS [§ 105 ARTICLE 2C.]

			Net		Alcoholic Beve	rage Tax All	ocations and	Transfers						
			collections		Ir	ntergovernme	ntal/inter-fur	nd transfers						
			before								Ye	ear-over-yea	r % change	
	Alcoholic		local		Depart-		Collection	OSBM	Collection	Net				
	beverage		government	Local	ment		fees on	Civil Penalty	cost	collections			Net	i
	tax		distribution	government	of	Special	overdue	&	of	to			collections	Amount
	gross		allocation/	distribution	Commerce	reserve	tax	Forfeiture	fines/	General			before	to
	collections	Refunds	transfers	allocation*	transfer+	fund**	debts	Fund	forfeitures	Fund	Gross		allocation/	General
Fiscal year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	Refunds	transfers	Fund
1998-99	182,634,360	58,996	182,575,364	24,424,343	124,492	-	-	-	-	158,026,529	2.84%	-49.95%	2.87%	2.80%
1999-00	192,130,608	312,094	191,818,514	25,236,935	209,226	-	-	-	-	166,372,353	5.20%	429.01%	5.06%	5.28%
2000-01	199,089,631	123,156	198,966,476	26,092,566	175,000	-	-	-	-	172,698,910	3.62%	-60.54%	3.73%	3.80%
2001-02	201,767,619	134,663	201,632,956	-	298,180	26,690,051	-	-	-	174,644,725	1.35%	9.34%	1.34%	1.13%
2002-03	198,759,850	99,687	198,660,162	27,408,926	350,000	-	4,685	-	-	170,896,552	-1.49%	-25.97%	-1.47%	-2.15%
2003-04	211,370,795	152,739	211,218,056	28,475,073	350,000	-	474	-	-	182,392,509	6.34%	53.22%	6.32%	6.73%
2004-05	219,520,359	82,044	219,438,315	29,778,545	350,000	-	1,112	-	-	189,308,658	3.86%	-46.28%	3.89%	3.79%
2005-06	231,610,071	60,574	231,549,497	30,229,766	440,039	-	-	34,450	-	200,845,242	5.51%	-26.17%	5.52%	6.09%
2006-07	245,387,597	552,404	244,835,193	31,638,059	559,961	-	1,170	27,657	115	212,608,231	5.95%	811.95%	5.74%	5.86%
2007-08	259,110,001	85,614	259,024,387	33,073,333	800,000	-	-	25,534	104	225,125,416	5.59%	-84.50%	5.80%	5.89%
2008-09	262,810,968	35,642	262,775,326	33,379,600	875,000	-	7,297	54,627	230	228,458,572	1.43%	-58.37%	1.45%	1.48%
2009-10	294,285,374	1,053,570	293,231,804	10,860,329	- [-	6,574	47,737	221	282,316,942	11.98%	2,855.98%	11.59%	23.57%
2010-11	309,412,522	115,502	309,297,020	34,021,288	- [-	325	81,445	352	275,193,609	5.14%	-89.04%	5.48%	-2.52%
2011-12	321,599,488	23,123	321,576,364	34,110,110	- [-	121	102,614	422	287,363,097	3.94%	-79.98%	3.97%	4.42%
2012-13	331,874,776	627,827	331,246,949	32,555,824	-	-	15,209	35,930	144	298,639,842	3.20%	2,615.16%	3.01%	3.92%

Detail may not add to totals due to rounding.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the beer and wine excise taxes net proceeds. The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

+Department of Commerce transfer (§ 105-113.81A):

Effective July 1, 2007, SL 2006-227 amended this statute to provide that \$200,000 of the net proceeds of the excise tax collected on unfortified wine be transferred to the Department of Commerce each quarter [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was allocated to the North Carolina Wine and Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State. Effective October 1, 2008, SL 2008-107 amended the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development.

Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000.

Effective July 1, 2009, SL 2009-451 repealed the statutory requirement provisions for the transfer.

Refer to Net Alcoholic Beverage Tax Collections By Type, Collections of Fortified and Unfortified Wine Excise Taxes and Wine Licenses, and Collections of Beer and Spirituous Liquor Excise Taxes and Licenses tables for rates, tax collections, and law changes pertaining to the various types of alcoholic beverages.

^{*}Amounts shown for local government distribution allocation represent amounts placed in reserve during the fiscal year designated and are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year.

Effective July 1, 1995, the provision of funds for the allocation changed from an annual appropriation based on the preceding 12-month period ending September 30 to a distribution based on the preceding 12-month period ending March 31 of each year.

^{**}The local distribution allocation amount for 2001-02, \$26,690,051, was not distributed to local governments, but was instead transferred to a special reserve fund created by the Governor pursuant to Executive Order dated February 1, 2002; the State retained this allocation to partially offset the budgetary shortfall situation.

TABLE 12. NET ALCOHOLIC BEVERAGE TAX COLLECTIONS BY TYPE [§ 105 ARTICLE 2C.]

1999-2000

Collection

1998-1999

Collection

Fiscal Year

Collection

2000-2001

2001-2002

Collection

2002-2003

Collection

	amount	of	amount	of	amount	of	amount	of	amount	of
Type of Tax	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
License tax:*										
Beer	402,450	0.22%	8,177	0.00%	1,046	0.00%	2,234	0.00%	799	0.00%
Wine	415,437	0.23%	7,482	0.00%	224	0.00%	1,770	0.00%	47	0.00%
Other	54	0.00%	-	-	-	-	-	-	-	<u> </u>
Total license	817,941	0.45%	15,659	0.01%	1,270	0.00%	4,004	0.00%	846	0.00%
Excise tax:										
Beer excise	82,384,631	45.12%	85,415,039	44.53%	86,281,560	43.36%	88,631,573	43.96%	88,496,593	44.55%
Fortified wine excise	1,394,901	0.76%	1,448,805	0.76%	1,371,315	0.69%	1,248,267	0.62%	1,250,035	0.63%
Unfortified wine excise	7,833,110	4.29%	8,504,894	4.43%	8,653,912	4.35%	9,341,280	4.63%	10,254,364	5.16%
Liquor excise	82,324,244	45.09%	88,220,230	45.99%	94,275,888	47.38%	93,205,147	46.23%	89,463,937	45.03%
Liquor surcharge	7,820,536	4.28%	8,213,887	4.28%	8,382,531	4.21%	9,202,685	4.56%	9,189,704	4.63%
Total excise	181,757,423	99.55%	191,802,855	99.99%	198,965,206	100.00%	201,628,952	100.00%	198,654,633	100.00%
Total collections	182,575,364	100.00%	191,818,514	100.00%	198,966,476	100.00%	201,632,956	100.00%	198,655,479	100.00%
Less:										
Local distribution allocations	24,424,343	13.38%	25,236,935	13.16%	26,092,566	13.11%	-	-	27,408,926	13.80%
Intergovernmental transfers:										
Department of Commerce transfer +	124,492	0.07%	209,226	0.11%	175,000	0.09%	298,180	0.15%	350,000	0.18%
Special reserve fund	-	-	-	-	-	-	26,690,051	13.24%	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Collection cost of fines/forfeitures	-	-	-	-	-	-	-	-	-	<u> </u>
Net collections to General Fund	158,026,529	86.55%	166,372,353	86.73%	172,698,910	86.80%	174,644,725	86.62%	170,896,552	86.03%
					Fiscal Year	r				
	2003-200)4	2004-200)5	2005-200	06	2006-20	07	2007-200	08
	Collection	%	Collection	%	Collection	%	Collection	%	Collection	%
	amount	of	amount	of	amount	of	amount	of	amount	of
Type of Tax	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
License tax:*										
Beer	-	-	-	-	-	-	-	-	-	-
Wine	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	-	-	-	-	-	-	-	-	-	-
Excise tax:										
Beer excise	93,474,008	44.25%	93,218,652	42.48%	96,152,889	41.53%	98,740,195	40.33%	101,250,933	39.09%
Fortified wine excise	1,257,801	0.60%	1,038,294	0.47%	1,098,362	0.47%	942,117	0.38%	909,261	0.35%
Unfortified wine excise	11,241,818	5.32%	11,843,907	5.40%	13,045,850	5.63%	13,536,924	5.53%	14,722,932	5.68%
Liquor excise	95,129,952	45.04%	102,143,159	46.55%	108,997,192	47.07%	118,497,662	48.40%	128,377,545	49.56%
Liquor surcharge	10,114,003	4.79%	11,193,190	5.10%	12,255,203	5.29%	13,117,126	5.36%	13,763,716	5.31%
Total excise	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%	259,024,387	100.00%
Total collections	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%	259,024,387	100.00%
Less:										
Local distribution allocations	28,475,073	13.48%	29,778,545	13.57%	30,229,766	13.06%	31,638,059	12.92%	33,073,333	12.77%
Intergovernmental transfers:										
Department of Commerce transfer +	350,000	0.17%	350,000	0.16%	440,039	0.19%	559,961	0.23%	800,000	0.31%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	34,450	0.01%	27,657	0.01%	25,534	0.01%
Collection cost of fines/forfeitures	-	-	-	-	-	-	115	0.00%	104	0.00%
Net collections to General Fund	182,392,509	86.35%	189,308,658	86.27%	200,845,242	86.74%	212,608,231	86.84%	225,125,416	86.91%

TABLE 12. - Continued

			111	DLE 12, -	Fiscal Yea	P*				
ŀ	2008-200)9	2009-201	10	2010-20	-	2011-20	12+	2012-20	13
	Collection	%	Collection	%	Collection	%	Collection	%	Collection	%
	amount	of	amount	of	amount	of	amount	of	amount	of
Type of Tax	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
License tax:*										
Beer	-	-	-	-	-	-	-	-	-	-
Wine	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	-	-	-	-	-	-	-		-	-
Excise tax:										
Beer excise	100,332,391	38.18%	110,514,793	37.69%	114,551,504	37.04%	115,472,726	35.91%	115,698,892	34.93%
Fortified wine excise	848,605	0.32%	854,060	0.29%	814,755	0.26%	788,506	0.25%	770,210	0.23%
Unfortified wine excise	15,163,494	5.77%	18,701,084	6.38%	21,407,583	6.92%	22,192,483	6.90%	23,202,276	7.00%
Liquor excise	134,215,336	51.08%	151,024,406	51.50%	160,259,549	51.81%	169,704,562	52.77%	177,418,778	53.56%
Liquor surcharge	12,208,203	4.65%	12,130,887	4.14%	12,263,304	3.96%	13,417,967	4.17%	14,141,584	4.27%
Total excise	262,768,029	100.00%	293,225,229	100.00%	309,296,694	100.00%	321,576,244	100.00%	331,231,740	100.00%
Total collections	262,768,029	100.00%	293,225,229	100.00%	309,296,694	100.00%	321,576,244	100.00%	331,231,740	100.00%
Less:										
Local distribution allocations	33,379,600	12.70%	10,860,329	3.70%	34,021,288	11.00%	34,110,110	10.61%	32,555,824	9.83%
Intergovernmental transfers:										
Department of Commerce transfer +	875,000	0.33%	-	-	-	-	-	-	-	-
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	54,627	0.02%	47,737	0.02%	81,445	0.03%	102,614	0.03%	35,930	0.01%
Collection cost of fines/forfeitures	230	0.00%	221	0.00%	352	0.00%	422	0.00%	144	0.00%
Net collections to General Fund	228,458,572	86.94%	282,316,942	96.28%	275,193,609	88.97%	287,363,097	89.36%	298,639,842	90.16%

Detail may not add to totals due to rounding. *State license taxes for alcoholic beverages were repealed effective May 1, 1999.

Amounts shown for local distribution allocations represent amounts placed in reserve during the fiscal year designated and are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year.

The local distribution allocation amount for 2001-02, \$26,690,051, was not distributed to local governments, but was instead transferred to a special reserve fund created by the Governor pursuant to Executive Order dated February 1, 2002; the State retained this allocation to partially offset the budgetary shortfall situation.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the beer and wine excise taxes net proceeds.

The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

+Department of Commerce transfer (§ 105-113.81A):

Effective July 1, 2007, \$200,000 of the net proceeds of the excise tax collected on unfortified wine was required to be credited to the Department of Commerce on a quarterly basis [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was allocated to the North Carolina Wine and Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State. Effective October 1, 2008, SL 2008-107 amended the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development. Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000. Effective July 1, 2009, SL 2009-451 repealed the transfer provision. Liquor surcharge: Pursuant to \$ 18B-805, the local board pays to the Department of Revenue 1/2 of both the mixed beverages surcharges required by \$ 18B-804(b)(9).

Pursuant to § 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages or on spirituous liquor sold to a cabinet guest room permittee for resale.

Effective February 1, 2002, the excise tax rate on liquor sold in ABC stores was reduced from 28% to 25% due to the enactment of a 6% State sales tax on spirituous liquor effective December 1, 2001. Effective October 1, 2005, the 6% State sales tax rate increased to the combined general rate of 7% and declined to 6.75% effective December 1, 2006. Effective April 1, 2008, the combined general rate increased from 6.75% to 7%. Effective September 1, 2009, the excise tax rate increased from 25% to 30%; additionally, a temporary additional 1% State sales and use tax rate was imposed and expired on July 1, 2011: the combined general rate temporarily increased from 7% to 8% during this period.

⁺Revised to reflect collections reclassification.

TABLE 13. COLLECTIONS OF FORTIFIED AND UNFORTIFIED WINE EXCISE TAXES AND WINE LICENSES
[§ 105 ARTICLE 2C.]

				Wi	ne Excise Tax							
	Forti	fied wine exc	ise tax		Unfortified wine excise tax Total						State	Commerce
	Fortified wi	ine tax collect	ions		Unfortified v	vine tax collect	tions		wine		sales	transfer
	Total		Local	Tax	Total		Local	Tax	excise	Wine	tax rate	[formerly
	net	State	share	rate:	net	State	share	rate:	tax net	license	in effect	credited to
	collections	share	reserve	[¢ per	collections	share	reserve	[¢ per	collections	collections	for period	DOACS]
Fiscal year	[\$]	[\$]	[\$]	liter]	[\$]	[\$]	[\$]	liter]	[\$]	[\$]	[%]	[\$]
1998-99	1,394,901	1,089,125	305,777	24	7,833,110	3,153,989	4,679,122	21	9,228,011	415,437	4	124,492
1999-00	1,448,805	1,142,002	306,803	"	8,504,894	3,492,577	5,012,317	"	9,953,699	7,482	"	209,226
2000-01	1,371,315	1,048,072	323,243	"	8,653,912	3,352,529	5,301,382	"	10,025,226	224	"	175,000
2001-02	1,248,267	969,375	278,892	"	9,341,280	3,867,305	5,473,975	"	10,589,546	1,770	4.5	298,180
2002-03	1,250,035	975,251	274,784	"	10,254,364	4,244,010	6,010,354	"	11,504,399	47	"	350,000
2003-04	1,257,801	979,784	278,018	**	11,241,818	4,718,315	6,523,503	"	12,499,620	-	"	350,000
2004-05	1,038,294	799,487	238,807	**	11,843,907	4,778,560	7,065,347	"	12,882,202	-	"	350,000
2005-06	1,098,362	874,707	223,655	"	13,045,850	5,605,529	7,440,322	"	14,144,213	-	"	440,039
2006-07	942,117	735,572	206,545	**	13,536,924	5,231,466	8,305,458	"	14,479,040	-	4.25	559,961
2007-08	909,261	709,294	199,967	**	14,722,932	5,810,412	8,912,520	"	15,632,193	-	"	800,000
2008-09	848,605	654,421	194,184	**	15,163,494	5,820,567	9,342,927	"	16,012,099	-	4.5	875,000
2009-10	854,060	800,853	53,207	24, 29.34	18,701,084	15,569,995	3,131,088	21, 26.34	19,555,143	-	4.5, 5.5, 5.75	-
2010-11	814,755	662,955	151,801	29.34	21,407,583	11,112,689	10,294,894	26.34	22,222,338	-	5.75	-
2011-12+	788,506	679,918	108,588	"	22,192,483	13,510,010	8,682,473	"	22,980,989	-	4.75	-
2012-13	770,210	734,224	35,986	**	23,202,276	11,910,624	11,291,652	:	23,972,486	-	:	

Detail may not add to totals due to rounding. State license taxes were repealed effective May 1, 1999. Collections after this date are delayed payments.

Net collection amounts of fortified and unfortified wine excise taxes are after deduction of refunds and before deductions of local share reserves and transfers to the Department of Commerce to be allocated to the North Carolina Wine and Grape Growers Council.

Legislative changes affecting local share allocation and method of funding payments:

Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.

The 1993 General Assembly rewrote § 105-113.82 converting the annual appropriation of a portion of the net excise taxes collected on the sale of wine during the preceding 12-month period ending September 30 of each year to an annual distribution based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective July 1, 1995.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to fortified and unfortified wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the fortified and unfortified wine excise taxes net proceeds. The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

The fortified wine excise tax rate increased from 24¢ to 29.34¢ per liter and the local government distributable share percentage was reduced from 22% to 18% (6.49% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

The unfortified wine excise tax rate increased from 21¢ to 26.34¢ per liter and the local government distributable share percentage was reduced from 62% to 49.44% (18% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

Fortified/unfortified wine definitions effective October 1, 2004:

Fortified wine is wine having an alcoholic content of more than 16% with a maximum content of 24%; under prior law, wine was considered to be fortified if any amount of brandy had been added.

Unfortified wine can have brandy added to it as long as the final product does not have an alcoholic content of more than 16%; under prior law, unfortified wine could not have any brandy added.

Alcoholic beverage discount:

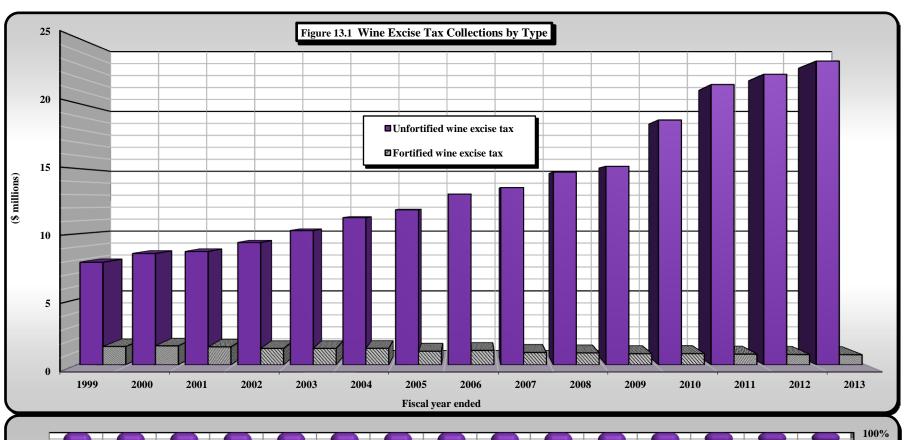
Effective for reporting periods beginning on or after <u>August 1, 2004</u>, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after <u>August 1, 2003</u>.]

Sales tax rate changes:

The sale price of fortified wine includes State and local sales taxes. (§ 18B-804(c))

Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased to 5.5% (5.75% effective October 1, 2009). Effective July 1, 2011, the rate decreased to 4.75%. Local rate not shown.

⁺Revised to reflect collections reclassification.



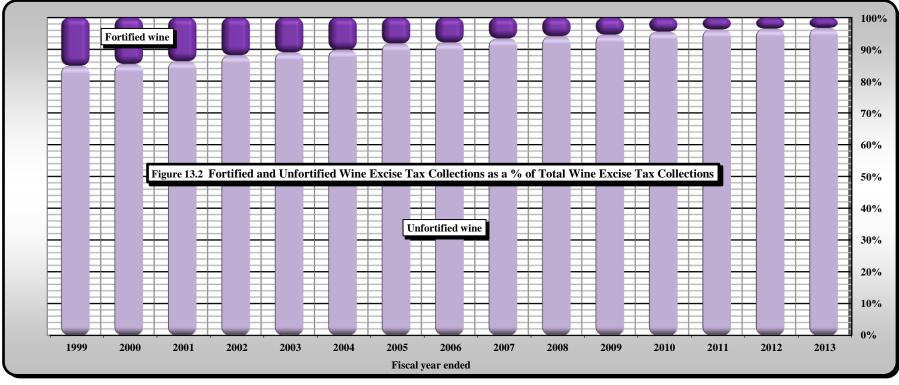


TABLE 14. COLLECTIONS OF BEER AND SPIRITUOUS LIQUOR EXCISE TAXES AND LICENSES AND LIQUOR SURCHARGE TAX

[§ 105 ARTICLE 2C.; § 18B.]

			[3 100 11	ATTCEL 20., §	1021	C			
			-			Spirituous	a		
	Beer Excise Tax					liquor	Spirituous		Liquor
	Total	Beer		Local	Beer	excise	liquor	Other	surcharge
	net	excise tax	State	share	license	tax	excise tax	license	tax
	collections	rate	share	reserve	collections	collections	rate	collections	collections
Fiscal year	[\$]	[¢ per gallon]	[\$]	[\$]	[\$]	[\$]	[%]	[\$]	[\$]
1998-99	82,384,631	53.177	62,945,186	19,439,445	402,450	82,324,244	28	54	7,820,536
1999-00	85,415,039	"	65,497,224	19,917,815	8,177	88,220,230	"	-	8,213,887
2000-01	86,281,560	"	65,813,619	20,467,941	1,046	94,275,888	"	-	8,382,531
2001-02	88,631,573	"	67,694,389	20,937,184	2,234	93,205,147	25	-	9,202,685
2002-03	88,496,593	"	67,372,805	21,123,787	799	89,463,937	**	-	9,189,704
2003-04	93,474,008	"	71,800,456	21,673,552	-	95,129,952	**	-	10,114,003
2004-05	93,218,652	"	70,744,261	22,474,391	-	102,143,159	"	-	11,193,190
2005-06	96,152,889	"	73,587,100	22,565,789	-	108,997,192	"	-	12,255,203
2006-07	98,740,195	"	75,614,138	23,126,057	-	118,497,662	"	-	13,117,126
2007-08	101,250,933	"	77,290,087	23,960,846	-	128,377,545	**	-	13,763,716
2008-09	100,332,391	"	76,489,902	23,842,489	-	134,215,336	**	-	12,208,203
2009-10	110,514,793	61.71	102,838,759	7,676,034	-	151,024,406	30	-	12,130,887
2010-11	114,551,504	"	90,976,910	23,574,594	-	160,259,549	**	-	12,263,304
2011-12+	115,472,726	"	90,153,678	25,319,048	-	169,704,562	**	-	13,417,967
2012-13	115,698,892	"	94,470,705	21,228,187	-	177,418,778	"	-	14,141,584

Detail may not add to totals due to rounding. Net collection amounts of beer excise tax are after deduction of refunds and before deductions of local share reserves.

+Revised to reflect collections reclassification.

State license taxes were repealed effective May 1, 1999. Collections after this date are delayed payments.

Legislative changes affecting local share allocation and liquor and beer excise tax rates:

Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.

The 1993 General Assembly rewrote § 105-113.82 converting the annual appropriation of a portion of the net excise taxes collected on the sale of beer during the preceding 12-month period ending September 30 of each year to an annual distribution based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective <u>July 1, 1995</u>.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages first sold or otherwise disposed of on or after that date,

increased the excise tax rates and, accordingly, reduced the local government distributable share percentage of the beer excise tax net proceeds.

The liquor excise tax rate that is levied on liquor sold in ABC stores increased from 25% to 30%.

The beer excise tax rate increased from 53.177¢ to 61.71¢ per gallon and the local government distributable share percentage was reduced from 23.75% to 20.47% (7.24% applies for beer excise taxes collected during the 12-month collection period ending March 31, 2010).

Alcoholic beverage discount:

Effective for reporting periods beginning on or after <u>August 1, 2004</u>, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

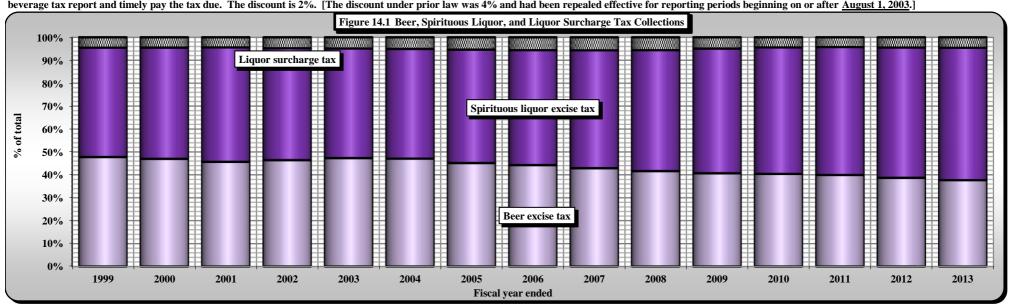


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS

[§ 105 ARTICLE 2D.]

					3 105 Mil 1	CLL 2D.							
		_			Distributions and Transfers								
					Collection	OSBM	Collection	DOR	Unencumber	ed proceeds	i		
			Net		fees on	Civil	cost of	reimburse-	State/local	General	Net		
	Gross		collections	Admini-	overdue	Penalty &	fines/	ment by	law enforce-	Fund	collections		
	tax		before	strative	tax	Forfeiture	forfei-	law enforce-	ment	non-tax	after		
Fiscal	collections	Refunds	transfers	costs	debts	Fund	tures	ment agencies	agencies	revenue	transfers		
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
1998-99	1,914,344	235,922	1,678,422	-	-	-	-	-	2,092,280	625,743	(1,039,600)		
1999-00	5,045,859	331,607	4,714,252	-	-	-	-	-	2,415,816	806,293	1,492,143		
2000-01	6,406,420	208,847	6,197,572	145,478	-	-	- 1	-	4,798,179	1,596,060	(342,145)		
2001-02	8,205,269	208,777	7,996,492	208,285	79,385		- 1	-	5,243,184	1,746,439	719,199		
2002-03	9,024,184	193,982	8,830,203	223,371	181,525	-	-	-	7,327,354	2,443,067	(1,345,116)		
2003-04	8,468,185	279,351	8,188,835	230,033	288,232			-	5,556,584	1,701,441	412,545		
2004-05	9,349,534	261,945	9,087,588	193,980	299,208	-	- 1	-	6,741,211	2,526,223	(673,034)		
2005-06	11,532,085	204,435	11,327,650	208,728	576,250	811,424	- 1	-	4,697,222	1,273,478	3,760,549		
2006-07	11,093,468	145,300	10,948,168	135,451	750,687	271,423	1,131	2,397,860	8,240,794	2,739,657	(3,588,835)		
2007-08	10,021,443	119,409	9,902,035	119,392	783,690	366,558	1,498	28,217	6,826,708	2,281,106	(505,134)		
2008-09	8,831,377	196,096	8,635,280	92,893	706,483	507,346	2,135	2,692	5,765,799	1,929,418	(371,485)		
2009-10	9,074,780	286,474	8,788,306	92,199	666,377	457,136	2,113	49	5,518,309	1,792,655	259,468		
2010-11	8,286,554	170,550	8,116,004	68,793	587,390	609,252	2,631	-	5,240,147	1,760,390	(152,599)		
2011-12	8,402,176	132,496	8,269,680	75,944	623,051	487,745	2,008	-	5,008,686	1,683,820	388,426		
2012-13	8,176,727	294,050	7,882,677	67,195	639,515	601,293	2,415	-	5,099,929	1,701,333	(229,003)		

[The General Fund non-tax revenue represents the unencumbered tax proceeds collected by assessment not required to be paid to State and local law enforcement agencies.]

Minimum Quantity Before Tax is Due

More than 42.5 grams

More than 42.5 grams

7 or more grams

7 or more grams

10 dosage units

10 dosage units

No minimum

Detail may not add to totals due to rounding.

Unauthorized substance tax rates and bases:

Illicit mixed beverages

The excise tax levied under Article 2D is to generate revenue for State and local law enforcement agencies and for the General Fund. The tax was first imposed effective January 1, 1990.

Unauthorized substance
Marijuana stems & stalks that have been separated from the plant
Marijuana other than separated stems and stalks
Cocaine
Any other controlled substance that is sold by weight
Any other controlled substance that is not sold by weight
Any low-street-value drug that is not sold by weight

Any low-street-value drug that is not sold by weight

Rate
\$0.40 for each gram or fraction thereof
\$50.00 for each gram or fraction thereof
\$200.00 for each gram or fraction thereof
\$200.00 for each 10 dosage units or fraction thereof
\$50.00 for each 10 dosage units or fraction thereof

Illicit spirituous liquor sold by the drink

\$31.70 for each gallon or fraction thereof

No minimum

\$12.80 for each gallon or fraction thereof

No minimum

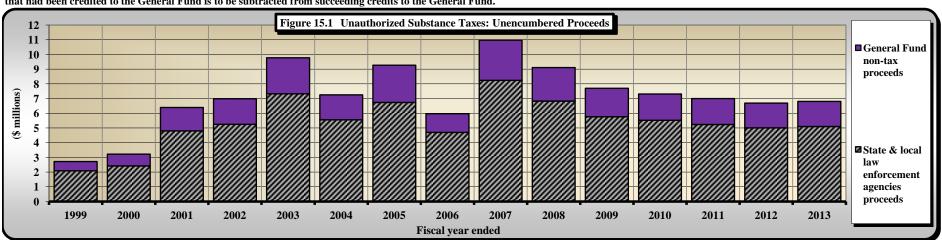
Mash

\$1.28 per gallon or fraction thereof

No minimum

When the tax was first imposed, the \$50 rate applicable to cocaine was \$200 per gram, and the \$200 rate applicable to drugs sold by dosage units was \$400. In Lynn v. West, the 4th U.S. Circuit Court of Appeals found the tax to be a criminal penalty; as a result, the rates were reduced effective October 31, 1998.

The statute specifies that the refund of a tax that has already been distributed is to first be drawn from the State Unauthorized Substances Tax Account. The amount of any refunded taxes that had been credited to the General Fund is to be subtracted from succeeding credits to the General Fund.



\$20.00 on each 4 liters and a proportional sum on lesser quantities

TABLE 16. FRANCHISE TAX COLLECTIONS [8 105 ARTICLE 3]

								[§ 105 ART	ICLE 3.]										
									Franchise	e Tax Net	Collection	s Before &	After De	ductions					
	Franchise Tax Gross Collections																		
	Taxpayer Type					Net			Collection	OSBM	Collec-	Inter-	Net						
		Utili	ties		Other			collections			fees	Civil	tion cost	govern-	collections	Ye	ear-over-y	ear % ch	ange
			Water		[Business	Total		before		Admin-	on	Penalty &	of fines/	mental/	to				Amount
	Power		& Sewer		Corporations,	gross		transfers/	Municipal	istrative	overdue	Forfeiture	forfei-	inter-fund	General	Gross		Net	to
Fiscal	[Revised]*	Gas	[Revised]*	Telephone	Burial Assns.]	collections	Refunds	deductions	share	costs	tax debts	Fund	tures	transfers	Fund	collec-		collec-	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	Refunds	tions	Fund
1998-99.	209,140,488	24,963,783	2,118,785	79,658,102	256,178,503	572,059,661	1,384,056	570,675,605	161,117,265	-	-	-	-	-	409,558,340	1.73%	-51.86%	2.00%	0.57%
1999-00.	219,729,256	1,432,790	2,105,502	90,331,696	247,558,483	561,157,726	5,064,362	556,093,364	157,114,167	-	-	-	-	92,000,000	306,979,197	-1.91%	265.91%	-2.56%	-25.05%
2000-01.	259,592,835	see note	2,178,005	94,249,223	304,505,649	660,525,713	6,006,591	654,519,122	166,087,272	-	-	-	-	(92,000,000)	580,431,850	17.71%	18.61%	17.70%	89.08%
2001-02.	281,575,454	-	2,084,385	58,159,018	266,909,430	608,728,287	8,337,902	600,390,385	88,962,299	87,500	83,376	-	-	64,986,530	446,270,680	-7.84%	38.81%	-8.27%	-23.11%
2002-03.	255,511,612	-	2,286,030	322,145	301,503,663	559,623,448	6,748,194	552,875,255	123,528,913	43,772	174,565	-	-	-	429,128,005	-8.07%	-19.07%	-7.91%	-3.84%
2003-04.	251,948,379	-	2,088,287	372,744	327,828,064	582,237,474	9,460,029	572,777,445	127,251,328	77,594	154,037	-	-	-	445,294,486	4.04%	40.19%	3.60%	3.77%
2004-05.	264,720,551	-	2,167,437	- 1	370,157,694	637,045,682	7,255,355	629,790,327	130,939,863	76,314	92,760	-	-	-	498,681,391	9.41%	-23.31%	9.95%	11.99%
2005-06.	291,633,056	-	2,841,294	. i	348,762,264	643,236,615	24,698,444	618,538,171	138,492,509	89,261	118,318	2,782,974	-	-	477,055,108	0.97%	240.42%	-1.79%	-4.34%
2006-07.	307,698,448	-	2,502,510	- 1	376,923,993	687,124,951	15,043,431	672,081,519	137,257,731	71,153	192,209	3,135,221	13,065	-	531,412,140	6.82%	-39.09%	8.66%	11.39%
2007-08.	325,129,273	-	3,610,522	<u> </u>	417,715,525	746,455,320	7,045,995	739,409,325	160,484,424	102,335	163,570	4,181,105	17,087	-	574,460,805	8.63%	-53.16%	10.02%	8.10%
2008-09.	330,828,428	-	3,235,011	-	509,183,231	843,246,670	17,647,835	825,598,834	168,483,698	105,668	76,780	4,973,092	20,925	-	651,938,670	12.97%	150.47%	11.66%	13.49%
2009-10.	334,860,001	-	3,658,951	i - i	582,131,144	920,650,096	12,108,720	908,541,376	178,430,323	107,406	282,804	5,242,927	24,229	2,310	724,451,377	9.18%	-31.39%	10.05%	11.12%
2010-11.	340,671,401	-	4,920,624	-	473,310,864	818,902,889	17,879,536	801,023,352	188,267,524	109,700	136,303	4,806,389	20,757	182,327	607,500,353	-11.05%	47.66%	-11.83%	-16.14%
2011-12.	331,542,797	-	4,369,065		477,292,015	813,203,876	12,182,051	801,021,825	184,351,730	111,936	246,274	3,741,239	15,402	27,508	612,527,735	-0.70%	-31.87%	0.00%	0.83%
2012-13.	339,395,679	-	4,208,847	j - j	526,425,624	870,030,150	7,464,726	862,565,424	196,669,118	99,390	202,217	5,353,176	21,499	78,898	660,141,126	6.99%	-38.72%	7.68%	7.77%

Detail may not add to totals due to rounding.

Franchise tax rates and bases: Utility franchise tax:

	Power	3.22%	Gross receipts derived from furnishing power, electricity, electric lights, or current.
	Gas		Effective July 1, 1999, sales of piped natural gas became exempt from the franchise tax, and instead, became subject to the piped natural gas excise tax.
	Water	4%	Gross receipts from owning or operating a water system subject to regulation by the NC Utilities Commission.
	Sewer	6%	Gross receipts from owning or operating a public sewerage company.
	Telephone		Effective <u>January 1, 2002</u> , telecommunications reform legislation repealed the telephone franchise tax and concurrently enacted legislation that
			consolidated all taxes on telecommunications services into a single State sales tax rate of 6% [7% combined general rate effective October 1, 2005].
			[6.75% effective <u>December 1, 2006;</u> 7% effective <u>April 1, 2008;</u> 8% effective <u>September 1, 2009;</u> 7% effective <u>July 1, 2011</u>]
Busines	s corporations:	\$1.50 per \$1,000 of the	Three alternate bases:
		largest of 3 alternate	(1) capital stock, surplus & undivided profits apportioned to NC.
		bases;	(2) 55% of the appraised value of real & tangible property in NC.
		(minimum tax, \$35)	(3) investment in tangible property in NC.

Mutual burial associations: \$25-\$50 flat tax

Based on membership

Rate

Municipal share amounts reflect actual payments to municipalities during the fiscal year indicated.

Base

Intergovernmental, inter-fund transfers

In fiscal year 1999-00, a \$92 million tax payment intended to satisfy a franchise tax liability was misassigned to the corporate income tax account because the payment was unaccompanied by a tax return identifying the tax type. Upon receipt of the tax return in 2000-01, a \$92 million correcting adjustment transferred the funds from the corporate income tax account into the intended franchise tax account. Gross collection amounts in the above table do not reflect this misassignment so as not to alter taxpayer remittance levels. The *Intergovernmental, inter-fund transfers* and *Net collections to General Fund* columns do reflect the misassignment of the \$92 million payment, reporting the payment in 2000-01 franchise tax net collections deposited into the General Fund instead of in 1999-00.

In fiscal year 2001-02, the State retained \$64,986,530 in allocated municipal utility franchise tax distribution monies to partially offset the budgetary shortfall.

Beginning with fiscal year 2009-10, the amount shown is the transfer of funds for purchases and costs related to the implementation of TIMS and PDP components [SL 2009-451, Section 6.20(a)]

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Franchise tax collections include \$22,859,455 attributable to this program.

Settlement Initiative

2006-07 A Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden. Franchise tax collections include \$4.518.477 attributable to this effort.

2009-10 Corporate Resolution Initiative

A corporate resolution initiative launched during 2009 focused on corporate taxpayers with significant outstanding tax bills. Franchise tax collections include \$40,204,035 generated by the program.

^{*}Revised to reflect collections reclassification

TABLE 17A. FRANCHISE TAX ON ELECTRIC POWER, WATER, AND SEWERAGE COMPANIES AND PIPED NATURAL GAS EXCISE TAX NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2012-2013 [§ 105 ARTICLE 3.; ARTICLE 5E.]

			Net collections an	d local shares [based on J	uly-June coll	ections]
			Public Uti	lity Franchise	Piped Natur	al Gas Exciso
			§ 105	5-116	§ 105-1	87.41
			Net	Local	Net	Local
	Rate		collections	share	collections	share
Collections source	[%]	Base/ tax structure	[\$]	[\$]	[\$]	[\$]
Electric power	3.22	Gross receipts derived from furnishing power, electricity, electric	339,395,679	197,035,835		
		lights, or current are subject to a 3.22% tax. [An amount equal				
		to a 3.09% tax on receipts from sales within municipal boundaries,				
		adjusted for certain statutory formula modifications, is shared				
		with the municipalities.]				
		[See note on authorized county participation.]				
Piped natural gas	*	The piped natural gas excise tax is in lieu of a sales and use tax			52,124,300	23,357,984
•		and a percentage gross receipts tax.				
		*Tax rate is based on monthly therm volumes received by the				
		end-user of the gas:				
		Therm volume Rate [Sales to manufacturers/				
		first 200 \$.047 farmers for qualifying				
		201-15,000 .035 purposes are exempt				
		15,001-60,000 .024 effective for transactions				
		60,001-500,000 .015 on/after <u>July 1, 2010.</u>]				
		over 500,000 .003				
		[A municipality receives an amount equal to 1/2 of the tax				
		attributable to the municipality.]				
		[See note on authorized county participation.]		i I		
Water	4	Gross receipts from owning or operating a water system regulated	4,208,847	[State retains proceeds]		
		by the NC Utilities Commission.				
Sewerage	6	Gross receipts from owning or operating a public sewerage system.	[included in water]			
		Totals	343,604,526	197,035,835	52,124,300	23,357,984

Note: Gross receipts of electric power companies derived from furnishing power, electricity, electric lights, or current are also subject to the State sales and use tax. (Refer to Table 17B.)

HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. Previously, only municipal governments participated in the distribution.

An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county.

TABLE 17B. STATE SALES AND USE TAX: ELECTRICITY, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2012-2013 [§ 105 ARTICLE 5.]

		Net collections and local shares [based on July-June collections]										
			Elec	tricity	Telecomm	unications	Video Programming					
			§ 105-164.4(a)(1f), (1j), (4a)	§ 105-164	4.4(a)(4c)	§ 105-164.4(a)(6)					
							Ca	ble	Direct-to-home satellite			
			Net	Local	Net	Local	Net	Local	Net	Local		
	Rate		collections	share	collections	share	collections	share	collections	share		
Collections source	[%]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Electric power	3	Gross receipts derived from sales of electricity to consumers	293,101,894	_								
		(other than qualifying sales to farmers, manufacturers, and		proceeds]								
		commercial laundries and dry cleaners) are subject to a										
		3% rate. Sales of electricity to manufacturers/farmers for										
		qualifying purposes are exempt for transactions on/after										
		July 1, 2010; sales of electricity measured by a separate										
		meter or device to laundries and pressing and dry cleaning										
		establishments for qualifying purposes are subject to a										
	<u> </u>	2.83% rate.			40 4 000 404							
Telecommunications	7	Combined general rate applicable to gross receipts from	;		406,099,181							
		providing telephone service (includes local, interstate,										
		intrastate, toll, private telecommunications, mobile										
		telecommunications services, and ancillary services).				((247 520						
		An amount equal to 18.70% of net collections (less a freeze deduction adjustment) is allocated to eligible				66,347,520						
		municipalities based on a formula.										
		[See note on authorized county participation.]*										
		[See note on authorized county participation.]										
		In addition, an amount equal to 7.7% of net collections				29,671,821						
		(adjusted for supplemental PEG support) is allocated to				25,071,021						
		counties and municipalities to partially replace repealed										
		local cable television franchise taxes.										
		PEG channel support funds				1,627,868						
Video Programming	7	Combined general rate applicable to gross					92,971,715		67,598,041			
		receipts from providing video programming services										
		(cable and direct-to-home satellite)										
		Amounts equal to 23.6% of cable and 37.1% of satellite net						20,820,276		23,797,738		
		collections (adjusted for supplemental PEG support) are					1					
		allocated to counties and municipalities to partially replace										
		repealed local cable television franchise taxes.	[i					
		PEG channel support funds	202 101 62 1		40 < 000 < 01	0= 4= 600	00.054.515	1,142,134		1,305,231		
		Totals	293,101,894		406,099,181	97,647,209	92,971,715	21,962,410	67,598,041	25,102,969		

Note: Gross receipts of electric power companies derived from furnishing power, electricity, electric lights, or current are also subject to the franchise tax. (Refer to Table 17A.)

*HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. Previously, only municipal governments participated in the distribution. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county.

TABLE 18. PRIMARY FOREST PRODUCTS TAX NET COLLECTIONS
[8 113A ARTICLE 12.]

		g IISA AKI	ICLE 12.		
		Collection	Forest		
		fees on	Develop-	Net colle	ctions
	Net	overdue	ment	Year-over-ye	ear change
	collections	tax debts	Fund	Amount	%
Fiscal year	[\$]	[\$]	[\$]	[\$]	change
1998-99	1,999,452	-	1,999,452	(100,711)	-4.80%
1999-00	1,936,867	-	1,936,867	(62,584)	-3.13%
2000-01	2,047,310	-	2,047,310	110,443	5.70%
2001-02	1,888,634	-	1,888,634	(158,677)	-7.75%
2002-03	1,857,902	-	1,857,902	(30,732)	-1.63%
2003-04	1,894,299	-	1,894,299	36,398	1.96%
2004-05	1,932,988	746	1,932,242	38,688	2.04%
2005-06	1,967,381	-	1,967,381	34,393	1.78%
2006-07	1,897,673	34	1,897,640	(69,708)	-3.54%
2007-08	1,888,547	13	1,888,533	(9,126)	-0.48%
2008-09	1,739,811	16	1,739,795	(148,736)	-7.88%
2009-10	1,464,258	20	1,464,238	(275,553)	-15.84%
2010-11	1,610,648	164	1,610,484	146,389	10.00%
2011-12	1,562,014	126	1,561,887	(48,634)	-3.02%
2012-13	1,655,655	-	1,655,655	93,642	5.99%

Primary forest products tax rates and bases:

The tax applies to all primary forest products harvested from lands in the State. Christmas trees and associated greens, material harvested from and used on an individual's own land, and fuel wood harvested for use in individual homes are not considered primary forest products for the purposes of the Primary Forest Product Assessment Act and are, therefore, exempt from the tax.

The rates of the tax vary according to the type of wood and kind of product:

\$.50 per 1,000 board feet Softwood sawtimber \$.40 per 1,000 board feet Hardwood sawtimber \$.20 per cord Softwood pulpwood \$.12 per cord Hardwood pulpwood

The primary forest products tax was enacted by the 1977 General Assembly to fund programs provided for in the Forest Development Act of 1977. Tax was first collected for the quarter ended September 30, 1978.

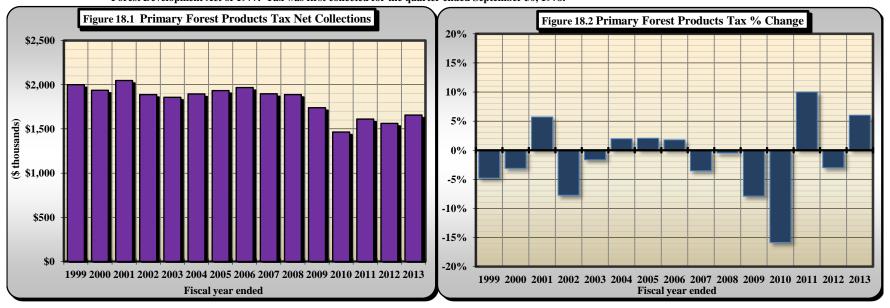


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT [§ 113A ARTICLE 12.]

-	Softwood	sowtimbor	Hardwaa	d sawtimber	Softwar	od pulpwood	Hordwa	ood pulpwood	
	Softwood	Computed	Haruwoo	Computed	Softwoo	ou puipwoou	Haruw	l	
		tax		tax		Computed		Computed	Total
		due		due		tax		tax	computed
	Number	[50¢ per	Number	[40¢ per	Number	due	Number	due	tax
Quarter ended	of	1,000 board ft.]		1,000 board ft.]	of	[20¢ per cord]	of	[12¢ per cord]	due
Quarter ended	board feet	[\$]	board feet	[\$]	cords	[\$]	cords	[\$]	[\$]
Fiscal year 2008-09	204141200	[4]	204141000	[4]	coras	[4]	001 005	[4]	[4]
September 30, 2008	365,214,684	182,607	126,030,673	50,412	728,632	145,726	439,296	52,716	431,462
December 31, 2008	338,402,388	169,201	102,725,098	41,090	681,104	136,221	435,435	52,252	398,764
March 31, 2009	290,264,489	145,132	111,975,031	44,790	536,220	107,244	286,057	34,327	331,493
June 30, 2009	294,825,810	147,413		30,352	660,733	132,147	282,314	33,878	343,789
Total	1,288,707,371	644,354	416,611,313	166,645	2,606,689	521,338	1,443,102	173,172	1,505,508
		· ·							
Fiscal year 2009-10									
September 30, 2009	316,808,636	158,404	118,402,404	47,361	751,155	150,231	425,901	51,108	407,104
December 31, 2009	276,176,343	138,088	82,288,807	32,916	662,659	132,532	345,164	41,420	344,955
March 31, 2010	282,341,078	141,171	83,962,947	33,585	769,185	153,837	337,269	40,472	369,065
June 30, 2010	336,016,025	168,008	103,122,615	41,249	761,150	152,230	359,253	43,110	404,597
Total	1,211,342,082	605,671	387,776,773	155,111	2,944,149	588,830	1,467,587	176,110	1,525,722
Fiscal year 2010-11									
September 30, 2010	337,649,586	168,825	135,596,597	54,239	794,891	158,978	321,128	38,535	420,577
December 31, 2010	304,472,472	152,236	116,945,564	46,778	737,086	147,417	310,466	37,256	383,688
March 31, 2011	352,903,987	176,452	/ /	37,050	697,653	139,531	262,884	31,546	384,578
June 30, 2011	340,503,481		139,323,454	55,729	729,613	145,923	274,305	32,917	404,820
Total	1,335,529,526	667,765	484,489,953	193,796	2,959,243	591,849	1,168,783	140,254	1,593,663
Fiscal year 2011-12									
September 30, 2011	308,849,527	,	112,013,718	,	731,013	,	/	,	381,367
December 31, 2011	329,741,568	/	106,795,902	42,718	773,720	,	321,162	38,539	400,873
March 31, 2012	330,749,055	,	114,729,532	45,892	583,366	,	318,165	,	366,119
June 30, 2012	373,514,732		133,954,776	53,582	682,708	136,542	288,223		411,468
Total	1,342,854,882	671,427	467,493,928	186,998	2,770,807	554,161	1,226,998	147,240	1,559,826
Fiscal year 2012-13									
·	227 017 427	1/0.050	120 002 117	E1 EE7	057 721	101 546	255 716	42.696	454747
September 30, 2012	337,916,437	,	128,892,116	,	957,731	191,546	355,716	/	454,747 425 744
December 31, 2012	355,572,370	/	117,825,156	,	793,591	158,718	350,912	42,109	425,744
March 31, 2013	365,435,809	182,718		37,565	754,310	,	330,027	39,603	410,748
June 30, 2013	371,074,284		115,844,820	46,338	766,762	153,352	371,731	44,608	429,835
Total	1,429,998,900	714,999	456,475,074	182,590	3,272,394	654,479	1,408,386	169,006	1,721,075

Detail may not add to totals due to rounding.

An assessment is levied on primary forest products harvested from lands within North Carolina to provide a source of funds to finance certain forestry operations. Collections are restricted funds paid directly to the Forest Development Fund.

Tax due does not equal collections for fiscal year because tax is paid during the month following the close of the calendar quarter. Collections include penalties, interest, assessments, and other miscellaneous payments not included in the computed tax due amounts above.

Tax was first collected for the quarter ended September 30, 1978.

TABLE 20. CORPORATE INCOME TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and SALES TAX NET COLLECTIONS FOR THOSE STATES LEVYING A CORPORATE INCOME TAX

	State							State "	Tay Collect	ions Fiscal Y	Voor 2012±				
	corporate income tax			Com	orate inco	ma tov			ial income	ī		al sales tax*	. 1	Total tax coll	lections
	rates and brackets			Corp	% of	me tax		maiviat	% of	ıax	Genera	% of		all sour	
	for 2011 income year		Pop-		total				total			total	•	Lan source	cesj
	-as of January 1, 2011-		ulation		state tax	Per car	ita		state tax	Per		state tax	Per		Per
	[standard		7/1/2012	Amount	collec-	Amount	1144	Amount	collec-	capita	Amount	collec-	capita	Amount	capita
Stat	L	Special rates or notes	[1,000s]	[\$1,000s]	tions	[\$]	Rank	[\$1,000s]	tions	[\$]	[\$1,000s]	tions	[\$]	[\$1,000s]	[\$]
Alabama	6.5%	rate applicable to banks;	4,822	413,253				3,017,437		625.76	2,274,658	25.14%	471.72	9,049,294	
THADAINA	0.5 / 0	gross sales option may apply;	4,022	413,233	4.57 70	05.70	50	3,017,437	33.3470	025.70	2,274,050	25.1470	7/1,/2	2,042,224	1,070.00
	[3-factor with sales double wtd.]	federal tax deductibility				İ								j	
Alaska	1%>\$0; 2%>\$9,999;	rates applicable to banks	731	663,144	9.41%	906.62	1	_	_		_	-		7,049,398	9,637.58
	3%>\$19,999; 4%>\$29,999;	- William Office Control		335,211	,		·		<u> </u>					., ,	-,
	5%>\$39,999; 6%>\$49,999;					į	<u> </u>		į					į	
	7%>\$59,999; 8%>\$69,999;					•	<u> </u>		İ					j	
	9%>\$79,999; 9.4%>\$89,999					<u> </u>								j	
	[3-factor]						!							į	
Arizona	6,968%	rate applicable to banks;	6,553	647,809	4.98%	98.85	35	3,093,904	23.81%	472.12	6,210,756	47.79%	947.74	12,996,421	1,983.20
		minimum tax: \$50	,			}	!	, ,	!		, ,			, , ,	,
	[3-factor with sales double wtd./					Ì								Ì	
	80-10-10 (sales-property-payroll)]					•	!								
Arkansas		rates applicable to banks	2,949	404,083	4.88%	137.02	19	2,401,902	28.98%	814.44	2,809,416	33.90%	952.63	8,287,744	2,810.23
	3%>\$6K; 5%>\$11K;	••	,	Ź		•	<u> </u>	, ,	!		, ,			, , ,	,
	6%>\$25K; 6.5%>\$100K					•	<u> </u>		•					į	
	[3-factor with sales double wtd.]					į			•					į	
California	8.84%	10.84% rate applicable to banks;	38,041	7,949,000	6.90%	208.96	9	55,024,435	47.77%	1,446.43	31,253,629	27.13%	821.57	115,178,568	3,027.71
		minimum tax: \$800				•				·					
	[Sales/3-factor with sales double wt	td.]													
Colorado	4.63%	rate applicable to banks;	5,188	492,224	4.80%	94.89	36	4,875,627	47.51%	939.87	2,302,333	22.43%	443.82	10,262,977	1,978.37
	[Sales]	gross sales option may apply													
Connection	ut 7.5%	rate applicable to banks	3,590	628,882	4.08%	175.16	11	7,371,189	47.80%	2,053.06	3,783,635	24.54%	1,053.84	15,421,035	4,295.14
	or 3.1 mills/\$1 of capital holding	minimum tax: \$250				İ								Ì	
	(maximum tax of \$1M)					İ								Ì	
	10% surcharge for IY 2011					•			<u> </u>					j	
	[Sales/3-factor with sales double wt	-													
Delaware	8.7%	banks: marginal rate decreases	917	262,378	8.00%	286.10	5	1,126,014	34.33%	1,227.81	-	-	-	3,280,185	3,576.72
		from 8.7% to 1.7% (brackets				<u> </u>	<u> </u>		!					į	
		ranging from \$20M				į			•					j	
		to \$650M in taxable				•			•					ţ	
		income); building and loan				<u> </u>	!							ł	
	[3-factor]	associations taxed at 8.7%							!						
Florida	5.5%	rate applicable to banks	19,318	2,003,490	6.07%	103.71	32	-	-	-	19,403,788	58.80%	1,004.46	32,997,012	1,708.13
	[\$5K exemption]					:	!								
	[3-factor with sales double wtd.]		0.000	= 00 < = <	2 = 20/	50.54	- 40	0.440.054	40 = 40/	000.04	T 202 T24	24 =20/	5 24.62	1 . 7 . 7	4 60 - 04
Georgia	6%	rate applicable to banks	9,920	590,676	3.53%	59.54	42	8,142,371	48.71%	820.81	5,303,524	31.73%	534.63	16,715,216	1,685.01
TT	[Sales]	7.020/ 6 1:	1 202	90.256	1.450/	57.64	42	1.540.546	27.020/	1 107 71	2 (07 051	40.010/	1.025.55	5.516.146	2.0(1.0)
Hawaii	4.4%>\$0; 5.4%>\$25K;	7.92% franchise tax rate applicable to banks;	1,392	80,256	1.45%	57.64	43	1,540,746	27.93%	1,106.61	2,697,951	48.91%	1,937.75	5,516,146	3,961.86
	6.4%>\$100K	,				İ			<u> </u>					j	
	[2 footow]	gross sales option may apply;					!		<u> </u>					į	
Idaho	[3-factor] 7.6%	capital gains taxed at 4%	1,596	188,589	5.59%	118.18	28	1,213,335	35.96%	760.36	1,224,656	36.29%	767.46	3,374,304	2,114.59
таапо	7.0%	rate applicable to banks;	1,590	100,509	5.59%	110.10	28	1,213,335	35.90%	/00.30	1,224,050	30.29%	/0/.40	3,374,304	2,114.59
		minimum tax: \$20; add'l \$10 Permanent Building				ļ	<u> </u>							į	
		_				į	!							ļ	
		Fund Tax as applicable; gross sales option may apply				}	!							Ì	
	[3-factor with sales double wtd.]	gross saics option may apply												ļ	

						LE 20CO									
	State]]							ions Fiscal					
	corporate income tax]]	Cor	orate inco	me tax		Individu	ial income	tax	Gener	al sales tax*	•	Total tax coll	
	rates and brackets				% of				% of			% of		[all sour	ces]**
	for 2011 income year		Pop-		total				total			total			
	-as of January 1, 2011-		ulation		state tax	Per cap	ita		state tax	Per		state tax	Per		Per
	[standard		7/1/2012	Amount	collec-	Amount		Amount	collec-	capita	Amount	collec-	capita	Amount	capita
State	apportionment formula]	Special rates or notes	[1,000s]	[\$1,000s]	tions	[\$]	Rank	[\$1,000s]	tions	[\$]	[\$1,000s]	tions	[\$]	[\$1,000s]	[\$]
Illinois	7% plus a 2.5%	rates applicable to banks	12,875	3,494,539	9.64%	271.42	6	15,512,310	42.78%	1,204.82	8,034,466	22.16%	624.02	36,257,762	2,816.08
	replacement tax [Sales]														
Indiana	8.5% [Sales]	rate applicable to banks	6,537	794,508	4.87%	121.53	27	4,765,566	29.18%	728.98	6,621,954	40.55%	1,012.94	16,329,595	2,497.90
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K	5% rate applicable to banks; 50% federal tax deductibility	3,074	425,776	5.37%	138.50	18	3,029,709	38.19%	985.53	2,523,266	31.81%	820.79	7,932,494	2,580.36
	[Sales]	•							İ						
Kansas	4% plus a surtax of 3%	banks: 2.25% plus a surtax of	2,886	317,578	4.28%	110.04	31	2,891,743	38.98%	1,002.02	2,825,880	38.09%	979.20	7,418,341	2,570.54
	for taxable income>\$50K	2.125% (S&L/trust cos., 2.25%) for net income>\$25K		,				, ,		Í	, ,			,	
	[3-factor/Sales]														
Kentucky	4%>\$0; 5%>\$50K;		4,380	575,164	5.47%	131.30	23	3,512,075	33.43%	801.77	3,052,236	29.05%	696.79	10,505,794	2,398.30
[2]	6%>\$100K								<u> </u>					İ	
	factor with sales double wtd.] 4%>\$0; 5%>\$25K;	fodovol tov dodnotibility	4,602	290,389	3.23%	63.10	41	2 474 606	27.51%	537.74	2 915 010	31.31%	£11.00	8,994,053	1,954.42
Louisiana	. , . ,	federal tax deductibility	4,002	290,389	3.23%	03.10	41	2,474,606	27.51%	557.74	2,815,919	31.31%	611.90	8,994,053	1,954.42
	6%>\$50K; 7%>\$100K; 8%>\$200K														
	[3-factor/Sales]														
Maine	3.5%>\$0: 7.93%>\$25K:	1% rate applicable to banks	1,329	232,118	6.15%	174.63	12	1,441,926	38.18%	1,084.81	1,064,342	28.18%	800.74	3,777,130	2,841.67
Mame			1,329	232,110	0.15%	174.03	12	1,441,920	30.10%	1,004.01	1,004,342	20.1070	000.74	3,777,130	2,041.0
	8.33%>\$75K; 8.93%>\$250K	_							!					į	
	[Sales]	taxable year; or 39¢/\$1K of							•						
Maryland	8.25%	assets at end of taxable year rate applicable to banks	5,885	880,356	5.15%	149.60	16	7,116,605	41.63%	1,209.37	4,076,578	23.85%	692.76	17,094,560	2,904.98
	es/3-factor with sales double wto		3,003	000,330	3.13 /0	142.00	10	7,110,003	41.05 /0	1,209.37	4,070,376	23.03 70	092.70	17,094,300	2,704.70
Massachusett		9.5% rate applicable to banks	6,646	2,001,780	8.77%	301.19	4	11,954,838	52.39%	1,798.76	5,079,105	22.26%	764.22	22,820,892	3,433.70
	vith an additional tax of \$2.60/\$1		0,040	2,001,700	0.77 /0	301.19	٦'	11,754,656	32.37 /0	1,730.70	3,079,103	22.20 /0	704.22	22,020,092	3,433.70
0	e property (or net worth allocal														
U	ble property corporations);	ne to state, for													
_	um tax: \$456								•						
	factor with sales double wtd.]													į	
Michigan	[Michigan Business Tax]		9,883	804,037	3.36%	81.35	39	6,921,033	28.93%	700.27	8,933,937	37.35%	903.94	23,919,741	2,420.20
Michigan	4.95% on business income pl	us 0.8% on modified	2,003	004,037	3.30 /0	01.55	39	0,921,033	20.33 /0	700.27	6,933,937	37.33/0	203.24	23,919,741	2,420.20
	gross receipts of \$350K or me								•						
	plus 21.99% surcharge, capp														
	[Sales]	ed at word per annum;													
Minnesota	9.8%	rate applicable to banks	5,379	1,066,022	5.18%	198.18	10	7,988,084	38.85%	1,485.01	4,942,140	24.04%	918.76	20,560,540	3,822.27
	factor: 90-5-5 (sales-property-page		3,377	1,000,022	3.1070	170.10	10	7,200,004	30.03 /0	1,405.01	4,542,140	24.0470	710.70	20,500,540	3,022.21
Mississippi	3%>\$0; 4%>\$5K;	rates applicable to banks	2,985	395,679	5.69%	132.56	21	1,501,267	21.59%	502.95	3,072,243	44.18%	1,029.25	6,953,365	2,329.49
	5%>\$10K													į	
	ales/Other (based on specific bus				. =	= 0.40		= 1=1 /0/	4= =4.04	0=4.4				10.000.000	. =0.
Missouri	6.25%	7% rate applicable to banks; 50% federal tax deductibility	6,022	301,681	2.79%	50.10	45	5,131,686	47.51%	852.16	3,103,410	28.73%	515.35	10,802,052	1,793.77
	[3-factor/Sales]								•						
Montana	6.75%	rate applicable to banks	1,005	132,361	5.38%	131.68	22	900,180	36.60%	895.58	-	- 1	-	2,459,324	2,446.75
	corporations filing under a wat			,- 02		2 = 1.00		,00						,, ,	,
	um tax: \$50	<u> </u>							!						

Sales New 8.5% Business Profits Tax rate applicable to banks 1,321 521,309 23.64% 394.72 2 81,557 3.70% 61.75 2,205,045 1,669.				_		IAD	LE 20C0	mmueu								
Fraids and bracklets Frogram Frank Frogram Frogram Frogram Frank Frank Frogram Frank Frank Frogram Frank Frank Frogram Frank Frank Frank Frank Frogram Frank F																
For 2011 Inconse year Section Population Population Special rates or noise Population Populatio		•			Cor		me tax		Individu	1	tax	Genera		:		
State Stat		rates and brackets				% of				% of			% of		[all sour	ces]**
State State State State Special rates or motes 71/2012 Amount Capito Capito		for 2011 income year		Pop-		total				total			total			
State Special proteomore formula Social rates or notes Li,0000 Si,0000, 15000 Si,000		-as of January 1, 2011-		ulation		state tax	Per cap	oita		state tax	Per		state tax	Per		Per
New New New New New New New New New		[standard		7/1/2012	Amount	collec-	Amount		Amount	collec-	capita		collec-	capita	Amount	capita
Sales Sistems Politic Tax rate applicable to bunks 1,321 521,309 23,64% 394,72 2 81,557 3,70% 61,75 - 2,205,045 1,609.	State	apportionment formula]	Special rates or notes	[1,000s]	[\$1,000s]	tions	[\$]	Rank	[\$1,000s]			[\$1,000s]	tions	[\$]	[\$1,000s]	[\$]
New S.5% Business Frofits Tax rate applicable to banks 1,321 521,309 23,64% 394,72 2 81,557 3,70% 61,75	Nebraska	5.58%>\$0; 7.81%>\$100K		1,856	234,296	5.37%	126.27	25	1,838,344	42.10%	990.74	1,570,450	35.96%	846.36	4,366,617	2,353.31
Humpahire plus a 0.75% Business Enterprise Tax Foreign F]					
The continue for the same devolts may apply S-36-continue for the same devolted S-36-continue for the same devolted S-36-continue for the same devolted S-36-continue for the same same same same same same same sam	New	8.5% Business Profits Tax	rate applicable to banks	1,321	521,309	23.64%	394.72	2	81,557	3.70%	61.75	-	-	-	2,205,045	1,669.58
Section Sect	Hampshire	•	•							•						
New Jersey 6.5%-580 (75%-580K); rate applicable to banks; minimum tax 500 (corporation business franchise rates) or internative minimum tax 500 (corporation business franchise rates) or internative minimum tax (ranging from \$500 to \$2.000) based on gross receipts \$1.500) based on gross receipts \$1.500 (st.) \$1.500 (for certain income levels ma	y apply			•				į			l		Ī	
99% 54100K minimum tax \$500	[3-f	actor with sales double wtd.]						i								
Comporation business Franchise rates or laternative minimum assessment; or fixed dollar minimum tax (ranging from \$500 to \$3,000 based on gross receipts \$1,000 based on gross point may apply or fixed oblants minimum tax (ranging from \$150 to \$1,000 based on gross point may apply or fixed oblants \$1,000 based on gross point may apply or fixed oblants \$1,000 based on gross point may apply or fixed oblants \$1,000 based on gross point may apply or fix	New Jersey	6.5%>\$0; 7.5%>\$50K;	rate applicable to banks;	8,865	1,929,133	7.03%	217.62	8	11,128,418	40.53%	1,255.38	8,099,549	29.50%	913.70	27,456,175	3,097.29
or alternative minimum assessment: or fired collar minimum tax (ranging from \$500 to \$2,000) based on gross receipts [3-Inctor with sales double witd.] New Mexico 4,8%-590,6,5%-58008; rates applicable to banks: [3-Inctor with sales double witd.] New York 7,1% of EXI base (general business taxpayere): ANT of 1.5% (3% banks), or capital stocks tax may apply; certain manufacturers pag \$5.5%; flact dollar minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax between \$25 und \$5K, depending on New York receipte \$5250 minimum tax beautiful to banks [2-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$30K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3-Inctor White State of Post up to \$390K.] [3		9%>\$100K	minimum tax: \$500							•						
or fixed dollar minimum tax (ranging from \$500 to \$2,086 281,047 5.44% 134.76 20 1,150,468 22,29% 551,64 1,990,535 38.55% 954,45 5,162,396 2,475. Mew Mexice A8%-\$90, 64%-\$5800K; artes applicable to banks; gross sales option may apply 1.5-factor 1.5-f		[corporation business franch	nise rates]			İ				į					Ì	
S2,000 based on gross receipts S2,000 based on gross receipts S2,000 based on gross receipts S2,000 based on gross receipts S2,000 control of the state of the		or alternative minimum asse	essment;			<u> </u>				į					Ī	
[3-Inettor with sales double wtd.]		or fixed dollar minimum tax	(ranging from \$500 to			į				ļ						
New Mexico 4.8% \$506, 6.4% \$500K; rates applicable to banks; 7.6% \$51 million gross sales option may apply [3-factor]		\$2,000) based on gross receip	pts													
New Mexico 4.8% \$506, 6.4% \$500K; rates applicable to banks; 7.6% \$51 million gross sales option may apply [3-factor]	[3-f	actor with sales double wtd.]	•							}						
7.6%-S1 million gross sales option may apply	New Mexico		rates applicable to banks;	2,086	281,047	5.44%	134.76	20	1,150,468	22.29%	551.64	1,990,535	38.56%	954.45	5,162,396	2,475.33
Safest S		7.6%>\$1 million		,	,	<u> </u>			, ,	ļ		, ,	İ		, , ,	,
New York 7.1% of ENI hase (general business tapayery); AMT of 1.5% (3% banks), or capital stocks tax may apply; certain manufacturers pay 6.5%; fixed dollar minimum tax between \$25 and \$5K, depending on New York receipts (\$250 minimum tax for banks); small business tapayers pay rates of 6.5%, 7.1%, and 4.55% on 3 brackets of ENI up to \$390K. [Sales] North Carolina 6.9% rate applicable to banks [3-factor with sales double wtd.] North Carolina 6.9% minimum tax (banks); \$50; Water 's-edge filters pay additional 3.5% tax [3-factor] Ohio CAT is \$150 for gross 1.3% franchise tax rate receipts >8150K up to applicable to banks \$1 million, plus 0.26% of gross receipts 1 million. [3-factor] Oregon 6.6% \$80 are applicable to banks; 3.89 433,126 4.96% 111.08 30 5,825,797 66.75% 1,494.04 -			gram amera spinor amily upper			<u> </u>		!		ļ	! !		ļ			
AATT of L5% (3% banks), or capital stocks tax may apply; certain manufacturers pay 6.5%; fixed dollar minimum tax between \$25 and \$5K, depending on New York receipts (\$250 minimum tax for banks); mall business taxpayers pay rates of 6.5%, 7.1%, and 4.35% on 3 brackets of ENI up to \$390K. [Sales] North Carolina 6.9% rate applicable to banks [3-factor] the complex of the complex	New York		usiness taxpaver):	19,570	4,567,889	6.38%	233,41	7	38,771,968	54.19%	1.981.17	11.904.357	16.64%	608.29	71,545,745	3,655.84
apply; certain manufacturers pay 6.5%; fixed dollar minimum tax between \$25 and \$5K, depending on New York receipts (\$250 minimum tax for banks); small business taxpayers pay rates of 6.5%, 7.1%, and 4.35% on 3 brackets of ENI up to \$390K. [Sales] North Carolina 6.9% rate applicable to banks 9,752 1,220,072 5.37% 125.11 26 10,383,796 45.72% 1,064.78 5,573,658 24.54% 571.54 22,712,199 2,328. [Sales] North Dakota 1.68%-\$80; 4.23%-\$25K; 6.5% rate applicable to banks minimum tax (banks); \$50; Water's-edge filters pay additional 3.5% tax [3-factor] Ohio CAT is \$150 for gross 1.3% franchise tax rate receipts \$41.50K up to applicable to banks \$1 million, plus 0.26% of gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross receipts \$41 million. \$25,026 for gross selection may apply or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales \$250 for \$25,028 for \$25,0	- 1 1		2 0 //		-,,				,,		_,,,	,,		******	1 =,0 10 ,1 10	-,
Fixed tollar minimum tax between \$25 and \$5K, depending on New York receipts (\$250 minimum tax for banks); small business taxpayers pay rates of 6.5%, 7.1%, and 4.35% on 3 brackets of ENI up to \$390K. [Sales]										İ						
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T.1%, and 4.35% on 3 brackets of ENI up to \$390K. Sales Sal		•	-							İ			į			
Sales		* *				!										
North Carolina 6.9% rate applicable to banks [3-factor with sales double wtd.] 3-fac			ου στ 22 (2 υρ το φενσ22)			!										
S-factor with sales double wtd.] Solution Solutio	North Carolin		rate applicable to banks	9.752	1.220.072	5.37%	125.11	26	10.383.796	45.72%	1.064.78	5.573.658	24.54%	571.54	22.712.199	2.328.96
North Dakota 1.68%>\$0; 4.23%>\$25K; 6.5% rate applicable to banks			rute applicable to builds	3,762	1,220,072	0.0770	120.11		10,200,770	10.7270	1,00	2,272,020	21.0170		22,712,122	2,020170
S.15% > \$50K minimum tax (banks): \$50; Water's-edge filers pay additional 3.5% tax [3-factor]			6.5% rate applicable to banks	700	215.622	5.20%	308.20	3	432,527	10.43%	618.22	1.122.783	27.08%	1.604.83	4.146.149	5.926.22
Water's-edge filers pay additional 3.5% tax [3-factor]	1101111 2 11110111			7.00	_10,0		000120	Ĭ	102,027	100.0070	010,22	1,122,700	2710070	2,00 1100	.,2.10,2.15	2,7 20122
Additional 3.5% tax		·	minimum tux (bums), \$\pi\cos							İ			į		į	
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\$1 million, plus 0.26% of gross receipts>\$1 million. [3-factor with sales triple wtd.] applies to franchise tax Oklahoma 6% rate applicable to banks [3-factor] Oregon 6.6%>\$0 rate applicable to banks; 7.6%>\$250K gross sales option may apply or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales [Sales] Pennsylvania 9.99% \$\$ 12,764 1,837,374 5.58% 143.95 17 10,102,113 30.66% 791.48 9,166,842 27.82% 718.21 32,949,917 2,581.	Omo			11,544	117,440	0.43 /0	10.17	40	7,027,547	34.02/0	702.13	0,277,130	31.72 /0	/10.	23,720,110	2,243.70
gross receipts>\$1 million. [3-factor with sales triple wtd.] applies to franchise tax Oklahoma 6% rate applicable to banks [3-factor] Oregon 6.6%>\$0 rate applicable to banks; 7.6%>\$250K gross sales option may apply or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales [Sales] Pennsylvania 9.99% 12,764 1,837,374 5.58% 143.95 17 10,102,113 30.66% 791.48 9,166,842 27.82% 718.21 32,949,917 2,581.		•	applicable to balks			į		<u> </u>		ļ			İ			
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[3-factor] Oregon 6.6%>\$0 rate applicable to banks; 7.6%>\$250K gross sales option may apply or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales [Sales] Pennsylvania 9.99% 12,764 1,837,374 5.58% 143.95 17 10,102,113 30.66% 791.48 9,166,842 27.82% 718.21 32,949,917 2,581.				2 915	446 000	5.059/	116 01	20	2 774 376	21 //10/	727.26	2 415 064	27 280/	622 21	8 822 058	2 212 07
Oregon 6.6%>\$0 rate applicable to banks; 3,899 433,126 4.96% 111.08 30 5,825,797 66.75% 1,494.04 8,728,095 2,238. 7.6%>\$250K gross sales option may apply or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales [Sales] Pennsylvania 9.99% 12,764 1,837,374 5.58% 143.95 17 10,102,113 30.66% 791.48 9,166,842 27.82% 718.21 32,949,917 2,581.	Okialiollia		rate applicable to ballks	3,013	440,009	3.03 /0	110.71	29	2,774,370	31.44 /0	727.20	2,413,904	27.30 /0	033.31	0,023,930	2,313.07
7.6%>\$250K gross sales option may apply or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales [Sales] Pennsylvania 9.99% 12,764 1,837,374 5.58% 143.95 17 10,102,113 30.66% 791.48 9,166,842 27.82% 718.21 32,949,917 2,581.	Oregon		rate annlicable to banks	3 200	133 126	4 060/	111 00	30	5 925 707	66 750/	1 404 04	_	_		8 728 nos	2 228 2/
or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales [Sales] Pennsylvania 9.99% 12,764 1,837,374 5.58% 143.95 17 10,102,113 30.66% 791.48 9,166,842 27.82% 718.21 32,949,917 2,581.	Oregon	•		3,099	433,120	7.70 %	111.00	30	3,043,191	00.75 /6	1,774.04	-	-	-	0,720,093	4,430.34
\$100K) based on Oregon sales [Sales] Pennsylvania 9.99% 12,764 1,837,374 5.58% 143.95 17 10,102,113 30.66% 791.48 9,166,842 27.82% 718.21 32,949,917 2,581.		·						<u> </u>								
[Sales] Pennsylvania 9.99% 12,764 1,837,374 5.58% 143.95 17 10,102,113 30.66% 791.48 9,166,842 27.82% 718.21 32,949,917 2,581.						•		<u> </u>		1			į			
Pennsylvania 9.99% 12,764 1,837,374 5.58% 143.95 17 10,102,113 30.66% 791.48 9,166,842 27.82% 718.21 32,949,917 2,581.		,	ES			İ		<u> </u>		1			İ		į	
*	Donneylvani-			12.764	1 927 274	E 500/	142.05	177	10 102 112	20 6607	701 40	0 166 042	27 920/	710 21	22 040 017	2 F01 FF
[3-1actor: 20-3-5 (sales-property-payron)]	•		oovmoll)]	12,704	1,03/,3/4	3.30%	143.93	1/	10,102,113	30.00%	/71.48	9,100,042	41.0470	/10.41	34,343,317	4,301.37
	[3-1	actor: 90-5-5 (sales-property-p	payron)]	1 1		:	1	; I		!	ł l		! !			

TABLE 20.-Continued

	State							State '	Tax Collect	ions Fiscal	Year 2012+				
	corporate income tax			Cor	porate inco	me tax		Individu	ial income	tax	Genera	al sales tax	•	Total tax col	lections
	rates and brackets				% of				% of			% of		[all sour	ces]**
	for 2011 income year		Pop-		total				total			total			
	-as of January 1, 2011-		ulation		state tax	Per cap	ita		state tax	Per		state tax	Per		Per
	[standard		7/1/2012	Amount	collec-	Amount		Amount	collec-	capita	Amount	collec-	capita	Amount	capita
State	apportionment formula]	Special rates or notes	[1,000s]	[\$1,000s]	tions	[\$]	Rank	[\$1,000s]	tions	[\$]	[\$1,000s]	tions	[\$]	[\$1,000s]	[\$]
Rhode	9% business corporation	rate applicable to banks;	1,050	136,362	4.75%	129.83	24	1,068,466	37.25%	1,017.30	848,547	29.58%	807.92	2,868,188	2,730.85
Island	or franchise tax	special rates for utilities												į	
	of \$2.50/\$10K of authorized	capital stock (valued at							•					1	
	a minimum of \$100/share); i	minimum tax: \$500							į						
	[3-factor]								<u> </u>					<u> </u>	
South	5%	4.5% rate applicable to banks;	4,724	252,904	3.14%	53.54	44	3,096,834	38.41%	655.59	2,926,177	36.29%	619.46	8,062,639	1,706.84
Carolina		6% rate applicable to savings							•			•		į	
		& loans							į					į	
	[Sales]													į	
South Dakota	[applies to banks only]	6%-0.25% on net income;	833	59,837	3.93%	71.80	40	-	-	-	838,240	55.08%	1,005.86	1,521,928	1,826.27
	no state income tax	minimum tax: \$200 per location													
Tennessee	6.5%	rate applicable to banks	6,456	1,115,383	9.28%	172.76	13	182,251	1.52%	28.23	6,545,229	54.47%	1,013.78	12,015,213	1,861.02
	factor with sales double wtd.]														
Utah	5%	rate applicable to banks;	2,855	258,578	4.45%	90.56	37	2,466,495	42.45%	863.83	1,857,035	31.96%	650.38	5,809,955	2,034.81
		minimum tax: \$100							į					į	
	actor/3-factor with sales double								<u> </u>						
Vermont	6%>\$0; 7%>\$10K;	minimum tax: \$250 (\$75	626	96,579	3.50%	154.28	15	598,450	21.70%	955.97	342,085	12.41%	546.45	2,757,370	4,404.67
	8.5%>\$25K	for small farm corporations)							į						
	factor with sales double wtd.]														
Virginia	6%	rate applicable to banks;	8,186	838,790	4.62%	102.47	34	10,216,148	56.30%	1,248.02	3,487,343	19.22%	426.02	18,144,897	2,216.61
		telecommunication companies												į	
		may be subject to a minimum							į						
		tax of 0.5% of gross receipts							İ					Ì	
		in lieu of the 6% rate												į	
	factor with sales double wtd.]														
West Virginia		rate applicable to banks	1,855	192,385	3.64%	103.69	33	1,755,746	33.22%	946.28	1,277,328	24.17%	688.43	5,285,773	2,848.84
	factor with sales double wtd.]			021102	7 0 40 /	162.12	- 4.4	< - <	40.000/	4 400 00	4.000 = 20	0<040/	7 40.04	45.005.005	A =02.4 ć
Wisconsin	7.9%	rate applicable to banks;	5,726	934,103	5.84%	163.12	14	6,762,399	42.28%	1,180.92	4,288,739	26.81%	748.94	15,995,335	2,793.26
		economic development												į	
		surcharge ranging from													
	50.1.1	\$25-\$9,800 may apply							•					ļ	
	[Sales]				a	a		********	a	a		a	a		a
Total 46 states	5		276,990	41,724,016	5.78% ^a	150.63 ^a	-	280,614,090	38.84% ^a	1,013.08 ^a	205,941,813	28.51% ^a	743.50 ^a	722,439,655	2,608.18 ^a
Detail may not	t add to totals due to rounding.														

Detail may not add to totals due to rounding.

This table compares the basic corporate income tax rate(s) generally applicable for the states that levy a tax on corporate income, but does not attempt to address alternate taxable income computational methods or exceptional provisions and circumstances specific to certain corporate entities. Additional business franchise taxes, alternative minimum taxes, and surcharges may apply. Texas imposes a franchise tax (margin tax) imposed at 1.0% (0.5% for retail/wholesale entities) of gross revenues over \$1,000,000, on lesser of 70% of total revenues or 100% of gross receipts after deductions for either compensation or cost of goods sold. Nevada, Washington, and Wyoming do not levy state corporate income taxes.

Per capita tax collection amounts are computations based on July 1, 2012 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

- +Data reflect state government fiscal years that end on June 30, except for three states with alternative fiscal year ending dates: Alabama and Michigan (September 30), and New York (March 31).
- *Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services.

Data for some states include state-collected local sales tax. North Carolina sales tax data include \$17,887,554 retained by state to pay for the costs of collecting and distributing local sales taxes.

Sources: U.S. Census Bureau, Population Division. Table NST-EST2012-01- Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Tax Foundation; Federation of Tax Administrators; Commerce Clearing House; Tax Policy Center

^{**}Includes the following taxes as applicable: property, general sales and gross receipts, selective sales, licenses, individual and corporation income taxes, death and gift, documentary and stock transfer, severance, and other taxes.

^aWeighted average computations based on tax collection totals and population for the 46 states levying a corporation income tax.

TABLE 21. CORPORATION INCOME TAX COLLECTIONS [8 105 ARTICLE 4, PART 1.]

							[8 103 A	KTICLE 4	, 1 AK1 1.j						_			
						Corporate 1	Income Tax	Net Collec	tions Before &	After Reim	bursements, '	Transfers						
	Corp	orate Income	Гах			State aid/rei	imbursemen	ts paid to		Interge	overnmental							
	Gro	oss Collections				local gove	rnments to 1	eplace			and							
		by Type				revenue los	t due to law	changes		inter-f	und transfers							
					Net collec-			Ü	Public	Critical	Other/	Collec-	OSBM	Net	Yes	ar-over-yea	r % change	e
					tions before		Homestead		School	School	collection	tion	Civil	collections	Income		Net	
			Total		state aid/	Exclusion	Exemption	Food	Building	Facility	cost of	fees on	Penalty	to	tax		collec-	Amount
	Type of p	ayment	gross		transfer	of	for elderly/	stamp	Capital	Needs	fines/for-	overdue	Forfei-	General	gross	Income	tions	to
Fiscal	Estimated	Final	collections	Refunds	deductions	inventories	disabled	purchases	Fund	Fund	feitures	tax debts	ture Fund	Fund	collec-	tax	before	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	refunds	transfers	Fund
1998-99	973,701,900	250,091,221	1,223,793,121	95,209,963	1,128,583,158	190,174,088	10,628,279	6,406,639	62,864,482	10,000,000	-		-	848,509,669	14.43%	-4.17%	16.33%	21.85%
1999-00	1,028,634,542	247,902,830	1,276,537,372	171,375,542	1,105,161,830	190,174,088	7,890,753	6,406,639	79,448,377	10,000,000	(92,000,000)	-	-	903,241,974	4.31%	80.00%	-2.08%	6.45%
2000-01	864,206,947	165,320,475	1,029,527,422	213,892,230	815,635,192	95,087,044	7,890,753	6,406,639	48,848,625	10,000,000	187,087,044	-	-	460,315,086	-19.35%	24.81%	-26.20%	-49.04%
2001-02	705,907,394	193,243,109	899,150,503	230,798,827	668,351,676	190,174,088	see note	6,406,639	44,330,291	10,000,000	7,890,752	227,363	-	409,322,540	-12.66%	7.90%	-18.06%	-11.08%
2002-03	836,870,149	201,623,125	1,038,493,274	139,974,050	898,519,224	-	-	-	-	-	57,869,430	149,970	-	840,499,824	15.50%	-39.35%	34.44%	105.34%
2003-04	795,950,527	228,453,041	1,024,403,568	187,050,344	837,353,223	-	-	-	57,620,230	2,500,000	-	268,146	-	776,964,847	-1.36%	33.63%	-6.81%	-7.56%
2004-05	938,893,681	476,478,614	1,415,372,295	143,239,923	1,272,132,373	-		-	78,355,706	-	100,000	147,502	-	1,193,529,164	38.17%	-23.42%	51.92%	53.61%
2005-06	1,166,928,576	279,307,293	1,446,235,869	137,992,380	1,308,243,489	-	-	-	98,198,520	-	-	221,499	5,720,530	1,204,102,940	2.18%	-3.66%	2.84%	0.89%
2006-07	1,216,393,456	533,684,069	1,750,077,525	184,386,550	1,565,690,975	-		-	109,167,598	-	20,657	146,701	4,956,822	1,451,399,198	21.01%	33.62%	19.68%	20.54%
2007-08	1,198,794,920	283,677,374	1,482,472,294	275,844,781	1,206,627,514	-	-	-	87,201,879	-	30,693	215,449	7,510,641	1,111,668,852	-15.29%	49.60%	-22.93%	-23.41%
2008-09	1,001,342,157	175,586,702	1,176,928,859	275,365,185	901,563,674	-	-	-	56,236,424	-	40,493	118,458	9,623,786	835,544,512	-20.61%	-0.17%	-25.28%	-24.84%
2009-10	1,134,856,009	381,083,060	1,515,939,069	221,132,886	1,294,806,183	-		-	93,834,701	-	14,264	493,596	2,598,199	1,197,865,423	28.80%	-19.69%	43.62%	43.36%
2010-11	1,110,751,387	186,545,202	1,297,296,589	204,994,094	1,092,302,495	-	-	-	75,181,766	-	40,568	224,332	3,309,395	1,013,546,433	-14.42%	-7.30%	-15.64%	-15.39%
2011-12	1,196,124,315	164,719,867	1,360,844,182	140,585,423	1,220,258,759	-	-	-	83,894,927	-	56,883	186,337	3,249,448	1,132,871,164	4.90%	-31.42%	11.71%	11.77%
2012-13	1,368,985,314	197,268,726	1,566,254,040	280,140,029	1,286,114,011	-	<u> </u>	-	89,196,686	-	(9,639)	207,342	4,989,118	1,191,730,504	15.09%	99.27%	5.40%	5.20%

Detail may not add to totals due to rounding.

Corporate income tax: An income tax is levied at the rate of 6.9% on the portion of net income allocable to the State. Corporations "doing business" in at least one additional state calculate their North Carolina income through use of the apportionment formula. Nonapportionable income is directly allocated in accordance with applicable revenue statutes. 'Business income' is defined as all income from transactions and activities that are dependent upon or contribute to the operations of a taxpayer.

administering Article 3A.

Effective year of tax:	
Effective for tax years 198	7 through 1990
Effective for tax years 199	1 through 1996
Plus an additional surtax (%	% of tax liability) as follows:
Tax year 1991: 4%*	Tax year 1993: 2%*
Tax year 1992: 3%*	Tax year 1994: 1%*
Tax year 1997	
Tax year 1998	
Tax year 1999	
Tax year 2000 forward	
Tax years 2009, 2010: 3%	*
	Effective for tax years 198 Effective for tax years 199 Plus an additional surtax (% Tax year 1991: 4%* Tax year 1992: 3%* Tax year 1997 Tax year 1998 Tax year 1999

William S. Lee Fees [§ 105-129.6 ARTICLE 3A] and *Fees and reports [§ 105-129.85(a)ARTICLE 3J] allocations: Effective for tax years beginning on or after January 1, 2002, a taxpayer is assessed a fee of \$500 for each credit the taxpayer claims with respect to a location that is in an enterprise tier 3, 4, or 5, subject to a maximum fee of \$1,500 per taxpayer per taxable year. The Department of Revenue retains 75% of the fee for costs of administering and auditing the tax credits allowed under Article 3A; the remaining portion of the fee is credited to the Department of Commerce for costs of

Fiscal year	DOR	DOC	Fiscal year	DOR	DOC	*Gen Fund
2002-03	\$40,875	\$13,625	2008-09	\$100,500	\$33,500	\$96,500
2003-04	\$191,250	\$63,750	2009-10	\$36,750	\$12,250	\$155,000
2004-05	\$171,375	\$57,125	2010-11	\$9,375	\$3,125	\$148,000
2005-06	\$197,625	\$65,875	2011-12	\$8,625	\$2,875	\$146,500
2006-07	\$194,250	\$64,750	2012-13	\$1,500	\$500	\$236,500
2007-08	\$131,625	\$43,875				

Apportionment formula: Effective for tax years beginning on or after January 1, 1989, all business income of corporations, except excluded corporations and public utilities, engaged in business activities in North Carolina and at least one other state were required to apportion to this State by use of a formula consisting of the sum of the property factor, the payroll factor, and twice the sales factor divided by four. Excluded corporation means any company engaged in business as a building or construction contractor, a securities dealer, loan company or company which receives more than 50% of its ordinary gross income from intangible property; apportionable income of excluded corporations and public utility companies is apportioned by multiplying apportionable income by the sales factor.

2001-02 Other transfers includes a local government reimbursement allocation of \$7,890,753 for Homestead Exemption for elderly/disabled that was retained by the State due to the budgetary shortfall. 2002-03 Other transfers includes a \$57,869,430 payment to the State Public School Fund.

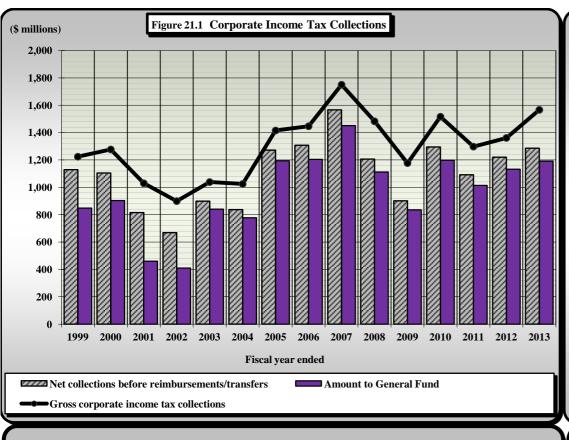
Intergovernmental, inter-fund transfers

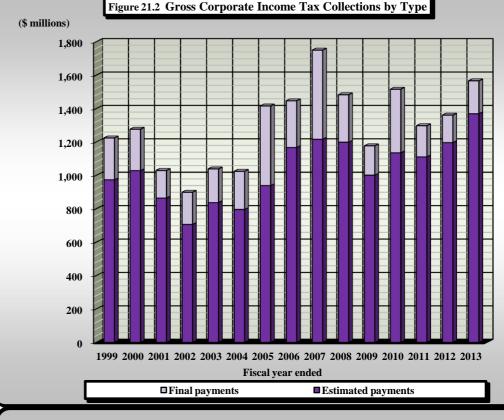
In fiscal year 1999-00, a \$92 million tax payment intended to satisfy a franchise tax liability was misassigned to the corporate income tax account because the payment was unaccompanied by a tax return identifying the tax type. Upon receipt of the tax return in 2000-01, a \$92 million correcting adjustment transferred the funds from the corporate income tax account into the intended franchise tax account. Gross collection amounts in the above table do not reflect this misassignment so as not to alter taxpayer remittance levels. The *Intergovernmental*, inter-fund transfers 'Other' and Net collections to General Fund columns do reflect the misassignment of the \$92 million payment, reporting it as 1999-00 corporate net tax collections deposited into the General Fund and as a \$92 million transfer from the corporate income tax account to the franchise tax account in 2000-01 to correctly assign the remittance. In addition to the 2000-01 \$92 million transfer to the franchise tax account, the 'Other' column includes the scheduled April 2001 local government reimbursement allocation of \$95,087,044 for replacement of revenues lost due to the exemption of inventories from the property tax base. The State retained the April 2001 allocation to partially offset the budgetary shortfall. The reimbursement provision was repealed effective July 1, 2002.

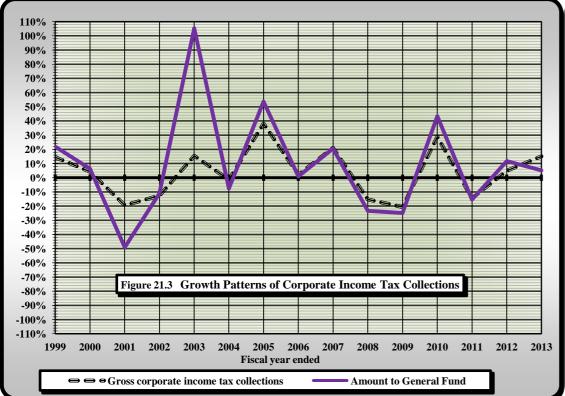
2004-05 Voluntary Compliance Program-Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Corporation income tax collections include \$214,223,815 attributable to this program.

2006-07 Settlement Initiative- Collections include \$101,488,902 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

2009-10 Corporate Resolution Initiative-A corporate resolution initiative launched during 2009 focused on corporate taxpayers with significant outstanding tax bills. Corporate income tax collections include \$381,812,968 generated by the program.







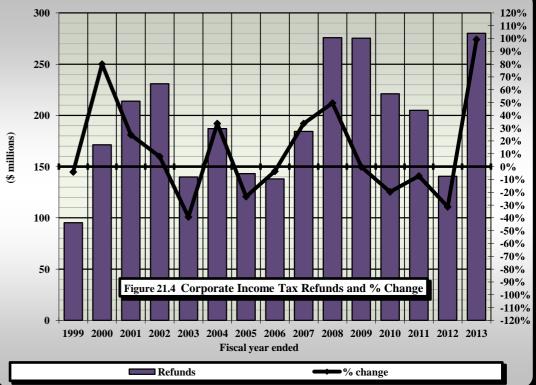


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

				UAL INCOME TAX RATES and NET												_	
	Fed-	Calcula		Marginal rates	Star	idard dedu	•	-	ion	Pop-		income tax	ĸ	Personal inc		Indivi	
	eral	starting	point	and tax brackets			nts in effec			ulation		ctions		calendar y	ear	incom	
	tax	Relation		by filing status		2011	income yea	ar		as	fiscal ye	ar 2012*		2011			ctions
	de-	to		for 2011 income year		[as of J	anuary 1,	2011]		of		Per cap	ita		Per	as a %	•
	ducti-	Federal		[as of January 1, 2011]	Standard	deduction	Perso	onal exemp	tion	7/1/2012	Amount	Amount		Amount	capita	sonal in	icome
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single		Dependent		[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Alabama	yes	-	GI	2%>\$0; 4%>\$500; 5%>\$3K	\$2,000-	\$4,000-	\$1,500	\$3,000	\$1,000-	4,822	3,017,437	625.76	36	167,786,623	34,929	1.80%	36
				[applicable for S, HH, MFS]	\$2,500*	\$7,500*			\$300*				į	į			į
				MFJ: same rates apply to	*[Amount	s vary based	d on state A	AGI, filing	status]				j				j
				income bracket ranges \$1K-\$6K									ļ				<u> </u>
Arizona	no	1/1/11	Fed AGI	2.59%>\$0; 2.88%>\$10K;	\$4,703	\$9,406	\$2,100	\$4,200	\$2,300	6,553	3,093,904	472.12	41	229,237,928	35,446	1.35%	40
				3.36%>\$25K; 4.24%>\$50K;									!				i
				4.54%>\$150K									!				
				[applicable for S, MFS]									į	į			į
				MFJ, HH: same rates apply to income	bracket ra	nges \$20K-\$	\$300K						į l	i			ļ
				[community property state]									į l				1
Arkansas	no	-	GI	1%>\$0; 2.5%>\$3,999;	\$2,000	\$4,000	\$23	\$46	\$23	2,949	2,401,902	814.44	27	100,004,837	34,032	2.40%	17
				3.5%>\$7,999; 4.5%>\$11,899;			[tc]	[tc]	[tc]				į l	į			į
				6%>\$19,899; 7%>\$33,199									į l				
				[applicable for S, HH, MFJ, MFS]									į l	į			ĺ
California	no	1/1/09	Fed AGI	1%>\$0; 2%>\$7,316;	\$3,769	\$7,538	\$102	\$204	\$315	38,041	55,024,435	1,446.43	6	1,683,203,700	44,666	3.27%	6
				4%>\$17,346; 6%>\$27,377;	. ,	. ,	[tc]	[tc]	[tc]	,	, ,	ĺ	i	, , ,	,		i
				8%>\$38,004; 9.3%>\$48,029;									!				}
				additional 1% tax>\$1M taxable incom	e for menta	l health							į	į			ĺ
				[applicable for S, MFS] MFJ: same rates apply to income brace	_		5.058: add'l	l 1% tax>\$	ıM								
				HH: same rates apply to income brack	U								!	į			ļ
				[community property state]	ree runges ¢	- ·,o ·- v oc,	., 0, uuu 1	2 / 0 VIII.2 Q 2					!				İ
Colorado	no	Current	Fed TI	4.63% of federal taxable income	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	5,188	4,875,627	939.87	22	226,031,916	44 179	2.16%	29
Connecticut		Current		3%>\$0; 5%>\$10K; 5.5%>\$50K;	ψ5,000	Ψ11,000	\$13,000	\$24,000	ψ5,700	3,590	7,371,189					3.56%	
Connecticut	110	Current	100 /101	6%>\$100K; 6.5%>\$200K; 6.7%>\$250	K		Ψ10,000	φ21,000		5,550	7,071,105	2,000.00		207,101,701	21,100	0.0070	
				[applicable for S, MFS]		d standard (deduction/i	nersonal					į				İ
				HH: same rates apply to		s; exemptio	_						ļ l				-
				income bracket ranges	•	tate AGI an							Į l				į
				\$16K-\$400K		ome taxpay	•	cu out for					į				į
				MFJ: same rates apply to	inglier inc	ome taxpay	CISJ						j				}
				income ranges \$20K-\$500K									!				-
Delaware	no	Current	Fed AGI	<u> </u>	\$3,250	\$6,500	\$110	\$220	\$110	917	1,126,014	1,227.81	9	38,872,578	42 805	2.90%	9
Delaware	110	Current	rtu AGI	4.8%>\$10K; 5.2%>\$20K;	φ5,250	ψ0,500	[tc]	(tc)	[tc]	717	1,120,014	1,227.01		30,072,370	42,003	2.50 70	′
				5.55%>\$25K; 6.95%>\$60K			[ic]	լայ	[tc]				į				į
				[applicable for S, HH, MFJ, MFS]									Į l				į
Georgia	no	1/1/12	Fed ACI	1%>\$0; 2%>\$750; 3%>\$2,250;	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	9,920	8,142,371	820.81	26	356,836,412	36 366	2.28%	25
Georgia	по	1/1/12	reu AGI	4%>\$3,750; 5%>\$5,250; 6%>\$7K	φ2,300	φ3,000	φ2,700	φ3,400	φο,υυυ	9,920	0,142,5/1	020.01	20	330,030,412	30,300	2.20 /0	23
				[applicable for S]									!				1
				MFS: same rates apply to income bra	cket ranges	\$500-\$5K											
				MFJ, HH: same rates apply to income	bracket ra	nges \$1K-\$1	10K										

					T			2Continu				_					
	Fed-	Calcula		Marginal rates	Stan	idard deduc	-	-	on	Pop-		income tax		Personal inc		Indivi	
	eral	starting	point	and tax brackets			nts in effec			ulation		ctions		calendar y	ear	incom	
	tax	Relation		by filing status			income yea			as	fiscal ye	ar 2012*		2011		collec	
	de-	to		for 2011 income year		[as of J	anuary 1,			of		Per capi	ita		Per	as a %	of per-
	ducti-	Federal		[as of January 1, 2011]	Standard	deduction	Perso	onal exemp		7/1/2012	Amount	Amount		Amount	capita	sonal in	come
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Hawaii	no	12/31/10	Fed AGI	1.4%>\$0; 3.2%>\$2,400;	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,392	1,540,746	1,106.61	13	60,095,000	43,606	2.56%	15
				5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14	4,400;								<u> </u>				į
				7.2%>\$19,200; 7.6%>\$24K;									!				!
				7.9%>\$36K; 8.25%>\$48K;													j
				9%>\$150K; 10%>\$175K; 11%>\$200H	₹												!
				[applicable for S, MFS]													
				HH: same rates apply to income brack	_ ket ranges \$3	3 600-\$300F	7										į
				MFJ: same rates apply to income bra	_								į				į
Idaho	no	1/1/11	Fed ACI	1.6%>\$0; 3.6%>\$1,337;	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	1,596	1,213,335	760.36	31	52,953,795	33 436	2.29%	23
Idano	по	1/1/11	rtu AGI	4.1%>\$2,675; 5.1%>\$4,013;	φ5,000	φ11,000	φ3,700	φ7,400	φ3,700	1,570	1,213,333	700.50	31	32,733,173	33,430	2.27 /0	23
													<u> </u>				ĺ
				6.1%>\$5,351; 7.1%>\$6,689;									i				į
				7.4%>\$10,034; 7.8%>\$26,759									;				j
				[applicable for S, MFS]	- , , , , , .	φο <i>(</i> 55	φ 52.510										
				HH, MFJ: same rates apply to income	e bracket rai	nges \$2,675	-\$53,519						;				j
**** ·			E LAGI	[community property state]			Φ2.000	#4.000	Φ2.000	12.055	15 510 210	1 20 4 02	11	E (E 10 ((02	44.102	2.520/	12
Illinois		Current		5% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,875	15,512,310			567,196,693		2.73%	12
Indiana		1/1/11	Fed AGI	3.4% of FAGI with modification	-		+-,	\$2,000	\$1,000*	6,537	4,765,566	728.98	32	236,815,230	36,342	2.01%	31
					***			child depen		2.074			10	120 120 210			
Iowa	yes	1/1/11	Fed AGI	0.36%>\$0; 0.72%>\$1,439;	\$1,830	\$4,500	\$40	\$80	\$40	3,074	3,029,709	985.53	19	130,130,712	42,470	2.33%	20
				2.43%>\$2,878; 4.5%>\$5,756;			[tc]	[tc]	[tc]								
				6.12%>\$12,951; 6.48%>\$21,585;									!				į
				6.8%>\$28,780; 7.92%>\$43,170;													
				8.98%>\$64,755													
				[applicable for S, HH, MFJ, MFS]													<u> </u>
Kansas	no	Current	Fed AGI	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,886	2,891,743	1,002.02	17	120,782,820	42,079	2.39%	18
				[applicable for S, HH, MFS]	_												
				MFJ: same rates apply to income bra	cket ranges S												<u> </u>
Kentucky	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K;	\$2,240	\$4,480	\$20	\$40	\$20	4,380	3,512,075	801.77	28	150,849,692	34,545	2.33%	21
				5%>\$5K; 5.8%>\$8K; 6%>\$75K			[tc]	[tc]	[tc]				i I				i
				[applicable for S, HH, MFJ, MFS]	FSTC base	ed on MGI/	family size	available									ĺ
					for qualify	ing taxpaye											<u> </u>
Louisiana	yes	Current	Fed AGI	2%>\$0;	-	-	\$4,500	\$9,000	\$1,000	4,602	2,474,606	537.74	39	176,689,867	38,623	1.40%	39
				4%>\$12,500;	[standard	deduction a	nd person	al					1				
				6%>\$50K	exemptions	s combined]						[!
				[applicable for S, HH, MFS]									i				į
				MFJ: same rates apply to income bra	cket ranges S	\$25K-\$100H	K										Į
				[community property state]													į
Maine	no	12/31/11	Fed AGI	2%>\$0; 4.5%>\$4,999;	\$5,800	\$9,650	\$2,850	\$5,700	\$2,850	1,329	1,441,926	1,084.81	14	51,653,256	38,880	2.79%	11
				7%>\$9,949; 8.5%>\$19,949									[ĺ
				[applicable for S, MFS]									! I				
				HH: same rates apply to income brack	ket ranges \$	7,499-\$29,89	99						i				į
				MFJ: same rates apply to income bra	cket ranges	\$9,999-\$39,	899						i I				
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K;	\$1,500-	\$3,000-	\$3,200	\$6,400	\$3,200	5,885	7,116,605	1,209.37	10	306,001,368	52,401	2.33%	22
•				4%>\$2K; 4.75%>\$3K;	\$2,000	\$4,000						Í	!	, , , , , , , , , , , , , , , , , , ,	Í		
				5%>\$150K; 5.25%>\$300K;		deduction=	15% of inc	ome					[ĺ
				5.5%>\$500K	-	num & max							! I				į
				[applicable for S, MFS]		iling status/							i l				į
				Similar rate/bracket structures	exemption	_											ļ.
				apply to MFJ/HH except:	to filing sta		-	_					j l				į
				5%>\$200K; 5.25%>\$350K	_	AGI levels		Julius					! I				•
				J/U/\$4UUIX, J.4J/0/\$JJUIX	accinic 10f	AGI levels	> φ100IX]			.		•	i I			l	:

	Tr. 4	Calaala	4	Manainal mater	C4-			2Conunt		D	T., J., J.,	· 4		D1:		T., 322	J1
	Fed-	Calcula		Marginal rates	Sta	ndard dedu	-	-	ion	Pop-		income tax	•	Personal inc		Indivi	
	eral	starting	point	and tax brackets			nts in effec			ulation	collec			calendar y	ear	incom	
	tax	Relation		by filing status			income yea			as	fiscal ye		•.	2011		collec	
	de-	to		for 2011 income year	~ .		anuary 1,			of		Per cap	ita		Per	as a % o	_
g	ducti-	Federal		[as of January 1, 2011]		deduction		onal exemp		7/1/2012	Amount	Amount		Amount	capita	sonal in	
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married		[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Massachu-	no	1/1/05	GI	5.3% or 12% (short-term capital	-	-	\$4,400	\$8,800	\$1,000	6,646	11,954,838	1,798.76	3	358,217,598	54,218	3.34%	4
setts		C	E-1 ACI	gains)			¢2.700	\$7,400	\$3,700*	0.002	(021 022	700.27	24	265 752 920	27.022	1 000/	33
Michigan	no	Current	rea AGI	4.35% of FAGI with modification	-	*1	\$3,700	. /	\$3,700* 18 or under	9,883	6,921,033	700.27	34	365,752,830	37,032	1.89%	33
		[optional				*pi	us \$000 101	r each chiid	18 or under				!				i
Minnesota		1/1/1996] 4/14/11	Fed TI	5.35%>\$0; 7.05%>\$23,100;	\$5,800	\$11,600	\$2.700	\$7,400	\$3,700	5,379	7,988,084	1,485.01	i : =	241,351,998	45 135	3.31%	5
Millinesota	no	4/14/11	reu 11	7.85%>\$75,890		exemption/c			\$3,700	5,319	7,900,004	1,405.01	3	241,351,996	45,135	3.3176	5
				[applicable for S]	as allowed		icuuciion a	imounts					! I				į
				HH: same rates apply to income brac	ket ranges S	\$28,440-\$114											! ! !
				MFJ: same rates apply to income bra	cket ranges	\$33,770-\$13	34,170						<u> </u>				į
				MFS: same rates apply to income bra	cket ranges	\$16,890-\$67	7,090						!				<u>i </u>
Mississippi	no	-	GI	3%>\$0; 4%>\$5K; 5% >\$10K	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,985	1,501,267	502.95	40	95,854,424	32,193	1.57%	38
				[applicable for S, HH, MFJ, MFS]													<u>i</u>
Missouri	yes+	Current	Fed AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K;	\$5,800	\$11,600	\$2,100	\$4,200	\$1,200	6,022	5,131,686	852.16	25	228,269,622	37,988	2.25%	27
				3%>\$3K; 3.5%>\$4K;		deduction a	mounts as	allowed									! !
				4%>\$5K; 4.5%>\$6K; 5%>\$7K;	by IRC]								[į
				5.5%>\$8K; 6%>\$9K									!				i
				[applicable for S, HH, MFJ, MFS]									į				<u></u>
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,700; 3%>\$4,700;	\$1,820-	\$3,640-	\$2,190	\$4,380	\$2,190	1,005	900,180	895.58	23	36,630,466	36,716	2.46%	16
				4%>\$7,200; 5%>\$9,700;	\$4,110*	\$8,220*							[į
				6%>\$12,500; 6.9%>\$16K		~=							[į
				[applicable for S, HH, MFJ, MFS]	-	state AGI w s as shown]	ith minimu	um/maximu	ım				<u> </u>				 <u> </u>
Nebraska	no	Current	Fed AGI	2.56%>\$0; 3.57%>\$2,400;	\$5,800	\$11,600	\$120	\$240	\$120	1,856	1,838,344	990.74	18	80,419,976	43.654	2.29%	24
110011101111	110	04110110	100.101	5.12%>\$17,500; 6.84%>\$27K	φ υ ,σσσ	411,000	[tc]	[tc]	[tc]	2,000	2,000,011	,,,,,,	1	00,112,570	10,00		
				[applicable for S, MFS]			[tc]	[tc]	[tc]				<u> </u>				į
				HH: same rates apply to income	-												į !
				bracket ranges \$4,500-\$40K									ļ				1 •
				MFJ: same rates apply to income													į
				bracket ranges \$4,800-\$54K									į				<u></u>
New Hamp-	no	-	GI	5% applies to interest/dividend	-	-	\$2,400	\$4,800	-	1,321	81,557	61.75	42	62,651,207	47,542	0.13%	42
shire				income													<u>i</u>
New Jersey	no	-	GI	1.4%>\$0; 1.75%>\$20K;	-	-	\$1,000	\$2,000	\$1,500	8,865	11,128,418	1,255.38	7	471,187,870	53,333	2.36%	19
				3.5%>\$35K; 5.525%>\$40K;									į				i
				6.37%>\$75K; 8.97%>\$500K									!				į
				[applicable for S, MFS/CUFS] 1.4%>\$0; 1.75%>\$20K;	-												! ! !
				2.45%>\$50K; 3.5%>\$70K; 5.525%>\$	80K:								į				i
				6.37%>\$150K; 8.97%>\$500K	,								!				į
				[applicable for HH, MFJ/CUFJ]									į				1
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500;	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	2,086	1,150,468	551.64	38	72,300,258	34,782	1.59%	37
				4.7%>\$11K; 4.9%>\$16K;	[personal	exemption/c			. ,		, ,			, , ,	· ·		į
				[applicable for S]	as allowed								į				į
				MFJ, HH: same rates apply to incom	_		24K						;				i
			MFS: same rates apply to income bracket ranges \$4K-\$12K									! l				ł	
				[community property state]							'	•		•		- '	

	Fed-	Calcula	tion	Marginal rates	Star	ndard dedu		onal exempt		Pop-	Individual	income tax		Personal inc	ome	Indivi	dual
	eral	starting		and tax brackets			nts in effec	-		ulation	collec			calendar y		incom	
	tax	Relation	F	by filing status			income ye			as	fiscal ve			2011		collec	
	de-	to		for 2011 income year			January 1,			of	•	Per cap	ita		Per	as a % o	
	ducti-	Federal		[as of January 1, 2011]	Standard	deduction		onal exemp	tion	7/1/2012	Amount	Amount		Amount	capita	sonal in	-
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single		Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]		Rank
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8K; 5.25%>\$11K;	\$7,500	\$15,000	•	•	\$1,000	19,570	38,771,968		2	1,012,405,644		3.83%	2
				5.9%>\$13K; 6.85%>\$20K;									į				į
				7.85%>\$200K; 8.97%>\$500K													i
				[applicable for S, MFS] HH: same rates apply to income brac	_ ket ranges \$	511K-\$500K											! !
				MFJ: same rates apply to income bra	cket ranges	\$16K-\$500	K										!
North	no	1/1/11	Fed TI	6%>\$0; 7%>\$12,750;	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	9,752	10,383,796	1,064.78	15	352,454,998	36,520	2.95%	7
Carolina			[Fed AGI	7.75%>\$60K (S)	_*[\$2K-S/D) (\$4K-M) is	f FAGI =>1	threshold a	nount								i
			eff 1/1/12]	6%>\$0; 7%>\$21,250;	for filing	status:							!				1
				7.75%>\$100K (MFJ/QW) 6%>\$0; 7%>\$17K;	MFJ-\$10	00K; HH-\$8	0K; S-\$601	K; MFS-\$50)K]								<u> </u>
				7.75%>\$80K (HH) 6%>\$0; 7%>\$10,625;	-												
				7.75%>\$50K (MFS)									!				i
North	no	Current	Fed TI	1.51%>\$0; 2.82%>\$34,500;	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	700	432,527	618.22	37	32,332,079	47,218	1.34%	41
Dakota				3.13%>\$83,600; 3.63%>\$174,400;	[personal	exemption/	deduction a	amounts					! I				<u>!</u>
				3.99%>\$379,150	as allowed	by IRC]							!				i
				[applicable for S]	_								!				ł
				HH: same rates apply to income brack	_								<u> </u>				!
				MFJ: same rates apply to income brace	_								į				i
				MFS: same rates apply to income brace	cket ranges	\$28,850-\$18							<u> </u>				
Ohio	no	12/15/10	Fed AGI	0.587%>\$0; 1.174%>\$5,100;	-	-	\$1,650	\$3,300	\$1,650	11,544	9,029,349	782.15	30	446,135,562	38,657	2.02%	30
				2.348%>\$10,200; 2.935%>\$15,350;				itional \$20					<u> </u>				į
				3.521%>\$20,450; 4.109%>\$40,850;			tax credit	-					<u> </u>				i
				4.695%>\$81,650; 5.451%>\$102,100; 5.925%>\$204,200			exemption	1]					! I				
				[applicable for S, HH, MFJ, MFS]									! I				<u>!</u>
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K;	\$5,800	\$11,600	\$1,000	\$2,000	\$1,000	3,815	2,774,376	727.26	33	147,429,565	38 960	1.88%	34
Oktanoma	по	Current	rea nor	2%>\$2,500; 3%>\$3,750;	φυ,σου	Ψ11,000	Ψ1,000	φ2,000	Ψ1,000	3,013	2,774,570	727.20	55	147,427,505	30,700	1.00 /0	j -
				4%>\$4,900; 5%>\$7,200;									!				!
				5.5%>\$8,700									<u>[</u>				į
				[applicable for S, MFS]									[i
				HH, MFJ: same rates apply to income	bracket rai	nges \$2K-\$1	15K						[
Oregon	yes+	12/31/10	Fed AGI	5%>\$0; 7%>\$2K; 9%>\$5K;	\$1,980	\$3,960	\$179	\$358	\$179	3,899	5,825,797	1,494.04	4	146,001,498	37,744	3.99%	1
				10.8%>\$125K; 11%>\$250K			[tc]	[tc]	[tc]				•				į
				[applicable for S, MFS]	_												i
				HH, MFJ: same rates apply to incom	e bracket ra	nges \$4K-\$	500K						•				1
Pennsylva- nia	no	-	GI	3.07%	-	-	-	-	•	12,764	10,102,113	791.48	29	558,345,148		1.81%	
Rhode	no	Current	Fed AGI	3.75%>\$0; 4.75%>\$55K;	\$7,500	\$15,000	\$3,500	\$7,000	\$3,500	1,050	1,068,466	1,017.30	16	46,881,303	44,621	2.28%	26
Island				5.99%>\$125K									!				ļ
				[applicable for S, HH, MFJ, MFS]													
South	no	12/31/09	Fed TI	3%>\$2,760; 4%>\$5,520;	\$5,800	\$11,600		\$7,400	\$3,700	4,724	3,096,834	655.59	35	159,747,330	34,183	1.94%	32
Carolina				5%>\$8,280; 6%>\$11,040;		exemption/o	deduction a	amounts					<u> </u>				i
				7%>\$13,800	as allowed	by IRC]											<u> </u>
				[applicable for S, HH, MFJ, MFS]						ı İ	ļ		! I	į		I į	

	Fed-	Calcula	tion	Marginal rates	Stan	dard dedu	ction/perso	nal exempt	ion	Pop-	Individual	income tax	ζ.	Personal inc	ome	Indivi	dual
	eral	starting	point	and tax brackets		amou	nts in effec	t for		ulation	collec	ctions		calendar y	ear	incom	e tax
	tax	Relation		by filing status		2011	income yea	ar		as	fiscal year	ar 2012*		2011		collec	tions
	de-	to		for 2011 income year		[as of J	anuary 1, 2	2011]		of		Per cap	ita		Per	as a % o	of per-
	ducti-	Federal		[as of January 1, 2011]	Standard	deduction	Perso	onal exemp	tion	7/1/2012	Amount	Amount		Amount	capita	sonal in	come
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Tennessee	no	-	Certain	6% applies to interest/dividend	-	-	\$1,250	\$2,500		6,456	182,251	28.23	43	237,618,453	37,129	0.08%	43
			dividends,	income.									! I				
			interest										į	į			
			income														
Utah	no	Current	Fed AGI		\$5,800*	\$11,600*	. ,	\$5,550*	\$2,775*	2,855	2,466,495	863.83	24	96,175,091	34,173	2.56%	14
				*Tax credit of 6% incorporates the me									;	j			
				exemption (3/4 of federal allowance) a		deduction	or itemized	l deduction	S.				! I				
				Credit is phased out according to inco									į	į			
Vermont	no	1/1/09	Fed TI	3.55%>\$0; 6.8%>\$34,500;	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	626	598,450	955.97	20	26,887,510	42,911	2.23%	28
				7.8%>\$83,600; 8.8%>\$174,400;	[personal e	_	leduction a	mounts					!	ĺ			
				8.95%>\$379,150	as allowed	by IRC]							i	į			
				[applicable for S] HH: same rates apply to income brac	<u></u>	46,250-\$379	0,150										
				MFJ/CUFJ: same rates apply to income	_			50									
				MFS/CUFS: same rates apply to inco	me bracket r	anges \$28,	825-\$189,5	75					!	ĺ			
Virginia	no	12/31/11	Fed AGI	2%>\$0; 3%>\$3K;	\$3,000	\$6,000	\$930	\$1,860	\$930	8,186	10,216,148	1,248.02	8	381,930,403	47,126	2.67%	13
				5%>\$5K; 5.75%>\$17K													
				[applicable for S, HH, MFJ, MFS]									! !	į Į			
West	no	1/1/10	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K;	-	-	\$2,000	\$4,000	\$2,000	1,855	1,755,746	946.28	21	62,737,373	33,822	2.80%	10
Virginia				6%>\$40K; 6.5%>\$60K			[\$500 for 6) exemption	ıs]				! I				
				[applicable for S, HH, MFJ] MFS: same rates apply to income brace	cket ranges \$	5K-\$30K											
Wisconsin	no	12/31/08	Fed AGI	4.6%>\$0; 6.15%>\$10,180;	\$9,410	\$16,940	\$700	\$1,400	\$700	5,726	6,762,399	1,180.92	12	232,094,278	40,648	2.91%	8
				6.50%>\$20,360; 6.75%>\$152,740;	[deduction	phases out	to \$0 for s	ingle									
				7.75%>\$224,210	filers at \$92	2,000; joint	filers at \$1	104,691]					į				
				[applicable for S, HH] MFJ: same rates apply to income bra	_ cket ranges \$	\$13,580-\$29	98.940										
				MFS: same rates apply to income bra	_								! I				
				[community property state]	9								į	į			
Total 43 sta	ites			- v						256,108	280,614,090	1,095.69 ^a	-	10,814,116,642	42,475 ^a	2.59% ^a	-

Detail may not add to totals due to rounding.

This table compares the basic tax rate schedules and the generally allowable standard deduction and personal exemption amounts among the states that levy a tax on personal income,

but does not attempt to address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as personal property replacement, alternative minimum, or single business may apply.

Per capita tax collection amounts are computations based on July 1, 2012 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2011 population estimates of the Bureau of the Census.

*Data reflect state government fiscal years that end on June 30, except for three states with alternative fiscal year ending dates: Alabama and Michigan (September 30), and New York (March 31).

tc = tax credit

community property state = one-half of the community income is taxable to each spouse

Sources: U.S. Census Bureau, Population Division. Table NST-EST2012-01 - Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Bureau of Economic Analysis. Table SA1-3, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.

Tax Foundation; Commerce Clearing House; Federation of Tax Administrators; Tax Policy Center; Tax Forms

^aWeighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.

⁺Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions.

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2011 [U.S. Individual Income Tax Return Form -1040]

	Federal R	Returns		Federal l	Returns
	Deduction	claimed:		Deduction	claimed:
	Itemized	Standard		Itemized	Standard
State	<u>%</u>	<u>%</u>	State	<u>%</u>	<u>%</u>
Alabama	28.66%	71.34%	Missouri	29.80%	70.20%
Arizona	31.89%	68.11%	Montana	30.54%	69.46%
Arkansas	24.55%	75.45%	Nebraska	30.50%	69.50%
California	35.33%	64.67%	New Hampshire	34.94%	65.06%
Colorado	36.91%	63.09%	New Jersey	42.86%	57.14%
Connecticut	43.17%	56.83%	New Mexico	25.38%	74.62%
Delaware	35.12%	64.88%	New York	35.93%	64.07%
Georgia	33.96%	66.04%	*North Carolina	33.71%	66.29%
Hawaii	31.19%	68.81%	North Dakota	21.02%	78.98%
Idaho	31.97%	68.03%	Ohio	30.48%	69.52%
Illinois	34.74%	65.26%	Oklahoma	26.30%	73.70%
Indiana	26.66%	73.34%	Oregon	38.77%	61.23%
Iowa	31.83%	68.17%	Pennsylvania	30.82%	69.18%
Kansas	30.62%	69.38%	Rhode Island	35.96%	64.04%
Kentucky	28.98%	71.02%	South Carolina	29.63%	70.37%
Louisiana	23.17%	76.83%	Tennessee	23.39%	76.61%
Maine	30.86%	69.14%	Utah	38.42%	61.58%
Maryland	47.88%	52.12%	Vermont	29.78%	70.22%
Massachusetts	39.30%	60.70%	Virginia	39.82%	60.18%
Michigan	30.09%	69.91%	West Virginia	18.77%	81.23%
Minnesota	38.82%	61.18%	Wisconsin	35.76%	64.24%
Mississippi	23.50%	76.50%	United States	32.08%	67.92%

Source: IRS, Statistics of Income Division, Individual Master File System, December 2012 Tax Year 2011: Historical Table 2 (SOI Bulletin) The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2011 for the 43 states levying a tax on personal income.

Provisions for claiming the itemized and standard deductions at the state level vary among the 43 states. For states that allow a basic standard deduction, some require the taxpayer to utilize the same deduction option for state income tax purposes as chosen for federal income tax purposes.

*North Carolina taxable income is taxable income as calculated for federal income tax purposes, with certain adjustments. North Carolina allows a basic standard deduction that does not include the cost-of-living adjustment permitted under federal law so the adjustment amount must be added back to taxable income. If the taxpayer chooses to itemize deductions on the federal return, the amount of state and local income taxes or general sales taxes deducted on the federal return must be added back to federal taxable income on the state return to derive North Carolina taxable income. The standard deduction is zero for a married individual filing separately for federal income tax purposes when the spouse claims itemized deductions.

*For NC state individual income tax returns filed for tax year 2011, 36.75% of total returns utilized itemized deductions and 63.25% claimed the standard deduction.

TABLE 23. INDIVIDUAL INCOME TAX COLLECTIONS [§ 105 ARTICLE 4, PART 2.]

	-	1			LU	103 AKTICLE 4,							
			Indivi	dual Income Ta	x Net Collection	ns Before & After	r Reimbursem	ents, Transfer	S				
	Total		Net collections										
	gross		before	Reserves/	Reimburse-	Inter-	Collection	OSBM		Y	Year-over-yea	r % change	
	individual		reimburse-	transfers for	ments to	governmental	fees on	Civil Penalty	Collections	Individual	Individual	Net	Amount
	income tax		ments/	adminis-	local	inter-fund	overdue	& Forfeiture	to	income tax	income	collections	to
Fiscal	collections	Refunds	transfers	trative costs	governments	transfers+	tax debts	Fund	General Fund	gross	tax	before	General
year	[\$]	[\$]]\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	refunds	transfers	Fund
1998-99	7,794,920,222	1,059,036,097	6,735,884,126	-	128,972,502	411,344	-	-	6,606,500,278	9.38%	9.33%	9.38%	9.58%
1999-00	8,316,517,056	1,106,846,589	7,209,670,466	282,489	128,972,502	309,298	-	-	7,080,106,177	6.69%	4.51%	7.03%	7.17%
2000-01	8,885,680,514	1,341,199,373	7,544,481,141	937,057	128,972,502	23,229,059	-	-	7,391,342,524	6.84%	21.17%	4.64%	4.40%
2001-02	8,624,387,711	1,372,786,018	7,251,601,693	1,174,706	128,972,502	(17,735,003)	4,559,656	-	7,134,629,832	-2.94%	2.36%	-3.88%	-3.47%
2002-03	8,533,920,978	1,436,462,191	7,097,458,787	122,146	-	493,278	8,316,491	-	7,088,526,873	-1.05%	4.64%	-2.13%	-0.65%
2003-04	8,984,966,504	1,465,348,511	7,519,617,993	122,628	-	957,050	8,640,230	-	7,509,898,086	5.29%	2.01%	5.95%	5.94%
2004-05	9,953,546,252	1,515,212,939	8,438,333,313	137,226	-	18,127,226	10,780,243	-	8,409,288,618	10.78%	3.40%	12.22%	11.98%
2005-06	11,061,259,057	1,580,905,583	9,480,353,474	142,322	-	34,200,111	13,075,045	32,768,025	9,400,167,970	11.13%	4.34%	12.35%	11.78%
2006-07	12,244,865,726	1,641,132,291	10,603,733,434	334,549	-	33,492,179	14,782,775	47,157,401	10,507,966,531	10.70%	3.81%	11.85%	11.78%
2007-08	12,865,534,486	1,855,384,169	11,010,150,317	394,377	-	31,198,398	16,223,018	60,035,333	10,902,299,190	5.07%	13.06%	3.83%	3.75%
2008-09	11,687,026,714	2,111,640,441	9,575,386,273	382,330	-	33,888,173	15,033,735	55,909,151	9,470,172,885	-9.16%	13.81%	-13.03%	-13.14%
2009-10	11,259,839,831	2,108,917,484	9,150,922,346	627,094	-	31,025,218	17,233,725	54,430,901	9,047,605,408	-3.66%	-0.13%	-4.43%	-4.46%
2010-11	11,902,031,563	2,005,937,056	9,896,094,507	35,639,996	-	41,279,727	26,602,815	57,703,933	9,734,868,036	5.70%	-4.88%	8.14%	7.60%
2011-12	12,382,572,263	1,973,453,774	10,409,118,489	15,710,176	-	32,891,107	25,322,043	63,058,781	10,272,136,381	4.04%	-1.62%	5.18%	5.52%
2012-13	13,170,072,709	2,071,058,674	11,099,014,036	16,234,199	-	37,030,045	27,853,934	64,755,037	10,953,140,820	6.36%	4.95%	6.63%	6.63%

Detail may not add to totals due to rounding.

Individual income tax: Effective for tax years 1989 through 2011, the starting point in determining North Carolina taxable income is taxable income for federal income tax purposes (FTI), subject to certain additions, deductions, and transitional adjustments; beginning with tax year 2012, the starting point is federal adjusted gross income (FAGI) subject to certain statutory modifications.

Both the North Carolina standard deduction and personal exemption allowance amounts differ from those for federal purposes. The personal exemption for North Carolina purposes is \$2,500 for a taxpayer whose FAGI is less than the amount shown for the corresponding filing status in the chart below; a taxpayer with FAGI equal to or more than the threshold amount is allowed a personal exemption amount of \$2,000. [For tax years 1989 through 1994, the personal exemption amount was \$2,000 regardless of FAGI amount; for tax year 1995, the amount increased to \$2,250 subject to the FAGI amount; and for tax years 1996 through 2013, the applicable amount is \$2.500 subject to the FAGI amount.]

additional standard deduction for aged 65 or ever or blind

*Tax years 2009, 2010: Additional temporary surtax (2% or 3% of tax liability) according to taxable income

*Tax years 2009, 2010: Addit	ionai temporary su	rtax (2% or 3%	o oi tax nabint	y) according to	taxabie income			+additional standard deduct	ion for aged 6	5 or over or b	iina
Filing Status	Taxable inco	me		Applicable	tax rate by tax y	ear		Personal Exemption	Standar	d Deduction A	mounts
Married filing jointly/	Over:	Up To:	2008-2013	2007	2001-2006	1991-2000	1989-1990	Threshold by Filing Status	2004-2013	2003	1989-2002
Qualifying widow(er):	\$0	\$21,250	6%	6%	6%	6%	6%				
*Surtax:	\$21,250	\$100,000	7%	7%	7%	7%	7%	Married filing jointly/			
2% of tax liability	\$100,000	\$200,000	7.75%	7.75%	7.75%	7.75%	7%	Qualifying widow(er):	\$6,000	\$5,500	\$5,000
2% of tax liability	\$200,000	\$250,000		8%	8.25%	7.75%	7%	Federal AGI	+ \$600	+ \$600	+ \$600
3% of tax liability	\$250,000							\$100,000			
Head of household:	\$0	\$17,000	6%	6%	6%	6%	6%				
*Surtax:	\$17,000	\$80,000	7%	7%	7%	7%	7%	Head of household:	\$4,400	\$4,400	\$4,400
2% of tax liability	\$80,000	\$160,000	7.75%	7.75%	7.75%	7.75%	7%	Federal AGI	+\$750	+\$750	+\$750
2% of tax liability	\$160,000	\$200,000		8%	8.25%	7.75%	7%	\$80,000			
3% of tax liability	\$200,000										
Single:	\$0	\$12,750	6%	6%	6%	6%	6%				
*Surtax:	\$12,750	\$60,000	7%	7%	7%	7%	7%	Single:	\$3,000	\$3,000	\$3,000
2% of tax liability	\$60,000	\$120,000	7.75%	7.75%	7.75%	7.75%	7%	Federal AGI	+\$750	+\$750	+\$750
2% of tax liability	\$120,000	\$150,000		8%	8.25%	7.75%	7%	\$60,000			
3% of tax liability	\$150,000										
Married filing separately:	\$0	\$10,625	6%	6%	6%	6%	6%				
*Surtax:	\$10,625	\$50,000	7%	7%	7%	7%	7%	Married filing separately:	\$3,000	\$2,750	\$2,500
2% of tax liability	\$50,000	\$100,000	7.75%	7.75%	7.75%	7.75%	7%	Federal AGI	+\$600	+\$600	+\$600
2% of tax liability	\$100,000	\$125,000		8%	8.25%	7.75%	7%	\$50,000			
3% of tax liability	\$125,000										

Tax credit for dependent children:

A tax credit is allowed for each dependent child for which the taxpayer is allowed to claim a child tax credit on the federal return provided the taxpayer's federal adjusted gross income is less than the threshold amount for the taxpayer's filing status, as reflected below:

Filing Status Federal AGI

Married filing jointly/qualifying widow(er) \$100,000 [For tax years 1995 through 2002, the tax credit amount for each dependent child was \$60; for tax year 2003, the amount

Head of household \$80,000 increased to \$75; for tax years 2004 through 2013, the amount is \$100.]

Single \$60,000 Married filing separately \$50,000

Earned income tax credit (EITC) § 105-151.31:

Effective for tax years 2008 through 2013, a taxpayer who claims an EITC under section 32 of the IRC is eligible to claim a State EITC equal to a percentage of the amount qualified for on the federal return: 3.5% applies for tax year 2008, 5.0% applies for tax years 2009-2012, 4.5% applies for tax year 2013. If the credit exceeds the tax liability reduced by the sum of all credits allowable, the excess is refundable to the taxpayer. A part-year or nonresident taxpayer is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

The EITC is not allowable to an estate or trust.

Reimbursements to local governments:

Amounts shown were payments made to local governments as reimbursement for taxes lost due to intangibles tax exemptions.

+Intergovernmental, inter-fund transfers:

In fiscal year 2000-01, funds were transferred from the individual income tax account to the privilege tax account to make payment of a court-ordered refund; in fiscal year 2001-02, a transfer of \$18.2 million from the privilege tax account reimbursed the individual income tax account. Gross individual income tax collections and Net collections before transfers columns do not reflect the transfer of funds so as not to alter the reporting of taxpayer remittance levels. The Intergovernmental inter-fund transfers and Collections to General Fund columns reflect the actual handling of the transfers, reporting the \$18.2 million as an individual income tax account transfer payable to the privilege tax account in 2000-01 and as a transfer receivable from the privilege tax account in 2001-02.

Amounts shown include transfers during each fiscal year identified as follows:

		N.C. Political		Special
	N.C. Housing	Parties	N.C. Public	Education
	Finance	Financing	Campaign	Related
	Agency	Fund	Fund	Services
Fiscal	[§ 105-129.42]	[§ 105-159.1]	[§ 105-159.2]	[§ 105-151.33(h)]
year	[\$]	[\$]	[\$]	[\$]
1998-99	-	411,344	-	-
1999-00	-	309,298	-	-
2000-01	-	472,358	-	-
2001-02	-	441,622	-	-
2002-03	-	479,521	-	-
2003-04	-	508,301	448,749	-
2004-05	16,599,074	497,240	1,030,912	-
2005-06	32,475,651	589,253	1,135,207	-
2006-07	31,410,399	516,306	1,565,474	-
2007-08	27,837,817	2,035,382	1,325,199	-
2008-09	31,104,801	1,524,117	1,259,255	-
2009-10	28,508,611	1,391,725	1,124,882	-
2010-11	38,968,004	1,243,139	1,068,584	-
2011-12	30,725,986	1,165,149	999,972	-
2012-13	31,975,556	1,145,467	915,022	2,994,000
Defente Te	this 26 for details	of the North Core	dina Dalitical Dar	tica Financina Fun

Refer to Table 26 for details of the North Carolina Political Parties Financing Fund and North Carolina Public Campaign Fund.

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual income tax collections include \$51,229,050 attributable to this program.

2006-07 Collections include \$9,333,335 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

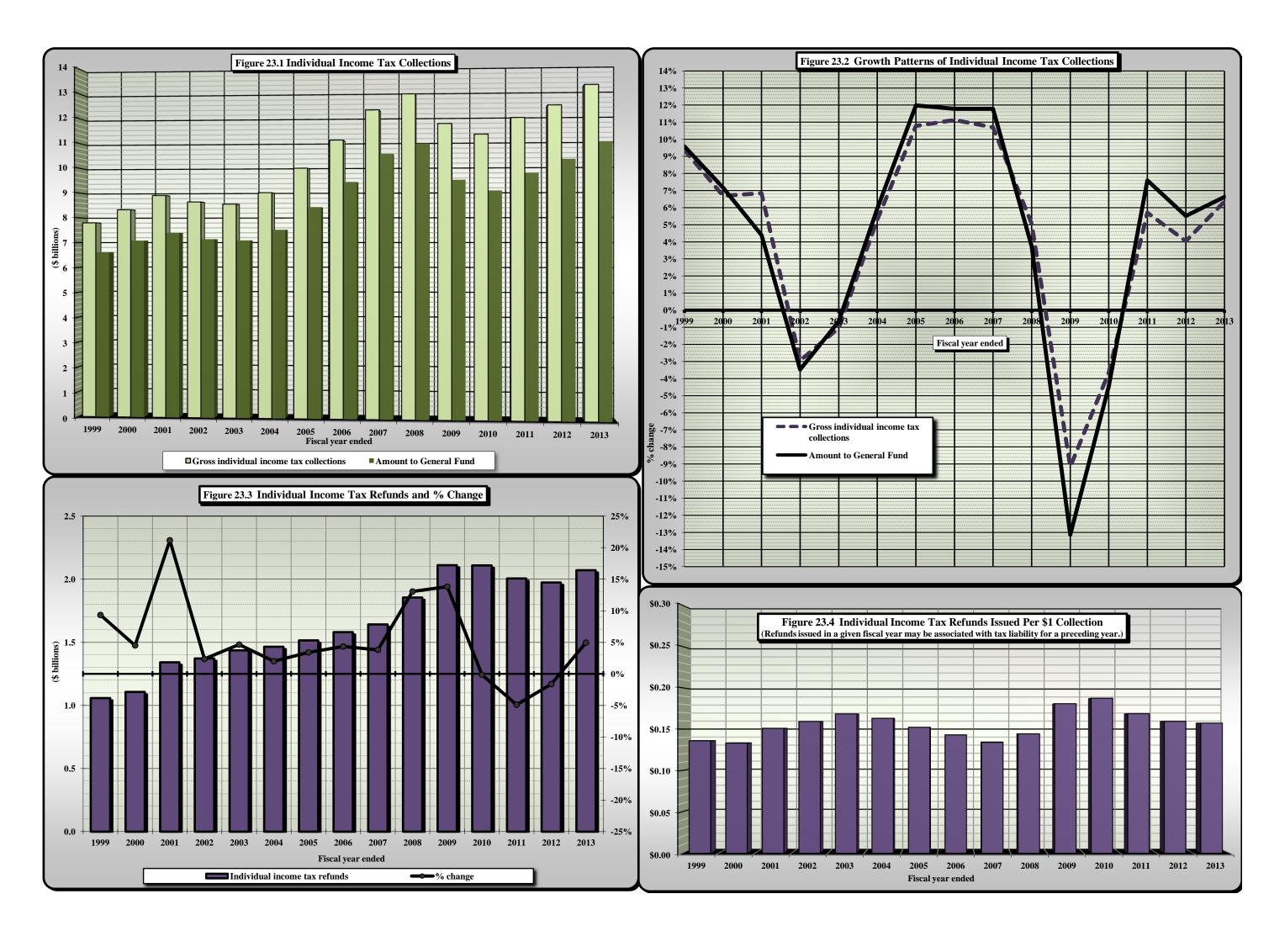


TABLE 24. GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

				Withholdi	ng paym	ents							Fina	ıl		Total individual	income
	Quart	erly		Month	ıly		Accele	rated		Estima	ted		[returns & a	assessme	nts]	tax gross collec	ctions
	Quarterly	%	Annual	Monthly	%	Annual	Accelerated	%	Annual	Estimated	%	Annual	Final	%	Annual	Total	Annual
Fiscal	payments	of	%	payments	of	%	payments	of	%	payments	of	%	payments	of	%	payments	%
year	[\$]	total	change	[\$]	total	change	[\$]	total	change	[\$]	total	change	[\$]	total	change	[\$]	change
1998-99	386,155,608	5.0%	13.7%	559,275,845	7.2%	14.9%	4,937,213,785	63.3%	8.5%	1,020,970,246	13.1%	7.9%	891,304,737	11.4%	10.8%	7,794,920,222	9.4%
1999-00	412,458,504	5.0%	6.8%	592,699,461	7.1%	6.0%	5,293,436,732	63.6%	7.2%	1,060,882,141	12.8%	3.9%	957,040,217	11.5%	7.4%	8,316,517,056	6.7%
2000-01	445,143,363	5.0%	7.9%	643,784,519	7.2%	8.6%	5,621,970,976	63.3%	6.2%	1,104,543,056	12.4%	4.1%	1,070,238,600	12.0%	11.8%	8,885,680,514	6.8%
2001-02	393,555,815	4.6%	-11.6%	666,738,025	7.7%	3.6%	5,762,522,176	66.8%	2.5%	938,690,138	10.9%	-15.0%	862,881,558	10.0%	-19.4%	8,624,387,711	-2.9%
2002-03	256,463,211	3.0%	-34.8%	634,478,675	7.4%	-4.8%	5,970,051,356	70.0%	3.6%	871,328,434	10.2%	-7.2%	801,599,302	9.4%	-7.1%	8,533,920,978	-1.0%
2003-04	214,187,783	2.4%	-16.5%	666,744,805	7.4%	5.1%	6,307,899,117	70.2%	5.7%	875,048,942	9.7%	0.4%	921,085,858	10.3%	14.9%	8,984,966,504	5.3%
2004-05	223,142,639	2.2%	4.2%	723,036,384	7.3%	8.4%	6,666,346,489	67.0%	5.7%	1,036,789,406	10.4%	18.5%	1,304,231,335	13.1%	41.6%	9,953,546,252	10.8%
2005-06	210,370,359	1.9%	-5.7%	806,143,703	7.3%	11.5%	7,208,345,114	65.2%	8.1%	1,270,892,025	11.5%	22.6%	1,565,507,855	14.2%	20.0%	11,061,259,057	11.1%
2006-07	214,168,684	1.7%	1.8%	869,063,049	7.1%	7.8%	7,778,483,800	63.5%	7.9%	1,412,771,164	11.5%	11.2%	1,970,379,029	16.1%	25.9%	12,244,865,726	10.7%
2007-08	195,396,534	1.5%	-8.8%	905,978,434	7.0%	4.2%	8,199,026,462	63.7%	5.4%	1,511,189,973	11.7%	7.0%	2,053,943,083	16.0%	4.2%	12,865,534,486	5.1%
2008-09	167,302,325	1.4%	-14.4%	824,378,046	7.1%	-9.0%	8,123,792,131	69.5%	-0.9%	1,155,878,096	9.9%	-23.5%	1,415,676,117	12.1%	-31.1%	11,687,026,714	-9.2%
2009-10	144,951,084	1.3%	-13.4%	789,600,949	7.0%	-4.2%	8,202,692,984	72.8%	1.0%	918,391,730	8.2%	-20.5%	1,204,203,084	10.7%	-14.9%	11,259,839,831	-3.7%
2010-11	142,887,277	1.2%	-1.4%	807,908,606	6.8%	2.3%	8,512,575,363	71.5%	3.8%	979,522,030	8.2%	6.7%	1,459,138,287	12.3%	21.2%	11,902,031,563	5.7%
2011-12	145,428,856	1.2%	1.8%	841,792,323	6.8%	4.2%	8,862,664,860	71.6%	4.1%	1,018,804,363	8.2%	4.0%	1,513,881,862	12.2%	3.8%	12,382,572,263	4.0%
2012-13	150,954,005	1.1%	3.8%	887,120,841	6.7%	5.4%	9,278,892,526	70.5%	4.7%	1,109,258,207	8.4%	8.9%	1,743,847,130	13.2%	15.2%	13,170,072,709	6.4%

Detail may not add to totals due to rounding.

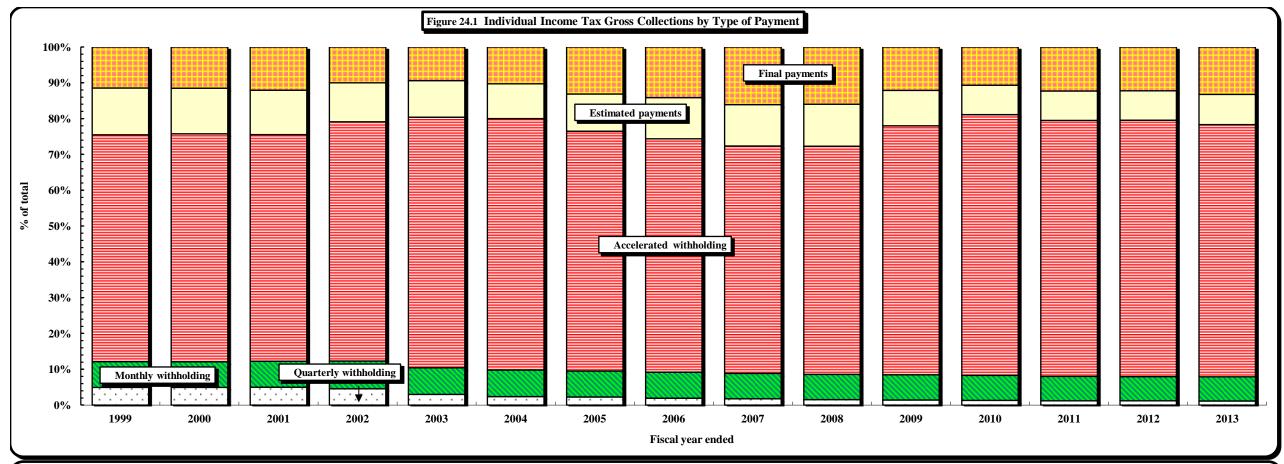
The 1990 General Assembly rewrote § 105-163.1 to adopt the federal definition of wages subject to income tax withholding and to require employers who average withholding income tax of \$2,000 or more per month (accelerated filers) to file withholding tax reports and remit the tax in accordance with federal guidelines. (Effective <u>January 1, 1991</u>) In an attempt to simplify the payment of withheld taxes, the Internal Revenue Service adopted new regulations effective <u>January 1, 1993</u>, requiring accelerated filers to pay the withheld taxes semi-weekly instead of every three banking days. (Employers were not required to adopt the new system until January 1, 1994.)

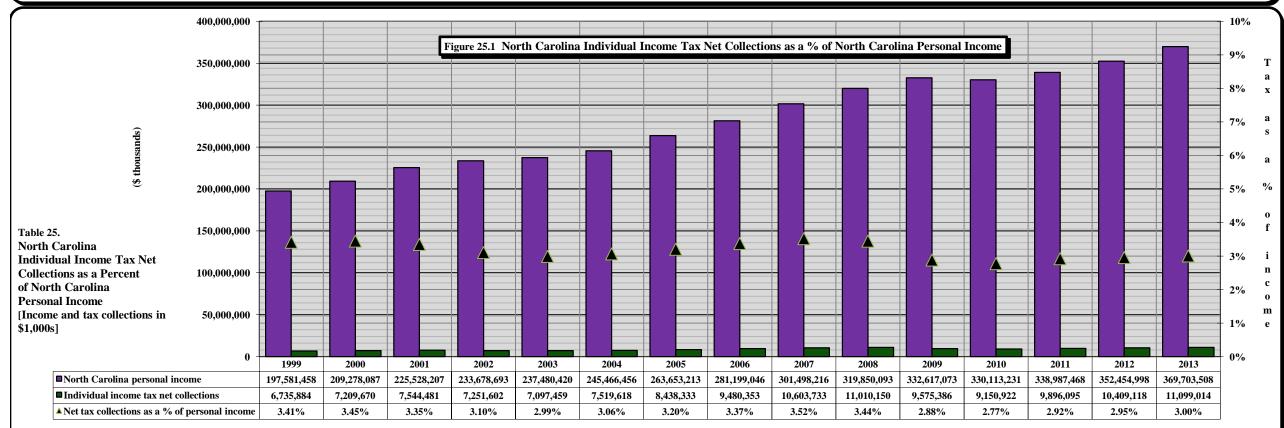
Effective <u>January 1, 2002</u>, § 105-163.6(b) was amended to require an employer who withholds an average of less than \$250 of State income taxes from wages each month to file a return and pay the taxes on a quarterly basis; § 105-163.6(c) was amended to require an employer who withholds an average of at least \$250 but less than \$2,000 from wages each month to file a return and pay the taxes on a monthly basis. The amendments lowered the threshold for distinguishing quarterly filers from monthly filers from \$500 to \$250; approximately 70,000 taxpayers were converted from quarterly filers to monthly filers.

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual income tax collections include \$51,229,050 attributable to this program.

2006-07 Collections include \$9,333,335 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.





[Personal income is for calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.] Source of personal income data: Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.

TABLE 26. STATISTICS OF SPECIAL PROGRAMS

					Special Fund	S					
				Individual Incon	ne Tax					Privilege Tax	
•			N.C. Noi	ngame			N.C. Pt	ıblic		N.C. Public	Campaign
	N.C. Can	didates	and	l	N.C. Political	l Parties	Campaign	n Fund		Financir	g Fund
	Financin	g Fund	Endangered W	/ildlife Fund	Financing	Fund	[Individ	luals]		[Attor	neys]
	[§ 105-2	69.6]	[§ 105-20	59.5]	[§ 105-15	59.1]	[§ 105-1	.59.2]		[§ 105-4]	1(a)(1)]
		Refund		Refund	Taxpayers	Income tax	Taxpayers	Income tax	For	Attorneys	
For	Taxpayers	contribution	Taxpayers	contribution	designating	designated	designating	designated	tax	contributing	Contribution
tax	contributing	amount	contributing	amount	[computed]	amount	[computed]	amount	year	[computed]	amount
year	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	beginning	[#]	[\$]
1998	4,847	27,367	30,611	354,928	327,481	327,481	-	-	-	-	-
1999	7,256	47,644	33,325	383,445	380,874	380,874	-	-	-	-	-
2000	6,447		31,574	366,837	399,566	399,566	-	-	-	-	-
2001	6,538		31,445		499,697		-	-	-	- :	-
2002	6,196	91,781	22,735	312,269	495,743	495,743	-	-	July 1, 2003	989	49,446
2003	-	-	23,339		456,120	456,120	324,349		July 1, 2004	741	,
2004	-	-	20,840	350,697	585,101	585,101	375,099	1,125,296	July 1, 2005	466	23,321
2005	-	-	19,031	278,495	516,454		380,484	1,141,452	July 1, 2006	-	-
2006	-	-	21,980	383,377	515,533	1,546,599	423,485	1,270,455	July 1, 2007	- 1	-
2007	-	-	22,490	386,017	498,455	1,495,365	419,206	1,257,618	July 1, 2008	- :	-
2008	-	-	22,595	485,117	514,388	1,543,166	399,671	1,199,014	July 1, 2009	- 1	-
2009	-	-	22,500	273,252	422,619	1,267,857	368,957	1,106,872	July 1, 2010	- :	-
2010	-	-	21,444	317,059	399,316	1,197,948			July 1, 2011	-	-
2011	-	-	21,141	333,922	384,858	1,154,574	328,743	986,230	July 1, 2012	- 1	-
2012	-	-	21,112	353,812	349,412	1,048,236	276,370	829,110	July 1, 2013	-	-

Contribution and designated amounts are those reported on tax forms for the designated tax year.

N.C. Candidates Financing Fund [§ 105-269.6] [Repealed effective for tax years beginning on or after January 1, 2003.]

A taxpayer entitled to a refund of individual income tax could elect to contribute all or part of the refund to the N.C. Candidates Financing Fund for the use of political campaigns.

N.C. Nongame and Endangered Wildlife Fund [§ 105-269.5]

A taxpayer entitled to a refund of individual income tax may elect to contribute all or part of the *refund* to the N.C. Nongame and Endangered Wildlife Fund to be used for management, protection, and preservation of wildlife.

N.C. Political Parties Financing Fund [§ 105-159.1] [Repealed by SL 2013-381, s. 38.1(e), effective July 1, 2013.]

Every taxpayer whose individual income tax liability was at least \$1 for a given tax year, could on the D-400 return, elect to designate \$1 to be contributed to the political party of choice. Election to make this contribution did not affect the taxpayer's income tax liability or refund.

[Effective for taxable years beginning on or after <u>January 1, 2006</u>, the designated amount increased. Every taxpayer whose individual income tax liability is at least \$3 for a given year, may on the D-400 return, elect to designate \$3 to be contributed to the political party of choice; for a married couple filing a joint return with an income tax liability of at least \$6, each spouse may designate \$3 to the fund.]

N.C. Public Campaign Fund designation [§ 105-159.2] [Repealed by SL 2013-360, s. 21.1(c), effective for tax years beginning on or after January 1, 2013, and SL 2013-381, s. 38.1(f), effective July 1, 2013.] Effective for taxable years beginning on or after January 1, 2003, an individual is provided the opportunity to agree to allocate \$3 of the individual's tax liability to the N.C. Public Campaign Fund if the individual has an income tax liability of at least \$3. On a joint return, each individual may agree to allocate \$3 to the Fund; agreeing to allocate \$3 to the Fund neither increases the tax nor reduces a refund. The N.C. Public Campaign Fund was established to provide an alternative source of campaign money to qualified candidates who accept strict campaign spending and fund-raising limits; the Fund also helped to finance a Voter Guide with educational materials about voter registration, the role of the appellate courts, and the candidates seeking election as appellate judges in the State.

N.C. Public Campaign Financing Fund contribution [§ 105-41(a)(1)] [Repealed effective for applications for new licenses/license renewals issued on or after January 1, 2006.]

Attorneys were provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax was paid. The contribution was not considered part of the tax owed. [Effective on or after July 1, 2003 (applications for new licenses); effective on or after July 1, 2004 (issuance of license renewals)] Privilege license taxes are imposed annually and are due July 1 of each year; the tax applicable to attorneys is imposed for the privilege of engaging in the practice of law during the fiscal year that begins on the July 1 due date of the tax.

TABLE 27. GENERAL SALES TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A GENERAL SALES TAX

	State		Grocery	Drugs	Vendor Di		Popu-	General sale			Per	Personal inco	mo	Sales	tov	Individual in	come toy
	sales		food non-	Prescrip-	Collection		lation		ear 2012*	10115	capita	2011	лис	collect		collection	
				_	allowed s			iiscai y	Per car	nita.	collections	2011		1		fiscal year	
	tax rate		prepared	tion, non-			as		rer ca	nia	1 1		D	as a pe		fiscal year	
	as of		items [1]	prescription	qualifying tr		of				per 1¢		Per	of			Per
Q	7/1/2011		Taxable (T)	Taxable (T)	Basic	Maximum/	7/1/2012	Amount	Amount		of tax +	Amount	capita	personal		Amount	capita
State	[%]	Rank	Exempt (E)	Exempt (E)	provisions	minimum	[1,000s]	[\$1,000s]	[\$]	Rank	[\$]	[\$1,000s]	[\$]	[%]	Rank	[\$1,000s]	[\$]
Alabama	4	37	T	E,T	5%-2%++	\$400/mo M	4,822	2,274,658	471.72			167,786,623	34,929	1.36%	40	3,017,437	625.76
Arizona	6.6	7	\mathbf{E}	E,T	1%	\$10K/yr M	6,553	6,210,756	947.74			229,237,928	35,446	2.71%	10	3,093,904	472.12
Arkansas	6	15		E,T	2%	\$1K/mo M	2,949	2,809,416	952.63			100,004,837	34,032		6	2,401,902	814.44
California	6.25	11	E	E,T	None		38,041	31,253,629	821.57			1,683,203,700	44,666	1.86%	25	55,024,435	1,446.43
Colorado	2.9	45	E	E,T	2.22%		5,188	2,302,333	443.82	44	153.04	226,031,916	44,179	1.02%	44	4,875,627	939.87
Connecticut	6.35	9	${f E}$	E,T	None		3,590	3,783,635	1,053.84	6	165.96	207,161,731	57,758	1.83%	29	7,371,189	2,053.06
Florida	6	15		E,E	2.5%	\$30/report M	19,318	19,403,788	1,004.46			761,303,232	,	2.55%	12	7,571,105	_,022.00
Georgia	4	37	E [2]	E,T	3%-0.5%++	φοσπεροιτινι	9,920	5,303,524	534.63			356,836,412	36,366		36	8,142,371	820.81
Hawaii	4	37	T [3]	E,T	None		1,392	2,697,951	1,937.75			60,095,000	43,606		1	1,540,746	1,106.61
Idaho	6	_		_ ′	None		/					/ /	,		16	<i>'</i> '	760.36
таапо	0	15	T [3]	E,T	None		1,596	1,224,656	767.46	25	127.91	52,953,795	33,430	2.31%	10	1,213,335	/00.30
Illinois	6.25	11	1%	T,T[4]	1.75%	\$5/yr min	12,875	8,034,466	624.02	35	99.84	567,196,693	44,106	1.42%	38	15,512,310	1,204.82
Indiana	7	1		E,T	0.73%-0.26%++		6,537	6,621,954	1,012.94			236,815,230	36,342		7	4,765,566	728.98
Iowa	6	15		E,T	None		3,074	2,523,266	820.79			130,130,712	42,470		23	3,029,709	985.53
Kansas	6.3	10		E,T	None		2,886	2,825,880	979.20	12		120,782,820	42,079		14	2,891,743	
Kentucky	6	15		E,T	1.75%-1%++	\$1.5K/report M	4,380	3,052,236	696.79			150,849,692		2.02%	21	3,512,075	801.77
Kentucky		13	E	12,1	1.75 /0-1 /0++	\$1.5K/Teport WI	4,500	3,032,230	090.79	30	110.13	130,049,092	34,343	2.02 /0	21	3,312,073	001.77
Louisiana	4	37	E [2]	E,T	1.1%		4,602	2,815,919	611.90	37	152.98	176,689,867	38,623	1.59%	34	2,474,606	537.74
Maine	5	29	E	E,T	None		1,329	1,064,342	800.74			51,653,256	38,880		18	1,441,926	1,084.81
Maryland	6	15		E,E	1.2%-0.9%++	\$500/return M	5,885	4,076,578	692.76			306,001,368	52,401	1.33%	41	7,116,605	1,209.37
Massachusetts	6.25	11		E,T	None	φουσητουαι 111	6,646	5,079,105	764.22	i l		358,217,598	· ′		37	11,954,838	
Michigan	6	15		E,T	0.75%-	\$20K/mo M	9,883	8,933,937	903.94			365,752,830		2.44%	13	6,921,033	700.27
Wilchigan		13	E	12,1	0.5%++	\$20K/mo M \$15K/mo M	9,003	6,933,937	903.94	19	130.00	303,732,030	37,032	2.44 /0	13	0,921,033	700.27
Minnesota	6.875	6	E	E,E	None		5,379	4,942,140	918.76	17	133.64	241,351,998	45,135	2.05%	19	7,988,084	1,485.01
Mississippi	7	1	Т	E,T	2%	\$50/mo; \$600/yr M	2,985	3,072,243	1,029.25	7	147.04	95,854,424	32,193	3.21%	5	1,501,267	502.95
Missouri	4.225	36	1.225%	E,T	2%	, , , , , , , , , , , , , , , , , , , ,	6,022	3,103,410	515.35			228,269,622	37,988		39	5,131,686	852.16
Nebraska	5.5	26		E,T	2.5%	\$75/mo M	1,856	1,570,450				80,419,976	43,654		22	1,838,344	990.74
Nevada	4.6	34		E,T	0.25%	ψ/υ/1110 1/1	2,759	3,433,958	1,244.67	5		101,716,888	37,396		4	1,000,011	-
110111111111111111111111111111111111111			_		0,20 / 0		_,,,	2,122,220	1,2 : 1107		270110	101,710,000	07,050		[
New Jersey	7	1	\mathbf{E}	E,E	None		8,865	8,099,549	913.70	18	130.53	471,187,870	53,333	1.72%	31	11,128,418	1,255.38
New Mexico	5.125	28	E	E,T	None		2,086	1,990,535	954.45	13	186.23	72,300,258	34,782	2.75%	9	1,150,468	551.64
New York	4	37	E	E,E	5%	\$200/qtr M	19,570	11,904,357	608.29			1,012,405,644	51,914		43	38,771,968	
North Carolina.	4.75	32		E,T	None		9,752	5,573,658	571.54			352,454,998	36,520		35	10,383,796	1,064.78
North Dakota	5	29		E,T	1.5%	\$85/mo M	700	1,122,783	1,604.83			32,332,079	47,218		3	432,527	618.22
1 tol til Dakota			L		1.5 / 0	ψου/πιο τνι	700	1,122,703	1,004.05	_	320.57	32,332,077	47,210	3.47 70	Ĭ	452,527	010.22
Ohio	5.5	26	E	E,T	0.75%		11,544	8,277,130	716.99	29	130.36	446,135,562	38,657	1.86%	26	9,029,349	782.15
Oklahoma	4.5	35	T [3]	E,T	1%	\$2.5K/mo M	3,815	2,415,964	633.31	34		147,429,565	38,960	1.64%	33	2,774,376	727.26
Pennsylvania	6	15		E,E	1%		12,764	9,166,842	718.21	28	119.70	558,345,148	43,813	1.64%	32	10,102,113	791.48
Rhode Island	7	1	E	E,T[5]	None		1,050	848,547	807.92			46,881,303	44,621		30	1,068,466	
South Carolina.	6	15		E,T	3%-2%++	\$3.1K/yr M	4,724	2,926,177				159,747,330		1.83%	28	3,096,834	,
- Jum Curonnu	ı		~ (-)			+01222J2 112	., ,	-,,- /	027710		100.21	20,,,000	2 .,200	1 2.00 / 0	_0	2,020,001	000.00

TABLE 27. -Continued

	State		Grocery	Drugs	Vendor Dis	scounts++	Popu-	General sales	tax collect	ions	Per	Personal inco	me	Sales	tax	Individual in	come tax
	sales		food non-	Prescrip-	Collection	discounts	lation	fiscal y	ear 2012*		capita	2011		collect	ions	collectio	ons
	tax rate		prepared	tion, non-	allowed s	eller for	as		Per cap	oita	collections			as a per	rcent	fiscal year	2012
	as of		items [1]	prescription	qualifying tra	ansactions	of				per 1¢		Per	of	•		Per
	7/1/2011		Taxable (T)	Taxable (T)	Basic	Maximum/	7/1/2012	Amount	Amount		of tax +	Amount	capita	personal	income	Amount	capita
State	[%]	Rank	Exempt (E)	Exempt (E)	provisions	minimum	[1,000s]	[\$1,000s]	[\$]	Rank	[\$]	[\$1,000s]	[\$]	[%]	Rank	[\$1,000s]	[\$]
South Dakota	4	37	T [3]	E,T	None		833	838,240	1,005.86	10	251.47	36,932,455	44,843	2.27%	17	- 1	-
Tennessee	. 7	1	5.5%	E,T	Limited		6,456	6,545,229	1,013.78	8	144.83	237,618,453	37,129	2.75%	8	182,251	28.23
Texas	6.25	11	\mathbf{E}	E,E	0.5%		26,059	24,500,909	940.20	16	150.43	1,053,551,540	41,103	2.33%	15	-	-
Utah	4.7	33	1.75% [2]	E,T	1.31%		2,855	1,857,035	650.38	33	138.38	96,175,091	34,173	1.93%	24	2,466,495	863.83
Vermont	6	15	\mathbf{E}	E,E	None		626	342,085	546.45	40	91.08	26,887,510	42,911	1.27%	42	598,450	955.97
Virginia	4	37	1.5% [2]	E,E	1.6%-0.6%++		8,186	3,487,343	426.02	45	106.50	381,930,403	47,126	0.91%	45	10,216,148	1,248.02
Washington	6.5	8	\mathbf{E}	E,T	None		6,897	10,614,137	1,538.95	3	236.76	303,087,834	44,420	3.50%	2	- [-
West Virginia	6	15	3%	E,T	None		1,855	1,277,328	688.43	32	114.74	62,737,373	33,822	2.04%	20	1,755,746	946.28
Wisconsin	. 5	29	E	E,T	0.5%	\$10/period min	5,726	4,288,739	748.94	27	149.79	232,094,278	40,648	1.85%	27	6,762,399	1,180.92
Wyoming	4	37	E	E,T	None		576	747,804	1,297.34	4	324.34	27,920,461	49,212	2.68%	11	-	
Total 45 states	-	-	-	-	-		305,408	245,238,621	802.99 ^a	-	-	12,814,473,303	42,271 ^a	1.91% ^a	-	272,680,542	892.84 ^a

Detail may not add to totals due to rounding.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2011 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2012 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

*Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services. Collections may include tax receipts from transactions subject to a preferential rate other than the general sales tax rate shown. Data for some states include state-collected local sales tax.

North Carolina sales tax data include \$17,887,554 retained by state to pay for the costs of collecting and distributing local sales taxes.

++Vendor discounts-Twenty-six states allow merchants to retain portions of sales taxes collected as compensation for administrative costs associated with collecting the sales tax; this portion may be referred to as vendor fee, discount, or allowance. In some states, the vendor discount varies by the amount of tax liability:

Alabama-5% of the first \$100 of tax liability and 2% of the excess amount with a maximum of \$400 per month

Georgia-3% of the first \$3,000 tax liability and 0.5% of the excess amount

Indiana-certain utilities not entitled to allowance; 0.73% of tax liability less than \$60K, 0.53% of tax liability between \$60K and \$600K, and 0.26% of tax liability exceeding \$600K

Kentucky-1.75% of the first \$1,000 tax liability and 1% of the excess amount with a maximum of \$1,500 per reporting period

Maryland-1.2% of the first \$6,000 tax liability and 0.9% of the excess amount with a maximum of \$500 per return

Michigan-vendor discount only applies to the first 4% of the tax; a discount of 0.75% (\$20K maximum) may apply if tax liability paid by the 12th of the month;

a discount of 0.5% (\$15K maximum) may apply if tax liability paid between the 12th and the 20th of the month; \$6/month minimum discount.

South Carolina-3% if tax liability is less than \$100; maximum annual discount is \$10K for out-of-state filers filing voluntarily

Texas-additional discount of 1.25% applies for early payment

Virginia-discount varies: 1.2% (1.6% food tax) of the first \$62.5K; 0.9% (1.2% food tax) of the amount from \$62.5K to \$208K; and 0.6% (0.8% food tax) of the remainder. No discount allowed on electronically filed returns.

Food and drug items:

- [1] Food purchased for consumption off-premises; food prepared by a grocery is taxable in all states as meals. Many states that exempt grocery food may tax soft drinks, candy, and confections.
- [2] Food subject to local taxes.
- [3] Rebate or income tax credit allowed to offset sales tax on food.
- [4] Food purchased for consumption off-premises in North Carolina is subject to only a 2% local sales tax rate.
- [5] Effective October 1, 2011, over-the-counter drugs and marijuana for medical use are subject to tax.

Sources: U.S. Census Bureau, Population Division. Table NST-EST2011-01 - Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Bureau of Economic Analysis. Table SA1-3, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.

Sales Tax Institute; Federation of Tax Administrators; Commerce Clearing House; Tax Forms

 $^{^{}m a}$ Weighted average computations based on collection totals and population for the 45 states levying a general state sales tax.

⁺Computation based on the prevalent rate in effect for fiscal year 2011-12.

TABLE 28. STATE SALES AND USE TAX COLLECTIONS [§ 105 ARTICLE 5.]

			Net		Sales and U	se Tax Reimbi	ırsements, Distr	ibutions, an	d Transfers							
	State		collections	Local	Refund of	Reserves/	Inter-		Transfer:	OSBM	Collection					
	sales and		before	government	local sales &	transfers for	govern-	Collection	State	Civil Pen-	cost of	Net	Ye	ar-over-ye	ar % change	2
	use tax		reimburse-	distributions/	use tax paid	admini-	mental	fees on	Public	alty & For-	fines/	collections			Net	Amount
	gross		ments/	state aid reim-	by state	strative	inter-fund	overdue	School	feiture	forfei-	to General	Gross		collections	to
	collections	Refunds	transfers	bursements+	agencies	fees/costs+++	transfers++	tax debts	Fund	Fund	tures	Fund	collec-		before	General
Fiscal year		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	Refunds	transfers	Fund
1998-99	3,617,449,828	210,049,552	3,407,400,276	-	10,921,878		9,978,875		-	-	-	3,376,206,664	4.37%	16.23%	3.72%	3.71%
1999-00	3,634,324,711	242,244,229	3,392,080,483	-	14,179,227	11,960,594	11,042,953	-	-	-	-	3,354,897,708	0.47%	15.33%	-0.45%	-0.63%
2000-01	3,715,078,723	242,973,809	3,472,104,914	-	12,471,836	11,868,450	12,206,053	-	-	-	-	3,435,558,577	2.22%	0.30%	2.36%	2.40%
2001-02	4,017,194,236	264,566,631	3,752,627,605	9,704,764	11,055,005	12,340,709	12,900,455	856,840	-	-	-	3,705,769,832	8.13%	8.89%	8.08%	7.87%
2002-03	4,300,424,840	282,959,217	4,017,465,623	55,183,726	11,013,787	13,204,065	13,914,099	1,328,067	-	-	-	3,922,821,877	7.05%	6.95%	7.06%	5.86%
2003-04	4,656,199,353	288,688,759	4,367,510,594	91,754,930	14,456,215	14,500,116	23,365,437	1,232,054	-	-	-	4,222,201,842	8.27%	2.02%	8.71%	7.63%
2004-05	4,923,391,473	309,935,699	4,613,455,774	85,304,241	10,241,254	14,402,267	25,216,590	1,132,245	-	-	-	4,477,159,178	5.74%	7.36%	5.63%	6.04%
2005-06	5,395,492,363	369,284,334	5,026,208,029	74,299,172	3,013,584	14,823,275	26,836,858	1,546,129	-	11,777,792	-	4,893,911,220	9.59%	19.15%	8.95%	9.31%
2006-07	5,530,314,297	321,722,290	5,208,592,006	100,925,884	4,124,281	17,373,938	29,900,058	2,044,586	45,741,278	12,857,559	53,581	4,995,570,841	2.50%	-12.88%	3.63%	2.08%
2007-08	5,596,250,552	321,463,358	5,274,787,194	172,474,452	3,303,137	17,397,117	31,412,624	1,555,489	46,860,032	20,029,341	81,853	4,981,673,149	1.19%	-0.08%	1.27%	-0.28%
2008-09	5,349,888,689	383,328,220	4,966,560,469	175,662,743	1,906,144	16,790,014	32,320,547	1,219,993	47,427,474	13,230,510	55,669	4,677,947,376	-4.40%	19.24%	-5.84%	-6.10%
2009-10	6,154,712,045	294,149,304	5,860,562,741	188,004,041	2,133,686	15,040,761	28,806,786	1,435,910	45,335,756	14,694,637	67,908	5,565,043,256	15.04%	-23.26%	18.00%	18.96%
2010-11	6,671,764,563	481,416,090	6,190,348,473	199,721,561	2,432,477	15,519,895	30,127,529	2,907,504	51,754,988	16,145,723	69,726	5,871,669,069	8.40%	63.66%	5.63%	5.51%
2011-12	5,970,913,291	390,941,571	5,579,971,719	220,783,735	3,555,009	17,887,554	8,716,664	2,759,015	56,347,642	12,286,115	50,580	5,257,585,406	-10.50%	-18.79%	-9.86%	-10.46%
2012-13	5,975,428,202	377,440,288	5,597,987,914	211,913,489	2,825,727	15,576,153	8,328,208	2,602,659	50,606,990	11,939,751	47,951	5,294,146,987	0.08%	-3.45%	0.32%	0.70%

Detail may not add to totals due to rounding. See chart below for additional detail of sales and use tax reimbursements, distributions, and transfers.

	Distributions/S	State Aid Rei	mbursements+	Inter-fund	Fransfers++	Reserves/T	Transfers: Adm	inistrative C	osts+++
	Telecommu-	Video pro-	Hold	Wildlife	Dry-Cleaning	Local sal	les and use tax a	administratio	on
	nications tax	gramming	harmless	Resources	Solvent	Genera	l Fund:	Public	
	distribution	distribution	payments	Fund	Cleanup Fund	Non-tax	revenue	Transit tax	Other
	[municipal	[local	[local		G	eneral Statute	Reference	-	
	shares]*	shares]*	shares]**	§105-164.44B	§105-164.44E	§105-472	§105-501	§105-507.3	various '
Fiscal year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1998-99	-	-	-	9,978,875	-	7,248,220	3,044,639	-	-
1999-00	-	-	-	11,042,953	-	7,637,855	3,334,780	287,959	700,000
2000-01	-	-	-	12,206,053	-	8,013,613	3,554,231	300,606	-
2001-02	9,704,764	-	-	12,900,455	-	8,100,089	3,674,225	336,394	230,000
2002-03	55,183,726	-	-	13,914,099	-	8,666,410	3,828,599	434,056	275,000
2003-04	52,922,447	-	38,832,483	15,038,583	8,326,854	9,530,473	4,458,343	486,300	25,000
2004-05	56,290,836	-	29,013,405	16,920,820	8,295,769	10,063,139	3,868,984	470,144	-
2005-06	53,898,653	-	20,400,519	18,573,229	8,263,629	10,300,784	4,055,035	427,447	40,009
2006-07	73,297,054	13,537,031	14,091,799	21,932,726	7,967,332	11,928,057	5,050,856	395,026	-
2007-08	68,922,872	73,965,036	29,586,545	23,710,672	7,701,952	11,745,139	5,237,105	414,873	-
2008-09	77,674,637	81,223,016	16,765,090	24,747,445	7,573,102	9,927,712	5,684,948	477,353	700,000
2009-10	75,187,075	81,944,006	30,872,960	21,500,000	7,293,364	8,597,957	6,004,931	437,872	-
2010-11	68,915,546	79,509,243	51,296,772	21,500,000	7,820,356	7,602,667	6,089,061	405,131	1,423,036
2011-12	72,546,308	81,889,098	66,348,329	-	8,548,649	7,610,508	4,566,366	415,117	5,295,564
2012-13	67,556,208	79,639,864	64,717,418	-	8,109,420	7,662,616	1,280,045	433,066	6,200,426

*Telecommunications: Due to enactment of the tax on January 1, 2002, the 2001-02 amount is for less than a full year.

*Video programming: Due to enactment of the distribution provision for revenues collected on/after January 1, 2007 the 2006-07 amount is for less than a full year.

**Hold Harmless Payments-Repeal of local reimbursements and revenue replacement option: The 2001 General Assembly repealed local reimbursements effective July 1, 2003; the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, § 105-521 (2012 sunset extended to 2013). The 2007 General Assembly enacted § 105-523 to hold harmless any county that does not benefit by \$500,000 annually from the exchange of a portion of the local sales and use taxes (Article 44) for the State's agreement to assume the nonfederal, nonadministrative costs of Medicaid. Dry-Cleaning Solvent Cleanup Fund

Effective <u>April 1, 2003, until July 1, 2020</u>, an amount equal to fifteen percent (15%) of the net State sales and use taxes collected under § 105-164.4(a)(4) during the previous fiscal year is to be transferred quarterly to the Dry-Cleaning Solvent Cleanup Fund.

State sales and use tax rates and bases:

The general State sales and use tax rate of 4.75% applies to purchases of tangible commodities, rental of tangible commodities, and selected services such as room and cottage rentals, and laundry and dry cleaning services. The combined general rate of 7% is imposed on the gross receipts of providing telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages. The combined general rate is the State's general rate (4.75%) plus the rate of local tax authorized for every county in the State (2.25%). [See Changes in State sales tax rate by year section for information pertaining to various taxable items and applicable tax rates.]

The Reserves/transfers for administrative fees/costs column includes the State retained portion of the local government sales tax collections for defraying the cost of administering the tax. The monies are deposited into the General Fund as non-tax revenue along with the amounts recorded in the Refund of local sales & use tax paid by state agencies column. Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund. [The exemption replaced the refund provision.]

The Transfer: State Public School Fund column reflects the quarterly transfer of State sales and use tax net collections that replaces the provision of annual State sales tax refunds to local school administrative units and joint agencies created by interlocal agreements among local school administrative units. Intergovernmental transfers++ Beginning with 2009-10, TIMS implementation and PDP components costs are included.

Changes in State sales tax rates by year

1998-99

Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

1999-00

Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.

2001-02

Effective October 1, 2001, the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.

Effective October 16, 2001, the State general rate increased from 4% to 4.5%.

Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change.

Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax.

Effective <u>January 1, 2002</u>, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

2003-04

Effective for sales made on or after <u>January 1, 2004</u>, modular homes are subject to a 2.5% State sales and use tax rate under § 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties. § 105-164.44G [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 105-164.4(a)(1a).]

Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates.

[Prior to this date, soft drinks sold for home consumption were not taxable at the State level.][Effective <u>January 1, 2004</u>, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50).] Effective <u>January 1, 2004</u>, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both State and local rates under § 105-164.13(50).]

2005-06

Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate (taxation of candy sold through vending machines remains unchanged).

Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor other than mixed beverages increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services.

Effective January 1, 2006, the combined general rate of 7% sales and use tax was imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.

Effective <u>January 1, 2006</u>, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article).

Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate).

Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).

2006-07

Effective <u>July 1, 2006</u>, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

Effective October 1, 2006, sales to an eligible internet data center of electricity and eligible business property to be located and used at the center were exempted from taxation. (\$250 million investment required)

Effective December 1, 2006, the State general rate decreased from 4.5% to 4.25% and the combined general rate decreased from 7% to 6.75% to coincide with the 0.25% State general rate reduction.

Effective <u>January 1, 2007</u>, the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.

2007-08

Effective <u>July 1, 2007</u>, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant was reduced from 2.83% to 2.6%; the purchase by a research and development company of certain equipment, attachments, or repair parts used in the physical, engineering, and life sciences was exempted from

the State and local sales or use tax and instead was made subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F, Manufacturing Fuel and Certain Machinery and Equipment Tax.

Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant was further reduced

from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was reduced from 2.83% to 1.8%; definition of "bundled transaction" set out specific taxation rules applicable for bundles of products that include both taxable and exempt products;

baler twine was added to the exemption list of specific items sold to a farmer to be used for qualifying purposes; bakery thrift store sales of bread, rolls, and buns became exempt from State taxation; and the purchase by a software publishing company of certain equipment, attachments, or repair parts that meet certain requirements and the purchase by an eligible datacenter of certain machinery or equipment to be located and used at the datacenter were exempted from the State and local sales or use tax and instead made subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F.

The State began assuming the financial nonfederal, nonadministrative Medicaid responsibilities for the counties over a three-year period that includes provisions for a 1/2% sales tax rate exchange between local and state governments as well as various measures to insure the locals are held harmless (protected from revenue loss) as result of the Medicaid swap legislation.

Effective April 1, 2008, the combined general rate of sales and use tax increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments by the 2007 General Assembly.

2008-09

Effective <u>July 1, 2008</u>, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from 1.8% to 1.4%.

Effective <u>July 16, 2008</u>, tangible personal property purchased with a client assistance debit card issued for disaster assistance relief by qualified entities became exempt; also, an exemption provision allowable for interior design services provided in conjunction with the sale of tangible personal property became effective.

Effective October 1, 2008, the State general rate increased from 4.25% to 4.5%.

Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

2009-10

Effective <u>July 1, 2009</u>, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from 1.4% to 0.8%.

Effective August 7, 2009, online (remote) sales involving certain click-through transactions are subject to tax.

Effective September 1, 2009, the State general rate increased from 4.5% to 5.5% (temporary increase scheduled to expire on July 1, 2011); the combined general rate increased from 7% to 8%.

Effective October 1, 2009, the State general rate increased from 5.5% to 5.75% as the remaining 0.25% local sales and use tax (Article 44) was repealed and simultaneously added to the State general rate.

Effective <u>January 1, 2010</u>, the 5.75% general State rate and applicable local rates apply to the net taxable sales or gross receipts derived from certain electronically delivered or accessed digital property transactions to include: an audio work, an audiovisual work, a book, magazine, newspaper, newspaper, or other publication, a photograph or greeting card; magazine subscriptions are subject to tax.

Also, certain computer software transactions are exempt from tax: those designed to run on an enterprise service operating system, those to be used within datacenter operations, and those used to provide ancillary service, cable service, internet access service, telecommunications service, or video programming. Also exempt: computer software or digital property that becoms a component part of other computer software or digital property that is offered for sale or of a service that is offered for sale.

2010-11

Effective <u>July 1, 2010</u>, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was repealed (previously 0.8%); such transactions are exempt from sales and use taxation. Electricity sold to a farmer for preparing food, heating dwellings, and other household purposes remains subject to the 3% rate of sales tax.

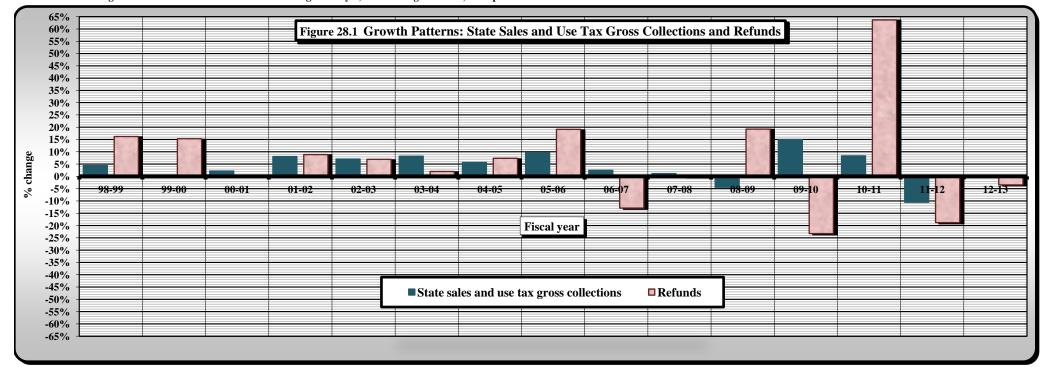
Effective <u>January 1, 2011</u>, the definition of sales price of a rental accommodation was expanded to include any facilitation fees incurred necessary to complete the rental; purchases made by motion picture and film production companies are subject to the general State and local sales tax rates (previously such purchases were subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F, Manufacturing Fuel and Certain Machinery and Equipment Tax).

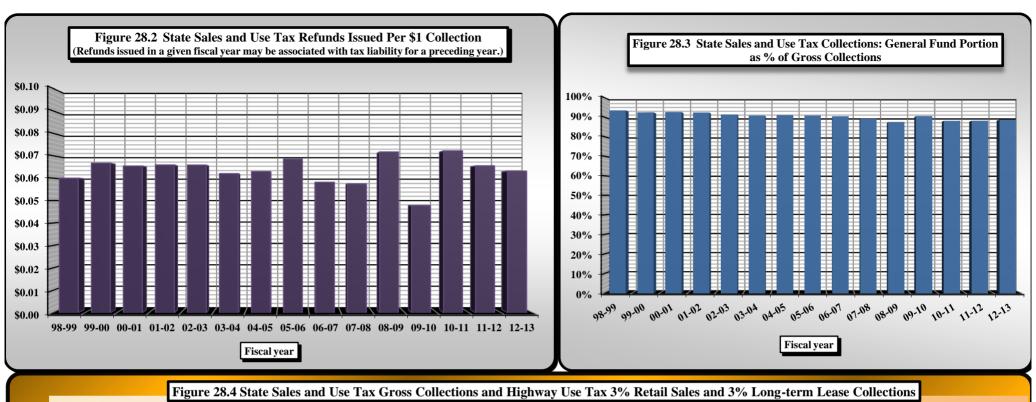
2011-12

Effective <u>July 1, 2011</u>, the State general rate decreased from 5.75% to 4.75% (the combined general rate decreased from 8% to 7%) as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

2012-13

No substantive changes to sales tax rates became effective during the July 1, 2012 through June 30, 2013 period.





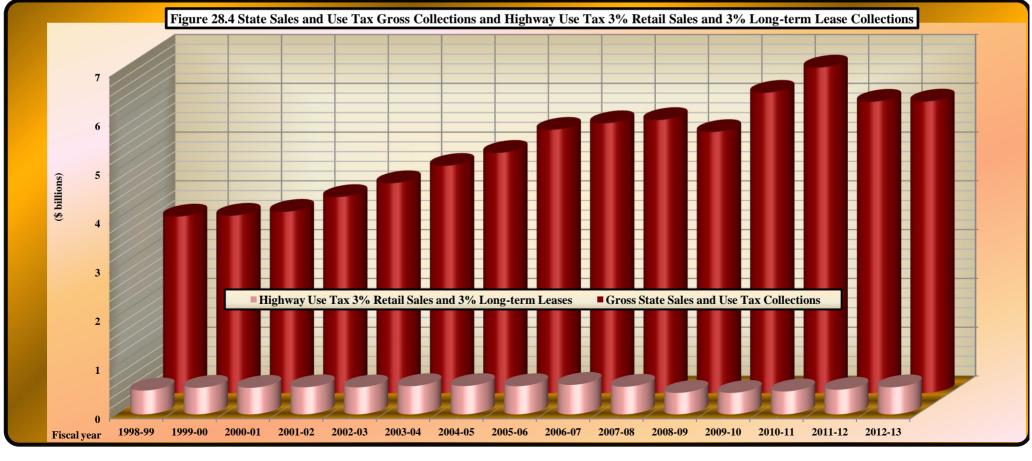


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

							Fiscal ye	ar ended*							-
Tax type:	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
[State per capita tax collections				·		I.	State per c	apita perso	nal income	:			·		
derived from gross collections]	\$25,301	\$26,326	\$27,906	\$28,462	\$28,522	\$29,144	\$30,825	\$32,302	\$33,811	\$35,079	\$35,729	\$34,934	\$35,462	\$36,520	\$37,910
						II	. State per	capita tax	collections:						
State sales & use tax	\$463	\$457	\$460	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698	\$619	\$613
Motor fuels tax	\$140	\$141	\$152	\$155	\$146	\$158	\$165	\$179	\$188	\$182	\$171	\$171	\$180	\$199	\$201
Individual income tax	\$998	\$1,046	\$1,099	\$1,050	\$1,025	\$1,067	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,245	\$1,283	\$1,350
				I	II. State per	· capita tax	collections	s as a % of	per capita j	personal in	come:				
State sales & use tax	1.83%	1.74%	1.65%	1.72%	1.81%	1.90%	1.87%	1.92%	1.83%	1.75%	1.61%	1.86%	1.97%	1.69%	1.62%
Motor fuels tax	0.55%	0.53%	0.54%	0.55%	0.51%	0.54%	0.53%	0.55%	0.56%	0.52%	0.48%	0.49%	0.51%	0.55%	0.53%
Individual income tax	3.95%	3.97%	3.94%	3.69%	3.59%	3.66%	3.78%	3.93%	4.06%	4.02%	3.51%	3.41%	3.51%	3.51%	3.56%

*[Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]

Example: per capita personal income for calendar year 1998 (\$25,301) is paired with tax collections for fiscal year ended 1999.

[Per capita tax collections should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.]

Source of per capita personal income and population: Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update. 3.9% 3.8% 3.7% 3.5% 3.4% 3.3% 3.2% 2.9% 2.8% 2.2.8% 2.2.4% 2.2.5% 1.9% 1.8% 1.6% 1.5% 1.4% 1.1% Individual income tax Figure 29.1 North Carolina Per Capita State Sales and Use Tax Gross Collections, Per Capita Motor Fuels Tax Gross Collections, and Per Capita Individual Income Tax Gross Collections as a % of **State Per Capita Personal Income** State sales & use tax 1.1 % 1.0 % 0.9 % 0.8 % 0.7 % 0.6 % 0.5 % 0.5 % 0.4 % 0.3 % 0.2 % 0.1 % 0.0 % Motor fuels tax 1999 2001 2002 2003 2004 2005 2006 2007 2008 2010 2011 2012 2013 2000 2009 Fiscal year ended

TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS
GENERATED FROM THE STATE GENERAL RATE

PER ONE CENT (1¢) OF TAX

	_	ER ONE CEN	Portion of		Computed
		State	State		State
	State	sales and use	sales and use	State	sales and
	sales and	tax gross	tax gross	sales and	use tax
	use tax	collections	collections	use tax	collections
	gross	taxed at	taxed at	general	per 1¢
	collections	general rate	general rate	rate	of tax
Fiscal year	[\$]	[\$]	[%]	[%]	[\$]
1998-99	3,596,235,091	2,935,215,573	81.62%	4%	733,804,000
1999-00	3,608,884,890	3,117,512,988	86.38%	"	779,378,000
2000-01	3,690,738,438	3,201,778,667	86.75%	"	800,445,000
2001-02	3,994,007,200	3,397,612,545	85.07%	4%,4.5%	784,490,000
2002-03	4,291,189,572	3,559,693,832	82.95%	4.5%	791,043,000
2003-04	4,622,805,361	3,869,165,080	83.70%	"	859,814,000
2004-05	4,894,933,722	4,111,246,661	83.99%	"	913,610,000
2005-06	5,374,153,110	4,501,260,261	83.76%	"	1,000,280,000
2006-07	5,505,595,819	4,574,033,710	83.08%	4.5%,4.25%	1,045,795,000
2007-08	5,572,264,667	4,581,691,663	82.22%	4.25%	1,078,045,000
2008-09	5,326,508,270	4,301,671,153	80.76%	4.25%,4.5%	975,252,000
2009-10	6,087,041,393	5,013,391,493	82.36%	4.5%,5.5%,5.75%	927,334,000
2010-11	6,620,297,200	5,557,791,438	83.95%	5.75%	966,572,000
2011-12	5,945,826,703	4,979,958,230	83.76%	4.75%	1,029,396,000
2012-13	5,984,311,036	5,005,387,259	83.64%	"	1,053,766,000

[Collections for any given period may reflect multiple State general rates. The Computed State sales and use tax collections per 1¢ of tax amounts computed for years with multiple rates have been adjusted to account for the timing of rate change implementation. Tax collections generated from transactions subject to rates less than the general rate (preferential rates) and those subject to the combined general rate (telecommunications services, ancillary services, spirituous liquor, direct-to-home satellite service, and cable service) are not included in the computations of collections per 1¢ of tax. Collections do not include state retained portions of local sales and use tax collections or refunds of local sales taxes to State agencies. Major legislative changes affecting the tax base subject to the general rate and food purchased for home consumption are noted below.]

State general rate:

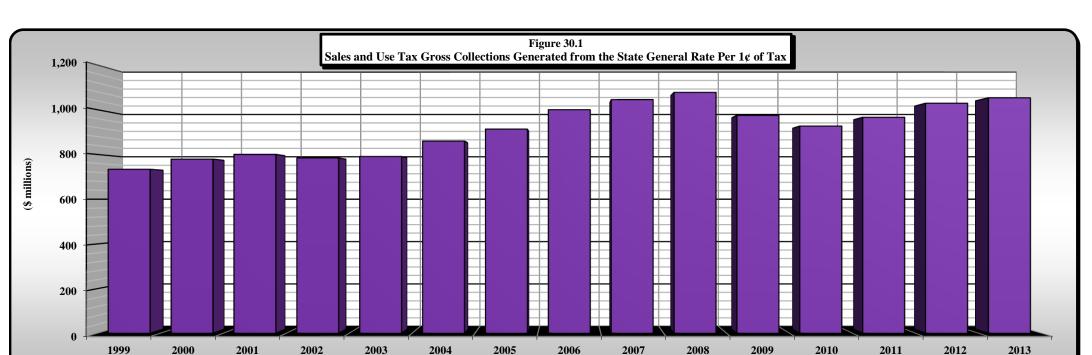
The State general rate increased from 4% to 4.5% effective for sales made on or after October 16, 2001 and was reduced to 4.25% effective December 1, 2006; the 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008. Effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the the rate increased from 4.5% to 5.5% (temporary additional 1% rate scheduled to expire on July 1, 2011); effective October 1, 2009, the rate increased from 5.5% to 5.75%; effective July 1, 2011, the temporary additional 1% rate expired resulting in an applicable rate of 4.75%.

State rate applicable to food purchased for home consumption:

Effective <u>January 1, 1997</u>, the State rate applicable to food purchased for home consumption was reduced from the State general rate of 4% to 3%.

Effective <u>July 1, 1998</u>, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%. Effective <u>May 1, 1999</u>, the 2% State rate applicable to food purchased for home consumption was repealed. [Column 1 includes all collections of any State sales and use taxes generated from food purchased for home consumption.

For fiscal year 1998-99, collections of food purchased for home consumption generated from the 3% or 2% rate are not included in columns 2 and 5 because the applicable rate was less than the State general rate.]



Fiscal year ended

STATE SALES AND USE TAX STATISTICS

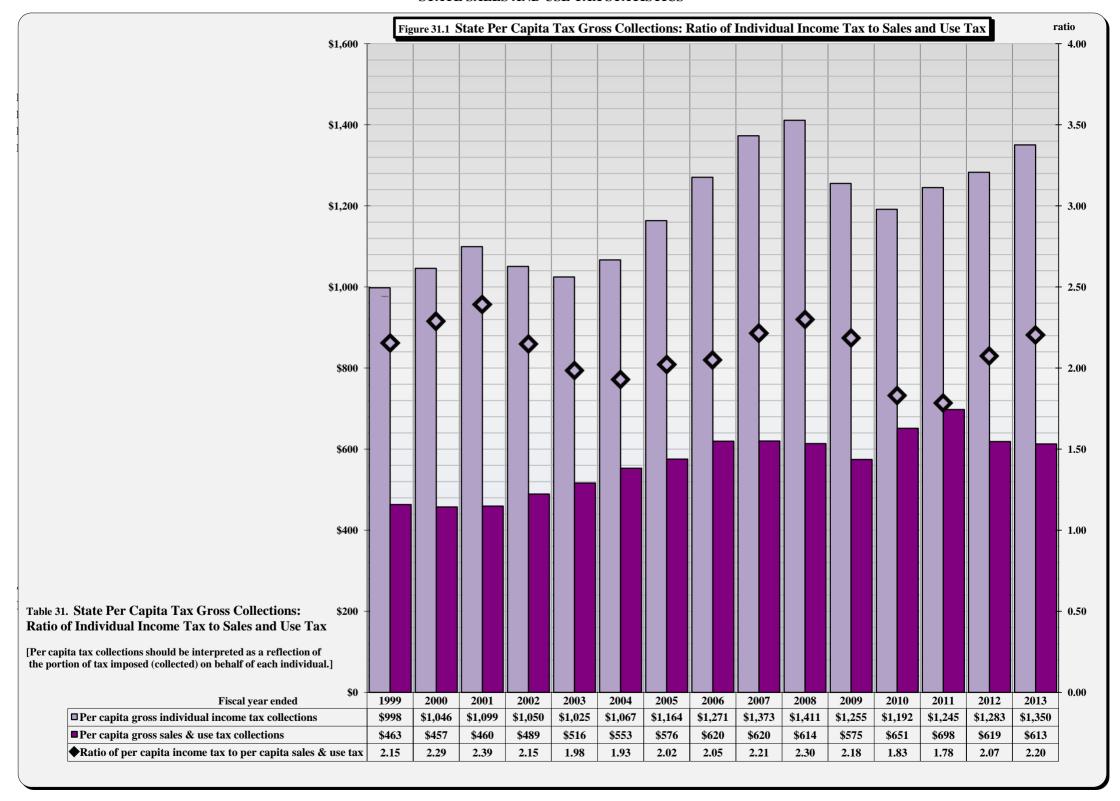


TABLE 32. STATE SALES AND USE TAX: GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS [§ 105 ARTICLE 5.]

•	<u> </u>	[8	105 ARTICLE 5.		Fiscal year					
	1998-1999)	1999-2000	1	2000-2001		2001-2002	,	2002-2003	
Business groups	1990-1999	%	1999-2000	%	2000-2001	%	2001-2002	%	2002-2003	, %
Dusiness groups	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
Retail:	[Ψ]	totai	[Ψ]	totai	[Ψ]	totai	[Ψ]	totai	[Ψ]	total
Apparel	97,797,118	2.7%	101,312,348	2.8%	103,360,801	2.8%	111,403,687	2.8%	117,690,127	2.7%
Automotive:	194,445,894	5.4%	199,762,787	5.5%	200,666,251	5.4%	208,599,593	5.2%	227,265,003	5.3%
Motor vehicle dealers	30,580,041	0.9%	30,114,110	0.8%	29,838,988	0.8%	32,029,558	0.8%	37,646,002	0.9%
Airplanes, boats - (3%) rate	10,757,869	0.3%	10,803,837	0.3%	10,816,022	0.3%	9,371,592	0.2%	9,659,261	0.2%
Manufactured home (mobile home) dealers	1,433,685	0.0%	1,583,215	0.0%	1,794,168	0.0%	2,703,611	0.1%	4,300,358	0.1%
Manufactured home (mobile home)-(2%) rate	20,152,619	0.6%	19,389,423	0.5%	15,764,953	0.4%	13,938,318	0.3%	10,035,961	0.2%
[see notes for applicable rates]										
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in		[included in		[included in		[included in		[included in	
	mfd home group]		mfd home group]		mfd home group]		mfd home group]		mfd home group]	
Other automotive	131,521,680	3.7%	137,872,202	3.8%	142,452,120	3.9%	150,556,514	3.8%	165,623,421	3.9%
Food	672,949,487	18.7%	524,284,128	14.5%	544,829,232	14.8%	592,373,707	14.8%	647,561,215	15.1%
Furniture	152,953,893	4.3%	154,258,498	4.3%	147,154,473	4.0%	152,256,737	3.8%	163,022,146	3.8%
General merchandise	684,542,657	19.0%	715,701,673	19.8%	739,689,728	20.0%	779,544,745	19.5%	836,211,296	19.5%
Lumber and building material	379,355,975	10.5%	402,377,626	11.1%	398,824,508	10.8%	417,621,545	10.5%	442,421,857	10.3%
Utility services, cable, satellite, and liquor [See Utility services group notes for imposition and effective dates of the various tax types in category]	366,961,469	10.2%	375,669,973	10.4%	382,383,571	10.4%	502,420,816	12.6%	638,345,779	14.9%
Unclassified	771,872,702	21.5%	840,673,522	23.3%	879,966,505	23.8%	1,159,122,440	29.0%	1,145,217,411	26.7%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	52,009,309	1.4%	54,188,149	1.5%	54,284,377	1.5%	44,467,748	1.1%	43,686,015	1.0%
8% Highway use tax - motor vehicle leasing	35,398,039	1.0%	31,320,520	0.9%	25,710,847	0.7%	26,196,182	0.7%	29,768,723	0.7%
Wholesale licenses	20,557	0.0%	-	-	-	-	-	-	-	-
Use tax (see note)	187,927,990	5.2%	209,335,666	5.8%	213,868,145	5.8%	(see note)	(see note)	(see note)	(see note)
Total retail and use tax (licenses when applicable)	3,596,235,091	100.0%	3,608,884,890	100.0%	3,690,738,438	100.0%	3,994,007,200	100.0%	4,291,189,572	100.0%

TABLE 32. - Continued

			TABLE 3		Fiscal year	r				
	2003-2004	,	2004-2005		2005-2006	i	2006-2007	'	2007-2008	3
Business groups		%		%		%		%		%
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
Retail:										
Apparel	127,897,863	2.8%	142,766,762	2.9%	157,105,070	2.9%	164,582,009	3.0%	166,503,664	3.0%
Automotive:	245,227,323	5.3%	254,507,573	5.2%	268,416,687	5.0%	294,970,807	5.4%	268,653,868	4.8%
Motor vehicle dealers	39,596,595	0.9%	40,597,056	0.8%	42,583,989	0.8%	45,734,450	0.8%	41,502,539	0.7%
Airplanes, boats - (3%) rate	12,569,582	0.3%	11,395,303	0.2%	11,335,806	0.2%	11,951,215	0.2%	10,325,139	0.2%
Manufactured home (mobile home) dealers	3,705,412	0.1%	2,396,813	0.0%	2,626,920	0.0%	2,842,309	0.1%	2,482,915	0.0%
Manufactured home (mobile home)-(2%) rate	9,055,266	0.2%	5,607,207	0.1%	5,572,123	0.1%	5,025,574	0.1%	4,901,261	0.1%
[see notes for applicable rates]										
Modular home-(2% rate; 2.5% eff 1-1-04)	2,385,872	0.1%	7,032,204	0.1%	6,203,637	0.1%	6,636,691	0.1%	5,280,537	0.1%
Other automotive	177,914,596	3.8%	187,478,990	3.8%	200,094,212	3.7%	222,780,568	4.0%	204,161,478	3.7%
Food	698,906,710	15.1%	725,611,884	14.8%	783,417,598	14.6%	831,453,408	15.1%	876,098,237	15.7%
Furniture	168,784,595	3.7%	181,087,138	3.7%	198,490,297	3.7%	208,499,382	3.8%	203,240,968	3.6%
General merchandise	905,225,841	19.6%	987,088,322	20.2%	1,089,864,576	20.3%	1,221,612,749	22.2%	1,175,496,989	21.1%
Lumber and building material	509,484,600	11.0%	594,458,884	12.1%	665,026,475	12.4%	686,415,346	12.5%	644,616,863	11.6%
Utility services, cable, satellite, and liquor	645,652,114	14.0%	669,470,423	13.7%	763,745,628	14.2%	855,902,217	15.5%	916,293,711	16.4%
[See Utility services group notes for imposition and effective dates of the various tax types in category] Unclassified	1,237,648,867	26.8%	1,249,760,813	25.5%	1,362,051,125	25.3%	1,190,113,490	21.6%	1,267,588,011	22.7%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	43,196,807	0.9%	46,272,351	0.9%	36,214,021	0.7%	2,795,484	0.1%	755,963	0.0%
8% Highway use tax - motor vehicle leasing	40,780,642	0.9%	43,909,573	0.9%	49,821,633	0.9%	49,250,929	0.9%	53,016,394	1.0%
Total retail and use tax (licenses when applicable)	4,622,805,361	100.0%	4,894,933,722	100.0%	5,374,153,110	100.0%	5,505,595,819	100.0%	5,572,264,667	100.0%

TABLE 32. - Continued

					Fiscal year	r				
	2008-2009		2009-2010	1	2010-2011		2011-2012		2012-2013	}
Business groups		%		%		%		%		%
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
Retail:										
Apparel	160,766,330	3.0%	201,103,465	3.3%	228,324,220	3.4%	210,572,153	3.5%	217,286,706	3.6%
Automotive:	253,374,751	4.8%	298,594,153	4.9%	333,430,369	5.0%	293,295,322	4.9%	291,068,243	4.9%
Motor vehicle dealers	38,328,294	0.7%	45,651,373	0.7%	52,511,060	0.8%	46,398,619	0.8%	45,947,125	0.8%
Airplanes, boats - (3%) rate	7,871,696	0.1%	6,742,653	0.1%	6,241,010	0.1%	6,951,088	0.1%	7,400,185	0.1%
Manufactured home (mobile home) dealers	2,587,807	0.0%	2,654,471	0.0%	2,577,280	0.0%	2,176,281	0.0%	2,024,089	0.0%
Manufactured home (mobile home)-(2%) rate	4,374,523	0.1%	2,793,127	0.0%	2,146,134	0.0%	2,099,181	0.0%	1,930,091	0.0%
[see notes for applicable rates]										
Modular home-(2% rate; 2.5% eff 1-1-04)	2,878,009	0.1%	2,292,810	0.0%	1,735,914	0.0%	1,652,544	0.0%	1,683,392	0.0%
Other automotive	197,334,421	3.7%	238,459,719	3.9%	268,218,972	4.1%	234,017,609	3.9%	232,083,361	3.9%
Food	886,588,933	16.6%	1,055,334,447	17.3%	1,159,701,808	17.5%	1,032,532,550	17.4%	1,050,202,818	17.5%
Furniture	170,867,003	3.2%	183,288,893	3.0%	197,328,858	3.0%	175,004,824	2.9%	178,706,520	3.0%
General merchandise	1,207,100,654	22.7%	1,424,870,188	23.4%	1,556,012,339	23.5%	1,382,986,686	23.3%	1,386,103,453	23.2%
Lumber and building material	516,895,325	9.7%	524,953,730	8.6%	575,147,798	8.7%	532,014,339	8.9%	525,650,799	8.8%
Utility services, cable, satellite, and liquor [See Utility services group notes for imposition and	961,872,971	18.1%	1,017,975,473	16.7%	999,108,470	15.1%	899,993,920	15.1%	910,528,887	15.2%
effective dates of the various tax types in category] Unclassified	1,121,202,386	21.0%	1,337,075,208	22.0%	1,517,969,104	22.9%	1,364,255,171	22.9%	1,367,382,387	22.8%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	125,625	0.0%	8,945	0.0%	39,005	0.0%	(4,749)	0.0%	9,082	0.0%
8% Highway use tax - motor vehicle leasing	47,714,293	0.9%	43,836,892	0.7%	53,235,229	0.8%	55,176,488	0.9%	57,372,140	1.0%
Total retail and use tax (licenses when applicable)			6,087,041,393							

Detail may not add to totals due to rounding. Negative collection values attributable to the 1% rate business classification reflect negative adjustments made to multiple account periods. Business classifications

Business classifications are not indicative of sales of specific items (merchandising lines), but are, instead, reflective of all transactions reported by a business coded under a particular classification. For instance, the food category includes sales of <u>all</u> items sold by bakeries, candy and confectionery stores, dairies and dairy bars, vending machine operators, drink stands, restaurants, cafeterias, grills, snack bars, taverns, nightclubs, and grocers (taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany). Sales of taxable food items sold by discount stores, wholesale buying clubs, and convenience stores are included in the general merchandise group - not the food group.

The apparel category includes all transactions (including accessories) by merchants coded as apparel businesses; apparel transactions of department stores, discount stores, wholesale buying clubs, etc. are included in the general merchandise group - not the apparel group.

The furniture category includes all transactions (including accessories) by merchants coded as furniture dealers; furniture items sold by department stores, discount stores, flea markets, etc. are included in the general merchandise group - not the furniture group.

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to sales and use tax registration numbers.

Changes in general sales tax rate: Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased to 5.75%; effective October 1, 2009, the rate increased to 5.75%; effective October 1, 2009, the rate increased to 4.75%.

<u>Use tax category</u>: Amounts shown for 1998-99 through 2000-01 reflect use tax generated from the general State rate. Effective for 2001-02, use tax amounts generated from the general State rate are no longer shown separately, but are, instead, included within the attributable business group.

1%, 2%, 2.5%, and 3% tax group:

- 2001-02 Effective October 1, 2001, the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.
- 2003-04 Effective for sales made on or after <u>January 1, 2004</u>, modular homes are subject to a 2.5% State sales and use tax rate under § 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties and municipalities. § 105-164.44G

[Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 105-164.4(a)(1a).]

- 2005-06 Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).
- 2006-07 Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

Food group:

- 1996-97 Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.
- 1998-99 Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

Effective <u>July 1, 2003</u>, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] [Effective <u>January 1, 2004</u>, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50).]

Effective <u>January 1, 2004</u>, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).]

2005-06 Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate; taxation of candy sold through vending machines remains unchanged.

2007-08 Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax.

2008-09 Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

Utility services group:

- 1996-97 Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%.
- 1999-00 Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.
- 2001-02 Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change.

Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax.

Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax.

Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

- 2005-06 Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor, other than mixed beverages, increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services. Effective January 1, 2006, the combined general rate of 7% sales and use tax is imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.
- 2006-07 Effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction. The combined general rate is the State general rate plus the sum of the rates of local tax authorized for every county in the State (2.5%). The combined general rate is imposed on the gross receipts of providing telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages.

Effective <u>January 1, 2007</u>, the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.

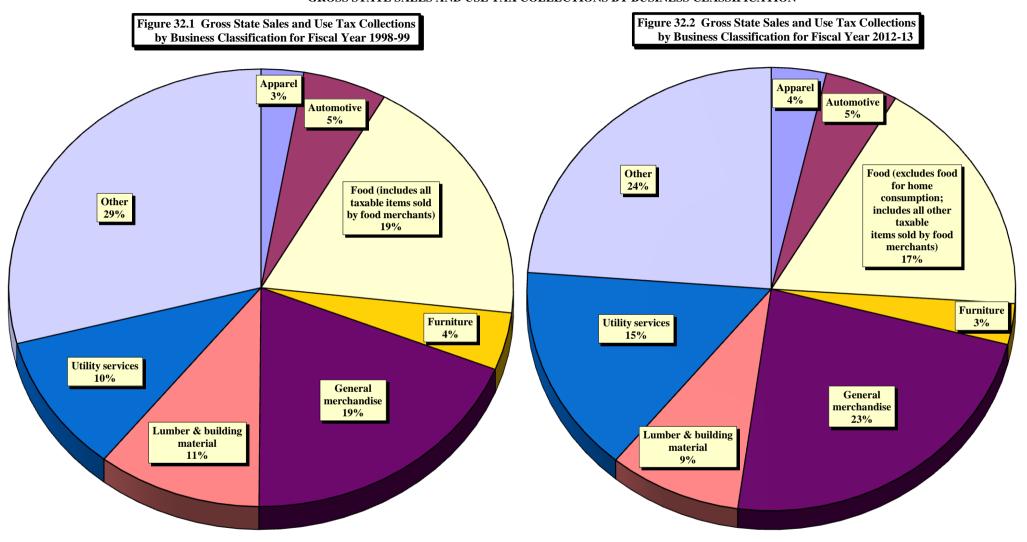
- Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was reduced from 2.83% to 2.6%.

 Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was further reduced from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to a farmer for a qualifying purpose was reduced from 2.83% to 1.8%.
 - Effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments.
- 2008-09 Effective July 1, 2008, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose decreased from 1.8% to 1.4%. Effective July 1, 2009, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose decreased from 1.4% to 0.8%. Effective September 1, 2009, the combined general rate increased from 7% to 8% to incorporate the general State sales tax rate increase.
- 2010-11 Effective July 1, 2010, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose was repealed.
- 2011-12 Effective July 1, 2011, the combined general rate decreased from 8% to 7% to incorporate the general State sales tax rate reduction.

Unclassified group:

2001-02 The unclassified category includes \$74,989,019 in payments that were unassignable to specific business classifications due to legislative changes in payment and return due dates.

GROSS STATE SALES AND USE TAX COLLECTIONS BY BUSINESS CLASSIFICATION



Business classifications are not indicative of sales of specific products (merchandising lines), but are, instead, reflective of all taxable items sold by a merchant or business establishment coded in the classification. For example, the food category includes all transactions of establishments such as bakeries, dairy bars, vending machine operators, restaurants, grills, taverns, nightclubs, and grocers. All taxable items sold by a grocer including taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany are included in the food category while taxable food items sold by discount stores, wholesale buying clubs, department stores, and convenience stores are included in the general merchandise group - not the food group. Food for home consumption was subject to a State tax rate of 2% for ten (10) months during fiscal year 1998-99 prior to repeal for transactions on or after May 1, 1999; for fiscal year 2012-13, food for home consumption is not subject to a State tax but is subject to a local 2% tax rate.

TABLE 33. SALES AND USE TAX REFUNDS BY TYPE OF TAX REFUNDED BY TYPE OF CLAIMANT

							North Caroli	na counties, n	nunicipalities,		All others			All refunds	
							United Sta	tes governmer	nt and other	[Exclude	s refunds of lo	ocal tax	[Exclude	s refunds of lo	cal tax
	Carriers i	in interstate c	ommerce	Nonprofit	hospitals, churc	ches, etc.	go	vernmental er	tities	paid l	y State agend	cies]+	paid l	by State agenc	ies]+
Fiscal	State tax	Local tax	Total tax	State tax	Local tax	Total tax	State tax	Local tax	Total tax	State tax	Local tax	Total tax	State tax	Local tax	Total tax
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1998-99	8,744,749	4,371,851	13,116,601	136,948,134	68,132,591	205,080,725	50,090,861	24,973,949	75,064,810	14,265,808	5,399,758	19,665,566	210,049,552	102,878,149	312,927,701
1999-00	5,011,271	2,512,992	7,524,262	134,450,759	67,441,248	201,892,007	71,710,679	35,857,541	107,568,220	31,071,520	8,956,130	40,027,650	242,244,229	114,767,910	357,012,139
2000-01	1,556,954	791,467	2,348,421	137,439,355	68,872,895	206,312,250	81,607,941	40,446,565	122,054,505	22,369,560	13,680,587	36,050,147	242,973,809	123,791,514	366,765,324
2001-02	1,733,081	993,954	2,727,035	150,846,724	74,683,352	225,530,076	84,190,299	41,995,590	126,185,889	27,796,527	16,420,412	44,216,940	264,566,631	134,093,308	398,659,939
2002-03	2,067,103	962,094	3,029,197	167,240,676	76,145,226	243,385,903	89,457,605	41,651,783	131,109,389	24,193,833	16,159,516	40,353,350	282,959,217	134,918,620	417,877,838
2003-04	2,766,242	1,490,792	4,257,034	168,252,165	89,020,213	257,272,378	93,611,687	43,430,122	137,041,809	24,058,666	12,218,400	36,277,066	288,688,759	146,159,528	434,848,287
2004-05	3,778,056	2,093,803	5,871,859	193,330,569	105,735,414	299,065,983	91,837,792	51,358,481	143,196,273	20,989,281	19,023,962	40,013,243	309,935,699	178,211,659	488,147,358
2005-06	4,028,153	2,149,603	6,177,757	212,329,737	118,217,934	330,547,671	117,531,791	61,947,781	179,479,572	35,394,652	11,487,136	46,881,789	369,284,334	193,802,455	563,086,789
2006-07	5,155,705	2,806,950	7,962,655	214,557,219	105,198,296	319,755,516	77,171,994	60,144,780	137,316,773	24,837,373	9,646,039	34,483,412	321,722,290	177,796,065	499,518,356
2007-08	4,496,247	2,531,572	7,027,819	184,143,155	108,371,236	292,514,392	89,758,327	69,310,816	159,069,143	43,065,629	19,781,539	62,847,168	321,463,358	199,995,164	521,458,522
2008-09	3,870,785	2,232,006	6,102,792	216,810,046	117,047,722	333,857,768	91,899,768	72,666,916	164,566,685	70,747,621	33,071,847	103,819,468	383,328,220	225,018,492	608,346,712
2009-10	4,469,312	2,428,413	6,897,725	161,785,189	89,572,642	251,357,831	85,713,647	65,089,072	150,802,719	42,181,156	19,761,026	61,942,182	294,149,304	176,851,153	471,000,457
2010-11	6,694,270	3,414,728	10,108,999	301,659,267	125,105,391	426,764,659	112,104,531	67,964,511	180,069,042	60,958,021	24,240,106	85,198,127	481,416,090	220,724,737	702,140,826
2011-12	6,763,990	2,951,118	9,715,107	214,098,591	81,377,497	295,476,088	117,468,231	57,821,760	175,289,992	52,610,759	21,172,452	73,783,212	390,941,571	163,322,827	554,264,398
2012-13	4,229,676	2,005,217	6,234,894	223,050,954	102,623,065	325,674,019	90,929,996	55,750,161	146,680,158	59,229,661	26,425,806	85,655,467	377,440,288	186,804,250	564,244,538

Detail may not add to totals due to rounding.

+ Refunds of local sales and use taxes paid by State agencies are set out separately below and are \underline{not} included in the totals. Such amounts are treated as transfers of non-tax revenue to the General Fund.

Refunds of local tax paid by State agencies:	1998-99	\$10,921,878	2006-07	\$4,124,281
<u>§ 105-164.14(e)</u>	1999-00	14,179,227	2007-08	3,303,137
Effective July 1, 2004. State agencies became exempt from tax paid on direct purchases of	2000-01	12,471,836	2008-09	1,906,144
tangible personal property that were previously eligible for refund.	2001-02	11,055,005	2009-10	2,133,686
[The exemption replaced the refund provision.]	2002-03	11,013,787	2010-11	2,432,477
	2003-04	14,456,215	2011-12	3,555,009
Refunds reflect actual payments to taxpayers and exclude any approved refundable	2004-05	10,241,254	2012-13	2,825,727
amounts credited to taxpayer accounts to offset future or existing tax liability.	2005-06	3.013.584		

TABLE 34. SALES AND USE TAX GOVERNMENTAL REFUNDS BY TYPE OF GOVERNMENTAL CLAIMANT [Refunds are combined State and local taxes]

-	1			momea state a	Other ref	unde			•
				C 1	Other rei	l			
				Special	*** 0				
		Muni-	Public	Districts/	U.S.	University	Total		
Fiscal	Counties ^R	cipalities	Schools a	Authorities ^R	Government	System	Other	Total	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
1998-99	26,880,204	31,356,402	-	[not available]	[not available]	[not available]	16,828,204	75,064,810	The second extra session of the 1996 General Assembly authorized refunds of sales and use taxes
1999-00	26,975,129	30,977,212	33,303,389	2,937,753	4,357,980	9,016,757	16,312,490	107,568,220	to UNC Hospitals at Chapel Hill for taxes paid on or after <u>January 1, 1997</u> ; SL 1998-212 created
2000-01	26,487,706	34,066,526	43,623,309	3,704,046	5,198,918	8,974,001	17,876,965	122,054,505	the University of North Carolina Health Care System pursuant to § 116-37 effective
2001-02	29,284,899	35,381,885	46,735,152	3,581,596	2,178,326	9,024,033	14,783,954	126,185,889	November 1, 1998. [The University of North Carolina Health Care System (formerly UNC
2002-03	29,036,047	36,588,677	48,076,155	3,520,973	3,477,095	10,410,443	17,408,510	131,109,389	Hospitals at Chapel Hill)-related refunds are included in the University System amounts.]
2003-04	30,587,302	39,128,646	46,888,586	3,463,418	3,342,312	13,631,545	20,437,275	137,041,809	Breakdown of 'Other refunds' unavailable prior to 1999-00.
2004-05	33,611,388	37,980,635	55,756,526	4,587,304	3,113,050	8,147,370	15,847,724	143,196,273	^a School administrative units were first eligible to receive refunds in fiscal year 1999-00 for
2005-06	39,130,085	50,863,093	65,346,833	5,529,512	8,089,712	10,520,337	24,139,562	179,479,572	taxes paid on or after <u>January 1, 1998</u> .
2006-07	42,368,496	55,156,980	24,068,471	5,504,657	2,080,457	8,137,713	15,722,827	137,316,773	Effective for transactions on or after July 1, 2005, amounts of State sales and use tax paid
2007-08	51,746,686	59,799,219	21,413,784	7,396,548	5,361,775	13,351,129	26,109,453	159,069,143	by local school administrative units are non refundable.
2008-09	56,983,541	64,154,598	20,658,916	7,458,198	4,049,026	11,262,406	22,769,630	164,566,685	Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts
2009-10	49,884,770	61,520,991	17,859,179	7,441,093	4,358,917	9,737,770	21,537,779	150,802,719	credited to taxpayer accounts to offset future or existing tax liability.
2010-11	73,060,237	66,648,600	17,255,463	8,061,810	3,678,707	11,364,226	23,104,743	180,069,042	
2011-12	60,712,820	72,056,625	15,733,314	7,383,048	8,046,010	11,358,175	26,787,233	175,289,992	Detail may not add to totals due to rounding.
2012-13	47,672,883	59,056,531	16,334,960	7,257,954	5,444,678	10,913,151	23,615,783	146,680,158	

Revised to reflect refund reclassification for fiscal years 2010-11 and 2011-12.

TABLE 35A. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS BY SIZE OF ANNUAL REFUND BY FISCAL YEAR

[Refunds are combined State and local taxes and may cover multiple semiannual claims]

			Fiscal ye	ar				Fiscal ye	ar				Fiscal ye	ar				Fiscal ye	ar	
Size of Refund:			2003-04	4				2004-05	i				2005-0	6				2006-0	7	
Class interval denotes	Clair	mants	Refu	nds issue	d	Cla	imants	Refu	ınds issue	d	Clai	mants	Refu	ınds issue	d	Cla	imants	Refu	ınds issue	d
the sum of all refunds		%		%	Avg per		%		%	Avg per		%		%	Avg per		%		%	Avg per
issued to a claimant		of	Amount	of	claimant		of	Amount	of	claimant		of	Amount	of	claimant		of	Amount	of	claimant
during a fiscal year	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]
<=\$2,000	6,184	64.6%	4,370,099	1.7%	707	5,947	61.7%	4,388,221	1.5%	738	5,698	60.2%	4,184,006	1.3%	734	5,574	60.3%	4,200,118	1.3%	754
\$2,001 - \$4,000	1,313	13.7%	3,707,905	1.4%	2,824	1,359	14.1%	3,855,427	1.3%	2,837	1,402	14.8%	3,961,869	1.2%	2,826	1,384	15.0%	3,919,160	1.2%	2,832
\$4,001 - \$6,000	531	5.5%	2,573,057	1.0%	4,846	578	6.0%	2,846,869	1.0%	4,925	598	6.3%	2,938,369	0.9%	4,914	581	6.3%	2,840,920	0.9%	4,890
\$6,001 - \$8,000	278	2.9%	1,927,498	0.7%	6,933	372	3.9%	2,572,954	0.9%	6,917	372	3.9%	2,579,785	0.8%	6,935	334	3.6%	2,289,525	0.7%	6,855
\$8,001 - \$10,000	211	2.2%	1,885,906	0.7%	8,938	193	2.0%	1,731,938	0.6%	8,974	219	2.3%	1,973,017	0.6%	9,009	212	2.3%	1,902,581	0.6%	8,974
\$10,001 - \$50,000	761	8.0%	16,020,770	6.2%	21,052	886	9.2%	17,999,637	6.0%	20,316	837	8.8%	17,638,177	5.3%	21,073	843	9.1%	17,715,049	5.5%	21,014
\$50,001 - \$100,000	127	1.3%	8,851,079	3.4%	69,694	120	1.2%	8,190,351	2.7%	68,253	147	1.6%	10,310,240	3.1%	70,138	139	1.5%	9,554,994	3.0%	68,741
\$100,001 - \$500,000	109	1.1%	24,192,123	9.4%	221,946	130	1.3%	25,340,491	8.5%	194,927	118	1.2%	23,486,648	7.1%	199,039	118	1.3%	24,884,214	7.8%	210,883
\$500,001 - \$1,000,000	20	0.2%	13,682,039	5.3%	684,102	22	0.2%	15,661,775	5.2%	711,899	26	0.3%	18,216,058	5.5%	700,618	24	0.3%	16,693,467	5.2%	695,561
\$1,000,001 or more	34	0.4%	180,061,902	70.0%	5,295,938	37	0.4%	216,478,319	72.4%	5,850,765	42	0.4%	245,259,502	74.2%	5,839,512	42	0.5%	235,755,487	73.7%	5,613,226
Total	9,568	100.0%	257,272,378	100.0%	26,889	9,644	100.0%	299,065,983	100.0%	31,011	9,459	100.0%	330,547,671	100.0%	34,945	9,251	100.0%	319,755,516	100.0%	34,564

-			Fiscal ye	ar				Fiscal ye	ar				Fiscal ye	ar				Fiscal ye	ar	
Size of Refund:			2007-08	3				2008-09)				2009-10)				2010-11		
Class interval denotes	Clair	mants	Refu	nds issue	d	Clai	mants	Refu	nds issue	d	Clair	nants	Refu	nds issue	d	Clai	mants	Refu	nds issued	1
the sum of all refunds		%		%	Avg per		%		%	Avg per		%		%	Avg per		%		%	Avg per
issued to a claimant		of	Amount	of	claimant		of	Amount	of	claimant		of	Amount	of	claimant		of	Amount	of	claimant
during a fiscal year	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]
<=\$2,000	5,470	59.6%	4,042,078	1.4%	739	5,517	59.2%	4,118,279	1.2%	746	5,341	60.8%	3,855,710	1.5%	722	4,963	55.9%	3,827,904	0.9%	771
\$2,001 - \$4,000	1,409	15.3%	3,982,788	1.4%	2,827	1,364	14.6%	3,878,974	1.2%	2,844	1,294	14.7%	3,661,715	1.5%	2,830	1,365	15.4%	3,862,803	0.9%	2,830
\$4,001 - \$6,000	561	6.1%	2,738,175	0.9%	4,881	648	7.0%	3,164,915	0.9%	4,884	593	6.8%	2,890,463	1.1%	4,874	637	7.2%	3,103,894	0.7%	4,873
\$6,001 - \$8,000	349	3.8%	2,405,537	0.8%	6,893	359	3.9%	2,476,135	0.7%	6,897	311	3.5%	2,154,171	0.9%	6,927	348	3.9%	2,399,942	0.6%	6,896
\$8,001 - \$10,000	224	2.4%	1,997,848	0.7%	8,919	222	2.4%	1,970,029	0.6%	8,874	207	2.4%	1,848,115	0.7%	8,928	221	2.5%	1,966,639	0.5%	8,899
\$10,001 - \$50,000	834	9.1%	17,536,385	6.0%	21,027	866	9.3%	18,736,631	5.6%	21,636	754	8.6%	15,561,689	6.2%	20,639	928	10.5%	19,468,534	4.6%	20,979
\$50,001 - \$100,000	149	1.6%	10,487,406	3.6%	70,385	151	1.6%	10,307,368	3.1%	68,261	129	1.5%	9,016,568	3.6%	69,896	162	1.8%	11,487,919	2.7%	70,913
\$100,001 - \$500,000	124	1.4%	25,243,587	8.6%	203,577	127	1.4%	24,860,446	7.4%	195,752	104	1.2%	22,558,452	9.0%	216,908	174	2.0%	35,094,463	8.2%	201,692
\$500,001 - \$1,000,000	26	0.3%	18,475,931	6.3%	710,613	27	0.3%	19,262,005	5.8%	713,408	16	0.2%	11,340,851	4.5%	708,803	26	0.3%	17,682,621	4.1%	680,101
\$1,000,001 or more	38	0.4%	205,604,658	70.3%	5,410,649	40	0.4%	245,082,986	73.4%	6,127,075	34	0.4%	178,470,097	71.0%	5,249,120	50	0.6%	327,869,939	76.8%	6,557,399
Total	9,184	100.0%	292,514,392	100.0%	31,850	9,321	100.0%	333,857,768	100.0%	35,818	8,783	100.0%	251,357,831	100.0%	28,619	8,874	100.0%	426,764,659	100.0%	48,092

			Fiscal ye	ar				Fiscal ye	ar	
Size of Refund:			2011-12	2				2012-13	i	
Class interval denotes	Clai	mants	Refu	nds issue	d	Clai	mants	Refu	nds issue	d
the sum of all refunds		%		%	Avg per		%		%	Avg per
issued to a claimant		of	Amount	of	claimant		of	Amount	of	claimant
during a fiscal year	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]
<=\$2,000	4,873	57.6%	3,690,407	1.2%	757	4,985	58.1%	3,765,814	1.2%	755
\$2,001 - \$4,000	1,329	15.7%	3,780,182	1.3%	2,844	1,376	16.0%	3,922,208	1.2%	2,850
\$4,001 - \$6,000	572	6.8%	2,802,392	0.9%	4,899	592	6.9%	2,917,797	0.9%	4,929
\$6,001 - \$8,000	349	4.1%	2,412,608	0.8%	6,913	291	3.4%	2,007,872	0.6%	6,900
\$8,001 - \$10,000	205	2.4%	1,834,907	0.6%	8,951	218	2.5%	1,950,887	0.6%	8,949
\$10,001 - \$50,000	820	9.7%	17,439,918	5.9%	21,268	788	9.2%	16,586,953	5.1%	21,049
\$50,001 - \$100,000	141	1.7%	9,879,190	3.3%	70,065	138	1.6%	9,738,292	3.0%	70,567
\$100,001 - \$500,000	110	1.3%	23,249,467	7.9%	211,359	133	1.5%	26,035,582	8.0%	195,756
\$500,001 - \$1,000,000	26	0.3%	18,812,226	6.4%	723,547	14	0.2%	10,391,526	3.2%	742,252
\$1,000,001 or more	35	0.4%	211,574,791	71.6%	6,044,994	46	0.5%	248,357,089	76.3%	5,399,067
Total	8,460	100.0%	295,476,088	100.0%	34,926	8,581	100.0%	325,674,019	100.0%	37,953

Detail may not add to totals due to rounding.

Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

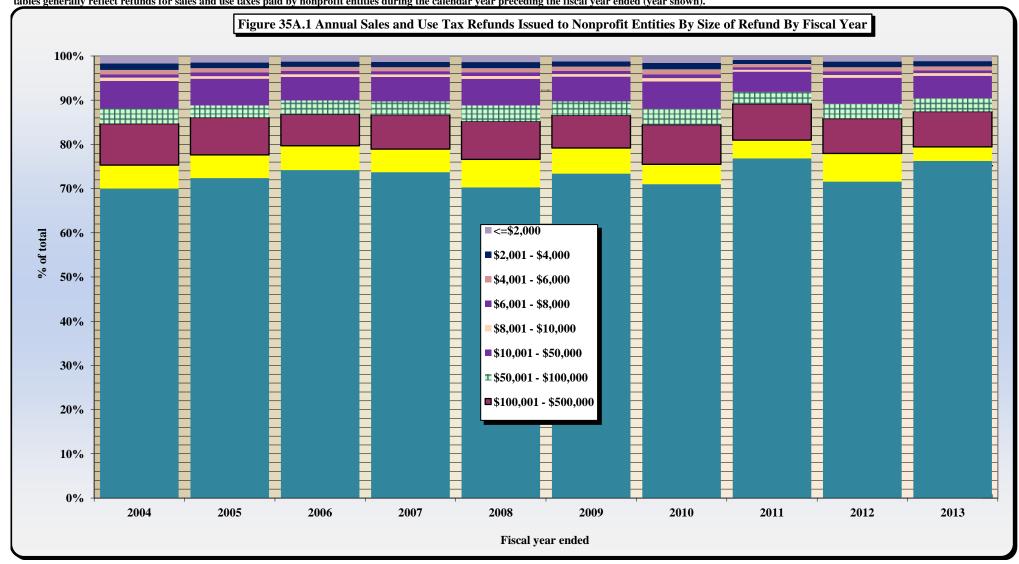
§ 105-164.14(b) provides for semiannual refunds to nonprofit entities of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in conducting their nonprofit operations. Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions.

Effective for transactions on or after <u>July 1, 2008</u>, § 105-164.14(b) was rewritten to clarify the types of qualifying entities. As rewritten, the refund provisions apply to an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit.

The provision applies to volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC as well as to nonprofit hospitals and qualified retirement homes. A nonprofit hospital that is ineligible for a refund of sales and use taxes paid on its direct purchases of tangible personal property is allowed a refund of sales and use taxes paid on nonprescription drugs used in its operations.

As amended (retroactive for transactions on or after January 1, 2004), this refund provision also includes a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

Number of claimants reflects the number of entities to which at least one refund was issued during the period July 1 through June 30, and does not reflect the number of claims filed. Claims for refund are filed semiannually. The claim for refund of sales and use taxes paid during the first semiannual period (January 1 through June 30) is due to be filed by October 15th of the same year; the claim for refund for the second semiannual period (July 1 through December 31) is due to be filed by April 15th of the following year. Claims for refund may be filed within three (3) years after the due date. The data in the above tables generally reflect refunds for sales and use taxes paid by nonprofit entities during the calendar year preceding the fiscal year ended (year shown).



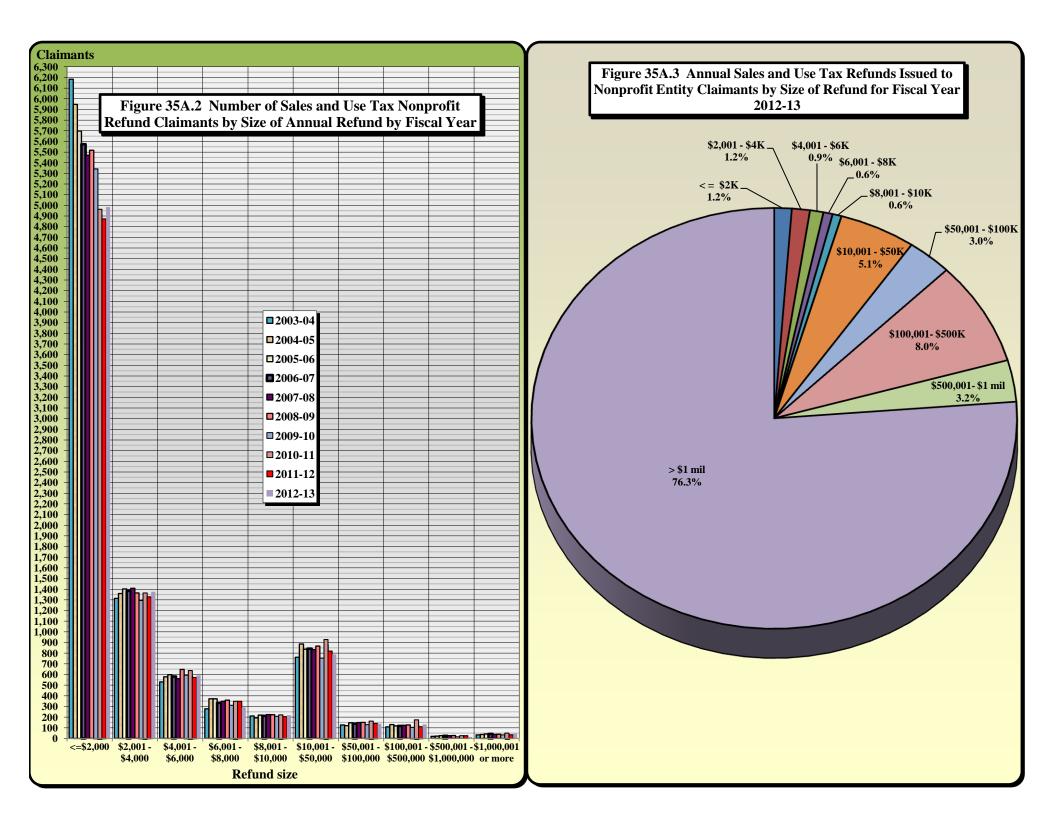


TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

[Refunds are combined State and local taxes and may cover multiple semiannual claims]

	LIXC	unus ar c	combined St	ate and io	cai ta	acs and n	nay cover mu	upie sem	Iaiiii	iai Ciaiiis]					
		Fi	iscal year				Fiscal year			Fi	scal year			Fi	scal year	
		2	2003-04				2004-05				2005-06				2006-07	
	Clai	imants	Refunds is	sued	Clai	mants	Refunds is	sued	Clai	imants	Refunds is	sued	Clai	mants	Refunds is	sued
		%		%		%		%		%		%		%		%
		of	Amount	of		of	Amount	of		of	Amount	of		of	Amount	of
Nonprofit Entity Type	[#]	total	[\$]	total	[#]	total	[\$]	total	[#]	total	[\$]	total	[#]	total	[\$]	total
Hospitals and medical accommodations	85	52.1%	165,334,188	75.9%	87	46.0%	192,820,322	74.9%	84	45.2%	218,960,776	76.3%	77	41.8%	213,403,836	76.9%
Educational institutions:					į											
Collegiate institutions	15	9.2%	39,792,494	18.3%	24	12.7%	49,624,545	19.3%	26	14.0%	48,522,414	16.9%	27	14.7%	45,589,406	16.4%
Elementary, secondary institutions	8	4.9%	1,463,994	0.7%	11	5.8%	2,274,013	0.9%	6	3.2%	1,091,641	0.4%	7	3.8%	1,325,592	0.5%
Churches and other religious institutions	12	7.4%	2,299,304	1.1%	15	7.9%	2,710,671	1.1%	22	11.8%	5,852,296	2.0%	17	9.2%	3,904,682	1.4%
Charitable and other institutions	21	12.9%	5,096,678	2.3%	30	15.9%	6,774,471	2.6%	28	15.1%	7,658,259	2.7%	32	17.4%	8,037,225	2.9%
Retirement/convalescent facilities	22	13.5%	3,949,407	1.8%	22	11.6%	3,276,563	1.3%	20	10.8%	4,876,823	1.7%	24	13.0%	5,072,427	1.8%
(includes adult care and skilled nursing facilities)																
Total	163	100.0%	217,936,065	100.0%	189	100.0%	257,480,586	100.0%	186	100.0%	286,962,209	100.0%	184	100.0%	277,333,168	100.0%

			iscal year 2007-08				iscal year 2008-09				scal year 2009-10				iscal year 2010-11	
	Cla	aimants	Refunds	issued	Clai	mants	Refunds is	sued	Cla	aimants	Refunds	issued	Cla	aimants	Refunds	issued
		%		%		%		%		%		%		%		%
		of	Amount	of		of	Amount	of		of	Amount	of		of	Amount	of
Nonprofit Entity Type	[#]	total	[\$]	total	[#]	total	[\$]	total	[#]	total	[\$]	total	[#]	total	[\$]	total
Hospitals and medical accommodations	81	43.1%	195,557,648	78.4%	83	42.8%	231,074,534	79.9%	73	47.4%	159,758,501	75.2%	93	37.2%	309,194,643	81.2%
Educational institutions:	}				ĺĺ		i		į							İ
Collegiate institutions	27	14.4%	36,243,729	14.5%	28	14.4%	38,265,853	13.2%	20	13.0%	37,144,579	17.5%	33	13.2%	41,731,906	11.0%
Elementary, secondary institutions	8	4.3%	1,374,928	0.6%	16	8.2%	2,478,955	0.9%	7	4.5%	1,011,316	0.5%	15	6.0%	3,009,623	0.8%
Churches and other religious institutions	19	10.1%	4,199,828	1.7%	15	7.7%	2,615,262	0.9%	17	11.0%	2,987,854	1.4%	26	10.4%	4,446,191	1.2%
Charitable and other institutions	29	15.4%	6,745,371	2.7%	34	17.5%	10,446,998	3.6%	26	16.9%	9,340,656	4.4%	56	22.4%	15,526,401	4.1%
Retirement/convalescent facilities	24	12.8%	5,202,672	2.1%	18	9.3%	4,323,835	1.5%	11	7.1%	2,126,495	1.0%	27	10.8%	6,738,258	1.8%
(includes adult care and skilled nursing facilities)																<u> </u>
Total	188	100.0%	249,324,176	100.0%	194	100.0%	289,205,437	100.0%	154	100.0%	212,369,400	100.0%	250	100.0%	380,647,023	100.0%

		Fi	scal year			Fi	scal year	
		2	2011-12			2	2012-13	
	Cla	aimants	Refunds	issued	Cla	aimants	Refunds	issued
		%		%		%		%
		of	Amount	of		of	Amount	of
Nonprofit Entity Type	[#]	total	[\$]	total	[#]	total	[\$]	total
Hospitals and medical accommodations	73	42.7%	204,976,725	80.8%	70	36.3%	227,175,164	79.8%
Educational institutions:								
Collegiate institutions	20	11.7%	28,415,744	11.2%	26	13.5%	34,362,285	12.1%
Elementary, secondary institutions	9	5.3%	1,815,019	0.7%	11	5.7%	1,637,245	0.6%
Churches and other religious institutions	15	8.8%	2,999,676	1.2%	16	8.3%	2,451,570	0.9%
Charitable and other institutions	36	21.1%	11,044,840	4.4%	39	20.2%	12,533,486	4.4%
Retirement/convalescent facilities	18	10.5%	4,384,480	1.7%	31	16.1%	6,624,447	2.3%
(includes adult care and skilled nursing facilities)								
Total	171	100.0%	253,636,484	100.0%	193	100.0%	284,784,197	100.0%

Detail may not add to totals due to rounding.

Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

§ 105-164.14(b) provides for semiannual refunds to nonprofit entities of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in conducting their nonprofit operations. Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions.

Effective for transactions on or after <u>July 1, 2008</u>, § 105-164.14(b) was rewritten to clarify the types of qualifying entities. As rewritten, the refund provisions apply to an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit.

The provision applies to volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC as well as to nonprofit hospitals and qualified retirement homes. A nonprofit hospital that is ineligible for a refund of sales and use taxes paid on its direct purchases of tangible personal property is allowed a refund of sales and use taxes paid on nonprescription drugs used in its operations.

As amended (retroactive for transactions on or after January 1, 2004), this refund provision also includes a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

Number of claimants reflects the number of entities to which at least one refund was issued during the period July 1 through June 30, and does not reflect the number of claims filed. Claims for refund are filed semiannually. The claim for refund of sales and use taxes paid during the first semiannual period (January 1 through June 30) is due to be filed by October 15th of the same year; the claim for refund for the second semiannual period (July 1 through December 31) is due to be filed by April 15th of the following year. Claims for refund may be filed within three (3) years after the due date. The data in the above tables generally reflect refunds for sales and use taxes paid by nonprofit entities during the calendar year preceding the fiscal year ended (year shown).

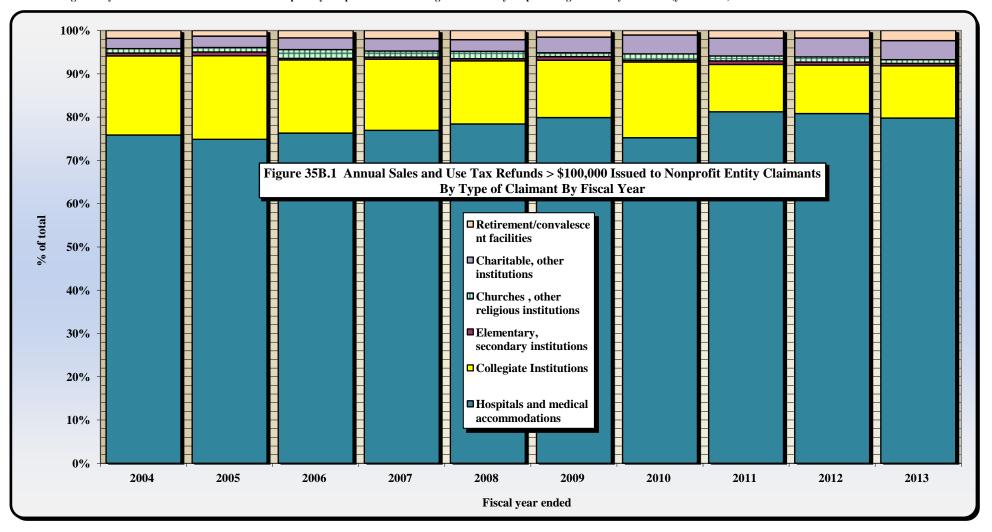


TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY [§ 105 ARTICLE 5.]

[Beginning with fiscal year 2009-2010, county collection amounts are calculations of State taxes, as allocated to counties by gross collections of local taxes subject to the general State sales and use tax rate plus

any tax collections generated from preferential State sales and use tax rates that are sourced to a specific county.]

	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	42,379,029	40,399,184	41,204,230	42,851,289	43,113,554	47,674,208	49,839,371	53,784,938	59,966,191	62,161,638	63,345,711	72,468,772	87,130,259	80,129,204	79,297,311
Alexander	4,140,339	3,613,664	3,724,722	3,972,134	4,392,940	4,654,719	4,918,836	4,947,818	5,263,218	4,647,721	4,569,335	6,894,419	7,914,559	7,328,458	7,213,980
Alleghany	2,009,311	1,814,785	1,762,313	1,738,109	1,903,682	2,196,145	2,467,351	2,818,043	3,055,775	3,117,986	2,677,284	3,065,480	3,606,691	3,034,972	2,796,068
Anson	3,297,925	2,961,589	3,097,028	3,428,042	3,628,768	3,829,553	3,911,263	4,272,770	4,361,342	4,190,869	4,234,503	5,369,926	6,071,275	5,343,199	5,299,743
Ashe	4,367,017	4,153,309	3,915,315	4,770,694	5,466,310	6,043,598	6,194,880	6,455,118	7,426,760	7,447,294	7,233,071	9,089,088	10,343,859	9,080,953	8,613,542
Avery	5,182,787	5,163,760	5,215,752	5,482,128	5,748,743	5,898,377	6,211,723	6,783,570	7,700,180	7,697,047	6,839,914	9,222,246	10,327,786	8,652,699	8,604,015
Beaufort	11,871,969	11,736,779	11,486,690	11,753,177	12,063,787	13,306,582	15,126,932	15,075,070	15,678,215	15,585,107	15,532,098	19,498,406	21,267,497	19,527,422	18,182,982
Bertie	1,238,264	1,076,098	1,062,234	1,094,872	1,276,156	1,424,528	1,585,022	2,228,604	1,620,475	1,572,678	1,628,483	3,130,749	3,540,433	3,119,783	3,322,319
Bladen	4,991,527	4,515,778	5,115,733	5,103,377	5,527,333	5,851,075	5,911,341	5,774,057	5,572,058	4,903,688	5,166,216	8,408,377	9,469,640	8,559,610	8,688,531
Brunswick	22,704,346	22,318,882	23,540,051	25,526,250	27,996,443	30,927,995	34,178,492	38,045,896	41,768,694	40,485,487	39,937,385	49,671,793	57,091,079	51,627,554	53,969,058
Buncombe	89,297,916	87,982,500	91,079,187	97,493,614	102,460,499	109,834,690	121,085,757	131,751,653	147,013,762	140,356,609	132,558,499	156,991,513	180,256,585	160,858,195	173,771,437
Burke	16,765,459	15,750,752	15,780,405	15,964,975	16,355,242	18,038,723	18,061,822	18,568,802	19,194,061	19,252,245	18,728,568	24,917,392	28,454,621	24,630,412	25,407,897
Cabarrus	38,550,031	44,181,055	48,327,221	52,244,720	56,684,659	62,867,083	70,415,422	75,760,267	82,429,237	79,303,175	80,607,883	107,152,835	118,663,086	111,461,667	116,383,791
Caldwell	15,175,680	14,229,013	14,151,451	15,090,469	15,545,490	16,756,871	16,953,614	17,751,700	18,866,701	19,010,237	19,343,683	23,232,995	25,766,702	23,455,504	22,348,659
Camden	551,040	551,440	648,733	727,961	954,041	964,070	1,048,156	1,642,522	1,589,862	1,626,294	1,432,573	2,439,702	3,003,630	2,456,555	2,378,786
Carteret	23,531,976	22,822,214	22,757,622	24,546,469	27,150,974	30,095,622	32,223,010	35,312,631	36,844,840	35,099,441	35,025,734	42,015,384	46,625,761	42,272,414	40,830,995
Caswell	1,323,162	1,147,151	1,248,282	1,167,984	1,182,758	1,315,596	1,425,147	1,360,696	1,366,127	1,315,052	1,331,018	2,321,666	2,872,974	2,835,167	2,437,182
Catawba	58,997,515	57,798,291	58,680,200	60,720,961	62,550,222	66,848,024	70,309,771	74,419,881	80,665,656	78,299,634	72,811,513	88,351,941	98,533,897	85,176,034	82,998,286
Chatham	7,487,711	6,984,177	7,651,231	8,323,832	8,915,939	9,767,275	10,258,771	10,476,762	13,214,818	13,161,025	12,719,286	18,218,305	20,950,706	18,265,836	18,774,696
Cherokee	7,469,351	7,067,324	7,391,568	8,293,842	9,053,375	9,532,861	10,454,405	11,799,664	12,738,293	10,951,943	10,748,314	11,325,000	12,403,493	10,692,840	10,294,061
Chowan	2,639,603	2,430,811	2,466,611	2,557,887	2,636,953	3,070,848	3,061,263	3,403,699	3,704,208	3,368,527	3,120,013	4,808,715	5,400,857	4,744,508	4,650,868
Clay	1,357,965	1,348,413	1,372,940	1,677,321	1,759,998	2,057,875	2,393,731	2,551,593	2,378,388	2,305,630	2,120,799	2,989,700	3,212,876	2,827,691	2,761,502
Cleveland	24,488,436	23,948,191	21,621,777	22,429,817	23,738,896	24,879,782	26,128,463	27,139,116	28,211,170	27,626,117	28,804,533	31,289,268	37,479,296	34,227,482	33,827,465
Columbus	11,733,123	10,709,613	10,553,568	10,606,780	11,187,938	12,144,825	13,130,144	13,473,944	13,909,232	13,144,705	13,535,574	16,154,807	17,837,238	15,369,103	15,806,065
Craven	22,772,723	21,986,552	21,893,199	23,142,495	25,218,873	28,308,173	30,400,224	33,348,067	34,511,064	32,646,845	35,637,218	44,659,260	47,030,427 194,690,682	43,067,062	40,937,067
Cumberland Currituck	83,892,165 5,459,002	79,470,186 5,650,779	77,776,339 6,171,203	83,372,879 6,642,809	89,639,324 8,075,613	100,333,290 9,007,335	107,698,387 9,352,254	111,929,177 10,299,573	119,805,925 10,042,159	116,874,071 9,910,026	125,336,722 9,908,895	172,926,317 15,813,782	194,090,082	171,394,977 18,508,365	169,552,847 18,862,555
Dare	29,382,600	29,664,994	32,677,567	37,945,114	43,704,716	46,954,220	49,883,302	51,604,582	52,824,658	50,609,715	50,866,855	52,554,877	63,416,314	56,770,905	56,720,164
Davidson	30,251,359	28,545,299	28,685,970	29,046,976	29,643,661	34,098,174	36,290,045	38,184,094	40,495,470	38,524,918	37,863,062	43,283,985	48,381,914	43,746,219	42,680,654
Davie	5,632,550	5,756,967	6,428,782	6,186,245	5,908,843	6,305,551	6,929,534	8,069,983	9,160,910	8,832,067	9,145,567	11,147,143	11,988,647	10,679,987	12,249,040
Duplin	7,695,543	7,260,513	7,098,051	7,306,484	7,847,434	8,595,800	9,456,290	10,304,947	10,387,751	9,974,983	10,754,083	14,267,834	16,449,812	14,988,559	15,681,485
Durham	123,727,438	126,850,945	129,528,113	134,665,639	142,006,766	148,458,989	158,512,266	164,700,048	166,292,584	158,239,661	160,546,492	214,526,124	239,871,532	215,264,465	234,204,186
Edgecombe	9,741,099	9,543,211	9,443,682	9,285,922	10,202,595	10,835,148	11,161,356	11,220,847	12,205,126	12,414,798	12,798,331	14,806,990	17,170,224	15,675,310	14,113,322
Forsyth	133,854,032	131,031,810	130,968,761	138,619,696	148,626,462	159,563,570	170,452,379	178,645,637	183,934,999	180,708,232	169,183,612	198,912,776	226,207,719	200,483,665	195,551,288
Franklin	6,685,591	6,786,965	6,958,283	7,528,458	7,785,915	9,444,692	10,821,064	12,942,325	13,740,776	12,385,607	11,400,686	12,566,613	13,884,105	12,877,245	13,083,390
Gaston	49,603,554	46,662,629	45,854,763	49,641,428	53,086,910	56,133,355	59,537,286	59,261,914	65,186,665	62,889,322	62,094,275	76,408,539	85,424,289	78,961,861	75,622,149
Gates	661,215	531,303	483,219	485,133	483,078	580,021	657,759	662,141	619,181	648,341	686,390	1,197,645	1,320,173	1,187,862	1,276,286
Graham	1,081,208	990,159	999,479	1,204,821	1,135,565	1,419,092	1,489,138	1,707,628	1,895,611	1,847,337	1,700,467	2,235,352	2,503,881	2,369,748	2,501,629
Granville	7,067,929	6,509,880	6,602,265	6,987,315	7,437,775	8,532,624	8,829,668	9,580,449	9,465,795	8,686,735	9,146,481	12,436,440	13,564,336	12,068,434	12,272,074
Greene	1,389,910	1,230,519	1,286,654	1,238,991	1,327,502	1,503,325	1,670,156	1,697,675	1,872,550	1,732,044	1,693,999	2,549,839	2,926,179	2,791,521	2,566,384
Guilford	211,978,535	208,333,965	212,493,341	207,661,811	213,778,522	224,834,502	243,593,275	248,258,970	262,090,539	259,181,335	247,202,241	268,141,163	308,198,372	273,902,247	268,772,321
Halifax	13,042,954	12,074,530	11,459,943	11,612,143	11,971,610	12,990,322	14,376,930	14,589,787	15,491,974	14,269,835	15,117,952	19,354,892	21,175,911	19,660,364	19,420,364
Harnett	14,680,731	13,739,478	13,916,954	14,609,827	15,082,369	17,132,938	19,214,730	20,304,103	21,866,151	20,595,416	20,766,478	27,066,668	30,589,634	27,115,962	27,700,737
Haywood	16,354,794	15,099,995	15,425,741	16,824,158	17,677,346	19,293,490	19,704,660	21,790,640	23,662,241	23,474,442	21,663,242	27,483,338	29,879,599	26,321,784	26,887,770
Henderson	23,502,369	23,399,611	24,755,491	26,349,321	29,974,353	32,961,616	34,578,055	35,024,030	37,629,713	36,089,622	34,421,875	41,007,386	45,507,802	39,196,946	42,236,310
Hertford	6,659,384	7,993,990	6,922,472	6,419,938	6,822,671	7,457,076	8,057,391	8,105,782	7,695,132	6,551,877	6,980,336	8,359,522	10,144,126	9,487,602	9,211,660
Hoke	2,275,913	1,976,185	1,975,678	2,061,909	2,394,172	2,632,568	3,060,791	3,498,032	3,177,790	2,989,478	3,095,954	5,935,241	7,830,020	6,692,677	7,778,503
Hyde	1,314,489	1,298,287	1,468,889	1,629,930	1,775,561	1,727,383	1,747,433	1,819,018	1,928,231	2,127,210	1,936,571	2,532,015	2,958,819	2,595,693	2,424,973
Iredell	37,608,739	37,989,864	39,328,398	42,581,327	48,281,263	56,036,333	62,940,860	70,339,950	75,303,613	72,209,142	67,277,594	78,454,289	88,918,100	84,399,781	80,701,571
Jackson	8,430,125	8,400,887	8,807,869	9,518,915	10,184,758	10,613,370	11,634,418	12,300,968	14,798,582	14,210,280	13,605,381	17,040,247	18,411,366	16,414,156	16,248,961

TABLE 36A. - Continued

	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Johnston	28,783,288	28,909,669	29,218,231	30,626,239		39,647,625	43,602,463	46,521,907	49,629,694	46,815,317	45,422,116	59,696,544	66,545,921	59,402,423	60,488,846
Jones	734,054	752,784	823,066	933,871	983,573	1,132,321	1,156,374	1,131,582	1,115,513	1,049,097	1,046,774	1,571,979	1,668,118	1,586,495	1,362,937
Lee	17,521,259	16,497,926	16,965,841	17,309,823	/ /	20,527,293	21,871,991	22,906,345	23,511,353	22,974,359	22,120,394	26,434,853	31,789,057	29,149,124	28,419,972
Lenoir	18,563,359	18,624,318	18,264,943	19,547,818		20,374,283	20,509,890	21,760,153	21,526,213	20,660,215	20,265,481	24,644,344	26,655,895	23,873,455	22,675,941
Lincoln	12,887,537	12,866,673	13,009,623	13,579,074		15,605,777	16,600,458	18,061,446	19,943,548	19,448,810	19,164,309	23,632,278	25,812,033	22,928,755	22,842,380
Macon	11,414,654 1,480,432	11,828,401 1,387,493	11,983,452 1,455,172	12,719,107	13,769,368	14,949,125 1,756,165	16,434,883	17,450,609 2,215,281	18,735,826 2,420,997	17,814,110 2,385,887	16,358,067 2,432,855	18,542,044 3,718,906	20,248,726 4,104,297	17,780,370 3,673,912	18,186,261 3,769,894
Madison Martin	6,106,715	6,209,139	6,112,454	1,629,545 6,080,156		5,564,147	1,861,746 5,230,874	5,543,127	5,969,255	6,498,243	7,276,027	9,329,528	10,159,410	9,409,005	3,769,894 8,726,181
McDowell	7,494,046	6,733,363	6,526,180	6,883,621	/ /	7,673,276	8,908,371	9,525,260	10,378,314	10,362,129	10,429,398	12,967,091	14,335,986	13,686,522	12,942,460
Mecklenburg	414,171,016	414,633,489	426,612,617	429,122,707	446,072,492	485,044,121	525,641,824	589,695,934	617,168,389	605,275,800	550,288,760	707,544,808	789.192.453	721,621,322	743,280,463
Mitchell	3,188,003	3,389,248	4,019,965	4,291,850		4,721,989	5,048,963	4,972,788	5,476,266	5,049,528	5,223,211	6,224,688	7,048,236	6,334,977	5,840,193
Montgomery	4,096,092	3,805,140	4,451,429	4,745,257		5,034,247	5,636,486	5,271,527	5,347,374	4,700,635	4,604,151	6,433,249	6,837,565	6,057,732	6,380,488
Moore	24,891,857	24,491,429	23,737,112	24,622,985		28,476,678	30,862,831	33,523,154	36,079,101	34,191,586	32,756,401	45,166,852	51,431,463	44,999,713	45,381,145
Nash	34,396,820	33,836,481	32,187,495	31,745,848	31,969,049	34,479,368	35,080,109	37,558,669	39,182,189	37,522,086	36,085,093	46,208,584	49,904,643	43,822,370	41,621,626
New Hanover	81,014,802	81,710,990	83,902,134	89,116,589	94,445,519	103,311,575	113,003,201	125,604,624	131,080,941	121,873,067	113,430,216	138,519,908	164,092,581	153,562,657	155,186,654
Northampton	1,337,870	1,274,590	1,316,386	1,335,522	1,248,391	1,469,846	1,380,579	1,718,317	1,650,077	1,652,055	1,579,325	3,106,994	3,570,322	3,173,697	3,775,487
Onslow	29,825,625	28,813,427	29,397,626	32,202,691	35,915,995	43,126,683	47,984,456	50,474,473	54,114,463	52,534,388	57,345,342		94,375,478	88,148,100	89,301,303
Orange	30,954,073	30,449,728	32,470,866	33,626,600		38,380,388	37,951,487	40,822,603	41,765,632	41,536,604	41,048,034	52,498,270	58,800,994	51,537,066	56,136,378
Pamlico	1,640,429	1,400,409	1,411,100	1,499,343	/ /	1,751,080	1,967,729	2,342,694	2,228,482	2,610,161	2,785,640	3,185,680	3,909,809	3,164,229	3,105,126
Pasquotank	11,839,229	11,284,449	11,520,821	12,007,780	12,729,338	14,878,228	15,418,280	16,838,820	17,568,842	16,381,292	16,178,950	19,290,971	21,161,267	19,123,519	20,833,041
Pender	5,187,946	4,810,352	4,915,190	5,210,972		7,085,885	8,036,688	10,110,839	10,801,981	10,294,680	9,548,428	12,659,920	15,179,600	13,995,973	14,047,582
Perquimans	978,959 7,258,219	811,303	858,120 7 108 412	911,339	1,169,221 8,575,502	1,347,568	1,387,566 10,033,226	1,573,459	1,915,625	1,959,246 11,259,043	1,600,048	2,187,504	2,383,814 13,926,639	2,063,349	2,238,662 12,127,854
Person Pitt	48,168,240	6,843,084 46,792,905	7,198,412 45,051,401	7,814,952 46,179,268	/ /	9,123,761 58,290,202	60,252,886	10,256,924 60,601,612	11,163,690 64,532,706	63,749,627	11,038,661 61,800,087	12,634,224 87,659,155	101,001,267	12,841,580 88,119,787	87,872,038
Polk	2,325,302	2.083.010	2,180,179	2,361,569		2,566,781	2,731,775	2,934,247	3,053,782	3,207,758	2,845,367	4,172,637	4,537,607	4,046,317	4.013.336
Randolph	24,540,481	24,236,085	25,606,593	26,016,801	26,888,149	29,249,755	29,648,174	30,429,444	32,826,087	31,685,956	32,683,137	40,473,266	48,254,281	41,952,821	41,068,771
Richmond	10,066,496	9,424,182	9,474,692	9,660,099		10,122,009	11,392,005	11,072,021	10,981,119	10,836,212	11,464,303	15,234,467	16,786,222	15,384,781	14,119,346
Robeson	22,674,274	21,336,203	21,738,884	23,023,895		25,868,397	27,361,778	28,646,668	31,460,218	29,148,270	31,198,421	39,922,251	45,055,895	40,607,829	40,225,020
Rockingham	18,074,126	16,276,858	15,646,790	16,138,568		16,949,735	17,961,302	19,589,732	21,346,239	20,276,279	21,551,522	28,003,866	31,688,628	28,291,024	26,364,019
Rowan	29,567,243	28,365,865	27,955,490	29,139,751	29,765,968	29,696,048	31,985,180	32,383,411	33,692,984	32,919,154	32,553,485	43,521,701	53,101,072	47,412,209	44,880,014
Rutherford	13,486,376	12,874,937	13,378,701	13,443,008	14,278,502	15,396,159	15,470,574	16,330,647	17,255,586	16,191,564	16,666,724	24,149,621	26,193,005	25,705,929	21,457,595
Sampson	11,011,877	10,921,102	10,658,472	10,923,181	11,079,726	12,557,480	13,273,391	13,978,769	14,025,350	12,675,884	12,278,815	17,825,671	20,269,931	18,245,385	17,576,839
Scotland	9,670,139	8,608,053	8,378,770	8,515,523		9,963,112	10,617,590	10,799,784	10,977,329	10,408,995	10,795,475	13,103,546	13,525,821	11,612,451	11,011,864
Stanly	16,012,796	15,194,385	15,213,140	15,798,876		16,400,963	18,458,187	19,109,364	20,337,842	19,588,635	19,549,502	21,678,562	23,997,375	20,781,891	21,221,622
Stokes	4,335,968	4,063,569	4,026,189	4,404,365		5,518,516	6,113,556	6,447,905	6,876,090	5,311,706	5,545,627	7,611,251	8,630,177	7,550,349	7,789,310
Surry	22,429,570	21,174,006	21,914,107	21,314,483		24,119,999	25,613,709	27,538,711	29,117,015	26,840,713	27,853,497	36,411,056	40,344,276	34,358,847	34,555,562
Swain	2,076,281	1,863,674	1,854,528	2,008,920	/ /	2,283,750	2,430,576	2,777,305	3,145,872	3,267,663	3,373,578	4,908,865	5,171,307	4,542,309	4,329,227
Transylvania	7,404,081	7,249,995	6,973,556	7,241,884		8,484,335	9,724,571	10,812,347	12,269,205	11,799,068	10,772,645	11,939,416	13,230,283	11,317,038	11,957,430
Tyrrell	444,562 31,794,103	379,997 31,683,226	350,750 33,262,769	418,522 33,316,474		439,557 36,811,120	450,017 41,329,015	520,132 47,880,885	531,366 53,243,220	516,149 51,445,268	500,760 51,514,516	815,849 57,375,707	811,650 64,775,797	870,228 58,227,999	872,335 63,012,999
Union Vance	12,133,513	11,069,002	11,365,127	12,042,195		13,096,800	13,453,676	13,819,962	15,236,460	13,373,141	13,633,794		19,672,553	17,488,323	16,677,886
Wake	312,276,720	315,537,062	323,975,565	322,094,729		397,864,441	416,865,253	455,482,346	494,403,505	483,889,303	458,940,415		588,568,508	527,062,904	544,555,073
Warren	1,699,365	1,561,798	1,601,709	1,703,199		1,818,854	1,714,512	1,971,008	2,149,027	2,337,406	2,255,913	2,989,580	3,515,504	3,336,565	3,231,837
Washington	1,819,952	1,645,506	1,717,094	1,820,256		2,064,006	2,092,805	2,109,046	2,112,961	2,138,204	2,389,071	3,446,766	4,036,193	3,483,575	3,309,440
Watauga	19,506,687	19,851,084	20,227,598	21,131,817		24,233,215	25,741,793	27,654,915		28,683,333					30,251,026
Wayne	31,406,886	30,736,784		31,711,271		36,551,759	38,867,995	41,352,078	43,145,507	40,645,424			51,860,367	49,380,014	46,484,317
Wilkes	15,875,960	15,742,939	15,373,187	15,793,264		17,806,059	18,107,593	17,993,873	18,678,764	17,853,508	16,790,706		24,964,380	23,333,167	22,742,134
Wilson	23,710,748	23,359,652	23,732,039	24,163,984	24,961,260	25,311,863	25,972,110	28,129,923	32,753,824	33,376,546	31,341,622	39,970,045	42,618,075	37,432,818	38,041,686
Yadkin	5,356,472		5,089,860	5,448,195		5,696,910	5,739,035	6,064,344	6,981,737	6,971,528			9,204,021	7,754,306	7,839,261
Yancey	3,214,313	2,958,681	2,928,685	3,151,085	2,988,421	3,340,002	3,642,939	4,706,965	5,193,689	5,617,693	4,805,474		5,546,771	/ /	4,804,010
Unallocated	480,207,703			658,724,943		692,675,469	709,586,916	837,778,684	645,345,242				396,298,599		309,558,206
Statewide totals				3,465,390,202		3,936,372,606	, - ,, -	-			4,316,921,007		5,567,953,501		5,016,410,009
Utility services.	366,961,469	375,669,973		502,420,816		645,652,114	669,470,423		855,902,217		961,872,971		999,108,470		910,528,887
8% hwy use tax		31,320,520		26,196,182	/ /	40,780,642	43,909,573								57,372,140
Other use tax	521,631			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Totals n/a not applical			3,690,738,438 totals due to re		[4,291,189,572]	4,022,805,362	4,894,935,722	5,374,153,110	5,505,595,819	5,5/2,264,667	15,326,508,270	0,087,041,393	0,020,297,200	5,945,826,703	5,984,311,036
n/a not applical	or Detail I	nay not auu to	was due to I	ounuing.											

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to sales and use tax registration numbers

Changes in general sales tax rate: Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

Other use tax category: Amounts shown for 1998-99 through 2000-01 reflect use taxes generated from sales of manufactured homes; effective for 2001-02, use taxes generated from manufactured home transactions are included within the attributable county of collection.

Changes in sales tax rate applicable to purchases of food for home consumption:

Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%. Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed. Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).] Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged). Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax. Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

Utility services group:

Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%. Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax. Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxs and were unaffected by the law change. Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts of providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate, long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services. Effective Cetober 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and spirituous liquor increased to the combined general rate of 7% sales and use tax was imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service are taxable being subject to both the State general rate of tax and local rates; effective December 1, 2006, the combined general rate increased

Changes in State 1% and 3% rates in 2005-06 and 2006-07:

Effective <u>January 1, 2006</u>, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*). Effective <u>July 1, 2006</u>, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation. (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

Unallocated

2001-02 The unallocated category includes \$74,989,019 in payments that were unassignable to specific counties due to legislative changes affecting payment and return due dates.

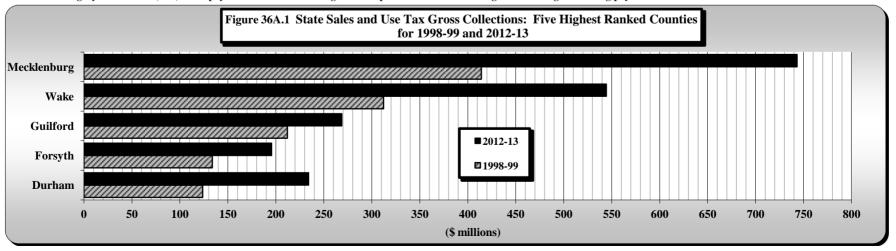


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	00/99	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12
Alamance	-4.7%	2.0%	4.0%	0.6%	10.6%	4.5%	7.9%	11.5%	3.7%	1.9%	14.4%	20.2%	-8.0%	-1.0%
Alexander	-12.7%	3.1%	6.6%	10.6%	6.0%		0.6%	6.4%	-11.7%	-1.7%	50.9%	14.8%	-7.4%	-1.6%
Alleghany	-9.7%	-2.9%	-1.4%	9.5%	15.4%	12.3%	14.2%	8.4%	2.0%	-14.1%	14.5%	17.7%	-15.9%	-7.9%
Anson	-10.2%	4.6%	10.7%	5.9%	5.5%	2.1%	9.2%	2.1%	-3.9%	1.0%	26.8%	13.1%	-12.0%	-0.8%
Ashe	-4.9%	-5.7%	21.8%	14.6%	10.6%	2.5%	4.2%	15.1%	0.3%	-2.9%	25.7%	13.8%	-12.2%	-5.1%
Avery	-0.4%	1.0%	5.1%	4.9%	2.6%	5.3%	9.2%	13.5%	0.0%	-11.1%	34.8%	12.0%	-16.2%	-0.6%
Beaufort	-1.1%	-2.1%	2.3%	2.6%	10.3%	13.7%	-0.3%	4.0%	-0.6%	-0.3%	25.5%	9.1%	-8.2%	-6.9%
Bertie	-13.1%	-1.3%	3.1%	16.6%	11.6%	11.3%	40.6%	-27.3%	-2.9%	3.5%	92.2%	13.1%	-11.9%	6.5%
Bladen	-9.5%	13.3%	-0.2%	8.3%	5.9%	1.0%	-2.3%	-3.5%	-12.0%	5.4%	62.8%	12.6%	-9.6%	1.5%
Brunswick	-1.7%	5.5%	8.4%	9.7%	10.5%	10.5%	11.3%	9.8%	-3.1%	-1.4%	24.4%	14.9%	-9.6%	4.5%
Buncombe	-1.5%	3.5%	7.0%	5.1%	7.2%	10.2%	8.8%	11.6%	-4.5%	-5.6%	18.4%	14.8%	-10.8%	8.0%
Burke	-6.1%	0.2%	1.2%	2.4%	10.3%	0.1%	2.8%	3.4%	0.3%	-2.7%	33.0%	14.2%	-13.4%	3.2%
Cabarrus	14.6%	9.4%	8.1%	8.5%	10.9%	12.0%	7.6%	8.8%	-3.8%	1.6%	32.9%	10.7%	-6.1%	4.4%
Caldwell	-6.2%	-0.5%	6.6%	3.0%	7.8%	1.2%	4.7%	6.3%	0.8%	1.8%	20.1%	10.9%	-9.0%	-4.7%
Camden	0.1%	17.6%	12.2%	31.1%	1.1%	8.7%	56.7%	-3.2%	2.3%	-11.9%	70.3%	23.1%	-18.2%	-3.2%
Carteret	-3.0%	-0.3%	7.9%	10.6%	10.8%	7.1%	9.6%	4.3%	-4.7%	-0.2%	20.0%	11.0%	-9.3%	-3.4%
Caswell	-13.3%	8.8%	-6.4%	1.3%	11.2%	8.3%	-4.5%	0.4%	-3.7%	1.2%	74.4%	23.7%	-1.3%	-14.0%
Catawba	-2.0%	1.5%	3.5%	3.0%	6.9%	5.2%	5.8%	8.4%	-2.9%	-7.0%	21.3%	11.5%	-13.6%	-2.6%
Chatham	-6.7%	9.6%	8.8%	7.1%	9.5%	5.0%	2.1%	26.1%	-0.4%	-3.4%	43.2%	15.0%	-12.8%	2.8%
Cherokee	-5.4%	4.6%	12.2%	9.2%	5.3%	9.7%	12.9%	8.0%	-14.0%	-1.9%	5.4%	9.5%	-13.8%	-3.7%
Chowan	-7.9%	1.5%	3.7%	3.1%	16.5%	-0.3%	11.2%	8.8%	-9.1%	-7.4%	54.1%	12.3%	-12.2%	-2.0%
Clay	-0.7%	1.8%	22.2%	4.9%	16.9%	16.3%	6.6%	-6.8%	-3.1%	-8.0%	41.0%	7.5%	-12.0%	-2.3%
Cleveland	-2.2%	-9.7%	3.7%	5.8%	4.8%	5.0%	3.9%	4.0%	-2.1%	4.3%	8.6%	19.8%	-8.7%	-1.2%
Columbus	-8.7%	-1.5%	0.5%	5.5%	8.6%	8.1%	2.6%	3.2%	-5.5%	3.0%	19.4%	10.4%	-13.8%	2.8%
Craven	-3.5%	-0.4%	5.7%	9.0%	12.2%	7.4%	9.7%	3.5%	-5.4%	9.2%	25.3%	5.3%	-8.4%	-4.9%
Cumberland	-5.3%	-2.1%	7.2%	7.5%	11.9%	7.3%	3.9%	7.0%	-2.4%	7.2%	38.0%	12.6%	-12.0%	-1.1%
Currituck	3.5%	9.2%	7.6%	21.6%	11.5%	3.8%	10.1%	-2.5%	-1.3%	0.0%	59.6%	21.3%	-3.5%	1.9%
Dare	1.0%	10.2%	16.1%	15.2%	7.4%	6.2%	3.5%	2.4%	-4.2%	0.5%	3.3%	20.7%	-10.5%	-0.1%
Davidson	-5.6%	0.5%	1.3%	2.1%	15.0%	6.4%	5.2%	6.1%	-4.9%	-1.7%	14.3%	11.8%	-9.6%	-2.4%
Davie	2.2%	11.7%	-3.8%	-4.5%	6.7%	9.9%	16.5%	13.5%	-3.6%	3.5%	21.9%	7.5%	-10.9%	14.7%
Duplin	-5.7%	-2.2%	2.9%	7.4%	9.5%	10.0%	9.0%	0.8%	-4.0%	7.8%	32.7%	15.3%	-8.9%	4.6%
Durham	2.5%	2.1%	4.0%	5.5%	4.5%	6.8%	3.9%	1.0%	-4.8%	1.5%	33.6%	11.8%	-10.3%	8.8%
Edgecombe	-2.0%	-1.0%	-1.7%	9.9%	6.2%	3.0%	0.5%	8.8%	1.7%	3.1%	15.7%	16.0%	-8.7%	-10.0%
Forsyth	-2.1%	0.0%	5.8%	7.2%	7.4%	6.8%	4.8%	3.0%	-1.8%	-6.4%	17.6%	13.7%	-11.4%	-2.5%
Franklin	1.5%	2.5%	8.2%	3.4%	21.3%	14.6%	19.6%	6.2%	-9.9%	-8.0%	10.2%	10.5%	-7.3%	1.6%
Gaston	-5.9%	-1.7%	8.3%	6.9%	5.7%	6.1%	-0.5%	10.0%	-3.5%	-1.3%	23.1%	11.8%	-7.6%	-4.2%
Gates	-19.6%	-9.1%	0.4%	-0.4%	20.1%	13.4%	0.7%	-6.5%	4.7%	5.9%	74.5%	10.2%	-10.0%	7.4%
Graham	-8.4%	0.9%	20.5%	-5.7%	25.0%	4.9%	14.7%	11.0%	-2.5%	-8.0%	31.5%	12.0%	-5.4%	5.6%
Granville	-7.9%	1.4%	5.8%	6.4%	14.7%	3.5%	8.5%	-1.2%	-8.2%	5.3%	36.0%	9.1%	-11.0%	1.7%
Greene	-11.5%	4.6%	-3.7%	7.1%	13.2%	11.1%	1.6%	10.3%	-7.5%	-2.2%	50.5%	14.8%	-4.6%	-8.1%
Guilford	-1.7%	2.0%	-2.3%	2.9%	5.2%	8.3%	1.9%	5.6%	-1.1%	-4.6%	8.5%	14.9%	-11.1%	-1.9%
Halifax	-7.4%	-5.1%	1.3%	3.1%	8.5%	10.7%	1.5%	6.2%	-7.9%	5.9%	28.0%	9.4%	-7.2%	-1.2%
Harnett	-6.4%	1.3%	5.0%	3.2%	13.6%	12.2%	5.7%	7.7%	-5.8%	0.8%	30.3%	13.0%	-11.4%	2.2%
Haywood	-7.7%	2.2%	9.1%	5.1%	9.1%	2.1%	10.6%	8.6%	-0.8%	-7.7%	26.9%	8.7%	-11.9%	2.2%
Henderson	-0.4%	5.8%	6.4%	13.8%	10.0%	4.9%	1.3%	7.4%	-4.1%	-4.6%	19.1%	11.0%	-13.9%	7.8%
Hertford	20.0%	-13.4%	-7.3%	6.3%	9.3%	8.1%	0.6%	-5.1%	-14.9%	6.5%	19.8%	21.3%	-6.5%	-2.9%
Hoke	-13.2%	0.0%	4.4%	16.1%	10.0%	16.3%	14.3%	-9.2%	-5.9%	3.6%	91.7%	31.9%	-14.5%	16.2%
Hyde	-1.2%	13.1%	11.0%	8.9%	-2.7%	1.2%	4.1%	6.0%	10.3%	-9.0%	30.7%	16.9%	-12.3%	-6.6%
Iredell	1.0%	3.5%	8.3%	13.4%	16.1%	12.3%	11.8%	7.1%	-4.1%	-6.8%	16.6%	13.3%	-5.1%	-4.4%
Jackson	-0.3%	4.8%	8.1%	7.0%	4.2%	9.6%	5.7%	20.3%	-4.0%	-4.3%	25.2%	8.0%	-10.8%	-1.0%

County	00/99	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12
Johnston	0.4%	1.1%	4.8%	8.9%	18.9%	10.0%	6.7%	6.7%	-5.7%	-3.0%	31.4%	11.5%	-10.7%	1.8%
Jones	2.6%	9.3%	13.5%	5.3%	15.1%	2.1%	-2.1%	-1.4%	-6.0%	-0.2%	50.2%	6.1%	-4.9%	-14.1%
Lee	-5.8%	2.8%	2.0%	4.6%	13.4%	6.6%	4.7%	2.6%	-2.3%	-3.7%	19.5%	20.3%	-8.3%	-2.5%
Lenoir	0.3%	-1.9%	7.0%	-3.1%	7.5%	0.7%	6.1%	-1.1%	-4.0%	-1.9%	21.6%	8.2%	-10.4%	-5.0%
Lincoln	-0.2%	1.1%	4.4%	2.4%	12.2%	6.4%	8.8%	10.4%	-2.5%	-1.5%	23.3%	9.2%	-11.2%	-0.4%
Macon	3.6%	1.3%	6.1%	8.3%	8.6%	9.9%	6.2%	7.4%	-4.9%	-8.2%	13.4%	9.2%	-12.2%	2.3%
Madison	-6.3%	4.9%	12.0%	11.4%	-3.3%	6.0%	19.0%	9.3%	-1.5%	2.0%	52.9%	10.4%	-10.5%	2.6%
Martin	1.7%	-1.6%	-0.5%	-16.2%	9.2%	-6.0%	6.0%	7.7%	8.9%	12.0%	28.2%	8.9%	-7.4%	-7.3%
McDowell	-10.2%	-3.1%	5.5%	2.0%	9.3%	16.1%	6.9%	9.0%	-0.2%	0.6%	24.3%	10.6%	-4.5%	-5.4%
Mecklenburg Mitchell	0.1%	2.9%	0.6%	3.9%	8.7%	8.4%	12.2%	4.7%	-1.9%	-9.1%	28.6%	11.5%	-8.6%	3.0%
Montgomery	6.3% -7.1%	18.6% 17.0%	6.8% 6.6%	5.6% -1.8%	4.2% 8.0%	6.9% 12.0%	-1.5% -6.5%	10.1% 1.4%	-7.8% -12.1%	3.4% -2.1%	19.2% 39.7%	13.2% 6.3%	-10.1% -11.4%	-7.8% 5.3%
Moore	-7.1 %	-3.1%	3.7%	7.2%	7.9%	8.4%	-0.5 % 8.6%	7.6%	-5.2%	-2.1 /6 -4.2%	37.9%	13.9%	-11.4 %	0.8%
Nash	-1.6%	-4.9%	-1.4%	0.7%	7.9%	1.7%	7.1%	4.3%	-4.2%	-3.8%	28.1%	8.0%	-12.2%	-5.0%
New Hanover	0.9%	2.7%	6.2%	6.0%	9.4%	9.4%	11.2%	4.4%	-7.0%	-6.9%	22.1%	18.5%	-6.4%	1.1%
Northampton	-4.7%	3.3%	1.5%	-6.5%	17.7%	-6.1%	24.5%	-4.0%	0.1%	-4.4%	96.7%	14.9%	-11.1%	19.0%
Onslow	-3.4%	2.0%	9.5%	11.5%	20.1%	11.3%	5.2%	7.2%	-2.9%	9.2%	40.1%	17.5%	-6.6%	1.3%
Orange	-1.6%	6.6%	3.6%	5.7%	7.9%	-1.1%	7.6%	2.3%	-0.5%	-1.2%	27.9%	12.0%	-12.4%	8.9%
Pamlico	-14.6%	0.8%	6.3%	6.7%	9.4%	12.4%	19.1%	-4.9%	17.1%	6.7%	14.4%	22.7%	-19.1%	-1.9%
Pasquotank	-4.7%	2.1%	4.2%	6.0%	16.9%	3.6%	9.2%	4.3%	-6.8%	-1.2%	19.2%	9.7%	-9.6%	8.9%
Pender	-7.3%	2.2%	6.0%	16.2%	17.0%	13.4%	25.8%	6.8%	-4.7%	-7.2%	32.6%	19.9%	-7.8%	0.4%
Perquimans	-17.1%	5.8%	6.2%	28.3%	15.3%	3.0%	13.4%	21.7%	2.3%	-18.3%	36.7%	9.0%	-13.4%	8.5%
Person	-5.7%	5.2%	8.6%	9.7%	6.4%	10.0%	2.2%	8.8%	0.9%	-2.0%	14.5%	10.2%	-7.8%	-5.6%
Pitt	-2.9%	-3.7%	2.5%	13.3%	11.5%	3.4%	0.6%	6.5%	-1.2%	-3.1%	41.8%	15.2%	-12.8%	-0.3%
Polk	-10.4%	4.7%	8.3%	1.8%	6.8%	6.4%	7.4%	4.1%	5.0%	-11.3%	46.6%	8.7%	-10.8%	-0.8%
Randolph	-1.2%	5.7%	1.6%	3.3%	8.8%	1.4%	2.6%	7.9%	-3.5%	3.1%	23.8%	19.2%	-13.1%	-2.1%
Richmond	-6.4% -5.9%	0.5%	2.0% 5.9%	0.4% 5.39/	4.4%	12.5% 5.8%	-2.8% 4.7%	-0.8%	-1.3% -7.3%	5.8%	32.9%	10.2% 12.9%	-8.3% -9.9%	-8.2% -0.9%
Robeson	-5.9% -9.9%	1.9% -3.9%	3.9% 3.1%	5.3% -0.2%	6.7% 5.2%	5.8% 6.0%	4.7% 9.1%	9.8% 9.0%	-7.3% -5.0%	7.0% 6.3%	28.0% 29.9%	13.2%	-9.9% -10.7%	-0.9% -6.8%
Rockingham Rowan	-9.9 % -4.1%	-3.9%	4.2%	2.1%	-0.2%	7.7%	1.2%	4.0%	-2.3%	-1.1%	33.7%	22.0%	-10.7%	-5.3%
Rutherford	-4.1 /6	3.9%	0.5%	6.2%	7.8%	0.5%	5.6%	5.7%	-6.2%	2.9%	44.9%	8.5%	-1.9%	-16.5%
Sampson	-0.8%	-2.4%	2.5%	1.4%	13.3%	5.7%	5.3%	0.3%	-9.6%	-3.1%	45.2%	13.7%	-10.0%	-3.7%
Scotland	-11.0%	-2.7%	1.6%	6.7%	9.7%	6.6%	1.7%	1.6%	-5.2%	3.7%	21.4%	3.2%	-14.1%	-5.2%
Stanly	-5.1%	0.1%	3.9%	4.1%	-0.3%	12.5%	3.5%	6.4%	-3.7%	-0.2%	10.9%	10.7%	-13.4%	2.1%
Stokes	-6.3%	-0.9%	9.4%	10.6%	13.3%	10.8%	5.5%	6.6%	-22.8%	4.4%	37.2%	13.4%	-12.5%	3.2%
Surry	-5.6%	3.5%	-2.7%	2.4%	10.5%	6.2%	7.5%	5.7%	-7.8%	3.8%	30.7%	10.8%	-14.8%	0.6%
Swain	-10.2%	-0.5%	8.3%	7.2%	6.0%	6.4%	14.3%	13.3%	3.9%	3.2%	45.5%	5.3%	-12.2%	-4.7%
Transylvania	-2.1%	-3.8%	3.8%	8.8%	7.6%	14.6%	11.2%	13.5%	-3.8%	-8.7%	10.8%	10.8%	-14.5%	5.7%
Tyrrell	-14.5%	-7.7%	19.3%	-0.3%	5.3%	2.4%	15.6%	2.2%	-2.9%	-3.0%	62.9%	-0.5%	7.2%	0.2%
Union	-0.3%	5.0%	0.2%	0.5%	9.9%	12.3%	15.9%	11.2%	-3.4%	0.1%	11.4%	12.9%	-10.1%	8.2%
Vance	-8.8%	2.7%	6.0%	3.6%	5.0%	2.7%	2.7%	10.2%	-12.2%	1.9%	40.7%	2.5%	-11.1%	-4.6%
Wake	1.0%	2.7%	-0.6%	7.8%	14.6%	4.8%	9.3%	8.5%	-2.1%	-5.2%	15.5%	11.1%	-10.5%	3.3%
Warren Washington	-8.1% -9.6%	2.6% 4.4%	6.3% 6.0%	1.7% 4.6%	5.0% 8.4%	-5.7% 1.4%	15.0% 0.8%	9.0% 0.2%	8.8% 1.2%	-3.5% 11.7%	32.5% 44.3%	17.6% 17.1%	-5.1% -13.7%	-3.1% -5.0%
Watauga	1.8%	1.9%	4.5%	7.3%	6.9%	6.2%	7.4%	6.2%	-2.3%	-5.4%	17.9%	10.4%	-13.1%	-1.4%
Wayne	-2.1%	-1.7%	5.0%	3.1%	11.8%	6.3%	6.4%	4.3%	-5.8%	3.4%	8.6%	13.6%	-4.8%	-5.9%
Wilkes	-0.8%	-2.3%	2.7%	5.9%	6.5%	1.7%	-0.6%	3.8%	-4.4%	-6.0%	31.7%	12.9%	-6.5%	-2.5%
Wilson	-1.5%	1.6%	1.8%	3.3%	1.4%	2.6%	8.3%	16.4%	1.9%	-6.1%	27.5%	6.6%	-12.2%	1.6%
Yadkin	-8.5%	3.8%	7.0%	2.0%	2.5%	0.7%	5.7%	15.1%	-0.1%	2.9%	23.4%	4.0%	-15.8%	1.1%
Yancey	-8.0%	-1.0%	7.6%	-5.2%	11.8%	9.1%	29.2%	10.3%	8.2%	-14.5%	0.7%	14.6%	-13.5%	0.1%
Unallocated	9.6%	6.5%	17.5%	-0.4%	5.6%	2.4%	18.1%	-23.0%	19.0%	-21.3%	-27.2%	-10.0%	-16.1%	-6.9%
Statewide totals	0.2%	2.5%	5.6%	4.6%	8.6%	6.2%	9.1%	0.9%	0.1%	-6.2%	16.4%	10.8%	-10.4%	0.5%
Utility services	2.4%	1.8%	31.4%	27.1%	1.1%	3.7%	14.1%	12.1%	7.1%	5.0%	5.8%	-1.9%	-9.9%	1.2%
8% hwy use tax	-11.5%	-17.9%	1.9%	13.6%	37.0%	7.7%	13.5%	-1.1%	7.6%	-10.0%	-8.1%	21.4%	3.6%	4.0%
Other use tax	31.5%	-7.8%		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Totals	0.4%	2.3%	8.2%	7.4%	7.7%	5.9%	9.8%	2.4%	1.2%	-4.4%	14.3%	8.8%	-10.2%	0.6%

TABLE 37A. STATE SALES AND USE TAX: RETAIL TAXABLE SALES* BY COUNTY [§ 105 ARTICLE 5.]

	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	1,092,194,642	972,061,126	995,815,910	994,006,912	994,635,915	1.085.793.270	1,136,328,338	1,221,228,232	1,371,732,692	1,460,915,191	1,431,415,494	1,364,993,245	1,513,529,921	1,651,538,169	1,664,282,111
Alexander	114,963,500	88,210,530	91,927,693	93,834,392	100,789,619	106,252,871	112,345,641	113,359,558	120,900,919	109,685,529	103,765,887	129,010,547	137,708,236	151,308,794	151,905,603
Alleghany	54,519,057	44,974,992	42,962,298	41,279,603	43,545,462	49,180,987	55,663,907	63,306,657	69,402,351	72,774,229	60,510,135	57,945,285	62,358,969	61,905,458	58,282,301
Anson	92,059,659	77,832,231	80,608,609	84,168,084	86,808,755	90,568,185	94,102,253	101,219,840	99,859,146	97,694,916	95,373,473	100,467,909	105,215,203	109,715,760	111,277,912
Ashe	117,233,775	100,970,889	94,736,382	108,818,663	125,669,624	136,175,447	139,062,806	144,083,775	169,008,430	174,508,475	163,812,846	171,210,126	179,253,238	186,616,709	180,561,624
Avery	138,379,338	124,969,874	126,704,380	125,844,500	126,940,757	130,643,330	137,068,082	149,738,290	174,488,124	179,331,785	154,840,320	175,429,674	178,465,907	176,832,450	179,786,863
Beaufort	308,959,194	282,588,062	271,959,140	290,146,135	320,794,819	350,084,808	, , , , , , , , , , , , , , , , , , ,	396,446,176	348,375,928	369,122,801	352,590,504	367,511,894	370,216,394	403,097,199	382,584,652
Bertie	36,886,714	30,243,697	28,928,434	27,489,459	30,242,988	35,925,635	40,378,851	51,480,904	37,340,887	36,533,313	36,536,032	58,334,501	61,433,073	64,021,627	69,449,385
Bladen	133,926,080	102,326,235	108,722,813	129,901,942	176,804,780	187,515,233	189,075,957	172,713,659	129,292,417	115,832,832	117,526,070	158,926,263	164,781,914	176,785,791	183,032,657
Brunswick	575,181,950	527,285,544	535,956,070	598,767,437	659,958,092	721,917,399	785,429,586	860,893,602	950,971,544	948,556,453	906,375,513	953,091,346	991,119,126	1,057,757,262	1,133,037,050
Buncombe	2,346,286,869	2,147,829,805	2,178,328,952	2,251,770,969	2,335,867,282	2,490,648,409	2,726,861,150	2,966,135,312	3,336,213,094	3,283,356,807	2,995,665,910	2,954,277,382	3,125,296,879	3,308,421,583	3,632,106,651
Burke	459,195,403	388,444,697	391,236,845	376,341,444	377,458,589	417,232,440	415,741,224	426,335,792	440,709,350	452,819,814	426,163,516	469,839,746	495,244,199	508,365,527	534,678,370
Cabarrus	976,331,321	1,046,007,432	1,141,130,997	1,232,859,273	1,322,499,175	1,421,666,277	1,559,740,296	1,703,326,212	1,882,429,350	1,860,287,556	1,823,993,530	2,007,249,054	2,062,851,155	2,301,711,988	2,446,413,119
Caldwell	420,616,248	360,771,980	355,996,046	358,204,395	362,424,599	387,616,946	391,254,488	403,088,139	430,606,255	445,692,952	438,405,042	437,609,845	447,996,421	483,933,455	469,168,229
Camden	13,982,711	13,767,411	15,866,955	16,213,287	22,735,000	22,329,341	24,018,136	36,950,934	37,055,727	39,116,907	33,328,256	46,360,498	51,509,036	50,730,114	49,972,023
Carteret	625,485,039	560,701,308	552,823,152	570,190,645	612,932,293	682,740,535	721,829,657	795,428,515	861,840,613	828,361,303	798,250,755	810,347,610	810,592,085	867,503,174	857,547,296
Caswell	36,224,517	27,448,751	28,404,579	27,798,871	33,789,816	31,399,677	33,746,266	31,552,919	31,160,921	30,535,395	29,818,221	43,047,487	49,632,178	58,157,431	50,936,103
Catawba	1,569,187,070	1,417,932,296	1,468,672,902		1,457,755,563	1,553,169,688	1,618,268,373	1,736,263,594	1,850,868,445	1,839,418,898	1,654,738,905	1,660,259,697	1,717,114,313	1,762,264,001	1,752,062,177
Chatham	203,443,313	169,242,724	180,217,689	195,632,101	209,775,780	232,666,150	242,288,764	242,699,770	301,018,001	307,741,498	287,773,659	341,656,165	363,077,777	375,860,796	393,381,994
Cherokee	194,082,767	171,291,747	176,472,705	190,974,957	207,948,853	217,238,247	236,813,971	268,686,627	291,424,320	256,882,089	244,123,605	214,472,262	215,083,977	218,913,114	215,389,901
Chowan	74,130,854	59,257,714	59,474,554	61,592,325	63,375,548	73,605,006	74,041,353	79,325,644	83,169,546	78,265,718	70,724,228	90,019,652	94,155,344	98,658,950	97,456,191
Clay	36,277,582	32,824,707	33,532,649	38,549,110	39,542,672	46,227,728	52,638,202	57,760,842	55,333,629	54,506,721	49,372,543	57,892,738	56,036,046	58,054,621	57,443,201
Cleveland	653,722,708	597,634,427	537,824,174	532,257,337	557,551,231	585,418,057	619,246,577	634,066,040	645,727,594	646,936,707	650,672,398	586,748,928	649,266,537	703,081,677	707,780,764
Columbus	318,180,420	269,556,361	256,770,432	250,807,339	265,055,188	289,500,029	310,985,381	311,958,976	318,165,603	306,652,751	306,095,881	304,077,117	308,320,732	315,389,239	331,528,369
Craven	601,884,896	535,948,053	528,731,514	532,714,671	570,063,711	639,432,401	684,286,712	755,395,398	792,671,587	768,577,137	807,830,025	840,507,069	816,041,254	887,252,910	859,023,029
Cumberland	2,179,616,096	1,938,131,913	1,908,739,549	1,921,576,472	2,010,866,645	2,248,348,862	2,382,813,850	2,504,743,152	2,746,626,602	2,751,850,877	2,844,376,173	3,240,731,656	3,375,817,327	3,531,570,536	3,558,501,388
Currituck	141,830,933	139,508,999	150,178,401	156,798,031	178,993,613	201,273,474	208,179,843	228,954,596	226,911,313	231,268,668	226,417,237	318,747,965	332,514,827	376,757,269	394,657,890
Dare	762,631,508	730,347,892	802,912,672	890,505,006	969,489,163	1,045,838,579	1,100,188,571	1,145,151,538	1,192,336,774	1,187,337,919	1,170,561,923	1,052,642,348	1,099,298,494	1,159,528,701	1,190,941,000
Davidson	822,526,721	706,473,413	708,170,534	683,628,215	689,499,322	792,190,530	848,086,470	885,217,922	927,742,446	904,633,216	856,982,637	812,388,439	839,389,131	898,086,758	893,655,499
Davie	154,003,389	138,219,444	151,923,383	144,542,478	133,887,311	144,056,200	157,934,400	182,678,828	209,337,216	206,838,656	206,971,057	210,322,952	207,532,431	219,485,417	256,859,516
Duplin	216,959,905	191,821,255	189,150,477	183,724,416	195,880,659	214,727,730	238,475,473	255,440,754	240,828,153	235,488,371	245,613,104	267,312,696	285,930,599	309,621,179	329,440,506
Durham	2,266,065,414	2,353,430,596	2,416,859,512	2,744,391,742	3,264,252,824	3,300,569,344	3,522,774,760	3,707,313,563	3,796,970,577	3,703,207,039	3,630,249,377	4,022,517,616	4,163,245,973	4,434,078,534	4,902,628,024
Edgecombe	255,879,343	224,263,810	217,793,793	217,947,530	236,284,006	251,654,935	260,079,685	258,816,676	280,633,447	289,770,386	290,315,007	278,474,186	298,854,174	322,439,533	295,862,936
Forsyth	3,349,972,416	3,101,591,348	3,104,453,194	3,190,632,623	3,421,313,908	3,647,370,228	3,875,626,628	4,054,063,810	4,204,006,597	4,232,988,891	3,848,268,051	3,726,843,936	3,920,362,498	4,119,672,960	4,087,882,705
Franklin	184,992,501	166,334,194	163,431,987	177,020,570	181,675,242	219,843,806	246,610,995	292,908,507	313,513,495	289,280,601	258,538,015	235,419,539	240,853,230	265,002,487	274,328,495
Gaston	1,337,800,787	1,171,692,881	1,150,749,544	1,173,437,265	1,234,341,653	1,297,161,698	1,368,331,778	1,364,581,828	1,489,186,428	1,471,940,645	1,403,855,458	1,429,391,421	1,481,728,743	1,623,797,583	1,586,516,806
Gates	21,683,214	14,514,752	13,064,482	12,504,167	12,738,802	14,858,685	17,216,084	16,834,908	14,186,882	15,044,544	15,440,984	22,454,230	22,906,918	24,437,298	26,773,298
Graham	29,540,108	22,628,526	22,893,017	25,038,696	26,469,728	32,518,223	33,356,479	38,366,542	42,691,401	42,960,478	38,422,626	42,693,185	43,500,477	48,573,970	52,080,215
Granville	190,632,292	160,363,664	163,795,789	165,276,291	176,265,166	196,763,574	201,855,848	219,515,432	216,125,048	202,409,479	205,760,716	233,606,179	234,782,070	247,796,008	256,717,964
Greene	40,860,853	31,964,462	34,154,153	30,591,572	31,585,971	35,862,818	, ,	39,722,010	42,797,432	40,322,270	38,123,937	47,552,272	50,440,874	57,307,232	53,470,289
Guilford			5,183,368,131					5,669,770,204	5,990,461,537	6,078,010,779	5,590,367,752	5,033,481,813			
Halifax	344,010,738	300,993,204	287,673,216		292,214,060	319,607,600	, , , , , , , , , , , , , , , , , , ,	341,271,436	343,624,112	333,695,023	342,669,578	363,512,589	368,108,214		
Harnett	405,267,352	342,397,036	345,355,569	340,457,294	352,486,576	398,388,213	456,689,851	485,805,882	547,360,897	503,286,228	489,167,287	515,689,932	536,764,468	564,710,410	589,696,285
Haywood	427,454,530	368,448,249	379,903,143	389,902,819	396,362,196	438,309,008		485,930,182	538,500,941	549,879,484	489,719,216	519,812,261	518,290,311	540,735,522	560,682,305
Henderson	627,606,930	576,528,421	588,060,764	612,309,279	702,329,531	756,398,761	779,669,736	796,570,464	918,711,089	844,955,661	778,897,590	774,661,627	788,189,300	805,743,548	881,868,200
Hertford	179,479,899	176,491,368	171,401,786	153,394,320	159,809,952	173,581,484		190,179,548	175,753,267	153,955,373	157,700,619	156,627,704	175,887,675	194,621,923	192,873,792
Hoke	58,562,749	45,308,228	44,763,071	47,337,657	58,010,688	63,278,025	71,655,889	79,977,243	72,323,432	69,529,990	69,814,321	110,617,701	136,254,177	137,742,987	163,043,133
Hyde	36,395,730	33,931,236	38,920,524	40,986,750	40,950,698	39,831,575		41,422,087	43,229,158	47,430,469	44,127,483	50,081,900	51,031,873		50,648,032
Iredell	1,000,392,858	931,484,226	971,642,627		1,116,000,522				1,726,107,491	1,698,109,527	1,524,286,492	1,477,307,022			
Jackson	221,002,832	201,408,711	211,233,896	217,334,979	227,092,222	239,004,422	260,223,911	274,135,158	335,488,748	331,740,604	306,789,017	324,168,198	319,265,577	336,711,667	339,664,971

TABLE 37A. -Continued

County Johnston Jones	1998-1999 [\$] 773,219,915	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Johnston			1301			rφı	røn –	ren	ren	røn	r¢ι	ren	ren	r¢1	r¢1
Jones	773,219,915	F1F 401 (F3			[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
	10 502 120	717,481,672	724,804,726	718,469,008	777,357,126	938,295,046	1,026,163,000	1,051,015,148	1,135,891,639	1,101,195,577	1,037,738,950	1,123,806,656	1,158,171,151	1,226,528,835	1,269,711,82
Lee	19,782,139	19,286,245	21,952,419	22,435,475	22,778,221	29,727,260	26,916,007	25,612,158	25,238,538	24,243,541	23,484,183	29,531,352	28,868,381	32,619,483	28,604,67
	476,777,728	420,968,921	433,174,666	418,034,148	436,817,701	495,048,050	535,581,727	549,045,067	560,699,200	555,700,527	512,834,756	510,600,556	568,921,206	615,902,897	612,030,78
Lenoir	478,365,235	451,953,937	430,349,356	459,395,658	452,434,223	479,956,117	490,309,133	543,042,028	491,160,300	484,845,748	457,801,972	462,332,491	462,001,599	493,184,939	475,880,8
Lincoln	355,959,528	323,586,670	318,642,539	327,708,248	331,340,537	369,363,091	402,639,056	425,978,421	466,573,073	466,138,732	439,194,737	446,132,046	451,111,944	474,170,558	481,712,70
Macon	294,791,559	283,990,262	287,291,963	292,466,288	306,775,146	333,698,965	361,048,975	391,014,756	425,799,972	417,454,350	370,448,466	352,257,278	351,005,709	364,317,096	380,588,02
Madison	41,024,599	33,323,629	35,304,055	37,143,875	41,326,510	39,295,693	41,681,169	48,831,300	54,728,489	55,014,784	54,482,636	70,008,035	70,914,100	75,032,396	77,980,33
Martin	143,446,867	121,646,027	116,714,481	157,647,928	124,564,930	133,900,577	122,816,570	128,396,051	135,922,732	151,868,561	163,910,298	174,104,890	176,101,795	193,541,044	182,854,46
McDowell	205,125,941	165,703,947	159,323,845	158,735,994	161,480,838	177,112,381	202,887,959	216,592,725	237,168,391	243,209,446	236,529,412	244,051,224	248,385,595	281,250,189	271,353,32
Mecklenburg 10	0,378,372,938	9,969,686,469	10,229,875,417	9,885,534,402	10,148,949,555	10,989,373,456	11,883,552,607	13,357,308,426	14,078,512,749	14,178,740,492	12,476,582,833	13,259,834,567	13,689,815,041	14,853,835,526	15,561,579,63
Mitchell	86,335,107	84,187,408	101,219,871	101,085,544	103,835,144	107,410,984	114,559,650	112,062,985	125,253,729	118,461,903	118,565,190	117,617,266	122,216,781	130,085,562	122,249,0
Montgomery	119,299,221	103,067,470	113,988,290	116,150,422	116,284,971	121,825,842	142,974,706	130,805,864	125,733,950	112,835,132	105,085,544	120,849,694	118,701,312	124,455,334	133,776,1
Moore	661,601,427	594,932,409	578,528,841	570,798,600	591,714,555	639,591,388	691,730,175	749,383,341	830,853,109	804,634,136	743,499,477	849,424,339	893,991,000	928,085,654	955,312,12
Nash	903,366,164	843,808,472	809,724,423	762,691,594	751,036,764	809,869,124	825,768,596	881,827,186	905,246,300	881,919,599	817,540,894	869,004,703	868,253,556	906,710,215	875,986,2
New Hanover	2,074,807,521	1,985,069,436	2,044,613,974	2,053,033,105	2,178,949,702	2,389,654,209	2,628,372,138	2,853,598,823	2,948,192,206	2,850,749,201	2,572,742,760	2,619,260,826	2,849,562,321	3,159,001,174	3,254,485,2
Northampton	40,599,848	35,927,964	37,549,229	37,767,355	33,704,218	39,777,433	36,288,229	44,930,501	39,849,043	40,087,673	36,355,302	58,849,064	62,466,903	66,153,690	78,928,2
Onslow	795,819,968	712,808,104	726,220,413	746,041,525	806,180,674	968,075,133	1,060,768,138	1,127,700,627	1,237,477,858	1,234,626,495	1,298,671,543	1,513,485,900	1,639,522,858	1,817,064,412	1,875,368,3
Orange	755,764,748	692,581,479	718,071,020	742,453,428	794,904,808	816,361,724	843,358,966	907,564,371	948,302,963	971,591,672	926,654,246	987,769,036	1,017,355,198	1,058,416,058	1,175,757,1
Pamlico	47,597,262	35,911,733	35,637,394	35,471,744	36,545,773	40,392,160	46,232,045	53,482,827	51,316,918	61,552,850	63,136,239	60,098,820	67,630,142	65,378,484	65,323,3
Pasquotank	308,798,185	281,209,007	287,213,406	280,755,093	288,148,629	337,252,760	342,428,567	378,214,943	400,255,668	385,822,798	366,059,597	362,760,685	366,958,373	391,643,663	430,289,2
Pender	143,545,171	112,729,415	114,097,935	118,751,023	138,643,695	162,357,496	182,083,393	227,022,142	244,815,739	241,845,086	217,794,180	243,046,719	263,642,919	286,409,398	294,332,8
Perquimans	28,460,804	20,171,554	21,224,514	21,722,166	27,307,709	31,624,866	31,608,643	36,179,470	43,974,481	45,728,042	36,055,807	41,252,194	41,614,880	42,395,352	46,836,1
Person	199,561,806	170,505,815	175,128,993	191,072,121	208,020,765	224,603,736	240,877,235	242,209,229	256,113,937	263,994,529	249,868,842	237,649,499	241,928,067	264,587,934	255,022,4
	1,266,720,845	1,151,970,416	1,118,920,750	1,091,013,272	1,219,718,434	1,401,329,625	1,409,873,564	1,408,644,133	1,478,571,030	1,496,873,481	1,399,853,185	1,646,586,461	1,763,283,579	1,817,942,598	1,846,032,9
Polk	62,843,843	49,324,617	50,490,831	54,274,123	54,202,692	57,625,737	60,699,383	67,547,190	69,609,526	73,837,960	64,258,284	78,536,847	78,322,874	82,759,130	83,701,2
Randolph	670,353,664	601,404,349	625,715,633	609,579,656	623,281,452	679,963,710	692,123,117	703,700,516	750,691,583	740,271,133	738,027,142	760,370,545	837,190,250	862,773,395	859,980,5
Richmond	268,231,154	230,479,674	229,053,917	225,247,724	226,391,583	234,401,837	261,190,446	253,927,492	252,916,203	254,838,005	259,981,351	286,548,286	291,367,239	317,536,062	295,340,0
Robeson	623,120,585	530,015,774	540,516,990	551,688,796	571,900,941	605,410,092	639,597,089	663,351,320	720,297,140	685,427,894	706,875,459	751,805,952	783,055,223	835,941,100	842,155,1
Rockingham	488,585,548	384,563,035	375,941,585	388,582,472	379,678,052	392,865,241	419,102,331	451,117,768	488,795,146	475,692,199	490,435,682	525,837,123	550,150,383	581,701,778	553,367,6
· ·	772,691,672	693,222,693	681,065,670	683,754,759	690,358,540	690,736,247	749,358,278	743,233,646	769,912,511	776,412,362	739,262,679	820,836,291	920,565,043	975,239,011	941,331,6
Rowan	359,682,763	, ,	325,387,028	318,515,190	331,354,357	356,981,294	362,018,253	376,427,180	396,327,926	382,867,026	378,481,817	455,993,741	455,142,754	529,910,354	449,728,7
Rutherford		311,450,509		/ /			/ /	· · ·	, ,	, , , , , , , , , , , , , , , , , , ,		, ,	, , , , , , , , , , , , , , , , , , ,	, ,	
Sampson	301,826,550	274,844,446	264,736,201	264,231,593	264,916,547	303,813,402	324,030,470	337,644,734	321,390,360	296,153,112	277,599,642	333,868,899	351,460,317	374,151,086	368,012,6
Scotland	242,115,213	198,999,011	192,195,852	188,365,314	213,524,687	243,828,187	266,849,733	265,364,620	265,847,608	254,693,120	249,872,724	250,371,029	237,641,197	241,813,048	233,585,3
Stanly	429,795,867	371,094,362	364,988,236	372,153,558	377,285,826	383,214,641	440,591,357	445,341,280	483,625,795	469,252,901	450,132,309	419,411,542	424,512,833	428,662,909	440,842,2
Stokes	115,943,261	97,264,941	96,600,612	103,343,735	130,813,237	163,578,932	238,915,434	238,746,745	160,047,602	124,028,213	124,954,131	142,467,728	149,401,022	155,523,302	162,966,1
Surry	607,016,074	530,306,090	552,013,376	529,259,475	509,136,641	537,780,767	586,930,869	625,647,657	665,544,823	628,510,252	628,813,121	682,998,365	699,984,179	707,477,045	725,513,7
Swain	56,664,109	46,468,171	46,119,793	47,327,196	48,741,974	52,372,195	54,949,196	62,223,783	71,207,114	76,986,883	76,867,665	94,250,088	89,998,464	93,184,299	90,696,8
Transylvania	186,636,012	169,863,635	165,334,276	168,234,576	178,930,879	189,985,611	216,532,089	241,981,498	279,763,444	275,484,365	244,217,577	226,619,021	229,029,669	231,744,884	247,935,1
Tyrrell	12,731,571	10,309,349	8,934,475	9,873,606	9,862,219	10,251,201	10,343,382	12,034,601	12,222,504	12,207,911	11,431,046	15,244,920	14,157,963	17,758,634	18,128,5
Union	846,567,603	784,128,654	817,300,769	784,283,718	790,675,656	857,934,950	948,609,697	1,099,352,201	1,217,491,262	1,200,307,872	1,162,890,543	1,076,852,195	1,122,433,771		1,321,781,1
Vance	335,173,353		288,734,453	289,727,197	294,956,462		316,484,738	320,187,079	353,848,256		311,212,307	362,911,094			353,364,4
	7,750,309,770	, , ,		7,415,744,539	7,898,112,419		9,345,043,177			11,339,906,108	10,378,048,804			10,850,823,393	
Warren	50,121,151	39,954,705	40,383,360	41,616,695	42,183,631	43,723,156	41,442,182	46,472,125	48,780,719	54,745,601	51,161,396	56,345,520	60,886,164	68,481,661	67,851,4
Washington	51,514,766	41,349,777	42,287,214	42,752,277	43,552,972	48,278,277	48,256,392	48,408,540	48,016,024	49,628,004	53,622,428	64,628,577	70,073,664	71,404,074	69,225,9
Watauga	500,345,962	487,938,177	493,503,127	487,907,230	505,367,152	541,255,101	573,689,355	612,938,830	665,012,583	670,742,733	613,875,789	606,519,777	611,846,387	629,686,939	633,572,6
Wayne	849,292,055	775,288,282	756,640,737	747,360,292	760,937,041	842,106,422	882,194,050	936,581,406	988,941,515	957,052,672	956,525,116	857,517,872	902,226,600	1,020,586,270	976,874,6
Wilkes	425,044,258	376,902,657	376,831,524	385,211,079	387,297,711	411,271,102	416,800,275	409,587,885	427,145,685	418,517,254	378,916,187	414,520,173		478,406,827	477,045,7
Wilson	621,312,213	591,464,298	608,100,473	584,163,372	602,766,401	605,917,009	618,973,672	655,421,093	739,641,236	780,553,647	709,357,554	749,820,100	737,674,146	769,341,633	797,319,8
Yadkin	147,615,368		124,773,239	129,317,970	126,963,720	129,809,401	131,957,461	139,046,517	158,886,739		162,061,280	167,312,590		, ,	
Yancey	87,710,571	73,649,194	72,595,898		69,318,739	77,327,659		106,316,226	119,212,606		109,013,164	91,444,483			99,926,
Unallocated 11													6,957,245,250		6,677,371,9
Statewide totals 80														102,830,051,937	

TABLE 37A. -Continued

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to sales and use tax registration numbers.

*This series reports retail taxable sales instead of gross retail sales (taxable and nontaxable sales) reported in the *Statistical Abstract* 2004 through 2006 editions. In fiscal year 2005-06, the Streamlined Sales Tax Agreement required a change in information reporting requirements such that not all taxpayers report gross retail sales.

Amounts shown are taxable sales computed from tax remittances reported on sales and use tax returns filed during the period July 1 through June 30 of a given year by merchants. Taxable retail sales derived from utility services are not tabulated by county and are not included. Beginning midway during the 2001-02 fiscal year, taxable sales computed from use tax generated from the general State rate are included in retail taxable sales amounts. Prior to 2001-02, taxable sales were not computed on reported use tax and are not included in retail taxable sales amounts.

Changes in general sales tax rate:

Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the State general rate decreased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

Changes in sales tax rate applicable to purchases of food for home consumption:

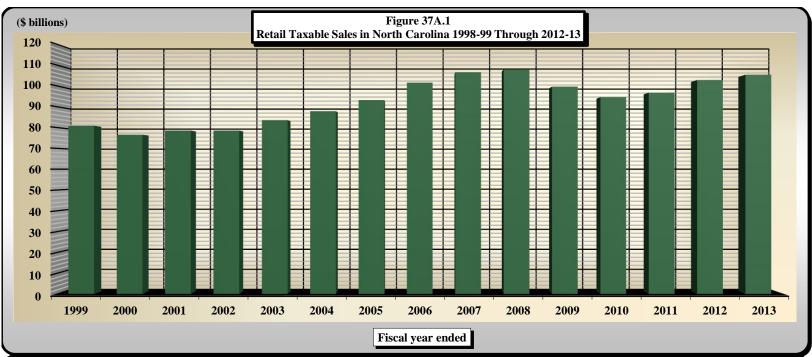
Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%. Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%. Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed. Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).] Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged). Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax. Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

Changes in State 1% and 3% rates in 2005-06:

Effective <u>January 1, 2006</u>, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*). Effective <u>July 1, 2006</u>, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation. (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

Unallocated:

Fiscal year 2001-02 does not include retail taxable sales computed on \$74,989,019 in payments that were unassignable to specific counties due to legislative changes affecting payment and return due dates.



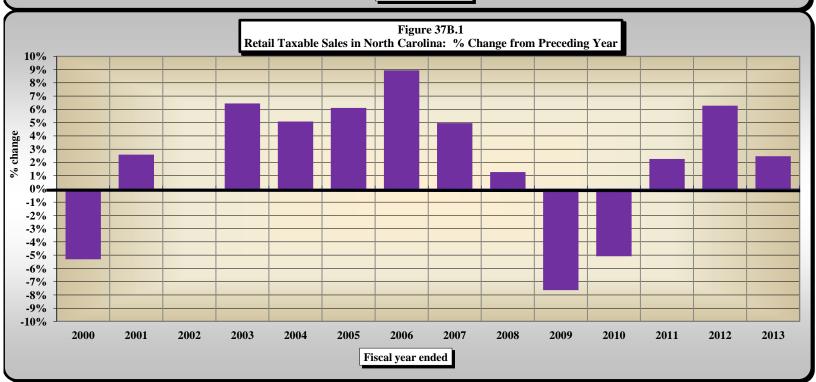


TABLE 37B. STATE SALES AND USE TAX: PERCENT CHANGE IN RETAIL TAXABLE SALES BY COUNTY

						Voor		ABLE 3		I E SAI	LES ANL	USE I.	AX; PEF	CENI	CHANGE IN RE	LIAIL I	AXABL	E SALE	SBIC	JUNTY	Voor	-over-vea	n 9/. oh	nngo					
		1		1		T T							1				1	1		1		 -					1	1	
County	00/99	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	County	00/99	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12
Alamance	-11.0%	2.4%	-0.2%	0.1%	9.2%	4.7%	7.5%		6.5%	-2.0%	-4.6%	10.9%	9.1%	0.8%	Johnston	-7.2%	1.0%	-0.9%	8.2%	20.7%	9.4%	2.4%	8.1%	-3.1%	-5.8%	8.3%	3.1%	5.9%	3.5%
Alexander	-23.3%	4.2%	2.1%		5.4%	5.7%	0.9%		-9.3%	-5.4%	24.3%	6.7%	9.9%	0.4%	Jones	-2.5%	13.8%	2.2%	1.5%	30.5%	-9.5%	: :	-1.5%	-3.9%	-3.1%	25.7%	-2.2%		-12.3%
Alleghany	-17.5%	-4.5%	-3.9%	5.5%	12.9%	13.2%	13.7%		4.9%	-16.9%	-4.2%	7.6%	-0.7%	-5.9%	Lee	-11.7%	2.9%	-3.5%	4.5%	13.3%	8.2%	2.5%	2.1%	-0.9%	-7.7%	-0.4%	11.4%	8.3%	-0.6%
Anson	-15.5%	3.6%	4.4%	3.1%	4.3%	3.9%	7.6%	-1.3%	-2.2%	-2.4%	5.3%	4.7%	4.3%	1.4%	Lenoir	-5.5%	-4.8%	6.7%	-1.5%	6.1%	2.2%	10.8%	-9.6%	-1.3%	-5.6%	1.0%	-0.1%	6.7%	-3.5%
Ashe	-13.9%	-6.2%	14.9%	15.5%	8.4%	2.1%	3.6%	17.3%	3.3%	-6.1%	4.5%	4.7%	4.1%	-3.2%	Lincoln	-9.1%	-1.5%	2.8%	1.1%	11.5%	9.0%	5.8%	9.5%	-0.1%	-5.8%	1.6%	1.1%	5.1%	1.6%
Avery	-9.7%	1.4%	-0.7%	0.9%	2.9%	4.9%	9.2%	16.5%	2.8%	-13.7%	13.3%	1.7%	-0.9%	1.7%	Macon	-3.7%	1.2%	1.8%	4.9%	8.8%	8.2%	8.3%	8.9%	-2.0%	-11.3%	-4.9%	-0.4%	3.8%	4.5%
Beaufort	-8.5%	-3.8%		10.6%	9.1%	16.9%	-3.1%		6.0%	-4.5%		0.7%	8.9%	-5.1%	Madison	-18.8%	5.9%	5.2%	11.3%	-4.9%	6.1%	: :	12.1%	0.5%	-1.0%	28.5%	1.3%	5.8%	3.9%
Bertie	-18.0%	-4.3%	-5.0%	10.0%	18.8%	12.4%		-27.5%	-2.2%	0.0%	59.7%	5.3%	4.2%	8.5%	Martin	-15.2%	-4.1%	35.1%	-21.0%	7.5%	-8.3%	4.5%	5.9%	11.7%	7.9%	6.2%	1.1%	9.9%	-5.5%
Bladen	-23.6%	6.3%	19.5%	36.1%	6.1%	0.8%	-8.7%	-25.1%	-10.4%	1.5%	35.2%	3.7%	7.3%	3.5%	McDowell	-19.2%	-3.9%	-0.4%	1.7%	9.7%	14.6%	6.8%	9.5%	2.5%	-2.7%	3.2%	1.8%	13.2%	-3.5%
Brunswick	-8.3%	1.6%	11.7%	10.2%	9.4%	8.8%	9.6%		-0.3%	-4.4%	5.2%	4.0%	6.7%	7.1%	Mecklenburg	-3.9%	2.6%	-3.4%	2.7%	8.3%	8.1%	12.4%	5.4%	0.7%	-12.0%	6.3%	3.2%	8.5%	4.8%
Buncombe	-8.5%	1.4%	3.4%	3.7%	6.6%	9.5%	8.8%	12.5%	-1.6%	-8.8%	-1.4%	5.8%	5.9%	9.8%	Mitchell	-2.5%	20.2%	-0.1%	2.7%	3.4%	6.7%	-2.2%	11.8%	-5.4%	0.1%	-0.8%	3.9%	6.4%	-6.0%
Burke	-15.4%	0.7%	-3.8%	0.3%	10.5%	-0.4%	2.5%	3.4%	2.7%	-5.9%	10.2%	5.4%	2.6%	5.2%	Montgomery	-13.6%	10.6%	1.9%	0.1%	4.8%	17.4%	-8.5%	-3.9%	-10.3%	-6.9%	15.0%	-1.8%	4.8%	7.5%
Cabarrus	7.1%	9.1%	8.0%	7.3%	7.5%	9.7%	9.2%	10.5%	-1.2%	-2.0%	10.0%	2.8%	11.6%	6.3%	Moore	-10.1%	-2.8%	-1.3%	3.7%	8.1%	8.2%	8.3%	10.9%	-3.2%	-7.6%	14.2%	5.2%	3.8%	2.9%
Caldwell	-14.2%	-1.3%	0.6%	1.2%	7.0%	0.9%	3.0%	6.8%	3.5%	-1.6%	-0.2%	2.4%	8.0%	-3.1%	Nash	-6.6%	-4.0%	-5.8%	-1.5%	7.8%	2.0%	6.8%	2.7%	-2.6%	-7.3%	6.3%	-0.1%	4.4%	-3.4%
Camden	-1.5%	15.3%	2.2%	40.2%	-1.8%	7.6%	53.8%	0.3%	5.6%	-14.8%	39.1%	11.1%	-1.5%	-1.5%	New Hanover	-4.3%	3.0%	0.4%	6.1%	9.7%	10.0%	8.6%	3.3%	-3.3%	-9.8%	1.8%	8.8%	10.9%	3.0%
Carteret	-10.4%	-1.4%	3.1%	7.5%	11.4%	5.7%	10.2%	8.3%	-3.9%	-3.6%	1.5%	0.0%	7.0%	-1.1%	Northampton	-11.5%	4.5%	0.6%	-10.8%	18.0%	-8.8%	23.8%	-11.3%	0.6%	-9.3%	61.9%	6.1%	5.9%	19.3%
Caswell	-24.2%	3.5%	-2.1%	21.6%	-7.1%	7.5%	-6.5%	-1.2%	-2.0%	-2.3%	44.4%	15.3%	17.2%	-12.4%	Onslow	-10.4%	1.9%	2.7%	8.1%	20.1%	9.6%	6.3%	9.7%	-0.2%	5.2%	16.5%	8.3%	10.8%	3.2%
Catawba	-9.6%	3.6%	-2.0%	1.3%	6.5%	4.2%	7.3%	6.6%	-0.6%	-10.0%	0.3%	3.4%	2.6%	-0.6%	Orange	-8.4%	3.7%	3.4%	7.1%	2.7%	3.3%	7.6%	4.5%	2.5%	-4.6%	6.6%	3.0%	4.0%	11.1%
Chatham	-16.8%	6.5%	8.6%	7.2%	10.9%	4.1%	0.2%	24.0%	2.2%	-6.5%	18.7%	6.3%	3.5%	4.7%	Pamlico	-24.6%	-0.8%	-0.5%	3.0%	10.5%	14.5%	15.7%	-4.0%	19.9%	2.6%	-4.8%	12.5%	-3.3%	-0.1%
Cherokee	-11.7%	3.0%	8.2%	8.9%	4.5%	9.0%	13.5%	8.5%	-11.9%	-5.0%	-12.1%	0.3%	1.8%	-1.6%	Pasquotank	-8.9%	2.1%	-2.2%	2.6%	17.0%	1.5%	10.5%	5.8%	-3.6%	-5.1%	-0.9%	1.2%	6.7%	9.9%
Chowan	-20.1%	0.4%	3.6%	2.9%	16.1%	0.6%	7.1%	4.8%	-5.9%	-9.6%	27.3%	4.6%	4.8%	-1.2%	Pender	-21.5%	1.2%	4.1%	16.8%	17.1%	12.1%	24.7%	7.8%	-1.2%	-9.9%	11.6%	8.5%	8.6%	2.8%
Clay	-9.5%	2.2%	15.0%	2.6%	16.9%	13.9%	9.7%	-4.2%	-1.5%	-9.4%	17.3%	-3.2%	3.6%	-1.1%	Perquimans	-29.1%	5.2%	2.3%	25.7%	15.8%	-0.1%	14.5%	21.5%	4.0%	-21.2%	14.4%	0.9%	1.9%	10.5%
Cleveland	-8.6%	-10.0%	-1.0%	4.8%	5.0%	5.8%	2.4%	1.8%	0.2%	0.6%	-9.8%	10.7%	8.3%	0.7%	Person	-14.6%	2.7%	9.1%	8.9%	8.0%	7.2%	0.6%	5.7%	3.1%	-5.4%	-4.9%	1.8%	9.4%	-3.6%
Columbus	-15.3%	-4.7%	-2.3%	5.7%	9.2%	7.4%	0.3%	2.0%	-3.6%	-0.2%	-0.7%	1.4%	2.3%	5.1%	Pitt	-9.1%	-2.9%	-2.5%	11.8%	14.9%	0.6%	-0.1%	5.0%	1.2%	-6.5%	17.6%	7.1%	3.1%	1.5%
Craven	-11.0%	-1.3%	0.8%	7.0%	12.2%	7.0%	10.4%	4.9%	-3.0%	5.1%	4.0%	-2.9%	8.7%	-3.2%	Polk	-21.5%	2.4%	7.5%	-0.1%	6.3%	5.3%	11.3%	3.1%	6.1%	-13.0%	22.2%	-0.3%	5.7%	1.1%
Cumberland	-11.1%	-1.5%	0.7%	4.6%	11.8%	6.0%	5.1%	9.7%	0.2%	3.4%	13.9%	4.2%	4.6%	0.8%	Randolph	-10.3%	4.0%	-2.6%	2.2%	9.1%	1.8%	1.7%	6.7%	-1.4%	-0.3%	3.0%	10.1%	3.1%	-0.3%
Currituck	-1.6%	7.6%	4.4%	14.2%	12.4%	3.4%	10.0%	-0.9%	1.9%	-2.1%	40.8%	4.3%	13.3%	4.8%	Richmond	-14.1%	-0.6%	-1.7%	0.5%	3.5%	11.4%	-2.8%	-0.4%	0.8%	2.0%	10.2%	1.7%	9.0%	-7.0%
Dare	-4.2%	9.9%	10.9%	8.9%	7.9%	5.2%	4.1%	4.1%	-0.4%	-1.4%	-10.1%	4.4%	5.5%	2.7%	Robeson	-14.9%	2.0%	2.1%	3.7%	5.9%	5.6%	3.7%	8.6%	-4.8%	3.1%	6.4%	4.2%	6.8%	0.7%
Davidson	-14.1%	0.2%	-3.5%	0.9%	14.9%	7.1%	4.4%	4.8%	-2.5%	-5.3%	-5.2%	3.3%	7.0%	-0.5%	Rockingham	-21.3%	-2.2%	3.4%	-2.3%	3.5%	6.7%	7.6%	8.4%	-2.7%	3.1%	7.2%	4.6%	5.7%	-4.9%
Davie	-10.2%	9.9%	-4.9%	-7.4%	7.6%	9.6%	15.7%	14.6%	-1.2%	0.1%	1.6%	-1.3%	5.8%	17.0%	Rowan	-10.3%	-1.8%	0.4%	1.0%	0.1%	8.5%	-0.8%	3.6%	0.8%	-4.8%	11.0%	12.1%	5.9%	-3.5%
Duplin	-11.6%	-1.4%	-2.9%	6.6%	9.6%	11.1%	7.1%	-5.7%	-2.2%	4.3%	8.8%	7.0%	8.3%	6.4%	Rutherford	-13.4%	4.5%	-2.1%	4.0%	7.7%	1.4%	4.0%	5.3%	-3.4%	-1.1%	10.8%	-0.2%	16.4%	-15.1%
Durham	3.9%	2.7%	13.6%	18.9%	1.1%	6.7%	5.2%	2.4%	-2.5%	-2.0%	10.8%	3.5%	6.5%	10.6%	Sampson	-8.9%	-3.7%	-0.2%	0.3%	14.7%	6.7%	4.2%	-4.8%	-7.9%	-6.3%	14.3%	5.3%	6.5%	-1.6%
Edgecombe	-12.4%	-2.9%	0.1%	8.4%	6.5%	3.3%	-0.5%	8.4%	3.3%	0.2%	-4.1%	7.3%	7.9%	-8.2%	Scotland	-17.8%	-3.4%	-2.0%	13.4%	14.2%	9.4%	-0.6%	0.2%	-4.2%	-1.9%	-2.4%	-5.1%	1.8%	-3.4%
Forsyth	-7.4%	0.1%	2.8%	7.2%	6.6%	6.3%	4.6%	3.7%	0.7%	-9.1%	-3.2%	5.2%	5.1%	-0.8%	Stanly	-13.7%	-1.6%	2.0%	1.4%	1.6%	15.0%	1.1%	8.6%	-3.0%	-4.1%	-5.3%	1.2%	1.0%	2.8%
Franklin	-10.1%	-1.7%	8.3%	2.6%	21.0%	12.2%	18.8%	7.0%	-7.7%	-10.6%	-8.9%	2.3%	10.0%	3.5%	Stokes	-16.1%	-0.7%	7.0%	26.6%	25.0%	46.1%	-0.1%	-33.0%	-22.5%	0.7%	7.9%	4.9%	4.1%	4.8%
Gaston	-12.4%	-1.8%	2.0%	5.2%	5.1%	5.5%	-0.3%	9.1%	-1.2%	-4.6%	1.8%	3.7%	9.6%	-2.3%	Surry	-12.6%	4.1%	-4.1%	-3.8%	5.6%	9.1%	6.6%	6.4%	-5.6%	0.0%	6.0%	2.5%	1.1%	2.5%
Gates	-33.1%	-10.0%	-4.3%	1.9%	16.6%	15.9%	-2.2%	-15.7%	6.0%	2.6%	45.4%	2.0%	6.7%	9.6%	Swain	-18.0%	-0.7%	2.6%	3.0%	7.4%	4.9%	13.2%	14.4%	8.1%	-0.2%	14.8%	-4.5%	3.5%	-2.7%
Graham	-23.4%	1.2%	9.4%	5.7%	22.9%	2.6%	15.0%	11.3%	0.6%	-10.6%	11.1%	1.9%	11.7%	7.2%	Transylvania	-9.0%	-2.7%	1.8%	6.4%	6.2%	14.0%	11.8%	15.6%	-1.5%	-11.3%	-9.3%	1.1%	1.2%	7.0%
Granville	-15.9%	2.1%	0.9%	6.6%	11.6%	2.6%	8.7%	-1.5%	-6.3%	1.7%	13.5%	0.5%	5.5%	3.6%	Tyrrell	-19.0%	-13.3%	10.5%	-0.1%	3.9%	0.9%	16.4%	1.6%	-0.1%	-6.4%	27.7%	-7.1%	25.4%	2.1%
Greene	-21.8%		-10.4%	3.3%	13.5%	8.7%	1.9%	7.7%	-5.8%	-5.5%	24.7%	6.1%	13.6%	-6.7%	Union	-7.4%	4.2%	-4.0%	0.8%	8.5%	10.6%	15.9%	10.7%	-1.4%	-3.1%	-7.9%	4.2%	6.7%	10.3%
Guilford	-5.7%	1.5%	-5.6%	1.9%	4.8%	6.6%	1.8%	5.7%	1.5%	-8.0%	-10.0%	6.5%	5.2%	0.1%	Vance	-15.1%	1.4%	0.3%	1.8%	4.1%	3.0%	1.2%	10.5%	-9.9%	-2.4%	11.9%	-4.8%	5.1%	-2.7%
Halifax	-12.5%	-4.4%	-3.7%	5.5%	9.4%	7.0%	-0.2%	0.7%	-2.9%	2.7%	6.1%	1.3%	10.3%	0.1%	Wake	-5.0%	3.5%	-2.7%	6.5%	11.8%	5.8%	10.5%	9.1%	0.7%	-8.5%	-4.8%	2.6%	6.3%	5.2%
Harnett	-15.5%	0.9%	-1.4%		13.0%		6.4%			i		4.1%	5.2%	4.4%		-20.3%	1.1%	3.1%	1.4%	3.6%		12.1%		12.2%	-6.5%		8.1%	12.5%	-0.9%
															Washington														-3.1%
Henderson	-8.1%		4.1%	14.7%	7.7%	3.1%	2.2%	15.3%	-8.0%	-7.8%	-0.5%	1.7%	2.2%	9.4%	Watauga	-2.5%	1.1%	-1.1%	3.6%	7.1%	6.0%		8.5%			-3.7%		2.9%	
Hertford	-1.7%					8.7%					-0.7%				Wayne	-8.7%		-1.2%			4.8%							13.1%	
Hoke		-1.2%									58.4%				Wilkes		0.0%					-1.7%			-9.5%			10.6%	
Hyde	-6.8%														Wilson	-4.8%		-3.9%				5.9%							
Iredell	-6.9%	4.3%														-16.9%	1.7%	3.6%			1.7%		14.3%				-4.7%		
Jackson	-8.9%										5.7%					-16.0%				11.6%		28.7%							
	232 70	/ 0	, , 0	, 0	0	2.2 / 3	, 3	,,	,0		,3	, 0	/0	, 0	Unallocated	8.1%				-10.4%		19.4%	-2.7%	11.3%	-13.5%	-31.4%	-16.3%	-0.4%	
															Statewide totals			0.0%		5.1%		8.9%							2.5%
															could	0,0	0,0		,0	/5		2.2 / 3	0,0	/ 3		7 3	, 0	/ 0	, 0

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1998-1999 AND 2012-2013 [RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH] Fiscal year 2012-2013

	Fis		1998-1999		
		%			%
County	Rank	of total	County	Rank	of total
Alamance	12		Johnston	23	0.90%
Alexander	75		Jones	97	0.02%
Alleghany	84		Lee	37	0.55%
Anson	77		Lenoir	35	0.58%
Ashe	73		Lincoln	46	0.40%
Avery	71		Macon	51	0.36%
Beaufort	48		Madison	88	0.05%
Bertie	94		Martin	66	0.19%
Bladen	72		McDowell	58	0.23%
Brunswick	31		Mecklenburg	1	12.97%
Buncombe	6		Mitchell	79	0.10%
Burke	38		Montgomery	76	0.13%
Cabarrus	13		Moore	24	0.78%
Caldwell	42		Nash	15	1.08%
Camden	99		New Hanover	8	2.54%
Carteret	28		Northampton	91	0.04%
Caswell	92		Onslow	20	0.93%
Catawba	9		Orange	18	0.97%
Chatham	59		Pamlico	87	0.05%
Cherokee	60		Pasquotank	49	0.37%
Chowan	80		Pender	70	0.16%
Clay	90		Perquimans	96	0.03%
Cleveland	26		Person	62	0.23%
Columbus	50		Pitt	11	1.51%
Craven	30		Polk	81	0.07%
Cumberland	7		Randolph	25	0.77%
Currituck	68		Richmond	53	0.32%
Dare	22		Robeson	32	0.71%
Davidson	19		Rockingham	36	0.57%
Davie	67		Rowan	21	0.93%
Duplin	57		Rutherford	44	0.42%
Durham	5		Sampson	52	0.34%
Edgecombe	54		Scotland	55	0.30%
Forsyth	4		Stanly	40	0.50%
Franklin	64		Stokes	74	0.14%
Gaston	10		Surry	33	0.70%
Gates	98		Swain	83	0.07%
Graham	95		Transylvania	61	0.23%
Granville	63		Tyrrell	100	0.01%
Greene	89		Union	16	1.00%
Guilford	3		Vance	47	0.38%
Halifax	45		Wake	2	9.78%
Harnett	43		Warren	86	0.05%
Haywood	39		Washington	85	0.06%
Henderson	29	0.74%	Watauga	34	0.61%
Hertford	65		Wayne	17	0.98%
Hoke	82		Wilkes	41	0.50%
Hyde	93		Wilson	27	0.74%
Iredell	14		Yadkin	69	0.17%
Jackson	56	0.26%	Yancey	78	0.10%
			Unallocated	1	15.04%
			Statewide totals	-	100.00%

County Rank of total 13/99 County Rank of total 13/99 Alamance					ar 2012-2013			
Alamance. 14 1.58% 87.19% Johnston. 17 1.21% 110.2% Alexander. 76 0.14% 74.2% Johnston. 98 0.03% 85.7% Alleghany. 90 0.06% 39.2% Leec. 35 0.57% 62.2% Asson. 79 0.11% 60.7% Lenoir. 42 0.45% 22.2% Assen. 71 0.17% 97.2% Lincoln. 40 0.46% 77.2% Avery. 72 0.17% 66.0% Macon. 50 0.36% 59.3% Beaufort. 51 0.36% 53.2% Madison. 85 0.88% 154.6% Bertie. 86 0.07% 41.4% McDowell. 61 0.26% 72.7% Brunswick. 20 1.08% 137.7% Mecklenburg. 11 148.2% 79.5% Burke. 39 0.51% 41.5% Mort. 77 0.13% 55.8%			%	% change			%	% change
Alexander. 76 0.14% 74.2% Jones. 98 0.03% 85.7% Alleghany. 90 0.06% 39.2% Lee. 35 0.57% 62.2% Ashe. 71 0.17% 60.7% Lenoir. 42 0.45% 22.2% Ashe. 71 0.17% 66.0% Macon. 50 0.36% 59.3% Beaufort. 51 0.36% 53.2% Madison. 85 0.08% 154.6% Bertie. 86 0.07% 168.3% Martin. 69 0.17% 42.9% Bladen. 70 0.17% 74.1% McDowell. 61 0.26% 72.7% Brunswick. 20 1.08% 137.7% Mecklenburg. 1 14.82% 79.5% Brunswick. 20 1.08% 137.7% Mecklenburg. 1 14.82% 79.5% Brunswick. 39 0.51% 51.5% Montgomery. 77 0.13% 55.8% Burke. 39 0.51% 51.5% Montgomery. 77 0.13% 55.8% Caldwell. 43 0.45% 47.3% Nash. 26 0.83% 12.0% Carteret. 29 0.81% 73.5% Northampton. 84 0.08% 182.2% Caswell. 94 0.05% 831.7% New Hanover. 8 3.09% 91.6% Carteret. 29 0.81% 73.5% Northampton. 84 0.08% 182.2% Catawba. 12 1.65% 40.7% Orange. 19 11.2% 81.4% Cherokee. 67 0.21% 37.8% Pasquotank. 46 0.42% 76.0% Chowan. 81 0.09% 76.2% Pender. 59 0.28% 170.8% Clay. 91 0.06% 103.4% Perguimans. 97 0.04% 82.7% Clay. 91 0.06% 103.4% Perguimans. 97 0.04% 82.7% Clay. 91 0.06% 103.4% Perguimans. 97 0.04% 128.7% Cleveland. 33 0.67% 38.1% Perguimans. 97 0.04% 128.7% Cleveland. 71 3.88% 102.1% Randolph. 27 0.22% 67.4% Cumberland. 71 3.88% 102.1% Randolph. 27 0.22% 67.4% Cumberland. 73 3.8% 102.1% Randolph. 27 0.22% 67.4% Cumberland. 74 0.85% 41.1% Rockingham. 38 0.38% 45.9% Davic. 63 0.24% 117.5% Rowan. 23 0.89% 51.8% Duplin. 56 0.31% 103.8% Rutherford. 44 0.43% 59.1% Davidson. 15 1.51% 5.25% Surry. 32 0.69% 51.8% Duplin. 56 0.31% 103.8% Rutherford. 44 0.43% 59.1% Graham. 93 0.05% 31.4% Person. 66 0.22% 67.4% Carecen. 92 0.05% 84.6% Union. 166 0.22% 67.4% Carecen. 92 0.05% 84.6% Union. 166 0.22% 67.4% Carecen. 92	County	Rank	of total	13/99	County	Rank	of total	
Alleghany								
Anson								
Ashe				39.2%	Lee			
Avery	Anson							
Beaufort	Ashe							-
Bertie	Avery	72	0.17%	66.0%	Macon	50	0.36%	59.3%
Bladen								
Brunswick 20 1.08% 137.7% Mecklenburg 1 1.482% 79.5% Buncombe 6 3.46% 94.6% Mitchell 78 0.12% 83.2% Burke 39 0.51% 51.5% Montgomery 77 0.13% 55.8% Cabarrus 39 2.32% 201.9% Moore 22 0.90% 82.3% Caldwell 43 0.45% 47.3% Nash 26 0.83% 21.0% Camden 96 0.05% 331.7% New Hanover 8 3.09% 91.6% Carteret 29 0.81% 73.5% Northampton 84 0.08% 182.2% Caswell 94 0.05% 84.2% Onslow 10 1.78% 199.4% Catawba 12 1.65% 40.7% Orange 19 1.12% 81.4% Chatham 49 0.37% 150.7% Pamilico 89 0.06% 89.3%								
Buncombe 6 3.46% 94.6% Mitchell 78 0.12% 83.2% Burke 39 0.51% 51.5% Montgomery 77 0.13% 55.8% Cabarrus 9 2.32% 20.19% Moore 22 0.90% 82.3% Caldwell 43 0.45% 47.3% Nash 26 0.83% 21.0% Camden 96 0.05% 331.7% Northampton 84 0.08% 182.2% Carteret 29 0.81% 73.5% Northampton 84 0.08% 182.2% Caswell 94 0.05% 40.7% Orange 19 1.12% 81.4% Chatham 49 0.37% 150.7% Pamlico 89 0.06% 89.3% Cherokee 67 0.21% 37.8% Pasquotank 46 0.42% 76.0% Clay 91 0.06% 103.4% Perquimans 97 0.04% 67.2% <t< td=""><td></td><td></td><td></td><td></td><td></td><td>61</td><td></td><td></td></t<>						61		
Burke								
Cabarrus 9 2.32% 201.9% Moore 22 0.90% 82.3% Caldwell 43 0.45% 47.3% Nash 26 0.83% 21.0% Camden 96 0.05% 331.7% Northampton 84 0.08% 182.2% Caswell 94 0.05% 84.2% Onslow 10 1.78% 199.4% Catawba 12 1.65% 40.7% Orange 19 1.12% 81.4% Chatham 49 0.37% 150.7% Pamlico 89 0.06% 89.3% Cherokee 67 0.21% 37.8% Pasquotank 46 0.42% 76.0% Chowan 81 0.09% 76.2% Pender 59 0.28% 170.8% Clay 91 0.06% 103.4% Person 64 0.24% 67.1% Clay 91 0.06% 134.4% Person 64 0.24% 67.1% Clay								
Caldwell. 43 0.45% 47.3% Nash. 26 0.83% 21.0% Camden. 96 0.05% 331.7% New Hanover 8 3.09% 91.6% Carteret. 29 0.81% 73.5% Northampton 84 0.08% 182.2% Caswell. 94 0.05% 84.2% Onslow 10 1.78% 199.4% Catawba 12 1.65% 40.7% Orange 19 1.12% 81.4% Chatham 49 0.37% 150.7% Pamlico 89 0.06% 89.3% Chevoke 67 0.21% 37.8% Pasquotank 46 0.42% 76.0% Chowan 81 0.09% 76.2% Pender 59 0.28% 170.8% Clay 91 0.06% 103.4% Perquimans 97 0.04% 128.7% Clay 91 0.06% 193.4% Person 64 0.24% 671.4% <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>								
Camden								
Carteret								
Caswell				331.7%	New Hanover			
Catawba 12 1.65% 40.7% Orange 19 1.12% 81.4% Chatham 49 0.37% 150.7% Pamilco 89 0.06% 89.3% Cherokee 67 0.21% 37.8% Pasquotank 46 0.42% 76.0% Chowan 81 0.09% 76.2% Pender 59 0.28% 170.8% Clay 91 0.06% 103.4% Perquimans 97 0.04% 128.7% Cleveland 33 0.67% 38.1% Person 64 0.24% 67.1% Columbus 55 0.32% 34.7% Pitt 11 1.75% 82.4% Craven 28 0.82% 79.8% Polk 83 0.08% 72.6% Currituck 48 0.38% 102.1% Randolph 27 0.82% 67.4% Currituck 48 0.38% 411% 80ckingham 38 0.53% 49.3% David								
Chatham	Caswell							
Cherokee		12	1.65%			19	1.12%	
Chowan 81 0.09% 76.2% Pender 59 0.28% 170.8% Clay 91 0.06% 103.4% Perquimans 97 0.04% 128.7% Cleveland 33 0.67% 38.1% Person 64 0.24% 67.1% Columbus 55 0.32% 34.7% Pitt 11 1.75% 82.4% Craven 28 0.82% 79.8% Polk 83 0.08% 72.6% Cumberland 7 3.38% 102.1% Randolph 27 0.82% 67.4% Currituck 48 0.38% 245.5% Richmond 57 0.28% 40.3% Dare 18 1.13% 93.0% Robeson 30 0.80% 77.4% Davie 63 0.24% 117.5% Rowan 38 0.53% 45.9% Davie 63 0.24% 117.5% Rowan 38 0.53% 45.9% Durham		49	0.37%			89		89.3%
Clay 91 0.06% 103.4% Perquimans 97 0.04% 128.7% Cleveland 33 0.67% 38.1% Person 64 0.24% 67.1% Columbus 55 0.32% 34.7% Pitt 11 1.75% 82.4% Craven 28 0.82% 79.8% Polk 83 0.08% 72.6% Cumberland 7 3.38% 102.1% Randolph 27 0.82% 67.4% Currituck 48 0.38% 245.5% Richmond 57 0.28% 40.3% Darie 18 1.13% 93.0% Robeson 30 0.80% 77.4% Davie 63 0.24% 117.5% Rowan 23 0.89% 51.8% Duplin 56 0.31% 103.8% Rutherford 44 0.43% 59.6% Edgecombe 58 0.28% 44.9% Scotland 66 0.22% 13.9% Forsyth								
Cleveland 33 0.67% 38.1% Person 64 0.24% 67.1% Columbus 55 0.32% 34.7% Pitt 11 1.75% 82.4% Craven 28 0.82% 79.8% Polk 83 0.08% 72.6% Cumberland 7 3.38% 102.1% Randolph 27 0.82% 67.4% Currituck 48 0.38% 245.5% Richmond 57 0.28% 40.3% Davie 18 1.13% 93.0% Robeson 30 0.80% 77.4% Davidson 24 0.85% 41.1% Rockingham 38 0.53% 45.9% Davie 63 0.24% 117.5% Rowan 23 0.89% 51.8% Duplin 56 0.31% 103.8% Rutherford 44 0.43% 59.6% Edgecombe 58 0.28% 44.9% Scotland 66 0.22% 13.9% Forsy			0.09%					170.8%
Columbus 55 0.32% 34.7% Pitt 11 1.75% 82.4% Craven 28 0.82% 79.8% Polk 83 0.08% 72.6% Cumberland 7 3.38% 102.1% Randolph 27 0.82% 67.4% Currituck 48 0.38% 245.5% Richmond 57 0.28% 40.3% Dare 18 1.13% 93.0% Robeson 30 0.80% 77.4% Davidson 24 0.85% 41.1% Rockingham 38 0.53% 45.9% Davie 63 0.24% 117.5% Rowan 23 0.89% 51.8% Duplin 56 0.31% 103.8% Rutherford 44 0.43% 59.1% Durham 4 4.67% 89.3% Sampson 52 0.35% 59.6% Edgecombe 58 0.28% 44.9% Scotland 66 0.22% 13.9% Forsyth </td <td></td> <td>91</td> <td>0.06%</td> <td>103.4%</td> <td>Perquimans</td> <td>97</td> <td>0.04%</td> <td>128.7%</td>		91	0.06%	103.4%	Perquimans	97	0.04%	128.7%
Craven. 28 0.82% 79.8% Polk. 83 0.08% 72.6% Cumberland. 7 3.38% 102.1% Randolph. 27 0.82% 67.4% Currituck. 48 0.38% 245.5% Richmond. 57 0.28% 40.3% Dare. 18 1.13% 93.0% Robeson. 30 0.80% 77.4% Davidson. 24 0.85% 41.1% Rockingham. 38 0.53% 45.9% Davie. 63 0.24% 117.5% Rowan. 23 0.89% 51.8% Duplin. 56 0.31% 103.8% Rutherford. 44 0.43% 59.1% Durham. 4 4.67% 89.3% Sampson. 52 0.35% 59.6% Edgecombe. 58 0.28% 44.9% Scotland. 66 0.22% 13.9% Forsyth. 5 3.90% 46.1% Stanly. 45 0.42% 32.5%								
Cumberland 7 3.38% 102.1% Randolph 27 0.82% 67.4% Currituck 48 0.38% 245.5% Richmond 57 0.28% 40.3% Daric 18 1.13% 93.0% Robeson 30 0.80% 77.4% Davie 63 0.24% 117.5% Rowan 23 0.89% 51.8% Duplin 56 0.31% 103.8% Rutherford 44 0.43% 59.1% Durham 4 4.67% 89.3% Sampson 52 0.35% 59.6% Edgecombe 58 0.28% 44.9% Scotland 66 0.22% 13.9% Forsyth								
Currituck 48 0.38% 245.5% Richmond 57 0.28% 40.3% Dare	Craven	28	0.82%			83	0.08%	72.6%
Dare	Cumberland	7	3.38%			27	0.82%	67.4%
Davidson 24 0.85% 41.1% Rockingham 38 0.53% 45.9% Davie 63 0.24% 117.5% Rowan 23 0.89% 51.8% Duplin 56 0.31% 103.8% Rutherford 44 0.43% 59.1% Durham 4 4.67% 89.3% Sampson 52 0.35% 59.6% Edgecombe 58 0.28% 44.9% Scotland 66 0.22% 13.9% Forsyth 5 3.90% 46.1% Stanly 45 0.42% 32.5% Franklin 60 0.26% 95.7% Stokes 74 0.16% 79.6% Gaston 15 1.51% 52.5% Surry 32 0.69% 54.1% Gates 99 0.03% 93.0% Swain 82 0.09% 108.5% Graham 93 0.05% 131.4% Transylvania 65 0.24% 61.5% Granville </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Davie 63 0.24% 117.5% Rowan 23 0.89% 51.8% Duplin 56 0.31% 103.8% Rutherford 44 0.43% 59.1% Durham 4 4.67% 89.3% Sampson 52 0.35% 59.6% Edgecombe 58 0.28% 44.9% Scotland 66 0.22% 13.9% Forsyth 5 3.90% 46.1% Stanly 45 0.42% 32.5% Franklin 60 0.26% 95.7% Stokes 74 0.16% 79.6% Gaston 15 1.51% 52.5% Surry 32 0.69% 54.1% Gates 99 0.03% 93.0% Swain 82 0.09% 108.5% Graham 93 0.05% 131.4% Transylvania 65 0.24% 61.5% Graene 92 0.05% 84.6% Union 16 1.26% 98.2% Guilford		18	1.13%			30	0.80%	77.4%
Duplin								
Durham	Davie					23	0.89%	
Edgecombe 58 0.28% 44.9% Scotland 66 0.22% 13.9% Forsyth 5 3.90% 46.1% Stanly 45 0.42% 32.5% Franklin 60 0.26% 95.7% Stokes 74 0.16% 79.6% Gaston 15 1.51% 52.5% Surry 32 0.69% 54.1% Gates 99 0.03% 93.0% Swain 82 0.09% 108.5% Graham 93 0.05% 131.4% Transylvania 65 0.24% 61.5% Granville 62 0.24% 73.6% Tyrrell 100 0.02% 96.2% Greene 92 0.05% 84.6% Union 16 1.26% 98.2% Guilford 3 5.36% 26.8% Vance 53 0.33% 37.5% Halifax 47 0.39% 48.9% Wake 2 10.86% 74.4% Haywood								
Forsyth 5 3.90% 46.1% Stanly 45 0.42% 32.5% Franklin 60 0.26% 95.7% Stokes 74 0.16% 79.6% Gaston 15 1.51% 52.5% Surry 32 0.69% 54.1% Gates 99 0.03% 93.0% Swain 82 0.09% 108.5% Graham 93 0.05% 131.4% Transylvania 65 0.24% 61.5% Granville 62 0.24% 73.6% Tyrrell 100 0.02% 96.2% Greene 92 0.05% 84.6% Union 16 1.26% 98.2% Guilford 3 5.36% 26.8% Vance 53 0.33% 37.5% Halifax 47 0.39% 48.9% Wake 2 10.86% 74.4% Haywood 37 0.54% 64.4% Washington 87 0.07% 81.8% Hertford		4	4.67%			52	0.35%	59.6%
Franklin 60 0.26% 95.7% Stokes 74 0.16% 79.6% Gaston 15 1.51% 52.5% Surry 32 0.69% 54.1% Gates 99 0.03% 93.0% Swain 82 0.09% 108.5% Graham 93 0.05% 131.4% Transylvania 65 0.24% 61.5% Granville 62 0.24% 73.6% Tyrrell 100 0.02% 96.2% Greene 92 0.05% 84.6% Union 16 1.26% 98.2% Guilford 3 5.36% 26.8% Vance 53 0.33% 37.5% Halifax 47 0.39% 48.9% Wake 2 10.86% 74.4% Harnett 36 0.55% 88.7% Warren 88 0.06% 90.2% Haywood 37 0.54% 64.4% Washington 87 0.07% 81.8% Hertford								
Gaston		5	3.90%					
Gates 99 0.03% 93.0% Swain 82 0.09% 108.5% Graham 93 0.05% 131.4% Transylvania 65 0.24% 61.5% Granville 62 0.24% 73.6% Tyrrell 100 0.02% 96.2% Greene 92 0.05% 84.6% Union 16 1.26% 98.2% Guilford 3 5.36% 26.8% Vance 53 0.33% 37.5% Halifax 47 0.39% 48.9% Wake 2 10.86% 74.4% Harnett 36 0.55% 88.7% Warren 88 0.06% 90.2% Haywood 37 0.54% 64.4% Washington 87 0.07% 81.8% Henderson 25 0.84% 79.7% Watauga 34 0.60% 55.1% Hoke 75 0.16% 241.8% Wayne 21 0.93% 48.0% Hyde	Franklin							
Graham								
Granville								
Greene 92 0.05% 84.6% Union 16 1.26% 98.2% Guilford 3 5.36% 26.8% Vance 53 0.33% 37.5% Halifax 47 0.39% 48.9% Wake 2 10.86% 74.4% Harnett 36 0.55% 88.7% Warren 88 0.06% 90.2% Haywood 37 0.54% 64.4% Washington 87 0.07% 81.8% Henderson 25 0.84% 79.7% Watauga 34 0.60% 55.1% Hertford 68 0.18% 38.3% Wayne 21 0.93% 48.0% Hoke 75 0.16% 241.8% Wilkes 41 0.45% 43.2% Hyde 95 0.05% 84.5% Wilson 31 0.76% 60.4% Iredell 13 1.61% 114.6% Yadkin 73 0.16% 46.4% Jackson								
Guilford 3 5.36% 26.8% Vance 53 0.33% 37.5% Halifax 47 0.39% 48.9% Wake 2 10.86% 74.4% Harnett 36 0.55% 88.7% Warren 88 0.06% 90.2% Haywood 37 0.54% 64.4% Washington 87 0.07% 81.8% Henderson 25 0.84% 79.7% Watauga 34 0.60% 55.1% Hertford 68 0.18% 38.3% Wayne 21 0.93% 48.0% Hoke 75 0.16% 241.8% Wilkes 41 0.45% 43.2% Hyde 95 0.05% 84.5% Wilson 31 0.76% 60.4% Iredell 13 1.61% 114.6% Yadkin 73 0.16% 46.4% Jackson 54 0.32% 92.7% Yancey 80 0.10% 49.5% Detail may not add to t	Granville							
Halifax	Greene							-
Harnett								
Haywood								
Henderson 25 0.84% 79.7% Watauga 34 0.60% 55.1% Hertford 68 0.18% 38.3% Wayne 21 0.93% 48.0% Hoke 75 0.16% 241.8% Wilkes 41 0.45% 43.2% Hyde 95 0.05% 84.5% Wilson 31 0.76% 60.4% Iredell 13 1.61% 114.6% Yadkin 73 0.16% 46.4% Jackson 54 0.32% 92.7% Yancey 80 0.10% 49.5% Detail may not add to totals due to rounding. Unallocated 3 6.17% -35.5% Statewide totals - 100.00% 57.1%								
Hertford 68 0.18% 38.3% Wayne 21 0.93% 48.0% Hoke 75 0.16% 241.8% Wilkes 41 0.45% 43.2% Hyde 95 0.05% 84.5% Wilson 31 0.76% 60.4% Iredell 13 1.61% 114.6% Yadkin 73 0.16% 46.4% Jackson 54 0.32% 92.7% Yancey 80 0.10% 49.5% Detail may not add to totals due to rounding Unallocated 3 6.17% -35.5% Statewide totals - 100.00% 57.1%	Haywood							
Hoke	Henderson							
Hyde	Hertford							
Iredell								
Jackson 54 0.32% 92.7% Yancey	Hyde	i i				l i		
Detail may not add to totals due to Unallocated 3 6.17% -35.5% rounding. Statewide totals - 100.00% 57.1%								
rounding. Statewide totals - 100.00% 57.1%	Jackson							
		ld to tota	als due to	•		3		
	rounding.							57.1%

Statewide totals | - |100.00%| rounding. | Statewide totals | - |100.00 | Computations and rankings exclude the following taxes: 8% highway use tax-motor vehicle leasing, certain use tax, and utility services. The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.

TABLE 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 1998-1999 AND 2012-2013 [RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1998-1999										
				%						
County	Rank		County	Rank	of total					
Alamance	12		Johnston	20	0.96%					
Alexander	76	0.14%	Jones	98	0.02%					
Alleghany	84	0.07%	Lee	37	0.59%					
Anson	77		Lenoir	36	0.59%					
Ashe	74	0.14%	Lincoln	45	0.44%					
Avery	71		Macon	52	0.36%					
Beaufort	49	0.38%	Madison	88	0.05%					
Bertie	91	0.05%	Martin	69	0.18%					
Bladen	72	0.17%	McDowell	58	0.25%					
Brunswick	33		Mecklenburg	1	12.84%					
Buncombe	5	2.90%	Mitchell	79	0.11%					
Burke	38	0.57%	Montgomery	73	0.15%					
Cabarrus	14	1.21%	Moore	25	0.82%					
Caldwell	42	0.52%	Nash	15	1.12%					
Camden	99		New Hanover	8	2.57%					
Carteret	28	0.77%	Northampton	90	0.05%					
Caswell	94	0.04%	Onslow	19	0.98%					
Catawba	9		Orange	23	0.93%					
Chatham	59		Pamlico	87	0.06%					
Cherokee	61	0.24%	Pasquotank	50	0.38%					
Chowan	80		Pender	68	0.18%					
Clay	93		Perquimans	96	0.04%					
Cleveland	26		Person	60						
Columbus	48		Pitt	11						
Craven	32		Polk	81						
Cumberland	7		Randolph	24						
Currituck	70		Richmond	53						
Dare	22		Robeson	29						
Davidson	18		Rockingham	35	0.60%					
Davie	66		Rowan	21	0.96%					
Duplin	57		Rutherford	44						
Durham	6		Sampson	51	0.37%					
Edgecombe	54		Scotland	55						
Forsyth	4			39						
Franklin	64			75	0.33 %					
Gaston	10			31						
GastonGates	97		Swain	83						
Graham	97 95	0.03%		63	0.07%					
GrananiGranville	62		Tyrrell	100	0.23%					
Greene	89		-	17						
Guilford	3			47	0.41%					
Guiiiora Halifax	46		Wake	47						
Hamax Harnett	40		Warren	86						
	43 40	0.50%	Warren Washington	85	0.06%					
Haywood										
Henderson	27 65	0.78%	Watauga	34						
Hertford				16						
Hoke	82			41						
Hyde	92			30						
Iredell	13			67	0.18%					
Jackson	56	0.27%		78	0.11%					
			Unallocated	1	14.25%					
			Statewide totals	-	100.00%					

PERCENTAGE, A	<u></u>	, LIKALI	Fiscal ye	ar 2012-2013			
		%	% change			%	% change
County	Rank	of total	13/99	County	Rank	of total	13/99
Alamance	14	1.58%	52.4%	Johnston	17	1.21%	64.2%
Alexander	76	0.14%		Jones	98	0.03%	44.6%
Alleghany	90	0.06%	6.9%	Lee	35	0.58%	28.4%
Anson	79	0.11%		Lenoir	42	0.45%	-0.5%
Ashe	71	0.17%	54.0%	Lincoln	40	0.46%	35.3%
Avery	72	0.17%	29.9%	Macon	51	0.36%	29.1%
Beaufort	50	0.36%	23.8%	Madison	85	0.07%	90.1%
Bertie	86	0.07%	88.3%	Martin	70	0.17%	27.5%
Bladen	69	0.17%	36.7%	McDowell	61	0.26%	32.3%
Brunswick	20	1.08%	97.0%	Mecklenburg	1	14.77%	49.9%
Buncombe	6	3.45%	54.8%	Mitchell	78	0.12%	41.6%
Burke	39	0.51%		Montgomery	77	0.13%	12.1%
Cabarrus	9	2.32%	150.6%	Moore	22	0.91%	44.4%
Caldwell	43	0.45%		Nash	26	0.83%	-3.0%
Camden	96	0.05%	257.4%	New Hanover	8	3.09%	56.9%
Carteret	29	0.81%		Northampton	84		94.4%
Caswell	94	0.05%		Onslow	10	1.78%	135.7%
Catawba	12	1.66%		Orange	19	1.12%	55.6%
Chatham	49	0.37%		Pamlico	89	0.06%	37.2%
Cherokee	67			Pasquotank	46		39.3%
Chowan	81		31.5%	Pender	59		105.0%
Clav	91			Perquimans	97		64.6%
Cleveland	33			Person	64		27.8%
Columbus	55			Pitt	11		45.7%
Craven	28			Polk	83		33.2%
Cumberland	7	3.38%		Randolph	27		28.3%
Currituck	48			Richmond	58		10.1%
Dare	18			Robeson	30		35.2%
Davidson	24			Rockingham	38		13.3%
Davie	62		66.8%	Rowan	23		21.8%
Duplin	56			Rutherford	44		
Durham	4	4.65%		Sampson	52		
Edgecombe	57			Scotland	66		-3.5%
Forsyth	5			Stanly	45		2.6%
Franklin	60		48.3%	Stokes	75		40.6%
Gaston	15			Surry	32		19.5%
Gates	99			Swain	82	•	
Graham	93	0.05%		Transylvania	65		32.8%
Granville	63			Tyrrell	100		42.4%
Greene	92			Union	16		56.1%
Guilford	3			Vance	53		5.4%
Halifax	47			Wake	2		47.2%
Harnett	36			Warren	88		35.4%
Haywood		0.53%	31 20/	Washington	87		
Henderson		0.33 %	40 50/	Watauga	34		26.6%
Hertford	68		7 50/	Wayne	21		15.0%
Hoke	74			Wilkes	41		12.2%
Hyde	95			Wilson	31		
Iredell	i i			Wilson Yadkin	73	ī	28.3%
Jackson	13 54			Yadkin Yancey	80		11.4% 13.9%
Detail may not ad				Unallocated			
•	ia to tol	tais due t	U		3	6.34%	-42.1%
rounding.				Statewide totals	-	100.00%	30.3%

Computations and rankings exclude the following taxes: 8% highway use tax-motor vehicle leasing, certain use tax, and utility services. The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.

TABLE 40. NORTH CAROLINA HIGHWAY USE TAX NET COLLECTIONS [§ 105 ARTICLE 5A.]

[Tax Revenue Generated from Motor Vehicle Retail Sales and Leases]

			u Leases]									
		1		Highway Use	Tax Collecti							
					Collections	Annual	Net	Collections				
	Revenue	Revenue	Revenue	Total	to	transfer	Highway	to	7	Zear-over-ye	ar % chang	e
	generated	generated	generated	revenue	Highway	to	Trust	General	Revenue	Revenue	Revenue	Total
	from	from	from	generated	Trust	General Fund	Fund	Fund	generated	generated	generated	revenue
	retail	long-term	short-term	from	Fund	from	receipts	[8% lease	from	from	from	generated
	sales	leases	leases	all	[3% rate	Highway Trust	after	proceeds +	retail	long-term	short-term	from
Fiscal	at 3% rate	at 3% rate	at 8% rate	rates	proceeds]	Fund*	appropriation	appropriation]	sales	leases	leases	all
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	at 3% rate	at 3% rate	at 8% rate	rates
1998-99	448,056,636	41,456,795	35,398,039	524,911,470	489,513,431	170,000,000	319,513,431	205,398,039	9.01%	-1.76%	13.77%	8.38%
1999-00	496,775,934	48,492,419	31,320,520	576,588,873	545,268,353	170,000,000	375,268,353	201,320,520	10.87%	16.97%	-11.52%	9.84%
2000-01	492,373,134	52,793,621	25,710,847	570,877,602	545,166,755	170,000,000	375,166,755	195,710,847	-0.89%	8.87%	-17.91%	-0.99%
2001-02	511,111,396	44,209,144	26,196,182	581,516,722	555,320,540	171,700,000	383,620,540	197,896,182	3.81%	-16.26%	1.89%	1.86%
2002-03	517,449,803	35,308,776	29,768,723		552,758,579		175,358,579	407,168,723	1.24%	-20.13%	13.64%	0.17%
2003-04	547,705,783	30,640,458	40,780,642	619,126,883	578,346,241	252,422,125	325,924,116	293,202,767	5.85%	-13.22%	36.99%	6.28%
2004-05	551,432,079	28,682,062	43,909,573	624,023,714	580,114,141	242,520,317	337,593,824	286,429,890	0.68%	-6.39%	7.67%	0.79%
2005-06					577,236,704	, ,				0.55%	13.46%	0.49%
2006-07					605,047,356	, , , ,				19.19%	-1.15%	4.34%
2007-08	534,878,642	30,750,234	53,016,394		565,628,876			225,559,700	-6.27%	-10.54%	7.65%	-5.45%
2008-09					441,349,902					-10.25%	-10.00%	-20.95%
2009-10	, , , , , , , , , , , , , , , , , , ,				440,483,265	, ,		, , , ,		-12.43%	-8.13%	-0.97%
2010-11					470,099,617					-33.94%	21.44%	8.06%
2011-12	489,072,183	16,624,702			505,696,885	, ,	428,975,967	131,897,406	7.69%	4.14%	3.65%	7.17%
2012-13	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				554,788,808			, ,			i	i

Detail may not add to totals due to rounding.

Effective October 1, 1989, retail sales of motor vehicles became exempt from the 2% rate (\$300 limit) sales and use tax and became subject to the 3% rate of highway use tax with a minimum tax of \$40 and a maximum tax of \$1,000 on any one motor vehicle. The maximum tax per vehicle increased from \$1,000 to \$1,500 effective for transactions made on or after July 1, 1993. Effective October 1, 2001, the \$1,500 limit was repealed for most vehicles. [A \$1,000 maximum applies to Class A and Class B commercial motor vehicles; recreational vehicles not subject to the \$1,000 maximum retained the \$1,500 cap.]

Under the new law, lessors of motor vehicles were given the option of either paying the 3% highway use tax on the purchase price of the vehicle at acquisition or an 8% tax on the gross receipts generated from leasing the vehicle. The irrevocable election of paying the 3% highway use tax or the 8% gross receipts tax was to be made by the retailer when applying for a certificate of title for a vehicle. [The 2003 General Assembly enacted an exception to the one-time rental vehicle tax election allowing a retailer who had paid the 3% use tax to also pay the 8% gross receipts tax provided the decision to pay the additional tax be made by July 1, 2003.] The 8% rate applies to short-term leases (less than 365 days); the 3% rate applies to long-term leases.

The North Carolina Highway Trust Fund was established during the 1989 General Assembly to subsidize transportation improvements.

The legislation directed the taxes collected during 1990-91 to be deposited in the General Fund. Thereafter, taxes generated from the 3% rate were to be deposited in the Highway Trust Fund, and beginning in 1991-92, a specified allocation would be transferred from the Highway Trust Fund to the General Fund. Proceeds from the 8% levy applicable to short-term leases were to be deposited in the General Fund.

*Annual transfer of funds from the Highway Trust Fund to the General Fund as provided under § 105-187.9(b)(1) and § 105-187.9(b)(2).

[Transfer provisions were repealed by SL 2010-31, s. 28.7(i), and SL 2013-183, s. 4.1, effective July 1, 2013.]

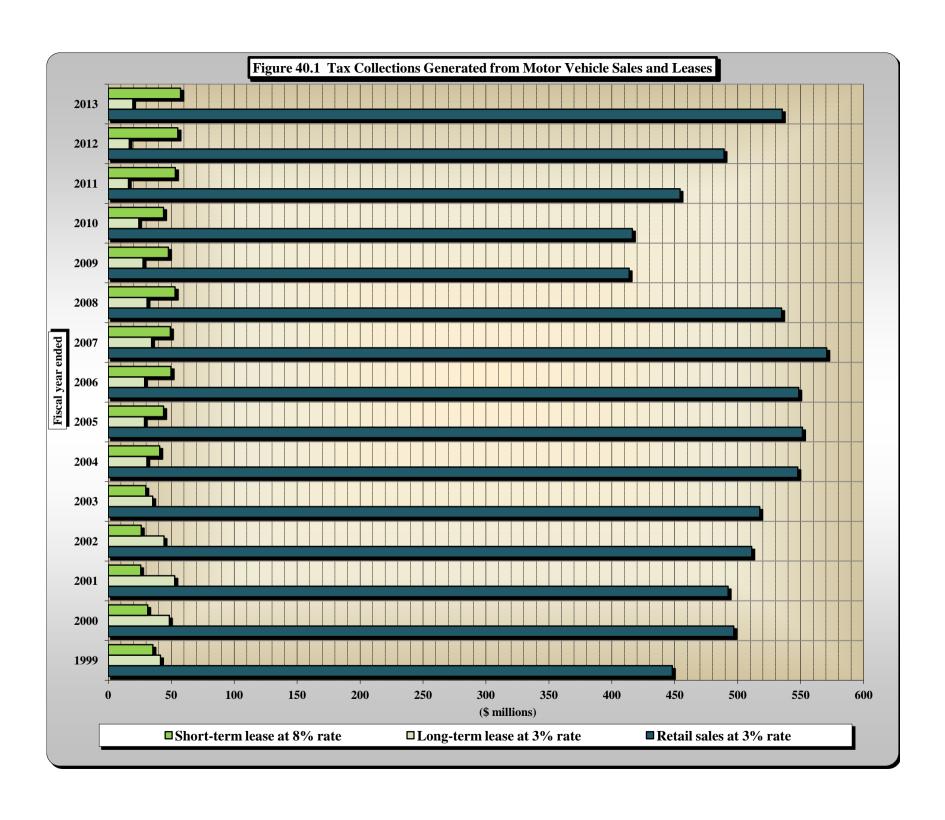


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS

	[§ 105 ARTICLE 5B.]													
								Distril	butions and	Transfer	s			
									Bernard					
									Allen					TIMS,
						Solid		Inactive	Memorial		Collection	OSBM	Collection	PDP
			Net			Waste	Scrap	Hazardous	Emergency		fees on	Civil	cost	component
	Gross		collections			Management	Tire	Sites	Drinking	Admin-	overdue	Penalty &	of	costs
	tax		before	County	General	Trust	Disposal	Cleanup	Water	istrative	tax	Forfeiture	fines/	SL 2009-451,
Fiscal	collections	Refunds	transfers	share	Fund*	Fund	Account*	Fund	Fund	costs	debts	Fund	forfeitures	s. 6.20(a)
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1998-99	10,076,976	7,359	10,069,617	6,712,776	-	493,586	2,665,367	-	-	197,888	-	-	-	-
1999-00	10,506,992	19,583	10,487,409	6,987,703	-	513,802	2,774,529	-	-	211,376	-	-	-	-
2000-01	10,943,345	16,292	10,927,053	7,286,982	-	535,808	2,893,361	-	-	210,903	-	-	-	-
2001-02	11,061,730	31,637	11,030,092	7,360,341	2,922,488	541,202	-	-	-	204,421	1,642	<u> </u>	- 1	-
2002-03	11,237,443	4,102	11,233,341	7,507,831	-	552,046	2,981,051	-	-	189,577	2,837	-	-	-
2003-04	11,820,979	7,862	11,813,117	7,882,918	-	579,626	3,129,982	-	-	216,679	3,912	-	-	-
2004-05	12,259,625	8,879	12,250,746	8,182,206	-	601,633	3,248,817	-	-	214,847	3,243	<u> </u>	- 1	-
2005-06	13,142,842	15,552	13,127,290	8,734,254	-	642,225	3,468,013	-	-	210,782	5,521	66,496	-	-
2006-07	13,875,393	12,156	13,863,236	9,238,133	-	679,274	3,668,082	-	-	213,896	2,603	60,994	254	-
2007-08	14,574,042	21,277	14,552,765	9,954,689	-	1,137,679	3,128,617	-	-	262,892	2,082	66,534	272	-
2008-09	14,185,321	131,463	14,053,858	9,601,837	-	1,097,353	3,017,720	-	-	275,682	1,352	59,664	251	-
2009-10	14,934,867	28,817	14,906,051	10,201,287	-	1,165,861	2,477,455	364,332	364,332	261,246	2,319	68,900	318	-
2010-11	16,230,347	31,930	16,198,417	11,101,924	2,010,369	1,268,791	685,813	396,497	396,497	257,094	3,895	73,727	318	3,491
2011-12	17,165,243	28,066	17,137,177	11,776,756	2,268,989	1,345,915	591,080	420,598	420,598	250,707	2,616	59,126	243	548
2012-13	17,263,397	11,249	17,252,148	11,834,424	-	1,352,506	2,874,074	422,658	422,658	275,968	4,130	65,291	262	178

Detail may not add to totals due to rounding.

Tax rate and base:

A privilege tax is imposed on a tire retailer at a percentage rate of the sales price of each new tire sold at retail and on each new tire sold by a retailer or wholesale merchant to a wholesale merchant or retailer for placement on a vehicle offered for sale, lease, or rental by the retailer or wholesale merchant.

Bead Diameter of Tire	Rate	Exemptions: bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement
Less than 20 inches	2%	on newly manufactured vehicles.
At least 20 inches	1%	

Effective July 1, 1991, the Scrap Tire Disposal Fee was moved to Article 5B of § 105 and was redesignated as the Scrap Tire Disposal Tax. The 1% tax applied to retail sales of new tires for construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective October 1, 1993, the rate increased to 2% on tires with a bead diameter of less than 20 inches. *SL 2001-424, s. 2.2.(j) specified that the statutory Scrap Tire Disposal Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(d) and SL 2010-123, s. 1.2.(a) specified a similar provision for taxes levied during fiscal year 2010-11 (certain Scrap Tire Disposal Account directed proceeds were credited to the General Fund as non-tax revenue); SL 2011-145, s. 2.2.(f) specified a similar provision for taxes levied during fiscal year 2011-12 (Scrap Tire Disposal Account directed proceeds of \$2,268,989 were credited to the General Fund as non-tax revenue).

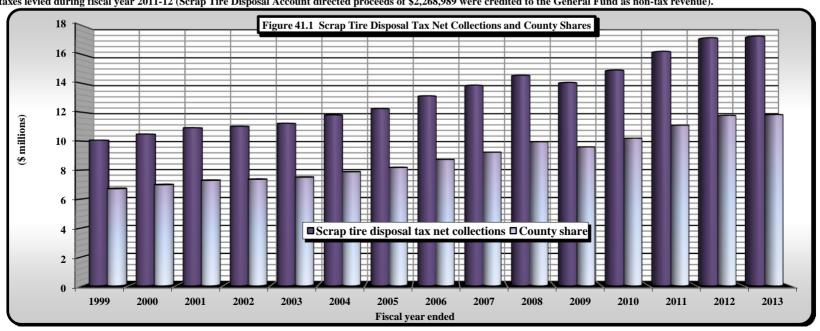


TABLE 42. WHITE GOODS DISPOSAL TAX COLLECTIONS

	[§ 105 ARTICLE 5C.]												
							Distribution	ons and Tr	ansfers				
					Solid				Collection	OSBM	Collection	TIMS, PDP	
			Net		Waste	White			fees on	Civil	cost	component	
	Gross		collections		Management	Goods			overdue	Penalty &	of	costs	
	tax		before	County	Trust	Management	Administrative	General	tax	Forfeiture	fines/	SL 2009-451,	
Fiscal	collections	Refunds	transfers	share	Fund	Account*	costs	Fund*	debts	Fund	forfeitures	s. 6.20(a)	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
1998-99	4,851,636	119,858	4,731,778	2,464,548	364,359	1,725,581	177,290	-	-	-	-	-	
1999-00	4,526,949	58,933	4,468,016	1,294,980	343,699	2,657,557	171,780	-	-	-	-	-	
2000-01	4,480,545	44,598	4,435,947	1,689,324	340,819	2,230,095	175,709	-	-	- 1	-	-	
2001-02	4,562,228	15,405	4,546,823	2,169,048	348,719	-	186,849	1,841,220	987	-	-	<u> </u>	
2002-03	4,433,262	37,945	4,395,317	2,146,053	338,944	1,751,808	158,085	-	427	<u> </u>	-	-	
2003-04	4,531,663	17,638	4,514,026	2,553,992	343,698	1,398,539	216,446	-	1,351	-	-	-	
2004-05	4,777,814	11,797	4,766,016	2,984,971	363,826	1,199,028	218,138	-	53	-	-	<u> </u>	
2005-06	4,926,720	16,527	4,910,193	3,073,573	374,338	1,231,319	224,093	-	571	6,298	-	-	
2006-07	5,246,858	13,505	5,233,354	3,377,272	401,000	1,234,231	207,822	-	193	12,782	53	<u> </u>	
2007-08	5,002,619	19,734	4,982,885	3,013,981	379,325	1,348,255	233,835	-	420	7,040	29	-	
2008-09	4,283,858	20,411	4,263,447	2,364,362	316,793	1,278,758	298,141	-	550	4,823	20	-	
2009-10	4,450,409	11,200	4,439,209	2,463,585	331,346	1,346,898	293,543	-	36	3,783	17	-	
2010-11	4,170,286	19,793	4,150,493	2,491,444	309,710	257,715	274,241	812,502	881	3,938	17	45	
2011-12	4,446,274	36,649	4,409,625	2,685,139	332,825	-	244,713	1,142,351	125	4,449	18	5	
2012-13	4,429,321	3,574	4,425,747	2,637,793	329,870	1,155,713	299,654	-	362	2,345	9	<u> </u>	

Detail may not add to totals due to rounding.

Tax rate and base:

A privilege tax is imposed on a white goods retailer at a flat rate of \$3 for each new white good that is sold by the retailer. White goods are defined as refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers, and other similar domestic and commercial large appliances.

The tax was first imposed <u>January 1, 1994</u> and was intended to expire <u>July 1, 1998</u>. The tax was \$5 if the article did not contain chlorofluorocarbon refrigerants and \$10 if the article contained such refrigerants. Proceeds were intended to provide funds for use in managing discarded white goods and the removal of chlorofluorocarbon refrigerants from such articles. After deducting administrative costs, the net proceeds were to be allocated as follows: 5% to the Solid Waste Management Trust Fund, 20% to the White Goods Management Account and 75% among the counties on a per capita basis.

Effective <u>July 1, 1998</u>, the sunset was extended to <u>July 1, 2001</u>; effective <u>July 13, 2000</u>, the expiration was deleted. The rate was reduced to a single flat amount of \$3 regardless of the contents of the article. The distribution of the tax was amended to increase the Solid Waste Management Trust Fund share from 5% to 8%; the county share was decreased from 75% to 72% with eligibility requirements established in order for counties to qualify for receipt of a distribution. *SL 2001-424, s. 2.2.(j) specified that the statutory White Goods Management Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(e) and SL 2010-123, s. 1.2.(b) specified a similar provision for taxes levied during fiscal year 2010-11 (certain White Goods Management Account directed proceeds were credited to the General Fund as non-tax revenue); SL 2011-145, s. 2.2.(g) specified a similar provision for taxes levied during fiscal year 2011-12 (White Goods Management Account directed proceeds up to a maximum \$1,951,465 were credited to the General Fund as non-tax revenue).

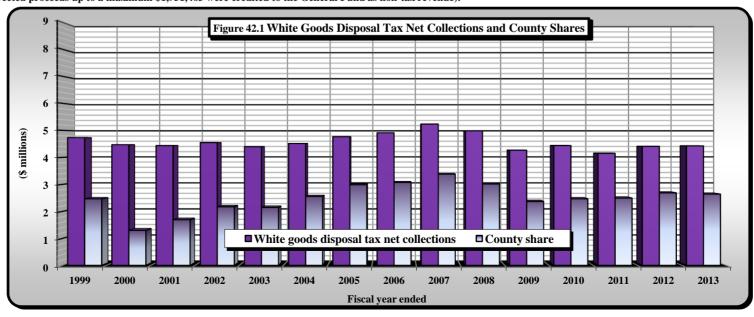


TABLE 43. DRY-CLEANING SOLVENT
TAX COLLECTIONS
15 105 A DITICILE 5 D.1

	[§ 105	ARTICLI	E 5D.]
			Net
	Gross		collections
	tax		before
Fiscal	collections	Refunds	transfers
year	[\$]	[\$]	[\$]
1998-99.	877,437	7,224	870,213
1999-00.	869,868	-	869,868
2000-01.	714,002	-	714,002
2001-02.	891,958	-	891,958
2002-03.	900,927	-	900,927
2003-04.	891,044	-	891,044
2004-05.	895,453	-	895,453
2005-06.	815,822	-	815,822
2006-07.	754,409	-	754,409
2007-08.	644,602	-	644,602
2008-09.	534,130	-	534,130
2009-10.	474,158	-	474,158
2010-11.	424,212	-	424,212
2011-12.	367,245	-	367,245
2012-13.	311,237	-	311,237

Dry-cleaning solvent tax rates and bases:

The dry-cleaning solvent tax, enacted in 1997, imposes a privilege tax on a dry-cleaning solvent retailer at a flat rate for each gallon of dry-cleaning solvent sold by the retailer to a dry-cleaning facility; an excise tax is imposed on dry-cleaning solvent purchased outside the State for storage, use, or consumption by a dry-cleaning facility in this State. The rate of the privilege tax and the excise tax is \$10 (\$5.85)* for each gallon of halogenated hydrocarbon-based dry-cleaning solvent and \$1.35 (\$.80)** for each gallon of hydrocarbon-based dry-cleaning solvent. These taxes are in addition to all other taxes.

SL 09-483 extended the sunset provision from January 1, 2010 to <u>January 1, 2020</u>. Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

TABLE 44. PIPED NATURAL GAS EXCISE TAX COLLECTIONS [§ 105 ARTICLE 5E.]

					Distribution	ons and Tra					
						OSBM	Collec-	Collection		Year-o	ver-year
			Net			Civil Pen-	tion	fees on	Collections	% ch	ange
	Gross		collections		Special	alty &	cost of	overdue	to		Amount
	tax		before	Municipal	Reserve	Forfeiture	fines/for-	tax	General	Gross	to
Fiscal	collections	Refunds	transfers	share	Fund	Fund	feitures	debts	Fund	collec-	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	Fund
1999-00.	48,965,167	4,063	48,961,104	21,245,968	-	-	-	-	27,715,136	-	-
2000-01.	65,165,433	-	65,165,433	27,952,436	-	-	-	-	37,212,997	33.1%	34.3%
2001-02.	65,324,778	257,719	65,067,059	7,953,531	16,163,604	-	-	-	40,949,924	0.2%	10.0%
2002-03.	65,875,332	2,568,268	63,307,065	26,453,663	-	-	-	-	36,853,402	0.8%	-10.0%
2003-04.	65,502,633	709,827	64,792,806	25,797,925	-	- 1	-	-	38,994,881	-0.6%	5.8%
2004-05.	62,084,042	1,526,029	60,558,013	25,476,410	-	-	-	-	35,081,603	-5.2%	-10.0%
2005-06.	58,507,317	185,898	58,321,419	24,639,745	-	27,406	-	-	33,654,268	-5.8%	-4.1%
2006-07.	61,514,335	11,431	61,502,904	25,445,011	-	686	3	-	36,057,204	5.1%	7.1%
2007-08.	59,771,818	9,719	59,762,099	23,285,683	-	28	-	-	36,476,388	-2.8%	1.2%
2008-09.	59,680,420	-	59,680,420	25,435,897	-	-	-	4,495	34,240,028	-0.2%	-6.1%
2009-10.	59,805,447	7,244	59,798,203	25,982,258	-	20,161	93	1,597	33,794,094	0.2%	-1.3%
2010-11.	54,701,827	-	54,701,827	23,706,373	-	-	-	-	30,995,454	-8.5%	-8.3%
2011-12.	45,621,128	5,139	45,615,989	19,754,660	-	134	1	28	25,861,167	-16.6%	-16.6%
2012-13.	52,215,503	90,736	52,124,767	21,712,714	-	-	-	468	30,411,586	14.5%	17.6%

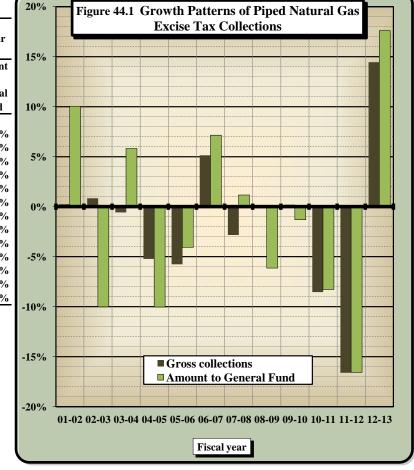
Effective <u>July 1, 1999</u>, gross receipts from the sale of piped natural gas were exempted from the 3.22% franchise tax rate and the 3% sales and use tax rate and were made subject to the piped natural gas excise tax.

Piped natural gas excise tax rates and bases:

An excise tax is imposed on piped natural gas received for consumption in this State and is imposed in lieu of a sales and use tax and a percentage gross receipts tax on piped natural gas.

The tax rate is based on monthly therm volumes of piped natural gas received by the end-user of the gas.

Monthly Volume of Therms	Rate Per Therm	[Sales to manufacturers/farmers for qualifying purposes are exempt
First 200	\$.047	effective for transactions on/after July 1, 2010.]
201 to 15,000	.035	<u>2001-02</u>
15,001 to 60,000	.024	The State retained \$16,163,604 of allocable municipal share funds due
60,001 to 500,000	.015	to the revenue shortfall.
Over 500,000	.003	



^{*,**}Applicable rates prior to October 1, 2001.

TABLE 45. CERTAIN MACHINERY and EQUIPMENT TAX COLLECTIONS
[8 105 ARTICLE 5F.]

			[8 105 ARTICLE 51.]										
					Trans	sfers							
				Collec-	OSBM	Collec-	TIMS and		Year-ov	ver-year			
			Net	tion fees	Civil Pen-	tion cost	PDP compo-	Collec-	% change				
	Gross		collections	on	alty &	of	nent costs	tions to		Amount			
	tax		before	overdue	Forfeiture	fines/for-	SL 2009-451,	General	Gross	to			
Fiscal	collections	Refunds	transfers	tax debts	Fund	feitures	s. 6.20(a)	Fund	collec-	General			
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	Fund			
2005-06	11,991,983	34,366	11,957,618	-	5,627	-	-	11,951,991	-	-			
2006-07	37,133,967	397,117	36,736,849	229	177,102	738	-	36,558,780	209.7%	205.9%			
2007-08	38,186,316	252,803	37,933,513	6,813	177,345	725	-	37,748,630	2.8%	3.3%			
2008-09	33,447,785	401,208	33,046,577	2,432	177,777	748	-	32,865,620	-12.4%	-12.9%			
2009-10	33,028,880	905,334	32,123,546	7,174	218,227	1,008	-	31,897,136	-1.3%	-2.9%			
2010-11	34,073,552	1,349,973	32,723,579	431	222,053	959	3,524	32,496,612	3.2%	1.9%			
2011-12	36,661,349	321,757	36,339,592	7,418	137,916	568	11,101	36,182,589	7.6%	11.3%			
2012-13	37,270,518	229,711	37,040,807	6,090	172,351	692	362	36,861,312	1.7%	1.9%			

Effective <u>January 1, 2006</u>, transactions of certain machinery and equipment and manufacturing fuel were exempted from State sales and use taxes imposed on the seller and, concurrently, made subject to a privilege tax imposed on the purchaser. [Applicable tax rates remained unchanged.]

Manufacturing machinery and equipment and recycling equipment are subject to a 1% tax rate with a maximum \$80 tax per article.

[Purchases by State agencies are exempted from the privilege taxes imposed by this Article.]

Prior to October 1, 2007, a privilege tax rate of 1% was imposed on fuel purchased by a manufacturing industry or plant used to operate the industry or plant. Effective October 1, 2007, fuel purchased by a manufacturing industry or plant for qualifying purposes was reduced from 1% to 0.7%; effective July 1, 2008, the 0.7% rate was further reduced to 0.5%; effective July 1, 2009, the 0.5% rate was reduced to 0.3%; effective July 1, 2010, such transactions are fully exempt.

Effective <u>July 1, 2007</u>, the scope of this tax was expanded to include a research and development company in the physical, engineering, and life sciences (NAICS code-54171) that purchases qualifying equipment or attachment or repair parts for equipment (previously, purchases by research and development companies were subject to the combined State and local sales or use tax).

Effective October 1, 2007, software publishing companies included in the industry group (NAICS code-5112) were made subject to the tax for qualifying purchases. [Qualifying purchases for research and development and software publishing companies pertain to equipment (repair parts and attachments) that are capitalized by the company for tax purposes, are used by the company in the research and development of tangible personal property, and are considered mill machinery if purchased by the company to be used in the research and development of tangible personal property manufactured by the company.]

Also effective October 1, 2007, the scope of this tax was expanded to include an eligible datacenter that purchases qualifying machinery or equipment to be located and used at the datacenter. Effective July 1, 2010, SL 2010-91 added provisions for qualifying requirements for a second datacenter, included eligibility for contractors and subcontractors of a datacenter, specified that the tax does not apply to equipment and machinery of an eligible Internet datacenter exempt from sales tax under § 105-164.13(55), and excluded software from taxable machinery and equipment definition in accordance with the datacenter-related software exemption from sales tax under § 105-164.13(43a)b.

[Special provisions pertaining to datacenter companies expire for purchases occurring on or after July 1, 2015.]

Effective July 1, 2008, Article 5F was expanded to impose the tax on qualifying purchases of industrial machinery refurbishing companies (NAICS code-811310).

Effective January 1, 2011, SL 2010-147 excluded purchases by motion picture and film production companies; purchases are now subject to the general State and local sales and use tax rates.

TABLE 46. SOLID WASTE DISPOSAL TAX COLLECTIONS

						[8 105 AK1]		ibutions ar	d Transfe	rs			
				Local shar	res: 37.5%	Inactive	Solid	Admin-	TT TT TT TT TT TT TT TT TT TT TT TT TT	Collection	OSBM	Collection	TIMS and
			Net			Hazardous	Waste	istrative	Permit	fees on	Civil	cost	PDP compo-
	Gross		collections	County	City	Sites	Management	costs	applica-	overdue	Penalty &	of	nent costs
	tax		before	share:	share:	Cleanup	Trust	of	tion	tax	Forfeiture	fines/	SL 2009-451,
Fiscal	collections	Refunds	transfers	18.75%	18.75%	Fund	Fund	collection	costs	debts	Fund	forfeitures	s. 6.20(a)
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2008-09	14,755,816	58,641	14,697,175	2,256,854	2,256,854	6,018,278	1,504,570	982	2,643,514	-	16,055	68	-
2009-10	18,251,052	17,653	18,233,400	3,412,833	3,412,833	9,100,888	2,275,222	-	-	-	31,479	145	-
2010-11	18,425,733	83,608	18,342,125	3,433,041	3,433,041	9,154,775	2,288,694	621	-	-	31,726	137	91
2011-12	18,762,397	1,324	18,761,073	3,514,275	3,514,275	9,371,400	2,342,850	88	-	-	18,096	75	15
2012-13	17,250,629	62,659	17,187,970	2,939,564	2,939,564	7,838,838	1,959,710	200	1,469,581	-	40,350	162	

Detail may not add to totals due to rounding.

Tax rate and base:

Effective <u>July 1, 2008</u>, an excise tax (\$2 per ton of waste) is imposed on the disposal of municipal solid waste and construction and demolition debris in any landfill and on the transfer of municipal solid waste and construction and demolition debris to a transfer station for disposal outside the State (applies to landfills and transfer stations permitted pursuant to Solid Waste Management laws, Article 9 of Chapter 130A of the NC General Statutes).

The tax liability is on the municipal solid waste and construction and demolition debris received from third parties and on municipal solid waste and construction and demolition debris disposed of by the owner or operator and is payable by the owner or operator of each landfill and transfer station.

Disposition of Proceeds:

Inactive Hazardous Sites Cleanup Fund [§ 130A-310.11]: 50%

*Cities and counties in the State that provide solid waste management programs and services: 37.5% (counties: 18.75%; cities: 18.75%)

A city or county served by a regional solid waste management authority established under Article 22 is excluded from the solid waste disposal tax distribution. Solid Waste Management Trust Fund [§ 130A-309.12]: 12.5%

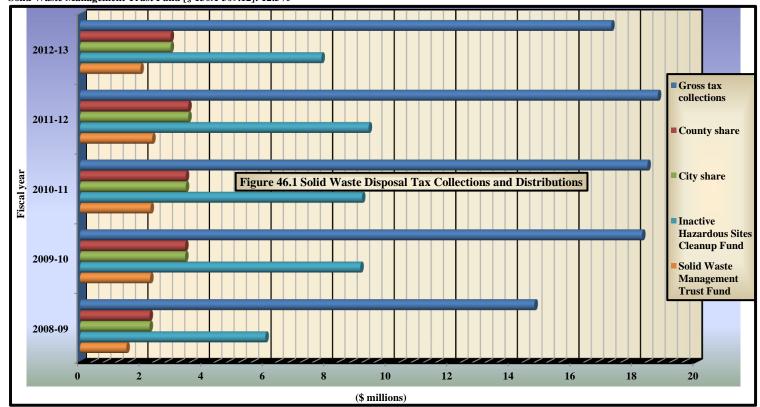


TABLE 47. GIFT TAX COLLECTIONS

[8 105 ARTICLE 6.]

				[8 10	SAKIICL	2 U.j					
				Collection	OSBM	Collection					
	Gift		Net	fees	Civil	cost	Collections	Yea	ır-over-ye	ar % chang	е
	tax		collections	on	Penalty &	of	to	Gift		Gift	Gift tax
	gross		before	overdue	Forfeiture	fines/	General	tax	Gift	tax	collections
Fiscal	collections	Refunds	transfers	tax debts	Fund	forfeitures	Fund	gross	tax	net	to General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	refunds	collections	Fund
1998-99	19,714,487	379,578	19,334,909	-	-	-	19,334,909	-7.14%	-35.67%	-6.32%	-6.32%
1999-00	25,557,449	471,976	25,085,473	-	-	-	25,085,473	29.64%	24.34%	29.74%	29.74%
2000-01	21,312,790	1,058,324	20,254,465	-	-	-	20,254,465	-16.61%	124.23%	-19.26%	-19.26%
2001-02	13,825,943	433,725	13,392,218	1,857	-	-	13,390,362	-35.13%	-59.02%	-33.88%	-33.89%
2002-03	19,795,019	490,213	19,304,806	715	-	-	19,304,091	43.17%	13.02%	44.15%	44.16%
2003-04	17,121,065	482,926	16,638,139	7,701	-	-	16,630,438	-13.51%	-1.49%	-13.81%	-13.85%
2004-05	19,462,689	555,333	18,907,356	10,519	-	-	18,896,837	13.68%	14.99%	13.64%	13.63%
2005-06	17,234,381	908,922	16,325,460	8,064	80,326	-	16,237,070	-11.45%	63.67%	-13.66%	-14.08%
2006-07	16,471,817	659,457	15,812,360	6,911	162,991	679	15,641,779	-4.42%	-27.45%	-3.14%	-3.67%
2007-08	17,858,110	369,199	17,488,911	44,844	89,617	366	17,354,083	8.42%	-44.01%	10.60%	10.95%
2008-09	12,807,960	478,878	12,329,082	2,450	35,444	149	12,291,039	-28.28%	29.71%	-29.50%	-29.17%
2009-10	12,497,885	434,942	12,062,943	7,771	26,249	121	12,028,801	-2.42%	-9.17%	-2.16%	-2.13%
2010-11	3,252,392	267,353	2,985,039	3,684	17,642	76	2,963,637	-73.98%	-38.53%	-75.25%	-75.36%
2011-12	383,889	148,719	235,171	24,385	50,600	208	159,977	-88.20%	-44.37%	-92.12%	-94.60%
2012-13	859,753	22,986	836,767	16,054	2,751	11	817,951	123.96%	-84.54%	255.81%	411.29%

Detail may not add to totals due to rounding.

Gift tax rates and bases:

The gift tax is levied upon the shares of the respective beneficiaries in all property within the jurisdiction of North Carolina, real, personal and mixed, and any interest therein which shall in any one calendar year be transferred by gift made subsequent to March 24, 1939.

The gift tax is imposed on the donor and is based on one of three graduated rate scales determined by the relationship of the donor:

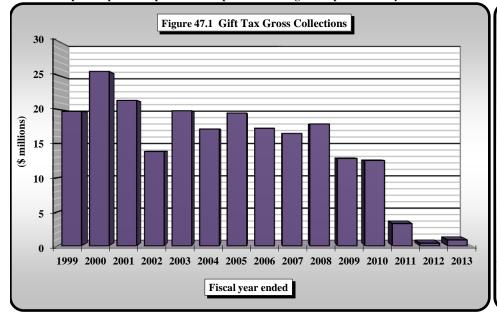
Class A includes any lineal ancestor or descendant

Class B includes brother, sister, descendant of a brother or sister, and aunt or uncle related by blood

Class C includes all others

The annual exclusion amount for gifts made on or after <u>January 1, 2006</u>, is \$12,000. (Gifts made on or after <u>January 1, 2002</u>, and prior to <u>January 1, 2006</u>, were subject to an \$11,000 annual exclusion. The annual exclusion amount for tax years prior to 2002 was \$10,000.) The exclusion does not apply to gifts of future interest. Gifts to spouses are exempt, including property given to a spouse as a qualified terminable interest property under federal law. In addition, a lifetime exemption of \$100,000 is allowed each donor for gifts made to Class A donees and can be apportioned among the donees in the same ratio as the gross gift shares.

HB 2436 (SL 2008-107) repealed the gift tax effective for gifts made on or after <u>January 1, 2009</u>. Collection levels for fiscal years 2009-10 through 2012-13 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the respective fiscal years.



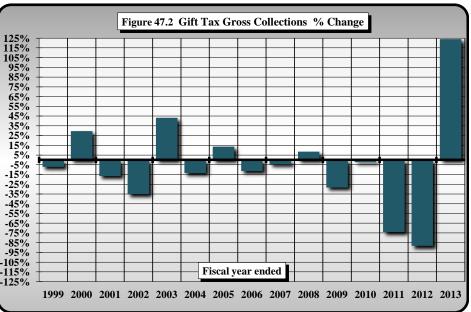
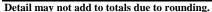


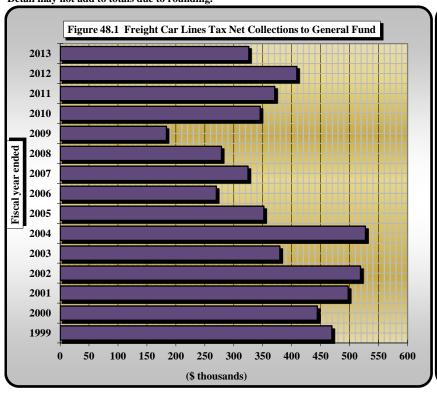
TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS
[8 105 ARTICLE 8A]

		[8	105 ARTIC	LE 8A.J			
			Collection	OSBM	Collection		Year-over-year
			fees	Civil	cost	Collections	% change
	Gross		on	Penalty &	of	to	Amount
	tax		overdue	Forfeiture	fines/	General	to
Fiscal	collections	Refunds	tax debts	Fund	forfeitures	Fund	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	Fund
1998-99	469,403	101	-	-	-	469,302	-1.75%
1999-00	444,094	-	-	-	-	444,094	-5.37%
2000-01	499,355	1,795	-	-	-	497,560	12.04%
2001-02	528,537	9,647	3	-	-	518,887	4.29%
2002-03	396,078	16,527	-	-	-	379,551	-26.85%
2003-04	541,285	13,707	132	-	-	527,447	38.97%
2004-05	357,915	5,553	471	-	-	351,890	-33.28%
2005-06	302,785	32,739	-	115	-	269,931	-23.29%
2006-07	324,590	42	-	13	-	324,535	20.23%
2007-08	282,839	4,284	-	-	-	278,555	-14.17%
2008-09	186,566	2,503	-	588	2	183,472	-34.13%
2009-10	345,419	-	-	5	-	345,414	88.27%
2010-11	370,921	-	94	41	-	370,786	7.35%
2011-12	408,834	-	62	10	-	408,762	10.24%
2012-13	327,042	-	2	1,237	5	325,798	-20.30%

Freight car lines tax rate and base:

The property of freight line companies constitutes a special class of property. In lieu of all ad valorem taxes by either or both the State government and the local taxing jurisdictions, a tax of 3% is imposed on the total gross earnings received from all sources by such freight line companies within the State.





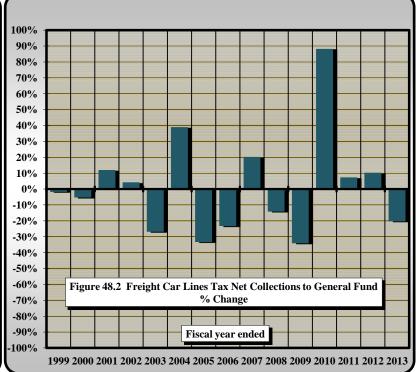


TABLE 49. INSURANCE PREMIUM TAX COLLECTIONS
[§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

					Net Coll	ections	., 6						
			Premiums	Special	NC Health	OSBM	Fines/	Amount		Year	-over-year %	6 change	
	Insurance		Tax &	Revenue	Insurance	Civil Pen-	forfeitures	to				Special	
	gross		Regulatory	Fund	Risk Pool	alty & For-	collection	General	Gross		Total	Revenue	Amount to
Fiscal	collections	Refunds	Fee	Allocation	Fund**	feiture Fund	cost	Fund	insurance		net	Fund	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	Refunds	collections	Allocation	Fund
1998-99	337,850,613	27,353,586	310,497,027	19,266,148	-	-	-	291,230,879	4.43%	272.16%	-1.80%	-40.56%	2.63%
1999-00	320,297,351	19,981,410	300,315,941	26,948,823	-	-	-	273,367,118	-5.20%	-26.95%	-3.28%	39.88%	-6.13%
2000-01	350,781,652	12,538,361	338,243,291	32,451,960	-	-	-	305,791,331	9.52%	-37.25%	12.63%	20.42%	11.86%
2001-02	382,254,599	9,666,251	372,588,349	31,802,990	-	-	-	340,785,358	8.97%	-22.91%	10.15%	-2.00%	11.44%
2002-03	459,410,702	11,612,551	447,798,151	38,924,796	-	-	-	408,873,355	20.18%	20.14%	20.19%	22.39%	19.98%
2003-04	467,076,350	17,299,984	449,776,366	26,371,316	-	-	-	423,405,050	1.67%	48.98%	0.44%	-32.25%	3.55%
2004-05	472,333,119	8,727,382	463,605,737	31,941,535	-	-	-	431,664,202	1.13%	-49.55%	3.07%	21.12%	1.95%
2005-06	477,758,913	9,508,921	468,249,992	36,514,195	-	6,503	-	431,729,295	1.15%	8.96%	1.00%	14.32%	0.02%
2006-07	530,744,875	16,286,059	514,458,816	38,883,216	-	30,062	125	475,545,413	11.09%	71.27%	9.87%	6.49%	10.15%
2007-08	539,241,289	4,779,141	534,462,148	41,695,263	-	67,999	278	492,698,607	1.60%	-70.66%	3.89%	7.23%	3.61%
2008-09	563,111,589	34,070,262	529,041,327	45,194,681	17,153,195	91,123	383	466,601,945	4.43%	612.90%	-1.01%	8.39%	-5.30%
2009-10	540,658,706	12,963,581	527,695,125	32,588,009	8,209,727	48,505	224	486,848,660	-3.99%	-61.95%	-0.25%	-27.89%	4.34%
2010-11	540,871,159	9,960,823	530,910,336	44,919,852	5,853,892	1,975	9	480,134,608	0.04%	-23.16%	0.61%	37.84%	-1.38%
2011-12	522,030,973	10,591,043	511,439,930	47,864,822	3,132,926	1,583	7	460,440,592	-3.48%	6.33%	-3.67%	6.56%	-4.10%
2012-13	582,178,479	5,377,144	576,801,335	55,252,007	-	39,818	160	521,509,351	11.52%	-49.23%	12.78%	15.43%	13.26%

Detail may not add to totals due to rounding. Collections shown in the table only include those taxes deposited to the General Fund by the state Department of Revenue; collections are a combination of tax collections directly received from taxpayers by DOR pursuant to § 105 and collections of taxes administered by DOI as required to be reported to DOR. Effective <u>January 1, 1997</u>, the insurance statutes were amended to transfer the responsibility for collecting certain insurance taxes from DOI to DOR. As a result, procedures for reporting collections were altered to accommodate these changes.

**SL 2007-532, s. 4(c) provided that, beginning in fiscal year 2008-09, an amount equal to the growth in revenue from the tax applied to gross premiums under § 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in § 58-50-225. The amount of the initial transfer, \$17,153,195, is the actual difference between the amount of General Fund attributed revenue collected during fiscal year 2007-08, \$492,698,607, and the comparable amount collected during fiscal year 2006-07, \$475,545,413. (Beginning with fiscal year 2010-11, the transfer calculation factor is reduced to 30% of the growth in revenue as defined within § 105-228.5B.)

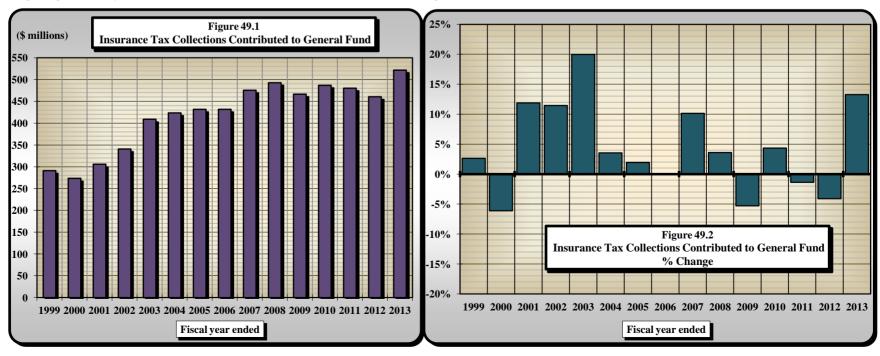


TABLE 50. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE [§ 105 ARTICLE 8B.]

					Inc	LU	Type & Regulate	my Changa					
					1115		f Insurance Con						
		:e_	E: 0 4	Casualty		Additional T		Health Ma	·	Hospital &	P. D4-1	Title	
		ife	Fire &	casualty				Health Ma	intenance	Hospitai d	x Dentai	11116	<u> </u>
	G		G			Volunteer	Department			C			
	Gross		Gross		General	Fire	of Insurance	Gross		Gross		Gross	
		Regulatory	Premium	Regulatory		Department		Premium	Regulatory	Premium	Regulatory	Premium	Regulatory
Fiscal	Tax	Charge	Tax	Charge	Proceeds	Fund	[§ 58-84-25]	Tax	Charge	Tax	Charge	Tax	Charge
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1999-00	88,959,949	8,110,367	149,363,872	11,882,131	8,525,888	2,841,962	3,011,366	-	-	5,807,232	- [1,555,164	122,624
2000-01	116,187,382	8,391,476	150,018,169	11,033,481	8,907,825	2,969,275	3,397,945	-	2,894,422	6,661,162	2,785,740	1,075,349	65,784
2001-02	120,594,746	7,509,419	179,123,647	11,820,159	10,120,064	3,373,355	3,731,391	(276,182)	2,596,933	8,035,994	1,928,937	1,506,245	91,777
2002-03	132,604,465	8,302,747	190,010,297	13,676,023	11,730,976	3,910,325	4,342,236	16,972,256	4,215,269	28,614,188	3,791,801	1,794,690	112,460
2003-04	117,073,938	4,312,744	199,557,412	9,448,649	13,128,942	4,376,314	5,193,858	8,694,567	341,598	44,904,081	2,413,589	2,749,943	115,290
2004-05	127,759,932	6,209,576	194,365,794	11,235,224	12,739,606	4,246,535	5,638,675	12,110,142	1,215,263	46,043,901	1,889,342	2,618,437	123,662
2005-06	124,110,799	7,413,774	210,262,948	14,337,486	13,708,456	4,569,485	5,998,728	10,742,885	1,194,346	34,976,245	2,262,698	2,592,585	162,430
2006-07	128,337,129	7,780,152	210,506,663	14,002,924	15,073,321	5,024,659	6,534,114	23,662,413	1,473,067	59,237,036	3,411,838	3,279,583	181,709
2007-08	138,133,749	8,354,636	225,824,142	15,302,144	16,011,413	5,312,782	6,201,529	6,858,372	377,209	68,380,601	3,663,364	3,314,002	253,087
2008-09	156,857,175	9,247,443	200,649,229	14,560,178	13,527,491	9,018,328	7,515,273	8,178,707	439,889	70,343,769	3,873,281	1,675,833	32,271
2009-10	142,119,924	8,105,576	222,770,889	13,843,927	12,352,469	8,236,189	6,854,947	6,454,984	355,001	65,023,528	3,573,416	2,548,064	132,968
2010-11	<i>'</i> '		227,201,778		12,494,890			5,306,356	· /	60,283,822	, ,	′ ′ ′	
2011-12	154,898,738		232,621,027		12,875,157	, , , , , , , , , , , , , , , , , , ,		7,169,674		22,493,287	· · ·	′ ′ ′	,
2012-13			241,596,551	16,615,975	13,442,144			8,942,261	536,518	67,327,057	4,101,641	· · · · ·	

			Ins	urance Tax T	Гуре & Regul	atory Charg	e				Dispo	sition of Proc	eeds	
			Type of Insu	rance Compa	any		Gross	Tot	tal		NC		Amount	
	Self-	Insured	Risk Purcha	sing Group	Otl	her	Premiums Tax	Net Col	lections	Special	Health	Amount	to OSBM	Fines/
	Gross		Gross		Gross		Collections	Gross		Revenue	Insurance	to	Civil Penalty	forfeitures
	Premium	Regulatory	Premium	Regulatory	Premium	Regulatory	from Dept.	Premium	Regulatory	Fund	Risk Pool	General	& Forfeiture	collection
Fiscal	Tax	Charge	Tax	Charge	Tax	Charge	of Insurance	Tax	Charge	Allocation	Fund**	Fund	Fund	cost
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1999-00	6,411,384	489,722	55,759	-	5,999,857	506,612	6,672,052	279,204,485	21,111,456	26,948,823	-	273,367,118	-	-
2000-01	7,091,644	494,366	45,444	-	7,745,383	592,534	7,885,911	311,985,489	26,257,802	32,451,960	-	305,791,331	-	-
2001-02	8,399,334	527,709	11,787	-	9,432	-	13,483,602	348,113,415	24,474,934	31,802,990	-	340,785,358	-	-
2002-03	8,233,322	534,743	998	-	(7,277)	-	18,958,631	417,165,107	30,633,044	38,924,796	-	408,873,355	-	-
2003-04	9,335,008	395,628	15,632	-	(59,110)	-	27,778,284	432,748,868	17,027,498	26,371,316	-	423,405,050	-	-
2004-05	9,858,508	493,649	6,666	-	(12,023)	-	27,062,848	442,439,020	21,166,716	31,941,535	-	431,664,202	-	-
2005-06	9,453,719	544,826	5,376	-	(16,883)	-	25,930,089	442,334,432	25,915,560	36,514,195	-	431,729,295	6,503	-
2006-07	9,513,988	530,725	905	: - I	(644,001)	-	26,552,591	487,078,402	27,380,414	38,883,216	-	475,545,413	30,062	125
2007-08	9,542,481	508,298	-	-	(49,957)	-	26,474,296	506,003,410	28,458,738	41,695,263	-	492,698,607	67,999	278
2008-09	7,802,841	443,848	-	-	-	-	24,875,771	500,444,418	28,596,909	45,194,681	17,153,195	466,601,945	91,123	383
2009-10	7,382,780	403,506	-	-	-	-	27,536,956	501,280,730	26,414,395	32,588,009	8,209,727	486,848,660	48,505	224
2010-11	5,734,764	362,368	-	-	-	-	25,056,794	500,875,363	30,034,973	44,919,852	5,853,892	480,134,608	1,975	9
2011-12	6,239,913	376,153	-	-	-	-	27,245,238	481,136,137	30,303,793	47,864,822	3,132,926	460,440,592	1,583	7
2012-13	6,134,215	373,312	-	-	-	-	38,802,708	545,474,967	31,326,368	55,252,007	-	521,509,351	39,818	160

Detail may not add to totals due to rounding.

Gross premium tax amounts include any applicable penalties.

^{**}SL 2007-532, s. 4(c) provided that, beginning in fiscal year 2008-09, an amount equal to the growth in net revenue from the tax applied to gross premiums under § 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in § 58-50-225. The amount of the initial transfer, \$17,153,195, is the actual difference between the amount of General Fund attributed revenue collected during fiscal year 2007-08 and the comparable amount collected during fiscal year 2006-07. (Beginning with fiscal year 2010-11, the factor for determining the transfer amount is reduced to 30% of the growth in revenue as defined within § 105-228.5B.)

TABLE 50. -Continued

Rates, bases, and disposition of net proceeds by type of company and by type of insurance (refer to chart below):

The insurance tax (levied on insurers, Article 65 corporations, health maintenance organizations (HMOs), and self-insurers) is measured on the gross premiums from business done in North Carolina (all gross premiums received in this State, credited to policies written or procured in this State, or derived from business written in this State are considered to be for contracts covering persons, property, or risks resident or located in this State). Finance charges are included in gross premiums. Foreign insurers are subject to retaliatory provisions. Gross premiums attributable to contracts applicable to liabilities under the Workers' Compensation Act are subject to a 2.5% tax rate while gross premiums on all other taxable contracts are subject to a 1.9% tax rate. An additional rate of 0.74% applies to gross premiums on insurance contracts for property coverage (replaced Additional Statewide/Local Fire and Lightning Taxes effective for tax years beginning on or after January 1, 2008). Insurers, Article 65 corporations, HMOs, and self-insurers pay an Insurance Regulatory Charge (IRC) in addition to all other fees and taxes. For insurers and self-insurers, the IRC is a percentage of the gross premium tax liability, exclusive of any additional taxes and credits; for Article 65 corporations and HMOs, the IRC is a percentage of a presumed tax liability for the year calculated as if the corporation or organization were an insurer providing health insurance. (Same exclusions apply.)

The insurance premium tax requirements do not apply to farmers' mutual assessment fire insurance companies or to fraternal orders or societies that do not operate for a profit and do not issue policies on any person except members.

Insurance Type/Company Type	Rate	Tax year period	Base/Notes	Disposition of net proceeds
*Additional rate on property coverage contracts	0.74%	On/after January 1, 2008	Applies to gross premiums on insurance contracts	(1) 30% to Volunteer Fire Department Fund
[Replaced Additional Statewide/Local Fire &			for property coverage. Tax imposed on:	[established in Article 87 of Chapter 58]
Lightning rates of 1.33% and 0.5%]			(1) 10% of gross premiums from insurance contracts	(2) 25% to NC Department of Insurance for
			for automobile physical damage coverage and	disbursement pursuant to § 58-84-25
			(2) 100% of gross premiums from all other contracts	(3) 45% to General Fund
			for property coverage.	
*Additional Statewide Fire & Lightning rate	1.33%	Before January 1, 2008	Applied to gross premiums on insurance contracts	(1) 25% to Volunteer Fire Department Fund
(excluding auto & marine)			applicable to fire and lightning coverage except	[established in Article 87 of Chapter 58]
			marine and automobile contracts. Tax imposed on:	(2) 75% to General Fund
			(1) 100% of gross premiums from insurance	
			contracts for fire loss	
			(2) Gross premiums from insurance contracts for	
			commercial multiple peril:	
			nonliability portion: 100%	
			liability portion: 0%	
			(3) 50% of gross premiums from insurance contracts	
			for homeowners	
			(4) 30% of gross premiums from insurance contracts	
			for farm owners	
*Additional Local Fire & Lightning rate	0.5%	Before January 1, 2008	Applied to gross premiums on insurance contracts	NC Department of Insurance for
			applicable to fire and lightning coverage within fire	disbursement pursuant to § 58-84-25
			districts at the rate of 0.5%.	_
Health Maintenance Organizations (HMOs)	1.9%	On/after January 1, 2007	Applies to gross premiums on insurance contracts	General Fund
	1.0%	On/after January 1, 2004	issued by HMOs	
	1.1%	On/after January 1, 2003		
Article 65 Corporations (hospital, medical, and	1.9%	On/after January 1, 2004	Applies to gross premiums and gross collections	General Fund
dental service corporations)	1.1%	On/after January 1, 2003	from membership dues, exclusive of receipts from	
	0.5%	Before January 1, 2003	cost plus plans	
Other Insurance Contracts	1.9%	On/after January 1, 1992	Applies to gross premiums on all other taxable	General Fund
			contracts issued by insurers	
Workers' Compensation	2.5%	On/after January 1, 1986	Applies to gross premiums on contracts applicable to	General Fund
			liabilities under the Workers' Compensation Act	
Insurance Regulatory Charge	6.0%	Calendar yrs 2010-2014	Rate established annually by the General Assembly	NC Department of Insurance to defray
	5.5%	Calendar yrs 2005-2009	Applies to gross premiums tax liability	cost of the operations for upcoming fiscal
	5.0%	Calendar yrs 2003-2004		year
	6.5%	Calendar yrs 2001-2002		
	7.0%	Calendar vrs 1999-2000		

TABLE 51. EXCISE STAMP TAX ON CONVEYANCES [§ 105 ARTICLE 8E.]

[Reflects the State's share of collections]

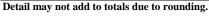
		[Re	nects the 5ta	ne s snare of c	onections			
					Distribution	ns and Tran	sfers	
				Administra-	Recreation		Parks	_
			Net	tive costs	& Natural	Natural	&	Amount
	Gross		collections	for printing	Heritage	Heritage	Recreation	to
	tax		before	and handling	Trust	Trust	Trust	General
Fiscal	collections	Refunds	transfers	deed stamps	Fund	Fund	Fund	Fund
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1998-99	32,594,916	-	32,594,916	161	-	8,148,689	24,446,066	-
1999-00	34,785,787	389,262	34,396,524	97	-	8,599,107	25,797,321	-
2000-01	33,652,054	205	33,651,849	-	-	8,412,962	25,238,887	-
2001-02	35,460,411	160,784	35,299,626	-	-	8,824,907	26,474,720	-
2002-03	37,979,466	328	37,979,138	-	-	9,494,785	28,484,354	-
2003-04	54,939,414	235	54,939,179	-	-	13,734,795	41,204,384	-
2004-05	59,668,248	11,304	59,656,944	-	-	14,914,236	44,742,708	-
2005-06	75,254,998	136,597	75,118,401	-	-	18,779,600	56,338,801	-
2006-07	74,445,097	813	74,444,284	-	-	18,611,071	55,833,213	-
2007-08	60,785,978	3,002	60,782,976	-	-	15,195,744	45,587,232	-
2008-09	36,331,606	293,910	36,037,696	-	-	9,009,424	27,028,272	-
2009-10	34,204,312	-	34,204,312	-	-	8,551,078	25,653,234	-
2010-11	31,736,288	3,726	31,732,562	-	-	7,933,140	23,799,421	-
2011-12	34,416,861	72,001	34,344,860	-	-	8,586,215	25,758,645	-
2012-13	43,073,572	6,152	43,067,420	-	-	10,766,855	32,300,565	-

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person. The tax rate is \$1 on each \$500 or fractional part of the consideration or value of the interest conveyed. The tax is paid by the transferor to the register of deeds of the county in which the real estate is located prior to recording the instrument of conveyance. Fifty percent (50%) of the proceeds are contributed to the county's general fund; of the remaining 50%, the county may retain up to 2% to cover administrative costs, remitting the residual to the State. The State is then statutorily required to deposit 75% of the proceeds to the Parks and Recreation Trust Fund and 25% to the Natural Heritage Trust Fund.

2003-04

§ 105-228.30(b) was amended to accelerate the frequency with which the counties are required to remit the State's share of the deed excise tax to the Department of Revenue from a quarterly to a monthly basis, thereby shifting the receipts of some tax revenue from the 2004-05 fiscal year into the end of the 2003-04 fiscal year.

[Effective for taxes collected on or after July 1, 2003.]



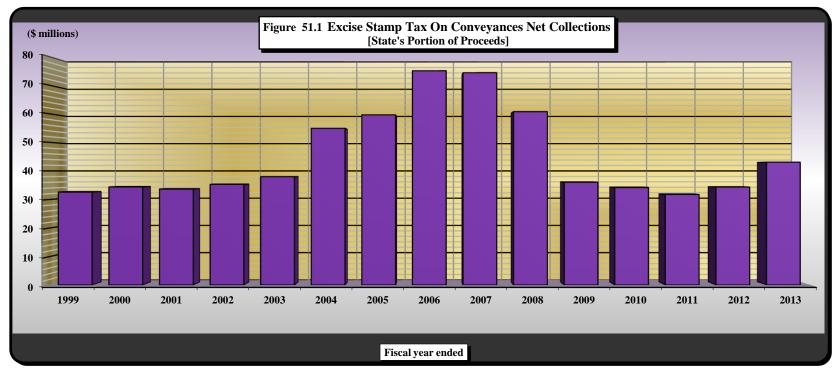


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

-	1							ates and Poir			LECTIONS BY STATE		Popula-	Motor fuel ex	rise tay coll	ections
		ΓRε	tes ner gall	lon as o		ocal option t			It Of Tuzuti	, <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>		Point	tion		vear 2012	cettons
		Gasoline	tes per gar	1011 415 0		iesel Fuel	dires cherus		Sasohol		Notes	of	as	215041	Per car	pita
	Excise	Add'l	Total	Rank	Excise	Add'l	Total	Excise	Add'l	Total	on	taxation:	of			
	tax	tax	tax		tax	tax	tax	tax	tax	tax	additional	[see	7/1/2012	Amount	Amount	ĺ
State	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	taxes and fees	legend]	[1,000s]	[\$1,000]	[\$]	Rank
Alabama	0.1600	0.0200	0.1800	39	0.1900	-	0.1900	0.1600	0.0200	0.1800	inspection fee;	D	4,822	541,499	112.30	38
	į	j				j		į			local option taxes: 1-3¢					
Alaska	0.0800	- !	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		D	731	40,980	56.03	
Arizona	0.1800	0.0100	0.1900	35	0.1800	0.0100	0.1900	0.1800	0.0100	0.1900	carrier surcharge: 8¢;	ER-Rack	6,553	896,983	136.88	21
	ì										LUST tax applicable					<u> </u>
Arkansas	0.2150	0.0030	0.2180	28	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	FRB-Rack	2,949	467,055	158.37	
California	0.3530	<u>- </u>	0.3530	2	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	ER-Rack	38,041	5,544,530	145.75	
Colorado	0.2200	-	0.2200	26	0.2050	-	0.2050	0.2200	-	0.2200		D	5,188	630,573	121.55	
Connecticut	0.2500	<u>- į</u>	0.2500	16	0.3960	-	0.3960	0.2500	-	0.2500		D	3,590	476,998	132.86	
Delaware	0.2300		0.2300	24	0.2200	- 0.1400	0.2200	0.2300	0.4000	0.2300	plus 0.9% gross receipts tax	D	917	112,908	123.12	
Florida	0.0400	0.1220	0.1620	47	0.1600	0.1400	0.3000	0.0400	0.1220	0.1620	sales tax applicable;	ER-Rack	19,318	2,273,685	117.70	33
		į		į		ļ		ļ			local taxes for gasoline and					ĺ
		į		<u> </u>				ļ			gasohol: 12.6-18.6¢;					ĺ
		į						į			plus a 2.2¢ per gallon					Í
Caracia	0.0750	0.1010	0.1760	41	0.0750	0.1130	0.1880	0.0750	0.1010	0.1760	pollution tax sales tax applicable	D	9,920	1,019,300	102.75	12
Georgia Hawaii	0.0750	0.1010	0.1700	41	0.0750	0.1130	0.1700	0.0750	0.1010	0.1700	sales tax applicable; local	D	1,392	93,349	67.05	
Hawaii	0.1700	- 1	0.1700		0.1700	-	0.1700	0.1700	-	0.1700	option taxes: 8.8-18¢	Б	1,392	93,349	07.03	40
Idaho	0.2500	0.0100	0.2600	14	0.2500	0.0100	0.2600	0.2500	0.0100	0.2600	Clean water tax;	FRB-Rack	1,596	236,769	148.38	16
Idano	0.2300	0.0100	0.2000	17	0.2300	0.0100	0.2000	0.2300	0.0100	0.2000	tax rate is reduced by the	T KD-Kack	1,390	230,709	140.30	10
		į		i I							percentage of ethanol used					ĺ
		ļ		! I							in blending (reported rate					1
		į		<u> </u>		İ		į			assumes the maximum					ĺ
	ļ	į		i				į			10% ethanol)					ĺ
Illinois	0.1900	0.0110	0.2010	31	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental and	D	12,875	1,290,266	100.21	43
		1			**		*****		****	******	LUST fees applicable;	_	,	_, , ,		1
		į		<u> </u>				į			carrier surcharge:					ĺ
		į		i				į			12.3¢ (G), 13.5¢ (D)				j	į
		1		! I							local option taxes: 5¢ in					!
		į		<u> </u>				į			Chicago and 6¢ in Cook					ĺ
	į	į						į			County (gasoline only)					<u>i</u>
Indiana	0.1800	- 1	0.1800	39	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable;	FRB-Rack (G)	6,537	814,818	124.64	27
	ļ			ļ							carrier surcharge: 11¢	ER-Rack (D)				<u> </u>
Iowa	0.2100	0.0100	0.2200	26	0.2250	0.0100	0.2350	0.1900	0.0100	0.2000	environmental fee	ER-Rack	3,074		143.18	
Kansas	0.2400	<u>- j</u>	0.2400	21	0.2600	- 1	0.2600	0.2400	-	0.2400		D	2,886	435,049	150.75	
Kentucky	0.2450	0.0140	0.2590	15	0.2150	0.0140	0.2290	0.2450	0.0140	0.2590	environmental fee;	D	4,380	790,229	180.40	6
]	į									carrier surcharge:					į
	l į	į				İ		į			2% (G), 4.7% (D);					ĺ
		į		! I							tax rate is based on the					ĺ
		ļ		! I							average wholesale price					!
		į		! I		İ		į			and is adjusted quarterly-					ĺ
T	0.2000	ļ	0.2000	22	0.2000		0.2000	0.2000		0.2002	actual rate: 9%	DIL D	4 (02	FBF 0.43	12400	25
Louisiana	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000	naution of the v-t lit 11	PH-Rack	4,602	575,063	124.96	
Maine	0.2950	- į	0.2950	10	0.3070	- i	0.3070	0.2950	- 1	0.2950	portion of the rate adjustable based on maintenance costs,	D	1,329	242,124	182.16	5
		į		į		ļ					sales volume, cost of fuel to			ļ		į
		ļ		<u> </u>							state government, or inflation					į
	!	į.		!	ļ	! !		!	!		paace government, or milation	I	I	!	!	!

TABLE 52. -Continued

					M	lotor Fuel Ex	xcise Tax Ra	ates and Poir	nt of Taxatio	on			Popula-	Motor fuel ex	cise tax coll	ections
		[Ra	ates per gall	lon as o	f 1/1/2012; l	ocal option t	taxes exclud	ed]				Point	tion	fiscal	year 2012	
ļ		Gasoline				iesel Fuel			Fasohol		Notes	of	as		Per ca	pita
	Excise	Add'l	Total	Rank	Excise	Add'l	Total	Excise	Add'l	Total	on	taxation:	of			i
	tax	tax	tax		tax	tax	tax	tax	tax	tax	additional	[see	7/1/2012	Amount	Amount	i
State	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	taxes and fees	legend]	[1,000s]	[\$1,000]	[\$]	Rank
Maryland	0.2350	-		23	0.2425	-	0.2425	0.2350	-	0		D	5,885	733,410	124.63	
Massachusetts	0.2100	-	0.2100	30	0.2100	-	0.2100	0.2100	-	0.2100		D	6,646		99.60	
Michigan	0.1900	<u>- i</u>	0.1900	35	0.1500	- 1	0.1500	0.1900	-	0.1900	sales tax applicable	PH-Rack	9,883		96.24	
Minnesota	0.2750	0.0210	0.2960	9	0.2750	0.0210	0.2960	0.2750	0.0210	0.2960	environment & inspection	FRB-Rack	5,379	849,218	157.87	14
	ļ										fee; portion of the rate					į
	į	į		i				į			is adjustable based on					i I
	į	!		! I							maintenance costs, sales					ł
	į	į		<u> </u>				ĺ			volume, cost of fuel to state					į
				<u> </u>							government, or inflation					<u> </u>
Mississippi	0.1800	0.0040	0.1840	38	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	IMP-FR (G)	2,985	417,048	139.72	20
				<u>!</u>								D (D)				
Missouri	0.1700	0.0030			0.1700	0.0030	0.1730	0.1700	0.0030		inspection fee	PH-Rack	6,022		117.73	
Montana	0.2700		0.2700	13	0.2775	-	0.2775	0.2700	-	0.2700		<u>D</u>	1,005	211,992	210.91	2
Nebraska	0.2640	0.0090	0.2730	12	0.2640	0.0030	0.2670	0.2640	0.0090	0.2730	petroleum fee;	D	1,856	299,764	161.55	12
	į	į									portion of the rate adjustable					ł
	ļ										based on maintenance costs,					į
	į	į		į		i					sales volume, cost of fuel to					İ
											state government, or inflation					
Nevada	0.24000	0.00805	0.24805	19	0.27000	0.00750	0.27750	0.24000	0.00805	0.24805		D	2,759	291,400	105.62	41
		0.04.55			0.10000	0.04.55	0.4040.	0.10000		0.40.4	local option taxes: 4-9¢			115 = 01	100.00	
New	0.18000	0.01625	0.19625	34	0.18000	0.01625	0.19625	0.18000	0.01625	0.19625	oil discharge cleanup fee	D	1,321	143,794	108.88	39
Hampshire	0.1050	0.0400	0.1450	40	0.1250	0.0400	0.1550	0.1050	0.0400	0.1450		ED D I	0.045	520 514	60.00	40
New Jersey	0.1050	0.0400	0.1450	48	0.1350	0.0400	0.1750	0.1050	0.0400	0.1450	petroleum fee	ER-Rack	8,865	539,714	60.88	49
New Mexico	0.17000	0.01875	0.18875	37	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,086	236,015	113.17	36
New York	0.0800	0.1700	0.2500	16	0.0800	0.1525	0.2325	0.0800	0.1700	0.2500	sales tax applicable;	IMP-FR (G)	19,570		82.00	
	į	į									petroleum tax	EDMF (D)	. ,-	, , ,		i
North	0.3250	0.0025	0.3275	5	0.3250	0.0025	0.3275	0.3250	0.0025	0.3275	inspection fee: 0.25¢;	ER-Rack	9,752	1,861,838	190.92	4
Carolina	ļ	ļ		!		l					tax rate is based on the		,			į
	į	į		i		į		į			average wholesale price and					i
	į	į		! I							is adjusted semiannually-					!
	į	į		!				ĺ			actual rate: 17.5¢ + 7%					į
	į	į		i				į			of average wholesale price					i I
North Dakota	0.2300	-	0.2300	24	0.2300	-	0.2300	0.2300	-	0.2300		D	700	204,573	292.40	
Ohio	0.2800	-	0.2800	11	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	D	11,544	1,684,209	145.89	
Oklahoma	0.1600	0.0100	0.1700	44	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	ER-Rack	3,815	444,636	116.55	
Oregon	0.3000	- 1	0.3000	8	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-3¢	D (G)	3,899	533,420	136.80	
	ļ											R (D)				<u>. </u>
Pennsylvania	0.1200	0.1920	0.3120	7	0.1200	0.2610	0.3810	0.1200	0.1920		oil franchise tax	D	12,764	2,073,677	162.47	
Rhode Island	0.3200	0.0100	0.3300	3	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	LUST tax	D	1,050	80,911	77.04	47
South	0.1600	0.0075	0.1675	46	0.1600	0.0075	0.1675	0.1600	0.0075	0.1675	inspection fee & LUST tax	ER-Rack	4,724	531,615	112.54	37
Carolina	ļ	ļ		į l	Į	ļ		ļ		Į	l		I	l į	Į	!

TABLE 52. -Continued

-					M	lotor Fuel E	xcise Tax R	ates and Poi	nt of Taxatio	n			Popula-	Motor fuel ex	cise tax coll	ections
		[R	ates per gal	lon as o	f 1/1/2012; l	ocal option	taxes exclud	led]				Point	tion	fiscal	year 2012	
		Gasoline			D	iesel Fuel		(Gasohol		Notes	of	as		Per ca	pita
	Excise	Add'l	Total	Rank	Excise	Add'l	Total	Excise	Add'l	Total	on	taxation:	of			
	tax	tax	tax		tax	tax	tax	tax	tax	tax	additional	[see	7/1/2012	Amount	Amount	
State	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	taxes and fees	legend]	[1,000s]	[\$1,000]	[\$]	Rank
South Dakota	0.2200	0.0200	0.2400	21	0.2200	0.0200	0.2400	0.2000	0.0200	0.2200	inspection fee;	PH-Rack	833	136,431	163.71	10
				į							local option tax: 1¢					<u> </u>
Tennessee	0.2000	0.0140	0.2140	29	0.1700	0.0140	0.1840	0.2000	0.0140	0.2140	local option tax: 1¢;	IMP-FR (G)	6,456	837,787	129.76	25
				!							petroleum tax; environ-	PH-Rack (D)				ĺ
				į							mental fee					<u>i </u>
Texas	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	26,059	3,178,419	121.97	30
Utah	0.2450	-	0.2450	20	0.2450	-	0.2450	0.2450	-	0.2450		D (G)	2,855	372,212	130.36	24
				į								PH-Rack (D)				<u>i </u>
Vermont	0.1900	0.0598	0.2498	18	0.2500	0.0400	0.2900	0.1900	0.0598	0.2498	cleanup fee;	D	626	108,177	172.80	7
				į							transport fee					<u>i </u>
Virginia	0.1750	-	0.1750	42	0.1750	-	0.1750	0.1750	-	0.1750	local option tax: 2%;	ER-Rack	8,186	866,243	105.82	40
				!							large trucks pay an					ĺ
				į							additional 3.5¢					<u>i </u>
Washington	0.3750	-	0.3750	1	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	PH-Rack	6,897	1,177,987	170.80	9
West Virginia	0.2050	0.1170	0.3220	6	0.2050	0.1170	0.3220	0.2050	0.1170	0.3220	sales tax applicable	FRB-Rack	1,855	387,040	208.60	3
Wisconsin	0.3090	0.0200	0.3290	4	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee;	PH-Rack	5,726	985,001	172.01	
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	FRB-Rack	576	66,443	115.27	35
Total 50 states	-	-	-	-	-	-	1	-	-	-	-	-	313,282	40,102,187	128.01 ^a	
Federal	0.1830	0.0010	0.1840	38	0.2430	0.0010	0.2440	0.1300	0.0010	0.1310	tax rate is reduced by the					
											percentage of ethanol used					
											in blending (reported rate					

assumes the maximum
10% ethanol); LUST tax

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2012 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed on behalf of each individual.

Point of taxation legend [Gasoline=(G); Diesel fuel=(D)]:

D Distributor R Retailer

IMP-FR Importation into state/first receipt into storage

PH-Rack Position holder at rack
ER-Rack Exchange receiver at rack
FRB-Rack First receiver below the rack

EDMF Enhanced diesel MF (taxed upon first sale)

Sources: U.S. Census Bureau, Population Division. Table NST-EST2011-01- Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House

^a Weighted average

TABLE 53. MOTOR FUELS TAX COLLECTIONS [§ 105 SUBCHAPTER V.]

-					Mo	tor Fuels Tax (Gross Collect	tions		-								
				Moto	r Fuels	Special	l Fuels	Highwa	y Fuels									
	Fees an	d Civil Pena	alties	(Gas	oline)	(Diesel & Al	ternative)	Use '	Гах *	Com	bined Fuel Ty	pes						
	1/4¢ Mo	otor Fuels	Regis-	Gallons		Gallons		Gallons		Gallons			Collec-			TIMS,	[See note	es con-
	and	Oil	tration	on		on		on		on		Tax	tion			PDP	cerning	; rates]
	Inspect	ion Fees	Fees/	which		which		which		which		collections	fees on		Toal	component	July	1
	General	Highway	Civil	tax		tax		tax		tax		per	over-		net			January
	Fund	Fund	Pen-	was	Amount	was	Amount	was	Amount	was	Amount	1¢	due tax		collections	SL 2009-451	Decem-	through
Fiscal		allocation	alties	collected	collected	collected	collected	collected	collected	collected	collected	of tax	debts	Refunds	[all sources]	s. 6.20(a)	ber	June
year	[\$]	[\$]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[¢]	[¢]
1998-99.				4,018,556,738						5,071,397,875					1,055,471,282		21.6	21.2
1999-00.			_	4,162,396,679						5,218,217,989				, ,	1,080,013,583		21.0	22.0
2000-01.				4,142,596,132						5,224,127,599				, ,	1,196,757,202		23.1	24.3
2001-02.	1			4,221,639,650			i ' '		i ' '	5,273,920,409				, ,	1,223,472,147		24.1	24.2
2002-03.	· ′			4,237,851,618						5,337,155,702				- , ,	1,171,305,137		22.1	23.4
				4,408,187,172						5,509,190,021							24.2	24.3
2004-05.	· ′						i ' '		i ' '	5,579,171,184							24.6	26.6
2005-06.	,,									5,522,588,343							27.1	29.9
2006-07.	1									5,601,547,064		, ,					29.9	29.9
2007-08.			_	4,418,155,685						5,555,162,752							29.7	29.9
2008-09.				4,329,784,969						5,331,663,439				, ,			29.9	29.9
				4,406,853,029		, ,	262,927,752	_ ′ ′	1 1 1	5,376,780,259							29.9	30.3
		<i>'</i>		4,413,267,969	, , ,	· / /	285,357,919			5,367,259,903								32.5
				4,316,338,923			323,879,928			5,285,398,689						· · · · · ·		38.9
2012-13.	1,202,822	13,613,731	497,308	4,255,623,437	1,600,771,520	874,560,475	329,121,519	88,189,496	33,992,373	5,218,373,408	1,963,885,412	52,183,734	87,191	70,399,857	1,908,712,225	1,579	37.5	37.5

Detail may not add to totals due to rounding.

Collection amounts include tax, penalty and interest; gallon amounts are calculations based on the reported tax liability.

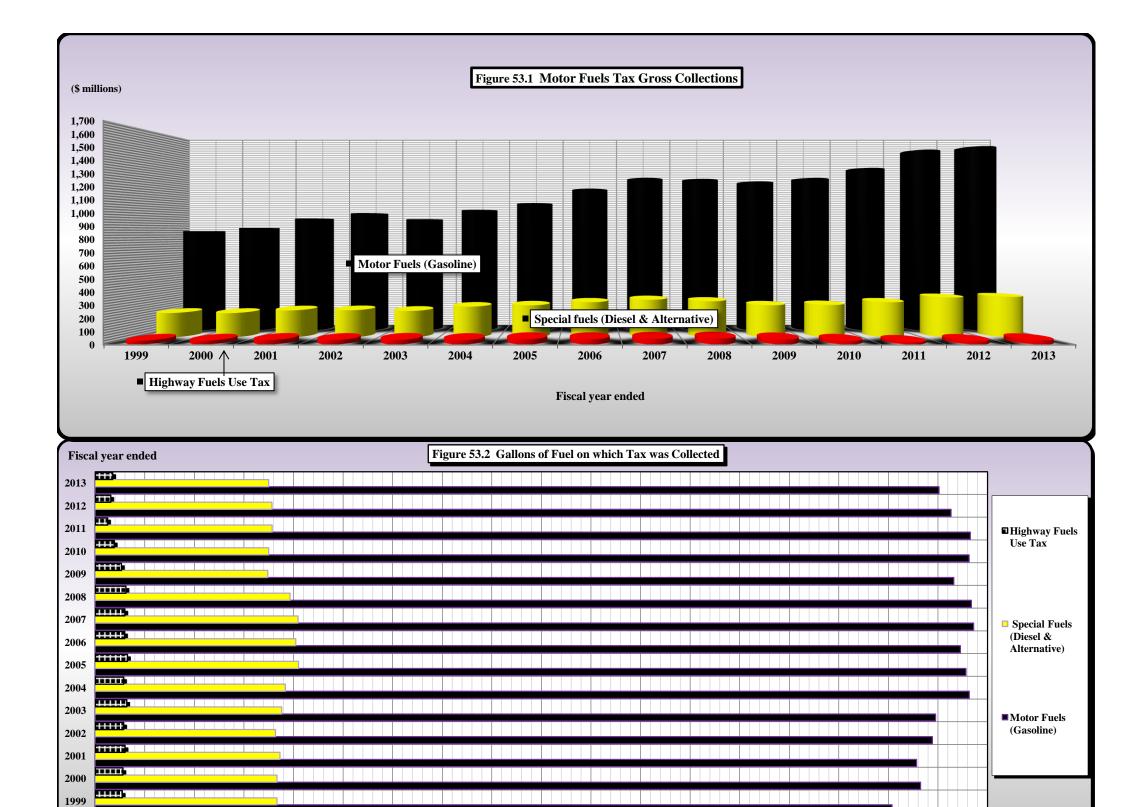
The tax rate is computed using a flat rate of 17.5 ¢ per gallon plus a variable wholesale component which is the greater of either 3.5 ¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable preceding six-month base period. The average wholesale price is a weighted average of the wholesale prices of gasoline and No. 2 diesel fuel.

Effective for the period July 1, 2006, through June 30, 2009, § 105-449.80(a) was amended to cap the variable wholesale component of the motor fuels excise tax at 12.4¢ per gallon. SL 2009-108 amended the rate provisions to impose a floor on the variable wholesale component of the motor fuels excise tax rate for the period July 1, 2009, through June 30, 2011. For this period, the variable wholesale component of the motor fuels excise tax rate is the greater of 12.4¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable six-month base period. SL 2012-142, s. 24.11 amended § 105-449.80(a) to cap the motor fuels excise tax at 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period July 1, 2012 through June 30, 2013.

In addition to the per gallon road tax, a 0.25¢ per gallon inspection tax applies to every gallon of motor fuel.

Rates are set semiannually for January-June and July-December. Collections received by the Department of Revenue in July reflect June transactions (the rate in effect for the prior January-June period); collections received during August-January reflect July-December transactions (the rate in effect for the July-December period); collections received during February-June reflect January-May transactions (the rate in effect for the January-June period). Collections also include delinquent tax payments reflecting the tax rate in effect at the time of the transaction. Collections for any given fiscal year may reflect several tax rates.

*A road tax for the privilege of using the streets and highways of this State is imposed upon every motor carrier on the amount of motor fuel or alternative fuel used by a carrier in its operations within this State. Such carriers are entitled to a credit for tax paid by the carrier on fuel purchased in the State.



250

500

750

1,000

1,250

1,500

1,750

2,000

2,250

(millions of gallons)

2,500

2,750

3,000

3,250

3,500

3,750

4,000

4,250

4,500

TABLE 54. GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

[Excludes Highway Fuel Use Gallons as State of Purchase is Unidentifiable]

					Non-ta	xable gallons	5			Taxable gallons	Total gallon	s sold
	U.S.	State	Combined	School	County/	Charter	Community	Aviation Fuel	Total		[Taxable and	
Fiscal	Government	Agencies	U.S./State	Boards	Municipal	Schools	Colleges	(includes jet)	All Sources	Total	Non-taxable]	%
year	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	Change
1998-99	10,994,810	25,607,763	36,602,573	16,646,717	-	-	-	323,659,037	376,908,327	4,935,412,401	5,312,320,728	3.74%
1999-00	10,620,030	20,645,489	31,265,519	18,201,121	-	-	-	324,384,243	373,850,883	5,078,651,771	5,452,502,654	2.64%
2000-01	15,598,700	19,974,493	35,573,193	19,731,168	-	-	-	170,065,535	225,369,896	5,073,809,632	5,299,179,528	-2.81%
2001-02	11,911,766	32,694,158	44,605,924	23,455,718	-	46,643	-	183,248,689	251,356,974	5,130,405,694	5,381,762,668	1.56%
2002-03	3,511,371	27,787,286	31,298,657	28,701,424	3,111,109	33,716	-	174,234,429	237,379,335	5,178,307,319	5,415,686,654	0.63%
2003-04	3,366,513	22,824,640	26,191,153	20,774,769	14,241,790	41,354	90,319	178,934,695	240,274,080	5,366,350,040	5,606,624,120	3.53%
2004-05	3,204,701	24,795,287	27,999,988	24,867,681	14,025,549	56,334	62,974	288,520,925	355,533,451	5,416,741,211	5,772,274,662	2.95%
2005-06	6,205,871	21,402,910	27,608,781	24,300,052	11,760,502	30,815	504,794	349,786,276	413,991,220	5,374,637,770	5,788,628,990	0.28%
2006-07	3,850,387	14,757,304	18,607,691	18,636,654	9,837,082	6,042	170,363	371,757,810	419,015,642	5,452,423,840	5,871,439,482	1.43%
2007-08	3,250,292	11,988,744	15,239,036	18,760,312	3,347,439	2,300	7,493	384,731,596	422,088,176	5,400,240,061	5,822,328,237	-0.84%
2008-09	4,861,585	20,975,370	25,836,955	17,673,430	3,250,118	-	32,346	430,607,213	477,400,062	5,200,049,538	5,677,449,600	-2.49%
2009-10	5,656,668	22,517,253	28,173,921	14,602,997	5,051,388	-	69,406	410,651,750	458,549,462	5,281,070,933	5,739,620,395	1.10%
2010-11	4,754,331	21,790,343	26,544,674	14,415,126	5,111,777	-	201,323	495,890,624	542,163,524	5,304,865,142	5,847,028,666	1.87%
2011-12	3,710,968	16,512,393	20,223,361	14,785,943	5,565,244	- [550,797	528,982,727	570,108,072	5,207,284,605	5,777,392,677	-1.19%
2012-13	3,888,954	17,027,125	20,916,079	13,742,312	6,549,048	-	675,839	477,771,596	519,654,874	5,130,183,912	5,649,838,786	-2.21%

Detail may not add to totals due to rounding.

Special fuels amounts are primarily diesel fuel.

n/a = breakdown unavailable Exemptions for county/municipal, charter schools, and community colleges were enabled by recent legislation. Prior to January 1, 2003, local governments were entitled to a refund of a portion of taxes paid on motor fuels; effective for transactions on or after January 1, 2003, the refund provision was repealed and replaced by an exemption provision.

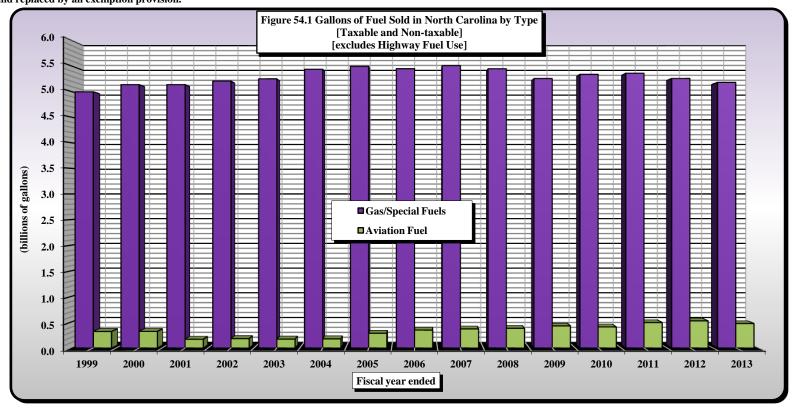


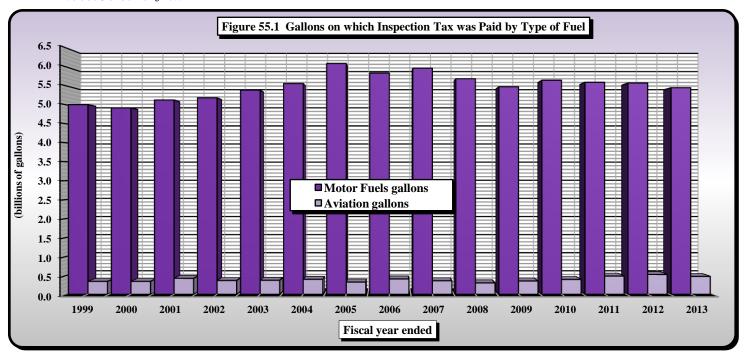
TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
[8 119 ARTICLE 3.]

			18	119 ARTICLE.	٥.]				
	M	lotor Fuels*		Aviation Fuel	s and Other I	Kerosene	Combine	ed Fuels Total	S
	Gallons	Tax collecti	ons at	Gallons	Tax collect	tions at	Gallons	Tax collecti	ions at
	on which tax	1/4¢ per gall	lon rate	on which tax	1/4¢ per ga	allon rate	on which tax	1/4¢ per gal	lon rate
	was			was			was		
Fiscal	collected	Amount	%	collected	Amount	%	collected	Amount	%
year	[#]	[\$]	Change	[#]	[\$]	Change	[#]	[\$]	Change
1998-99	5,008,069,028	12,521,538	5.84%	343,295,528	930,495	-21.16%	5,351,364,556	13,452,033	3.39%
1999-00	4,919,624,772	12,313,007	-1.67%	343,336,688	858,342	-7.75%	5,262,961,460	13,171,349	-2.09%
2000-01	5,130,097,756	12,831,369	4.21%	422,995,452	1,057,597	23.21%	5,553,093,208	13,888,966	5.45%
2001-02	5,186,502,300	12,973,700	1.11%	365,359,488	913,399	-13.63%	5,551,861,788	13,887,098	-0.01%
2002-03	5,389,350,780	13,474,007	3.86%	370,323,676	925,897	1.37%	5,759,674,456	14,399,904	3.69%
2003-04	5,563,515,120	13,909,324	3.23%	395,902,148	989,795	6.90%	5,959,417,268	14,899,119	3.47%
2004-05	6,094,146,072	15,236,021	9.54%	322,242,200	805,607	-18.61%	6,416,388,272	16,041,628	7.67%
2005-06	5,841,224,624	14,603,672	-4.15%	405,661,780	1,014,218	25.89%	6,246,886,404	15,617,889	-2.64%
2006-07	5,969,814,080	14,924,858	2.20%	358,802,836	897,073	-11.55%	6,328,616,916	15,821,932	1.31%
2007-08	5,691,018,104	14,230,549	-4.65%	301,719,416	754,307	-15.91%	5,992,737,520	14,984,856	-5.29%
2008-09	5,477,691,240	13,695,602	-3.76%	352,182,740	880,458	16.72%	5,829,873,980	14,576,060	-2.73%
2009-10	5,650,178,148	14,125,631	3.14%	392,309,268	983,141	11.66%	6,042,487,416	15,108,772	3.65%
2010-11	5,597,145,580	13,993,111	-0.94%	482,497,228	1,206,286	22.70%	6,079,642,808	15,199,397	0.60%
2011-12	5,578,029,148	13,946,644	-0.33%	524,381,148	1,311,282	8.70%	6,102,410,296	15,257,926	0.39%
2012-13	5,452,924,696	13,632,580	-2.25%	473,580,316	1,183,972	-9.71%	5,926,505,012	14,816,553	-2.89%

Detail may not add to totals due to rounding. Tax collections include amounts of penalty and/or interest as applicable.

1/4¢ motor fuels and oil inspection fee and base:

An inspection tax of $1/4\phi$ per gallon is levied on motor fuel that is not dyed diesel fuel, dyed diesel fuel used to operate a highway vehicle, alternative fuel used to operate a highway vehicle, and kerosene, regardless of whether the fuel is exempt from the per gallon excise tax imposed by Article 36C or 36D of § 105.



^{*}Includes gasoline, diesel, kerosene, and alternative fuels.

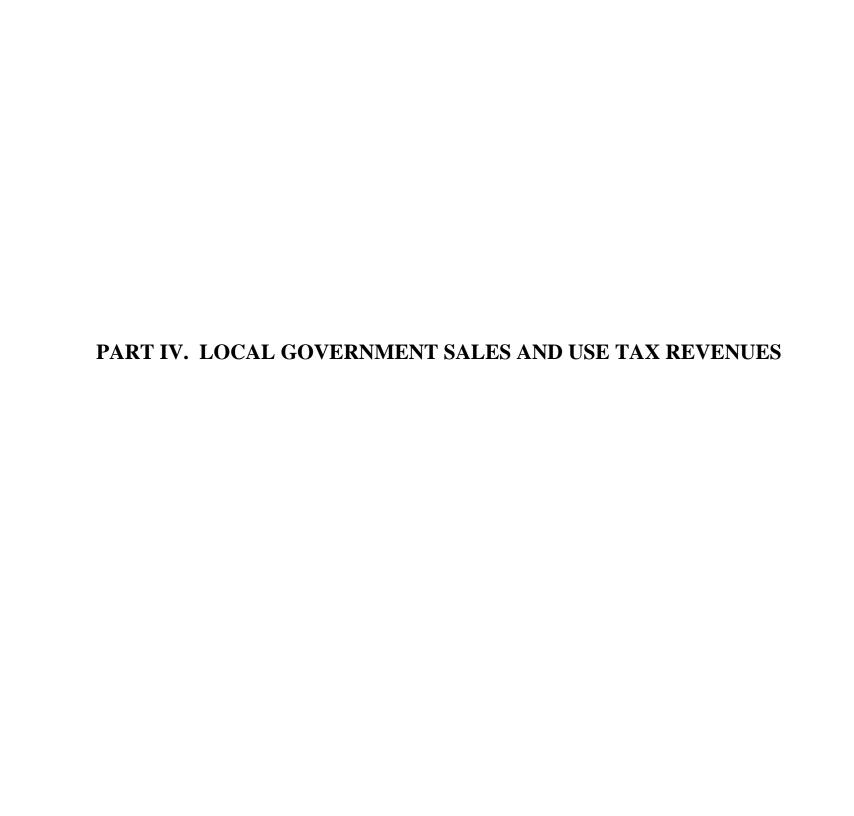


TABLE 56. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS, TAX ALLOCATIONS, AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2012-2013

[§ 105 ARTICLES 39.,40.,42.,43.,44.,45.,46.]

				431 4 1 4		LES 39.,40.,42.,43	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	T 4 1	8 105 106()			TD 4 1 4
	~		N	Allocated net		Gross		Total	§ 105-486(a)			Total net
	Gross	D.C. I	Net	[Non-county a	ttributable]*	collections	Refunds	net	per capita	an a	TD 4.1	distributable
	collections	Refunds	collections	Local		[includes	[includes	collections**	adjustment	Tax	Total	proceeds
	[county	[county	[county	food		non-county	non-county	[∑:col D,E,F	[applies to	allocation	net	as a % of
	attributable]	attributable]	attributable]	tax		attributable,	attributable,	or	Article 40	before	distributable	net
~ ·	[excludes food]	[excludes food]	[excludes food]	2% rate	Other	food]	food]	∑:col G,H]	net proceeds]	adjustments	proceeds**	collections
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
Alamance	37,149,954.84	(3,007,173.78)	34,142,781.06	4,654,583.48	243,934.85	42,118,343.37	(3,077,043.98)	39,041,299.39	(901,722.60)	38,139,576.79	38,106,322.88	97.61%
Alexander***	3,533,447.51	(63,046.06)	3,470,401.45	974,836.67	25,900.99	4,540,562.70	(69,423.59)	4,471,139.11	1,114,920.46	5,586,059.57	5,562,550.29	124.41%
Alleghany	1,298,301.44	(105,837.93)	1,192,463.51	338,101.41	8,863.41	1,647,843.75	(108,415.42)	1,539,428.33	259,647.01	1,799,075.34	1,819,299.15	118.18%
Anson	2,533,787.99	(139,997.13)	2,393,790.86	661,537.78	16,045.06	3,216,555.52	(145,181.82)	3,071,373.70	711,068.74	3,782,442.44	3,765,509.09	122.60%
Ashe	4,107,726.62	(200,652.89)	3,907,073.73	785,815.09	32,092.88	4,932,998.61	(208,016.91)	4,724,981.70	401,193.33	5,126,175.03	5,045,850.30	106.79%
Avery	3,948,525.60	(200,722.56)	3,747,803.04	661,571.40	30,045.23	4,648,486.21	(209,066.54)	4,439,419.67	(42,324.42)	4,397,095.25	4,509,903.99	101.59%
Beaufort	8,608,511.05	(287,512.39)	8,320,998.66	1,578,844.35	62,249.85	10,266,432.21	(304,339.35)	9,962,092.86	322,739.96	10,284,832.82	10,413,571.93	104.53%
Bertie	1,530,262.55	(69,499.83)	1,460,762.72	423,309.20	12,311.40	1,968,662.59	(72,279.27)	1,896,383.32	690,331.13	2,586,714.45	2,535,637.59	133.71%
Bladen	3,984,300.01	(306,469.67)	3,677,830.34	948,232.15	26,357.01	4,967,314.81	(314,895.31)	4,652,419.50	848,899.71	5,501,319.21	5,566,556.05	119.65%
Brunswick	25,592,609.21	(1,129,870.57)	24,462,738.64	2,972,089.24	202,172.35	28,816,525.80	(1,179,525.57)	27,637,000.23	(612,433.26)	27,024,566.97	28,070,244.95	101.57%
Buncombe***	84,579,426.10	(7,682,246.98)	76,897,179.12	8,183,225.13	693,382.67	93,606,371.21	(7,832,584.29)	85,773,786.92	(4,927,005.10)	80,846,781.82	81,302,931.77	94.79%
Burke	11,857,558.06	(768,342.18)	11,089,215.88	2,881,593.49	87,988.33	14,850,161.72	(791,364.02)	14,058,797.70	1,791,383.65	15,850,181.35	15,889,180.72	113.02%
Cabarrus***	57,393,531.48	(4,331,155.62)	53,062,375.86	4,742,253.51	394,542.23	62,634,742.00	(4,435,570.40)	58,199,171.60	(2,727,171.02)	55,472,000.58	55,725,858.97	95.75%
Caldwell	10,703,164.45	(549,672.06)	10,153,492.39	2,493,056.29	79,489.70	13,296,704.26	(570,665.88)	12,726,038.38	1,640,301.61	14,366,339.99	14,402,686.46	113.17%
Camden	1,064,956.08	(62,124.64)	1,002,831.44	186,187.71	7,337.34	1,260,737.84	(64,381.35)	1,196,356.49	249,058.95	1,445,415.44	1,387,146.28	115.95%
Carteret	19,057,538.17	(576,814.18)	18,480,723.99	2,473,024.28	134,825.76	21,706,788.13	(618,214.10)	21,088,574.03	(1,244,212.24)	19,844,361.79	20,332,383.88	96.41%
Caswell	1,171,016.35	(14,447.21)	1,156,569.14	495,896.51	9,953.48	1,679,223.24	(16,804.11)	1,662,419.13	904,114.08	2,566,533.21	2,481,332.48	149.26%
Catawba***	40,506,975.82	(2,597,326.02)	37,909,649.80	4,864,998.71	268,175.94	45,714,490.61	(2,671,666.16)	43,042,824.45	(667,284.78)	42,375,539.67	42,033,194.26	97.65%
Chatham	8,956,045.60	(495,094.87)	8,460,950.73	1,461,649.43	63,585.91	10,498,703.50	(512,517.43)	9,986,186.07	1,123,122.81	11,109,308.88	11,135,139.53	111.51%
Cherokee	4,957,408.37	(284,321.35)	4,673,087.02	879,615.67	40,909.67	5,888,084.47	(294,472.11)	5,593,612.36	205,168.77	5,798,781.13	5,731,234.30	102.46%
Chowan	2,187,820.35	(245,554.39)	1,942,265.96	452,512.89	10,432.67	2,654,446.00	(249,234.48)	2,405,211.52	255,601.59	2,660,813.11	2,733,467.34	113.65%
Clay	1,263,829.15	(64,761.24)	1,199,067.91	267,716.41	14,931.15	1,548,902.46	(67,186.99)	1,481,715.47	228,140.27	1,709,855.74	1,674,308.53	113.00%
Cleveland	15,977,371.61	(1,887,630.05)	14,089,741.56	2,999,798.91	120,834.13	19,127,971.07	(1,917,596.47)	17,210,374.60	1,412,278.27	18,622,652.87	18,588,908.63	108.01%
Columbus	7,572,575.64	(671,218.94)	6,901,356.70	1,578,133.23	50,888.38	9,217,812.45	(687,434.14)	8,530,378.31	1,178,839.43	9,709,217.74	8,950,317.53	104.92%
Craven	19,326,653.40	(1,605,878.66)	17,720,774.74	2,830,918.76	132,238.67	22,327,438.43	(1,643,506.26)	20,683,932.17	828,157.99	21,512,090.16	21,663,516.82	104.74%
Cumberland***.	83,216,130.61	(5,954,023.01)	77,262,107.60	9,209,334.78	580,135.98	93,147,134.88	(6,095,556.52)	87,051,578.36	(760,908.64)	86,290,669.72	85,374,894.71	98.07%
Currituck	8,063,635.58	(130,283.79)	7,933,351.79	649,120.77	52,707.18	8,783,272.12	(148,092.38)	8,635,179.74	(803,361.15)	7,831,818.59	7,688,102.27	89.03%
Dare	25,336,814.13	(503,443.29)	24,833,370.84	1,736,206.89	121,397.07	27,249,219.91	(558,245.11)	26,690,974.80	(4,533,802.67)	22,157,172.13	23,078,720.70	86.47%
Davidson	20,113,003.16	(1,043,120.23)	19,069,882.93	4,567,292.82	114,522.84	24,836,779.36	(1,085,080.77)	23,751,698.59	3,447,114.09	27,198,812.68	26,853,447.71	113.06%
Davie	5,846,732.35	(224,119.45)	5,622,612.90	1,016,419.58	41,976.26	6,917,582.22	(236,573.48)	6,681,008.74	681,195.15	7,362,203.89	7,135,533.86	106.80%
Duplin***	7,732,949.21	(358,406.74)	7,374,542.47	1,544,682.58	53,601.31	9,344,291.00	(371,464.64)	8,972,826.36	1,342,987.33	10,315,813.69	10,344,194.02	115.28%
Durham***	113,358,834.41	(16,171,934.05)	97,186,900.36	8,079,231.23	713,952.90	122,314,554.87	(16,334,470.38)	105,980,084.49	(7,057,709.24)	98,922,375.25	100,790,146.84	95.10%
Edgecombe***	6,675,611.58	(700,716.73)	5,974,894.85	1,699,613.33	43,240.33	8,428,969.44	(711,220.93)	7,717,748.51	1,363,725.46	9,081,473.97	9,112,210.67	118.07%
Forsyth	90,952,068.70	(10,266,607.97)	80,685,460.73	11,277,029.07	565,354.36	102,952,638.50	(10,424,794.34)	92,527,844.16	(2,430,820.51)	90,097,023.65	88,633,439.18	95.79%
Franklin	6,173,844.94	(411,055.22)	5,762,789.72	1,340,643.23	42,478.64	7,569,228.59	(423,317.00)	7,145,911.59	1,655,144.11	8,801,055.70	8,641,570.92	120.93%
Gaston	36,412,169.56	(3,107,336.24)	33,304,833.32	6,497,443.77	218,032.96	43,203,305.59	(3,182,995.54)	40,020,310.05	2,065,293.52	42,085,603.57	42,258,831.49	105.59%
Gates	587,909.35	(47,371.02)	540,538.33	321,159.60	3,716.21	914,025.00	(48,610.86)	865,414.14	469,375.55	1,334,789.69	1,291,687.83	149.26%
Graham	1,128,281.16	(45,790.43)	1,082,490.73	260,021.33	11,396.10	1,401,880.32	(47,972.16)	1,353,908.16	178,644.52	1,532,552.68	1,513,341.83	111.78%
Granville	6,150,343.39	(717,352.79)	5,432,990.60	1,516,555.56	39,634.91	7,717,384.46	(728,203.39)	6,989,181.07	1,710,422.00	8,699,603.07	8,779,733.08	125.62%
Greene***	1,247,559.90	(98,668.42)	1,148,891.48	452,904.35	8,606.80	1,711,028.44	(100,625.81)	1,610,402.63	800,171.32	2,410,573.95	2,332,741.76	144.85%
Guilford	125,247,520.78	(13,306,262.12)	111,941,258.66	15,227,931.35	824,120.66	141,538,267.57	(13,544,956.90)	127,993,310.67	(3,234,306.59)	124,759,004.08	122,084,333.32	95.38%
Halifax***	9,571,572.73	(237,280.26)	9,334,292.47	1,611,264.08	87,505.42	11,287,984.57	(254,922.60)	11,033,061.97	658,432.09	11,691,494.06	11,666,065.23	105.74%
Harnett	13,054,606.04	(1,375,715.61)	11,678,890.43	2,736,317.62	143,504.11	15,958,578.53	(1,399,866.37)	14,558,712.16	3,023,255.13	17,581,967.29	17,423,944.75	119.68%
Haywood***	13,085,422.57	(548,015.84)	12,537,406.73	1,946,802.16	116,683.26	15,171,581.38	(570,689.23)	14,600,892.15	201,405.73	14,802,297.88	14,798,161.73	101.35%
Henderson	19,925,844.82	(1,508,138.45)	18,417,706.37	3,069,730.06	173,754.76	23,207,872.60	(1,546,681.41)	21,661,191.19	825,340.21	22,486,531.40	22,641,422.95	104.53%

				A114.14	1	So Continueu		T. 4 . 1	8 105 40C(·)			T . 4 . 1 4
	a		NT 4	Allocated net		Gross	D 6 1	Total	§ 105-486(a)			Total net
	Gross	D. 6. 1	Net	[Non-county a	ittributablej*	collections	Refunds	net	per capita	an.	T . 1	distributable
	collections	Refunds	collections	Local		[includes	[includes	collections**	adjustment	Tax	Total	proceeds
	[county	[county	[county	food		non-county	non-county	[∑:col D,E,F	[applies to	allocation	net	as a % of
	attributable]	attributable]	attributable]	tax	0.7	attributable,	attributable,	or	Article 40	before	distributable	net
	[excludes food]	[excludes food]	[excludes food]	2% rate	Other	food]	food]	∑:col G,H]	net proceeds]	adjustments	proceeds**	collections
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
Hertford***	4,564,971.97	(467,354.89)	4,097,617.08	827,581.03	28,263.07	5,426,901.31	(473,440.13)	4,953,461.18	321,703.11	5,275,164.29	5,263,979.30	106.27%
Hoke	3,755,430.24	(95,117.91)	3,660,312.33	912,894.82	27,426.49	4,703,632.12	(102,998.48)	4,600,633.64	1,539,952.37	6,140,586.01	6,020,415.71	130.86%
Hyde	1,183,677.32	(24,989.70)	1,158,687.62	151,809.84	47,394.83	1,384,961.60	(27,069.31)	1,357,892.29	3,629.34	1,361,521.63	1,346,118.11	99.13%
Iredell	38,341,255.82	(1,790,942.06)	36,550,313.76	4,507,854.98	267,044.26	43,193,891.23	(1,868,678.23)	41,325,213.00	(1,049,098.05)	40,276,114.95	39,927,096.20	96.62%
Jackson	7,701,005.84	(452,011.41)	7,248,994.43	1,176,705.19	63,228.40	8,955,821.16	(466,893.14)	8,488,928.02	225,770.04	8,714,698.06	8,796,764.32	103.63%
Johnston	28,251,856.45	(1,510,126.69)	26,741,729.76	4,235,077.69	215,137.33	32,759,861.39	(1,567,916.61)	31,191,944.78	1,963,633.48	33,155,578.26	32,974,234.01	105.71%
Jones	639,062.17	(52,935.27)	586,126.90	186,544.61	4,342.19	831,001.21	(53,987.51)	777,013.70	372,358.69	1,149,372.39	1,078,527.78	138.80%
Lee***	13,578,602.58	(833,428.23)	12,745,174.35	1,895,240.18	92,762.67	15,589,768.26	(856,591.06)	14,733,177.20	91,203.94	14,824,381.14	14,591,098.79	99.04%
Lenoir	10,657,768.58	(965,683.17)	9,692,085.41	1,884,294.18	76,260.17	12,639,016.75	(986,376.99)	11,652,639.76	557,703.27	12,210,343.03	11,682,181.69	100.25%
Lincoln	11,234,929.61	(495,607.84)	10,739,321.77	2,157,095.97	81,068.02	13,495,793.45	(518,307.69)	12,977,485.76	1,283,897.17	14,261,382.93	14,033,981.38	108.14%
Macon	8,390,942.30	(513,366.62)	7,877,575.68	1,113,745.28	68,173.03	9,586,837.81	(527,343.82)	9,059,493.99	(246,464.03)	8,813,029.96	8,715,048.01	96.20%
Madison	1,739,734.35	(154,878.12)	1,584,856.23	510,002.16	19,725.82	2,272,678.54	(158,094.33)	2,114,584.21	667,865.03	2,782,449.24	2,716,240.28	128.45%
Martin***	4,341,859.58	(292,639.90)	4,049,219.68	684,079.50	32,720.63	5,066,253.83	(300,234.02)	4,766,019.81	312,395.19	5,078,415.00	5,099,054.04	106.99%
McDowell	6,149,603.67	(310,062.26)	5,839,541.41	1,313,262.85	50,787.87	7,525,103.32	(321,511.19)	7,203,592.13	821,512.02	8,025,104.15	8,249,044.22	114.51%
Mecklenburg	375,382,002.07	(38,257,389.66)	337,124,612.41	27,562,763.09	2,108,752.33	405,636,198.71	(38,840,070.88)	366,796,127.83	/	346,034,726.21	337,144,999.01	91.92%
Mitchell	2,769,358.71	(195,471.83)	2,573,886.88	502,861.34	23,013.41	3,300,210.93	(200,449.30)	3,099,761.63	135,271.74	3,235,033.37	3,166,968.94	102.17%
Montgomery***.	3,195,658.65	(129,477.29)	3,066,181.36	823,533.53	23,809.69	4,048,347.80	(134,823.22)	3,913,524.58	722,468.78	4,635,993.36	4,561,144.53	116.55%
Moore	21,210,236.09	(1,304,205.47)	19,906,030.62	2,806,037.64	154,534.13	24,207,144.64	(1,340,542.25)	22,866,602.39	(509,881.20)	22,356,721.19	22,858,043.07	99.96%
Nash	19,461,287.88	(1,895,832.44)	17,565,455.44	3,227,113.47	133,524.11	22,853,075.74	(1,926,982.72)	20,926,093.02	430,858.59	21,356,951.61	20,799,913.02	99.40%
New Hanover***	76,054,125.36	(4,200,336.75)	71,853,788.61	6,642,240.59	617,237.39	83,449,608.32	(4,336,341.73)	79,113,266.59	(5,705,312.04)	73,407,954.55	73,890,871.44	93.40%
Northampton	1,747,782.27	(81,447.29)	1,666,334.98	376,738.17	14,714.25	2,142,436.47	(84,649.07)	2,057,787.40	685,208.66	2,742,996.06	2,731,526.69	132.74%
Onslow***	43,503,690.34	(1,582,705.53)	41,920,984.81	4,427,869.81	306,112.38	48,318,409.18	(1,663,442.18)	46,654,967.00	· · · · · · · · · · · · · · · · · · ·	46,570,930.90	46,784,423.03	100.28%
Orange***	28,321,621.76	(3,150,521.40)	25,171,100.36	4,040,693.16	181,713.58	32,575,778.97	(3,182,271.87)	29,393,507.10	1,433,964.14	30,827,471.24	31,983,476.20	108.81%
Pamlico	1,528,834.94	(80,949.59)	1,447,885.35	372,996.74	9,595.79	1,914,499.96	(84,022.08)	1,830,477.88	301,228.05	2,131,705.93	2,112,919.19	115.43%
	8,733,701.57	(578,309,61)	8.155.391.96	1,291,799.63	′				(9.685.07)		9,442,365,25	
Pasquotank		(., ,	, . ,	60,223.06	10,104,745.17	(597,330.52)	9,507,414.65	() , ,	9,497,729.58	, , , , , , , , ,	99.32% 113.18%
Pender	6,636,230.25 1,022,838,91	(284,842.97) (60,927.24)	6,351,387.28 961,911.67	1,285,216.53 322,307.39	81,824.03	8,016,821.58 1,354,142.45	(298,393.74) (62,962.97)	7,718,427.84 1,291,179.48	1,095,635.41 440,057.62	8,814,063.25 1,731,237.10	8,735,851.34	137.62%
Perquimans	/ /	` / /	,	,	6,960.42	/ /	` /	/ /	/	, ,	1,776,869.20	
Person	5,744,383.62	(166,939.63)	5,577,443.99	1,137,476.26	42,324.00	6,935,788.91	(178,544.66)	6,757,244.25	598,800.61	7,356,044.86	7,317,546.61	108.29%
Pitt***	44,031,257.58	(6,724,150.31)	37,307,107.27	4,742,030.01	159,454.95	48,992,781.68	(6,784,189.45)	42,208,592.23	178,289.44	42,386,881.67	42,919,730.75	101.68%
Polk	1,877,280.76	(217,436.78)	1,659,843.98	534,932.90	12,275.41	2,427,978.01	(220,925.72)	2,207,052.29	614,787.46	2,821,839.75	2,809,885.17	127.31%
Randolph***	20,144,925.19	(1,374,916.77)	18,770,008.42	3,928,937.38	145,445.06	24,253,038.04	(1,408,647.18)	22,844,390.86	3,006,535.32	25,850,926.18	25,634,996.61	112.22%
Richmond	6,699,238.98		6,408,883.15	1,366,195.83	45,226.57	8,123,193.26	(302,887.71)	7,820,305.55	734,238.03	8,554,543.58	8,781,181.68	112.29%
Robeson***	20,046,614.48	(1,126,696.60)	18,919,917.88	3,590,660.08	139,679.88	23,813,148.25	(1,162,890.41)	22,650,257.84	2,559,368.55	25,209,626.39	25,434,744.51	112.29%
Rockingham	12,650,870.15	(673,049.78)	11,977,820.37	2,913,867.63	89,863.37	15,679,134.89	(697,583.52)	14,981,551.37	1,709,463.51	16,691,014.88	16,667,504.74	111.25%
Rowan***	22,069,792.03	(954,584.84)	21,115,207.19	3,883,930.59	157,130.53	26,151,381.34	(995,113.03)	25,156,268.31	2,255,568.78	27,411,837.09	26,557,035.42	105.57%
Rutherford	10,047,680.37	(604,094.48)	9,443,585.89	1,983,486.34	82,369.78	12,132,539.42	(623,097.41)	11,509,442.01	1,072,474.29	12,581,916.30	12,427,968.62	107.98%
Sampson***	8,737,757.75	(362,949.96)		1,710,150.17	62,091.69	10,524,942.94	(377,893.29)	10,147,049.65	/ /	11,488,416.22	11,268,285.27	111.05%
Scotland	5,234,173.98	(424,673.13)	4,809,500.85	1,146,193.29	41,987.71	6,431,199.78	(433,517.93)	5,997,681.85	609,617.18	6,607,299.03	6,526,848.74	108.82%
Stanly	9,897,480.43	(462,531.03)	9,434,949.40	1,930,227.93	73,201.29	11,921,317.57	(482,938.95)	11,438,378.62	699,478.31	12,137,856.93	12,033,038.23	105.20%
Stokes	3,650,794.61	(225,455.07)	3,425,339.54	1,111,740.73	27,390.85	4,796,784.74	(232,313.62)	4,564,471.12	1,537,513.36	6,101,984.48	6,108,086.54	133.82%
Surry***	17,198,677.99	(852,709.22)	16,345,968.77	2,606,482.61	123,733.81	19,957,872.16	(881,686.97)	19,076,185.19	56,719.13	19,132,904.32	19,265,441.11	100.99%
Swain	1,945,351.83	(59,783.71)	, ,	410,415.85	18,609.50	2,378,164.76	(63,571.29)	2,314,593.47	243,223.58	2,557,817.05	2,563,113.55	110.74%
Transylvania	5,624,846.33	(483,158.27)	5,141,688.06	1,022,429.62	51,903.36	6,709,349.55	(493,328.51)	6,216,021.04	386,307.41	6,602,328.45	6,782,190.90	109.11%
Tyrrell	422,286.22	(28,281.65)	394,004.57	101,589.66	2,835.99	527,469.54	(29,039.32)	498,430.22	120,666.37	619,096.59	613,517.35	123.09%
Union	30,485,888.66	(2,210,086.47)	28,275,802.19	4,647,300.35	219,595.20	35,412,823.82	(2,270,126.08)	33,142,697.74	3,241,305.04	36,384,002.78	36,325,373.42	109.60%
			•	•		•		•	- '	•		•

				Allocated net	collections	Gross		Total	§ 105-486(a)			Total net
	Gross		Net	[Non-county a	ttributable]*	collections	Refunds	net	per capita			distributable
	collections	Refunds	collections	Local		[includes	[includes	collections**	adjustment	Tax	Total	proceeds
	[county	[county	[county	food		non-county	non-county	[∑:col D,E,F	[applies to	allocation	net	as a % of
	attributable]	attributable]	attributable]	tax		attributable,	attributable,	or	Article 40	before	distributable	net
	[excludes food]	[excludes food]	[excludes food]	2% rate	Other	food]	food]	∑:col G,H]	net proceeds]	adjustments	proceeds**	collections
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
Vance	7,814,723.93	(388,972.56)	7,425,751.37	1,480,051.74	56,280.43	9,366,513.18	(404,429.64)	8,962,083.54	430,376.40	9,392,459.94	9,459,125.72	105.55%
Wake	255,954,480.74	(18,744,259.96)	237,210,220.78	25,903,049.54	1,524,679.73	283,885,731.90	(19,247,781.85)	264,637,950.05	(13,168,063.42)	251,469,886.63	247,500,474.35	93.52%
Warren	1,540,512.93	(85,500.99)	1,455,011.94	489,667.99	12,172.29	2,044,898.58	(88,046.36)	1,956,852.22	689,160.52	2,646,012.74	2,594,850.58	132.60%
Washington	1,514,063.32	(100,807.68)	1,413,255.64	408,173.31	18,388.40	1,943,201.92	(103,384.57)	1,839,817.35	304,228.39	2,144,045.74	2,167,824.10	117.83%
Watauga	14,127,129.11	(1,544,350.81)	12,582,778.30	1,573,390.98	77,382.88	15,805,125.46	(1,571,573.30)	14,233,552.16	(542,329.38)	13,691,222.78	13,808,721.28	97.02%
Wayne	22,090,893.60	(1,254,181.49)	20,836,712.11	3,556,365.78	152,996.60	25,845,272.01	(1,299,197.52)	24,546,074.49	992,004.68	25,538,079.17	25,075,702.13	102.16%
Wilkes***	11,081,201.43	(851,654.60)	10,229,546.83	2,022,898.20	77,399.11	13,202,969.37	(873,125.23)	12,329,844.14	1,227,849.52	13,557,693.66	13,580,824.74	110.15%
Wilson	17,706,030.13	(1,191,877.94)	16,514,152.19	2,556,160.73	113,578.92	20,412,643.63	(1,228,751.79)	19,183,891.84	(48,632.09)	19,135,259.75	18,917,771.20	98.61%
Yadkin	3,661,343.57	(205,513.32)	3,455,830.25	1,010,628.14	25,997.94	4,704,810.80	(212,354.47)	4,492,456.33	1,070,596.97	5,563,053.30	5,538,431.79	123.28%
Yancey	2,151,457.34	(100,874.84)	2,050,582.50	524,134.95	22,870.68	2,702,304.65	(104,716.52)	2,597,588.13	394,235.19	2,991,823.32	2,988,996.24	115.07%
Totals	2,266,993,358.76	(185,574,421.72)	2,081,418,937.04	279,080,133.82	15,099,026.40	2,565,227,204.41	(189,629,107.15)	2,375,598,097.26	-	2,375,598,097.26	2,360,021,944.67	99.34%
Less administrative costs:												·
pursuant to § 105-472												
pursuant to § 105-501								(7,480,470.82)				
								(433,066.17)				
pursuant to § 105-507.3												

^{*}Allocated net collections consist of tax collections generated from the local food tax (2% rate) as well as local sales or use taxes that cannot be identified as being attributable to a particular taxing county. Local food tax collections are allocated to counties according to statutory guidelines specified in § 105-469. County allocation of local sales or use taxes that are unidentifiable as being attributable to a particular taxing county is determined according to statutory guidelines specified in § 105-472.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2012-13 due to the lag in the collection/distribution cycle. Certain administrative costs must be deducted from net collections in determining the amount of distributable proceeds to local governments. The amount of costs associated with local sales and use taxes related to Articles 39, 40, 42, 43, 44, 45, and 46 collected by the Department of Revenue during the period July 1, 2012 through June 30, 2013 was \$15,576,152.59.

Article 39 proceeds are allocated to counties on a point-of-sale basis. § 105-469 requires that one-half (1/2) of net proceeds generated from the 2% local food tax be included in the distribution under Article 39. Refer to *Table 57* for distribution details of Article 39 proceeds.

Article 40 proceeds are allocated to counties based on a county's share of state population. County allocated per capita amounts are then adjusted by a county's adjustment factor as specified in § 105-486(b). § 105-469 requires that one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 40. § 105-164.44G requires that twenty percent (20%) of the taxes collected under § 105-164.4(a)(8) on modular homes be distributed to counties in accordance with the distribution formula in § 105-486: the distributable portion of these proceeds is included in the distribution under Article 40. Refer to *Table 58A* for distribution details of Article 40 proceeds.

The table above reports Article 40 collections according to the county in which the taxes were collected. Column \S 105-486(a) per capita adjustment provides each county's overage or underage adjustment as result of converting Article 40 net proceeds from point-of-sale to per capita basis for statutory distribution purposes.

Article 42 proceeds are allocated to counties on a point-of-sale basis. County allocated amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. pursuant to § 105-501 as well as for administrative cost expenses retained by the State. § 105-469 requires that one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 42.

Refer to *Table 58B* for distribution details of Article 42 proceeds.

Article 43 proceeds are allocated to Durham, Orange, and Mecklenburg Counties. Refer to Table 60A for distribution details of Article 43 proceeds.

Article 44 proceeds are allocated to counties on a point-of-sale basis. Refer to Table 59 for distribution details of Article 44 proceeds.

Article 45 proceeds are allocated to Dare County. Refer to Table 60B for distribution details of Article 45 proceeds.

***Article 46 proceeds are allocated to the twenty-five (25) levying counties on a point-of-sale basis. Refer to Table 60C for distribution details of Article 46 proceeds.

^{**}Total net collections amounts are prior to § 105-486(a), (b) requirements and prior to cost of collection reduction adjustments under § 105-472, § 105-501, and § 105-507.3.

Total net distributable proceeds reflect § 105-486(a), (b) requirements and reduction of administrative costs.

TABLE 57. ARTICLE 39. FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2012-2013

		Tax Alloc				
		Food	d			
		Point-of-	sale	Total	Cost	
	Point -of -sale *	based on 1997-9	8 collections	tax	of	Distributable
	[excludes food]	[1997-98 percent	age shares]	allocation	collection	proceeds
County	[\$]	[\$]	% share	[\$]	[\$]	[\$]
Alamance	17,178,207.29	2,452,025.64	1.75722%	19,630,232.93	(65,514.84)	19,564,718.09
Alexander	1,553,814.64	433,132,21	0.31040%	1,986,946.85	(6,626.30)	1,980,320.55
Alleghany	599,852.36	177,857.65	0.12746%	777,710.01	(2,599.30)	775,110.71
Anson	1,205,407.61	285,415.10	0.20454%	1,490,822.71	(4,968.80)	1,485,853.91
Ashe	1,964,432.98	389,581.77	0.27919%	2,354,014.75	(7,869.15)	2,346,145.60
Avery	1,883,568.92	403,870.68	0.28943%	2,287,439.60	(7,650.63)	2,279,788.97
Beaufort	4,184,898.40	887,014.15	0.63567%	5,071,912.55	(16,919.23)	5,054,993.32
Bertie	735,203.57	120,422.96	0.08630%	855,626.53	(2,848.21)	852,778.32
Bladen	1,851,814.90	439,997.59	0.31532%	2,291,812.49	(7,649.80)	2,284,162.69
Brunswick	12,301,327.43	1,385,200.06	0.99269%	13,686,527.49	(45,790.50)	13,640,736.99
Buncombe	34,366,160.30	4,670,614.85	3.34715%	39,036,775.15	(130,359.00)	38,906,416.15
Burke	5,579,382.12	1,569,658.07	1.12488%	7,149,040.19	(23,860.38)	7,125,179.81
Cabarrus	23,699,074.70	2,128,236.91	1.52518%	25,827,311.61	(86,065.40)	25,741,246.21
Caldwell	5,109,860.82	1,291,610.55	0.92562%	6,401,471.37	(21,357.89)	6,380,113.48
Camden	504,721.80	42,601.47	0.03053%	547,323.27	(1,823.09)	545,500.18
Carteret	9,298,936.71	1,497,097.24	1.07288%	10,796,033.95	(36,106.96)	10,759,926.99
Caswell	580,409.41	153,968.39	0.11034%	734,377.80	(2,450.93)	731,926.87
Catawba	, , ,	2,625,739.07	1.88171%	19,592,225.13	(65,349.14)	19,526,875.99
Chatham	4,256,661.07	530,391.65	0.38010%	4,787,052.72	(15,970.62)	4,771,082.10
Cherokee	2,348,695.12	484,468.99	0.34719%	2,833,164.11	(9,454.06)	2,823,710.05
Chowan	981,481.06	238,752.91	0.17110%	1,220,233.97	(4,074.62)	1,216,159.35
Clay	602,444.08	116,125.11	0.08322%	718,569.19	(2,400.02)	716,169.17
Cleveland	7,087,996.47	1,580,277.05	1.13249%	8,668,273.52	(28,911.63)	8,639,361.89
Columbus	3,471,854.41	743,427.43	0.53277%	4,215,281.84	(14,078.93)	4,201,202.91
Craven	8,921,310.18	1,315,918.42	0.94304%	10,237,228.60	(34,158.31)	10,203,070.29
Cumberland	34,563,193.40	4,476,333.24	3.20792%	39,039,526.64	(130,287.76)	38,909,238.88
Currituck	3,989,375.97	307,615.93	0.22045%	4,296,991.90	(14,527.44)	4,282,464.46
Dare	12,505,943.44	1,242,520.35	0.89044%	13,748,463.79	(46,315.89)	13,702,147.90
Davidson	9,597,574.74	2,205,863.02	1.58081%	11,803,437.76	(39,378.52)	11,764,059.24
Davie	2,828,895.42	416,206.00	0.29827%	3,245,101.42	(10,820.26)	3,234,281.16
Duplin	3,304,031.79	686,969.52	0.49231%	3,991,001.31	(13,317.60)	3,977,683.71
Durham	41,519,001.71	4,152,042.15	2.97552%	45,671,043.86	(152,245.50)	45,518,798.36
Edgecombe	2,945,109.45	887,446.73	0.63598%	3,832,556.18	(12,794.82)	3,819,761.36
Forsyth	40,609,271.78	6,155,753.63	4.41146%	46,765,025.41	(156,068.24)	46,608,957.17
Franklin	2,900,968.08	451,300.33	0.32342%	3,352,268.41	(11,172.10)	3,341,096.31
Gaston	16,790,302.76	3,501,185.47	2.50909%	20,291,488.23	(67,690.69)	20,223,797.54
Gates	272,134.45	147,842.58	0.10595%	419,977.03	(1,398.97)	418,578.06
Graham	544,260.70	130,916.35	0.09382%	675,177.05	(2,256.43)	672,920.62
Granville	2,717,510.72	637,697.94	0.45700%	3,355,208.66	(11,185.86)	3,344,022.80
Greene	565,421.47	142,860.99	0.10238%	708,282.46	(2,365.02)	705,917.44
Guilford	56,344,526.44	8,082,634.33	5.79234%	64,427,160.77	(214,836.86)	64,212,323.91
Halifax	4,177,304.96	824,472.30	0.59085%	5,001,777.26	(16,672.75)	4,985,104.51
Harnett	5,871,911.84	1,029,665.96	0.73790%	6,901,577.80	(22,994.90)	6,878,582.90
Haywood	5,610,059.02	1,085,537.80	0.77794%	6,695,596.82	(22,378.48)	6,673,218.34
Henderson	9,270,142.91	1,505,539.40	1.07893%	10,775,682.31	(35,965.56)	10,739,716.75

TABLE 57. - Continued

		Tax Alloca				
		Food	l			
		Point-of-s	sale	Total	Cost	
	Point -of -sale *	based on 1997-98	8 collections	tax	of	Distributable
	[excludes food]	[1997-98 percent	age shares]	allocation	collection	proceeds
County	[\$]	[\$]	% share	[\$]	[\$]	[\$]
Hertford	1,832,303.26	473,068.57	0.33902%	2,305,371.83	(7,687.42)	2,297,684.41
Hoke	1,842,735.66	208,040.14	0.14909%	2,050,775.80	(6,831.95)	2,043,943.85
Hyde	578,870.25	67,844.26	0.04862%	646,714.51	(2,180.91)	644,533.60
Iredell	18,368,306.94	2,176,950.34	1.56009%	20,545,257.28	(68,491.78)	20,476,765.50
Jackson	3,643,637.97	590,142.69	0.42292%	4,233,780.66	(14,147.72)	4,219,632.94
Johnston	13,444,697.61	1,747,041.39	1.25200%	15,191,739.00	(50,640.36)	15,141,098.64
Jones	294,814.37	37,717.55	0.02703%	332,531.92	(1,113.24)	331,418.68
Lee	5,696,325.22	1,053,192.42	0.75476%	6,749,517.64	(22,524.24)	6,726,993.40
Lenoir	4,873,608.93	1,026,568.16	0.73568%	5,900,177.09	(19,679.79)	5,880,497.30
Lincoln	5,401,946.06	1,015,795.67	0.72796%	6,417,741.73	(21,395.03)	6,396,346.70
Macon	3,960,007.65	617,004.14	0.44217%	4,577,011.79	(15,308.52)	4,561,703.27
Madison	796,538.63	204,705.14	0.14670%	1,001,243.77	(3,349.74)	997,894.03
Martin	1,813,356.77	334,951.86	0.24004%	2,148,308.63	(7,166.25)	2,141,142.38
McDowell	2,937,667.49	657,289.37	0.47104%	3,594,956.86	(12,004.45)	3,582,952.41
Mecklenburg	136,100,824.34	14,009,247.31	10.03961%	150,110,071.65	(500,206.86)	149,609,864.79
Mitchell	1,295,254.83	278,605.54	0.19966%	1,573,860.37	(5,259.79)	1,568,600.58
Montgomery	1,370,189.73	420,489.87	0.30134%	1,790,679.60	(5,972.58)	1,784,707.02
Moore	10,024,218.57	1,516,032.82	1.08645%	11,540,251.39	(38,506.73)	11,501,744.66
Nash	8,839,282.86	1,837,616.83	1.31691%	10,676,899.69	(35,660.42)	10,641,239.27
New Hanover	32,204,148.74	3,662,172.81	2.62446%	35,866,321.55	(119,730.32)	35,746,591.23
Northampton	839,643.30	60,350.95	0.04325%	899,994.25	(2,999.53)	896,994.72
Onslow	18,776,573.82	1,762,474.51	1.26306%	20,539,048.33	(68,529.71)	20,470,518.62
Orange	10,808,265.07	2,081,993.32	1.49204%	12,890,258.39	(43,079.45)	12,847,178.94
Pamlico	729,906.74	182,211.30	0.13058%	912,118.04	(3,041.68)	909,076.36
Pasquotank	4,102,561.78	706,923.77	0.50661%	4,809,485.55	(16,032.67)	4,793,452.88
Pender	3,185,429.37	515,251.53	0.36925%	3,700,680.90	(12,383.65)	3,688,297.25
Perquimans	485,569.56	126,785.97	0.09086%	612,355.53	(2,039.47)	610,316.06
Person	2,807,068.04	563,978.92	0.40417%	3,371,046.96	(11,237.72)	3,359,809.24
Pitt	16,807,519.76	2,283,447.31	1.63641%	19,090,967.07	(63,655.11)	19,027,311.96
Polk	837,647.68	238,976.18	0.17126%	1,076,623.86	(3,594.23)	1,073,029.63
Randolph	8,397,168.41	1,865,538.78	1.33692%	10,262,707.19	(34,240.58)	10,228,466.61
Richmond	3,223,057.05	694,365.15	0.49761%	3,917,422.20	(13,055.70)	3,904,366.50
Robeson	8,469,681.37	1,644,912.00	1.17881%	10,114,593.37	(33,732.28)	10,080,861.09
Rockingham	6,027,805.99	1,561,146.13	1.11878%	7,588,952.12	(25,320.01)	7,563,632.11
Rowan	9,454,775.66	1,884,069.73	1.35020%	11,338,845.39	(37,838.92)	11,301,006.47
Rutherford	4,750,606.47	995,994.94	0.71377%	5,746,601.41	(19,182.22)	5,727,419.19
Sampson	3,746,965.77	789,489.63	0.56578%	4,536,455.40	(15,133.67)	4,521,321.73
Scotland	2,418,351.17	625,292.83	0.44811%	3,043,644.00	(10,154.74)	3,033,489.26
Stanly	4,746,602.77	1,050,080.67	0.75253%	5,796,683.44	(19,331.50)	5,777,351.94
Stokes	1,724,236.45	424,662.15	0.30433%	2,148,898.60	(7,164.08)	2,141,734.52
Surry	7,314,528.03	1,542,545.43	1.10545%	8,857,073.46	(29,544.48)	8,827,528.98
Swain	948,650.11	204,886.55	0.14683%	1,153,536.66	(3,866.40)	1,149,670.26
Transylvania	2,583,866.74	541,722.30	0.38822%	3,125,589.04	(10,448.50)	3,115,140.54
Tyrrell	197,861.87	38,708.28	0.02774%	236,570.15	(790.86)	235,779.29
Union	14,223,335.25	1,681,973.83	1.20537%	15,905,309.08	(53,064.16)	15,852,244.92

TABLE 57. - Continued

		Tax Alloca	ation			
		Food	l			
		Point-of-s	sale	Total	Cost	
	Point -of -sale *	based on 1997-98	8 collections	tax	of	Distributable
	[excludes food]	[1997-98 percenta	age shares]	allocation	collection	proceeds
County	[\$]	[\$]	% share	[\$]	[\$]	[\$]
Vance	3,735,279.44	821,807.08	0.58894%	4,557,086.52	(15,189.01)	4,541,897.51
Wake	119,403,953.74	12,567,591.28	9.00644%	131,971,545.02	(440,025.61)	131,531,519.41
Warren	732,617.92	187,471.95	0.13435%	920,089.87	(3,074.10)	917,015.77
Washington	712,818.10	218,994.03	0.15694%	931,812.13	(3,111.47)	928,700.66
Watauga	6,327,469.11	822,211.74	0.58923%	7,149,680.85	(23,887.91)	7,125,792.94
Wayne	10,485,355.54	1,770,442.24	1.26877%	12,255,797.78	(40,873.05)	12,214,924.73
Wilkes	4,565,364.37	1,017,512.00	0.72919%	5,582,876.37	(18,614.82)	5,564,261.55
Wilson	8,313,279.03	1,379,297.53	0.98846%	9,692,576.56	(32,348.67)	9,660,227.89
Yadkin	1,739,612.72	454,998.14	0.32607%	2,194,610.86	(7,322.26)	2,187,288.60
Yancey	1,030,467.86	263,660.81	0.18895%	1,294,128.67	(4,322.25)	1,289,806.42
Totals	974,133,575.40	139,540,055.78	100.00000%	1,113,673,631.18	(3,715,619.96)	1,109,958,011.22

^{*}Tax allocations (excluding food) are determined by the point-of-sale (origin) basis.

Article 39 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-half (1/2) of net tax proceeds generated from the 2% local food tax rate be allocated proportionately to each taxing county based upon the county's proportionate share of total sales tax on food collected in all taxing counties in the 1997-98 fiscal year and that the allocated amounts be included in the distribution under Article 39.

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2012-13 due to the lag in the collection/distribution cycle.

TABLE 58A. ARTICLE 40. FIRST ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2012-2013

	Per	Article 40							
	capita	Tax a	llocation [per ca		Cost	Per capita			
	adjust-			Total tax	of	adjustment	Distributable		
	ment	[Non-food]	[Food]	allocation	collection	[§ 105-486(b)]	proceeds		
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Alamance	1.02	7,694,947,69	1,101,278.92	8,796,226.61	(29,347.94)	200,988.28	8,967,866.95		
Alexander	1.00	1,892,502.05	270,852.23	2,163,354.28	(7,217.78)	6,290.51	2,162,427.01		
Alleghany	1.04	559,871.92	80,121.88	639,993.80	(2,135.44)	27,385.86	665,244.22		
Anson	1.00	1,314,342.10	188,061.34	1,502,403.44	(5,013.90)	4,368.03	1,501,757.57		
Ashe	0.97	1,384,320.11	198,116.66	1,582,436.77	(5,279.80)	(42,733.28)	1,534,423.69		
Avery	1.12	900,330.56	128,850.36	1,029,180.92	(3,433.85)	126,133.74	1,151,880.81		
Beaufort	1.06	2,417,082.91	345,915.10	2,762,998.01	(9,218.84)	173,329.91	2,927,109.08		
Bertie	0.97	1,058,290.54	151,443.12	1,209,733.66	(4,036.65)	(32,668.77)	1,173,028.24		
Bladen	1.04	1,775,654.67	254,117.28	2,029,771.95	(6,772.46)	86,855.82	2,109,855.31		
Brunswick	1.17	5,543,690.57	793,444.59	6,337,135.16	(21,142.00)	1,092,596.34	7,408,589.50		
Buncombe	1.06	12,270,990.32	1,756,305.14	14,027,295.46	(46,797.66)	879,970.89	14,860,468.69		
Burke	1.02	4,583,610.40	655,967.71	5,239,578.11	(17,482.20)	119,720.71	5,341,816.62		
Cabarrus	1.05	9,132,129.94	1,307,008.30	10,439,138.24	(34,828.13)	550,788.58	10,955,098.69		
Caldwell	1.02	4,197,536.03	600,722.87	4,798,258.90	(16,009.48)	109,636.95	4,891,886.37		
Camden	0.92	501,669.75	71,793.12	573,462.87	(1,913.45)	(44,075.79)	527,473.63		
Carteret	1.14	3,409,388.64	487,963.52	3,897,352.16	(13,002.60)	555,369.68	4,439,719.24		
Caswell	0.95	1,194,608.41	170,964.06	1,365,572.47	(4,556.27)	(64,108.71)	1,296,907.49		
Catawba	0.99	7,823,279.05	1,119,629.82	8,942,908.87	(29,837.82)	(63,164.57)	8,849,906.48		
Chatham	1.02	3,253,397.78	465,628.89	3,719,026.67	(12,407.90)	84,977.54	3,791,596.31		
Cherokee	0.98	1,380,587.83	197,573.34	1,578,161.17	(5,265.75)	(26,882.41)	1,546,013.01		
Chowan	1.09	746,810.83	106,879.99	853,690.82	(2,848.34)	79,090.19	929,932.67		
Clay	0.96	529,656.74	75,795.65	605,452.39	(2,020.27)	(22,387.05)	581,045.07		
Cleveland	1.01	4,959,429.89	709,760.93	5,669,190.82	(18,915.35)	73,010.72	5,723,286.19		
Columbus	0.81	2,916,362.83	417,352.90	3,333,715.73	(11,123.50)	(621,863.95)	2,700,728.28		
Craven	1.04	5,292,801.94	757,500.17	6,050,302.11	(20,186.10)	258,898.59	6,289,014.60		
Cumberland	0.98	16,535,579.98	2,366,500.77	18,902,080.75	(63,066.03)	(321,976.02)	18,517,038.70		
Currituck	0.94	1,193,104.28	170,752.42	1,363,856.70	(4,550.44)	(77,626.86)	1,281,679.40		
Dare	1.49	1,724,727.61	246,843.27	1,971,570.88	(6,577.82)	968,983.03	2,933,976.09		
Davidson	0.98	8,250,217.83	1,180,714.90	9,430,932.73	(31,466.52)	(160,645.81)	9,238,820.40		
Davie	0.93	2,096,938.49	300,106.79	2,397,045.28	(7,997.61)	(160,333.47)	2,228,714.20		
Duplin	1.02	2,996,437.49	428,856.53	3,425,294.02	(11,427.79)	78,266.04	3,492,132.27		
Durham	1.14	13,719,719.80	1,963,594.54	15,683,314.34	(52,324.26)	2,234,859.98	17,865,850.06		
Edgecombe	1.02	2,837,627.60	406,083.30	3,243,710.90	(10,823.26)	74,116.34	3,307,003.98		
Forsyth	0.96	17,891,603.30	2,560,637.72	20,452,241.02	(68,236.09)	(756,231.39)	19,627,773.54		
Franklin	0.97	3,106,960.97	444,671.45	3,551,632.42	(11,849.41)	(95,910.60)	3,443,872.41		
Gaston	1.03	10,467,839.40	1,498,129.15	11,965,968.55	(39,923.49)	392,725.40	12,318,770.46		
Gates	0.95	605,585.91	86,658.51	692,244.42	(2,309.93)	(32,498.53)	657,435.96		
Graham	0.98	451,044.75	64,552.49	515,597.24	(1,720.20)	(8,782.67)	505,094.37		
Granville	1.03	3,070,412.76	439,428.81	3,509,841.57	(11,710.30)	115,193.62	3,613,324.89		
Greene	0.95	1,083,156.28	155,021.68	1,238,177.96	(4,130.98)	(58,127.94)	1,175,919.04		
Guilford	0.94	24,962,558.27	3,572,648.51	28,535,206.78	(95,203.29)	(1,624,141.13)	26,815,862.36		
Halifax	1.01	2,748,889.16	393,395.89	3,142,285.05	(10,484.50)	40,467.84	3,172,268.39		
Harnett	0.99	5,961,854.27	853,325.83	6,815,180.10	(22,735.98)	(48,134.98)	6,744,309.14		
Haywood	1.02	3,008,894.41	430,632.18	3,439,526.59	(11,475.49)	78,591.11	3,506,642.21		
Henderson	1.04	5,464,552.36	782,095.33	6,246,647.69	(20,840.77)	267,300.63	6,493,107.55		

TABLE 58A. - Continued

	Per	Article 40							
	capita	Tax a	llocation [per ca		Cost	Per capita			
	adjust-	[Excludes		Total tax	of	adjustment	Distributable		
	ment	food]	[Food]	allocation	collection	[§ 105-486(b)]	proceeds		
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Hertford	1.01	1,238,653.44	177,256.23	1,415,909.67	(4,724.54)	18,234.59	1,429,419.72		
Hoke	0.97	2,462,169.26	352,427.34	2,814,596.60	(9,389.29)	(76,006.71)	2,729,200.60		
Hyde	0.98	293,345.24	41,982.79	335,328.03	(1,118.77)	(5,712.00)	328,497.26		
Iredell	0.99	8,143,206.90	1,165,452.32	9,308,659.22	(31,057.06)	(65,747.42)	9,211,854.74		
Jackson	1.05	2,049,258.71	293,281.25	2,342,539.96	(7,815.77)	123,596.59	2,458,320.78		
Johnston	1.00	8,691,944.01	1,244,018.15	9,935,962.16	(33,149.11)	28,892.06	9,931,705.11		
Jones	0.90	519,921.06	74,413.53	594,334.59	(1,982.82)	(57,531.82)	534,819.95		
Lee	0.96	2,941,826.20	421,023.88	3,362,850.08	(11,219.96)	(124,343.15)	3,227,286.97		
Lenoir	0.88	2,996,701.96	428,863.01	3,425,564.97	(11,429.62)	(399,907.58)	3,014,227.77		
Lincoln	0.97	3,987,309.46	570,650.15	4,557,959.61	(15,207.35)	(123,086.36)	4,419,665.90		
Macon	0.98	1,735,355.78	248,370.57	1,983,726.35	(6,618.24)	(33,790.45)	1,943,317.66		
Madison	0.96	1,066,529.93	152,648.51	1,219,178.44	(4,067.41)	(45,079.68)	1,170,031.35		
Martin	1.03	1,219,854.38	174,563.82	1,394,418.20	(4,652.90)	45,764.77	1,435,530.07		
McDowell	1.09	2,291,689.59	327,986.74	2,619,676.33	(8,740.17)	242,700.16	2,853,636.32		
Mecklenburg.	0.89	47,348,301.47	6,776,757.89	54,125,059.36	(180,572.58)	(5,778,992.98)	48,165,493.80		
Mitchell	0.95	783,508.93	112,127.90	895,636.83	(2,988.40)	(42,046.94)	850,601.49		
Montgomery	0.97	1,408,154.28	201,521.83	1,609,676.11	(5,370.81)	(43,468.99)	1,560,836.31		
Moore	1.11	4,506,733.48	645,002.41	5,151,735.89	(17,188.04)	580,017.13	5,714,564.98		
Nash	0.93	4,854,542.34	694,748.32	5,549,290.66	(18,515.36)	(371,180.89)	5,159,594.41		
New Hanover.	1.07	10,410,750.25	1,490,033.89	11,900,784.14	(39,703.86)	865,229.20	12,726,309.48		
Northampton.	1.00	1,105,433.30	158,193.61	1,263,626.91	(4,216.37)	3,674.14	1,263,084.68		
Onslow	1.04	9,312,415.15	1,332,697.65	10,645,112.80	(35,518.56)	455,514.05	11,065,108.29		
Orange	1.15	6,842,816.82	979,349.92	7,822,166.74	(26,097.34)	1,192,645.78	8,988,715.18		
Pamlico	0.99	666,533.46	95,392.72	761,926.18	(2,542.09)	(5,381.59)	754,002.50		
Pasquotank	1.00	2,043,435.75	292,437.93	2,335,873.68	(7,793.80)	6,791.97	2,334,871.85		
Pender	0.99	2,689,825.63	384,982.50	3,074,808.13	(10,258.22)	(21,717.30)	3,042,832.61		
Perquimans	1.06	683,086.07	97,760.71	780,846.78	(2,605.27)	48,984.50	827,226.01		
Person	1.00	2,003,615.30	286,748.67	2,290,363.97	(7,641.70)	6,659.78	2,289,382.05		
Pitt	1.07	8,589,404.53	1,229,291.35	9,818,695.88	(32,759.32)	713,852.99	10,499,789.55		
Polk	1.00	1,034,023.57	147,978.36	1,182,001.93	(3,943.88)	3,436.86	1,181,494.91		
Randolph	0.99	7,208,766.02	1,031,699.30	8,240,465.32	(27,493.67)	(58,202.92)	8,154,768.73		
Richmond	1.09	2,347,225.68	335,915.34	2,683,141.02	(8,952.45)	248,579.49	2,922,768.06		
Robeson	1.04	6,797,875.06	972,874.04	7,770,749.10	(25,927.04)	332,517.86	8,077,339.92		
Rockingham	1.01	4,726,086.99	676,360.75	5,402,447.74	(18,025.54)	69,575.41	5,453,997.61		
Rowan	0.92	6,987,046.65	999,930.43	7,986,977.08	(26,648.97)	(613,869.57)	7,346,458.54		
Rutherford	0.98	3,449,932.85	493,745.70	3,943,678.55	(13,157.76)	(67,176.14)	3,863,344.65		
Sampson	0.96	3,216,472.64	460,330.27	3,676,802.91	(12,267.47)	(135,951.70)	3,528,583.74		
Scotland	0.98	1,819,899.79	260,450.23	2,080,350.02	(6,941.18)	(35,436.56)	2,037,972.28		
Stanly	0.99	3,074,940.92	440,073.63	3,515,014.55	(11,727.68)	(24,826.91)	3,478,459.96		
Stokes	1.01	2,400,446.63	343,539.29	2,743,985.92	(9,155.26)	35,338.46	2,770,169.12		
Surry	1.05	3,717,155.96	531,968.59	4,249,124.55	(14,177.46)	224,191.19	4,459,138.28		
Swain	1.02	718,005.39	102,764.65	820,770.04	(2,738.27)	18,754.13	836,785.90		
Transylvania	1.10	1,679,439.35	240,353.66	1,919,793.01	(6,405.31)	197,001.13	2,110,388.83		
Tyrrell	0.99	219,701.39	31,440.69	251,142.08	(837.97)	(1,773.93)	248,530.18		
Union	1.01	10,359,298.14	1,482,663.26	11,841,961.40	(39,507.82)	152,508.42	11,954,962.00		

TABLE 58A. - Continued

		TABLE 30/1 Continueu										
	Per			Article	e 40							
	capita	Tax a	llocation [per c	apita]	Cost	Per capita						
	adjust-	[Excludes		Total tax	of	adjustment	Distributable					
	ment	food]	[Food]	allocation	collection	[§ 105-486(b)]	proceeds					
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]					
Vance	1.04	2,299,707.17	329,122.33	2,628,829.50	(8,771.03)	112,490.10	2,732,548.57					
Wake	0.96	46,586,025.85	6,667,729.13	53,253,754.98	(177,663.67)	(1,969,078.22)	51,107,013.09					
Warren	0.97	1,055,825.29	151,098.02	1,206,923.31	(4,027.06)	(32,592.75)	1,170,303.50					
Washington	1.04	660,979.59	94,589.64	755,569.23	(2,521.13)	32,331.41	785,379.51					
Watauga	1.06	2,624,228.21	375,589.62	2,999,817.83	(10,008.17)	188,186.69	3,177,996.35					
Wayne	0.96	6,239,333.59	892,961.77	7,132,295.36	(23,796.18)	(263,720.15)	6,844,779.03					
Wilkes	1.02	3,512,502.69	502,693.10	4,015,195.79	(13,396.56)	91,744.60	4,093,543.83					
Wilson	0.98	4,111,699.66	588,431.60	4,700,131.26	(15,682.32)	(80,061.78)	4,604,387.16					
Yadkin	1.00	1,941,221.09	277,815.00	2,219,036.09	(7,403.85)	6,452.31	2,218,084.55					
Yancey	1.01	909,961.96	130,237.07	1,040,199.03	(3,470.39)	13,396.32	1,050,124.96					
Totals	-	487,495,123.23	69,770,039.02	557,265,162.25	(1,859,240.46)	-	555,405,921.79					

Distributable proceeds of Article 40 taxes are allocated to counties based on a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.] County allocated amounts are also reduced by administrative costs retained by the State.

Article 40 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the 2% local food tax rate be included in the distribution under Article 40. Food tax allocation amounts distributed in Article 40 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.]

§ 105-164.44G requires that twenty percent (20%) of the taxes collected under § 105-164.4(a)(8) on modular homes be distributed to counties in accordance with the distribution formula in § 105-486. Modular home tax allocation amounts distributed in Article 40 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.]

These amounts do not agree with the actual receipts of the local governments in fiscal year 2012-13 due to the lag in the collection/distribution cycle.

TABLE 58B. ARTICLE 42. SECOND ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2012-2013

•	Per			OR FISCAL YE	Article 42				
	capita		Tax allocation:	•	Cost	Cost	Per capita		
	adjust-	Point-of-sale	[Per capita]	Total tax	allocation *	of	adjustment	Distributable	
	ment	Non-food	Food	allocation	[§ 105-501]	collection	[§ 105-486(b)]	proceeds	
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Alamance	1.02	8,589,268.23		9,690,547.15	(132,642.32)	(31,899.15)	25,237.47	9,551,243.15	
Alexander	1.00	776,907.63	270,852.23	1,047,759.86	(11,997.78)	(3,454.28)	789.93	1,033,097.73	
Alleghany	1.04	299,962.69	80,121.88	380,084.57	(4,606.45)	(1,255.03)	3,438.49	377,661.58	
Anson	1.00	602,751.23	188,061.34	790,812.57	(9,267.47)	(2,605.19)	548.43	779,488.34	
Ashe	0.97	982,273.12	198,116.66	1,180,389.78	(15,150.38)	(3,895.27)	(5,365.72)	1,155,978.41	
Avery	1.12	941,839.00	128,850.36	1,070,689.36	(14,512.42)	(3,533.06)	15,837.78	1,068,481.66	
Beaufort	1.06	2,092,527.20	345,915.10	2,438,442.30	(32,151.32)	(8,027.02)	21,763.70	2,420,027.66	
Bertie	0.97	367,638.49	151,443.12	519,081.61	(5,704.05)	(1,709.73)	(4,101.71)	507,566.12	
Bladen	1.04	925,960.52	254,117.28	1,180,077.80	(14,212.14)	(3,891.55)	10,905.79	1,172,879.90	
Brunswick	1.17	6,150,797.24	793,444.59	6,944,241.83	(94,076.69)	(22,917.28)	137,199.72	6,964,447.58	
Buncombe	1.06	17,183,102.14	1,756,305.14	18,939,407.28	(265,263.06)	(62,361.39)	110,500.78	18,722,283.61	
Burke	1.02	2,789,799.09	655,967.71	3,445,766.80	(43,000.94)	(11,357.20)	15,032.43	3,406,441.09	
Cabarrus	1.05	11,849,549.17	1,307,008.30	13,156,557.47	(181,790.86)	(43,237.45)	69,162.41	13,000,691.57	
Caldwell	1.02	2,555,024.49	600,722.87	3,155,747.36	(39,255.33)	(10,397.95)	13,766.40	3,119,860.48	
Camden	0.92	252,394.45	71,793.12	324,187.57	(3,853.88)	(1,067.33)	(5,534.17)	313,732.19	
Carteret	1.14	4,649,581.80	487,963.52	5,137,545.32	(70,985.16)	(16,946.84)	69,738.05	5,119,351.37	
Caswell		290,241.45	170,964.06	461,205.51	(4,492.61)	(1,524.20)	(8,049.66)	447,139.04	
Catawba	0.99	8,483,246.79	1,119,629.82	9,602,876.61	(130,336.69)	(31,595.24)	(7,930.92)	9,433,013.76	
Chatham	1.02	2,128,427.67	465,628.89	2,594,056.56	(32,863.78)	(8,544.77)	10,670.55	2,563,318.56	
Cherokee	0.98	1,174,404.54	197,573.34	1,371,977.88	(17,998.93)	(4,518.19)	(3,375.31)	1,346,085.45	
Chowan	1.09	490,783.46	106,879.99	597,663.45	(7,509.49)	(1,970.70)	9,930.89	598,114.15	
Clay	0.96	301,254.58	75,795.65	377,050.23	(4,655.25)	(1,243.76)	(2,810.82)	368,340.40	
Cleveland	1.01	3,544,119.76	709,760.93	4,253,880.69	(53,981.49)	(14,008.07)	9,167.57	4,195,058.70	
Columbus	0.81	1,736,001.25		2,153,354.15	(26,628.07)	(7,103.17)	(78,079.93)	2,041,542.98	
Craven	1.04	4,460,775.60	757,500.17	5,218,275.77	(68,434.03)	(17,183.40)	32,509.26	5,165,167.60	
Cumberland.	0.98	17,281,606.81		19,648,107.58	(266,294.90)	(64,683.60)	(40,428.10)	19,276,700.98	
Currituck	0.94	1,994,741.52	/	2,165,493.94	(30,027.20)	(7,218.88)	(9,747.19)	2,118,500.67	
Dare	1.49	6,253,078.49	246,843.27	6,499,921.76	(94,839.15)	(21,589.29)	121,673.08	6,505,166.40	
Davidson	0.98	4,798,933.92	/ /	5,979,648.82	(74,054.98)	(19,702.44)		5,865,720.61	
Davie	0.93	1,414,519.93	300,106.79	1,714,626.72	(21,723.44)	(5,644.98)	(20,132.24)	1,667,126.06	
Duplin	1.02	1,652,015.93	428,856.53	2,080,872.46	(25,377.89)	(6,858.92)	9,827.89	2,058,463.54	
Durham	1.14	20,759,517.88		22,723,112.42	(318,216.43)	(74,686.95)	280,630.22	22,610,839.26	
Edgecombe	1.02	1,472,621.11	406,083.30	1,878,704.41	(22,457.66)	(6,197.17)	9,305.93	1,859,355.51	
Forsyth	0.96	20,304,915.75		22,865,553.47	(312,785.13)	(75,265.33)	(94,957.31)	22,382,545.70	
Franklin	0.97	1,450,562.96	444,671.45	1,895,234.41	(22,260.12)	(6,242.98)	(12,043.26)	1,854,688.05	
Gaston	1.03	8,395,329.15		9,893,458.30	(128,849.88)	(32,573.81)	49,313.20	9,781,347.81	
Gates	0.95	136,091.86	86,658.51	222,750.37	(2,079.59)	(735.21)	(4,080.27)	215,855.30	
Graham	0.98	272,157.29	64,552.49	336,709.78	(4,220.28)	(1,111.15)	(1,102.85)	330,275.50	
Granville	1.03	1,358,832.44	439,428.81	1,798,261.25	(20,586.35)	(5,926.91)	14,464.42	1,786,212.41	
Greene	0.95	282,739.51	155,021.68	437,761.19	(4,376.12)	(1,446.92)	(7,299.02)	424,639.13	
Guilford	0.94	28,172,612.64		31,745,261.15	(431,963.81)	(104,415.28)	(203,939.06)	31,004,943.00	
Halifax	1.01	2,088,655.36		2,482,051.25	(32,101.99)	(8,166.62)	5,081.25	2,446,863.89	
Harnett	0.99	2,936,061.48	853,325.83	3,789,387.31	(45,377.31)	(12,475.89)	(6,044.40)	3,725,489.71	
Haywood	1.02	2,805,032.83			(43,283.30)	(10,670.37)		3,191,579.89	
Henderson	1.04	4,635,208.91	782,095.33	5,417,304.24	(71,165.54)	(17,843.50)	33,564.80	5,361,860.00	

TABLE 58B. - Continued

	Per	Article 42							
	capita		Tax allocation	•	Cost	Cost	Per capita		
	adjust-	Point-of-sale	[Per capita]	Total tax	allocation *	of	adjustment	Distributable	
	ment	Non-food	Food	allocation	[§ 105-501]	collection	[§ 105-486(b)]	proceeds	
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Hertford		916,150.42	177,256.23	1,093,406.65	(14,162.36)	(3,598.76)	2,289.45	1,077,934.98	
Hoke		921,421.74	352,427.34	1,273,849.08	(14,195.27)	(4,197.62)	(9,544.90)	1,245,911.29	
Hyde		289,458.44	41,982.79	331,441.23	(4,407.23)	(1,102.55)	(717.27)	325,214.18	
Iredell		9,184,347.22	/	10,349,799.54	(141,196.94)	(34,032.77)	(8,255.44)	10,166,314.39	
Jackson	1.05	1,821,897.64	293,281.25	2,115,178.89	(28,033.50)	(6,974.48)	15,519.37	2,095,690.28	
Johnston		6,722,498.04	1,244,018.15	7,966,516.19	(103,656.22)	(26,211.39)	3,628.34	7,840,276.92	
Jones		147,433.58	74,413.53	221,847.11	(2,255.73)	(734.51)	(7,224.39)	211,632,48	
Lee		2,848,166.10	421,023.88	3,269,189.98	(44,005.76)	(10,763.06)	(15,613.07)	3,198,808.09	
Lenoir		2,436,895.20	428,863.01	2,865,758.21	(37,434.87)	(9,433.74)	(50,212.84)	2,768,676.76	
Lincoln	0.97	2,701,074.98	570,650.15	3,271,725.13	(41,442.57)	(10,769.14)	(15,455.25)	3,204,058.17	
Macon	0.98	1,980,083.59	248,370.57	2,228,454.16	(30,590.45)	(7,351.53)	(4,243.05)	2,186,269.13	
Madison	0.96	398,311.18	152,648.51	550,959.69	(6,191.47)	(1,822.07)	(5,660.78)	537,285.37	
Martin	1.03	906,678.63	174,563.82	1,081,242.45	(13,976.55)	(3,560.25)	5,745.96	1,069,451.61	
McDowell	1.09	1,468,902.68	327,986.74	1,796,889.42	(22,520.15)	(5,925.04)	30,475.35	1,798,919.58	
Mecklenburg.	0.89	68,050,983.64			(1,041,048.53)	(245,876.36)	(725,677.97)	72,815,138.67	
Mitchell	0.95	647,672.50	112,127.90	759,800.40	(9,964.15)	(2,506.09)	(5,279.40)	742,050.76	
Montgomery.	0.97	685,094.26	201,521.83	886,616.09	(10,492.49)	(2,922.23)	(5,458.00)	867,743.37	
Moore	1.11	5,012,246.64	645,002.41	5,657,249.05	(77,189.01)	(18,619.16)	72,831.43	5,634,272.31	
Nash		4,419,759.52	694,748.32	5,114,507.84	(68,166.43)	(16,855.35)	(46,606.19)	4,982,879.87	
New Hanover	1.07	16,102,089.52	1,490,033.89	17,592,123.41	(246,749.97)	(57,903.37)	108,648.21	17,396,118.28	
Northampton	1.00	419,856.70	158,193.61	578,050.31	(6,478.89)	(1,905.51)	461.36	570,127.27	
Onslow	1.04	9,388,295.82	1,332,697.65	10,720,993.47	(144,310.89)	(35,290.18)	57,194.63	10,598,587.03	
Orange	1.15	5,404,140.90	979,349.92	6,383,490.82	(83,511.65)	(21,054.83)	149,758.76	6,428,683.10	
Pamlico	0.99	364,987.78	95,392.72	460,380.50	(5,638.22)	(1,516.44)	(675.79)	452,550.05	
Pasquotank	1.00	2,051,347.10	292,437.93	2,343,785.03	(31,446.45)	(7,708.16)	852.87	2,305,483.29	
Pender	0.99	1,592,788.62	384,982.50	1,977,771.12	(24,389.81)	(6,535.35)	(2,727.01)	1,944,118.95	
Perquimans		242,816.48	97,760.71	340,577.19	(3,745.13)	(1,122.07)	6,150.71	341,860.70	
Person	1.00	1,403,598.57	286,748.67	1,690,347.24	(21,537.73)	(5,563.19)	836.32	1,664,082.64	
Pitt	1.07	8,403,768.77	1,229,291.35	9,633,060.12	(129,748.39)	(31,687.27)	89,635.61	9,561,260.07	
Polk	1.00	418,875.06	147,978.36	566,853.42	(6,425.82)	(1,870.92)	431.58	558,988.26	
Randolph	0.99	4,198,588.72	1,031,699.30	5,230,288.02	(64,386.27)	(17,235.67)	(7,308.05)	5,141,358.03	
Richmond		1,611,598.20	335,915.34	1,947,513.54	(24,716.26)	(6,408.19)	31,211.99	1,947,601.08	
Robeson		4,234,844.04	972,874.04	5,207,718.08	(65,283.79)	(17,150.49)	41,752.32	5,167,036.12	
Rockingham.		3,014,010.08	676,360.75	3,690,370.83	(46,287.64)	(12,158.32)	8,736.15	3,640,661.02	
Rowan		4,727,392.09	999,930.43	5,727,322.52	(72,624.96)	(18,870.52)	(77,078.20)	5,558,748.84	
Rutherford		2,375,395.47	493,745.70	2,869,141.17	(36,465.71)	(9,455.53)	(8,434.91)	2,814,785.02	
Sampson		1,873,484.15	460,330.27	2,333,814.42	(28,878.41)	(7,689.41)	(17,070.68)	2,280,175.92	
Scotland		1,209,236.93	260,450.23	1,469,687.16	(18,581.46)	(4,841.46)	(4,449.45)	1,441,814.79	
Stanly		2,373,395.58	440,073.63	2,813,469.21	(36,512.75)	(9,260.82)	(3,117.31)	2,764,578.33	
Stokes	1.01	862,179.02	343,539.29	1,205,718.31	(13,367.28)	(3,975.55)	4,437.27	1,192,812.75	
Surry		3,657,267.83	531,968.59	4,189,236.42	(56,167.92)	(13,786.50)	28,149.87	4,147,431.87	
Swain		474,365.61	102,764.65	577,130.26	(7,276.09)	(1,909.99)	2,354.96	570,299.14	
Transylvania.		1,292,004.11	240,353.66	1,532,357.77	(19,881.74)	(5,056.22)	24,736.28	1,532,156.09	
Tyrrell		98,948.27	31,440.69	130,388.96	(1,519.65)	(430.72)	(222.78)	128,215.81	
Union	1.01	7,111,839.50	1,482,663.26	8,594,502.76	(109,266.66)	(28,309.15)	19,150.96	8,476,077.91	

TABLE 58B. - Continued

		TABLE 30B Continued									
	Per				Article 42						
	capita		Tax allocation	•	Cost	Cost	Per capita				
	adjust-	Point-of-sale	[Per capita]	Total tax	allocation *	of	adjustment	Distributable			
	ment	Non-food	Food	allocation	[§ 105-501]	collection	[§ 105-486(b)]	proceeds			
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]			
Vance	1.04	1,867,711.61	329,122.33	2,196,833.94	(28,730.58)	(7,226.14)	14,124.71	2,175,001.93			
Wake	0.96	59,702,499.76	6,667,729.13	66,370,228.89	(917,599.76)	(218,235.30)	(247,261.54)	64,987,132.29			
Warren	0.97	366,342.91	151,098.02	517,440.93	(5,661.16)	(1,709.69)	(4,092.33)	505,977.75			
Washington	1.04	356,439.52	94,589.64	451,029.16	(5,472.67)	(1,487.86)	4,059.40	448,128.03			
Watauga	1.06	3,163,836.44	375,589.62	3,539,426.06	(48,754.15)	(11,662.83)	23,630.79	3,502,639.87			
Wayne	0.96	5,242,804.34	892,961.77	6,135,766.11	(80,632.93)	(20,193.92)	(33,114.15)	6,001,825.11			
Wilkes	1.02	2,282,688.14	502,693.10	2,785,381.24	(35,038.91)	(9,170.46)	11,519.94	2,752,691.81			
Wilson	0.98	4,156,752.36	588,431.60	4,745,183.96	(63,729.61)	(15,624.44)	(10,052.53)	4,655,777.38			
Yadkin	1.00	869,867.53	277,815.00	1,147,682.53	(13,367.56)	(3,784.64)	810.25	1,131,340.58			
Yancey	1.01	515,274.27	130,237.07	645,511.34	(7,942.61)	(2,129.41)	1,682.18	637,121.50			
Totals	-	487,074,275.16	69,770,039.02	556,844,314.18	(7,480,470.82)	(1,832,880.04)	-	547,530,963.32			

Distributable proceeds of Article 42 taxes are attributable to the county in which the taxes were collected (point-of-sale basis).

Article 42 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the 2% local food tax rate be included in the distribution under Article 42. Food tax allocation amounts distributed in Article 42 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.]

*Article 42 tax allocation amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. (§ 105-501).

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2012-13 due to the lag in the collection/distribution cycle.

TABLE 59. ARTICLE 44. THIRD ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2012-2013

				FOR	FISCAL TEAK	2012-2013		
	Tax				Tax			1
	allocation	Cost			allocation	Cost		
	[Point-	of	Distributable		[Point-	of	Distributable	1
	of sale]	collection	proceeds		of sale]	collection	proceeds	1
County	[\$]	[\$]	[\$]	County	[\$]	[\$]	[\$]	County
Alamance	22,570.10	(75.41)	22,494.69	Hertford	(12,770.53)	43.09	(12,727.44)	Vance
Alexander	751.33	(2.47)	748.86	Hoke	1,364.53	(4.56)	1,359.97	Wake
Alleghany	1,286.96	(4.32)		Hyde	48,037.86	(164.79)	47,873.07	Warren
Anson	(1,596.28)	5.55		Iredell	72,398.91	(237.34)	72,161.57	Washington
Ashe	9,333.73	(31.13)	9,302.60	Jackson	23,198.55	(78.23)	23,120.32	Watauga
Avery	9,785.37	(32.82)	9,752.55	Johnston	61,360.91	(207.57)	61,153.34	Wayne
Beaufort	11,479.96	(38.09)	11,441.87	Jones	658.77	(2.10)	656.67	Wilkes
Bertie	2,272.65	(7.74)	2,264.91	Lee	13,708.23	(45.32)	13,662.91	Wilson
Bladen	(343.03)	1.18	(341.85)	Lenoir	18,842.76	(62.90)	18,779.86	Yadkin
Brunswick	56,662.49	(191.61)	56,470.88	Lincoln	13,956.46	(45.85)	13,910.61	Yancey
Buncombe	235,417.25	(799.30)	234,617.95	Macon	23,837.66	(79.71)	23,757.95	Totals
Burke	15,796.25	(53.05)	15,743.20	Madison	11,067.34	(37.81)	11,029.53	
Cabarrus	50,447.07	(168.36)	50,278.71	Martin	(423.77)	1.04	(422.73)	Tax allocation
Caldwell	10,862.36	(36.23)	10,826.13	McDowell	13,581.54	(45.63)	13,535.91	collected on fo
Camden	441.73	(1.45)	440.28	Mecklenburg	267,340.32	(909.25)	266,431.07	
Carteret	13,430.36	(44.08)	13,386.28	Mitchell	5,735.77	(19.66)	5,716.11	The 2007 Gen
Caswell	5,377.43	(18.35)	5,359.08	Montgomery	4,072.94	(13.56)	4,059.38	directing the S
Catawba	1,030.81	(3.06)	1,027.75	Moore	7,484.86	(23.74)	7,461.12	nonadministra
Chatham	9,172.93	(30.37)	9,142.56	Nash	16,253.42	(53.95)	16,199.47	county govern
Cherokee	15,477.97	(52.18)	15,425.79	New Hanover	117,231.26	(398.22)	116,833.04	assume the loc
Chowan	(10,775.13)	36.30	(10,738.83)	Northampton	1,324.59	(4.57)	1,320.02	Article 44 Thi
Clay	8,783.93	(30.04)	8,753.89	Onslow	27,930.08	(92.79)	27,837.29	Sales and Use
Cleveland	31,307.84	(105.99)	31,201.85	Orange	55,760.74	(186.51)	55,574.23	exchange was
Columbus	6,866.02	(22.66)	6,843.36	Pamlico	(2,718.79)	9.07	(2,709.72)	repeal of the l
Craven	6,283.68	(19.35)	6,264.33	Pasquotank	8,585.32	(28.09)	8,557.23	the levy by the
Cumberland	91,372.68	(308.86)	91,063.82	Pender	60,803.10	(200.57)	60,602.53	was effective f
Currituck	5,476.05	(18.31)	5,457.74	Perquimans	(2,542.40)	8.83	(2,533.57)	the second pha
Dare	(59,352.95)	202.86	(59,150.09)	Person	4,286.69	(14.01)	4,272.68	transactions o
Davidson	(15,206.63)	54.09	(15,152.54)	Pitt	(455,815.89)	1,545.31	(454,270.58)	Article 44 1/4
Davie	5,430.47	(18.03)	5,412.44	Polk	(3,639.46)	11.83	(3,627.63)	repealed and o
Duplin	1,766.80	(5.60)	1,761.20	Randolph	27,799.77	(91.81)	27,707.96	
Durham	385,954.40	(1,316.85)	384,637.55	Richmond	6,466.82	(20.78)	6,446.04	Tax allocation
Edgecombe	(10,305.68)	34.70	(10,270.98)	Robeson	29,733.51	(98.75)	29,634.76	delinguent ret
Forsyth	14,203.75	(40.98)	14,162.77	Rockingham	9,244.19	(30.19)	9,214.00	transaction pe
Franklin	1,920.46	(6.31)	1,914.15	Rowan	19,143.60	(63.44)	19,080.16	values indicate
Gaston	(65,311.51)	227.19	(65,084.32)	Rutherford	22,495.17	(75.41)	22,419.76	
Gates	(182.13)	0.64	(181.49)	Sampson	9,979.44	(33.15)	9,946.29	These amount
Graham	5,068.61	(17.27)	5,051.34	Scotland	13,617.85	(45.44)	13,572.41	local governm
Granville	36,291.59	(118.61)	36,172.98	Stanly	12,689.73	(41.73)	12,648.00	collection/dist
Greene	323.35	(1.07)	322.28	Stokes	3,381.65	(11.50)	3,370.15	1
Guilford	51,375.38	(171.33)	51,204.05	Surry	16,490.85	(54.71)	16,436.14	i
Halifax	40,072.62	(134.09)	39,938.53	Swain	6,380.09	(21.84)	6,358.25	1
Harnett	75,822.08	(259.08)	75,563.00	Transylvania	24,588.63	(83.19)	24,505.44	1
Haywood	53,261.89	(180.30)	53,081.59	Tyrrell	995.40	(3.33)	992.07	1
Henderson	46,897.16	(158.51)	46,738.65	Union	42,229.54	(140.95)	42,088.59	i
	/-· · · ·	/	,		,	/	,	4

Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.

Tax allocation

[Point-

of sale]

[\$]

9,709,98

1,558.63

5,635.22

2,298.04

14,219.92

13,975.94

(2,632.03)

1,723.82

11,984.28

1,755,981.72

(125,642.26)

Cost

of

collection

[\$1

(32.27)

451.82

(5.07)

(19.32)

(5.92)

(46.66)

(46.43)

10.80

(5.76)

(40.92)

(5,854.26)

Distributable

proceeds

[\$]

9.677.71

1,553.56

5,615.90

2,292.12

14,173.26

13,929.51

(2,621.23)

1,718.06

11,943.36

1,750,127.46

(125,190.44)

The 2007 General Assembly enacted legislation directing the State to assume the nonfederal, nonadministrative Medicaid funding responsibility for county governments; in exchange, the State would assume the local option sales tax rate authorized under Article 44 Third One-Half Cent (1/2¢) Local Government Sales and Use Tax. The 1/2¢ sales and use tax rate exchange was accomplished with a 2-phase incremental repeal of the local tax and concurrent assumption of the levy by the State. The first phase of the rate exchange was effective for transactions on/after October 1, 2008; the second phase of the rate exchange was effective for transactions on/after October 1, 2009 when the remaining Article 44 1/4¢ local option sales and use tax rate was repealed and concurrently assumed by the State.

Tax allocation and distributable proceeds amounts reflect delinquent returns, audits, and refunds associated with transaction periods prior to October 1, 2009. Negative values indicate an excess of refunds relative to collections.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2012-13 due to the lag in the collection/distribution cycle.

TABLE 60A. ARTICLE 43. LOCAL GOVERNMENT SALES AND USE TAXES FOR PUBLIC TRANSPORTATION

		Article 43.		Part 2.	Mecklenburg	County	Part 4. Region	nal Public T	ransportation .	on <u>Authority (Triangle) [§ 105-509, - 509.1</u>			
		[Part 2, Part 4	!]	[§ 105	5-507 - § 105-5	507.4]	Du	ırham Coun	ty	0	range Count	ty	
	Net	Cost		Net	Cost		Net	Cost		Net	Cost		
	collections	of	Distributable	collections	of	Distributable	collections	of	Distributable	collections	of	Distributable	
Fiscal	[1/2¢ tax]	collection	proceeds	[1/2¢ tax]	collection	proceeds	[1/2¢ tax]	collection	proceeds	[1/2¢ tax]	collection	proceeds	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
1998-99	8,690,365.00	-	8,690,365.00	8,690,365.00	-	8,690,365.00	-	-	-	-	-	-	
1999-00	53,387,218.96	(287,959.44)	53,099,259.52	53,387,218.96	(287,959.44)	53,099,259.52	-	-	-	-	-	-	
2000-01	55,195,321.40	(300,606.20)	54,894,715.20	55,195,321.40	(300,606.20)	54,894,715.20	-	-	-	-	-	-	
2001-02	51,397,105.31	(336,394.35)	51,060,710.96	51,397,105.31	(336,394.35)	51,060,710.96	-	-	-	-	-	-	
2002-03	50,526,692.04	(434,055.80)	50,092,636.24	50,526,692.04	(434,055.80)	50,092,636.24	-	-	-	-	-	-	
2003-04	54,363,274.37	(486,300.14)	53,876,974.23	54,363,274.37	(486,300.14)	53,876,974.23	-	-	-	-	-	-	
2004-05	59,496,619.96	(470,143.79)	59,026,476.17	59,496,619.96	(470,143.79)	59,026,476.17	-	-	-	-	-	-	
2005-06	66,021,153.84	(427,447.03)	65,593,706.81	66,021,153.84	(427,447.03)	65,593,706.81	-	-	-	-	-	-	
2006-07	70,804,894.07	(395,026.22)	70,409,867.85	70,804,894.07	(395,026.22)	70,409,867.85	-	-	-	-	-	-	
2007-08	71,521,392.04	(414,872.69)	71,106,519.35	71,521,392.04	(414,872.69)	71,106,519.35	-	-	-	-	-	-	
2008-09	61,743,347.23	(477,353.47)	61,265,993.76	61,743,347.23	(477,353.47)	61,265,993.76	-	-	-	-	-	-	
2009-10	57,814,922.33	(437,872.38)	57,377,049.95	57,814,922.33	(437,872.38)	57,377,049.95	-	-	-	-	-	-	
2010-11	56,369,919.85	(405,130.92)	55,964,788.93	56,369,919.85	(405,130.92)	55,964,788.93	-	-	-	-	-	-	
2011-12	65,870,395.51	(415,116.99)	65,455,278.52	65,870,395.51	(415,116.99)	65,455,278.52	-	-	-	-	-	-	
2012-13	71,421,495.04	(433,066.17)	70,988,428.87	66,704,513.35	(416,442.67)	66,288,070.68	3,724,377.41	(13,121.73)	3,711,255.68	992,604.28	(3,501.77)	989,102.51	

The Local Government Public Transportation Sales Tax Act provides the counties and transportation authorities of this State (subject to referendum approval) an opportunity to obtain additional revenue for the purpose of financing local public transportation systems. The administration of the tax is in accordance with Article 39 of Chapter 105. The tax does not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B.

Effective April 1, 2013, Durham and Orange Counties adopted resolutions to levy an additional 0.5% local sales and use tax for the benefit and purpose of the Research Triangle Regional Public Transportation Authority.

TABLE 60B. ARTICLE 45. LOCAL GOVERNMENT SALES AND USE TAX FOR BEACH NOURISHMENT

	Net	Cost	
	collections	of	Distributable
Fiscal	[1¢ tax]	collection	proceeds
year	[\$]	[\$]	[\$]
2005-06	2,853,417.21	(40,009.30)	2,813,407.91
2006-07	1,860,797.33	-	1,860,797.33
2007-08	219,195.71	-	219,195.71
2008-09	107,427.46	-	107,427.46
2009-10	4,669.56	(8.59)	4,660.97
2010-11	(32.91)	0.12	(32.79)
2011-12	691.04	(2.36)	688.68
2012-13	(3,431.35)	11.75	(3,419.60)

Local Government Sales and Use Tax for Beach Nourishment Act:

SB 622 (SL 2005-276, s. 33.33) amended Chapter 123 of the 2004 Session Laws that added a new Article 45, Local Government Sales and Use Tax for Beach Nourishment, § 105-525 through § 105-531.

The act, as amended, added a new Section 3.1 to provide that the board of commissioners of Dare County were authorized to levy a temporary additional 1% local sales and use tax to be used only for beach nourishment. The administration of the tax was in accordance with Article 39 of Chapter 105. The tax did not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B.

The tax was only in effect from January 1, 2006 through June 30, 2006. Amounts received after 2005-06 reflect delinquent returns, audits, and refunds associated with the six-month period the tax was in effect. Negative collection values indicate an excess of refunds relative to collections.

TABLE 60C. ARTICLE 46. ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2012-13

Effective date of County Net collections of I/4¢ tax] Cost of collection collection proceeds (1,291.11) Distributal proceeds (2,291.11) Alexander
County of levy [1/4¢ tax] collection proceeds Alexander April 1, 2008 387,247.25 (1,291.11) 385,95 Buncombe April 1, 2012 8,607,886.68 (28,741.31) 8,579,14 Cabarrus October 1, 2011 5,998,546.19 (20,002.40) 5,978,54 Catawba April 1, 2008 4,236,498.25 (14,127.97) 4,222,37 Cumberland October 1, 2008 8,609,582.07 (28,729.74) 8,580,85 Duplin January 1, 2011 816,879.10 (2,725.80) 814,15 Durham April 1, 2012 10,734,572.82 (35,806.89) 10,698,76 Edgecombe April 1, 2013 136,808.16 (447.36) 136,36
County levy [\$] [\$] [\$] Alexander
Alexander April 1, 2008 387,247.25 (1,291.11) 385,95 Buncombe April 1, 2012 8,607,886.68 (28,741.31) 8,579,14 Cabarrus October 1, 2011 5,998,546.19 (20,002.40) 5,978,54 Catawba April 1, 2008 4,236,498.25 (14,127.97) 4,222,37 Cumberland October 1, 2008 8,609,582.07 (28,729.74) 8,580,85 Duplin January 1, 2011 816,879.10 (2,725.80) 814,15 Durham April 1, 2012 10,734,572.82 (35,806.89) 10,698,76 Edgecombe April 1, 2013 136,808.16 (447.36) 136,36
Buncombe
Cabarrus
Catawba
Cumberland October 1, 2008 8,609,582.07 (28,729.74) 8,580,85 Duplin
Duplin
Durham April 1, 2012 10,734,572.82 (35,806.89) 10,698,76 Edgecombe April 1, 2013 136,808.16 (447.36) 136,36
Edgecombe April 1, 2013 136,808.16 (447.36) 136,36
Greene
Halifax January 1, 2012 1,025,307.88 (3,417.97) 1,021,88
Haywood October 1, 2008 1,378,247.57 (4,607.87) 1,373,63
Hertford July 1, 2010 473,246.67 (1,579.04) 471,66
Lee
Martin April 1, 2008 454,869.49 (1,516.78) 453,35
Montgomery April 1, 2012 344,948.62 (1,150.17) 343,79
New Hanover October 1, 2010 7,931,494.19 (26,474.78) 7,905,01
Onslow
Orange
Pitt April 1, 2008 4,299,974.49 (14,334.74) 4,285,63
Randolph
Robeson
Rowan
Sampson
Surry April 1, 2008 1,820,979.04 (6,073.20) 1,814,90
Wilkes October 1, 2010 1,160,264.32 (3,866.28) 1,156,39
Totals

One-Quarter Cent (1/4¢) County Sales and Use Tax Act:

HB 1473 (SL 2007-323, s. 31.17(b)) amended Subchapter VIII of Chapter 105 to add a new Article 46, One-Quarter Cent (1/4¢) County Sales and Use Tax Act, § 105-535 through § 105-538, that authorized county boards of commissioners, by resolution and subject to a referendum, to levy an additional 1/4% local sales and use tax. The administration of the tax, with exception, is in accordance with Article 39 of Chapter 105. The tax does not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B. The net proceeds of the tax are distributed to the counties. Unlike other local sales and use taxes levied pursuant to Articles 39, 40, and 42, the amounts allocated to counties are not divided between a county and its municipalities.

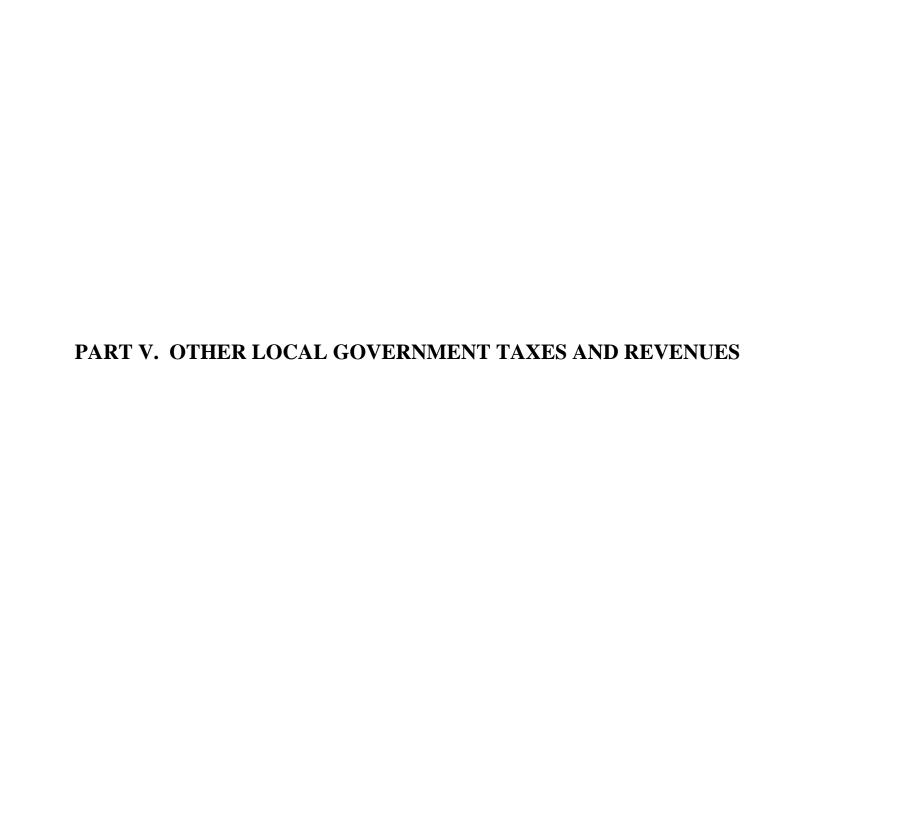


TABLE 61. TAX LEVIES OF LOCAL GOVERNMENTS BY TYPE OF TAX

(Reflects amounts allocated to local governments; includes allocated amounts retained by the State due to budgetary shortfall)

			Count	y levies					Municipal levies				
					Scrap tire,					Utility,			
					white goods,					solid waste,			
		License,			solid waste,					beverage,		District	
		local land			beverage,					telecommuni-		and	
		transfer,	Excise		utility,			License,		cations,		township	
		occupancy,	tax		telecommuni-			occupancy,		and		(general	
	General	and	on		cations, and		General	and		video		property	
	property	meals	convey-	Sales	video program-	Total	property	meals	Sales	programming	Total	tax	
Fiscal	tax	taxes*	ances	taxes	ming taxes	county	tax	taxes*	taxes	taxes	municipal	only)	Total
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1998-99	2,856,825,130	103,851,778	34,787,017	/ / /	19,450,697	4,069,930,999	1,136,153,802	73,339,430	450,280,907	176,342,759	1,836,116,898	157,015,030	6,063,062,928
1999-00	3,147,434,098	115,254,628	35,951,673	1,097,105,681	17,531,252	4,413,277,332	1,224,773,823	81,934,669	478,304,748	194,134,804	1,979,148,044	166,556,623	6,558,981,998
2000-01	3,377,402,521	124,536,718	35,350,847	1,163,889,269	18,362,401	4,719,541,755	1,318,265,598	81,536,019	505,068,725	210,443,448	2,115,313,790	181,650,186	7,016,505,731
2001-02	3,725,354,797	130,021,915	37,311,800	1,136,992,581	19,637,029 a	5,049,318,122	1,415,585,819	96,543,955	485,077,618	204,408,373 a	2,201,615,764	217,381,995	7,468,315,881
2002-03	3,911,185,715	138,687,645	41,595,069	1,210,049,442	19,980,190	5,321,498,061	1,500,740,927	100,781,369	507,785,688	222,207,611	2,331,515,595	229,320,412	7,882,334,068
2003-04	4,079,664,638	151,820,703	46,120,495	1,518,120,637 b	20,819,367	5,816,545,840		108,773,951	631,533,355 b	223,756,410	2,505,631,630	243,813,926	8,565,991,396
2004-05	4,326,784,544	162,625,935	63,984,129		22,239,587	6,187,941,246	1,663,374,160	115,620,111	664,024,290 b	231,410,684	2,674,429,245	261,001,236	9,123,371,727
2005-06	/ / /	179,950,496	· / /		, ,	6,657,060,726		/ /	/ /	, ,	2,822,727,559	273,731,036	/ / /
2006-07	· · · · · · · · · · · · · · · · · · ·	193,017,164	· · · · ·					·	′ ′	265,296,659 d	3,093,157,815	276,566,962	10,511,713,890
2007-08		191,128,921	· · · · · · · · · · · · · · · · · · ·				2,061,464,949	1 1		324,481,915 d	3,294,487,086	300,931,085	11,214,011,475
2008-09	5,791,999,554	201,320,707	35,166,874		, , ,		2,234,107,547		/ /	350,139,280 d	, , ,	320,456,031	11,581,276,257
2009-10	5,904,625,504	186,934,331	36,001,938	1,352,735,722 b	44,960,194 c,d	7,525,257,689	2,287,366,484	122,076,259	701,582,537 b	346,572,734 d	3,457,598,014	333,216,789	11,316,072,492
2010-11	5,958,440,571		32,352,596				2,322,581,375			358,817,033 d	, , ,	333,317,863	11,371,652,886
2011-12		198,346,568	′ ′ :	, , ,	, , ,	7,875,530,478		′ ′	′ ′	, ,	3,715,965,651	351,218,436	
2012-13	6,215,830,244	206,731,421	44,800,083	1,465,080,033 b	/ / /	7,986,699,047	, , ,		796,832,544 b	363,871,518 d	3,737,394,479	360,983,135	12,085,076,660

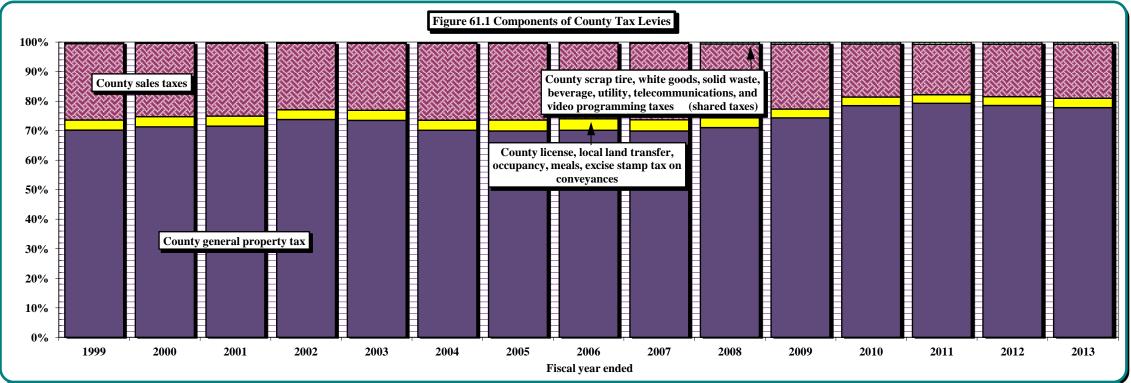
Detail may not add to totals due to rounding. Refer to Tables 63, 65, and 75 for details of county levies and to Tables 63, 66, and 76 for details of municipal levies.

Information compiled from source data provided by the NCDOR Local Government Division and NCDST Municipal Financial Information for fiscal year 2011-2012.

The table summarizes various tax levies applicable to local governments without regard to the governmental entity responsible for authorizing or administering the tax. County, district and township, and municipal property taxes are set by the respective local government jurisdictions; some levies are authorized by the General Assembly with optional election of adoption by local governments, while other levies represent the local governments' statutory shares of taxes levied and administered by the State. Amounts of State aid (reimbursements paid to local governments for lost revenue) are not included. Refer to *Table 64* for details.

The 2001 General Assembly enacted Article 44 (Third One-Half Cent (1/2¢) Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy, setting July 1, 2003 as the earliest effective date of the levy. The 2002 General Assembly advanced the earliest effective date to December 1, 2002; counties imposed the additional 1/2% levy as follows: seventy-eight (78) effective December 1, 2002; eleven (11) effective January 1, 2003; and finally, eleven (11) effective July 1, 2003. The 2007 General Assembly enacted Article 46 (One-Quarter Cent (1/4¢) County Sales and Use Tax) authorizing counties to impose additional 1/4% local sales and use taxes. In accordance with legislative provisions, counties adopted resolutions to levy the additional 1/4% sales and use tax as follows: six (6) counties effective April 1, 2008; two (2) counties effective October 1, 2010; two (2) counties effective January 1, 2011; one (1) county effective October 1, 2011; one (1) county effective October 1, 2011; one (1) county effective April 1, 2012; and two (2) counties effective April 1, 2013.

- *License taxes, local land transfer taxes, occupancy taxes and meals taxes are collections reported by local governments for the preceding fiscal year. For example, the county levied license, local land transfer, occupancy, and meals taxes shown alongside the fiscal year 2012-13 designation reflect levies collected by the county governments during the July 1, 2011 through June 30, 2012 period.
- a Local governments did not receive the following amounts of the beer and wine excise tax due to budgetary shortfall: counties, \$10,141,027; municipalities, \$16,637,645. Municipalities received \$96,915,830 of \$178,065,964 of utility franchise tax proceeds as two quarters of distributions were retained by the State due to budgetary shortfall. Municipalities received \$9,704,764 in distribution proceeds from the telecommunications tax that became effective January 1, 2002; the distribution amount was based on tax collections for less than a full year due to the date of implementation.
- b Amount shown excludes the county and municipal portions of hold harmless distributions made pursuant to § 105-521 and § 105-523. Refer to Table 64 for details of the county and municipal portions of hold harmless distributions.
- c Legislation became effective authorizing counties with either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county to receive a share of the distributable proceeds of utility franchise, piped natural gas excise, and telecommunications taxes.
- d Effective <u>January 1, 2007</u>, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.



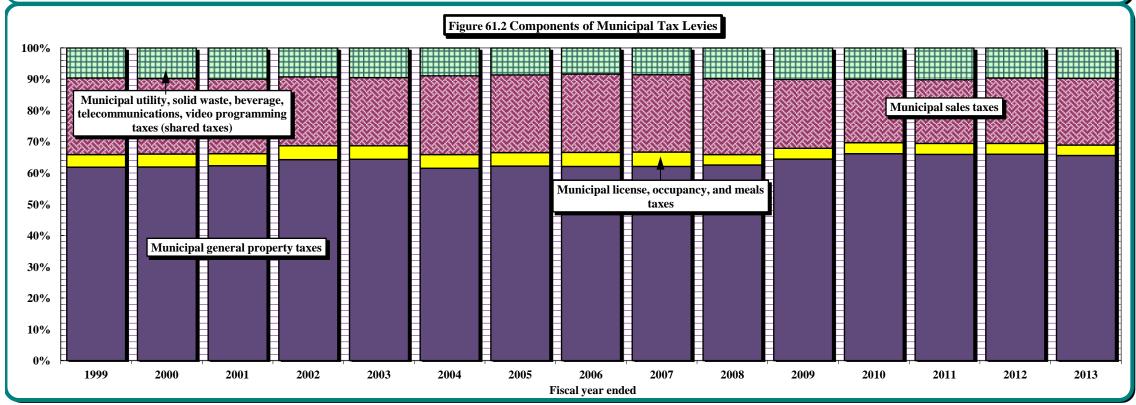


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

	-		revenues	001200121	WENT TAXA		l revenues	1111		
		I				Shares				
			State aid			of State	State aid			
			(reimburse-			administered	(reimburse-		District	
		Shares	ments			taxes	ments		& township	
	Locally	of State	for lost		Locally	(includes	for lost		(general	
	levied	administered	revenue)		levied	Powell Bill	revenue)		property tax	
Fiscal	taxes	taxes	**	Total	taxes	allocations)	**	Total	only)	Total
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1998-99	4,050,480,302	19,450,697	232,373,022	4,302,304,021	1,659,774,139	299,610,929	103,808,487	2,063,193,555	157,015,030	6,522,512,606
1999-00	4,395,746,080	17,531,252	230,052,765	4,643,330,097	1,785,013,240	319,801,895	103,391,217	2,208,206,352	166,556,623	7,018,093,073
2000-01	4,701,179,354	18,362,401	166,576,739	4,886,118,494	1,904,870,342	343,625,267	71,780,200	2,320,275,809	181,650,186	7,388,044,489
2001-02	5,029,681,093	9,496,003	224,574,490	5,263,751,586	1,997,207,392	242,059,024	100,978,740	2,340,245,156	217,381,995	7,821,378,737
2002-03	5,301,517,871	19,980,190	-	5,321,498,061	2,109,307,984	352,441,742	-	2,461,749,726	229,320,412	8,012,568,199
2003-04	5,795,726,473	20,819,367	20,730,041	5,837,275,881	2,281,875,220	344,482,451	18,102,442	2,644,460,113	243,813,926	8,725,549,920
2004-05	6,165,701,659	22,239,587	14,855,944	6,202,797,190	2,443,018,561	366,716,223	14,157,460	2,823,892,244	261,001,236	9,287,690,670
2005-06	6,634,414,661	22,646,065	9,188,605	6,666,249,331	2,586,579,533	372,998,794	11,211,914	2,970,790,241	273,731,036	9,910,770,608
2006-07	7,113,607,579	28,381,533	4,021,523	7,146,010,635	2,827,861,156	403,267,060	10,070,276	3,241,198,492	276,566,962	10,663,776,089
2007-08	7,570,458,575	48,134,729	21,538,871	7,640,132,175	2,970,005,171	482,189,695	8,047,673	3,460,242,539	300,931,085	11,401,305,799
2008-09	7,741,837,788	51,237,219	8,601,835	7,801,676,842	3,117,605,940	495,206,852	8,163,255	3,620,976,047	320,456,031	11,743,108,920
2009-10	7,480,297,495	44,960,194	18,357,831	7,543,615,519	3,111,025,280	478,370,868	12,515,129	3,601,911,276	333,216,789	11,478,743,585
2010-11	7,458,865,729	55,938,570	38,046,723	7,552,851,022	3,164,713,691	493,116,745	13,250,049	3,671,080,484	333,317,863	11,557,249,369
2011-12	7,820,282,107	55,248,371	54,389,684	7,929,920,162	3,357,309,026	497,003,239	11,958,645	3,866,270,910	351,218,436	12,147,409,508
2012-13	7,932,441,781	54,257,266	54,664,817	8,041,363,863	3,373,522,961	506,685,871	10,052,601	3,890,261,433	360,983,135	12,292,608,432

Detail may not add to totals due to rounding. Information compiled from source data provided by the NCDOR Local Government Division and NCDST Municipal Financial Information for fiscal year 2011-2012.

The table reflects amounts actually paid to local governments; excluded are Federal Aid, Federal Revenue Sharing Grants, and any allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall.

Locally levied taxes include:

County revenues: general property tax, license, local land transfer, occupancy, meals taxes, excise stamp tax on conveyances, and sales and use taxes. Municipal revenues: general property tax, license, occupancy, meals taxes, and sales and use taxes.

Shares of State administered taxes include:

County revenues: scrap tire, white goods, and beverage taxes; utility franchise*, piped natural gas excise*, telecommunications*, taxes imposed on video programming services+ (effective 2006-07), and solid waste disposal tax (effective 2008-09).

Municipal revenues: utility franchise, piped natural gas excise, beverage, telecommunications, and the Powell Bill allocation of motor fuel taxes; taxes imposed on video programming services+ (effective 2006-07); solid waste disposal tax (effective 2008-09).

- *HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. Beginning in 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.
- +Effective <u>January 1, 2007</u>, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.

**Repeal of local reimbursements and revenue replacement option [§ 105-521]:

The 2001 General Assembly repealed local reimbursements effective <u>July 1, 2003</u>; the 2002 General Assembly advanced the date of the scheduled repeal to <u>July 1, 2002</u>. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution initially scheduled to sunset in 2012. [SB 402 (SL 2013-360, s.6.17(b)) extends this distribution with modified provisions to September 2013.] Beginning with 2003-04, amounts shown include county and municipal receipts of the hold harmless distribution. Refer to *Table 64* for details.

**Chapter 323 of the 2007 Session Laws-Hold Harmless [§ 105-523]:

Effective October 1, 2007, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate (repeal of Article 44). For 2007-08 (the first of the three-year phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties. Effective October 1, 2008, half of the 1/2% Article 44 levy (0.25%) was assumed by the State; effective October 1, 2009, the remaining 0.25% Article 44 rate was assumed by the State. The legislation included a hold harmless payment provision to assure that each county benefited by at least \$500,000 annually from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid. Refer to Table 64 for details.

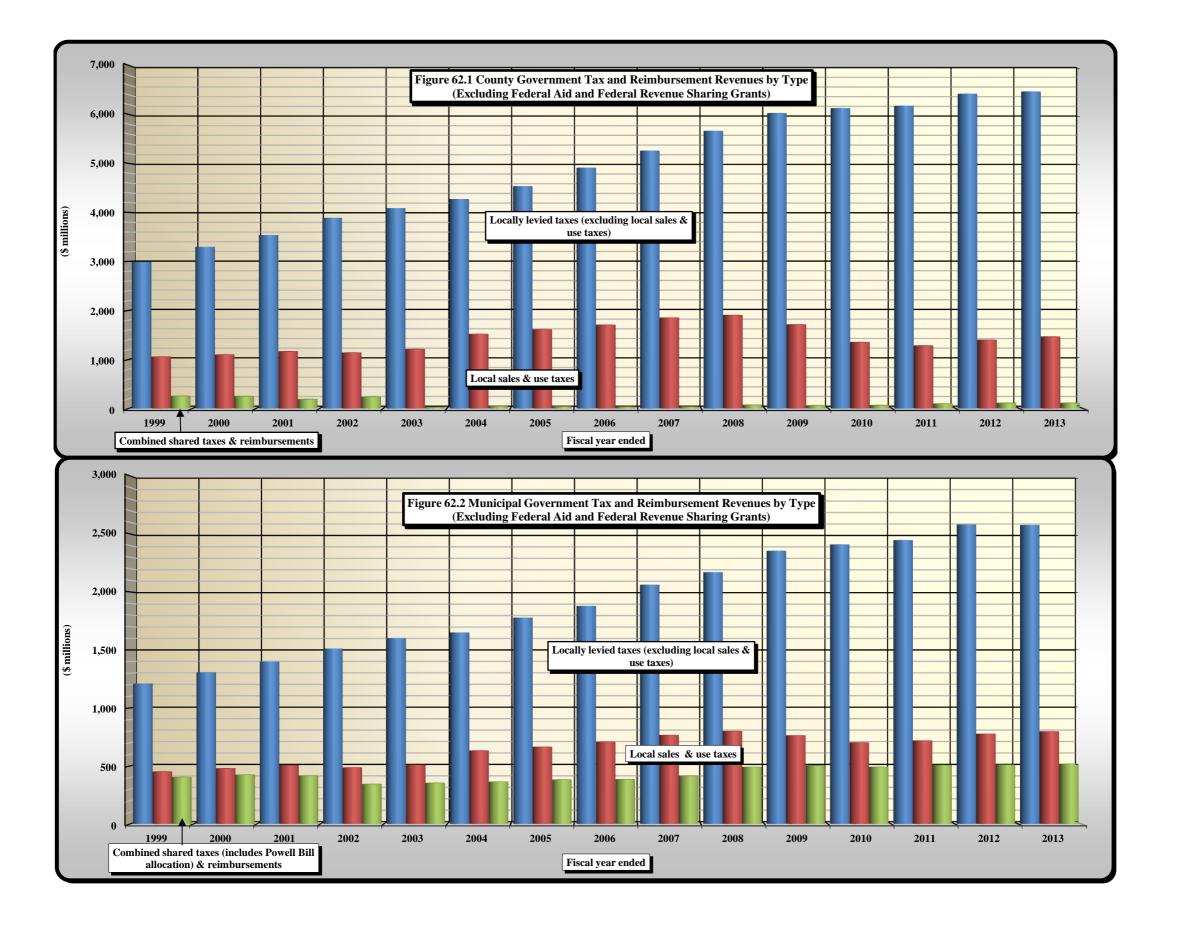


TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

				County s	hares											
					Utility		Telecom-				Utility		Telecom-			
				Beer	franchise/	Tele-	munica-			Beer	franchise/		munica-	State		Combined
				and	piped	commu-	tions and			and	piped	Tele-	tions and	street-aid		county/
	White	Scrap	Solid	wine	natural	nica-	video		Solid	wine	natural	commu-	video	[Powell		municipal
	goods	tire	waste	excise	gas excise	tions	program-	Total	waste	excise	gas excise	nications	program-	Bill]	Total	shares of
	disposal	disposal	disposal	taxes	taxes	tax	ming taxes	county	disposal	taxes	taxes	tax	ming taxes	allocation	municipal	state levies
Fiscal	tax	tax	tax	b	d	d	e	shares	tax	b	b	c	e	a	shares	c
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1998-99	3,594,855	6,656,994	-	9,198,849	-	-	-	19,450,697	-	15,225,494	161,117,265	-	-	123,268,170	299,610,929	319,061,627
1999-00	1,201,398	6,867,588	-	9,462,266	-	-	-	17,531,252	-	15,774,669	178,360,135	-	-	125,667,091	319,801,895	337,333,147
2000-01	1,450,851	7,311,345	- [9,600,205	-	-	-	18,362,401	-	16,403,740	194,039,708	-	-	133,181,819	343,625,267	361,987,668
2001-02	2,204,790	7,291,213	-	-	-	-	-	9,496,003	-	-	96,915,830	9,704,764	-	135,438,430	242,059,024	251,555,027
2002-03	2,120,673	7,491,900	-	10,367,617	-	-	-	19,980,190	-	17,041,309	149,982,576	55,183,726	-	130,234,131	352,441,742	372,421,932
2003-04	2,379,120	7,749,884	-	10,690,363	-	-	-	20,819,367	-	17,784,710	153,049,253	52,922,447	-	120,726,041	344,482,451	365,301,817
2004-05	3,023,674	8,140,943	-	11,074,970	-	-	-	22,239,587	-	18,703,575	156,416,273	56,290,836	-	135,305,539	366,716,223	388,955,810
2005-06	2,969,528	8,563,891	-	11,112,647	-	-	-	22,646,065	- 1	19,117,119	163,132,254	53,898,653	-	136,850,768	372,998,794	395,644,859
2006-07	3,403,652	9,120,878	- 1	11,331,104	179,017	90,055	4,256,828	28,381,533	- 1	20,285,733	162,523,725	73,206,999	9,280,203	137,970,401	403,267,060	431,648,593
2007-08	3,192,414	9,686,747	-	11,625,997	264,687	129,716	23,235,169	48,134,729	- 1	21,447,336	183,505,420	68,793,155	50,736,002	157,707,780	482,189,695	530,324,424
2008-09	2,495,654	9,767,090	1,458,453	11,623,425	286,829	141,220	25,464,547	51,237,219	1,458,453	21,756,175	193,632,766	77,533,417	55,758,468	145,067,572	495,206,852	546,444,071
2009-10	2,200,533	10,014,453	3,456,976	3,693,538	302,486	132,266	25,159,942	44,960,194	3,456,976	7,166,791	204,110,095	75,054,809	56,784,064	131,798,134	478,370,868	523,331,062
2010-11	2,645,832	10,932,165	3,378,816	14,341,963	312,478	118,621	24,208,695	55,938,570	3,378,816	19,679,325	211,661,419	68,796,925	55,300,547	134,299,711	493,116,745	549,055,315
2011-12	2,629,996	11,600,911	3,511,093	11,674,809	289,142	132,753	25,409,668	55,248,371	3,511,093	22,435,300	203,817,248	72,413,555	56,479,430	138,346,613	497,003,239	552,251,610
2012-13	2,630,297	11,637,880	3,273,395	11,415,207	318,578	123,869	24,858,040	54,257,266	3,273,395	21,140,618	218,063,254	66,575,522	54,818,729	142,814,353	506,685,871	560,943,137

Detail may not add to totals due to rounding.

The table reflects amounts actually paid to local governments; amounts are shown by year in which received by local governments. Allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall are excluded.

- a State street-aid allocations are made annually to incorporated eligible and qualifying municipalities to be expended for maintaining, repairing, constructing, reconstructing or widening local streets that are the responsibility of the municipalities, or for planning, construction, and maintenance of bikeways or sidewalks along public streets and highways. The annual allocation is a combination of appropriations sourced to the Highway and Highway Trust Funds; in addition to the 1 3/4¢ per gallon share of the motor fuels and alternative fuels tax revenue from the Highway Fund, municipalities receive an annual amount equal to 6.5% of certain revenues from the Highway Trust Fund.
- b In 2001-02, local governments did not receive an allocation for beer and wine excise taxes as the funds were retained by the State due to budgetary shortfall. The allocated amounts retained by the State included the county share of \$10,141,027 and the municipal share of \$16,637,645. Municipalities received only \$96,915,830 of the \$178,065,964 proceeds of utility franchise tax as two quarters of distributions were retained by the State due to budgetary shortfall.
- S.L. 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the beer and wine excise taxes net proceeds. The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010 (reflected in annual local government distribution transacted May 28, 2010).
- c The telecommunications tax became effective January 1, 2002; the municipal distribution amount shown for 2001-02 was based on tax collections for less than a full year due to the date of implementation.
- d HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county.

 Beginning with 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.
- e Effective <u>January 1, 2007</u>, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.

TABLE 64. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

			County reimbi	ırsements:						Municipal rei	mbursements:			Annual
	Exemption			Sales taxes	Local gover	nment		Exemption			Sales taxes	Local government		combined
	of			lost due to	hold har	mless	Total	of			lost due to	hold harmless	Total	county/
	inventories	Homestead	Repeal	exemption of	distribution p	oayments**	county	inventories	Homestead	Repeal	exemption of	distribution	municipal	municipal
	from property	exemption	of	purchases	Transitional	Medicaid	reimburse-	from property	exemption	of	purchases	payments:	reimburse-	reimburse-
	tax base	for elderly	intangibles	made with	НН	НН	ments/	tax base	for elderly	intangibles	made with	Transitional HH**	ments/	ments/
Fiscal	a	disabled	tax	food stamps	[§ 105-521]	[§ 105-523]	distributions	a	disabled	tax	food stamps	[§ 105-521]	distributions	distributions
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1998-99	127,759,250	8,258,365	91,715,522	4,639,885	-	-	232,373,022	62,414,838	2,369,914	37,256,980	1,766,755	-	103,808,487	336,181,509
1999-00	127,702,802	5,982,816	91,739,799	4,627,348	-	-	230,052,765	62,471,286	1,907,937	37,232,703	1,779,291	-	103,391,217	333,443,983
2000-01	63,863,877	5,982,816	92,105,827	4,624,220	-	-	166,576,739	31,223,168	1,907,937	36,866,676	1,782,419	-	71,780,200	238,356,939
2001-02	127,781,871	-	92,162,980	4,629,639	-	-	224,574,490	62,392,217	-	36,809,522	1,777,001	-	100,978,740	325,553,230
2002-03	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-
2003-04		-	-	-	20,730,041	-	20,730,041	-	-	-	-	18,102,442	18,102,442	38,832,483
2004-05	- [-	-	-	14,855,944	-	14,855,944	-	-	-	-	14,157,460	14,157,460	29,013,405
2005-06	- 1	-	-	-	9,188,605	-	9,188,605	-	-	-	-	11,211,914	11,211,914	20,400,519
2006-07	-	-	-	-	4,021,523	-	4,021,523	- 1	-	-	-	10,070,276	10,070,276	14,091,799
2007-08	- 1	-	-	-	4,406,864	17,132,008	21,538,872	-	-	-	-	8,047,673	8,047,673	29,586,545
2008-09	-	-	-	-	4,000,835	4,601,001	8,601,835	-	-	-	-	8,163,255	8,163,255	16,765,090
2009-10	- 1	-	-	-	11,727,268	6,630,563	18,357,831	-	-	-	-	12,515,129	12,515,129	30,872,960
2010-11	-	-	-	-	13,494,583	24,552,141	38,046,723	-	-	-	-	13,250,049	13,250,049	51,296,772
2011-12	- 1	-	-	-	10,173,108	44,216,576	54,389,684	-	-	-	-	11,958,645	11,958,645	66,348,329
2012-13	-	-	-	-	7,412,422	47,252,395	54,664,817	-	-	-	-	10,052,601	10,052,601	64,717,418

Reimbursements are replacement revenues paid to local governments by the State intended to offset local revenue lost due to legislative changes.

Amounts are shown by year in which received by local governments.

Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995; amounts shown for intangibles tax include special allocations to local governments to replace local revenue lost.

aPrior to repeal, local governments received two payments annually (in September and April) as reimbursement for local property taxes lost due to the exemption of inventories from the property tax base. In 2000-01, the April payment was deferred until July 2001 (2001-02 fiscal year); as a result, local governments realized one-half of the annual, scheduled reimbursement amount during the 2000-01 fiscal year. The September 2001 payment was issued but the State retained the funds allocated for the April 2002 payment, instead placing them in a special reserve fund due to the budgetary shortfall.

The reimbursement for local property taxes lost due to the homestead exemption for the elderly and disabled was canceled in 2001-02 as the State retained the funds due to the budgetary shortfall.

**Repeal of local reimbursements and revenue replacement option [§ 105-521]

The 2001 General Assembly repealed local reimbursements effective <u>July 1, 2003</u>; the 2002 General Assembly advanced the date of the scheduled repeal to <u>July 1, 2002</u>. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution scheduled to sunset in 2012. [SB 402 (SL 2013-360, s.6.17(b)) extends this distribution with modified provisions to September 2013.]

Transitional Hold Harmless [§ 105-521] - combined county and municipal portions:

2003-04	\$38,832,483	2008-09	\$12,164,089
2004-05	\$29,013,405	2009-10	\$24,242,397
2005-06	\$20,400,519	2010-11	\$26,744,631
2006-07	\$14,091,799	2011-12	\$22,131,753
2007-08	\$12,454,537	2012-13	\$17,465,023

**Chapter 323 of the 2007 Session Laws-Hold Harmless [§ 105-523]

Effective October 1, 2007, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate (repeal of Article 44). For 2007-08 (the first of the three-year phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties. Effective October 1, 2008, half of the 1/2% Article 44 levy (0.25%) was assumed by the State; effective October 1, 2009, the remaining 0.25% Article 44 rate was assumed by the State. The legislation included a hold harmless payment provision to assure that each county benefited by at least \$500,000 annually from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid.

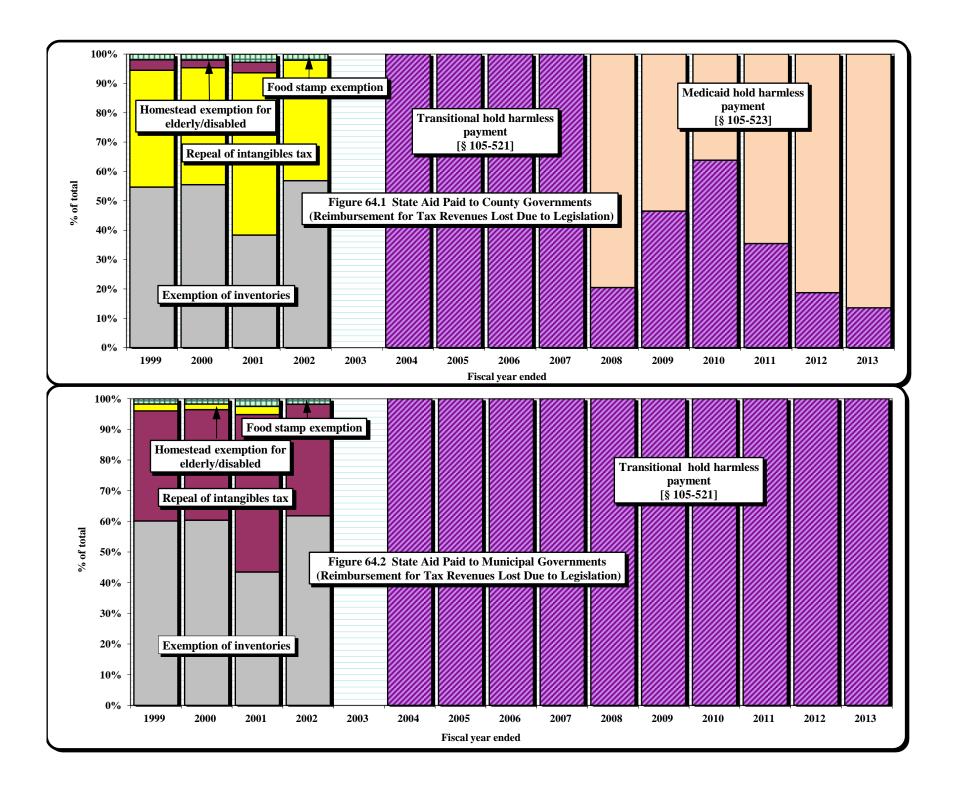


TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2012-2013

	Locally Levied Taxes:							State aid: County Shares of State Levied Taxes:									
			·									County Sn			Ī	1	
		y, License, La			pancy, Sales an			Statı					Beer	Utility			
	County-			cted during		County share:	Excise	sales and		Scrap	White	Solid	and	taxes:	Telecommu-	Video	
	wide		fiscal year 2			local	tax on	hold ha		tire	goods	waste	wine	electric	nications tax	programming	
	property	License	Land	Meals	Occupancy	government	convey-		utions:	disposal	disposal	disposal	excise	franchise/	distribution	distribution	
	tax	taxes	Transfer	taxes	taxes	sales taxes	ances*	§105-521	§105-523	tax	tax	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	64,237,954	70,064	-	-	567,184	20,464,159	406,340	-	-	183,750	46,992	44,032	233,472	-	-	182,890	86,436,836
Alexander	15,708,910	12,660	-	-	-	5,014,210	58,810	-	917,062	45,184	-	26,820	-	-	-	182,939	21,966,595
Alleghany	8,432,095	3,980	-	-	38,881	1,479,373	38,248	-	354,918	13,384	3,423	7,084	37,556	-	-	46,491	10,455,433
Anson	13,207,118	915	-	-	37,288	2,125,342	40,455	301,689	-	31,509	6,253	11,380	-	-	-	25,436	15,787,385
Ashe	16,522,441	7,991	-	-	164,217	4,338,017	102,212	-	-	33,066	8,456	18,474	-	-	-	92,953	21,287,828
Avery	18,464,978	8,640	-	-	-	3,745,659	198,238	-	523,200	21,506	-	11,483	-	-	-	57,784	23,031,487
Beaufort	30,501,058	8,619	-	-	-	7,510,836	115,800	-	· <u>-</u>	57,749	-	25,967	138,126	-	-	137,319	38,495,473
Bertie	9,475,222	5,935	-	-	-	1,613,735	33,255	51,829	-	25,317	-	11,220	59,391	-	-	35,811	11,311,717
Bladen	19,549,428	3,718	-	-	-	4,399,233	53,366	· -	-	42,428	10,850	20,686	· -	-	-	46,048	24,125,757
Brunswick	108,691,872	70,846	-	-	1,147,265	17,301,451	1,021,578	-	832,539	132,246	33,822	43,976	234,872	-	-	426,533	129,937,000
Buncombe	155,796,935	72,950	-	_	7,357,663	59,313,452 a	1,454,310	-	-	292,695	74,857	104,332	557,136	-	_	1,559,341	226,583,672
Burke	35,505,504	22,445	_	_	316,871	10,190,180	142,177	-	-	109,526	6,337	45,153	-	_	_	291,185	46,629,378
Cabarrus	130,710,404	594,165	_	_	3,823,678	36,667,345	785,229	-	943,395	217,945	55,739	37,080	-	_	_	546,549	174,381,530
Caldwell	35,562,810	22,851	_	_	66,096	8,127,505	144,698	212,337	-	100,281	25,646	33,093	-	_	_	424,139	44,719,456
Camden	6,935,839	337,938	327,954	-	31,577	1,378,988	26,516	· -	676,743	11,992	3,067	7,510	39,874	318,578	123,869		10,266,081
Carteret	43,990,938	56,661	_	_	4,525,810	13,244,141	508,740	_	595,780	81,353	20,806	29,609	158,022	-	_	474,007	63,685,866
Caswell	9,920,665	705	-	_	, , , , <u>-</u>	2,287,402	38,724	_	414,101	28,540	7,299	16,289	86,644	-	-	15,994	12,816,363
Catawba	83,141,430	49,830	-	_	-	27,855,197	499,172	_	, <u>-</u>	186,859	47,787	63,671	339,018	-	-	653,048	112,836,012
Chatham	56,013,420	18,205	-	_	78,155	8,452,626	466,608	_	1,673,674	77,656	19,860	38,510	205,237	-	-	209,482	67,253,433
Cherokee	15,499,682	11,040	-	-	163,470	4,976,122	98,716	-	-	33,003	-	18,190	-	-	-	52,866	20,853,088
Chowan	10,299,110	5,400	306,085	_	124,303	2,245,212	36,781	_	281,461	17,838	4,562	7,425	39,523	-	_	17,338	13,385,036
Clay	7,521,267	4,500	´ -	_	9,863	1,643,599	54,342	_	369,165	12,668	3,240	7,733	40,976	-	-	23,295	9,690,648
Cleveland	53,411,887	20,235	-	_	239,913	14,300,671	169,615	_	, <u>-</u>	118,480	30,300	43,434	, <u>-</u>	-	-	306,297	68,640,832
Columbus	28,234,288	-	-	-	68,540	6,451,856	58,622	205,989	-	69,722	17,830	31,555	-	-	-	68,108	35,206,510
Craven	45,814,967	63,424	-	-	1,586,806	13,317,536	290,828	-	824,922	126,362	32,316	33,515	178,686	-	-	323,437	62,592,800
Cumberland	162,554,808	921,773	_	5,551,862	5,044,108	47,315,851	856,967	_	_	394,927	100,999	65,479	348,753	_		584,555	223,740,082
Currituck	26,804,413	414,475	2,348,650	-,,	9,991,095	7,598,363	311,894	_	134,256	28,494	7,287	17,927	95,458	_	-	351,351	48,103,663
Dare	49,405,051	35,377	4,760,652	2,004,354	15,400,482	16,397,029 b	520,641	-	101,984	41,171	10,529	12,742	67,947	_	_	127,779	88,885,738
Davidson	70,784,551	56,412		_,001,001	-	16,802,603	493,284	-	964,504	197,102	50,407	78,335	• •	_	_	912,907	90,340,105
Davie	26,646,571	18,566	-	-	142,140	5,485,174	125,268	1,319,468	700,003	50,076	12,807	25,156	-	-	-	127,113	34,652,342
Dunlin	27 507 002	25 440			107 150	7 642 146	FE 924		217 540	M1 E11	10 200	24 107				24 540	25 002 207
Duplin	27,586,803	25,449	-	-	196,159	7,642,146	75,834	-	317,548	71,511	18,289	34,107	147.755	-	-	24,549	35,992,395
Durham	226,847,785	74,611	-	-	7,814,823	49,532,956 c	2,056,868	402 200	-	327,428	83,738	27,578	147,755	-	-	450,456	287,363,999
Edgecombe	26,802,054	38,364	-	-	2 025 455	4,267,798	64,931	493,399	-	67,845	3,918	17,039	90,342	-	-	53,893	31,899,583
Forsyth	232,565,484	354,994	-	-	3,925,455	52,177,451	1,457,660	497,408	- 	427,120	10.000	42,652	227,052	-	-	579,660	292,254,935
Franklin	36,575,774	21,685	-	-	48,888	7,596,298	184,902	-	596,875	74,158	18,966	40,611	216,442	-	-	129,962	45,504,560

TABLE 65. -Continued

-			Locally Levi	ed Tayes			State aid: County Shares of State Levied Taxes:							I			
	Property		•		pancy, Sales and	d Use		Statu		1		County Blia	Beer	Utility			
	County-	, , 2101150, 1241		ected during	paney, baies and	County share:	Excise	sales and		Scrap	White	Solid	and	taxes:	Telecommu-	Video	
	wide		fiscal year 2			local	tax on	hold ha		tire	goods	waste	wine	electric	nications tax	programming	
	property	License	Land	Meals	Occupancy	government	convev-	distrib		disposal	disposal	disposal	excise	franchise/	distribution	distribution	
	tax	taxes	Transfer	taxes	taxes	sales taxes	ances*	§105-521	§105-523	tax	tax	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	3 100 10 11 11	[\$]
Gaston	124,813,544	733,650	-	-	1,078,749	26,320,776	533,335	-	-	249,960	63,925	59,217	<u>.</u> .	-		463,215	154,316,371
Gates	6,030,351	2,060	_	_	-	1,231,764	19,912	_	634,793	14,492	3,706	8,876	46,956	_	-	1,514	7,994,425
Graham	5,540,615	4,000	-	_	169,829	1,350,737	225,944	_	145,672	10,770	2,754	6,260		-	-	4,523	7,461,105
Granville	32,329,555	6,710	-	-	178,497	5,342,941	130,710	523,072	1,639,875	73,319	18,751	30,014	159,884	-	-	72,900	40,506,227
Greene	7,730,863	5,542	-	-	-	2,099,194	20,058	-	318,842	25,856	6,612	14,575	77,750	-	-	9,700	10,308,991
Guilford	356,539,424	198,343	-	-	4,486,839	66,638,469	1,984,840	_	-	595,869	152,390	65,908	352,100	-	-	815,069	431,829,250
Halifax	24,534,323	25,723	-	-	644,961	7,334,630	86,793	-	-	65,690	16,799	23,746	126,175	-	-	103,554	32,962,395
Harnett	53,953,794	2,498,751	-	-	-	14,128,336	412,984	-	1,006,577	142,133	8,285	71,474	-	-	-	198,670	72,421,005
Haywood	38,896,622	29,160	-	-	903,891	10,993,297	231,556	-	-	71,828	18,370	32,630	-	-	-	352,597	51,529,950
Henderson	62,215,764	17,392	-	-	1,186,405	17,887,400	486,955	-	629,057	130,421	-	57,161	273,702	-	-	525,339	83,409,595
Hertford	12,529,273	20,862	-	-	52,937	3,843,806	34,139	-	-	29,624	5,867	11,634	61,584	-	-	41,147	16,630,871
Hoke	20,664,310	13,598	-	-	-	5,127,952	150,639	-	585,207	58,658	-	33,321	178,844	-	-	20,754	26,833,282
Hyde	7,163,813	3,268	-	-	425,312	1,361,818	23,478	-	354,548	7,005	-	4,407	23,478	-	-	3,572	9,370,699
Iredell	99,604,445	79,461	-	-	-	26,249,518	990,645	-	385,730	194,399	49,716	75,765	403,389	-	-	510,549	128,543,617
Jackson	31,699,901	21,283	-	-	486,780	8,247,228	312,200	-	620,156	48,943	12,517	28,027	133,808	-	-	68,273	41,679,116
Johnston	103,402,900	50,385	-	-	594,351	26,179,904	587,176	-	294,763	207,412	53,045	92,521	494,360	-	-	359,891	132,316,707
Jones	6,086,389	1,065	-	-	-	989,228	14,756	-	223,929	12,405	-	6,562	35,053	-	-	5,897	7,375,285
Lee	36,275,132	13,564	-	-	187,183	9,405,929	139,636	-	-	70,255	17,967	21,840	57,090	-	-	182,155	46,370,750
Lenoir	31,852,624	21,169	-	-	200,127	8,039,333	70,777	-	-	71,606	18,312	25,918	137,811	-	-	171,808	40,609,484
Lincoln	49,866,692	31,573	-	-	-	11,685,863	357,831	-	448,066	95,221	-	51,922	276,595	-	-	233,252	63,047,014
Macon	25,863,641	111,296	-	-	508,076	7,379,172	211,569	-	-	41,407	10,590	22,373	-	-	-	90,865	34,238,988
Madison	10,858,664	10,440	-	-	155,530	2,125,957	57,604	-	158,755	25,440	6,506	13,435	-	-	-	17,953	13,430,284
Martin	12,597,864	4,920	-	-	250,048	3,808,340	34,570	84,041	-	29,181	1,682	11,743	62,201	-	-	40,668	16,925,258
McDowell	18,564,546	16,348	-	-	271,574	6,891,187	95,304	-	-	54,705	13,991	27,537	-	-	-	187,710	26,122,901
Mecklenburg	916,509,092	382,750	-	23,219,127	28,868,754	170,576,223 с	8,117,491	-	-	1,129,506	288,871	33,551	178,412	-	-	585,565	1,149,889,343
Mitchell	7,736,911	7,080	-	-	52,403	2,743,555	49,516	-	-	18,726	4,789	9,774	-	-	-	59,370	10,682,124
Montgomery	16,469,454	10,250	-	-	30,500	3,202,846	66,084	-	157,039	33,652	8,606	15,102	80,200	-	-	20,993	20,094,726
Moore	56,005,893	44,085	-	-	1,147,952	13,179,108	508,517	-	906,242	107,585	27,514	34,166	182,045	-	-	16,971	72,160,079
Nash	47,067,477	274,001	-	-	1,298,653	11,828,116	189,501	-	-	115,980	29,660	31,569	168,124	-	-	217,116	61,220,198
New Hanover	159,666,507	647,094	-	-	3,833,023	53,291,013	1,436,009	-	-	248,385	63,524	66,535	355,778	-	-	1,242,192	220,850,058
Northampton	17,809,420	6,455	-	-	49,789	1,707,815	45,201	49,259	<u>-</u>	26,434	<u>-</u>	11,842	62,795	-	-	59,370	19,828,378
Onslow	77,907,527	84,787	-	-	1,821,992	32,415,430	810,598	-	3,889,193	222,568	56,918	77,888	415,928	-	-	20,993	117,723,823
Orange	137,857,906	547,738	-	-	1,038,383	16,493,550 c	790,287	-	3,989,438	163,330	41,771	39,819	212,286	-	-	16,971	161,191,479
Pamlico	9,580,094	1,904	-	-	-	1,821,620	74,464	-	475,538	15,915	4,070	5,920	31,537	-	-	217,116	12,228,179
Pasquotank	21,083,356	9,580	789,443	-	570,171	6,679,034	98,288	-	8,355	48,832	12,488	16,624	88,364	-	-	1,242,192	30,646,726

TABLE 65. -Continued

<u> </u>	I		Locally Levi	ed Taxes:			State aid: County Shares of State Levied Taxes:							Ι			
	Propert		•		oancy, Sales an	d Use	ŀ	Statu				County SIII	Beer	Utility			
	County-	<i>y</i> , 21cense, 2u		ected during	Janey, Sares and	County share:	Excise	sales and		Scrap	White	Solid	and	taxes:	Telecommu-	Video	
	wide		fiscal year	8		local	tax on	hold ha		tire	goods	waste	wine	electric	nications tax	programming	
	property	License	Land	Meals	Occupancy	government	convey-	distrib		disposal	disposal	disposal	excise	franchise/	distribution	distribution	
	tax	taxes	Transfer	taxes	taxes	sales taxes	ances*	§105-521	§105-523	tax	tax	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		[\$]
Pender	32,486,777	-	-	-	-	7,306,809	312,915	-	309,369	64,168	12,678	35,230	188,279	-		285,082	41,001,308
Perquimans	7,700,443	6,726	341,779	-	8,103	1,287,707	31,166	-	555,297	16,314	4,172	8,180	43,516	-	-	21,107	10,024,510
Person	28,514,307	22,810	-	-	182,666	5,998,622	78,256	-	-	47,854	12,238	23,764	126,583	-	-	69,836	35,076,935
Pitt	75,690,874	38,831	-	-	1,685,857	23,701,362	617,220	-	-	205,109	52,455	45,935	245,353	-	-	455,434	102,738,429
Polk	14,374,254	3,525	-	-	67,713	2,199,613	92,376	451,182	611,301	24,714	6,320	13,017	-	-	-	25,671	17,869,686
Randolph	60,560,667	116,067	-	-	677,155	16,722,935	248,500	-	477,844	172,137	44,023	67,480	-	-		392,335	79,479,142
Richmond	24,438,604	15,205	-	-	231,212	5,314,462	47,206	-	-	56,087	11,098	21,093	73,343	-	-	204,524	30,412,833
Robeson	43,475,379	48,174	-	-	-	18,147,081	132,852	-	-	162,381	41,527	73,562	-	-	-	227,296	62,308,251
Rockingham	47,419,292	47,737	-	-	210,638	10,102,510	134,253	562,838	-	112,922	28,878	41,662	221,128	-	-	266,948	59,148,806
Rowan	72,422,039	86,697	-	-	303,143	16,762,512	259,987	114,518	-	166,947	42,694	58,150	308,495	-	-	440,290	90,965,473
Rutherford	33,506,931	12,395	-	-	593,608	9,692,631	149,465	-	-	82,379	21,068	37,322	-	-	-	43,491	44,139,290
Sampson	32,043,066	22,860	-	-	67,984	8,875,680	117,106	-	-	76,813	-	39,132	-	-	-	54,089	41,296,730
Scotland	20,982,978	4,823	-	-	324,960	5,211,998	35,056	280,100	-	43,483	8,260	13,953	74,362	-	-	94,484	27,074,457
Stanly	28,895,522	40,615	-	-	207,472	6,986,119	109,768	-	-	73,437	18,781	24,073	-	-	-	162,937	36,518,723
Stokes	22,053,133	39,485	-	-	-	5,166,411	77,777	2,265,294	969,402	57,337	11,342	30,056	159,764	-	-	123,477	30,953,478
Surry	30,208,120	32,391	-	-	74,504	14,958,947	130,482	-	-	88,820	22,715	42,669	226,527	-	-	241,737	46,026,913
Swain	4,778,821	10,600	-	-	379,693	2,233,420	109,004	-	450,911	17,129	4,381	9,679	-	-	-	36,663	8,030,301
Transylvania	23,703,722	11,682	-	-	350,735	5,455,515	190,210	-	698,994	40,112	10,258	18,991	-	-	-	118,930	30,599,150
Tyrrell	3,386,928	1,196	-	-	6,566	539,652	15,377	-	458,860	5,253	995	2,649	14,079	-	-	649	4,432,203
Union	155,436,200	51,003	-	-	-	26,839,683	1,304,028	-	5,217,370	247,175	63,215	51,136	-	-	-	526,052	189,735,863
Vance	21,886,288	7,677	-	-	331,342	7,049,369	50,209	-	-	54,931	14,048	22,426	119,392	-	-	142,077	29,677,759
Wake	652,983,346	446,298	-	20,586,984	15,377,392	121,510,466	7,175,255	-	7,299,835	1,111,117	284,170	144,567	774,580	-	-	1,724,173	829,418,182
Warren	17,014,712	-	-	-	-	2,230,908	61,072	-	-	25,237	6,454	14,290	75,896	-	-	14,224	19,442,793
Washington	6,428,220	38,875	-	-	113,314	1,636,854	29,262	-	8,365	15,805	4,042	6,361	33,733	-	-	16,036	8,330,866
Watauga	27,877,448	4,425	-	-	887,140	9,217,185	316,409	-	1,479,364	62,615	16,014	24,770	-	-	-	353,863	40,239,232
Wayne	54,841,101	66,615	-	-	-	17,213,208	190,426	-	-	148,974	38,099	60,646	112,040	-	-	540,845	73,211,954
Wilkes	36,214,336	340,482	-	-	-	11,708,928	121,881	-	-	83,894	21,455	46,564	247,578	-	-	261,436	49,046,553
Wilson	47,757,537	23,623	-	-	-	11,894,267	143,990	-	-	98,250	25,126	20,375	108,434	-	-	77,562	60,149,164
Yadkin	19,641,313	19,320	-	-	34,365	4,648,199	68,795	-	523,408	46,375	11,860	23,796	43,597	-	-	90,357	25,151,385
Yancey	12,075,684	2,466	-	-	41,223	2,606,377	58,784	-	98,170	21,713	5,553	12,365	-	-	-	78,865	15,001,200
All counties	6,215,830,244	10,934,309	8,874,562	51,362,327	135,560,222	1,465,080,033 a	44,800,083	7,412,422	47,252,395	11,637,880	2,630,297	3,273,395	11,415,207	318,578	123,869	24,858,040	8,041,363,863

Note: County-wide property tax levies are derived by applying the county-wide tax rate to the total assessed valuation of all property locally taxable and do not include supplementary school district levies.

Information compiled from source data provided by the NCDOR Local Government Division.

Detail may not add to totals due to rounding.

¹ HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. During 2012-13, Camden County received a share of the distributable proceeds as a result of the legislation.

a Includes \$12,933,748.47 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Excludes (\$3,153.52) for Beach Nourishment in Dare County.

c Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Durham County, \$825.92; Orange County, \$114.99; Mecklenburg County, \$35,181,117.

^{*}Estimates of July 2012 through June 2013 transactions: computations based on remittances of the State's portion of the excise tax on conveyances.

TABLE 66. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2012-2013

					REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2012-2013								
			cally Levied Taxe			State aid:			nicipal Shares of S				
	Municipal		es collected durin	0	Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	property		al year 2011-201		share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance													
Alamance	181,066	50	-	-	177,115	-	610	3,932	23,076	5,352	656	26,786	418,642
Burlington*	24,702,313	565,602	-	-	9,308,897	-	32,116	206,973	2,204,848	1,161,471	385,941	1,435,203	40,003,364
Elon	2,272,433	6,833	-	-	1,759,244	-	6,062	39,176	217,943	73,406	89,898	241,735	4,706,730
Gibsonville*	2,536,580	11,135	-	-	876,318	-	4,064	26,126	172,700	74,020	61,355	180,203	3,942,502
Graham	4,349,405	119,768	-	-	2,601,321	-	8,946	57,449	484,604	280,375	103,759	389,814	8,395,441
Green Level	225,262	1,165	-	-	384,866	-	1,323	8,477	41,351	15,947	8,034	56,162	742,588
Haw River	680,605	63,473	-	-	421,997	101,783	1,451	9,314	82,023	47,021	14,429	61,721	1,483,818
Mebane*	7,345,176	19,747	-	-	2,097,153	-	7,312	47,190	715,833	142,090	65,388	321,024	10,760,912
Ossipee	17,106	-	-	-	100,169	-	345	2,214	13,295	6,835	2,092	-	142,055
Swepsonville	-	-	-	-	212,218	-	-	4,688	82,789	3,716	4,432	-	307,842
Alexander													
Taylorsville	642,177	6,539	-	-	400,299	-	1,333	8,572	105,573	71,344	38,019	60,635	1,334,489
Alleghany													
Sparta	446,845	4,432	-	-	347,599	-	1,107	7,090	231,826	27,636	8,765	59,096	1,134,395
Anson													
Ansonville	70,589	-	-	-	88,987	-	386	1,604	13,697	4,119	2,344	24,872	206,597
Lilesville	79,790	154	_	-	75,633	-	328	· -	12,280	10,436	2,476	17,793	198,890
McFarlan	10,348	-	_	-	16,534	-	-	-	1,823	158	· -	4,516	33,379
Morven	68,861	-	_	-	71,733	-	311	1,289	13,253	8,872	784	16,963	182,066
Peachland	52,910	-	-	-	61,130	-	265	· -	10,761	9,723	730	16,712	152,230
Polkton	106,240	-	_	-	479,298	-	2,080	13,251	29,103	14,783	2,173	90,054	736,982
Wadesboro	1,583,425	-	-	-	818,912	39,083	3,549	22,545	209,447	53,540	37,490	178,026	2,946,017
Ashe					,	ŕ	•	ŕ	ŕ	•	•	ŕ	, ,
Jefferson	558,738	-	-	-	341,309	-	1,005	6,424	126,824	6,673	10,539	53,832	1,105,344
Lansing	29,031	-	-	-	33,897	-	-	· -	5,263	2,383	336	5,891	76,801
West Jefferson	1,238,134	9,400	-	38,865	279,460	17,691	825	5,309	132,345	25,270	826	45,252	1,793,378
Avery													
Banner Elk	973,535	4,159	_	115,643	288,044	_	681	4,445	55,365	29,637	6,970	41,185	1,519,664
	See Watauga County	1,105		110,010	200,011		001	1,110	20,000	25,007	0,570	11,102	1,015,001
Crossnore	27,146	_	-	_	51,944	_	122	_	6,914	2,557	584	7,786	97,054
Elk Park	68,109	30	_	_	120,703	_	283	1,189	12,775	4,790	4,331	13,384	225,594
Grandfather Villa		-	-	_	6,695	_	-	101	27,200	312	95	-	34,404
Newland	279,362	1,310	-	_	186,586	_	438	2,807	74,610	27,405	4,736	25,869	603,123
Seven Devils**	See Watauga County	1,010			100,200			_,007	,020	27,100	1,700	20,000	000,120
Sugar Mountain	1,202,249	_	-	187,102	52,853	6,046	124	795	89,687	2,487	8,788	25,064	1,575,196
Beaufort	1,202,219			107,102	02,000	0,010		,,,,	05,007	_,	0,700	20,001	1,0,0,1,0
Aurora	134,222	_	_	_	111,227	_	326	2,091	21,152	10,641	3,210	24,809	307,680
Bath	89,030	_	_	_	53,399	_	157	1,005	-1,112	9,686	377	8,246	161,899
Belhaven	519,535	- -	-	<u>-</u>	361,234	-	1,060	6,795	58,057	32,679	8,590	60,730	1,048,680
Chocowinity	277,385	_	_	<u>-</u>	176,112	_	517	3,319	36,543	25,589		27,526	546,991
Pantego	26,695	-	-	- -	38,549	-	113	727	9,072	12,748	13	6,707	94,623
Washington	4,226,370	_	_	250,930	2,088,689	_	6,131	39,325	879,514	186,264	110,694	294,090	8,082,007
Washington Park	151,923	_	_	200,750	96,732	_	284	1,821	941	5,874	3,070	15,257	275,901
maning ton I aik	131,723	_	-	_	70,732	_	204	1,021	741	5,574	3,070	10,201	275,701

		I.o.	cally Levied Taxe)C•		State aid:	inucu	Mu	nicipal Shares of S	State Levied Tay	oc•		
ŀ	Municipal		es collected durin		Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video Video	State	
	property		cal year 2011-201	0	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Bertie	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
Askewville	18,146	_	_	_	33,592	_	150	957	6,673	1,087	909	8,484	69,998
Aulander	239,766	-	_	-	124,690	1,323	556	3,549	53,792	11,711	5,621	29,319	470,327
Colerain	60,519	240	_	_	28,377	-	126	807	9,228	6,385	2,950	4,683	113,316
Kelford	22,886	<u>-</u>	_	_	34,908	_	155	993	5,902	2,099	-	8,813	75,756
Lewiston-Woodville	120,953	255	_	_	76,487	_	341	2,176	11,818	8,144	647	15,476	236,297
Powellsville	18,785	-	_	_	38,338	_	171	1,090	5,778	3,177	1,837	7,579	76,754
Roxobel	24,018	110	_	_	33,264	_	148	945	7,151	3,289	900	8,696	78,521
Windsor	177,222	3,477	_	-	504,937	_	2,252	14,434	91,756	38,043	42,936	101,968	977,025
Bladen	,	-,			,		_,	,	,	,	,	,	,
Bladenboro	475,530	10,976	_	_	157,977	4,203	1,096	_	56,148	22,195	14,324	58,076	800,525
Clarkton	317,684	-	_	-	110,810	-	525	3,359	125,071	10,257	5,746	34,420	607,872
Dublin	86,241	935	_	-	27,068	3,223	214	-	14,959	4,677	3,743	12,070	153,130
East Arcadia	46,081		_	_	14,948	-,		1,956	5,531	2,096	1,855	13,261	85,728
Elizabethtown	1,616,653	90,197	_	-	532,790	17,489	2,252	14,446	175,505	49,349	37,086	113,451	2,649,219
Tar Heel	17,719	17,600	_	_	5,861	,	-,	,	3,913	1,990	961	6,116	54,161
White Lake	694,537	15,085	_	_	230,927	_	512	1,137	57,412	9,079	31,363	23,967	1,064,019
Brunswick	05 1,007	10,000			200,52.			2,20.	07,122	2,072	02,000	20,50.	2,001,022
Bald Head Island	7,380,562	_	_	863,403	34,618	30,038	101	646	63,239	11,362	14,408	39,725	8,438,101
Belville	133,987	6,581	_	•	426,294		1,238	7,974	55,208	3,244	7,516	43,531	685,574
Boiling Spring Lakes	871,411	3,287	_	_	1,190,851	_	-,200	22,368	125,403	78,042	67,619	292,390	2,651,370
Bolivia	7,056	-,	_	_	31,230	_	-	581	10,969	7,214	550	6,100	63,700
Calabash	267,349	141,488	_	_	392,379	_	1,139	7,332	102,835	28,996	6,916	57,938	1,006,373
Carolina Shores	410,649	88,260	_	_	671,554	_	1,951	12,569	115,249	38,880	5,578	101,372	1,446,062
Caswell Beach	564,510	-	_	242,772	87,780	_	255	1,643	34,833	6,489	5,408	8,591	952,281
Holden Beach	1,556,965	7,052	_	1,586,713	125,975	_	365	2,350	108,194	11,102	38,563	34,075	3,471,354
Leland	2,879,978	- ,,,,,	_	81,565	3,001,814	_	8,732	56,416	512,095	35,259	52,997	403,189	7,032,044
Navassa	222,836	_	_	-	333,666	_	-	6,266	29,433	4,891	4,408	45,165	646,665
Northwest	103,485	_	_	-	161,978	_	470	3,032	29,337	5,941	84	23,723	328,050
Oak Island	6,962,178	34,705	_	1,068,434	1,487,205	_	4,316	27,754	415,667	32,333	156,602	300,688	10,489,881
Ocean Isle Beach	2,310,926	31,963	_	1,937,488	121,505	_	353	2,277	180,053	13,504	88,395	31,565	4,718,028
Sandy Creek	40,899	-	_	_,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	57,227	_	-	1,070	5,013	1,896	504	10,167	116,777
Shallotte	2,405,998	_	_	54,189	813,888	_	2,373	15,282	274,954	61,139	73,004	117,117	3,817,944
Southport	1,753,206	15,010	_	54,853	626,938	_	1,823	11,765	183,247	56,958	50,395	102,976	2,857,172
St James	656,033	-	_	-	711,678	_	2,076	13,477	175,664	41,446	91,490		1,691,864
Sunset Beach	1,938,535	_	_	844,337	788,777	_	2,292	14,781	252,457	55,010	44,117	133,254	4,073,560
Varnamtown	25,594	_	_	-	119,281	_	-	2,233	17,526	8,671	2,104	•	175,408
Buncombe								_,	,	~,~	_,,		,
Asheville	46,732,737	1,763,385			16,212,067	_	53,603	345,793	3,993,543	1,843,476	1,048,126	2,362,112	74,354,842
Biltmore Forest	2,505,422	1,703,303	-	- -	852,025	-	858	5,521	98,964	409	18,348	63,367	3,544,913
Black Mountain	3,594,587	64,458	-	<u>-</u>	1,209,787	<u>-</u>	5,015	32,328	334,403	88,399	127,064	233,531	5,689,572
Montreat	894,243	U-1,-130	-	-	307,000	-	438	2,774	29,242	9,085	12,868	38,545	1,294,195
Weaverville	2,638,374	106,069	-	-	956,516		2,333	15,023	268,756	83,826	46,441	105,081	4,222,418
Woodfin	1,796,839	84,217	-	- -	599,795	-	3,923	25,299	192,904	22,862	60,949	180,847	2,967,634
11 OOUIIII	1,770,039	07,217	-	-	377,173	_	3,743	23,279	1,72,704	22,002	00,242	100,047	2,201,034

		Loc	cally Levied Taxe	·s:	State aid: Municipal Shares of State Levied Taxes:								
	Municipal		es collected durin		Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	property		al year 2011-201	~	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Burke													
Connelly Springs	70,265	-	-	-	289,108	-	1,047	-	33,060	21,361	6,359	37,317	458,516
Drexel	336,055	-	-	-	322,715	2,439	1,169	-	55,613	22,371	36,726	57,351	834,439
Glen Alpine	270,027	563	-	-	263,644	-	955	-	33,904	12,524	5,801	43,863	631,280
Hickory**	See Catawba County												
Hildebran	252,825	-	-	-	349,749	-	1,266	7,273	121,734	16,829	9,340	48,805	807,820
Long View**	See Catawba County												
Morganton	7,927,311	197,280	-	-	2,932,774	94,990	10,624	68,144	1,046,172	331,539	137,634	485,409	13,231,877
Rhodhiss*	211,724	48	-	-	180,894	-	676	-	23,559	5,620	5,525	35,305	463,351
Rutherford Colleg	e 117,293	2,328	-	-	233,038	-	844	-	102,862	14,633	10,944	46,774	528,717
Valdese	1,636,741	-	-	-	778,451	116,393	2,820	18,088	272,682	64,257	57,432	149,200	3,096,064
Cabarrus													
Concord	43,573,705	1,999,062	-	-	12,405,299	-	50,420	324,556	2,734,957	623,593	557,606	2,168,910	64,438,108
Harrisburg	2,545,384		-	-	1,173,102	-	8,179	52,745	445,225	65,949	113,842	356,391	4,760,817
Kannapolis*	19,172,548	-	-	-	6,135,956	-	27,083	174,180	1,182,548	264,175	341,059	1,244,815	28,542,364
Locust**	See Stanly County							ŕ		,	•		
Midland	510,738	-	-	-	146,606	-	1,976	12,750	98,524	39,180	11,994	72,569	894,338
Mount Pleasant	658,866	-	-	-	187,837	-	1,048	6,739	52,079	23,567	19,662	48,361	998,159
Caldwell	,						•	ŕ	•	,	ŕ		ŕ
Blowing Rock**	See Watauga County												
Cajah Mountain	See Watauga County				447,757		1,775		51,831	23,055	12,592		537,009
Cedar Rock	79,153	_	_	-	47,538	-	188	-	11,226	3,736	1,144	16,710	159,695
Gamewell	79,133	-	-	-	642,752		2,548	-	75,811	31,406	15,472	10,710	767,988
Granite Falls	1,649,171	67,429	_	_	747,477	_	2,962	18,988	168,102	50,820	39,349	151,454	2,895,752
Hickory**	See Catawba County	07,429	_	-	747,477	_	2,902	10,700	100,102	30,620	32,349	131,434	2,093,132
Hudson	983,543				604,840		2,401	_	137,386	45,649	39,344	120,658	1,933,822
Lenoir	9,073,191	218,235	_	61,057	2,882,259	648,904	11,419	73,171	1,157,724	338,180	148,852	569,939	15,182,933
Rhodhiss**	See Burke County	210,233	_	01,037	2,002,237	040,204	11,417	75,171	1,137,724	330,100	140,032	307,737	13,102,733
Sawmills	481,970	_	_	_	830,375	_	3,291	_	127,562	31,138	31,866	150,739	1,656,941
Camden	401,570				050,575		3,271		127,302	31,130	31,000	150,755	1,050,541
Elizabeth City**	See Pasquotank County	7											
Carteret													
Atlantic Beach	2,810,037	551,078	-	-	934,956	-	946	6,080	189,043	45,361	94,095	58,208	4,689,805
Beaufort	2,371,212	36,848	-	-	690,649	-	2,564	16,489	176,372	51,595	29,072	120,762	3,495,564
Bogue	37,276	-	-	-	12,555	-	-	2,854	45,040	1,920	5,816	20,488	125,950
Cape Carteret	636,382	6,950	-	-	211,269	-	1,271	8,289	74,859	11,697	28,520	74,073	1,053,309
Cedar Point	232,804	-	-	-	74,562	-	826	5,342	56,999	20,630	27,044	33,607	451,813
Emerald Isle	3,436,283	14,521	-	-	1,395,071	-	2,327	14,983	271,324	48,226	118,058	149,193	5,449,986
Indian Beach	991,178	-	-	-	368,310	-	-	460	45,028	4,033	14,955	-	1,423,964
Morehead City	5,443,189	68,235	-	-	1,787,160	-	5,522	35,570	553,371	152,213	127,870	261,007	8,434,137
Newport	1,072,644	22,572	-	-	345,691	-	2,653	17,111	147,670	38,237	40,862	115,371	1,802,812
Peletier	39,219	360	-	-	12,968	-	-	2,653	25,825	8,158	6,203	17,227	112,612
Pine Knoll Shores	1,618,906	33,518	-	-	653,525	-	850	5,467	101,522	32,121	26,585	46,033	2,518,525

	Locally Levied Taxes:				State aid:				Municipal Shares of State Levied Taxes:					
	Municipal	Taxes	collected duri	ng	Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State		
	property	fisca	l year 2011-20	12:	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid		
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill		
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total	
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Caswell	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	[+1	[+]	[+]	[+]	[+]	[+]	[+]	L+1		L+1		L+3	
Milton	31,151	-	_	<u>-</u>	11,910	_	_	674	4,451	1,629	637	-	50,452	
Yanceyville	320,174	-	_	<u>-</u>	126,170	_	1,276	8,184	79,617	20,819	13,309	41,517	611,065	
Catawba	,				-,		,	-, -	. ,-	-,-	- /	,	,,,,,,,	
Brookford	156,891	119	_	-	76,179	1,344	240	1,542	7,016	1,757	3,925	15,152	264,165	
Catawba	341,224	-	-	_	120,604	· -	381	2,447	25,539	17,290	4,107	21,775	533,367	
Claremont	1,674,416	-	-	11,134	271,415	85,976	857	5,515	291,233	44,923	34,363	44,006	2,463,839	
Conover	4,364,898	3,488	_	· -	1,633,360	164,656	5,157	33,136	594,592	136,719	67,596	250,876	7,254,478	
Hickory*	23,529,803	´ -	-	1,302,526	7,984,371	255,309	25,210	161,846	2,255,781	649,667	427,891	1,202,832	37,795,235	
Long View*	1,318,967	12,101	_	· · · · ·	953,305	7,269	3,070	16,687	197,357	23,976	21,017	145,816	2,699,564	
Maiden*	3,795,385	-	_	<u>-</u>	667,214	-	2,108	13,566	442,699	72,695	21,033	111,977	5,126,677	
Newton	5,194,507	-	_	<u>-</u>	2,586,059	-	8,161	52,370	569,000	209,538	79,400	388,401	9,087,436	
Chatham	, ,				, ,		ĺ	,	,	,	,	,	, ,	
Cary**	See Wake County													
Goldston	45,562	356		_	51,265	_	168	1,078	9,622	4,843	1,073	11,497	125,465	
Pittsboro	1,578,087	330	-	-	735,388	-	2,425	,		38,953	,	119,966	2,625,127	
Siler City	1,913,783	•	-	-	1,518,158	-	2,425 4,992	15,686 32,053	107,950 262,229	68,801	26,673	,	4,052,635	
Cherokee	1,913,763	-	-	· -	1,510,150	-	4,992	32,033	202,229	00,001	36,168	216,451	4,052,055	
Andrews	589,347				413,287	_	1,112	7,118	57,023	27,356	6,049	54,938	1,156,230	
Murphy	915,638	-	-	_	378,262	-	1,018	6,521	37,023	63,435	10,730	56,907	1,432,511	
Chowan	913,036	-	-	-	370,202	-	1,016	0,321	-	03,433	10,730	30,907	1,432,311	
Edenton	1,501,519	76,037	_		447,694	54,954	3,147	20,216	290,076	76,124	29,666	140,960	2,640,393	
Clay	1,501,519	70,037	_	_	447,094	34,934	3,147	20,210	290,070	70,124	29,000	140,200	2,040,393	
Hayesville	97,037	_	_	_	27,604	_	196	1,256	16,158	30,049	1,493	11,961	185,754	
Cleveland	71,031	_	_	_	27,004	_	170	1,230	10,130	30,047	1,473	11,701	103,734	
									10.055	(= 11	2.026		20.712	
Belwood	- 	2 151	-	15.022	201 472	-	2 020	-	18,975	6,711	3,926	120 (71	29,612	
Boiling Springs	789,768	2,171	-	15,023	301,473	261	2,929	-	124,977	42,819	35,345	130,671	1,445,177	
Casar	5,590 14,182	-	-	-	2,452 6,276	261	164	-	10,540	17,421 5,295	2.721	- - 015	36,264	
Earl		-	-	-		-	164	2 449	5,025		2,731	6,815	40,488	
Fallston	20,757	60	-	-	7,752	212	116	2,448	25,116	13,754	3,838	18,976	92,914	
Grover	135,970	-	-	- 56.054	51,766	5,684	446	2,859	17,484	28,728	2,585	23,702	269,224	
Kings Mountain*	2,909,319	-	-	76,054	1,124,825	-	6,689	42,983	545,822	199,444	43,933	312,023	5,261,092	
Kingstown	78,033	-	-	-	29,881	-	428	-	13,459	3,865	2,599	14,040	142,305	
Lattimore	31,561	-	-	-	12,864	15.504	201	-	10,610	4,510	613	13,145	73,303	
Lawndale	50,718	-	-	-	19,482	15,504	381	-	15,404	39,340	3,565	18,811	163,206	
Mooresboro	-	-	-	-	-	-	202	-	7,794	26,435	1,189	-	35,418	
Patterson Springs		- 20	-	-	- -	400	392	2 202	12,257	2,400	2,149	12 420	17,198	
Polkville	11,531	30	-	140 501	5,086	400	12.700	2,202	12,626	10,821	1,880	13,428	58,005	
Shelby	6,902,134	-	-	140,591	2,856,238	-	12,798	82,146	855,365	556,061	190,881	613,850	12,210,063	
Waco	22,036	-	-	-	8,112	-	202	-	6,715	6,840	703	12,826	57,435	

•		Loc	cally Levied Tax	es:	-	State aid: Municipal Shares of State Levied Taxes:							
	Municipal		es collected durir		Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	property	fisc	cal year 2011-201	2:	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Columbus	•			-								•	
Boardman	3,852	-	-	_	24,543	-	-	-	5,620	872	-	3,993	38,881
Bolton	113,758	-	-	-	108,528	-	435	2,790	34,449	4,539	1,078	32,324	297,900
Brunswick	69,364	12,540	-	_	175,927	-	705	4,522	11,415	6,081	3,461	25,158	309,173
Cerro Gordo	12,830	, <u>-</u>	-	_	32,189	-	129	´ -	9,125	2,952	130	7,390	64,746
Chadbourn	443,891	46,616	_	_	290,040	_	1,161	7,433	70,170	20,807	11,760	64,200	956,078
Fair Bluff	216,736	9,305	_	_	148,579	_	595	3,807	36,996	10,369	3,611	40,711	470,709
Lake Waccamaw	506,129	4,353	-	_	231,268	_	926	5,927	48,412	14,225	5,634	46,816	863,689
Sandyfield	50,592	.,	-	_	70,225	_	,_0		5,162	1,306	1,708	14,047	143,041
Tabor City	1,034,719	123,829	_	_	623,282	_	2,497	16,021	116,155	23,895	15,642	113,414	2,069,453
Whiteville	1,962,370	120,02	_	_	842,548	73,893	3,372	21,588	310,463	96,440	54,648	166,434	3,531,756
Craven	1,702,070				0.2,2.10	70,050	0,072	21,000	210,102	>0,110	2 1,0 10	100,101	3,001,700
	242.966				127.050		200	1.0/0	20.500	0 120	2 720	15 072	522 202
Bridgeton	343,866	-	-	-	137,958	174	290	1,869	20,560	8,138	3,738	15,873	532,293
Cove City	26,721	-	-	-	10,681	174	252	1,615	15,788	6,322	764	12,894	74,960
Dover	47,486	125.244	-	-	22,614	-	253	1,623	10,044	7,154	768	13,112	103,054
Havelock	4,458,380	137,344	-	-	1,789,000	-	13,222	84,876	824,319	161,723	113,572	505,554	8,087,989
New Bern	13,108,137	266,578	-	-	5,365,554	-	18,843	121,411	1,544,502	348,376	314,374	862,543	21,950,318
River Bend	877,743	8,929	-	-	355,450	-	1,975	12,694	75,876	20,674	68,131	91,421	1,512,894
Trent Woods	1,090,862	2,651	-	-	445,214	-	-	16,909	36,715	29,140	25,125	109,774	1,756,390
Vanceboro	260,060	10,898	-	-	104,800	-	639	4,110	33,890	17,350	4,604	33,593	469,944
Cumberland													
Eastover	609,916	-	-	-	600,434	-	-	14,834	76,224	45,676	22,108	75,139	1,444,330
Falcon*	30,399	-	-	-	51,148	-	-	1,260	16,385	3,370	2,389	10,387	115,337
Fayetteville	61,274,900	2,977,517	-	-	34,153,379	-	130,859	839,798	6,535,407	1,772,535	2,429,474	5,426,591	115,540,460
Godwin	27,204	-	-	-	22,923	-	-	565	3,842	4,625	-	4,488	63,647
Hope Mills	4,366,013	-	-	-	2,520,944	-	9,676	62,395	400,605	94,394	205,863	412,880	8,072,770
Linden	14,155	-	-	-	21,334	-	82	525	3,801	4,818	1,834	5,105	51,654
Spring Lake	3,070,311	-	-	-	1,932,585	-	7,434	48,240	249,825	93,557	103,428	289,511	5,794,889
Stedman	272,889	-	-	-	170,130	-	653	-	26,999	10,016	13,581	30,213	524,480
Wade	87,870	-	-	-	92,124	-	-	2,277	11,752	8,282	5,006	17,501	224,812
Currituck	No incorporated towns	;											
Dare	-												
Duck	2,700,987	_	_	_	810,394	_	233	1,502	171,352	4,631	33,254	_	3,722,353
Kill Devil Hills	6,321,926	37,125	_	_	1,730,357		4,233	27,253	376,323	91,670	201,749	238,372	9,029,008
Kiii Devii Hiiis Kitty Hawk	2,905,187	37,123	_	-	795,104	_	2,069	13,308	207,230	39,133	120,787	103,371	4,186,188
Manteo	1,762,833	15,839	-	-	494,475	-	911	5,866	109,988	25,671	102,915	32,961	2,551,460
Nags Head		13,039	-	-		-			333,198	54,191	189,370	116,059	
Southern Shores	5,545,777 2,846,378	-	-	-	2,150,618 748,317	-	1,741 1,720	11,196 11,075	133,246	35,842	103,029	116,236	8,402,150 3,995,842
Davidson	2,040,376	-	-	-	740,317	-	1,720	11,073	133,240	33,042	103,029	110,230	3,993,042
Davidson Denton	645,575		-	-	263,914	2,563	1,026		42,722	17,471	14,060	54,076	1,041,406
	· · · · · · · · · · · · · · · · · · ·	-	-	-	203,914	2,303	1,020	-	42,122	17,471	14,000	34,070	1,041,400
High Point**	See Guilford County	150 010		262.062	2 051 007		11 050	75 027	1 422 502	264 004	1/2 705	50 6 166	14 004 515
Lexington	8,895,812	158,212	-	263,062	3,051,897	-	11,859	75,937	1,432,502	264,984	143,785	586,466	14,884,515
Midway Thomasville*	168,386	40.746	-	70.041	758,969	102 211	2,952	100 204	113,306	58,545	17,923	700 000	1,120,080
	9,480,448	40,746	-	70,841	4,336,817	183,311	16,864	108,204	1,022,309	213,324	235,266	708,809	16,416,939
Wallburg	121,521	•	-	-	494,212	-	-	-	34,156	38,121	11,671	-	699,681

-		Loc	95.	1	State aid:	inueu	Mı	Ι					
	Municipal		cally Levied Taxe es collected durin		Municipal	Hold	Solid	Beer	micipal Shares of S Utility taxes:	Telecommu-	Video	State	
	property		cal vear 2011-201	0	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Davie	[4]	[4]	[4]	[4]	[4]	[+]	[4]	[4]	[4]	[+]	[4]	[4]	[4]
Bermuda Run	835,133	_	_	_	414,018	_	1,450	10,082	100,582	28,600	40,549	55,293	1,485,707
Cooleemee	147,556	_	_	_	178,392	_	606	3,892	33,455	14,315	3,680	28,494	410,391
Mocksville	2,111,706	_	_	-	943,007	180,613	3,206	20,623	299,101	54,529	22,245	156,491	3,791,521
Duplin	2,111,700				<i>,</i> 10,007	100,012	2,200	20,020	2>>,101	0 1,025	22,210	100,171	5,771,521
Beulaville	402,623	3,058	_	-	231,035	_	821	5,271	56,854	13,840	8,077	44,879	766,458
Calypso	72,722	245	_	-	96,072	_	342		40,837	3,739	2,073	20,476	236,505
Faison*	273,029		_	-	172,486	20,835	613	3,953	54,661	9,888	1,088	33,231	569,783
Greenevers	51,376	_	_	-	113,011	20,022	-	2,577	7,754	3,811	2,438	18,953	199,921
Harrells**	See Sampson County				110,011			_,	.,	0,011	2,100	20,500	,
Kenansville	238,284	3,717	_	-	151,434	_	538	3,448	70,252	15,350	2,884	34,076	519,982
Magnolia	165,974	565	_	-	167,654	_	596	2,507	19,964	7,225	1,665	34,809	400,959
Mount Olive**	See Wayne County				107,001		2,0	_,00.	25,501	,,	2,000	2.,005	100,202
Rose Hill	399,505	-	_	-	290,516	_	1,033	6,634	42,613	16,856	6,834	54,605	818,596
Teachey	99,523	_	_	-	67,273	_	239	-	6,626	3,308	1,557	13,698	192,224
Wallace*	1,371,690	_	_	-	692,977	_	2,463	15,843	139,477	37,849	22,721	115,672	2,398,692
Warsaw	868,846	6,938	_	-	543,398	_	1,931	12,399	112,575	29,911	10,315	94,763	1,681,075
Durham	,	-,			, , , , ,		, -	,	,			, , , ,	, ,
Chapel Hill**	Coo Onongo Country												
•	See Orange County	2.424.050			44 200 240		1 45 201	025 (02	0.120.010	2 415 126	2.255 (0.4	5 002 044	201 005 000
Durham*	133,602,925	2,426,059	-	-	44,280,248	-	145,381	935,603	9,139,019	2,417,136	2,257,694	5,883,844	201,087,909
Morrisville**	See Wake County												
Raleigh**	See Wake County												
Edgecombe	10.205				40.731		104	1 170	7.667	2.015	1.005	0.040	01 730
Conetoe	18,295	-	-	-	40,731	-	184	1,179	7,667	2,817	1,005	9,849	81,728
Leggett Macclesfield	10,741	172	-	•	8,339	-	205	242	2,208	1,483	1 174	14.015	23,014
	67,636 193,758	1/2	-	-	65,242 189,806	-	295 858	1,890	1,594 525	9,502 21,350	1,174	14,815 46,348	162,318 463,760
Pinetops Princeville	337,227	-	-	-	291,908	-	1,322	5,491 8,511		19,882	5,623 8,525		740,922
	· · · · · · · · · · · · · · · · · · ·	-	-	-	291,908	-	1,322	8,511	14,347	19,882	8,525	59,201	740,922
Rocky Mount** Sharpsburg**	See Nash County See Nash County												
Speed	10,414				11,119		50	323	1,048	1,647		3,278	27,879
Tarboro	3,252,566	120,200	-	-	1,579,593	192,523	7,141	45,732	665,445	159,462	194,899	327,759	6,545,320
Whitakers**	See Nash County	120,200	-	-	1,379,393	192,323	7,141	43,732	003,443	139,402	194,099	321,139	0,343,320
Forsyth	See Mash County												
Bethania	108,781	_	_	_	31,985	_	207	1,327	11,328	1,734	2,744	7,351	165,457
Clemmons	2,385,691	_	_	_	678,597	-	11,820	76,022	645,530	116,183	202,335	512,147	4,628,324
High Point**	See Guilford County		_		070,577		11,020	70,022	043,330	110,103	202,555	312,147	4,020,324
Kernersville*	12,877,730	152,196	_	_	3,657,890	644,336	14,865	96,019	939,812	259,926	261,125	635,636	19,539,536
King**	See Stokes County	132,170	_		3,037,070	044,550	14,000	70,017	757,012	255,520	201,123	055,050	17,557,550
Lewisville	2,317,128	255	_	_	670,401	_	8,019	51,575	346,841	59,882	163,243	351,383	3,968,727
Rural Hall	947,164	233	<u>-</u>	-	273,360	<u>-</u>	1,868	12,009	141,876	25,081	24,594	84,856	1,510,809
Tobaccoville*	95,595	- -	<u>-</u>	-	27,520	578	1,546	9,928	65,758	11,352	12,937	51,291	276,506
Walkertown	866,245	88,716	-	-	246,654	-	2,956	18,965	216,221	31,343	38,909	120,314	1,630,323
Winston-Salem	106,613,138	5,540,171	-	-	29,146,273	1,985,802	145,714	937,270	9,496,835	2,759,360	2,327,827	6,387,020	165,339,410
, , and the control of the control o	200,020,200	2,210,111			,110,270	2,500,002	2.0,7.24	201,270	2,120,000	_,,,,,,,,,,	_,021,021	3,207,020	200,000,110

•		Loc	ally Levied Taxe	es:		State aid:	imucu	Mu	micipal Shares of S	State Levied Taxe	es:		
	Municipal		s collected durin		Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	property		al year 2011-201	0	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Franklin	· · · · · · · · · · · · · · · · · · ·											•	
Bunn	154,300	2,256	-	_	46,154	_	217	1,389	16,401	5,003	1,316	11,524	238,559
Centerville		-,200	-	_		_		359	3,140	424	170		4,094
Franklinton	716,801	37,710	-	_	216,933	_	1,276	8,184	57,807	21,882	13,540	63,925	1,138,057
Louisburg	1,454,034	59,296	-	_	406,135	_	2,147	13,784	221,289	44,978	20,978	96,745	2,319,385
Youngsville	825,741	-	-	_	225,069	_	735	4,724	38,756	13,369	9,730	35,619	1,153,743
Wake Forest**	See Wake County				,			-,	,		-,	,	_,,
Gaston													
Belmont	5,321,694	148,251	-	71,496	1,561,753	-	6,527	42,288	478,423	140,059	102,790	292,512	8,165,792
Bessemer City	1,445,178	1,465	-		439,730	31,507	3,369	21,641	265,372	85,536	39,478	166,860	2,500,137
Cherryville	1,683,900	17,442	-	-	499,978	10,976	3,631	23,316	182,760	107,535	44,971	186,520	2,761,030
Cramerton	2,048,813	328	-	-	611,911	· -	2,644	17,014	124,916	25,810	41,055	111,739	2,984,230
Dallas	995,814	26,944	-	-	294,064	-	2,850	18,346	122,467	75,313	17,756	125,909	1,679,464
Gastonia	27,713,499	988,947	-	430,495	8,183,236	-	45,340	291,396	2,644,181	1,075,469	550,924	2,015,149	43,938,637
High Shoals	126,978	´ -	-	´ -	37,539	11,460	439	, <u>-</u>	13,844	5,697	2,150	19,482	217,589
Kings Mountain**	See Cleveland County				,	ŕ			•	•	ŕ	ŕ	ŕ
Lowell	1,055,396	4,672	-	-	315,485	31,318	2,236	14,386	104,269	37,326	30,237	92,541	1,687,865
McAdenville	334,199	-	-	-	94,441	-	411	1,311	249,811	8,629	5,270	17,557	711,630
Mount Holly	5,779,817	18,517	-	63,429	1,945,274	69,537	8,701	56,068	564,686	131,318	124,946	386,563	9,148,856
Ranlo	692,176	-	-	-	203,943	18,053	2,168	-	144,718	19,735	21,969	95,854	1,198,616
Spencer Mountain	· -	-	-	-	637	1,512	-	-	570	733	-	1,191	4,644
Stanley	1,354,360	-	-	-	400,898	-	2,251	14,474	93,432	70,594	13,666	105,217	2,054,892
Gates													
Gatesville	54,951	-	-	_	53,091	-	199	1,268	10,231	5,549	-	9,171	134,460
Graham	•				,			ŕ	,	•		ŕ	ŕ
Fontana Village	561	-			-		-	-	-	183	8	5,644	6,396
Lake Santeetlah	71,874	-	-	-	25,246	-	-	-	5,405	875	-	8,491	111,891
Robbinsville	287,507	11,698	-	-	94,469	36,110	390	-	74,372	24,626	604	17,755	547,531
Granville													
Butner	1,919,881	-	-	-	1,179,692	-	4,816	30,975	324,291	95,512	9,551	181,080	3,745,799
Creedmoor	2,097,674	-	-	-	640,948	-	2,617	16,828	113,679	101,841	91,924	111,975	3,177,486
Oxford	3,144,583	307,499	-	-	1,312,528	-	5,355	34,367	391,300	91,107	72,610	235,650	5,594,999
Stem	178,767	-	-	-	74,433	-	-	1,986	11,174	4,265	1,851	15,370	287,846
Stovall	79,061	-	-	-	64,591	-	-	1,692	8,169	3,409	1,600	14,120	172,641
Greene													
Hookerton	72,734	-	-	-	30,664	491	257	1,651	20,672	5,180	845	13,384	145,878
Snow Hill	334,507	-	-	-	138,929	-	1,007	6,472	63,510	30,602	36,888	48,672	660,588
Walstonburg	56,665	-	-	-	22,794	-	138	888	119	1,794	232	7,782	90,413

-		Loc	s:		State aid:	imucu	Municipal Shares of State Levied Taxes:						
	Municipal		s collected during		Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	property		al vear 2011-2012	6	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Guilford			-									•	
Archdale**	See Randolph County												
Burlington**	See Alamance County												
Gibsonville**	See Alamance County												
Greensboro	156,696,506	4,612,007	_	3,865,696	37,503,596	257,782	170,852	1,098,983	11,398,654	4,258,446	3,121,148	7,214,601	230,198,271
High Point*	60,423,973	2,715,292	_	1,612,226	14,927,664	565,106	66,237	425,945	4,055,626	937,342	1,024,837	2,857,838	89,612,086
Jamestown	1,588,113	2,713,272	_	1,012,220	375,649	505,100	2,187	14,147	187,639	76,651	43,707	97,843	2,385,937
Kernersville**	See Forsyth County	_	_	_	373,047	_	2,107	14,147	107,037	70,051	43,707	77,043	2,303,737
Oak Ridge	720,636	_	_	_	167,316	_	4,050	26,147	179,651	29,399	64,998	_	1,192,196
Pleasant Garden	90,433	_	_	_	21,448		-,050	18,286	128,304	3,830	30,983		293,284
Sedalia	130,591	-	-	-	28,022	-	395	2,540	19,541	484	2,399	15,124	199,096
Stokesdale	130,371	-	-	-	20,022	991	-	20,898	189,906	13,123	36,999	13,124	261,916
Summerfield	468,804	-	-	-	109,711		-	42,341	274,104	23,210	95,447	-	1,013,616
Whitsett	26,127	238	-		5,673	-	376	2,418	29,134	12,916	2,280	-	79,163
	20,127	236	-	-	3,073	-	370	2,410	29,134	12,910	2,200	-	79,103
Halifax													
Enfield	675,665	8,774	-	-	230,129	-	1,588	10,187	59,417	24,998	14,842	76,976	1,102,576
Halifax	71,182	-	-	-	23,918	-	-	949	12,663	6,351	1,580	9,425	126,068
Hobgood	65,185	235	-	-	22,533	-	218	1,401	10,457	4,044	875	15,097	120,046
Littleton	241,310	5,241	-	-	82,653	3,080	423	2,713	24,357	10,256	12,581	24,912	407,525
Roanoke Rapids	7,253,419	-	-	113,886	3,007,296	60,109	9,864	63,263	845,561	223,428	164,552	467,825	12,209,203
Scotland Neck	654,645	12,998	-	-	194,826	2,276	1,291	8,285	100,766	25,542	18,954	65,692	1,085,275
Weldon	1,332,333	14,861	-	-	487,402	-	1,037	6,654	71,874	18,783	19,189	50,461	2,002,594
Harnett													
Angier*	1,513,784	-	-	-	514,151	-	2,810	18,148	127,244	29,107	40,391	131,110	2,376,745
Benson**	See Johnston County												
Broadway**	See Lee County												
Coats	573,887	-	-	-	212,219	-	1,357	8,749	49,165	14,420	20,981	68,348	949,125
Dunn	3,617,685	_	-	-	1,371,098	24,250	5,917	38,085	393,265	120,104	97,522	298,191	5,966,117
Erwin	1,193,186	_	-	-	507,806	25,624	2,813	18,100	102,426	41,544	15,302	139,644	2,046,445
Lillington	1,460,360	_	-	-	533,511	· -	2,039	13,126	194,398	30,311	32,335	99,311	2,365,390
Haywood	, ,				,		,	,	,	,	,	,	, ,
Canton	2,640,003	50,437	_	_	915,591	130,659	2,675	17,196	601,342	93,565	48,987	138,321	4,638,775
Clyde	334,728	7,773	_	_	264,706	· -	773	· -	31,977	45,219	12,828	38,638	736,642
Maggie Vallev	1,576,226	23,302	_	_	249,560	_	729	4,683	69,033	34,439	41,312	31,645	2,030,928
Waynesville	4,576,761	20,577	_	_	2,134,466	-	6,234	40,060	389,028	268,749	130,279	334,893	7,901,047
Henderson	, , ,				, - ,		-, -	,,,,,	,	,	,	,	, , ,
Flat Rock	743,684	_	_	_	250,549	_	_	12,754	129,479	40,882	44,180	_	1,221,529
Fletcher	3,143,582	44,416	-	-	1,083,641	-	4,594	29,615	499,840	65,330	63,545	187,016	5,121,580
Hendersonville	5,145,582 6,702,471	537,976	-	-	2,451,423	28,782	8,337	53,610	610,946	312,175	03,545 119,971	377,115	11,202,805
		· · · · · · · · · · · · · · · · · · ·	-	-	2,451,423 464,570	40,704					· · · · · · · · · · · · · · · · · · ·	,	
Laurel Park	1,338,161	30,698	-	-		-	1,382	8,882 27,895	73,123	9,738	29,086 26,305	98,036	2,053,676
Mills River	825,621	-	-	-	256,781	-	-	27,895	272,329	85,930	26,305	-	1,494,862
Saluda**	See Polk County												

		Loc	cally Levied Taxe	es:		State aid: Municipal Shares of State Levied Taxes:							
	Municipal	Taxe	es collected durin	ıg	Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	property	fisc	al year 2011-201	2:	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Hertford													
Ahoskie	2,454,314	218,379	-	45,997	836,727	-	3,096	19,715	189,563	60,574	36,383	154,052	4,018,800
Cofield	144,547	595	-	-	46,395	26,448	254	1,623	47,355	4,527	-	10,856	282,600
Como	16,984	-	-	-	6,712	-	-	359	3,566	2,027	342	-	29,990
Harrellsville	22,644	-	-	-	8,972	-	65	416	2,531	1,523	396	2,991	39,539
Murfreesboro	844,823	-	-	-	335,386	-	1,856	12,072	89,369	28,337	26,005	87,227	1,425,075
Winton	188,964	3,603	-	-	77,144	12,533	473	3,012	23,112	9,530	3,850	24,458	346,680
Hoke													
Raeford	1,828,162	570	-	-	798,574	133,031	2,979	19,255	387,638	46,161	40,227	148,485	3,405,082
Red Springs**	See Robeson County												
Hyde	No incorporated towns												
Iredell													
Davidson**	See Mecklenburg Coun	ntv											
Harmony	31,097	45	_	_	111,710	_	336	2,153	19,493	8,151	2,666	15,181	190,831
Love Valley	24,622	-	_	_	23,654	_	71	456	955	125	432	7,915	58,230
Mooresville	30,202,832	_	_	759,667	6,950,835	_	20,913	134,799	1,799,239	213,249	204,738	880,218	41,166,490
Statesville	12,017,922	345,149	_	733,086	5,162,847	106,066	15,514	99,645	1,647,808	328,498	150,435	733,454	21,340,425
Troutman	1,471,535	· -	_	· -	515,549	· -	1,550	9,977	142,373	24,596	22,596	75,946	2,264,121
Jackson	, ,				,		•	ŕ	,	ŕ	ŕ	ŕ	
Dillsboro	94,974	-	-	-	37,365	-	-	933	13,385	8,420	1,980	6,202	163,258
Forest Hills	54,663	-	-	-	12,163	-	-	1,330	-	4,578	1,393	11,204	85,331
Highlands**	See Macon County												
Sylva	1,274,898	100,691	-	-	430,053	-	1,684	10,909	229,047	69,525	16,600	72,289	2,205,695
Webster	29,226	-	-	-	10,273	-	-	1,322	22,916	5,229	1,394	-	70,360
Johnston													
Archer Lodge	390,403	-	-	-	96,276	-	-	17,737	78,154	54,572	60,062	-	697,204
Benson*	1,493,143	-	-	8,655	486,486	-	2,098	13,469	292,721	35,177	19,699	102,610	2,454,058
Clayton*	8,111,604	-	-	-	2,574,873	-	10,306	66,364	656,811	81,886	230,108	448,464	12,180,416
Four Oaks	594,487	3,720	-	-	146,097	-	1,221	7,845	58,374	17,359	7,413	61,226	897,741
Kenly*	781,932	-	-	25,927	247,922	-	848	5,438	49,227	18,723	4,012	44,907	1,178,935
Micro	114,339	40	-	-	36,941	-	279	1,793	13,760	3,188	915	13,068	184,323
Pine Level	448,999	-	-	-	144,114	-	1,083	6,965	40,983	11,074	6,164	51,342	710,724
Princeton	386,337	-	-	-	124,625	•	756	4,849	51,342	14,925	1,026	37,864	621,723
Selma	2,110,165	01.007	-	98,700	683,248	36,655	3,848	24,701	244,747	65,122	27,719	164,951	3,459,855
Smithfield	5,849,282	81,887	-	144,984	1,905,290	-	6,933	44,477	636,641	165,461	110,519	321,855	9,267,329
Wilson's Mills	441,557	-	-	-	133,589	-	-	9,407	33,073	1,174	8,861	57,793	685,453
Zebulon**	See Wake County												
Jones													
Maysville	239,498	-	-	-	68,804	-	649	4,179	28,373	7,252	8,138	34,617	391,508
Pollocksville	68,711	60	-	-	17,841	134	-	1,280	12,346	4,756	2,502	12,229	119,858
Trenton	54,977	-	-	-	16,048	555	-	1,183	18,095	5,998	1,113	9,628	107,596
Lee							===	= ^=-					
Broadway*	362,533	25.20 <	-	-	222,974	-	785	5,053	33,755	12,366	6,357	38,975	682,798
Sanford	12,152,468	35,396	-	-	5,176,743	-	17,769	57,090	1,210,905	235,473	204,658	796,175	19,886,679

•		Loca	ally Levied Tax	res:	1	State aid:	linueu	Mu	micipal Shares of S	State Levied Taxe	es:	T	
	Municipal		collected duri		Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	property		l vear 2011-20	0	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Lenoir	ĮΨJ	ĽΨJ	[Ψ]	[Ψ]	[Ψ]	ĹΨĴ	ĽΨJ	ĹΨJ	ĹΨĴ	[Ψ]	ĹΨĴ	ĹΨJ	[Ψ]
	G Priva												
Grifton**	See Pitt County										4= 40=		
Kinston	9,384,089	-	-	218,413	3,128,251	15,103	13,586	87,116	1,447,786	396,729	176,485	625,891	15,493,449
La Grange	608,557	-	-	-	201,232		1,805	11,579	84,659	37,091	30,305	93,997	1,069,224
Pink Hill	197,347	4,223	-	-	65,201	5,055	346	2,221	19,975	11,964	965	20,405	327,701
Lincoln	. == =					0 < -00							0.000
Lincolnton	4,750,895	-	-	45,357	2,145,969	96,389	6,618	42,462	465,728	332,489	50,514	311,610	8,248,031
Maiden**	See Catawba County												
Macon													
Franklin	1,709,685	50,342	-	105,486	510,856	-	-	15,956	245,644	158,423	31,087	123,977	2,951,457
Highlands*	2,564,410	19,013	-	-	801,597	-	584	3,755	90,435	54,667	32,916	52,898	3,620,275
Madison													
Hot Springs	193,414	-	-	-	92,587	-	357	2,297	19,367	7,069	2,165	23,145	340,401
Mars Hill	531,673	12,593	-	-	316,409	-	1,223	7,940	88,087	33,004	6,842	56,393	1,054,164
Marshall	378,921	-	-	-	143,605	786	553	3,553	57,949	54,606	3,322	22,594	665,889
Martin													
Bear Grass	14,522	-	-	-	5,157	-	-	291	3,098	1,886	283	2,583	27,820
Everetts	27,507	140	-	-	9,501	-	-	650	5,488	2,780	-	5,626	51,691
Hamilton	77,581	-	-	-	29,157	-	253	1,619	229,106	4,536	1,336	14,155	357,743
Hassell	6,232	-	-	-	2,245	-	-	339	4,337	1,091	-	4,423	18,667
Jamesville	120,691	385	-	-	43,783	-	306	1,954	11,265	12,933	2,422	16,044	209,782
Oak City	70,954	-	-	-	24,350	-	-	1,260	7,557	4,679	2,079	13,093	123,972
Parmele	59,458	-	-	-	21,400	-	-	1,102	4,771	2,752	-	9,268	98,750
Robersonville	515,934	-	-	-	186,412	6,224	924	5,903	91,737	28,967	11,669	56,536	904,305
Williamston	2,601,893	48,996	-	-	943,523	4,992	3,428	21,915	194,865	100,722	44,054	167,831	4,132,219
McDowell													
Marion	2,195,531	76,557	-	-	1,055,133	66,829	5,131	33,055	333,205	189,679	70,723	225,288	4,251,130
Old Fort	304,750	3,088	-	-	185,576	114,111	573	-	95,611	28,800	7,136	29,929	769,573
Mecklenburg													
Charlotte	389,706,896	32,524,000	-	-	82,759,708	-	470,894	3,036,173	28,025,531	10,030,431	7,795,501	19,288,487	573,637,620
Cornelius	11,747,127	-	-	-	2,535,333	-	16,037	103,646	839,518	244,562	245,114	676,637	16,407,974
Davidson*	5,997,125	4,200	-	-	1,211,834	-	7,050	45,555	403,297	132,212	131,429	296,607	8,229,308
Huntersville	16,967,424	-	-	-	3,443,421	-	30,248	195,668	1,589,207	378,333	544,681	1,281,540	24,430,521
Matthews	10,242,579	-	-	-	2,166,505	-	17,446	112,557	1,040,199	383,864	211,756	726,986	14,901,892
Mint Hill*	6,197,619	-	-	-	1,262,267	-	14,624	94,230	581,686	106,552	239,844	638,904	9,135,727
Pineville	5,190,008	-	-	-	1,110,990	-	4,834	31,266	673,408	95,354	44,290	182,583	7,332,733
Stallings**	See Union County												
Weddington**	See Union County												
Mitchell	404												
Bakersville	102,429	1,088	-	-	43,913	- 	292	-	20,892	17,242	5,307	14,620	205,782
Spruce Pine	894,194	-	-	-	358,996	19,474	1,371	8,806	221,592	39,363	23,199	83,535	1,650,530

-		Loc	cally Levied Taxe	oc•		State aid:	l	Mu	nicipal Shares of S	State Levied Tay	06.	1	
	Municipal		es collected durin		Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	property		al vear 2011-201	0	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Montgomery	[Ψ]	ĽΦJ	ĽΦJ	[Ψ]	[Ψ]	[Ψ]	LΨJ	[Ψ]	[Ψ]	[Ψ]	[Ψ]	ĹΦJ	[Ψ]
Biscoe	564,908	_	_	_	279,036	760	1,077	6,928	183,852	13,271	6,537	53,220	1,109,589
Candor*	409,783	_	_	_	137,887	700	532	3,424	72,660	11,950	2,918	28,830	667,983
Mount Gilead	496,786	45	_	_	192,011	12,911	740	4,744	42,241	24,873	8,010	39,652	822,013
Star	265,864	4 3	_	_	142,793	86,259	550	3,533	18,505	8,141	3,321	31,863	560,830
Troy	867,423	14,994	_	_	552,522	00,237	2,130	13,671	203,677	50,658	8,392	97,397	1,810,864
Moore	007,423	14,554	_	-	332,322	-	2,130	13,071	203,077	30,030	0,372	91,391	1,010,004
Aberdeen	3,057,131	96,852			1,316,789		4,067	26,223	315,957	34,945	110,951	200,782	5,163,697
Cameron	125,650	50	-	-	58,740	-	181	1,165	7,795	4,364	1,101	9,514	208,561
Cameron Candor**	See Montgomery Coun		-	-	30,740	-	101	1,103	1,133	4,504	1,101	7,314	200,301
Carthage	866,165	13,666			452,869	_	1,397	8,979	129,653	22,362	13,129	72,461	1,580,681
Foxfire Village	566,963	13,000	-	-		-	1,397		27,489	5,618		40,305	855,941
Pinebluff		-	-	-	186,687	-	846	3,714 5,434	43,664	9,406	25,164 15,767		
	369,246	1.764	-	-	274,335	-					15,767	53,038	771,736
Pinehurst	9,499,159	1,764	-	-	3,041,753	- - 114	9,390	60,477	557,407	127,616	298,900	476,150	14,072,616
Robbins	352,378	-	-	-	225,450	5,114	696	1,539	32,209	12,327	1,136	35,105	665,955
Southern Pines	7,619,971	-	-	-	2,541,894	59,969	7,844	50,476	553,511	160,458	163,215	384,761	11,542,099
Taylortown	340,363	-	-	-	147,876	-	456	2,927	16,549	7,355	2,769	23,063	541,358
Vass	301,405		-	-	147,739	-	456	2,927	27,273	13,339	6,263	29,313	528,715
Whispering Pines	1,541,340	9,979	-	-	606,965	-	1,874	12,088	85,650	19,563	39,816	109,540	2,426,816
Nash	40= =00	4.084			0<101				A2 45 c	40 = 40	22 522	40 -0-	207.770
Bailey	197,588	1,856	-	-	96,124	-	357	2,289	23,476	12,760	32,532	18,787	385,770
Castalia	17,539	1,166	-	-	45,382	-	169	1,082	7,122	3,397	523	8,344	84,723
Dortches		-	-	-	159,740	-	<u>-</u>	3,828	20,674	3,208	673	-	188,123
Middlesex	241,473	-	-	-	138,747	-	516	3,303	20,228	7,833	739	26,622	439,461
Momeyer	15,311	5,758	-	-	37,719	-	-	896	5,412	3,536	851	-	69,483
Nashville	2,020,796	-	-	-	917,549	-	3,410	21,847	171,755	53,488	53,287	154,387	3,396,517
Red Oak	-	-	-	-	583,714	-	-	13,953	85,359	10,522	13,954	-	707,502
Rocky Mount*	22,912,248	1,030,467	-	-	9,183,746	-	36,085	231,246	2,302,865	803,775	559,849	1,627,259	38,687,540
Sharpsburg*	367,699	8,011	-	-	259,170	-	1,272	8,152	44,834	21,552	12,561	58,316	781,567
Spring Hope	457,267	-	-	-	225,409	-	839	5,398	53,735	16,935	36,394	41,030	837,007
Whitakers*	244,439	-	-	-	113,257	-	465	2,980	35,937	9,878	3,851	24,086	434,892
New Hanover													
Carolina Beach	3,842,337		-	816,816	1,407,301	-	3,624	23,308	267,905	65,727	102,686	183,435	6,713,139
Kure Beach	2,086,993	15,812	-	298,084	610,846	-	1,285	8,281	85,489	17,150	37,921	63,513	3,225,374
Wilmington	57,162,396	3,737,807	-	2,408,574	17,025,431	-	67,905	437,407	4,548,001	1,435,777	1,459,861	2,832,661	91,115,821
Wrightsville Beach	a 3,278,198	-	-	816,816	1,057,899	-	1,567	10,069	175,303	54,561	70,294	68,892	5,533,599
Northampton													
Conway	239,987	50	-	-	119,653	1,257	-	3,347	61,714	8,837	1,353	24,157	460,356
Garysburg	188,362	7,922	-	-	150,696	-	-	4,207	14,460	11,048	10,183	34,776	421,655
Gaston	217,484	5,703	-	-	165,038	-	-	4,619	34,656	16,945	15,042	41,016	500,503
Jackson	160,762	2,201	-	-	72,974	-	-	2,035	23,352	7,026	1,956	16,791	287,096
Lasker	10,204	3,665	-	-	17,463	-	-	489	3,225	1,072	463	3,987	40,568
Rich Square	312,679	-	-	-	137,976	-	-	3,872	36,149	11,537	4,450	31,888	538,551
Seaboard	127,786	32,889	-	-	90,101	-	-	2,515	17,514	6,000	7,195	19,786	303,786
Severn	136,684	-	-	-	39,437	16,302	-	1,102	29,868	2,002	975	9,300	235,669
Woodland	158,911	45	-	-	115,194	-	-	3,214	21,191	6,316	5,649	25,190	335,710

		Loo	ally Levied Taxe		1	State aid:	inuea	M	micipal Shares of S	State I evied Toy	ng•	T	
	Municipal		s collected durin		Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	-		s conected durin al vear 2011-201	0	share: local	harmless	waste	and wine	•				
	property		-						electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	77
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Onslow													
Holly Ridge	812,025	13,865	-	-	330,009	-	810	5,224	64,848	8,765	12,873	43,711	1,292,131
Jacksonville	19,640,433	-	-	-	11,777,051	-	47,352	301,236	1,758,521	614,250	473,895	1,769,306	36,382,044
North Topsail Bea	nch 2,003,492	-	-	805,570	677,287	-	467	3,000	108,176	16,168	47,984	26,298	3,688,442
Richlands	553,436	8,000	-	-	275,539	-	978	6,327	73,432	16,740	20,495	49,386	1,004,334
Surf City**	See Pender County												
Swansboro	1,594,779	24,039	-	-	665,368	-	1,695	10,917	156,967	24,032	26,947	72,507	2,577,251
Orange													
Carrboro	12,163,578	545,394	-	-	3,349,508	-	12,481	80,366	464,962	201,567	226,069	477,977	17,521,902
Chapel Hill*	34,658,651	1,026,815	_	956,416	9,841,661	_	36,423	234,480	2,160,046	765,385	808,077	1,452,133	51,940,087
Durham**	See Durham County	-,,		,	- ,,		,		_,	,	,	_,,	,,
Hillsborough	5,113,615	_	247,090	_	1,046,861	_	3,904	25,190	255,766	119,938	86,989	179,248	7,078,601
Mebane**	See Alamance County	_	247,070		1,040,001	_	3,704	25,170	255,700	117,750	00,707	177,240	7,070,001
Pamlico	See Alamanee County												
Alliance		3,362						2 125	22 025	9 507	2.720		41,659
	-	3,302	-	-	-	- 004	-	3,125	23,935	8,507	2,730	•	,
Arapahoe	05.054	-	-	-	20.000	894	702	2,269	12,389	3,254	2,626	22.255	21,431
Bayboro	85,274	-	-	-	20,908	845	792	5,095	29,091	9,057	8,332	33,375	192,770
Grantsboro	23,917	-	-	-	5,205	962	- 	2,806	18,645	1,580	1,465		54,580
Mesic	30,657	-	-	-	6,889	127	138	888	3,432	2,952	672	6,702	52,457
Minnesott Beach	128,251	45	-	-	34,538	-	281	1,813	9,221	1,754	3,247	18,390	197,539
Oriental	459,622	-	-	21,939	115,200	-	569	3,654	35,168	5,973	12,042	40,047	694,214
Stonewall	30,034	-	-	-	21,178	-	-	1,139	7,942	1,779	371	8,179	70,621
Vandemere	42,273	-	-	-	12,133	-	160	1,026	6,902	2,963	783	14,598	80,837
Pasquotank													
Elizabeth City*	6,832,771	-	-	-	2,664,992	-	11,710	75,085	841,366	247,285	149,372	495,985	11,318,566
Pender	, ,						,	ŕ	ŕ	ŕ	ŕ	ŕ	
Atkinson	48,389	25	_	_	59,766	_	191	1,231	15,163	6,291	1,161	13,111	145,328
Burgaw	1,269,344	8,492	_	6,642	771,230	_	2,466	15,859	131,900	55,914	23,498	110,309	2,395,655
Saint Helena	16,458	0,1,2	_	0,0.2	77,737	_	249	1,603	3,953	3,069	1,613	10,400	115,082
Surf City*	4,043,572	40,008		513,851	583,310	-	1,188	7,667	143,588	22,888	69,719	73,746	5,499,537
Topsail Beach	1,817,652	40,000	_	496,475	73,351	261	235	1,510	34,974	9,507	20,139	16,084	2,470,188
Wallace**		-	-	490,473	73,331	201	233	1,510	34,974	9,307	20,139	10,004	2,470,100
	See Duplin County				27.002		122	703	2.500	1.755	1 000	4.655	53.0 (3
Watha	4,368	-	-	-	37,982	-	122	783	2,589	1,675	1,088	4,657	53,263
Perquimans													
Hertford	531,978	10,737	-	-	356,377	-	1,351	8,677	66,552	33,236	16,310	59,700	1,084,918
Winfall	206,391	3,898	-	-	98,905	-	375	2,410	18,042	6,484	2,641	19,303	358,450
Person													
Roxboro	3,967,833	235,372	-	-	1,211,861	11,784	5,256	33,705	425,288	142,664	76,201	228,916	6,338,880
Pitt													
Ayden	1,172,314	-	-	-	847,326	-	3,127	20,074	294,961	74,675	37,156	150,587	2,600,220
Bethel	340,532	-	-	-	270,406	-	997	6,399	33,485	24,129	10,718	52,332	738,998
Falkland	19,677	130	-	-	16,424	-	61	388	-	2,745	184	2,042	41,650
Farmville	1,461,670	-	_	_	798,484	_	2,946	18,903	269,011	63,870	35,192	141,939	2,792,014
Fountain	122,074	353	_	_	73,407	_	271	1,740	13,201	6,349	551	14,929	232,874
Greenville	29,663,477	1,540,929	_	_	14,504,211	-	53,509	343,423	4,387,130	1,062,255	919,188	2,171,367	54,645,488
Grifton*	556,006		-	-	425,157	-		10,643	60,427	29,963	5,126	76,337	1,177,524
	,	12,207	-	-		-	1,658						
Grimesland	74,089	6,801	-	-	76,022	-	281	1,801	14,673	15,786	3,163	13,495	206,110
Simpson	102,746	10.050	-	-	71,310	-	263	1,688	404 4:-	5,351	1,597	12,875	195,830
Winterville	3,390,858	18,878	-	-	1,593,662	-	5,881	37,771	101,242	72,269	74,843	260,673	5,556,075

		Loc	cally Levied Tax	es:	-	State aid:		Mu	nicipal Shares of S	State Levied Taxe	es:		
	Municipal	Taxe	es collected durir	ng	Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	property	fisc	al year 2011-201	2:	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Polk													
Columbus	496,755	23,179	_	19,954	170,717	-	623	3,981	57,225	21,687	9,046	31,940	835,107
Saluda*	638,831	5,413	_	-	126,020	19,665	445	2,847	24,351	16,436	12,541	30,230	876,778
Tryon	913,492	10	_	16,049	283,758	48,530	1,037	6,650	59,594	30,447	18,666	66,953	1,445,185
Randolph	,,			,		,	_,	2,020	,	,		*****	_,,
Archdale*	2,776,361	-	-	-	1,834,843	_	7,263	46,762	341,771	131,879	115,224	318,987	5,573,089
Asheboro	12,421,931	306,945	-	-	4,109,835	203,448	15,943	102,471	1,646,982	254,955	162,806	675,314	19,900,630
Franklinville	153,315	-	_	_	189,703		736	-	25,706	2,956	2,824	34,512	409,752
High Point**	See Guilford County				10,,,,,		720		20,700	2,500	2,02 .	01,012	105,762
Liberty	896,817	20,837	_	_	433,311	367	1,681	10,796	88,066	45,935	14,625	91,531	1,603,967
Ramseur	726,057	9,041		_	275,884	22,334	1,070	10,770	(3,712)		10,962	51,935	1,110,501
Randleman	2,291,940	3,990	_	_	670,419	935	2,601	16,711	325,956	35,679	26,855	121,032	3,496,117
Seagrove	131,608	3,330	-	-	37,035	4,990	144	10,711	13,105	5,758	872	10,974	204,486
•		-	-	-	64,329		250		9,448	4,637		13,964	
Staley Thomasville**	26,214	-	-	-	04,329	-	250	-	9,440	4,037	1,516	15,904	120,358
Thomasville**	See Davidson County				1 077 730		4.100		212.022	25 455	40.504	151 505	2 071 055
Trinity	540,525	-	-	-	1,077,730	-	4,180	-	212,933	35,477	49,504	151,505	2,071,855
Richmond	100 105				154 518		5.40	2.404	14000	2.022	5 010	21.042	212.517
Dobbins Heights	100,125	1 505	-	-	154,517	-	543	3,484	14,960	2,832	5,212	31,843	313,516
Ellerbe	206,250	1,585	-	-	188,376	-	662	2,782	36,617	25,964	8,436	38,674	509,347
Hamlet	1,946,988	77,504	-	-	1,164,524	-	4,096	26,304	220,516	82,829	62,452	205,460	3,790,672
Hoffman	37,800	-	-	-	104,801	-	368	2,362	10,839	2,132	3,084	28,676	190,062
Norman	-	-	-	-	24,917	-	-	370	3,168	885	-	-	29,340
Rockingham	3,118,567	75,539	-	-	1,707,310	-	6,004	38,530	549,751	238,809	124,202	276,790	6,135,501
Robeson													
Fairmont	776,854	31,169	-	-	484,577	-	1,673	10,732	85,666	27,454	16,772	90,238	1,525,135
Lumber Bridge	21,721	-	-	-	17,114	-	-	-	6,541	2,912	1,152	4,063	53,503
Lumberton	9,263,297	1,391,682	-	816,138	3,932,566	-	13,585	87,234	1,007,429	308,618	179,524	647,281	17,647,353
Marietta	-	-	-	-	31,985	-	-	-	1,484	1,168	671	-	35,308
Maxton*	688,639	-	-	-	441,802	-	1,523	9,767	75,534	36,110	11,325	79,168	1,343,868
McDonald	1,768	-	-	-	20,574	-	-	-	2,705	453	432	3,920	29,851
Orrum	-	-	-	-	16,691	-	58	-	4,342	2,012	350	-	23,453
Parkton	126,288	-	-	-	79,684	-	275	-	17,000	4,521	4,723	17,923	250,415
Pembroke	1,173,598	-	-	31,562	536,484	-	1,851	11,834	180,828	38,940	11,243	89,163	2,075,503
Proctorville	9,966	-	-	-	21,302	-	73	-	3,463	1,374	447	5,081	41,706
Raynham	4,429	-	-	-	17,296	-	60	-	2,124	582	-	2,859	27,351
Red Springs*	1,082,279	-	-	-	624,952	-	2,159	13,853	107,758	36,823	27,156	103,746	1,998,725
Rennert	10,210	-	-	-	70,279	-	-	-	4,648	1,429	-	11,243	97,809
Rowland	333,238	57,576	-	14,775	188,611	-	651	4,175	34,631	6,520	2,758	41,668	684,603
St Pauls	682,948	-	-	-	413,762	-	1,429	9,169	82,247	20,417	8,678	70,506	1,289,156
Rockingham													
Eden	5,494,576	-	-	69,830	2,614,174	9,702	9,825	63,174	591,157	181,107	140,291	489,075	9,662,911
Madison	1,617,781	68,314	-	-	375,804	102,859	1,411	9,052	308,445	37,460	23,905	72,764	2,617,795
Mayodan	1,048,063	-	-	-	415,637	16,891	1,561	10,025	128,068	24,872	23,992	75,289	1,744,397
Reidsville	7,738,791	51,264	-	53,204	2,428,967	193,017	9,120	58,503	1,050,134	207,564	121,365	444,200	12,356,130
Stoneville	433,919	940	-	-	176,874	25,796	664	4,264	38,851	13,305	4,356	33,950	732,919
Wentworth	-	-	-	-	470,015	-		11,311	102,959	154	10,718	-	595,157
					•			,	•		•		•

		Loc	cally Levied Taxe	es:	-	State aid:		Mu	nicipal Shares of S	State Levied Taxe	es:		
	Municipal	Taxe	es collected durin	ıg	Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	property	fisc	cal year 2011-201	2:	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Rowan	,												
China Grove	1,505,393	-	-	-	617,967	-	2,524	16,804	159,823	54,817	23,547	117,362	2,498,237
Cleveland	429,301	-	-	-	136,116	95,613	548	3,517	149,910	18,682	5,991	28,704	868,381
East Spencer	678,958	-	-	-	238,928	-	961	6,161	69,321	15,643	4,322	55,105	1,069,398
Faith	255,075	1,540	-	-	126,325	-	509	3,266	25,620	10,305	8,433	26,326	457,398
Granite Quarry	814,213	43,236	-	-	460,019	-	1,853	11,911	69,821	18,517	28,767	81,432	1,529,769
Kannapolis**	See Cabarrus County												
Landis	1,043,953	-	-	-	484,110	-	1,947	12,480	218,703	25,668	11,793	100,133	1,898,786
Rockwell	492,796	6,239	-	-	329,262	-	1,325	8,503	67,635	31,311	16,684	60,384	1,014,139
Salisbury	17,715,254	-	-	299,625	5,266,046	658,690	21,200	136,079	1,586,298	655,843	299,973	965,471	27,604,478
Spencer	1,302,014	40,912	-	-	509,708	-	2,051	13,154	111,057	33,672	10,240	104,238	2,127,046
Rutherford													
Bostic	40,845	-	-	-	16,174	-	245	-	6,795	24,451	2,156	12,271	102,936
Chimney Rock	41,324	-	-	-	26,209	-	71	-	11,410	3,535	722	-	83,272
Ellenboro	56,436	-	-	-	23,070	-	554	-	14,774	36,630	1,708	27,000	160,172
Forest City	1,849,037	823	-	-	673,352	35,209	4,718	30,289	388,356	151,395	42,423	244,557	3,420,159
Lake Lure	2,128,891	-	-	-	861,228	· -	758	4,877	96,929	26,200	29,682	68,099	3,216,665
Ruth	74,824	-	-	-	29,020	9,101	280	· -	9,985	4,486	· -	14,671	142,366
Rutherfordton	1,572,484	-	-	-	653,331	· -	2,666	17,131	200,849	138,676	36,423	139,009	2,760,569
Spindale	1,285,961	8,352	_	_	498,606	96,569	2,731	17,563	144,814	54,375	11,222	147,817	2,268,010
Sampson	, ,	,			,	,	,	,	,	,	,	,	, ,
Autryville	41,697	400	-	-	35,782	-	123	-	6,879	4,275	2,161	11,174	102,492
Clinton	2,779,634	-	-	-	1,573,043	71,853	5,421	34,831	666,271	127,948	43,617	255,898	5,558,516
Faison**	See Duplin County												
Garland	188,504	620	-	-	114,404	-	394	2,531	24,017	9,117	3,240	30,887	373,714
Harrells*	21,861	-	_	-	36,750	-	127	· -	8,250	4,620	771	6,174	78,554
Newton Grove	208,435	21,279	-	-	104,180	-	359	2,305	38,051	8,997	2,180	19,916	405,702
Roseboro	522,913	43,085	-	-	218,037	-	751	4,825	50,025	14,980	8,349	42,606	905,571
Salemburg	89,960	1,508	-	-	79,596	-	274	· -	29,436	5,619	3,939	17,399	227,731
Turkey	22,795	-	-	-	53,670	-	185	-	6,307	3,444	825	10,200	97,427
Scotland													
East Laurinburg	15,031	-	-	-	5,495	-	187	1,195	5,493	2,776	10,497	10,462	51,136
Gibson	108,619	-	-	-	38,286	-	335	2,140	11,342	9,952	3,703	17,886	192,262
Laurinburg	3,320,297	215,391	-	-	1,166,587	-	9,940	63,639	575,440	263,450	246,117	469,065	6,329,926
Maxton**	See Robeson County												
Wagram	178,838	-	-	-	62,728	-	523	3,351	17,710	10,528	-	29,365	303,043
Stanly													
Albemarle	5,687,492	-	-	-	2,712,991	-	10,068	64,729	836,833	183,327	127,745	522,524	10,145,709
Badin	229,321	-	-	-	336,307	-	1,248	8,005	25,327	11,137	9,606	56,236	677,187
Locust*	1,274,097	-	-	-	529,268	-	1,852	11,902	122,278	28,829	18,265	101,254	2,087,746
Misenhimer	27,205	-	-	-	118,644	-	438	-	19,058	8,688	-	14,239	188,272
New London	164,749	-	-	-	102,921	-	382	-	145,734	20,043	5,837	19,967	459,633
Norwood	988,261	-	-	-	404,925	-	1,502	9,650	99,099	21,602	22,274	77,834	1,625,146
Oakboro	602,588	-	-	-	318,812	-	1,184	-	101,641	23,753	16,138	71,914	1,136,031
Red Cross	81,022	-	-	-	126,718	-	470	-	24,846	9,326	2,855	15,579	260,817
Richfield	95,622	-	-	-	105,009	-	390	2,508	34,501	11,608	5,460	12,710	267,808
Stanfield	450,107	1,000	-	-	254,165	-	944	6,072	48,777	19,039	8,487	46,150	834,740

-		T an	ally Levied Taxe	\d_*	1	State aid:	umueu	M	micipal Shares of	State I awied Tow	0.04		
	Maniainal				Marainia al		6-114				Video	C4-4-	
	Municipal		s collected durin	0	Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-		State	
	property		al year 2011-201		share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Stokes													
Danbury	29,668	-	-	-	10,719	-	120	774	10,268	5,495	1,465	7,419	65,929
King*	2,362,803	-	-	-	801,943	-	4,360	27,974	243,316	67,967	43,607	204,465	3,756,436
Tobaccoville**	See Forsyth County												
Walnut Cove	410,193	45,922	-	-	144,335	-	898	5,761	58,825	15,843	10,062	47,991	739,830
Surry	,	,			,			,	,	,	,	,	,
Dobson	508,860	9,654	_	111,044	370,677	_	1,000	6,428	105,477	11,296	9,627	46,885	1,180,948
Elkin*	2,184,042	41,276	_	104,926	931,437	109,329	2,516	16,122	203,912	61,722	27,701	129,261	3,812,244
Mount Airy	5,985,674	41,270		355,334	2,426,045	310,439	6,548	42,046	569,384	98,199	72,034	328,901	10,194,605
Pilot Mountain	817,736	-	-	26,695	345,122	25,013	931	5,984	57,520	16,378		44,846	
	817,730	-	-	20,093	343,122	23,013	931	3,704	31,320	10,576	7,650	44,040	1,347,875
Swain	465.200	5 0.45			212.040		011	5.055	5 6.200	45 550	20.512	45.510	005.440
Bryson City	465,200	7,045	-	-	313,948	-	911	5,875	76,290	47,758	20,712	47,710	985,449
Transylvania													
Brevard	4,142,314	51,745	-	-	1,240,111	5,598	4,811	30,911	280,823	101,804	49,197	221,010	6,128,323
Rosman	87,813	1,175	-	-	25,563	-	365	2,342	17,019	7,346	2,782	13,930	158,333
Tyrrell													
Columbia	283,543	-	-	-	67,817	318	-	3,452	30,407	13,071	26,586	24,720	449,915
Union													
Fairview	85,087	-	-	-	21,134	-	-	-	101,054	42,159	8,381	-	257,815
Hemby Bridge	-	-	-	-	20	574	-	-	41,045	19,067	15,910	-	76,617
Indian Trail	6,403,057	86,079	_	_	1,206,623	_	21,571	139,240	1,116,278	104,737	304,803	792,233	10,174,621
Lake Park	608,354	1,644	_	_	147,894	-	2,181	-	74,306	2,419	21,365	94,456	952,620
Marshville	725,991	-,0	_	_	172,350	7,228	1,518	9,727	126,660	35,540	12,875	68,296	1,160,185
Marvin	531,611	_	_	_	127,820	7,220	1,010	23,401	144,638	71,697	65,430	118,565	1,083,162
Mineral Springs	70,968	_	_	_	17,237	284	_	23,401	193,157	6,287	21,122	-	309,054
Mint Hill**		-	-	-	17,237	204	-	-	193,137	0,207	21,122	-	309,034
	See Mecklenburg Count	ıy		221 (50	4 702 024	00.779	20.97	124 107	1 717 (50	457 101	221 014	049 749	27 000 217
Monroe	19,243,559	-	-	331,659	4,703,934	99,778	20,867	134,197	1,717,659	457,101	231,814	948,748	27,889,316
Stallings*	3,514,133	55,828	-	-	848,766	4.0=2	8,898	57,429	467,637	11,199	173,721	360,731	5,498,342
Unionville	101,838	-	-	-	25,094	4,973		•	152,196	74,985	28,035	-	387,121
Waxhaw	4,626,439	40,973	-	-	1,079,395	-	6,421	41,610	298,418	85,024	161,218	267,138	6,606,636
Weddington*	1,058,653	-	-	-	147,343	-	-	38,772	297,840	9,319	97,035	-	1,648,962
Wesley Chapel	156,302	24,888	-	-	37,634	-	-	31,327	201,340	11,563	96,029	-	559,083
Wingate	511,578	113,717	-	-	125,795	-	2,228	14,357	80,689	28,944	21,940	91,947	991,196
Vance													
Henderson	5,395,548	-	-	-	2,354,466	25,164	9,667	62,040	540,782	171,936	122,392	450,566	9,132,561
Kittrell	7,624	-	-	-	3,101	-	-	1,970	5,700	3,234	1,242	12,420	35,292
Middleburg	14,261	-	-	-	6,448	-	-	537	5,713	1,490	-	6,616	35,066
Wake													
Angier**	See Harnett County												
Apex	17,868,190	_	_	_	6,584,387	_	24,187	156,234	1,137,870	262,160	410,788	995,453	27,439,269
Cary*	71,108,169	3,249,767	_	_	23,737,246	-	87,060	561,903	4,331,135	1,610,904	1,550,814	3,559,419	109,796,416
Clayton**	See Johnston County	0,215,707			20,707,210		0.,000	202,502	1,001,100	2,020,501	1,000,011	0,000,120	107,770,110
Durham**	See Durham County												
Fuquay-Varina	8,627,485			_	3,165,882		11,636	75,275	594,369	118,864	203,139	522,124	13,318,774
		-	-	-		-			,				
Garner	14,829,836	225 (92	-	-	4,496,798	-	16,505	106,367	926,603	323,210	312,046	698,174	21,709,539
Holly Springs	14,447,690	225,683	-	-	4,344,365	-	15,965	103,226	734,443	37,552	258,504	690,186	20,857,614
Knightdale	5,422,836	4 000 = 50	-	-	2,018,574	-	7,422	48,062	381,606	80,858	160,914	314,789	8,435,062
Morrisville*	12,876,497	1,083,560	-	-	3,289,128	-	12,095	78,351	903,854	142,769	502,974	458,759	19,347,988
Raleigh*	194,699,348	16,235,231	-	-	70,452,111	-	258,472	1,665,085	15,318,742	5,923,084	4,903,518	10,119,110	319,574,701
Rolesville	2,244,500	42,638	-	-	672,705	-	2,475	16,053	121,668	11,796	112,799	110,452	3,335,086
Wake Forest*	19,969,887	282,893	-	-	5,222,002	-	19,432	125,512	1,015,574	145,726	404,942	770,703	27,956,672
Wendell	2,262,580	43,206	-	-	1,019,111	-	3,740	24,092	164,477	65,295	127,959	167,021	3,877,481
Zebulon*	3,963,083	-	-	-	769,230	413,957	2,821	18,140	331,877	76,458	93,653	122,531	5,791,751

		Loc	ally Levied Taxe	s:	Д.	ABLE 66Con State aid:	tinueu	Mu	nicipal Shares of S	State Levied Taxe	es:	I	
	Municipal		s collected during		Municipal	Hold	Solid	Beer	Utility taxes:	Telecommu-	Video	State	
	property	fisca	al year 2011-2012	2:	share: local	harmless	waste	and wine	electric	nications tax	programming	street-aid	
	tax	License	Meals	Occupancy	government	distribution	disposal	excise	franchise/	distribution	distribution	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes 1	§ 105-521	tax	taxes	PNG excise	§ 105-164.44F	§ 105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Warren													
Macon	15,854	220	-	-	20,273	-	75	480	2,847	1,863	454	4,445	46,512
Norlina	227,571	-	-	-	189,981	-	701	4,490	28,908	9,425	5,696	38,301	505,072
Warrenton	470,906	-	-	-	146,088	307	539	3,448	48,258	10,253	17,793	27,245	724,836
Washington													
Creswell	65,326	700	-	_	24,037	-	-	1,098	13,185	7,304	1,042	9,102	121,794
Plymouth	1,017,031	5,392	-	_	400,233	-	2,418	15,476	110,050	65,248	20,844	113,378	1,750,070
Roper	136,868	150	-	_	53,411	-	· -	2,422	14,386	11,772	6,374	20,525	245,908
Watauga					,			,	,	,	- /-		.,
Beech Mountain*	3,816,979	-	_	185,015	74,147	35,225	202	1,300	119,308	4,486	34,138	112,290	4,383,089
Blowing Rock*	3,116,407	14,096	_	736,163	280,753	-	787	5,055	143,510	46,465	47,415	75,668	4,466,318
Boone	5,210,826	44,890	_	984,929	3,989,122	_	11,075	71,669	745,016	266,511	164,039	431,690	11,919,767
Seven Devils*	804,713	1,043	_	71,948	45,438	7,433	-	791	12,771	2,656	14,804	27,170	988,768
Wayne	001,715	1,010		71,710	10,100	7,100		,,,1	12,771	2,000	11,001	27,170	700,700
Eureka	73,172	_	_	_	26,887	_	124	275	6,650	3,022	747	6,055	116,933
Fremont	342,302	_	_	_	145,853	14,602	791	5,075	44,446	20,726	7,256	43,873	624,925
Goldsboro	15,021,637	_	_	656,983	6,448,815	14,002	22,608	144,412	1,651,697	636,468	311,137	1,003,458	25,897,216
Mount Olive*	1,438,740	_	_	030,703	603,451	19,322	2,909	18,710	206,444	66,021	22,718	137,639	2,515,954
Pikeville	262,231	-	-	-	109,193	19,322	419	922	28,860	17,753	6,663	22,335	448,376
Seven Springs	24,205	205	-	-	10,771	-	-117	155	3,766	4,757	0,003	4,427	48,286
Walnut Creek	639,960	203	-	-	268,258	-	530	3,408	20,951	4,553	38,120	35,305	1,011,084
Wilkes	039,900	-	-	-	200,230	-	330	3,400	20,931	4,333	30,120	33,303	1,011,004
Elkin**	See Surry County												
North Wilkesboro	•	143,241			905,293	108,078	2,686	17,248	244,394	84,289	40,702	142,791	4,012,554
Ronda	67,444	143,241	_	-	88,556	100,070	263	1,686	18,805	1,946	5,614	17,531	201,844
Wilkesboro	2,665,493	-	-		725,970	52,276	2,154	*	398,673	38,586	,	113,415	,
Wilson	2,003,493	-	-	116,070	123,910	32,270	2,134	13,840	390,073	30,300	40,814	113,413	4,167,291
Black Creek	161 550				56,031		482	3,089	28,182	6,477	6,072	21,254	283,146
	161,558	2 014	-	-	,	27,689	833			,	,	40,629	
Elm City	381,826	2,814	-	-	122,201	27,009	633	5,370	56,921	25,716	5,053	40,029	669,051
Kenly**	See Johnston County	011			(0.22(700	4 404	44.010	12 707	4 922	20.652	249 272
Lucama	187,931	911	-	-	60,326	-	700	4,494	44,818	13,707	4,832	30,653	348,372
Saratoga	133,844	25	-	-	32,275	-	257	1,647	882	3,165	1,560	13,653	187,309
Sharpsburg** Sims	See Nash County 76,138	200			22 501		177	1 125	E 500	7,255	2.450	8,094	124 520
			-	-	23,581	-		1,135	5,500	,	2,450	,	124,529
Stantonsburg	178,080	657	-	-	57,328	-	492	3,153	55,545	11,985	12,338	24,255	343,833
Wilson	20,649,276	-	-	-	6,597,993	-	30,940	198,329	3,350,578	498,675	469,101	1,373,040	33,167,932
Yadkin	264.005				115 0/5	0.453	770	4.042	02.205	7 420	7 456	20 120	(22.252
Boonville	364,905	1 000	-	-	115,867	8,452	770	4,942	83,285	7,438	7,456	39,139	632,253
East Bend	220,157	1,000	-	245.000	67,092	-	385	2,467	20,901	17,700	4,407	23,117	357,227
Jonesville	699,064	58,274	-	247,008	296,218	40 52 4	1,436	3,173	91,233	26,867	19,703	75,032	1,518,008
Yadkinville	989,214	-	-	14,331	318,324	49,734	1,868	12,003	417,218	37,057	19,311	89,876	1,948,937
Yancey	0#4.465	44 405			252 205		4 A==		40		40.44=	= 2.020	4 4=0 <==
Burnsville	856,323	21,405	-	-	352,307	-	1,075	6,924	105,944	55,411	18,247	53,039	1,470,675
All reporting													
municipalities	2,451,439,343	94,989,475	247,090	30,014,508	796,832,544	10,052,601	3,273,395	21,140,618	218,063,254	66,575,522	54,818,729	142,814,353	3,890,261,433
	, , ,						, , , , , ,						, , , ,

Detail may not add to totals due to rounding.

Note: Municipal property tax levies are derived by applying the municipal tax rate to the total assessed valuation of all municipal property.

Information compiled from source data provided by the NCDOR Local Government Division and NCDST Municipal Financial Information for fiscal year 2011-2012.

^{*},**Municipality is located in more than one county. Total levies are shown only in the county where the largest portion of total property valuation is located.

¹ Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$28,128,972.57 and Huntersville, \$1,804,389.31.

TABLE 67. LOCAL PROPERTY TAX LEVIES BY LOCATION OF PROPERTY AND TAX JURISDICTIONS

	Property in	unincorporated	areas		Property in mur	nicipalities		All property wherever located			
	County-	District or		County-	District or			County-	District or		
	wide	township		wide	township	Municipal		wide	township	Municipal	1
Fiscal	taxes	taxes	Total	taxes	taxes	taxes	Total	taxes	taxes	taxes	Total
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1998-99	1,311,977,814	123,399,627	1,435,377,441	1,544,847,316	33,615,403	1,136,153,802	2,714,616,521	2,856,825,130	157,015,030	1,136,153,802	4,149,993,962
1999-00	1,404,737,758	127,848,182	1,532,585,940	1,742,696,340	38,708,441	1,224,773,823	3,006,178,604	3,147,434,098	166,556,623	1,224,773,823	4,538,764,544
2000-01	1,506,887,840	140,620,718	1,647,508,558	1,870,514,681	41,029,468	1,318,265,598	3,229,809,747	3,377,402,521	181,650,186	1,318,265,598	4,877,318,305
2001-02	1,573,193,019	171,517,484	1,744,710,503	2,152,161,778	45,864,511	1,415,585,819	3,613,612,108	3,725,354,797	217,381,995	1,415,585,819	5,358,322,611
2002-03	1,694,300,930	174,629,918	1,868,930,848	2,216,884,785	54,690,494	1,500,740,927	3,772,316,206	3,911,185,715	229,320,412	1,500,740,927	5,641,247,054
2003-04	1,795,567,417	183,863,483	1,979,430,900	2,284,097,221	59,950,443	1,541,567,914	3,885,615,578	4,079,664,638	243,813,926	1,541,567,914	5,865,046,478
2004-05	1,856,973,600	196,169,217	2,053,142,817	2,469,810,944	64,832,019	1,663,373,084	4,198,016,047	4,326,784,544	261,001,236	1,663,373,084	6,251,158,863
2005-06	1,960,965,707	204,271,763	2,165,237,470	2,708,178,263	69,459,273	1,751,740,005	4,529,377,541	4,669,143,970	273,731,036	1,751,740,005	6,694,615,011
2006-07	2,088,308,648	213,703,101	2,302,011,749	2,903,376,068	62,863,861	1,920,777,705	4,887,017,634	4,991,684,716	276,566,962	1,920,777,705	7,189,029,383
2007-08	2,231,032,839	230,599,006	2,461,631,845	3,180,675,208	70,332,079	2,061,464,949	5,312,472,236	5,411,708,047	300,931,085	2,061,464,949	7,774,104,081
2008-09	2,384,778,453	244,687,892	2,629,466,345	3,407,221,101	75,768,139	2,234,107,547	5,717,096,787	5,791,999,554	320,456,031	2,234,107,547	8,346,563,132
2009-10	2,400,970,470	249,649,259	2,650,619,729	3,503,655,034	83,567,530	2,287,366,484	5,874,589,048	5,904,625,504	333,216,789	2,287,366,484	8,525,208,777
2010-11	2,416,094,211	247,992,902	2,664,087,113	3,542,346,360	85,324,961	2,322,581,375	5,950,252,696	5,958,440,571	333,317,863	2,322,581,375	8,614,339,809
2011-12	2,402,210,022	269,473,145	2,671,683,167	3,783,856,248	81,745,291	2,452,684,088	6,318,285,627	6,186,066,270	351,218,436	2,452,684,088	8,989,968,794
2012-13	2,510,523,260	na	na	3,705,306,984	na	2,451,439,343	na	6,215,830,244	360,983,135	2,451,439,343	9,028,252,722

Information compiled from property tax assessed valuation and property tax levy data provided by the NCDOR Local Government Division. na = not available

TABLE 68. WEIGHTED AVERAGE PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION BY TAX JURISDICTIONS AND BY LOCATION OF PROPERTY

	Property in	ı unincorporated	areas		Property in m		All property wherever located		
	County-wide	District or	Total	County-wide	District or	Municipal	Total	County-wide	All juris-
Fiscal	rate	township rate	rate	rate	township rate	rate	rate	rate	dictions rate
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1998-99	.652	.061	.714	.666	.014	.490	1.171	.660	.958
1999-00	.650	.059	.709	.680	.015	.478	1.173	.666	.960
2000-01	.647	.060	.707	.658	.014	.464	1.136	.653	.943
2001-02	.633	.069	.702	.687	.015	.452	1.153	.663	.954
2002-03	.645	.067	.712	.678	.017	.459	1.153	.663	.957
2003-04	.637	.065	.702	.661	.017	.446	1.125	.650	.935
2004-05	.629	.066	.695	.660	.017	.445	1.122	.646	.934
2005-06	.621	.065	.686	.672	.017	.435	1.124	.650	.932
2006-07	.617	.063	.680	.674	.015	.446	1.134	.649	.934
2007-08	.593	.061	.654	.653	.014	.423	1.091	.627	.901
2008-09	.588	.060	.648	.630	.014	.413	1.057	.612	.882
2009-10	.572	.060	.632	.626	.015	.409	1.049	.603	.871
2010-11	.571	.059	.629	.627	.015	.411	1.053	.603	.871
2011-12	.579	.065	.644	.644	.014	.417	1.075	.617	.896
2012-13	.587	na	na	.643	na	.425	na	.619	.899

Weighted average property tax rates are derived by dividing the property tax levy by the assessed valuation for the corresponding jurisdiction and location.

 $Calculations\ based\ on\ property\ tax\ assessed\ valuation\ and\ property\ tax\ levy\ data\ provided\ by\ the\ NCDOR\ Local\ Government\ Division.$

na =not available

TABLE 69. TOTAL ASSESSED VALUE OF SPECIFIED CLASSES OF PROPERTY LOCALLY TAXABLE IN NORTH CAROLINA

(Assessments are as of January 1 preceding beginning of fiscal year)

	Real property		Tangible		
	in	Real property	personal	Public service	Grand total
	unincorporated	in	property	company	all property
Fiscal	areas	municipalities	a,b	property*	locally taxable
year	[\$]	[\$]	[\$]	[\$]	[\$]
1998-99	140,872,744,692	174,076,570,599	97,834,758,018	20,244,024,631	433,028,097,940
1999-00	153,001,351,611	192,703,637,554	105,984,739,896	20,874,178,731	472,563,907,792
2000-01	166,356,890,539	216,066,017,470	112,992,132,642	21,952,438,541	517,367,479,192
2001-02	180,144,715,702	241,687,253,676	116,740,143,820	23,355,586,210	561,927,699,408
2002-03	192,978,847,002	255,392,017,965	118,788,285,500	22,602,081,344	589,761,231,811
2003-04	211,776,805,940	274,684,893,634	117,944,792,111	22,997,034,378	627,403,526,063
2004-05	225,341,036,675	303,192,791,835	117,683,367,201	23,258,360,938	669,475,556,649
2005-06	243,896,538,372	328,485,307,585	122,599,101,419	23,633,784,744	718,614,732,120
2006-07	263,194,315,731	351,499,559,015	130,271,584,966	24,343,997,001	769,309,456,713
2007-08	300,188,905,158	404,162,869,316	134,254,054,069	24,292,362,350	862,898,190,893
2008-09	329,195,875,100	454,393,184,263	137,705,527,419	24,989,880,076	946,284,466,858
2009-10	343,914,192,373	475,356,883,707	134,833,894,416	25,094,980,476	979,199,950,972
2010-11	349,705,575,271	483,610,583,048	129,897,940,874	25,302,403,278	988,516,502,471
2011-12	351,410,777,474	492,611,258,392	132,825,298,453	26,258,400,909	1,003,105,735,228
2012-13	348,381,342,872	487,866,349,364	140,229,140,899	27,676,315,059	1,004,153,148,194

^{*} Valuation of public service companies subject to appraisal by the Property Tax Division.

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

TABLE 70. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION

	A	ssessed valuation	
	Property in	Property	_
	unincorporated	in	
Fiscal	areas	municipalities	Total
year	[\$]	[\$]	[\$]
1998-99	201,137,719,132	231,890,378,808	433,028,097,940
1999-00	216,203,106,461	256,360,801,331	472,563,907,792
2000-01	233,017,556,599	284,349,922,593	517,367,479,192
2001-02	248,642,354,891	313,285,344,517	561,927,699,408
2002-03	262,553,139,693	327,208,092,118	589,761,231,811
2003-04	281,898,003,246	345,505,522,817	627,403,526,063
2004-05	295,394,343,744	374,081,212,905	669,475,556,649
2005-06	315,654,933,221	402,959,798,899	718,614,732,120
2006-07	338,519,024,131	430,790,432,582	769,309,456,713
2007-08	376,120,202,990	486,777,987,903	862,898,190,893
2008-09	405,520,395,351	540,764,071,507	946,284,466,858
2009-10	419,393,635,022	559,806,315,950	979,199,950,972
2010-11	423,317,451,254	565,199,051,217	988,516,502,471
2011-12	415,169,933,327	587,935,801,901	1,003,105,735,228
2012-13	427,778,772,492	576,374,375,702	1,004,153,148,194

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

TABLE 71. TOTAL PROPERTY TAXES LEVIED

	BY SPECIA	AL TAX DISTRI	CTS
	School	All	
	district	other	
Fiscal	levies	district levies	Total
year	[\$]	[\$]	[\$]
1998-99	33,980,850	123,034,180	157,015,030
1999-00	36,760,336	129,796,287	166,556,623
2000-01	40,694,817	140,955,369	181,650,186
2001-02	44,969,224	172,412,771	217,381,995
2002-03	48,670,113	180,650,299	229,320,412
2003-04	49,732,680	194,081,246	243,813,926
2004-05	52,744,934	208,256,302	261,001,236
2005-06	55,282,919	218,448,117	273,731,036
2006-07	38,493,984	238,072,978	276,566,962
2007-08	41,666,968	259,264,117	300,931,085
2008-09	45,257,636	275,198,395	320,456,031
2009-10	45,613,537	287,603,252	333,216,789
2010-11	45,851,850	287,466,013	333,317,863
2011-12	53,648,774	297,569,662	351,218,436
2012-13	49,189,651	311,793,484	360,983,135

Information compiled from property tax levy data provided by the NCDOR Local Government Division.

a Amounts reflect the exemption of inventories from property taxes.

b Includes valuations of classified registered motor vehicles for which notices were issued in accordance with

^{§ 105-330.5(}a) from December 1, 2011 through November 20, 2012, net of releases made by that date.

TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES* BY COUNTIES AND BY TYPES OF COMPANIES FOR 2012-2013

	Elect	ric power compa	nnies	Electric membership corporations:	Gas companies:	Te	elephone compan	ies	Gas pipeline companies:	Total utility
	System	Non-system	Total	Total	Total	System	Non-system	Total	Total	company
Counties	valuation	valuation	100% valuation	valuation	valuation	valuation	valuation	100% valuation	valuation	valuation
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	131,776,713	-	131,776,713	11,821,937	41,449,485	50,822,145	-	50,822,145	15,632,377	251,502,657
Alexander	36,465,969	-	36,465,969	18,007,632	1,081,621	9,688,740	-	9,688,740	-	65,243,962
Alleghany	1,123,291	-	1,123,291	33,953,461	-	642,212	-	642,212	-	35,718,964
Anson	45,873,126	2,118,943	47,992,069	138,866,052	23,264,302	14,861,158	-	14,861,158	6,271	224,989,852
Ashe	-	-	-	78,996,656	436,371	2,558,334	-	2,558,334	-	81,991,361
Avery	3,244,000		3,244,000	21,488,838	2,475,905	5,845,702	-	5,845,702	-	33,054,445
Beaufort	20,621,387	7,991	20,629,378	29,904,288	5,377,947	17,501,835	-	17,501,835	-	73,413,448
Bertie	13,439,575	4,900		13,680,462	1,495,614	8,128,210	-	8,128,210	-	36,748,761
Bladen	28,370,460	437,606	28,808,066	43,946,305	6,715,535	6,929,511	-	6,929,511	-	86,399,417
Brunswick	997,907,470	13,855,375	1,011,762,845	171,051,441	12,486,112	14,013,365	-	14,013,365	-	1,209,313,763
Buncombe	315,075,423	443,350		17,049,247	59,411,626	89,711,972	12,317	89,724,289	-	481,703,935
Burke	135,773,433	17,419	135,790,852	34,490,104	14,950,460	25,606,559		25,606,559	-	210,837,975
Cabarrus	98,999,818	-	98,999,818	17,955,537	88,550,652	51,883,916			9,295,354	266,852,017
Caldwell	61,161,873	487,005	61,648,878	48,663,583	9,712,666	23,619,054		23,619,054	-	143,644,181
Camden	5,523,281	-	5,523,281	5,435,710	323,256	3,414,239		3,414,239	-	14,696,486
Carteret	43,136,370		43,136,370	52,960,831	1,591,912	27,184,271		27,185,271	-	124,874,384
Caswell	31,418,827	426,254		10,914,330	3,500,516	11,632,160		11,632,160	1,014,416	58,906,503
Catawba	492,402,123	10,044,881	502,447,004	12,652,755	40,700,178	55,815,636	-	55,815,636	1,285,291	612,900,864
Chatham	151,816,364	6,152,961	157,969,325	18,048,866	23,286,338	25,899,037	-	25,899,037	14,006,318	239,209,884
Cherokee	19,670,539	-	19,670,539	18,960,548	-	10,959,109	-	10,959,109	-	49,590,196
Chowan	10,574,066	3,503	10,577,569	5,292,034	1,443,663	5,586,321	-	5,586,321	-	22,899,587
Clay	1,093,347	-	1,093,347	22,343,306	-	4,412,713	-	4,412,713	-	27,849,366
Cleveland	556,671,027	8,821	556,679,848	15,666,906	2,662,403	32,066,200		32,066,200	10,910,726	617,986,083
Columbus	55,036,940		55,036,940	58,351,046	4,481,509	25,195,225	11,881	25,207,106	-	143,076,601
Craven	48,520,245	87,014	48,607,259	14,517,517	16,871,457	39,575,073	-	39,575,073	-	119,571,306
Cumberland	82,514,963		82,552,710	68,937,740	64,231,383	92,667,119	-	92,667,119	1,242,455	309,631,407
Currituck	55,394,088	24,081	55,418,169	187,381	1,282,617	11,591,928	-	11,591,928	-	68,480,095
Dare	90,425,246	20,000	90,445,246	12,203,154	225,288	21,107,182	-	21,107,182	-	123,980,870
Davidson	85,364,966	, ,	87,964,621	80,153,938	6,689,713	99,120,200		99,120,200	48,193,104	322,121,576
Davie	32,224,043		39,594,263	21,846,654	5,294,029	4,642,743		4,642,743	579,765	71,957,454
Duplin	37,727,728		/ /	48,301,449	11,087,480	15,547,422		/ /	-	112,772,987
Durham	224,931,708	126,200		13,330,743	67,215,122	167,792,834	-	167,792,834	-	473,396,607
Edgecombe	14,372,556	14,987	14,387,543	27,713,148	14,311,273	61,318,964	-	61,318,964	4 201 052	117,730,928
Forsyth	289,960,445	5,887,254	295,847,699	7,176,411	98,756,996	155,214,529	-	155,214,529	4,391,853	561,387,488
Franklin	53,111,639	33,010	53,144,649	31,029,412	9,859,360	33,092,158	-	33,092,158	26.070.100	127,125,579
Gaston	468,931,265	406,478	, ,	36,400,173	64,869,218	68,912,839	-	68,912,839	36,879,188	676,399,161
Gates	8,459,968	90,333	/ /	7,320,984	692,262	4,806,456	-	4,806,456	-	21,370,003
Graham	22,498,231	-	22,498,231	27 240 654	22 (12 111	4,013,289	-	4,013,289	-	26,511,520
Granville	45,926,973	-	45,926,973	27,340,654	22,612,111	16,585,103	-	16,585,103	-	112,464,841
Greene	7,038,265	-	7,038,265	17,676,777	5,070,867	5,432,991	-	5,432,991	- 1	35,218,900

					E 72Continued					
				Electric	~	_	_		Gas	
	Elect	ric power compa	anies	membership	Gas	Te	lephone compan	ies	pipeline	Total
	g t	N Y .	T . 1	corporations:	companies:	g ,	NT 4	m . 1	companies:	utility
C4:	System	Non-system	Total 100% valuation	Total	Total	System	Non-system	Total 100% valuation	Total	company
Counties	valuation [\$]	valuation [\$]	[\$]	valuation [\$]	valuation [\$]	valuation [\$]	valuation [\$]	[\$]	valuation [\$]	valuation [\$]
Guilford	367,130,780			2,601,659	139,014,793	263,024,117	[ֆ]	263,024,117	134,077,716	906,687,921
Halifax	101,405,489		101,808,520	26,078,873	7,287,882	20,773,642	-	20,773,642	134,077,710	155,948,917
Harnett	65,562,537		65,693,546	50,624,001	7,426,787	34,002,084	_	34,002,084	1,027,030	158,773,448
Haywood	69,123,649			48,518,972	4,069,854	22,565,005	_	22,565,005	1,027,030	144,305,180
Henderson	126,292,907	729,300	127,022,207	40,510,572	34,514,258	31,655,313	11,181	31,666,494	_	193,202,959
Hertford	35,989,961		35,993,488	17,712,141	5,570,998	8,604,846	11,490		420,154	68,313,117
Hoke	20,493,432		20,493,432	34,765,212	2,410,668	11,213,433		11,213,433	0,10 .	68,882,745
Hvde	63,827		63,827	19,547,766	184,201	3,797,625	_	3,797,625	_	23,593,419
Iredell	131,367,400		131,379,801	67,753,848	43,337,644	53,242,099	_	53,242,099	27,125,042	322,838,434
Jackson	100,890,071	546,370	101,436,441	7,952,946	3,721,320	20,687,305	3,850			133,801,862
Johnston	124,168,809	659,055		14,287,672	47,833,884	41,145,885	-	41,145,885	6,706,989	234,802,294
Jones	6,911,136	´ -	6,911,136		796,658	3,600,275	-	3,600,275	, , , <u>-</u>	34,843,678
Lee	46,596,393			15,878,861	9,686,746	33,074,991	42,680		513,083	105,880,747
Lenoir	35,819,056	1,004,904	36,823,960	10,161,054	11,831,005	26,741,958		26,741,958	-	85,557,977
Lincoln	249,854,775	4,032	249,858,807	39,996,491	11,615,349	26,148,519	-	26,148,519	7,866,874	335,486,040
Macon	87,083,514	133,530	87,217,044	9,805,437	5,000,000	14,762,212	-	14,762,212	-	116,784,693
Madison	11,988,455		11,988,455	35,392,936	1,102,242	7,942,099	-	7,942,099	-	56,425,732
Martin	38,123,413			7,547,380	3,318,308	11,372,704	-	11,372,704	-	60,369,718
McDowell	96,460,257	,	96,521,777	14,006,986	3,142,647	12,918,007	-	12,918,007	-	126,589,417
Mecklenburg	1,641,000,531	3,405,677	1,644,406,208	42,138,257	395,017,578	571,074,444	209,200	571,283,644	46,796,190	2,699,641,877
Mitchell	12,998,224		12,998,224	11,828,522	2,291,514	5,870,463	-	5,870,463	-	32,988,723
Montgomery	46,758,510			15,001,878	752,871	9,036,259	-	9,036,259	-	72,886,916
Moore	76,972,345			30,491,167	5,888,174	36,268,643	76,230		1,012,261	150,965,695
Nash	60,990,284	3,540		1,902,453	1,891,111	32,996,693	-	32,996,693	-	97,784,081
New Hanover	354,030,298	1,173,059	355,203,357	-	38,816,758	74,281,041	-	74,281,041	-	468,301,156
Northampton	58,285,139	67,410	, ,	8,120,031	3,313,541	7,291,401	-	7,291,401	1,099,612	78,177,134
Onslow	53,221,546	2,000		122,768,567	5,568,775	47,758,879	-	47,758,879	-	229,319,767
Orange	100,686,860	-	100,686,860	53,682,988	21,798,450	43,522,095	-	43,522,095	7,513,373	227,203,766
Pamlico	10,385,719	-	10,385,719	18,279,932	343,323	6,349,143	-	6,349,143	-	35,358,117
Pasquotank	18,800,774	145,491	18,946,265	17,748,308	4,067,883	14,071,070	-	14,071,070	-	54,833,526
Pender	38,241,578		38,241,578	45,637,659	6,973,998	16,773,654	-	16,773,654	-	107,626,889
Perquimans	15,926,796	,		18,461,217	804,808	5,273,474	-	5,273,474	-	40,469,798
Person	743,843,678	19,233,103	763,076,781	26,846,807	16,239,807	13,676,281	-	13,676,281	76,690	819,916,366
Pitt	13,490,250	50,078	, ,	15,212,712	6,513,762	53,079,209	-	53,079,209	257 (0)	88,346,011
Polk	23,542,605	-	23,542,605	18,332,687	10,261,641 21,840,320	11,981,227	20.226	11,981,227	357,696	64,475,856 239,171,671
Randolph	111,283,697		111,283,697	63,414,065		42,613,263	20,326	, ,	727 550	
Richmond Robeson	492,819,379 78,765,412	,		124,347,295 66,627,791	28,430,114 18,942,370	24,973,680 35,305,482	25,750	24,973,680 35,331,232	727,550	672,161,963 199,690,094
Rockingham	78,765,412 503,215,904		516,288,271	10,436,855	35,560,626	29,270,266	45,750	29,270,266	49,849,471	641,405,489
Rockingnam Rowan	496,089,321	, ,	, ,	, ,	, ,	45,731,584	-	45,731,584	49,849,471	627,691,876
Nowali	490,009,321	1,343,574	1 477,414,093	9,334,437	32,002,203	43,/31,304 _[-	43,731,304	42,300,077	047,091,870

TABLE 72. -Continued

	Elect	ric power compa	nnies	Electric membership corporations:	Gas companies:	Te	lephone compan	ies	Gas pipeline companies:	Total utility
	System	Non-system	Total	Total	Total	System	Non-system	Total	Total	company
Counties	valuation	valuation	100% valuation	valuation	valuation	valuation	valuation	100% valuation	valuation	valuation
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Rutherford	386,621,093	27,000		28,008,677	9,128,284	23,441,749	-	23,441,749	-	447,226,803
Sampson	58,678,491	1,036,732	59,715,223	53,755,335	5,260,253	14,274,948	-	14,274,948	-	133,005,759
Scotland	25,847,249	-	25,847,249	15,687,256	6,119,081	16,154,429	-	16,154,429	-	63,808,015
Stanly	41,411,263	115,094	41,526,357	32,280,405	20,026,363	16,300,028	219,853	16,519,881	-	110,353,006
Stokes	423,415,593	1,791,988	425,207,581	17,789,182	1,148,219	15,779,554	-	15,779,554	-	459,924,536
Surry	71,434,917	16,270	71,451,187	34,993,328	5,303,257	20,091,479	-	20,091,479		131,839,251
Swain	29,258,436	79,100	29,337,536	-	729,860	8,327,674	-	8,327,674	-	38,395,070
Transylvania	46,468,059	5,030,710	51,498,769	20,492,940	3,630,342	36,073,996	-	36,073,996	-	111,696,047
Tyrrell	7,964,142	-	7,964,142	-	167,583	2,877,143	-	2,877,143	-	11,008,868
Union	88,296,089	49,681	88,345,770	118,884,380	67,988,817	52,346,355	90,460	52,436,815	-	327,655,782
Vance	45,371,462	14,560	45,386,022	4,530,590	6,750,334	16,206,433	-	16,206,433	-	72,873,379
Wake	1,820,478,900	15,387,542	1,835,866,442	56,007,682	228,447,355	458,873,077	-	458,873,077	28,073,655	2,607,268,211
Warren	23,557,041	36,594	23,593,635	21,173,500	598,225	9,560,736	-	9,560,736	22,790	54,948,886
Washington	23,777,349	-	23,777,349	2,207,863	1,018,375	4,751,838	-	4,751,838	-	31,755,425
Watauga	-	-	-	62,605,511	1,593,401	13,867,963	-	13,867,963	-	78,066,875
Wayne	527,091,046	104,154	527,195,200	26,101,063	36,437,915	34,636,132	-	34,636,132		624,370,310
Wilkes	83,806,120	192,990	83,999,110	26,013,944	3,081,797	14,396,282	-	14,396,282	-	127,491,133
Wilson	13,402,020	24,488	13,426,508	988,366	5,361,033	30,663,568	123,504	30,787,072	-	50,562,979
Yadkin	41,167,478	-	41,167,478	15,504,123	1,735,448	4,235,370	-	4,235,370	-	62,642,419
Yancey	10,107,303	-	10,107,303	25,326,842	1,282,591	5,738,323	-	5,738,323	-	42,455,059
All counties	15,259,406,513	120,271,747	15,379,678,260	3,043,790,289	2,140,340,713	3,898,465,901	1,090,962	3,899,556,863	499,012,171	24,962,378,296

^{*} Valuation of public service companies subject to appraisal by the Property Tax Section.

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

The above presentation incorporates revised valuations and may differ from alternative previously compiled public service company valuation data for 2012.

System valuation means the real property and tangible personal property used by a public service company in its public service activities.

Non-system valuation means the real and personal property owned by a public service company but not used in its public service activities.

TABLE 73. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES* BY COUNTIES AND BY TYPES OF COMPANIES FOR 2012-2013

				ı	БІ	000111111111111111111111111111111111111	ANDDITTE	S OF COMI A	MES FOR 201	2-2013	T		1	3.7.4	_
						Motor			_				.	Motor	
	Ra	ailroad prope	ty	Airline	Busline	freight	Total		R	ailroad proper	ty	Airline	Busline	freight	Total
	-		T	companies:	companies:	carriers:	transportation					companies:	companies:	carriers:	transportation
	System	Non-system	Total	System	System	Total	company		System	Non-system	Total	System	System	Total	company
Counties	valuation	valuation	100% valuation	valuation 1	valuation 1	valuation 1	valuation	Counties	valuation	valuation	100% valuation	valuation 1	valuation 1	valuation 1	valuation
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	6,099,494	3,569,119	9,668,613	117,000	598,899	551,204	10,935,716	Guilford	44,093,241	1,887,260	45,980,501	52,302,362	1,635,680	60,112,478	160,031,021
Alexander	1,761,973	954,531	2,716,504	-	-	-	2,716,504	Halifax	24,310,909	630,950	24,941,859	-	216,944	105,853	25,264,656
Alleghany	· · ·	· -	_	_	1,468	_	1,468	Harnett	13,612,692	483,068	14,095,760	_	120,832	· -	14,216,592
Anson	22,372,195	17,665	22,389,860	_	18,726	1,935,525	24,344,111		4,059,579		4,059,579	_	313,933	_	4,373,512
Ashe	,-,-,-,-,-	,	,	_	1,253	_,,,,,,,,,	/ /	Henderson	9,708,547		9,741,047	_	80,241	4,187,317	
Avery	_	_	_	_	1,200	_	1,200	Hertford	8,323,743		8,461,925	_	38,470	.,107,617	8,500,395
Beaufort	10,945,529	526,950	11,472,479	_	36,897	1,583,233	13,092,609		2,018,031		2,018,031		12,730	586,970	
Bertie	4,578,059	78,200	4,656,259	_	59,060	1,505,255	4,715,319		2,010,031	•	2,010,031	_	12,730	300,770	2,017,731
Bladen	17,613,030	113,464	17,726,494	-	27,427	_	17,753,921	•	14,912,365	1,163,810	16,076,175	-	462,938	4,258,421	20,797,534
				-		4 150 472	, ,				, ,	-		/ /	, ,
Brunswick	9,732,511	40,298	9,772,809	-	31,510	4,158,473	13,962,792		4,759,837	15,625	4,775,462	-	20,414	398,498	.,.,.
Buncombe	29,312,450	873,100	30,185,550	10,867,229	439,099	6,072,436	47,564,314		39,515,211	1,253,140	40,768,351	-	517,481	7,056,910	
Burke	16,070,080	16,560	16,086,640	-	349,142	1,236,655	17,672,437		644,288		644,288	-	51,227	.	695,515
Cabarrus	14,769,585	710,870	15,480,455	-	362,494	15,222,385	31,065,334		9,832,430		10,236,232	-	34,859	480,258	., . ,
Caldwell	-	79,500	79,500	-	41,415	26,194,764	26,315,679	Lenoir	4,680,861	120,080	4,800,941	425,838	132,744	3,830,513	, ,
Camden	2,029,524	-	2,029,524	-	4,570	-	2,034,094	Lincoln	12,030,699	48,978	12,079,677	26,080	383,779	-	12,489,536
Carteret	5,056,450	4,804,634	9,861,084	-	30,566	-	9,891,650	Macon	292,000	-	292,000	-	-	394,847	686,847
Caswell	5,325,140	205,860	5,531,000	-	103,874	-	5,634,874	Madison	15,302,561	6,000	15,308,561	-	-	-	15,308,561
Catawba	15,068,404	106,200	15,174,604	426,625	798,499	30,287,342	46,687,070	Martin	3,207,652	350,016	3,557,668	_	61,254	-	3,618,922
Chatham	7,553,346	361,775	7,915,121	_ ´ _	80,246	_	7,995,367	McDowell	56,012,486	173,315	56,185,801	_	340,886	239,090	56,765,777
Cherokee	1,095,000	-	1,095,000	_	_	_	1,095,000	Mecklenburg	69,347,600	22,613,750	91,961,350	518,401,917	1,116,127	107,619,062	719,098,456
Chowan	1,943,029		1,943,029	109,203	6,188	388,195	2,446,615	0	38,197,240		38,218,740			457,371	38,676,111
Clay	_,,,	_			-,	_	_,:::,:=:	Montgomery	3,947,330		3,947,330	_	81,589		4,028,919
Cleveland	22,528,541	524,150	23,052,691	_	84,815	9,849,394	32,986,900		8,147,722		8,588,692	_	40,660	2,157,382	
Columbus	5,312,765	383,189	5,695,954		2,599	,,042,,324	5,698,553		13,089,522	411,805	13,501,327	_	313,353	5,394,172	/ /
Craven	12,384,296	1,471,870	13,856,166	6,528,688	118,336	1,533,125	, ,	New Hanover	7,414,898	3,626,500	11,041,398	18,807,162	85,261	12,583,240	
Cumberland	33,807,722		35,169,136	9,562,972	250,996	20.873.021		Northampton	24,195,349	19,349	24,214,698	10,007,102	78,006	791,411	25.084.115
	, ,	1,361,414	,,	9,502,972	250,990	20,873,021	/ /		24,195,549	. ,		7,048,661	357,699	666,521	8,585,299
Currituck	6,434,613	-	6,434,613	1 0/2 022	24.000	221 465	6,434,613		0.107.750	512,418	512,418	7,048,001		/	
Dare	-	-	-	1,062,933	24,900	321,467	1,409,300	0	8,186,659	562,710	8,749,369	-	722,824	1,329,147	, ,
Davidson	45,439,490	634,465	46,073,955	-	493,891	20,073,075	66,640,921		300	174,900	175,200	-	2,496	-	177,696
Davie	3,209,817	137,210	3,347,027	-	220,995	165,712		Pasquotank	5,482,207	-	5,482,207	16,779	11,530	<u>.</u>	5,510,516
Duplin	6,260,730	-	6,260,730	-	239,236	622,492	7,122,458		-	33,280	33,280	-	145,082	4,350,277	, ,
Durham	9,534,996	3,777,552	13,312,548	-	1,285,194	6,115,962	20,713,704	Perquimans	6,939,181	-	6,939,181	-	10,517	99,919	, , , , ,
Edgecombe	25,392,565	1,328,764	26,721,329	-	88,753	-	26,810,082	Person	2,626,364	114,577	2,740,941	-	3,529	-	2,744,470
Forsyth	22,973,657	2,010,780	24,984,437	5,969	962,333	26,077,891	52,030,630	Pitt	8,658,290	658,998	9,317,288	2,297,456	67,645	4,206,239	15,888,628
Franklin	2,348,825	198,250	2,547,075	-	1,248,920	-	3,795,995	Polk	3,801,077	-	3,801,077	-	16,973	-	3,818,050
Gaston	32,349,473	630,698	32,980,171	-	554,456	3,027,258	36,561,885	Randolph	7,025,445	762,077	7,787,522	-	363,800	8,908,305	17,059,627
Gates	· · ·	· -	l .	_	31,595	_		Richmond	30,305,693	173,963	30,479,656	_	78,689	_	30,558,345
Graham	_	_	_		,-,-	_]	Robeson	51,179,655	. /	51,568,976	6,830	196,189	1,287,785	/ /
Granville	6,734,434	194,150	6,928,584	_	338,134	1,932,638	9,199,356	Rockingham	22,519,564	233,515	22,753,079	-	155,508	5,171,260	28,079,847
Greene	633,348	- 1,150	633,348]	43,655	1,702,000	677,003	0	32,953,904	671,903	33,625,807	_	351,365	8,020,558	
GICCIIC	055,540		055,540	·	73,033		077,003	IXV W AII	34,733,704	0/1,503	33,043,007		331,303	0,020,330	71,771,730

							TABLE 13	-Continucu							
						Motor								Motor	
	Ra	ailroad propei	ty	Airline	Busline	freight	Total		R	ailroad propei	ty	Airline	Busline	freight	Total
				companies:	companies:	carriers:	transportation					companies:	companies:	carriers:	transportation
	System	Non-system	Total	System	System	Total	company		System	Non-system	Total	System	System	Total	company
Counties	valuation	valuation	100% valuation	valuation 1	valuation 1	valuation 1	valuation	Counties	valuation	valuation	100% valuation	valuation 1	valuation 1	valuation 1	valuation
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Rutherford	29,767,022	651,325	30,418,347	-	45,156	3,862,404	34,325,907	Vance	3,995,378	613,387	4,608,765	-	257,154	•	4,865,919
Sampson	601,868	170,230	772,098	-	154,034	2,937,002	3,863,134	Wake	30,065,328	9,514,910	39,580,238	159,845,389	1,255,290	18,923,918	219,604,835
Scotland	601,868 170,230 7' 14,949,372 69,000 15,0			-	20,574	3,942,254	18,981,200	Warren	881,071	234,761	1,115,832	-	165,918	1,011,852	2,293,602
Stanly	,			-	11,098	-	7,338,016	Washington	3,225,804	43,300	3,269,104	-	25,118	1,259,047	4,553,269
Stokes	7,795,432	611,520	8,406,952	-	90,963	1	8,497,915	Watauga	-	-	-	-	52,719	1,291,600	1,344,319
Surry	6,254,970	-	6,254,970	-	235,169	28,679,647	35,169,786	Wayne	11,738,285	352,330	12,090,615	-	77,178	4,670,150	16,837,943
Swain	3,431,000	-	3,431,000	-	11,527	-	3,442,527	Wilkes	2,313,019	-	2,313,019	-	43,363	1,053,152	3,409,534
Transylvania	1,416,662	329,175	1,745,837	-	-	-	1,745,837	Wilson	27,420,034	235,960	27,655,994	-	193,949	8,088,805	35,938,748
Tyrrell	-	-	-	-	20,908	-	20,908	Yadkin	- 1	-	-	-	131,255	3,245,902	3,377,157
Union	28,894,730	70,660	28,965,390	-	19,832	1,236,745	30,221,967	Yancey	4,860,974	101,220	4,962,194	-	_		4,962,194
								All counties	1,202,944,070	76,237,258	1,279,181,328	787,859,093	20,414,600	503,118,529	2,590,573,550

st Valuation of public service companies subject to appraisal by the Property Tax Section.

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

The above presentation incorporates revised valuations and may differ from alternative previously compiled public service company valuation data for 2012.

System valuation means the real property and tangible personal property used by a public service company in its public service activities.

Non-system valuation means the real and personal property owned by a public service company but not used in its public service activities.

Airline Companies, Busline Companies, and Motor Freight Companies. System valuation and total valuation are the same in all 100 counties.

TABLE 74. COUNTY-WIDE TAX LEVY COMPONENTS EXPRESSED AS A PERCENTAGE BY TYPE OF PROPERTY BY COUNTY, FISCAL YEAR 2012-2013

	171DEE 74.	COUNT	WIDE THE	LEVI COM	I OI ILII L	ZII ILLOOLL	MO M I ENC	ENTAGE BITTI	E OI TROIL	KII DI C	JUINI 1, 11	Deite Tein	2012-2015		
	Taxable	Real Prope	erty:	Taxable I	Personal Prop	erty:			Taxable	Real Prope	erty:	Taxable I	Personal Prop	erty:	1
	Property								Property				_		1
	Classified	Other	Total	Classified	Other	Total	Public		Classified	Other	Total	Classified	Other	Total	Public
	at Present	Taxable			Taxable		Service		at Present	Taxable	Taxable			Taxable	Service
			Taxable	Registered		Taxable						Registered	Taxable		
	Use	Real	Real	Motor	Personal	Personal	Company		Use	Real	Real	Motor	Personal	Personal	Company
	Value	Property	Property	Vehicles*	Property	Property	Property		Value	Property	Property	Vehicles*	Property	Property	Property
Counties	[%]	[%]	[%]	[%]	[%]	[%]	[%]	Counties	[%]	[%]	[%]	[%]	[%]	[%]	[\$]
Alamance	1.32%	79.54%	80.87%	8.38%	8.63%	17.01%	2.12%	Johnston	1.78%		79.10%	10.24%	8.52%	18.76%	2.14%
Alexander	5.51%	76.73%	82.24%	9.66%	5.48%	15.14%	2.62%	Jones	12.35%	66.93%	79.28%	10.14%	5.91%	16.05%	4.67%
Alleghany	5.05%	84.02%	89.06%	5.19%	3.75%	8.94%	1.99%	Lee	0.99%	72.08%	73.06%	8.05%	16.47%	24.53%	2.41%
Anson	12.62%	55.35%	67.96%	8.29%	9.27%	17.56%	14.48%	Lenoir	4.79%	65.35%	70.15%	10.10%	17.38%	27.47%	2.38%
Ashe	2.59%	86.58%	89.16%	5.78%	3.07%	8.85%	1.98%	Lincoln	1.70%	79.68%	81.38%	7.57%	6.87%	14.45%	4.17%
Avery	1.83%	92.42%	94.25%	3.41%	1.61%	5.02%	0.72%	Macon	1.18%		94.46%	3.02%	1.26%	4.28%	1.27%
Beaufort	3.80%	65.89%	69.69%	6.70%	22.11%	28.80%	1.50%	Madison	6.61%		86.26%	7.50%	i	10.31%	3.44%
Bertie	10.09%	65.32%	75.41%	10.44%	10.74%	21.17%	3.41%	Martin	5.39%		62.07%	8.98%	25.56%	34.53%	3.40%
Bladen	6.56%	65.98%	72.53%	8.86%	14.66%	23.52%	3.94%	McDowell	0.65%		75.75%	8.67%		18.81%	
Brunswick	0.51%	87.90%	88.40%	3.95%	2.67%	6.62%	4.98%	Mecklenburg	0.06%	83.12%	83.18%	6.37%	7.50%	13.86%	2.96%
Buncombe	1.16%	85.98%	87.14%	5.93%	5.14%	11.07%	1.78%	Mitchell	1.51%		80.60%	7.18%		15.70%	3.71%
Burke	1.16%	78.68%	79.84%	7.92%	8.89%	16.81%	3.35%	Montgomery	3.10%		83.72%	6.38%		13.62%	
Cabarrus	0.47%	83.28%	83.74%	7.73%	6.93%	14.66%	1.60%	Moore	0.89%		89.59%	6.36%	2.70%	9.07%	1.34%
Caldwell	1.42%	78.28%	79.70%	8.79%	8.50%	17.29%	3.01%	Nash	3.10%	72.90%	76.00%	10.41%	11.92%	22.34%	1.67%
Camden	5.20%	83.45%	88.65%	7.15%	2.77%	9.92%	1.42%	New Hanover	0.10%	86.31%	86.41%	5.63%	6.19%	11.82%	1.77%
Carteret	0.45%	92.28%	92.73%	3.68%	2.70%	6.38%	0.89%	Northampton	10.24%	69.50%	79.74%	7.42%	7.51%	14.92%	5.33%
Caswell	3.40%	80.60%	84.00%	8.96%	2.75%	11.71%	4.29%	Onslow	1.08%		86.00%	8.34%		12.21%	1.79%
Catawba	0.62%	75.61%	76.23%	7.60%	11.96%	19.56%	4.21%	Orange	1.87%		90.74%	5.59%	2.19%	7.78%	1.48%
Chatham	4.00%	82.00%	86.00%	5.98%	5.27%	11.25%	2.74%	Pamlico	3.29%	82.14%	85.43%	6.76%	5.49%	12.25%	2.32%
Cherokee	2.49%	85.81%	88.30%	6.75%	3.25%	10.00%	1.70%	Pasquotank	3.07%	82.65%	85.72%	8.02%	4.49%	12.51%	1.77%
Chowan	5.70%	78.28%	83.98%	7.46%	6.87%	14.33%	1.69%	Pender	2.31%		88.71%	6.73%		9.52%	1.77%
Clay	2.04%	90.23%	92.27%	4.04%	2.35%	6.39%	1.33%	Perquimans	0.00%		88.07%	6.19%		9.22%	2.72%
Cleveland	2.80%		68.75%	8.67%	13.81%	22.48%	8.78%	Person	2.25%		61.93%	7.49%		17.87%	20.20%
Columbus	7.03%	59.27%	66.30%	10.19%	19.22%	29.41%	4.29%	Pitt	2.24%		78.68%	10.39%	9.99%	20.39%	0.94%
Craven	1.38%	82.30%	83.68%	7.84%	7.03%	14.87%	1.45%	Polk	3.83%		89.93%	5.77%	1.82%	7.59%	2.48%
Cumberland	0.36%	81.94%	82.30%	9.32%	6.67%	15.99%	1.71%	Randolph	1.33%		77.97%	9.69%	9.86%	19.55%	2.48%
Currituck	1.30%	93.26%	94.55%	2.48%	2.07%	4.55%	0.89%	Richmond	0.65%	58.85%	59.50%	8.99%	8.21%	17.20%	23.29%
Dare	0.00%	95.45%	95.45%	1.90%	1.94%	3.84%	0.71%	Robeson	4.31%	69.73%	74.04%	13.37%	8.11%	21.48%	4.48%
Davidson	2.21%	81.21%	83.42%	7.84%	5.77%	13.62%	2.97%	Rockingham	2.26%	68.40%	70.66%	9.25%	10.26%	19.52%	9.83%
Davie	1.25%	82.67%	83.92%	8.08%	6.24%	14.31%	1.76%	Rowan	2.52%	72.85%	75.37%	8.08%	10.80%	18.88%	5.76%
Duplin	5.19%	70.86%	76.05%	9.82%	11.04%	20.87%	3.09%	Rutherford	2.15%		78.32%	6.75%	6.21%	12.96%	8.72%
Durham	0.19%	81.56%	81.74%	5.75%	10.88%	16.64%	1.62%	Sampson	14.27%		77.96%	11.40%	i	18.69%	3.35%
Edgecombe	6.24%	66.98%	73.22%	9.76%	12.39%	22.15%	4.64%	Scotland	2.53%		70.95%	10.17%		24.98%	4.06%
Forsyth	0.35%	5	82.05%	7.11%	9.06%	16.17%	1.78%	Stanly	4.69%		80.41%	9.29%		16.86%	2.73%
Franklin	4.72%	74.68%	79.39%	9.46%	8.03%	17.49%	3.12%	Stokes	1.75%	71.66%	73.41%	8.68%	5.16%	13.84%	
															12.74%
Gaston	0.72%	77.94%	78.66%	8.97%		16.57%	4.77%		4.78%		77.63%	10.56%		19.15%	
Gates	12.30%			8.90%		13.81%		Swain	0.44%		87.21%	5.27%		9.90%	2.89%
Graham	1.92%			5.61%		8.86%			0.62%		91.88%				
Granville	5.31%		78.96%	9.18%		18.04%			11.53%		85.67%	5.11%		12.15%	
Greene	25.94%		73.86%	12.47%		22.63%	3.51%		1.80%		85.74%	7.30%		12.74%	1.52%
Guilford	0.57%	80.44%	81.00%	7.88%	8.78%	16.66%	2.33%	Vance	2.81%	75.59%	78.40%	9.51%	9.31%	18.82%	2.78%
Halifax	4.11%	70.25%	74.36%	9.10%	11.52%	20.62%	5.02%	Wake	0.23%	85.89%	86.12%	6.52%	5.05%	11.57%	2.31%
Harnett	2.20%	80.36%	82.55%	11.04%	4.08%	15.12%	2.32%	Warren	1.63%	86.36%	87.99%	4.58%	5.18%	9.77%	2.24%
Haywood	2.73%	i	85.87%	6.42%	5.63%	12.06%	2.07%		13.52%		77.87%	10.24%	i	17.67%	
Henderson	1.24%	83.39%	84.63%	6.99%	6.67%	13.66%	1.71%	Watauga	1.26%		92.83%	4.10%	2.17%	6.28%	0.89%
Hertford	0.00%	71.76%	71.76%	9.95%		23.09%	5.15%		0.00%		73.55%	10.54%		18.24%	8.21%
	2.70%		78.35%	10.64%		19.12%	2.53%	Wilkes			82.37%	8.39%		15.28%	2.35%
Hoke									5.30%						
Hyde	9.97%		90.73%	3.22%	3.95%	7.17%	2.11%	Wilson	2.83%		72.39%	8.70%		26.28%	1.32%
Iredell	1.55%		82.30%	6.71%				Yadkin	8.71%		79.67%	9.58%		18.01%	
Jackson	1.36%		95.12%	2.42%	1.22%	3.65%	1.23%	Yancey	1.71%	85.69%	87.40%	5.13%	5.69%	10.83%	1.78%
Note: Detail may										!					1
Information com	piled from sour	ce data pro	vided by th	e NCDOR Lo	cal Governme	ent Division.		All counties	1.41%	81.88%	83.29%	7.00%	6.97%	13.97%	2.74%
Percentage com	nutations gener	ally reflect	nronorty ve	duations as of	Innuary 1 2	012 and inco	rnorata ravie	ed public service co	mnany valuati	on data from	n Tables 72	and 73			

Percentage computations generally reflect property valuations as of January 1, 2012 and incorporate revised public service company valuation data from Tables 72 and 73.

^{*}Percentage computations for classified registered motor vehicles based on tax notices that were issued in accordance with § 105-330.5(a) from December 1, 2011 through November 30, 2012, net of releases made by that date.

TABLE 75. COLLECTIONS OF OCCUPANCY, PREPARED FOODS, LAND TRANSFER TAXES, AND LICENSE TAXES BY COUNTY

	R	T			I DECENTANCE.	PREPARED FOC	Fiscal year 2010		5, AND LICENS				2012	
			iscal year 2009-2				riscai year 2010			R		Fiscal year 2011		
	a	Occupancy	37.1	Land	i i		34 3	Land		a	Occupancy	34.3	Land	
	t	tax	Meals	transfer			Meals	transfer		t	tax	Meals	transfer	
	e	[see rate	tax	tax	License	-	tax	tax	License	e	[see rate	tax	tax	License
	_ 	column]	[1% rate]	[1% rate]	taxes	column]	[1% rate]	[1% rate]	taxes	ارا	column]	[1% rate]	[1% rate]	taxes
County	%	[\$]	[\$]	[\$]	[\$] 9		[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Alamance	3	481,530			73,768	468,725			72,813		567,184		-	70,064
Alexander		27.700		j	11,580				9,240		20.004		j	12,660
Alleghany	3	37,509			3,725					6	38,881		ł	3,980
Anson	3	18,688		į	4,730				5,075		37,288		į	915
Ashe	3	146,057			7,666	164,217			8,110	3	164,217		ļ	7,991
										Ш			Ī	
Avery		į	į	j	7,170				7,560				į	8,640
Beaufort		İ			22,358				7,377					8,619
Bertie		į	į	į	6,437				6,173				į	5,935
Bladen		į			2,808								ł	3,718
Brunswick	1	992,280			63,256	1,077,061			68,474	1	1,147,265		į	70,846
										Ш			į	
Buncombe	4	6,259,792			25,275				68,347		7,357,663		-	72,950
Burke	6	261,209		į	18,169				19,938		316,871		į	22,445
Cabarrus	6	3,204,861			593,045				563,973		3,823,678		ł	594,165
Caldwell	3	71,933	į	į	20,449				20,698		66,096		į	22,851
Camden	6	43,986		282,334	6,520	28,581		300,298	308,223	6	31,577		327,954	337,938
		į								Ш			į	
Carteret	5	4,175,940			32,973	4,442,929			59,575	5	4,525,810		į	56,661
Caswell					6,080				6,645					705
Catawba		į			47,224				50,968				į	49,830
Chatham	3	65,331			18,085	73,137			18,920	3	78,155			18,205
Cherokee	3	105,524			10,510				13,860	4	163,470		į	11,040
		ĺ			ŕ					Ш			-	
Chowan	5	95,930	į	321,503	2,205	116,824		224,840	2,880	5	124,303		306,085	5,400
Clay	3	14,036		ŕ	4,570			ŕ	4,860		9,863		· .	4,500
Cleveland	3	174,322			19,025				19,860		239,913			20,235
Columbus	3	63,349			23,628					3	68,540		į	
Craven	6	1,261,519			68,553				62,141	6	1,586,806			63,424
		, ,		ĺ	, i				,		, ,		į	,
Cumberland	6	4,131,480	5,081,901		412,921	4,941,253	5,364,342		411,804	6	5,044,108	5,551,862	ł	921,773
Currituck	6	8,672,218		2,300,500	457,315			2,215,696	403,166		9,991,095	· · · · · ·	2,348,650	414,475
Dare	5	17,187,537	i i	´ ´ .	32,869			:	35,554		15,400,482		4,760,652	35,377
Davidson			_,_,_,	-, , ,	48,517		-y- 1- y- 1-	1,112,12	53,510		,_,_	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-, ,	56,412
Davie	3	40,788		j	14,049	60,310			15,986		142,140		j	18,566
24110		10,700			2.,0.5	00,020			22,500	$ $	112,110		į	10,200
Duplin	6	192,323			25,548	211,326			28,240	6	196,159		į	25,449
Durham	6	6,723,033			1,098,711	7,360,360			1,070,883	6	7,814,823		į	74,611
Edgecombe	۱ĭ۱	0,720,000			35,138	7,500,500			36,931		7,011,022		}	38,364
Forsyth	6	3,158,460			372,792	3,501,137			361,884		3,925,455		ļ	354,994
Franklin	6	51,188			20,471				22,252		48,888		ļ	21,685
I I GIIMIII	"	31,100			20,471	77,372			22,232		70,000		į	21,003
Gaston	3	844,017			820,549	966,745			704,141] 3	1,078,749		ļ	733,650
Gates	'	044,017			1,850	700,743			2,484		1,070,749		į	2,060
Graham	3	137,209			4,720	179,031			4,410		169,829		į	4,000
Granville	6	188,877			8,339				8,483		178,497			6,710
Greene	"	100,077			5,730	103,0/1			5,446		1/0,49/		j	5,542
Greene	1 1	;	!	!	3,730	1	;	! !	3,440	ıl			!	3,342

TABLE 75. -Continued

	R	F	iscal year 2009-2	010		R	LE 75Continue	Fiscal year 2010	-2011		R		Fiscal year 2011	2012	
	a	Occupancy	iscar year 2007-2	Land		a	Occupancy	riscar year 2010	Land		a	Occupancy	riscar year 2011	Land	
	"	tax	Meals	transfer		ı. f	tax	Meals	transfer		l "	tax	Meals	transfer	
	l e	[see rate	tax	tax	License	e	[see rate	tax	tax	License	e	[see rate	tax	tax	License
		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes
County	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Guilford	3	3,891,954		[1]	219,295		4,125,647		F. 3	188,418	3	4,486,839			198,343
Halifax	5	589,972			23,935		612,986			26,235		644,961		į	25,723
Harnett	6	411,449			2,078,385	6	393,159			2,348,650				ļ	2,498,751
Haywood	4	902,195		į	27,190	4	907,927			31,200	4	903,891		į	29,160
Henderson	4	886,188			35,100	4	1,114,954			37,080	5	1,186,405			17,392
XX . 46 1		22.55			20.251		49.427			20.774		52.025			20.972
Hertford	3	33,776			20,251		48,436			20,664	3	52,937		-	20,862
Hoke Hyde	3	416,787		İ	10,018 1,220		424,836			12,087 1,040	2	425,312		į	13,598 3,268
Iredell		410,767			74,195		424,030			84,875		423,312		į	79,461
Jackson	3	413,939			17,599		448,170			22,973		486,780		-	21,283
Jackson		413,939		İ	17,399	3	440,170			22,913		400,700			21,263
Johnston	3	577,545			63,597	3	543,355			66,379	3	594,351			50,385
Jones		į			850					700				į	1,065
Lee	3	158,957			15,454		179,264			15,665		187,183		ļ	13,564
Lenoir	3	179,620		į	21,122		245,007			22,302		200,127		į	21,169
Lincoln	3	52,167			29,380	3	42,106			30,840	3				31,573
Macon	3	403,518			12,600	3	486,072			19,200	3	508,076			111,296
Madison	5	153,972			9,143		149,201			10,446		155,530		-	10,440
Martin	6	182,297		İ	4,895		189,900			4,986		250,048		į	4,920
McDowell	5	246,086			779		259,508			14,095		271,574		į	16,348
Mecklenburg	8	28,130,270			382,310		23,820,182	20,271,969		382,656		28,868,754			382,750
						ااا									
Mitchell	3	44,340			5,270		54,048			5,490		52,403		ĺ	7,080
Montgomery	3	25,102			9,610		25,668			10,140		30,500		į	10,250
Moore Nash	3	1,096,171			45,355		1,193,797			44,709		1,147,952		į	44,085
Nasn New Hanover*	5	1,056,049			224,192		1,173,016			215,732	3	1,298,653		-	274,001
New Hallover	$ ^3 $	3,332,539			53,573	3	7,762,032				3	3,833,023			647,094
Northampton	6	42,962			4,135	6				4,695	6	49,789		ļ	6,455
Onslow	3	1,686,760			94,033	3	1,774,732			93,024	3	1,821,992		į	84,787
Orange	3	875,750		İ	453,523	3	973,963			595,386		1,038,383		ł	547,738
Pamlico		Ī			4,910					4,275				ĺ	1,904
Pasquotank	6	442,090		747,129	9,245	6	502,352		916,331	8,780	6	570,171		789,443	9,580
Pender	$ _3 $	7,978			7,065	3					3			ĺ	
Perquimans	6	10,058		385,986	9,496		9,753		257,840	8,768	6	8,103		341,779	6,726
Person	5	152,669		,	23,461		142,935		, , ,	23,122		182,666		, ,	22,810
Pitt	6	1,393,624			70,509		1,472,885			73,192		1,685,857		į	38,831
Polk	3	66,146			7,650		62,464			5,580		67,713		į	3,525
Dandald		502.004			105.040	ا ِ ا	/10 01 =			107 200	اہِ ا	/88 1FF		ĺ	117.07
Randolph Bishmond	5	563,064 230,682			105,060		610,017			107,390		677,155			116,067
Richmond Robeson	3	239,682			4,881		234,552			5,125 38,478		231,212		ļ	15,205 48,174
Rockingham	3	167,372			41,193 11,079		175,236			38,478 47,436		210,638		į	48,174
Rowan	3	320,294		j	88,002		315,125			86,159				į	86,697
Kuwaii	131	320,294		!	00,002	J	313,125	:		00,159	ادا	303,143	:	!	00,097

TABLE 75. - Continued

	R	F	iscal year 2009-2	010		R]	iscal year 2010-	-2011		R		Fiscal year 2011-	2012	
	a	Occupancy		Land		a	Occupancy		Land		a	Occupancy		Land	
	t	tax	Meals	transfer		t	tax	Meals	transfer		t	tax	Meals	transfer	
	e	[see rate	tax	tax	License	e	[see rate	tax	tax	License	e	[see rate	tax	tax	License
		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes
County	%	[\$]	[\$]	[\$]		%	[\$]	[\$]	[\$]		%	[\$]	[\$]	[\$]	[\$]
Rutherford	5	492,156	į		11,700		544,234			13,190		593,608			12,395
Sampson	3	66,712			19,680		60,292			22,020		67,984			22,860
Scotland	6	309,786	į		4,570		320,548			13,440		324,960	į		4,823
Stanly	6	180,566			34,320	6	215,999			33,263	6	207,472			40,615
Stokes		į.	į.		39,767					41,945					39,485
		į	į												
Surry	6	56,277			32,564		72,424	į		35,478		74,504			32,391
Swain	3	331,131			10,290		368,108			10,380		379,693			10,600
Transylvania	4	303,488	į		10,235		321,041	į		11,270		350,735			11,682
Tyrrell	6	5,438	į		985	6	6,580	į		1,782	6	6,566	İ		1,196
Union		į	į.		45,550					50,848					51,003
		i	į										İ		
Vance	3	293,415			22,396		211,276	i		21,297		331,342	i i		7,677
Wake	6	12,976,863	17,305,646		203,662	6	15,994,845	18,192,680			6	15,377,392	20,586,984		446,298
Warren			į		10,286			į					ļ		
Washington	6	91,458	į		2,430		122,386	į		3,900		113,314			38,875
Watauga**	6	730,718	į		5,900	6	821,075			10,773	6	887,140			4,425
		į													
Wayne		į			62,430			i		63,229					66,615
Wilkes			į		347,923					322,268					340,482
Wilson	3	406,511	į		40,573		427,523			45,605					23,623
Yadkin**	6	34,197			17,780		34,842				6	34,365			19,320
Yancey	3	43,117	12 710 704	0.464.686	6,243		44,323		0.200.000	7,200	3	41,223		0.054.540	2,466
Total		124,276,100	43,718,596	8,464,656	/ /		134,185,883	45,772,953	8,390,989	9,996,743		135,560,222	51,362,327	8,874,562	10,934,309
Total collection	S				186,167,521					198,346,568					206,731,421

Detail may not add to totals due to rounding.

Data compiled from reports furnished by counties and municipalities to the NCDOR Local Government Division

^{*}New Hanover Occupancy tax is 3% countywide with an additional 3% in unincorporated areas.

^{**}Applicable only in unincorporated areas.

TABLE 76. COLLECTIONS OF OCCUPANCY, MEALS, AND LICENSE TAXES BY MUNICIPALITY

IA	R		ear 2009-20	OCCUPANCY, N 010	R		ear 2010-201		R		ear 2011-2012	
	a				a	Occupancy		<u> </u>	a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e		tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%		[\$]	[\$]	%		[\$]	[\$]	%	[\$]	[\$]	[\$]
Alamance												
Alamance			•									50
Burlington*			İ	542,136			į	533,007			ł	565,602
Elon			1	8,526			ļ					6,833
Gibsonville*				10,651				11,510				11,135
Graham				34,854			! !	•			į	119,768
Green Level			Ì	590								1,165
Haw River			į	27,581			į					63,473
Mebane*				9,246				22,859				19,747
Ossipee			ĺ									
Swepsonville			İ				į				ł	
Alexander			1				ļ					
Taylorsville			ĺ	6,522								6,539
Alleghany								•			ł	
Sparta			İ	3,678			i !					4,432
Anson			i									
Ansonville			Į				į					
Lilesville			į									154
McFarlan							l				ł	
Morven			İ									
Peachland			į				i				i	
Polkton											ł	
Wadesboro			į	10,000								
Ashe			i									
Jefferson			ļ	! !				! !				
Lansing			į									
West Jefferson	3	21,937		10,638	3	26,254	ļ		3	38,865		9,400
Avery			Į				į					
Banner Elk	6	128,951	į	2,660	6	145,220			6	115,643		4,159
Beech Mountain**							l				ł	
Crossnore			į				į					
Elk Park			į	30			į					30
Grandfather Village							}					
Newland			į	1,098			į					1,310
Seven Devils**			j	! !								
Sugar Mountain	6	220,217			6	213,405			6	187,102	ł	
Beaufort			İ				i !					
Aurora			į	2,571				4,317				
Bath			Į	355			į					
Belhaven			į	4,538			į					
Chocowinity			•	1,820							i	
Pantego			Į.	! !			! !	!			!	
Washington	6	244,628	į	185,940	6	239,560	i !		6	250,930		
Washington Park			į				ĺ				İ	

	R	Fiscal v	ear 2009-20)10	R	Fiscal v	ear 2010-201	11	R	Fiscal ve	ar 2011-2012	
	a	Occupancy	Cui 200> 20	1	a	Occupancy	cui 2010 20		a	Occupancy	ur 2011 2012	
	l t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e		tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%		[\$]	[\$]
Bertie												
Askewville			i	į								
Aulander			!	!				! !				
Colerain												240
Kelford			i	į								
Lewiston-Woodville			!	725				! !				255
Powellsville			į	į								
Roxobel			ĺ	į								110
Windsor			! !	3,028				! !				3,477
Bladen			į	į								
Bladenboro			İ	4,222								10,976
Clarkton			! !	1,679				! !				
Dublin			•	ĺ								935
East Arcadia				į								
Elizabethtown			! !	39,737				! !				90,197
Tar Heel			•	681								17,600
White Lake			İ	10,095								15,085
Brunswick			! !									
Bald Head Island+	6	676,645	•	368	6	812,546			6	863,403		
Belville			į	6,083								6,581
Boiling Spring Lakes				13,521								3,287
Bolivia			•	26.256				40.020				1 41 400
Calabash			į	26,256				40,939				141,488
Carolina Shores	ا ۔ ا	204.072		7,664	_	171 000			_	242 552		88,260
Caswell Beach Holden Beach	5	204,072 1,419,493		4,787 7,434		171,900 1,256,116			6	242,772 1,586,713		7,052
Leland	3	31,183		86,977	3	76,678			3	81,565		1,032
Navassa	ľ	31,163		60,977	'	70,076			3	61,505		
Northwest			į	1,788								
Oak Island	5	886,488		1,700	5	800,604			5	1,068,434		34,705
Ocean Isle Beach	3	1,127,178		17,688		971,564			6	1,937,488		31,963
Sandy Creek	ľ	1,127,170		17,000		771,504			ľ	1,237,400		31,703
Shallotte Shallotte	3	60,754	!	61,505	3	60,705		! !	3	54,189		
Southport	3	46,235		18,977		52,163		22,130	_	· ·		15,010
St James	ľ	10,200	i	10,5		22,100		,		1,000		10,010
Sunset Beach	5	727,717	! !	450	5	801,285			5	844,337		
Varnamtown		,	i !	i !		, , , , ,				, , , , , ,		
Buncombe			į	į								
Asheville				1,877,519				! ! !				1,763,385
Biltmore Forest			}	' '								, , , , , , , , , , , , , , , , , , ,
Black Mountain			į	58,407								64,458
Montreat				<u> </u>								ĺ
Weaverville			! !	15,045				! !				106,069
Woodfin			i !	8,945								84,217
	•		•	•		•			•	•		•

-	R	Fiscal v	ear 2009-20)10	R	Fiscal v	ear 2010-201	11	R	Fiscal ve	ear 2011-2012	
	a	Occupancy	cui 2005 20	1	a	Occupancy	cui 2010 201		a	Occupancy	2011 2012	
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
	ľ	column]	[1% rate]	taxes	_	column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%		[\$]	[\$]
Burke	П											
Connelly Springs				25								
Drexel				į								
Glen Alpine				701								563
Hickory**				į								
Hildebran				!				! !				
Long View**				į								
Morganton				57,359								197,280
Rhodhiss**				130				38				48
Rutherford College				870								2,328
Valdese				į								
Cabarrus				į								
Concord				1,852,169				1,863,163				1,999,062
Harrisburg				2,910				3,270				
Kannapolis*				504,265				527,944				
Locust**												
Midland				•								
Mount Pleasant				<u> </u>								
Caldwell				•								
Blowing Rock**				į								
Cajah Mountain				i								
Cedar Rock				!								
Gamewell				į								
Granite Falls				3,825								67,429
Hickory**				į								
Hudson				į								
Lenoir	3	20,935		48,307	3	64,105		196,367	3	61,057		218,235
Rhodhiss*				į								
Sawmills				<u> </u>								
Camden				•								
Elizabeth City**				į								
Carteret				<u> </u>								
Atlantic Beach				20,355				548,146				551,078
Beaufort				32,836				36,256				36,848
Bogue				1								
Cape Carteret				8,037				8,293				6,950
Cedar Point				į								
Emerald Isle				14,289				14,041				14,521
Indian Beach				1,092				735				
Morehead City				73,689				73,688				68,235
Newport				6,805				23,165				22,572
Peletier		j		į								360
Pine Knoll Shores				39,156				37,797				33,518

Occupancy tax [see rate column] [\$] 14,780 1,067,127		License taxes [\$] 94	a t e %	Occupancy tax [see rate column] [\$]	ear 2010-201 Meals tax [1% rate] [\$]	License taxes [\$]	R a t e	Occupancy tax [see rate column] [\$]	meals Meals tax [1% rate] [\$]	License taxes [\$]
[see rate column] [\$]	tax [1% rate] [\$]	taxes [\$] 94 2,445	e	[see rate column] [\$]	tax [1% rate]	taxes [\$]	e	[see rate column]	tax [1% rate]	taxes [\$]
column] [\$] 14,780	[1% rate] [\$]	taxes [\$] 94 2,445		column] [\$]	[1% rate]	taxes [\$]		column]	[1% rate]	taxes [\$]
[\$] 14,780	[\$]	[\$] 94 2,445	% 4	[\$]		[\$]	%			[\$]
14,780		94 2,445	% 4		[\$]		%	[\$]	[\$]	
		2,445	4			94				119
		2,445	4			94				119
		2,445	4			94				119
		2,445	4			94				119
		2,445	4			94				119
			4		-					
			4							
1,067,127				12,006			4	11,134		
1,067,127						3,597				3,488
		1,272,078	5	1,067,127			6	1,302,526		
		18,399							i	12,101
		390				440				
	ļ									
		354				366				356
	į	10,990				12,018				
į	į									
		4,481				4,820				
		,				,				
į	į	67,975				72,371			į	76,037
		J.,				,				,
	Ī									
	į									
13.272		2,363	3	13.641		2,299	3	15.023	į	2,171
		_,;;;		,		_,				_,
	į									
										60
		288								
47.251	i		3	62.472		44.768	3	76.054	i	
,		20,101		V=,		11,700		. 0,02		
	İ									
į										
										30
110 685		7 365	3	126 701		8 650	3	140 501		30
110,003		1,505	3	140,791		0,030	J	170,371		
	13,272 47,251 110,685		354 10,990 42,231 4,481 67,975 13,272 2,363 47,251 288 16,404	354 10,990 42,231 4,481 67,975 13,272 2,363 3 47,251 288 16,404 3	354 10,990 42,231 4,481 67,975 2,363 3 13,641 47,251 288 16,404 3 62,472	354 10,990 42,231 4,481 67,975 2,363 3 13,641 47,251 288 16,404 3 62,472	354 10,990 42,231 4,481 4,820 67,975 72,371 13,272 2,363 3 13,641 2,299 47,251 288 16,404 3 62,472 44,768	13,272 2,363 3 13,641 2,299 3 47,251 288 16,404 3 62,472 44,768 3	354 10,990 42,231 4,481 67,975 2,363 3 13,641 2,299 3 15,023 47,251 288 16,404 3 62,472 44,768 3 76,054	13,272

-	R	Fiscal v	ear 2009-20	010	R	Fiscal v	ear 2010-20	11	R	Fiscal vo	ear 2011-2012	
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e		tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%		[\$]	[\$]	%		[\$]	[\$]
Columbus												
Boardman							į				į	
Bolton				374			į	389			į	
Brunswick				! ! !			į	565			į	12,540
Cerro Gordo				60			!				Į.	ĺ
Chadbourn				8,367			İ	11,440			į	46,616
Fair Bluff							!	1,013			!	9,305
Lake Waccamaw				3,378			į	5,018			į	4,353
Sandyfield				-,			1	-,,			!	-,
Tabor City				9,854			į	58,729			į	123,829
Whiteville				106,780			į	195,718			İ	120,025
Craven				100,700			į	175,710			į	
Bridgeton				1,465			į	1,679			į	
Cove City				1,403			İ	140			į	
Dover							į	140			į	
				22 024			!	21 502			Į	127 244
Havelock				22,024 383,763			į	31,592 369,913			į	137,344 266,578
New Bern							!					
River Bend				1,746			ļ	2,041			ļ	8,929
Trent Woods				3,231			1	3,055			•	2,651
Vanceboro							į	10,823	1		į	10,898
Cumberland							į				į	
Eastover							[[
Falcon*							į				į	
Fayetteville							!	2,511,086			!	2,977,517
Godwin							İ				į	
Hope Mills				107,147			1	18,452			!	
Linden							į				į	
Spring Lake				84,574			į	143,783			į	
Stedman				7,356			İ	6,312			į	
Wade							į				į	
Currituck							!				Į	
Dare							İ				į	
Duck							İ				į	
Kill Devil Hills				37,152			į	38,972			į	37,125
Kitty Hawk				! !			į				ļ	
Manteo				2,067			į.	10,189			Į	15,839
Nags Head				37,041			į	38,843			į	
Southern Shores							!	!				
Davidson							į		1	1	į	
Denton									1	1	1	
High Point**							į				į	
Lexington	6	234,701		! ! !	6	257,250			6	263,062	İ	158,212
Midway				i I		, , ,	!	i !	1		1	ĺ
Thomasville*	6	71,434		i i	6	67,059	İ	62,962	6	70,841	į	40,746
Wallburg											}	

	R	Fiscal v	ear 2009-20	010	R	Fiscal y	ear 2010-201	11	R	Fiscal vo	ear 2011-2012	
	a	Occupancy			a	Occupancy			a	Occupancy		
	l t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%		[\$]	[\$]
Davie			!									
Bermuda Run			i				į				į	
Cooleemee			<u> </u>	64,031							!	
Mocksville											į	
Duplin			ļ								•	
Beulaville			ļ	2,796				2,662				3,058
Calypso			į	205				225	;		į	245
Faison*			<u> </u>	1,293							!	
Greenevers			į								•	
Harrells**			ļ								!	
Kenansville			į				į				į	3,717
Magnolia			į	1,020							į	565
Mount Olive**			:								!	
Rose Hill			į	39				1,240			j	
Teachey			!					,			!	
Wallace*			į	59,268			į	161,874	ıl		[
Warsaw				7,365				6,451			!	6,938
Durham			<u> </u>	,				, ,			!	-,
Chapel Hill**			į	į			į				!	
Durham*			!	2,665,452				3,460,825	;		•	2,426,059
Morrisville**				_,,,,,,				-,,.				_,,
Raleigh**			į	! ! !								
Edgecombe											!	
Conetoe											[
Leggett				! ! !							!	
Macclesfield			<u> </u>	455				455	;		!	172
Pinetops			i	1,345			į	1,395			•	
Princeville			! !								!	
Rocky Mount**							İ				•	
Sharpsburg**			İ								į	
Speed			}								!	
Tarboro			į	96,589			•	100,644	ıl		•	120,200
Whitakers**			:	, ,,,,,,				100,01				120,200
Forsyth											!	
Bethania			i								į	
Clemmons			! !	450				710			!	
High Point**			į				į				•	
Kernersville*			İ	95,385				96,921			į	152,196
King**			<u> </u>	, ,,,,,,				- 0,- = -			!	102,120
Lewisville			i	81			•	250	ı		i	255
Rural Hall			}					230				200
Tobaccoville*			į		l		į				<u> </u>	
Walkertown				19,796	l			19,551				88,716
Winston-Salem			į	4,839,889	l			5,204,460			<u>[</u>	5,540,171
Winston-Satem	ıı		•	1,032,009	ı		!	3,207,400	1		: !	3,340,171

	R Fiscal year 2009-2010					TABLE 76Co			-			
			ear 2009-20	10	R		ear 2010-201	11	R		ear 2011-2012	
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Franklin												
Bunn				2,286				1,027			•	2,256
Centerville												
Franklinton				8,681				9,117			}	37,710
Louisburg				11,797				22,459			1	59,296
Youngsville				5,975				6,732			į	
Wake Forest**												
Gaston								•			į	
Belmont	3	58,764		15,043	3	65,655		56,060	3	71,496		148,251
Bessemer City				23,646				25,102				1,465
Cherryville				28,221				9,340			[17,442
Cramerton				67				213			•	328
Dallas				8,674				17,714			<u> </u>	26,944
Gastonia	3	336,693		1,006,587	3	394,982		1,174,401		430,495	į	988,947
High Shoals*		•				ŕ				ŕ	į	
Kings Mountain**											[
Lowell				3,199				4,342			•	4,672
McAdenville				<u>'</u>				<u>'</u>				
Mount Holly	3	9,364			3	55,792			3	63,429		18,517
Ranlo		ŕ		! !		ŕ				ŕ	į	
Spencer Mountain											[
Stanley								į			j	
Gates												
Gatesville												
Graham								į			•	
Lake Santeetlah												
Robbinsville								į			į	11,698
Granville				! ! !							į	Ź
Butner												
Creedmoor				41,612				29,726			į	
Oxford				178,640				218,378			•	307,499
Stem				-,-]	, , , ,
Stovall								•			į	
Greene												
Hookerton				15				15				
Snow Hill												
Walstonburg				166				166				
/ distollading	, ,	1	1	100	•			100			• •	

-	n	T31	2000 20	10		TABLE 76Co		11	ъ	T31 1	2011 2012	
	R		ear 2009-20	10	R		ear 2010-201	11	R		ar 2011-2012	
	a	Occupancy	Mests		a	Occupancy	Mests		a	Occupancy	Ma-1-	
	t	tax	Meals	T :	t		Meals	T:	t	tax	Meals	T :
	e	[see rate	tax [1% rate]	License	e	[see rate column]	tax [1% rate]	License	e	[see rate	tax [1% rate]	License
Municipality	%	column] [\$]	[\$]	taxes [\$]	%		[\$]	taxes [\$]	%	column] [\$]	[\$]	taxes [\$]
Guilford	/0	[4]	[ֆ]	[Փ]	/0	[Փ]	[Ф]	[Φ]	/0	[Փ]	[Ф]	[Ψ]
Archdale**			į									
Burlington**												
Gibsonville**												
Greensboro	3	3,316,307		5,329,648	2	3,541,645		5,723,789	3	3,865,696		4,612,007
High Point*	3	1,441,768		2,689,436				2,708,063				2,715,292
Jamestown	'	1,441,700		2,009,430	'	1,521,556		2,700,003	٦	1,012,220		2,713,292
Kernersville**												
Oak Ridge												
Pleasant Garden												
Sedalia												
Stokesdale												
Summerfield												
Whitsett												238
Halifax												230
Enfield				11,260				4,271				8,774
Halifax				152				123				0,774
Hobgood				250				237				235
Littleton				5,299				5,525				5,241
Roanoke Rapids	1	88,561		151,074		103,355		189,898		113,886		0,2.1
Scotland Neck	1 1	00,001		101,071	1	100,000		13,549		110,000		12,998
Weldon				16,668				16,090				14,861
Harnett				10,000				10,000				1,,001
Angier								23,295				
Broadway**												
Coats				12,592				1,858				
Dunn				72,512				109,644				
Erwin				9,559				15,269				
Lillington				7,619				6,881				
Haywood				ŕ				ĺ				
Canton				7,959				45,612				50,437
Clyde				308				568				7,773
Maggie Valley				18,723				22,583				23,302
Waynesville				19,580				19,318				20,577
Henderson				ŕ				ŕ				ŕ
Flat Rock												
Fletcher				15,935				24,428				44,416
Hendersonville				152,100				479,316				537,976
Laurel Park												30,698
Mills River												
Saluda**												
Hertford												
Ahoskie	3	32,065		147,768	3	44,544		260,751	3	45,997		218,379
Cofield				515				560				595
Como				90								
Harrellsville												
Murfreesboro			į	6,935								
Winton				3,973				3,483				3,603

	R	Ficeal v	ear 2009-20	110	R	Fiscal v	ear 2010-201	11	R	Ficeal vo	ar 2011-2012	
	a	Occupancy	cai 2009-20	10 	a	Occupancy	cai 2010-20	1	a	Occupancy	ai 2011-2012	
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e		tax	License
	١٦	column]	[1% rate]	taxes	ا`ا	column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%		[\$]	[\$]
Hoke		[4]	[4]	[4]	,,	[4]	[4]	[4]	, 0	[4]	[4]	[4]
Raeford				585				560				570
Red Springs**												
Hyde												
Iredell				į								
Davidson**												
Harmony												45
Love Valley				į								
Mooresville	4	604,599		52,203	4	673,250		53,500	4	759,667		
Statesville	5	652,412		369,206		677,747		350,168				345,149
Troutman		ĺ		Í		,		,		,		,
Jackson												
Dillsboro				1,669				1,569				
Forest Hills				, , , , , , , , , , , , , , , , , , , ,				,				
Highlands**												
Sylva				17,896				30,238				100,691
Webster				, , , , , , , , , , , , , , , , , , , ,				,				,
Johnston				•								
Benson	2	11,062		į	2	11,322			2	8,655		
Clayton		ĺ		87,970		,		116,885		,		
Four Oaks				3,371				3,713				3,720
Kenly*	2	23,074		ĺ	2	22,594		ĺ	2	25,927		ĺ
Micro		ŕ		75		,		50		ŕ		40
Pine Level				•								
Princeton				1,957				2,153				
Selma	2	98,378		4,940		97,891		9,422		98,700		
Smithfield	2	114,074		24,468	2	123,382		144,716		144,984		81,887
Wilson's Mills						·						
Zebulon**												
Jones				<u>[</u>								
Maysville				2,601				2,124				
Pollocksville												60
Trenton				<u> </u>								
Lee				j								
Broadway*												
Sanford				73,255				2,055				35,396
Lenoir												
Grifton**												
Kinston	3	179,672		219,884		216,599		248,992		218,413		
La Grange				6,328				50				
Pink Hill				3,506								4,223
Lincoln				į								
Lincolnton	3	50,526		į	3	41,548		i	3	45,357		
Maiden**				•								
Macon				į								
Franklin	3	102,927		65,560		102,149		37,527	3	105,486		50,342
Highlands*				7,478	ll			<u> </u>			ļ	19,013

	Б	T2* 1	2000 20	10		TABLE 76Co		11	ъ	T2* 1	2011 2012	
	R		ear 2009-20	10	R		ear 2010-201	l.I	R		ear 2011-2012	
	a	Occupancy	١		a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals	- .	t	tax	Meals	. .
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
	۰	column]	[1% rate]	taxes		column]	[1% rate]	taxes	١,,	column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Madison							j j				j	
Hot Springs			i i									
Mars Hill				2,296			!	2,453				12,593
Marshall			i i				•				į	
Martin							!					
Bear Grass							1				į	
Everetts				90			!	45				140
Hamilton			!!!				į į	596			į	
Hassell			!!!				1				•	
Jamesville			[[360			!	75			ĺ	385
Oak City			!!									
Parmele											į	
Robersonville			i i	7,397				12,329				
Williamston			[30,789]	106,582			į	48,996
McDowell			i i	Ź				ŕ				ŕ
Marion				25,636			!	48,493				76,557
Old Fort			į į	2,910			•	2,225			į	3,088
Mecklenburg				, ,			!	, ,				.,
Charlotte				40,341,946			1	39,818,002			į	32,524,000
Cornelius				10,012,510			!	25,010,002			!	02,021,000
Davidson*			!!!				į į				į	4,200
Huntersville			!!!				1				•	.,200
Matthews			[[516,464			!	506,384			ĺ	
Mint Hill			!!	310,404			1	300,304				
Pineville				587,319				514,747			į	
Stallings**			i i	307,319				314,747				
Weddington**			!!!				!				Į.	
Mitchell							! !				į	
Bakersville			[[1 220			!	1 101				1 000
				1,239			i i	1,191			į	1,088
Spruce Pine			! !	5,545			!	5,366			!	
Montgomery											į	
Biscoe			i i	20			1	20				
Candor				30			!	30			1	
Mount Gilead			!!!	90			į	45			į	45
Star							!				!	
Troy			!!!	29,204			į į	2,970			į	14,994
Moore			!!!				1				•	
Aberdeen			[[15,997			!	38,528			į	96,852
Cameron			!!	50								50
Carthage				13,350							į	13,666
Foxfire Village			i i									
Pinebluff				5,612			!	97,909				
Pinehurst				420			į	į			į	1,764
Robbins				2,289			1	1,789				
Southern Pines				37,373			į	50,967			į	
Taylortown												
Vass			j				j				į	
Whispering Pines				1,311				1,799				9,979

	R	Fiscal y	ear 2009-20	010	R	Fiscal y	ear 2010-201	11	R	Fiscal ye	ar 2011-2012	
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Nash												
Bailey				1,784				1,586				1,856
Castalia				532				1,688				1,166
Dortches												
Middlesex				1,863				2,164				
Momeyer												5,758
Nashville												
Red Oak												
Rocky Mount*				365,361				363,557				1,030,467
Sharpsburg*				2,474				6,705				8,011
Spring Hope				4,433				5,487				
Whitakers*												
New Hanover												
Carolina Beach	3	623,266		70,930	3	656,910		121,724	3	816,816		
Kure Beach	3	245,467		10,655	3	277,052		12,311	3	298,084		15,812
Wilmington	3	2,079,500		2,147,626	3	2,279,454		2,298,172	3	2,408,574		3,737,807
Wrightsville Beach	3	846,256		25,073	3	936,217		27,244	3	816,816		
Northampton												
Conway				20				50				50
Garysburg				2,950				3,178				7,922
Gaston				5,862				1,902				5,703
Jackson				2,384				2,368				2,201
Lasker												3,665
Rich Square								1,975				
Seaboard				1,296								32,889
Severn												
Woodland												45
Onslow												
Holly Ridge				4,762				10,325				13,865
Jacksonville				688,685				718,554				
North Topsail Beach	3	675,206		9,469	3	747,952		12,264	3	805,570		
Richlands				1,605				5,060				8,000
Surf City**												
Swansboro				21,041				23,175				24,039
Orange												
Carrboro				436,040				517,195				545,394
Chapel Hill*	3	788,686		955,987	3	872,115			3	956,416		1,026,815
Durham**												
Hillsborough			240,228	146,077			241,343	185,694			247,090	
Mebane**												

	R	Fiscal v	ear 2009-20	010	R	Fiscal v	ear 2010-201	11	R	Fiscal ve	ar 2011-2012	
	a	Occupancy			a	Occupancy		1	a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Pamlico												
Alliance								į				3,362
Arapahoe								ļ				
Bayboro				813				774				
Grantsboro												
Mesic								į				
Minnesott Beach				45				į				45
Oriental	3	21,894		! !	3	21,385			3	21,939		
Stonewall								İ				
Vandemere								i				
Pasquotank								į				
Elizabeth City*				! ! !				235,365				
Pender												
Atkinson				500				j				25
Burgaw	3	6,623		8,205	3	6,786		7,597	3	6,642		8,492
Saint Helena		ĺ		<i>'</i>		,		<u> </u>		ĺ		,
Surf City*	3	392,664		36,062	3	451,542		36,029	3	513,851		40,008
Topsail Beach	3	448,014		3,246		496,475		6,198		496,475		,
Wallace**		ĺ		,		,		ĺ		ĺ		
Watha				! ! !				į				
Perquimans								•				
Hertford				15,957				22,056				10,737
Winfall				, ,				3,671				3,898
Person								<u> </u>				,
Roxboro				144,101				186,445				235,372
Pitt				! !				Í				, , ,
Ayden								16,085				
Bethel				846				956				
Falkland								125				130
Farmville				20,228				6,848				
Fountain				365				400				353
Greenville				1,416,948				1,395,854				1,540,929
Grifton*				10,031								12,207
Grimesland				596				6,801				6,801
Simpson												- ,
Winterville				18,639				14,440				18,878
Polk				.,								- ,
Columbus	3	22,942		18,527	3	21,202		20,573	3	19,954		23,179
Saluda*		, -		4,330		,		4,478		. ,		5,413
Tryon	3	14,157			3	1,705			3	16,049		10
,	1 41	2 .,10 /	1	. 25	. ~!	2,700	1		. ~!	20,017	•	10

	R	Fiscal vo	ear 2009-20	10	R	Fiscal ve	ear 2010-201	11	R	Fiscal ve	ear 2011-2012	
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e		tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%		[\$]	[\$]
Randolph												
Archdale*				48,193				91,119				
Asheboro				314,572				303,230				306,945
Franklinville												
High Point**												
Liberty				12,703				19,177				20,837
Ramseur				2,580				7,001				9,041
Randleman				3,825				3,678				3,990
Seagrove				515			İ					
Staley												
Thomasville**												
Trinity												
Richmond												
Dobbins Heights		į					į					
Ellerbe				1,128				1,483				1,585
Hamlet				30,196				30,491				77,504
Hoffman				00,250				00,152				77,201
Norman		İ					ļ					
Rockingham				48,679				49,500				75,539
Robeson				10,075				15,200				75,555
Fairmont				26,302				19,522				31,169
Lumber Bridge				20,502				17,522				31,107
Lumberton	3	441,368		1,340,872	3	454,069	į	1,120,017	6	816,138		1,391,682
Marietta	ا	441,500		1,540,672	3	454,002		1,120,017	U	010,130		1,371,002
Maxton*				8,508				37,527				
McDonald				0,300				31,321				
Orrum												
Parkton								853				
Pembroke				24,896	2	2,433		86,363	3	31,562		
Proctorville		į		24,090	3	2,433	į	80,303	3	31,502	j	
Raynham												
· ·				0.420				40.754				
Red Springs*				8,439				49,754				
Rennert	ا ا	0.055				11.570		24.050	_	1455		
Rowland	2	9,957		5 5 00	2	11,572		26,078		,		57,576
St Pauls	3	18,792		5,700	3	18,261		23,184	3			
Rockingham	ا ا	<2.02 F		40.000		< 000		40 =00	_	<0.020		
Eden	2	63,025		42,068	2	66,990		40,790	2	69,830		
Madison				71,107				64,525				68,314
Mayodan				15,578				14,650				
Reidsville	2	45,832		70,866	2	48,832		53,028	2	53,204		51,264
Stoneville				1,412						1		940
Wentworth										ĺ	ļ	

R_		ear 2009-20	10	R	Fiscal y	ear 2010-201	<u> 11 </u>	R	Fiscal ye	ar 2011-2012	
a	Occupancy			a	Occupancy			a	Occupancy		
t	tax	Meals		t	tax	Meals		t	tax	Meals	
e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
	column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
										i	
			5,443				4,243				
											1,540
			6,370				5,576				43,236
			3,038				2,550				6,239
3	171,961				312,492				299,625		
			2,564		ŕ		40,664		ĺ		40,912
							i				
		j					į			į	
			550				865				823
			,							1	
			56,236				58,829			į	
											8,352
			-,				7,=00				-,
			380				415				400
		ĺ	,							İ	
			4.348				5,951				620
			1,5 10				2,721			İ	020
			2.742				3,175				21,279
							-,				43,085
							1,430			İ	1,508
			2,.0>				2,				2,000
			260				235				
											215,391
			11.,000				1.2,017			i	210,071
			2,780				! !				
			_,							İ	
			156,393				146,034				
							110,001				
							23,634			i	
			20,204				20,004			!	
			5 120				2.883				
										İ	
			1,720				1,/4/				
			2 720				3 516				
										İ	1,000
	a t e	a Occupancy t tax e [see rate column] % [\$]	a Occupancy t tax Meals e [see rate tax column] [1% rate] % [\$]	a Occupancy tax [see rate column] [1% rate] taxes % [\$] [\$] [\$] [\$] 5,443 6,370 3 171,961 310,365 2,564 550 1,562 56,236 8,737 380 74,686 4,348 2,742 4,535 1,439 260 114,035 2,780 156,393 4,780 50,264 5,120 1,728 2,729	a Occupancy t tax Meals e [see rate tax column] [1% rate] taxes % [\$] [\$] [\$] % 5,443 6,370 3 171,961 310,365 3 2,564 550 1,562 56,236 8,737 380 74,686 4,348 2,742 4,535 1,439	a	a Occupancy tax Meals [see rate column] [1% rate] taxes column] [1% rate] taxes (1% rate] (1% ra	A	a Occupancy t tax tax License c see rate column [1% rate was taxes was [1% rate was taxes wa	Cocupancy Tax	A Cocupancy

						TABLE 76Co			_			
	R.		ear 2009-20	10	R		ear 2010-201	11	R		ar 2011-2012	
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Stokes												
Danbury											<u> </u>	
King*											į	
Tobaccoville**											!	
Walnut Cove				8,928				29,271			i	45,922
Surry											!!!	
Dobson	6	97,653			6	102,390			6	111,044	į	9,654
Elkin*	6	86,352		12,690	6	95,890		33,861	6	104,926	!!!!	41,276
Mount Airy	6	296,458		33,345	6	327,036		115,346	6	355,334	į	
Pilot Mountain	6	29,759		14,624	6	55,556		,	6	26,695		
Swain		ĺ		Í		,				ĺ	j	
Bryson City				6,614				4,993				7,045
Transylvania				-,-				, , ,			<u> </u>	,
Brevard				22,442				25,490			į	51,745
Rosman				1,225				1,175			!	1,175
Tyrrell				_,				_,			<u> </u>	_,
Columbia				2,893				3,432				
Union				_,~~~				-,			<u> </u>	
Fairview											į	
Hemby Bridge											!	
Indian Trail				95,946				91,591				86,079
Lake Park				,,,,,				588			:	1,644
Marshville				1,933				1,740			<u> </u>	1,044
Marvin				1,555				1,740			į	
Mineral Springs											!	
Mint Hill**								i			i i	
Monroe	5	293,937		492,745	5	308,984		850,856	5	331,659		
Stallings*	1	273,731		59,360	3	300,704		58,011	3	331,037	<u> </u>	55,828
Unionville				37,300				30,011			i	33,020
Waxhaw				20,859				35,551			!	40,973
Weddington*				20,639				33,331			į	40,973
Wesley Chapel				22,110				25,236			<u> </u>	24,888
Wingate				22,110 135				25,230 1,385			į	113,717
				135				1,385				113,/17
Vance Henderson				221,537							į	
Hengerson Kittrell				221,537							į	
Middleburg	1 1	1		i	1		i	i		i	i i	

	R Fiscal year 2009-2010				R	Fiscal y	ear 2010-20	11	R	R Fiscal year 2011-2012				
	a	Occupancy			a	Occupancy			a	Occupancy				
	t	tax	Meals		t	tax	Meals		t	tax	Meals			
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License		
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes		
Municipality	%	[\$]	[\$]	[\$]	%		[\$]	[\$]	%	[\$]	[\$]	[\$]		
Wake														
Angier**								i						
Apex				134,137				137,422						
Cary*				3,134,798				3,150,396				3,249,767		
Durham**														
Fuquay-Varina		į		121,861				110,872						
Garner				367,923				373,646						
Holly Springs				204,215				210,055				225,683		
Knightdale				175,909				128,777						
Morrisville*				620,646				892,319				1,083,560		
Raleigh*				14,202,189				14,799,905				16,235,231		
Rolesville				32,892				43,653				42,638		
Wake Forest*				147,266								282,893		
Wendell				ĺ				21,976				43,206		
Zebulon*				16,243				İ				,		
Warren				ŕ				•						
Macon								j				220		
Norlina								i						
Warrenton				3,705				3,218						
Washington				·				į						
Creswell				750				750				700		
Plymouth				9,020				7,797				5,392		
Roper				·				223				150		
Watauga														
Beech Mountain*	6	188,432			6	221,235		į	6	185,015				
Blowing Rock*	6	625,849		12,992	6	700,232		18,325	6	736,163		14,096		
Boone	3	1,104,950		35,261	3	968,861		60,903	6	984,929		44,890		
Seven Devils*	6	49,504		632	6	62,084		300	6	71,948		1,043		
Wayne								į						
Eureka								!						
Fremont								125						
Goldsboro	5	456,205		245,696	5	548,007		241,991	5	656,983				
Mount Olive*				20,583				61,565						
Pikeville								į						
Seven Springs				110				215				205		
Walnut Creek								į						
Wilkes								į						
Elkin**								•						
North Wilkesboro				11,358				13,025				143,241		
Ronda				218				237						
Wilkesboro	3	109,388		31,807	3	114,820		52,607	3	116,070				

TABLE 76. - Continued

	R	Fiscal y	ear 2009-20	10	R	Fiscal ye	ear 2010-201	11	R	Fiscal ye	ar 2011-2012	
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Wilson												·
Black Creek											i	
Elm City				2,680				1,789				2,814
Kenly**												
Lucama				1,005				1,225				911
Saratoga											ļ	25
Sharpsburg**											İ	
Sims								210				200
Stantonsburg				671				577				657
Wilson				499,828				460,098			į	
Yadkin												
Boonville												
East Bend											i	1,000
Jonesville	6	270,296		5,473	6	248,911		18,474	6	247,008		58,274
Yadkinville	6	18,050		50	6	14,224		75	6	14,331		
Yancey												
Burnsville	Ш			18,235	-			18,583				21,405
Total		25,038,369	240,228	99,088,865		26,444,142	241,343			30,014,508	247,090	94,989,475
Total collections				124,367,462				128,239,986			<u> </u>	125,251,073

Detail may not add to totals due to rounding.

Data compiled from reports furnished by counties and municipalities to the NCDOR Local Government Division and NCDST Municipal Financial Information for fiscal year 2011-2012.

^{*,**} Municipalities located in more than one county. Single asterisk denotes county location of the municipality's largest assessed valuation.

Double asterisks denote other county(ies) in which the municipality is located.

⁺Exempt from Brunswick County 1% tax

APPENDIX

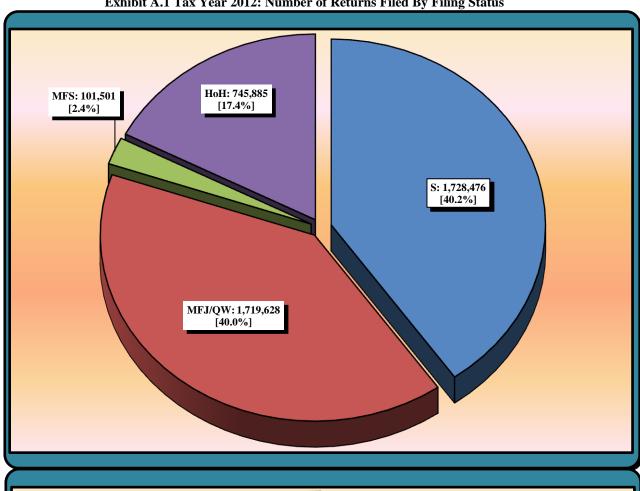
TAX YEAR 2012 INDIVIDUAL INCOME TAX STATISTICS

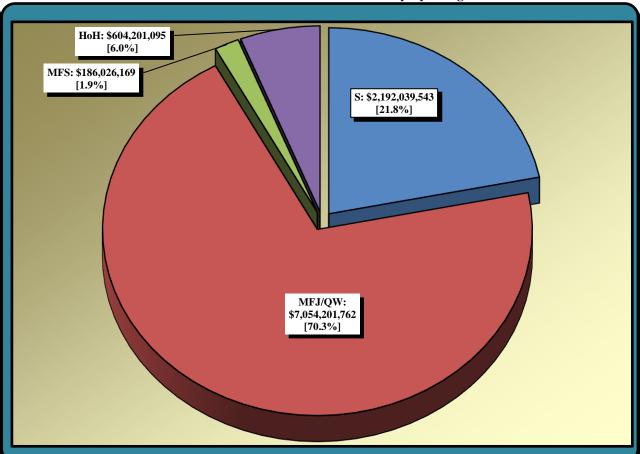
Characteristics of Filers

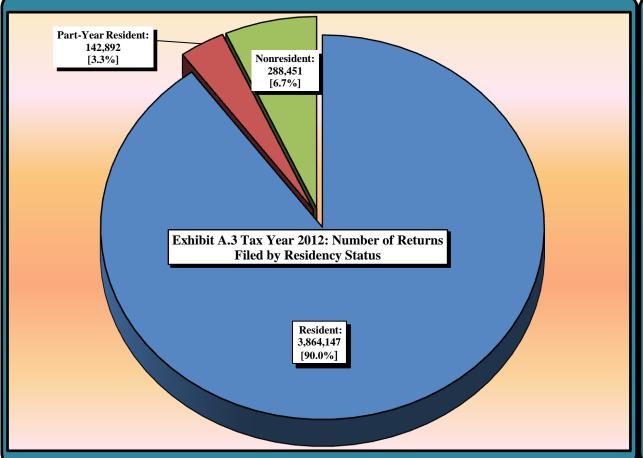
ALL RETURNS

Number Fight St.	rt-Year Residents/ mresident Returns ed Net Tax Liability % of Brack fotal Amount [%] [%] 2.4% 3.8% 2,616,723 28.19 5.7% 5,039,324 20.69 2.6% 6,290,365 16.6% 0.8% 15,060,756 13.09 9,7% 2,534,064 11.39 9,93% 9,042,962 10.55 8.8% 10,291,163 9.79
Liability Returns Field Number	ed Net Tax Liability % of % of Brack fotal Amount Total [%] [%] [%] 2.4% 3.8% 2,616,723 28.19 5.7% 5,039,324 20.69 6,290,365 16.69 0.8% 15,060,756 13.09 9,7% 2,534,064 11.39 9,3% 9,042,962 10.59
Number Caffeer Number Caffeer Number St. of Number	% of racket Amount Total [%]
Recture Filed Green September Filed Filed September Filed September Filed September Filed September	Amount Brack Total [%]
Recture Filed Filed Fi	Total Amount Total [%]
Note Filed File	[%] [\$] [%] 2.4% 3.8% 5.7% 5.039,324 2.6% 6.290,365 16.69 0.8% 15,060,756 13.09 9.3% 9,042,962 10.5%
Note Filed File	[%] [\$] [%] 2.4% 3.8% 5.7% 5.039,324 2.6% 6.290,365 16.69 0.8% 15,060,756 13.09 9.3% 9,042,962 10.5%
NCTI Level No Taxable Income \$88,509 384,020 44,7% .	2.4%
\$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	3.8% 2,616,723 28.1% 5.7% 5,039,324 20.6% 2.6% 6,290,365 16.6% 15,060,756 13.0% 9.7% 2,534,064 11.3% 9.3% 9,042,962 10.5%
2.001 - 4.000 210,584 24,407,485 116,419 53.3% 18,342,582 52.2% 48,062,43 85.5% 53.0965 37,962,144 98,57.6 52.4% 26,667,235 78.8% 37.893 32.2% 71,535.60 18.5% 32.2% 18.5% 34.2% 35.2% 34.2% 3	5.7% 5,039,324 20.69 2.6% 6,290,365 16.69 0.8% 15,060,756 13.09 9.7% 2,534,064 11.39 9.3% 9,042,962 10.59
Author A	2.6% 6,290,365 16.6% 0.8% 15,060,756 13.0% 9.7% 2,534,064 11.3% 9.3% 9,042,962 10.5%
6.001 - 10,000 326,653 115,611,393 158,116 48.4% 70,787,108 61.2% 73,328 24.9% 24755,755 21.4% 6.688 2.0% 2.944,207 2.5% 88,521 27.1% 17,124,323 14.8% 29.14 41.47 90.3% 87.1% 10,626 12.750 150,766 85,998,032 68,688 45.6% 46,283,784 53.8% 37,175 24.7% 20,233,503 23.5% 3.590 2.3% 2.363,218 2.7% 41,364 27.4% 17,117,527 19.9% 136,810 90.7% 76,955,070 89.5% 13,911,100 124,242 105,957,794 54,288 43.6% 52,71,551 49,4% 33,840 27.2% 27,374,374 24.2% 30,900 2.6% 3.186,256 3.0% 40,212 27.0% 22,498,124 12.2% 10,6075,043 14.9% 10,201,100 171,001 174,892,658 74,185 43.4% 84,445,288 43.6% 82,71,551 49,4% 33,840 27.2% 27,374,374 27,374,374 28.2% 37,324,360 21.3% 174,892,658 74,185 43.4% 84,445,288 43.6% 82,71,551 49,4% 40,401 21.2% 40,401 40,401 40,400	0.8% 15,060,756 13.0% 9.7% 2,534,064 11.3% 9.3% 9,042,962 10.5%
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	9.7% 2,534,064 11.3% 9.3% 9,042,962 10.5%
10,266 - 12,750	9.3% 9,042,962 10.5%
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	8.2% 9,362,451 8.8%
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	7.8% 14,423,744 8.2%
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	7.7% 6,210,158 8.0%
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	7.5% 18,739,261 7.6%
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	7.3% 25,149,255 7.3%
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	7.0% 47,667,121 7.1% 6.4% 41,817,134 6.5%
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	6.0% 36,975,879 6.2%
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	5.6% 45,885,431 5.7%
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	5.6% 13,237,090 5.7%
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	5.3% 43,051,579 5.4%
160,001 - 200,000 39,733 495,345,053 3,559 9.0% 45,236,938 9.1% 35,031 88.2% 435,532,541 87.9% 293 0.7% 3,770,767 0.8% 850 2.1% 10,804,807 2.2% 37,468 94.3% 466,543,464 94.2% 2,2 200,001 or more 79,436 3,045,206,198 7,199 9.1% 328,547,235 10.8% 69,911 88.0% 2,609,137,689 85.7% 778 1.0% 49,534,753 1.6% 1,548 1.9% 57,986,521 1.9% 74,358 93.6% 2,814,821,966 92.4% 5,0 70,001	5.4% 33,144,783 5.5%
200,001 or more	5.5% 44,553,046 5.6%
TOTAL 4,295,490 10,036,468,569 1,728,476 40.2% 2,192,039,543 21.8% 1,719,628 40.0% 7,054,201,762 70.3% 101,501 2.4% 186,026,169 1.9% 745,885 17.4% 604,201,095 6.0% 3,864,147 90.0% 9,346,190,459 93.1% 431,3 FAGI Level	5.7% 28,801,589 5.8%
FAGI Level Non-Positive AGI 65,803 3,222,308 35,991 54.7% 498,414 15.5% 20,938 31.8% 1,192,130 37.0% 4,460 6.8% 1,398,475 43.4% 4,414 6.7% 133,289 4.1% 53,721 81.6% 2,807,964 87.1% 12,0 2,807,964 87.1% 1,414,098 181,025 83.3% 1,394,942 96.8% 15,518 7.1% 29,595 2.1% 7,980 3.7% 13,373 0.9% 12,791 5.9% 3,188 0.2% 198,169 91.2% 1,360,012 94.4% 19,1	6.4% 230,384,232 7.6% 0.0% 690,278,110 6.9%
\$ 1 - 3,999 217,314 1,441,098 181,025 83.3% 1,394,942 96.8% 15,518 7.1% 29,595 2.1% 7,980 3.7% 13,373 0.9% 12,791 5.9% 3,188 0.2% 198,169 91.2% 1,360,012 94.4% 19,1	3.076 090,278,110 0.97
	8.4% 414,344 12.9%
	8.8% 81,086 5.6%
$4,000 - 9,999 \qquad 412,975 \qquad 30,132,037 \qquad 291,364 \qquad 70.6\% \qquad 29,489,766 \qquad 97.9\% \qquad 39,210 \qquad 9.5\% \qquad 111,929 \qquad 0.4\% \qquad 7.551 \qquad 1.8\% \qquad 478,680 \qquad 1.6\% \qquad 74,850 \qquad 18.1\% \qquad 51,662 \qquad 0.2\% \qquad 381,716 \qquad 92.4\% \qquad 28,053,072 \qquad 93.1\% \qquad 31,210 \qquad 93.1\% \qquad 93.1$	7.6% 2,078,965 6.9%
10,000 - 14,999 381,473 64,268,447 205,463 53.9% 59,873,272 93.2% 53,176 13.9% 866,194 1.3% 7,133 1.9% 1,744,601 2.7% 115,701 30.3% 1,784,380 2.8% 355,081 93.1% 60,509,074 94.2% 26,3	6.9% 3,759,373 5.8%
15,000 - 19,999 357,076 108,497,532 165,596 46,4% 86,503,263 79.7% 64,358 18,0% 5,652,333 5,2% 7,920 2,2% 3,663,961 3,4% 119,202 33,4% 112,677,975 11.7% 332,034 93,0% 102,468,167 94,4% 25,0	7.0% 6,029,365 5.6%
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	7.3% 8,192,436 5.1% 7.3% 9,857,312 4.7%
23,000 - 29,797 240,140 210,525,007 116,762 42.2 % 127,052 00.0 % 03,077 25.0 % 03,07	7.9% 23,217,472 4.7%
$\frac{40,000-49,999}{40,000-49,999} \frac{319,892}{319,892} \frac{496,051,461}{40,610-40} \frac{126,745}{40,000-49,999} \frac{319,892}{40,000-49,999} \frac{410,892}{319,892} \frac{406,051,461}{40,000-49,999} \frac{10,745}{40,0$	8.9% 25,265,441 5.19
50,000 - 59,999 252,326 491,458,359 85,780 34.0% 197,065,094 40.1% 130,291 51.6% 215,697,976 43.9% 6,928 2.7% 16,125,484 3.3% 29,327 11.6% 62,569,805 12.7% 228,107 90.4% 465,422,149 94.7% 24,2	9.6% 26,036,210 5.3%
60,000 - 69,999 208,240 491,096,069 55,134 26.5% 150,604,315 30.7% 131,473 63.1% 282,588,629 57.5% 4,309 2.1% 11,873,057 2.4% 17,324 8.3% 46,030,068 9.4% 187,312 90.0% 465,161,540 94.7% 20,999 100,000 100	0.0% 25,934,529 5.3%
70,000 - 79,999	0.5% 26,563,326 5.4%
80,000 - 89,999 146,086 474,156,284 24,192 16.6% 90,176,012 19.0% 113,316 77.6% 351,226,151 74.1% 1,866 1.3% 6,929,490 1.5% 6,712 4.6% 25,824,631 5.4% 130,206 89.1% 448,134,809 94.5% 15,8	0.9% 26,021,475 5.5%
90,000 - 99,999 119,483 444,295,623 16,408 13,77% 69,707,477 15,7% 97,708 81,8% 351,199,783 79,0% 1,334 1,1% 5,610,239 1,3% 4,033 3,4% 17,778,124 4,0% 166,249 88,9% 420,741,368 94,7% 13,2 1,000 1,0	1.1% 23,554,255 5.3%
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	2.9% 94,120,719 5.8% 7.2% 58,621,706 6.6%
$\frac{150,0000 + 199,999}{200,000 + 99,999} = \frac{123,297}{15,000} = \frac{100,000}{200,000} = \frac{100,000} = \frac{100,000}{200,000} = \frac{100,000}{200,000} = \frac{100,000}$	4.9% 111,224,973 7.0%
500,000 + 500,000 + 500,000 + 502,000	4.2% 45.484.870 7.0%
1,000,000 or more 22,029 1,335,514,589 2,716 12.3% 177,150,000 13.3% 18,211 82.7% 1,009,524,352 82.3% 652 3.0% 33,987,915 2.5% 450 2.0% 24,852,322 1.9% 6,633 30.1% 1,161,694,336 87.0% 15,3	
TOTAL 4,295,490 10,036,468,569 1,728,476 40.2% 2,192,039,543 21.8% 1,719,628 40.0% 7,054,201,762 70.3% 101,501 2.4% 186,026,169 1.9% 745,885 17.4% 604,201,095 6.0% 3,864,147 90.0% 9,346,190,459 93.1% 431,3	9.9% 173,820,253 13.0%

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2012







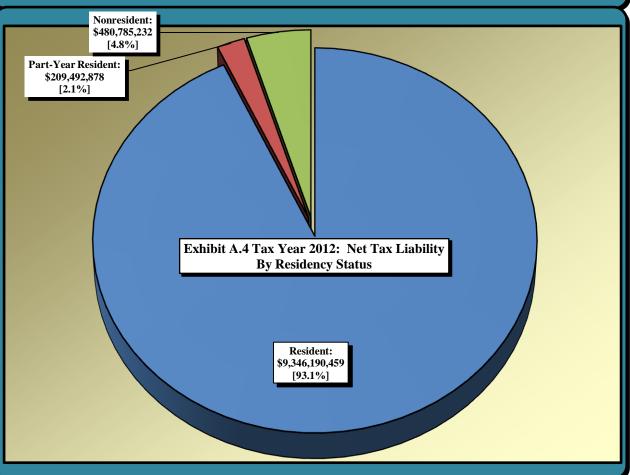


Exhibit A5. Tax Year 2012 All Returns: Distribution of Number of Returns Filed and Net Tax Liability (NTL) By FAGI Level

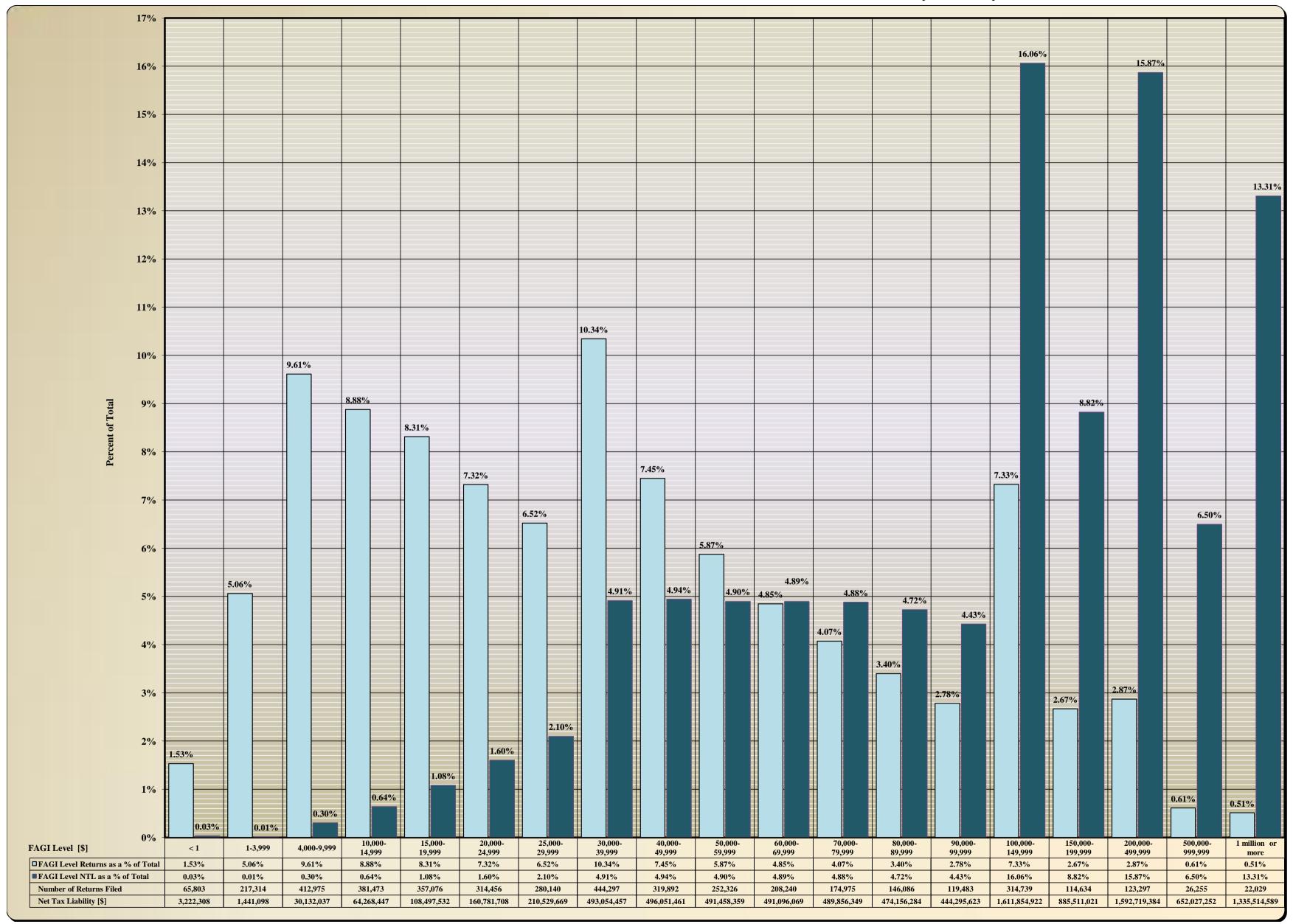


Exhibit A6. Tax Year 2012 All Returns: Distribution of Net Tax Liability (NTL) for Standard and Itemized Deduction Returns By FAGI Level

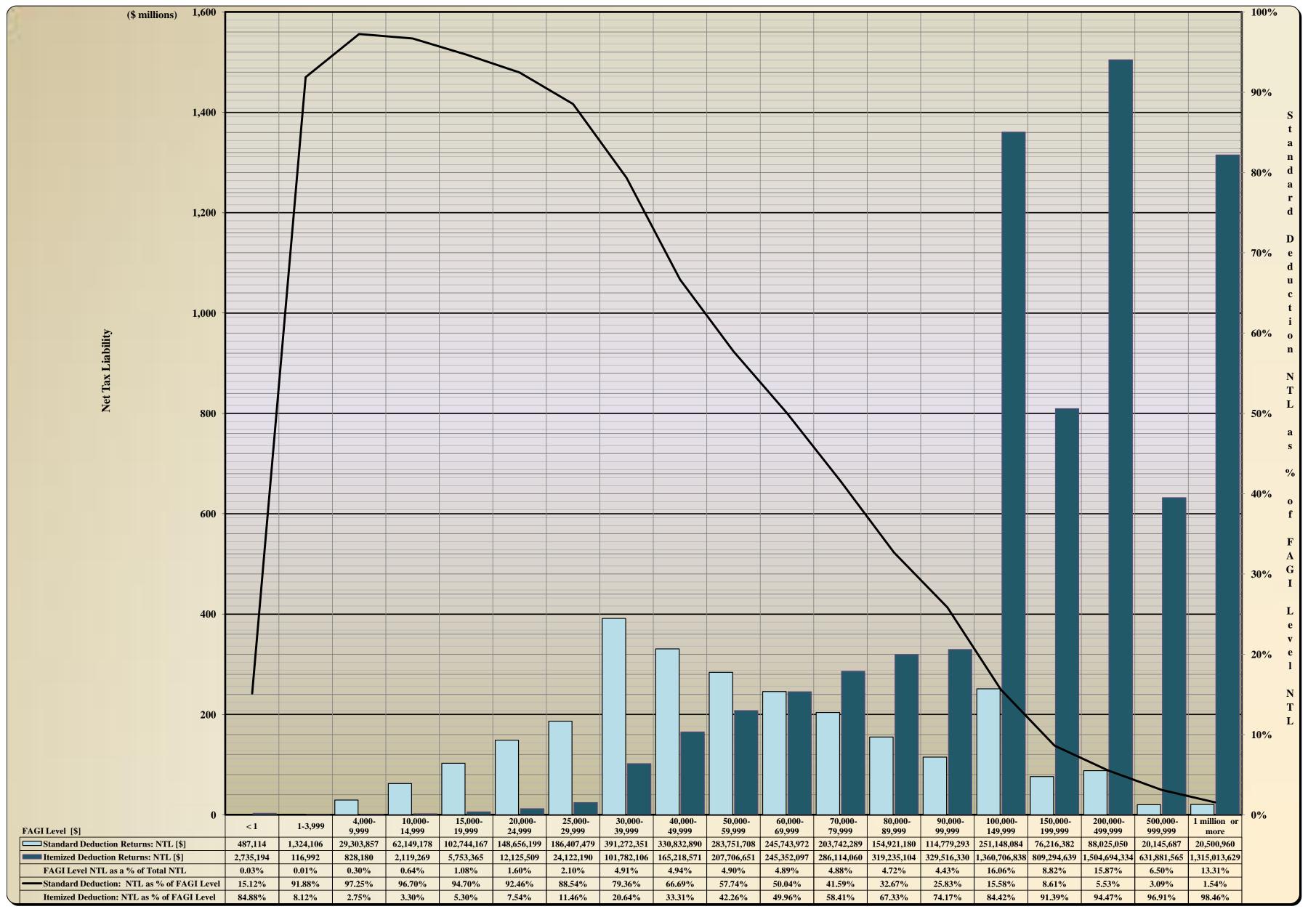


Exhibit A7. Tax Year 2012 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level

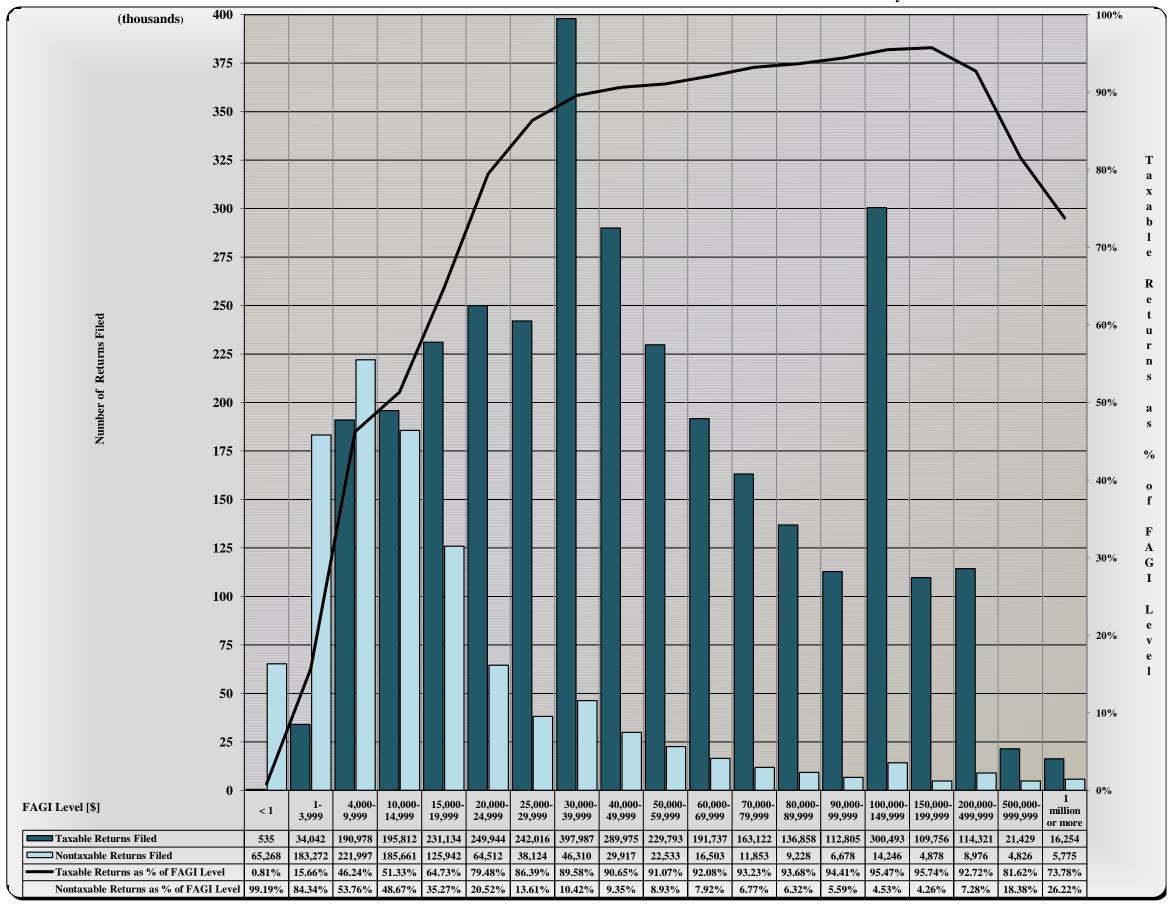
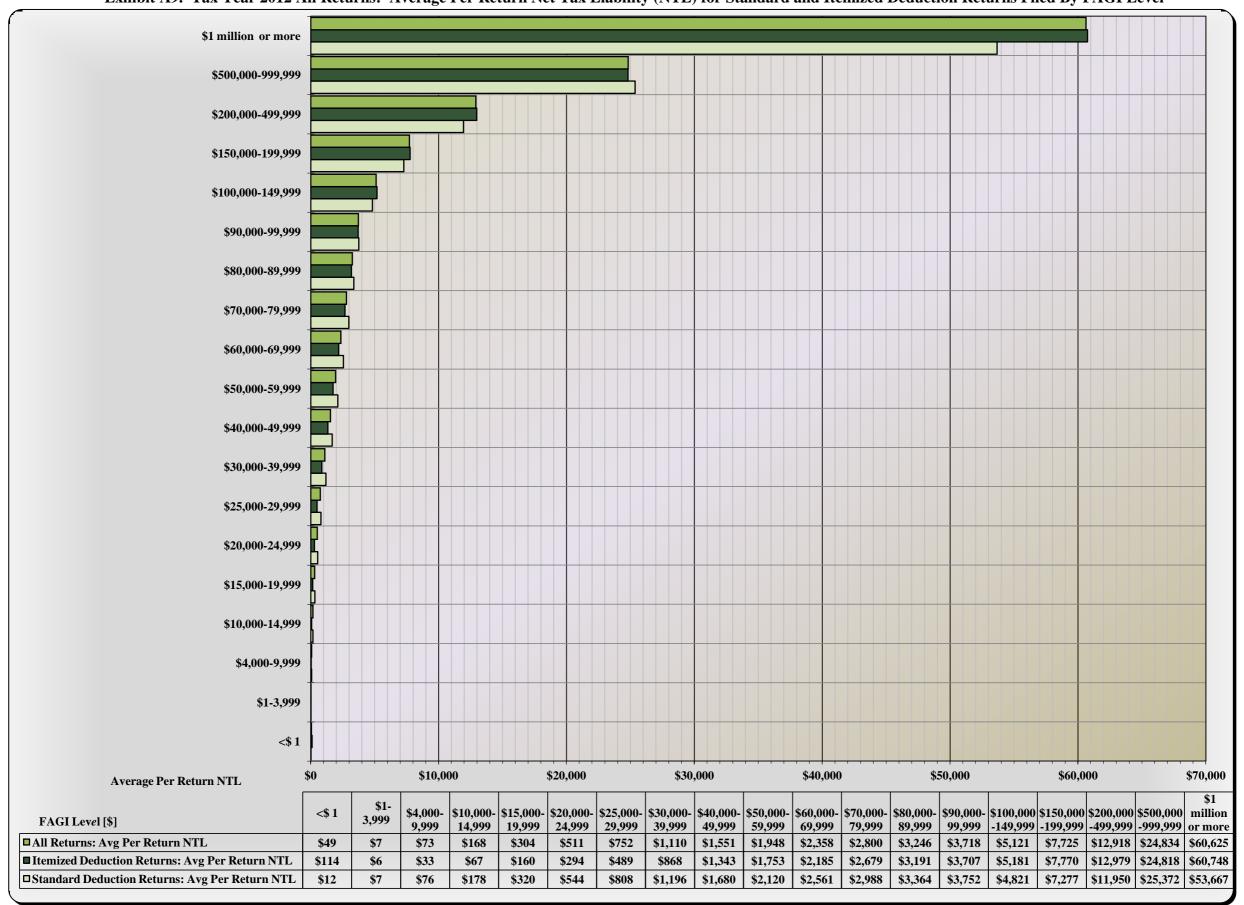


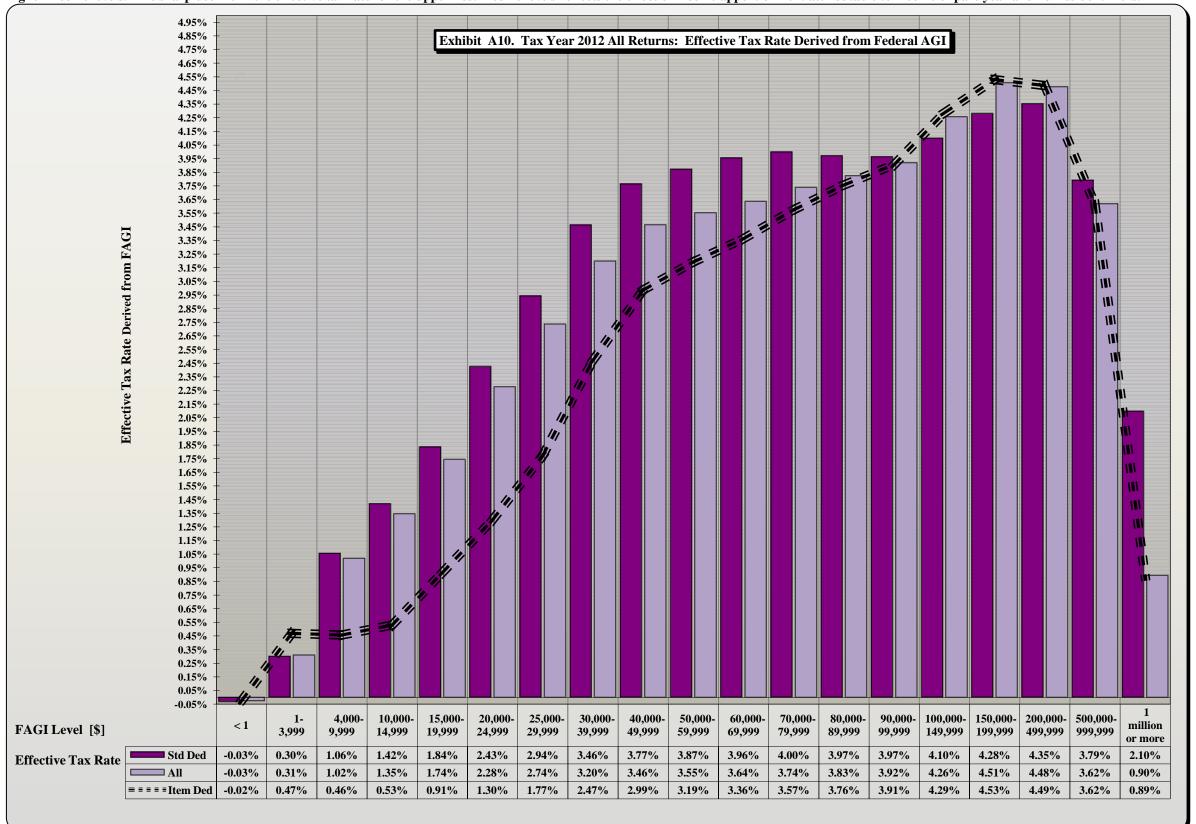
Exhibit A8. Tax Year 2012 All Returns: Distribution of Number of Standard and Itemized Deduction Returns Filed By FAGI Level 100% (thousands) 375 90% 350 m 325 80% 300 D 70% 275 250 60% 225 R 200 50% 175 40% 150 % 125 30% 100 20% 75 Ι 50 10% 25 FAGI Level [\$] 1 million 4,000-10,000-15,000-20,000-25,000-30,000-40,000-50,000-60,000-70,000-80,000-90,000- 100,000- 150,000-200,000- 500,000-< 1 3,999 9,999 14,999 19,999 24,999 29,999 39,999 49,999 59,999 69,999 79,999 89,999 99,999 149,999 199,999 499,999 999,999 or more 198,892 349,802 230,812 133,860 95,967 30,588 Standard Deduction Returns Filed 41,720 388,022 321,116 273,181 327,038 196,908 68,180 46,046 52,096 10,474 7,366 794 382 24,083 18,422 24,953 31,671 35,960 41,275 49,328 117,259 122,984 118,466 112,273 100,040 88,895 262,643 104,160 115,931 25,461 ☐ Itemized Deduction Returns Filed 106,795 21,647 63.40% 91.52% 93.96% 89.93% 86.87% 82.39% 73.61% 61.55% 53.05% 25.60% 16.55% 3.02% Std Ded Returns as % of FAGI Level 91.70% 46.08% 38.97% 31.52% 9.14% 5.97% 1.73% ■Itd Ded Returns as % of FAGI Level 36.60% 8.48% 6.04% 8.30% 10.07% 13.13% 17.61% 26.39% 38.45% 46.95% 53.92% 61.03% 68.48% 74.40% 83.45% 90.86% 94.03% 96.98% 98.27%

Exhibit A9. Tax Year 2012 All Returns: Average Per Return Net Tax Liability (NTL) for Standard and Itemized Deduction Returns Filed By FAGI Level

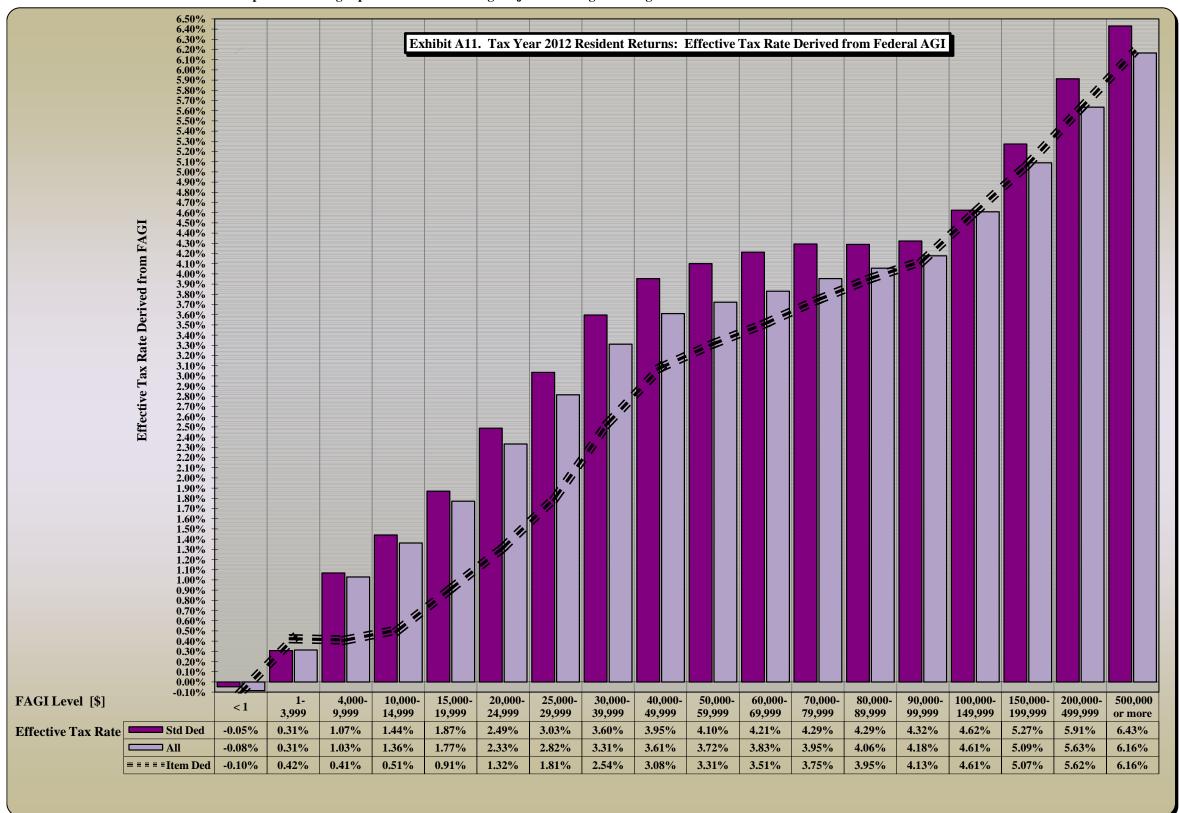


The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions.

The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits and is significantly affected by allowable deductions (standard/itemized and personal exemptions) that reduce the percentage. The effective tax rate derived from FAGI income rapidly increases for filers with income levels of up to approximately \$40,000 before tapering to a more gradual increase for higher income levels. The sharp decline in the effective tax rate for the uppermost income levels reflects the effect of income apportionment attributable to income of part-year and nonresident filers.



The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits and is significantly affected by allowable deductions (standard/itemized and personal exemptions) that reduce the percentage. The effective tax rate derived from FAGI income rapidly increases for resident filers with income levels of up to approximately \$40,000 before tapering to a more gradual increase for income levels up to \$100,000 and sharply ascends for the uppermost income levels. The higher effective tax rate for the uppermost income levels reflects a relatively lesser reduction impact of FAGI modifications and deductions coupled with a larger portion of income being subject to the highest marginal tax rate of 7.75%.



The effective tax rate derived from NC Taxable Income (NCTI) is the tax rate (percentage) as applied to NCTI that generates the amount of net tax liability as current tax provisions.

The effective tax rate metric basically averages the effect of tax credits and may approach but will not exceed the highest marginal 7.75% tax rate because the uppermost income levels have portions of income subject to the lower 6 and 7 percent rates.

The effective tax rates derived from NCTI for standard deduction and itemized deduction returns converge in relation to the portion of gross tax reduced by tax credits.

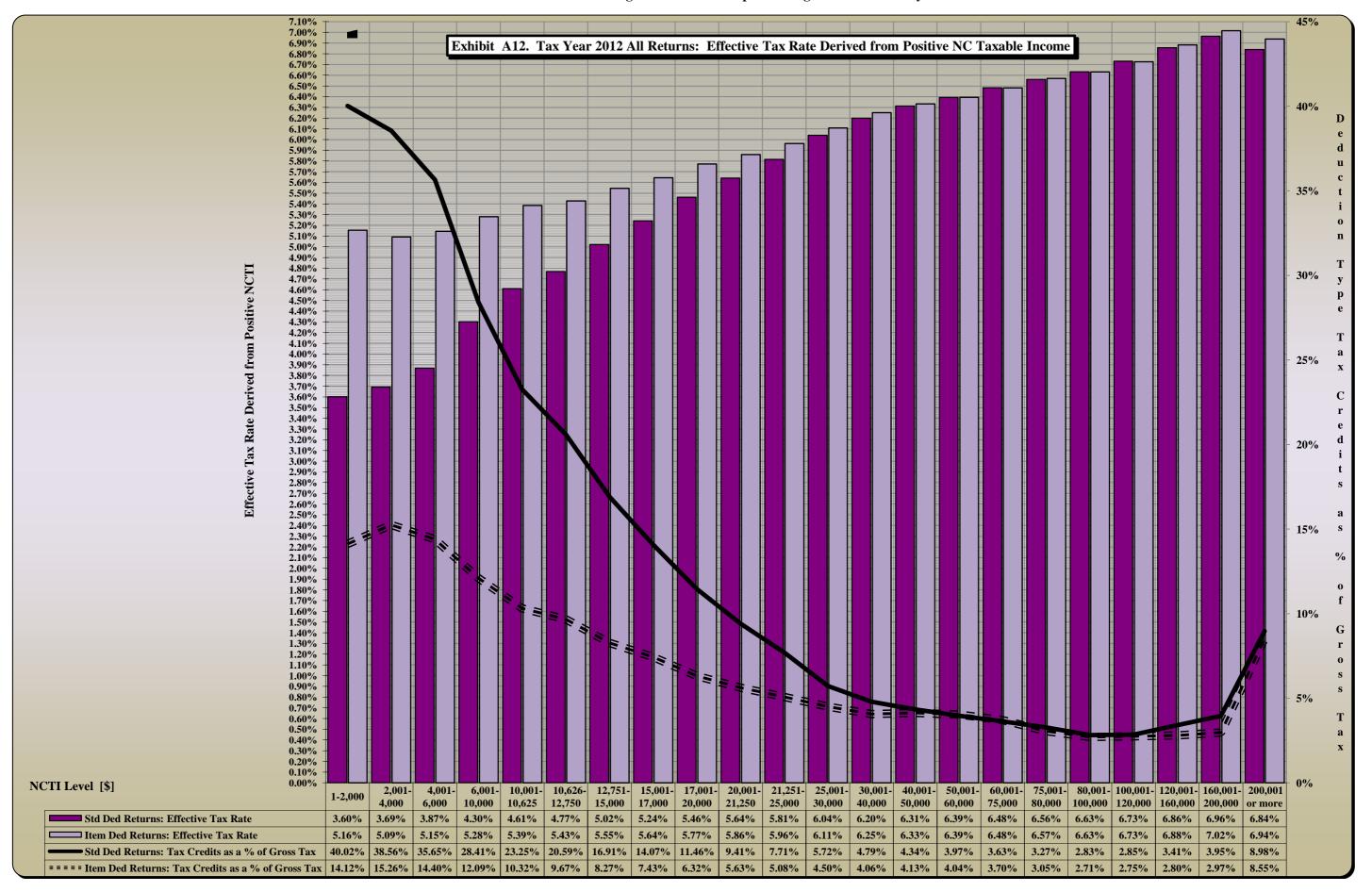
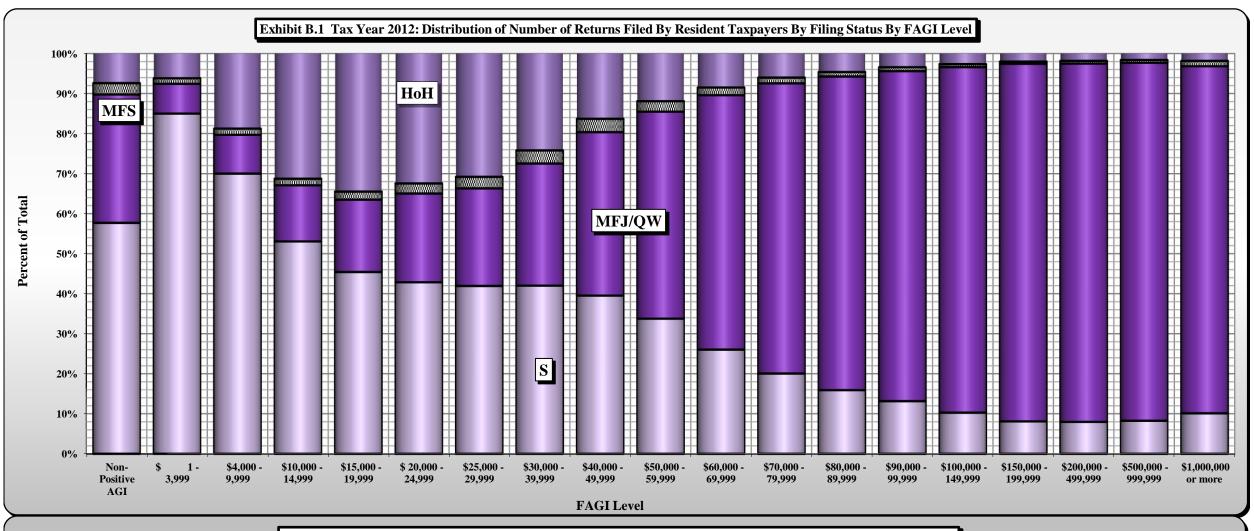


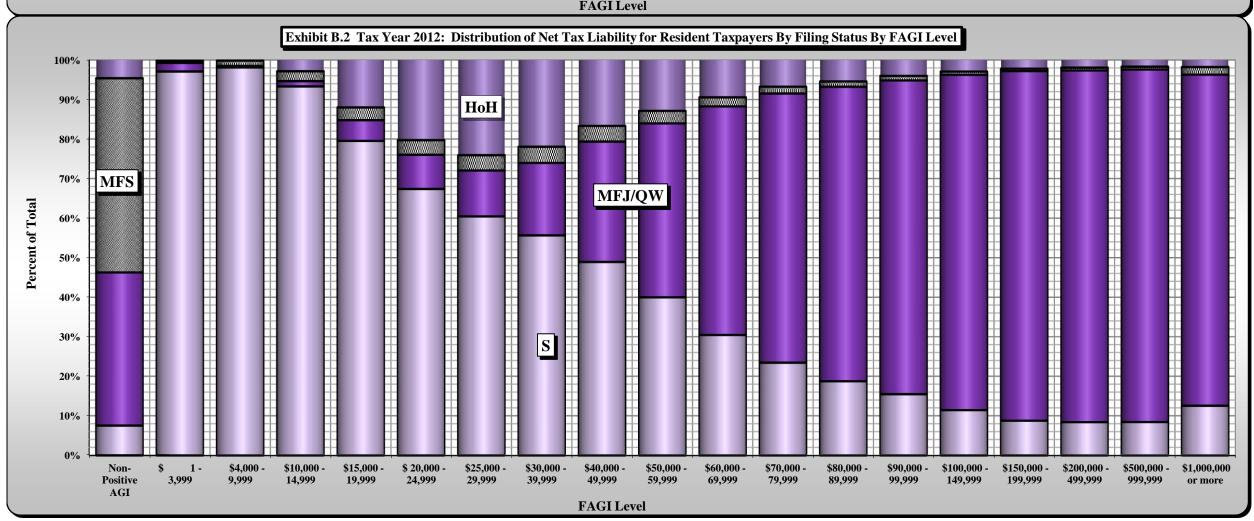
TABLE B. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY FOR RESIDENT RETURNS BY FILING STATUS BY INCOME LEVEL

RESIDENT RETURNS

	Combined	Filing Sta	atuses								FILING STAT	ΓUS											
	Number		Net								iling Jointly/												
	of		Tax			ingle					g Widow(er)					Filing Separate	•				Household		
	Returns		Liability	Returns F		Net Tax L			Returns Fil		Net Tax Li			Returns		Net Tax			Returns I		Net Tax I		
	Filed	No	[after	Number of	% of Bracket		% of Bracket	Avg Net	Number	% of		% of Bracket	Avg Net	Number of	% of Bracket		% of Bracket	Avg Net	Number	% of Bracket		% of Bracket	Avg Net
	Tax	Tax	application of credits]	Returns	Total	Amount	Total	Tax	of Returns	Bracket Total	Amount	Total		Returns	Total	Amount	Total	Tax	of Returns	Total	Amount	Total	Tax
Income Level		Liability	[\$]	[#]	[%]	[\$]	[%]	[\$]	[#]	[%]	[\$]	[%]	[\$]	[#]	[%]	[\$]	[%]	[\$]	[#]	[%]	[\$]	[%]	[\$]
NCTI Level			£13			£1.3	L		. ,		SIZE OF NC TAX		2.3	.,		£13		£1.7	.,		£13		
No Taxable Income	- !	751,998	-	347,457	46.2%	-	- 1	-	240,953	32.0%	-	-	-	13,311	1.8%	-	-	-	150,277	20.0%	-	- 1	-
\$ 1 - 2,000	120,808	73,888	6,682,724	118,969	61.1%	5,677,582	85.0%	48	28,753	14.8%	756,004	11.3%	26	2,383	1.2%	113,245	1.7%	48	44,591	22.9%	135,893	2.0%	3
2,001 - 4,000	120,569	56,916	19,367,821	100,156	56.4%	15,625,838	80.7%	156	29,544	16.6%	2,638,689	13.6%	89	2,302	1.3%	346,973	1.8%	151	45,483	25.6%	756,321	3.9%	17
4,001 - 6,000	131,306	32,951	31,672,449	86,849	52.9%	23,469,042	74.1%	270	29,349	17.9%	4,921,405	15.5%	168	2,405	1.5%	637,312	2.0%	265	45,654	27.8%	2,644,690	8.4%	58
6,001 - 10,000	268,356	23,106	100,550,637	141,784	48.6%	63,272,370		446	59,655	20.5%	18,960,955	18.9%	318	5,372	1.8%	2,355,070	2.3%	438	84,651	29.0%	15,962,242	15.9%	189
10,001 - 10,625	40,452	1,035	19,923,890	19,317	46.6%	11,400,489		590	9,085	21.9%	4,057,225	20.4%	447	842	2.0%	478,083	2.4%	568	12,243	29.5%	3,988,093	20.0%	326
10,626 - 12,750	134,606	2,204	76,955,070	62,466	45.7%	41,998,996		672	31,436	23.0%	16,573,614	21.5%	527	3,043	2.2%	2,029,304	2.6%	667	39,865	29.1%	16,353,156	21.3%	410
12,751 - 15,000	135,432 113,511	1,238 683	96,080,601 96,595,298	61,088	44.7% 44.0%	49,731,376 48,390,509	51.8% 50.1%	814 964	33,211 29,185	24.3% 25.6%	22,007,374 23,251,796	22.9% 24.1%	663 797	3,410 3,138	2.5% 2.7%	2,784,310	2.9%	817 962	38,961 31,654	28.5% 27.7%	21,557,541 21,933,831	22.4% 22.7%	553 693
15,001 - 17,000 17,001 - 20,000	157,074	570	160,468,314	50,217 69,155	43.9%	78,642,188	49.0%	1,137	42,825	27.2%	40,692,322	25.4%	950	3,138 4,646	2.7%	3,019,162 5,272,252	3.1% 3.3%	1,135	41,018	26.0%	35,861,552	22.7%	874
20,001 - 21,250	60,730	221	71,399,104	26,898	44.1%	34,652,598	48.5%	1,137	17,559	28.8%	19,071,916	26.7%	1,086	1,940	3.2%	2,487,227	3.5%	1,133	14,554	23.9%	15,187,363	21.3%	1.044
21,251 - 25,000	167,925	516	227,314,679	76,224	45.3%	111,345,844	49.0%	1,461	51,382	30.5%	64,514,421	28.4%	1,256	5,267	3.1%	7,662,281	3.4%	1,455	35,568	21.1%	43,792,133	19.3%	1,231
25,001 - 30,000	190,487	455	317,084,840	87,103	45.6%	153,278,202		1,760	64,777	33.9%	101,469,449	32.0%	1,566	6,583	3.4%	11,562,987	3.6%	1,756	32,479	17.0%	50,774,202	16.0%	1,563
30,001 - 40,000	289,196	682	625,423,621	119,704	41.3%	269,785,635		2,254	122,354	42.2%	255,043,146	40.8%	2,084	9,213	3.2%	20,714,454	3.3%	2,248	38,607	13.3%	79,880,386	12.8%	2,069
40,001 - 50,000	211,912	469	600,139,208	70,337	33.1%	206,101,174	34.3%	2,930	116,163	54.7%	321,413,111	53.6%	2,767	5,386	2.5%	15,881,548	2.6%	2,949	20,495	9.7%	56,743,375	9.5%	2,769
50,001 - 60,000	160,251	318	561,693,607	40,319	25.1%	146,018,303	26.0%	3,622	105,824	65.9%	364,981,799	65.0%	3,449	2,957	1.8%	10,792,933	1.9%	3,650	11,469	7.1%	39,900,572	7.1%	3,479
60,001 - 75,000	173,274	290	752,559,438	34,148	19.7%	152,884,635	20.3%	4,477	128,409	74.0%	551,315,420	73.3%	4,293	2,423	1.4%	11,073,024	1.5%	4,570	8,584	4.9%	37,286,359	5.0%	4,344
75,001 - 80,000	43,189	64	219,791,894	7,107	16.4%	37,679,377		5,302	33,815	78.2%	170,039,169	77.4%	5,029	496	1.1%	2,694,303	1.2%	5,432	1,835	4.2%	9,379,045	4.3%	5,111
80,001 - 100,000	127,903	198	757,349,989	17,668	13.8%	108,794,826	14.4%	6,158	104,772	81.8%	614,509,743	81.1%	5,865	1,289	1.0%	8,002,807	1.1%	6,209	4,372	3.4%	26,042,613	3.4%	5,957
100,001 - 120,000	77,254	139	567,476,618	8,666	11.2%	66,334,757		7,655	65,960	85.2%	480,278,975	84.6%	7,281	606	0.8%	4,653,657	0.8%	7,679	2,161	2.8%	16,209,229	2.9%	7,501
120,001 - 160,000	80,006	139	756,295,227	7,892	9.8%	76,392,549		9,680	69,825	87.1%	656,700,581	86.8%	9,405	550	0.7%	5,288,703	0.7%	9,616	1,878	2.3%	17,913,394	2.4%	9,539
160,001 - 200,000 200,001 or more	37,376 74,082	92 276	466,543,464 2,814,821,966	3,309 6,583	8.8% 8.9%	41,968,300 291,345,928		12,683 44,257	33,125 65,760	88.4% 88.4%	411,368,912 2,434,617,945	88.2% 86.5%	12,419 37,023	235 586	0.6% 0.8%	3,044,175 36,151,637	0.7% 1.3%	12,954 61,692	799 1,429	2.1% 1.9%	10,162,077 52,706,456	2.2% 1.9%	12,718 36,883
TOTAL		948,448	9,346,190,459	1,563,416		2,034,790,518		1,302	1,513,721		6,579,183,971		4,346		2.0%	157,045,447	1.7%	2,004	708,627	18.3%	575,170,523	6.2%	812
FAGI Level	2,510,055	, 10,110	3,010,130,103	1,000,110	1012 70	2,00 1,7 0,010	211070	1,002			F FEDERAL ADJU			_	210 / 0	207,010,117	21,70	_,,,,,	700,027	10.070	0.0,1.0,020	0.270	012
Non-Positive AGI	428	53,293	2,807,964	30,991	57.7%	211,206	7.5%	7	17,223	32.1%	1,087,442	38.7%	63	1,528	2.8%	1,379,311	49.1%	903	3,979	7.4%	130,005	4.6%	33
\$ 1 - 3,999	31,808	166,361	1,360,012	168,410	85.0%	1,320,260		8	14,732	7.4%	29,443	2.2%	2	2,766	1.4%	7,330	0.5%	3	12,261	6.2%	2,979	0.2%	0
4,000 - 9,999	173,205	208,511	28,053,072	267,151	70.0%	27,519,073	98.1%	103	36,949	9.7%	105,507	0.4%	3	5,952	1.6%	378,692	1.3%	64	71,664	18.8%	49,800	0.2%	1
10,000 - 14,999	179,091	175,990	60,509,074	188,372	53.1%	56,454,291	93.3%	300	49,748	14.0%	807,845	1.3%	16	5,812	1.6%	1,516,605	2.5%	261	111,149	31.3%	1,730,333	2.9%	16
15,000 - 19,999	213,235	118,799	102,468,167	150,790	45.4%	81,481,480		540	59,981	18.1%	5,371,274	5.2%	90	6,696	2.0%	3,302,761	3.2%	493	114,567	34.5%	12,312,652	12.0%	107
20,000 - 24,999	231,941	59,608	152,589,272	124,896	42.8%	102,799,731	67.4%	823	64,632	22.2%	13,176,096	8.6%	204	7,344	2.5%	5,655,289	3.7%	770	94,677	32.5%	30,958,156	20.3%	327
25,000 - 29,999	224,861	34,780	200,672,357	108,878	41.9%	121,255,400		1,114	63,255	24.4%	23,295,554	11.6%	368	7,475	2.9%	7,785,006	3.9%	1,041	80,033	30.8%	48,336,397	24.1%	604
30,000 - 39,999	368,063	41,321	469,836,985	171,931	42.0%	261,368,373	55.6%	1,520	124,897	30.5%	86,088,948	18.3%	689	13,399	3.3%	19,211,422	4.1%	1,434	99,157	24.2%	103,168,242	22.0%	1,040
40,000 - 49,999	265,280	26,123	470,786,020	115,124	39.5%	230,225,387		2,000	118,994	40.8%	143,312,897	30.4%	1,204	9,729	3.3%	18,694,419	4.0%	1,922	47,556	16.3%	78,553,317	16.7%	1,652
50,000 - 59,999 60,000 - 69,999	208,846 173,643	19,261	465,422,149 465,161,540	76,998 48,746	33.8% 26.0%	185,984,288 141,570,001	40.0% 30.4%	2,415 2,904	117,943 119,046	51.7% 63.6%	204,742,683	44.0%	1,736 2,259	5,963 3,586	2.6% 1.9%	14,760,594 10,642,872	3.2% 2.3%	2,475 2,968	27,203 15,934	11.9% 8.5%	59,934,584 44,039,213	12.9% 9.5%	2,203 2,764
70,000 - 79,999	147,251	13,669 9,324	463,293,023	31,397	20.1%	108,538,842	23.4%	3,457	113,486	72.5%	268,909,454 315,384,942	57.8% 68.1%	2,259	2,248	1.4%	7,961,875	1.7%	3,542	9,444	6.0%	31,407,364	6.8%	3,326
80,000 - 79,999 80,000 - 89,999	123,222	6,984	448,134,809	20,688	15.9%	83,946,420	18.7%	4,058	102,026	78.4%	333,763,737	74.5%	3,271	1,468	1.4%	6,034,297	1.7%	3,542 4,111	6,024	4.6%	24,390,355	5.4%	3,326 4,049
90,000 - 99,999	101,529	4,720	420,741,368	13,966	13.1%	65,048,588		4,658	87,603	82.5%	333,862,941	79.4%	3,811	1,028	1.0%	4,849,654	1.2%	4,718	3,652	3.4%	16,980,185	4.0%	4,650
100.000 - 149.999	266,300	7,823	1,517,734,203	28,132	10.3%	173,591,082		6,171	236,634	86.3%	1,286,998,993	84.8%	5,439	2,032	0.7%	12,424,952	0.8%	6,115	7,325	2.7%	44,719,176	2.9%	6,105
150,000 - 199,999	93,843	1,110	826,889,315	7,681	8.1%	72,332,059	8.7%	9,417	84,806	89.3%	731,196,494	88.4%	8,622	545	0.6%	5,115,475	0.6%	9,386	1,921	2.0%	18,245,287	2.2%	9,498
200,000 - 499,999	92,010	633	1,481,494,411	7,386	8.0%	124,319,811	8.4%	16,832	82,917	89.5%	1,317,712,880	88.9%	15,892	620	0.7%	10,516,081	0.7%	16,961	1,720	1.9%	28,945,639	2.0%	16,829
500,000 - 999,999	14,559	89	606,542,382	1,208	8.2%	51,092,648	8.4%	42,295	13,099	89.4%	540,760,567	89.2%	41,283	103	0.7%	4,318,945	0.7%	41,932	238	1.6%	10,370,222	1.7%	43,572
1,000,000 or more	6,584	49	1,161,694,336	671	10.1%	145,731,578	12.5%	217,186	5,750	86.7%	972,576,274	83.7%	169,144	89	1.3%	22,489,867	1.9%	252,695	123	1.9%	20,896,617	1.8%	169,891
TOTAL	2,915,699	948,448	9,346,190,459	1,563,416	40.5%	2,034,790,518	21.8%	1,302	1,513,721	39.2%	6,579,183,971	70.4%	4,346	78,383	2.0%	157,045,447	1.7%	2,004	708,627	18.3%	575,170,523	6.2%	812

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2012





ALL RETURNS

	Num	ber			Modific	ations]	Deductions Clair			Persona	l Exemption	Computed NC T	axable Income				Aver-	1
	of		Federal		to			[§105-134.6.(a	a2)] by Typ	e+:	Alle	owance++:	[includes return	s with deficit]			Net	age	l
	Retur	ns	AGI	Aver-	Feder	al	Standar	d Deduction	Itemized	Deductions							Tax	Net Tax	l
	Filed	l:	[includes	age	AG	I:					Number				Computed		Liability	Per	Effec-
	[Com-	[No	returns	Federal			Number		Number		of		[before	[after	Gross	Total	[after	Return	tive
	bined	Tax	with	AGI			of	Deduction	of	Deduction	Exemp-	Allowance	residency	residency	Tax	Credits	application	[All	Tax
	Filing	Lia-	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	tions	Amount	proration]	proration]	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	Statuses]	bility]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level								A. BY SIZI	E OF NC T	TAXABLE INC	OME								
No Taxable Income	858,509	858,509	63,159,398,462	73,569	3,748,318,594	10,723,733,604	620,905	2,614,694,944	237,604	11,251,052,216	1,623,774	3,960,190,885	38,358,045,407	(8,674,284,587)	-	-	-	-	-
\$ 1 - 2,000	255,492	81,065	10,019,435,050	39,216	175,187,046	898,322,855	215,881	810,153,054	39,611	1,261,615,003	397,646	974,336,460	6,250,194,724	242,742,144	14,573,894	5,274,447	9,299,447	36.40	3.83%
2,001 - 4,000	210,584	59,231	7,834,041,489	37,202	76,835,067	664,362,380	181,027	704,995,668	29,557	923,337,496	357,795	884,223,123	4,733,957,889	627,595,782	37,716,307	13,309,162	24,407,145	115.90	3.89%
4,001 - 6,000	188,026	33,890	7,059,314,388	37,544	64,158,072	585,916,997	161,208	639,525,654	26,818	652,527,670	338,080	836,572,540	4,408,929,599	937,236,929	56,336,268	18,373,454	37,962,814	201.90	4.05%
6,001 - 10,000	326,653	23,764	12,446,316,445	38,103	136,977,931	1,092,146,209	275,776	1,121,235,985	50,877	1,355,178,479	647,056	1,553,639,314	7,461,094,389	2,595,697,212	155,917,546	40,306,153	115,611,393	353.93	4.45%
10,001 - 10,625	45,963	1,078	1,991,162,014	43,321	14,264,461	157,386,608	38,335	157,577,587	7,628	181,270,045	90,924	225,724,484	1,283,467,751	473,997,971	28,466,177	6,008,223	22,457,954	488.61	4.74%
10,626 - 12,750	150,766	2,268	6,193,565,943	41,081	44,478,644	537,255,233	124,013	513,913,784	26,753	615,655,886	302,575	749,798,257	3,821,421,427	1,759,931,855	105,712,009	19,713,977	85,998,032	570.41	4.89%
12,751 - 15,000	149,847	1,291	6,391,184,607	42,651	46,222,757	563,012,865	121,230	506,593,089	28,617	634,987,848	303,211	751,868,452	3,980,945,110	2,076,904,577	125,524,970	19,153,206	106,371,764	709.87	5.12%
15,001 - 17,000	124,424	723	5,420,004,145	43,561	27,051,320	501,429,374	98,507	414,284,885	25,917	556,486,397	251,493	623,894,664	3,350,960,145	1,989,357,800	121,348,695	15,390,946	105,957,749	851.59	5.33%
17,001 - 20,000	171,047	594	7,831,845,626	45,788	44,911,584	724,571,236	131,429	557,779,871	39,618	766,361,710	344,683	854,370,233	4,973,674,160	3,160,112,979	194,906,619	20,014,561	174,892,058	1,022.48	5.53%
20,001 - 21,250	66,050	235	3,374,568,780	51,091	19,438,785	300,428,765	49,188	209,995,838	16,862	333,905,495	131,822	326,072,218	2,223,605,249	1,362,180,324	84,767,404	7,158,142	77,609,262	1,175.01	5.70%
21,251 - 25,000	182,002	545	8,734,694,418	47,992	46,325,609	860,040,738	131,051	560,467,678	50,951	801,210,762	360,426	891,344,306	5,667,956,543	4,201,217,217	264,486,119	18,432,179	246,053,940	1,351.93	5.86%
25,001 - 30,000	205,878	491	11,746,529,544	57,056	67,356,914	1,068,509,551	137,851	596,799,226	68,027	1,122,241,258	404,026	997,085,051	8,029,251,372	5,645,183,269	361,443,583	19,209,488	342,234,095	1,662.32	6.06%
30,001 - 40,000	311,670	726	20,816,974,087	66,792	88,372,815	1,820,762,259	182,744	832,852,269	128,926	1,999,737,786	727,386	1,567,374,521	14,684,620,067	10,819,994,167	704,701,970	31,611,228	673,090,742	2,159.63	6.22%
40,001 - 50,000	226,907	495	19,615,131,907	86,446	107,490,609	1,447,208,180	111,968	549,363,543	114,939	1,949,116,052	504,546	1,224,540,202		10,153,294,772	670,358,800	28,402,458	641,956,342	2,829.16	6.32%
50,001 - 60,000	170,906	331	15,654,538,511	91,597	76,498,372	1,117,604,616	70,157	365,690,793	100,749	1,567,096,480	410,286	977,832,852	11,702,812,142	9,362,975,040	623,689,441	25,019,955	598,669,486	3,502.92	6.39%
60,001 - 75,000	183,923	306	19,285,111,752	104,854	271,676,059	1,483,658,802	58,603	315,266,743	125,320	2,002,235,651	464,782	1,079,276,401	14,676,350,214	12,316,347,281	828,948,552	30,503,683	798,444,869	4,341.19	6.48%
75,001 - 80,000	45,804	68	6,517,538,304	142,292	24,165,006	346,424,938	11,564	63,084,043	34,240	617,858,646	118,889	261,534,442	5,252,801,241	3,547,783,799	240,497,898	7,468,914	233,028,984	5,087.52	6.57%
80,001 - 100,000	135,277	210	18,963,871,221	140,185	103,865,600	1,071,324,858	25,335	140,049,099	109,942	1,942,480,014	366,874	746,152,096	15,167,730,754	12,070,541,332	822,889,956	22,488,388	800,401,568	5,916.76	6.63%
100,001 - 120,000	81,809	142	13,424,294,057	164,093	74,049,617	719,820,541	11,051	61,703,918	70,758	1,359,250,454	229,382	457,352,355		8,930,106,822	617,692,079	17,070,678	600,621,401	7,341.75	6.73%
120,001 - 160,000	84,784	148	18,530,205,173	218,558	127,426,309	930,789,807	8,409	46,927,153	76,375	, , ,	242,689	484,245,986		11,639,955,337	824,456,672	23,608,399	800,848,273	9,445.75	6.88%
160,001 - 200,000 200,001 or more	39,733 79,436	97 292	10,733,070,622	270,130	99,834,175 2,237,094,618	536,459,984 2,881,908,699	2,994 4,018	16,718,663 22,450,986	36,739	/ / /	116,749 240,334	233,103,998 480,258,149		7,064,178,015 43,913,976,005	510,905,752 3,330,320,115	15,560,699	495,345,053 3,045,206,198	12,466.84 38,335.34	7.01%
TOTAL	/		74,960,957,371 370,703,753,915						75,418 1 522 246				, , ,	146,217,026,042				2,336.51	6.93%
FAGI Level	1,250,150	1,000,122	070,700,700,510	00,001	,,,21,,,,,,,	51,055,077,077	2,770,211	B. BY SIZE OF					275,501,202,200	110,217,020,012	10,720,000,020	005,152,227	10,020,100,205	2,000,01	0.1070
Non-Positive AGI	65,803	65,268	(12,560,429,042)	(190,879)	3,166,225,130	539,744,018	41,720	137,955,033	24,083	833,798,285	100,886	216,877,861	(11,122,579,109)	(3,026,844,840)	3,414,373	192,065	3,222,308	48.97	-0.03%
\$ 1 - 3,999	217,314	183,272	464,730,335	2,139	11,687,735	99,122,221	198,892	582,932,896	18,422	145,101,623	161,644	402,867,514	(753,606,184)	(905,958,520)	1,496,514	55,416	1,441,098	6.63	0.31%
4,000 - 9,999	412,975	221,997	2,953,724,168	7,152	24,148,389	486,096,031	388,022	1,400,669,779	24,953	295,572,282	518,198	1,296,165,252	(500,630,787)	(517,624,491)	32,391,699	2,259,662	30,132,037	72.96	1.02%
10,000 - 14,999	381,473	185,661	4,774,262,908	12,515	14,243,779	738,864,026	349,802	1,385,967,120	31,671	396,158,916	676,772	1,689,493,936	578,022,689	526,866,241	77,947,398	13,678,951	64,268,447	168.47	1.35%
15,000 - 19,999	357,076	125,942	6,220,862,557	17,422	15,322,475	794,424,978	321,116	1,323,978,918	35,960	461,455,425	711,274	1,775,606,714	1,880,718,997	1,788,303,187	140,228,358	31,730,826	108,497,532	303.85	1.74%
20,000 - 24,999	314,456	64,512	7,058,995,079	22,448	14,064,797	759,253,911	273,181	1,151,226,483	41,275	535,109,685	673,248	1,629,276,437	2,998,193,361	2,873,835,598	198,794,068	38,012,360	160,781,708	511.30	2.28%
25,000 - 29,999	280,140	38,124	7,690,542,303	27,452	13,232,152	800,938,217	230,812	987,855,169	49,328	630,355,694	587,889	1,467,292,266	3,817,333,108	3,659,562,363	245,822,816	35,293,147	210,529,669	751.52	2.74%
30,000 - 39,999	444,297	46,310	15,410,175,067	34,684	30,613,556	1,715,937,913	327,038	1,452,808,111	117,259	1,476,379,603	930,008	2,319,918,463	8,475,744,533	8,108,379,978	542,100,692	49,046,235	493,054,457	1,109.74	3.20%
40,000 - 49,999	319,892	29,917	14,318,746,882	44,761	31,835,105	1,856,138,487	196,908	939,892,688	122,984	1,596,840,696	671,985	1,675,451,291	8,282,258,825	7,843,442,353	526,675,695	30,624,234	496,051,461	1,550.68	3.46%
50,000 - 59,999	252,326	22,533	13,832,627,851	54,820	35,676,341	1,991,581,954	133,860	686,601,915	118,466	1,637,228,981	553,761			7,688,764,481	517,173,869		491,458,359	1,947.71	3.55%
60,000 - 69,999	208,240	16,503	13,506,027,540	64,858	35,780,269	2,009,852,134	95,967	522,841,212	112,273	1,641,018,932	486,314	1,179,727,677	8,188,367,854	7,659,941,537	515,246,811		491,096,069	2,358.32	3.64%
70,000 - 79,999	174,975	11,853	13,098,083,258	74,857	33,776,281	1,920,504,319	68,180	384,538,355	106,795		429,319	1,048,872,554		7,613,969,720	512,949,002		489,856,349	2,799.58	3.74%
80,000 - 89,999	146,086	9,228	12,395,532,775	84,851		1,825,032,740	46,046	266,499,215	100,040		461,718		7,872,854,467	7,319,191,483	495,268,116		474,156,284	3,245.73	3.83%
90,000 - 99,999	119,483	6,678	11,329,956,062		35,532,039	1,621,476,022	,	179,918,800	88,895		313,144	765,920,501		6,839,232,543			444,295,623	3,718.48	3.92%
100,000 - 149,999	314,739	14,246	37,867,593,273	120,314	134,366,190	4,820,246,354	52,096	308,044,848	262,643		860,008	1,716,914,785		24,168,036,323	1,657,079,698	45,224,776	1,611,854,922	5,121.24	4.26%
150,000 - 199,999	114,634	4,878	19,643,529,177	171,359	109,478,387	2,032,858,603	10,474	61,121,945		2,297,613,017	327,872	654,470,680		12,927,303,402	911,616,916		885,511,021	7,724.68	4.51%
200,000 - 499,999	123,297	8,976	35,560,489,542	288,413	368,521,126	2,954,131,394	-	43,114,937		3,686,425,590	365,993	731,278,299	28,514,060,448	22,623,543,213			1,592,719,384	12,917.75	4.48%
500,000 - 999,999	26,255	4,826	18,010,280,942		342,922,965		794	4,263,370		1,562,184,071	80,634	161,105,102		9,192,959,072	696,446,987		652,027,252	24,834.40	3.62%
1,000,000 or more	22,029	5,775	149,128,023,239				382	1,893,679		14,398,958,042	64,761	129,599,000	134,858,881,144	19,834,122,399			1,335,514,589	60,625.29	0.90%
TOTAL	4,295,490	1,066,499	370,703,753,915	86,301	7,721,999,964	31,033,079,099	2,773,244	11,822,124,473			8,975,428	21,140,790,989	273,564,202,208	146,217,026,042				2,336.51	2.71%
Source: 2012 in	ndividual i	4	r arritment Ctat	ctical com		ampiled from	nomanmal:	noomo tor info	· · · · · · · · · · · · · · · · · · ·	arritua atad fuan	4 to 27 27002	2012 D 400 c	and D 400TC fo	bossossand .	within the DOI	demania			

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$49,213,401 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals) or \$750 (unmarried individuals) apply for the aged or blind.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes. ++\$2,500 (\$2,000 for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

ALL RETURNS: STANDARD DEDUCTION

	Numbe	er			Modificat	ions	Sta	ndard De	duction+:		Personal F	Exemption	Computed NC Ta	xable Income		NCTI				Aver-	
	of		Federal		to			as a			Allow	ance++:	[includes returns	with deficit]		as			Net	age	
	Return	s	AGI	Aver-	Federal			%		l i					Effec-	a			Tax	Net Tax	Ì
	Filed:		[includes	age	AGI	[:		of		Aver-	Number				tive	%	Computed		Liability	Per	Effec-
		No	returns	Federal			Number	All Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Tax	Tax	with	AGI			of	turns	Deduction	SD	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	[All SD	Tax
	Lia-	Lia-	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	bility	bility	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level									A. BY SIZE O	F NC TA	XABLE IN	COME									
No Taxable Income	-	620,905	6,452,143,831	10,392	474,198,303	4,768,660,611	620,905	72.3%	2,614,694,944	4,211	1,160,735	2,866,378,935	(3,323,392,356)	(3,905,564,101)	117.5%	-51.5%	-	-	-	- 1	
\$ 1 - 2,000	139,553	76,328	2,810,728,589	13,020	24,308,967	355,454,784	215,881	84.5%	810,153,054	3,753	317,071	789,193,108	880,236,610	206,877,618	23.5%	31.3%	12,421,112	4,970,529	7,450,583	34.51	3.60%
2,001 - 4,000	124,811	56,216	2,711,706,543	14,980	6,830,471	296,787,130	181,027	86.0%	704,995,668	3,894	298,847	744,932,019	971,822,197	539,505,523	55.5%	35.8%	32,422,764	12,501,587	19,921,177	110.05	3.69%
4,001 - 6,000	129,094	32,114	2,769,080,668	17,177	4,329,856	267,500,966	161,208	85.7%	639,525,654	3,967	284,911	709,696,969	1,156,686,935	803,429,116	69.5%	41.8%	48,293,691	17,215,435	31,078,256	192.78	3.87%
6,001 - 10,000	253,449	22,327	5,556,026,722	20,147	7,122,808	491,081,206	275,776	84.4%	1,121,235,985	4,066	544,620	1,307,086,124	2,643,746,215	2,189,291,287	82.8%	47.6%	131,506,114	37,355,360	94,150,754	341.40	4.30%
10,001 - 10,625	37,364	971	871,296,537	22,728	1,030,368	69,530,188	38,335	83.4%	157,577,587	4,111	75,548	188,507,203	456,711,927	395,341,721	86.6%	52.4%	23,742,649	5,520,953	18,221,696	475.33	4.61%
10,626 - 12,750	122,048	1,965	2,984,093,867	24,063	2,887,038	237,705,296	124,013	82.3%	513,913,784	4,144	248,418	618,790,779	1,616,571,046	1,447,333,475	89.5%	54.2%	86,930,641	17,897,938	69,032,703	556.66	4.77%
12,751 - 15,000	120,157	1,073	3,204,806,128	26,436	5,635,816	247,712,234	121,230	80.9%	506,593,089	4,179	245,639	612,026,849	1,844,109,772	1,679,834,648	91.1%	57.5%	101,519,887	17,168,228	84,351,659	695.80	5.02%
15,001 - 17,000	97,937	570	2,830,971,376	28,739	3,354,090	219,306,346	98,507	79.2%	414,284,885	4,206	199,225	496,848,948	1,703,885,287	1,574,629,810	92.4%	60.2%	96,058,865	13,511,828	82,547,037	837.98	5.24%
17,001 - 20,000	130,989	440	4,110,420,762	31,275	4,850,987	317,286,394	131,429	76.8%	557,779,871	4,244	264,851	660,141,753	2,580,063,731	2,426,871,077	94.1%	62.8%	149,734,277	17,160,322	132,573,955	1,008.71	5.46%
20,001 - 21,250	49,026	162	1,661,795,547	33,785	2,161,434	131,248,852	49,188	74.5%	209,995,838	4,269	98,182	244,276,017	1,078,436,274	1,014,297,086	94.1%	64.9%	63,166,954	5,942,701	57,224,253	1,163.38	5.64%
21,251 - 25,000	130,718	333	4,767,699,741	36,380	5,054,477	378,356,745	131,051	72.0%	560,467,678	4,277	258,488	643,571,215	3,190,358,580	3,022,485,964	94.7%	66.9%	190,424,912	14,672,594	175,752,318	1,341.10	5.81%
25,001 - 30,000	137,592	259	5,650,087,110	40,987	12,784,659	455,112,511	137.851	67.0%	596,799,226	4,329	267,818	666,383,459	3,944,576,573	3,774,332,013	95.7%	69.8%	241,779,486	13,822,698	227,956,788	1,653,65	6.04%
30,001 - 40,000	182,414	330	9,016,364,741	49,339	11,149,021	722,124,102	182,744	58.6%	832,852,269	4,557	370,680	920,487,411	6,552,049,980	6,316,486,102	96.4%	72.7%	411,272,103	19,692,441	391,579,662	2,142.78	6.20%
40,001 - 50,000	111,795	173	6,778,371,141	60,538	9,237,720	489,386,508	111,968	49.3%	549,363,543	4,906	244,676	603,973,310	5,144,885,500	4,994,916,701	97.1%	75.9%	329,620,820	14,316,967	315,303,853	2,816.02	6.31%
50,001 - 60,000	70,064	93	5,000,332,313	71,273	7,816,344	321,098,107	70,157	41.1%	365,690,793	5,212	163,155	396,970,200	3,924,389,557	3,831,037,672	97.6%	78.5%	255,053,626	10,129,464	244,924,162	3,491.09	6.39%
60,001 - 75,000	58,527	76	4,916,359,268	83,893	9,030,507	287,132,714	58,603	31.9%	315,266,743	5,380	139,314	332,802,549	3,990,187,769	3,901,123,622	97.8%	81.2%	262,476,128	9,526,805	252,949,323	4,316,32	6.48%
75,001 - 80,000	11,552	12	1,110,144,141	96,000	2,281,229	62,227,323	11,564	25.2%	63,084,043	5,455	27,629	64,767,260	922,346,744	895,278,673	97.1%	83.1%	60,725,911	1,986,342	58,739,569	5,079,52	6.56%
80,001 - 100,000	25,302	33	2,727,232,926	107,647	7,849,674	161,225,470	25,335	18.7%	140,049,099	5,528	61,119	129,695,263	2,304,112,768	2,245,974,609	97.5%	84.5%	153,295,657	4,330,690	148,964,967	5,879.81	6.63%
100,001 - 120,000	11.029	22	1,417,538,012	128,272	4,325,024	80,913,844	11,051	13.5%	61,703,918	5,584	26,900	53,623,936	1,225,621,338	1,200,930,253	98.0%	86.5%	83,205,721	2,372,991	80,832,730	7,314,52	6.73%
120,001 - 160,000	8,388	21	1,355,755,639	161,227	5,808,754	79,820,638	8,409	9.9%	46,927,153	5,581	20,162	40,217,177	1,194,599,425	1,144,711,216	95.8%	88.1%	81,263,003	2,771,164	78,491,839	9.334.27	6.86%
160,001 - 200,000	2,982	12	622,538,975	207,929	5,127,191	39,103,785	2,994	7.5%	16,718,663	5,584	7,416	14,708,900	557,134,818	531,961,326	95.5%	89.5%	38,573,105	1,522,881	37,050,224	12,374.82	
200,001 or more	3,992	26	1,697,917,105	422,578	31,196,051	87,148,959	4,018	5.1%	22,450,986	5,588	9,733	19,463,500	1.600.049.711	1,506,492,338	94.2%	94.2%	113,216,945	10,162,507	103,054,438	25,648.19	6.84%
TOTAL	1,958,783	814,461	81,023,411,681	29,216	648,370,789	10,565,924,712	2,773,244	64.6%	11.822.124.473	4,263	5,335,137	13.124.542.884	46,159,190,400	41,737,577,749	90.4%	57.0%	2,966,704,371	254,552,425	2,712,151,946	977.97	5.94%
FAGI Level		. , .	. ,, ,		7	.,,	, -,		B. BY SIZE OF F	EDERAI	ADJUSTEI	GROSS INCOME	.,,,	7 - 7 - 7 - 1			, , . , .	,,,,,	, , , , ,		
Non-Positive AGI	278	41,442	(1,549,501,332)	(37,140)	491,920,731	99,730,662	41,720	63.4%	137,955,033	3,307	57,938	119,274,946	(1,414,541,242)	(933,089,863)	66.0%	91.3%	506,924	19,810	487,114	11.68	-0.03%
\$ 1 - 3,999	32,742	166,150	439,784,950	2,211	5,962,932	80,641,529	198,892	91.5%	582,932,896	2,931	141,512	352,652,803	(570,479,346)	(572,548,102)	100.4%	-129.7%	1,376,970	52,864	1,324,106	6.66	0.30%
4,000 - 9,999	186,664	201,358	2,772,653,829	7,146	6,736,549	421,988,862	388,022	94.0%	1,400,669,779	3,610	485,721	1,214,776,956	(258,045,219)	(272,040,795)	105.4%	-9.3%	31,527,829	2,223,972	29,303,857	75.52	1.06%
10,000 - 14,999	186,527	163,275	4,374,938,785	12,507	6,275,762	630,445,327	349,802	91.7%	1,385,967,120	3,962	632,064	1,578,286,903	786,515,197	731,829,158	93.0%	18.0%	75,718,073	13,568,895	62,149,178	177.67	1.42%
15,000 - 19,999	215,160	105,956	5,591,343,397	17,412	4,731,437	634,668,210	321,116	89.9%	1,323,978,918	4,123	655,999	1,637,427,266	2,000,000,440	1,906,349,201	95.3%	35.8%	134,098,896	31,354,729	102,744,167	319.96	1.84%
20,000 - 24,999	226,551	46,630	6,127,507,216	22,430	5,149,346	548,722,493	273,181	86.9%	1,151,226,483	4,214	605,898	1,461,615,094	2,971,092,492	2,848,618,738	95.9%	48.5%	185,671,795	37,015,596	148,656,199	544.17	2.43%
25,000 - 29,999	208,157	22,655	6,330,740,006	27,428	5,068,232	535,682,434	230,812	82.4%	987,855,169	4,280	504,671	1,259,993,640	3,552,276,995	3,406,857,326	95.9%	56.1%	219,683,330	33,275,851	186,407,479	807.62	2.94%
30,000 - 39,999	303,451	23,587	11,293,071,355	34,531	9,914,437	1,043,787,845	327,038	73.6%	1,452,808,111	4,442	724,272	1,807,893,997	6,998,495,839	6,680,011,268	95.4%	62.0%	433,898,274	42,625,923	391,272,351	1.196.41	3.46%
40,000 - 49,999	183,057	13,851	8,786,316,488	44,621	9,310,324	1,013,500,563	196,908	61.6%	939,892,688	4,773	445,202	1,110,470,159	5,731,763,402	5,382,175,716	93.9%	65.2%	353,660,625	22,827,735	330,832,890	1,680,14	3.77%
50,000 - 59,999	124,584	9,276	7,325,040,370	54,722	10,954,311	976,174,937	133,860	53.1%	686,601,915	5,129	315,305	783,696,048	4,889,521,781	4,540,640,742	92.9%	66.8%	300,095,024	16,343,316	283,751,708	2,119.76	3.87%
60,000 - 69,999	89,775	6,192	6,211,520,478	64,726	7,802,971	903,852,023	95,967	46.1%	522,841,212	5,448	234,625	573,538,184	4,219,092,030	3,886,805,577	92.1%	67.9%	258,346,964	12,602,992	245,743,972	2,560.71	3.96%
70,000 - 79,999	64,003	4,177	5,093,121,456	74,701	7,884,719	800,835,776	68,180	39.0%	384,538,355	5,640	169,169	415,392,311	3,500,239,733	3,189,211,558	91.1%	68.7%	213,368,736	9,626,447	203,742,289	2,988.30	4.00%
80,000 - 79,999	42,972	3,074	3,899,443,720	84,686	7,186,605	694,015,223	46,046	31.5%	266,499,215	5,788	114,308	279,010,642	2,667,105,245	2,402,202,688	90.1%	68.4%	161,708,006	6,786,826	154,921,180	3,364,49	3.97%
90,000 - 99,999	28,514	2,074	2,894,724,677	94,636	5,893,625	546,321,072	30,588	25.6%	179,918,800	5,882	75,544	185,124,405	1,989,254,025	1,768,376,203	88.9%	68.7%	119,549,306	4,770,013	114,779,293	3,752.43	3.97%
100,000 - 149,999	48,762	3,334	6,123,433,510	117,541	16,761,378	1,152,015,461	52,096	16.6%	308.044.848	5,913	126,893	253,006,603	4,427,127,976	3,774,967,354	85.3%	72.3%	258,582,441	7,434,357	251.148.084	4.820.87	4.10%
150,000 - 149,999	9.819	655	1,779,759,999	169,922	8,103,886	249,181,992	10,474	9.1%	61,121,945	5,836	25,371	50,510,927	1,427,049,021	1,118,041,055	78.3%	80.2%	79,095,380	2,878,998	76,216,382	7,276,72	4.10%
200,000 - 499,999	6,753	613	2,021,617,666	274,453	15,978,599	181,027,852	7,366	6.0%	43,114,937	5,853	18,027	36,653,500	1,776,799,976	1,281,392,937	72.1%	87.9%	94,165,812	6,140,762	88.025.050	11.950.18	4.35%
500,000 - 999,999	695	99	531,110,621	668,905	5,983,643	24,719,470	7,300	3.0%	4,263,370	5,369	1,835	3,645,500	504,465,924	298,226,287	59.1%	95.0%	22,622,567	2,476,880	20.145.687	25,372,40	3.79%
1.000.000 or more	319	63	976,784,492	2,557,027	16,751,302	28,612,983	382	1.7%	1,893,679	4,957	783	1,573,000	961.456.132	299,550,701	31.2%	98.4%	23,027,419	2,526,459	20,500,960	53,667,43	2.10%
TOTAL	1,958,783	814.461	81,023,411,681	29,216	648,370,789	10,565,924,712			11,822,124,473		5,335,137	13,124,542,884	46,159,190,400	41,737,577,749	90.4%	57.0%	2,966,704,371	254,552,425	2,712,151,946	977.97	
JUL	2,750,705	U17,7U1	71,023,711,001	27,210	370,370,707	10,000,724,712	2,113,244	34.0 / 0	11,022,127,473	7,203	2,000,101	20,127,072,004	10,137,170,400	21,131,311,147	JU.7 /0	57.070	2,700,707,371	204,002,420	2,112,131,740	711.71	3.33 /0

Source; 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated

tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error. Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$46,960,588 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer. +In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals) or \$750 (unmarried individuals) apply for the aged or blind.

^{++\$2,500 (\$2,000} for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

ALL RETURNS: ITEMIZED DEDUCTIONS

	Nun	nber			Modific	cations]	Itemized	Deductions+:		Persona	l Exemption	Computed No	C Taxable Income	e	NCTI				Aver-	
	of	f	Federal		to			as a			Alle	owance++:	[includes ret	urns with deficit]		as			Net	age	1
	Retu	ırns	AGI	Aver-	Feder	ral		%							Effec-	a			Tax	Net Tax	1
	File	ed:	[includes	age	AG	H:		of		Aver-	Number				tive	%	Computed		Liability	Per	Effec-
		No	returns	Federal			Number	All Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Tax	Tax	with	AGI			of	turns	Deduction	ID	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	[All ID	Tax
	Lia-	Lia-	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	bility	bility	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level									A. BY SIZI	E OF NO	TAXABL	E INCOME									
No Taxable Income	-	237,604	56,707,254,631	238,663	3,274,120,291	5,955,072,993	237,604	27.7%	11,251,052,216	47,352	463,039	1,093,811,950	41,681,437,762	(4,768,720,486)	-11.4%	73.5%		-	-	-	-
\$ 1 - 2,000	34,874	4,737	7,208,706,461	181,987	150,878,079	542,868,071	39,611	15.5%	1,261,615,003	31,850	80,575	185,143,352	5,369,958,114	35,864,526	0.7%	74.5%	2,152,782	303,918	1,848,864	46.68	5.16%
2,001 - 4,000	26,542	3,015	5,122,334,946	173,304	70,004,596	367,575,250	29,557	14.0%	923,337,496		58,948	139,291,104	3,762,135,692	88,090,259	2.3%	73.4%	5,293,543	807,575	/ /	151.77	5.09%
4,001 - 6,000	25,042	1,776	4,290,233,719	159,976	59,828,216	318,416,031	26,818	14.3%	652,527,670		53,169	126,875,571	3,252,242,664	133,807,813	4.1%	75.8%	8,042,577	1,158,019	6,884,558	256.71	5.15%
6,001 - 10,000	49,440	1,437	6,890,289,723	135,430	129,855,123	601,065,003	50,877	15.6%	1,355,178,479		102,436	246,553,190	4,817,348,174	406,405,925	8.4%	69.9%	24,411,432	2,950,793	21,460,639	421.81	5.28%
10,001 - 10,625	7,521	107	1,119,865,477	146,810	13,234,093	87,856,420	7,628	16.6%	181,270,045		15,376	37,217,281	826,755,824	78,656,250	9.5%	73.8%	4,723,528	487,270	4,236,258	555.36	5.39%
10,626 - 12,750	26,450	303	3,209,472,076	119,967	41,591,606	299,549,937	26,753	17.7%	615,655,886		54,157	131,007,478	2,204,850,381	312,598,380	14.2%	68.7%	18,781,368	1,816,039	16,965,329	634.15	5.43%
12,751 - 15,000	28,399	218	3,186,378,479	111,346	40,586,941	315,300,631	28,617	19.1%	634,987,848		57,572	139,841,603	2,136,835,338	397,069,929	18.6%	67.1%	24,005,083	1,984,978		769.48	5.55%
15,001 - 17,000	25,764	153	2,589,032,769	99,897	23,697,230	282,123,028	25,917	20.8%	556,486,397	21,472	52,268	127,045,716	1,647,074,858	414,727,990	25.2%	63.6%	25,289,830	1,879,118	23,410,712	903.30	5.64%
17,001 - 20,000	39,464	154	3,721,424,864	93,933	40,060,597	407,284,842	39,618	23.2%	766,361,710		79,832	194,228,480	2,393,610,429	733,241,902	30.6%	64.3%	45,172,342	2,854,239	42,318,103	1,068.15	5.77%
20,001 - 21,250	16,789	73	1,712,773,233	101,576	17,277,351	169,179,913	16,862	25.5%	333,905,495		33,640	81,796,201	1,145,168,975	347,883,238	30.4%	66.9%	21,600,450	1,215,441	20,385,009	1,208.93	5.86%
21,251 - 25,000	50,739	212	3,966,994,677	77,859	41,271,132	481,683,993	50,951	28.0%	801,210,762		101,938	247,773,091	2,477,597,963	1,178,731,253	47.6%	62.5%	74,061,207	3,759,585		1,379.79	5.96%
25,001 - 30,000	67,795	232	6,096,442,434	89,618	54,572,255	613,397,040	68,027	33.0%	1,122,241,258		136,208	330,701,592	4,084,674,799	1,870,851,256	45.8%	67.0%	119,664,097	5,386,790	, ,	1,679.88	6.11%
30,001 - 40,000	128,530	396	11,800,609,346	91,530	77,223,794	1,098,638,157	128,926	41.4%	<i>' ' '</i>		356,706	646,887,110	8,132,570,087	4,503,508,065	55.4%	68.9%	293,429,867	11,918,787	281,511,080	2,183.51	6.25%
40,001 - 50,000	114,617	322	12,836,760,766	111,683	98,252,889	957,821,672	114,939	50.7%	/ / /		259,870	620,566,892	9,407,509,039	5,158,378,071	54.8%	73.3%	340,737,980	14,085,491	326,652,489	2,841.96	6.33%
50,001 - 60,000	100,511	238	10,654,206,198	105,750	68,682,028	796,506,509	100,749	58.9%			247,131	580,862,652	7,778,422,585	5,531,937,368	71.1%	73.0%	368,635,815	14,890,491	, ,	3,511.15	6.39%
60,001 - 75,000	125,090	230	14,368,752,484	114,656	262,645,552	1,196,526,088	125,320	68.1%	2,002,235,651	15,977	325,468	746,473,852	10,686,162,445	8,415,223,659	78.7%	74.4%	566,472,424	20,976,878	, ,	4,352.82	6.48%
75,001 - 80,000	34,184	56	5,407,394,163	157,926	21,883,777	284,197,615	34,240	74.8%	617,858,646		91,260	196,767,182	4,330,454,497	2,652,505,126	61.3%	80.1%	179,771,987	5,482,572		5,090.23	6.57%
80,001 - 100,000	109,765	177	16,236,638,295	147,684	96,015,926	910,099,388	109,942	81.3%	1,942,480,014	17,668	305,755	616,456,833	12,863,617,986	9,824,566,723	76.4%	79.2%	669,594,299	18,157,698		5,925.28	6.63%
100,001 - 120,000	70,638	120	12,006,756,045	169,688	69,724,593	638,906,697	70,758		/ / /		202,482	403,728,419	9,674,595,068	7,729,176,569	79.9%	80.6%	534,486,358	14,697,687	519,788,671	7,346.01	6.73%
120,001 - 160,000	76,248	127	17,174,449,534	224,870	121,617,555	850,969,169	76,375	90.1%	/ / /		222,527	444,028,809	14,130,643,821	10,495,244,121	74.3%	82.3%	743,193,669	20,837,235	′ ′	9,458.02	6.88%
160,001 - 200,000	36,654	85	10,110,531,647	275,199	94,706,984	497,356,199	36,739	92.5%	1,000,012,221		109,333	218,395,098	8,489,475,113	6,532,216,689	76.9%	84.0%	472,332,647	14,037,818	/ /	12,474.34	7.02%
200,001 or more TOTAL	75,152 1,270,208	266	73,263,040,266 289,680,342,234		2,205,898,567	2,794,759,740	75,418	94.9%	, , ,	80,903	230,601	460,794,649	66,111,870,193 227,405,011,808	42,407,483,667	64.1% 45.9%	90.2% 78.5%	3,217,103,170	274,951,410	2,942,151,760 7,324,316,623	39,011.27 4,811.52	6.94%
FAGI Level	1,270,200	232,030	209,000,342,234	190,290	7,073,029,173	20,407,134,300	1,322,240	33.4 /0	B. BY SIZE OF		, ,	, , ,		104,479,440,293	43.970	70.3 70	1,730,930,433	434,039,632	7,324,310,023	4,011.32	0.7076
	1 2571	22.026	(11.010.025.510)	(455.205)	2 (74 204 200	440.012.256	24.002	26.69/						(2.002.554.055)	21.60/	00.20/	2.007.440	150.055	2.725.104	112 55	0.020/
Non-Positive AGI	257	17,122	(11,010,927,710) 24,945,385	1,354	2,674,304,399	440,013,356 18,480,692	24,083 18,422	36.6% 8.5%	833,798,285 145,101,623		42,948	97,602,915	(9,708,037,867)	(2,093,754,977)	21.6%	88.2%	2,907,449 119,544	172,255 2,552		113.57	-0.02% 0.47%
\$ 1- 3,999	1,300		181,070,339		5,724,803	, ,					20,132	50,214,711		(333,410,418)	182.1%	-734.1%	ŕ	-		6.35	
4,000 - 9,999	4,314	20,639		7,256	17,411,840	64,107,169	24,953	6.0%	295,572,282		32,477	81,388,296	(242,585,568)	(245,583,696)	101.2%	-134.0%	863,870	35,690	,	33.19	0.46%
10,000 - 14,999 15,000 - 19,999	9,285 15,974	22,386 19,986	399,324,123 629,519,160	12,609 17,506	7,968,017 10,591,038	108,418,699 159,756,768	31,671 35,960	8.3% 10.1%	396,158,916 461,455,425		44,708 55,275	111,207,033 138,179,448	(208,492,508) (119,281,443)	(204,962,917) (118,046,014)	98.3% 99.0%	-52.2% -18.9%	2,229,325 6,129,462	110,056 376,097	2,119,269 5,753,365	66.92 159.99	0.53% 0.91%
20,000 - 24,999	23,393	17,882	931,487,864	22,568	8,915,451	210,531,418	35,960 41,275	13.1%	535,109,685		67,350	167,661,343	(119,281,443) 27,100,869	25,216,860	93.0%	2.9%	13,122,273	996,764		293.77	1.30%
25,000 - 24,999 25,000 - 29,999	33,859	17,882	1,359,802,297	27,567	8,163,920	265,255,783	41,275	17.6%	630,355,694		83,218	207,298,626	265,056,114	252,705,037	95.0% 95.3%	19.5%	26,139,486	2,017,296	, ,	489.02	1.77%
30,000 - 39,999	94,536	22,723	4,117,103,712	35,111	20,699,119	672,150,068	117,259	26.4%	1,476,379,603		205,736	512,024,466	1,477,248,694	1,428,368,710	95.5% 96.7%	35.9%	108,202,418	6,420,312	, ,	868.01	2.47%
40,000 - 49,999	106,918	16,066	5,532,430,394	44,985	22,524,781	842,637,924	122,984		<i>' ' '</i>		205,730	564,981,132	, , ,	2,461,266,637	96.7% 96.5%	35.9% 46.1%	173,015,070	7,796,499		1,343.42	2.47%
50,000 - 59,999	105,209	13,257	6,507,587,481	54,932	24,722,030			46.9%			238,456	590,315,758		3,148,123,739		50.5%	217,078,845	9,372,194		1,753.30	3.19%
60,000 - 69,999	101,962	10,311	7,294,507,062	64,971	27,977,298							606,189,493		3,773,135,960		54.4%	256,899,847				
70,000 - 79,999	99,119	7,676	8,004,961,802	74,956	25,891,562				/ / /		260,150	633,480,243		4,424,758,162		58.3%	299,580,266	13,466,206		,	
80,000 - 79,999	93,886	6,154	8,496,089,055	84,927	26,245,384				<i>' ' '</i>		347,410	626,930,209		4,916,988,795		61.3%	333,560,110	14,325,006			3.76%
90,000 - 99,999	84,291	4,604	8,435,231,385	94,890	29,638,414			74.4%	<i>' ' '</i>		237,600	580,796,096		5,070,856,340	94.2%	63.8%	344,406,983				
100,000 - 149,999	251,731	10,912	31,744,159,763	120,864	117,604,812						733,115	1,463,908,182	22,050,634,982	20,393,068,969	92.5%	69.5%	1,398,497,257	37,790,419		,	4.29%
150,000 - 199,999	99,937	4,223	17,863,769,178	171,503	101,374,501			90.9%			302,501	603,959,753		11,809,262,347	88.9%	74.3%	832,521,536	23,226,897		*	
200,000 - 499,999	107,568	8,363	33,538,871,876		, ,	2,773,103,542			3,686,425,590		347,966		26,737,260,472			79.7%	1,565,237,126	, ,	1,504,694,334		
500,000 - 999,999	20,734	,	17,479,170,321			1,032,323,676			1,562,184,071		78,799		15,064,142,294			86.2%	673,824,420	41,942,855	1 1 1	· /	
1,000,000 or more	15,935	,	148,151,238,747						14,398,958,042				133,897,425,012			90.4%			1,315,013,629		
	1,270,208													104,479,448,293			7,758,956,455	, ,	, , ,	/	
Source: 2012 in	, ,																		, ,,	,	

Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted. *Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$2,252,813 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

^{++\$2,500 (\$2,000} for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

Modifications

Number of

ALL RETURN

Deductions Claimed Pursuant to

Personal Exemption

Computed NC Taxable Income

Com-

	Numbe				Modific	ations		Deductions Clai				Exemption	•	NC Taxable Incor		Com-						
	Returns	Filed	Federal		to	l.		[§105-134.6.(a			Allo	wance++:	[includes re	turns with deficit		puted		Selected Tax			ype:	
	[\$0 Tax Li	iability]	AGI	Aver-	Feder	al	Standar	d Deduction	Itemized	Deductions	l I				Effec-	Tax Lia-		Taxes Paid	Charitable	Child	Educa-	EITC
		as a %	[includes	age	AG	I:					Number				tive	bility		To Other	Contri-	and	tion Ex-	Tax
	[Com-	of All	returns	Federal			Number		Number		of		[before	[after	Pro-	[before	Child	States/	butions:	Depen-	penses:	Lia-
	bined	Returns	with	AGI			of	Deduction	of	Deduction	Exemp-	Allowance	residency	residency	ration	application	Tax	Foreign	Non-	dent	Disabled	bility
	Filing	Filed	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	tions	Amount	proration]	proration]	Factor	of credits]	Credit	Taxes	itemizers	Care	Child	Offset
Income Level	Statuses]	[%]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
NCTI Level					•			A. BY SIZI	E OF NC T	AXABLE INC	OME											
No Taxable Income	858,509	100.0%	63,159,398,462	73,569	3,748,318,594	10,723,733,604	620,905	2,614,694,944	237,604	11,251,052,216	1.623.774	3,960,190,885	38,358,045,407	(8,674,284,587)	-22.6%	- 1	35,805,813	9,041	7,064,868	2,228,938	430,389	
\$ 1 - 2,000	81,065	31.7%	1,214,930,227	14,987	5,830,462	157,930,886	76,328	341,650,750	4,737	76,952,463	215,292	537,011,698	107,214,892	73,803,321	68.8%	4,430,897	9,034,374	73,597	1,735,674	684,108	82,054	449,740
2,001 - 4,000	59,231	28.1%	1,022,733,233	17,267	1,174,217	88,343,482	56,216	258,415,490	3,015	44,912,732	178,832	446,467,552	185,768,194	174,718,324		10,499,508	8,992,440	138,821	1,368,725	809,942	*	2,103,380
4,001 - 6,000	33,890	18.0%	677,121,441	19,980	1,296,023	43,746,161	32,114	150,476,975	1,776	26,376,083	115,253	287,763,611	170,054,634	165,244,632	97.2%		6,430,455	137,690	899,451	1,038,265	*	2,406,287
6,001 - 10,000	23,764	7.3%	557,007,093	23,439	862,860	33,374,731	22,327	106,574,208	1,437	21,101,878	85,417	213,372,430	183,446,706	175,579,499	95.7%		5,091,834	395,963	899,987	2,156,456		2,539,560
10,001 - 10,625	1,078	2.3%	29,586,911	27,446	89,226	2,775,194	971	4,640,150	107	1,496,302	3,679	9,163,900	11,600,591	11,102,410	95.7%	666,695	212,841	75,871	79,866	2,130,430	8,842	72,418
10,626 - 12,750	2,268	1.5%	69,813,990	30,782	231,743	7,223,367	1,965	9,299,071	303	5,270,909		20,069,000	, ,	26,261,913	93.7%	1,577,067	478,527		138,129	,	39,003	111,701
			· · ·		· · · · · ·	, , , , , , , , , , , , , , , , , , ,		· · ·		, ,	8,053	, ,	28,183,386				,	275,631	,	644,015	*	
12,751 - 15,000	1,291	0.9%	43,351,195	33,580	105,887	4,515,975	1,073	5,023,250	218	3,415,656	4,564	11,363,000	19,139,201	17,760,731	92.8%	1,067,881	266,419	325,183	77,887	410,954	49,558	42,987
15,001 - 17,000	723	0.6%	46,979,432	64,978	411,480	3,355,483	570	2,721,050	153	10,176,518	2,354	5,848,000	25,289,861	11,519,716	45.6%	694,153	121,146	304,393	61,102	198,031	53,528	18,805
17,001 - 20,000	594	0.3%	27,512,891	46,318	221,201	3,968,023	440	2,489,050	154	2,794,712	1,918	4,795,500	13,686,807	10,919,988	79.8%	662,686	85,972	470,902	58,661	63,066	71,088	· · ·
20,001 - 21,250	235	0.4%	11,102,356	47,244	121,959	1,991,694	162	783,600	73	1,378,923	698	1,730,000	5,340,098	4,843,760	90.7%	297,372	28,556	234,350	11,355	10,765	31,260	623
21,251 - 25,000	545	0.3%	28,366,683	52,049	82,841	4,536,989	333	1,658,150	212	3,934,381	1,730	4,037,000	14,283,004	12,537,673	87.8%	777,153	106,972	629,933	22,532	22,265	54,603	1,170
25,001 - 30,000	491	0.2%	33,044,231	67,300	326,756	5,729,087	259	1,314,850	232	5,258,888	1,469	3,557,000	17,511,162	13,487,737	77.0%	853,597	49,839	688,535	17,076	13,862	123,607	155
30,001 - 40,000	726	0.2%	51,832,811	71,395	282,485	9,818,798	330	1,745,900	396	7,252,128	2,215	5,347,000	27,951,470	25,150,414	90.0%	1,623,433	72,640	1,177,899	14,768	24,515	136,408	
40,001 - 50,000	495	0.2%	41,687,800	84,218	512,773	6,656,836	173	889,750	322	6,858,309	1,593	3,824,500	23,971,178	22,136,512	92.3%	1,454,768	52,064	957,198	18,162	18,502	136,608	
50,001 - 60,000	331	0.2%	39,833,714	120,344	539,668	5,666,176	93	509,650	238	5,252,455	1,029	2,391,500	26,553,601	18,134,283	68.3%	1,205,975	28,477	709,182	8,375	13,064	91,810	ı -
60,001 - 75,000	306	0.2%	51,617,404	168,684	586,804	7,343,947	76	405,600	230	5,794,376	883	1,929,000	36,731,285	20,607,005	56.1%	1,387,694	11,600	813,964	881	12,191	116,414	ı -
75,001 - 80,000	68	0.1%	12,114,582	178,156	78,150	1,437,647	12	62,000	56	1,510,106	207	429,000	8,753,979	5,265,513	60.1%	356,324	1,300	194,874	357	3,130	46,810	
80,001 - 100,000	210	0.2%	30,669,066	146,043	1,050,779	5,313,688	33	151,600	177	5,169,656	605	1,205,500	19,879,401	18,628,145	93.7%	1,271,387	1,500	750,753	-	7,404	42,556	
100,001 - 120,000	142	0.2%	24,175,478	170,250	1,173,878	4,330,523	22	109,350	120	4,448,185	390	779,000	15,682,298	15,563,088	99.2%	1,081,496	-	584,774	-	3,433	35,229	
120,001 - 160,000	148	0.2%	30,732,405	207,651	2,056,945	3,890,254	21	108,300	127	4,491,065	455	910,500	23,389,231	20,462,865	87.5%	1,453,045	-	1,008,582	*	6,037	27,000	
160,001 - 200,000	97	0.2%	33,179,448	342,056	677,494	3,577,027	12	61,800	85	4,200,818	285	570,000	25,447,297	17,292,223	68.0%	1,253,333	-	854,766	*	2,484	*	
200,001 or more	292	0.4%	256,822,924	879,531	7,720,915	16,178,621	26	142,000	266	39,583,938	855	1,712,000	206,927,280	184,709,377	89.3%		-	10,692,091	-	2,114	*	
TOTAL	1,066,499	24.8%	67,493,613,777	63,285	3,773,753,140	11,145,438,193	814,461	3,503,927,488	252,038	11,538,682,697	2,251,550	5,524,467,576	39,554,850,962	(7,628,555,458)	-19.3%	67,145,207	66,872,769	21,503,993	12,477,856	8,635,058	1,777,908	7,752,309
FAGI Level								B. BY SIZE OF	F FEDERA	L ADJUSTED	GROSS IN	COME										
Non-Positive AGI	65,268	99.2%	(12,390,426,428)	(189,839)	2,759,949,539	510,861,630	41,442	136,876,149	23,826	817,958,073	99,966	214,612,161	(11,310,784,902)	(3,072,061,145)	27.2%	23,454	655,415	12,418	637,188	28,793	51,690	*
\$ 1 - 3,999	183,272	84.3%	362,016,792	1,975	8,759,988	98,393,453	166,150	505,985,756	17,122	143,674,966	160,347	401,308,756	(778,586,151)	(930,460,326)	119.5%	17,815	2,161,291	4,683	827,112	114,977	19,388	448
4,000 - 9,999	221,997	53.8%	1,559,587,697	7,025	17,436,084	465,628,481	201,358	840,338,262	20,639	283,500,759	412,911	1,031,787,919	(1,044,231,640)	(1,043,094,615)	99.9%	798,800	11,617,136	69,066	2,203,513	740,805	142,487	120,649
10,000 - 14,999	185,661	48.7%	2,307,326,833	12,428	7,346,729	660,976,572	163,275	765,231,000	22,386	340,135,552	471,964	1,178,059,684	(629,729,246)	(635,529,371)	100.9%	8,086,792	18,753,526	111,090	2,227,256	1,543,251	127,899	1,985,679
15,000 - 19,999	125,942	35.3%	2,166,514,115	17,202	5,298,438	673,157,892	105,956	512,676,302	19,986	336,762,210	372,790	931,393,178	(282,177,029)	(299,151,249)	106.0%	14,408,842	16,819,419	227,069	2,086,315	2,169,476	125,412	3,321,608
20,000 - 24,999	64,512	20.5%	1,436,235,002	22,263	5,322,807	584,323,923	46,630	242,436,551	17,882	325,020,982	198,266	494,501,208	(204,724,855)	(226,759,006)	110.8%	8,702,252	8,113,692	381,372	1,304,327	1,564,751	111,836	1,649,834
25,000 - 29,999	38,124	13.6%	1,041,842,701	27,328	4,650,366	560,679,988	22,655	120,152,732	15,469	299,490,045	105,197	262,372,999	(196,202,697)	(227,780,117)	116.1%	4,086,147	3,513,586	464,419	739,121	1,014,733	100,544	527,092
30,000 - 39,999	46,310	10.4%	1,599,618,297	34,542	9,998,460	1,056,947,297	23,587	126,941,704	22,723	474,573,831	112,120	278,665,443	(327,511,518)	(392,822,675)	119.9%	3,007,913	2,683,888	1,075,374	833,516	703,165	144,790	142,619
40,000 - 49,999	29,917	9.4%	1,337,087,748	44,693	6,766,719	966,019,844	13,851	75,390,564	16,066	353,068,191	65,637	162,915,416	(213,539,548)	(293,188,361)	137.3%	1,475,308	1,066,664	857,640	473,153	249,340	128,724	4,380
50,000 - 59,999	22,533	8.9%	1,234,190,912	54,773	7,006,456	890,561,921	9,276	52,321,637	13,257	307,042,739		118,246,030	(126,974,959)	(216,055,765)	170.2%	1,328,626	578,331	851,395	376,738	154,169	104,278	
60,000 - 69,999	16,503	7.9%	1,068,261,707		6,113,170	754,459,588	6,192	37,280,129		254,810,508			(59,903,176)	1	258.9%		441,307	724,583	259,928	133,393		
70,000 - 79,999	11,853		886,011,399		4,583,456	601,195,455	4,177	25,976,559	7,676	202,274,519		65,015,149	(3,866,827)	(106,271,760)			239,132	605,137	175,076	81,446	103,578	
80,000 - 89,999	9,228	6.3%	782,480,979		5,261,999	517,842,254	3,074	19,531,316	6,154	172,869,009		50,940,018	26,560,381	(83,782,500)		1 ′ ′ 1	146,442	,	131,465	51,952	96,718	
90,000 - 99,999	6,678	5.6%	632,546,228		3,975,752	399,698,857	2,074	13,047,831	4,604	132,779,520	15,114	36,724,358	54,271,414	(55,854,109)		1 1	82,940	· ·	87,038	28,697	81,535	
100,000 - 149,999	14,246	4.5%	1,695,486,618		14,102,178	846,387,420	3,334	20,435,571	10,912	338,118,105		, ,	438,099,326	(81,693,350)	-18.6%	1 1		1,565,486	110,317	40,099	276,500	
150,000 - 199,999	4,878	4.3%	839,425,637		15,323,734	196,631,852	655	3,917,896	4,223	160,341,464		25,345,055	468,513,104	9,812,603	2.1%		_	1,301,449	5,793	8,171	74,349	
200,000 - 499,999	8,976		2,782,542,963		55,705,812	306,607,562		4,516,729		431,873,454			2,042,937,130	55,074,163			_	3,806,094	*	7,250	24,000	
500,000 - 999,999	4,826	18.4%	3,446,433,944		74,985,083	238,319,178	99	554,950		371,285,483			2,880,463,816	41,243,126	1.4%		_	2,593,789	_ [590	,	
1,000,000 or more	5,775		54,706,430,633		761,166,370	816,745,027	63	315,850		5,793,103,287				84,914,769	0.2%		_	5,836,208	*	*		
TOTAL	1,066,499	24.8%	67,493,613,777										39,554,850,962				66,872,769	21,503,993	12,477.856	8,635.058	1,777.908	7,752.309
Source: 2012 i	, ,		, , ,													, ,	, ,	, ,	, .,0	-,,	, , , , , , ,	, . ,.

This exhibit includes returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to \$0 after application of nonrefundable tax credits plus any portion of the refundable EITC used to offset tax liability.

Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

^{*}Summary information for this category has been combined with that of a preceding (or subsequent) category to avoid disclosing specific taxpayer details in categories with low participation.

^{**}Tax credits claimed=value of nonrefundable credits reported on the D-400TC form plus the portion of refundable credits (NC-EITC) used to reduce tax liability to \$0.

Amount claimed (reported) may exceed the value of the tax credit used to reduce tax liability in cases where the tax liability is less than the amount of eligible credit claimed.

+In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals) or \$750 (unmarried individuals) apply for the aged or blind.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

^{++\$2,500 (\$2,000} for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

ALL RETURNS: STANDARD DEDUCTION

	Numbe				Modifica	ations	—		Deduction+:			Exemption	•	NC Taxable Inco		Com-						
	Returns		Federal		to	_	Number	as a %			Allo	owance++:	[includes re	turns with defici		puted		Selected Tax		-	V I	
	[\$0 Tax L		AGI	Aver-	Feder		of	of All							Effec-	Tax Lia-		Taxes Paid		Child	Educa-	EITC
		Std Ded	[includes	age	AG	l :	Returns	Std		Aver-	Number				tive	bility		To Other	Contri-	and	tion Ex-	Tax
	[Com-	as a %	returns	Federal			Filed	Ded		age	of		[before	[after	Pro-	[before	Child	States/	butions:	Depen-	penses:	Lia-
	bined	of \$0 Tax	with	AGI	4 3 3***	D 1 4	with	Re-	Deduction	SD	Exemp-	Allowance	residency	residency	ration	application	Tax	Foreign	Non-	dent	Disabled	bility
T T1	Filing	Returns	deficit]	Value	Additions	Deductions	\$0 Tax	turns	Amount	Value	tions	Amount	proration]	proration]	Factor	of credits]	Credit	Taxes	itemizers	Care	Child	Offset
Income Level	Statuses]	[%]	[\$]	[\$]	[\$]	[\$]	Liability	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
NCTI Level	1 050 5001	70 20/	< 450 4 40 004 I	40.202	454400 202	1=00000	<		BY SIZE OF NO				(2.222.202.250)	L (2 00 = E < 4 104)	44= =0/		22 020 (11	= <0.5	= 0<4.0<0	4 (50 500	A 11 100	
No Taxable Income	858,509	72.3%	6,452,143,831	10,392	474,198,303	4,768,660,611			2,614,694,944	4,211		2,866,378,935	(3,323,392,356)	(3,905,564,101)	117.5%		32,039,614	7,685	, ,	1,659,733	241,109	
\$ 1 - 2,000	81,065	94.2%	1,053,895,546	13,807	3,298,514	124,097,675	76,328	35.4%	341,650,750	,	200,835	501,275,207	90,170,428	69,690,949	77.3%	4,184,233	8,533,551	60,934	1,735,674	585,374	47,239	422,425
2,001 - 4,000	59,231	94.9%	920,249,833	16,370	613,172	69,362,904	56,216	31.1%	258,415,490	4,597	168,532	420,902,052	172,182,559	165,922,724	96.4%	9,970,946	8,514,635	113,691	1,368,725	705,311	62,464	
4,001 - 6,000	33,890	94.8%	613,957,248	19,118	420,744	33,879,247	32,114	19.9%	150,476,975	4,686	108,676	271,408,361	158,613,409	156,528,479	98.7%	9,409,392	6,085,618	107,736	899,451	888,392		2,337,254
6,001 - 10,000	23,764	94.0%	496,907,253	22,256	482,310	23,974,138	22,327	8.1%	106,574,208	4,773	80,153	200,284,750	166,556,467	164,636,720	98.8%	9,889,854	4,802,632	309,440	899,987	1,882,731	59,554	
10,001 - 10,625	1,078	90.1%	24,623,060	25,358	86,107	1,474,466	971	2.5%	4,640,150	4,779	3,334	8,315,200	10,279,351	9,999,803	97.3%	600,487	195,293	60,246	79,866	231,008	8,842	70,690
10,626 - 12,750	2,268	86.6%	53,179,231	27,063	96,192	3,440,258	1,965	1.6%	9,299,071	4,732	7,008	17,505,500	23,030,594	22,737,534	98.7%	1,365,362	426,995	214,078	138,129	557,894	24,604	108,702
12,751 - 15,000	1,291	83.1%	31,863,057	29,695 31,657	43,191	2,059,506	1,073	0.9%	5,023,250	4,682	3,870	9,655,500	15,167,992	14,753,651	97.3%	886,823 546,721	233,973	232,798	77,887	361,048	24,541	41,448
15,001 - 17,000 17,001 - 20,000	723 594	78.8%	18,044,401 16,236,548	31,657 36,901	169,377	1,053,899	570 440	0.6%	2,721,050	4,774 5,657	1,902	4,749,000	9,689,829 8,475,355	9,080,822	93.7%	546,721	105,096	212,415 335,590	61,102 58,661	185,830	28,309	18,428
20,001 - 20,000	235	74.1% 68.9%		38,993	95,144 27,342	1,761,787	440 162	0.3%	2,489,050 783,600	5,657 4,837	1,440 502	3,605,500 1,256,500	, ,	8,058,810 3,338,859	95.1% 90.7%	488,668 205,028	69,010 22,576	335,590 168,872	58,661	55,440	49,888 21,756	5,429 623
20,001 - 21,250 21,251 - 25,000	235 545	61.1%	6,316,856 13,801,583	38,993 41,446	46,010	623,312 1,519,630	162 333	0.3% 0.3%	783,600 1,658,150	4,837	1,100	2,516,000	3,680,786 8,153,813	3,338,859 7,634,172	90.7%	473,471	87,562	402,294	11,355 22,532	7,747 12,022	21,756 32,418	1,170
25,001 - 30,000	491	52.7%	12,484,937	48,204	27,110	1,603,296	259	0.3%	1,314,850	5,077	802	1,987,500	7,606,401	7,066,659	92.9%	446,799	32,133	378,952	17,076	6,370	31,949	155
30,001 - 40,000	726	45.5%	18,978,449	57,510	90,220	2,553,258	330	0.2%	1,745,900	5,291	1,086	2,678,000	12,091,511	11,341,766	93.8%	731,149	41,800	596,450	14,768	11,481	53,609	133
40,001 - 50,000	495	34.9%	11,167,732	64,553	50,099	1,082,444	173	0.2%	889,750	5,143	558	1,376,500	7,869,137	7,651,907	97.2%	503,118	21,468	386,430	18,162	4,984	28,586	
50,001 - 60,000	331	28.1%	7,346,919	78,999	19,471	930,206	93	0.1%	509,650	5,480	303	741,500	5,185,034	5,055,127	97.5%	335,779	11,900	221,014	8,375	2,623	18,620	
60,001 - 75,000	306	24.8%	7,277,638	95,758	5,610	1,154,275		0.1%	405,600	5,337	201	475,000	5,248,373	5,113,650	97.4%	344,803	5,000	235,806	881	3,605	22,839	
75,001 - 75,000	68	17.6%	1,167,026	97,252	3,010	169,759	12	0.1%	62,000	5,167	30	70,500	864,767	922,483	106.7%	62,694	900	52,841	357	1,200	22,037	_
80,001 - 100,000	210	15.7%	3,918,478	118,742	22,019	547,930	33	0.1%	151,600	4,594	71	148,500	3,092,467	2,851,114	92.2%	196,838	700	130,768	-	650	10,200	_
100,001 - 120,000	142	15.5%	2,989,762	135,898	14,576	376,313	22	0.2%	109,350	4,970	49	98,000	2,420,675	2,420,675	100.0%	169,990	-	124,688	_	*	*	
120,001 - 160,000	148	14.2%	3,671,371	174,827	12,365	397,776	21	0.2%	108,300	5,157	54	108,000	3,069,660	2,916,326	95.0%	208,496	-	194,590	*	1,429	-	_
160,001 - 200,000	97	12.4%	2,601,759	216,813	-	328,685	12	0.4%	61,800	5,150	26	52,000	2,159,274	2,159,274	100.0%	157,334	-	131,830	*	· -	-	-
200,001 or more	292	8.9%	11,851,914	455,843	25,370	512,910	26	0.6%	142,000	5,462	75	150,000	11,072,374	11,072,374	100.0%	835,009	-	833,914	-	-	-	-
TOTAL	1,066,499	76.4%	9,784,674,432	12,014	479,843,246	5,041,564,285	814,461	29.4%	3,503,927,488	4,302	1,741,342	4,315,738,005	(2,596,712,100)	(3,214,610,223)	123.8%	42,012,994	61,230,456	5,513,062	12,477,856	7,164,872	808,232	7,524,361
FAGI Level								B. BY S	IZE OF FEDE	RAL AD	JUSTED (GROSS INCOM	ИE									
Non-Positive AGI	65,268	63.5%	(1,517,241,535)	(36,611)	447,281,092	96,867,530	41,442	99.3%	136,876,149	3,303	57,587	118,409,246	(1,422,113,368)	(939,973,983)	66.1%	3,339	382,346	1,013	637,188	11,509	14,039	*
\$ 1 - 3,999	183,272	90.7%	340,447,511	2,049	4,176,915	80,058,430	166,150	83.5%	505,985,756	3,045	140,906	352,196,686	(593,616,446)	(595,156,923)	100.3%	16,666	2,084,008	4,209	827,112	104,851	16,778	448
4,000 - 9,999	221,997	90.7%	1,410,098,115	7,003	3,388,632	402,498,526	201,358	51.9%	840,338,262		383,277	957,932,724	(787,282,765)	(783,607,663)	99.5%	784,557	11,391,159	68,334	2,203,513	714,907	138,125	117,884
10,000 - 14,999	185,661	87.9%	2,027,640,245	12,419	2,023,466	558,416,874	163,275	46.7%	765,231,000	4,687	436,291	1,089,687,021	(383,671,184)	(394,314,347)	102.8%	8,042,421	18,372,660	108,391	2,227,256	1,486,001	114,520	
15,000 - 19,999	125,942	84.1%	1,818,600,511	17,164	1,389,636	532,344,507	105,956	33.0%	512,676,302		334,900	836,782,865	(61,813,527)	(83,170,102)	134.6%	14,232,561	16,227,505	219,199	2,086,315	2,071,528	96,115	
20,000 - 24,999	64,512	72.3%	1,034,562,788	22,187	1,339,912	409,483,109	46,630	17.1%	242,436,551	5,199	160,480	400,530,015	(16,546,975)	(42,422,325)	256.4%	8,346,857	7,402,445	338,773	1,304,327	1,401,435	69,229	1,582,027
25,000 - 29,999	38,124	59.4%	617,581,231	27,260	1,157,889	357,784,847	22,655	9.8%	120,152,732	5,304	70,838	176,829,252	(36,027,711)	(65,801,851)	182.6%	3,613,410	2,796,367	427,209	739,121	797,610	83,390	467,692
30,000 - 39,999	46,310	50.9%	811,986,660	34,425	1,849,605	607,045,481	23,587	7.2%	126,941,704	5,382	60,504	150,205,201	(70,356,121)	(126,916,974)	180.4%	2,176,438	1,613,698	876,286	833,516	382,474	77,140	93,462
40,000 - 49,999	29,917	46.3%	617,870,945	44,608	1,490,934	487,128,116	13,851	7.0%	75,390,564	5,443	31,059	77,166,982	(20,323,783)	(83,376,226)	410.2%	910,273	495,524	583,802	473,153	88,847	90,500	1,654
50,000 - 59,999	22,533	41.2%	507,196,899	54,678	1,161,037	391,360,004	9,276	6.9%	52,321,637		20,117	49,782,500	14,893,795	(44,998,070)	-302.1%	720,223	213,462	488,021	376,738	41,502	31,921	1 -
60,000 - 69,999	16,503	37.5%	400,522,351	64,684	799,382	300,460,583	6,192	6.5%	37,280,129		13,890	33,709,723	29,871,298		-94.2%	496,568	169,012	318,891	259,928	31,117	24,595	1 -
70,000 - 79,999	11,853	35.2%	312,009,871	74,697	633,986	223,314,288		6.1%	25,976,559		9,259	22,652,680	40,700,330	(16,818,918)	-41.3%	405,305	48,579	251,412	175,076	16,413	18,836	1 -
80,000 - 89,999	9,228	33.3%	260,426,647	84,719	1,010,718	185,573,570	3,074	6.7%	19,531,316	6,354	6,834	16,700,402	39,632,077	(12,586,776)	-31.8%	271,695	22,589	169,724	131,465	9,725	18,044	1 -
90,000 - 99,999	6,678	31.1%	196,159,636	94,580	400,347	132,714,621	2,074	6.8%	13,047,831	6,291	4,537	11,005,100	39,792,431	(7,447,609)	-18.7%	177,973	11,102	91,807	87,038	3,703	15.000	1
100,000 - 149,999	14,246	23.4%	388,901,709	116,647	1,231,650	219,491,312	· · ·	6.4%	20,435,571	6,129 5,082	7,459	14,674,408	135,532,068	(5,496,852)	-4.1% 5.0%	529,833	-	366,978 261,560	110,317	2,415	15,000	1 .
150,000 - 199,999	4,878	13.4% 6.8%	111,683,809	170,510	615,126	24,237,349		6.3%	3,917,896		1,547 1,468	3,062,500	81,081,190	4,056,890	5.0%	333,691	-	261,560 592,358	5,793	835	-	1 -
200,000 - 499,999 500,000 - 999,999	8,976 4,826	2.1%	173,725,730 67,678,158	283,402 683,618	1,589,771 604,407	15,720,970 3,381,744		8.3% 12.5%	4,516,729 554,950		254	3,639,200 494,500	151,438,602 63,851,371	6,383,221 3,408,861	4.2% 5.3%	554,437 259,759	-	345,095	*	•	-	1 [
1,000,000 or more	5,775	1.1%	204,823,151	,	7,698,741	13,682,424	63	16.5%	315,850		135	277,000	198,246,618	1,780,001	0.9%	136,988		*	*		-	1 :
TOTAL	1,066,499	76.4%	9,784,674,432	, ,	479,843,246	, ,			,				(2,596,712,100)	, ,			61,230,456	5,513.062	12,477,856	7,164.872	808.232	7,524,361
	, ,		, , ,	,	, ,								2012 D-400 and							.,		, 1,001

This exhibit includes returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to \$0 after application of nonrefundable tax credits plus any portion of the refundable EITC used to offset tax liability.

Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

^{*}Summary information for this category has been combined with that of a preceding (or subsequent) category to avoid disclosing specific taxpayer details in categories with low participation.

^{**}Tax credits claimed=value of nonrefundable credits reported on the D-400TC form plus the portion of refundable credits (NC-EITC) used to reduce tax liability to \$0.

Amount claimed (reported) may exceed the value of the tax credit used to reduce tax liability in cases where the tax liability is less than the amount of eligible credit claimed. +In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status *or* the itemized deductions amount claimed under the Code.

Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals) or \$750 (unmarried individuals) apply for the aged or blind.

^{++\$2,500 (\$2,000} for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

ALL RETURNS: ITEMIZED DEDUCTIONS

	Number o				Modification	S		Itemized	Deductions+		Personal	Exemption	Computed NC	Γaxable Incomε		Com-						
	Returns Fi		Federal		to		Number	as a %		L	Allo	wance++:	[includes retur	ns with deficit]		puted		Selected Tax C				
	[\$0 Tax Liab		AGI	Aver-	Federal		of	of All							Effec-	Tax Lia-		Taxes Paid	Charitable	Child	Educa-	EITC
		Itd Ded	[includes	age	AGI:		Returns	Itd		Aver-	Number				tive	bility		To Other	Contri-	and	tion Ex-	Tax
	[Com-	as a %	returns	Federal			Filed	Ded		age	of		[before	[after	Pro-	[before	Child	States/	butions:	Depen-	penses:	Lia-
	bined	of \$0 Tax	with	AGI			with	Re-	Deduction	ID	Exemp-	Allowance	residency	residency	ration	application	Tax	Foreign	Non-	dent	Disabled	bility
	Filing	Returns	deficit]	Value	Additions	Deductions	\$0 Tax	turns	Amount	Value	tions	Amount	proration]	proration]	Factor	of credits]	Credit	Taxes	itemizers	Care	Child	Offset
Income Level	Statuses]	[%]	[\$]	[\$]	[\$]	[\$]	Liability	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
NCTI Level	0.50.500	AT TO /	# C # D # A # 4 C A 4	220.552	3.27.140.401		********		SIZE OF NC TAX			4 002 044 050	44 504 425 552	/ 1 T CO T TO 10 C	44.40/		2 2 4 4 0 0	4.000		200.005	100.000	
No Taxable Income	858,509	27.7%	56,707,254,631	238,663	3,274,120,291	5,955,072,993	237,604	100.0%	11,251,052,216	47,352	463,039	1,093,811,950	41,681,437,762	(4,768,720,486)	-11.4%	246.664	3,766,199	1,356	-	569,205	189,280	-
\$ 1 - 2,000	81,065	5.8%	161,034,681	33,995	2,531,948	33,833,211	4,737	12.0%	76,952,463	16,245	14,457	35,736,491	17,044,464	4,112,372	24.1%	246,664	500,823	12,663	-	98,734	34,815	27,315
2,001 - 4,000 4,001 - 6,000	59,231 33,890	5.1%	102,483,400	33,991	561,045 875,279	18,980,578	3,015	10.2%	44,912,732 26,376,083	14,896	10,300 6,577	25,565,500 16,355,250	13,585,635	8,795,600	64.7%	528,562	477,805 344,837	25,130 29,954	-	104,631	12,255	76,731 69,033
4,001 - 6,000 6,001 - 10,000	23,764	5.2% 6.0%	63,164,193 60,099,840	35,565 41,823	380,550	9,866,914 9,400,593	1,776 1,437	6.6% 2.8%	21,101,878	14,851 14,685	5,264	13,087,680	11,441,225 16,890,239	8,716,153 10,942,779	76.2% 64.8%	523,872 657,333	289,202	86,523	-	149,873 273,725	7,018	48,172
10.001 - 10,000	1.078	9.9%	4,963,851	46,391	3,119	1,300,728	1,437	1.4%	1,496,302	13,984	345	848,700	1,321,240	1,102,607	83.5%	66,208	17,548	15,625	-	30,509	18,145	1,728
10,626 - 12,750	2,268	13.4%	16,634,759	54,900	135,551	3,783,109	303	1.1%	5,270,909	17,396	1,045	2,563,500	5,152,792	3,524,379	68.4%	211,705	51,532	61,553		86,121	14,399	2,999
12,751 - 15,000	1,291	16.9%	11,488,138	52,698	62,696	2,456,469	218	0.8%	3,415,656	15,668	694	1,707,500	3,971,209	3,007,080	75.7%	181,058	32,446	92,385	_	49,906	25,017	1,539
15,001 - 17,000	723	21.2%	28,935,031	189,118	242,103	2,301,584	153	0.6%	10,176,518	66,513	452	1,099,000	15,600,032	2,438,894	15.6%	147,432	16,050	91,978	_	12,201	25,219	377
17,001 - 20,000	594	25.9%	11,276,343	73,223	126,057	2,206,236	154	0.4%	2,794,712	18,147	478	1,190,000	5,211,452	2,861,178	54.9%	174,018	16,962	135,312	_	7,626	21,200	54
20,001 - 21,250	235	31.1%	4,785,500	65,555	94,617	1,368,382	73	0.4%	1,378,923	18,889	196	473,500	1,659,312	1,504,901	90.7%	92,344	5,980	65,478	_	3,018	9,504	*
21,251 - 25,000	545	38.9%	14,565,100	68,703	36,831	3,017,359	212	0.4%	3,934,381	18,558	630	1,521,000	6,129,191	4,903,501	80.0%	303,682	19,410	227,639	_	10,243	22,185	_
25,001 - 30,000	491	47.3%	20,559,294	88,618	299,646	4,125,791	232	0.3%	5,258,888	22,668	667	1,569,500	9,904,761	6,421,078	64.8%	406,798	17,706	309,583	_	7,492	91,658	
30,001 - 40,000	726	54.5%	32,854,362	82,966	192,265	7,265,540	396	0.3%	7,252,128	18,313	1,129	2,669,000	15,859,959	13,808,648	87.1%	892,284	30,840	581,449	-	13,034	82,799	-
40,001 - 50,000	495	65.1%	30,520,068	94,783	462,674	5,574,392	322	0.3%	6,858,309	21,299	1,035	2,448,000	16,102,041	14,484,605	90.0%	951,650	30,596	570,768	-	13,518	108,022	
50,001 - 60,000	331	71.9%	32,486,795	136,499	520,197	4,735,970	238	0.2%	5,252,455	22,069	726	1,650,000	21,368,567	13,079,156	61.2%	870,196	16,577	488,168	-	10,441	73,190	-
60,001 - 75,000	306	75.2%	44,339,766	192,782	581,194	6,189,672	230	0.2%	5,794,376	25,193	682	1,454,000	31,482,912	15,493,355	49.2%	1,042,891	6,600	578,158	-	8,586	93,575	
75,001 - 80,000	68	82.4%	10,947,556	195,492	78,150	1,267,888	56	0.2%	1,510,106	26,966	177	358,500	7,889,212	4,343,030	55.1%	293,630	400	142,033	-	1,930	46,810	-
80,001 - 100,000	210	84.3%	26,750,588	151,133	1,028,760	4,765,758	177	0.2%	5,169,656	29,207	534	1,057,000	16,786,934	15,777,031	94.0%	1,074,549	800	619,985	-	6,754	32,356	-
100,001 - 120,000	142	84.5%	21,185,716	176,548	1,159,302	3,954,210	120	0.2%	4,448,185	37,068	341	681,000	13,261,623	13,142,413	99.1%	911,506	-	460,086	-	3,433	35,229	-
120,001 - 160,000	148	85.8%	27,061,034	213,079	2,044,580	3,492,478	127	0.2%	4,491,065	35,363	401	802,500	20,319,571	17,546,539	86.4%	1,244,549	-	813,992	-	4,608	27,000	-
160,001 - 200,000	97	87.6%	30,577,689	359,738	677,494	3,248,342	85	0.2%	4,200,818	49,421	259	518,000	23,288,023	15,132,949	65.0%	1,095,999	-	722,936	-	2,484	排	-
200,001 or more	292	91.1%	244,971,010	920,944	7,695,545	15,665,711	266	0.4%	39,583,938	148,812	780	1,562,000	195,854,906	173,637,003	88.7%	13,215,283	-	9,858,177	-	2,114	*	
TOTAL	1,066,499	23.6%	57,708,939,345	228,969	3,293,909,894	6,103,873,908		16.6%	11,538,682,697	45,782	510,208	1,208,729,571	42,151,563,062	(4,413,945,235)	-10.5%	25,132,213	5,642,313	15,990,931	-	1,470,186	969,676	227,948
FAGI Level									E OF FEDERAL A			-										
Non-Positive AGI	65,268	36.5%	(10,873,184,893)	(456,358)	2,312,668,447	413,994,100	23,826	98.9%	817,958,073	34,330	42,379	96,202,915	(9,888,671,534)	(2,132,087,162)	21.6%	20,115	273,069	11,405	-	17,284	40,261	*
\$ 1 - 3,999 4,000 - 9,999	183,272	9.3%	21,569,281	1,260	4,583,073	18,335,023	17,122	92.9%	143,674,966 283,500,759	8,391	19,441 29,634	49,112,070	(184,969,705)	(335,303,403)	181.3%	1,149	77,283	474	-	10,126	4.262	2.55
4,000 - 9,999 10,000 - 14,999	221,997 185,661	9.3% 12.1%	149,489,582 279,686,588	7,243 12,494	14,047,452 5,323,263	63,129,955 102,559,698	20,639 22,386	82.7% 70.7%	340,135,552	13,736	35,673	73,855,195 88,372,663	(256,948,875) (246,058,062)	(259,486,952) (241,215,024)	101.0% 98.0%	14,243 44,371	225,977 380,866	732	-	25,898	4,362 13,379	2,765 8,254
15,000 - 19,999	125,942	15.9%	347,913,604	17,408	3,908,802	140,813,385	19,986	55.6%	336,762,210	15,194 16,850	37,890	94,610,313	(220,363,502)	(215,981,147)	98.0%	176,281	591,914	2,699 7,870	-	57,250 97,948	29,297	37,839
20,000 - 24,999	64,512	27.7%	401,672,214	22,462	3,982,895	174,840,814	17,882	43.3%	325,020,982	18,176	37,786	93,971,193	(188,177,880)	(184,336,681)	98.0%	355,395	711,247	42,599	-	163,316	42,607	67,807
25,000 - 24,999	38,124	40.6%	424,261,470	27,427	3,492,477	202,895,141	15,469	31.4%	299,490,045	19,361	34,359	85,543,747	(160,174,986)	(161,978,266)	101.1%	472,737	717,219	37,210		217,123	17,154	59,400
30.000 - 39.999	46,310	49.1%	787,631,637	34,662	8,148,855	449,901,816	22,723	19.4%	474,573,831	20,885	51,616	128,460,242	(257,155,397)	(265,905,701)	103.4%	831,475	1,070,190	199,088	_	320,691	67,650	49,157
40,000 - 49,999	29,917	53.7%	719,216,803	44,766	5,275,785	478,891,728	16,066	13.1%	353,068,191	21,976	34,578	85,748,434	(193,215,765)	(209,812,135)	108.6%	565,035	571,140	273,838	_	160,493	38,224	2,726
50,000 - 59,999	22,533	58.8%	726,994,013	54,839	5,845,419	499,201,917	13,257	11.2%	307,042,739	23,161	27,820	68,463,530	(141,868,754)	(171,057,695)	120.6%	608,403	364,869	363,374	_	112,667	72,357	_
60,000 - 69,999	16,503	62.5%	667,739,356	64,760	5,313,788	453,999,005	10,311	9.2%	254,810,508	24,712	22,521	54,018,105	(89,774,474)	(126,945,193)	141.4%	680,412	272,295	405,692	-	102,276	39,585	
70,000 - 79,999	11,853	64.8%	574,001,528	74,779	3,949,470	377,881,167	7,676	7.2%	202,274,519	26,352	17,456	42,362,469	(44,567,157)	(89,452,842)	200.7%	624,660	190,553	353,725	-	65,033	84,742	-
80,000 - 89,999	9,228	66.7%	522,054,332	84,832	4,251,281	332,268,684	6,154	6.2%	172,869,009	28,091	14,156	34,239,616	(13,071,696)	(71,195,724)	544.7%	681,405	123,853	400,134	-	42,227	85,874	
90,000 - 99,999	6,678	68.9%	436,386,592	94,784	3,575,405	266,984,236	4,604	5.2%	132,779,520	28,840	10,577	25,719,258	14,478,983	(48,406,500)	-334.3%	652,308	71,838	355,056	-	24,994	74,335	-
100,000 - 149,999	14,246	76.6%	1,306,584,909	119,738	12,870,528	626,896,108	10,912	4.2%	338,118,105	30,986	26,050	51,873,966	302,567,258	(76,196,498)	-25.2%	2,291,244	-	1,198,508	-	37,684	261,500	-
150,000 - 199,999	4,878	86.6%	727,741,828	172,328	14,708,608	172,394,503	4,223	4.1%	160,341,464	37,969	11,173	22,282,555	387,431,914	5,755,713	1.5%	1,768,524	-	1,039,889	-	7,336	74,349	-
200,000 - 499,999	8,976	93.2%	2,608,817,233	311,948	54,116,041	290,886,592	8,363	7.2%	431,873,454	51,641	24,507	48,674,700	1,891,498,528	48,690,942	2.6%	4,974,645	-	3,213,736	-	7,250	24,000	-
500,000 - 999,999	4,826	97.9%	3,378,755,786	714,778	74,380,676	234,937,434	4,727	18.6%	371,285,483	78,546	15,134	30,301,100	2,816,612,445	37,834,265	1.3%	3,104,272	-	2,248,694	-	590	-	-
1,000,000 or more	5,775	98.9%	54,501,607,482	9,541,598	753,467,629	803,062,603	5,712	26.4%	5,793,103,287	1,014,199	17,458	34,917,500	48,623,991,721	83,134,768	0.2%	7,265,539	-	5,836,208	-	*	-	-
TOTAL	1,066,499	23.6%	57,708,939,345	228,969	3,293,909,894	6,103,873,908	252,038	16.6%	11,538,682,697	45,782	510,208	1,208,729,571	42,151,563,062	(4,413,945,235)	-10.5%	25,132,213	5,642,313	15,990,931	-	1,470,186	969,676	227,948

OTAL | 1,000,499 | 25.0% | 51,700,593,945 | 228,969 | 5,293,909,894 | 6,103,813,908 | 224,058 | 10.0% | 11,258,082,097 | 45,782 | 510,208 | 1,208,729,571 | 42,151,563,002 | (4,413,945,259) | -10.5% |
Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated

tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

This exhibit includes returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to \$0 after application of nonrefundable tax credits plus any portion of the refundable EITC used to offset tax liability.

Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

^{*}Summary information for this category has been combined with that of a preceding (or subsequent) category to avoid disclosing specific taxpayer details in categories with low participation.

^{**}Tax credits claimed=value of nonrefundable credits reported on the D-400TC form plus the portion of refundable credits (NC-ETTC) used to reduce tax liability to \$0.

Amount claimed (reported) may exceed the value of the tax credit used to reduce tax liability in cases where the tax liability is less than the amount of eligible credit claimed.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

^{++\$2,500 (\$2,000} for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

SINGLE

				Modifica	ations	Ι	Deductions Clain	ned Pursua	int to	Persona	l Exemption	Computed NC Ta	axable Income				Aver-	
		Federal		to			[§105-134.6.(a	a2)] by Ty _l	oe+:	Alle	owance++:	[includes return	s with deficit]			Net	age	
		AGI	Aver-	Feder	al	Standard	d Deduction	Itemized	Deductions							Tax	Net Tax	
	Number	[includes	age	AG	I:					Number				Computed		Liability	Per	Effec-
	of	returns	Federal			Number	Deduction	Number		of		[before	[after	Gross	Total	[after	Return	tive
	Returns	with	AGI			of	Amount	of	Deduction	Exemp-	Allowance	residency	residency	Tax	Credits	application	[All S	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	[\$3,000]	Returns	Amount	tions	Amount	proration]	proration]	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[S]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level							A. BY S	SIZE OF N	C TAXABLE II	NCOME								
No Taxable Income	384,020	8,154,109,763	21,234	543,189,944	2,867,273,635	293,942	840,411,365	90,078	2,188,371,848	346,620	850,478,257	1,950,764,601	(2,525,544,907)	-	-	-	- '	-
\$ 1 - 2,000	150,227	2,345,193,428	15,611	33,656,997	242,207,761	134,161	393,357,569	16,066	296,818,674	105,398	262,537,880	1,183,928,541	142,172,029	8,535,812	1,354,138	7,181,674	47.81	5.05%
2,001 - 4,000	116,419	1,891,347,908	16,246	13,424,302	177,414,038	104,275	314,898,443	12,144	195,758,684	93,307	233,134,879	983,566,166	345,576,361	20,767,516	2,424,934	18,342,582	157.56	5.31%
4,001 - 6,000	98,576	2,057,982,926	20,877	9,558,444	157,098,318	87,351	266,159,945	11,225	166,234,258	86,052	214,679,170	1,263,369,679	490,477,492	29,482,351	2,615,116	26,867,235	272.55	5.48%
6,001 - 10,000	158,116	3,426,496,726	21,671	46,375,160	275,464,216	137,661	421,023,966	20,455	349,352,550	150,083	374,759,565	2,052,271,589	1,251,557,646	75,178,737	4,391,629	70,787,108	447.69	5.66%
10,001 - 10,625	21,321	508,718,070	23,860	2,745,233	37,913,477	18,329	56,075,785	2,992	42,037,399	21,190	53,084,782	322,351,860	219,852,755	13,203,509	588,336	12,615,173	591.68	5.74%
10,626 - 12,750	68,688	1,700,015,187	24,750	12,049,146	130,118,770	57,933	176,984,542	10,755	146,381,355	69,744	172,963,676	1,085,615,990	801,616,394	48,133,409	1,849,625	46,283,784	673.83	5.77%
12,751 - 15,000	66,686	1,805,641,238	27,077	13,684,005	133,689,415	55,284	168,959,455	11,402	139,974,161	68,925	171,725,720	1,204,976,492	923,952,293	56,176,943	1,818,153	54,358,790	815.15	5.88%
15,001 - 17,000	54,288	1,840,176,125	33,897	6,888,587	125,686,768	44,058	134,647,742	10,230	206,230,522	56,297	140,421,979	1,240,077,701	867,776,396	53,824,840	1,453,289	52,371,551	964.70	6.04%
17,001 - 20,000	74,185	2,469,647,200	33,290	8,933,841	169,394,069	58,046	177,476,433	16,139	222,689,003	77,369	192,685,704	1,716,335,832	1,370,335,665	86,467,993	2,022,713	84,445,280	1,138.31	6.16%
20,001 - 21,250	28,758	941,382,123	32,735	2,616,653	64,787,735	21,818	66,611,286	6,940	74,504,159	29,914	74,364,960	663,730,636	593,108,454	37,852,275	775,298	37,076,977	1,289.28	6.25%
21,251 - 25,000	81,033	2,953,252,720	36,445	9,741,048	190,638,680	59,800	182,309,904	21,233	227,790,801	83,688	208,073,424	2,154,180,959	1,871,481,875	120,676,058	2,261,681	118,414,377	1,461.31	6.33%
25,001 - 30,000	92,054	3,677,115,015	39,945	11,537,127	224,328,325	63,523	193,403,698	28,531	289,527,946	94,500	234,128,866	2,747,263,307	2,522,720,029	164,857,143	2,815,588	162,041,555	1,760.29	6.42%
30,001 - 40,000	126,386	6,225,700,764	49,259	17,991,018	329,193,670	74,756	227,452,631	51,630	533,271,499	128,885	317,400,065	4,836,373,917	4,371,194,367	289,874,475	4,887,174	284,987,301	2,254.90	6.52%
40,001 - 50,000	74,139	4,657,977,775	62,828	20,387,804	218,589,688	36,098	109,933,708	38,041	434,599,428	75,710	180,581,333	3,734,661,422	3,300,613,194	221,592,798	4,223,422	217,369,376	2,931.92	6.59%
50,001 - 60,000	42,673	3,182,050,183	74,568	12,038,415	150,595,364	16,885	51,603,359	25,788	287,079,087	43,753	92,213,854	2,612,596,934	2,331,224,240	157,746,820	3,075,348	154,671,472	3,624.57	6.63%
60,001 - 75,000	36,128	3,330,900,828	92,197	15,748,915	146,456,911	11,849	36,289,808	24,279	293,175,334	36,832	73,926,317	2,796,801,373	2,405,884,183	165,593,128	3,740,410	161,852,718	4,479.98	6.73%
75,001 - 80,000	7,551	822,462,086	108,921	3,709,813	34,978,646	2,120	6,507,990	5,431	68,786,983	7,688	15,461,461	700,436,819	584,581,740	40,944,346	886,192	40,058,154	5,305.01	6.85%
80,001 - 100,000	18,745	3,241,674,258	172,935	34,162,193	112,838,218	4,304	13,179,362	14,441	222,107,041	19,160	38,426,806	2,889,285,024	1,663,798,526	118,112,778	2,597,808	115,514,970	6,162.44	6.94%
100,001 - 120,000	9,266	1,484,307,542	160,189	17,287,568	64,208,920	1,720	5,275,684	7,546	116,746,846	9,579	19,014,302	1,296,349,358	1,009,993,347	72,923,356	1,895,599	71,027,757	7,665.42	7.03%
120,001 - 160,000	8,459	1,836,606,157	217,119	27,116,723	88,183,367	1,436	4,449,013	7,023	159,984,350	8,724	17,479,200	1,593,626,950	1,156,607,324	84,752,014	2,764,478	81,987,536	9,692.34	7.09%
160,001 - 200,000	3,559	904,623,988	254,179	10,805,230	46,983,020	500	1,572,128	3,059	72,999,492	3,710	7,426,000	786,448,578	633,460,718	47,037,890	1,800,952	45,236,938		7.14%
200,001 or more	7,199	10,288,885,785	1,429,210	614,941,923	291,994,579	743	2,306,645	6,456	1,539,360,780	7,517	15,037,502	9,055,128,202	4,713,000,533	361,100,113	32,552,878	328,547,235		6.97%
TOTAL	1,728,476	69,746,267,793	40,351	1,488,590,089	6,280,037,590	1,286,592	3,850,890,461	441,884	8,273,782,200		3,960,005,702	48,870,141,930	31,045,440,654	2,274,834,304	82,794,761	2,192,039,543	1,268.19	6.53%
FAGI Level							B. BY SIZE OF	F FEDERA	L ADJUSTED	GROSS IN	COME							
Non-Positive AGI	35,991	(2,250,864,208)	(62,540)	541,527,697	85,880,554	26,251	59,981,225	9,740	149,930,914	30,663	63,761,898	(2,068,891,102)	(786,125,714)	510,143	11,729	498,414	13.85	-0.02%
\$ 1 - 3,999	181,025	393,224,642	2,172	5,155,648	60,723,526	170,470	434,901,978	10,555	89,016,402	85,085	214,406,049	(400,667,665)	(446,018,562)	1,445,907	50,965	1,394,942	7.71	0.35%
4,000 - 9,999	291,364	2,030,470,334	6,969	6,784,927	241,392,804	274,487	837,852,424	16,877	168,132,383	226,281	569,644,819	220,232,831	200,278,275	31,575,696	2,085,930	29,489,766	101.21	1.45%
10,000 - 14,999	205,463	2,550,440,683	12,413	5,812,912	302,855,564	184,436	570,937,892	21,027	230,127,918	210,905	528,858,736	923,473,485	874,569,495	64,300,342	4,427,070	59,873,272		2.35%
15,000 - 19,999	165,596	2,881,720,187	17,402	6,510,489	309,099,257	144,220	444,272,132	21,376	240,626,488	179,912	450,611,620	1,443,621,180	1,370,738,420	91,082,684	4,579,421	86,503,263	522.38	3.00%
20,000 - 24,999	137,315	3,078,717,524	22,421	5,322,199	301,951,041	114,792	351,933,507	22,523	251,747,880	149,502	375,060,937	1,803,346,358	1,716,843,806	112,807,679	3,939,530	108,868,149	792.84	3.54%
25,000 - 29,999	118,982	3,266,160,385	27,451	4,824,482	319,337,434	93,186	285,935,484	25,796	281,036,332		320,207,920	2,064,467,696	1,969,662,179	130,898,270	3,224,992	127,673,278	1,073.05	3.91%
30,000 - 39,999	187,562	6,502,522,828	34,669	11,986,465	638,171,729	127,578	391,545,623	59,984	627,122,798	197,286	493,469,767	4,364,199,376	4,171,813,580	279,964,999	5,273,766	274,691,233	1,464.54	4.22%
40,000 - 49,999	126,745	5,663,382,474	44,683	13,997,285	659,283,838	67,313	208,455,430	59,432	635,806,859	130,673	327,006,812	3,846,826,820	3,643,611,412	247,372,792	4,473,034	242,899,758	1,916.44	4.29%
50,000 - 59,999	85,780	4,687,136,279	54,641	13,858,756	657,842,404	36,062	113,119,962	49,718	· · · · ·	88,413	220,405,174	3,138,586,806	2,936,243,326	200,984,744		197,065,094		
60,000 - 69,999	55,134	3,564,608,191	64,654	, ,	529,149,436		59,386,822	36,363	/ /	,	113,502,598	, , ,	2,237,168,532	153,583,637	, ,	150,604,315		
70,000 - 79,999	36,278	2,708,126,464	74,649	10,366,827	374,791,198		33,572,952	25,702	340,456,671		74,511,473	1,895,160,997	1,723,697,180	118,994,182		116,543,690		4.30%
80,000 - 89,999	24,192	2,048,229,684	84,666	9,058,034	265,070,857	5,927	18,783,698	18,265	257,149,154		49,712,081	1,466,571,928	1,321,385,378	92,176,710	2,000,698	90,176,012	3,727.51	4.40%
90,000 - 99,999	16,408	1,553,994,886	94,710	6,949,526	196,135,403	3,533	11,171,310	12,875	189,597,060		33,629,539	1,130,411,100	1,013,527,326	71,309,573		69,707,477		4.49%
100,000 - 149,999	34,520	4,115,708,388	119,227	30,495,920	464,899,056	5,998	18,893,049	28,522	479,457,250	35,511	70,940,225	3,112,014,728	2,690,986,854	192,668,160		187,937,080		
150,000 - 199,999	10,058	1,719,174,744	170,926	18,159,467	162,466,788	1,441	4,759,663	8,617	184,716,955	10,370	20,773,700	1,364,617,105	1,120,532,052	82,060,197	2,972,894	79,087,303		4.60%
200,000 - 499,999	10,808	3,158,217,749	292,211	56,801,690	245,522,837	1,235	4,434,127	9,573			22,435,352		1,899,694,948	142,407,134		135,634,719	1 '	4.29%
500,000 - 999,999	2,539	1,754,014,003	690,829	44,493,926	88,135,239	191	576,732	2,348	, ,	2,652	5,305,002		793,157,695	60,566,512		, ,	22,151.15	
1,000,000 or more	2,716	20,321,282,557		683,786,595	377,328,627	125	376,451	2,591	· · · · ·	2,880	5,762,000		2,593,674,472	200,124,943		177,150,000		
TOTAL		69,746,267,793		1,488,590,089	, ,							48,870,141,930	, , ,	2,274,834,304	, ,			
G 2012 :		. ,		,,	.,,	7 7	,,,	-,	, -,,	7,		400 ID 400		, , , , , , , , , , , ,	DOD 1	, ,,	,	

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated

tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$4,299,324 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

[[]Additional standard deduction allowance of \$750 per taxpayer for the aged or blind.]

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows: Single filing status with FAGI<=\$60,000: \$2,500; Single filing status with FAGI>\$60,000: \$2,000.

SINGLE: STANDARD DEDUCTION

				Modifica	tions		Standard	Deduction+:		Personal	Exemption	Computed NO	C Taxable Income		NCTI				Aver-	
	Aggre-	Federal		to			as a			Allo	owance++:	[includes retu	ırns with deficit]		as			Net	age	ĺ
	gate	AGI	Aver-	Federa	al		% of							Effec-	a			Tax	Net Tax	İ
	Number	[includes	age	AG	I:		All S		Aver-	Number				tive	%	Computed		Liability	Per	Effec-
	of	returns	Federal			Number	Re-	Deduction	age	of		[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Returns	with	AGI			of	turns	Amount	SD	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	[All S-SD	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	Filed	[\$3,000]	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[S]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level								A. BY SIZ	E OF NO	TAXABL	E INCOME									
No Taxable Income	384,020	1,748,814,629	5,950	118,215,215	1,388,720,035	293,942	76.5%	840,411,365	2,859	256,675	634,846,570	(996,948,126)	(1,159,511,441)	116.3%	-57.0%	-	-	-	-	-
\$ 1 - 2,000	150,227	1,145,886,273	8,541	9,334,750	119,099,545	134,161	89.3%	393,357,569		90,066	225,293,324	417,470,585	127,246,123	30.5%	36.4%	7,639,864	1,312,703	6,327,161	47.16	4.97%
2,001 - 4,000	116,419	1,092,082,099	10,473	2,397,060	92,484,731	104,275	89.6%	314,898,443	3,020	81,491	204,013,555	483,082,430	309,356,450	64.0%	44.2%	18,591,032	2,339,766	16,251,266	155.85	5.25%
4,001 - 6,000	98,576	1,145,895,816	13,118	1,720,269	80,638,387	87,351	88.6%	266,159,945	3,047	74,857	187,225,043	613,592,710	434,543,058	70.8%	53.5%	26,120,532	2,511,875	23,608,657	270.27	5.43%
6,001 - 10,000	158,116	2,147,347,107	15,599	2,754,916	133,843,349	137,661	87.1%	421,023,966	3,058	129,378	323,734,894	1,271,499,814	1,088,606,641	85.6%	59.2%	65,390,752	4,124,517	61,266,235	445.05	5.63%
10,001 - 10,625	21,321	336,862,742	18,379	394,615	17,997,417	18,329	86.0%	56,075,785	3,059	18,187	45,641,107	217,543,048	188,992,216	86.9%	64.6%	11,350,182	547,996	10,802,186	589.35	5.72%
10,626 - 12,750	68,688	1,122,094,627	19,369	1,131,441	58,841,506	57,933	84.3%	176,984,542	3,055	58,617	145,746,759	741,653,261	675,868,670	91.1%	66.1%	40,582,998	1,687,090	38,895,908	671.39	5.75%
12,751 - 15,000	66,686	1,195,737,509	21,629	1,172,301	59,171,503	55,284	82.9%	168,959,455		57,209	142,788,998	825,989,854	765,814,663	92.7%	69.1%	46,560,662	1,630,325	44,930,337	812.72	5.87%
15,001 - 17,000	54,288	1,046,954,531	23,763	1,124,633	49,704,884	44,058	81.2%	134,647,742	3,056	45,810	114,540,393	749,186,145	704,065,732	94.0%	71.6%	43,669,137	1,256,963	42,412,174	962.64	6.02%
17,001 - 20,000	74,185	1,518,823,371	26,166	1,793,089	70,217,847	58,046	78.2%	177,476,433	3,058	60,655	151,702,472	1,121,219,708	1,071,566,562	95.6%	73.8%	67,611,305	1,711,204	65,900,101	1,135.31	6.15%
20,001 - 21,250	28,758	619,079,304	28,375	636,713	27,925,306	21,818	75.9%	66,611,286	3,053	22,760	56,767,659	468,411,766	449,910,432	96.1%	75.7%	28,712,960	631,483	28,081,477	1,287.08	6.24%
21,251 - 25,000	81,033	1,851,982,125	30,970	1,816,852	82,187,005	59,800	73.8%	182,309,904	3,049	61,846	154,686,086	1,434,615,982	1,380,153,087	96.2%	77.5%	88,989,347	1,747,607	87,241,740	1,458.89	6.32%
25,001 - 30,000	92,054	2,229,301,432	35,094	2,320,857	89,983,996	63,523	69.0%	193,403,698	3,045	65,141	162,440,913	1,785,793,682	1,738,138,001	97.3%	80.1%	113,573,242	1,969,488	111,603,754	1,756.90	6.42%
30,001 - 40,000	126,386	3,158,517,909	42,251	3,366,259	113,695,302	74,756	59.1%	227,452,631	3,043	76,096	189,604,365	2,631,131,870	2,572,054,082	97.8%	83.3%	170,515,771	2,968,135	167,547,636	2,241.26	6.51%
40,001 - 50,000	74,139	1,900,282,742	52,642	2,592,719	61,352,281	36,098	48.7%	109,933,708	3,045	36,792	90,414,565	1,641,174,907	1,602,421,379	97.6%	86.4%	107,568,231	2,106,899	105,461,332	2,921.53	6.58%
50,001 - 60,000	42,673	1,069,617,044	63,347	1,811,839	35,540,163	16,885	39.6%	51,603,359	3,056	17,198	38,283,048	946,002,313	919,241,741	97.2%	88.4%	62,194,908	1,194,128	61,000,780	3,612.72	6.64%
60,001 - 75,000	36,128	899,610,066	75,923	2,509,500	29,455,862	11,849	32.8%	36,289,808	3,063	12,068	24,224,001	812,149,895	785,916,680	96.8%	90.3%	54,066,223	1,202,180	52,864,043	4,461.48	6.73%
75,001 - 80,000	7,551	185,124,889	87,323	318,335	6,180,016	2,120	28.1%	6,507,990	3,070	2,138	4,310,700	168,444,518	164,123,257	97.4%	91.0%	11,495,225	255,794	11,239,431	5,301.62	6.85%
80,001 - 100,000	18,745	429,453,473	99,780	1,462,614	15,846,025	4,304	23.0%	13,179,362	3,062	4,344	8,744,606	393,146,094	380,074,198	96.7%	91.5%	26,970,176	633,814	26,336,362	6,119.04	6.93%
100,001 - 120,000	9,266	211,158,934	122,767	1,116,411	8,993,919	1,720	18.6%	5,275,684	3,067	1,730	3,469,500	194,536,242	187,150,543	96.2%	92.1%	13,510,893	464,252	13,046,641	7,585.26	6.97%
120,001 - 160,000	8,459	226,903,226	158,011	1,144,596	9,985,655	1,436	17.0%	4,449,013	3,098	1,450	2,904,500	210,708,654	195,663,542	92.9%	92.9%	14,334,642	618,305	13,716,337	9,551.77	7.01%
160,001 - 200,000	3,559	97,770,960	195,542	757,941	5,972,274	500	14.0%	1,572,128	3,144	500	998,500	89,985,999	88,529,347	98.4%	92.0%	6,572,268	285,037	6,287,231	12,574.46	7.10%
200,001 or more	7,199	324,794,785	437,140	4,453,255	12,642,552	743	10.3%	2,306,645		724	1,450,500	312,848,343	296,540,832	94.8%	96.3%	22,552,826	1,608,192	20,944,634	28,189.28	7.06%
TOTAL	1,728,476	25,704,095,592	19,978	164,346,180	2,570,479,560	1,286,592	74.4%	3,850,890,461	2,993	1,175,732	2,913,832,058	16,533,239,694	14,966,465,795	90.5%	64.3%	1,048,573,176	32,807,753	1,015,765,423	789.50	6.30%
FAGI Level								B. BY SIZE O	F FEDEI	RAL ADJU	STED GROSS	NCOME								
Non-Positive AGI	35,991	(446,085,408)	(16,993)	123,258,191	35,614,620	26,251	72.9%	59,981,225	2,285	21,076	44,200,373	(462,623,435)	(357,231,739)	77.2%	103.7%	62,983	4,660	58,323	2.22	-0.01%
\$ 1 - 3,999	181,025	375,576,160	2,203	2,690,505	52,716,187	170,470	94.2%	434,901,978	2,551	76,687	192,654,584	(302,006,084)	(303,572,415)	100.5%	-80.4%	1,356,524	49,321	1,307,203	7.67	0.35%
4,000 - 9,999	291,364	1,908,193,948	6,952	3,237,967	209,456,512	274,487	94.2%	837,852,424	3,052	211,064	530,518,776	333,604,203	312,684,337	93.7%	17.5%	30,906,455	2,062,758	28,843,697	105.08	1.51%
10,000 - 14,999	205,463	2,285,957,889	12,394	2,706,116	242,049,744	184,436	89.8%	570,937,892	3,096	190,267	476,702,299	998,974,070	949,181,036	95.0%	43.7%	62,464,400	4,368,114	58,096,286	314.99	2.54%
15,000 - 19,999	165,596	2,508,519,083	17,394	1,994,952	224,065,309	144,220	87.1%	444,272,132	3,081	158,431	396,252,323	1,445,924,272	1,374,663,639	95.1%	57.6%	86,224,055	4,462,294	81,761,761	566.92	3.26%
20,000 - 24,999	137,315	2,570,980,393	22,397	1,917,589	196,803,228	114,792	83.6%	351,933,507		126,493	317,181,105	1,706,980,142	1,624,719,935	95.2%	66.4%	103,046,960	3,747,682	99,299,278	865.04	3.86%
25,000 - 29,999	118,982	2,555,497,981	27,424	1,735,736	193,274,081	93,186	78.3%	285,935,484	3,068	101,154	253,330,976	1,824,693,176	1,739,550,743	95.3%	71.4%	112,776,048	2,920,780	109,855,268	1,178.88	4.30%
30,000 - 39,999	187,562	4,396,915,516	34,465	3,315,838	333,466,982	127,578	68.0%	391,545,623	3,069	135,148	338,602,436	3,336,616,313	3,177,124,561	95.2%	75.9%	209,608,041	4,208,239	205,399,802	1,609.99	4.67%
40,000 - 49,999	126,745	2,993,640,570	44,473	3,170,327	302,657,864	67,313	53.1%	208,455,430	3,097	69,605	174,221,937	2,311,475,666	2,159,846,362	93.4%	77.2%	144,696,886	2,875,140	141,821,746	2,106.90	4.74%
50,000 - 59,999	85,780	1,964,962,048	54,488	3,711,367	255,389,338	36,062	42.0%	113,119,962	3,137	37,178	92,611,022	1,507,553,093	1,375,112,904	91.2%	76.7%	92,812,862	2,004,815	90,808,047	2,518.11	4.62%
60,000 - 69,999	55,134	1,210,335,080	64,479	2,175,163	169,216,931	18,771	34.0%	59,386,822	3,164	19,211	38,530,621	945,375,869	839,066,863	88.8%	78.1%	56,934,338	1,111,579	55,822,759	2,973.88	4.61%
70,000 - 79,999	36,278	788,190,003	74,526	1,725,148	104,271,326	10,576	29.2%	33,572,952	3,174	10,814	21,666,150	630,404,723	538,572,534	85.4%	80.0%	36,991,300	765,830	36,225,470	3,425.25	4.60%
80,000 - 89,999	24,192	500,939,852	84,518	1,329,061	62,350,831	5,927	24.5%	18,783,698	3,169	6,003	12,088,800	409,045,584	344,922,150	84.3%	81.7%	23,977,853	583,561	23,394,292	3,947.07	4.67%
90,000 - 99,999	16,408	334,479,714	94,673	1,120,575	44,366,030	3,533	21.5%	11,171,310	3,162	3,570	7,163,506	272,899,443	226,775,632	83.1%	81.6%	15,948,770	335,474	15,613,296	4,419.27	4.67%
100,000 - 149,999	34,520	709,781,638	118,336	2,758,115	87,868,967	5,998	17.4%	18,893,049	3,150	6,051	12,130,750	593,646,987	461,606,277	77.8%	83.6%	33,066,013	1,044,952	32,021,061	5,338.62	4.51%
150,000 - 199,999	10,058	244,924,887	169,969	1,110,749	21,930,020	1,441	14.3%	4,759,663	3,303	1,456	2,916,700	216,429,253	158,594,600	73.3%	88.4%	11,626,410	541,537	11,084,873	7,692.49	4.53%
200,000 - 499,999	10,808	350,048,200	283,440	2,664,697	25,394,180	1,235	11.4%	4,434,127	3,590	1,228	2,465,700	320,418,890	211,809,751	66.1%	91.5%	15,880,261	1,003,396	14,876,865	12,046.04	4.25%
500,000 - 999,999	2,539	128,012,574	670,223	1,330,878	4,344,632	191	7.5%	576,732	3,020	180	360,000	124,062,088	60,858,177	49.1%	96.9%	4,641,319	414,267	4,227,052	22,131.16	3.30%
1,000,000 or more	2,716	323,225,465	2,585,804	2,393,206	5,242,779	125	4.6%	376,451	3,012	116	234,000	319,765,441	72,180,448	22.6%	98.9%	5,551,698	303,354	5,248,344	41,986.75	
TOTAL	1,728,476	25,704,095,592	19,978	164,346,180	2,570,479,560	1,286,592	74.4%	3,850,890,461	2,993	1,175,732	2,913,832,058	16,533,239,694	14,966,465,795	90.5%	64.3%	1,048,573,176	32,807,753	1,015,765,423	789.50	3.95%
Courses, 2012 :		•	4 C4 - 4°	4 1	•	1 C		• 4 •	C 4.		. 1 6 4	2012 D 400	1 D 400TC C			41 4L . DOD	1	4 4 - 3		

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error. Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$4,176,042 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code. [Additional standard deduction allowance of \$750 per taxpayer for the aged or blind.]

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows: Single filing status with FAGI<=\$60,000: \$2,500; Single filing status with FAGI>\$60,000: \$2,000.

SINGLE: ITEMIZED DEDUCTIONS

	II I	1		Modifica	tions	T T	temized 1	Deductions+:	VIIZED DI		l Exemption	Computed NO	C Taxable Income		NCTI				Aver-	
	Aggre-	Federal		to		 	as a	- caucadio i			owance++:	•	irns with deficit]		as			Net	age	
	gate	AGI	Aver-	Federa	al		% of			7 1 1	owance 11.	[menues ret	ins with deficit	Effec-	9			Tax	Net Tax	
	Number	[includes	age	AG			All S		Aver-	Number				tive	0/2	Computed		Liability	Per	Effec-
	of	returns	Federal	AU	1.	Number	Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Returns	with	AGI			of	turns	Deduction	ID	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	[All S-ID	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount			Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[S]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	(\$]	Claimed	[\$]	proration] [\$]	proration] [\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	[6]	[ψ]	[4]	[φ]	[4]	Filed	[/0]	A. BY SIZ				[φ]	[4]	[/0]	[/0]	[4]	[Φ]	[4]	[Ψ]	[/0]
	II 294 020I	6,405,295,134	71 100	424 074 720	1,478,553,600	00.079	23.5%	2,188,371,848				2 047 712 727	(1 266 022 466)	46 20/	46 00/	1				
No Taxable Income	384,020		71,108	424,974,729		90,078			24,294	89,945	215,631,687	2,947,712,727	(1,366,033,466)	-46.3%	46.0%	905.049	41 425	954 512	- 	- - 720/
\$ 1 - 2,000	150,227	1,199,307,155	74,649	24,322,247	123,108,216 84,929,307	16,066	10.7%	296,818,674	18,475	15,332	37,244,556	766,457,956	14,925,906	1.9%	63.9%	895,948	41,435	854,513	53.19	5.73%
2,001 - 4,000	116,419	799,265,809	65,816	11,027,242		12,144	10.4%	195,758,684	16,120	11,816	29,121,324	500,483,736	36,219,911	7.2%	62.6%	2,176,484	85,168	2,091,316	172.21	5.77%
4,001 - 6,000	98,576	912,087,109	81,255	7,838,175	76,459,931	11,225	11.4%	166,234,258	14,809	11,195	27,454,127	649,776,969	55,934,434	8.6%	71.2%	3,361,819	103,241	3,258,578	290.30	5.83%
6,001 - 10,000	158,116	1,279,149,619	62,535	43,620,244	141,620,867	20,455	12.9%	349,352,550	17,079	20,705	51,024,671	780,771,775	162,951,005	20.9%	61.0%	9,787,985	267,112	9,520,873	465.45	5.84%
10,001 - 10,625	21,321	171,855,328	57,438	2,350,618	19,916,060	2,992	14.0%	42,037,399	14,050	3,003	7,443,675	104,808,812	30,860,539	29.4%	61.0%	1,853,327	40,340	1,812,987	605.94	5.87%
10,626 - 12,750	68,688	577,920,560	53,735	10,917,705	71,277,264	10,755	15.7%	146,381,355	13,611	11,127	27,216,917	343,962,729	125,747,724	36.6%	59.5%	7,550,411	162,535	7,387,876	686.92	5.88%
12,751 - 15,000	66,686	609,903,729	53,491	12,511,704	74,517,912	11,402	17.1%	139,974,161	12,276	11,716	28,936,722	378,986,638	158,137,630	41.7%	62.1%	9,616,281	187,828	9,428,453	826.91	5.96%
15,001 - 17,000	54,288	793,221,594	77,539	5,763,954	75,981,884	10,230	18.8%	206,230,522	20,159	10,487	25,881,586	490,891,556	163,710,664	33.3%	61.9%	10,155,703	196,326	9,959,377	973.55	6.08%
17,001 - 20,000	74,185	950,823,829	58,915	7,140,752	99,176,222	16,139	21.8%	222,689,003	13,798	16,714	40,983,232	595,116,124	298,769,103	50.2%	62.6%	18,856,688	311,509	18,545,179	1,149.09	6.21%
20,001 - 21,250	28,758	322,302,819	46,441	1,979,940	36,862,429	6,940	24.1%	74,504,159	10,735	7,154	17,597,301	195,318,870	143,198,022	73.3%	60.6%	9,139,315	143,815	8,995,500	1,296.18	6.28%
21,251 - 25,000	81,033	1,101,270,595	51,866	7,924,196	108,451,675	21,233	26.2%	227,790,801	10,728	21,842	53,387,338	719,564,977	491,328,788	68.3%	65.3%	31,686,711	514,074	31,172,637	1,468.12	6.34%
25,001 - 30,000	92,054	1,447,813,583	50,745	9,216,270	134,344,329	28,531	31.0%	289,527,946	10,148	29,359	71,687,953	961,469,625	784,582,028	81.6%	66.4%	51,283,901	846,100	50,437,801	1,767.82	6.43%
30,001 - 40,000	126,386	3,067,182,855	59,407	14,624,759	215,498,368	51,630	40.9%	533,271,499	10,329	52,789	127,795,700	2,205,242,047	1,799,140,285	81.6%	71.9%	119,358,704	1,919,039	117,439,665	2,274.64	6.53%
40,001 - 50,000	74,139	2,757,695,033	72,493	17,795,085	157,237,407	38,041	51.3%	434,599,428	11,425	38,918	90,166,768	2,093,486,515	1,698,191,815	81.1%	75.9%	114,024,567	2,116,523	111,908,044	2,941.77	6.59%
50,001 - 60,000	42,673	2,112,433,139	81,915	10,226,576	115,055,201	25,788	60.4%	287,079,087	11,132	26,555	53,930,806	1,666,594,621	1,411,982,499	84.7%	78.9%	95,551,912	1,881,220	93,670,692	3,632.34	6.63%
60,001 - 75,000	36,128	2,431,290,762	100,140	13,239,415	117,001,049	24,279	67.2%	293,175,334	12,075	24,764	49,702,316	1,984,651,478	1,619,967,503	81.6%	81.6%	111,526,905	2,538,230	108,988,675	4,489.01	6.73%
75,001 - 80,000	7,551	637,337,197	117,352	3,391,478	28,798,630	5,431	71.9%	68,786,983	12,666	5,550	11,150,761	531,992,301	420,458,483	79.0%	83.5%	29,449,121	630,398	28,818,723	5,306.34	6.85%
80,001 - 100,000	18,745	2,812,220,785	194,739	32,699,579	96,992,193	14,441	77.0%	222,107,041	15,380	14,816	29,682,200	2,496,138,930	1,283,724,328	51.4%	88.8%	91,142,602	1,963,994	89,178,608	6,175.38	6.95%
100,001 - 120,000	9,266	1,273,148,608	168,718	16,171,157	55,215,001	7,546	81.4%	116,746,846	15,471	7,849	15,544,802	1,101,813,116	822,842,804	74.7%	86.5%	59,412,463	1,431,347	57,981,116	7,683.69	7.05%
120,001 - 160,000	8,459	1,609,702,931	229,204	25,972,127	78,197,712	7,023	83.0%	159,984,350	22,780	7,274	14,574,700	1,382,918,296	960,943,782	69.5%	85.9%	70,417,372	2,146,173	68,271,199	9,721.09	7.10%
160,001 - 200,000	3,559	806,853,028	263,764	10,047,289	41,010,746	3,059	86.0%	72,999,492	23,864	3,210	6,427,500	696,462,579	544,931,371	78.2%	86.3%	40,465,622	1,515,915	38,949,707	12,732.82	7.15%
200,001 or more	7,199	9,964,091,000	1,543,385	610,488,668	279,352,027	6,456	89.7%	1,539,360,780	238,439	6,793	13,587,002	8,742,279,859	4,416,459,701	50.5%	87.7%	338,547,287	30,944,686	307,602,601	47,646.00	6.96%
TOTAL	1,728,476	44,042,172,201	99,669	1,324,243,909	3,709,558,030	441,884	25.6%	8,273,782,200	18,724	448,913	1,046,173,644	32,336,902,236	16,078,974,859	49.7%	73.4%	1,226,261,128	49,987,008	1,176,274,120	2,661.95	6.74%
FAGI Level								B. BY SIZE OF	FEDERA	L ADJUS	TED GROSS IN	COME								
Non-Positive AGI	35,991	(1,804,778,800)	(185,296)	418,269,506	50,265,934	9,740	27.1%	149,930,914	15,393	9,587	19,561,525	(1,606,267,667)	(428,893,975)	26.7%	89.0%	447,160	7,069	440,091	45.18	-0.02%
\$ 1 - 3,999	181,025	17,648,482	1,672	2,465,143	8,007,339	10,555	5.8%	89,016,402	8,434	8,398	21,751,465	(98,661,581)	(142,446,147)	144.4%	-559.0%	89,383	1,644	87,739	8.31	0.50%
4,000 - 9,999	291,364	122,276,386	7,245	3,546,960	31,936,292	16,877	5.8%	168,132,383	9,962	15,217	39,126,043	(113,371,372)	(112,406,062)	99.1%	-92.7%	669,241	23,172	646,069	38.28	0.53%
10,000 - 14,999	205,463	264,482,794	12,578	3,106,796	60,805,820	21,027	10.2%	230,127,918	10,944	20,638	52,156,437	(75,500,585)	(74,611,541)	98.8%	-28.5%	1,835,942	58,956	1,776,986	84.51	0.67%
15,000 - 19,999	165,596	373,201,104	17,459	4,515,537	85,033,948	21,376	12.9%	240,626,488	11,257	21,481	54,359,297	(2,303,092)	(3,925,219)	170.4%	-0.6%	4,858,629	117,127	4,741,502	221.81	1.27%
20,000 - 24,999	137,315	507,737,131	22,543	3,404,610	105,147,813	22,523	16.4%	251,747,880	11,177	23,009	57,879,832	96,366,216	92,123,871	95.6%	19.0%	9,760,719	191,848	9,568,871	424.85	1.88%
25,000 - 29,999	118,982	710,662,404	27,549	3,088,746	126,063,353	25,796	21.7%	281,036,332	10,895	26,717	66,876,944	239,774,521	230,111,436	96.0%	33.7%	18,122,222	304,212	17,818,010	690.73	2.51%
30,000 - 39,999	187,562	2,105,607,312	35,103	8,670,627	304,704,747	59,984	32.0%	627,122,798	10,455	62,138	154,867,331	1,027,583,063	994,689,019	96.8%	48.8%	70,356,958	1,065,527	69,291,431	1,155.17	3.29%
40,000 - 49,999	126,745	/ / /	44,921	10,826,958	356,625,974		46.9%	635,806,859	10,698	61,068	152,784,875	1,535,351,154	1,483,765,050	96.6%	57.5%	102,675,906	1,597,894	101,078,012	1,700.73	3.79%
50,000 - 59,999	85,780	/ / /	54,752		402,453,066		58.0%	571,040,690	11,486	51,235		1,631,033,713		95.7%	59.9%	108,171,882				
60,000 - 69,999	55,134		64,744	10,522,081	359,932,505		66.0%	451,911,947	12,428	37,340	74,971,977	1,477,978,763	1,398,101,669	94.6%	62.8%	96,649,299		94,781,556	2,606.54	
70,000 - 79,999	36,278		74,700	8,641,679	270,519,872	25,702	70.8%	340,456,671	13,246	26,327	52,845,323	1,264,756,274	1,185,124,646	93.7%	65.9%	82,002,882	1,684,662	80,318,220	3,124.98	
80,000 - 89,999	24,192		84,713	7,728,973	202,720,026	18,265	75.5%	257,149,154		18,830	37,623,281	1,057,526,344	976,463,228	92.3%	68.3%	68,198,857	1,417,137	66,781,720	3,656.27	
90,000 - 99,999	16,408		94,720	5,828,951	151,769,373		78.5%	189,597,060	14,726	13,249	26,466,033	857,511,657	786,751,694	91.7%	70.3%	55,360,803		54,094,181	4,201.49	
100,000 - 149,999	34,520		119,414	27,737,805	377,030,089	28,522	82.6%	479,457,250	16,810	29,460	58,809,475	2,518,367,741	2,229,380,577	88.5%	73.9%	159,602,147	3,686,128	155,916,019	5,466.52	
150,000 - 149,999	10,058		171,086	17,048,718	140,536,768		85.7%	184,716,955	21,436	8,914	17,857,000	1,148,187,852	961,937,452	83.8%	77.9%	70,433,787		68,002,430	7,891.66	
200,000 - 499,999	10,058		293,343	54,136,993	220,128,657	9,573	88.6%	311,614,711	32,551	-	19,969,652	2,310,593,522	1,687,885,197	73.0%	82.3%	126,526,873		120,757,854	12,614.42	
			,						,	10,069	, ,		, , ,					, ,	· ·	
500,000 - 999,999	2,539		692,505	43,163,048	83,790,607		92.5%	149,135,143	63,516	2,472	4,945,002	1,431,293,725	732,299,518	51.2%	88.0%	55,925,193		52,014,726	22,152.78	
1,000,000 or more TOTAL	2,716 1,728,476	, , ,	7,718,278	681,393,389 1,324,243,909	372,085,848 3,709,558,030		95.4% 25.6%	2,665,154,645 8,273,782,200	, ,	2,764 448 913			2,521,494,024 16,078,974,859	14.3% 49.7%	88.2% 73.4%	194,573,245 1,226,261,128			66,345.68	0.86% 2.67%
Source: 2012 i																			4,001.95	4.07 70

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated

tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$123,282 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows: Single filing status with FAGI<=\$60,000: \$2,500; Single filing status with FAGI>\$60,000: \$2,000.

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD

				Modific			eductions Clain				l Exemption	Computed NC Ta	axable Income				Aver-	
		Federal		to		_	[§105-134.6.(a				owance++:	[includes return				Net	age	l
	Number	AGI	Aver-	Feder		Standard	l Deduction		Deductions	1.1.1	o manee :	[Includes Fetal I				Tax	Net Tax	l
	of	[includes	age	AG						Number				Computed		Liability	Per Re-	Effec-
	Returns	returns	Federal	110		Number	Deduction	Number		of		[before	[after	Gross	Total	[after	turn [All	tive
	Filed	with	AGI			of	Amount	of	Deduction	Exemp-	Allowance	residency	residency	Tax	Credits	application	MFJ/QW	Tax
	[MFJ/	deficit]	Value	Additions	Deductions	Returns	[\$6,000]	Returns	Amount	tions	Amount	proration]	proration]	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	QW]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	7,11	[4]	[4]	ĹΨJ	ĹΦĴ	Theu			C TAXABLE I		[4]	[Ψ]	[4]	[Ψ]	[Ψ]	ĹΨJ	ĹΨJ	[,0]
No Taxable Income	290,901	50,294,295,780	172,891	2,955,137,075	6,698,372,629	171,602	1,109,406,453	119,299			1,964,183,477	35,056,232,875	(4,737,018,892)		_		_	
\$ 1 - 2,000	50,373	6,572,586,719	130,478	122,728,854	602,024,786	31,224	197,880,176	19,149	864,292,995		355,251,036	4,675,866,580	` ' ' ' '	2 912 554	1 146 449	1 666 100	33.08	3.56%
	,		′	, ,	, ,	*	, ,	,	, ,	,		, , ,	46,845,241	2,812,556	1,146,448	1,666,108		
2,001 - 4,000	41,780	4,798,985,274	114,863	58,601,798	445,711,516	28,342	179,724,001	13,438	617,283,142		298,214,366	3,316,654,047	124,802,815	7,500,143	2,996,600	4,503,543	107.79	3.61%
4,001 - 6,000	37,893	3,672,819,921	96,926	45,915,094	385,301,688	26,433	167,270,171	11,460	388,703,077	112,422	274,230,246	2,503,229,833	189,480,878	11,389,171	4,235,531	7,153,640	188.79	3.78%
6,001 - 10,000	73,328	6,637,464,967	90,517	73,342,747	743,322,612	51,749	325,656,495	21,579	807,860,263	,	534,335,024	4,299,633,320	585,597,151	35,175,242	10,419,487	24,755,755	337.60	4.23%
10,001 - 10,625	10,891	1,091,015,515	100,176	10,416,712	109,271,672	7,673	48,047,188	3,218	116,086,360	32,637	80,152,046	747,874,961	112,339,687	6,746,462	1,677,425	5,069,037	465.43	4.51%
10,626 - 12,750	37,175	3,191,969,793	85,863	30,297,114	372,549,240	26,359	165,031,980	10,816	390,865,410	111,818	274,927,861	2,018,892,416	434,022,159	26,060,803	5,827,300	20,233,503	544.28	4.66%
12,751 - 15,000	38,840	3,065,893,359	78,936	25,696,972	394,304,729	27,483	171,567,064	11,357	353,161,253	116,839	287,087,626	1,885,469,659	538,714,522	32,343,858	6,015,264	26,328,594	677.87	4.89%
15,001 - 17,000	33,806	2,479,286,286	73,339	17,952,433	345,749,447	23,509	146,517,028	10,297	281,477,375		248,168,268	1,475,326,601	540,756,073	32,462,938	5,088,563	27,374,375	809.75	5.06%
17,001 - 20,000	49,221	3,714,401,717	75,464	35,178,156	510,964,182	33,810	210,470,828	15,411	439,548,086		362,150,625	2,226,446,152	910,491,140	54,654,539	7,309,367	47,345,172	961.89	5.20%
20,001 - 21,250	20,096	1,809,085,285	90,022	14,370,209	216,626,575	13,598	84,527,738	6,498	215,035,361	59,451	146,173,908	1,161,091,912	414,483,143	24,879,486	2,843,792	22,035,694	1,096.52	5.32%
21,251 - 25,000	58,356	4,177,908,966	71,593	35,026,017	620,963,400	38,520	238,682,166	19,836	456,533,369		427,544,109	2,469,211,939	1,348,954,699	82,028,490	8,206,391	73,822,099	1,265.03	5.47%
25,001 - 30,000	72,926	6,221,353,794	85,311	53,270,639	791,780,138	45,808	283,279,441	27,118	681,494,309		529,910,392	3,988,160,153	2,003,796,232	124,771,597	9,959,351	114,812,246	1,574.37	5.73%
30,001 - 40,000	135,069	11,987,242,115	88,749	65,832,669	1,409,514,488	77,883	479,635,179	57,186	1,227,433,163	487,849	976,922,892	7,959,569,061	4,717,614,865	301,535,783	19,215,397	282,320,386	2,090.19	5.98%
40,001 - 50,000	125,515	12,577,923,337	100,211	84,024,973	1,171,076,328	62,642	384,199,402	62,873	1,259,441,515		903,240,163	8,943,990,902	5,640,051,733	368,135,727	20,146,764	347,988,963	2,772.49	6.17%
50,001 - 60,000	113,015	11,163,284,541	98,777	54,590,718	929,935,340	47,312	289,313,533	65,703	1,161,032,737	334,371	809,652,663	8,027,940,986	6,202,190,044	410,141,550	19,686,646	390,454,904	3,454.89	6.30%
60,001 - 75,000	136,039	14,733,613,160	108,304	250,735,387	1,301,132,751	43,212	264,364,113	92,827	1,588,705,278	403,397	952,778,082	10,877,368,323	9,127,187,709	609,997,706	25,161,786	584,835,920	4,299.03	6.41%
75,001 - 80,000	35,775	4,585,950,227	128,189	17,847,964	301,316,440	8,794	53,863,867	26,981	508,704,932	106,055	235,825,981	3,504,086,971	2,771,461,798	186,400,240	6,281,466	180,118,774	5,034.77	6.50%
80,001 - 100,000	110,476	14,973,604,221	135,537	67,328,743	931,402,406	19,830	121,855,508	90,646	1,650,670,137	334,991	682,593,175	11,654,411,738	9,869,685,382	667,402,217	18,989,939	648,412,278	5,869.26	6.57%
100,001 - 120,000	69,545	11,316,921,377	162,728	53,973,993	638,873,182	8,889	54,622,984	60,656	1,185,501,550		425,717,463	9,066,180,191	7,593,206,431	521,536,586	14,605,729	506,930,857	7,289.25	6.68%
120,001 - 160,000	73,666	15,925,943,507	216,191	81,585,098	811,315,975	6,643	41,171,640	67,023	1,592,058,988	228,412	455,688,786	13,107,293,216	10,119,339,344	713,345,352	19,975,668	693,369,684	9,412.34	6.85%
160,001 - 200,000	35,031	9,490,875,988	270,928	86,291,761	476,926,112	2,363	14,635,635	32,668	905,595,654	110,603	220,811,998	7,959,198,350	6,227,721,630	448,931,209	13,398,668	435,532,541	12,432.77	6.99%
200,001 or more	69,911	59,211,850,715	846,960	1,475,055,791	2,415,665,725	3,110	19,486,041	66,801	4,287,682,490	227,967	455,529,200	53,508,543,050	37,599,147,558	2,846,644,707	237,507,018	2,609,137,689	37,320.85	6.94%
TOTAL	1,719,628	263,694,276,563	153,344	5,715,200,917	22,624,101,361	806,788	5,051,208,631	912,840	29,400,404,865	5,189,490	11,901,089,387	200,432,673,236	102,380,871,342	7,514,896,362	460,694,600	7,054,201,762	4,102.17	6.59%
FAGI Level							B. BY SIZE OF	FEDERA	AL ADJUSTED	GROSS IN	COME							
Non-Positive AGI	20,938	(9,253,118,029)	(441,929)	2,369,667,035	382,279,846	10,944	67,710,241	9,994	629,700,874	53,771	128,356,864	(8,091,498,819)	(2,045,450,652)	1,290,623	98,493	1,192,130	56.94	-0.01%
\$ 1 - 3,999	15,518	31,685,394	2,042	5,757,475	28,974,481	13,180	85,383,605	2,338	45,392,671	37,225	90,959,495	(213,267,383)	(211,760,049)	32,556	2,961	29,595	1.91	0.09%
4,000 - 9,999	39,210	288,265,303	7,352	15,725,580	107,411,252	34,044	220,085,109	5,166	100,234,816	100,939	249,863,222	(373,603,516)	(372,542,332)	122,673	10,744	111,929	2.85	0.04%
10,000 - 14,999	53,176	671,930,723	12,636	6,878,248	181,293,417	46,386	297,528,620	6,790	125,744,202	147,329	365,618,872	(291,376,140)	(286,975,070)	1,205,780	339,586	866,194	16.29	0.13%
15,000 - 19,999	64,358	1,127,561,722	17,520	7,876,389	272,493,146	55,465	352,300,511	8,893	158,840,263	187,002	464,913,040	(113,108,849)	(116,221,907)	8,526,337	2,874,004	5,652,333	87.83	0.50%
20,000 - 24,999	69,913	1,573,573,819	22,508	7,476,644	340,941,316	58,954	369,602,512	10,959	196,869,896	212,230	527,207,465	146,429,274	132,038,028	21,207,918	7,301,092	13,906,826	198.92	0.88%
25,000 - 29,999	69,027	1,898,261,567	27,500	7,593,186	377,673,188	56,541	352,368,726	12,486	224,652,814		524,023,121	427,136,904	393,976,903	34,183,364	9,526,114	24,657,250	357.21	1.30%
30,000 - 39,999	137,397	4,802,621,219	34,954	15,872,327	891,268,000	107,716	668,323,864	29,681	529,380,313	421,079	1,049,059,818	1,680,461,551	1,564,300,012	110,928,911	19,807,519	91,121,392	663.20	1.90%
40,000 - 49,999	131,320	5,902,337,467	44,946	15,832,270	1,029,182,386	93,837	580,042,661	37,483	646,457,309		981,766,431	2,680,720,950	2,506,191,565	168,026,273	16,743,605	151,282,668	1,152.02	2.56%
50,000 - 59,999	130,291	7,168,474,100	55,019	19,604,155			505,948,230	48,405			953,187,573		3,493,963,320	232,344,348		215,697,976		3.01%
60,000 - 69,999	131,473	8,544,162,353		20,729,693		69,730	431,723,940	61,743			949,161,264		4,514,873,917	300,691,647	18,103,018	282,588,629	2,149.40	3.31%
70,000 - 79,999	125,465	9,402,531,528	74,941	21,522,625	1,469,712,845	53,946	335,592,542	71,519		,	903,455,981	5,579,166,638	5,239,729,340	349,882,791		331,216,427	2,639.91	3.52%
80,000 - 89,999	113,316	9,621,727,933	84,911	23,107,368		38,211	239,715,287	75,105			818,859,266	5,877,908,882	5,504,769,861	369,465,817	18,239,666	351,226,151	3,099.53	3.65%
90,000 - 99,999	97,708	9,267,872,661	94,853	27,385,935	1,387,436,627	26,078	164,636,614	71,630	1,165,987,229		709,323,940	5,867,874,186	5,476,206,489	368,664,358		351,199,783	3,594.38	3.79%
100,000 - 149,999	268,970	32,415,535,049	120,517	96,241,499	4,253,168,089	44,498	282,554,649	224,472			1,598,631,355	, , ,	20,564,067,176	1,400,348,520		1,361,657,239	5,062.49	4.20%
150,000 - 199,999	101,427	17,386,353,546		87,505,485	1,831,481,691	8,723	55,149,882	92,704		-	620,515,480		11,439,183,098	802,988,850	22,361,675	780,627,175	7,696.44	4.49%
200,000 - 499,999	109,020	31,388,985,574	287,920	296,601,891	2,640,433,947	5,867	37,646,310	103,153			694,338,000		20,103,153,494	1,470,750,510		1,412,952,854		4.50%
500,000 - 999,999	22,890	15,685,488,064		285,143,190	940,935,702	564	3,520,600	22,326			152,324,700		8,161,993,116	617,754,280		578,690,859		
1,000,000 or more	18,211	115,770,026,571		, ,		218	1,374,728	,	10,710,100,475			104,910,142,325		1,256,480,806				0.95%
TOTAL	1,719,628								, , ,		, ,	200,432,673,236	, , ,					
													TC forms proc					2.00 /0

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error. Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$11,884,359 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code. [Additional standard deduction allowance of \$600 per taxpayer for the aged or blind.]

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows: MFJ/OW filing status with FAGI<=\$100,000: \$2,500; MFJ/OW filing status with FAGI<=\$100,000: \$2,500; MFJ/OW filing status with FAGI<=\$100,000: \$2,500; MFJ/OW filing status with FAGI<=\$100,000: \$2,000.

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD: STANDARD DEDUCTION

	A ggro-	1	Ī	Modifica				Deduction+:	WIDOW		l Exemption	Computed NO	C Taxable Income		NCTI	ı			Aver-	
	Aggre- gate	Federal		to	tuons		as a %	Deduction+.			owance++:		rns with deficit]		as			Net	age	l
	Number	AGI	Aver-	Federa	al		of All			7 1 11	owance 11.	[metades ret	irns with deficit	Effec-	9			Tax	Net Tax	i
	of	[includes	age	AG			MFJ/		Aver-	Number				tive	%	Computed		Liability	Per Return	Effec-
	Returns	returns	Federal	110		Number	OW Re-	Deduction	age	of		[before	[after	Pro-	of	Gross	Total	[after	[All MFJ/	tive
	Filed	with	AGI			of	turns	Amount	SD	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	QW-SD	Tax
	[MFJ/	deficit]	Value	Additions	Deductions	Returns	Filed	[\$6,000]	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	QW]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level								A. BY SIZ	E OF NO	CTAXABI	LE INCOME									
No Taxable Income	290,901	3,130,768,091	18,244	324,028,841	2,601,321,403	171,602	59.0%	1,109,406,453	6,465	489,673	1,210,515,321	(1,466,446,245)	(1,806,076,795)	123.2%	-46.8%	-	-	-	-	_
\$ 1 - 2,000	50,373	978,127,059	31,326	13,226,152	208,261,727	31,224	62.0%	197,880,176	6,337	93,357	230,351,195	354,860,113	30,039,703	8.5%	36.3%	1,803,776	998,279	805,497	25.80	2.68%
2,001 - 4,000	41,780	874,571,266	30,858	3,992,422	182,057,727	28,342	67.8%	179,724,001	6,341	84,919	210,395,902	306,386,058	84,905,316	27.7%	35.0%	5,102,672	2,616,844	2,485,828	87.71	2.93%
4,001 - 6,000	37,893	808,849,562	30,600	2,377,866	165,865,361	26,433	69.8%	167,270,171	6,328	80,257	198,708,686	279,383,210	132,297,377	47.4%	34.5%	7,952,016	3,704,217	4,247,799	160.70	3.21%
6,001 - 10,000	73,328	1,674,664,966	32,361	3,957,566	320,352,431	51,749	70.6%	325,656,495	6,293	157,176	389,927,256	642,686,350	413,283,051	64.3%	38.4%	24,825,044	9,082,447	15,742,597	304.21	3.81%
10,001 - 10,625	10,891	259,706,427	33,847	547,715	46,452,788	7,673	70.5%	48,047,188	6,262	23,533	58,476,946	107,277,220	79,164,378	73.8%	41.3%	4,754,248	1,455,562	3,298,686	429.91	4.17%
10,626 - 12,750	37,175	923,224,579	35,025	1,537,337	161,148,980	26,359	70.9%	165,031,980	6,261	80,853	200,936,960	397,643,996	307,802,765	77.4%	43.1%	18,482,147	4,994,018	13,488,129	511.71	4.38%
12,751 - 15,000	38,840	1,018,968,675	37,076	4,274,166	170,103,673	27,483	70.8%	171,567,064	6,243	84,443	209,466,600	472,105,504	381,183,639	80.7%	46.3%	22,885,905	5,092,681	17,793,224	647.43	4.67%
15,001 - 17,000	33,806	925,099,965	39,351	2,018,624	153,669,188	23,509	69.5%	146,517,028	6,232	71,399	177,450,444	449,481,929	375,969,251	83.6%	48.6%	22,570,712	4,212,748	18,357,964	780.89	4.88%
17,001 - 20,000	49,221	1,404,838,962	41,551	2,836,609	225,154,784	33,810	68.7%	210,470,828	6,225	102,206	254,174,401	717,875,558	625,215,347	87.1%	51.1%	37,530,783	5,894,763	31,636,020	935.70	5.06%
20,001 - 21,250	20,096	600,887,984	44,189	1,378,273	94,420,741	13,598	67.7%	84,527,738	6,216	40,553	100,713,708	322,604,070	280,412,416	86.9%	53.7%	16,831,878	2,238,634	14,593,244	1,073.19	5.20%
21,251 - 25,000	58,356	1,786,581,565	46,381	2,847,637	274,122,595	38,520	66.0%	238,682,166	6,196	115,569	287,024,773	989,599,668	889,704,387	89.9%	55.4%	54,095,518	6,235,433	47,860,085	1,242.47	5.38%
25,001 - 30,000	72,926	2,318,221,479	50,607	10,045,902	342,366,738	45,808	62.8%	283,279,441	6,184	135,390	336,192,819	1,366,428,383	1,257,345,144	92.0%	58.9%	78,281,815	6,959,855	71,321,960	1,556.98	5.67%
30,001 - 40,000	135,069	4,491,017,182	57,664	7,089,812	580,744,174	77,883	57.7%	479,635,179	6,158	226,532	561,705,696	2,876,021,945	2,712,256,697	94.3%	64.0%	173,310,698	11,812,316	161,498,382	2,073.60	5.95%
40,001 - 50,000	125,515	4,137,139,697	66,044	6,320,119	412,413,401	62,642	49.9%	384,199,402	6,133	178,866	442,263,588	2,904,583,425	2,806,326,101	96.6%	70.2%	183,133,082	10,062,304	173,070,778	2,762.86	6.17%
50,001 - 60,000	113,015	3,536,837,398	74,756	5,706,523	276,689,598	47,312		289,313,533	6,115	133,032	327,328,043	2,649,212,747	2,587,737,443	97.7%	74.9%	171,089,278	7,955,709	163,133,569	3,448.04	6.30%
60,001 - 75,000	136,039	3,743,161,024	86,623	5,626,076	251,279,824	43,212	31.8%	264,364,113	6,118	119,645	291,191,146	2,941,952,017	2,880,910,316	97.9%	78.6%	192,482,051	7,763,282	184,718,769	4,274.71	6.41%
75,001 - 80,000	35,775	863,350,490	98,175	1,881,920	54,335,567	8,794	24.6%	53,863,867	6,125	24,115	57,704,560	699,328,416	680,869,110	97.4%	81.0%	45,792,094	1,643,605	44,148,489	5,020.30	6.48%
80,001 - 100,000	110,476	2,177,007,768	109,784	6,190,352	141,394,307	19,830	17.9%	121,855,508	6,145	54,125	115,718,457	1,804,229,848	1,759,867,293	97.5%	82.9%	118,976,975	3,538,637	115,438,338	5,821.40	6.56%
100,001 - 120,000	69,545	1,152,099,493	129,610	3,049,643	70,160,236	8,889	12.8%	54,622,984	6,145	24,238	48,293,436	982,072,480	965,672,851	98.3%	85.2%	66,284,082	1,814,096	64,469,986	7,252.78	6.68%
120,001 - 160,000	73,666	1,066,281,782	160,512	4,398,074	67,603,300	6,643	9.0%	41,171,640	6,198	18,025	35,943,177	925,961,739	904,543,900	97.7%	86.8%	63,708,296	2,004,412	61,703,884	9,288.56	6.82%
160,001 - 200,000	35,031	497,451,021	210,517	4,162,227	31,960,525	2,363	6.7%	14,635,635	6,194	6,630	13,140,400	441,876,688	420,188,220	95.1%	88.8%	30,290,212	1,200,606	29,089,606	12,310.46	6.92%
200,001 or more	69,911	1,285,362,789	413,300	25,606,455	71,414,528	3,110	4.4%	19,486,041	6,266	8,679	17,350,500	1,202,718,175	1,130,158,432	94.0%	93.6%	84,593,915	7,598,388	76,995,527	24,757.40	6.81%
TOTAL	1,719,628	39,654,219,223	49,151	443,100,311	6,903,293,595	806,788	46.9%	5,051,208,631	6,261	2,353,215	5,774,974,014	22,367,843,294	19,899,776,342	89.0%	56.4%	1,424,777,197	108,878,836	1,315,898,361	1,631.03	6.06%
FAGI Level								B. BY SIZE OF	F FEDEI	RAL ADJU	JSTED GROSS	INCOME								
Non-Positive AGI	20,938	(1,014,124,006)	(92,665)	335,813,884	56,546,619	10,944	52.3%	67,710,241	6,187	26,670	62,944,043	(865,511,025)	(503,449,451)	58.2%	85.3%	424,395	14,609	409,786	37.44	-0.04%
\$ 1 - 3,999	15,518	27,199,915	2,064	2,852,796	20,516,727	13,180	84.9%	85,383,605	6,478	31,725	77,985,323	(153,832,944)	(154,435,905)	100.4%	-565.6%	12,310	2,179	10,131	0.77	0.04%
4,000 - 9,999	39,210	250,762,799	7,366	2,935,483	83,995,881	34,044	86.8%	220,085,109	6,465	88,848	220,213,569	(270,596,277)	(266,232,275)	98.4%	-107.9%	51,973	8,285	43,688	1.28	0.02%
10,000 - 14,999	53,176	585,773,561	12,628	2,924,106	147,991,076	46,386	87.2%	297,528,620	6,414	130,987	325,621,333	(182,443,362)	(181,180,206)	99.3%	-31.1%	1,128,080	330,617	797,463	17.19	0.14%
15,000 - 19,999	64,358	971,529,619	17,516	2,155,779	217,714,430	55,465	86.2%	352,300,511	6,352	165,341	411,547,877	(7,877,420)	(14,688,251)	186.5%	-0.8%	8,189,968	2,838,030	5,351,938	96.49	0.55%
20,000 - 24,999	69,913	1,326,227,927	22,496	2,579,656	261,242,901	58,954	84.3%	369,602,512	6,269	184,695	459,201,657	238,760,513	221,172,580	92.6%	18.0%	20,445,674	7,191,683	13,253,991	224.82	1.00%
25,000 - 29,999	69,027	1,554,235,992	27,489	3,035,428	269,924,054	56,541	81.9%	352,368,726	6,232	178,202	444,357,668	490,620,972	457,402,185	93.2%	31.6%	32,447,959	9,236,315	23,211,644	410.53	1.49%
30,000 - 39,999	137,397	3,759,015,587	34,897	5,690,037	599,441,209	107,716	78.4%	668,323,864	6,204	339,535	846,479,369	1,650,461,182	1,539,856,764	93.3%	43.9%	100,084,872	18,115,947	81,968,925	760.97	2.18%
40,000 - 49,999	131,320	4,209,185,887	44,856	5,627,483	630,674,184	93,837		580,042,661			712,702,025		2,137,834,659	93.3%	54.4%	137,935,948	13,695,490	124,240,458	1,324.00	
50,000 - 59,999	130,291	4,495,764,655	54,903	6,787,805	665,928,217	81,886	62.8%	505,948,230	6,179	240,359	598,386,516	2,732,289,497	2,549,722,478	93.3%	60.8%	166,397,006	11,730,610	154,666,396	1,888.80	3.44%
60,000 - 69,999	131,473	4,520,737,428	64,832	5,334,957	699,161,345	69,730	53.0%	431,723,940	6,191	198,184	492,773,554	2,902,413,546	2,701,761,113	93.1%	64.2%	178,204,727	10,320,575	167,884,152	2,407.63	3.71%
70,000 - 79,999	125,465		· ·	5,844,039	676,482,995		43.0%	335,592,542			373,217,661	2,653,186,202	2,452,703,031		65.8%	162,989,271	8,269,473			
80,000 - 89,999	113,316		84,727	5,553,993	619,393,783	38,211	33.7%	239,715,287			258,224,842	2,125,707,127	1,938,451,541	91.2%	65.7%	129,650,353	5,985,900	123,664,453		3.82%
90,000 - 99,999	97,708	2,467,840,128	94,633	4,666,794	493,841,718	26,078	26.7%	164,636,614			173,577,397	1,640,451,193	1,474,031,454	89.9%	66.5%	98,962,889	4,351,444	94,611,445		3.83%
100,000 - 149,999	268,970	5,226,653,079	117,458	13,568,991	1,045,418,763	44,498		282,554,649			233,988,153		3,182,693,956	86.5%	70.4%	216,327,964	6,077,127	210,250,837		
150,000 - 199,999	101,427		169,902	6,736,087	223,052,820	8,723		55,149,882			46,306,227	1,164,279,148	921,084,764	79.1%	78.6%	64,683,673	2,256,929	62,426,744		
200,000 - 499,999	109,020		272,135	12,350,201	150,398,235			37,646,310			33,118,300	1,387,801,876	1,022,938,259	73.7%	86.9%	74,807,173	4,931,283	69,875,890	11,909.99	4.38%
500,000 - 999,999	22,890	376,928,303	668,313	4,436,649	19,371,512	564	2.5%	3,520,600			3,129,500	355,343,340	224,559,683	63.2%	94.3%	17,007,591	2,050,932		26,518.90	
1,000,000 or more	18,211	547,699,433			22,197,127	218		1,374,728			1,199,000	537,134,721	195,549,963		98.1%	15,025,371		13,553,963		
TOTAL	1,719,628		49,151		6,903,293,595							22,367,843,294				1,424,777,197			1,631.03	3.32%
Source: 2012 i	ndividual	incomo tov ovti	ract Static	ctical cumma	rioc ara <u>compi</u> l	ad from r	orconol	income toy in	formati	on ovtroo	tad from tax x	ear 2012 D-400	and D 400TC 1	orme pro	coccod w	ithin the DOD	dynamic in	tograted		

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$11,162,460 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code. [Additional standard deduction allowance of \$600 per taxpayer for the aged or blind.]

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows: MFJ/QW filing status with FAGI<=\$100,000: \$2,500; MFJ/QW filing status with FAGI>\$100,000: \$2,000.

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD: ITEMIZED DEDUCTIONS

	Aggre-			Modifica				Deductions+:	3 1112011		l Exemption	Computed NC	Taxable Income	0110	NCTI				Aver-	
	gate	Federal		to			as a %	- Carrier - Carr			owance++:	_	rns with deficit]		as			Net	age	ĺ
	Number	AGI	Aver-	Federa	al		of All					[,	Effec-	a			Tax	Net Tax	Í
	of	[includes	age	AG			MFJ/		Aver-	Number				tive	%	Computed		Liability	Per Return	Effec-
	Returns	returns	Federal			Number	OW Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	[All MFJ/	tive
	Filed	with	AGI			of	turns	Deduction	ID	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	QW-ID	Tax
	[MFJ-	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	QW]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level								A. BY SIZI	E OF NC	TAXABLE	INCOME	,								
No Taxable Income	290,901	47,163,527,689	395,339	2,631,108,234	4,097,051,226	119,299	41.0%	8,421,237,421	70,589	321,174	753,668,156	36,522,679,120	(2,930,942,097)	-8.0%	77.4%	-	-	-	-	
\$ 1- 2,000	50,373	5,594,459,660	292,154	109,502,702	393,763,059	19,149	38.0%	864,292,995	45,135	55,706	124,899,841	4,321,006,467	16,805,538	0.4%	77.2%	1,008,780	148,169	860,611	44.94	5.12%
2,001 - 4,000	41,780	3,924,414,008	292,039	54,609,376	263,653,789	13,438	32.2%	617,283,142	45,936	38,003	87,818,464	3,010,267,989	39,897,499	1.3%	76.7%	2,397,471	379,756	2,017,715	150.15	5.06%
4,001 - 6,000	37,893	2,863,970,359	249,910	43,537,228	219,436,327	11,460	30.2%	388,703,077	33,918	32,165	75,521,560	2,223,846,623	57,183,501	2.6%	77.6%	3,437,155	531,314	2,905,841	253.56	5.08%
6,001 - 10,000	73,328	4,962,800,001	229,983	69,385,181	422,970,181	21,579	29.4%	807,860,263	37,437	61,006	144,407,768	3,656,946,970	172,314,100	4.7%	73.7%	10,350,198	1,337,040	9,013,158	417.68	5.23%
10,001 - 10,625	10,891	831,309,088	258,331	9,868,997	62,818,884	3,218	29.5%	116,086,360	36,074	9,104	21,675,100	640,597,741	33,175,309	5.2%	77.1%	1,992,214	221,863	1,770,351	550.14	5.34%
10,626 - 12,750	37,175	2,268,745,214	209,758	28,759,777	211,400,260	10,816	29.1%	390,865,410	36,138	30,965	73,990,901	1,621,248,420	126,219,394	7.8%	71.5%	7,578,656	833,282	6,745,374	623.65	5.34%
12,751 - 15,000	38,840	2,046,924,684	180,235	21,422,806	224,201,056	11,357	29.2%	353,161,253	31,096	32,396	77,621,026	1,413,364,155	157,530,883	11.1%	69.0%	9,457,953	922,583	8,535,370	751.55	5.42%
15,001 - 17,000	33,806	1,554,186,321	150,936	15,933,809	192,080,259	10,297	30.5%	281,477,375	27,336	29,494	70,717,824	1,025,844,672	164,786,822	16.1%	66.0%	9,892,226	875,815	9,016,411	875.63	5.47%
17,001 - 20,000	49,221	2,309,562,755	149,865	32,341,547	285,809,398	15,411	31.3%	439,548,086	28,522	44,837	107,976,224	1,508,570,594	285,275,793	18.9%	65.3%	17,123,756	1,414,604	15,709,152	1,019.35	5.51%
20,001 - 21,250	20,096	1,208,197,301	185,934	12,991,936	122,205,834	6,498	32.3%	215,035,361	33,093	18,898	45,460,200	838,487,842	134,070,727	16.0%	69.4%	8,047,608	605,158	7,442,450	1,145.34	5.55%
21,251 - 25,000	58,356	2,391,327,401	120,555	32,178,380	346,840,805	19,836	34.0%	456,533,369	23,015	58,294	140,519,336	1,479,612,271	459,250,312	31.0%	61.9%	27,932,972	1,970,958	25,962,014	1,308.83	5.65%
25,001 - 30,000	72,926	3,903,132,315	143,931	43,224,737	449,413,400	27,118	37.2%	681,494,309	25,131	80,375	193,717,573	2,621,731,770	746,451,088	28.5%	67.2%	46,489,782	2,999,496	43,490,286	1,603.74	5.83%
30,001 - 40,000	135,069	7,496,224,933	131,085	58,742,857	828,770,314	57,186	42.3%	1,227,433,163	21,464	261,317	415,217,196	5,083,547,117	2,005,358,168	39.4%	67.8%	128,225,085	7,403,081	120,822,004	2,112.79	6.02%
40,001 - 50,000	125,515	8,440,783,640	134,251	77,704,854	758,662,927	62,873	50.1%	1,259,441,515	20,032	191,747	460,976,575	6,039,407,477	2,833,725,632	46.9%	71.6%	185,002,645	10,084,460	174,918,185	2,782.09	6.17%
50,001 - 60,000	113,015	7,626,447,143	116,075	48,884,195	653,245,742	65,703	58.1%	1,161,032,737	17,671	201,339	482,324,620	5,378,728,239	3,614,452,601	67.2%	70.5%	239,052,272	11,730,937	227,321,335	3,459.83	6.29%
60,001 - 75,000	136,039	10,990,452,136	118,397	245,109,311	1,049,852,927	92,827	68.2%	1,588,705,278	17,115	283,752	661,586,936	7,935,416,306	6,246,277,393	78.7%	72.2%	417,515,655	17,398,504	400,117,151	4,310.35	6.41%
75,001 - 80,000	35,775	3,722,599,737	137,971	15,966,044	246,980,873	26,981	75.4%	508,704,932	18,854	81,940	178,121,421	2,804,758,555	2,090,592,688	74.5%	75.3%	140,608,146	4,637,861	135,970,285	5,039.48	6.50%
80,001 - 100,000	110,476	12,796,596,453	141,171	61,138,391	790,008,099	90,646	82.1%	1,650,670,137	18,210	280,866	566,874,718	9,850,181,890	8,109,818,089	82.3%	77.0%	548,425,242	15,451,302	532,973,940	5,879.73	6.57%
100,001 - 120,000	69,545	10,164,821,884	167,581	50,924,350	568,712,946	60,656	87.2%	1,185,501,550	19,545	189,249	377,424,027	8,084,107,711	6,627,533,580	82.0%	79.5%	455,252,504	12,791,633	442,460,871	7,294.59	6.68%
120,001 - 160,000	73,666	14,859,661,725	221,710	77,187,024	743,712,675	67,023	91.0%	1,592,058,988	23,754	210,387	419,745,609	12,181,331,477	9,214,795,444	75.6%	82.0%	649,637,056	17,971,256	631,665,800	9,424.61	6.85%
160,001 - 200,000	35,031	8,993,424,967	275,298	82,129,534	444,965,587	32,668	93.3%	905,595,654	27,721	103,973	207,671,598	7,517,321,662	5,807,533,410	77.3%	83.6%	418,640,997	12,198,062	406,442,935	12,441.62	7.00%
200,001 or more	69,911	57,926,487,926	867,150	1,449,449,336	2,344,251,197	66,801	95.6%	4,287,682,490	64,186	219,288	438,178,700	52,305,824,875	36,468,989,126	69.7%	90.3%	2,762,050,792	, ,	2,532,142,162	37,905.75	6.94%
TOTAL		224,040,057,340	,	, , ,	/ / /			29,400,404,865	/	2,836,275	, ,	178,064,829,942	82,481,095,000	46.3%	79.5%	6,090,119,165	/ /	, , ,	6,286.21	6.72%
FAGI Level	ш		,			,		B. BY SIZE OF	FEDERA	L ADJUS	TED GROSS IN	COME	, , ,			, , ,	, ,		,	
Non-Positive AGI	20,938	(8,238,994,023)	(824,394)	2,033,853,151	325,733,227	9,994		629,700,874	63,008	27,101	65,412,821	(7,225,987,794)	(1,542,001,201)	21.3%	87.7%	866,228	83,884	782,344	78.28	-0.01%
\$ 1- 3,999	15,518	4,485,479	1,919	2,904,679	8,457,754	2,338	15.1%	45,392,671	19,415	5,500	12,974,172	(59,434,439)	(57,324,144)	96.4%	-1325.0%	20,246	782	19,464	8.33	0.43%
4,000 - 9,999	39,210	37,502,504	7,259	12,790,097	23,415,371	5,166		100,234,816	19,403	12,091	29,649,653	(103,007,239)	(106,310,057)	103.2%	-274.7%	70,700	2,459	68,241	13.21	0.18%
10,000 - 14,999	53,176	86,157,162	12,689	3,954,142	33,302,341	6,790	12.8%	125,744,202	18,519	16,342	39,997,539	(108,932,778)	(105,794,864)	97.1%	-126.4%	77,700	8,969	68,731	10.12	0.08%
15,000 - 19,999	64,358	156,032,103	17,545	5,720,610	54,778,716	8,893	13.8%	158,840,263	17,861	21,661	53,365,163	(105,231,429)	(101,533,656)	96.5%	-67.4%	336,369	35,974	300,395	33.78	0.19%
20,000 - 24,999	69,913	247,345,892	22,570	4,896,988	79,698,415	10,959	15.7%	196,869,896	17,964	27,535	68,005,808	(92,331,239)	(89,134,552)	96.5%	-37.3%	762,244	109,409	652,835	59.57	0.26%
25,000 - 29,999	69,027	344,025,575	27,553	4,557,758	107,749,134	12,486	18.1%	224,652,814	17,992	32,079	79,665,453	(63,484,068)	(63,425,282)	99.9%	-18.5%	1,735,405	289,799	1,445,606	115.78	0.42%
30,000 - 39,999	137,397	1,043,605,632	35,161	10,182,290	291,826,791	29,681	21.6%	529,380,313	17,836	81,544	202,580,449	30,000,369	24,443,248	81.5%	2.9%	10,844,039	1,691,572	9,152,467	308.36	0.88%
40,000 - 49,999	131,320	1,693,151,580	45,171	10,204,787	398,508,202	37,483		646,457,309	17,247	108,227	269,064,406	389,326,450	368,356,906	94.6%	23.0%	30,090,325	3,048,115	27,042,210	721.45	1.60%
50,000 - 59,999	130,291		55,216	12,816,350	527,616,993			808,846,811	16,710		354,801,057	994,260,934	944,240,842	95.0%	37.2%	65,947,342		61,031,580	1,260.85	2.28%
60,000 - 69,999	131,473			15,394,736	675,927,557	61,743		1,000,038,353	16,197	183,420	456,387,710	1,906,466,041		95.1%	47.4%	122,486,920	7,782,443	114,704,477	1,857.77	2.85%
70,000 - 79,999	125,465		75,083	15,678,586	793,229,850			1,136,126,147	15,886		530,238,320	2,925,980,436	2,787,026,309	95.3%	54.5%	186,893,520	10,396,891	176,496,629	2,467.83	3.29%
80,000 - 89,999	113,316		85,004	17,553,375	887,822,068			1,201,136,015	15,993	314,195	560,634,424	3,752,201,755	3,566,318,320	95.0%	58.8%	· · · ·			-	3.56%
90,000 - 99,999	97,708		94,933	22,719,141	893,594,909				16,278				4,002,175,035	94.7%	62.2%	269,701,469		256,588,338		
100,000 - 149,999	268,970	27,188,881,970	121,124	82,672,508	3,207,749,326			4,030,454,033	17,955	-	1,364,643,202		17,381,373,220	93.1%	68.7%	1,184,020,556		1,151,406,402	-	4.23%
150,000 - 199,999	101,427	15,904,301,556	· · · · · ·	80,769,398	1,608,428,871	92,704		2,052,417,241	22,139	287,630	574,209,253		10,518,098,334	89.5%	73.9%	738,305,177		718,200,431	7,747.24	4.52%
200,000 - 499,999	109,020	29,792,371,054		284,251,690	2,490,035,712				31,717	331,159	661,219,700		19,080,215,235	80.7%	79.4%	1,395,943,337			-	4.51%
500,000 - 999,999	22,890	15,308,559,761		280,706,541	921,564,190					74,666		13,152,162,944	7,937,433,433	60.4%	85.9%	600,746,689			-	
1,000,000 or more		115,222,327,138		2,370,473,779				10,710,100,475		59,124		104,373,007,604	16,123,825,070	15.4%	90.6%			1,085,970,389	60,355.16	
TOTAL		224,040,057,340			15,720,807,766							178,064,829,942				6,090,119,165	, ,	, , ,		
Source: 2012 i																				

Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$721,899 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows: MFJ/OW filing status with FAGI<=\$100,000: \$2,500; MFJ/OW filing status with FAGI>\$100,000: \$2,000.

MARRIED FILING SEPARATELY

•				Modifica	ations	D	Deductions Clain			Persona	l Exemption	Computed NC Ta	axable Income				Aver-	
		Federal		to			[§105-134.6.(a	(a2)] by Typ	pe+:	All	owance++:	[includes return	s with deficit]			Net	age	1
		AGI	Aver-	Feder	al	Standard	d Deduction	Itemized	Deductions							Tax	Net Tax	1
	Number	[includes	age	AG	I:					Number				Computed		Liability	Per	Effec-
	of	returns	Federal			Number	Deduction	Number		of		[before	[after	Gross	Total	[after	Return	tive
	Returns	with	AGI			of	Amount	of	Deduction	Exemp-	Allowance	residency	residency	Tax	Credits	application	[All MFS	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	[\$3,000]	Returns	Amount	tions	Amount	proration]	proration]	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[MFS]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level							A. BY S	SIZE OF N	C TAXABLE I	NCOME								
No Taxable Income	25,149	2,460,102,029	97,821	121,673,904	233,315,313	11,017	33,565,133	14,132	334,296,770	30,499	73,845,052	1,906,753,665	(321,528,518)	-	-	-	-	<u> </u>
\$ 1 - 2,000	4,163	214,779,335	51,592	16,215,000	18,643,567	2,762	8,278,235	1,401	36,242,092	5,515	13,254,980	154,575,461	3,928,255	235,795	40,662	195,133	46.87	4.97%
2,001 - 4,000	3,421	266,741,136	77,972	1,894,592	12,433,573	2,396	7,149,865	1,025	62,707,722	4,674	11,363,400	174,981,168	10,282,135	617,993	87,028	530,965	155.21	5.16%
4,001 - 6,000	3,294	358,125,867	108,721	6,804,653	13,055,044	2,320	6,987,958	974	46,300,403	4,642	11,094,816	287,492,299	16,495,700	991,482	107,711	883,771	268.30	5.36%
6,001 - 10,000	6,688	451,261,061	67,473	14,026,182	23,566,815	4,669	14,034,985	2,019	98,641,599	9,410	22,866,118	306,177,726	53,592,367	3,219,095	274,888	2,944,207	440.22	5.49%
10,001 - 10,625	1,012	47,255,259	46,695	784,096	3,242,981	703	2,130,098	309	5,959,532	1,431	3,504,500	33,202,244	10,442,804	627,086	47,692	579,394	572.52	5.55%
10,626 - 12,750	3,539	201,833,255	57,031	369,066	9,522,347	2,380	7,134,035	1,159	20,610,807	5,009	12,250,900	152,684,232	41,367,105	2,520,664	157,446	2,363,218	667.76	5.71%
12,751 - 15,000	3,900	399,878,939	102,533	5,781,337	8,732,145	2,566	7,727,225	1,334	81,744,909	5,533	13,589,305	293,866,692	54,159,915	3,377,887	191,631	3,186,256	816.99	5.88%
15,001 - 17,000	3,580	129,143,265	36,074	1,673,084	7,632,606	2,363	7,103,449	1,217	13,660,009	5,055	12,425,003	89,995,282	57,286,379	3,630,759	185,559	3,445,200	962.35	6.01%
17,001 - 20,000	5,176	275,552,723	53,237	198,379	11,859,649	3,309	9,923,334	1,867	23,930,615	7,491	18,046,800	211,990,704	95,698,504	6,150,424	273,678	5,876,746	1,135.38	6.14%
20,001 - 21,250	2,137	96,704,869	45,253	2,209,658	5,070,765	1,317	3,931,500	820	11,197,433	3,071	7,275,650	71,439,179	44,056,827	2,857,533	113,255	2,744,278	1,284.17	6.23%
21,251 - 25,000	5,773	225,044,169	38,982	483,680	11,856,567	3,421	10,196,508	2,352	23,110,431	8,043	19,653,467	160,710,876	133,252,258	8,715,919	319,645	8,396,274	1,454.40	6.30%
25,001 - 30,000	7,170	422,152,271	58,878	1,293,548	14,125,519	3,936	11,670,521	3,234	36,463,782	9,895	23,954,754	337,231,243	196,760,909	13,013,301	411,628	12,601,673	1,757.56	6.40%
30,001 - 40,000	10,048	500,173,269	49,778	1,752,100	20,336,434	4,836	14,263,111	5,212	50,970,750	13,821	32,539,014	383,816,060	347,455,473	23,257,362	653,805	22,603,557	2,249.56	6.51%
40,001 - 50,000	5,912	1,027,721,412	173,837	1,802,962	18,213,506	2,126	6,173,661	3,786	126,813,048	8,143	16,953,359	861,370,800	263,332,830	17,806,855	343,648	17,463,207	2,953.86	6.63%
50,001 - 60,000	3,271	352,411,310	107,738	7,813,647	10,866,992	1,018	2,932,213	2,253	28,684,602	4,422	8,873,426	308,867,724	178,178,226	12,234,767	280,305	11,954,462	3,654.68	6.71%
60,001 - 75,000	2,782	327,903,409	117,866	3,121,006	11,017,099	686	1,974,945	2,096	34,858,667	3,774	7,556,000	275,617,704	185,684,699	13,051,837	307,544	12,744,293	4,580.98	6.86%
75,001 - 80,000	568	899,057,345	1,582,847	2,127,536	3,824,978	108	307,200	460	19,710,075	747	1,495,500	875,847,128	43,937,628	3,131,810	48,143	3,083,667	5,428.99	7.02%
80,001 - 100,000	1,457	202,969,758	139,307	1,499,344	8,929,940	193	536,400	1,264	16,766,461	2,079	3,966,206	174,270,095	129,112,376	9,300,440	244,915	9,055,525	6,215.19	7.01%
100,001 - 120,000	711	278,030,320	391,041	1,881,810	5,692,608	79	196,800	632	25,601,205	965	1,937,000	246,484,517	77,548,580	5,667,855	171,776	5,496,079	7,730.07	7.09%
120,001 - 160,000	679	387,112,986	570,122	15,168,843	17,999,137	87	232,800	592	83,232,019	955	1,904,500	298,913,373	92,698,261	6,857,347	284,603	6,572,744	9,680.04	7.09%
160,001 - 200,000	293	82,373,100	281,137	752,814	4,187,349	35	84,000	258	4,758,172	423	854,500	73,241,893	52,294,408	3,911,805	141,038	3,770,767	12,869.51	7.21%
200,001 or more	778	3,440,830,525	4,422,661	114,576,892	83,187,585	46	127,200	732		1,101	2,206,447	3,315,061,439	736,775,664	56,725,710	7,190,957	49,534,753	63,669.35	6.72%
TOTAL	101,501	13,047,157,613	128,542	323,904,133	557,312,519	52,373	156,661,176	49,128	, ,	,	321,410,697	10,994,591,505	2,502,812,785	197,903,726		186,026,169	1,832.75	
FAGI Level	,		,				B. BY SIZE OF	FEDERA	L ADJUSTED	GROSS IN	COME						,	
Non-Positive AGI	4,460	(784,943,104)	(175,996)	135,293,357	31,200,458	1,161	3,120,200	3,299	34,810,249	4,917	11,739,339	(730,519,993)	(85,642,042)	1,479,168	80,693	1,398,475	313.56	-0.18%
\$ 1 - 3,999	7,980	8,176,353	1,025	338,712	2,837,400	2,953	8,568,429	5,027	4,061,833	8,547	21,148,040	(28,100,637)	(138,023,741)	13,595	222	13,373	1.68	0.16%
4,000 - 9,999	7,551	53,704,055	7,112	923,642	13,245,660	6,161	18,803,134	1,390	7,366,851	8,980	22,333,847	(7,121,795)	(8,385,308)	513,275	34,595	478,680	63.39	0.89%
10,000 - 14,999	7,133	89,301,619	12,520	565,758	15,694,285	5,749	17,360,528	1,384	9,719,848	9,176	22,661,490	24,431,226	21,006,743	1,875,861	131,260	1,744,601	244.58	1.95%
15,000 - 19,999	7,920	138,825,042	17,528	241,240	19,817,278	6,193	18,671,336	1,727	13,085,248	10,578	26,261,400	61,231,020	55,190,617	3,906,695	242,734	3,663,961	462.62	2.64%
20,000 - 24,999	8,546	192,232,684	22,494	319,883	21,826,472	6,333	18,965,616	2,213	17,770,559	11,768	29,145,855	104,844,065	96,781,917	6,512,753	349,530	6,163,223	721.18	3.21%
25,000 - 29,999	8,552	234,898,717	27,467	270,040	24,059,859	5,713	17,104,957	2,839	24,200,131	12,194	29,635,850	140,167,960	129,158,646	8,781,624	379,214	8,402,410	982.51	3.58%
30,000 - 39,999	15,182	528,267,868	34,796	712,424	50,873,943	8,514	25,447,021	6,668	61,880,511	21,541	53,234,477	337,544,340	318,208,589	21,544,130	859,818	20,684,312	1,362.42	3.92%
40,000 - 49,999	11,153	497,867,283	44,640	775,902	50,176,138	4,730	14,115,169	6,423	65,084,744	16,069	39,595,411	329,671,723	306,755,813	20,920,516	708,806	20,211,710	1,812.22	4.06%
50,000 - 59,999	6,928	378,086,216	54,574	712,641	40,726,580	2.143	6,430,844	4,785		9,983		259,658,965	240,354,468	16,451,488	326,004	16,125,484	2,327.58	
60,000 - 69,999	4,309	278,432,332	64,616	811,455	31,112,614	1,066	3,255,989	3,243	39,488,318	6,107	12,219,006	193,167,860	175,814,030	12,157,970	284,913	11,873,057	2,755.41	
70,000 - 79,999	2,813	209,950,928	74,636	681,125	23,415,804	613	1,809,936	2,200	29,025,778	3,958	7,946,200	148,434,335	132,520,898	9,297,621	188,618	9,109,003	3,238.18	4.34%
80,000 - 79,999	1,866	157,946,839	84,645	517,756	16,686,910	325	957,422	1,541	22,359,482	2,621	5,193,500	113,267,281	99,714,938	7,094,402	164,912	6,929,490	3,713.55	
90,000 - 99,999	1,334	126,208,905	94,609	542,616	13,223,556	175	510,000	1,159	16,743,480	1,989	3,811,020	92,463,465	80,696,373	5,747,387	137,148	5,610,239	4,205.58	4.45%
100,000 - 149,999	2,834	336,690,046	118,804	2,799,604	34,262,573	333	948,507	2,501	40,660,186	3,921	7,829,706	255,788,678	209,894,201	15,194,186	489,826	14,704,360	5,188.55	
150,000 - 199,999	863	147,707,744	171,156	1,555,389	13,155,877	89	·	774	16,335,592	1,266	2,526,500	117,015,364	90,266,900	6,658,963	,	6,402,216	7,418.56	4.37%
200,000 - 499,999	1,118	331,925,900	296,893	7,015,545	25,583,738	89 88	229,800 249,600	1,030	35,868,797	1,200 1,613	3,232,947	274,006,363	181,804,425		256,747 598,397	13,119,897	11,735.15	4.33% 3.95%
200,000 - 499,999 500,000 - 999,999	307	217,171,302	707,398	6,807,706	9,726,631	13	249,600 50,888	294	20,291,338		939,000	192,971,151	76,198,418	13,718,294 5,847,341	598,397 443,578	5,403,763	17,601.83	3.95% 2.49%
1,000,000 or more	652	9,904,706,883		163,019,338	9,720,031	21	61,800	631	830,306,045	1,001	2,001,500		520,496,900	5,847,341 40,188,457	6,200,542			0.34%
TOTAL	101,501	13,047,157,613	128,542	323,904,133	557,312,519	52,373	156,661,176	49,128	, ,	,	, ,	10,994,591,505	2,502,812,785	197,903,726	11,877,557	186,026,169		
IOIAL	101,501	13,077,137,013	140,544	343,704,133	331,314,319	34,313	150,001,170	77,120	1,571,005,049	150,070	341,410,097	10,777,371,303	4,504,014,705	171,703,120	11,011,001	100,020,109	1,034.13	1.73/0

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated

tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$44,777 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

[[]Special rules apply for married taxpayers filing separate returns: a taxpayer may not deduct the standard deduction amount if the taxpayer's spouse claims itemized deductions for State purposes. Additional standard deduction allowance of \$600 per taxpayer for the aged or blind.]

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows: MFS filing status with FAGI<=\$50,000: \$2,500; MFS filing status with FAGI<\$50,000: \$2,000.

MARRIED FILING SEPARATELY: STANDARD DEDUCTION

				Modifica	Modifications		tandard	Deduction+:		Persona	l Exemption	Computed NO	C Taxable Income		NCTI				Aver-	
	Aggre-	Federal		to			as a			All	owance++:	[includes retu	urns with deficit]		as			Net	age	
	gate	AGI	Aver-	Federa	al		% of							Effec-	a			Tax	Net Tax	
	Number	[includes	age	AG	I:		All		Aver-	Number				tive	%	Computed		Liability	Per Re-	Effec-
	of	returns	Federal			Number	MFS Re-	Deduction	age	of		[before	[after	Pro-	of	Gross	Total	[after	turn [All	tive
	Returns	with	AGI			of	turns	Amount	SD	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	MFS-SD	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	Filed	[\$3,000]	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[MFS]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level								A. BY SIZ	E OF NO	CTAXABI	E INCOME									
No Taxable Income	25,149	106,380,157	9,656	18,979,021	75,932,075	11,017	43.8%	33,565,133	3,047	14,134	34,467,389	(18,605,419)	(70,971,591)	381.5%	-17.5%	-	-	-	-	-
\$ 1 - 2,000	4,163	40,142,693	14,534	1,302,250	6,174,407	2,762	66.3%	8,278,235	2,997	3,619	8,844,468	18,147,833	2,658,754	14.7%	45.2%	159,639	32,255	127,384	46.12	4.79%
2,001 - 4,000	3,421	37,273,589	15,557	124,714	4,598,145	2,396	70.0%	7,149,865	2,984	3,216	7,920,800	17,729,493	7,199,942	40.6%	47.6%	432,754	67,757	364,997	152.34	5.07%
4,001 - 6,000	3,294	38,313,400	16,514	75,662	4,342,622	2,320	70.4%	6,987,958	3,012	3,153	7,787,216	19,271,266	11,635,728	60.4%	50.3%	699,395	84,327	615,068	265.12	5.29%
6,001 - 10,000	6,688	89,365,022	19,140	111,757	8,173,511	4,669	69.8%	14,034,985	3,006	6,554	16,018,618	51,249,665	37,358,904	72.9%	57.3%	2,244,017	208,475	2,035,542	435.97	5.45%
10,001 - 10,625	1,012	14,146,871	20,124	9,449	813,119	703	69.5%	2,130,098	3,030	1,011	2,493,500	8,719,603	7,253,512	83.2%	61.6%	435,560	37,078	398,482	566.83	5.49%
10,626 - 12,750	3,539	50,038,871	21,025	41,383	3,378,871	2,380	67.3%	7,134,035	2,997	3,337	8,238,600	31,328,748	27,847,028	88.9%	62.6%	1,697,054	111,158	1,585,896	666.34	5.70%
12,751 - 15,000	3,900	59,059,038	23,016	50,124	2,779,157	2,566	65.8%	7,727,225	3,011	3,646	9,007,200	39,595,580	35,583,194	89.9%	67.0%	2,218,896	133,924	2,084,972	812.54	5.86%
15,001 - 17,000	3,580	59,972,066	25,380	66,280	2,756,374	2,363	66.0%	7,103,449	3,006	3,297	8,167,503	42,011,020	37,804,042	90.0%	70.1%	2,395,979	126,318	2,269,661	960.50	6.00%
17,001 - 20,000	5,176	89,998,781	27,198	58,066	4,191,403	3,309	63.9%	9,923,334	2,999	4,826	11,596,200	64,345,910	61,200,729	95.1%	71.5%	3,933,416	185,412	3,748,004	1,132.67	6.12%
20,001 - 21,250	2,137	38,205,861	29,010	36,429	1,480,763	1,317	61.6%	3,931,500	2,985	1,903	4,462,150	28,367,877	27,164,660	95.8%	74.3%	1,762,023	66,106	1,695,917	1,287.71	6.24%
21,251 - 25,000	5,773	107,751,071	31,497	106,166	3,965,576	3,421	59.3%	10,196,508	2,981	4,707	11,595,600	82,099,553	78,927,515	96.1%	76.2%	5,162,447	195,954	4,966,493	1,451.77	6.29%
25,001 - 30,000	7,170	143,330,137	36,415	165,244	4,595,306	3,936	54.9%	11,670,521	2,965	5,343	13,123,590	114,105,964	107,921,866	94.6%	79.6%	7,137,385	222,711	6,914,674	1,756.78	6.41%
30,001 - 40,000	10,048	204,409,588	42,268	203,353	4,674,150	4,836	48.1%	14,263,111	2,949	6,547	16,019,100	169,656,580	166,251,352	98.0%	83.0%	11,125,396	346,556	10,778,840	2,228.88	6.48%
40,001 - 50,000	5,912	111,933,226	52,650	124,721	3,033,905	2,126	36.0%	6,173,661	2,904	2,850	6,193,850	96,656,531	94,257,023	97.5%	86.4%	6,372,727	124,918	6,247,809	2,938.76	6.63%
50,001 - 60,000	3,271	66,129,728	64,960	86,450	2,286,485	1,018	31.1%	2,932,213	2,880	1,360	2,731,700	58,265,780	55,342,340	95.0%	88.1%	3,799,125	87,781	3,711,344	3,645.72	6.71%
60,001 - 75,000	2,782	51,389,370	74,912	9,046	1,246,691	686	24.7%	1,974,945	2,879	915	1,837,000	46,339,780	45,689,658	98.6%	90.2%	3,210,846	69,652	3,141,194	4,579.00	6.88%
75,001 - 80,000	568	11,651,603	107,885	30,860	399,631	108	19.0%	307,200	2,844	143	286,000	10,689,632	8,354,457	78.2%	91.7%	595,492	10,558	584,934	5,416.06	7.00%
80,001 - 100,000	1,457	18,974,486	98,313	49,222	836,352	193	13.2%	536,400	2,779	258	508,200	17,142,756	17,058,001	99.5%	90.3%	1,229,111	40,448	1,188,663	6,158.88	6.97%
100,001 - 120,000	711 679	9,485,254	120,067	29,238 120,997	464,339	79 87	11.1% 12.8%	196,800	2,491	100	202,000	8,651,353	8,605,659	99.5% 48.7%	91.2% 95.3%	628,916	32,353	596,563	7,551.43	6.93% 7.01%
120,001 - 160,000 160,001 - 200,000	293	25,307,940 8,828,037	290,896 252,230	51,251	815,860 398,354	35	11.9%	232,800 84,000	2,676 2,400	129 54	250,000 108,000	24,130,277 8,288,934	11,758,804 6,240,725	48.7% 75.3%	93.5%	869,438 466,812	45,036 10,597	824,402 456,215	9,475.89 13,034.71	7.01%
200,001 - 200,000 200,001 or more	778	27,341,609	594,383	346,520	884,047	46	5.9%	127,200	2,765	60	120,500	26,556,382	22,345,916	84.1%	93.9%	1,709,673	326,314	1,383,359	30.073.02	6.19%
TOTAL	101,501	1,409,428,398	26,911	22,178,203	138,221,143	52,373		156,661,176	2,991	71,162	171,979,184	964,745,098	807,488,218	83.7%	68.4%	58,286,101	2,565,688	55,720,413	1,063.91	6.34%
FAGI Level	101,001	2,105,120,050	20,511	22,170,200	100,221,110	02,0.0		, ,			USTED GROSS	, ,	007,100,210	001770	001170	20,200,101	2,000,000	20,720,112	1,000151	010 170
Non-Positive AGI	4,460	(50,760,812)	(43,722)	20,116,838	3,364,335	1,161	26.0%	3,120,200	2,688	1,368	3,200,770	(40,329,279)	(30,890,342)	76.6%	79.4%	7,864	11	7,853	6.76	-0.02%
\$ 1 - 3,999	7,980	6,355,347	2,152	140,639	1,834,723	2,953	37.0%	8,568,429	2,902	3,388	8,281,928	(12,189,094)	(13,298,711)	109.1%	-191.8%	4,267	187	4,080	1.38	0.06%
4,000 - 9,999	7,551	43,805,688	7,110	72,391	8,980,690	6,161	81.6%	18,803,134	3,052	7,329	18,251,035	(2,156,780)	(2,917,240)	135.3%	-4.9%	405,908	30,641	375,267	60.91	0.86%
10,000 - 14,999	7,133	71,963,930	12,518	96,198	10,187,222	5,749	80.6%	17,360,528	3,020	7,463	18,433,190	26,079,188	22,872,995	87.7%	36.2%	1,636,782	121,310	1,515,472	263.61	2.11%
15,000 - 19,999	7,920	108,427,246	17,508	134,397	12,613,043	6,193	78.2%	18,671,336	3,015	8,350	20,652,400	56,624,864	51,505,083	91.0%	52.2%	3,337,594	217,849	3,119,745	503.75	2.88%
20,000 - 24,999	8,546	142,353,314	22,478	150,020	12,147,246	6,333	74.1%	18,965,616	2,995	8,847	21,919,668	89,470,804	82,154,482	91.8%	62.9%	5,323,241	292,101	5,031,140	794.43	3.53%
25,000 - 29,999	8,552	156,616,174	27,414	44,301	11,860,365	5,713	66.8%	17,104,957	2,994	8,356	20,153,550	107,541,603	98,597,900	91.7%	68.7%	6,555,236	292,562	6,262,674	1,096.21	4.00%
30,000 - 39,999	15,182	294,356,316	34,573	249,001	22,235,230	8,514	56.1%	25,447,021	2,989	12,224	30,195,293	216,727,773	202,476,767	93.4%	73.6%	13,501,745	534,295	12,967,450	1,523.07	4.41%
40,000 - 49,999	11,153	209,737,351	44,342	167,821	18,229,117	4,730	42.4%	14,115,169	2,984	6,859	16,936,750	160,624,136	146,325,052	91.1%	76.6%	9,907,470	346,578	9,560,892	2,021.33	4.56%
50,000 - 59,999	6,928	116,542,463	54,383	176,187	11,059,546	2,143	30.9%	6,430,844	3,001	3,145	6,306,600	92,921,660	82,920,936	89.2%	79.7%	5,628,958	113,672	5,515,286	2,573.63	4.73%
60,000 - 69,999	4,309	68,786,602	64,528	54,667	7,301,342	1,066	24.7%	3,255,989	3,054	1,472	2,950,700	55,333,238	47,452,619	85.8%	80.4%	3,273,621	85,182	3,188,439	2,991.03	4.64%
70,000 - 79,999	2,813	45,762,983	74,654	30,668	4,894,965	613	21.8%	1,809,936	2,953	856	1,723,600	37,365,150	31,436,226	84.1%	81.6%	2,207,002	37,080	2,169,922	3,539.84	4.74%
80,000 - 89,999	1,866	27,432,197	84,407	49,606	3,134,451	325	17.4%	957,422	2,946	474	922,500	22,467,430	18,074,001	80.4%	81.9%	1,276,702	35,433	1,241,269	3,819.29	4.52%
90,000 - 99,999	1,334	16,547,870	94,559	24,939	1,926,803	175	13.1%	510,000	2,914	261	514,500	13,621,506	10,788,855	79.2%	82.3%	769,344	16,952	752,392	4,299.38	4.55%
100,000 - 149,999	2,834	39,184,498	117,671	120,208	4,652,242	333	11.8%	948,507	2,848	458	917,200	32,786,757	23,516,258	71.7%	83.7%	1,698,287	92,531	1,605,756	4,822.09	4.10%
150,000 - 199,999	863	15,080,371	169,442	119,392	1,138,641	89	10.3%	229,800	2,582	139	270,000	13,561,322	9,817,529	72.4%	89.9%	725,741	22,052	703,689	7,906.62	4.67%
200,000 - 499,999	1,118	25,358,506	288,165	217,611	1,806,189	88	7.9%	249,600	2,836	125	253,500	23,266,828	13,707,859	58.9%	91.8%	1,032,570	3,823	1,028,747	11,690.31	4.06%
500,000 - 999,999	307	8,943,645	687,973	80,369	232,067	13	4.2%	50,888	3,914	21	42,000	8,699,059	2,341,943	26.9%	97.3%	177,572	-	177,572	13,659.38	1.99%
1,000,000 or more	652	62,934,709	2,996,891	132,950	622,926	21	3.2%	61,800	2,943	27	54,000	62,328,933	10,606,006	17.0%	99.0%	816,197	323,429	492,768	23,465.14	0.78%
TOTAL	101,501	1,409,428,398	26,911	22,178,203	138,221,143	52,373		156,661,176	2,991	71,162	, ,	964,745,098	807,488,218	83.7%	68.4%	58,286,101	2,565,688	55,720,413	1,063.91	3.95%
0 2012	11 1 1	· 4	4 C4-4	-421		1 C		· 4 ·-	£		4 - J C 4	ear 2012 D _* 400	and D-400TC t	P		hin the DOR d		4 1		

Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$41,333 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code. [Special rules apply for married taxpayers filing separate returns: a taxpayer may not deduct the standard deduction amount if the taxpayer's spouse claims itemized deductions for State purposes. Additional standard deduction allowance of \$600 per taxpayer for the aged or blind.]

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows: MFS filing status with FAGI<=\$50,000: \$2,500; MFS filing status with FAGI>\$50,000: \$2,000.

MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS

				Modifica	itions	I	temized D	eductions+:		Persona	l Exemption	Computed NC	Taxable Income		NCTI				Aver-	
	Aggre-	Federal		to			as a			All	owance++:	[includes return	ns with deficit]		as			Net	age	
	gate	AGI	Aver-	Federa	al		% of							Effec-	a			Tax	Net Tax	
	Number	[includes	age	AG	[:		All		Aver-	Number				tive	%	Computed		Liability	Per Re-	Effec-
	of	returns	Federal			Number	MFS Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	turn [All	tive
	Returns	with	AGI			of	turns	Deduction	ID	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	MFS-ID	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[MFS]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level								A. BY SIZE		ABLE INC										
No Taxable Income	25,149	2,353,721,872	166,553	102,694,883	157,383,238	14,132	56.2%	334,296,770	23,655	16,365	39,377,663	1,925,359,084	(250,556,927)	-13.0%	81.8%	-		-	-	-
\$ 1 - 2,000	4,163	174,636,642	124,651	14,912,750	12,469,160	1,401	33.7%	36,242,092	25,869	1,896	4,410,512	136,427,628	1,269,501	0.9%	78.1%	76,156	8,407	67,749	48.36	5.34%
2,001 - 4,000	3,421	229,467,547	223,871	1,769,878	7,835,428	1,025	30.0%	62,707,722	61,178	1,458	3,442,600	157,251,675	3,082,193	2.0%	68.5%	185,239	19,271	165,968	161.92	5.38%
4,001 - 6,000	3,294	319,812,467	328,350	6,728,991	8,712,422	974	29.6%	46,300,403	47,536	1,489	3,307,600	268,221,033	4,859,972	1.8%	83.9%	292,087	23,384	268,703	275.88	5.53%
6,001 - 10,000	6,688	361,896,039	179,245	13,914,425	15,393,304	2,019	30.2%	98,641,599	48,857	2,856	6,847,500	254,928,061	16,233,463	6.4%	70.4%	975,078	66,413	908,665	450.06	5.60%
10,001 - 10,625	1,012	33,108,388	107,147	774,647	2,429,862	309	30.5%	5,959,532	19,287	420	1,011,000	24,482,641	3,189,292	13.0%	73.9%	191,526	10,614	180,912	585.48	5.67%
10,626 - 12,750	3,539	151,794,384	130,970	327,683	6,143,476	1,159	32.7%	20,610,807	17,783	1,672	4,012,300	121,355,484	13,520,077	11.1%	79.9%	823,610	46,288	777,322	670.68	5.75%
12,751 - 15,000	3,900	340,819,901	255,487	5,731,213	5,952,988	1,334	34.2%	81,744,909	61,278	1,887	4,582,105	254,271,112	18,576,721	7.3%	74.6%	1,158,991	57,707	1,101,284	825.55	5.93%
15,001 - 17,000	3,580	69,171,199	56,837	1,606,804	4,876,232	1,217	34.0%	13,660,009	11,224	1,758	4,257,500	47,984,262	19,482,337	40.6%	69.4%	1,234,780	59,241	1,175,539	965.93	6.03%
17,001 - 20,000	5,176	185,553,942	99,386	140,313	7,668,246	1,867	36.1%	23,930,615	12,818	2,665	6,450,600	147,644,794	34,497,775	23.4%	79.6%	2,217,008	88,266	2,128,742	1,140.19	6.17%
20,001 - 21,250	2,137	58,499,008	71,340	2,173,229	3,590,002	820	38.4%	11,197,433	13,655	1,168	2,813,500	43,071,302	16,892,167	39.2%	73.6%	1,095,510	47,149	1,048,361	1,278.49	6.21%
21,251 - 25,000	5,773	117,293,098	49,870	377,514	7,890,991	2,352	40.7%	23,110,431	9,826	3,336	8,057,867	78,611,323	54,324,743	69.1%	67.0%	3,553,472	123,691	3,429,781	1,458.24	6.31%
25,001 - 30,000	7,170	278,822,134	86,216	1,128,304	9,530,213	3,234	45.1%	36,463,782	11,275	4,552	10,831,164	223,125,279	88,839,043	39.8%	80.0%	5,875,916	188,917	5,686,999	1,758.50	6.40%
30,001 - 40,000	10,048	295,763,681	56,747	1,548,747	15,662,284	5,212	51.9%	50,970,750	9,779	7,274	16,519,914	214,159,480	181,204,121	84.6%	72.4%	12,131,966	307,249	11,824,717	2,268.75	6.53%
40,001 - 50,000	5,912	915,788,186	241,888	1,678,241	15,179,601	3,786	64.0%	126,813,048	33,495	5,293	10,759,509	764,714,269	169,075,807	22.1%	83.5%	11,434,128	218,730	11,215,398	2,962.33	6.63%
50,001 - 60,000	3,271	286,281,582	127,067	7,727,197	8,580,507	2,253	68.9%	28,684,602	12,732	3,062	6,141,726	250,601,944	122,835,886	49.0%	87.5%	8,435,642	192,524	8,243,118	3,658.73	6.71%
60,001 - 75,000	2,782	276,514,039	131,925	3,111,960	9,770,408	2,096	75.3%	34,858,667	16,631	2,859	5,719,000	229,277,924	139,995,041	61.1%	82.9%	9,840,991	237,892	9,603,099	4,581.63	6.86%
75,001 - 80,000	568	887,405,742	1,929,143	2,096,676	3,425,347	460	81.0%	19,710,075	42,848	604	1,209,500	865,157,496	35,583,171	4.1%	97.5%	2,536,318	37,585	2,498,733	5,432.03	7.02%
80,001 - 100,000	1,457	183,995,272	145,566	1,450,122	8,093,588	1,264	86.8%	16,766,461	13,265	1,821	3,458,006	157,127,339	112,054,375	71.3%	85.4%	8,071,329	204,467	7,866,862	6,223.78	7.02%
100,001 - 120,000	711	268,545,066	424,913	1,852,572	5,228,269	632	88.9%	25,601,205	40,508	865	1,735,000	237,833,164	68,942,921	29.0%	88.6%	5,038,939	139,423	4,899,516	7,752.40	7.11%
120,001 - 160,000	679	361,805,046	611,157	15,047,846	17,183,277	592	87.2%	83,232,019	140,595	826	1,654,500	274,783,096	80,939,457	29.5%	75.9%	5,987,909	239,567	5,748,342	9,710.04	7.10%
160,001 - 200,000	293	73,545,063	285,058	701,563	3,788,995	258	88.1%	4,758,172	18,443	369	746,500	64,952,959	46,053,683	70.9%	88.3%	3,444,993	130,441	3,314,552	12,847.10	7.20%
200,001 or more TOTAL	778 101,501	3,413,488,916	4,663,236 236,886	114,230,372 301,725,930	82,303,538 419,091,376	732 49,128	94.1% 48.4%	154,824,746 1,341,085,849	211,509 27,298	1,041 65,536	2,085,947 149,431,513	3,288,505,057 10,029,846,407	714,429,748 1,695,324,567	21.7% 16.9%	96.3% 86.2%	55,016,037 139,617,625	6,864,643 9,311,869	48,151,394 130,305,756	65,780.59 2,652.37	6.74%
	101,501	11,637,729,215	230,000	301,725,930	419,091,370	49,120							1,095,324,507	10.976	00.270	139,017,025	9,311,009	130,303,730	2,052.37	0.70%
FAGI Level	1 4 4 5 0 1	(721102.202)	(222.7.15)	4454565401	AT 025 142	2.200		B. BY SIZE OF					(54 554 500)	= 00/	0.4.00/	4 454 204	00.500	1 200 (22	101.50	0.400/
Non-Positive AGI	4,460	(734,182,292)	(222,547)	115,176,519	27,836,123	3,299	74.0%	34,810,249	10,552	3,549	8,538,569	(690,190,714)	(54,751,700)	7.9%	94.0%	1,471,304	80,682	1,390,622	421.53	-0.19%
\$ 1 - 3,999	7,980	1,821,006	362	198,073	1,002,677	5,027	63.0%	4,061,833	808	5,159	12,866,112	(15,911,543)	(124,725,030)	783.9%	-873.8%	9,328	35	9,293	1.85	0.51%
4,000 - 9,999	7,551 7,133	9,898,367	7,121 12,527	851,251 469,560	4,264,970	1,390	18.4% 19.4%	7,366,851	5,300	1,651 1,713	4,082,812	(4,965,015)	(5,468,068)	110.1%	-50.2% -9.5%	107,367	3,954 9,950	103,413 229,129	74.40	1.04% 1.32%
10,000 - 14,999 15,000 - 19,999	7,133	17,337,689 30,397,796	17,602	106,843	5,507,063 7,204,235	1,384 1,727	21.8%	9,719,848 13,085,248	7,023 7,577	2,228	4,228,300 5,609,000	(1,647,962) 4,606,156	(1,866,252) 3,685,534	113.2% 80.0%	-9.5% 15.2%	239,079 569,101	24,885	544,216	165.56 315.12	1.32%
				· · · · · ·													,			
20,000 - 24,999 25,000 - 29,999	8,546 8,552	49,879,370 78,282,543	22,539 27,574	169,863 225,739	9,679,226 12,199,494	2,213 2,839	25.9% 33.2%	17,770,559 24,200,131	8,030 8,524	2,921 3,838	7,226,187 9,482,300	15,373,261 32,626,357	14,627,435 30,560,746	95.1% 93.7%	30.8% 41.7%	1,189,512 2,226,388	57,429 86,652	1,132,083	511.56 753.69	2.27% 2.73%
25,000 - 29,999 30,000 - 39,999	15,182	78,282,543 233,911,552	27,574 35,080	463,423	28,638,713	2,839 6,668	43.9%	61,880,511	9,280	9,317	23,039,184	32,626,357 120,816,567	30,560,746 115,731,822	95.7%	41.7% 51.7%	2,226,388 8,042,385	325,523	2,139,736 7,716,862	1,157.30	3.30%
40,000 - 49,999	11,153	288,129,932	35,080 44,859	403,423 608,081	31,947,021	6,423	57.6%	65,084,744	10,133	9,317	22,658,661	169,047,587	160,430,761	95.8%	51.7%	11,013,046	362,228	10,650,818	1,658.23	3.70%
50,000 - 59,999	6,928	261,543,753	54,659	536,454	29,667,034	4,785	69.1%		10,133	6,838	13,649,009		157,433,532	94.4%	63.8%	10,822,530	212,332	10,610,198	2,217.39	4.06%
60,000 - 69,999	4,309	209,645,730	64,646	756,788	23,811,272	3,243	75.3%	52,026,859 39,488,318	12,176	4,635	9,268,306	166,737,305 137,834,622	128,361,411	93.1%	65.7%	8,884,349	199,731	8,684,618	2,677.96	4.14%
70,000 - 79,999	2,813	164,187,945	74,631	650,457	18,520,839	2,200	78.2%	29,025,778	13,194	3,102	6,222,600	111,069,185	101,084,672	93.1%	67.6%	7,090,619	151,538	6,939,081	3,154.13	4.14%
80,000 - 79,999	1,866	130,514,642	84,695	468,150	13,552,459	1,541	82.6%	22,359,482	14,510	2,147	4,271,000	90,799,851	81,640,937	89.9%	69.6%	5,817,700	129,479	5,688,221	3,691.25	4.25%
90,000 - 99,999	1,334	109,661,035	94,617	408,150 517,677	13,552,459	1,541	86.9%	16,743,480	14,510	1,728	3,296,520	78,841,959	69,907,518	88.7%	71.9%	4,978,043	129,479	4,857,847	3,091.25 4,191.41	4.43%
100,000 - 149,999	2,834	297,505,548	118,955	2,679,396	29,610,331	2,501	88.2%	40,660,186	16,258	3,463	6,912,506	223,001,921	186,377,943	83.6%	75.0%	13,495,899	397,295	13,098,604	5,237.35	4.40%
150,000 - 149,999	863	132,627,373	171,353	1,435,997	12,017,236	774	89.7%	16,335,592	21,105	1,127	2,256,500	103,454,042	80,449,371	77.8%	78.0%	5,933,222	234,695	5,698,527	7,362.44	4.40%
200,000 - 499,999	1,118	306,567,394	297,638	6,797,934	23,777,549	1,030	92.1%	35,868,797	34,824	1,488	2,979,447	250,739,535	168,096,566	67.0%	81.8%	12,685,724	594,574	12,091,150	11,738.98	3.94%
500,000 - 999,999	307	208,227,657	708,257	6,727,337	9,494,564	294	95.8%	20,291,338	69,018	448	897,000	184,272,092	73,856,475	40.1%	88.5%	5,669,769	443,578	5,226,191	17,776.16	2.51%
1.000.000 or more	652	9.841.772.174	15,597,103	162,886,388	119,063,817	631	96.8%	830,306,045	1.315.857	974	1,947,500	9,053,341,200	509,890,894	5.6%	92.0%	39,372,260	5.877.113	33,495,147	53.082.64	0.34%
TOTAL	101,501	11,637,729,215	236,886	301,725,930	419,091,376	49,128	48.4%	1,341,085,849	27,298	65,536	149,431,513	10,029,846,407	1,695,324,567	16.9%	86.2%	139,617,625	9,311,869	130,305,756	2,652.37	1.12%
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Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated

tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$3,444 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code [Special rules apply for married taxpayers filing separate returns: a taxpayer may not deduct the standard deduction amount if the taxpayer's spouse claims itemized deductions for State purposes. Additional standard deduction allowance of \$600 per taxpayer for the aged or blind.]

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows MFS filing status with FAGI<=\$50,000: \$2,500; MFS filing status with FAGI>\$50,000: \$2,000.

HEAD OF HOUSEHOLD

-			1	Modifica	ntions	Т	Deductions Claime		t to	Personal E	xemption	Computed NC Taxa	ble Income				Aver-	
		Federal		to	ono	-	[§105-134.6.(a2				ance++:	[includes returns v				Net	age	i
		AGI	Aver-	Federa	al	Standard	l Deduction		Deductions							Tax	Net Tax	i
	Number	[includes	age	AG						Number				Computed		Liability	Per	Effec-
	of	returns	Federal			Number	Deduction	Number		of		[before	[after	Gross	Total	[after	Return	tive
	Returns	with	AGI			of	Amount	of	Deduction	Exemp-	Allowance	residency	residency	Tax	Credits	application	[All HoH	Tax
	Filed	deficitl	Value	Additions	Deductions	Returns	[\$4,400]	Returns	Amount	tions	Amount	proration]	proration]	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[HoH]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level			<u> </u>	<u> </u>			A. BY SI	ZE OF NC	TAXABLE INCO	ME			<u> </u>					
No Taxable Income	158,439	2,250,890,890	14,207	128,317,671	924,772,027	144,344	631,311,993	14,095	307,146,177	435,808	1,071,684,099	(555,705,735)	(1,090,192,270)	- 1	- 1	- 1	-1	
\$ 1 - 2,000	50,729	886,875,568	17,483	2,586,195	35,446,741	47,734	210,637,074	2,995	64,261,242	137,670	343,292,564	235,824,142	49,796,619	2,989,731	2,733,199	256,532	5.06	0.52%
2,001 - 4,000	48,964	876,967,171	17,910	2,914,375	28,803,253	46,014	203,223,359	2,950	47,587,948	136,892	341,510,478	258,756,508	146,934,471	8,830,655	7,800,600	1,030,055	21.04	0.70%
4,001 - 6,000	48,263	970,385,674	20,106	1,879,881	30,461,947	45,104	199,107,580	3,159	51,289,932	134,964	336,568,308	354,837,788	240,782,859	14,473,264	11,415,096	3,058,168	63.36	1.27%
6,001 - 10,000	88,521	1,931,093,691	21,815	3,233,842	49,792,566	81,697	360,520,539	6,824	99,324,067	269,381	621,678,607	803,011,754	704,950,048	42,344,472	25,220,149	17,124,323	193.45	2.43%
10,001 - 10,625	12,739	344,173,170	27,017	318,420	6,958,478	11,630	51,324,516	1,109	17,186,754	35,666	88,983,156	180,038,686	131,362,725	7,889,120	3,694,770	4,194,350	329.25	3.19%
10,626 - 12,750	41,364	1,099,747,708	26,587	1,763,318	25,064,876	37,341	164,763,227	4,023	57,798,314	116,004	289,655,820	564,228,789	482,926,197	28,997,133	11,879,606	17,117,527	413.83	3.54%
12,751 - 15,000	40,421	1,119,771,071	27,703	1,060,443	26,286,576	35,897	158,339,345	4,524	60,107,525	111,914	279,465,801	596,632,267	560,077,847	33,626,282	11,128,158	22,498,124	556.59	4.02%
15,001 - 17,000	32,750	971,398,469	29,661	537,216	22,360,553	28,577	126,016,666	4,173	55,118,491	89,248	222,879,414	545,560,561	523,538,952	31,430,158	8,663,535	22,766,623	695.16	4.35%
17,001 - 20,000	42,465	1,372,243,986	32,315	601,208	32,353,336	36,264	159,909,276	6,201	80,194,006	112,780	281,487,104	818,901,472	783,587,670	47,633,663	10,408,803	37,224,860	876.60	4.75%
20,001 - 21,250	15,059	527,396,503	35,022	242,265	13,943,690	12,455	54,925,314	2,604	33,168,542	39,386	98,257,700	327,343,522	310,531,900	19,178,110	3,425,797	15,752,313	1,046.04	5.07%
21,251 - 25,000	36,840	1,378,488,563	37,418	1,074,864	36,582,091	29,310	129,279,100	7,530	93,776,161	94,832	236,073,306	883,852,769	847,528,385	53,065,652	7,644,462	45,421,190	1,232.93	5.36%
25,001 - 30,000	33,728	1,425,908,464	42,277	1,255,600	38,275,569	24,584	108,445,566	9,144	114,755,221	83,866	209,091,039	956,596,669	921,906,099	58,801,542	6,022,921	52,778,621	1,564.83	5.72%
30,001 - 40,000	40,167	2,103,857,939	52,378	2,797,028	61,717,667	25,269	111,501,348	14,898	188,062,374	96,831	240,512,550	1,504,861,028	1,383,729,462	90,034,350	6,854,852	83,179,498	2,070.84	6.01%
40,001 - 50,000	21,341	1,351,509,383	63,329	1,274,870	39,328,658	11,102	49,056,772	10,239	128,262,061	50,080	123,765,347	1,012,371,415	949,297,015	62,823,420	3,688,624	59,134,796	2,770.95	6.23%
50,001 - 60,000	11,947	956,792,477	80,086	2,055,592	26,206,920	4,942	21,841,688	7,005	90,300,054	27,740	67,092,909	753,406,498	651,382,530	43,566,304	1,977,656	41,588,648	3,481.10	6.38%
60,001 - 75,000	8,974	892,694,355	99,476	2,070,751	25,052,041	2,856	12,637,877	6,118	85,496,372	20,779	45,016,002	726,562,814	597,590,690	40,305,881	1,293,943	39,011,938	4,347.22	6.53%
75,001 - 80,000	1,910	210,068,646	109,984	479,693	6,304,874	542	2,404,986	1,368	20,656,656	4,399	8,751,500	172,430,323	147,802,633	10,021,502	253,113	9,768,389	5,114.34	6.61%
80,001 - 100,000	4,599	545,622,984	118,639	875,320	18,154,294	1,008	4,477,829	3,591	52,936,375	10,644	21,165,909	449,763,897	407,945,048	28,074,521	655,726	27,418,795	5,961.90	6.72%
100,001 - 120,000	2,287	345,034,818	150,868	906,246	11,045,831	363	1,608,450	1,924	31,400,853	5,351	10,683,590	291,202,340	249,358,464	17,564,282	397,574	17,166,708	7,506,21	6.88%
120,001 - 160,000	1,980	380,542,523	192,193	3,555,645	13,291,328	243	1,073,700	1,737	35,149,933	4,598	9,173,500	325,409,707	271,310,408	19,501,959	583,650	18,918,309	9,554.70	6.97%
160,001 - 200,000	850	255,197,546	300,232	1,984,370	8,363,503	96	426,900	754	16,658,903	2,013	4,011,500	227,721,110	150,701,259	11,024,848	220,041	10,804,807	12,711.54	7.17%
200,001 or more	1,548	2.019,390,346	1,304,516	32,520,012	91,060,810	119	531,100	1,429	119,646,235	3,749	7,485,000	1,833,187,213	865,052,250	65,849,585	7.863,064	57,986,521	37,458,99	6.70%
TOTAL	745,885	24,216,051,945	32,466	194,304,825	1,571,627,629		2,763,364,205	118,394	1,850,284,196	2,024,595	4,958,285,203	13,266,795,537	10,287,901,261	738,026,434	133,825,339	604,201,095	810.05	5.31%
FAGI Level							B. BY SIZE OF	FEDERAL	ADJUSTED GRO	SS INCOME	, , , , , ,	<u> </u>						
Non-Positive AGI	4,414	(271,503,701)	(61,510)	119,737,041	40,383,160	3,364	7,143,367	1,050	19,356,248	11,535	13,019,760	(231,669,195)	(109,626,432)	134,439	1,150	133,289	30.20	-0.05%
\$ 1 - 3,999	12,791	31,643,946	2,474	435,900	6,586,814	12,289	54,078,884	502	6,630,717	30,787	76,353,930	(111,570,499)	(110,156,168)	4,456	1,268	3,188	0.25	0.01%
4,000 - 9,999	74,850	581,284,476	7,766	714,240	124,046,315	73,330	323,929,112	1,520	19,838,232	181,998	454,323,364	(340,138,307)	(336,975,126)	180,055	128,393	51,662	0.69	0.01%
10,000 - 14,999	115,701	1,462,589,883	12,641	986,861	239,020,760	113,231	500,140,080	2,470	30,566,948	309,362	772,354,838	(78,505,882)	(81,734,927)	10,565,415	8,781,035	1,784,380	15.42	0.12%
15,000 - 19,999	119,202	2,072,755,605	17,389	694,357	193,015,297	115,238	508,734,939	3,964	48,903,426	333,782	833,820,654	488,975,646	478,596,057	36,712,642	24,034,667	12,677,975	106.36	0.61%
20,000 - 24,999	98,682	2,214,471,053	22,440	946,071	94,535,082	93,102	410,724,848	5,580	68,721,350	299,748	697,862,180	943,573,664	928,171,847	58,265,718	26,422,208	31,843,510	322.69	1.44%
25,000 - 29,999	83,579	2,291,221,634	27,414	544,444	79,867,736	75,372	332,446,002	8,207	100,466,417	237,543	593,425,375	1,185,560,548	1,166,764,635	71,959,558	22,162,827	49,796,731	595.80	2.17%
30,000 - 39,999	104,156	3,576,763,152	34,340	2,042,340	135,624,241	83,230	367,491,603	20,926	257,995,981	290,102	724,154,401	2,093,539,266	2,054,057,797	129,662,652	23,105,132	106,557,520	1,023.06	2.98%
40,000 - 49,999	50,674	2,255,159,658	44,503	1,229,648	117,496,125	31,028	137,279,428	19,646	249,491,784	131,088	327,082,637	1,425,039,332	1,386,883,563	90,356,114	8,698,789	81,657,325	1,611.42	3.62%
50,000 - 59,999	29,327	1,598,931,255	54,521	1,500,789	99,467,760	13,769	61,102,879	15,558	205,314,621	72,350	180,463,450	1,054,083,334	1,018,203,367	67,393,289	4,823,484	62,569,805	2,133.52	3.91%
60,000 - 69,999	17,324	1,118,824,664	64,582	1,541,877	74,501,182	6,400	28,474,461	10,924	149,580,314	42,052	104,844,809	762,965,775	732,085,058	48,813,557	2,783,489	46,030,068	2,657.01	4.11%
70,000 - 79,999	10,419	777,474,338	74,621	1,205,704	52,584,472	3.045	13,562,925	7,374	104,770,178	25,250	62,958,900	544,803,567	518,022,302	34,774,408	1,787,179	32,987,229	3,166,06	4.24%
80,000 - 89,999	6,712	567,628,319	84,569	748,831	36,059,122	1,583	7,042,808	5,129	77,992,840	16,124	32,176,004	415,106,376	393,321,306	26,531,187	706,556	25,824,631	3,847.53	4.55%
90,000 - 99,999	4,033	381,879,610	94,689	653,962	24,680,436	802	3,600,876	3,231	51,021,716	9,618	19,156,002	284,074,542	268,802,355	18,234,971	456,847	17,778,124	4,408.16	4.66%
100,000 - 149,999	8,415	999,659,790	118,795	4,829,167	67,916,636	1,267	5,648,643	7,148	128,419,049	19,827	39,513,499	762,991,130	703,088,092	48,868,832	1,312,589	47,556,243	5,651.37	4.76%
150,000 - 199,999	2,286	390,293,143	170,732	2,258,046	25,754,247	221	982,600	2,065	44,143,229	5,344	10,655,000	311,016,113	277,321,352	19,908,906	514,579	19,394,327	8,483.96	4.97%
200,000 - 499,999	2,351	681,360,319	289,817	8,102,000	42,590,872	176	784,900	2,175	67,260,647	5,656	11,272,000	567,553,900	438,890,346	32,527,000	1,515,086	31,011,914	13,190.95	4.55%
500,000 - 999,999	519	353,607,573	681,325	6,478,143	18,245,574	26	115,150	493	26,413,622	1,270	2,536,400	312,774,970	161,609,843	12,278,854	588,002	11,690,852	22,525.73	3.31%
1.000.000 or more	450	3,132,007,228	6,960,016	39,655,404	99,251,798	18	80,700	432	193,396,877	1,159	2,312,000	2,876,621,257	400,575,994	30,854,381	6.002,059	24,852,322	55,227.38	0.79%
TOTAL	745,885	24,216,051,945	32,466	194,304,825	1,571,627,629	627,491	2,763,364,205	118,394	1,850,284,196	2,024,595	4,958,285,203	13,266,795,537	10,287,901,261	738,026,434	133,825,339	604,201,095	810.05	2.50%

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$32,984,941 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

[[]Additional standard deduction allowance of \$750 per taxpayer for the aged or blind.]

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows:

HoH filing status with FAGI<=\$80,000: \$2,500; HoH filing status with FAGI>\$80,000: \$2,000.

HEAD OF HOUSEHOLD: STANDARD DEDUCTION

	1 1	Т		Modie -	ations	C	tondor-1	Deduction 1			romntion	Commuted NC	Taxable Income		NCTI	1		Т	Arron	
	I I	F11		Modifica	auons	- 3		Deduction+:		Personal Ex	-							NT-4	Aver-	
	Aggre-	Federal	A	to E-1	-1		as a		ŀ	AHOW	nce++:	[includes retu	rns with deficit]	Tree	as			Net	age	
	gate	AGI	Aver-	Feder			% of							Effec-	a			Tax	Net Tax	77.00
	Number	[includes	age	AG	1:		All		Aver-	Number				tive	%	Computed		Liability	Per Re-	Effec-
	of	returns	Federal			Number	HoH Re-	Deduction	age	of		[before	[after	Pro-	of	Gross	Total	[after	turn [All	tive
	Returns	with	AGI			of	turns	Amount	SD	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	HoH-SD	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	Filed	[\$4,400]	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[HoH]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level							A	. BY SIZE OF N	C TAXA	BLE INCOM	Œ									
No Taxable Income	158,439	1,466,180,954	10,158	12,975,226	702,687,098	144,344	91.1%	631,311,993	4,374	400,253	986,549,655	(841,392,566)	(869,004,274)	103.3%	-57.4%	-	-	-	_	-
\$ 1 - 2,000	50,729	646,572,564	13,545	445,815	21,919,105	47,734	94.1%	210,637,074	4,413	130,029	324,704,121	89,758,079	46,933,038	52.3%	13.9%	2,817,833	2,627,292	190,541	3.99	0.41%
2.001 - 4.000	48,964	707,779,589	15,382	316,275	17,646,527	46,014	94.0%	203,223,359	4,417	129,221	322,601,762	164,624,216	138,043,815	83.9%	23.3%	8,296,306	7,477,220	819,086	17.80	0.59%
4.001 - 6.000	48,263	776,021,890	17,205	156,059	16,654,596	45,104	93.5%	199,107,580	4,414	126,644	315,976,024	244,439,749	224,952,953	92.0%	31.5%	13,521,748	10,915,016	2,606,732	57.79	1.16%
6,001 - 10,000	88,521	1,644,649,627	20,131	298,569	28,711,915	81,697	92.3%	360,520,539	4,413	251,512	577,405,356	678,310,386	650,042,691	95.8%	41.2%	39,046,301	23,939,921	15,106,380	184.91	2.32%
10,001 - 10,605	12,739	260,580,497	22,406	78,589	4,266,864	11,630	91.3%	51,324,516	4,413	32,817	81,895,650	123,172,056	119,931,615	97.4%	47.3%	7,202,659	3,480,317	3,722,342	320.06	3.10%
10,626 - 12,750	41,364	888,735,790	23,801	176,877	14,335,939	37,341	90.3%	164,763,227	4,412		263,868,460	445,945,041	435,815,012	97.4%	50.2%	26,168,442	11,105,672	15,062,770	403.38	3.46%
		, ,	- ,							105,611			, ,							
12,751 - 15,000	40,421	931,040,906	25,936	139,225	15,657,901	35,897	88.8%	158,339,345	4,411	100,341	250,764,051	506,418,834	497,253,152	98.2%	54.4%	29,854,424	10,311,298	19,543,126	544.42	3.93%
15,001 - 17,000	32,750	798,944,814	27,958	144,553	13,175,900	28,577	87.3%	126,016,666	4,410	78,719	196,690,608	463,206,193	456,790,785	98.6%	58.0%	27,423,037	7,915,799	19,507,238	682.62	4.27%
17,001 - 20,000	42,465	1,096,759,648	30,244	163,223	17,722,360	36,264	85.4%	159,909,276	4,410	97,164	242,668,680	676,622,555	668,888,439	98.9%	61.7%	40,658,773	9,368,943	31,289,830	862.83	4.68%
20,001 - 21,250	15,059	403,622,398	32,406	110,019	7,422,042	12,455	82.7%	54,925,314	4,410	32,966	82,332,500	259,052,561	256,809,578	99.1%	64.2%	15,860,093	3,006,478	12,853,615	1,032.00	5.01%
21,251 - 25,000	36,840	1,021,384,980	34,848	283,822	18,081,569	29,310	79.6%	129,279,100	4,411	76,366	190,264,756	684,043,377	673,700,975	98.5%	67.0%	42,177,600	6,493,600	35,684,000	1,217.47	5.30%
25,001 - 30,000	33,728	959,234,062	39,019	252,656	18,166,471	24,584	72.9%	108,445,566	4,411	61,944	154,626,137	678,248,544	670,927,002	98.9%	70.7%	42,787,044	4,670,644	38,116,400	1,550.46	5.68%
30,001 - 40,000	40,167	1,162,420,062	46,002	489,597	23,010,476	25,269	62.9%	111,501,348	4,413	61,505	153,158,250	875,239,585	865,923,971	98.9%	75.3%	56,320,238	4,565,434	51,754,804	2,048.15	5.98%
40,001 - 50,000	21,341	629,015,476	56,658	200,161	12,586,921	11,102	52.0%	49,056,772	4,419	26,168	65,101,307	502,470,637	491,912,198	97.9%	79.9%	32,546,780	2,022,846	30,523,934	2,749.41	6.21%
50.001 - 60.000	11,947	327,748,143	66,319	211,532	6,581,861	4,942	41.4%	21,841,688	4,420	11,565	28,627,409	270,908,717	268,716,148	99.2%	82.7%	17,970,315	891,846	17,078,469	3,455.78	6.36%
60,001 - 75,000	8,974	222,198,808	77,801	885,885	5,150,337	2,856	31.8%	12,637,877	4,425	6,686	15,550,402	189,746,077	188,606,968	99.4%	85.4%	12,717,008	491,691	12,225,317	4,280.57	6.48%
75,001 - 80,000	1,910	50,017,159	92,283	50,114	1,312,109	542	28.4%	2,404,986	4,437	1,233	2,466,000	43,884,178	41,931,849	95.6%	87.7%	2,843,100	76,385	2,766,715	5,104.64	6.60%
80,001 - 100,000	4,599	101,797,199	100,989	147,486	3,148,786	1,008	21.9%	4,477,829	4,442	2,392	4,724,000	89,594,070	88,975,117	99.3%	88.0%	6,119,395	117,791	6,001,604	5,953.97	6.75%
100,001 - 120,000	2,287	44,794,331	123,400	129,732	1,295,350	363	15.9%	1,608,450	4,431	832	1,659,000	40,361,263	39,501,200	97.9%	90.1%	2,781,830	62,290	2,719,540	7,491.85	6.88%
120,001 - 160,000	1,980	37,262,691	153,344	145,087	1,415,823	243	12.3%	1,073,700	4,419	558	1,119,500	33,798,755	32,744,970	96.9%	90.7%	2,350,627	103,411	2,247,216	9,247.80	6.86%
160,001 - 200,000	850	18,488,957	192,593	155,772	772,632	96	11.3%	426,900	4,447	232	462,000	16,983,197			91.9%	1,243,813	,	1,217,172	12,678.88	7.16%
		, ,	-							232			17,003,034	100.1%			26,641			
200,001 or more	1,548	60,417,922	507,714	789,821	2,207,832	119	7.7%	531,100	4,463		542,000	57,926,811	57,447,158	99.2%	95.9%	4,360,531	629,613	3,730,918	31,352.25	6.49%
TOTAL	745,885	14,255,668,467	22,719	18,746,095	953,930,414	627,491	84.1%	2,763,364,205	4,404	1,735,028	4,263,757,628	6,293,362,315	6,063,847,394	96.4%	44.1%	435,067,897	110,300,148	324,767,749	517.57	4.68%
FAGI Level								IZE OF FEDERA												
Non-Positive AGI	4,414	(38,531,106)	(11,454)	12,731,818	4,205,088	3,364	76.2%	7,143,367	2,123	8,824	8,929,760	(46,077,503)	(41,518,331)	90.1%	119.6%	11,682	530	11,152	3.32	
\$ 1 - 3,999	12,791	30,653,528	2,494	278,992	5,573,892	12,289	96.1%	54,078,884	4,401	29,712	73,730,968	(102,451,224)	(101,241,071)	98.8%	-334.2%	3,869	1,177	2,692	0.22	0.01%
4,000 - 9,999	74,850	569,891,394	7,772	490,708	119,555,779	73,330	98.0%	323,929,112	4,417	178,480	445,793,576	(318,896,365)	(315,575,617)	99.0%	-56.0%	163,493	122,288	41,205	0.56	0.01%
10,000 - 14,999	115,701	1,431,243,405	12,640	549,342	230,217,285	113,231	97.9%	500,140,080	4,417	303,347	757,530,081	(56,094,699)	(59,044,667)	105.3%	-3.9%	10,488,811	8,748,854	1,739,957	15.37	0.12%
15,000 - 19,999	119,202	2,002,867,448	17,380	446,309	180,275,428	115,238	96.7%	508,734,939	4,415	323,877	808,974,666	505,328,724	494,868,730	97.9%	25.2%	36,347,279	23,836,556	12,510,723	108.56	0.62%
20,000 - 24,999	98,682	2,087,945,582	22,426	502,081	78,529,118	93,102	94.3%	410,724,848	4,412	285,863	663,312,664	935,881,033	920,571,741	98.4%	44.8%	56,855,920	25,784,130	31,071,790	333.74	1.49%
25,000 - 29,999	83,579	2,064,389,859	27,389	252,767	60,623,934	75,372	90.2%	332,446,002	4,411	216,959	542,151,446	1,129,421,244	1,111,306,498	98.4%	54.7%	67,904,087	20,826,194	47,077,893	624.61	2.28%
30,000 - 39,999	104,156	2,842,783,936	34,156	659,561	88,644,424	83,230	79.9%	367,491,603	4,415	237,365	592,616,899	1,794,690,571	1,760,553,176	98.1%	63.1%	110,703,616	19,767,442	90,936,174	1,092.59	3.20%
40,000 - 49,999	50,674	1,373,752,680	44,275	344,693	61,939,398	31,028	61.2%	137,279,428	4,424	82,810	206,609,447	968,269,100	938,169,643	96.9%	70.5%	61,120,321	5,910,527	55,209,794	1,779.35	
50,000 - 59,999	29,327	747,771,204	54,308	278,952	43,797,836	13,769	46.9%	61,102,879	4,438	34,623	86,391,910	556,757,531	532,884,424	95.7%	74.5%	35,256,198	2,494,219	32,761,979	2,379.40	4.38%
60,000 - 69,999	17,324	411,661,368	64,322	238,184	28,172,405	6,400	36.9%	28,474,461	4,449	15,758	39,283,309	315,969,377	298,524,982	94.5%	76.8%	19,934,278	1,085,656	18,848,622	2,945.10	4.58%
	10,419	226,533,109	74,395	284,864		3,045	29.2%	13,562,925	4,454	7,540	18,784,900	179,283,658	166,499,767	94.5%	79.1%	11,181,163	554,064	10,627,099	3,490.02	4.69%
.,		-,,	,	. ,	15,186,490	- ,		- / /	, .								,		.,	
80,000 - 89,999	6,712	133,584,625	84,387	253,945	9,136,158	1,583	23.6%	7,042,808	4,449	3,886	7,774,500	109,885,104	100,754,996	91.7%	82.3%	6,803,098	181,932	6,621,166	4,182.67	4.96%
90,000 - 99,999	4,033	75,856,965	94,585	81,317	6,186,521	802	19.9%	3,600,876	4,490	1,946	3,869,002	62,281,883	56,780,262	91.2%	82.1%	3,868,303	66,143	3,802,160	4,740.85	5.01%
100,000 - 149,999	8,415	147,814,295	116,665	314,064	14,075,489	1,267	15.1%	5,648,643	4,458	3,018	5,970,500	122,433,727	107,150,863	87.5%	82.8%	7,490,177	219,747	7,270,430	5,738.30	4.92%
150,000 - 199,999	2,286	37,702,751	170,601	137,658	3,060,511	221	9.7%	982,600	4,446	514	1,018,000	32,779,298	28,544,162	87.1%	86.9%	2,059,556	58,480	2,001,076	9,054.64	5.31%
200,000 - 499,999	2,351	49,596,440	281,798	746,090	3,429,248	176	7.5%	784,900	4,460	406	816,000	45,312,382	32,937,068	72.7%	91.4%	2,445,808	202,260	2,243,548	12,747.43	4.52%
500,000 - 999,999	519	17,226,099	662,542	135,747	771,259	26	5.0%	115,150	4,429	57	114,000	16,361,437	10,466,484	64.0%	95.0%	796,085	11,681	784,404	30,169.38	4.55%
1,000,000 or more	450	42,924,885	2,384,716	19,003	550,151	18	4.0%	80,700	4,483	43	86,000	42,227,037	21,214,284	50.2%	98.4%	1,634,153	428,268	1,205,885	66,993.61	2.81%
TOTAL	745,885	14,255,668,467	22,719	18,746,095	953,930,414	627,491	84.1%	2,763,364,205	4,404	1,735,028	4,263,757,628	6,293,362,315	6,063,847,394	96.4%	44.1%	435,067,897	110,300,148	324,767,749	517.57	2.28%
									_											

Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$31,580,753 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code. [Additional standard deduction allowance of \$750 per taxpayer for the aged or blind.]

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows: HoH filing status with FAGI<=\$80,000: \$2,500; HoH filing status with FAGI>\$80,000: \$2,000.

HEAD OF HOUSEHOLD: ITEMIZED DEDUCTIONS

				Modifica	tions	I	temized D	eductions+:			l Exemption		C Taxable Income		NCTI				Aver-	
	Aggre-	Federal		to			as a			All	owance++:	[includes retu	urns with deficit]		as			Net	age	
	gate	AGI	Aver-	Federa	ત્રી		% of							Effec-	a			Tax	Net Tax	
	Number	[includes	age	AG	[:		All		Aver-	Number				tive	%	Computed		Liability	Per Re-	Effec-
	of	returns	Federal			Number	HoH Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	turn [All	tive
	Returns	with	AGI			of	turns	Deduction	ID	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	HoH-ID	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[HoH]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level								A. BY SIZE C	F NC TA	XABLE IN	COME									
No Taxable Income	158,439	784,709,936	55,673	115,342,445	222,084,929	14,095	8.9%	307,146,177	21,791	35,555	85,134,444	285,686,831	(221,187,996)	-77.4%	36.4%	-	-	-	-	-
\$ 1 - 2,000	50,729	240,303,004	80,235	2,140,380	13,527,636	2,995	5.9%	64,261,242	21,456	7,641	18,588,443	146,066,063	2,863,581	2.0%	60.8%	171,898	105,907	65,991	22.03	2.30%
2,001 - 4,000	48,964	169,187,582	57,352	2,598,100	11,156,726	2,950	6.0%	47,587,948	16,132	7,671	18,908,716	94,132,292	8,890,656	9.4%	55.6%	534,349	323,380	210,969	71.51	2.37%
4,001 - 6,000	48,263	194,363,784	61,527	1,723,822	13,807,351	3,159	6.5%	51,289,932	16,236	8,320	20,592,284	110,398,039	15,829,906	14.3%	56.8%	951,516	500,080	451,436	142.90	2.85%
6,001 - 10,000	88,521	286,444,064	41,976	2,935,273	21,080,651	6,824	7.7%	99,324,067	14,555	17,869	44,273,251	124,701,368	54,907,357	44.0%	43.5%	3,298,171	1,280,228	2,017,943	295.71	3.68%
10,001 - 10,625	12,739	83,592,673	75,377	239,831	2,691,614	1,109	8.7%	17,186,754	15,498	2,849	7,087,506	56,866,630	11,431,110	20.1%	68.0%	686,461	214,453	472,008	425.62	4.13%
10,626 - 12,750	41,364	211,011,918	52,451	1,586,441	10,728,937	4,023	9.7%	57,798,314	14,367	10,393	25,787,360	118,283,748	47,111,185	39.8%	56.1%	2,828,691	773,934	2,054,757	510.75	4.36%
12,751 - 15,000	40,421	188,730,165	41,718	921,218	10,628,675	4,524	11.2%	60,107,525	13,286	11,573	28,701,750	90,213,433	62,824,695	69.6%	47.8%	3,771,858	816,860	2,954,998	653.18	4.70%
15,001 - 17,000	32,750	172,453,655	41,326	392,663	9,184,653	4,173	12.7%	55,118,491	13,208	10,529	26,188,806	82,354,368	66,748,167	81.0%	47.8%	4,007,121	747,736	3,259,385	781.07	4.88%
17,001 - 20,000	42,465	275,484,338	44,426	437,985	14,630,976	6,201	14.6%	80,194,006	12,932	15,616	38,818,424	142,278,917	114,699,231	80.6%	51.6%	6,974,890	1,039,860	5,935,030	957.11	5.17%
20,001 - 21,250	15,059	123,774,105	47,532	132,246	6,521,648	2,604	17.3%	33,168,542	12,738	6,420	15,925,200	68,290,961	53,722,322	78.7%	55.2%	3,318,017	419,319	2,898,698	1,113.17	5.40%
21,251 - 25,000	36,840	357,103,583	47,424	791,042	18,500,522	7,530	20.4%	93,776,161	12,454	18,466	45,808,550	199,809,392	173,827,410	87.0%	56.0%	10,888,052	1,150,862	9,737,190	1,293.12	5.60%
25,001 - 30,000	33,728	466,674,402	51,036	1,002,944	20,109,098	9,144	27.1%	114,755,221	12,550	21,922	54,464,902	278,348,125	250,979,097	90.2%	59.6%	16,014,498	1,352,277	14,662,221	1,603.48	5.84%
30,001 - 40,000	40,167	941,437,877	63,192	2,307,431	38,707,191	14,898	37.1%	188,062,374	12,623	35,326	87,354,300	629,621,443	517,805,491	82.2%	66.9%	33,714,112	2,289,418	31,424,694	2,109.32	6.07%
40,001 - 50,000	21,341	722,493,907	70,563	1,074,709	26,741,737	10,239	48.0%	128,262,061	12,527	23,912	58,664,040	509,900,778	457,384,817	89.7%	70.6%	30,276,640	1,665,778	28,610,862	2,794.30	6.26%
50,001 - 60,000	11,947	629,044,334	89,799	1,844,060	19,625,059	7,005	58.6%	90,300,054	12,891	16,175	38,465,500	482,497,781	382,666,382	79.3%	76.7%	25,595,989	1,085,810	24,510,179	3,498.95	6.41%
60,001 - 75,000	8,974	670,495,547	109,594	1,184,866	19,901,704	6,118	68.2%	85,496,372	13,975	14,093	29,465,600	536,816,737	408,983,722	76.2%	80.1%	27,588,873	802,252	26,786,621	4,378.33	6.55%
75,001 - 80,000	1,910	160,051,487	116,997	429,579	4,992,765	1,368	71.6%	20,656,656	15,100	3,166	6,285,500	128,546,145	105,870,784	82.4%	80.3%	7,178,402	176,728	7,001,674	5,118.18	6.61%
80,001 - 100,000	4,599	443,825,785	123,594	727,834	15,005,508	3,591	78.1%	52,936,375	14,741	8,252	16,441,909	360,169,827	318,969,931	88.6%	81.2%	21,955,126	537,935	21,417,191	5,964.13	6.71%
100,001 - 120,000	2,287	300,240,487	156,050	776,514	9,750,481	1,924	84.1%	31,400,853	16,321	4,519	9,024,590	250,841,077	209,857,264	83.7%	83.5%	14,782,452	335,284	14,447,168	7,508.92	6.88%
120,001 - 160,000	1,980	343,279,832	197,628	3,410,558	11,875,505	1,737	87.7%	35,149,933	20,236	4,040	8,054,000	291,610,952	238,565,438	81.8%	84.9%	17,151,332	480,239	16,671,093	9,597.64	6.99%
160,001 - 200,000	850	236,708,589	313,937	1,828,598	7,590,871	754	88.7%	16,658,903	22,094	1,781	3,549,500	210,737,913	133,698,225	63.4%	89.0%	9,781,035	193,400	9,587,635	12,715.70	7.17%
200,001 or more	1,548	1,958,972,424	1,370,869	31,730,191	88,852,978	1,429	92.3%	119,646,235	83,727	3,479	6,943,000	1,775,260,402	807,605,092	45.5%	90.6%	61,489,054	7,233,451	54,255,603	37,967.53	6.72%
TOTAL	745,885	9,960,383,478	84,129	175,558,730	617,697,215	118,394	15.9%	1,850,284,196	15,628	289,567	694,527,575	6,973,433,223	4,224,053,867	60.6%	70.0%	302,958,537	23,525,191	279,433,346	2,360.20	6.29%
FAGI Level								B. BY SIZE OF F	EDERAL .	ADJUSTE	D GROSS INCO	OME								
Non-Positive AGI	4,414	(232,972,595)	(221,879)	107,005,223	36,178,072	1,050	23.8%	19,356,248	18,435	2,711	4,090,000	(185,591,692)	(68,108,101)	36.7%	79.7%	122,757	620	122,137	116.32	-0.05%
\$ 1 - 3,999	12,791	990,418	1,973	156,908	1,012,922	502	3.9%	6,630,717	13,209	1,075	2,622,962	(9,119,275)	(8,915,097)	97.8%	-920.8%	587	91	496	0.99	0.05%
4,000 - 9,999	74,850	11,393,082	7,495	223,532	4,490,536	1,520	2.0%	19,838,232	13,051	3,518	8,529,788	(21,241,942)	(21,399,509)	100.7%	-186.4%	16,562	6,105	10,457	6.88	0.09%
10,000 - 14,999	115,701	31,346,478	12,691	437,519	8,803,475	2,470	2.1%	30,566,948	12,375	6,015	14,824,757	(22,411,183)	(22,690,260)	101.2%	-71.5%	76,604	32,181	44,423	17.99	0.14%
15,000 - 19,999	119,202	69,888,157	17,631	248,048	12,739,869	3,964	3.3%	48,903,426	12,337	9,905	24,845,988	(16,353,078)	(16,272,673)	99.5%	-23.4%	365,363	198,111	167,252	42.19	0.24%
20,000 - 24,999	98,682	126,525,471	22,675	443,990	16,005,964	5,580	5.7%	68,721,350	12,316	13,885	34,549,516	7,692,631	7,600,106	98.8%	6.1%	1,409,798	638,078	771,720	138.30	0.61%
25,000 - 29,999	83,579	226,831,775	27,639	291,677	19,243,802	8,207	9.8%	100,466,417	12,242	20,584	51,273,929	56,139,304	55,458,137	98.8%	24.7%	4,055,471	1,336,633	2,718,838	331.28	1.20%
30,000 - 39,999	104,156	733,979,216	35,075	1,382,779	46,979,817	20,926	20.1%	257,995,981	12,329	52,737	131,537,502	298,848,695	293,504,621	98.2%	40.7%	18,959,036	3,337,690	15,621,346	746.50	2.13%
40,000 - 49,999	50,674	881,406,978	44,864	884,955	55,556,727	19,646	38.8%	249,491,784	12,699	48,278	120,473,190	456,770,232	448,713,920	98.2%	51.8%	29,235,793	2,788,262	26,447,531	1,346.20	3.00%
50,000 - 59,999	29,327	851,160,051	54,709	1,221,837	55,669,924	15,558	53.1%	205,314,621	13,197	37,727	94,071,540	497,325,803	485,318,943	97.6%	58.4%	32,137,091	2,329,265	29,807,826	1,915.92	3.50%
60,000 - 69,999	17,324	707,163,296	64,735	1,303,693	46,328,777	10,924	63.1%	149,580,314	13,693	26,294	65,561,500	446,996,398	433,560,076	97.0%	63.2%	28,879,279	1,697,833	27,181,446	2,488.23	3.84%
70,000 - 79,999	10,419	550,941,229	74,714	920,840	37,397,982	7,374	70.8%	104,770,178	14,208	17,710	44,174,000	365,519,909	351,522,535	96.2%	66.3%	23,593,245	1,233,115	22,360,130	3,032.29	4.06%
80,000 - 89,999	6,712	434,043,694	84,625	494,886	26,922,964	5,129	76.4%	77,992,840	15,206	12,238	24,401,504	305,221,272	292,566,310	95.9%	70.3%	19,728,089	524,624	19,203,465	3,744.10	4.42%
90,000 - 99,999	4,033	306,022,645	94,715	572,645	18,493,915	3,231	80.1%	51,021,716	15,791	7,672	15,287,000	221,792,659	212,022,093	95.6%	72.5%	14,366,668	390,704	13,975,964	4,325.58	4.57%
100,000 - 149,999	8,415	851,845,495	119,173	4,515,103	53,841,147	7,148	84.9%	128,419,049	17,966	16,809	33,542,999	640,557,403	595,937,229	93.0%	75.2%	41,378,655	1,092,842	40,285,813	5,635.96	4.73%
150,000 - 199,999	2,286	352,590,392	170,746	2,120,388	22,693,736	2,065	90.3%	44,143,229	21,377	4,830	9,637,000	278,236,815	248,777,190	89.4%	78.9%	17,849,350	456,099	17,393,251	8,422.88	4.93%
200,000 - 499,999	2,351	631,763,879	290,466	7,355,910	39,161,624	2,175	92.5%	67,260,647	30,924	5,250	10,456,000	522,241,518	405,953,278	77.7%	82.7%	30,081,192	1,312,826	28,768,366	13,226.83	4.55%
500,000 - 999,999	519	336,381,474	682,315	6,342,396	17,474,315	493	95.0%	26,413,622	53,577	1,213	2,422,400	296,413,533	151,143,359	51.0%	88.1%	11,482,769	576,321	10,906,448	22,122.61	3.24%
1,000,000 or more	450	3,089,082,343	7,150,654	39,636,401	98,701,647	432	96.0%	193,396,877	447,678	1,116	2,226,000	2,834,394,220	379,361,710	13.4%	91.8%	29,220,228	5,573,791	23,646,437	54,737.12	0.77%
TOTAL	745,885	9,960,383,478	84,129	175,558,730	617,697,215	118,394	15.9%	1,850,284,196	15,628	289,567	694,527,575	6,973,433,223	4,224,053,867	60.6%	70.0%	302,958,537	23,525,191	279,433,346	2,360.20	2.81%

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error. Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$1,404,188 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

⁺In calculating NC taxable income, a taxpaver may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows:

HoH filing status with FAGI<=\$80,000: \$2,500; HoH filing status with FAGI>\$80,000: \$2,000.

RESIDENT RETURNS

	Number of Modifications Deductions Claimed Pursuant to				nt to	Persona	l Exemption												
	Returns l	Filed	Federal		to			[§105-134.6.(a	a2)] by Typ	e+:	Allo	owance++:		NCTI			Net	Aver-	
	Reside	ent	AGI	Aver-	Federa	al	Standa	rd Deduction	Itemized	l Deductions				as			Tax	age	
	[Combin	ed	[includes	age	AGI	: [Number		Computed	%	Computed		Liability	Net	Effec-
	Filing Stat	tuses]	returns	Federal			Number		Number		of		NC	of	Gross	Total	[after	Tax	tive
		No	with	AGI			of	Deduction	of	Deduction	Exemp-	Allowance	Taxable	Federal	Tax	Credits	application	Per	Tax
	Tax	Tax	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	tions	Amount	Income	AGI	Liability	Taken**	of credits]	Return	Rate*
Income Level	Liability	Liability	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level								A. BY SIZE OI	F NC TAX	ABLE INCOME	Ξ								
No Taxable Income	-	751,998	8,853,184,113	11,773	1,168,765,668	8,750,917,646	571,258	2,408,615,711	180,740	3,697,094,502	1,399,709	3,449,751,807	(8,284,429,886)	-93.6%	-	-	-	-	-
\$ 1 - 2,000	120,808	73,888	2,334,617,759	11,991	23,660,494	519,243,659	174,391	648,195,118	20,305	289,673,751	285,277	710,051,320	191,114,405	8.2%	11,474,526	4,791,802	6,682,724	34.32	3.50%
2,001 - 4,000	120,569	56,916	2,631,197,617	14,825	15,252,239	481,063,957	157,721	611,656,197	19,764	288,561,737	294,748	734,850,226	530,317,739	20.2%	31,870,655	12,502,834	19,367,821	109.12	3.65%
4,001 - 6,000	131,306	32,951	2,859,341,173	17,408	9,645,343	459,664,355	144,407	572,128,372	19,850	288,304,508	293,029	729,906,614	818,982,667	28.6%	49,228,482	17,556,033	31,672,449	192.82	3.87%
6,001 - 10,000	268,356	23,106	6,201,246,416	21,276	17,032,669	902,811,786	251,265	1,020,478,074	40,197	587,580,908	577,766	1,388,977,491	2,318,430,826	37.4%	139,262,625	38,711,988	100,550,637	344.99	4.34%
10,001 - 10,625	40,452	1,035	998,338,051	24,064	3,036,401	132,601,848	35,267	144,841,945	6,220	91,809,542	81,903	204,258,857	427,862,260	42.9%	25,695,500	5,771,610	19,923,890	480.24	4.66%
10,626 - 12,750	134,606	2,204	3,524,635,842	25,763	9,813,469	458,079,195	114,512	474,163,179	22,298	323,105,554	273,984	681,889,399	1,597,211,984	45.3%	95,936,495	18,981,425	76,955,070	562.50	4.82%
12,751 - 15,000	135,432	1,238	3,863,998,650	28,272	11,343,273	481,787,121	112,305	468,628,431	24,365	343,522,263	275,871	686,946,788	1,894,457,320	49.0%	114,497,676	18,417,075	96,080,601	703.01	5.07%
15,001 - 17,000	113,511	683	3,527,933,585	30,894	8,284,377	438,914,117	91,740	384,851,152	22,454	313,727,843	230,012	572,818,501	1,825,906,349	51.8%	111,383,626	14,788,328	96,595,298	845.89	5.29%
17,001 - 20,000	157,074	570	5,324,626,133	33,776	12,234,888	643,266,698	122,825	519,727,601	34,819	475,601,261	315,681	785,582,075	2,912,683,386	54.7%	179,708,494	19,240,180	160,468,314	1,017.92	5.51%
20,001 - 21,250	60,730	221	2,219,221,055	36,410	6,223,626	271,258,925	45,978	195,613,376	14,973	201,792,604	120,607	299,763,318	1,257,016,458	56.6%	78,271,636	6,872,532	71,399,104	1,171.42	5.68%
21,251 - 25,000	167,925	516	6,603,955,553	39,206	19,243,902	785,138,210	122,877	523,426,880	45,564	605,742,747	330,441	820,571,108	3,888,320,510	58.9%	244,947,950	17,633,271	227,314,679	1,349.52	5.85%
25,001 - 30,000	190,487	455	8,460,124,733	44,307	31,959,834	974,847,650	129,446	558,310,282	61,496	804,753,949	370,457	918,484,854	5,235,687,832	61.9%	335,415,953	18,331,113	317,084,840	1,660.63	6.06%
30,001 - 40,000	289,196	682	15,497,972,794	53,464	32,674,943	1,679,921,916	171,890	781,696,582	117,988	1,553,354,515	676,943	1,451,004,076	10,064,670,648	64.9%	655,736,097	30,312,476	625,423,621	2,157.54	6.21%
40,001 - 50,000	211,912	469	13,919,318,296	65,539	50,867,431	1,341,490,085	105,925	519,849,089	106,456	1,458,688,828	469,633	1,145,910,833	9,504,246,893	68.3%	627,597,145	27,457,937	600,139,208	2,825.77	6.31%
50,001 - 60,000	160,251	318	12,392,611,356	77,179	34,762,276	1,038,475,254	66,588	347,778,693	93,981		384,428	921,179,183	8,797,024,713	71.0%	586,002,907	24,309,300	561,693,607	3,498.14	6.39%
60,001 - 75,000	173,274	290	15,809,416,322	91,087	40,711,484	1,192,760,459	55,799	300,819,334	117,765		438,030	1,022,423,799	11,623,647,023	73.5%	782,294,923	29,735,485	752,559,438	4,335.92	6.47%
75,001 - 73,000	43,189	64	4,451,760,353	102,924	12,768,182	317,625,439	11,003	60,172,643	32,250	488,961,809	112,125	247,555,442	3,350,213,202	75.3%	227,089,059	7,297,165	219,791,894	5,081.54	6.56%
80,001 - 100,000	127,903	198	14,856,531,765	115,975	44,525,943	985,374,626	24,049	133,159,628	104,052	, ,	347,274	706,663,090	11,431,198,326	76.9%	779,244,617	21,894,628	757,349,989	5,912.13	6.63%
100,001 - 120,000	77,254	139	10,715,810,067	138,460	34,692,733	661,068,769	10,443	58,460,015	66,950		217,027	432,844,855	8,447,412,654	78.8%	584,227,889	16,751,271	567,476,618	7,332.40	6.72%
120,001 - 120,000	80,006	139	13,677,752,145	170,663	61,408,361	826,847,622	7,873	44,083,453	72,272		229,557	458,000,486	11,002,433,658	80.4%	779,213,781		756,295,227	9,436.59	6.87%
160,001 - 200,000	37,376	92	8,131,519,179	217,026	49,222,795	488,950,878	2,768	15,501,713	34,700	795,860,007	110,264	220,106,498	6,660,322,878	81.9%	481,653,027	15,109,563	466,543,464	12,451.78	7.00%
200,001 or more	74,082	276	45,759,898,121	615,400	1,118,691,527	2,259,109,984	3,735	20,963,886	70,623	, ,	225,945	451,491,149	40,791,248,257	89.1%	3,092,843,825	, ,	2,814,821,966	37,855.00	6.90%
TOTAL	2,915,699		212,615,011,078	/	, , ,	26,091,220,199	,	, ,	,	, , ,	,	, ,		64.1%	10,013,596,888		9,346,190,459	/	6.46%
FAGI Level	2,710,077	<i>></i> 10,110	212,010,011,070	22,022	2,010,021,000	20,051,220,155		ZE OF FEDER				15,011,001,705	150,205,700,101	011170	10,012,090,000	007,100,123	3,6 10,13 0, 163	2,11010>	0.1070
Non-Positive AGI	428	53,293	(3,345,771,783)	(62,281)	1,267,739,375	297,049,011	37,856	126,638,028	15,865	325,789,980	81,152	173,265,114	(3,000,774,541)	89.7%	2,998,777	190,813	2,807,964	52.27	-0.08%
\$ 1 - 3,999	31,808	166,361	434,256,546	2,191	9,711,103	94,580,621	187,311	549,349,629	10,858	135,137,029	145,424	362,703,554	(697,803,183)	-160.7%	1,414,396	54,384	1,360,012	6.86	0.31%
4,000 - 9,999	173,205	208,511	2,729,542,340	7,151	14,376,003	471,404,074	358,756	1,302,233,019	22,960	277,156,170	484,884	1,212,058,218	(518,933,138)	-100.7 %	30,204,639	2,151,567	28,053,072	73.49	1.03%
10,000 - 14,999	179,091	175,990	4,444,527,079	12,517	12,365,772	719,469,836	325,311	1,296,387,669	29,770	372,980,715	637,244	1,590,347,465	477,707,165	10.7%	73,747,398	13,238,324	60,509,074	170.41	1.36%
15,000 - 14,999	213,235	118,799	5,783,670,927	17,419	14,242,255	771,967,335	298,275	1,236,708,917	33,759	433,762,626	669,173		1,685,287,800	29.1%	133,251,832	30,783,665	102,468,167	308.61	1.77%
20,000 - 24,999	231,941	59,608	6,544,366,791	22,447	12,684,453	771,967,333	252,923		38,626	500,627,835	631,566		2,727,732,352	41.7%	189,373,562	36,784,290	152,589,272	523.37	2.33%
25,000 - 24,999	· ·		7,127,758,193	27,452		774,011,052	252,925	915,321,116	38,020 46,290	590,434,524	548,275		3,490,682,971	49.0%	234,762,002	, ,	200,672,357	772.88	2.82%
· · · · · · · · · · · · · · · · · · ·	224,861	34,780 41,321	14,194,522,735	34,673	11,358,160 25,315,253	1,651,183,857	299,634	1,332,581,313	109,750	1,372,731,725	858,875			49.0% 54.4%	, ,	34,089,645 47,218,621	469,836,985	1,147.67	3.31%
30,000 - 39,999 40,000 - 49,999	368,063 265,280	26,123	13,041,621,309	34,673 44,755	25,315,253	1,782,434,587	299,634 176,874		114,529		,	2,142,261,342 1,525,449,986	7,721,079,751 7,436,529,933	54.4% 57.0%	517,055,606 500,192,942	47,218,621 29,406,922	409,830,985	1,147.67	3.61%
/ /			, , ,		/ /		/	-))-	/							/ /		/	3.72%
50,000 - 59,999	208,846	19,261	12,503,588,007	54,815	29,710,520	1,906,764,635	118,762			1,497,235,846		1,241,257,604	7,274,720,588		490,106,524	24,684,375	465,422,149	2,040.37	
60,000 - 69,999	173,643	13,669	12,147,243,489	64,850	29,658,681	1,913,860,651	84,594			1,485,968,893	,		7,249,848,119	59.7%	488,353,035		465,161,540	· ·	
70,000 - 79,999	147,251	9,324	11,720,068,561		28,827,793	1,822,403,063	59,353			1,451,492,478	384,843		7,195,739,794	61.4%	485,496,189		463,293,023	· ·	3.95%
80,000 - 89,999	123,222	6,984	11,047,938,238		27,861,722	1,724,348,100	39,702			1,395,823,925			6,913,311,225		468,485,449		448,134,809	3,441.74	
90,000 - 99,999	101,529	4,720	10,074,799,462		30,083,093	1,524,204,850	26,032	154,894,402		1,270,275,201	278,921		6,472,794,219	64.2%	439,716,129		420,741,368	3,959.96	4.18%
100,000 - 149,999	266,300	7,823	32,933,231,047	120,140	106,964,439	4,460,543,555	42,318	253,975,166		4,078,273,088	752,516			69.1%	1,561,703,663		1,517,734,203	5,536.69	4.61%
150,000 - 199,999	93,843	1,110	16,246,944,358		75,770,652	1,788,676,264	7,601	45,138,274		1,882,163,473				74.2%	852,263,092		826,889,315	8,708.41	5.09%
200,000 - 499,999	92,010	633	26,300,974,768		235,070,422	2,293,298,646	4,839	29,280,496		2,628,759,611				80.0%	1,546,274,560		1,481,494,411	15,991.43	
500,000 - 999,999	21,143	138	28,685,729,012	/ /	856,996,079	1,362,052,762	573	, ,		2,024,103,551	65,543	, ,		90.7%			1,768,236,718		
TOTAL			212,615,011,078 individuals who										136,285,980,101	04.1%	10,013,596,888	007,406,429	9,340,190,459	2,418.69	4.40%

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2012

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$47,436,058 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status σ the itemized deductions amount claimed under the Code.

Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals) or \$750 (unmarried individuals) apply for the aged or blind.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

^{++\$2,500 (\$2,000} for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

RESIDENT RETURNS: STANDARD DEDUCTION

									NO. STANDARD L	EDCCI									
	Number	of		T	Modifica	tions	Sta	andard D	eduction+:		Personal I	Exemption		Т				1	
	Returns Fil	led	Federal		to			as a			Allov	ance++:		NCTI			Net	Aver-	
	Residen	t	AGI	Aver-	Federa	l		% of		İ				as			Tax	age	
	[Combined	i	[includes	age	AGI	:		Resi-		Aver-	Number		Computed	%	Computed		Liability	Net	Effec-
	Filing Status	ses]	returns	Federal			Number	dent		age	of		NC	of	Gross	Total	[after	Tax	tive
-	Ü	No	with	AGI			of	Re-	Deduction	SD	Exemp-	Allowance	Taxable	Federal	Tax	Credits	application	Per	Tax
	Tax	Tax	deficit]	Value	Additions	Deductions	Returns	turns	Amount	Value	tions	Amount	Income	AGI	Liability	Taken**	of credits]	Return	Rate*
Income Level	Liability	Liability	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level			6.7		2.7	£1.7			IZE OF NC TAXAL			2.7	2.7		£1.7	£.,3	2.13		,
No Taxable Income	_1	571,258	5,422,638,421	9,492	386,417,573	4,558,572,989	571,258	76.0%	2,408,615,711	4,216	1,067,268	2,640,039,022	(3,798,171,728)	-70.0%	_ 1	_ [_		_
\$ 1 - 2.000	104,602	69,789	1,721,745,248	9,873	15,946,941	293,703,092	174,391	89.6%	648,195,118	3,717	250,531	624,811,641	170,982,339	9.9%	10,266,059	4.530,652	5,735,407	32.89	3,35%
2.001 - 4.000	103,668	54,053	1,989,492,269	12,614	4,123,496	264,054,399	157,721	88.9%	611,656,197	3,878	259,156	646,874,603	471,030,566	23.7%	28,307,806	11,772,139	16,535,667	104.84	
4.001 - 6.000	113,151	31,256	2,171,606,790	15,038	2,842,430	243,384,624	144,407	87.9%	572,128,372	3,962	256,259	639,155,909	719,780,315	33.1%	43,265,982	16,490,129	26,775,853	185.42	
6,001 - 10,000	229,513	21,752	4,665,919,391	18,570	5,633,133	455,585,133	251,265	86.2%	1,020,478,074	4,061	500,957	1,199,114,455	1,996,374,862	42.8%	119,917,976	35,964,054	83,953,922	334.13	4.21%
10.001 - 10.625	34,330	937	747,468,779	21,195	847,894	65,238,922	35,267	85.0%	144,841,945	4,107	69,886	174,513,826	363,721,980	48.7%	21,843,705	5,317,444	16,526,261	468.60	4.54%
10,626 - 12,750	112,598	1,914	2,606,832,672	22,765	2,481,725	223,588,623	114,512	83.7%	474,163,179	4,141	230,679	575,017,271	1,336,545,324	51.3%	80,275,266	17,282,518	62,992,748	550.10	4.71%
12,751 - 15,000	111,269	1,036	2,823,523,975	25,142	5,036,689	233,797,035	112,305	82.2%	468,628,431	4,173	228,475	569,899,225	1,556,235,973	55.1%	94,044,297	16,559,128	77,485,169	689.95	
15,001 - 17,000	91,197	543	2,520,615,505	25,142	2,685,485	207,831,037	91,740	80.3%	384,851,152	4,175	185,928	464,124,345	1,466,494,456	58.2%	89,455,567	13,023,133	76,432,434	833.14	5.21%
17,001 - 17,000	122,398	427			4,311,854	302,589,516	122,825	80.3% 77.9%	519,727,601	4,195	247,512		2,268,065,031	61.2%	139,950,914		123,393,453	1.004.63	5.44%
,	,		3,703,601,989	30,153				75.4%		4,254	91,532	617,531,695				16,557,461	123,393,453 53,343,118	,	
20,001 - 21,250	45,827 122,558	151 319	1,495,379,573 4,319,029,759	32,524 35,149	1,647,463 4,322,891	125,122,740 363,684,292	45,978 122,877	75.4%	195,613,376 523,426,880	4,254	241,562	228,199,717 602,114,959	948,091,203 2,834,126,519	63.4% 65.6%	59,063,500 178,626,170	5,720,382	53,343,118 164,519,550	1,160.19 1,338.90	5.63% 5.80%
21,251 - 25,000 25,001 - 30,000	122,558	243			12,302,749		122,877	67.8%	558,310,282	4,200	250,456			68.8%		14,106,620 13,259,804	213.852.180	1,558.90	
- ,	. ,	-	5,152,262,019	39,802	, , , ,	437,818,863	171,890	59.3%	, , .	4,548	,	624,134,618	3,544,301,005		227,111,984	-,,	367,996,022	,	
,	171,578	312	8,276,707,107	48,151	9,639,973	697,917,642	,		781,696,582		347,616	864,755,526	5,941,977,330	71.8%	386,950,245	18,954,223	, , -	2,140.88	
40,001 - 50,000	105,761	164	6,284,801,890	59,333	8,545,399	475,313,829	105,925	49.9%	519,849,089	4,908	231,356	572,491,060	4,725,693,311	75.2%	311,858,873	13,887,193	297,971,680	2,813.04	
50,001 - 60,000	66,497	91	4,666,682,843	70,083	7,370,402	311,486,135	66,588	41.5%	347,778,693	5,223	155,162	378,564,800	3,636,223,617	77.9%	242,065,750	9,875,088	232,190,662	3,486.97	6.39%
60,001 - 75,000	55,729	70	4,603,484,771	82,501	8,265,266	278,270,369	55,799	32.1%	300,819,334	5,391	132,773	318,275,049	3,714,385,285	80.7%	249,884,128	9,273,025	240,611,103	4,312.10	6.48%
75,001 - 80,000	10,992	11	1,032,181,173	93,809	2,000,467	60,147,743	11,003	25.4%	60,172,643	5,469	26,331	61,963,260	851,897,994	82.5%	57,773,055	1,944,843	55,828,212	5,073.91	6.55%
80,001 - 100,000	24,019	30	2,537,235,809	105,503	6,633,889	155,355,531	24,049	18.8%	133,159,628	5,537	58,022	123,389,263	2,131,965,276	84.0%	145,498,316	4,243,751	141,254,565	5,873.61	6.63%
100,001 - 120,000	10,421	22	1,317,660,734	126,176	3,966,000	77,709,518	10,443	13.5%	58,460,015	5,598	25,409	50,649,936	1,134,807,265	86.1%	78,609,683	2,334,579	76,275,104	7,303.95	
120,001 - 160,000	7,855	18	1,223,072,064	155,350	5,326,759	75,272,633	7,873	9.8%	44,083,453	5,599	18,898	37,699,177	1,071,343,560	87.6%	76,037,182	2,685,524	73,351,658	9,316.86	
160,001 - 200,000	2,756	12	552,517,487	199,609	4,758,732	36,608,987	2,768	7.4%	15,501,713	5,600	6,855	13,584,900	491,580,619	89.0%	35,640,423	1,461,346	34,179,077	12,347.93	
200,001 or more	3,710	25	1,483,257,942	397,124	28,548,978	82,776,774	3,735	5.0%	20,963,886	5,613	9,092	18,181,500	1,389,884,760	93.7%	104,418,753	9,978,645	94,440,108	25,285.17	6.79%
TOTAL	1,779,632	754,433	71,317,718,209	28,144	533,656,188	10,025,830,425	2,534,065	65.6%	10,813,121,354	4,267	4,891,715	12,045,085,757	38,967,336,860	54.6%	2,780,865,634	245,221,681	2,535,643,953	1,000.62	5.93%
FAGI Level							B. BY SIZ	E OF FE	DERAL ADJUSTE										
Non-Positive AGI	242	- /-	(1,014,346,969)	(26,795)	412,009,066	88,185,234	37,856	70.5%	126,638,028	3,345	52,303	108,204,242	(925,365,407)	91.2%	498,985	19,270	479,715	12.67	
\$ 1 - 3,999	30,863	156,448	412,562,729	2,203	4,935,936	77,571,051	187,311	94.5%	549,349,629	2,933	133,088	331,843,146	(541,265,160)	-131.2%	1,320,395	52,106	1,268,289	6.77	
4,000 - 9,999	169,703	189,053	2,562,383,666	7,142	6,240,749	411,104,525	358,756	94.0%	1,302,233,019	3,630	454,792	1,136,830,551	(281,543,680)	-11.0%	29,485,677	2,118,295	27,367,382	76.28	1.07%
10,000 - 14,999	170,581	154,730	4,069,113,106	12,508	5,964,607	614,771,611	325,311	91.6%	1,296,387,669	3,985	595,148	1,485,761,641	678,156,792	16.7%	71,722,912	13,135,581	58,587,331	180.10	1.44%
15,000 - 19,999	198,379	99,896	5,192,703,383	17,409	4,309,822	617,059,404	298,275	89.8%	1,236,708,917	4,146	617,190	1,540,341,465	1,802,903,419	34.7%	127,493,336	30,423,361	97,069,975	325.44	1.87%
20,000 - 24,999	210,109	42,814	5,672,635,365	22,428	4,822,846	530,393,336	252,923	86.8%	1,070,580,283	4,233	568,382	1,367,920,305	2,708,564,287	47.7%	176,940,107	35,824,871	141,115,236	557.94	2.49%
25,000 - 29,999	193,022	20,329	5,851,756,833	27,428	4,594,479	518,009,192	213,351	82.2%	915,321,116	4,290	470,100	1,173,918,658	3,249,102,346	55.5%	209,701,505	32,134,144	177,567,361	832.28	3.03%
30,000 - 39,999	279,095	20,539	10,341,379,055	34,513	9,101,531	1,004,724,326	299,634	73.2%	1,332,581,313	4,447	666,514	1,663,654,377	6,349,520,570	61.4%	412,993,521	41,008,476	371,985,045	1,241.46	3.60%
40,000 - 49,999	165,161	11,713	7,890,480,482	44,611	8,217,943	974,912,984	176,874	60.7%	847,530,044	4,792	401,170	1,000,999,118	5,075,256,279	64.3%	333,905,274	21,871,422	312,033,852	1,764.16	3.95%
50,000 - 59,999	111,121	7,641	6,497,619,328	54,711	9,497,557	934,492,866	118,762	52.1%	613,319,854	5,164	280,694	697,700,198	4,261,603,967	65.6%	282,058,435	15,624,425	266,434,010	2,243.43	4.10%
60,000 - 69,999	79,687	4,907	5,474,378,074	64,714	7,021,690	863,247,090	84,594	45.2%	464,950,490	5,496	207,604	507,862,834	3,645,339,350	66.6%	242,691,602	12,043,356	230,648,246	2,726.53	4.21%
70,000 - 79,999	56,250	3,103	4,432,987,316	74,689	6,869,743	762,121,664	59,353	37.9%	338,568,878	5,704	147,775	363,159,510	2,976,007,007	67.1%	199,478,150	9,175,864	190,302,286	3,206.28	4.29%
80,000 - 89,999	37,468	2,234	3,361,902,718	84,678	5,947,764	660,408,099	39,702	30.5%	232,485,359	5,856	98,539	241,041,842	2,233,915,182	66.4%	150,678,812	6,491,325	144,187,487	3,631.74	4.29%
90,000 - 99,999	24,617	1,415	2,463,479,927	94,633	4,900,478	516,629,671	26,032	24.5%	154,894,402	5,950	64,167	157,448,899	1,639,407,433	66.5%	111,044,946	4,555,087	106,489,859	4,090.73	4.32%
100,000 - 149,999	40,493	1,825	4,959,242,331	117,190	13,643,290	1,070,015,698	42,318	15.4%	253,975,166	6,002	102,673	204,771,594	3,444,123,163	69.4%	236,479,764	7,148,098	229,331,666	5,419.25	4.62%
150,000 - 199,999	7,475	126	1,288,015,742	169,453	6,513,995	217,864,700	7,601	8.0%	45,138,274	5,938	18,396	36,637,077	994,889,686	77.2%	70,677,803	2,764,390	67,913,413	8,934.80	5.27%
200,000 - 499,999	4,798	41	1,316,088,086	271,975	11,460,269	139,389,995	4,839	5.2%	29,280,496	6,051	11,860	24,349,300	1,134,528,564	86.2%	83,722,050	5,923,150	77,798,900	16,077.47	5.91%
500,000 - 999,999	568	5	545,337,038	951,723	7,604,423	24,928,981	573	2.7%	3,178,417	5,547	1,320	2,641,000	522,193,063	95.8%	39,972,360	4,908,460	35,063,900	61,193.54	6.43%
TOTAL	1,779,632	754,433	71,317,718,209	28,144	533,656,188	10,025,830,425		65.6%	10,813,121,354	4,267	4,891,715	12,045,085,757	38,967,336,860	54.6%	2,780,865,634	245,221,681	2,535,643,953	1,000.62	
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Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2012

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

^{*}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$45,252,038 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals) or \$750 (unmarried individuals) apply for the aged or blind.

^{++\$2,500 (\$2,000} for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

Number of

Modifications

RESIDENT RETURNS: ITEMIZED DEDUCTIONS

Personal Exemption

Itemized Deductions+:

	Number of				Modificati	ons	110		eductions+:			Exemption							1
	Returns Filed	l	Federal		to			as a		L	Allov	vance++:		NCTI			Net	Aver-	1
	Resident		AGI	Aver-	Federal			% of						as			Tax	age	1
	[Combined		[includes	age	AGI			Resi-		Aver-	Number		Computed	%	Computed		Liability	Net	Effec-
	Filing Statuses		returns	Federal			Number	dent		age	of		NC	of	Gross	Total	[after	Tax	tive
		No	with	AGI			of	Re-	Deduction	ID	Exemp-	Allowance	Taxable	Federal	Tax	Credits	application	Per	Tax
	Tax	Tax	deficit]	Value	Additions	Deductions	Returns	turns	Amount	Value	tions	Amount	Income	AGI	Liability	Taken**	of credits]	Return	Rate*
	Liability	Liability	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level									SIZE OF NC TAXA										
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	
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	29,745,031	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	866,176,256	106,456	50.1%	1,458,688,828	13,702	238,277	573,419,773	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	329,502,945 511,948,335	3,506.06	6.38%
60,001 - 75,000	117,545	220 53	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		4,347.20	6.47%
75,001 - 80,000	32,197	168	3,419,579,180	106,033	10,767,715	257,477,696	32,250	74.6%	488,961,809	15,162	85,794 289,252	185,592,182	2,498,315,208	73.1% 75.5%	169,316,004	5,352,322	163,963,682	5,084.15	6.56%
80,001 - 100,000	103,884	117	12,319,295,956	118,396 140,376	37,892,054	830,019,095 583,359,251	104,052	81.2%	1,644,662,038 1,150,716,507	15,806 17,188		583,273,827	9,299,233,050 7,312,605,389	77.8%	633,746,301	17,650,877 14,416,692	616,095,424 491,201,514	5,921.03 7,336.84	6.63% 6.72%
100,001 - 120,000	66,833		9,398,149,333	172,331	30,726,733	751,574,989	66,950 72,272	86.5%		17,188	191,618	382,194,919			505,618,206	20,233,030	682,943,569		6.88%
120,001 - 160,000 160,001 - 200,000	72,151 34,620	121 80	12,454,680,081 7,579,001,692	218,415	56,081,602 44,464,063	452,341,891	34,700	90.2% 92.6%	1,407,795,287 795,860,007	22,935	210,659 103,409	420,301,309 206,521,598	9,931,090,098 6,168,742,259	79.7% 81.4%	703,176,599 446,012,604	13,648,217	432,364,387	9,449.63 12,460.07	0.88% 7.01%
200,001 - 200,000 200,001 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%
TOTAL	1,136,067	194,015	141,297,292,869	106,232	2,283,165,670	16,065,389,774	1,330,082	34.4%	23,200,479,512	17,443	3,168,996	6,995,946,012	97,318,643,241	68.9%	7,232,731,254	422,184,748	6,810,546,506	5,120.40	
FAGI Level	1,120,007	25 1,020	111,257,252,005	100,202	2,200,100,070	10,000,000,111			DERAL ADJUSTE			0,550,510,012	> 1,010,010,211	0013 70	,,202,701,201	122,10 1,7 10	0,020,010,000	0,120110	0.03 70
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	
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	12,440	30,092	75,227,667	(237,389,458)	-142.0%	718,962	33,272	685,690	29.86	0.42 %
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	
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	
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	8,688.71	5.07%
200,000 - 499,999	87,212	592	24,984,886,682	284,553	223,610,153	2,153,908,651	87,804	94.8%	2,628,759,611	29,939	265,499	530,454,047	19,895,374,526	79.6%	1,462,552,510	58,856,999	1,403,695,511	15,986.69	5.62%
500,000 - 999,999	20,575	133	28,140,391,974	1,358,914	849,391,656	1,337,123,781	20,708	97.3%	2,024,103,551	97,745	64,223	128,308,502	25,500,247,796	90.6%	1,958,224,733	225,051,915	1,733,172,818	83,695.81	6.16%
TOTAL	1,136,067	194,015	141,297,292,869	106,232	2,283,165,670	16,065,389,774	1,330,082	34.4%	23,200,479,512	17,443	3,168,996	6,995,946,012	97,318,643,241	68.9%	7,232,731,254	422,184,748	6,810,546,506	5,120.40	4.82%

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2012

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated

tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error *Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

^{*}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$2,184,020 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer

⁺In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code

Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals) or \$750 (unmarried individuals) apply for the aged or blind.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes ++\$2,500 (\$2,000 for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

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

TABLE C1. TAX	YEAR 2012				CULATION BY COU	INTY																	
		Number of			Federal AGI		Modifications	to FAGI:	4		Deduction A				Personal	North		Computed		Net Tax Liability		Net	
			No Tax Li [after tax c		[includes returns with deficit]	3			Danie Can	ndard Dec	[§105-134	(a=),	d Deductio		Exemption Allowance	Carolin Taxable Ir		Gross Tax		[after application of tax credits]		Tax	Avg Effec- Net tive
			[arter tax c	as a	with delicity	Aver-				naara Dec llowances:	ucuon		a Deaucuc lowances:	on	Based on FS	1 axable 11	com	Defore		of tax creditsj		as	Tax Tax
				%		age			S=\$3,000		MFS=\$3,000	As claimed	under the	Code	and FAGI	[before	[after	application	Total	Per	capita+	%	Per Rate*
	2012			of		Per			MFJ/QW=\$6,	000	HoH=\$4,400	with lin	ited excep	tion	[\$2,500 or	residency	residency	of	Credits			of	Re-
	Popu-		Total	County	Amount	Return	Additions	Deductions	Return	as a %	Amount	Return	as a %	Amount	\$2,000]	proration]	proration]	tax credits]	Taken**	Amount An		Total	turn NCTI FAGI
County	lation	Total	Filed	Returns	[\$]	[\$]	[\$]	[\$]	Count	of Total	[\$]	Count	of Total	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$] [\$		[%]	[\$] [%] [%]
Alamance	153,033 37,361	63,291 14,390	14,486 3,425	22.9% 23.8%	3,024,853,509 586,873,217	47,793 40,783	30,598,992 12,479,878	348,445,676 73,969,952	42,941 10,729	67.8% 74.6%	185,618,003 48,708,499	20,350 3,661	32.2% 25.4%	321,688,998 52,580,204	315,628,896 73,603,050	1,884,070,928 350,491,390	1,868,579,722 348,300,860	133,523,419 24,799,574	6,898,477 1,351,496		327 20 528 48	1.3% 0.2%	2,001 6.4% 4.2% 1,629 6.3% 4.0%
Alleghany	11,028	4,233	1,480	35.0%	162,574,033	38,406	2,401,811	32,707,740	3,293	77.8%	15,618,509	940	22.2%	15,048,389	21,297,202	80,304,004	79,498,266	6,203,636	701,646		199 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		880 97	0.1%	1,142 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%	40,427,641	51,024,423	210,119,783	206,822,104	15,590,444	1,043,019	14,047,420	32 63	0.1%	1,421 6.2% 3.6%
Avery Beaufort	17,795 48,008	6,039 19,346	1,917 5,631	31.7% 29.1%	222,415,793 900,233,866	36,830 46,533	8,613,633 12,091,542	44,134,097 159,070,651	4,624 13,886	76.6% 71.8%	21,116,223 62,611,388	1,415 5,460	23.4% 28.2%	24,645,153 87,320,751	29,624,552 97,499,208	111,509,401 505,823,410	109,733,444 498,901,113	8,492,222 36,474,531	482,464 2,024,282		150 86 118 32	0.1%	1,326 6.3% 3.6% 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		14 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	251,856,117	250,137,730	18,545,941	1,320,296	17,225,645 4	190 78	0.2%	1,445 6.2% 3.7%
Brunswick	112,701	45,725	12,283	26.9%	2,418,030,262	52,882	29,803,494	496,571,720	28,200	61.7%	130,017,477	17,525	38.3%	301,241,829	213,791,007	1,306,211,723	1,235,898,718	91,728,314	6,555,929		56 27	0.8%	1,863 6.3% 3.5%
Buncombe Burke	245,228 90,051	108,463 33,244	26,699 8,623	24.6% 25.9%	5,584,984,595 1,363,559,282	51,492 41,017	101,294,454 8,265,913	789,896,143 202,892,690	72,870 25,123	67.2% 75.6%	305,337,030 113,164,625	35,593 8,121	32.8% 24.4%	659,470,256 124,137,907	493,214,755 169,620,388	3,438,360,865 762,009,585	3,349,628,393 749,878,966	249,859,259 54,174,456	13,623,662 3,178,817	,,	63 16 66 57	2.4% 0.5%	2,178 6.5% 4.2% 1,534 6.3% 3.7%
Cabarrus	183,806	75,010	16,338		4,305,222,818	57,395	38,881,528	422,531,661	44,157	58.9%	187,599,250	30,853	41.1%	515,955,411	391,543,454	2,826,474,570	2,790,181,443	201,582,353	14,832,394	186,749,959 1,0	.00		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	712,844,487	51,495,975	2,767,427	48,728,548 5	590 55		1,589 6.3% 4.0%
Camden	10,076	4,053	1,008	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	9,080,316	2,454,631	0,020,000	58 45	0.1%	1,635 4.9% 3.0%
Carteret Caswell	68,151 23,557	28,886 8,749	8,441 2,231	29.2%	1,479,039,447 349,590,445	51,203	23,914,827 3,480,716	316,016,081 45,735,792	19,450 6,581	67.3%	86,439,032 29,794,611	9,436 2,168	32.7% 24.8%	162,643,633 31,836,738	130,891,489 44,113,216	806,964,039 201,590,804	779,808,646 200,500,328	59,094,714 14,129,371	2,767,096 2,395,810		327 21 198 73	0.6% 0.1%	1,950 6.5% 3.8% 1,341 5.5% 3.4%
Catawba	155,353	69,535	15,875	25.5% 22.8%	3,497,906,730	39,958 50,304	57,934,680	413,296,569	48,150	75.2% 69.2%	29,794,611	21,385	30.8%	356,890,709	348,611,794	2,227,073,770	2,204,808,039	161,521,448	8,267,555		198 73	1.5%	2.204 6.5% 4.4%
Chatham	66,618	27,149	6,147	22.6%	1,970,355,005	72,576	26,293,496	274,474,854	15,804	58.2%	69,495,975	11,345	41.8%	225,162,039	133,046,137	1,294,469,496	1,247,316,694	92,214,979	5,025,115		309 4		3,212 6.6% 4.4%
Cherokee	27,512	9,799	3,237	33.0%	361,593,428	36,901	3,257,030	66,678,536	7,380	75.3%	35,033,257	2,419	24.7%	39,653,310	49,198,292	174,287,063	168,182,956	12,772,828	1,396,346		14 91	0.1%	1,161 5.9% 3.1%
Chowan	14,836 10,729	5,979 3,997	1,830 1,376	30.6% 34.4%	293,464,442 158,530,556	49,083 39,662	5,073,656 2,702,544	53,449,117 33,683,071	4,236 2,863	70.8% 71.6%	18,778,523 13,704,140	1,743 1,134	29.2% 28.4%	30,006,690 19,768,520	29,752,700 19,617,005	166,551,068 74,460,364	163,277,233 71,580,323	12,321,100 5,685,407	1,449,968 978,679		733 29 139 88	0.1%	1,818 6.1% 3.7% 1,178 5.5% 3.0%
Cleveland	97,800	38.104	10,156		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	5,940,519		19 51	0.6%	1,588 6.1% 3.7%
Columbus	58,107	19,896	6,137	30.8%	770,075,815	38,705	12,316,411	114,026,380	15,094	75.9%	67,553,377	4,802	24.1%	74,991,542	103,723,023	422,097,904	420,468,039	30,638,771	3,216,113	27,422,658 4	72 84	0.3%	1,378 6.0% 3.6%
Craven	105,080	38,612	10,870		1,986,681,655	51,452	25,310,041	386,244,537	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	78,897,364	3,710,871	,,	16 33	0.7%	1,947 6.5% 3.8%
Cumberland Currituck	331,279 24,165	111,123 9,293	33,797 2,539	30.4% 27.3%	4,997,295,088 484,830,182	44,971 52,172	36,453,068 3,920,920	870,312,723 83,273,555	77,991 5,694	70.2% 61.3%	330,434,311 24,942,357	33,132 3,599	29.8% 38.7%	529,451,543 59,931,095	548,681,162 44,191,901	2,754,868,418 276,412,194	2,614,621,086 265,015,791	190,858,959 19,125,558	9,870,889 7,027,587		546 59 501 70	1.8% 0.1%	1,629 6.4% 3.6% 1,302 4.3% 2.5%
Dare	34,816	16,829	4,423		850,551,048	50,541	23,386,474	188,584,014	10,714	63.7%	44,564,893	6,115	36.3%	110,978,216	74,063,672	455,746,727	438,887,682	33,909,428	2,439,392		004 17	0.1%	1,870 6.3% 3.7%
Davidson	163,683	66,862	15,625		3,002,897,961	44,912	18,521,718	357,830,745	46,616	69.7%	208,462,114	20,246	30.3%	303,225,647	337,337,498	1,814,563,675	1,802,210,995	128,840,284	5,929,258	122,911,026	51 28	1.2%	1,838 6.4% 4.1%
Davie	41,497	17,283	3,864		1,039,516,538	60,147	9,958,501	128,524,006	10,790	62.4%	48,604,677	6,493	37.6%	124,014,650	86,292,866	662,038,840	655,212,105	47,844,335	2,615,885	45,228,450 1,0		0.5%	2,617 6.5% 4.4%
Duplin Durham	60,100 280,921	20,479 121,825	6,164 27,134	30.1% 22.3%	726,414,918 7,184,866,888	35,471 58,977	84,637,931 53,766,801	125,180,449 725,829,808	16,676 73,959	81.4% 60.7%	74,783,222 295,917,062	3,803 47,866	18.6% 39.3%	58,193,580 802,056,930	117,179,830 579,126,293	435,715,768 4,835,703,596	431,732,543 4,712,225,288	32,682,646 340,059,374	2,704,294 15,928,575		199 72 154 6	0.3% 3.2%	1,464 6.2% 4.1% 2,661 6.6% 4.5%
Edgecombe	56,039	20,723	6,698		741,618,953	35,787	13,766,385	98,436,662	16,296	78.6%	68,191,048	4,427	21.4%	72,728,813	107,296,863	408,731,952	406,778,482	29,455,639	2,607,038		79 81	0.3%	1,296 6.1% 3.6%
Forsyth	357,483	149,660	34,852	23.3%	8,855,111,638	59,168	70,351,344	942,240,961	94,069	62.9%	396,045,218	55,591	37.1%	983,729,854	725,397,558	5,878,049,391	5,817,568,542	423,673,944	19,490,102	404,183,842 1,1		4.0%	2,701 6.6% 4.6%
Franklin	61,633	21,642	5,318		979,447,241	45,257	6,414,303	126,482,769	14,343	66.3%	63,561,131	7,299	33.7%	107,764,003	113,346,371	574,707,270	567,597,336	40,584,830	2,081,355	50,505,475	25 49	0.4%	1,779 6.3% 3.9%
Gaston	208,704 11,957	83,437 3,914	19,463 1,160	23.3% 29.6%	4,080,998,914 178,773,777	48,911 45,675	41,826,447 2,408,044	459,961,955 26,655,448	55,683 2,654	66.7% 67.8%	239,975,464 12,048,576	27,754 1,260	33.3% 32.2%	450,197,072 17,921,920	420,763,660 20,207,500	2,551,927,210 104,348,377	2,520,470,714 102,519,519	180,218,482 7,246,818	12,538,075 3,031,579	107,000,407	303 23 353 99	1.7% 0.0%	2,010 6.3% 4.1% 1,077 3.9% 2.4%
Graham	8,798	3,011	1,033		103,643,746	34,422	2,489,503	20,971,830		79.2%	11,137,122	627	20.8%	9,985,198	15,842,222	48,196,877	47,585,431	3,834,109	444,871		85 95	0.0%	1.126 5.8% 3.3%
Granville	58,036	21,749	5,099		1,052,058,097	48,373	7,399,751	134,480,631	13,887	63.9%	60,456,378	7,862	36.1%	117,912,750	110,462,120	636,145,969	629,242,378	44,594,707	2,405,944		27 31		1,940 6.4% 4.0%
Greene	21,435	6,624	1,877		258,606,924	39,041	4,530,054	39,431,363	5,122	77.3%	23,021,417	1,502	22.7%	21,312,184	35,658,090	143,713,924	142,986,352	10,218,929	701,451		144 87	0.1%	1,437 6.2% 3.7%
Guilford Halifax	501,058 54,308	211,293 20,729	50,737 6,400	24.0% 30.9%	12,172,886,276 775,893,136	57,611 37,430	180,224,688 10,362,098	1,397,865,363 115,302,615	132,810 15,748	62.9% 76.0%	545,913,208 68,052,843	78,483 4,981	37.1% 24.0%	1,446,702,921 75,355,885	1,003,513,309 105,290,502	7,959,116,163 422,253,389	7,733,779,537 419,259,306	569,674,252 30,429,698	29,425,085 3,740,810	540,249,167 1,0 26,688,888 4		5.4% 0.3%	2,557 6.6% 4.4% 1,288 5.9% 3.4%
Harnett	120,900	38,788	10,928		1,732,315,941	44,661	12,059,644	247,729,581	27,169	70.0%	120,014,255	11,619	30.0%	175,819,818	207,113,017	993,698,914	948,072,566	68,231,946	4,391,610		28 64	0.6%	1,646 6.3% 3.7%
Haywood	59,276	24,272	6,552		1,040,529,850	42,870	20,515,566	174,932,473	17,099	70.4%	77,313,912	7,173	29.6%	116,587,999	114,288,916	577,922,116	564,068,226	42,014,926	2,062,013		74 43	0.4%	1,646 6.4% 3.8%
Henderson	108,340 24,631	45,978 7,779	11,908	25.9%	2,219,151,195 301,496,560	48,266 38,758	31,938,051 3,027,838	382,337,060	30,032	65.3%	135,669,996 25,614,872	15,946	34.7% 23.7%	269,627,712 28,908,859	222,296,846 39,280,588	1,241,157,632 169,367,979	1,204,462,243 168,269,381	89,440,607 12,079,632	5,901,897 1,811,481	83,538,710 7 10,268,151 4	/	0.8%	1,817 6.3% 3.8% 1,320 5.7% 3.4%
Hertford Hoke	24,631 49,928	7,779 15,176	2,428 4,601	31.2% 30.3%	301,496,560 578,495,426	38,758 38,119	3,027,838	41,352,100 79,219,142	5,938 11,009	76.3% 72.5%	25,614,872 47,950,249	1,841 4,167	23.7%	28,908,859 59,662,675	39,280,588 83,782,535	169,367,979 310,976,156	168,269,381 283,504,854	12,079,632 20,149,296	1,811,481	10,268,151 4 18,545,403 3		0.1%	1,320 5.7% 3.4% 1,222 6.0% 3.2%
Hyde	5,718	1,827	568		78,401,131	42,912	2,092,529	13,890,054	1,467	80.3%	6,498,861	360	19.7%	6,211,062	9,090,909	44,802,774	44,281,597	3,332,784	326,260		26 65	0.0%	1,646 6.2% 3.8%
Iredell	163,189	67,658	15,198	22.5%	4,084,887,285	60,376	75,197,729	426,605,658	42,356	62.6%	182,180,004	25,302	37.4%	463,380,389	340,422,144	2,747,496,819	2,696,704,483	197,904,608	9,817,773	188,086,835 1,1		1.9%	2,780 6.6% 4.6%
Jackson	40,924	13,260 67,550	3,863	29.1%	553,659,021	41,754	10,332,851	108,710,821	9,955 42,243	75.1%	44,435,602	3,305 25,307	24.9%	57,143,604	61,394,343	292,307,502	284,239,827	21,522,150	1,156,378		198 74	0.2%	1,536 6.3% 3.7% 2,134 6.4% 4.2%
Johnston Jones	174,933 10,615	3,534	15,667 1.049	23.2% 29.7%	3,435,982,123 137,281,789	50,866 38,846	39,852,299 2,357,885	408,400,778 26,623,500	2,691	62.5% 76.1%	185,610,432 12,019,435	25,307	37.5% 23.9%	378,483,459 12,410,295	363,279,869 17,330,636	2,140,059,884 71,255,808	2,114,145,670 70,464,282	151,470,419 5.302.224	7,291,503 281,872		324 22 173 83	1.4% 0.1%	2,134 6.4% 4.2% 1,421 6.3% 3.7%
Lee	59,073	24,193	6,530	27.0%	1,122,964,887	46,417	13,622,932	142,251,941	17,201	71.1%	74,571,931	6,992	28.9%	107,166,172	129,078,929	683,518,846	671,862,562	48,705,958	3,424,085		67 25	0.5%	1,872 6.3% 4.0%
Lenoir	59,546	23,656	6,999	29.6%	976,092,435	41,262	19,897,231	153,719,133	18,063	76.4%	78,361,967	5,593	23.6%	87,245,677	118,346,349	558,316,540	555,697,803	40,525,812	2,634,017		36 47	0.4%	1,602 6.4% 3.9%
Lincoln	79,512 33,939	29,477 13,748	6,372 4,389	21.6%	1,624,569,103 582,846,125	55,113 42,395	17,647,189 14,195,902	174,860,704	18,973	64.4% 73.7%	84,026,290 46,654,115	10,504	35.6% 26.3%	182,181,676 73,676,671	149,340,956 66,303,750	1,051,806,666 300,681,178	1,035,935,858 292,209,298	74,420,556	3,885,216 2,494,080		887 18 604 53	0.7%	2,393 6.5% 4.3% 1.491 6.1% 3.5%
Macon Madison	21,092	13,748 7,799	4,389 2,247	31.9% 28.8%	582,846,125 303,321,813	42,395 38,892	14,195,902 2,777,876	109,726,313 49,645,087	10,128 5,852	73.7% 75.0%	46,654,115 27,083,851	3,620 1,947	26.3% 25.0%	73,676,671 29,892,852	66,303,750 38,427,832	300,681,178 161,050,067	292,209,298 157,947,750	22,997,854 11,627,269	2,494,080 661,753		504 53 520 68	0.2%	1,491 6.1% 3.5% 1,406 6.2% 3.6%
Martin	24,139	8,610	2,509	29.1%	342,077,432	39,730	5,077,691	54,323,789	6,591	76.6%	29,307,812	2,019	23.4%	30,302,272	42,918,287	190,302,963	189,617,841	13,760,696	1,099,354		25 66		1,471 6.2% 3.7%
McDowell	45,269	16,927	4,169	24.6%	649,770,552	38,387	4,913,443	83,777,376	13,522	79.9%	62,169,909	3,405	20.1%	49,024,505	86,821,057	372,891,148	369,118,611	25,968,889	1,412,477	24,556,412 5	61	0.2%	1,451 6.2% 3.8%
Mecklenburg	962,593 15,397	415,412 5,811	91,359 1,565	22.0% 26.9%	30,168,758,742 225,130,125	72,624 38,742	375,483,648 722,829	2,471,909,122 34,790,189	243,058 4,588	58.5% 79.0%	963,367,905 21,845,346	172,354 1,223	41.5% 21.0%	3,344,452,454 17,590,716	1,973,591,881 29,591,677	21,790,921,028 122,035,026	21,281,470,116 121,002,806	1,585,549,592 8,872,843	112,733,263 472,452	1,472,816,329 1,5 8,400,391 5	30 3 46 60	14.7% 0.1%	3,545 6.6% 4.9% 1,446 6.2% 3.7%
Montgomery	27,828	9,505	2,756	29.0%	363,365,323	38,229	3,811,643	53,043,484	7,691	80.9%	34,504,246	1,814	19.1%	28,699,687	52,127,760	198,801,789	197,274,355	14,343,044	1,007,019	., ,	79 80	0.1%	1,446 6.2% 3.7%
Moore	90,414	37,426	9,759	26.1%	2,322,064,636	62,044	30,839,902	403,473,179	23,280	62.2%	103,919,996	14,146	37.8%	266,373,827	177,528,145	1,401,609,391	1,336,925,883	100,996,040	6,446,242	94,549,798 1,0	12	0.9%	2,526 6.5% 4.1%
Nash	95,728	39,428	10,521	26.7%	2,322,353,389	58,901	43,167,733	250,491,413	27,393	69.5%	116,826,901	12,035	30.5%	206,868,840	199,218,047	1,592,115,921	1,584,222,469	116,660,188	24,059,342		67 15	0.9%	2,349 5.6% 4.0%
New Hanover	209,846	87,820	20,551	23.4%	5,218,300,140	59,420	121,984,134	746,002,134	54,652	62.2%	221,290,652	33,168	37.8%	609,861,892	387,078,233	3,376,051,363	3,274,635,578	248,532,030	13,983,118	234,548,912 1,1	18 9	2.3%	2,671 6.6% 4.5%

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

THE CHI THE	1 11.111 2012	Number of Returns Filed Federal A				Federal AGI		Modifications to FAGI:			Deduction A	mount++			Personal	North		Computed		Net Tax Liability		Net	$\overline{}$	
					[includes returns			Modifications to 1 Hori			[§105-13	4.6.(a2)]			Exemption			Gross		[after applicat		Tax	Avg	Effec-
			[after tax credits] with deficit]					Basic Standard Deduction			Itemized Deduction			Allowance	Taxable Income		Tax		of tax credi		as	Net	tive	
				as a Aver-		Aver-			Allowances:			Allowances:			Based on FS			[before				a	Tax	Tax
				%		age			S=\$3,000 MFS=\$3,000			As claimed under the Code			and FAGI	[before	[after	application	Total		Per capita+	%	Per	Rate*
	2012			of		Per			MFJ/QW=\$6,000 HoH=\$4,400		with lir	nited excep	ption	[\$2,500 or	residency	residency	of	Credits			of	Re-		
	Popu-		Total	County	Amount	Return	Additions	Deductions	Return	as a %	Amount	Return	as a %	Amount	\$2,000]	proration]	proration]	tax credits]	Taken**	Amount	Amt	Total	turn N	NCTI FAGI
County	lation	Total	Filed	Returns	[\$]	[\$]	[\$]	[\$]	Count	of Total	[\$]	Count	of Total	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$] Rank	[%]	[\$]	[%]
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	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	251,775,739	3,360,487,961	3,266,764,927	243,158,599	11,988,249	231,170,350	1,671 1	2.3%	-,	6.8% 4.9%
Pamlico	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%	-,	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%	-,	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%	108,235,215	103,662,127	549,787,744	532,764,806	38,858,609	1,903,558	36,955,051	681 41	0.4%	1,810 6	5.4% 3.8%
Perquimans	13,692	5,104 15,518	1,593	31.2% 25.0%	243,274,201 676,135,771	47,663	5,738,879	55,440,237	3,463	67.8%	16,127,769	1,641	32.2%	27,094,291	25,067,900	125,282,883 403,589,466	122,439,561 399,954,767	8,956,144	1,394,677 1,966,744	7,561,467	552 58 670 44	0.1%		5.7% 3.1% 6.2% 3.9%
Person	39,394 172,569	63,991	3,880 16,148	25.0%	3,376,969,473	43,571 52,773	4,484,464 30,860,507	83,385,801 401,073,691	10,726 43,707	69.1% 68.3%	47,349,275 180,338,067	4,792 20,284	30.9% 31.7%	68,798,228 336,722,993	77,497,465 310,491,321	2,179,203,908	2,155,862,814	28,350,657 156,733,087	7,200,580	26,383,913 149,532,507	867 19	0.3% 1.5%	-,	6.2% 3.9% 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%	23.194.077	2,746	34.9%	51,615,535	36,356,402	223,276,880	2,155,862,814	16,581,721	3,206,802	13,374,919	655 46	0.1%		5.5% 3.4%
Randolph	142,471	56,276	13,706	24.4%	2,413,848,214	42,893	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	103,714,622	5,887,107	97,827,515	687 40	1.0%	-,	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	24,496,478	2,326,312	22,170,166	478 82	0.2%	1,259 6	6.0% 3.5%
Robeson	134,822	45,379	14,938	32.9%	1,527,173,019	33,654	8,434,047	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	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	73.2%	121,314,637	9,930	26.8%	140,768,427	185,565,319	980,019,170	974,540,431	68,907,855	4,683,228	64,224,627	691 39	0.6%	-,	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%		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	509,798,393	500,241,033	36,676,015	4,025,779	32,650,236	480 79	0.3%	1,376 5	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	70,828,710	275,783,334	273,509,750	19,817,805	1,962,947	17,854,858	491 77	0.2%	1,327 6	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	638,076,655	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%	95,535,135	6,708	24.3%	101,417,836	142,087,021	677,336,820	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%	25,469,756	853	12.8%	13,015,627	31,661,502	65,993,002	63,645,708	5,933,388	405,180	5,528,208	384 96	0.1%	828 6	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	20,229,973	610 52	0.2%	1,616 6	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	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 84,987,766	43,678	54.1% 75.6%	184,823,580	37,069 4,192	45.9%	708,182,286 66,549,681	442,960,021	3,876,609,222	3,783,249,356	277,546,703	21,084,098 2,348,684	256,462,605	1,234 5	0.2%	3,176 6	3.5% 4.5%
Vance	45,541 945,143	17,203 409,726	4,986 76,861	18.8%	660,944,272 31,279,989,050	38,420 76,344	8,103,029 439,457,794	2,957,738,386	13,011 224,141	75.6% 54.7%	56,464,363 896,199,755	185,585	24.4% 45.3%	3,509,324,279	89,294,344 1,978,057,554	371,751,147 22,378,126,871	368,732,744 21,939,457,114	26,642,992 1,604,820,200	2,348,684 95,500,134	24,294,308 1,509,320,066	533 62 1,597 2	15.00/	-,	6.1% 3.7% 6.6% 4.8%
Wake Warren	20,746	6,083	1,956	18.8% 32.2%	211.195.914	34,719	2.431.420	2,957,738,386 37,877,381	4,502	74.0%	19,906,570	1,581	45.3% 26.0%	3,509,324,279 26,649,495	31,119,502	98,074,386	21,939,457,114 96,906,752	7,223,622	95,500,134 835,537	1,509,320,066	308 100	0.1%	-,	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%	15.814.425	23,934,360	97,328,597	96,696,299	7,002,951	602,569	6,400,382	495 75	0.1%	-,	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	37,242,167	1,855,942	35,386,225	674 42	0.4%	,	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	75.0%	146,869,603	11,193	25.0%	170,918,501	229,302,536	1,090,195,205	1,064,203,768	76,835,725	4,604,195	72,231,530	581 56	0.7%	-,	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%	-,	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%	-,	6.4% 4.0%
Yadkin	38,204	15,397	3,657	23.8%	673,914,327	43,769	4,984,398	88,832,867	11,259	73.1%	51,607,198	4,138	26.9%	60,487,819	78,163,007	399,807,834	398,276,916	28,290,019	1,311,720	26,978,299	706 36	0.3%	-,	6.4% 4.0%
Yancey	17,857	6,714	1,986	29.6%	255,166,352	38,005	2,537,594	43,948,313	5,255	78.3%	25,164,063	1,459	21.7%	23,659,877	34,183,951	130,747,742	128,703,233	9,677,303	616,503	9,060,800	507 69	0.1%	1,350	6.2% 3.6%
Out-of State		410,764	112,548	27.4%	155,533,065,171	378,643	4,924,988,076	4,982,980,007	226,537	55.2%	942,113,490	184,227	44.8%	17,490,667,724	1,957,321,123	135,084,970,903	10,699,921,182	782,676,393	45,504,196	737,172,197	1,795 -	7.3%	1,795 6	6.6% 0.5%
Totals	9,765,229	4,295,490	1,066,499	24.8%	370,703,753,915	86,301	7,721,999,964	31,033,079,099	2,773,244	64.6%	11,822,124,473	1,522,246	35.4%	40,865,557,110	21,140,790,989	273,564,202,208	146,217,026,042	10,725,660,826	689,192,257	10,036,468,569	1,028 -	100.0%	2,337 6	6.5% 2.7%
Donulation	figures one	the 2012	Contified I	Cotimator	of County Popul	otion no	bliched by the	State Demogra	nhon nologo	od in Cor	tombon of 201	2												

Population figures are the 2012 Certified Estimates of County Population published by the State Demographer released in September of 2013.

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated

tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

County designation is based on the address reported on the North Carolina D-400 return at the time of filing. The D-400 form reported address may be that of the taxpayer, taxpayer's accountant, attorney, tax preparer, or other designee.

The address reported on the D-400 return at the time of filing may not reflect the taxpayer's county/location of residence during the previous calendar (income) year for which the return is filed.

Out-of-state taxpayers include nonresidents, part-year, and full-year residents who filed the D-400 form using a non-North Carolina address; similarly, specific county designation data may include information attributable to nonresident and part-year resident taxpayers who did not reside in the county during the previous calendar (income) year, but who filed the D-400 form using a North Carolina address.

*Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

*Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

+Per capita computed amounts to be interpreted as a reflection of the portion of tax liability imposed on behalf of each individual.

**Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Includes \$49,213,401 NC-EITC as offset to reduce computed tax liability

++In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Additional standard deduction allowances of \$600 (married individuals: MFJ, MFS, or QW) or \$750 (unmarried individuals: S or HoH) apply for the aged or blind.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

TABLE C2.	FAGI Level																								
	< \$10,000) - \$19,999			\$2	0,000 - \$29,999				0 - \$39,999	\$40,000 - \$49,999									
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg
	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax
County	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]
Alamance	10,010		. ,		62	11,881	18.8%	2,807,874		236	9,312		6,042,505	4.8%	649	7,158	11.3%	8,522,926	6.7%	1,191	4,999	7.9%	8,220,745		1,644
Alexander	,	17.3%	115,690		46	2,627	18.3%	690,545		263		15.9%	1,586,835	6.8%	691	1,674	11.6%	1,984,388	8.5%	1,185	1,278	8.9%	2,035,044		1,592
Alleghany	946		31,660		33			187,039		214		14.9%	351,852	6.4%	558	443	10.5%	392,096	7.1%	885	329	7.8%	436,394		1,326
Anson		17.7%	49,013		31		22.9%	360,745		177			1,027,233	10.1%	604	1,004	11.3%	1,104,581	10.9%	1,100	674	7.6%	1,071,964		1,590
Ashe	1,287	20.2%	80,318 53,512		39 42	,	20.4%	510,861 277,430	3.5%	244 226	1,583 914		988,076 568,331	6.8% 7.1%	624 622	1,094 646	10.7% 10.7%	1,148,491 669,187	7.9% 8.4%	1,050	764 455	7.5% 7.5%	1,173,411 676,061	8.1% 8.4%	1,536 1,486
Avery Beaufort	3,298		127,066		39		19.9%	740,937		193			1,743,286	5.1%	600	1,934	10.7%	2,053,740	6.0%	1,062	1,354	7.0%	2,012,545		1,486
Bertie		17.4%	44,119		35		23.9%	349,427		200		18.8%	782,064	9.1%	570	831	11.4%	895,070	10.4%	1,002	529	7.3%	770,569		1,457
Bladen		16.7%			42		20.2%	444,478		185		19.6%	1,396,772	8.1%	597	1,438	12.1%	1,534,385	8.9%	1,067	875	7.3%	1,340,739		1,532
Brunswick		15.5%	261,401		37	, ,	16.7%	1,680,778		221	, ,		3,295,795	3.9%	574	4,492	9.8%	4,436,911	5.2%	988	3,539	7.7%	4,857,425		1,373
Buncombe	18,808	17.3%	917,790		49		17.9%	5,461,812		282			11,188,031	4.7%	693	11,796	10.9%	13,794,321	5.8%	1,169	8,260	7.6%	13,172,182		1,595
Burke	5,600	16.8%			48	6,360	19.1%	1,491,255		234	5,887	17.7%	3,785,619	7.4%	643	3,902	11.7%	4,462,387	8.8%	1,144	2,662	8.0%	4,055,019	8.0%	1,523
Cabarrus	11,635	15.5%	590,671	0.3%	51	11,917	15.9%	2,884,787	1.5%	242	9,417	12.6%	5,944,215	3.2%	631	7,434	9.9%	8,263,002	4.4%	1,112	5,704	7.6%	8,968,374	4.8%	1,572
Caldwell		17.7%	240,805		44	.,	19.6%	1,466,019		244			3,565,159	7.3%	680	3,514	11.5%	4,042,284	8.3%	1,150	2,474	8.1%	3,966,552		1,603
Camden		14.5%	31,965	0.5%	54		12.8%	128,702		248	489	12.1%	290,981	4.4%	595	394	9.7%	347,710	5.2%	883	303	7.5%	357,686	5.4%	1,180
Carteret		17.7%		0.4%	45	,	17.2%	1,223,318		246	3,836		2,366,208	4.2%	617	2,784	9.6%	2,809,214	5.0%	1,009	2,139		2,893,527		1,353
Caswell		15.6%	74,385		54		20.3%	383,252		215		16.0%	830,049	7.1%	592	1,065	12.2%	1,114,921	9.5%	1,047	723		1,059,825		1,466
Catawba	11,499			l	50		17.9%	3,250,932		262		15.3%	7,182,762	4.7%	674	7,689	11.1%	9,126,356	6.0%	1,187	5,418		9,000,812		1,661
Chatham	3,807		171,228		45	- ,		867,569		225		12.9%	2,057,894		589	2,520	9.3%	2,715,054	3.1%	1,077	1,896		2,879,035		1,518
Cherokee Chowan	,	20.4% 17.6%	70,209		35 37		21.1%	415,570 249,513	3.7% 2.3%	201 205	1,534 899	15.7% 15.0%	847,392 534,365	7.4% 4.9%	552 594	1,090 618	11.1% 10.3%	1,050,023 625,500	9.2% 5.8%	963 1,012	729 397	7.4% 6.6%	938,395 543,998		1,287 1,370
Clay	804		26,849	0.4%	33		21.1%	171,371		203		14.2%	292,078	6.2%	515	391	9.8%	312,329	6.6%	799	303	7.6%	351,033		1,159
Cleveland		17.0%	270,302		42		19.9%	1,664,116		219			3,596,457	5.9%	621	4,112	10.8%	4,558,609	7.5%	1,109	3,064	8.0%	4,771,025		1,557
Columbus	3,627	•	143,460		40		22.4%	846,272		190			2,013,261	7.3%	598	2,155	10.8%	2,260,666	8.2%	1,049	1,369	6.9%	1,971,636		1,440
Craven		15.9%	289,688		47	, ,	17.4%	1,546,798		230	- ,		3,142,829	4.2%	587	3,950	10.2%	3,977,268	5.3%	1,007	2,941	7.6%	4,083,731		1,389
Cumberland.	19,110	17.2%	1,142,402	0.6%	60	22,955	20.7%	4,989,061	2.8%	217	16,748	15.1%	9,812,337	5.4%	586	12,193	11.0%	12,625,358	7.0%	1,035	8,180	7.4%	11,800,654	6.5%	1,443
Currituck	1,445	15.5%	77,758	0.6%	54	1,490	16.0%	364,568	3.0%	245	1,094	11.8%	582,072	4.8%	532	897	9.7%	784,131	6.5%	874	749	8.1%	774,281	6.4%	1,034
Dare	2,916	17.3%	182,097	0.6%	62	2,774	16.5%	788,948	2.5%	284	2,352	14.0%	1,604,710	5.1%	682	1,843	11.0%	2,010,781	6.4%	1,091	1,324	7.9%	1,861,276	5.9%	1,406
Davidson	11,037	16.5%	504,166	0.4%	46	12,062	18.0%	2,986,730	2.4%	248		14.9%	6,492,710	5.3%	651	7,255	10.9%	8,527,450	6.9%	1,175	5,476	8.2%	8,936,944	7.3%	1,632
Davie	2,761		120,467	0.3%	44	,	15.6%	689,182		255	, ,	12.6%	1,375,672	3.0%	631	1,679	9.7%	1,868,566	4.1%	1,113	1,349	7.8%	2,081,545	4.6%	1,543
Duplin	3,346		159,231	0.5%	48	,	21.4%	804,929		184	4,228	20.6%	2,273,274	7.6%	538	2,567	12.5%	2,739,798	9.1%	1,067	1,500	7.3%	2,257,995	7.5%	1,505
Durham		14.2%			42		16.3%	4,305,002		217		14.1%	11,224,992	3.5%	653	13,886	11.4%	16,731,428	5.2%	1,205	9,728	8.0%	17,062,629		1,754
Edgecombe	3,840		149,774 1,066,695		39 44	. ,	26.5% 17.7%	940,843 6,109,315		171 231	- /		2,174,087	8.1% 3.3%	580	2,273 15,238	11.0% 10.2%	2,492,902 17,620,851	9.3% 4.4%	1,097 1,156	1,314 11,335	6.3% 7.6%	2,136,670 18,595,532		1,626 1,641
Forsyth Franklin	24,061 3,325		1,000,095	0.5%	44	.,	17.7%	6,109,315 821,874	2.1%	215	20,419 3,132	14.5%	13,171,617 1,906,404	5.0%	645 609	2,494	11.5%	2,769,675	7.2%	1,111	1,809	7.0% 8.4%	2,893,493		1,599
Gaston	13,490		621,717	0.4%	46	- ,	18.0%	3,519,882		234		14.5%	7,801,789	4.7%	647	9,043	10.8%	10,675,080	6.4%	1,111	6,715		11,104,069		1,654
Gates	525		24,879		47		17.1%	111,829		167	, , , ,	13.4%	236,431	5.6%	450	443	11.3%	299,513	7.1%	676	371	9.5%	329,876		889
Graham		20.2%	21,218		35		19.9%	110,893		185		16.2%	267,573	7.9%	547	350	11.6%	328,640	9.7%	939	237	7.9%	315,765		1,332
Granville	3,142		141,119		45	1	15.9%	747,500		216	l 1		2,093,122	5.0%	618	2,452	11.3%	2,740,321	6.5%	1,118	1,732		2,779,693		1,605
Greene	999	15.1%	43,472	0.5%	44	1,504	22.7%	292,403	3.1%	194	1,224	18.5%	722,394	7.6%	590	795	12.0%	880,748	9.3%	1,108	486	7.3%	733,495	7.7%	1,509
Guilford	35,486	16.8%	1,851,395	0.3%	52	38,013	18.0%	9,257,713	1.7%	244	28,937	13.7%	19,136,388	3.5%	661	22,393	10.6%	26,688,224	4.9%	1,192	15,681	7.4%	25,872,307	4.8%	1,650
Halifax	3,682	17.8%	140,049	0.5%	38	4,871	23.5%	883,557	3.3%	181	3,806	18.4%	2,228,830	8.4%	586	2,368	11.4%	2,400,943	9.0%	1,014	1,441	7.0%	2,069,847	7.8%	1,436
Harnett	6,632	17.1%	285,996	0.4%	43		19.2%	1,544,171		207		14.5%	3,306,741	5.2%	587	4,321	11.1%	4,638,908	7.3%	1,074	2,990	7.7%	4,483,331		1,499
Haywood		17.7%	203,887	0.5%	47		19.9%	1,216,343		252			2,139,363	5.4%	628	2,490	10.3%	2,642,989	6.6%	1,061	1,869	7.7%	2,863,535		1,532
Henderson	7,660		325,576	0.4%	43	- ,	17.4%	1,941,102		242		14.2%	3,841,161	4.6%	587	4,467	9.7%	4,653,334	5.6%	1,042	3,619	7.9%	5,297,548	6.3%	1,464
Hertford	1,355		,	0.6%	43	,	23.5%	337,252		184	,		710,340	6.9%	541	850	10.9%	862,027	8.4%	1,014	600	7.7%	853,089		1,422
Hoke	2,427	•	102,191	0.6%	42			645,544		185	, , , , , ,		1,375,268	7.4%	517	1,614	10.6%	1,625,127	8.8%	1,007	1,041	6.9%	1,509,040		1,450
Hyde	312 11,407		9,487 556,120	0.3%	30 49		20.9% 15.9%	73,530 2,787,109	2.4% 1.5%	193 258		18.4% 13.1%	226,939	7.5%	675 651	222 6,769	12.2% 10.0%	241,899 7,732,309	8.0% 4.1%	1,090 1,142	129 5,056	7.1% 7.5%	189,081 8,139,852	6.3% 4.3%	1,466
Iredell Jackson		16.9% 19.9%								258 255		13.1%	5,772,241 1,219,714	3.1% 6.0%	646	6,769 1,401	10.0% 10.6%	1,524,485	4.1% 7.5%		5,056 1,048		1,617,323		1,610 1,543
Jackson	2,043	17.770	119,010	0.070	1 43	4,319	17.070	041,730	3.4 /0	233	1,007	14.4 /0	1,213,/14	0.0 /0	040	1,401	10.070	1,344,403	1.570	1,000	1,040	1.7 /0	1,017,323	1.7 /0	1,343

TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

TABLE C2.	IAA ILA	K 2012 1	INDIVIDUAL INC	OME	AA. DI) I KIDU I I	JN OF NO	WIDER OF RE	UKNSI	ILED A	AND NEI	IAA LIA	FAGI Level	LEVEL	BI COUN	11-Continu	cu								
		\$50.	000 - \$59,999				\$60,000	- \$69,999				\$70.	000 - \$79,999				\$80,000	- \$89,999				\$90.00	0 - \$99,999		
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg
	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax
County	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]
Alamance	3,862	6.1%	7,956,291	6.3%	2,060	3,241	5.1%	8,283,761	6.5%	2,556	2,620	4.1%	7,977,839	6.3%	3,045	2,124	3.4%	7,560,295	6.0%	3,559	1,775	2.8%	7,309,412	5.8%	4,118
Alexander	966	6.7%	2,025,339	8.6%	2,097	777	5.4%	1,986,750	8.5%	2,557	635	4.4%	1,916,159	8.2%	3,018	426	3.0%	1,514,309	6.5%	3,555	347	2.4%	1,353,927	5.8%	3,902
Alleghany	269	6.4%	442,331	8.0%	1,644	176	4.2%	371,237	6.7%	2,109	138	3.3%	354,012	6.4%	2,565	91	2.1%	273,924	5.0%	3,010	76	1.8%	218,339	4.0%	2,873
Anson	504	5.7%	991,014	9.8%	1,966	383	4.3%	932,150	9.2%	2,434		2.9%	720,349	7.1%	2,825	189	2.1%	629,716	6.2%	3,332	168	1.9%	641,227	6.3%	3,817
Ashe	629		1,214,300	8.3%	1,931	480	4.7%	1,115,944	7.7%	2,325	388	3.8%	1,054,873	7.3%	2,719	280	2.7%	858,168	5.9%	3,065	199	1.9%	684,560	4.7%	3,440
Avery	358		691,166	8.6%	1,931	256	4.2%	588,121		2,297	232	3.8%	634,837	7.9%	2,736	157	2.6%	500,477	6.2%	3,188	134	2.2%	474,697	5.9%	3,543
Beaufort	1,096		2,076,223	6.0%	1,894	920	4.8%	2,133,156		2,319	828	4.3%	2,310,563	6.7%	2,791	670	3.5%	2,246,272	6.5%	3,353	545	2.8%	2,004,084	5.8%	3,677
Bertie	410		794,672	9.2%	1,938	284	3.9%	631,240	7.3%	2,223	220	3.0%	588,681	6.9%	2,676	165	2.3%	554,306	6.5%	3,359	118	1.6%	444,007	5.2%	3,763
Bladen	644		1,219,394		1,893	524	4.4%	1,279,946		2,443	401	3.4%	1,150,636	6.7%	2,869	328	2.8%	1,051,973	6.1%	3,207	250	2.1%	980,233	5.7%	3,921
Brunswick	2,852		4,922,554	5.8%	1,726	2,454	5.4%	5,070,525	6.0%	2,066	2,188	4.8%	5,316,724	6.2%	2,430	1,882	4.1%	5,377,661	6.3%	2,857	1,596	3.5%	5,232,290	6.1%	3,278
Buncombe	6,529		13,120,792		2,010	5,375	5.0%	12,984,428 4,120,987		2,416	4,341 1,313	4.0%	12,491,680	5.3%	2,878	3,531	3.3%	11,739,250	5.0%	3,325 3,386	2,707	2.5%	10,010,414		3,698
Burke Cabarrus	2,103 4,532		4,216,939 9,269,528	8.3% 5.0%	2,005 2,045	1,669 3,926	5.0% 5.2%	9,746,665		2,469 2,483	3,441	3.9% 4.6%	3,815,219 10,210,976	7.5% 5.5%	2,906 2,967	933 3,046	2.8% 4.1%	3,158,732 10,777,102	6.2% 5.8%	3,538	717 2,640	2.2% 3.5%	2,783,619 10,798,742	5.5% 5.8%	3,882 4,090
Caldwell	1,916		4,021,196	8.3%	2,045	1,556	5.1%	4,000,777	8.2%	2,571		4.0%	3,717,454	7.6%	3,055	903	2.9%	3,185,092	6.5%	3,527	613	2.0%	2,433,612	5.0%	3,970
Camden	259	6.4%	366,108	5.5%	1,414	262	6.5%	411.825	6.2%	1,572	236	5.8%	478,338	7.2%	2,027	223	5.5%	531,271	8.0%	2,382	198	4.9%	529.782	8.0%	2,676
Carteret	1,799		3,061,627	5.4%	1,702	1,535	5.3%	3,309,313		2,156	1,390	4.8%	3,453,936	6.1%	2,485	1,091	3.8%	3,229,207	5.7%	2,960	815	2.8%	2,818,982	5.0%	3,459
Caswell	552		982,931	8.4%	1,781	459	5.2%	1,011,624	8.6%	2,204	362	4.1%	990,535	8.4%	2,736	278	3.2%	836,103	7.1%	3,008	207	2.4%	758,875	6.5%	3,666
Catawba	4,298	6.2%	9,012,850	5.9%	2,097	3,488		8,940,844	5.8%	2,563	2,817	4.1%	8,621,391	5.6%	3,060	2,288	3.3%	7,965,504	5.2%	3,481	1,732	2.5%	7,043,356	4.6%	4,067
Chatham	1,600	5.9%	3,048,543	3.5%	1,905	1,329		3,146,897	3.6%	2,368	1,144	4.2%	3,087,792	3.5%	2,699	1,015	3.7%	3,187,945	3.7%	3,141	906	3.3%	3,315,724	3.8%	3,660
Cherokee	615	6.3%	1,039,127	9.1%	1,690	439	4.5%	926,384	8.1%	2,110	339	3.5%	849,522	7.5%	2,506	255	2.6%	766,914	6.7%	3,008	183	1.9%	636,229	5.6%	3,477
Chowan	338	5.7%	540,625	5.0%	1,599	284	4.7%	556,042	5.1%	1,958	241	4.0%	611,355	5.6%	2,537	188	3.1%	521,439	4.8%	2,774	147	2.5%	509,697	4.7%	3,467
Clay	249	6.2%	349,920	7.4%	1,405	159	4.0%	264,543	5.6%	1,664	147	3.7%	307,975	6.5%	2,095	142	3.6%	362,642	7.7%	2,554	86	2.2%	252,068	5.4%	2,931
Cleveland	2,425	6.4%	4,747,230	7.8%	1,958	1,947	5.1%	4,759,485	7.9%	2,445	1,642	4.3%	4,744,738	7.8%	2,890	1,215	3.2%	4,053,269	6.7%	3,336	984	2.6%	3,692,835	6.1%	3,753
Columbus	1,022		1,942,868		1,901	866	4.4%	2,009,803		2,321	712	3.6%	1,875,084	6.8%	2,634	578	2.9%	1,892,881	6.9%	3,275	421	2.1%	1,581,753	5.8%	3,757
Craven	2,462		4,312,844	5.7%	1,752	2,126	5.5%	4,611,564	6.1%	2,169	1,847	4.8%	4,625,024	6.2%	2,504	1,504	3.9%	4,465,277	5.9%	2,969	1,208	3.1%	4,161,480	5.5%	3,445
Cumberland.	6,319		11,551,549	6.4%	1,828	5,081		10,984,102		2,162	4,228	3.8%	10,617,406	5.9%	2,511	3,361	3.0%	10,154,112	5.6%	3,021	2,618	2.4%	8,962,883	5.0%	3,424
Currituck	585		670,068	5.5%	1,145	528	5.7%	764,802		1,448	464	5.0%	768,249	6.4%	1,656	403	4.3%	782,815	6.5%	1,942	390	4.2%	837,520	6.9%	2,147
Dare	1,049	6.2%	1,807,838	5.7%	1,723	834	5.0%	1,670,475		2,003	738	4.4%	1,811,623	5.8%	2,455	579	3.4%	1,598,727	5.1%	2,761	460	2.7%	1,368,761	4.3%	2,976
Davidson	4,364		9,159,662		2,099	3,724	5.6% 5.5%	9,544,653		2,563	2,957 850	4.4%	9,225,971	7.5% 5.5%	3,120 2,925	2,417	3.6%	8,744,090	7.1% 5.3%	3,618	1,775	2.7%	7,397,776	6.0%	4,168
Davie Duplin	1,090 1,028	6.3% 5.0%	2,099,064 2,054,241	4.6% 6.9%	1,926 1,998	952 825	4.0%	2,288,021 2,034,445	5.1% 6.8%	2,403 2,466	625	4.9% 3.1%	2,486,650 1,763,522	5.5%	2,925	706 457	4.1% 2.2%	2,406,609 1,565,662	5.3%	3,409 3,426	537 378	3.1% 1.8%	2,120,914 1,430,854	4.7% 4.8%	3,950 3,785
Dupini Durham	7,431	6.1%	16,229,895		2,184	5,780		15,285,525		2,645	4,881	4.0%	15,294,327	4.7%	3,133	4,246	3.5%	15,619,036	4.8%	3,679	3,566	2.9%	14,808,256	4.6%	4,153
Edgecombe	954		1,919,439	7.1%	2,104	741		1,857,049		2,506	573	2.8%	1,687,016	6.3%	2,944	450	2.2%	1,562,346	5.8%	3,472	336	1.6%	1,300,663	4.8%	3,871
Forsyth	8,987	6.0%	18,752,807	4.6%	2,087	7,248		18,332,814	4.5%	2,529	6,260	4.2%	18,834,011	4.7%	3,009	5,292	3.5%	18,636,383	4.6%	3,522	4,189	2.8%	17,108,958	4.2%	4,084
Franklin	1,407	6.5%	2,775,386	7.2%	1,973	1,113	5.1%	2,773,668	7.2%	2,492	1,013	4.7%	3,039,671	7.9%	3,001	800	3.7%	2,804,452	7.3%	3,506	656	3.0%	2,703,283	7.0%	4,121
Gaston	5,278		11,027,804	6.6%	2,089	4,268	5.1%	10,752,651		2,519	3,519	4.2%	10,677,968	6.4%	3,034	2,890	3.5%	10,032,625	6.0%	3,471	2,390	2.9%	9,701,334	5.8%	4,059
Gates	291	7.4%	327,025	7.8%	1,124	253	6.5%	324,123	7.7%	1,281	195	5.0%	329,964	7.8%	1,692	156	4.0%	319,490	7.6%	2,048	135	3.4%	317,921	7.5%	2,355
Graham	212	7.0%	384,778	11.4%	1,815	138	4.6%	306,072	9.0%	2,218	109	3.6%	297,896	8.8%	2,733	95	3.2%	289,005	8.5%	3,042	43	1.4%	151,683	4.5%	3,528
Granville	1,368	6.3%	2,822,675	6.7%	2,063	1,262	5.8%	3,069,312	7.3%	2,432	1,011	4.6%	3,031,778	7.2%	2,999	864	4.0%	2,977,630	7.1%	3,446	696	3.2%	2,753,382	6.5%	3,956
Greene	360	5.4%	690,375	7.3%	1,918	335	5.1%	823,837	8.7%	2,459	240	3.6%	694,495	7.3%	2,894	172	2.6%	607,637	6.4%	3,533	138	2.1%	552,692	5.8%	4,005
Guilford	12,163		24,995,903	4.6%	2,055	9,791	4.6%	24,634,291	4.6%	2,516	8,304	3.9%	24,668,983	4.6%	2,971	6,905	3.3%	23,762,718	4.4%	3,441	5,735	2.7%	22,621,002	4.2%	3,944
Halifax	1,046	5.0%	1,991,460	7.5%	1,904	829	4.0%	1,850,184	6.9%	2,232	615	3.0%	1,705,207	6.4%	2,773	523	2.5%	1,701,791	6.4%	3,254	340	1.6%	1,200,245	4.5%	3,530
Harnett	2,210		4,195,148	6.6%	1,898	1,911		4,416,006		2,311		4.3%	4,616,264	7.2%	2,798	1,359	3.5%	4,478,210	7.0%	3,295	1,086	2.8%	4,131,574	6.5%	3,804
Haywood	1,550		3,083,065	7.7%	1,989	1,301		3,154,897		2,425	1,061	4.4%	3,041,566	7.6%	2,867	822	3.4%	2,680,839	6.7%	3,261	653	2.7%	2,456,159	6.1%	3,761
Henderson	2,894	6.3%	5,400,115	6.5%	1,866	2,572	5.6%	5,843,921	7.0%	2,272	2,117	4.6%	5,651,714	6.8%	2,670	1,774	3.9%	5,546,592	6.6%	3,127	1,396	3.0%	5,144,153	6.2%	3,685
Hertford	412		703,225	6.8%	1,707	321	4.1%	620,923	6.0%	1,934	230	3.0%	561,905	5.5%	2,443	203	2.6%	651,181	6.3%	3,208	165	2.1%	590,010	5.7%	3,576
Hoke	931	6.1%	1,685,568	9.1%	1,810	681		1,463,116		2,148		3.8%	1,507,991	8.1%	2,641	430	2.8%	1,328,348	7.2%	3,089	364	2.4%	1,257,673	6.8%	3,455
Hyde	96	5.3%	191,279	6.4%	1,992	98 2.505	5.4%	225,302		2,299	57 2 020	3.1%	166,745	5.5%	2,925	43	2.4%	133,870	4.5%	3,113	33	1.8%	112,000	3.7%	3,394
Iredell	4,046		8,153,304	4.3%	2,015	3,505		8,749,897		2,496		4.5%	9,166,348	4.9%	3,025	2,478	3.7%	8,662,436	4.6%	3,496	2,024	3.0%	7,950,660	4.2%	3,928
Jackson	808	6.1%	1,512,468	7.4%	1,872	630	4.8%	1,509,700	7.4%	2,396	524	4.0%	1,453,569	7.1%	2,774	430	3.2%	1,273,095	6.3%	2,961	293	2.2%	1,046,570	5.1%	3,572

TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

TABLE C2.	IAA IEA	K 2012 II	IDI VIDUAL INC	OME I	AA, DIS	TKIBUTI		Level	LONNO	TILED A	MUDITEI	IAALL	ABILITY BY FAG	LEVEL	BI COUN	1 1 - Continue	zu .						
		\$100,	000 - \$149,999				\$150,000 -					\$20	0,000 or more				Total	Returns Filed and	Net Tax I	iability			
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		Rank	
	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	Net tax li	ability
County	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	total	[\$]	total	[\$]	filed	Total	Average
Alamance	4,083	6.5%	23,208,453		5,684	1,166	1.8%	10,077,649	8.0%	8,643	1,060		28,032,396	1	26,446	63,291	1.5%	126,624,942	1.3%	2,001	17	17	22
Alexander	625	4.3%	3,462,120		5,539	122	0.8%	1,054,710	4.5%	8,645	128		3,722,262		29,080	14,390	0.3%	23,448,078	0.2%	1,629	65	62	51
Alleghany	154		697,875		4,532	44	1.0%	296,331	5.4%	6,735	61		1,448,900	1 1	23,752	4,233	0.1%	5,501,990	0.1%	1,300	93	94	86
Anson	277	3.1%	1,338,706		4,833	64	0.7%	448,162	4.4%	7,003	45		806,861	8.0%	17,930	8,866	0.2%	10,121,721	0.1%	1,142	75	81	96
Ashe	418 233	4.1%	1,898,938		4,543	121	1.2%	894,973	6.2%	7,396	118		2,924,512		24,784	10,239	0.2%	14,547,425	0.1%	1,421	71	71	70 83
Avery	1,236	3.9% 6.4%	1,049,508 6,214,631		4,504 5,028	68 349	1.1% 1.8%	484,894 2,634,210	6.1% 7.6%	7,131 7,548	69 363		1,341,537 8,153,536		19,443 22,462	6,039 19,346	0.1% 0.5%	8,009,758 34,450,249	0.1% 0.3%	1,326 1,781	87 53	88 50	83 37
Beaufort	242	3.3%	1,259,828		5,206	49	0.7%	387,401	4.5%	7,906	58		1,091,933		18,826	7,290	0.5%	8,593,317	0.5%	1,179	81	85	91
Bertie Bladen	496	4.2%	2,541,533		5,124	121	1.0%	929,201	5.4%	7,679	111		3,273,613		29,492	11,921	0.2 %	17,225,645	0.1 /6	1,445	70	70	67
Brunswick	4,005	8.8%	18,174,981		4,538	1,239	2.7%	8,802,093	10.3%	7,104	1,026		17,743,247		17,294	45,725	1.1%	85,172,385	0.8%	1,863	23	24	28
Buncombe	6,478	6.0%	33,152,922		5,118	2,176	2.0%	17,496,752	7.4%	8,041	2,935		80,705,223		27,498	108,463	2.5%	236,235,597	2.4%	2,178	7	7	18
Burke	1,354	4.1%	6,949,857	i I	5.133	340	1.0%	2,744,871	5.4%	8,073	404	1.2%	9,140,373		22,625	33,244	0.8%	50,995,639	0.5%	1,534	33	36	59
Cabarrus	6,937	9.2%	39,997,873		5,766	2,309	3.1%	20,674,305	11.1%	8,954	2,072		48,623,719		23,467	75,010	1.7%	186,749,959	1.9%	2,490	11	11	13
Caldwell	1,167	3.8%	6,162,468		5,281	294	1.0%	2,464,315	5.1%	8,382	320		9,462,815		29,571	30,658	0.7%	48,728,548	0.5%	1,589	34	38	56
Camden	423	10.4%	1,501,313		3,549	97	2.4%	599,926	9.1%	6,185	61		1,050,078	1	17,214	4,053	0.1%	6,625,685	0.1%	1,635	94	90	50
Carteret	2,089	7.2%	9,985,641	17.7%	4,780	625	2.2%	4,697,976	8.3%	7,517	700	2.4%	16,250,230	28.8%	23,215	28,886	0.7%	56,327,618	0.6%	1,950	36	34	23
Caswell	417	4.8%	1,934,048	16.5%	4,638	82	0.9%	656,842	5.6%	8,010	57	0.7%	1,100,171	9.4%	19,301	8,749	0.2%	11,733,561	0.1%	1,341	76	76	80
Catawba	4,211	6.1%	23,307,833	15.2%	5,535	1,315	1.9%	11,370,255	7.4%	8,647	1,701	2.4%	47,861,704	31.2%	28,137	69,535	1.6%	153,253,893	1.5%	2,204	12	14	17
Chatham	2,793	10.3%	14,403,385	16.5%	5,157	1,228	4.5%	10,095,830	11.6%	8,221	1,564	5.8%	38,212,968	43.8%	24,433	27,149	0.6%	87,189,864	0.9%	3,212	39	23	4
Cherokee	370	3.8%	1,569,552	13.8%	4,242	80	0.8%	547,841	4.8%	6,848	96		1,719,324	15.1%	17,910	9,799	0.2%	11,376,482	0.1%	1,161	72	77	94
Chowan	375	6.3%	1,716,005	15.8%	4,576	104	1.7%	733,862	6.8%	7,056	119		3,690,278	33.9%	31,011	5,979	0.1%	10,871,132	0.1%	1,818	88	79	34
Clay	205	5.1%	805,610		3,930	46	1.2%	332,670	7.1%	7,232	55		877,640		15,957	3,997	0.1%	4,706,728	0.0%	1,178	95	96	92
Cleveland	1,950		9,922,954		5,089	440	1.2%	3,573,839	5.9%	8,122	440		10,145,543		23,058	38,104	0.9%	60,500,402	0.6%	1,588	29	33	57
Columbus	952	4.8%	4,712,925		4,951	199	1.0%	1,599,240	5.8%	8,036	174		4,572,809		26,281	19,896	0.5%	27,422,658	0.3%	1,378	52	55	76
Craven	2,868	7.4%	13,638,503		4,755	753	2.0%	5,573,876	7.4%	7,402	746		20,757,611		27,825	38,612	0.9%	75,186,493	0.7%	1,947	28	27	24
Cumberland.	6,614	6.0%	31,969,553		4,834	1,953	1.8%	15,030,109	8.3%	7,696	1,763		41,348,544		23,454	111,123	2.6%	180,988,070	1.8%	1,629	6	12	52
Currituck	847	9.1%	2,361,899	i I	2,789	237	2.6%	1,034,501	8.6%	4,365	164		2,295,307	1 1	13,996	9,293	0.2%	12,097,971	0.1%	1,302	74	75 53	85
Dare	1,103	6.6%	4,667,511		4,232	395	2.3%	2,545,811	8.1%	6,445	462		9,551,478		20,674	16,829	0.4%	31,470,036	0.3%	1,870	60	53	27
Davidson Davie	3,959 1,451	5.9% 8.4%	22,429,194 8,031,565		5,665 5,535	961 451	1.4% 2.6%	8,336,846 3,934,845	6.8% 8.7%	8,675 8,725	908 580		20,624,834 15,725,350		22,715 27,113	66,862 17,283	1.6% 0.4%	122,911,026 45,228,450	1.2% 0.5%	1,838 2,617	15 57	18 41	29 10
Duplin	789	3.9%	3,861,034		4,894	173	0.8%	1,282,513	4.3%	7,413	183		7,750,854		42,354	20,479	0.4%	29,978,352	0.3%	1,464	50	54	63
Durham	10,066	8.3%	58,113,639		5,773	3,734	3.1%	32,896,996	10.1%	8,810	4,204		105,831,168		25,174	121,825	2.8%	324,130,799	3.2%	2,661	5	5	9
Edgecombe	682	3.3%	3,594,708		5,271	153	0.7%	1,263,001	4.7%	8,255	162	0.8%	5,770,103		35,618	20,723	0.5%	26,848,601	0.3%	1,296	49	57	87
Forsyth	11,049		62,413,279		5,649	3,837	2.6%	33,729,925	8.3%	8,791	5,289		159,811,655	1	30,216	149,660	3.5%	404,183,842	4.0%	2,701	4	4	7
Franklin	1,478	6.8%	8,418,514		5,696	361	1.7%	3,040,622	7.9%	8,423	229		4,405,233		19,237	21,642	0.5%	38,503,475	0.4%	1,779	47	45	38
Gaston	5,608	6.7%	31,132,863		5,552	1,588	1.9%	13,469,869	8.0%	8,482	1,561		37,162,756		23,807	83,437	1.9%	167,680,407	1.7%	2,010	9	13	21
Gates	269	6.9%	894,484		3,325	49	1.3%	301,562	7.2%	6,154	33		398,142		12,065	3,914	0.1%	4,215,239	0.0%	1,077	96	97	98
Graham	99	3.3%	422,835		4,271	8	0.3%	57,666	1.7%	7,208	22		435,214		19,782	3,011	0.1%	3,389,238	0.0%	1,126	98	98	97
Granville	1,673	7.7%	9,598,883	22.8%	5,738	418	1.9%	3,649,456	8.7%	8,731	283	1.3%	5,783,892	13.7%	20,438	21,749	0.5%	42,188,763	0.4%	1,940	46	43	25
Greene	270	4.1%	1,407,626	14.8%	5,213	46	0.7%	355,221	3.7%	7,722	55	0.8%	1,713,083	18.0%	31,147	6,624	0.2%	9,517,478	0.1%	1,437	85	82	68
Guilford	15,332	7.3%	85,243,279	15.8%	5,560	5,516	2.6%	47,474,723	8.8%	8,607	7,037	3.3%	204,042,241	37.8%	28,996	211,293	4.9%	540,249,167	5.4%	2,557	3	3	11
Halifax	811	3.9%	4,112,536	15.4%	5,071	188	0.9%	1,546,240	5.8%	8,225	209	1.0%	4,857,999	18.2%	23,244	20,729	0.5%	26,688,888	0.3%	1,288	48	58	88
Harnett	2,530	6.5%	12,911,520		5,103	589	1.5%	4,628,397	7.2%	7,858	430		10,204,070	16.0%	23,730	38,788	0.9%	63,840,336	0.6%	1,646	27	31	48
Haywood	1,348		6,724,507		4,989	314	1.3%	2,373,293	5.9%	7,558	327		7,372,470		22,546	24,272	0.6%	39,952,913	0.4%	1,646	41	44	47
Henderson	3,120	6.8%	15,032,076		4,818	939	2.0%	7,093,836	8.5%	7,555	870		17,767,582		20,423	45,978	1.1%	83,538,710	0.8%	1,817	22	25	35
Hertford	334	4.3%	1,742,000		5,216	82	1.1%	622,022	6.1%	7,586	83		1,955,751		23,563	7,779	0.2%	10,268,151	0.1%	1,320	80	80	84
Hoke	733		3,554,263		4,849	164	1.1%	1,235,334	6.7%	7,533	80		1,255,940		15,699	15,176	0.4%	18,545,403	0.2%	1,222	63	68	90
Hyde	70		362,743		5,182	11	0.6%	86,005	2.9%	7,819	39		987,644	32.9%	25,324	1,827	0.0%	3,006,524	0.0%	1,646	99	99	49
Iredell	5,199		29,123,673		5,602	1,896	2.8%	16,447,376	8.7%	8,675	2,592		74,845,510	1	28,876	67,658	1.6%	188,086,835	1.9%	2,780	13	10	6
Jackson	702	5.3%	3,336,433	16.4%	4,753	156	1.2%	1,148,027	5.6%	7,359	217	1.6%	3,963,042	19.5%	18,263	13,260	0.3%	20,365,772	0.2%	1,536	68	66	58

TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

TABLE C2.	IAA IEA	K 2012 1	INDIVIDUAL INC	JONIE 1	AA. DI	TKIDUTIC	IN OF INC	WIDER OF RE	IUKNSI	ILED A	AND NET	IAALI	FAGI Level	LEVEL	bi cour	(11-Continu	cu								
			< \$10,000				\$10,000	0 - \$19,999				\$2	0.000 - \$29,999				\$30.00	0 - \$39,999				\$40.00	00 - \$49,999		
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg
	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax
County	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]
Johnston	10,310		585,640	0.4%	57	10,857	16.1%	2,462,203	1.7%	227	8,957	13.3%	5,359,730	3.7%	598	7,096	10.5%	7,923,104	5.5%	1,117	5,419	8.0%	8,595,341		1,586
Jones	616	17.4%	26,725	0.5%	43	702	19.9%	144,217	2.9%	205	612	17.3%	395,640	7.9%	646	407	11.5%	462,487	9.2%	1,136	293	8.3%	413,151	8.2%	1,410
Lee	4,105	17.0%	176,956	0.4%	43	4,706	19.5%	973,266		207	3,986	16.5%	2,240,142	4.9%	562	2,569	10.6%	2,797,098	6.2%	1,089	1,898	7.8%	2,996,074		1,579
Lenoir	4,145	17.5%	216,631	0.6%	52	5,132	21.7%	1,030,842	2.7%	201	4,594	19.4%	2,783,908	7.3%	606	2,716	11.5%	3,046,860	8.0%	1,122	1,588	6.7%	2,405,147	6.3%	1,515
Lincoln	4,559	15.5%	213,420	0.3%	47	4,852	16.5%	1,278,766	1.8%	264	3,963	13.4%	2,610,182	3.7%	659	3,057	10.4%	3,494,704	5.0%	1,143	2,249	7.6%	3,587,957	5.1%	1,595
Macon	2,811	20.4%	109,703	0.5%	39	2,768	20.1%	628,754	3.1%	227	2,105	15.3%	1,204,791	5.9%	572	1,450	10.5%	1,475,117	7.2%	1,017	1,000	7.3%	1,354,225	6.6%	1,354
Madison	1,444	18.5%	61,143	0.6%	42	1,504	19.3%	349,938	3.2%	233	1,201	15.4%	786,145	7.2%	655	842	10.8%	932,684	8.5%	1,108	637	8.2%	967,070	8.8%	1,518
Martin	1,573	18.3%	70,408	0.6%	45	1,868	21.7%	406,032	3.2%	217		16.6%	861,223	6.8%	601	929	10.8%	1,017,300	8.0%	1,095	651	7.6%	994,217	7.9%	1,527
McDowell	2,766	16.3%	131,369	0.5%	47	3,297	19.5%	804,268	3.3%	244	2,899	17.1%	1,995,075	8.1%	688	2,229	13.2%	2,600,208	10.6%	1,167	1,354	8.0%	2,235,958	9.1%	1,651
Mecklenburg		14.9%	3,042,153	0.2%	49	67,691	16.3%	15,631,726		231	,		34,249,997	2.3%	640	43,093	10.4%	51,501,557	3.5%	1,195	32,118	7.7%	54,800,619		1,706
Mitchell	, ,	17.5%	41,424	0.5%	41	1,115	19.2%	272,922		245	1 :	15.1%	560,249	6.7%	637	669	11.5%	750,977	8.9%	1,123	524	9.0%	821,506		1,568
Montgomery.	,	17.8%	77,578		46	2,178	22.9%	427,153		196	, ,		964,292	7.2%	559	1,054	11.1%	1,163,984	8.7%	1,104	629	6.6%	987,464		1,570
Moore	5,980		276,657	0.3%	46	6,243	16.7%	1,459,367		234			2,875,736	3.0%	607	3,544	9.5%	3,756,476	4.0%	1,060	2,655	7.1%	3,747,914		1,412
Nash		16.6%	291,313	0.3%	45	7,899	20.0%	1,566,357		198		15.5%	3,633,657	3.9%	596	4,483	11.4%	5,024,798	5.4%	1,121	2,981	7.6%	4,802,722		1,611
New Hanover	15,272		841,180	0.4%	55	15,057	17.1%	4,397,649	1.9%	292		12.7%	7,832,128	3.3%	705	8,782	10.0%	10,558,439	4.5%	1,202	6,475	7.4%	10,593,746	4.5%	1,636
Northampton		16.5%	43,057	0.5%	36	1,672	23.1%	293,156		175	,		711,246	8.4%	566	905	12.5%	866,005	10.2%	957	546	7.5%	700,939		1,284
Onslow		17.4%	497,931	0.7%	54	- 1	19.7%	2,844,341		271		15.4%	4,868,501	6.4%	592	5,729	10.8%	5,480,708	7.2%	957	4,040	7.6%	5,164,569		1,278
Orange		15.9%	471,607	0.2%	54	7,108	13.0%	2,149,236		302			4,683,015	2.0%	717	4,965	9.1%	6,037,594	2.6%	1,216	3,479	6.4%	5,784,772		1,663
Pamlico	2,569	16.5% 17.1%	27,268 111,123	0.3% 0.5%	33 43	923 2,854	18.4% 19.0%	221,544 600,219	2.4% 2.9%	240 210	704 2,238	14.0% 14.9%	432,631 1,273,799	4.7% 6.1%	615 569	494 1,601	9.8% 10.7%	521,795 1,558,266	5.7% 7.4%	1,056 973	388 1,180	7.7% 7.9%	498,071 1,503,653	5.4% 7.2%	1,284 1,274
Pasquotank Pender		17.1%	164,843	0.5%	43	3,713	18.2%	848,717		229	2,238	13.3%	1,577,953	4.3%	583	2,109	10.7%	2,187,603	5.9%	1,037	1,180	7.9%	2,386,241		1,475
Perquimans		15.2%	32,946	0.4%	42	920	18.0%	177,784		193		14.6%	428,022	5.7%	575	499	9.8%	452,913	6.0%	908	364	7.1%	439,974		1,209
Person	2,529		110,909	0.4%	44	2,781	17.9%	603,814	2.3%	217	l i	14.6%	1,441,271	5.5%	637	1,823	11.7%	2,089,709	7.9%	1,146	1,254	8.1%	2,068,906		1,650
Pitt	10,876		649,826	•	60	12,945	20.2%	2,933,869		227	, ,	14.6%	6,238,415	4.2%	666	6,426	10.0%	7,646,509	5.1%	1,190	4,559	7.1%	7,599,602		1,667
Polk	1,475		54,749	0.4%	37	1,363	17.3%	310,503		228	1,043		559,901	4.2%	537	784	10.0%	693,114	5.2%	884	622	7.9%	755,812		1,215
Randolph		16.9%	417,807	0.4%	44	10,696	19.0%	2,611,388		244	,		5,700,657	5.8%	634	6,462	11.5%	7,487,716	7.7%	1,159	4,615		7,574,294		1,641
Richmond	2,962		119,146		40	4,577	26.0%	883,639		193		17.2%	1,741,253	7.9%	575	1,937	11.0%	2,135,217	9.6%	1,102	1,221	6.9%	1,930,186		1,581
Robeson	8,389		370,911	0.7%	44	12,113	26.7%	2,073,075		171			4,753,850	9.0%	562	5,093	11.2%	5,403,527	10.3%	1,061	2,866	6.3%	4,453,700		1,554
Rockingham.	6,128	16.6%	249,333		41	6,993	18.9%	1,668,472		239	5,836	15.8%	3,776,346	5.9%	647	4,210	11.4%	4,849,325	7.6%	1,152	2,917	7.9%	4,760,692		1,632
Rowan	9,214	16.7%	417,257	0.4%	45	10,487	19.0%	2,336,373	2.4%	223	8,116	14.7%	5,083,137	5.3%	626	6,098	11.1%	6,834,445	7.1%	1,121	4,412	8.0%	7,023,129	7.3%	1,592
Rutherford	4,366	18.4%	171,087	0.5%	39	4,877	20.6%	1,072,783	3.3%	220	3,628	15.3%	2,147,450	6.6%	592	2,659	11.2%	2,795,765	8.6%	1,051	1,826	7.7%	2,623,913	8.0%	1,437
Sampson	4,087	15.7%	175,394	0.5%	43	5,191	19.9%	1,006,715	2.6%	194	4,927	18.9%	2,730,692	7.2%	554	3,994	15.3%	4,075,586	10.7%	1,020	1,918	7.4%	2,974,782	7.8%	1,551
Scotland	2,481	18.4%	91,982	0.5%	37	3,445	25.6%	608,508	3.4%	177	2,052	15.2%	1,165,765	6.5%	568	1,488	11.1%	1,573,650	8.8%	1,058	942	7.0%	1,397,054	7.8%	1,483
Stanly	4,016	16.7%	198,862	0.5%	50	4,442	18.5%	1,101,252	2.5%	248	3,450	14.4%	2,259,432	5.1%	655	2,681	11.2%	3,095,807	7.0%	1,155	1,933	8.0%	3,054,232	6.9%	1,580
Stokes	2,952	16.1%	143,271	0.4%	49	3,116	17.0%	833,070	2.5%	267	2,580	14.0%	1,782,079	5.3%	691	2,057	11.2%	2,368,505	7.0%	1,151	1,605	8.7%	2,602,939		1,622
Surry	5,034		240,096	0.5%	48	5,459	19.8%	1,320,272		242	,	15.7%	2,700,255	5.9%	622	3,044	11.0%	3,305,566	7.2%	1,086	2,155	7.8%	3,313,767		1,538
Swain	1,305		34,722	U	27	1,509	22.6%	257,333		171	, .	16.1%	481,269	8.7%	447	770	11.5%	569,877	10.3%	740	543	8.1%	545,743		1,005
Transylvania	2,330		94,912		41	2,343	18.7%	539,150	2.7%	230		14.1%	1,088,384	5.4%	615	1,235	9.9%	1,252,525	6.2%	1,014	933	7.5%	1,281,692		1,374
Tyrrell	296		17,928		61	323	22.5%	57,698	3.0%	179		16.8%	141,319	7.3%	584	180	12.5%	205,141	10.6%	1,140	106	7.4%	165,886		1,565
Union	12,818		727,643	0.3%	57	11,405	14.1%	2,742,089	1.1%	240		11.7%	5,482,703	2.1%	582	7,300	9.0%	7,579,410	3.0%	1,038	5,560	6.9%	8,226,498	3.2%	1,480
Vance	2,983		119,729	0.5%	40	3,918	22.8%	744,884	3.1%	190	3,403	19.8%	1,970,003	8.1%	579	2,028	11.8%	2,242,430	9.2%	1,106	1,197	7.0%	1,888,302	7.8%	1,578
Wake		14.2%	4,361,348		75	52,908	12.9%	14,284,497		270	45,783		31,318,289	2.1%	684	39,093	9.5%	47,954,837	3.2%	1,227	29,543	7.2%	50,859,474		1,722
Warren	1,030		34,662	0.5%	34	1,388	22.8%	249,841		180	,		686,471	10.7%	571	767	12.6%	781,645	12.2%	1,019	467	7.7%	641,396		1,373
Washington	905		37,331 230,900	0.6%	41 60	1,155 3,019	24.0%	209,369 898,433	3.3% 2.5%	181 298	795 2,239	16.5% 12.8%	456,554 1,512,943	7.1%	574 676	548 1,535	11.4%	551,880 1 701 163	8.6% 4.8%	1,007	306 1,237	6.4%	452,251	7.1% 5.1%	1,478 1,470
Watauga	7,142	22.0%		0.7%	48	_	17.3%			298	7,823		1,512,943 4,777,042	4.3%	676		8.8% 11.6%	1,701,163 5,585,989	7.7%	1,108	3,419	7.1% 7.6%	1,818,875		1,470
Wayne Wilkes	7,142 4,943		341,179 223,352	0.5% 0.5%	48 45	8,961 5,313	20.0% 19.5%	1,961,516 1,321,296		219	7,823 4,589	16.9%	4,777,042 3,029,459	6.6% 6.1%		5,172 2,839	10.4%	5,585,989 3,097,911	6.2%	1,080	2,108	7.6%	5,219,726 3,377,874		1,602
Wilson	5,790		223,352 251,616	0.5%	43	7,656	21.5%	1,321,296	2.7%	188		15.8%	3,029,439	5.1%	660 573	3,988	11.2%	3,097,911 4,385,954	7.0%	1,100	2,108 2,504	7.0%	3,951,820	6.3%	1,578
Yadkin	2,601	16.9%	127,910	0.4%	49	2,764	18.0%	673,859		244	. ,	15.2%	1,565,666	5.1%	667	1,733	11.2%	1,909,058	7.0%	1,100	1,224	7.9%	2,016,849		1,648
Yancev	1,235	18.4%	51,390	0.5%	49	1,288	19.2%	284,552		221		14.9%	628,638	6.9%	627	808	12.0%	850,506	9.4%	1,053	1,224 597	8.9%	920,301	10.2%	1,542
Out-of State	65,418		3,027,661	0.4%	46	50,680	12.3%	11.758.832	1.6%	232	,		23,430,013	3.2%	533	33,892	8.3%	28.114.107	3.8%	830	26,260	6.4%	28,603,839	3.9%	1,089
Totals	696,092		34,795,443	0.3%	50	,	17.2%	172,765,979	1.7%	234		13.8%	371,311,377	3.7%	624	444,297	10.3%	493,054,457	4.9%	1.110	319,892	7.4%	496,051,461		1,551

TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

TABLE C2.	IAA IEA	K 2012 I	NDI VIDUAL INC	ONL	AA. DI	31 KIBU 110	JN OF NO	WIDER OF RE	IUKNSI	ILED A	AND NET	IAALIA	FAGI Level	LEVEL	BI COUN	11-Continu	cu								
		\$50.	000 - \$59,999				\$60,000	- \$69,999				\$70.	000 - \$79,999				\$80,000	- \$89,999				\$90.00	00 - \$99,999		
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg
	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax
County	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]
Johnston	4,310	6.4%	8,787,225	6.1%	2,039	3,911	5.8%	9,804,936	6.8%	2,507	3,361	5.0%	10,223,853	7.1%	3,042	2,827	4.2%	10,026,066	7.0%	3,547	2,367	3.5%	9,780,889	6.8%	4,132
Jones	229	6.5%	415,869	8.3%	1,816	167	4.7%	381,500	7.6%	2,284	116	3.3%	343,098	6.8%	2,958	108	3.1%	337,464	6.7%	3,125	65	1.8%	220,713	4.4%	3,396
Lee	1,320	5.5%	2,609,673	5.8%	1,977	1,130	4.7%	2,702,770	6.0%	2,392	904	3.7%	2,689,661	5.9%	2,975	751	3.1%	2,514,459	5.6%	3,348	600	2.5%	2,392,652	5.3%	3,988
Lenoir	1,223	5.2%	2,338,634	6.2%	1,912	939	4.0%	2,209,689	5.8%	2,353	752	3.2%	2,093,501	5.5%	2,784	614	2.6%	1,918,200	5.1%	3,124	484	2.0%	1,804,908	4.8%	3,729
Lincoln	1,883	6.4%	3,853,718	5.5%	2,047	1,591	5.4%	4,034,633	5.7%	2,536	1,257	4.3%	3,827,386	5.4%	3,045	1,140	3.9%	4,019,934	5.7%	3,526	911	3.1%	3,651,209	5.2%	4,008
Macon	809	5.9%	1,396,388	6.8%	1,726	644	4.7%	1,402,052	6.8%	2,177	478	3.5%	1,217,320	5.9%	2,547	397	2.9%	1,253,113	6.1%	3,156	324	2.4%	1,092,943	5.3%	3,373
Madison	491	6.3%	983,271	9.0%	2,003	420	5.4%	1,015,710		2,418	380	4.9%	1,126,055	10.3%	2,963	233	3.0%	760,358	6.9%	3,263	186	2.4%	710,784		3,821
Martin	467		886,046		1,897	386	4.5%	888,043		2,301		3.6%	888,235	7.0%	2,893	239		814,875	6.4%	3,410	202	2.3%	833,288		4,125
McDowell	1,073		2,286,885		2,131	924		2,381,335		2,577	682	4.0%	2,154,625	8.8%	3,159	468	2.8%	1,656,135	6.7%	3,539	349	2.1%	1,472,229		4,218
Mecklenburg	24,305		52,365,520	3.6%	2,155	19,285	4.6%	50,358,836		2,611	16,063	3.9%	49,399,717	3.4%	3,075	13,549	3.3%	48,516,176	3.3%	3,581	11,569	2.8%	47,682,175		4,122
Mitchell	407		870,909	10.4%	2,140	342	5.9%	878,921		2,570	255	4.4%	761,593	9.1%	2,987	179	3.1%	611,861	7.3%	3,418	128	2.2%	515,897	6.1%	4,030
Montgomery.	516		970,355		1,881	402		1,015,708		2,527	325	3.4%	984,835	7.4%	3,030	214	2.3%	733,182	5.5%	3,426	186	2.0%	701,823		3,773
Moore	2,145		3,748,520		1,748	1,869	5.0%	3,946,289		2,111	,	4.7%	4,417,946	4.7%	2,525	1,472	3.9%	4,301,152	4.5%	2,922	1,249	3.3%	4,155,784		3,327
Nash	2,360	6.0%	4,816,676		2,041	1,855	4.7%	4,607,537		2,484		3.8%	4,342,200	4.7%	2,908	1,164	3.0%	4,012,045	4.3%	3,447	937	2.4%	3,709,660	4.0%	3,959
New Hanover	4,976 379	5.7%	9,854,684	4.2%	1,980	4,221 279	4.8% 3.9%	10,047,781	4.3%	2,380 1,890	3,634	4.1%	10,266,631	4.4%	2,825	2,990	3.4% 2.7%	9,851,468	4.2%	3,295	2,503	2.9%	9,449,415	4.0%	3,775
Northampton	3,320		652,937 5 351 004	7.7%	1,723		5.0%	527,384		,	245 2,094	3.4%	619,442	7.3%	2,528	192		541,522	6.4% 6.3%	2,820	137	1.9%	441,519		
Onslow	2,767		5,351,004		1,612	2,681 2,344		5,313,928 5,829,284		1,982 2,487	, , ,	3.9% 3.9%	4,903,742 6,172,914	6.4% 2.7%	2,342 2,919	1,701	3.2% 3.5%	4,791,573 6,343,359	2.7%	2,817 3,330	1,328 1,653	2.5% 3.0%	4,293,187		3,233 3,880
Orange	2,767		5,648,041	2.4% 4.5%	2,041 1,561	2,344		5,829,284		1,989	2,115 243	4.8%	632,652	6.9%	2,919	1,905 204	3.5% 4.1%	6,343,359 573,780	6.2%	2,813	1,053	2.7%	6,413,998 493,011		3,599
Pamlico Pasquotank	906	6.0%	416,701 1,408,668	6.7%	1,555	761	5.1%	1,428,917	6.8%	1,969	627	4.2%	1,374,993	6.6%	2,193	485	3.2%	1,283,863	6.1%	2,647	420	2.7%	1,274,094	6.1%	3,034
Pender	1,252		2,368,883	6.4%	1,892	1,031	5.0%	2,431,128		2,358	861	4.2%	2,417,736	6.5%	2,808	783	3.8%	2,523,320	6.8%	3,223	582	2.9%	2,220,288		3,815
Perquimans	348		487,661	6.4%	1,401	308	6.0%	595,407		1,933	261	5.1%	540,065	7.1%	2,069	193	3.8%	467,510	6.2%	2,422	159	3.1%	456,649	6.0%	2,872
Person	1,060	6.8%	2,218,306	8.4%	2,093	829	5.3%	2,101,837	8.0%	2,535	684	4.4%	2,071,851	7.9%	3,029	533	3.4%	1,879,547	7.1%	3,526	463	3.0%	1,963,998		4,242
Pitt	3,352		6,909,197	4.6%	2,061	2,822	4.4%	7,198,241		2,551	2,443	3.8%	7,346,918	4.9%	3,007	2,035	3.2%	7,086,870	4.7%	3,482	1,804	2.8%	7,097,088		3,934
Polk	496	6.3%	769,548		1,552	377	4.8%	691,997	5.2%	1,836	342	4.3%	822,819	6.2%	2,406	263	3.3%	652,217	4.9%	2,480	198	2.5%	504,500	3.8%	2,548
Randolph	3,586	6.4%	7,581,567	7.7%	2,114	2,901		7,505,520		2,587	2,343	4.2%	7,397,273	7.6%	3,157	1,893	3.4%	6,943,901	7.1%	3,668	1,415		5,899,989		4,170
Richmond	888	5.0%	1,733,792	7.8%	1,952	725		1,735,944	7.8%	2,394	564	3.2%	1,673,691	7.5%	2,968	444	2.5%	1,448,090	6.5%	3,261	331	1.9%	1,242,767	5.6%	3,755
Robeson	2,015	4.4%	3,920,120		1,945	1,608		3,883,238		2,415	1,195	2.6%	3,458,117	6.6%	2,894	925	2.0%	2,954,088	5.6%	3,194	652	1.4%	2,480,467		3,804
Rockingham.	2,257	6.1%	4,583,938	7.1%	2,031	1,813	4.9%	4,566,158	7.1%	2,519	1,601	4.3%	4,802,284	7.5%	3,000	1,275	3.4%	4,447,428	6.9%	3,488	996	2.7%	4,066,403	6.3%	4,083
Rowan	3,614	6.6%	7,419,619	7.7%	2,053	2,916	5.3%	7,299,026	7.6%	2,503	2,365	4.3%	7,229,762	7.5%	3,057	1,944	3.5%	6,729,572	7.0%	3,462	1,407	2.6%	5,696,481	5.9%	4,049
Rutherford	1,470	6.2%	2,728,305	8.4%	1,856	1,208	5.1%	2,736,596	8.4%	2,265	877	3.7%	2,456,800	7.5%	2,801	736	3.1%	2,303,373	7.1%	3,130	532	2.2%	1,898,322	5.8%	3,568
Sampson	1,304	5.0%	2,618,095	6.9%	2,008	1,046	4.0%	2,517,725	6.6%	2,407	827	3.2%	2,367,929	6.2%	2,863	630	2.4%	2,135,042	5.6%	3,389	494	1.9%	1,885,834	5.0%	3,817
Scotland	638		1,182,977		1,854	563		1,281,317		2,276	423	3.1%	1,134,057	6.4%	2,681	340	2.5%	1,028,656	5.8%	3,025	265	2.0%	929,478		3,507
Stanly	1,609		3,304,107	7.5%	2,054	1,301		3,225,405		2,479		4.4%	3,224,080	7.3%	3,027	900	3.7%	3,142,923	7.1%	3,492	672	2.8%	2,732,966		4,067
Stokes	1,317	7.2%	2,766,996	8.2%	2,101	1,066	5.8%	2,751,317		2,581	895	4.9%	2,824,030	8.4%	3,155	744	4.1%	2,697,629	8.0%	3,626	549	3.0%	2,340,451		4,263
Surry	1,640		3,279,632	7.2%	2,000	1,384	5.0%	3,523,327		2,546	1,110	4.0%	3,285,604	7.2%	2,960	870	3.2%	3,034,953	6.6%	3,488	652	2.4%	2,585,643		3,966
Swain	353		547,465		1,551	284	4.3%	517,138		1,821	178	2.7%	388,638	7.0%	2,183	140	2.1%	326,947	5.9%	2,335	105	1.6%	240,814		2,293
Transylvania	747		1,292,355		1,730	658	5.3%	1,438,647		2,186		4.1%	1,298,658	6.4%	2,507	398	3.2%	1,174,272	5.8%	2,950	322	2.6%	1,086,866		3,375
Tyrrell	70		114,150	5.9%	1,631	57	4.0%	127,239	6.6%	2,232		2.9%	118,408	6.1%	2,819	33	2.3%	102,489	5.3%	3,106	23	1.6%	75,144	3.9%	3,267
Union	4,793 841	5.9%	9,171,440	3.6%	1,914	4,163	5.2%	9,779,290	3.8%	2,349	3,658 519	4.5%	10,487,396	4.1%	2,867	3,208	4.0%	10,640,531	4.1%	3,317	2,754 307	3.4%	10,638,690	4.1% 4.9%	3,863 3,887
Vance		4.9%	1,673,290	6.9%	1,990	699	4.1%	1,730,326		2,475		3.0%	1,497,280 55,205,532	6.2%	2,885	408	2.4%	1,314,871	5.4%	3,223		1.8%	1,193,350		- ,
Wake	24,304		52,571,993		2,163	20,099	4.9%	52,187,304			17,910	4.4%		3.7%	3,082	16,325	4.0%	58,466,417	3.9%	3,581	14,499	3.5%	59,642,546		4,114
Warren	320 241	5.3% 5.0%	528,215 474,414		1,651 1,969	207 159	3.4% 3.3%	424,094 369,620		2,049 2,325	173 136	2.8% 2.8%	426,223 364,717	6.7%	2,464 2,682	158 141	2.6% 2.9%	493,540 462,736	7.7% 7.2%	3,124 3,282	97 103	1.6% 2.1%	330,274 384,412		3,405 3,732
Washington Watauga	1,039	5.9%	474,414 1,920,495	7.4% 5.4%	1,848	838	3.5% 4.8%	1,953,125	5.8% 5.5%	2,325	702	4.0%	1,921,917	5.7% 5.4%	2,082	568	3.2%	462,736 1,771,897	5.0%	3,120	493	2.1%	1,709,575		3,732 3,468
Wavne	2,616		4,995,432		1,910	2,130	4.8%	4,902,226		2,302	1,714	3.8%	4,641,777	6.4%	2,738	1,357	3.0%	4,156,396	5.8%	3,063	1,046	2.3%	3,831,660		3,663
Wilkes	1,680	6.2%	4,995,432 3,450,545		2.054	1,405	4.8% 5.2%	3,489,957	7.0%	2,302	1,714	3.8%	3,145,239	6.3%	3,004	780	2.9%	2,647,180	5.3%	3,394	1,046 575	2.5%	2,248,096	5.5% 4.5%	3,910
Wilson	2,007	5.6%	4,139,637	6.6%	2,063	1,603	4.5%	4,008,511		2,501	1,047	3.6%	3,827,866	6.1%	2,954	1,096	3.1%	3,807,032	6.1%	3,474	865	2.1%	3,453,050		3,992
Yadkin	994	6.5%	2,043,650		2,056	830	5.4%	2,121,318		2,556	703	4.6%	2,152,558	8.0%	3,062	603	3.1 /6	2,127,718	7.9%	3,529	418	2.7%	1,689,094	6.3%	4,041
Yancey	437	6.5%	847,510	9.4%	1,939	376	5.6%	922,302	10.2%	2,453	285	4.2%	826,071	9.1%	2,898	199	3.0%	704,473	7.8%	3,540	136	2.0%	518,966	5.7%	3,816
Out-of State	21,717	5.3%	27,602,748	3.7%	1,271	18,780	4.6%	27,300,659	3.7%	1,454		4.0%	27,054,123	3.7%	1,666	13,975	3.4%	26,064,653	3.5%	1,865	11,666	2.8%	23,464,714	3.2%	2,011
Totals	252,326	5.9%	491,458,359	4.9%	1,948	208,240	4.8%	491,096,069	4.9%	2,358		4.1%	489,856,349	4.9%	2,800	146,086	3.4%	474,156,284	4.7%	3,246	119,483	2.8%	444,295,623	4.4%	3,718
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TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

TABLE C2.			INDIVIDUAL INC	, O., I.			FAGI		014.01	ILLD .	11121111		ADILITI DI PAG	LEEVEE	DI COC.]							
		\$100	,000 - \$149,999				\$150,000 -	\$199,999				\$20	0,000 or more				Total	Returns Filed and	Net Tax L	iability			
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg	1	Rank	
	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	Net tax li	ability
County	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	total	[\$]	total	[\$]	filed	Total	Average
Johnston	5,712	8.5%	32,846,628		5,750	1,421	2.1%	12,444,595	8.6%	8,758	1,002	1.5%	25,338,706		25,288	67,550	1.6%	144,178,916	1.4%	2,134	14	16	19
Jones	151	4.3%	812,484		5,381	35	1.0%	280,382	5.6%	8,011	33	0.9%	786,622	15.7%	23,837	3,534	0.1%	5,020,352	0.1%	1,421	97	95	71
Lee	1,502	6.2%	8,077,797		5,378	414	1.7%	3,440,007	7.6%	8,309	308	1.3%	11,671,318		37,894	24,193	0.6%	45,281,873	0.5%	1,872	42	40	26
Lenoir	941	4.0%	4,979,039		5,291	234	1.0%	1,948,427	5.1%	8,327	294	1.2%	11,116,009		37,810	23,656	0.6%	37,891,795	0.4%	1,602	45	47	55
Lincoln	2,349	8.0%	13,136,165		5,592	826	2.8%	7,264,140	10.3%	8,794	840	2.8%	19,563,126	27.7%	23,289	29,477	0.7%	70,535,340	0.7%	2,393	35	29	14
Macon	581	4.2%	2,676,184		4,606	178	1.3%	1,252,118	6.1%	7,034	203	1.5%	5,441,066		26,803	13,748	0.3%	20,503,774	0.2%	1,491	66	65	60
Madison	324	4.2%	1,656,196		5,112	83	1.1%	644,073	5.9%	7,760	54	0.7%	972,089	8.9%	18,002	7,799	0.2%	10,965,516	0.1%	1,406	79	78	73
Martin	398	4.6%	2,158,176		5,423	75	0.9% 0.7%	625,573	4.9%	8,341	82 136	1.0%	2,217,926		27,048	8,610	0.2%	12,661,342	0.1%	1,471	77 59	74	62
McDowell	637 34,293	3.8%	3,423,193 197,207,946		5,374 5,751	113 14,998		910,193 132,625,966	3.7% 9.0%	8,055 8,843	22,935	0.8% 5.5%	2,504,939 735,433,941		18,419	16,927	0.4% 9.7%	24,556,412	0.2% 14.7%	1,451 3,545	39	60 2	65 3
Mecklenburg Mitchell	209	8.3% 3.6%	1,055,013		5,751	14,998	3.6% 0.8%	428,384	5.1%	8,843	38	0.7%	830,735		32,066 21,861	415,412 5,811	0.1%	1,472,816,329 8,400,391	0.1%	1,446	89	87	66
Montgomery.	366	3.9%	1,854,734		5,068	95	1.0%	778,726	5.8%	8,197	119	1.3%	2,676,191		22,489	9,505	0.1%	13,336,025	0.1%	1,403	73	73	74
Moore	3,228	3.9% 8.6%	1,854,734		4,630	1,126	3.0%	8,481,804	9.0%	7,533	1,426	3.8%	38,437,412		26,955	37.426	0.2%	94,549,798	0.1%	2,526	30	21	12
Nash	2,315	5.9%	12,813,225		5,535	645	1.6%	5,419,920	5.9%	8,403	676	1.7%	37,560,736		55,563	39,428	0.9%	92,600,846	0.9%	2,349	26	22	15
New Hanover	6,983	8.0%	36,818,428	15.7%	5,273	2,581	2.9%	20,994,546	9.0%	8,134	3,235	3.7%	93,042,817	39.7%	28,761	87,820	2.0%	234,548,912	2.3%	2,549	8	8	8
Northampton	316	4.4%	1,431,429		4,530	63	0.9%	393,086	4.6%	6,239	5,255	0.8%	1,253,136		21,985	7,239	0.2%	8,474,858	0.1%	1,171	82	86	93
Onslow	3,076	5.8%	13,962,945		4,539	767	1.4%	5,551,596	7.3%	7,238	570	1.1%	13,466,395		23,625	53,254	1.2%	76,490,420	0.8%	1,436	21	26	69
Orange		10.0%	29,831,172		5,441	2,839	5.2%	23,987,836	10.4%	8,449	4.861	8.9%	127,817,522		26,294	54,785	1.3%	231,170,350	2.3%	4,220	20	9	1
Pamlico	360	7.2%	1,713,502		4,760	115	2.3%	946,067	10.3%	8,227	94	1.9%	2,182,109		23,214	5,028	0.1%	9,190,211	0.1%	1,828	91	83	32
Pasquotank	924	6.2%	3,809,539	18.2%	4,123	218	1.5%	1,449,019	6.9%	6,647	200	1.3%	3,883,274	18.5%	19,416	14,983	0.3%	20,959,427	0.2%	1,399	64	64	75
Pender	1,516	7.4%	8,195,850		5,406	401	2.0%	3,328,339	9.0%	8,300	353	1.7%	6,304,150	17.1%	17,859	20,417	0.5%	36,955,051	0.4%	1,810	51	48	36
Perquimans	340	6.7%	1,388,747	18.4%	4,085	109	2.1%	689,272	9.1%	6,324	83	1.6%	1,404,517	18.6%	16,922	5,104	0.1%	7,561,467	0.1%	1,481	90	89	61
Person	960	6.2%	5,439,564	20.6%	5,666	208	1.3%	1,740,194	6.6%	8,366	132	0.9%	2,654,007	10.1%	20,106	15,518	0.4%	26,383,913	0.3%	1,700	61	59	45
Pitt	4,341	6.8%	24,291,403	16.2%	5,596	1,399	2.2%	11,927,123	8.0%	8,525	1,623	2.5%	52,607,446	35.2%	32,414	63,991	1.5%	149,532,507	1.5%	2,337	16	15	16
Polk	509	6.5%	2,091,977	15.6%	4,110	192	2.4%	1,295,117	9.7%	6,745	201	2.6%	4,172,665	31.2%	20,760	7,865	0.2%	13,374,919	0.1%	1,701	78	72	44
Randolph	2,686	4.8%	15,090,149	15.4%	5,618	582	1.0%	4,899,782	5.0%	8,419	607	1.1%	18,717,472	19.1%	30,836	56,276	1.3%	97,827,515	1.0%	1,738	18	19	42
Richmond	651	3.7%	3,387,697	15.3%	5,204	141	0.8%	1,143,171	5.2%	8,108	136	0.8%	2,995,573	13.5%	22,026	17,606	0.4%	22,170,166	0.2%	1,259	55	63	89
Robeson	1,369	3.0%	6,969,149	13.2%	5,091	321	0.7%	2,591,780	4.9%	8,074	368	0.8%	9,371,581	17.8%	25,466	45,379	1.1%	52,683,603	0.5%	1,161	24	35	95
Rockingham.	2,113	5.7%	11,937,404		5,650	472	1.3%	3,945,858	6.1%	8,360	403	1.1%	10,570,986		26,231	37,014	0.9%	64,224,627	0.6%	1,735	31	30	43
Rowan	2,961	5.4%	16,259,926	16.9%	5,491	785	1.4%	6,566,031	6.8%	8,364	774	1.4%	17,356,461	18.0%	22,424	55,093	1.3%	96,251,219	1.0%	1,747	19	20	41
Rutherford	1,066	4.5%	5,026,876	15.4%	4,716	213	0.9%	1,603,940	4.9%	7,530	263	1.1%	5,085,026	15.6%	19,335	23,721	0.6%	32,650,236	0.3%	1,376	44	52	77
Sampson	1,107	4.3%	5,702,072	15.0%	5,151	239	0.9%	1,909,895	5.0%	7,991	265	1.0%	7,940,213	20.9%	29,963	26,029	0.6%	38,039,974	0.4%	1,461	40	46	64
Scotland	517	3.8%	2,584,003		4,998	164	1.2%	1,301,456	7.3%	7,936	139	1.0%	3,575,955		25,726	13,457	0.3%	17,854,858	0.2%	1,327	67	69	82
Stanly	1,352	5.6%	7,314,979		5,410	293	1.2%	2,494,575	5.7%	8,514	299	1.2%	8,973,802	1	30,013	24,013	0.6%	44,122,422	0.4%	1,837	43	42	30
Stokes	1,091	5.9%	6,448,840	19.2%	5,911	236	1.3%	2,096,389	6.2%	8,883	161	0.9%	3,959,994	11.8%	24,596	18,369	0.4%	33,615,510	0.3%	1,830	54	51	31
Surry	1,239	4.5%	6,656,333		5,372	316	1.1%	2,635,838	5.7%	8,341	368	1.3%	9,963,252		27,074	27,614	0.6%	45,844,538	0.5%	1,660	37	39	46
Swain	330	4.9%	874,531		2,650	44	0.7%	201,209	3.6%	4,573	40	0.6%	542,522		13,563	6,678	0.2%	5,528,208	0.1%	828	84	93	100
Transylvania.	808	6.5%	3,564,068		4,411	223	1.8%	1,610,615	8.0%	7,222	237	1.9%	4,507,829		19,020	12,522	0.3%	20,229,973	0.2%	1,616	69	67	53
Tyrrell	43 9 172	3.0%	184,293 44,996,959	9.5%	4,286	6 3,288	0.4%	38,787 28,093,164	2.0%	6,465 8,544	16	1.1%	591,407		36,963	1,437	0.0%	1,939,889	0.0%	1,350	100	100	78 5
Union Vance	8,172 608	10.1% 3.5%	3,220,835	17.5% 13.3%	5,506 5,297	3,288	4.1% 0.9%	1,135,280	11.0% 4.7%	7,619	4,209 143	5.2% 0.8%	107,896,792 5,563,728		25,635 38,907	80,747 17,203	1.9% 0.4%	256,462,605 24,294,308	0.2%	3,176 1,412	10 58	61	72
Vance Wake		3.5% 11.4%	3,220,835 271,760,822	18.0%	5,827	20,873	0.9% 5.1%	1,135,280	12.5%	9,046	23,701	0.8% 5.8%	5,563,728 621,885,535	41.2%	26,239	409,726	9.5%	24,294,308 1,509,320,066	15.0%	3,684	2	01 1	2
Warren	183	3.0%	741,953		4,054	45	0.7%	308,042	4.8%	6,845	23,701 45	0.7%	741,729		16,483	6,083	9.5% 0.1%	6,388,085	0.1%	1.050	86	92	99
Washington	234	3.0% 4.9%	1,187,073		5,073	39	0.7%	341,430	5.3%	8,755	45	0.7%	1,108,595	i I	26,395	4,804	0.1%	6,400,382	0.1%	1,332	92	92 91	99 81
Watauga	1,107	6.3%	5,322,768		4,808	401	2.3%	3,093,482	8.7%	5,755 7,714	473	2.7%	11,530,652	32.6%	24,378	4,804 17,498	0.1%	35,386,225	0.1%	2,022	56	91 49	20
Wayne	2,196	4.9%	11,090,319		5,050	558	1.2%	4,586,989	6.4%	8,220	621	1.4%	16,141,279		25,992	44,755	1.0%	72,231,530	0.4%	1,614	25	28	54
Wilkes	1,209	4.4%	6,475,853	13.1%	5,356	309	1.1%	2,582,948	5.2%	8,359	400	1.5%	14,486,606		36,217	27,197	0.6%	49,576,316	0.7%	1,823	38	37	33
Wilson	2,054	5.8%	11,253,598		5,479	584	1.6%	5,048,999	8.0%	8,646	567	1.6%	14,016,111	i .	24,720	35,626	0.8%	62,800,059	0.6%	1,763	32	32	39
Yadkin	838	5.4%	4,684,677	17.4%	5,590	189	1.2%	1,620,804	6.0%	8,576	153	1.0%	4,245,138		27,746	15,397	0.4%	26,978,299	0.3%	1,752	62	56	40
Yancey	242	3.6%	1,174,739	13.0%	4,854	55	0.8%	410,067	4.5%	7,456	53	0.8%	921,285	10.2%	17,383	6,714	0.2%	9,060,800	0.1%	1,350	83	84	79
Out-of State	35,619	8.7%	90,260,850		2,534	17,276	4.2%	54,826,295	7.4%	3,174	55,278	13.5%	365,663,703		6,615	410,764	9.6%	737,172,197	7.3%	1,795	-	-	
Totals	314,739	7.3%	1,611,854,922		5,121	114,634	2.7%	885,511,021	8.8%	7,725	171,581	4.0%	3,580,261,225	35.7%	20,866	4,295,490	100.0%	10,036,468,569	100.0%	2,337	-	-	
			come tax extra	•								x infor		ed from	tax veai		00 and D	-400TC forms i	rocessed	with	in the DO)R dynan	nic

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

County designation is based on the address reported on the North Carolina D-400 return at the time of filing. The D-400 form reported address may be that of the taxpayer, taxpayer's accountant, attorney, tax preparer, or other designee.

The address reported on the D-400 return at the time of filing may not reflect the taxpayer's county/location of residence during the previous calendar (income) year for which the return is filed.

Out-of-state taxpayers include nonresidents, part-year, and full-year residents who filed the D-400 form using a non-North Carolina address; similarly, specific county designation data may include information attributable to nonresident and part-year resident taxpayers who did not reside in the county during the previous calendar (income) year, but who filed the D-400 form using a North Carolina address.

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2012 AND 2011

	Total		1								Filing S	tatus										
	Returns I	Filed							Married F	iling Jointly/												
	[Combi	ned		Sin	gle				Qualifying	g Widow(er)				Married	Filing Sepa	rately			Head	of Househo	old	
	Filing	g	Tax year 201	12	Tax year 20	11		Tax year 20	012	Tax year 20	11		Tax year	2012	Tax year	2011		Tax year	2012	Tax year	2011	
	Statuse			%		%	%		%		%	%		%		%	%		%		%	%
_	Number of F		Returns	of	Returns	of	change	Returns	of	Returns	of	change	Returns	of	Returns	of	change	Returns	of	Returns	of	change
County	2012	2011	[#]	county	[#]	county	12/11	[#]	county	[#]	county	12/11	[#]	county	[#]	county	12/11	[#]	county	[#]	county	12/11
Alamance	63,291	63,471	24,843	39.3%	24,646	38.8%	0.8%	24,302	38.4%	24,534	38.7%	-0.9%	1,137	1.8%	1,170	1.8%	-2.8%	13,009	20.6%	13,121	20.7%	-0.9%
Alexander	14,390	14,334	,	38.0%	5,268	36.8%	3.8%	6,788	47.2%	6,883	48.0%	-1.4%	244	1.7%	230	1.6%	6.1%	1,892	13.1%	1,953	13.6%	-3.1%
Alleghany	4,233	4,276		36.1%	1,499	35.1%	1.8%	2,112	49.9%	2,157	50.4%	-2.1%	60	1.4%	67	1.6%	-10.4%	535	12.6%	553	12.9%	-3.3%
Anson	8,866	8,982	3,269	36.9%	3,183	35.4%	2.7%	2,679	30.2%	2,755	30.7%	-2.8%	155	1.7%	158		-1.9%	2,763	31.2%	2,886	32.1%	-4.3%
Ashe	10,239	10,359	3,737	36.5%	3,743	36.1%	-0.2%	5,151	50.3%	5,248	50.7%	-1.8%	181	1.8%	192	1.9%	-5.7%	1,170	11.4%	1,176	11.4%	-0.5%
Avery	6,039	6,093	2,445	40.5%	2,462	40.4%	-0.7%	2,865	47.4%	2,890	47.4%	-0.9%	106	1.8%	112	1.8%	-5.4%	623	10.3%	629	10.3%	-1.0%
Beaufort	19,346	19,538	/	35.3%	6,848	35.0%	-0.2%	8,059 2,250	41.7%	8,178	41.9%	-1.5%	330	1.7%	382	2.0%	-13.6%	4,125	21.3%	4,130	21.1%	-0.1%
Bertie	7,290 11,921	7,424 12,158	2,443 3,940	33.5% 33.1%	2,438	32.8% 32.6%	0.2% -0.7%	2,250	30.9% 34.7%	2,303	31.0% 34.6%	-2.3% -1.5%	158 260	2.2% 2.2%	150 275	2.0% 2.3%	5.3% -5.5%	2,439 3,580	33.5% 30.0%	2,533 3,715	34.1% 30.6%	-3.7% -3.6%
Bladen Brunswick	45,725	12,158 44,859	3,940 16,748	35.1% 36.6%	3,966 16,023	32.0% 35.7%	4.5%	4,141 22,232	34.7% 48.6%	4,202 21,966	34.6% 49.0%	1.2%	260 859	1.9%	275 877	2.0%	-5.5% -2.1%	5,886	12.9%	5,993	13.4%	-3.6% -1.8%
Buncombe	108,463	106,082	51,244	47.2%	49,423	46.6%	3.7%	41,390	38.2%	41,136	38.8%	0.6%	1,853	1.7%	1,716	1.6%	8.0%	13,976	12.9%	13,807	13.0%	1.2%
Burke	33,244	33,489		38.7%	12,433	37.1%	3.5%	14,209	42.7%	14,437	43.1%	-1.6%	569	1.7%	629	1.0 %	-9.5%	5,602	16.9%	5,990	17.9%	-6.5%
Cabarrus	75,010	73,820	28,050	37.4%	27,062	36.7%	3.7%	33,316	44.4%	33,144	44.9%	0.5%	1,253	1.7%	1,239	1.7%	1.1%	12,391	16.5%	12,375	16.8%	0.1%
Caldwell	30,658	30,856	,		11,136	36.1%	1.2%	13,749	44.8%	13,948	45.2%	-1.4%	630	2.1%	626	2.0%	0.6%	5,006	16.3%	5,146	16.7%	-2.7%
Camden	4,053	4.023	1,530	37.7%	1,478	36.7%	3.5%	1,997	49.3%	2,002	49.8%	-0.2%	117	2.9%	111	2.8%	5.4%	409	10.1%	432	10.7%	-5.3%
Carteret	28,886	29,066	12,038	41.7%	12,022	41.4%	0.1%	12,752	44.1%	12,849	44.2%	-0.8%	633	2.2%	675	2.3%	-6.2%	3,463	12.0%	3,520	12.1%	-1.6%
Caswell	8,749	8,858		36.8%	3,149	35.5%	2.3%	3,609	41.3%	3,680	41.5%	-1.9%	198	2.3%	200		-1.0%	1,720	19.7%	1,829	20.6%	-6.0%
Catawba	69,535	69,708	· · · · · ·	40.1%	27,542	39.5%	1.2%	29,602	42.6%	29,840	42.8%	-0.8%	1,163	1.7%	1,157	1.7%	0.5%	10,889	15.7%	11,169	16.0%	-2.5%
Chatham	27,149	27,131		38.1%	10,116	37.3%	2.2%	12,519	46.1%	12,501	46.1%	0.1%	472	1.7%	428	1.6%	10.3%	3,822	14.1%	4,086	15.1%	-6.5%
Cherokee	9,799	9,737	3,476	35.5%	3,342	34.3%	4.0%	4,884	49.8%	4,970	51.0%	-1.7%	138	1.4%	155	1.6%	-11.0%	1,301	13.3%	1,270	13.0%	2.4%
Chowan	5,979	5,914	2,087	34.9%	2,013	34.0%	3.7%	2,445	40.9%	2,483	42.0%	-1.5%	143	2.4%	139	2.4%	2.9%	1,304	21.8%	1,279	21.6%	2.0%
Clay	3,997	4,010	1,415	35.4%	1,427	35.6%	-0.8%	2,101	52.6%	2,105	52.5%	-0.2%	81	2.0%	73	1.8%	11.0%	400	10.0%	405	10.1%	-1.2%
Cleveland	38,104	38,538	13,999	36.7%	13,755	35.7%	1.8%	16,050	42.1%	16,273	42.2%	-1.4%	639	1.7%	638	1.7%	0.2%	7,416	19.5%	7,872	20.4%	-5.8%
Columbus	19,896	20,186	6,836	34.4%	6,721	33.3%	1.7%	7,346	36.9%	7,475	37.0%	-1.7%	365	1.8%	353	1.7%	3.4%	5,349	26.9%	5,637	27.9%	-5.1%
Craven	38,612	38,640	14,549	37.7%	14,368	37.2%	1.3%	16,600	43.0%	16,532	42.8%	0.4%	1,113	2.9%	1,215	3.1%	-8.4%	6,350	16.4%	6,525	16.9%	-2.7%
Cumberland.	111,123	109,878	42,820	38.5%	41,904	38.1%	2.2%	37,857	34.1%	37,504	34.1%	0.9%	4,549	4.1%	4,503	4.1%	1.0%	25,897	23.3%	25,967	23.6%	-0.3%
Currituck	9,293	9,100	3,660	39.4%	3,532	38.8%	3.6%	4,404	47.4%	4,384	48.2%	0.5%	227	2.4%	232	2.5%	-2.2%	1,002	10.8%	952	10.5%	5.3%
Dare	16,829	16,621	7,828	46.5%	7,616	45.8%	2.8%	6,811	40.5%	6,759	40.7%	0.8%	387	2.3%	416	2.5%	-7.0%	1,803	10.7%	1,830	11.0%	-1.5%
Davidson	66,862	66,747	25,131	37.6%	24,511	36.7%	2.5%	29,569	44.2%	29,934	44.8%	-1.2%	1,219	1.8%	1,110	1.7%	9.8%	10,943	16.4%	11,192	16.8%	-2.2%
Davie	17,283	17,162	6,289	36.4%	6,185	36.0%	1.7%	8,524	49.3%	8,556	49.9%	-0.4%	293	1.7%	287	1.7%	2.1%	2,177	12.6%	2,134	12.4%	2.0%
Duplin	20,479	20,939	6,512	31.8%	6,316	30.2%	3.1%	7,213	35.2%	7,239	34.6%	-0.4%	389	1.9%	381	1.8%	2.1%	6,365	31.1%	7,003	33.4%	-9.1%
Durham	121,825	118,522	55,205	45.3%	52,671	44.4%	4.8%	37,248	30.6%	36,261	30.6%	2.7%	2,629	2.2%	2,600	2.2%	1.1%	26,743	22.0%	26,990	22.8%	-0.9%
Edgecombe	20,723	21,044	,	39.6%	8,145	38.7%	0.7%	5,323	25.7%	5,479	26.0%	-2.8%	365	1.8%	392	1.9%	-6.9%	6,837	33.0%	7,028	33.4%	-2.7%
Forsyth	149,660	148,316	62,332		61,111	41.2%	2.0%	56,036	37.4%	55,937	37.7%	0.2%	2,826	1.9%	2,726	1.8%	3.7%	28,466	19.0%	28,542	19.2%	-0.3%
Franklin	21,642	21,427	7,677	35.5%	7,465	34.8%	2.8%	9,175	42.4%	9,144	42.7%	0.3%	510	2.4%	517	2.4%	-1.4%	4,280	19.8%	4,301	20.1%	-0.5%
Gaston	83,437	83,405	32,460	38.9%	31,982	38.3%	1.5%	33,856	40.6%	34,155	41.0%	-0.9%	1,396	1.7%	1,426	1.7%	-2.1%	15,725	18.8%	15,842	19.0%	-0.7%
Gates	3,914	3,975	1,363	34.8%	1,347	33.9%	1.2%	1,735	44.3%	1,775	44.7%	-2.3%	96 50	2.5%	98	2.5%	-2.0%	720	18.4%	755	19.0%	-4.6%
Graham	3,011	3,168	1,092	36.3%	1,239	39.1%	-11.9%	1,440	47.8%	1,447	45.7%	-0.5%	50	1.7%	39	1.2%	28.2%	429	14.2%	443	14.0%	-3.2%
Granville	21,749	21,683	7,908	36.4%	7,707	35.5%	2.6%	8,527	39.2%	8,559	39.5%	-0.4%	544	2.5%	519 172		4.8%	4,770	21.9%	4,898	22.6%	-2.6%
Greene	6,624 211,293	6,683 209,598	2,227 91,764	33.6% 43.4%	2,211 90,246	33.1% 43.1%	0.7%	2,434	36.7% 35.7%	2,439	36.5% 35.9%	-0.2% 0.3%	142	2.1%	172	2.6%	-17.4% 0.0%	1,821 39,889	27.5% 18.9%	1,861 39,924	27.8% 19.0%	-2.1%
Guilford Halifax	211,293	209,598	7,654	43.4% 36.9%	,	43.1% 35.9%	1.7%	75,427 6,052	35.7% 29.2%	75,217 6 240	35.9% 29.9%	-3.2%	4,213 412	2.0%	4,211 404	2.0% 1.9%		/	18.9% 31.9%	39,924 6,746	32.3%	-0.1% -2.0%
Hamax Harnett	38,788	20,906 38,348		36.9% 34.5%	7,507 13,242	35.9% 34.5%	2.0% 1.1%	0,052 16,078	41.5%	6,249 15,831	41.3%	1.6%	1,199	3.1%	404 1,166	3.0%	2.0% 2.8%	6,611 8,129	21.0%	6,746 8,109	21.1%	0.2%
Haywood	24,272	38,348 24,161	9,898	34.5% 40.8%	9,738	34.5% 40.3%	1.1%	11,200	41.5%	15,831	46.4%	-0.2%	375	3.1% 1.5%	1,100 404	3.0% 1.7%	-7.2%	5,129 2,799	11.5%	8,109 2,797	11.6%	0.2%
Henderson	45,978	45,472	18,861	41.0%	18,631	41.0%	1.0%	21,164	46.1%	21,217	46.7%	-0.2%	802	1.5%	798	1.7%	0.5%	5,151	11.5%	4,826	10.6%	6.7%
Hertford	7,779	7,928	2,871	36.9%	2,892	36.5%	-0.7%	2,339	30.1%	2,419	30.5%	-3.3%	157	2.0%	198	2.4%	-18.2%	2,412	31.0%	2,425	30.6%	-0.5%
Hoke	15,176	14,790	4,867	32.1%	4,517	30.5%	7.7%	5,209	34.3%	2,419 5,041	34.1%	3.3%	725	4.8%	673	4.6%	7.7%	4,375	28.8%	4,559	30.8%	-4.0%
Hvde	1,827	1,877	735		767	40.9%	-4.2%	5,209 657	36.0%	660	35.2%	-0.5%	32	1.8%	40	2.1%	-20.0%	403	22.1%	4,339	21.8%	-1.7%
Iredell	67,658	66,809	26,256	38.8%	25,652	38.4%	2.4%	30,457	45.0%	30,183	45.2%	0.9%	1,177	1.7%	1,169	1.7%	0.7%	9,768	14.4%	9,805	14.7%	-0.4%
Jackson	13,260	13,168	II ′ I		5,565	42.3%	2.2%	5,672	42.8%	5,679		-0.1%	259	2.0%	287		-9.8%	1,644	12.4%	1,637	12.4%	0.4%
Julii Julii	10,200	10,100	.,,,,,	, /0	2,200	/0		2,072	-2.0 /0	2,077	/0	J.1 /U	207	2.0 /0	207	/0	× • • • • • • • • • • • • • • • • • • •	-,0-1-1		2,007		

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2012 AND 2011-Continued

	Total										Filing S	tatus										
	Returns I	Filed]	Married F	iling Jointly/												
	[Combi			Sin	0 '					g Widow(er)					Filing Sepa					of Househ		
	Filing	,	Tax year 201		Tax year 20			Tax year 20		Tax year 20		0./	Tax year		Tax year		0.4	Tax year		Tax year		
	Statuse Number of F	•	Dotuma	% of	Detuma	% of	%	Dotuma	% of	Dotumo	% of	% shangs	Returns	%	Dotuma	% of	%	Returns	% of	Returns	% of	%
County	2012	2011	Returns [#]	county	Returns [#]	of county	change 12/11	Returns [#]	county	Returns [#]	of county	change 12/11	[#]	of county	Returns [#]	of county	change 12/11	[#]	county	[#]	county	change 12/11
Johnston	67,550	66,652	23,860	35.3%	22,956	34.4%	3.9%	30,164	44.7%	30,139	45.2%	0.1%	1,485	2.2%	1,485	2.2%	0.0%	12,041	17.8%	12,072	18.1%	-0.3%
Jones	3,534	3,610	1,331	37.7%	1,336	37.0%	-0.4%	1,420	40.2%	1,457	40.4%	-2.5%	99	2.8%	86	2.4%	15.1%	684	19.4%	731	20.2%	-6.4%
Lee	24,193	24,354	8,448	34.9%	8,217	33.7%	2.8%	9,267	38.3%	9,325	38.3%	-0.6%	410	1.7%	405	1.7%	1.2%	6,068	25.1%	6,407	26.3%	-5.3%
Lenoir	23,656	24,210	8,843	37.4%	8,862	36.6%	-0.2%	7,843	33.2%	7,986	33.0%	-1.8%	539	2.3%	504	2.1%	6.9%	6,431	27.2%	6,858	28.3%	-6.2%
Lincoln	29,477	29,400	10,867	36.9%	10,593	36.0%	2.6%	14,107	47.9%	14,188	48.3%	-0.6%	512	1.7%	521	1.8%	-1.7%	3,991	13.5%	4,098	13.9%	-2.6%
Macon	13,748	13,726	5,559	40.4%	5,441	39.6%	2.2%	6,371	46.3%	6,423	46.8%	-0.8%	241	1.8%	253	1.8%	-4.7%	1,577	11.5%	1,609	11.7%	-2.0%
Madison Martin	7,799 8,610	7,765 8,826	2,998 3,245	38.4% 37.7%	2,941 3,264	37.9% 37.0%	1.9% -0.6%	3,793 3,158	48.6% 36.7%	3,833 3,214	49.4% 36.4%	-1.0% -1.7%	124 150	1.6% 1.7%	153 155	2.0% 1.8%	-19.0% -3.2%	884 2,057	11.3% 23.9%	838 2,193	10.8% 24.8%	5.5% -6.2%
McDowell	16,927	16,948	6,204	36.7%	6,055	35.7%	2.5%	7,645	45.2%	7,764	45.8%	-1.7%	301	1.7%	318	1.9%	-5.3%	2,777	16.4%	2,193	16.6%	-1.2%
Mecklenburg.	415,412	405,348	187,536	45.1%	180,743	44.6%	3.8%	140,826	33.9%	137,507	33.9%	2.4%	7,829	1.9%	7,835	1.9%	-0.1%	79,221	19.1%	79,263	19.6%	-0.1%
Mitchell	5,811	5,884	2,031	35.0%	2,075	35.3%	-2.1%	3,032	52.2%	3,044	51.7%	-0.4%	98	1.7%	101	1.7%	-3.0%	650	11.2%	664	11.3%	-2.1%
Montgomery.	9,505	9,582	3,281	34.5%	3,233	33.7%	1.5%	3,679	38.7%	3,763	39.3%	-2.2%	148	1.6%	115	1.2%	28.7%	2,397	25.2%	2,471	25.8%	-3.0%
Moore	37,426	37,243	14,382		14,119	37.9%	1.9%	16,927	45.2%	16,980	45.6%	-0.3%	894	2.4%	901	2.4%	-0.8%	5,223	14.0%	5,243	14.1%	-0.4%
Nash	39,428	40,019	15,359	39.0%	15,344	38.3%	0.1%	13,670	34.7%	13,922	34.8%	-1.8%	730	1.9%	730	1.8%	0.0%	9,669	24.5%	10,023	25.0%	-3.5%
New Hanover Northampton	87,820 7,239	86,397 7,486	42,258 2,642	48.1% 36.5%	41,060 2,687	47.5% 35.9%	2.9% -1.7%	32,209 2,229	36.7% 30.8%	31,995	37.0% 30.6%	-2.8%	1,755 130	2.0% 1.8%	1,830 139	2.1% 1.9%	-4.1% -6.5%	11,598	13.2% 30.9%	11,512 2,367	13.3% 31.6%	-5.4%
Onslow	53,254	51,616	20,006	30.5 % 37.6%	19,299	35.9%	3.7%	2,229	42.4%	2,293 21,595	41.8%	4.5%	2,917	5.5%	3,027	5.9%	-3.6%	2,238 7,770	14.6%	2,307 7,695	14.9%	1.0%
Orange	54,785	53,852	25,078	45.8%	24,451	45.4%	2.6%	22,160	40.4%	21,919	40.7%	1.1%	1,032	1.9%	1,018	1.9%	1.4%	6,515	11.9%	6,464	12.0%	0.8%
Pamlico	5,028	5,045	1,830	36.4%	1,869	37.0%	-2.1%	2,295	45.6%	2,311	45.8%	-0.7%	116	2.3%	123	2.4%	-5.7%	787	15.7%	742	14.7%	6.1%
Pasquotank	14,983	15,038	5,971	39.9%	5,831	38.8%	2.4%	5,656	37.7%	5,692	37.9%	-0.6%	379	2.5%	427	2.8%	-11.2%	2,977	19.9%	3,088	20.5%	-3.6%
Pender	20,417	20,118	7,395	36.2%	7,161	35.6%	3.3%	9,072	44.4%	8,992	44.7%	0.9%	463	2.3%	481	2.4%	-3.7%	3,487	17.1%	3,484	17.3%	0.1%
Perquimans	5,104	5,088	1,725	33.8%	1,728	34.0%	-0.2%	2,412	47.3%	2,412	47.4%	0.0%	134	2.6%	138	2.7%	-2.9%	833	16.3%	810	15.9%	2.8%
Person Pitt	15,518 63,991	15,700 63,747	5,830 26,662	37.6% 41.7%	5,934 26,503	37.8% 41.6%	-1.8% 0.6%	6,192 21,795	39.9% 34.1%	6,253 21,749	39.8% 34.1%	-1.0% 0.2%	297 1,361	1.9% 2.1%	297 1,316	1.9% 2.1%	0.0% 3.4%	3,199 14,173	20.6% 22.1%	3,216 14,179	20.5% 22.2%	-0.5% 0.0%
Polk	7,865	7,902	3,263	41.7%	3,228	40.9%	1.1%	3,626	46.1%	3,646	46.1%	-0.5%	1,361	1.8%	1,316	1.7%	3.4%	836	10.6%	893	11.3%	-6.4%
Randolph	56,276	56,541	20,619	36.6%	20,330	36.0%	1.4%	24,925	44.3%	25,016	44.2%	-0.4%	969	1.7%	932	1.6%	4.0%	9,763	17.3%	10,263	18.2%	-4.9%
Richmond	17,606	17,682	6,348	36.1%	6,230	35.2%	1.9%	5,890	33.5%	5,955	33.7%	-1.1%	279	1.6%	274	1.5%	1.8%	5,089	28.9%	5,223	29.5%	-2.6%
Robeson	45,379	46,073	15,347	33.8%	14,961	32.5%	2.6%	12,574	27.7%	12,770	27.7%	-1.5%	774	1.7%	739	1.6%	4.7%	16,684	36.8%	17,603	38.2%	-5.2%
Rockingham.	37,014	37,148	14,010	37.9%	13,748	37.0%	1.9%	15,406	41.6%	15,664	42.2%	-1.6%	749	2.0%	758	2.0%	-1.2%	6,849	18.5%	6,978	18.8%	-1.8%
Rowan	55,093	55,054	21,000	38.1%	20,723	37.6%	1.3%	23,177	42.1%	23,338	42.4%	-0.7%	946	1.7%	904	1.6%	4.6%	9,970	18.1%	10,089	18.3%	-1.2%
Rutherford Sampson	23,721 26,029	24,020 25,554	8,660 8,104	36.5% 31.1%	8,568 7,881	35.7% 30.8%	1.1% 2.8%	10,972 8,881	46.3% 34.1%	11,081 8,968	46.1% 35.1%	-1.0% -1.0%	388 477	1.6% 1.8%	422 471	1.8% 1.8%	-8.1% 1.3%	3,701 8,567	15.6% 32.9%	3,949 8,234	16.4% 32.2%	-6.3% 4.0%
Scotland	13,457	13,770	4,616	34.3%	4,592	33.3%	0.5%	4,234	31.5%	4,281	31.1%	-1.0 %	185	1.4%	180	1.3%	2.8%	4,422	32.9%	4,717	34.3%	-6.3%
Stanly	24,013	23,897	9,312	38.8%	9,045	37.8%	3.0%	10,762	44.8%	10,831	45.3%	-0.6%	400	1.7%	447	1.9%	-10.5%	3,539	14.7%	3,574	15.0%	-1.0%
Stokes	18,369	18,344	7,031	38.3%	6,787	37.0%	3.6%	8,833	48.1%	8,962	48.9%	-1.4%	279	1.5%	311	1.7%	-10.3%	2,226	12.1%	2,284	12.5%	-2.5%
Surry	27,614	27,928	10,255	37.1%	10,026	35.9%	2.3%	12,768	46.2%	13,001	46.6%	-1.8%	456	1.7%	474	1.7%	-3.8%	4,135	15.0%	4,427	15.9%	-6.6%
Swain	6,678	6,633	2,789	41.8%	2,688	40.5%	3.8%	2,359	35.3%	2,325	35.1%	1.5%	152	2.3%	149	2.2%	2.0%	1,378	20.6%	1,471	22.2%	-6.3%
Transylvania.	12,522	12,504	4,988	39.8%	4,878	39.0%	2.3%	6,072	48.5%	6,140	49.1%	-1.1%	182	1.5%	199	1.6%	-8.5%	1,280	10.2%	1,287	10.3%	-0.5%
Tyrrell Union	1,437 80,747	1,481 78,927	507 28,486	35.3% 35.3%	513 27,232	34.6% 34.5%	-1.2% 4.6%	500 40,031	34.8% 49.6%	516 39,508	34.8% 50.1%	-3.1% 1.3%	30 1,514	2.1% 1.9%	29 1,443	2.0% 1.8%	3.4% 4.9%	400 10,716	27.8% 13.3%	423 10,744	28.6% 13.6%	-5.4% -0.3%
Vance	17,203	17,293	6,053	35.2%	5,977	34.6%	1.3%	5,062	29.4%	5,168	29.9%	-2.1%	346	2.0%	364	2.1%	-4.9%	5,742	33.4%	5,784	33.4%	-0.7%
Wake	409,726	400,774	175,485		169,794		3.4%	167,951	41.0%	164,672	41.1%	2.0%	7,880	1.9%	7,714	1.9%	2.2%	58,410	14.3%	58,594	14.6%	-0.3%
Warren	6,083	6,140	2,136	35.1%	2,125	34.6%	0.5%	1,878	30.9%	1,948	31.7%	-3.6%	123	2.0%	103	1.7%	19.4%	1,946	32.0%	1,964	32.0%	-0.9%
Washington	4,804	4,830	1,723	35.9%	1,661		3.7%	1,707	35.5%	1,744		-2.1%	73	1.5%	76		-3.9%	1,301	27.1%	1,349	27.9%	-3.6%
Watauga	17,498	17,188			8,070		3.5%	7,583	43.3%	7,557	44.0%	0.3%	289	1.7%	299	1.7%	-3.3%	1,277	7.3%	1,262	7.3%	1.2%
Wayne	44,755	44,730	16,704		16,412	36.7%	1.8%	16,322	36.5%	16,291	36.4%	0.2%	1,197	2.7%	1,280	2.9%	-6.5%	10,532	23.5%	10,747	24.0%	-2.0%
Wilkes Wilson	27,197 35,626	27,236 36,135			9,710 13,038	35.7% 36.1%	2.8% 0.5%	13,044 12,155	48.0% 34.1%	13,191 12,293	48.4% 34.0%	-1.1% -1.1%	431 671	1.6% 1.9%	452 691	1.7% 1.9%	-4.6% -2.9%	3,738 9,701	13.7% 27.2%	3,883 10,113	14.3% 28.0%	-3.7% -4.1%
Yadkin	35,626 15,397	30,135 15,502			5,617		1.5%	7,377	34.1% 47.9%	7,454		-1.1% -1.0%	671 254	1.6%	269	1.9%	-2.9% -5.6%	2,063	13.4%	2,162	28.0% 13.9%	-4.1% -4.6%
Yancey	6,714	6,713			2,290		0.4%	3,568	53.1%	3,630		-1.7%	123	1.8%	118	1.8%	4.2%	724	10.8%	675	10.1%	7.3%
Out-of State	410,764	372,390	163,541		146,232	39.3%	11.8%	185,933	45.3%	173,320		7.3%	22,220	5.4%	15,569	4.2%	42.7%	39,070	9.5%	37,269	10.0%	4.8%
Unknown	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Totals	4,295,490	4,223,322	1,728,476	40.2%	1,672,820	39.6%	3.3%	1,719,628	40.0%	1,701,807	40.3%	1.0%	101,501	2.4%	94,889	2.2%	7.0%	745,885	17.4%	753,806	17.8%	-1.1%

Source: 2012 and 2011 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from D-400 and D-400TC forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

County designation is based on the address reported on the North Carolina D-400 return at the time of filing. The D-400 form reported address may be that of the taxpayer, taxpayer's accountant, attorney, tax preparer, or other designee. The address reported on the D-400 return at the time of filing may not reflect the taxpayer's county/location of residence during the previous calendar (income) year for which the return is filed.

Out-of-state taxpayers include nonresidents, part-year, and full-year residents who filed the D-400 form using a non-North Carolina address; similarly, specific county designation data may include information attributable to nonresident and part-year resident taxpayers who did not reside in the county during the previous calendar (income) year, but who filed the D-400 form using a North Carolina address.

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2012 AND 2011

TABLE C4. II	NDIVIDUAL INCO	ME TAX: DISTRI	BUTION OF NE	T TAX L	ABILITY BY FIL	ING ST	ATUS BY C	OUNTY FOR	IAX YEA													
	Total										iling Sta	tus										
	Net Tax Liability	y			_					ng Jointly/												
	[Combined				ngle				lifying W						ng Separately				ead of Ho			
	Filing		Tax year 2012		Tax year 2011			Tax year 201		Tax year 2011			Tax year 20		Tax year 201			Tax year 2012		Tax year 2011		
	Statuses]		Net	%	Net	%	%	Net	%	Net	%	%	Net	%	Net	%	%	Net	%	Net	%	%
G	Net Tax [\$]	Net Tax [\$] 2011	Tax	of	Tax	of	change	Tax	of	Tax	of	change	Tax	of	Tax	of	change	Tax	of	Tax	of	change
County	2012		[\$]	county	[\$]	county	12/11	[\$]	county	[\$]	county	12/11		county	[\$]	county	12/11	[\$]	county		county	12/11
Alamance	126,624,942	126,013,834	28,202,964	22.3%	26,539,937	21.1%	6.3%	86,762,288		88,010,465	69.8%	-1.4%	2,145,341	1.7%	2,203,622	1.7%	-2.6%	9,514,349	7.5%	9,259,810	7.3%	2.7%
Alexander	23,448,078	23,902,387	4,941,302 1,155,359	21.1%	4,937,243 1,089,844	20.7% 20.2%	0.1%	16,871,177		17,336,595 3,978,784	72.5% 73.6%	-2.7% 1.4%	302,552 67,879		297,578 71,442	1.2%	1.7% -5.0%	1,333,047 245,926	5.7% 4.5%	1,330,971	5.6%	0.2%
Alleghany	5,501,990	5,404,671 10,284,462		21.0% 26.7%	2,705,144	26.3%	6.0% 0.1%	4,032,826 5,710,263	: 1	6,037,530	58.7%	-5.4%	242,371		71,442 184,474	1.3% 1.8%	-5.0% 31.4%		14.4%	264,601 1,357,314	4.9% 13.2%	-7.1% 7.7%
Anson	10,121,721 14,547,425	10,284,462	2,706,800 3,331,603	20.7%	2,705,144 3,147,599	20.5%	5.8%	5,/10,263 10,144,144	:	10,108,188	71.3%	0.4%	395,128		256,318	1.8%	54.2%	1,462,287 676,550	4.7%	658,801	4.6%	2.7%
Ashe	8,009,758	8,233,174	1,995,540	24.9%	1,848,690	22.5%	7.9%	5,525,578		5,748,248	69.8%	-3.9%	139,151		247,334	3.0%	-43.7%	349,489	4.7%	388,902	4.0%	-10.1%
Beaufort	34,450,249	34,336,074	6,854,981	19.9%	6,912,979	20.1%	-0.8%	24,693,795		24,537,463	71.5%	0.6%	560,186		593,297		-5.6%	2,341,287	6.8%	2,292,335	6.7%	2.1%
Bertie	8,593,317	8,783,648	2,090,158	24.3%	2,017,395	23.0%	3.6%	5,042,462	: .	5,283,239	60.1%	-4.6%	189,549		175,060	2.0%	8.3%	1,271,148	14.8%	1,307,954	14.9%	-2.8%
Bladen	17,225,645	16,964,456	3,728,657	21.6%	3,613,973		3.2%	10,978,546		10,926,859		0.5%	380,754		370,802		2.7%	2,137,688	12.4%	2,052,822	12.1%	4.1%
Brunswick	85,172,385	83,001,897	17,372,761	20.4%	16,947,286	20.4%	2.5%	62,109,872		60,149,456	72.5%	3.3%	1,439,531		1,669,297	2.0%	-13.8%	4,250,221	5.0%	4,235,858	5.1%	0.3%
Buncombe	236,235,597	220,621,696	63,230,203	26.8%	56,750,207	25.7%	11.4%	157,908,830		149,785,603	67.9%	5.4%	2,996,888		2,615,490		14.6%	12,099,676	5.1%	11,470,396	5.2%	5,5%
Burke	50,995,639	50,996,733	11,292,309	22.1%	10,856,894	21.3%	4.0%	34,912,518	: 1	35,297,234	69.2%	-1.1%	879,405		936,946	1.8%	-6.1%	3,911,407	7.7%	3,905,659	7.7%	0.1%
Cabarrus	186,749,959	180,359,980	32,982,317	17.7%	31,234,920	17.3%	5.6%	140,275,909	75.1%	136,368,403	75.6%	2.9%	2,140,730	1.1%	2,063,882	1.1%	3.7%	11,351,003	6.1%	10,692,775	5.9%	6.2%
Caldwell	48,728,548	49,240,575	10,943,221	22.5%	10,529,825	21.4%	3.9%	33,640,140	69.0%	34,566,622	70.2%	-2.7%	814,232	1.7%	838,663	1.7%	-2.9%	3,330,955	6.8%	3,305,465	6.7%	0.8%
Camden	6,625,685	6,708,947	1,317,875	19.9%	1,291,715	19.3%	2.0%	4,854,087	73.3%	4,964,668	74.0%	-2.2%	114,005	1.7%	117,076	1.7%	-2.6%	339,718	5.1%	335,488	5.0%	1.3%
Carteret	56,327,618	55,672,404	12,398,763	22.0%	12,219,108	21.9%	1.5%	40,169,699	71.3%	39,527,458	71.0%	1.6%	897,136	1.6%	1,146,326	2.1%	-21.7%	2,862,020	5.1%	2,779,512	5.0%	3.0%
Caswell	11,733,561	11,780,573	2,908,000	24.8%	2,793,073	23.7%	4.1%	7,518,480	64.1%	7,660,771	65.0%	-1.9%	228,291	1.9%	214,459	1.8%	6.4%	1,078,790	9.2%	1,112,270	9.4%	-3.0%
Catawba	153,253,893	152,187,928	32,473,598	21.2%			3.8%	109,978,270		110,690,961	72.7%	-0.6%	2,270,763		2,071,834		9.6%	8,531,262	5.6%	8,126,948		5.0%
Chatham	87,189,864	82,307,080	15,452,922	17.7%	14,479,805		6.7%	67,016,600	: 1	63,253,230		5.9%	1,311,934		1,158,843		13.2%	3,408,408	3.9%	3,415,202		-0.2%
Cherokee	11,376,482	11,253,095	2,538,486	22.3%	2,431,709	21.6%	4.4%	8,002,182		7,984,578	71.0%	0.2%	134,842		189,570	1.7%	-28.9%	700,972	6.2%	647,238	5.8%	8.3%
Chowan	10,871,132	12,850,759	1,819,713	16.7%	1,835,580	14.3%	-0.9%	8,251,334		10,284,383	80.0%	-19.8%	162,819		139,273	1.1%	16.9%	637,266	5.9%	591,523	4.6%	7.7%
Clay	4,706,728	4,698,481	1,124,160	23.9%	1,016,370	21.6%	10.6%	3,351,481		3,419,270	72.8%	-2.0%	63,818		92,960	2.0%	-31.3%	167,269	3.6%	169,881	3.6%	-1.5%
Cleveland	60,500,402	61,299,793	13,555,540	22.4%	13,107,512		3.4%	41,339,274	1	42,491,778	69.3%	-2.7%	969,207		947,742	1.5%	2.3%	4,636,381	7.7%	4,752,761	7.8%	-2.4%
Columbus	27,422,658	35,448,572	6,106,739	22.3%	6,001,031	16.9%	1.8%	17,894,711	: 1	25,914,235	73.1%	-30.9%	476,832		467,354	1.3%	2.0%	2,944,376	10.7%	3,065,952	8.6%	-4.0%
Craven	75,186,493	75,142,835 180,353,489	15,849,368	21.1%	15,458,308	20.6%	2.5% 4.9%	53,391,419 113,577,083		53,831,870 115,290,315	71.6% 63.9%	-0.8% -1.5%	1,275,294 5,039,339		1,331,318 4,993,155	1.8%	-4.2% 0.9%	4,670,412	6.2%	4,521,339 17,240,771	6.0%	1.2%
Cumberland Currituck	180,988,070 12,097,971	12,157,714	44,920,547 2,977,592	24.6%	42,829,248 2,815,792	23.7% 23.2%	5.7%	8,294,888		8,578,520	70.6%	-3.3%	243,132		248,180	2.8% 2.0%	-2.0%	17,451,101 582,359	9.6% 4.8%	515,222	9.6% 4.2%	13.0%
Dare	31,470,036	31,578,935	8,585,909	27.3%	8,329,952	26.4%	3.1%	20,847,809		21,162,540	67.0%	-3.5%	569,754		591,253	1.9%	-3.6%	1,466,564	4.7%	1,495,190	4.2%	-1.9%
Davidson	122,911,026	121,390,412	25,696,311	20.9%			5.5%	87,069,794		87,182,310		-0.1%	1,811,725		1,667,282		8.7%	8,333,196	6.8%	8,177,083	6.7%	1.9%
Davie	45,228,450	43,192,654	8,690,087	19.2%	7,326,497	17.0%	18.6%	33,507,801		33,073,569	76.6%	1.3%	531,424		735,094		-27.7%	2,499,138	5.5%	2,057,494	4.8%	21.5%
Duplin	29,978,352	30,571,255	5,681,008	19.0%	5,509,050	18.0%	3.1%	19,440,225		20,402,759	66.7%	-4.7%	1,570,452		1,158,382	3.8%	35.6%	3,286,667	11.0%	3,501,064	11.5%	-6.1%
Durham	324,130,799	299,658,976	92,940,438	28.7%	84,368,320	28.2%	10.2%	202,247,678	•	188,279,405	62.8%	7.4%	5,731,825		5,389,228	1.8%	6.4%	23,210,858	7.2%	21,622,023	7.2%	7.3%
Edgecombe	26,848,601	32,768,629	6,259,542	23.3%	6,379,204	19.5%	-1.9%	16,257,827	: 1	22,072,235	67.4%	-26.3%	490,624	1.8%	587,039	1.8%	-16.4%	3,840,608	14.3%	3,730,151	11.4%	3.0%
Forsyth	404,183,842	385,399,060	86,980,414	21.5%	79,462,875	20.6%	9.5%	286,635,841	70.9%	275,908,887	71.6%	3.9%	6,296,460	1.6%	6,854,698	1.8%	-8.1%	24,271,127	6.0%	23,172,600	6.0%	4.7%
Franklin	38,503,475	37,952,251	8,133,794	21.1%	8,008,882	21.1%	1.6%	26,514,443	68.9%	26,062,500	68.7%	1.7%	809,373		855,889	2.3%	-5.4%	3,045,865	7.9%	3,024,980	8.0%	0.7%
Gaston	167,680,407	165,367,045	35,808,373	21.4%	34,416,336	20.8%	4.0%	116,480,618	69.5%	115,751,033	70.0%	0.6%	2,668,781	1.6%	2,705,273	1.6%	-1.3%	12,722,635	7.6%	12,494,403	7.6%	1.8%
Gates	4,215,239	4,346,541	940,689	22.3%	914,457	21.0%	2.9%	2,824,708	67.0%	2,936,686	67.6%	-3.8%	93,720	2.2%	105,327	2.4%	-11.0%	356,122	8.4%	390,071	9.0%	-8.7%
Graham	3,389,238	3,478,877	669,937	19.8%	737,234	21.2%	-9.1%	2,406,081		2,453,358	70.5%	-1.9%	46,378		34,446	1.0%	34.6%	266,842	7.9%	253,839	7.3%	5.1%
Granville	42,188,763	41,646,792	8,766,636	20.8%	8,433,817	20.3%	3.9%	28,693,099	•	28,614,635	68.7%	0.3%	917,293		838,084	2.0%	9.5%	3,811,735	9.0%	3,760,256	9.0%	1.4%
Greene	9,517,478	10,532,144	1,981,021	20.8%	2,880,463	27.3%	-31.2%	6,307,121		6,415,718	60.9%	-1.7%	169,068	1.8%	211,022	2.0%	-19.9%	1,060,268	11.1%	1,024,941	9.7%	3.4%
Guilford	540,249,167	515,128,985	118,663,910	22.0%	112,277,755	21.8%	5.7%	378,650,457		361,256,436	70.1%	4.8%	8,802,702		8,458,710	1.6%	4.1%	34,132,098	6.3%	33,136,084	6.4%	3.0%
Halifax	26,688,888	26,657,002	6,200,548	23.2%	5,909,572	22.2%	4.9%	16,320,507		16,320,910	61.2%	0.0%	536,675		529,992	2.0%	1.3%	3,631,158	13.6%	3,896,528	14.6%	-6.8%
Harnett	63,840,336	61,646,919	12,809,649	20.1%	12,506,569	20.3%	2.4%	44,367,651	: 1	42,622,033	69.1%	4.1%	1,367,038		1,489,293	2.4%	-8.2%	5,295,998	8.3%	5,029,024	8.2%	5.3%
Haywood	39,952,913	38,538,510	9,288,175	23.2%	8,966,305	23.3%	3.6%	28,124,209		27,033,571	70.1%	4.0%	467,345		560,535	1.5%	-16.6%	2,073,184	5.2%	1,978,099	5.1%	4.8%
Henderson	83,538,710 10,268,151	82,184,539 10,038,804	19,411,732 2,342,242	23.2%	18,565,877 2,272,181	22.6%	4.6% 3.1%	59,060,689 6,439,881		58,499,845 6,267,422	71.2% 62.4%	1.0% 2.8%	1,060,860 259,493		1,387,425 331,622	1.7% 3.3%	-23.5% -21.8%	4,005,429 1,226,535	4.8% 11.9%	3,731,392 1,167,579	4.5% 11.6%	7.3% 5.0%
Hertford Hoke	18,545,403	18,307,013	2,342,242 4,450,297	24.0%	2,272,181 4,063,790	22.6%	3.1% 9.5%	10,970,292		11,278,684	62.4%	-2.7%	259,493 677,114		603,771	3.3%	-21.8% 12.1%	1,226,535 2,447,700	13.2%	2,360,768	11.6%	5.0% 3.7%
Hvde	3,006,524	2,850,570	4,450,297 851,819	28.3%	4,063,790 788,243	27.7%	9.5% 8.1%	1,915,970		1,816,011	63.7%	5.5%	40,573		45,818	3.5% 1.6%	-11.4%	2,447,700 198,162	6.6%	2,360,768	7.0%	-1.2%
Iredell	188,086,835	180,556,700	34,332,617	18.3%	33,118,058	18.3%	3.7%	142,429,535		135,964,300	75.3%	4.8%	2,021,394		2,430,519	1.3%	-11.4 /6	9,303,289	4.9%	9,043,823	5.0%	2.9%
Jackson	20,365,772	20,558,569	5,072,045		5,151,052		-1.5%	13,840,953		13,985,810		-1.0%	383,725		400,327		-4.1%	1,069,049	5.2%	1,021,380		4.7%
	20,000,772	20,220,207	2,0.2,042	/0	2,121,022		200 / 0	20,0 10,700	50.0 /0	20,000,010	00.070	1 2.0 /0	202,720	2.57,0	.00,027	20,70	/0	2,000,040	J.= / 0	1,021,000	2.0 /0	/ 0

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2012 AND 2011-Continued

1.1222 0 11 1	Total		De 11011 OF 112		IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	21.10 512	AICSDI	COUNTIFOR	IAA ILA	RS 2012 AND 20	Filing Stat											
	Net Tax Liabilit	3 7					-	Mar	ried Filin	g Jointly/	rining Stat	us										
	[Combined	,		Sir	ngle				lifying W				Marr	ied Fili	ng Separately			н	ead of H	nicahold		
	Filing		Tax year 2012		Tax year 2011			Tax year 201		Tax year 201	1		Tax year 20:		Tax year 201	1		Tax year 2012		Tax year 2011		
	Statuses]		Net	%	Net	%	%	Net	%	Net	%	%	Net	%	Net	%	%	Net	%	Net	%	%
	Net Tax [\$]	Net Tax [\$]	Tax	of	Tax	of	change	Tax	of	Tax	of	change	Tax	of	Tax	of	change	Tax	of	Tax	of	change
County	2012	2011	[\$]	county	[\$]	county	12/11	[\$]	county	[\$]	county	12/11	[\$]	county	[\$]	county	12/11	[\$]	county	[\$]	county	12/11
Johnston	144,178,916	138,890,441	26,906,394	18.7%	26,140,503	18.8%	2.9%	105,150,149	72.9%	101,392,278	73.0%	3.7%	2,580,250	1.8%	2,295,251	1.7%	12.4%	9,542,123	6.6%	9,062,409	6.5%	5.3%
Jones	5,020,352	5,219,974	1,140,960	22.7%	1,147,929	22.0%	-0.6%	3,385,472	67.4%	3,561,726	68.2%	-4.9%	108,827	2.2%	99,424	1.9%	9.5%	385,093	7.7%	410,895	7.9%	-6.3%
Lee	45,281,873	42,274,770	8,997,776	19.9%	8,041,746	19.0%	11.9%	32,045,441	70.8%	29,952,614	70.9%	7.0%	584,961	1.3%	592,820	1.4%	-1.3%	3,653,695	8.1%	3,687,590	8.7%	-0.9%
Lenoir	37,891,795	38,709,983	8,148,733	21.5%	8,253,543	21.3%	-1.3%	25,633,475	67.6%	26,413,490	68.2%	-3.0%	709,479	1.9%	637,997	1.6%	11.2%	3,400,108	9.0%	3,404,953	8.8%	-0.1%
Lincoln	70,535,340	68,911,730	12,008,634	17.0%	11,433,303		5.0%	54,178,971		53,049,068	77.0%	2.1%	898,260	1.3%	856,865	1.2%	4.8%	3,449,475	4.9%	3,572,494	5.2%	-3.4%
Macon	20,503,774	21,108,384	4,985,219	24.3%	4,989,305		-0.1%	14,444,095		15,023,201	71.2%	-3.9%	273,897	1.3%	322,947	1.5%	-15.2%	800,563	3.9%	772,931	3.7%	3.6%
Madison	10,965,516	10,891,417	2,824,330	25.8%	2,658,041	: 1	6.3%	7,370,892	: 1	7,506,716	68.9%	-1.8%	166,558	1.5%	217,613	2.0%	-23.5%	603,736	5.5%	509,047	4.7%	18.6%
Martin	12,661,342	11,898,847	2,849,125	22.5%	2,690,631		5.9%	8,485,017		7,902,774	66.4%	7.4%	190,742	1.5%	175,732	1.5%	8.5%	1,136,458	9.0%	1,129,710	9.5%	0.6%
McDowell	24,556,412	24,285,482	5,598,687	22.8%	5,298,476		5.7%	16,608,380		16,722,000	68.9%	-0.7%	421,484	1.7%	403,842	1.7%	4.4%	1,927,861	7.9%	1,861,164	7.7%	3.6%
Mecklenburg.	1,472,816,329	1,329,831,402	344,792,178	23.4%	299,531,123		15.1%	1,030,688,043		937,828,674	70.5%	9.9%	21,872,756	1.5%	22,932,658 143,321	1.7%	-4.6% -11.7%	75,463,352	5.1%	69,538,947	5.2%	8.5%
Mitchell	8,400,391 13,336,025	8,884,445 14,673,230	1,789,709 2,632,702	21.3% 19.7%	1,819,864 4,029,182	: 1	-1.7% -34.7%	6,054,689 9,233,046	: 1	6,487,174 9,270,341	73.0% 63.2%	-6.7% -0.4%	126,566 205,053	1.5% 1.5%	160,699	1.6%	-11.7% 27.6%	429,427 1,265,224	5.1% 9.5%	434,086 1,213,008	4.9% 8.3%	-1.1% 4.3%
Montgomery Moore	94,549,798	87,051,223	19,383,673	20.5%	16,640,341		16.5%	69,092,744		64,830,151	74.5%	6.6%	1,667,939	1.8%	1,577,419	1.1% 1.8%	5.7%	4,405,442	4.7%	4,003,312	4.6%	10.0%
Nash	92,600,846	73,482,047	15,848,217	17.1%	15,432,086		2.7%	65,301,535		49,269,801	67.1%	32.5%	1,954,549	2.1%	1,648,210	2.2%	18.6%	9,496,545	10.3%	7,131,950	9.7%	33.2%
New Hanover	234,548,912	243,017,654	58,724,622	25.0%	53,149,241		10.5%	161,728,564		176,371,282		-8.3%	3,347,838	1.4%	3,692,009	1.5%	-9.3%	10,747,888	4.6%	9,805,122	4.0%	9.6%
Northampton	8,474,858	8,216,937	2,025,078	23.9%	1,988,817		1.8%	5,129,187		4,821,030	58.7%	6.4%	157,400	1.9%	147,970	1.8%	6.4%	1,163,193	13.7%	1,259,120	15.3%	-7.6%
Onslow	76,490,420	76,327,099	17,668,583	23.1%	17,062,754		3.6%	51,620,132		52,154,872	68.3%	-1.0%	2,275,590	3.0%	2,209,830	2.9%	3.0%	4,926,115	6.4%	4,899,643	6.4%	0.5%
Orange	231,170,350	216,624,522	42,653,805	18.5%	37,346,405		14.2%	174,443,413		164,818,255	76.1%	5.8%	3,711,999	1.6%	2,937,518	1.4%	26.4%	10,361,133	4.5%	11,522,344	5.3%	-10.1%
Pamlico	9,190,211	10,296,971	1,741,357	18.9%	1,832,458	17.8%	-5.0%	6,827,143	74.3%	7,809,371	75.8%	-12.6%	146,338	1.6%	189,294	1.8%	-22.7%	475,373	5.2%	465,848	4.5%	2.0%
Pasquotank	20,959,427	20,379,854	5,210,210	24.9%	4,715,349	23.1%	10.5%	13,660,534	65.2%	13,478,158	66.1%	1.4%	410,137	2.0%	480,952	2.4%	-14.7%	1,678,546	8.0%	1,705,395	8.4%	-1.6%
Pender	36,955,051	36,761,407	7,205,379	19.5%	7,468,328		-3.5%	26,521,039		26,224,651	71.3%	1.1%	695,240	1.9%	712,653		-2.4%	2,533,393	6.9%	2,355,775	6.4%	7.5%
Perquimans	7,561,467	7,622,856	1,468,609	19.4%	1,382,106		6.3%	5,499,934		5,616,461	73.7%	-2.1%	191,526	2.5%	192,790	2.5%	-0.7%	401,398	5.3%	431,499	5.7%	-7.0%
Person	26,383,913	26,688,101	6,223,892	23.6%	6,180,643	i	0.7%	17,240,076	: 1	17,757,398	66.5%	-2.9%	478,707	i	403,275	1.5%	18.7%	2,441,238	9.3%	2,346,785	8.8%	4.0%
Pitt	149,532,507	139,698,430	30,810,790	20.6%	28,639,973		7.6%	106,632,782		99,236,773	71.0%	7.5%	2,341,299	1.6%	2,171,712	1.6%	7.8%	9,747,636	6.5%	9,649,972	6.9%	1.0%
Polk	13,374,919	13,684,672	3,610,792	27.0%	3,268,611		10.5%	8,965,314		9,009,651	65.8%	-0.5%	242,315	1.8%	225,169	1.6%	7.6%	556,498	4.2%	1,181,241	8.6%	-52.9%
Randolph	97,827,515	95,789,282	20,245,155	20.7%	20,130,154	1	0.6% 5.5%	69,241,753 13,673,361		67,703,727	70.7%	2.3%	1,692,413		1,558,611		8.6% -6.7%	6,648,194	6.8%	6,396,790	6.7%	3.9%
Richmond Robeson	22,170,166 52,683,603	22,039,728 50,587,492	5,441,770 12,504,949	24.5% 23.7%	5,160,250 12,019,031		4.0%	30,615,729	: 1	13,779,725 29,365,048	62.5% 58.0%	-0.8% 4.3%	382,716 1,275,614	1.7% 2.4%	410,025 1,102,525	1.9% 2.2%	-6.7% 15.7%	2,672,319 8,287,311	12.1% 15.7%	2,689,728 8,100,888	12.2% 16.0%	-0.6% 2.3%
Rockingham.	64,224,627	63,772,383	13,564,535	21.1%	12,979,088		4.5%	44,728,828		44,559,287	69.9%	0.4%	1,113,657	1.7%	1,267,646	2.0%	-12.1%	4,817,607	7.5%	4,966,362	7.8%	-3.0%
Rowan	96,251,219	96,838,616	21,309,983	22.1%	20,176,600		5.6%	66,499,627		68,532,568	70.8%	-3.0%	1,458,922	1.5%	1,363,176	1.4%	7.0%	6,982,687	7.3%	6,766,272	7.0%	3.2%
Rutherford	32,650,236	33,645,949	6,855,020	21.0%	6,890,019		-0.5%	23,104,013		23,966,054	71.2%	-3.6%	438,385	1.3%	464,382	1.4%	-5.6%	2,252,818	6.9%	2,325,494	6.9%	-3.1%
Sampson	38,039,974	39,038,811	7,253,245	19.1%	7,102,172	•	2.1%	24,935,053		26,013,645	66.6%	-4.1%	589,211	1.5%	597,567	1.5%	-1.4%	5,262,465	13.8%	5,325,427	13.6%	-1.2%
Scotland	17,854,858	17,262,914	4,217,136	23.6%	4,012,145	23.2%	5.1%	11,058,330	61.9%	10,556,893	61.2%	4.7%	337,659	1.9%	289,610	1.7%	16.6%	2,241,733	12.6%	2,404,266	13.9%	-6.8%
Stanly	44,122,422	41,605,976	9,216,303	20.9%	8,545,980	20.5%	7.8%	30,374,461	68.8%	29,919,486	71.9%	1.5%	1,854,444	4.2%	596,276	1.4%	211.0%	2,677,214	6.1%	2,544,234	6.1%	5.2%
Stokes	33,615,510	32,650,404	6,954,262	20.7%	6,525,856	20.0%	6.6%	24,194,623	72.0%	23,650,042	72.4%	2.3%	408,494	1.2%	428,970	1.3%	-4.8%	2,058,131	6.1%	2,045,536	6.3%	0.6%
Surry	45,844,538	45,237,130	9,313,155	20.3%	8,849,078		5.2%	33,466,641		32,597,435	72.1%	2.7%	608,115	1.3%	1,122,681	2.5%	-45.8%	2,456,627	5.4%	2,667,936	5.9%	-7.9%
Swain	5,528,208	5,364,972	1,425,992	25.8%	1,385,391		2.9%	3,477,943		3,373,759	62.9%	3.1%	142,772	2.6%	124,612	2.3%	14.6%	481,501	8.7%	481,210	9.0%	0.1%
Transylvania.	20,229,973	20,391,458	4,815,714	23.8%	4,508,495		6.8%	14,364,234		14,562,604	71.4%	-1.4%	280,474	1.4%	653,283	3.2%	-57.1%	769,551	3.8%	667,076	3.3%	15.4%
Tyrrell	1,939,889	1,888,375	430,744	22.2%		21.2%	7.4%	1,283,713		1,257,943	66.6%	2.0%	34,090	1.8%	36,876	2.0%	-7.6% 19.5%	191,342	9.9%	192,526	10.2%	-0.6%
Union	256,462,605 24,294,308	237,115,050	30,955,396	12.1%	29,130,141 5,022,801		6.3% 3.7%	211,115,798		194,671,960	82.1%	8.4% 0.1%	3,179,035	1.2%	2,660,475	1.1% 2.5%	26.9%	11,212,376 3,214,247	4.4% 13.2%	10,652,474	4.5% 12.9%	5.3%
Vance	1,509,320,066	23,781,583 1,395,347,039	5,207,686 302,726,067	21.4% 20.1%	277,362,671		9.1%	15,110,824 1,110,310,182		15,101,535 1,030,454,437	63.5% 73.8%	7.7%	761,551 23,823,292	3.1% 1.6%	600,316 19,897,740	1.4%	26.9% 19.7%	72,460,525	4.8%	3,056,931 67,632,191	4.8%	7.1%
Wake Warren	6,388,085	6,526,570	1,732,633	27.1%	1,614,262		7.3%	3,447,103		3,705,676	56.8%	-7.0%	182,698	2.9%	147,346	2.3%	24.0%	1,025,651	16.1%	1,059,286	16.2%	-3.2%
Washington	6,400,382	6,208,137	1,490,241	23.3%	1,344,902	î	10.8%	4,123,368	: 1	4,077,821	65.7%	1.1%	102,138	1.6%	88,739	1.4%	15.1%	684,635	10.7%	696,675	11.2%	-1.7%
Watauga	35,386,225	35,557,998	7,942,432	22.4%	8,021,114		-1.0%	25,778,532		25,956,084	73.0%	-0.7%	444,592	1.3%	470,804	1.3%	-5.6%	1,220,669	3.4%	1,109,996	3.1%	10.0%
Wayne	72,231,530	71,753,156	16,084,389	22.3%	15,382,467		4.6%	47,937,774		48,259,387	67.3%	-0.7%	1,548,539	2.1%	1,615,952	2.3%	-4.2%	6,660,828	9.2%	6,495,350	9.1%	2.5%
Wilkes	49,576,316	45,466,008	11,052,822	22.3%	9,972,221		10.8%	35,291,974		32,438,068	71.3%	8.8%	513,083	1.0%	548,847	1.2%	-6.5%	2,718,437	5.5%	2,506,872	5.5%	8.4%
Wilson	62,800,059	63,675,736	13,220,934	21.1%	12,768,959	20.1%	3.5%	41,905,158	66.7%	43,054,682	67.6%	-2.7%	1,097,377	1.7%	1,054,817	1.7%	4.0%	6,576,590	10.5%	6,797,278	10.7%	-3.2%
Yadkin	26,978,299	26,310,093	5,234,753	19.4%	5,111,010	19.4%	2.4%	19,837,558	73.5%	19,262,093	73.2%	3.0%	353,266	1.3%	368,795	1.4%	-4.2%	1,552,722	5.8%	1,568,195	6.0%	-1.0%
Yancey	9,060,800	9,560,247	1,905,795	21.0%	1,898,548	•	0.4%	6,626,857		7,116,848	74.4%	-6.9%	135,587	1.5%	132,633	1.4%	2.2%	392,561	4.3%	412,218	4.3%	-4.8%
Out-of State	737,172,197	648,141,457	186,860,307	25.3%	158,852,773	24.5%	17.6%	482,157,213	65.4%	434,616,001	67.1%	10.9%	34,303,430	4.7%	25,635,580	4.0%	33.8%	33,851,247	4.6%	29,037,103	4.5%	16.6%
Unknown	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-			
Totals	10,036,468,569	9,509,515,787	2,192,039,543	21.8%	2,017,767,514	21.2%	8.6%	7,054,201,762	70.3%	6,742,448,101	70.9%	4.6%	186,026,169	1.9%	172,279,578	1.8%	8.0%	604,201,095	6.0%	577,020,594	6.1%	4.7%

Source: 2012 and 2011 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 and D-400TC forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

County designation is based on the address reported on the North Carolina D-400 return at the time of filing. The D-400 form reported address may be that of the taxpayer, taxpayer's accountant, attorney, tax preparer, or other designee. The address reported on the D-400 return at the time of filing may not reflect the taxpayer's county/location of residence during the previous calendar (income) year for which the return is filed.

Out-of-state taxpayers include nonresidents, part-year, and full-year residents who filed the D-400 form using a non-North Carolina address; similarly, specific county designation data may include information attributable to nonresident and part-year resident taxpayers who did not reside in the county during the previous calendar (income) year, but who filed the D-400 form using a North Carolina address.

TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2012 AND 2011

								FAGI 1	Level							
			< \$10,000			\$10,	000 - \$19,999			\$20	,000 - \$29,999			\$3	30,000 - \$39,999	
	Number of	Returns	Net Tax Lia	ability [\$]	Number of	Returns	Net Tax	Liability [\$]	Number of	Returns	Net Tax Li	ability [\$]	Number of	f Returns	Net Tax Liabi	lity [\$]
NCTI Level	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011
less than \$1	450,178	438,741			178,732	147,558			64,746	45,958			39,446	28,675		
1 - 2,000	124,673	130,101	5,605,790	5,636,339	77,470	93,395	1,427,075	1,588,933	15,342	16,113	515,388	534,585	7,973	7,719	330,996	333,403
2,001 - 4,000	79,377	82,930	13,270,348	13,941,582	85,918	98,117	5,375,327	6,001,907	17,583	19,074	1,606,270	1,631,938	7,266	7,191	960,026	975,359
4,001 - 6,000	32,559	31,728	8,984,909	8,706,654	105,908	114,406	19,289,891	20,605,621	24,780	28,031	3,425,283	3,509,772	7,231	7,283	1,605,009	1,648,270
6,001 - 10,000	8,956	8,818	3,502,883	3,450,796	181,535	184,153	69,530,995	70,453,999	84,623	94,395	21,540,376	23,452,967	17,560	17,883	6,381,959	6,427,912
10,001 - 10,625	22	77	12,029	42,791	21,437	21,211	11,889,104	11,832,855	15,898	17,601	6,067,535	6,752,041	3,399	3,635	1,576,420	1,638,605
10,626 - 12,750	42	189	28,496	121,676	50,747	49,515	34,551,846	33,712,408	66,465	71,137	31,873,333	34,742,721	15,332	16,070	7,979,766	8,270,336
12,751 - 15,000	41	138	33,233	103,961	34,443	32,890	28,009,998	26,728,484	72,289	75,970	48,536,921	51,584,917	22,387	24,256	14,060,203	15,131,736
15,001 - 17,000	24	74	20,736	67,567	1,988	1,845	1,913,571	1,772,688	75,920	76,082	66,436,017	66,880,227	26,106	27,639	19,595,976	20,719,119
17,001 - 20,000	31	90	33,498	95,977	234	356	258,555	384,788	85,274	83,732	91,647,304	90,447,674	50,553	53,578	47,072,304	50,250,516
20,001 - 21,250	10	30	12,902	35,991	21	53	26,541	66,593	24,563	23,932	31,136,695	30,406,624	24,989	26,158	27,461,460	28,969,699
21,251 - 25,000	23	94	31,133	129,384	24	110	32,975	145,492	46,277	43,867	66,906,953	63,350,490	76,407	77,983	101,459,452	104,240,698
25,001 - 30,000	26	79	44,175	130,319	29	62	49,052	102,278	688	761	1,160,627	1,274,830	103,459	100,359	176,742,764	171,300,893
30,001 - 40,000	24	105	50,834	219,042	21	48	47,729	100,262	81	166	166,302	347,789	42,063	39,263	87,336,625	81,486,910
40,001 - 50,000	19	45	48,942	121,589	16	32	44,075	88,842	31	44	89,944	124,625	62	159	174,353	438,129
50,001 - 60,000	13	19	44,928	60,402	8	17	28,755	61,825	16	19	56,218	61,463	21	48	74,729	170,094
60,001 - 75,000	15	29	63,801	113,918	11	8	50,729	36,517	7	25	30,368	107,360	19	31	80,043	138,656
75,001 - 80,000	5	7	24,499	33,699	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	4	7	14,837	32,894
80,001 - 100,000	10	19	60,918	100,741	4	12	28,412	69,419	6	7	34,306	43,069	12	11	73,257	66,468
100,001 - 120,000	3	18	16,327	129,896	(D)	4	(D)	22,345	0	3	0	23,810	4	7	28,513	42,469
120,001 - 160,000	6	27	40,419	243,585	0	7	0	73,333	3	7	29,375	77,502	4	5	45,765	46,872
160,001 - 200,000	11	17	138,761	185,808	0	(D)	0	(D)	4	(D)	52,162	(D)	(D)	4	(D)	48,903
200,001 or more	24	61	2,725,882	6,397,520	3	9	211,349	310,759	(D)	0	(D)	0	(D)	6	(D)	136,488
Totals: FAGI Level	696,092	693,436	34,795,443	40,069,237	738,549	743,808	172,765,979	174,159,348	594,596	596,924	371,311,377	375,354,404	444,297	437,970	493,054,457	492,514,429

-								FAGI	[.evel							
		\$40,0	00 - \$49,999			\$50,0	000 - \$59,999	11101	Lever	\$60,	000 - \$69,999			\$70	,000 - \$79,999	
	Number of	Returns	Net Tax Lia	bility [\$]	Number of	Returns	Net Tax	Liability [\$]	Number of	Returns	Net Tax Lia	ability [\$]	Number of	f Returns	Net Tax Liabi	lity [\$]
NCTI Level	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011
less than \$1	27,270	19,696			20,743	15,357			15,128	11,375			10,867	8,669		
1 - 2,000	5,206	4,901	234,789	230,229	4,065	3,686	189,146	178,112	3,208	2,646	149,087	128,032	2,433	2,130	118,308	105,308
2,001 - 4,000	4,353	4,083	623,126	605,819	3,120	2,955	464,036	458,239	2,463	2,054	369,273	323,857	1,877	1,515	284,523	243,242
4,001 - 6,000	4,289	3,997	1,074,598	1,012,484	3,000	2,696	767,946	706,088	2,188	1,957	569,354	528,964	1,584	1,343	414,327	366,564
6,001 - 10,000	9,444	8,782	3,908,725	3,695,854	5,839	5,392	2,492,988	2,324,970	4,363	3,571	1,865,042	1,566,396	3,297	2,498	1,406,350	1,094,330
10,001 - 10,625	1,565	1,482	843,713	797,096	922	912	512,394	508,961	705	594	396,542	336,215	475	403	263,466	227,697
10,626 - 12,750	5,711	5,329	3,509,463	3,281,340	3,427	3,182	2,171,976	2,028,919	2,318	2,019	1,469,775	1,299,740	1,687	1,395	1,071,861	898,822
12,751 - 15,000	6,995	6,847	5,137,287	5,024,698	4,068	3,637	3,081,522	2,776,442	2,590	2,264	1,981,552	1,759,610	1,871	1,513	1,430,811	1,186,955
15,001 - 17,000	7,626	7,605	6,515,926	6,487,960	3,822	3,638	3,377,909	3,234,222	2,472	2,187	2,221,405	1,994,948	1,780	1,368	1,591,600	1,238,900
17,001 - 20,000	14,450	14,934	14,381,139	14,819,861	6,626	6,310	6,836,093	6,525,485	4,119	3,704	4,303,740	3,899,446	2,806	2,314	2,939,129	2,460,392
20,001 - 21,250	7,133	7,407	8,014,063	8,237,600	3,206	3,120	3,699,329	3,610,707	1,883	1,631	2,227,829	1,926,440	1,280	1,061	1,509,154	1,258,581
21,251 - 25,000	27,855	29,625	35,578,862	37,825,970	12,126	12,014	16,028,354	15,810,617	6,136	5,660	8,208,188	7,566,171	4,049	3,456	5,423,328	4,665,901
25,001 - 30,000	51,403	54,948	82,276,763	88,062,323	20,486	21,703	33,084,197	34,858,680	10,698	10,163	17,376,468	16,546,020	5,848	5,448	9,592,936	8,957,932
30,001 - 40,000	124,634	125,333	273,269,401	273,786,022	66,923	73,142	144,137,792	157,126,129	30,608	31,983	65,485,710	68,349,880	16,760	16,229	36,083,153	34,887,688
40,001 - 50,000	21,847	20,063	60,178,907	55,302,404	82,845	82,248	236,136,173	233,618,741	57,180	62,756	161,708,784	177,160,735	26,346	28,348	74,129,986	79,714,405
50,001 - 60,000	58	102	197,502	358,791	11,018	9,822	37,941,521	33,761,153	55,543	54,591	194,951,501	191,064,948	50,250	53,678	175,829,907	187,659,277
60,001 - 75,000	26	60	111,208	252,927	59	121	252,950	502,223	6,561	5,876	27,239,975	24,428,248	41,600	40,203	176,705,523	170,155,540
75,001 - 80,000	5	12	26,117	58,304	3	9	15,366	41,772	23	31	120,122	155,710	76	122	390,200	616,898
80,001 - 100,000	13	24	77,681	142,915	12	36	69,741	214,397	27	53	162,172	316,543	53	97	308,406	560,994
100,001 - 120,000	6	7	52,365	50,460	7	13	49,899	95,877	11	8	81,325	58,214	20	29	146,518	196,933
120,001 - 160,000	(D)	11	(D)	107,651	4	4	44,359	41,572	7	6	66,580	54,142	11	16	100,120	147,263
160,001 - 200,000	3	(D)	39,826	(D)	(D)	5	(D)	59,747	6	5	76,021	62,256	(D)	10	(D)	127,464
200,001 or more	(D)	5	(D)	181,269	5	5	104,668	145,355	3	10	65,624	268,376	5	7	116,743	234,658
Totals: FAGI Level	319,892	315,253	496,051,461	500,321,977	252,326	250,007	491,458,359	498,628,408	208,240	205,144	491,096,069	499,794,891	174,975	171,852	489,856,349	497,005,744

TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2012 AND 2011-Continued

								FAGI I	Level							
		\$80,0	000 - \$89,999			\$90,0	00 - \$99,999			\$100	,000 -\$149,999			\$150,	000 - \$199,999	
	Number of	Returns	Net Tax Lia	bility [\$]	Number of	Returns	Net Tax	Liability [\$]	Number of	Returns	Net Tax Lia	ability [\$]	Number of	Returns	Net Tax Liab	ility [\$]
NCTI Level	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011
less than \$1	8,475	6,495			6,137	4,871			13,291	10,197			4,512	3,396		
1 - 2,000	1,845	1,668	87,712	85,989	1,550	1,335	75,444	65,223	3,877	3,512	195,252	177,735	1,780	1,768	88,392	85,808
2,001 - 4,000	1,337	1,188	206,710	188,186	1,015	837	160,494	137,871	2,456	2,084	421,529	355,465	919	934	159,866	162,378
4,001 - 6,000	1,147	1,028	292,686	273,580	824	707	218,866	194,267	1,926	1,629	555,218	468,086	691	602	201,942	176,455
6,001 - 10,000	2,298	1,805	976,154	795,151	1,618	1,313	695,554	591,595	3,292	2,707	1,510,297	1,251,078	993	967	466,160	456,865
10,001 - 10,625	335	240	183,450	135,928	261	184	146,812	106,119	446	365	263,069	221,124	143	118	85,649	72,106
10,626 - 12,750	1,228	948	770,023	613,779	765	633	490,805	412,606	1,564	1,257	1,056,769	858,368	432	383	296,013	264,827
12,751 - 15,000	1,288	976	982,973	759,096	924	701	708,191	547,905	1,600	1,331	1,291,413	1,076,336	407	364	333,909	298,687
15,001 - 17,000	1,272	959	1,128,377	872,046	819	615	725,854	559,965	1,508	1,186	1,398,319	1,115,961	389	289	366,014	271,945
17,001 - 20,000	1,932	1,476	2,008,792	1,563,995	1,309	1,004	1,357,030	1,062,910	2,221	1,740	2,411,420	1,882,795	505	442	548,313	485,227
20,001 - 21,250	838	669	971,223	789,200	553	360	638,213	425,548	982	744	1,186,122	895,825	224	163	271,302	202,616
21,251 - 25,000	2,729	2,081	3,653,390	2,814,873	1,751	1,338	2,337,100	1,800,366	2,952	2,190	4,039,016	3,023,907	630	515	881,610	713,385
25,001 - 30,000	4,165	3,382	6,852,205	5,569,824	2,737	1,881	4,455,077	3,086,879	4,307	3,162	7,163,364	5,328,077	855	650	1,436,225	1,091,641
30,001 - 40,000	10,179	9,094	22,048,098	19,728,235	6,677	5,258	14,398,117	11,446,126	10,070	7,085	22,086,603	15,569,815	1,723	1,254	3,764,145	2,729,948
40,001 - 50,000	13,930	13,643	39,202,136	38,352,989	8,476	7,499	23,976,604	21,275,456	12,735	9,028	36,417,214	26,022,283	1,848	1,283	5,289,068	3,669,463
50,001 - 60,000	23,330	25,432	81,374,163	88,534,988	11,203	11,273	39,092,336	39,325,897	15,923	12,545	56,551,364	44,780,924	2,177	1,563	7,694,992	5,532,926
60,001 - 75,000	59,178	61,211	257,340,519	265,229,712	36,563	39,545	160,039,489	172,936,340	33,807	30,391	149,853,483	135,146,161	4,108	2,585	17,988,217	11,400,599
75,001 - 80,000	8,322	7,682	43,156,700	39,693,539	17,339	17,650	87,393,673	88,943,364	17,698	18,046	90,079,423	91,630,292	1,697	1,001	8,569,440	5,053,288
80,001 - 100,000	2,217	2,089	12,524,421	11,884,449	18,902	17,965	106,612,778	101,299,253	102,225	105,055	610,406,374	626,047,228	8,964	5,573	53,277,949	33,401,700
100,001 - 120,000	19	57	138,425	413,080	39	72	288,720	514,538	64,000	65,285	468,772,631	477,596,453	14,254	11,809	105,664,699	88,080,822
120,001 - 160,000	16	15	142,487	129,677	15	30	147,421	279,051	17,763	18,393	154,525,406	160,228,789	54,804	56,594	527,715,736	545,224,392
160,001 - 200,000	3	7	38,913	89,842	(D)	11	(D)	137,162	50	117	614,545	1,416,284	12,474	13,529	148,557,717	160,589,160
200,001 or more	3	14	76,727	302,412	6	15	337,045	366,953	46	84	1,056,091	1,842,306	105	199	1,853,663	4,090,741
Totals: FAGI Level	146,086	142,159	474,156,284	478,820,570	119,483	115,097	444,295,623	445,515,394	314,739	298,133	1,611,854,922	1,596,935,292	114,634	105,981	885,511,021	864,054,979

	FAGI Level															
	\$200,000 - \$499,999				\$500,000 - \$999,999				\$1,000,000 or more				Totals: NCTI Level			
	Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]	
NCTI Level	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011
less than \$1	8,542	5,603			4,732	2,000			5,710	2,828			858,509	751,419		
1 - 2,000	3,539	3,382	159,277	157,979	1,285	1,174	56,766	57,202	1,246	1,107	66,025	57,956	255,492	274,637	9,299,447	9,422,833
2,001 - 4,000	1,632	1,640	282,461	286,744	566	585	99,765	104,110	702	558	123,391	98,655	210,584	225,745	24,407,145	25,515,352
4,001 - 6,000	1,017	1,086	300,684	321,831	401	416	118,538	124,011	481	384	143,563	113,539	188,026	197,293	37,962,814	38,756,186
6,001 - 10,000	1,447	1,366	676,036	637,344	672	652	318,872	304,452	716	620	339,002	293,876	326,653	334,922	115,611,393	116,797,585
10,001 - 10,625	184	166	112,752	102,324	67	72	41,386	44,684	104	89	63,633	55,090	45,963	47,149	22,457,954	22,873,636
10,626 - 12,750	550	504	380,124	349,543	199	214	139,723	148,222	299	240	208,059	168,677	150,766	153,015	85,998,032	87,171,984
12,751 - 15,000	496	508	409,851	420,063	188	186	155,891	151,865	260	260	218,009	216,061	149,847	151,841	106,371,764	107,766,816
15,001 - 17,000	354	363	335,986	347,157	132	136	127,536	131,164	212	162	202,523	157,057	124,424	124,148	105,957,749	105,850,926
17,001 - 20,000	501	515	550,585	569,079	186	178	206,915	198,789	300	251	337,241	280,080	171,047	170,624	174,892,058	174,927,014
20,001 - 21,250	201	212	245,631	260,066	52	47	64,755	58,193	115	87	144,043	107,754	66,050	65,674	77,609,262	77,251,437
21,251 - 25,000	558	530	782,867	741,994	183	171	261,522	238,933	302	246	429,190	349,828	182,002	179,880	246,053,940	243,418,009
25,001 - 30,000	649	654	1,088,745	1,118,581	196	152	337,714	258,372	332	273	573,783	470,236	205,878	203,677	342,234,095	338,156,885
30,001 - 40,000	1,151	1,018	2,534,556	2,247,781	256	275	571,286	613,394	500	394	1,110,391	884,259	311,670	310,647	673,090,742	669,523,280
40,001 - 50,000	963	923	2,772,958	2,649,399	217	237	639,363	683,801	392	324	1,147,835	940,172	226,907	226,632	641,956,342	640,163,033
50,001 - 60,000	907	792	3,247,040	2,821,683	159	163	570,831	587,570	280	254	1,013,699	923,764	170,906	170,318	598,669,486	595,705,705
60,001 - 75,000	1,404	1,149	6,167,701	5,102,942	217	210	961,909	951,602	351	317	1,573,498	1,422,564	183,923	181,758	798,444,869	787,909,553
75,001 - 80,000	473	393	2,412,227	1,973,345	71	64	370,391	336,322	85	79	441,445	412,913	45,804	45,106	233,028,984	228,998,096
80,001 - 100,000	2,314	1,622	13,608,782	9,616,049	201	206	1,222,695	1,243,911	320	258	1,956,605	1,572,169	135,277	133,027	800,401,568	786,579,305
100,001 - 120,000	3,065	1,792	22,505,543	13,166,354	139	148	1,035,256	1,092,789	241	211	1,838,899	1,618,344	81,809	79,463	600,621,401	583,102,384
120,001 - 160,000	11,527	6,859	111,948,575	67,388,971	247	210	2,379,226	2,021,877	381	340	3,720,194	3,316,351	84,784	82,518	800,848,273	779,308,381
160,001 - 200,000	26,727	24,712	340,035,228	315,273,264	203	171	2,582,671	2,151,805	251	246	3,200,362	3,157,478	39,733	38,840	495,345,053	483,371,820
200,001 or more	55,096	54,960	1,082,161,775	1,096,500,125	15,686	13,283	639,764,241	562,927,108	8,449	6,331	1,316,663,199	933,241,497	79,436	74,989	3,045,206,198	2,606,945,567
Totals: FAGI Level	123,297	110,749	1,592,719,384	1,522,052,618	26,255	20,950	652,027,252	574,430,176	22,029	15,859	1,335,514,589	949,858,320	4,295,490	4,223,322	10,036,468,569	9,509,515,787

(D)Summary information for this category has been combined with that of a preceding category to avoid disclosing specific taxpayer details in categories with low participation; categories containing combined data are italicized. All FAGI and NCTI level totals reflect data in its original class.

Source: 2012 and 2011 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 and D-400TC forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error. Net tax liability=residual tax liability after application of nonrefundable tax credits plus any portion of the refundable NC-EITC used to reduce computed tax liability.

TABLE E. TAX YEAR 2012: TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS

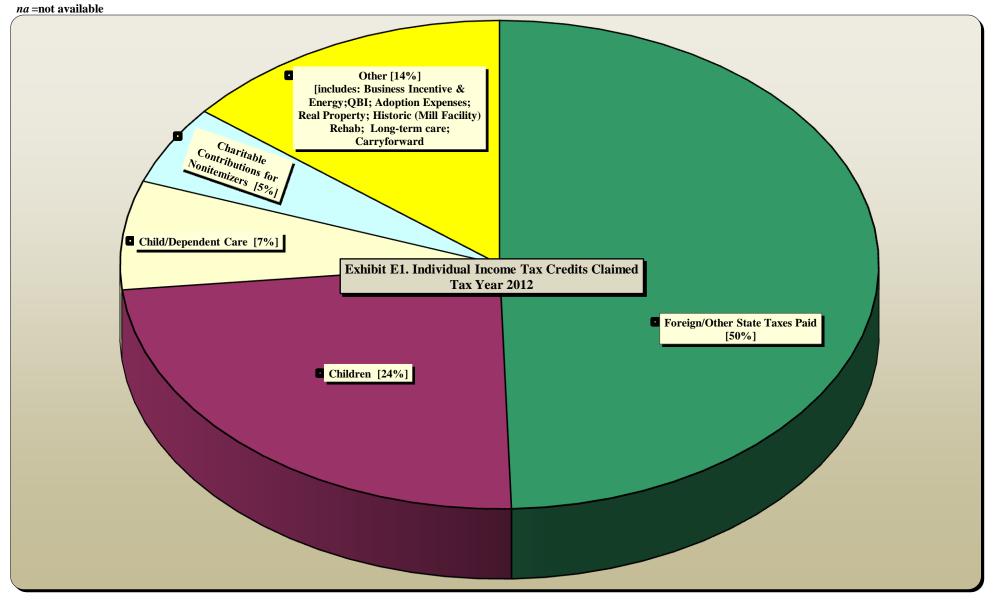
[excludes refundable Earned Income Tax Credit (EITC) information]

	All R	eturns	AGI < \$25,000		AGI \$25,00	00 - \$49,999	AGI \$50,000 - \$99,999		AGI \$100,000+	
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
Credit	Returns	Claimed [\$]	Returns	Claimed [\$]	Returns	Claimed [\$]	Returns	Claimed [\$]	Returns	Claimed [\$]
Foreign/Other State Taxes Paid	153,346	368,260,239	18,988	3,055,112	26,569	14,200,870	41,344	40,579,131	66,445	310,425,126
Child and Dependent Care	237,754	53,642,200	39,610	8,708,126	60,638	14,054,260	76,081	17,404,076	61,425	13,475,738
Qualified Business Investments	778	4,838,181	113	379,122	72	195,186	86	290,853	507	3,973,020
Children	1,073,096	177,368,804	478,444	77,237,153	328,737	57,245,104	265,712	42,854,608	203	31,939
Adoption Expenses Credit	1,214	3,885,997	51	83,763	191	272,589	572	1,583,855	400	1,945,790
Charitable Contributions for nonitemizers	355,728	39,012,618	177,959	15,756,247	111,176	13,694,680	59,983	8,658,942	6,610	902,749
Disabled Taxpayer, Dependent, or Spouse	27,488	1,731,794	18,532	1,340,560	7,863	324,660	991	53,206	102	13,368
Education Expenses Credit for Children										
with Disabilities	928	2,894,666	279	579,834	158	390,131	200	593,747	291	1,330,954
Real Property Donations	248	9,431,474	61	208,749	42	231,717	34	698,184	111	8,292,824
Historic Rehabilitation	787	8,214,848	na	222,341	na	286,334	na	1,471,230	na	6,234,943
Income-producing	237	2,681,465	na	65,540	na	107,798	na	405,285	na	2,102,842
Nonincome-producing	550	5,533,383	na	156,801	na	178,536	na	1,065,945	na	4,132,101
Historic Mill Facility Rehabilitation	41	4,535,707	na	3,305	na	12,272	na	45,928	na	4,474,202
Income-producing	20	4,312,275	na	1,659	na	165	na	32,637	na	4,277,814
Nonincome-producing	21	223,432	na	1,646	na	12,107	na	13,291	na	196,388
Long-term care insurance premiums	26,748	5,672,692	5,855	1,163,945	8,407	1,563,495	12,343	2,902,218	143	43,034
Other:	6,123	3,047,656	1,467	402,620	1,622	523,210	1,704	734,601	1,330	1,387,225
Dwelling units for handicapped	79	81,272	38	35,616	13	7,994	11	16,999	17	20,663
Property taxes on Farm machinery	2,494	1,443,288	277	143,337	382	166,460	842	471,326	993	662,165
Recycling oyster shells	267	19,307	71	7,205	80	2,229	70	6,178	46	3,695
Miscellaneous:	3,283	1,503,789	1,081	216,462	1,147	346,527	781	240,098	274	700,702
[includes Gleaned crops/poultry										
composting equipment/conservation										
tillage equipment]										
Carryforward of Prior Year Credits	1,366	29,391,460	233	3,852,747	208	1,306,866	388	4,006,617	537	20,225,230
Business Incentive and Energy Tax Credits*	4,362	32,086,291	186	132,150	337	191,494	945	1,158,319	2,894	30,604,328
Credits Claimed	-	744,014,627	-	113,125,774	-	104,492,868	-	123,035,515	-	403,360,470
Credits Not Taken**	-	104,035,771	-	56,850,980	-	9,082,177	-	9,309,335	-	28,793,279
Credits Taken	-	639,978,856	-	56,274,794	-	95,410,691	-	113,726,180	-	374,567,191

Credits Taken - 639,978,856 - 56,274,794 - 95,410,691 - 113,726,180 - 37
Source: 2012 individual income tax extract. Tax credit summaries are compiled from personal income tax information extracted from tax year 2012 D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Total figures for the number of returns are not listed because some taxpayers take more than one credit.

**Credits were not taken against tax because a taxpayer's liability was less than the amount of credits claimed or because of taxpayer error.



^{*}Includes credits available as incentive to new and expanding businesses or for investing in renewable energy property or low income housing. Individuals may claim these credits as shareholders in corporations, members of partnerships, and as sole proprietors.