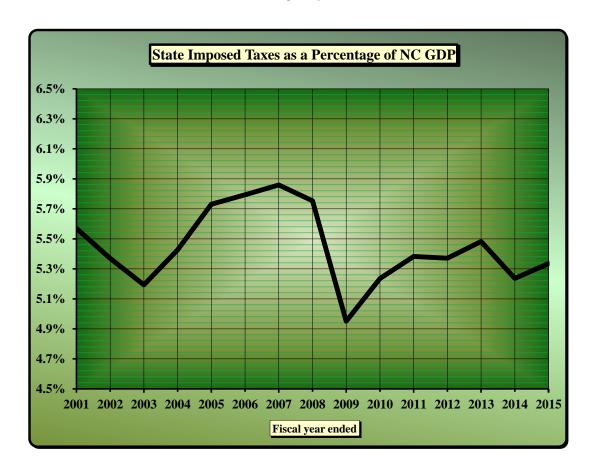
Statistical Abstract of North Carolina Taxes 2015







Statistical Abstract of North Carolina Taxes 2015

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 Financial Services Division, Revenue Research Section, based primarily on data recorded from individual and business tax forms in the Department's data systems.

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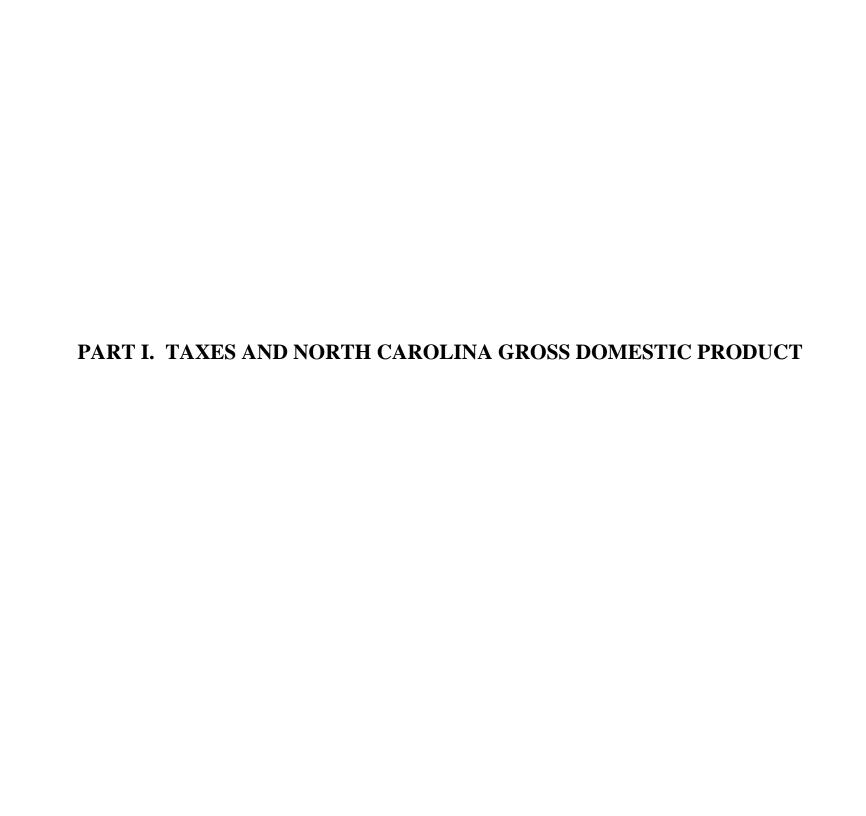


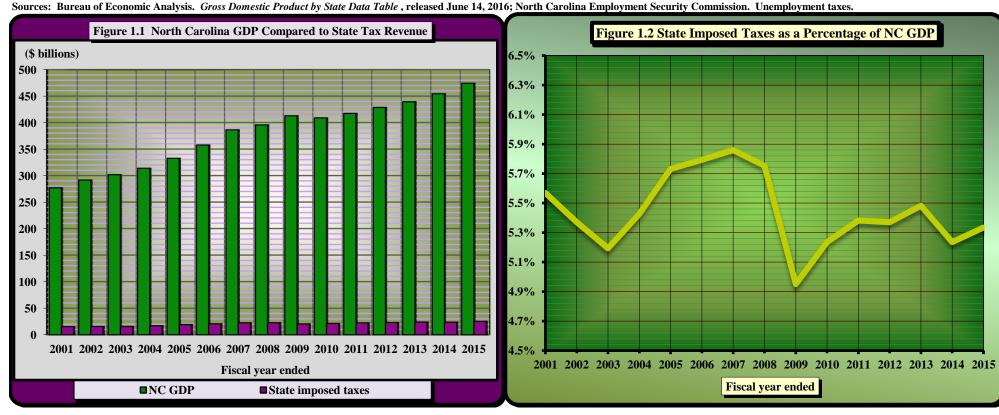
TABLE 1. STATE IMPOSED TAXES AS A PERCENTAGE OF NORTH CAROLINA GDP

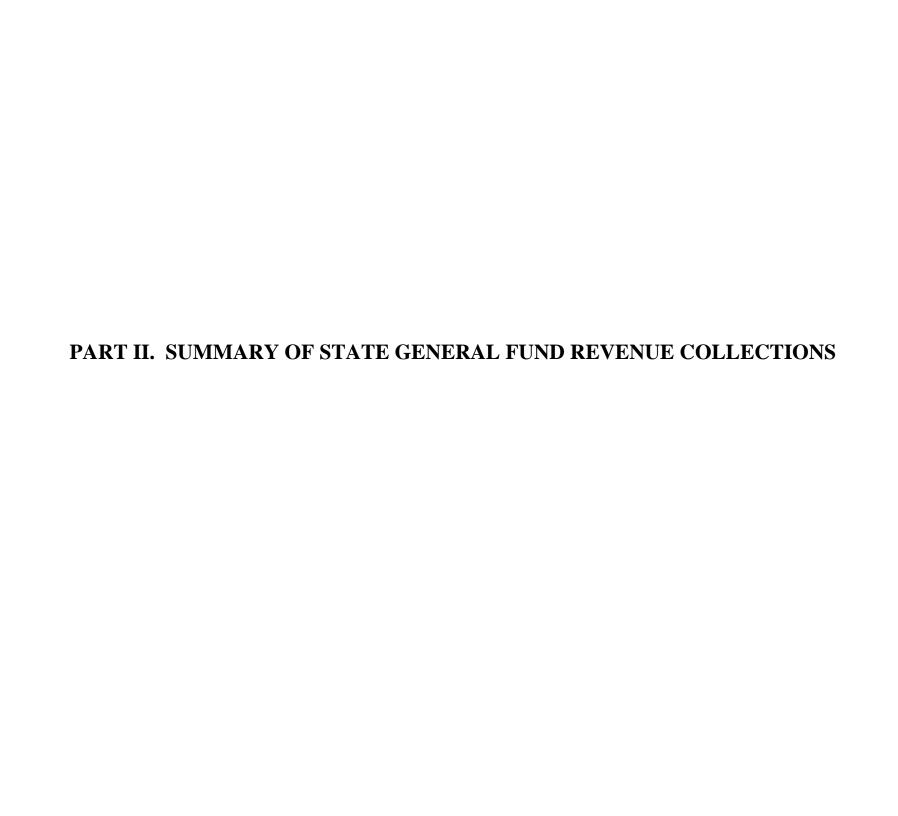
	NC GDP	†					
	[current doll	ars]	[Jul	y - June (fiscal	year basis)]		State
	[calendar year	basis]		Unemploy-			imposed
			General	ment	Total		taxes as
		Percent	tax	tax	tax		percent
	Amount	change	amount	amount	amount	Percent	of
Fiscal year	[\$]	%	[\$]	[\$]	[\$]	change	NC GDP
2000-2001	276,963,000,000	5.06%	15,060,521,397	363,694,451	15,424,215,848	2.24%	5.57%
2001-2002	291,540,000,000	5.26%	15,047,708,303	607,603,987	15,655,312,290	1.50%	5.37%
2002-2003	301,781,000,000	3.51%	15,274,873,627	398,632,751	15,673,506,378	0.12%	5.19%
2003-2004	313,917,000,000	4.02%	16,192,608,072	843,899,596	17,036,507,668	8.70%	5.43%
2004-2005	332,598,000,000	5.95%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.73%
2005-2006	357,711,000,000	7.55%	19,750,453,206	974,219,095	20,724,672,301	8.73%	5.79%
2006-2007	386,354,000,000	8.01%	21,693,543,544	943,707,097	22,637,250,640	9.23%	5.86%
2007-2008	395,708,000,000	2.42%	21,841,282,932	924,770,620	22,766,053,552	0.57%	5.75%
2008-2009	412,889,000,000	4.34%	19,587,322,067	854,488,282	20,441,810,349	-10.21%	4.95%
2009-2010	408,913,000,000	-0.96%	20,595,809,986	814,236,345	21,410,046,331	4.74%	5.24%
2010-2011	417,375,000,000	2.07%	21,464,738,702	1,000,330,096	22,465,068,798	4.93%	5.38%
2011-2012	428,731,000,000	2.72%	21,766,906,777	1,258,724,812	23,025,631,589	2.50%	5.37%
2012-2013	439,332,000,000	2.47%	22,807,425,837	1,277,126,110	24,084,551,946	4.60%	5.48%
2013-2014	454,450,000,000	3.44%	22,418,023,662	1,378,171,071	23,796,194,734	-1.20%	5.24%
2014-2015	474,355,000,000	4.38%	23,918,573,851	1,388,047,810	25,306,621,661	6.35%	5.33%

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.
† Measure of the market value of the final goods and services produced by the labor and property within the State.

The gross state product (GSP) series was

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.





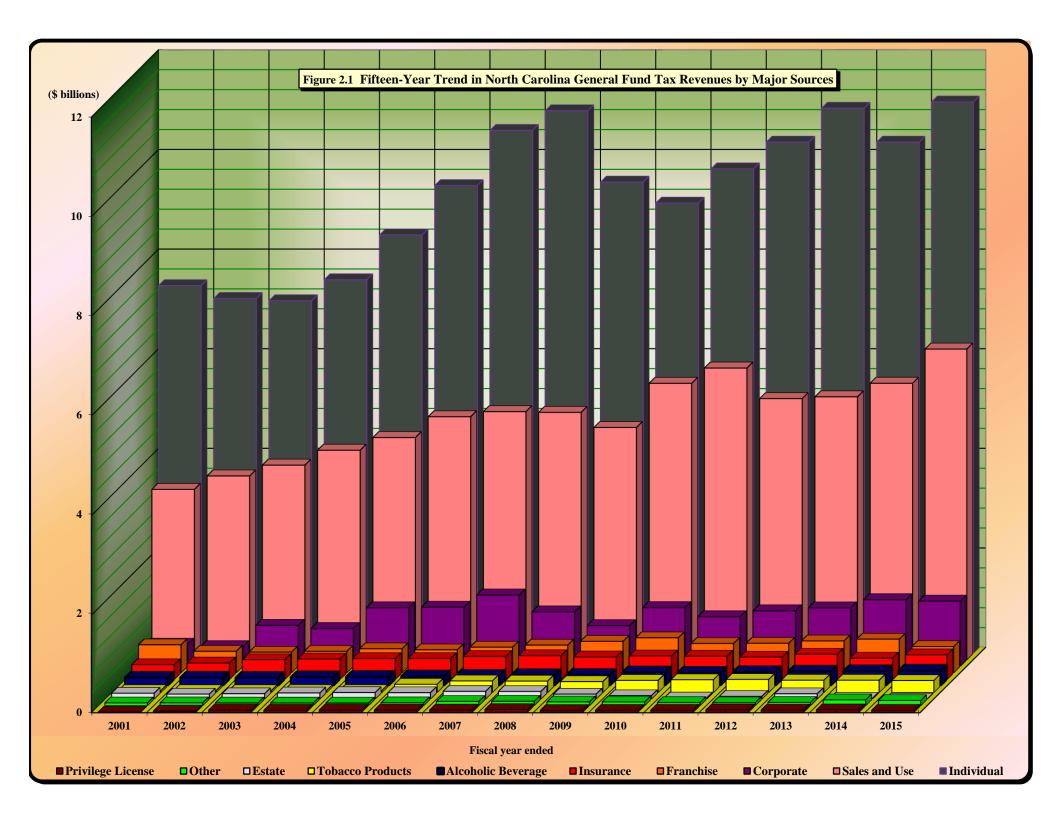


TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

		2. 51711	E GENERAL F	UND. IA.			CE			
	2000-200	01	2001-200	12	Fiscal Yes 2002-200		2003-200	14	2004-20	005
	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	123,165,443		104,750,885		112,504,407		128,479,443	0.85%	135,211,344	
Privilege License Tax			26,579,102		44,721,244		41,615,694		44,992,019	-
Tobacco Products Tax	′ ′		41,531,347		41,998,713		43,732,769		42,981,044	
Soft Drink Tax	51,202		1,855		41,220,713	0.2770	43,732,707	0.2770	42,701,044	0.20 / 0
Franchise Tax	580,431,850		446,270,680		429,128,005	3.01%	445,294,486	2.95%	498,681,391	3.05%
Income Taxes:	300,431,030	4.51 /0	440,270,000	3.30 70	427,120,003	3.01 /0	443,224,400	2.75 70	470,001,371	3.03 /0
Individual Income Tax	7,391,342,524	54.95%	7,134,629,832	52.81%	7.088.526.873	49.76%	7,509,898,086	49.82%	8,409,288,618	51.51%
Corporate Income Tax	460,315,086		409,322,540		840,499,824		776,964,847		1,193,529,164	I
Total income taxes	7,851,657,610		7,543,952,372		7,929,026,697		8,286,862,932		9,602,817,782	•
Sales and Use Tax	3,435,558,577		3,705,769,832		3,922,821,877		4,222,201,842		4,477,159,178	
Alcoholic Beverage Tax	172,698,910		174,644,725		170,896,552		182,392,509		189,308,658	
Gift Tax	′ ′		13,390,362		19,304,091		16,630,438		18,896,837	
Intangibles Tax			13,370,302	0.10 /0	17,304,071	0.17/0	10,030,430	0.11 /0	10,070,037	0.12/0
Freight Car Lines Tax			518,887	0.00%	379,551	0.00%	527,447	0.00%	351,890	0.00%
Insurance Tax			340,785,358		408,873,355		423,405,050		431,664,202	i
Piped Natural Gas Tax*			40,949,924		36,853,402		38,994,881	0.26%	35,081,603	
Real Estate Conveyance Tax**	' '	0.2070	40,949,924	0.30 76	30,033,402	0.2076	30,994,001	0.2076	33,001,003	0.2170
	- i	-	1 041 220	0.01%	- 1	-	- 1	-	- 1	•
White Goods Disposal Tax***	- 1	-	1,841,220		-	-	-	-	-	-
Scrap Tire Disposal Tax†		-	2,922,488	0.02%	- 1	-	- 1	-	- 1	•
Manufacturing Tax††	- 1	-	-	-	-	-	-	-	-	-
Solid Waste Disposal Tax†††	756.020	0.010/	-	0.010/	- 	0.010/	- 	0.000/	411.055	0.000/
Miscellaneous Tax Receipts	756,029		751,977		722,893	0.01%	589,383	0.00%	411,955 15,477,557,903	
Total Tax Revenue	12,573,059,410		12,444,661,014	92.11%	13,117,230,784	92.08%	13,830,726,874		-, , ,	94.80%
Total Non-tax Revenue & Transfers.	878,801,563	6.53%	1,065,344,378	7.89%	1,128,835,549	7.92%	1,242,615,142	8.24%	848,923,661	5.20%
Total General Fund Revenue	13,451,860,973	100.00%	13,510,005,392	100.00%	14,246,066,333		15,073,342,016	100.00%	16,326,481,563	100.00%
	2005-200	06	2006-20	0.7	Fiscal Yes 2007-200		2008-200	00	2009-20	10
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Courses of marianus				rercent	Amount	rercent	Amount	rercent	Amount	rercent
		of total		of total	r ¢ 1	of total	r¢1	of total		
Sources of revenue	[\$] 133 379 473	of total	[\$] 161 586 810	of total	[\$] 158 764 850	of total	[\$] 104 256 014	of total	[\$]	of total
Estate Tax	133,379,473	0.75%	161,586,810	0.83%	158,764,850	0.80%	104,256,014	0.54%	[\$] 71,905,766	of total 0.39%
Estate Tax Privilege License Tax	133,379,473 45,569,504	0.75% 0.25%	161,586,810 46,277,585	0.83% 0.24%	158,764,850 56,309,007	0.80% 0.28%	104,256,014 37,515,608	0.54% 0.20%	[\$] 71,905,766 39,196,662	of total 0.39% 0.21%
Estate Tax	133,379,473	0.75% 0.25%	161,586,810	0.83% 0.24%	158,764,850	0.80%	104,256,014	0.54% 0.20%	[\$] 71,905,766	of total 0.39% 0.21%
Estate Tax	133,379,473 45,569,504 171,636,758	0.75% 0.25% 0.96%	161,586,810 46,277,585 241,174,320	0.83% 0.24% 1.24%	158,764,850 56,309,007 237,377,533	0.80% 0.28% 1.20%	104,256,014 37,515,608 227,056,891	0.54% 0.20% 1.19%	[\$] 71,905,766 39,196,662 251,730,957	of total 0.39% 0.21% 1.35%
Estate Tax	133,379,473 45,569,504	0.75% 0.25% 0.96%	161,586,810 46,277,585	0.83% 0.24% 1.24%	158,764,850 56,309,007	0.80% 0.28%	104,256,014 37,515,608	0.54% 0.20% 1.19%	[\$] 71,905,766 39,196,662	of total 0.39% 0.21% 1.35%
Estate Tax	133,379,473 45,569,504 171,636,758 - 477,055,108	0.75% 0.25% 0.96% - 2.67%	161,586,810 46,277,585 241,174,320 - 531,412,140	0.83% 0.24% 1.24% - 2.73%	158,764,850 56,309,007 237,377,533 - 574,460,805	0.80% 0.28% 1.20% - 2.90%	104,256,014 37,515,608 227,056,891 - 651,938,670	0.54% 0.20% 1.19% - 3.41%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377	of total 0.39% 0.21% 1.35% - 3.88%
Estate Tax	133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970	0.75% 0.25% 0.96% - 2.67%	161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531	0.83% 0.24% 1.24% - 2.73% 54.00%	158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190	0.80% 0.28% 1.20% - 2.90%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885	0.54% 0.20% 1.19% - 3.41% 49.46%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408	of total 0.39% 0.21% 1.35% - 3.88% 48.49%
Estate Tax	133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74%	161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46%	158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42%
Estate Tax	133,379,473 45,569,504 171,636,758 - 477,055,108 9,400,167,970 1,204,102,940	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33%	161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46%	158,764,850 56,309,007 237,377,533 - 574,460,805 10,902,299,190 1,111,668,852 12,013,968,042	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91%
Estate Tax	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38%	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	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67%	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	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83%
Estate Tax	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12%	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	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09%	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	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 1.19%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51%
Estate Tax	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12%	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	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09%	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	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 1.19%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51%
Estate Tax	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09%	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	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08%	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	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 1.19% 0.06%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06%
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	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00%	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	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08%	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	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 1.19% 0.06% - 0.00%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801 - 345,414	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% -
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	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 2.42%	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	0.83% 0.24% 1.24% 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	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	0.80% 0.28% 1.20% 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039 - 183,472 466,601,945	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 1.19% 0.06% - 0.00% 2.44%	[\$] 71,905,766 39,196,662 251,730,957 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801 - 345,414 486,848,660	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61%
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*	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 2.42%	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	0.83% 0.24% 1.24% 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	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	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 1.19% 0.06% - 0.00%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801 - 345,414	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61%
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**	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 2.42%	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	0.83% 0.24% 1.24% 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	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	0.80% 0.28% 1.20% 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039 - 183,472 466,601,945	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 1.19% 0.06% - 0.00% 2.44%	[\$] 71,905,766 39,196,662 251,730,957 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801 - 345,414 486,848,660	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61%
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** White Goods Disposal Tax***	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 2.42%	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	0.83% 0.24% 1.24% 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	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	0.80% 0.28% 1.20% 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039 - 183,472 466,601,945	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 1.19% 0.06% - 0.00% 2.44%	[\$] 71,905,766 39,196,662 251,730,957 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801 - 345,414 486,848,660	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61%
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**. White Goods Disposal Tax**. Scrap Tire Disposal Tax†	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% - 0.00% 2.42% 0.19%	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	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 1.09% - 0.00% 2.44% 0.19%	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	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 1.14% 0.09% - 0.00% 2.49% 0.18%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039 - 183,472 466,601,945 34,240,028	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 0.06% - 0.00% 2.44% 0.18%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801 - 345,414 486,848,660 33,794,094	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61% 0.18%
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 Piped Natural Gas Tax* Real Estate Conveyance Tax** White Goods Disposal Tax**. Scrap Tire Disposal Tax† Manufacturing Tax††	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% - 0.00% 2.42% 0.19%	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	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 1.09% - 0.00% 2.44% 0.19%	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	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 1.14% 0.09% - 0.00% 2.49% 0.18%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039 - 183,472 466,601,945	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 0.06% - 0.00% 2.44% 0.18%	[\$] 71,905,766 39,196,662 251,730,957 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801 - 345,414 486,848,660	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61% 0.18%
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 Piped Natural Gas Tax* Real Estate Conveyance Tax** White Goods Disposal Tax**. Scrap Tire Disposal Tax† Manufacturing Tax† Solid Waste Disposal Tax††	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% - 0.00% 2.42% 0.19% 0.07%	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	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% - 0.00% 2.44% 0.19% 0.19%	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	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% 2.49% 0.18% 0.19%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039 - 183,472 466,601,945 34,240,028 - - 32,865,620	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 0.06% - 0.00% 2.44% 0.18% 0.17%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801 - 345,414 486,848,660 33,794,094 31,897,136	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61% 0.18% 0.17%
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 Piped Natural Gas Tax* Real Estate Conveyance Tax** White Goods Disposal Tax** Scrap Tire Disposal Tax†* Manufacturing Tax†† Solid Waste Disposal Tax††	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% - 0.00% 0.07% - 0.00%	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	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% - 0.00% - 0.19% 0.19% 0.19%	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	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%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039 - 183,472 466,601,945 34,240,028 - - 32,865,620 - 6,402	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 0.06% - 0.00% 0.17% - 0.00%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801 - 345,414 486,848,660 33,794,094 31,897,136 - 7,408	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.18% 0.17% - 0.00%
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** White Goods Disposal Tax*** Scrap Tire Disposal Tax†* Manufacturing Tax†† Solid Waste Disposal Tax††† Miscellaneous Tax Receipts	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	0.75% 0.25% 0.96% - 2.67% 52.59% 6.74% 59.33% 27.38% 1.12% 0.09% 0.00% 0.07% - 0.00% 95.22%	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	0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% - 0.00% 2.44% 0.19% 0.19% - 0.00% 96.16%	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	0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.18% 0.19% - 0.00% 95.00%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039 - 183,472 466,601,945 34,240,028 - - 32,865,620 - 6,402 16,779,079,034	0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 0.06% - 0.00% 2.44% 0.18% 0.17% - 0.00% 87.64%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801 - 345,414 486,848,660 33,794,094 31,897,136 - 7,408 17,745,037,304	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.000% 2.61% 0.18% 0.17% - 0.00% 95.11%
Estate Tax	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 17,020,515,803 853,832,727	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% - 0.07% - 0.00% 95.22%	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	0.83% 0.24% 1.24% 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 2.44% 0.19% - 0.19% - 0.00% 96.16% 3.84%	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	0.80% 0.28% 1.20% 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49% 0.18% 0.19% - 0.00% 95.00%	104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885 835,544,512 10,305,717,397 4,677,947,376 228,458,572 12,291,039 - 183,472 466,601,945 34,240,028 - - 32,865,620 - 6,402	0.54% 0.20% 1.19% 3.41% 49.46% 4.36% 53.83% 24.43% 0.06% 2.44% 0.18% - 0.17% - 0.00% 87.64% 12.36%	[\$] 71,905,766 39,196,662 251,730,957 - 724,451,377 9,047,605,408 1,197,865,423 10,245,470,831 5,565,043,256 282,316,942 12,028,801 - 345,414 486,848,660 33,794,094 31,897,136 - 7,408 17,745,037,304 912,269,988	of total 0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.18% 0.17% - 0.00% 95.11%

TABLE 2. -Continued

-			TABLE	<u> 2Com</u>	Fiscal Ye	ar				
	2010-201	11	2011-20	12	2012-20	13	2013-20	14	2014-201	15
	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	23,755,446	0.12%	58,102,538	0.30%	111,430,080	0.54%	19,275,568	0.10%	2,989,335	0.01%
Privilege License Tax	41,347,664	0.22%	48,543,571	0.25%	46,112,081	0.22%	49,954,683	0.25%	41,066,599	0.19%
Tobacco Products Tax	265,270,142	1.38%	270,900,735	1.39%	255,400,938	1.24%	255,532,320	1.27%	248,534,095	1.16%
Soft Drink Tax	-	-	-	-	-	-	-	-	-	-
Franchise Tax	607,500,353	3.17%	612,527,735	3.14%	660,141,126	3.21%	697,012,493	3.46%	544,122,153	2.54%
Income Taxes:										
Individual Income Tax	9,734,868,036	50.82%	10,272,136,381	52.59%	10,953,140,820	53.32%	10,272,358,828	50.97%	11,078,522,431	51.65%
Corporate Income Tax	1,013,546,433	5.29%	1,132,871,164	5.80%	1,191,730,504	5.80%	1,356,856,207	6.73%	1,327,688,128	6.19%
Total income taxes	10,748,414,469	56.11%	11,405,007,545	58.39%	12,144,871,325	59.12%	11,629,215,034	57.71%	12,406,210,560	57.84%
Sales and Use Tax	5,871,669,069	30.65%	5,257,585,406	26.92%	5,294,146,987	25.77%	5,566,518,176	27.62%	6,252,023,175	29.15%
Alcoholic Beverage Tax	275,193,609	1.44%	287,363,097	1.47%	298,639,842	1.45%	305,994,895	1.52%	318,729,834	1.49%
Gift Tax	2,963,637	0.02%	159,977	0.00%	817,951	0.00%	524,891	0.00%	211,789	0.00%
Intangibles Tax	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax		0.00%	408,762	0.00%	325,798	0.00%	294,799	0.00%	287,893	0.00%
Insurance Tax	480,134,608	2.51%	460,440,592	2.36%	521,509,351	2.54%	440,922,114	2.19%	510,676,294	2.38%
Piped Natural Gas Tax*	30,995,454	0.16%	25,861,167	0.13%	30,411,586	0.15%	30,390,149	0.15%	- [-
Real Estate Conveyance Tax**	-	-	-	-	-	-	45,333,609	0.22%	55,521,104	0.26%
White Goods Disposal Tax***	-	-	-	-	-	-	1,514,356	0.01%	1,971,588	0.01%
Scrap Tire Disposal Tax†	-	-	-	-	-	-	5,046,243	0.03%	5,341,147	0.02%
Manufacturing Tax††	32,496,612	0.17%	36,182,589	0.19%	36,861,312	0.18%	35,522,329	0.18%	41,115,193	0.19%
Solid Waste Disposal Tax†††	-	-	-	-	-	-	2,145,380	0.01%	2,308,107	0.01%
Miscellaneous Tax Receipts	4,870	0.00%	9,788	0.00%	13,170	0.00%	16,002	0.00%	19,368	0.00%
Total Tax Revenue	18,380,116,720	95.95%	18,463,093,503	94.52%	19,400,681,546	94.45%	19,085,213,041	94.70%	20,431,128,234	95.26%
Total Non-tax Revenue & Transfers.	776,500,873	4.05%	1,070,828,533	5.48%	1,140,731,536	5.55%	1,067,387,263	5.30%	1,016,805,580	4.74%
Total General Fund Revenue	19,156,617,593	100.00%	19,533,922,036	100.00%	20,541,413,082	100.00%	20,152,600,304	100.00%	21,447,933,814	100.00%

Detail may not add to totals due to rounding.

Amounts shown are revenues credited to the General Fund after deduction of refunds; local shares of utility franchise taxes, piped natural gas excise tax, utility sales taxes (electricity, gas, telecommunications, and video programming), disposal taxes (white goods, scrap tire, and solid waste), intangibles taxes, and alcoholic beverages 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. Revenue amounts shown for estates of decedents 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) repeals the estate tax effective for the estates of decedents dying on or after <u>January 1, 2013</u>. 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). SL 2013-316, s. 4.1(d) repeals the piped natural gas tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9) (reduced 3.5% rate provision applies to gas cities for a one-year transitional period).
- **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.
- SL 2013-360, s. 14.4.(a) directs the State's proceeds of the deed stamp tax to be credited to the General Fund effective July 1, 2013.
- *** White Goods Disposal Tax. For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the white goods disposal tax 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. SL 2013-360, s. 14.17.(a) directs twenty-eight percent (28%) of the net tax proceeds to be credited to the General Fund effective August 1, 2013.
- †Scrap Tire Disposal Tax. For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the scrap tire disposal tax 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. SL 2013-360, s. 14.16.(a) directs thirty percent (30%) of the net tax proceeds to be credited to the General Fund effective July 1, 2013.
- ††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.
- †††Solid Waste Disposal Tax. SL 2013-360, s. 14.18.(a) directs twelve and one-half percent (12.5%) of the distributable tax proceeds to be credited to the General Fund effective July 1, 2013.

 Refer to tables and charts for a specific tax schedule for details pertaining to tax rates, tax structure, and other information affecting collections.

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

					Fiscal Yea	r				
	2000-200	1	2001-200)2	2002-200)3	2003-200)4	2004-200)5
		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	170,899,625	19.45%	132,591,631	12.45%	105,079,415	9.31%	78,345,325	6.30%	71,445,489	8.42%
Judicial Department receipts	109,261,029	12.43%	110,381,204	10.36%	124,733,850	11.05%	139,033,534	11.19%	141,632,044	16.68%
Sales tax reimbursement - Highway Fund†	13,600,000	1.55%	14,560,000	1.37%	15,360,000	1.36%	16,379,000	1.32%	16,166,400	1.90%
Transfer for State Highway Patrol - Highway Fund	-	-	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund††	12,471,836	1.42%	11,055,005	1.04%	11,013,787	0.98%	14,456,215	1.16%	10,252,680	1.21%
Secretary of State	29,989,886	3.41%	31,791,800	2.98%	37,068,673	3.28%	41,007,706	3.30%	47,469,987	5.59%
Cost of local sales and use tax administration	11,567,844	1.32%	11,774,315	1.11%	12,495,009	1.11%	13,988,816	1.13%	13,932,123	1.64%
Disproportionate share payments	109,142,641	12.42%	110,404,184	10.36%	107,000,000	9.48%	97,144,325	7.82%	111,109,834	13.09%
Intrastate transfer of funds	150,349,829	17.11%	22,966,323	2.16%	250,218,103	22.17%	491,015,835	39.51%	96,158,466	11.33%
Banking and investment fees	10,913,619	1.24%	4,336,050	0.41%	4,484,763	0.40%	4,758,163	0.38%	5,164,962	0.61%
Insurance Department	43,608,410	4.96%	46,370,190	4.35%	47,077,910	4.17%	51,167,950	4.12%	51,695,754	6.09%
Reversions of capital improvements funds	21,223,666	2.42%	4,359,377	0.41%	178,832	0.02%	12,544	0.00%	444	0.00%
ABC Board application fees	6,122,350	0.70%	6,057,030	0.57%	12,469,734	1.10%	12,625,300	1.02%	13,016,693	1.53%
Gasoline and oil inspection fees	1,085,345	0.12%	948,769	0.09%	949,133	0.08%	1,017,729	0.08%	845,726	0.10%
Transfer of Use Tax from Highway Trust Fund†††	170,000,000	19.34%	171,700,000	16.12%	377,400,000	33.43%	252,422,125	20.31%	242,520,317	28.57%
Administrative Office of the Courts: DWI service fees	5,147,750	0.59%	5,280,879	0.50%	6,806,328	0.60%	8,175,582	0.66%	7,838,407	0.92%
Probation - supervision fees	10,028,091	1.14%	10,420,535	0.98%	13,830,098	1.23%	16,186,488	1.30%	15,919,030	1.88%
Miscellaneous	3,389,642	0.39%	370,347,086	34.76%	2,669,916	0.24%	4,878,505	0.39%	3,755,305	0.44%
Master Settlement Agreement Funds	-	-	-	-	-	-	-	-	-	-
Reversion of Rural Economic Development Center funds	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund	-	-	-	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers	878,801,563	100.00%	1,065,344,378	100.00%	1,128,835,549	100.00%	1,242,615,142	100.00%	848,923,661	100.00%

					Fiscal Yea	r				
	2005-200)6	2006-200)7	2007-200		2008-200)9	2009-201	0
		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	119,143,785	13.95%	202,542,534	27.08%	239,680,009	24.17%	113,334,285	4.79%	40,784,359	4.47%
Judicial Department receipts	159,102,325	18.63%	167,640,350	22.41%	198,400,888	20.00%	191,174,120	8.08%	216,854,082	23.77%
Sales tax reimbursement - Highway Fund†	-	-	-	-	18,190,000	1.83%	17,610,000	0.74%	17,557,170	1.92%
Transfer for State Highway Patrol - Highway Fund	-	-	-	-	-	-	-	-	-	<u> </u>
Sales tax refund - Non-Highway Fund††	3,013,584	0.35%	4,124,281	0.55%	3,303,137	0.33%	1,906,144	0.08%	2,133,686	0.23%
Secretary of State	56,291,957	6.59%	58,421,595	7.81%	62,372,377	6.29%	64,652,127	2.73%	81,509,992	8.93%
Cost of local sales and use tax administration	14,355,818	1.68%	16,978,912	2.27%	16,982,244	1.71%	15,612,660	0.66%	14,602,888	1.60%
Disproportionate share payments	100,000,000	11.71%	100,000,000		100,000,000	10.08%	100,000,000	4.23%	124,994,954	13.70%
Intrastate transfer of funds	46,985,858	5.50%	34,336,953	4.59%	49,619,999	5.00%	1,546,195,685	65.33%	165,058,045	18.09%
Banking and investment fees	5,386,359	0.63%	5,466,337	0.73%	5,861,957	0.59%	5,708,831	0.24%	5,954,689	0.65%
Insurance Department	54,007,923	6.33%	57,806,201	7.73%	74,293,875	7.49%	76,451,493	3.23%	69,643,055	7.63%
Reversions of capital improvements funds	679	0.00%	45	0.00%	3,507,038	0.35%	40,000,000	1.69%	22,161,866	2.43%
ABC Board application fees	13,220,860	1.55%	13,035,315	1.74%	13,437,365	1.35%	14,143,782	0.60%	14,708,380	1.61%
Gasoline and oil inspection fees	1,040,606	0.12%	913,976	0.12%	784,734	0.08%	901,426	0.04%	1,002,905	0.11%
Transfer of Use Tax from Highway Trust Fund†††	252,558,117	29.58%	57,486,602	7.69%	172,543,306	17.40%	147,531,245	6.23%	108,561,829	11.90%
Administrative Office of the Courts: DWI service fees	7,687,043	0.90%	7,906,795	1.06%	8,593,365	0.87%	8,536,186	0.36%	7,099,247	0.78%
Probation - supervision fees	15,880,669	1.86%	16,007,817	2.14%	16,268,302	1.64%	16,005,024	0.68%	11,377,159	1.25%
Miscellaneous	5,157,144	0.60%	5,237,186	0.70%	8,007,233	0.81%	6,835,924	0.29%	8,265,682	0.91%
Master Settlement Agreement Funds	-	-	-	-	-	-	-	-	-	-
Reversion of Rural Economic Development Center funds	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund	- 1	-	- 1	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund	-				-				-	<u> </u>
Total General Fund Non-tax Revenue and Transfers	853,832,727	100.00%	747,904,898	100.00%	991,845,829	100.00%	2,366,598,932	100.00%	912,269,988	100.00%

TABLE 3. -Continued

			TABLE 3.	Continue	Fiscal Yea	r				
	2010-201	1	2011-201	12	2012-201	13	2013-201	4	2014-201	.5
		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	26,306,054	3.39%	17,787,804	1.66%	12,468,221	1.09%	17,250,782	1.62%	18,324,283	1.80%
Judicial Department receipts	225,804,493	29.08%	259,770,555	24.26%	250,846,849	21.99%	236,849,684	22.19%	234,549,956	23.07%
Sales tax reimbursement - Highway Fund†	17,004,498	2.19%	20,235,353	1.89%	24,080,070	2.11%	21,551,663	2.02%	19,288,738	1.90%
Transfer for State Highway Patrol - Highway Fund	-	-	196,849,542	18.38%	196,209,049	17.20%	196,582,981	18.42%	196,582,981	19.33%
Sales tax refund - Non-Highway Fund††	2,432,477	0.31%	3,555,009	0.33%	2,825,727	0.25%	3,716,166	0.35%	2,451,642	0.24%
Secretary of State	76,753,295	9.88%	85,420,766	7.98%	90,298,883	7.92%	95,104,972	8.91%	102,111,663	10.04%
Cost of local sales and use tax administration	13,691,728	1.76%	12,176,873	1.14%	8,942,660	0.78%	9,388,296	0.88%	10,518,872	1.03%
Disproportionate share payments	135,000,000	17.39%	115,000,000	10.74%	115,000,000	10.08%	110,000,000	10.31%	109,000,000	10.72%
Intrastate transfer of funds	87,076,297	11.21%	112,727,493	10.53%	168,300,282	14.75%	43,438,865	4.07%	45,732,291	4.50%
Banking and investment fees	6,092,141	0.78%	6,689,458	0.62%	6,107,270	0.54%	7,568,299	0.71%	7,684,476	0.76%
Insurance Department	67,475,688	8.69%	72,313,510	6.75%	72,590,212	6.36%	73,382,761	6.87%	76,335,234	7.51%
Reversions of capital improvements funds	1	0.00%	-	-	114,467	0.01%	-	-	-	-
ABC Board application fees	15,232,055	1.96%	15,090,555	1.41%	15,083,915	1.32%	15,201,447	1.42%	24,042,735	2.36%
Gasoline and oil inspection fees	1,222,610	0.16%	1,331,796	0.12%	1,202,822	0.11%	1,293,347	0.12%	1,278,485	0.13%
Transfer of Use Tax from Highway Trust Fund†††	72,894,864	9.39%	76,720,918	7.16%	27,595,861	2.42%	-	-	-	-
Administrative Office of the Courts: DWI service fees	8,320,538	1.07%	8,362,573	0.78%	7,992,121	0.70%	7,476,512	0.70%	7,046,139	0.69%
Probation - supervision fees	14,258,962	1.84%	15,367,842	1.44%	14,728,807	1.29%	13,647,901	1.28%	13,092,871	1.29%
Miscellaneous	6,935,172	0.89%	6,775,483	0.63%	4,933,569	0.43%	5,001,107	0.47%	4,182,562	0.41%
Master Settlement Agreement Funds	-	-	44,653,001	4.17%	121,410,749	10.64%	164,576,047	15.42%	138,621,827	13.63%
Reversion of Rural Economic Development Center funds	-	-	-	<u> </u>	-	-	29,356,432	2.75%	1,748,056	0.17%
Dissolution of NC Health Insurance Risk Pool Fund	-	-	-	-	-	-	16,000,000	1.50%	2,854,222	0.28%
Eastern Regional Economic Transfer to General Fund	-	-	-	-	-	-	-	-	1,358,547	0.13%
Total General Fund Non-tax Revenue and Transfers	776,500,873	100.00%	1,070,828,533	100.00%	1,140,731,536	100.00%	1,067,387,263	100.00%	1,016,805,580	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.
- ††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)]
- †††Transfer of Use Tax from the Highway Trust Fund provisions were repealed by SL 2010-31, s. 28.7(i), and SL 2013-183, s. 4.1, effective July 1, 2013.

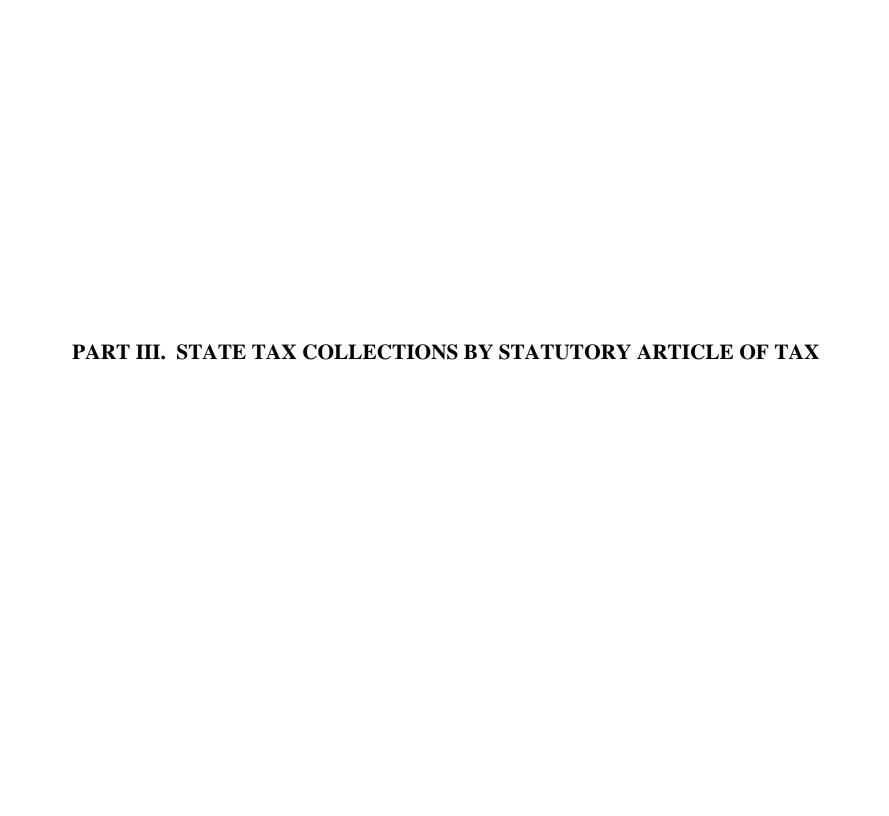


TABLE 4. STATE GOVERNMENT TAX COLLECTIONS IN THE UNITED STATES BY TYPE OF TAX BY STATE (Collections data for fiscal year ending June 30, 2014)†

									ions By Tax		numg sunc	30, 2014)					Pers	onal Income, Po	nulation	and Tax	es
			General Sa	les and			State 1	un conce		* *	on Income						Popula-	Personal inc		Total sta	
	Prope	rty	Gross Re	ceipts††	Selective	Sales	Licer	ises	Individu	ıal	Corporat	tion	Oth	er	Tota		tion	calendar year		collectio	ns as a
		Per		Per		Per		Per		Per		Per		Per		Per	as of		Per	percent	age of
	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	7/1/2014	Amount	capita	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	332,689	68.65	2,393,192	493.81	2,419,482		386,378	79.72	3,206,583	661.64	406,408	83.86	152,114	31.39	9,296,846	1,918.30	4,846	174,876,574	36,176	5.32%	40
Alaska	128,076	173.77	-	-	257,696		141,948	192.59	-	-	408,938	554.83	2,456,212		3,392,870	4,603.34	737	37,791,031	/	8.98%	5
Arizona	823,508	122.39	6,317,644		1,764,349		437,127	64.96	3,462,413		575,180	85.48	44,050	6.55	13,424,271	1,995.05	6,729	243,656,863	36,723	5.51%	38
Arkansas	1,057,918	356.58	3,130,274	_	1,193,883		368,622		2,602,160		398,493	134.32	165,972	55.94	8,917,322	3,005.67	2,967	108,080,656		8.25%	7
California	2,176,236	56.10	37,224,077	959.57	12,777,976	329.39	8,984,354	231.60	67,995,659	1,752.81	8,858,498	228.36	114,890	2.96	138,131,690	3,560.80	38,792	1,849,505,496	48,125	7.47%	12
	İ			i		i														į	
Colorado	-	-	2,615,601	488.39	1,858,693	347.06	659,616	123.16	5,658,457	1,056.55	717,506	133.97	245,521	45.84	11,755,394	2,194.98	5,356	246,447,709	46,746	4.77%	43
Connecticut	- [-	3,981,362	1,107.55	2,801,042	779.20	433,024	120.46	7,772,602	2,162.20	627,358	174.52	322,354	89.67	15,937,742	4,433.60	3,595	223,560,773	62,112	7.13%	15
Delaware	-	-	-	-	480,352	513.21	1,301,737	1,390.79	1,040,341	1,111.51	278,872	297.95	74,867	79.99	3,176,169	3,393.46	936	41,468,429	44,819	7.66%	9
Florida	250	0.01	21,480,910	1,079.14	8,517,268	427.88	2,133,240	107.17	-	-	2,043,750	102.67	2,160,180	108.52	36,335,598	1,825.40	19,906	809,664,740	41,309	4.49%	48
Georgia	788,350	78.08	5,125,502	507.62	2,184,630	216.36	609,944	60.41	8,965,572	887.93	943,806	93.47	289	0.03	18,618,093	1,843.90	10,097	375,758,231	37,596	4.95%	42
				!		!															
TT			2 025 041	1 000 11	1 000 (01	730.03	242.007	171 10	1 545 461	1 220 00	126.045	00.75	00.620	(2.01	< 052 F05	4.061.76	1 420	(2.427.204	44 21 4	0.600/	2
Hawaii	-	-	2,825,041	,	1,022,621 445,144		243,007		1,745,461 1,338,075	/	126,045	88.75	90,620	63.81	6,052,795		1,420	62,437,294	/	9.69%	3 24
Idaho	54,710	4.25	1,373,666 8,515,410		7,243,099		316,331 2,676,643	193.50 207.78	1,338,075		190,002 4,439,832	116.22 344.65	6,004 350,690	3.67 27.22	3,669,222 39,922,538	2,244.44 3,099.05	1,635 12,882	57,483,763 599,118,968		6.38% 6.66%	24
Illinois		1.22			3,391,724		590,483		4,896,317		· / /	131.37	90,212	13.67	16,846,961	2,553.39	6,598	251,598,605		6.70%	18
Indiana	8,052	1,22	7,003,426 2,959,924		1,112,707		808,047	259.87	3,197,578		866,747 388,699	125.00	105,577	33.95	8,572,532		3,109	135,242,204	-	6.34%	25
Iowa	· •	-	2,939,924	931.90	1,112,707	337.04	000,047	239.01	3,177,376	1,020.33	300,022	123.00	103,377	33.93	0,372,332	2,730.90	3,109	133,242,204	43,733	0.34 /0	23
Kansas	81,267	28.00	2,983,664		907,236	-	395,454		2,511,660		330,181	113.76	125,019	43.07	7,334,481		2,903	128,314,517	/	5.72%	35
Kentucky	562,370	127.45	3,131,157		2,222,967		472,225	107.02	3,749,258	849.67	674,464	152.85	291,104	65.97	11,103,545	2,516.32	4,413	158,238,045	,	7.02%	16
Louisiana	55,363	11.91	2,923,336		2,192,300		427,090	91.87	2,753,680		481,212	103.51	862,300	185.48	9,695,281	2,085.46	4,649	188,964,765	-	5.13%	41
Maine	35,755	26.88	1,191,685	895.83	719,713		254,251	191.13	1,414,110		182,928	137.51	48,739	36.64	3,847,181	2,892.06	1,330	52,565,709	-	7.32%	13
Maryland	725,694	121.45	4,195,996	702.22	3,826,541	640.39	853,851	142.90	7,773,773	1,300.97	982,784	164.47	570,430	95.46	18,929,069	3,167.86	5,975	312,053,581	52,545	6.07%	29
Massachusetts	4,710	0.70	5,518,580		2,414,450		1,012,557	149.89	13,246,221	/	2,194,620	324.88	845,865	125.22	25,237,003		6,755	379,381,409	/	6.65%	21
Michigan	1,919,910	193.61	8,715,827	878.94	3,890,369		1,511,695	152.45	7,874,712		881,011	88.84	307,081	30.97	25,100,605	2,531.25	9,916	387,978,294	/	6.47%	23
Minnesota	837,145	153.40	5,398,173		4,311,599		1,330,394	243.79	9,623,831		1,325,656	242.92	419,029	76.79	23,245,827	4,259.72	5,457	257,058,116		9.04%	4
Mississippi	25,103	8.39	3,304,632		1,400,323	i	559,218	186.81	1,667,344	557.00	526,302	175.82	91,593	30.60	7,574,515	2,530.37	2,993	100,625,620		7.53%	10 47
Missouri	29,725	4.90	3,285,563	541.83	1,629,647	268.75	564,471	93.09	5,361,976	884.26	357,724	58.99	11,548	1.90	11,240,654	1,853.72	6,064	243,591,814	40,297	4.61%	47
		2.2.44					24.4	20-12	40/20/4	4 020 40	4.50.420	444 = 0	200.420	202.40			4.000	20 1/1 -22	20.004	. - 20.	
Montana	268,508	262.41	-	-	550,254	: 1	314,271		1,063,261		150,139	146.73	309,120		2,655,553	,	1,023	39,461,723	-	6.73%	17
Nebraska	143	0.08	1,763,695		540,257	286.92	137,097	72.81	2,124,164	1,128.09	306,591	162.82	15,806	8.39	4,887,753	2,595.75	1,883	86,447,434	46,254	5.65%	36
Nevada	258,600	91.11	3,828,869	1,349.01	1,885,328	: 1	608,375		- 02.542	-	-	400.55	561,997	198.01	7,143,169		2,838	109,489,671		6.52%	22
New Hampshire.	383,126	288.50	- 0.05.045	-	880,245		280,011	210.85	92,743		542,847	408.77	106,745	80.38	2,285,717	1,721.18	1,328	66,839,054		3.42%	50
New Jersey	6,705	0.75	8,885,847	994.07	3,866,004	432.49	1,516,698	169.67	11,973,673	1,339.51	2,368,068	264.92	1,062,231	118.83	29,679,226	3,320.25	8,939	491,865,076	55,194	6.03%	30
New Mexico	105,637	50.65	2,098,676	1.006.29	701,199	336.22	282,382	135.40	1,297,493	622.13	205,702	98.63	1,066,343	511.30	5,757,432	2,760.61	2,086	73,571,354	35,254	7.83%	8
New York			12,668,587		10,876,202	i l		95.44	42,964,774		4,861,687	246.18	3,722,891	188.51	76,978,982		19,749	1,055,803,388		7.29%	14
North Carolina	_	-	5,842,182		4,138,531		, ,		10,390,520		1,360,628		73,959		23,470,294		9,940			6.31%	26
North Dakota	3,026	4.09	1,320,196		527,934		227,245		498,528	_	250,438	338.41	3,293,068		6,120,435		740	39,358,192	/		1
Ohio	-,	-	10,217,826		5,400,094	: 1			8,424,843		(118)		49,586		/ /			, ,			34
			, ,		,,		, -, -,		, ,		/-				, ,,	,	,	, , , -,			

TABLE 4. -Continued

							State Ta	ax Collect	tions By Tax	Гуре							Perso	onal Income, Po	pulation	, and Tax	ies
			General Sa	les and					Tax	es Based	on Income						Popula-	Personal inc	ome	Total sta	ite tax
	Prope	erty	Gross Rec	eipts††	Selective	Sales	Licer	ises	Individu	ıal	Corpora	tion	Oth	er	Tota	al	tion	calendar year	2013	collection	ns as a
		Per		Per		Per		Per		Per		Per		Per		Per	as of		Per	percent	age of
	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	7/1/2014	Amount	capita	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	-	-	2,599,203	669.97	1,390,155	358.32	1,057,768	272.65	2,962,128	763.51	397,290	102.40	696,758	179.59	9,103,302	2,346.45	3,880	161,685,876	41,962	5.63%	37
Oregon	21,740	5.47	-	-	1,443,722	363.55	957,961	241.23	6,649,418	1,674.41	495,134	124.68	112,029	28.21	9,680,004	2,437.55	3,971	154,869,050	39,426	6.25%	27
Pennsylvania	45,017	3.52	9,497,906	742.39	7,921,523	619.17	2,302,934	180.00	10,809,736	844.92	2,301,589	179.90	1,314,164	102.72	34,192,869	2,672.62	12,794	588,296,421	46,028	5.81%	33
Rhode Island	2,567	2.43	906,687	859.49	622,684	590.27	137,657	130.49	1,109,636	1,051.88	137,528	130.37	57,676	54.67	2,974,435	2,819.62	1,055	48,607,267	46,145	6.12%	28
South Carolina	21,664	4.49	3,370,643	697.98	1,257,720	260.44	471,862	97.71	3,455,706	715.59	366,263	75.84	60,334	12.49	9,004,192	1,864.55	4,829	169,269,397	35,472	5.32%	39
South Dakota	-	-	914,979	1,072.28	381,769	447.40	277,787	325.54	-	-	24,819	29.09	9,142	10.71	1,608,496	1,885.02	853	37,855,216	44,772	4.25%	49
Tennessee	-	-	6,192,281	945.71	2,565,804	391.86	1,335,392	203.95	239,219	36.53	1,176,971	179.75	296,662	45.31	11,806,329	1,803.10	6,548	255,422,103	39,312	4.62%	46
Texas	-	-	32,336,032	1,198.56	13,296,335	492.84	3,499,902	129.73	-	-	-	-	6,014,350	222.93	55,146,619	2,044.05	26,979	1,161,133,804	43,807	4.75%	44
Utah	-	-	1,823,355	619.24	858,745	291.64	276,824	94.01	2,889,912	981.46	307,910	104.57	155,743	52.89	6,312,489	2,143.83	2,944	106,072,574	36,542	5.95%	31
Vermont	985,478	1,572.32	354,541	565.67	660,419	1,053.69	109,996	175.50	675,240	1,077.34	105,817	168.83	71,040	113.34	2,962,531	4,726.69	627	28,107,555	44,839	10.54%	2
																				ļ	
Virginia	35,561	4.27	3,565,789	428.16	2,478,539	297.61	795,515	95.52	10,877,689	1,306.14	740,511	88.92	436,814	52.45	18,930,418	2,273.08	8,328	404,886,361	48,956	4.68%	45
Washington	1,974,354	279.53	11,767,488	1,666.04	3,442,776	487.43	1,414,960	200.33	-	-	-	-	848,321	120.10	19,447,899	2,753.43	7,063	331,031,362	47,468	5.87%	32
West Virginia	6,651	3.60	1,221,966	660.97	1,339,027	724.29	152,754	82.63	1,770,466	957.66	203,508	110.08	692,216	374.42	5,386,588	2,913.64	1,849	65,177,629	35,163	8.26%	6
Wisconsin	159,069	27.62	4,628,338	803.61	2,731,201	474.21	999,469	173.54	6,793,269	1,179.50	981,282	170.38	71,888	12.48	16,364,516	2,841.34	5,759	245,437,590	42,737	6.67%	19
Wyoming	300,096	513.60	765,543	1,310.18	160,214	274.20	148,092	253.45	-	-	-	-	889,442	1,522.22	2,263,387	3,873.65	584	30,205,928	51,791	7.49%	11
Total 50 states	14,224,773	44.70 ^a	272,165,271	855.20 ^a	140,902,492	442.74 ^a	51,254,250	161.05 ^a	311,562,355	978.99 ^a	46,491,620	146.09 ^a	31,940,585	100.36 ^a	868,541,346	2,729.13 ^a	318,248	14,019,935,363	44,388 ^a	6.20% ^a	-

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, 2014 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

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, 2013 population estimates of the Bureau of the Census.

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2015-01-* Annual Estimates of the Resident Population for the States: July 1, 2014, December 22, 2015 release. U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 16, 2015 release, September 23, 2016 update. Bureau of Economic Analysis. *Table SA1-3*, Regional Economic Information System, September 30, 2015 release.

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

[†]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 \$15,031,097.17 retained by state to pay for the costs of collecting and distributing various local sales taxes.

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

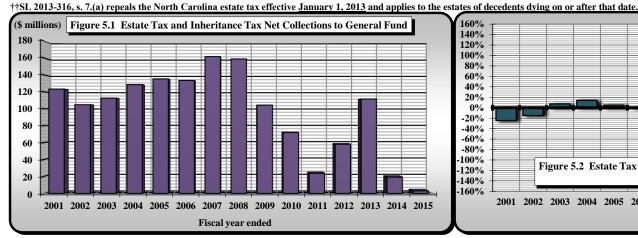
The Tax Simplification and Reduction Act of 2013 repeals Article 1A. Estate Taxes, (§§ 105-32.1 through 105-32.8) . | ††

	Estate tax/		Net	Collection	OSBM Civil	Collection	Collections	Yea	r-over-year % ch	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	forfeitures	Fund	gross	Inheritance tax*	collections to
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	refunds	General Fund
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%
2013-14†,††	28,410,868	9,073,682	19,337,185	47,108	14,452	58	19,275,568	-75.06%	309.95%	-82.70%
2014-15†,††	3,517,974	444,128	3,073,846	66,289	18,147	75	2,989,335	-87.62%	-95.11%	-84.49%

*The inheritance tax (Article 1. §§ 105-2 to 105-32) was repealed effective January 1, 1999, 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 subsequent fiscal years 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 January 1, 2002, the exclusion amounts from federal estate tax credit tax credit was phased out over a three-year period beginning in 2002.

The 2002 General Assembly conformed North Carolina estate tax

†Provisions of the 2010 Tax Relief Act effectively repeal 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).



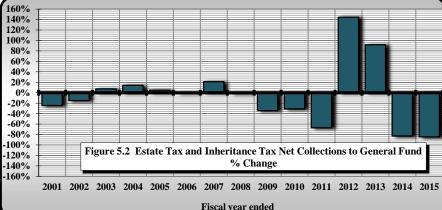


TABLE 6. PRIVILEGE TAX COLLECTIONS [§ 105 ARTICLE 2.]

[The Tax Simplification and Reduction Act of 2013 repeals §§ 105-37.1, 105-38.1, and 105-40 effective January 1, 2014, applicable to gross receipts

	Privilege Tax Net Collections Before & After Transfers													
				Privi	lege Tax Net	Collections	Before & A	fter Transfer	S					
	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
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	-	-	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	-	- 1	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	-	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	- 1	126,257	-	54,876	495,738	1,991	46,112,081	-1.15%	87.29%	-4.72%	-5.01%
2013-14	50,922,192	474,875	50,447,317	- 1	20,949	-	45,918	424,064	1,703	49,954,683	0.82%	-87.22%	7.81%	8.33%
2014-15	45,801,820	4,242,634	41,559,186	35,918	-	-	49,415	405,584	1,670	41,066,599	-10.06%	793.42%	-17.62%	-17.79%

Privilege tax rates and bases:

Rate 3% of gross receipts [rate repealed on/after 1/1/14]†

Gross admissions receipts of a person engaged in providing admission to live entertainment of any kind (amenities charges are excluded).

†Effective on or after January 1, 2014, privilege taxes imposed on gross admissions receipts within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]

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 January 1, 2011).

†Effective on or after January 1, 2014, privilege taxes imposed on ticket resale transactions within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply), [SL 2013-316, s. 5.(a),(b), and (f)]

††Effective on or after January 1, 2014, privilege taxes imposed on motion picture show admissions within Article 2 are repealed; alternatively, transactions are

Licensure Act (includes associate home inspectors). In addition to the \$50 tax, an individual engaged in the public practice of accounting (principal or manager)

subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]

Attorneys-at-law and other professionals. Effective for tax years beginning on/after July 1, 2008, home inspectors licensed under the NC Home Inspector

Gross receipts of a person engaged in the business of operating a motion picture show for which admission is charged.

1% of gross receipts [rate repealed on/after 1/1/14]††

\$50

\$12.50 is liable for 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 \$15 per ton

Banks and banking associations [Repealed by SL 2015-241, s. 32.13(g), as amended by SL 2015-268, s. 10.1(h), effective June 30, 2016.]

Publishers of newsprint publications: the number of tons by which a newsprint publisher's recycled content tonnage falls short of the tonnage of recycled post-

consumer recovered paper needed to achieve the applicable minimum recycled content percentage. [Repealed by SL 2015-286, s. 4.11(a), effective October 22, 2015.]

1997-98

Effective July 1, 1997, 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, 2014)

						,			fiscal year								
	Cigarette	tax rate	Tobacco	Products	Cigarette	Cigarette t	ax net co	ollections	Average r	etail price	per pack+	State tax-pa	id cigarette	Population	% of tota	al tobacco	
	as o	of	net tax c	ollections	tax rate		Per	capita	[include:	s generic b	rands]	sales (FY en	ding 6/30/14)	as	taxes	from:	
	1/01/2	015	[cigarette	e/other1	as of			Per 1¢ of	Wtd. avg.	Cigarette	e taxes	Total	Per capita	of		Other	Other
	Rate		Amount	Per capita	6/30/2014	Amount	Amount	tax **	price	Amount	As % of	[in millions	[in numbers	7/1/2014	Ciga-	tobacco	products
State	[\$]	Rank	[\$1,000s]	[\$]	[\$]	[\$1.000s]	[\$]	[\$]	[\$]	[\$]	price	of packs]	of packs]	[1.000s]	rettes	products	taxed*
Alabama	0.425	46	126,767	26.16	0.425	117,517	24.25	.57	5.102	1.435	28.1%	298.5	61.7	4,846	92.7%		CSChSn
Alaska	2.000	11	67,142	91.10	2.000	54,356	73.75		8.901	3.010		27.3	37.2	737	81.0%		CSChSn
Arizona	2.000	11	318,840	47.38	2.000	298,029	44.29	.22	6.752	3.010	44.6%	152.4	23.0		93.5%	6.5%	CSChSn
Arkansas	1.150	29	223,667	75.39	1.150	175,271	59.08	.51	5.508	2.160		160.9	54.4	2,967	78.4%		CSChSn
	0.870	32	829,115	21.37	0.870	751,496	19.37	.22	5.475	1.880	34.3%	870.7	22.7	38,792	90.6%	9.4%	CSChSn
California	0.840	33	194,148	36.25	0.840	160,674	30.00		5.431	1.850	34.1%	193.1	36.7		82.8%		CSChSn
Colorado	3.400	33	376,965	104.87	3.400	364,551	101.41	.36	8.211	4.410		193.1	30.7	5,356 3,595	96.7%		CSChSn
Connecticut		21	,					.30			53.7%			936		3.3% 3.1%	
Delaware	1.600		114,653	122.50	1.600	111,090	118.69	.74	5.818	2.610	44.9%	65.9	71.2		96.9%		CSChSn
Florida	1.339 0.370	26 47	1,177,106	59.13	1.339	1,083,274	54.42	.41	5.548 4.793	2.349	42.3%	828.6	42.4	19,906	92.0%		SChSn
Georgia			217,081	21.50	0.370	177,458	17.58	.48		1.380	28.8%	489.2	49.0	. ,	81.7%	18.3%	CCCl-C-
Hawaii	3.200	5 41	121,710	85.70	3.200	114,112	80.35	.25	8.839	4.210 1.580	47.6%	35.7	25.4	1,420	93.8%	6.2%	CSChSn
Idaho	0.570		47,804	29.24	0.570	36,225	22.16		5.059		31.2%	65.8	40.8	,	75.8%		CSChSn
Illinois	1.980	16	878,400	68.19	1.980	842,397	65.39	.33	7.248	2.990	41.3%	433.4	33.6	/	95.9%		CSChSn
Indiana	0.995	31	445,642	67.54	0.995	410,434	62.21	.63	5.390	2.005	37.2%	418.0	63.6		92.1%		CSChSn
Iowa	1.360	25	223,237	71.79	1.360	194,463	62.54	.46	5.791	2.370	40.9%	145.7	47.1	3,109	87.1%		CSChSn
Kansas	0.790	35	96,764	33.34	0.790	89,518	30.84	.39	5.247	1.800	34.3%	114.2	39.5	2,903	92.5%	7.5%	CSChSn
Kentucky		39	254,142	57.59	0.600	233,658	52.95		4.836	1.610	33.3%	391.2	89.0	, -	91.9%		CSChSn
Louisiana	0.360	48	132,015	28.40	0.360	102,692	22.09	.61	4.724	1.370	29.0%	301.3	65.1	4,649	77.8%		CS
Maine	2.000	11	136,160	102.36	2.000	124,412	93.53	.47	6.529	3.010	46.1%	62.9	47.4	1,330	91.4%		CSChSn
Maryland	2.000	11	404,885	67.76	2.000	371,226	62.13	.31	6.470	3.010	46.5%	187.4	31.6	- /	91.7%	8.3%	CSChSn
Massachusetts	3.510	2	651,108	96.39	3.510	619,966	91.78	.26	8.781	4.520		181.6	27.1	6,755	95.2%		ChSn
Michigan	2.000	11	934,449	94.23	2.000	866,666	87.40		6.492	3.010		439.9	44.5	/	92.7%		CSChSn
Minnesota	2.900	7	645,161	118.22	2.830	566,701	103.85	37	7.814	4.352	55.7%	170.1	31.4	5,457	87.8%		CSChSn
Mississippi	0.680	36	135,665	45.32	0.680	118,686	39.65	.58	5.151	1.690		183.1	61.2	2,993	87.5%		CSChSn
Missouri	0.170	50	99,527	16.41	0.170	82,302	13.57	.80	4.553	1.180	25.9%	499.1	82.6	6,064	82.7%	17.3%	CSChSn
Montana	1.700	18	85,944	83.99	1.700	73,398	71.73	.42	6.296	2.710	43.0%	43.7	43.0	1,023	85.4%	14.6%	CSChSn
Nebraska	0.640	37	64,810	34.42	0.640	55,529	29.49	.46	5.326	1.650	31.0%	88.4	47.3	,	85.7%		CSChSn
Nevada	0.800	34	101,880	35.89	0.800	90,260	31.80	.40	5.326	1.810	34.0%	116.2	41.6	2,838	88.6%	11.4%	CSChSn
New Hampshire.	1.780	17	220,170	165.79	1.780	210,527	158.53	.89	6.075	2.790		119.9	90.6	1,328	95.6%	4.4%	ChSn
New Jersey	2.700	9	726,228	81.24	2.700	703,426	78.69	.29	7.428	3.710	49.9%	261.0	29.3	8,939	96.9%	3.1%	CSChSn
New Mexico	1.660	20	92,476	44.34	1.660	85,013	40.76	.25	6.337	2.670	42.1%	51.2	24.6	2,086	91.9%	8.1%	CSChSn
New York	4.350	1	1,413,520	71.57	4.350	1,321,948	66.94	.15	10.066	5.360	53.2%	303.3	15.4	19,749	93.5%	6.5%	CSChSn
North Carolina	0.450	44	282,872	28.46	0.450	248,706	25.02	.56	4.758	1.460	30.7%	558.2	56.7	9,940	87.9%	12.1%	CSChSn
North Dakota	0.440	45	31,228	42.20	0.440	24,175	32.67	.74	4.733	1.450	30.6%	54.8	75.8	740	77.4%	22.6%	CSChSn
Ohio	1.250	28	811,743	70.00	1.250	757,689	65.33	.52	5.673	2.260	39.8%	617.3	53.3	11,597	93.3%	6.7%	CSChSn
Oklahoma	1.030	30	295,934	76.28	1.030	235,025	60.58	.59	5.497	2.040	37.1%	247.6	64.3	3,880	79.4%	20.6%	CSChSn
Oregon	1.310	27	257,561	64.86	1.310	201,191	50.66	.39	5.707	2.320	40.7%	162.6	41.4	3,971	78.1%	21.9%	CSChSn
Pennsylvania	1.600	21	1,022,576	79.93	1.600	1,022,576	79.93		6.463	2.610	40.4%	648.9	50.8		100.0%	0.0%	-
Rhode Island	3.500	3	138,312	131.11	3.500	133,550	126.60	.36	8.248	4.510		38.6	36.7	1,055	96.6%		CSChSn
South Carolina	0.570	41	158,816	32.89	0.570	151,069	31.28	.55	4.987	1.580	31.7%	281.4	58.9	4,829	95.1%	4.9%	CSChSn
South Dakota	1.530	23	61,799	72.42	1.530	54,118	63.42		5.931	2.540	42.8%	35.8	42.3	853	87.6%	12.4%	CSChSn
Tennessee	0.620	38	260,657	39.81	0.620	246,114	37.59	.61	5.003	1.630	32.6%	406.9	62.6		94.4%		CSChSn
Texas	1.410	24	1,438,799	53.33	1.410	1,225,306	45.42	.32	5.763	2.420	42.0%	891.3	33.7	26,979	85.2%		CSChSn
Utah	1.700	18	110,955	37.68	1.700	92,399	31.38	.18	6.349	2.710	42.7%	56.6	19.5		83.3%		CSChSn
Vermont	2.750	8	71,929	114.76	2.620	64,803	103.39	.39	7.689	3.630	47.2%	25.3	40.4	627	90.1%	9.9%	CSChSn
Virginia	0.300	49	180,508	21.67	0.300	161,439	19.38		4.911	1.310	26.7%	553.8	67.0		89.4%		CSChSn
Washington	3.025	6	438,760	62.12	3.025	392,291	55.54	.03	7.815	4.035	51.6%	129.9	18.6	- ,	89.4%		CSChSn
West Virginia	0.550	43	102,612	55.50	0.550	95,361	51.58	.16	4.868	1.560	32.0%	180.6	97.4	1,849	92.9%		CSChSn
Wisconsin	2.520	43 10	640,418	111.19	2.520	572,736	99.44	.39	7.530	3.530		228.9	39.9		89.4%		CSChSn
Wyoming	0.600	39	23,704	40.57	0.600	18,555	31.76	.53	5.100	3.530 1.610	31.6%	32.9	56.4	5,759	78.3%	21.7%	CSChSn
	0.000	39	-	9	0.000		_	.55		-			30.4				
Total 50 states	-	-	17,886,366	56.20°	-	16,304,379	51.23 ^a	-	5.84 ^a	2.5603 ^a	43.8% ^a	12,959.2	-	318,248	91.2%	8.8%	-

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 2013-14.

*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff + as of November 1, 2014; Federal, State cigarette taxes included; excludes sales tax; reflects local taxes: NY=\$1.50/pack, IL=\$4.18/pack.

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2015-01* -Annual Estimates of the Population for the States: July 1, 2014, December 22, 2015 release.

Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 49, 2014.

TABLE 8. TOBACCO PRODUCTS TAX COLLECTIONS [8 105 ARTICLE 2A 1

				T8 -	IUS AKTIC	LE ZA.							Effective <u>January 1, 1994</u> , digarette excise tax law changed from a stamp method of
		To	bacco produ	cts tax: ciga	rette, other	tobacco pro	ducts			Year-ov	er-year %	% change	payment based on packs purchased to a reporting method based on sales. Concurrent
			Net colle	ections†		Tran	sfers			Net coll	lections		with the change in the payment method was a reduction in the amount of discount
			[before tr	ansfers]	Collection	OSBM	Collection	University	1				allowed to taxpayers.
				Other	fees on	Civil Penal-	cost of	Cancer	Collections		Other	Amount	†Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette
	Gross			tobacco	overdue	ty & Forfei-	fines/	Research	to General		tobacco	to	(5¢ per pack of 20 cigarettes) to 1.5¢ per cigarette (30¢ per pack of 20 cigarettes).
Fiscal	collections†	Refunds	Cigarette	products	tax debts	ture Fund	forfeitures	Fund	Fund	Ciga-	prod-	General	†Effective September 1, 2005, the tax rate for tobacco products (other than cigarettes) in-
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	rette	ucts	Fund	creased from 2% to 3% of the cost price of the product (10% effective October 1, 2007).
2000-01.	42,280,129	254,252	38,506,012	3,519,866	-	-	-	-	42,025,877	-4.8%	9.9%	-3.7%	Proceeds of the additional 7% rate are credited to the newly established University
2001-02.	42,227,886	696,539	38,329,738	3,201,609	-	-	-	-	41,531,347	-0.5%	-9.0%	-1.2%	Cancer Research Fund.
2002-03.	42,332,928	333,038	38,430,687	3,569,204	1,178	-	-	-	41,998,713	0.3%	11.5%	1.1%	†Effective July 1, 2006, the cigarette tax rate increased from 1.5¢ per cigarette to
2003-04.	44,118,406	383,633	39,810,915	3,923,858	2,004	-	-	-	43,732,769	3.6%	9.9%	4.1%	1.75¢ per cigarette (35¢ per pack of 20 cigarettes).
2004-05.	43,384,992	403,183	38,953,476	4,028,334	765	-	-	-	42,981,044	-2.2%	2.7%	-1.7%	†Effective September 1, 2009, the cigarette tax rate increased from 1.75¢ per cigarette
2005-06.	172,245,232	561,988	165,327,743	6,355,501	11,679	34,805	-	-	171,636,758	324.4%	57.8%	299.3%	(35¢ per pack of 20 cigarettes) to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes). The
2006-07.	241,864,191	550,041	234,437,889	6,876,260	453	138,798	578	-	241,174,320	41.8%	8.2%	40.5%	tax rate for other tobacco products increased from 10% to 12.8% of the cost price of the
2007-08.	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%	product (3% of the cost price is dedicated to the General Fund, the remainder of the net
2008-09.	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%	tax is dedicated to the University Cancer Research Fund).
2009-10.	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%	Cigarette tax/other tobacco products tax discount:
2010-11.	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%	†Effective for reporting periods beginning on or after August 1, 2004, § 105-113.21 and
2011-12.	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%	§ 105-113.39 were reenacted to reinstate a discount to wholesalers or importers who
2012-13.	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%	both timely file the monthly tobacco tax report and timely pay the tax due.
2013-14.	283,438,549	1,588,119	247,684,943	34,165,486	77,135	170,841	686	26,069,447	255,532,320	-0.4%	5.2%	0.1%	The discount is 2%. [The discount under prior law was 4% and had been repealed
2014-15.	277,847,392	1,356,265	240,395,440	36,095,687	12,762	83,065	342	27,860,863	248,534,095	-2.9%	5.6%	-2.7%	effective for reporting periods beginning on or after August 1, 2003.]
77.00							•	•		"			

Effective January 1 1994 cigarette excise tax law changed from a stamp method of

Effective June 1, 2015, an excise tax at the rate of \$0.05 per fluid mL is imposed on consumable vapor products containing nicotine (discount does not apply); initial revenue collections will be reported for fiscal year 2015-16.

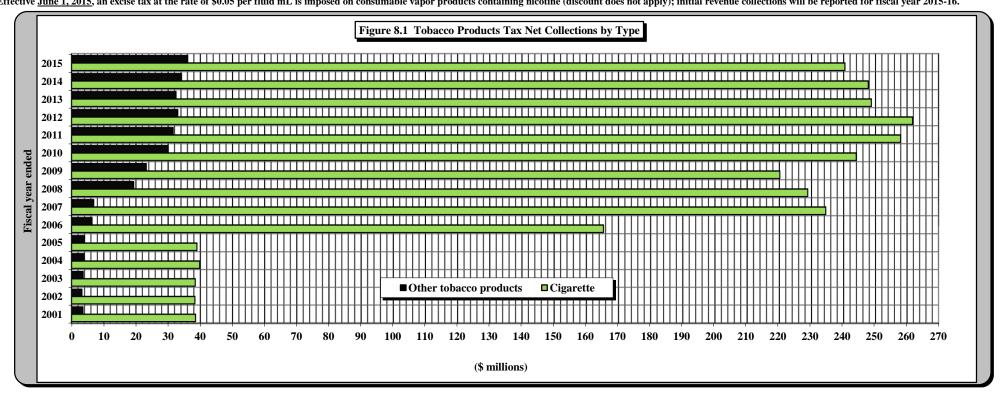
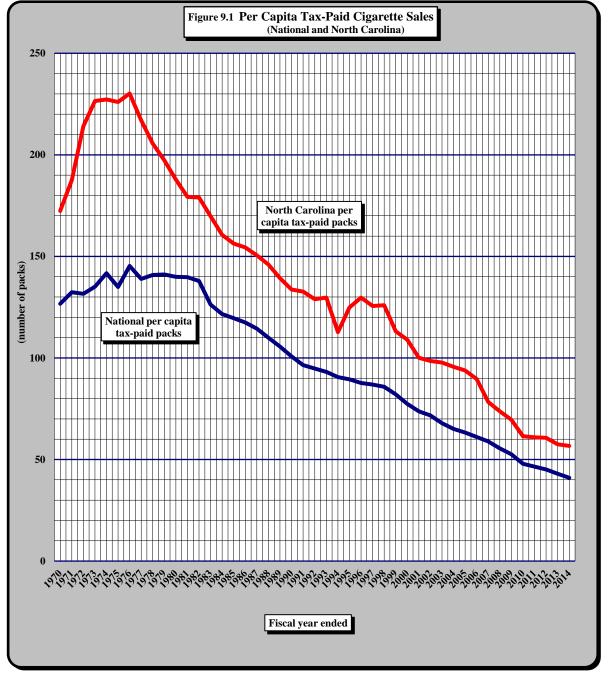


TABLE 9. PER CAPITA TAX-PAID CIGARETTE SALES

I ADLE 9.1	PER CAPITA TAX-I		
	Per capita National		
	cigarette sales	cigarette sales	rate of tax
Fiscal year	(number of	(number of	per pack
ended	(packs)	(packs)	(¢)
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
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
1996	87.7	129.7	5
1997	86.9	125.6	5
1998	85.8	126.0	5
1999	82.1	113.1	5
2000	77.4	109.0	5
2001	73.7	100.1	5
2002	71.7	98.5	5
2003	67.9	97.7	5
2004	65.1	95.6	5
2005	63.3	93.8	5
2006	61.1	89.6	30**
2007	58.9	78.3	35**
2008	55.5	73.7	35
2009	52.6	69.6	35
2010	47.9	61.5	45
2011	46.5	60.9	45
2012	45.1	60.7	45
2013	43.0	57.5	45
2014	41.0	56.7	45
	Orzechowski and Wa		rden on Toba



Source: Orzechowski and Walker. The Tax Burden on Tobacco,

Historical Compilation, Volume 49, 2014.

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 imposed effective October 1, 1969. Amount based on nine months of collections projected to one year.

^{**}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, 2014)†

-			Types of Alco	holic Bev	erages	Taxes [Rates as of January 1, 20]		year en	aing June 30, 2014)†		Alcoholic	: beverag	es collection	ns	Personal incon	ne .
		Beer	Excise Tax	1		Wine Excise Tax	Ī	Lia	uor Excise Tax			_	nd licenses]		for	
	State	Gen-		State	Gen-		State	Gen-		Pop-	_	fiscal yea	_		calendar yea	r
	Excise	eral		Excise	eral		Excise	eral		ulation	Excise ta	axes	License	es	2013	
	tax	Sales		tax	Sales		tax	Sales		as						
	rate	tax	Other	rate	tax	Other	rate	tax	Other	of		Per		Per		Per
	[\$ per	ap-	applicable	[\$ per	ap-	applicable	[\$ per	ap-	applicable	7/1/2014	Amount	capita	Amount	capita	Amount	capita
State	gal]	plies	taxes	gal]	plies	taxes	gal]	plies	taxes	[1,000s]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Alabama	0.5300	yes	\$0.52/gal local rate statewide	1.70	yes	\$0.26/gal local rate; >14%-\$9.16/gal	GC	yes		4,846	181,427	37.44	4,225	0.87	174,876,574	36,176
Alaska	1.0700			2.50	n.a.		12.80	n.a.	<21%-\$2.50/gal	737	39,078		1,905	2.58	37,791,031	51,259
Arizona	0.1600	J		0.84		>24%-\$4.00/gal	3.00			6,729	71,136		/	0.78	243,656,863	36,723
Arkansas	0.2300	yes	3% off- and 10%	0.75	yes	<5%-\$0.25/gal;	2.50	yes	<5%-\$0.50/gal;	2,967	51,618	17.40	4,187	1.41	108,080,656	36,529
			on-premise tax		i	\$0.05/case; and 3% off-			<21%-\$1.00/gal;							
					•	and 10% on-premise			\$0.20/case and 3%							
					İ	retail tax			off-14% on-premise							
G 110	0.2000			0.20	<u> </u>	111	2.20		retail taxes	20 =04	251205	0.13		1 12	4 0 40 505 40 6	40.405
California	0.2000			0.20		sparkling wine-\$0.30/gal	3.30		>50%-\$6.60/gal	38,792	354,297		55,550		1,849,505,496	48,125
Colorado	0.0800			0.28		210/	2.28		50/ 00 4// I	5,356	40,886		7,212	1.35	246,447,709	46,746
Connecti- cut	0.2400			0.72	,	>21% and sparkling wine-\$1.80/gal	5.40		<7%-\$2.46/gal	3,595	60,686		9,265	2.58	223,560,773	62,112
Delaware	0.1600			0.97	n.a.		3.75		<=25%-\$2.30/gal	936	19,616		1,547	1.65	41,468,429	44,819
Florida	0.4800		 	2.25	yes	>17.259%-\$3.00/gal, sparkling wine-\$3.50/gal	6.50	yes	<17.259%-\$2.25/gal >55.780%-\$9.53/gal	19,906	452,370		8,663	0.44	809,664,740	41,309
Georgia	0.3200	yes	\$0.53/gal local tax	1.51	yes	>14%-\$2.54/gal; \$0.83/gal local tax	3.79	yes	\$0.83/gal local tax	10,097	181,875	18.01	3,829	0.38	375,758,231	37,596
Hawaii	0.9300	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.12/gal; wine coolers-\$0.85/gal	5.98	yes		1,420	48,305	34.01	-	-	62,437,294	44,314
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes		GC	yes		1,635	8,780	5.37	1,617	0.99	57,483,763	35,641
Illinois	0.2310	yes	\$0.29/gal-Chicago;	1.39	yes	>20%-\$8.55/gal;	8.55	yes	<20%-\$1.39/gal;	12,882	279,587	21.70	12,626	0.98	599,118,968	46,477
			\$0.06/gal-Cook Co.			\$0.36-\$0.89/gal-Chicago; \$0.16-\$0.30/gal-Cook Co.			\$2.68/gal-Chicago; \$2.00/gal-Cook Co.							
Indiana	0.1150	ves		0.47	ves	>21%-\$2.68/gal	2.68	ves	<15%-\$0.47/gal	6,598	45,955	6.97	13,073	1.98	251,598,605	38,291
Iowa	0.1900			1.75	yes	<5%-\$0.19/gal	GC	yes		3,109	14,187	4.56	14,879	4.79	135,242,204	43,735
Kansas	0.1800		>3.2%-8% off-and	0.30		>14%-\$0.75/gal;	2.50	_	8% off-and	2,903	126,861	43.71	3,575	1.23	128,314,517	44,311
			10% on-premise;		İ	8% off-and			10% on-premise							
			<3.2%-4.23% sales		i	11% on-premise			retail tax							
			tax			retail tax										
Kentucky	0.0800	yes††	11% wholesale tax	0.50	yes	11% wholesale tax	1.92	yes	<6%-\$0.25/gal;	4,413	128,534	29.13	6,374	1.44	158,238,045	35,967
					İ	İ			\$0.05/case and							
									11% wholesale tax							
Louisiana	0.3200	yes	\$0.048/gal local tax	0.11	yes	14% to 24%-\$0.23/gal;	2.50	yes		4,649	56,967	12.25	-	-	188,964,765	40,819
						>24% and sparkling wine-\$1.59/gal			i ! !							
Maine	0.3500	yes	7% on-premise	0.60	yes	>15.5%-sold through	GC	yes		1,330	17,923	13.47	5,393	4.05	52,565,709	39,562
			sales tax		ļ	state stores; sparkling			<u> </u>							
					•	wine-\$1.25/gal;										
·					<u> </u>	7% on-premise sales tax										
Maryland	0.0900		9% sales tax; \$0.2333/gal-	0.40		9% sales tax	1.50	yes		5,975	30,808	5.16	1,358	0.23	312,053,581	52,545
			Garrett County		•			ŀ	į							
	•		•	•	-	•	•	-	•		:	•			•	

TABLE 10. -Continued

			Types of Alco	oholic Bev	verages	Taxes [Rates as of January 1, 20]	10Cor [4]	Imiaca			Alcoholi	c beverag	es collection	ns	Personal incon	ne
		Beer	Excise Tax			Wine Excise Tax		Liq	or Excise Tax		[excis	e taxes ar	d licenses]		for	
	State	Gen-		State	Gen-		State	Gen-		Pop-	i	fiscal yea	r 2014		calendar yea	r
	Excise	eral		Excise	eral		Excise	eral		ulation	Excise ta	axes	License	es	2013	
	tax	Sales		tax	Sales		tax	Sales		as						
	rate	tax	Other	rate	tax	Other	rate	tax	Other	of		Per		Per		Per
	[\$ per	ap-	applicable	[\$ per	ap-	applicable	[\$ per	ар-	applicable	7/1/2014	Amount	capita	Amount	capita	Amount	capita
State	gal]	plies	taxes	gal]	plies	taxes	gal]	plies	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	•	<15%-\$1.10/gal;	6,755	78,817		3,056	0.45	379,381,409	
setts		3 65	club sales	0.00	, 55	ispariming wine your organ		, , ,	>50% alcohol-	0,700	70,017	11107	2,020	0.10	0.2,001,102	20,21
Section			i		İ			İ	\$4.05/proof gal;			i				i
			į		İ	i !		į	0.57% on private							İ
			į		İ			İ	club sales			i				į
Michigan	0.2000	yes	i I	0.51	yes	>16%-\$0.76/gal	GC	yes	ciub saies	9,916	143,641	14.49	16,540	1.67	387,978,294	39,197
Minnesota	0.1500		<3.2%-\$0.077/gal;	0.31		14% to 21%-\$0.95/gal;	5.03		\$0.01/bottle (except	5,457	84,202		2,304		257,058,116	
Milliesota	0.1500		9% sales tax	0.50	i	<24% and sparkling wine-	3.03		miniatures) and	3,437	04,202	13.43	2,304	0.42	257,036,110	47,410
			970 Sales tax		İ			İ	i '							
			į		İ	\$1.82/gal; >24%-\$3.52/gal;		İ	9% sales tax			i				i
			•		!	\$0.01/bottle (except mini-		<u> </u>	!			!				ļ
37:	0.4269		<u> </u>	0.25	<u> </u>	atures) and 9% sales tax	CC	<u> </u>		2.002	42.402	1416	2.045	0.00	100 (27 (20	22.620
Mississippi	0.4268	3		0.35	yes	sparkling wine-\$1.00/gal; champagne-\$1.00/gal	GC	yes		2,993	42,402		2,945	0.98	100,625,620	
Missouri	0.0600			0.42			2.00	yes		6,064	35,760		5,308	0.88	243,591,814	
Montana	0.1400	n.a.		1.06	n.a.	>16%-sold through state stores	GC	n.a.		1,023	30,053	29.37	3,215	3.14	39,461,723	38,884
Nebraska	0.3100	yes		0.95	yes	>14%-\$1.35/gal	3.75	yes		1,883	30,258	16.07	1,475	0.78	86,447,434	46,254
Nevada	0.1600	yes		0.70	yes	14% to 22%-\$1.30/gal; >22%-\$3.60/gal	3.60	yes	5% to 14%-\$0.70/gal; 15% to 22%-\$1.30/gal	2,838	42,917	15.12	-	-	109,489,671	39,223
New Hamp- shire	0.3000	n.a.		GC	n.a.		GC	n.a.		1,328	12,755	9.60	4,306	3.24	66,839,054	50,535
New	0.1200	yes		0.875	yes		5.50	yes		8,939	139,438	15.60	3,965	0.44	491,865,076	55,194
Jersey			•			ļ		ľ	ļ	· ·	,	•	ŕ		, ,	
New	0.4100	yes		1.70	yes	<u>.</u>	6.06	yes		2,086	44,968	21.56	-	-	73,571,354	35,254
Mexico			į					ľ		· ·	ŕ	į			, ,	
New York	0.1400	yes	additional	0.30	yes		6.44	yes	<24%-\$2.54/gal;	19,749	250,926	12.71	64,576	3.27	1,055,803,388	53,606
		ľ	\$0.12/gal-NY City		*	i !		ľ	additional	<i>'</i>	,		ĺ		, , ,	
					İ	<u> </u>		İ	\$1.00/gal-NY City			į				į
North	0.6171	yes		1.00	ves	>16%-\$1.11/gal	GC	yes††		9,940	343,344	34.54	15,916	1.60	372,031,203	37,774
Carolina		,	į			i i i i i i i i i i i i i i i i i i i		,	į				.,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
North	0.1600		7% state sales tax;	0.50		>17%-\$0.60/gal;	2.50		7% state sales tax	740	9,220	12.46	367	0.50	39,358,192	54,373
Dakota			bulk beer-\$0.08/gal			7% state sales tax			! !		. , .				,,	' / '
Ohio	0.1800	yes		0.32	•	>14% to 21%-\$1.00/gal;	GC	yes		11,597	98,397	8.48	41,327	3.56	471,546,929	40,749
		3			,	vermouth-\$1.10/gal;		3		,	,		,		11 = ,2 10 ,2 = 2	
			i !		į	sparkling wine-\$1.50/gal		į	i !			į				į
Oklahoma	0.4000	yes	<3.2%-\$0.36/gal;	0.72	yes	sparkling wine-\$2.08/gal;	5.56	yes	13.5% on-premise	3,880	110,941	28.60	1,326	0.34	161,685,876	41,962
Ommonia		J Co	13.5% on-premise	0.72	, cs	13.5% on-premise	5.50	Jes	l	2,000	110,5-11	20.00	1,020	0.51	101,002,070	11,502
Oregon	0.0800	n a		0.67	n a	>14%-\$0.77/gal	GC	n.a.		3,971	17,627	4.44	4,609	1.16	154,869,050	39,426
Pennsyl-	0.0800			GC	•		GC	yes		12,794	346,008		16,952		588,296,421	
vania	0.0000	jes			yes	 !	30	yes		12,774	2-10,000	27.03	10,732	1.33	200,270,721	70,020
Rhode	0.1100	yes	\$0.04/case whole-	1.40	yes	\$0.30/gal for still wines made	5 40	yes		1,055	18,383	17.43	76	0.07	48,607,267	46,145
	0.1100	yes		1.40	yes	entirely from fruit grown in	5.40	yes		1,055	10,303	17.43	70	0.07	40,007,207	40,145
Island			sale tax		İ	state: sparkling wine-\$0.75/gal		İ	į			İ				į
South	0.7700	****		0.00	yes	\$0.18/gal additional tax	2.72	****	\$5.26/apga	4 020	162,313	33.61	11,382	2.26	169,269,397	35,472
	0.7700	yes		0.90	yes	igo.10/gai auuiu0nai tax !	2.72	yes	\$5.36/case,	4,829	102,313	33.01	11,362	2.36	107,207,397	33,472
Carolina			•		İ	į		İ	9% surtax; add'l			į				į
	1	i	i	1	ī	i	1	i	5% on-premise		l	i	l	i		i

TABLE 10. -Continued

			Types of Alco	oholic Bev	erages	Taxes [Rates as of January 1, 201	[4]				Alcoholic	beverag	es collectio	ns	Personal incon	ne e
		Beer	Excise Tax			Wine Excise Tax		Liq	uor Excise Tax		[excise	e taxes ar	nd licenses]		for	
	State	Gen-		State	Gen-		State	Gen-		Pop-	1	ïscal yea			calendar year	r
	Excise	eral		Excise	eral		Excise	eral		ulation	Excise ta	ixes	License	es	2013	
	tax	Sales		tax	Sales		tax	Sales		as						
	rate	tax	Other	rate	tax	Other	rate	tax	Other	of		Per		Per		Per
	[\$ per	ap-	applicable	[\$ per	ap-	applicable	[\$ per	ap-	applicable	7/1/2014	Amount	capita	Amount	capita	Amount	capita
State	gal]	plies	taxes	gal]	plies	taxes	gal]	plies	taxes	[1,000s]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
South	0.2700	yes		0.93	yes	14% to 20%-\$1.45/gal;	3.93	yes	<14%-\$0.93/gal;	853	16,205	18.99	840	0.98	37,855,216	44,772
Dakota					İ	>21%, sparkling wine-		İ	2% wholesale tax					<u> </u>		
					į	\$2.07/gal; 2% wholesale		į						<u> </u>		
					! !	tax		! !								
Tennessee	0.1400	yes	\$1.15/gal at whole- sale	1.21	yes	15% on-premise	4.40	yes	15% on-premise; <7%-\$1.10/gal	6,548	147,812	22.57	1,317	0.20	255,422,103	39,312
Texas	0.2000	yes	14.95% on-premise	0.204	yes	>14%-\$0.408/gal and	2.40	yes	14.95% on-premise	26,979	1,068,051	39.59	71,661	2.66	1,161,133,804	43,807
			and \$0.05/drink on		•	sparkling wine-\$0.516/gal;		•	and \$0.05/drink on					<u> </u>		
			airline sales		į	14.95% on-premise and \$0.05/		į	airline sales							
						drink on airline sales										
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes		GC	yes		2,944	48,413	16.44	1,936	0.66	106,072,574	36,542
Vermont	0.2650	yes	>6%-\$0.55;	0.55	yes	>16%-sold through state	GC	no	10% on-premise	627	24,065	38.40	430	0.69	28,107,555	44,839
		i	10% on-premise		İ	store, 10% on-premise		İ	sales tax		į			i		
			sales tax		i	sales tax		i								
Virginia	0.2600	yes		1.51	yes	<4%-\$0.2565/gal and	GC	yes		8,328	207,672	24.94	12,756	1.53	404,886,361	48,956
			İ		į	>14%-sold through		į	İ					<u> </u>		
						state store										
Washing-	0.2600	yes		0.87	yes	>14%-\$1.72/gal	14.27		privatized liquor	7,063	321,412	45.51	153,263	21.70	331,031,362	47,468
ton			i !		!			!	sales eff. 6/1/12;					<u> </u>		
		į			į			į	\$9.24/gal on-premise;					!		
					•			•	20.5% retail sales tax,					! I		
			i !		<u>!</u>			!	13.7% sales tax to					<u> </u>		
									on-premise sales							
West	0.1800	yes		1.00	yes	5% local tax	GC	yes		1,849	17,295	9.35	1,380	0.75	65,177,629	35,163
Virginia			<u> </u>		<u> </u>			<u> </u>	<u> </u>					į		
Wisconsin	0.0600	·		0.25	yes	>14%-\$0.45/gal	3.25	yes	\$0.11/gal admini- strative fee	5,759	57,958	10.06	,	0.31	245,437,590	42,737
Wyoming	0.0200	yes		GC	yes		GC	yes		584	1,828	3.13	-	-	30,205,928	51,791
Total																
50 states	0.20*			0.72*			3.75*			318,248	6,163,977	19.37 ^a	605,537	1.90 ^a	14,019,935,363	44,388 ^a
Detail may	not add to	totals d	ue to rounding.													

Per capita tax collection amounts are computations based on July 1, 2014 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

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, 2013 population estimates of the Bureau of the Census.

†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% (combined general rate) 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.

GC = Government controlled-The government directly controls the sales of distilled spirits in 17 states. Revenue in these states is generated from various taxes, fees, and net liquor profits.

Sources: Federation of Tax Administrators: Tax Policy Center: Commerce Clearing House

- U.S. Census Bureau, Population Division. Table NST-EST2015-01 -Annual Estimates of the Resident Population for the States: July 1, 2014, December 22, 2015 release.
- U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 16, 2015 release, September 23, 2016 update. Bureau of Economic Analysis. Table SA1-3, Regional Economic Information System, September 30, 2015 release.

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

U.S. median tax rates

TABLE 11. ALCOHOLIC BEVERAGE TAX COLLECTIONS [8 105 ARTICLE 2C.]

						[8 103 AK11	CLE 2C.							
			Net		Alcoholic Beve	rage Tax Alle	ocations and '	Transfers						
			collections		Iı	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	l
	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
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	- 1	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	- 1	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	- į	-	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	- į	- [15,209	35,930	144	298,639,842	3.20%	2,615.16%	3.01%	3.92%
2013-14	341,658,837	(255,324)	341,914,161	35,723,179	- į	-	2,199	193,113	776	305,994,895	2.95%	-140.67%	3.22%	2.46%
2014-15	358,563,120	155,951	358,407,169	39,525,134	- [- 1	15,790	135,852	559	318,729,834	4.95%	161.08%	4.82%	4.16%

Detail may not add to totals due to rounding.

††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, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the beer and wine excise taxes net proceeds. The legislation specifies 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 <u>July 1, 2007</u>, SL 2006-227 amends 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 <u>October 1, 2008</u>, SL 2008-107 amends 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 repeals 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.

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

Fiscal Year

					Fiscal Yea					
	2000-200		2001-200		2002-20		2003-20		2004-20	
	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	1,046	0.00%	2,234	0.00%	799	0.00%	-	-	-	-
Wine	224	0.00%	1,770	0.00%	47	0.00%	-	-	-	-
Other	_	-	· -	_	_	_	_	_	-	_
Total license	1,270	0.00%	4,004	0.00%	846	0.00%	-	_	-	
Excise tax:	, .		,							
Beer excise	86,281,560	43.36%	88,631,573	43.96%	88,496,593	44.55%	93,474,008	44.25%	93,218,652	42.48%
Fortified wine excise	1,371,315	0.69%	1,248,267	0.62%	1,250,035	0.63%	1,257,801	0.60%	1,038,294	0.47%
Unfortified wine excise	8,653,912	4.35%	9,341,280	4.63%	10,254,364	5.16%	11,241,818	5.32%	11,843,907	5.40%
	94,275,888	47.38%	93,205,147	46.23%	89,463,937	45.03%	95,129,952	45.04%	102,143,159	46.55%
Liquor excise					/ /					
Liquor surcharge	8,382,531	4.21%	9,202,685	4.56%	9,189,704	4.63%	10,114,003	4.79%	11,193,190	5.10%
Total excise	198,965,206	100.00%	201,628,952	100.00%	198,654,633	100.00%	211,217,582	100.00%	219,437,203	100.00%
Total collections	198,966,476	100.00%	201,632,956	100.00%	198,655,479	100.00%	211,217,582	100.00%	219,437,203	100.00%
Less:										
Local distribution allocations	26,092,566	13.11%	-	-	27,408,926	13.80%	28,475,073	13.48%	29,778,545	13.57%
Intergovernmental transfers:										
Department of Commerce transfer††	175,000	0.09%	298,180	0.15%	350,000	0.18%	350,000	0.17%	350,000	0.16%
Special reserve fund	-	_	26,690,051	13.24%	-	_	-	_	-	-
OSBM Civil Penalty/Forfeiture Fund	_	_	,		_	_	_	_	_	_
Collection cost of fines/forfeitures	_	_	_	_	_	_	_	_	_	_
Net collections to General Fund	172,698,910	86.80%	174,644,725	86.62%	170,896,552	86.03%	182,392,509	86.35%	189,308,658	86.27%
The concetions to General Lund	172,070,710	00.00 /0]	174,044,725	00.02 /0			102,372,307	00.55 /0	107,500,050	00.27 70
					Fiscal Yea					
	2005-200		2006-200		2007-20	08	2008-20		2009-20	
	2005-200 Collection	%	2006-200 Collection	%		08 %	2008-20 Collection	%	2009-20	%
	Collection amount		Collection amount		2007-20 Collection amount	08				
Type of Tax	Collection	%	Collection	%	2007-20 Collection	08 %	Collection	%	Collection	%
Type of Tax License tax:†	Collection amount	% of	Collection amount	% of	2007-20 Collection amount	08 % of	Collection amount	% of	Collection amount	% of
**	Collection amount	% of	Collection amount	% of	2007-20 Collection amount	08 % of	Collection amount	% of	Collection amount	% of
License tax:†	Collection amount	% of	Collection amount	% of	2007-20 Collection amount	08 % of	Collection amount	% of	Collection amount	% of
License tax:† Beer	Collection amount	% of	Collection amount	% of	2007-20 Collection amount	08 % of	Collection amount	% of	Collection amount	% of
License tax:† Beer Wine	Collection amount	% of	Collection amount	% of	2007-20 Collection amount	08 % of	Collection amount	% of	Collection amount	% of
License tax:† Beer Wine Other	Collection amount	% of total - - -	Collection amount	% of	2007-20 Collection amount	08 % of	Collection amount	% of	Collection amount	% of
License tax:† Beer Wine Other Total license Excise tax:	Collection amount [\$] - - -	% of total	Collection amount [\$] - - -	% of total	2007-20 Collection amount [\$]	08 % of total - - -	Collection amount [\$] - - -	% of total	Collection amount [\$] - - -	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise	Collection amount [\$] - - - - - 96,152,889	% of total 41.53%	Collection amount [\$]	% of total 40.33%	2007-20 Collection amount [\$] - - - - 101,250,933	08 % of total - - - - - 39.09%	Collection amount [\$]	% of total - - - - - - - - - - -	Collection amount [\$] - - - - 110,514,793	% of total 37.69%
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise	Collection amount [\$] - - - - - 96,152,889 1,098,362	% of total	Collection amount [\$]	% of total 40.33% 0.38%	2007-20 Collection amount [\$] - - - - 101,250,933 909,261	08 % of total	Collection amount [\$] - - - - 100,332,391 848,605	% of total	Collection amount [\$] - - - - 110,514,793 854,060	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise	Collection amount [\$] - - - - 96,152,889 1,098,362 13,045,850	% of total	Collection amount [\$]	% of total	2007-20 Collection amount [\$] - - - - 101,250,933 909,261 14,722,932	08 % of total - - - - - 39.09% 0.35% 5.68%	Collection amount [\$] - - - - 100,332,391 848,605 15,163,494	% of total	Collection amount [\$] - - - - 110,514,793 854,060 18,701,084	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise	Collection amount [\$] - - - - 96,152,889 1,098,362 13,045,850 108,997,192	% of total 41.53% 0.47% 5.63% 47.07%	Collection amount [\$]	% of total	2007-20 Collection amount [\$] - - - - 101,250,933 909,261 14,722,932 128,377,545	08 % of total - - - - 39.09% 0.35% 5.68% 49.56%	Collection amount [\$]	% of total	Collection amount [\$] - - - - 110,514,793 854,060 18,701,084 151,024,406	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge	Collection amount [\$] - - - - 96,152,889 1,098,362 13,045,850 108,997,192 12,255,203	% of total 41.53% 0.47% 5.63% 47.07% 5.29%	Collection amount [\$]	% of total	2007-20 Collection amount [\$] - - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716	08 % of total - - - - 39.09% 0.35% 5.68% 49.56% 5.31%	Collection amount [\$]	% of total	Collection amount [\$] - - - - 110,514,793 854,060 18,701,084 151,024,406 12,130,887	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise	Collection amount [\$] - - - 96,152,889 1,098,362 13,045,850 108,997,192 12,255,203 231,549,497	% of total 41.53% 0.47% 5.63% 47.07% 5.29% 100.00%	Collection amount [\$]	% of total	2007-20 Collection amount [\$] - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387	08 % of total - - - 39.09% 0.35% 5.68% 49.56% 5.31% 100.00%	Collection amount [\$]	% of total	Collection amount [\$] - - - - 110,514,793 854,060 18,701,084 151,024,406 12,130,887 293,225,229	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge	Collection amount [\$] - - - - 96,152,889 1,098,362 13,045,850 108,997,192 12,255,203	% of total 41.53% 0.47% 5.63% 47.07% 5.29%	Collection amount [\$]	% of total	2007-20 Collection amount [\$] - - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716	08 % of total - - - - 39.09% 0.35% 5.68% 49.56% 5.31%	Collection amount [\$]	% of total	Collection amount [\$] - - - - 110,514,793 854,060 18,701,084 151,024,406 12,130,887	% of total 37.69% 0.29% 6.38% 51.50% 4.14%
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise	Collection amount [\$] - - - 96,152,889 1,098,362 13,045,850 108,997,192 12,255,203 231,549,497	% of total 41.53% 0.47% 5.63% 47.07% 5.29% 100.00%	Collection amount [\$]	% of total	2007-20 Collection amount [\$] - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387	08 % of total - - - 39.09% 0.35% 5.68% 49.56% 5.31% 100.00%	Collection amount [\$]	% of total	Collection amount [\$] - - - - 110,514,793 854,060 18,701,084 151,024,406 12,130,887 293,225,229	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections	Collection amount [\$] - - - 96,152,889 1,098,362 13,045,850 108,997,192 12,255,203 231,549,497	% of total 41.53% 0.47% 5.63% 47.07% 5.29% 100.00%	Collection amount [\$]	% of total	2007-20 Collection amount [\$] - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387	08 % of total - - - 39.09% 0.35% 5.68% 49.56% 5.31% 100.00%	Collection amount [\$]	% of total	Collection amount [\$] - - - - 110,514,793 854,060 18,701,084 151,024,406 12,130,887 293,225,229	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less:	Collection amount [\$] - - - 96,152,889 1,098,362 13,045,850 108,997,192 12,255,203 231,549,497 231,549,497	% of total 41.53% 0.47% 5.63% 47.07% 5.29% 100.00%	Collection amount [\$]	% of total	2007-20 Collection amount [\$] - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387	08 % of total - - - 39.09% 0.35% 5.68% 49.56% 5.31% 100.00%	Collection amount [\$]	% of total	Collection amount [\$] - - - - 110,514,793 854,060 18,701,084 151,024,406 12,130,887 293,225,229 293,225,229	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations	Collection amount [\$] - - - 96,152,889 1,098,362 13,045,850 108,997,192 12,255,203 231,549,497 231,549,497	% of total 41.53% 0.47% 5.63% 47.07% 5.29% 100.00%	Collection amount [\$]	% of total	2007-20 Collection amount [\$] - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387	08 % of total - - - 39.09% 0.35% 5.68% 49.56% 5.31% 100.00%	Collection amount [\$]	% of total	Collection amount [\$] - - - - 110,514,793 854,060 18,701,084 151,024,406 12,130,887 293,225,229 293,225,229	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations Intergovernmental transfers:	Collection amount [\$] 	% of total 41.53% 0.47% 5.63% 47.07% 5.29% 100.00% 13.06%	Collection amount [\$]	% of total	2007-20 Collection amount [\$] - - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387 259,024,387	08 % of total - - - 39.09% 0.35% 5.68% 49.56% 5.31% 100.00% 12.77%	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations Intergovernmental transfers: Department of Commerce transfer†† Special reserve fund	Collection amount [\$]	% of total 41.53% 0.47% 5.63% 47.07% 5.29% 100.00% 13.06% 0.19% -	Collection amount [\$]	% of total	2007-20 Collection amount [\$]	08 % of total 39.09% 0.35% 5.68% 49.56% 5.31% 100.00% 12.77% 0.31% -	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations Intergovernmental transfers: Department of Commerce transfer†† Special reserve fund OSBM Civil Penalty/Forfeiture Fund	Collection amount [\$] 	% of total 41.53% 0.47% 5.63% 47.07% 5.29% 100.00% 13.06%	Collection amount [\$]	% of total	2007-20 Collection amount [\$]	08 % of total 39.09% 0.35% 5.68% 49.56% 5.31% 100.00% 12.77% 0.31% - 0.01%	Collection amount [\$]	% of total	Collection amount [\$]	% of total 37.69% 0.29% 6.38% 51.50% 4.14% 100.00% 3.70%
License tax:† Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations Intergovernmental transfers: Department of Commerce transfer†† Special reserve fund	Collection amount [\$]	% of total 41.53% 0.47% 5.63% 47.07% 5.29% 100.00% 13.06% 0.19% -	Collection amount [\$]	% of total	2007-20 Collection amount [\$]	08 % of total 39.09% 0.35% 5.68% 49.56% 5.31% 100.00% 12.77% 0.31% -	Collection amount [\$]	% of total	Collection amount [\$]	% of total 37.69% 0.29% 6.38% 51.50% 4.14% 100.00% 100.00%

TABLE 12. - Continued

			1 A	BLE 12						
					Fiscal Year	r				
	2010-201	11	2011-201	12	2012-20	13	2013-20	14	2014-20	15
	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	114,551,504	37.04%	115,472,726	35.91%	115,698,892	34.93%	115,643,022	33.82%	117,666,274	32.83%
Fortified wine excise	814,755	0.26%	788,506	0.25%	770,210	0.23%	772,565	0.23%	760,728	0.21%
Unfortified wine excise	21,407,583	6.92%	22,192,483	6.90%	23,202,276	7.00%	24,477,278	7.16%	25,713,643	7.17%
Liquor excise	160,259,549	51.81%	169,704,562	52.77%	177,418,778	53.56%	186,694,439	54.60%	199,586,988	55.69%
Liquor surcharge	12,263,304	3.96%	13,417,967	4.17%	14,141,584	4.27%	14,324,659	4.19%	14,663,747	4.09%
Total excise	309,296,694	100.00%	321,576,244	100.00%	331,231,740	100.00%	341,911,963	100.00%	358,391,379	100.00%
Total collections	309,296,694	100.00%	321,576,244	100.00%	331,231,740	100.00%	341,911,963	100.00%	358,391,379	100.00%
Less:										
Local distribution allocations	34,021,288	11.00%	34,110,110	10.61%	32,555,824	9.83%	35,723,179	10.45%	39,525,134	11.03%
Intergovernmental transfers:										
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	81,445	0.03%	102,614	0.03%	35,930	0.01%	193,113	0.06%	135,852	0.04%
Collection cost of fines/forfeitures	352	0.00%	422	0.00%	144	0.00%	776	0.00%	559	0.00%
Net collections to General Fund	275,193,609	88.97%	287,363,097	89.36%	298,639,842	90.16%	305,994,895	89.50%	318,729,834	88.93%

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, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the beer and wine excise taxes net proceeds.

The legislation specifies 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 <u>July 1, 2007</u>, \$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 <u>October 1, 2008</u>, SL 2008-107 amends 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 <u>July 1, 2009</u>, SL 2009-451 repeals 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)(8) and the guest room cabinet surcharge 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.

TABLE 13. COLLECTIONS OF FORTIFIED AND UNFORTIFIED WINE EXCISE TAXES AND WINE LICENSES
[8 105 ARTICLE 2C.]

					[8 105 A	KIICLE 2C.J						
				Wii	ne Excise Tax							
	Forti	ified wine exc	ise tax		Unfor	tified wine exc	cise tax		Total		State	Commerce
	Fortified w	ine tax collect	ions		Unfortified v	vine tax collect	ions		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]	[\$]	[\$]	[%]	[\$]
2000-01	1,371,315	1,048,072	323,243	24	8,653,912	3,352,529	5,301,382	21	10,025,226	224	4	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	-	"	-
2013-14	772,565	621,374	151,192	"	24,477,278	11,508,274	12,969,004	"	25,249,843	-	"	-
2014-15	760,728	610,623	150,105	"	25,713,643	12,364,811	13,348,832	"	26,474,371	-	"	-

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, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the fortified and unfortified wine excise taxes net proceeds. The legislation specifies 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 (\$0.91 to \$1.11 per gallon) 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 (\$0.79 to \$1.00 per gallon) 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.

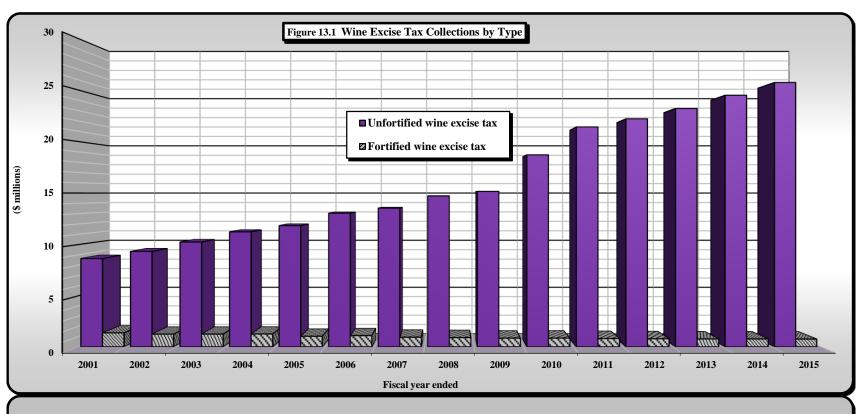
Alcoholic beverage discount:

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.



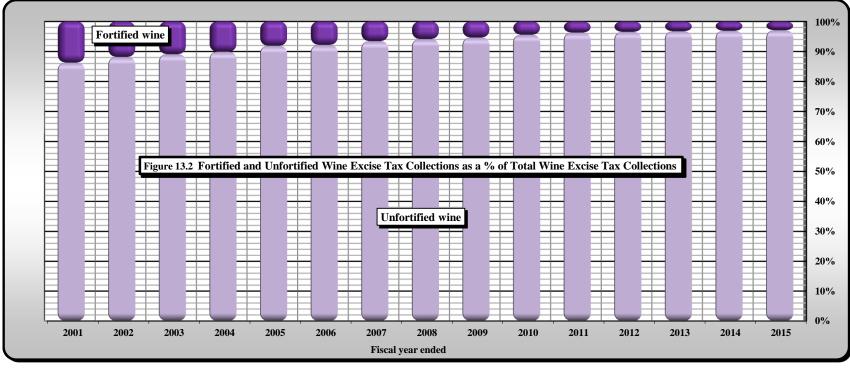


TABLE 14. COLLECTIONS OF BEER AND SPIRITUOUS LIQUOR EXCISE TAXES AND LICENSES AND LIOUOR SURCHARGE TAX

[§ 105 ARTICLE 2C.; § 18B.]

		ъ г.	T			Spirituous	a	
		Beer Exci	se Tax		_	liquor	Spirituous	Liquor
	Total	Beer		Local	Beer	excise	liquor	surcharge
	net	excise tax	State	share	license	tax	excise tax	tax
	collections	rate	share	reserve	collections	collections	rate	collections
Fiscal year	[\$]	[¢ per gallon]	[\$]	[\$]	[\$]	[\$]	[%]	[\$]
2000-01	86,281,560	53.177	65,813,619	20,467,941	1,046	94,275,888	28	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
2013-14	115,643,022	"	93,040,039	22,602,983	-	186,694,439	"	14,324,659
2014-15	117,666,274		91,640,077	26,026,197	-	199,586,988	"	14,663,747

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. State license taxes were repealed effective May 1, 1999.

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 July 1, 1995.

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,

increases the excise tax rates and, accordingly, reduces 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 August 1, 2004, § 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.]

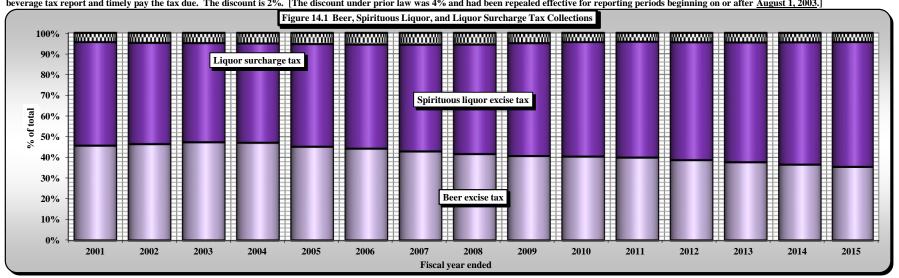


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[8 105 ARTICLE 2D]

	[§ 105 AKTICLE 2D.]									_	
					Distributions and Transfers						
					Collection	OSBM	Collection	DOR	Unencumber	ed proceeds	1
			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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2000-01	6,406,420	208,847	6,197,572	145,478	-	-	-	-	4,798,179	1,596,060	(342,145)
2001-02	8,205,269	208,777	7,996,492	208,285	79,385	-	-	-	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	-	-	-	6,741,211	2,526,223	(673,034)
2005-06	11,532,085	204,435	11,327,650	208,728	576,250	811,424	-	-	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)
2013-14	7,635,231	152,709	7,482,522	45,798	558,858	481,369	1,933	-	4,705,704	1,568,010	120,850
2014-15	6,586,783	169,279	6,417,504	37,593	540,316	536,924	2,210	-	4,131,235	1,377,621	(208,396)

[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.]

No minimum

Detail may not add to totals due to rounding.

Unauthorized substance tax rates and bases:

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.

 $\underline{\textbf{Unauthorized substance}}$

Marijuana stems & stalks that have been separated from the plant

 $Marijuana\ other\ than\ separated\ stems\ and\ stalks, or\ synthetic\ cannabinoids$

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

Illicit spirituous liquor sold by the drink $% \left(1\right) =\left(1\right) \left($

Illicit spirituous liquor not sold by the drink

Mash

Illicit mixed beverages

Minimum Quantity Before Tax is Due More than 42.5 grams \$0.40 for each gram or fraction thereof \$3.50 for each gram or fraction thereof More than 42.5 grams \$50.00 for each gram or fraction thereof 7 or more grams \$200.00 for each gram or fraction thereof 7 or more grams 10 dosage units \$200.00 for each 10 dosage units or fraction thereof \$50.00 for each 10 dosage units or fraction thereof 10 dosage units No minimum \$31.70 for each gallon or fraction thereof \$12.80 for each gallon or fraction thereof No minimum No minimum \$1.28 per gallon or fraction thereof

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

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.

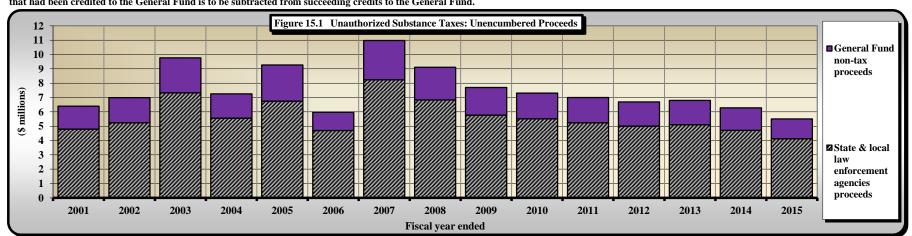


TABLE 16. FRANCHISE TAX COLLECTIONS [§ 105 ARTICLE 3.]

[The Tax Simplification and Reduction Act of 2013 repeals §§ 105-116 and 105-116.1 effective July 1, 2014, applicable to gross receipts billed on or after that date.]†

	<u> </u>				~	Franchise Tax Net Collections Before & After Deductions													
	Franchise Tax Gross Collections																		
	Taxpayer Type					Net			Collection	OSBM	Collec-	Inter-	Net						
	Utilities† Other					collections			fees	Civil	tion cost	govern-	collections	Ye	ear-over-y	ear % cha	nge		
			§ 105-116		[Business	Total		before	§ 105-116.1	Admin-	on	Penalty &	of fines/	mental/	to				Amount
	§ 105-116		Water		Corporations,	gross		transfers/	Municipal	istrative	overdue	Forfeiture	forfei-	inter-fund	General	Gross		Net	to
Fiscal	Power	Gas	& Sewer	Telephone	Burial Assns.]	collections	Refunds	deductions	share††	costs	tax debts		tures	transfers	Fund	collec-		collec-	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	Refunds	tions	Fund
2000-01.	259,592,835	-	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	-	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	-	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	-	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	-	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	-	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	-	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%
2013-14.	343,338,249	-	3,858,691	-	568,697,709	915,894,648	11,791,384	904,103,264	203,353,181	-	200,431	3,494,245	14,033	28,881	697,012,493	5.27%	57.96%	4.82%	5.59%
2014-15.	21,399,211	-	1,331,404	-	578,630,712	601,361,327	52,237,690	549,123,637	-	-	148,162	4,833,423	19,899	-	544,122,153	-34.34%	343.02%	-39.26%	-21.94%

Franchise tax rates and bases:

Utility fra	nchise tax†:	Rate	<u>Base</u>
. 1	Power	3.22%	Gross receipts derived from furnishing power, electricity, electric lights, or current. [Repealed by SL 2013-316, s. 4.1(a).; gross receipts billed on or after
			July 1, 2014, are subject to the combined general rate under Article 5, § 105-164.4(a)(9) (reduced 3.5% rate provision applies to CHEMC for a one-year period).]
(Gas		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). [SL 2013-316, s. 4.1(d)
			repeals the piped natural gas tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax
			under § 105-164.4(a)(9) (reduced 3.5% rate provision applies to gas cities for a one-year period).]
•	Water	4%	Gross receipts from owning or operating a water system subject to regulation by the NC Utilities Commission. [Repealed by SL 2013-316, s. 4.1(a).]
5	Sewer	6%	Gross receipts from owning or operating a public sewerage company. [Repealed by SL 2013-316, s. 4.1(a).]
7	Telephone		Effective January 1, 2002, telecommunications reform legislation repeals the telephone franchise tax and concurrently enacts 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 December 1, 2006; 7% effective April 1, 2008; 8% effective September 1, 2009; 7% effective July 1, 2011]

Business 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

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

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.

TABLE 17. STATE SALES AND USE TAX: ELECTRICITY, PIPED NATURAL GAS, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2014-2015 [§ 105 ARTICLE 5.]

Gross receipts derived from sales of electricity and piped natural gas sold at retail and sourced to the State, and gross receipts derived from providing telecommunications service, ancillary service, and video programming services (cable and direct-to-home satellite) are subject to the 7% combined general rate of sales and use tax with provisions for local share allocation of net tax proceeds determined by statutory formula. 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%).

	ned general rate is the State's general rate (4.75%) plus the rate of local t	Net collections and local share allocations [based on July-June collections]									
			ectricity		itural Gas		unications		gramming		
		§ 105-1	64.4(a)(9);	§ 105-1	64.4(a)(9);	§ 105-164	1.4 (a)(4c);		64.4(a)(6); § 1	05-164.44I(a)	(2), (a)(3)
		·	164.44K	·	164.44L		F(a)(1), (a)(2)		ble	Direct-to-ho	
		Net	Local share		Local share	Net	Local share	Net	Local share	Net	Local share
Callactions source	Tou hose/I seed show allocation moreouteres	collections	allocation†	collections		collections	allocation†	collections	allocation	collections	
Collections source Electricity	Tax base/ Local share allocation percentages Gross receipts derived from sales of electricity sold to	[\$] 602 554 064	[\$] 303,858,872	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Electricity	consumers (other than qualifying sales to farmers and	092,334,904	303,030,072	-	-	-	-	-	-	-	· -
	manufacturers) and billed on or after July 1, 2014. [A reduced		•				•				•
	,		į		į		į		•		į
	rate of 3.5% applies to sales by CHEMC for a one-year period.]		ļ						!		ļ
	§ 105-164.44K provides for a local share allocation equal to 44%		i						į		i
	of net tax proceeds collected on electricity, less administrative		ļ						!		ļ
	costs (effective for quarters beginning on or after July 1, 2014).										
Piped Natural Gas	Gross receipts derived from sales of piped natural gas sold to	-	-	84,517,718	14,328,234	-	-	-	-	-	-
	consumers (other than sales from a producer and qualifying		•				ļ		!		į
	sales to farmers, manufacturers, commercial laundry and dry		į		į		† 		•		į
	cleaning establishments, and State agencies) and billed on or		į		•		•		!		<u> </u>
	July 1, 2014. [A reduced rate of 3.5% applies to sales by gas		į				į		•		į
	cities for a one-year period.] § 105-164.44L provides for a local		•		•		•		<u> </u>		•
	share allocation equal to 20% of net tax proceeds collected on		į		į		į		•		į
	piped natural gas, less administrative costs (effective for		ļ						<u> </u>		ļ
	quarters beginning on or after July 1, 2014).										
	Gross receipts derived from providing telephone service (includes local,	-	-	-	-	373,805,513		-	-	-	-
	interstate, intrastate, toll, private telecommunications, mobile								<u> </u>		
	telecommunications services, and ancillary services).		į		į		į		<u> </u>		į
	§ 105-164.44F(a)(1) provides for a local share allocation equal to										
	18.70% of net tax proceeds (less a freeze deduction adjustment).						59,417,839				
	§ 105-164.44I provides for a local share allocation equal to 7.7%								•		i i
	(specified in § 105-164.44F(a)(2)) of net tax proceeds (adjusted		ļ						!		ļ
	for supplemental PEG support) to partially replace repealed		į						<u> </u>		į
	local cable television franchise taxes.						27,341,340		<u> </u>		ł
	PRG I I I I I I I I I I I I I I I I I I I		i !		!		4 444 605				i !
77' 1 D	PEG channel support funds						1,441,685	00.510.036	<u>i</u>	55 012 260	i !
Video Programming	Gross receipts derived from providing video programming services (cable and direct-to-home satellite).	-	-	-	-	-	-	98,519,036		75,013,269	
	§ 105-164.44I(a)(2) provides for a local share allocation equal to		ļ				! !	ļ	<u> </u>		•
	23.6% of net tax proceeds (cable) and § 105-164.44I(a)(3) provides							•	<u>[</u>		į
	for a local share allocation equal to 37.1% of net tax proceeds							•	[
	(direct-to-home satellite) (adjusted for supplemental PEG							•	<u> </u>		
	support) to partially replace repealed local cable television							!	[
	franchise taxes.		i i !		<u> </u> 		i ! !	i ! !	22,086,078		26,436,023
	PEG channel support funds								1,164,415		1,393,900
		692 554 964	303 858 872	84 517 719	14,328,234	373 805 513	88,200,863	98,519,036	/ /	75,013,269	/ /

Note: [SL 2013-316, s. 4.1(a) repeals the franchise tax on electric power effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, such gross receipts are subject to the 7% combined general rate under Article 5, § 105-164.4(a)(9). SL 2013-316, s. 4.1(c) repeals the 2.83% preferential tax rate applicable to sales of electricity to laundries and pressing and dry cleaning establishments and the 3% rate effective for gross receipts billed on or after July 1, 2014; concurrently, transactions previously subject to the 2.83% and 3% preferential rates are subject to the 7% combined general rate. SL 2013-316, s. 4.1(d) repeals the piped natural gas excise tax effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, such gross receipts are subject to the 7% combined general rate under Article 5, § 105-164.4(a)(9). § 105-164.44K and § 105-164.44L provide for local share allocations of net tax proceeds generated from sales of electricity and piped natural gas.]

[†]HB 787 (SL 2005-433, s.10(a)) authorizes counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and sales and use tax levied on telecommunications services. 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.]

	L	y 113A AKI	TCEE 12.]					
		Collection	Forest					
		fees on	Develop-	Net collections				
	Net	overdue	ment	Year-over-year change				
	collections	tax debts	Fund	Amount	%			
Fiscal year	[\$]	[\$]	[\$]	[\$]	change			
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%			
2013-14	1,776,358	12	1,776,347	120,703	7.29%			
2014-15	1,869,669	_	1,869,669	93,311	5.25%			

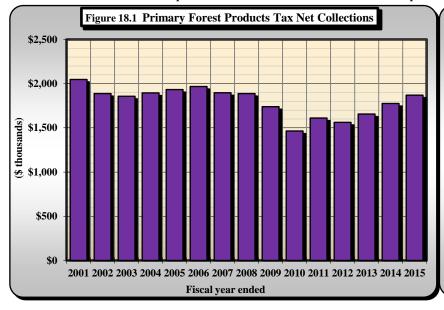
Primary forest products tax rates and bases:

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.



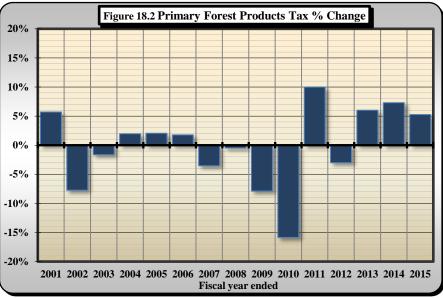


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT [§ 113A ARTICLE 12.]

	Softwood	sawtimher	Hardwoo	d sawtimber	Softwoo	od pulpwood	Hardwa	ood pulpwood	
	Boltwood	Computed	Harawoo	Computed	BOILWOO	oa paipwooa	Harawe	ou purpwoou	
		tax		tax		Computed		Computed	Total
		due		due		tax		tax	computed
	Number	[50¢ per	Number	[40¢ per	Number	due	Number	due	tax
Ouarter ended	of	1,000 board ft.]		1,000 board ft.]	of	[20¢ per cord]	of	[12¢ per cord]	due
Q	board feet	[\$]	board feet	[\$]	cords	[\$]	cords	[\$]	[\$]
Fiscal year 2010-11:		E. 3		E. 3		F. 3		2.3	F. 3
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	92,624,338		697,653	139,531	262,884	31,546	384,578
June 30, 2011	340,503,481	170,252	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	154,425	112,013,718	44,805	731,013	146,203	299,448	35,934	381,367
December 31, 2011	329,741,568	164,871	106,795,902	42,718	773,720	154,744	321,162	38,539	400,873
March 31, 2012	330,749,055	165,375	114,729,532	45,892	583,366	116,673	318,165	38,180	366,119
June 30, 2012	373,514,732	186,757	133,954,776	53,582	682,708	136,542	288,223	34,587	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:									
September 30, 2012	337,916,437	168,958	128,892,116	51,557	957,731	191,546	355,716	42,686	454,747
December 31, 2012	355,572,370	177,786	117,825,156	47,130	793,591	158,718	350,912	42,109	425,744
March 31, 2013	365,435,809	182,718			754,310	150,862	330,027	39,603	410,748
June 30, 2013	371,074,284	185,537	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
Fiscal year 2013-14:									
September 30, 2013	363,752,577	/	113,214,875	<i>'</i>	793,993	158,799	350,058	,	427,968
December 31, 2013	389,305,887	194,653	121,894,955	/	841,351	168,270	395,135	47,416	459,097
March 31, 2014	365,330,297	182,665	/ /	/	820,058	164,012	404,345	48,521	430,898
June 30, 2014	395,920,576		137,906,065		762,829	152,566	444,849	53,382	459,070
Total	1,514,309,337	757,155	462,266,633	184,907	3,218,231	643,646	1,594,387	191,326	1,777,034
Fiscal year 2014-15:									
September 30, 2014	382,343,296	. ,	129,196,479	. ,	831,633	166,327	418,474	50,217	459,394
December 31, 2014	394,383,596		129,901,280		846,190	169,238	415,895	49,907	468,298
March 31, 2015	374,162,230		100,854,262		881,072	176,214	316,836		441,658
June 30, 2015	339,504,066		125,795,541	50,318	794,705	158,941	424,555	50,947	429,958
Total	1,490,393,188	745,197	485,747,562	194,299	3,353,600	670,720	1,575,760	189,091	1,799,307

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 [BUSINESS] INCOME TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and SALES TAX NET COLLECTIONS FOR THOSE STATES LEVYING A TAX ON CORPORATE [BUSINESS] INCOME

			1 011 11100				00111	KATE [DUSIN							
	State							State 7	Fax Collecti	ions Fiscal Y	Year 2014†				
	corporate income tax			Corp	orate inco	ne tax		Individu	al income t	ax	Genera	ıl sales tax†	†	Total tax coll	lections
	rates and brackets			•	% of				% of			% of		[all sourc	ces]†††
	for 2013 tax year		Pop-		total				total			total			
	-as of January 1, 2013-		ulation		state tax	Per cap	ita		state tax	Per		state tax	Per		Per
	[standard		7/1/2014	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]	[\$]
Alabama	6.5%	rate applicable to financial inst.;	4,846	406,408		83.86		3,206,583		661.64	2,393,192		493.81	9,296,846	1,918.30
211110111111	0.2 / 0	gross sales option may apply;	4,040	400,400	4.57 70	02.00		2,200,202	5414770	001.04	2,000,102	20.7470	475101	>,2>0,040	1,710.00
F3	3-factor with sales double wtd.]	federal tax deductibility										į			
Alaska	1%>\$0; 2%>\$9,999;	rates applicable to financial inst.	737	408,938	12.05%	554.83	1	-		_	_			3,392,870	4,603.34
Alaska	3%>\$19,999; 4%>\$29,999;	rates applicable to illiancial first.	131	400,230	12.05 /0	334.03	1	-		-	-		-	3,372,070	7,003.37
	5%>\$39,999; 6%>\$49,999;											İ			
	7%>\$59,999; 8%>\$69,999;														
	9%>\$79,999; 9.4%>\$89,999														
														. !	
 	[3-factor]		6 500	555 100	4.200/	07.40	44	2 462 412	25.500/	51455	C 21 E C 1 4	45.040/	020.00	12 12 1 2 7 1	1.00=.05
Arizona	6.968%	rate applicable to financial inst.;	6,729	575,180	4.28%	85.48	41	3,462,413	25.79%	514.57	6,317,644	47.06%	938.90	13,424,271	1,995.05
		minimum tax: \$50												. !	
_	3-factor with sales double wtd./											İ			
	0-10-10 (sales-property-payroll)]		ļ												
Arkansas	1%>\$0; 2%>\$3K;	rates applicable to financial inst.	2,967	398,493	4.47%	134.32	23	2,602,160	29.18%	877.08	3,130,274	35.10%	1,055.09	8,917,322	3,005.67
	3%>\$6K; 5%>\$11K;							i							
	6%>\$25K; 6.5%>\$100K														
	3-factor with sales double wtd.]													i	
California	8.84%	10.84% rate applicable to	38,792	8,858,498	6.41%	228.36	10	67,995,549	49.23%	1,752.81	37,224,077	26.95%	959.57	138,131,690	3,560.80
		financial inst.;													
	[Sales]	minimum tax: \$800													
Colorado	4.63%	rate applicable to financial inst.;	5,356	717,506	6.10%	133.97	24	5,658,457	48.13%	1,056.55	2,615,601	22.25%	488.39	11,755,394	2,194.98
	[Sales]	gross sales option may apply													
Connecticut	7.5%	rate applicable to financial inst.;	3,595	627,358	3.94%	174.52	14	7,772,602	48.77%	2,162.20	3,981,362	24.98%	1,107.55	15,937,742	4,433.60
or	3.1 mills/\$1 of capital holding	minimum tax: \$250													
(n	naximum tax of \$1M)							i							
20	% surcharge for TY 2013														
[Sa	ales/3-factor with sales double wto	d.]													
Delaware	8.7%	banks: marginal rate decreases	936	278,872	8.78%	297.95	6	1,040,341	32.75%	1,111.51	-			3,176,169	3,393.46
		from 8.7% to 1.7% (brackets		,				, ,		ĺ					,
		ranging from \$20M												. !	
		to \$650M in taxable													
		income); building and loan										į			
		associations taxed at 8.7%;												į	
	[3-factor]	minimum tax: \$5,000												. !	
Florida	5.5%	rate applicable to financial inst.	19,906	2,043,750	5.62%	102.67	34	_			21,480,910	59.12%	1,079.14	36,335,598	1,825.40
1101144	[\$50K exemption]	rate applicable to illustration high	15,500	2,045,750	2.0270	102.07	5-1				21,400,210	57.11270	1,077114	20,222,270	1,020.40
re	Sales/3-factor with sales double w	+d 1													
Georgia	6%	rate applicable to financial inst.	10,097	943,806	5.07%	93.47	37	8,965,572	48.16%	887.93	5,125,502	27.53%	507.62	18,618,093	1,843.90
Georgia	[Sales]	rate applicable to infancial inst.	10,097	943,000	5.0776	93.47	31	0,905,572	40.1070	007.93	5,125,502	27.5576	507.02	10,010,093	1,043.90
Hawaii	4.4%>\$0; 5.4%>\$25K;	7.92% franchise tax rate	1,420	126,045	2.08%	88.75	40	1,745,461	28.84%	1,228.98	2,825,041	46.67%	1,989.11	6,052,795	4,261.76
паман	4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K	applicable to banks;	1,420	120,045	2.0070	00./5	40	1,745,401	40.0470	1,220.90	2,025,041	40.0776	1,909.11	0,052,795	4,201.70
	0.476>\$100K	**													
	F2 6 4 1	gross sales option may apply;												. !	
T.J1	[3-factor]	capital gains taxed at 4%	1.02	100.003	E 100'	117.22	20	1 220 055	26 4504	010.40	1 272 666	25 4407	040.00	2 ((0 222	2 2 4 4 4 4
Idaho	7.4%	rate applicable to financial inst.;	1,635	190,002	5.18%	116.22	29	1,338,075	36.47%	818.49	1,373,666	37.44%	840.26	3,669,222	2,244.44
		minimum tax: \$20; add'l												ŀ	
		\$10 Permanent Building													
		Fund Tax as applicable;													
		gross sales option may apply			•	•									
	3-factor with sales double wtd.]							i	•		ll ii			•	

	State					LE 20Co	imucu	State	Tax Collect	ions Fiscal Y	Vear 2014+				
	corporate income tax			Corr	orate inco	ne tax			ial income t			ıl sales tax†	†	Total tax coll	lections
	rates and brackets			231	% of			211411141	% of		Genera	% of		[all sour	
	for 2013 tax year		Pop-		total				total			total	ŀ	1 5041	
	-as of January 1, 2013-		ulation		state tax	Per cap	ita		state tax	Per		state tax	Per		Per
	[standard		7/1/2014	Amount	collec-	Amount	1111	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%	rates applicable to financial inst.	12,882	4,439,832				16,642,154			8,515,410		661.02	39,922,538	3,099.05
11111013	plus 2.5% personal	ruces appreadic to imaneur mon	12,002	4,400,002	11.12 / 0	544.05	J	10,0-12,12-1	41.02 /0	1,271.07	0,010,410	21.55 / 0	001.02	55,522,550	2,077.00
	property replacement tax								:					į	
	[Sales]								•					į	
Indiana	8%	rate applicable to financial inst.	6,598	866,747	5.14%	131.37	25	4,896,317	29.06%	742.10	7,003,426	41.57%	1,061.47	16,846,961	2,553.39
	[7.5% on 7/1/13]		-,	,				1,000 0,000			.,,		-,	,	_,
	[Sales]													į	
Iowa	6%>\$0; 8%>\$25K;	5% franchise tax rate applicable	3,109	388,699	4.53%	125.00	27	3,197,578	37.30%	1,028.33	2,959,924	34.53%	951.90	8,572,532	2,756.90
20	10%>\$100K; 12%>\$250K	to financial inst.;	0,207	200,033		120,00		0,157,070		1,020,00	_,,,,,,	0110070	,,,,,,	0,0.2,002	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	[Sales]	50% federal tax deductibility													
Kansas	4%	banks: 2.25%, plus 2.125% surtax	2,903	330,181	4.50%	113.76	30	2,511,660	34.24%	865.34	2,983,664	40.68%	1,027.96	7,334,481	2,526.95
	plus 3% surtax on	(S&L/trust cos., 2.25% surtax)	_,	,				_,,			_,,		-,	1,22 1,122	_,
	taxable income>\$50K	on net income>\$25K							:					į	
	[3-factor/2-factor property, sa	· ·												Ī	
Kentucky	4%>\$0; 5%>\$50K;	1	4,413	674,464	6.07%	152.85	19	3,749,258	33.77%	849.67	3,131,157	28.20%	709.59	11,103,545	2,516.32
	6%>\$100K		, -	,				., ., .			-, - , -			,,	,-
[3-	factor with sales double wtd.]													į	
Louisiana	4%>\$0; 5%>\$25K;	rates applicable to financial inst.;	4,649	481,212	4.96%	103.51	33	2,753,680	28.40%	592.32	2,923,336	30.15%	628.81	9,695,281	2,085.46
	6%>\$50K; 7%>\$100K;	federal tax deductibility	1,4 1-	,				_,,			_,,			- , ,	_,
	8%>\$200K	•							!					į	
	[3-factor/Sales]													į	
Maine	3.5%>\$0: 7.93%>\$25K:	financial inst.: 1% of net income,	1,330	182,928	4.75%	137.51	21	1,414,110	36.76%	1,063.04	1,191,685	30.98%	895.83	3,847,181	2,892.06
		k plus 8¢/\$1K of assets attributable	_,======	,	,			-,,	!	-,	-,,			-, ,	_,
	,,,	to state sources; or 39¢/\$1K of							<u> </u>					į	
	[Sales]	assets attributable to state sources							•					į	
Maryland	8.25%	rate applicable to financial inst.	5,975	982,784	5.19%	164.47	17	7,773,773	41.07%	1,300.97	4,195,996	22.17%	702.22	18,929,069	3,167.86
[Sal	es/3-factor with sales double wt		,	ŕ				, ,		ĺ	, ,				Í
Massachusett	8%	9% rate applies to financial inst.	6,755	2,194,620	8.70%	324.88	5	13,246,221	52.49%	1,960.91	5,518,580	21.87%	816.95	25,237,003	3,735.98
plus an	additional tax of \$2.60/\$1K on	either taxable tangible							•					İ	
proper	ty (or taxable net worth allocab	le to state, for							:					į	
intangi	ible property corporations); min	imum tax: \$456												į	
[3-	factor with sales double wtd.]													į	
Michigan	6%		9,916	881,011	3.51%	88.84	39	7,874,712	31.37%	794.12	8,715,827	34.72%	878.94	25,100,605	2,531.25
[MBT:	repealed effective 1/1/12, except	for those taxpayers													
with cer	rtified credits that elect to pay t	he MBT.]							<u> </u>					į	
	[Sales]													į	
Minnesota	9.8%	rate applicable to financial inst.	5,457	1,325,656	5.70%	242.92	9	9,623,831	41.40%	1,763.54	5,398,173	23.22%	989.20	23,245,827	4,259.72
plus mi	nimum tax ranging from \$0 to \$	69,340 based on property,							!					į	
payroll,	and sales or receipts attributab	ole to state sources												į	
[3-	factor: 96-2-2 (sales-property-p	ayroll)]													
Mississippi	3%>\$0; 4%>\$5K;	rates applicable to financial inst.	2,993	526,302	6.95%	175.82	13	1,667,344	22.01%	557.00	3,304,632	43.63%	1,103.96	7,574,515	2,530.37
	5%>\$10K													į	
[Sa	ales/Other (based on specific bus	siness type)]													
Missouri	6.25%	7% rate applies to financial inst.;	6,064	357,724	3.18%	58.99	44	5,361,976	47.70%	884.26	3,285,563	29.23%	541.83	11,240,654	1,853.72
		50% federal tax deductibility							<u> </u>					į	
	[3-factor/Sales]														
Montana	6.75%	rate applicable to financial inst.;	1,023	150,139	5.65%	146.73	20	1,063,261	40.04%	1,039.10	-	-	-	2,655,553	2,595.21
	7% for water's edge	gross sales option may apply;							•					į	
	combined filing groups	minimum tax: \$50			į	į			<u>i</u>					į	

	State		ı ı		IAD	LE 20Coi	nunuea	State '	Tax Collect	ions Fiscal	Vear 2014÷				
	corporate income tax			Com	orate inco	ne tav	1		ial income t			al sales tax	++ I	Total tax coll	lections
	rates and brackets			COF	% of	ne tax		muiviat	% of	шл	Genera	% of		all sour	
	for 2013 tax year		Pop-		total				total			total		[an sour	cesjiii
	-as of January 1, 2013-		ulation		state tax	Per cap	ito		state tax	Per		state tax	Per		Per
	standard		7/1/2014	Amount	collec-	Amount	ııa	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]	[\$]
Nebraska	5.58%>\$0; 7.81%>\$100K	Special rates of notes	1,883	306,591		162.82		2,124,164						4,887,753	2,595.75
1 (coi usiu	[Sales]		1,005	500,571	0.27 70	102.02	10	2,124,104	13.4070	1,120.0	1,700,050	20.0070	250.05	4,007,722	2,0,0,70
New	8.5% Business Profits Tax	rate applicable to financial inst.	1,328	542,847	23.75%	408.77	2	92,743	4.06%	69.84	-	-	-	2,285,717	1,721.18
Hampshire	plus a 0.75% Business Enter	prise Tax							!	!					
	for certain income levels may	apply							į	į				į	
[3-fa	actor with sales double wtd.]								•	į				į	
New Jersey	6.5%>\$0; 7.5%>\$50K;	rates applicable to financial inst.;	8,939	2,368,068	7.98%	264.92	7	11,973,673	40.34%	1,339.51	8,885,847	29.94%	994.07	29,679,226	3,320.25
	9%>\$100K	minimum tax: \$500			•				į	•				į	
	[corporation business franch	ise rates]							į	į				į	
	or alternative minimum asses	ssment;					:		•	•				į	
	or fixed dollar minimum tax	(ranging from \$500 to			•				į	•				į	
	\$2,000) based on gross receip	ots							į	į				į	
[3-fa	actor: 90-5-5 (sales-property-pa														
New Mexico	4.8%>\$0; 6.4%>\$500K;	rates applicable to financial inst.;	2,086	205,702	3.57%	98.63	36	1,297,493	22.54%	622.13	2,098,676	36.45%	1,006.29	5,757,432	2,760.61
	7.6%>\$1 million	gross sales option may apply							į	į				į	
	[3-factor]														
New York	7.1% of ENI base (certain m	2 •	19,749	4,861,687	6.32%	246.18	8	42,964,774	55.81%	2,175.56	12,668,587	16.46%	641.48	76,978,982	3,897.90
	AMT of 1.5% (3% banks), or	r capital stocks tax may							į	į				į	
	apply; fixed dollar minimum	tax between \$25 and \$5K,							į	İ				į	
	depending on New York rece								!	!				į	
	for banks); small business tax								į	į				į	
	7.1%, and 4.35% on 3 brack	ets of ENI up to \$390K.							į	İ				į	
	[Sales]									<u> </u>					
North Carolina		rate applicable to financial inst.	9,940	1,360,628	5.80%	136.88	22	10,390,520	44.27%	1,045.28	5,842,182	24.89%	587.72	23,470,294	2,361.10
	actor with sales double wtd.]								i	<u> </u>				į	
North Dakota		7% rate applies to financial inst.;	740	250,438	4.09%	338.41	4	498,528	8.15%	673.65	1,320,196	21.57%	1,783.95	6,120,435	8,270.41
	4.53%>\$50K	minimum tax (banks): \$50;							į	į				į	
	3.5% additional tax for	federal tax deductibility							į	į				į	
	water's edge combined filing	groups							!	!				į	
	[3-factor]				<u> </u>				<u> </u>	<u> </u>					
Oklahoma	6%	rate applicable to financial inst.	3,880	397,290	4.36%	102.40	35	2,962,128	32.54%	763.51	2,599,203	28.55%	669.97	9,103,302	2,346.45
	factor/3-factor with sales double				<u> </u>					<u> </u>				į	
Oregon	6.6%>\$0	rate applicable to financial inst.;	3,971	495,134	5.12%	124.68	28	6,649,418	68.69%	1,674.41	-	-	-	9,680,004	2,437.55
	7.6%>\$1M	gross sales option may apply							į	į				į	
	or fixed dollar minimum tax								į	į				į	
	\$100K) based on Oregon sale	es					:		•	•				į	
	[Sales]								<u> </u>	<u> </u>				i	
Pennsylvania	9.99%		12,794	2,301,589	6.73%	179.90	11	10,809,736	31.61%	844.92	9,497,906	27.78%	742.39	34,192,869	2,672.62
	[Sales]								<u> </u>	<u> </u>					
Rhode	9% business corporation	rate applicable to financial inst.;	1,055	137,528	4.62%	130.37	26	1,109,636	37.31%	1,051.88	906,687	30.48%	859.49	2,974,435	2,819.62
Island	or franchise tax	special rates for utilities							į	į				į	
	of \$2.50/\$10K of authorized	•					:			į				į	
	a minimum of \$100/share); n	ninimum tax: \$500							į	İ				į	
	[3-factor]				<u> </u>		<u> </u>			<u> </u>					
South	5%	4.5% rate applicable to banks;	4,829	366,263	4.07%	75.84	43	3,455,706	38.38%	715.59	3,370,643	37.43%	697.98	9,004,192	1,864.55
Carolina		6% rate applicable to savings			•				!	<u> </u>				į	
		& loans after 1st 3 years of			į				į	į				į	
	[Sales]	operation			į		! !		į	į				ļ	

	State				1/10/	DE 20CO	Itiliucu	State '	Fax Collect	ions Fiscal	Year 2014†				
	corporate income tax			Corp	orate incor	ne tax		Individu	al income t	ax	Genera	al sales tax†	·†	Total tax coll	lections
	rates and brackets			•	% of				% of			% of		[all sour	ces †††
	for 2013 tax year		Pop-		total				total			total		·	
	-as of January 1, 2013-		ulation		state tax	Per cap	ita		state tax	Per		state tax	Per		Per
	[standard		7/1/2014	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]	[\$]
South Dakota	-	6%-0.25% on net income of	853	24,819	1.54%	29.09	45	-	-	-	914,979	56.88%	1,072.28	1,608,496	1,885.02
	[see note]	financial inst., banks;												į	
		minimum tax: \$200 per location												İ	
Tennessee	6.5%	rate applicable to financial inst.	6,548	1,176,971	9.97%	179.75	12	239,219	2.03%	36.53	6,192,281	52.45%	945.71	11,806,329	1,803.10
[3-fa	actor with sales double wtd.]				!		į					į		į	
Utah	5%	rate applicable to financial inst.;	2,944	307,910	4.88%	104.57	32	2,889,912	45.78%	981.46	1,823,355	28.88%	619.24	6,312,489	2,143.83
		minimum tax: \$100			!		•					!		į	
[3-fa	ctor/3-factor with sales double	wtd.]													
Vermont	6%>\$0; 7%>\$10K;	minimum tax: \$250 (\$75	627	105,817	3.57%	168.83	16	675,240	22.79%	1,077.34	354,541	11.97%	565.67	2,962,531	4,726.69
	8.5%>\$25K	for small farm corporations)			!							!		į	
[3-fa	actor with sales double wtd.]													<u> </u>	
Virginia	6%	rate applicable to financial inst.;	8,328	740,511	3.91%	88.92	38	10,877,689	57.46%	1,306.14	3,565,789	18.84%	428.16	18,930,418	2,273.08
		telecommunication companies					ł								
		may be subject to a 0.5%			<u> </u>		į					<u> </u>		į	
		minimum tax on gross receipts			i							•		į	
		and electric suppliers may be												į	
		subject to a 1.45% minimum			!							!		į	
		tax on gross receipts in lieu			<u> </u>									į	
		of the 6% rate.			!		į					į		į	
	actor with sales double wtd.]													<u> </u>	
West Virginia	7%	rate applicable to financial inst.	1,849	203,508	3.78%	110.08	31	1,770,466	32.87%	957.66	1,221,966	22.69%	660.97	5,386,588	2,913.64
	actor with sales double wtd.]						<u> </u>							į	
Wisconsin	7.9%	rate applicable to financial inst.;	5,759	981,282	6.00%	170.38	15	6,793,269	41.51%	1,179.50	4,628,338	28.28%	803.61	16,364,516	2,841.34
		economic development			!		•					•		į	
		surcharge ranging from			į į							<u> </u>		į	
		\$25-\$9,800 may apply			!		•					:		į	
	[Sales]													İ	
Total 45 states			269,186	46,491,738	6.14% ^a	172.71 ^a		303,137,402	40.02% ^a	1,126.13 ^a	213,249,513	28.15% ^a	792.20 ^a	757,519,765	2,814.11 ^a
Detail may not	add to totals due to rounding.		-					•			•			-	

This table compares the basic corporate (business) income tax rate(s) and apportionment formulae generally applicable for the states that levy a tax on corporate income, but does not exhaustively address alternative taxable income computational methods or exceptional provisions and circumstances specific to certain corporate entities. Additional business franchise taxes, alternative minimum taxes, alternative apportionment formulae, and surcharges may apply.

Ohio imposes a Commercial Activity Tax (CAT) equal to \$150 for gross receipts (sitused to Ohio) and valued between \$150,000 and \$1 million, plus 0.26% of gross receipts exceeding \$1 million. Banks continue to pay a franchise tax of 1.3% of net worth (minimum fee: \$50 or \$1,000). Ohio (with limited exception) no longer imposes a tax based on income; for those few corporations remaining subject to the franchise tax on net worth or net income, a litter tax also applies. [The apportionment formula applicable to the franchise tax is 3-factor with sales triple weighted.]

South Dakota does not impose a general corporate income tax: the only corporations subject to income taxes are banks and financial institutions.

Texas imposes a franchise tax (margin tax) imposed at the rate of 1.0% (0.5% for retail/wholesale entities) of gross revenues over \$1,030,000, on the 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. Washington imposes a business and occupancy tax on gross receipts (product value, gross sales proceeds, or business gross income) with tax rates varying by type of industry classification.

Per capita tax collection amounts are computations based on July 1, 2014 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

^aWeighted average computations based on tax collection totals and population for the 45 states that are represented in the above chart.

- †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).
- ††Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services.
- †††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.

 Data for some states include state-collected local sales tax. North Carolina sales tax data include \$15,031,097.17 retained by state to pay for the costs of collecting and distributing various local sales taxes.

Sources: U.S. Census Bureau, Population Division. Table NST-EST2015-01- Annual Estimates of the Resident Population for the States: July 1, 2014, December 22, 2015 release.

U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 16, 2015 release, September 23, 2016 update.

Federation of Tax Administrators; Commerce Clearing House; Tax Foundation; State tax forms, and instructions

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

[The Tax Simplification and Reduction Act of 2013 enacts significant changes to the corporation income tax structure effective with tax year 2014.]

			[1 ne	тах эшірінісаі	ion and Reduction	III ACT 01 2013	enacts signifi	cam chang	es to the corp	oration inco	me tax structi	are enecuv	e wiiii tax y	ear 2014.]				
						Corporate	Income Tax N	Net Collecti	ons Before &	After Reiml	bursements, T	Transfers						
	Cor	porate Income	Tax			State aid/rei	mbursements	paid to		Interg	governmental							
	Gr	oss Collections	s			local gover	nments to rep	place			and							
		by Type				revenue los	due to law cl	nanges		inter-	fund transfer	s						
					Net collec-			Ĭ	Public	Critical	Other/	Collec-	OSBM	Net	Ye	ar-over-yea	ar % 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 1	payment	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
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	-	-	- 1	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	-	-	- 1	93,834,701	- 1	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	-	-	-	89,196,686	-	(9,639)	207,342	4,989,118	1,191,730,504	15.09%	99.27%	5.40%	5.20%
2013-14	1,450,164,189	103,418,956	1,553,583,145	192,648,649	1,360,934,496	-	-		-	-	51,356	306,857	3,720,077	1,356,856,207	-0.81%	-31.23%	5.82%	13.86%
2014-15	1,487,339,349	81,078,855	1,568,418,204	237,987,277	1,330,430,926	-		-	-	-	10,392	208,182	2,524,225	1,327,688,128	0.95%	23.53%	-2.24%	-2.15%

The Tax Simplification and Reduction Act of 2013 reduces the corporate income tax rate from 6.9% to 6% for tax year 2014 (5% for tax year 2015), either eliminates or allows to sunset all tax credits applicable to the corporate income tax, and extends the current sunset on the tax credit for expenses related to research and development from tax year 2014 to tax year 2016. SL 2013-316, s. 2.4(a)(b) eliminates the statutory authorization that provided for the quarterly transfer of corporation income tax collections to support the Public School Building Capital Fund.

Corporate income tax: An income tax is levied on the portion of net income allocable to the State [see rate schedule]. 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 taxpayer operations.

Rates: Effective year of tax:

7% Effective for tax years 1987 through 1990 7.75% Effective for tax years 1991 through 1996

*Plus an additional surtax (% of tax liability) as follows:

	(,	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	Tax year 1991: 4%*	Tax year 1993: 2%*
	Tax year 1992: 3%*	Tax year 1994: 1%*
7.5%	Tax year 1997	
7.25%	Tax year 1998	
7%	Tax year 1999	
6.9%	Tax years 2000 through 2	013 [Tax years 2009, 2010: 3%*]
6%	Tax year 2014	
5%	Tax year 2015	

William S. Lee Fees [§ 105-129.6 ARTICLE 3A]; 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 type of credit the taxpayer claims or intends to claim with respect to an establishment. § 105-129.6 related fees supported the Article 3A tax credit administration and auditing processes incurred by DOR and DOC; § 105-129.85(a) Article 3J related tax credit fees are credited to the General Fund.

	,		cuit ices are created to the Genera			
Fiscal year	DOR	DOC	<u>Fiscal year</u>	<u>DOR</u>	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	2013-14	\$38,263	\$12,754	\$259,000
			2014-15	\$375	\$125	\$184,500

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.

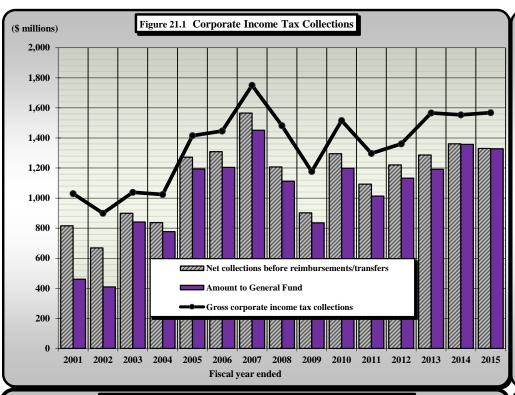
Intergovernmental, inter-fund transfers

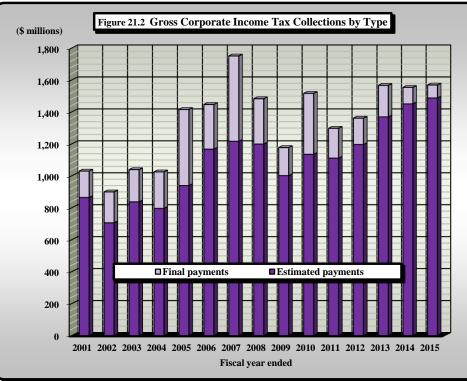
In fiscal year 1999-00, a \$92 million tax payment intended to satisfy a franchise tax liability was misassigned to the corporate income tax account because the payment was unaccompanied by a tax return identifying the tax type. Upon receipt of the tax return in 2000-01, a \$92 million correcting adjustment 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, 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.

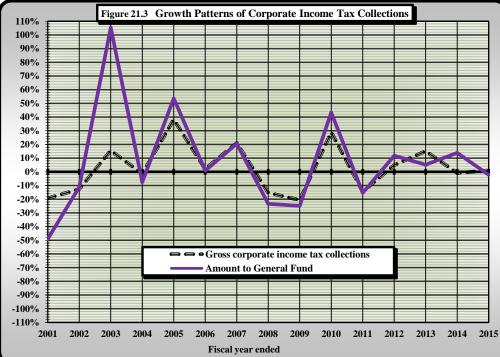
2004-05 Voluntary Compliance Program-Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or 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 aunched during 2009 focused on corporate taxpayers with significant outstanding tax bills. Corporate income tax collections include \$381,812,968 generated by the program.







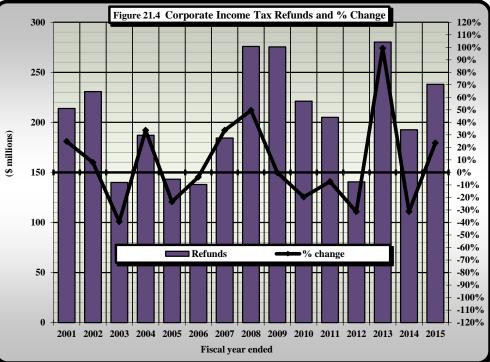


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

	Fed-	Calculat		Marginal rates		ndard dedu				Pop-		income tax		Personal inco	nma .	Indiv	idual
	eral	starting p		and tax brackets	Stai		nts in effec	-	1011	ulation	collec			calendar ye		incom	
	tax	Relation	, , , , , , , , , , , , , , , , , , ,	by filing status			13 tax year			as	fiscal year			2013			ctions
	de-	to		for 2013 tax year			anuary 1,	20131		of	nsear yea	Per cap	ita	2015	Per	as a %	
	ducti-	Federal		[as of January 1, 2013]	Standard	deduction		onal exemp	tion	7/1/2014	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
Alabama	•		State AGI	2%>\$0; 4%>\$500; 5%>\$3K	\$2,000-	\$4,000-	\$1,500	\$3,000	\$300-	4,846	3,206,583		37	174,876,574	36,176		34
	•	[specific		[applicable for S, HH, MFS]	\$2,500*	\$7,500*			\$1,000*	ŕ				i			İ
		provisions		MFJ: same rates apply to	*[Amount	s vary based	d on state A	AGI, filing s	tatus]				!	į			ļ
		adopted]		income bracket ranges \$1K-\$6K													ł
Arizona	no	1/3/13	Fed AGI	2.59%>\$0; 2.88%>\$10K;	\$4,945	\$9,883	\$2,100	\$4,200	\$2,300	6,729	3,462,413	514.57	41	243,656,863	36,723	1.42%	40
				3.36%>\$25K; 4.24%>\$50K;									!	į			ł
				4.54%>\$150K									!	į			į
				[applicable for S, MFS] MFJ, HH: same rates apply to incom	 e bracket rai	nges \$20K-9	300K										
				[community property state]		6 ,							!	į			Į
Arkansas	no	Various	State AGI	1%>\$0; 2.5%>\$4,199;	\$2,000	\$4,000	\$26	\$52	\$26	2,967	2,602,160	877.08	26	108,080,656	36,529	2.41%	20
		[specific		3.5%>\$8,299; 4.5%>\$12,399;	. ,	. ,	[tc]	[tc]	[tc]	, -	, , , , , ,		!	,			į
		provisions		6%>\$20,699; 7%>\$34,599										į			ł
		adopted]		[applicable for S, HH, MFJ, MFS]									<u> </u>	į			į
California	no	1/1/09	Fed AGI	1%>\$0: 2%>\$7.582:	\$3,906	\$7,812	\$106	\$212	\$326	38,792	67,995,659	1,752.81	5	1,849,505,496	48,125	3.68%	4
		[as amended]		4%>\$17,976; 6%>\$28,371;	. ,	. ,	[tc]	[tc]	[tc]	ĺ	, ,	ĺ			,		į
		-		8%>\$39,384; 9.3%>\$49,774;										!			ł
				10.3%>\$254,250; 11.3%>\$305,100; 12	2.3%>\$508,5	500											ł
				additional 1% tax>\$1M taxable incon	e for menta	l health							!				Į
				[applicable for S, MFS] MFJ: same rates apply to income bra	 cket ranges	\$15,164-\$1,	017,000; ad	dd'l 1% tax	>\$1M								
				HH: same rates apply to income brac	O									į			į
				[community property state]		, .	, ,	•						į			i
Colorado	no	Current	Fed TI	4.63% of Colorado taxable income	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	5,356	5,658,457	1,056.55	17	246,447,709	46,746	2.30%	26
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K;		-	\$14,000	\$24,000		3,595	7,772,602	2,162.20	2	223,560,773	62,112	3.48%	6
				6%>\$100K; 6.5%>\$200K; 6.7%>\$25	0K									į			į
				[applicable for S, MFS]	[Combined	d standard o	deduction/j	personal						į			į
				HH: same rates apply to	exemption	s; exemptio	n amounts	are						į			ł
				income bracket ranges	based on s	tate AGI an	d are phas	sed out for					•	į			Ì
				\$16K-\$400K	higher inc	ome taxpay	ers]						<u> </u>	ļ			į
				MFJ: same rates apply to									!	į			Į
				income ranges \$20K-\$500K									!	į			!
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K;	\$3,250	\$6,500	\$110	\$220	\$110	936	1,040,341	1,111.51	14	41,468,429	44,819	2.51%	16
				4.8%>\$10K; 5.2%>\$20K;			[tc]	[tc]	[tc]					į			İ
				5.55%>\$25K; 6.75%>\$60K										į			į
				[applicable for S, HH, MFJ, MFS]													<u>i </u>
Georgia	no	1/1/14	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250;	\$2,300	\$3,000	\$2,700	\$7,400	\$3,000	10,097	8,965,572	887.93	24	375,758,231	37,596	2.39%	22
		[modified]		4%>\$3,750; 5%>\$5,250; 6%>\$7K										į			-
				[applicable for S]										į			-
				MFS: same rates apply to income bra		\$500-\$5K								į			
				MFJ, HH: same rates apply to incom	e hracket rai	nges \$1 K-\$1	10K					i	î l	i		1	i

TABLE 22. -Continued

								2Continu									
	Fed-	Calculat		Marginal rates	Star		-	nal exempti	on	Pop-		income tax		Personal inco		Indiv	
	eral	starting p	point	and tax brackets			nts in effec			ulation	collec			calendar ye	ear	incon	
	tax	Relation		by filing status			13 tax year			as	fiscal year			2013		4	ctions
	de-	to		for 2013 tax year		_	anuary 1,			of		Per capi	ita		Per	as a %	-
	ducti-	Federal		[as of January 1, 2013]	Standard	deduction		onal exempt		7/1/2014	Amount	Amount		Amount	capita	sonal ir	
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single		Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Hawaii	no	1/2/13	Fed AGI	1.4%>\$0; 3.2%>\$2,400;	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144	1,420	1,745,461	1,228.98	11	62,437,294	44,314	2.80%	7
				5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14	4,400;								<u> </u>	į			İ
		7 9 [i F M no 1/1/13 Fed AGI 1	7.2%>\$19,200; 7.6%>\$24K;										į			i	
			7.9%>\$36K; 8.25%>\$48K;									<u> </u>	į			İ	
			9%>\$150K; 10%>\$175K; 11%>\$200F	K								i	į			į	
			[applicable for S, MFS]									<u> </u>				1	
			HH: same rates apply to income brack	_	*							! l	į			İ	
	no 1/1/13 Fed AGI	MFJ: same rates apply to income brace	9	. ,											<u>i </u>		
Idaho	no	no 1/1/13 Fed AGI	1.6%>\$0; 3.6%>\$1,408;	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	1,635	1,338,075	818.49	30	57,483,763	35,641	2.33%	25	
			4.1%>\$2,817; 5.1%>\$4,226;										į			İ	
	no 1/1/13 Fed AGI	6.1%>\$5,635; 7.1%>\$7,044;									<u> </u>	į			ļ		
				7.4%>\$10,567										ļ			•
				[applicable for S, MFS]										į			!
				HH, MFJ: same rates apply to income	bracket rai	nges \$2,817	-\$21,135						! I	į			1
				[community property state]													<u> </u>
Illinois			Fed AGI	5%	-	-	\$2,100	\$4,200	\$2,100	12,882	16,642,154			599,118,968	46,477		
Indiana	no 1/1/13 Fed A	Fed AGI	3.4%	-	-	\$1,000	\$2,000	\$1,500*	6,598	4,896,317	742.10	33	251,598,605	38,291	1.95%	32	
T		C4-4- A CI	0.260/. 00. 0.720/. 01.404.	¢1.000	¢4.670		child depend		2 100	2 107 570	1 020 22	21	125 242 204	42.525	2.260/	24	
Iowa	yes	1/1/13	State AGI	0.36%>\$0; 0.72%>\$1,494; 2.43%>\$2,988; 4.5%>\$5,976;	\$1,900	\$4,670	\$40	\$80	\$40 [4a]	3,109	3,197,578	1,028.33	21	135,242,204	43,735	2.36%	24
				6.12%>\$13,446; 6.48%>\$22,410;			[tc]	[tc]	[tc]				<u> </u>	į			•
				6.8%>\$29,880; 7.92%>\$44,820;										ļ			ļ
				8.98%>\$67,230									! I				1
				[applicable for S, HH, MFJ, MFS]										į			1
Kansas	no	Current	Fed AGI	3%>\$0; 4.9%>\$15K	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250	2,903	2,511,660	865.34	27	128,314,517	44.311	1.96%	31
		04110110	100.101	[applicable for S. HH. MFS]	. ,	. ,	Ψ=,==0	Ψ.,	Ψ=,==0	2,500	2,211,000	000101	i -	120,611,617	,011	20070	"
				MFJ: same rates apply to income brace	cket range \$	30K								ļ			İ
Kentucky	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K;	\$2,360	\$2,360	\$20	\$40	\$20	4,413	3,749,258	849.67	28	158,238,045	35,967	2.37%	23
_		[exceptions]		5%>\$5K; 5.8%>\$8K; 6%>\$75K			[tc]	[tc]	[tc]								İ
				[applicable for S, HH, MFJ, MFS]	FSTC base	ed on MGI/	family size	available						ļ			į
					for qualify	ing taxpayo	ers						<u> </u>	ļ			į
Louisiana	yes	Current	Fed AGI	2%>\$0;	-	-	\$4,500	\$9,000	\$1,000	4,649	2,753,680	592.32	39	188,964,765	40,819	1.46%	39
				4%>\$12,500;	[combined	standard d	leduction a	nd personal						ļ			1
				6%>\$50K	exemption	s]							<u> </u>	į			į
				[applicable for S, HH, MFS]									i	į			į
				MFJ: same rates apply to income brace	cket ranges S	\$25K-\$1001	K							ļ			i
				[community property state]													<u>i </u>
Maine	no	12/31/13	Fed AGI	6.5%>\$5,199; 7.95%>\$ 20,899	\$6,100	\$10,150	\$3,900	\$7,800	\$3,900	1,330	1,414,110	1,063.04	16	52,565,709	39,562	2.69%	14
				[applicable for S, MFS]									i	į			į
				HH: same rates apply to income brack										ļ			•
		~		MFJ: same rates apply to income brace				A. 100	4					212.052.501			-
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K;	\$1,500-	\$3,000-	\$3,200	\$6,400	\$3,200	5,975	7,773,773	1,300.97	9	312,053,581	52,545	2.49%	17
				4%>\$2K; 4.75%>\$3K;	\$2,000	\$4,000	450/ 035						<u> </u>	į			į
				5%>\$100K; 5.25%>\$125K;	_			aryland AGI						į			İ
				5.5%>\$150K; 5.75%>\$250K		num & max								İ			Į.
				[applicable for S, MFS]		iling status/							į	į			į
				Similar rate/bracket structures	-	amounts al	-	-					i	į			j
				apply to MFJ/HH except:	_	atus/income		ounts					i I	ļ			ļ
				5%>\$150K; 5.25%>\$175K; 5.5%>\$225K; 5.75%>\$300K	uecime 10f	AGI levels	> \$100Ⅳ]			Į.	į		! I	į		I	ī
				J.J /U/4443IX, J./J /U/4JUUIX													

TABLE 22. -Continued

	Fod	Calculat	ion	Marginal rates	Sto	ndand dadu	ation/nowaa	nal exempti		Don	Individual	income tax	,	Personal inco	****	Indivi	dual
	Fed- eral	starting p		and tax brackets	Sta		nts in effec	-	1011	Pop- ulation		ctions	•	calendar ve		incom	
	tax	Relation	JOHN	by filing status			3 tax year			as	fiscal ve			2013	ai	collec	
	de-	to		for 2013 tax year			anuary 1,			of	iiscai ye	Per cap	ita	2013	Per	as a %	
	ducti-	Federal		[as of January 1, 2013]	Standard	deduction	• ,	onal exemp	tion	7/1/2014	Amount	Amount	ııa	Amount	capita	sonal in	-
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1.000s]	[\$1.000s]	[\$]	Rank	[\$1,000s]	[\$]		Rank
Massachu-	no	1/1/05		5.25% or 12% (short-term capital			\$4,400	\$8,800	\$1,000	6,755	13,246,221		3	379,381,409	56,549		
setts		[exceptions]		gains)			. ,	, - ,	, ,		-, -,	,	!	, ,	, .		•
Michigan	no	Current	Fed AGI	4.25%	-	-	\$3,950	\$7,900	\$3,950	9,916	7,874,712	794.12	31	387,978,294	39,197	2.03%	30
		[optional											i l	į			İ
		1/1/1996]															<u>i </u>
Minnesota	no	4/14/11	Fed TI	5.35%>\$0; 7.05%>\$24,270;	\$6,100	\$10,150	\$3,900	\$7,800	\$3,900	5,457	9,623,831	1,763.54	4	257,058,116	47,410	3.74%	3
				7.85%>\$79,730; 9.85%>\$150K		exemption is	-	0						ļ			•
				[applicable for S] HH: same rates apply to income brac	ket ranges \$		K	hresholds]									
				MFJ: same rates apply to income bra	_	*]	į			İ
				MFS: same rates apply to income bra										i			<u> </u>
Mississippi	no	Not	State AGI	3%>\$0; 4%>\$5K; 5% >\$10K	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,993	1,667,344	557.00	40	100,625,620	33,629	1.66%	38
		incorporated	ELLOT	[applicable for S, HH, MFJ, MFS]	ΦC 100	φ12 200	Φ2 100	\$4.200	\$1.200	6.064	F 261 056	004.26	25	242 701 014	40.205	2.200/	1 20
Missouri	yes††	Current	Fed AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K;	\$6,100	\$12,200	\$2,100	\$4,200	\$1,200	6,064	5,361,976	884.26	25	243,591,814	40,297	2.20%	28
				3%>\$3K; 3.5%>\$4K; 4%>\$5K; 4.5%>\$6K; 5%>\$7K;										i			1
				5.5%>\$8K; 6%>\$9K]	į			İ
				[applicable for S, HH, MFJ, MFS]									<u> </u>	į			İ
Montana	ves††	Current	Fed AGI		\$1,900-	\$3,800-	\$2,280	\$4,560	\$2,280	1,023	1,063,261	1,039.10	20	39,461,723	38,884	2.69%	13
	3 1 1			4%>\$7,400; 5%>\$10,100;	\$4,270*	. ,	. ,	, ,	. ,		,,	,	<u> </u>	.,,,,,	,		•
				6%>\$13,000; 6.9%>\$16,700	*[20% of	AGI with m	inimum/m	aximum					<u> </u>	į			į
				[applicable for S, HH, MFJ, MFS]	amounts	as shown]								į			İ
Nebraska	no	Current	Fed AGI	2.46%>\$0; 3.51%>\$2,400;	\$6,100	\$12,200	\$126	\$252	\$126	1,883	2,124,164	1,128.09	13	86,447,434	46,254	2.46%	18
				5.01%>\$17,500; 6.84%>\$27K			[tc]	[tc]	[tc]					!			1
				[applicable for S, MFS]	••								!	İ			İ
				HH: same rates apply to income									!	į			!
				bracket ranges \$4,500-\$40K									!	į			!
				MFJ: same rates apply to income									<u> </u>	į			į
New Hamp-	no	12/31/00	Intoroct	bracket ranges \$4,800-\$54K 5% applies to interest/dividend			\$2,400	\$4,800		1,328	92,743	69.84	42	66,839,054	50 535	0.14%	42
shire	по	12/31/00	dividends,		-	-	φ 2,400	φ+,ουυ	-	1,320	92,143	02.04	42	00,033,034	30,333	0.14 /0	42
New Jersev	no	Not		1.4%>\$0; 1.75%>\$20K;	-		\$1,000	\$2,000	\$1,500	8,939	11,973,673	1,339.51	7	491,865,076	55.194	2.43%	19
rien dersej		incorporated	54410 01	3.5%>\$35K; 5.525%>\$40K;			42,000	42,000	Ψ2,000	0,505	11,5 70,070	1,005.01		1,000,010		2010 70	~
				6.37%>\$75K; 8.97%>\$500K										į			į
				[applicable for S, MFS									!	į			!
				1.4%>\$0; 1.75%>\$20K;	••								!	į			!
				2.45%>\$50K; 3.5%>\$70K; 5.525%>\$	80K;								<u> </u>	į			į
				6.37%>\$150K; 8.97%>\$500K										į			İ
				[applicable for HH, MFJ										İ			<u> </u>
New Mexico	no	Current	Fed AGI		\$6,100	\$12,200	\$3,900*	. ,	\$3,900*	2,086	1,297,493	622.13	38	73,571,354	35,254	1.76%	37
				4.7%>\$11K; 4.9%>\$16K;		mption of u								!			1
				[applicable for S]		on claimed b	•	ınıaale-ınc	ome mersj				! l	į			
				MFJ, HH: same rates apply to income MFS: same rates apply to income bra		0	4 N						!	!			1
				[community property state]	cket ranges	φ + Ι \ -Φ1 ∠I\				l		i	i I	i		I	i
				[community property state]													

TABLE 22. -Continued

	Fed-	Calculat	ion	Marginal rates	Stor	ndard deduc		2Conunu		Pop-	Individual	income tax	. 1	Personal inco	2220	Indivi	dual
	eral			and tax brackets	Stan		nts in effec	-	on		collec		•	calendar y		incom	
	tax	starting Relation	Pomi	by filing status			3 tax year	t IOI		ulation as	fiscal ve			2013	ear	collec	
	de-	to		for 2013 tax year			anuary 1,	20131		of	iistai yea	Per capi	ito	2013	Per	as a %	
	ducti-	Federal		[as of January 1, 2013]	Standard	deduction		onal exemp	ion	7/1/2014	Amount	Amount	ıa	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		4%>\$0; 4.5%>\$8,200;	\$7,700	\$15,400	biligic	Mairieu	\$1,000	19,749	42,964,774			1,055,803,388	53,606		
New Tork	110	Current	rtungi	5.25%>\$11,300; 5.9%>\$13,350;	Ψ1,100	φ15,400	_	_	φ1,000	15,745	42,204,774	2,175.50	<u> </u>	1,055,005,500	55,000	1.07 /0	[~
				6.45%>\$20,550; 6.65%>\$77,150;									!	į			Į.
				6.85%>\$205,850; 8.82%>\$1,029,250									!	į			ļ
				[applicable for S, MFS]									!	!			Į
				HH: same rates apply to income brack	zet ranges \$	12 350-\$1 5/	13 000						!	į			Į.
				MFJ: same rates apply to income brace			*						:	į			ļ.
North	no	12/31/13	Fed AGI	6%>\$0; 7%>\$12,750;		\$6,000		\$5,000*	\$2,500*	9,940	10,390,520	1,045.28	19	372,031,203	37.774	2.79%	8
Carolina	110	12/31/13	reamor	7.75%>\$60K (S)		(\$4K-M) if		. ,	. ,	2,240	10,570,520	1,045.20	- 1	372,031,203	31,114	2.77	ľ
				6%>\$0; 7%>\$21,250;	for filing		1.101, 111	00110101					<u> </u>	į			i
				7.75% \$100K (MFI/OW)	MFI-\$10	0K; HH-\$80	0K+ S-\$60E	ζ∙ MFS-\$50	K 1					ļ			į
				6%>\$0; 7%>\$17K;		011, 1111 400	, , , , , , , , , , , , , , , , , , ,	2, 1.22 5 400	,								ļ
				7.75%>\$80K (HH)									<u> </u>	į			į
				6%>\$0; 7%>\$10,625;	•								i	į			j
				7.75%>\$50K (MFS)									!	!			Į
North	no	Current	Fed TI	1.22%>\$0; 2.27%>\$36,250;	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	740	498,528	673.65	36	39,358,192	54,373	1.27%	41
Dakota				2.52%>\$87,850; 2.93%>\$183,250;	,	. ,	,	. ,	,		, .			. , , , .	, , , ,		ļ
				3.22%>\$398,350										ļ			ļ
				[applicable for S]													}
				HH: same rates apply to income brack	et ranges \$4	8,600-\$398.	350							į			İ
				MFJ: same rates apply to income brack									i I	į			į
				MFS: same rates apply to income brack			*										ļ
Ohio	no	3/22/13	Fed AGI	0.537%>\$0; 1.074%>\$5,200;	-	-	\$1,700	\$3,400	\$1,700	11,597	8,424,843	726.47	34	471,546,929	40,749	1.79%	36
				2.148%>\$10,400; 2.686%>\$15,650;			[plus \$20 t	tax credit p	er				<u> </u>	į			į
				3.222%>\$20,900; 3.760%>\$41,700;			exemption	if taxable					i	į			j
				4.296%>\$83,350; 4.988%>\$104,250;			income < 5	\$30K]					!	!			Į
				5.421%>\$208,500									!	į			Į.
				[applicable for S, HH, MFJ, MFS]									!	į			į
Oklahoma	yes	Current	Fed AGI	0.5%>\$0; 1%>\$1K;	\$6,100	\$12,200	\$1,000	\$2,000	\$1,000	3,880	2,962,128	763.51	32	161,685,876	41,962	1.83%	35
				2%>\$2,500; 3%>\$3,750;									!				ļ
				4%>\$4,900; 5%>\$7,200;									!	į			į
				5.25%>\$8,700									i	į			į
				[applicable for S, MFS]										į			į
				HH, MFJ: same rates apply to income		0								į			<u> </u>
Oregon	yes††	1/3/13	Fed AGI	5%>\$0; 7%>\$3,250; 9%>\$8,150;	\$2,080	\$4,160	\$188	\$376	\$188	3,971	6,649,418	1,674.41	6	154,869,050	39,426	4.29%	1
				9.9%>\$125K			[tc]	[tc]	[tc]				i	į			į
				[applicable for S, MFS]													ł
				HH, MFJ: same rates apply to income	bracket rar	1ges \$6,500-	\$250K										<u> </u>
Pennsylva-	no	Current	State TI				-		-	12,794	10,809,736	844.92	29	588,296,421	46,028	1.84%	33
nia		specific provi		of taxable compensation, net profits, ne	O	-	,	, .					!	ļ			į
- TO 1		ons adopted		patents/copyrights, income from estate					Φ2 550 *	1.055	1 100 (2)	1.051.00	10	40.000.000	46 145	2 200/	
Rhode	no	Current	Fed AGI	3.75%>\$0; 4.75%>\$58,600;	,	\$16,000*	1 - 7	, ,	\$3,750*	1,055	1,109,636	1,051.88	18	48,607,267	46,145	2.28%	27
Island				5.99%>\$133,250	*Amounts	reduced if r	modified F	ed AGI>\$1	6,550				!	į			į
G 4		1/2/12	E 1 001	[applicable for S, HH, MFJ, MFS]	Φ.C. 100	\$12.200	#2.000	Φ= 000	\$2.000	4.020	2.455.504	F15 50	25	160.260.205	25 452	2.040/	20
South	no	1/2/13	rea 11	3%>\$2,850; 4%>\$5,700;	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	4,829	3,455,706	715.59	35	169,269,397	35,472	2.04%	29
				5%>\$8,550; 6%>\$11,400;									i l	i		1	į
Carolina				70/ > \$14.250							i		! I	Ī			!
Carolina				7%>\$14,250 [applicable for S, HH, MFJ, MFS]										İ			į

TABLE 22. -Continued

Starting Delta Collection		Fed-	Calculat	ion	Marginal rates	Stan	dard deduc	tion/perso										
de- dec dec fot feet		eral	starting p	ooint	and tax brackets		amoui	ıts in effec	t for			collec	ctions		calendar y	ear	incom	e tax
State District D		tax	Relation		by filing status		201	3 tax year			as	fiscal year	ar 2014†		2013		collec	tions
State Hillity IRC Basis Refer to footnotes as applicable Single Joint Single Married Dependent 1,000s [8], 000s [8], 000s [8], 000s [8], 000s [8], 000s [8], 000s 000s		de-	to		for 2013 tax year		[as of J	anuary 1,	2013]		of		Per cap	ita		Per	as a % o	of per-
Tennessee no Not Certain 6% - \$1,250 \$2,590 - 6,548 239,219 36,53 43 255,422,103 39,312 0.09% 4.		ducti-	Federal		[as of January 1, 2013]	Standard d	leduction	Perso	onal exemp	ion	7/1/2014	Amount	Amount		Amount	capita	sonal in	come
Incorporated dividends, interest income	State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Utah no Current Fed AGI 5% S6,100° \$12,200° \$2,925° \$5,850° \$2,925° \$2,944 \$2,889,912 981.46 22 106,072,574 36,542 2.72% 1	Tennessee	no	Not	Certain	6%	-	-	\$1,250	\$2,500	-	6,548	239,219	36.53	43	255,422,103	39,312	0.09%	43
Utah			incorporated	dividends,	applies to interest/dividend income.									į				İ
Utah no Current Fed AGI 5% \$6,100° \$12,200° \$2,925° \$5,850° \$2,925° 2,944 2,889,912 981.46 22 106,072,574 36,542 2.72% 1				interest										}				ĺ
*Tax credit of 6% incorporates the modified sum of a taxpayer's federal personal exemption (3/4 of federal allowance) and standard deductions. Credit is phased out according to income level. Vermont				income										į				<u> </u>
Examption (3/4 of federal allowance) and standard eduction or itemized deductions. Credit is phased out according to income level.	Utah	no	Current	Fed AGI	5%	\$6,100*	\$12,200*	\$2,925*	\$5,850*	\$2,925*	2,944	2,889,912	981.46	22	106,072,574	36,542	2.72%	11
Vermont					*Tax credit of 6% incorporates the mo	dified sum o	f a taxpaye	r's federal	personal					Ì				ĺ
No					exemption (3/4 of federal allowance) as	nd standard	deduction o	r itemized	deductions					į				İ
effect for taxable year 2013 Replicable for S HH: same rates apply to income bracket ranges \$48,600-\$398,350 HH: same rates apply to income bracket ranges \$48,600-\$398,350 HH: same rates apply to income bracket ranges \$60,550-\$398,350 HH: same rates apply to income bracket ranges \$60,550-\$398,350 HH: same rates apply to income bracket ranges \$60,550-\$398,350 HH: same rates apply to income bracket ranges \$60,550-\$398,350 HH: same rates apply to income bracket ranges \$60,550-\$398,350 HH: same rates apply to income bracket ranges \$60,550-\$398,350 HH: same rates apply to income bracket ranges \$60,550-\$398,350 HH: same rates apply to income bracket ranges \$60,550-\$39,991 S\$600 \$0,000					Credit is phased out according to incor	ne level.												İ
taxable year 2013 Eapplicable for S] HH: same rates apply to income bracket ranges \$48,600-\$398,350 HH: same rates apply to income bracket ranges \$60,550-\$398,350 MF3/CUF1: same rates apply to income bracket ranges \$30,275-\$199,175	Vermont	no	IRC as in	Fed TI	3.55%>\$0; 6.8%>\$36,250;	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	627	675,240	1,077.34	15	28,107,555	44,839	2.40%	21
Early Earl			effect for		7.8%>\$87,850; 8.8%>\$183,250;									į				İ
HH: same rates apply to income bracket ranges \$48,600-\$598,350 MFS/CUFS: same rates apply to income bracket ranges \$60,550-\$398,350 MFS/CUFS: same rates apply to income bracket ranges \$30,275-\$199,175 Virginia no 1/2/13 Fed AGI 2%>\$0; 3%>\$1,5% \$3,000 \$6,000 \$930 \$1,860 \$930 \$8,328 \$10,877,689 \$1,306.14 \$8 404,886,361 48,956 \$2.69% \$1.500 \$1			taxable year											ļ.				İ
Hil: same rates apply to income bracket ranges \$48,600-\$598,350 MFJ/CUFJ: same rates apply to income bracket ranges \$60,550-\$398,350 MFS/CUFS: same rates apply to income bracket ranges \$30,275-\$199,175 Virginia no 1/2/13 Fed AGI 2%>\$0; 3%>\$1K; \$3,000 \$6,000 \$930 \$1,860 \$930 \$8,328 \$10,877,689 \$1,306.14 \$8 404,886,361 48,956 \$2.69% \$1.500 \$1.50			2013		[applicable for S]	_								Ī				ĺ
MFS/CUFS: same rates apply to income bracket ranges \$30,275-\$199,175					HH: same rates apply to income brack	ket ranges \$4	8,600-\$398	,350						<u> </u>				<u>i</u>
Virginia no 1/2/13 Fed AGI 2%>\$0; 3%>\$3K; \$3,000 \$6,000 \$930 \$1,860 \$930 \$8,328 10,877,689 1,306.14 8 404,886,361 48,956 2.69% 19 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ] MFS] West no 1/2/13 Fed AGI 3%>\$0; 4%>\$9,999; 4.5%>\$24,999; \$2,000 \$4,000 \$2,000 1,849 1,770,466 957.66 23 65,177,629 35,163 2.72% 19 10 10 10 10 10 10 10 10 10 10 10 10 10					MFJ/CUFJ: same rates apply to incom	ne bracket ra	anges \$60,5	50-\$398,35	50					!				ĺ
S%>\$5K; 5.75%>\$17K					MFS/CUFS: same rates apply to incor	ne bracket ra	anges \$30,2	75-\$199,17	75					!				<u>i </u>
Eapplicable for S, HH, MFJ, MFS	Virginia	no	1/2/13	Fed AGI		\$3,000	\$6,000	\$930	\$1,860	\$930	8,328	10,877,689	1,306.14	8	404,886,361	48,956	2.69%	15
West no 1/2/13 Fed AGI 3%-\$0; 4%-\$9,999; 4.5%-\$24,999; \$2,000 \$4,000 \$2,000 1,849 1,770,466 957.66 23 65,177,629 35,163 2.72% II					5%>\$5K; 5.75%>\$17K									1				İ
Virginia 6%>\$39,999; 6.5%>\$59,999 [\$500 for 0 federal exemptions] MFS: same rates apply to income bracket ranges \$4,999-\$29,999 Wisconsin no 12/31/10 Fed AGI 4.4%>\$0; 5.84%>\$10,749; \$9,930 \$17,880 \$700 \$1,400 \$700 \$5,759 6,793,269 1,179.50 12 245,437,590 42,737 2.77% 10 6.27%>\$21,489; 7.65%>\$236,599 [deduction phases out to \$0 for single [applicable for S, HH] filers at \$97,000; joint filers at \$110,493] MFJ: same rates apply to income bracket ranges \$14,329-\$315,459 MFS: same rates apply to income bracket ranges \$7,159-\$157,729 [community property state]																		<u> </u>
Eapplicable for S, HH, MFJ] exemptions		no	1/2/13	Fed AGI		-	-	\$2,000	\$4,000	\$2,000	1,849	1,770,466	957.66	23	65,177,629	35,163	2.72%	12
MFS: same rates apply to income bracket ranges \$4,999-\$29,999	Virginia							[\$500 for () federal					j l				İ
Wisconsin no 12/31/10 Fed AGI 4.4%>\$0; 5.84%>\$10,749; \$9,930 \$17,880 \$700 \$1,400 \$700 5,759 6,793,269 1,179.50 12 245,437,590 42,737 2.77% 10 6.27%>\$21,489; 7.65%>\$236,599 [deduction phases out to \$0 for single [applicable for S, HH] filers at \$97,000; joint filers at \$110,493] MFJ: same rates apply to income bracket ranges \$14,329-\$315,459 MFS: same rates apply to income bracket ranges \$7,159-\$157,729 [community property state]					L'EF	-			s]					1				İ
6.27%>\$21,489; 7.65%>\$236,599 [deduction phases out to \$0 for single [applicable for S, HH] filers at \$97,000; joint filers at \$110,493] MFJ: same rates apply to income bracket ranges \$14,329-\$315,459 MFS: same rates apply to income bracket ranges \$7,159-\$157,729 [community property state]					11 0									į	<u> </u>			<u>i</u>
[applicable for S, HH] filers at \$97,000; joint filers at \$110,493] MFJ: same rates apply to income bracket ranges \$14,329-\$315,459 MFS: same rates apply to income bracket ranges \$7,159-\$157,729 [community property state]	Wisconsin	no	12/31/10	Fed AGI	4.4%>\$0; 5.84%>\$10,749;	1. /	. ,	-	. ,	\$700	5,759	6,793,269	1,179.50	12	245,437,590	42,737	2.77%	10
MFJ: same rates apply to income bracket ranges \$14,329-\$315,459 MFS: same rates apply to income bracket ranges \$7,159-\$157,729 [community property state]					. , , , . , , , , , , , , , , , , , , ,	-	-		_					!				
MFS: same rates apply to income bracket ranges \$7,159-\$157,729 [community property state]					- 11		, , ,		110,493]									İ
[community property state]					MFJ: same rates apply to income brace	cket ranges \$	14,329-\$31	5,459						į l				İ
V. A. V					MFS: same rates apply to income brack	cket ranges \$	57,159-\$157	,729						!				İ
Total 43 states 259,287 311,562,355 1,201.61a - 11,502,763,611 44,617a 2.71%a -					[community property state]									<u> </u>				<u> </u>
	Total 43 sta	tes									259,287	311,562,355	1,201.61 ^a	-	11,502,763,611	44,617 ^a	2.71% ^a	-

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 exhaustively address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as alternative minimum, recapture, household employment, and consumer use (self-reported) may apply.

Per capita tax collection amounts are computations based on July 1, 2014 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

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, 2013 population estimates of the Bureau of the Census.

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-EST2015-01 -Annual Estimates of the Resident Population for the States: July 1, 2014, December 22, 2015 release.

U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 16, 2015 release, September 23, 2016 update.

Bureau of Economic Analysis. Table SA1-3, Regional Economic Information System, September 30, 2015 release.

Tax Foundation; Commerce Clearing House; Federation of Tax Administrators; The Tax Institute; 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.

[†]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).

^{††}Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions.

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2013
[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>	<u>State</u>	<u>%</u>	<u>%</u>
Alabama	26.91%	73.09%	Missouri	27.17%	72.83%
Arizona	29.11%	70.89%	Montana	28.81%	71.19%
Arkansas	23.20%	76.80%	Nebraska	28.41%	71.59%
California	34.36%	65.64%	New Hampshire	32.52%	67.48%
Colorado	33.73%	66.27%	New Jersey	41.54%	58.46%
Connecticut	41.80%	58.20%	New Mexico	23.48%	76.52%
Delaware	32.90%	67.10%	New York	34.69%	65.31%
Georgia	33.45%	66.55%	†North Carolina	31.47%	68.53%
Hawaii	29.72%	70.28%	North Dakota	18.70%	81.30%
Idaho	28.64%	71.36%	Ohio	27.71%	72.29%
Illinois	33.15%	66.85%	Oklahoma	24.57%	75.43%
Indiana	23.80%	76.20%	Oregon	36.71%	63.29%
Iowa	29.85%	70.15%	Pennsylvania	29.44%	70.56%
Kansas	27.40%	72.60%	Rhode Island	33.77%	66.23%
Kentucky	26.73%	73.27%	South Carolina	28.02%	71.98%
Louisiana	23.20%	76.80%	Tennessee	21.02%	78.98%
Maine	28.49%	71.51%	Utah	36.09%	63.91%
Maryland	45.46%	54.54%	Vermont	27.84%	72.16%
Massachusetts	37.50%	62.50%	Virginia	37.93%	62.07%
Michigan	27.29%	72.71%	West Virginia	17.55%	82.45%
Minnesota	36.15%	63.85%	Wisconsin	33.15%	66.85%
Mississippi	23.27%	76.73%	United States	30.41%	69.59%

Source: IRS, Statistics of Income Division, Individual Master File System, December 2014 Tax Year 2013: Historical Table 2 (SOI Bulletin) The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2013 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 determined by making certain statutory modifications to federal adjusted gross income, such as adjustments for, including, but not limited to, the following: personal exemption allowances, the North Carolina standard deduction or itemized deduction amounts, interest income received on notes and bonds from obligations of other states, interest income received from direct obligations of the United States or North Carolina, domestic production activities, State or local income tax refunds included in federal adjusted gross income, the taxable portion of social security and railroad retirement benefits, certain governmental and private retirement benefits, and adjustments when the State decouples from federal accelerated depreciation and section 179 expensing provisions.

The standard deduction is zero for a married individual filing separately for federal income tax purposes when the spouse claims itemized deductions. Claiming itemized deductions on the federal 1040 return is a prerequisite for claiming itemized deductions on the NC D-400 return.

†For NC state individual income tax D-400 returns filed for tax year 2013, 40.33% of total returns utilized itemized deductions and 59.67% claimed the standard deduction (based on personal income tax information extracted from tax year 2013 D-400 forms processed within the DOR dynamic integrated tax system during 2014; 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).

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

[The Tax Simplification and Reduction Act of 2013 enacts significant changes to the individual income tax structure effective with tax year 2014.]

									ents, Transfers					Yea	ar-over-yea	ar % change	
	Total		Net collections	Reserves/	Reimburse-	NC	NC Political	NC	Special	Inter-		OSBM			Individual	income tax:	
	gross		before	transfers	ments to	Housing	Parties	Public	Education	govern-	Collection	Civil	Collections			Net	
	individual		reimburse-	for	local	Finance	Financing	Campaign	Related	mental	fees on	Penalty &	to			collec-	Amount
	income tax		ments/	adminis-	govern-	Agency	Fund	Fund	Services	inter-fund	overdue	Forfeiture	General	Gross		tions	to
Fiscal	collections	Refunds	transfers	trative costs	ments	[§ 105-129.42]	[§ 105-159.1]	[§ 105-159.2]	[§ 105-151.33(h)]	transfers†	tax debts	Fund	Fund	collec-		before	General
year	[\$]	[\$]]\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	Refunds	transfers	Fund
2000-01	8,885,680,514	1,341,199,373	7,544,481,141	937,057	128,972,502	-	472,358	-	-	22,756,701	-	-	7,391,342,523	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	-	441,622	-	-	(18,176,625)	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	-	-	479,521	-	-	13,757	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	-	-	508,301	448,749	-	-	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	-	16,599,074	497,240	1,030,912	-	-	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	-	32,475,651	589,253	1,135,207	-	-	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	-	31,410,399	516,306	1,565,474	-	-	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	-	27,837,817	2,035,382	1,325,199	-	-	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	-	31,104,801	1,524,117	1,259,255	-	-	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	-	28,508,611	1,391,725	1,124,882	-	-	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	-	38,968,004	1,243,139	1,068,584	-	-	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	i -	30,725,986	1,165,149	999,972	-	-	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	-	31,975,556	1,145,467	915,022	2,994,000	-	27,853,934	64,755,037	10,953,140,820	6.36%	4.95%	6.63%	6.63%
2013-14	12,417,964,513	1,999,852,222	10,418,112,291	9,138,984	-	37,100,867	491,336	67,005	3,018,000	-	27,592,165	68,345,106	10,272,358,828	-5.71%	-3.44%	-6.13%	-6.22%
2014-15	12,302,270,205	1,077,995,161	11,224,275,044	393,759	-	47,645,312	-	-	424,000	-	26,624,597	70,664,944	11,078,522,431	-0.93%	-46.10%	7.74%	7.85%

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

The Tax Simplification and Reduction Act of 2013 [SL 2013-316] substitutes a flat rate structure [5.8% for tax year 2014; 5.75% for tax years thereafter] in replacement of the multitiered bracket system (utilized marginal tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income level). Estimated tax payments and withholding tax payments remitted by employers and pension and annuity payers during fiscal year 2014 for tax year 2014 are affected resultant of the rate reduction coupled with additional changes to the tax structure.

SL2013-316 increases the North Carolina standard deduction amount for all filing statuses, limits allowable itemized deductions, and eliminates the personal exemption allowance provision:

	Standard de	duction allowan	ces	North Carolina's itemized deductions are limited to charitable contributions as allowed under the Code, mortgage interest paid or accrued on a qualified residence,
Filing status	2014	2013		property taxes paid or accrued on real estate, and repayment of claim of right income and are no longer identical to the itemized deductions allowable for federal purposes.
S	\$7,500	\$6,000	\$600*	[The combined itemized deductions for mortgage interest and property taxes on real estate cannot exceed \$20,000.]
MFJ/SS (QW)	\$15,000	\$3,000	\$600*	
MFS	\$7,500	\$4,400	\$750*	The legislation eliminates the \$2,500 (\$2,000) personal exemption deductible amounts previously allowed for each eligible exemption claimable for federal tax purposes.
нн	\$12,000	\$3,000	\$750*	[The allowable personal exemption deduction amount was based on filing status and FAGI level.]

^{*}Additional allowances for taxpayers age 65 or older and/or blind [repealed for tax years beginning on or after January 1, 2014]

Provisions of the tax restructure increase the allowable child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers and either eliminate or allow to sunset other tax credits applicable to the individual income tax; a tax credit is allowed for each dependent child for whom a federal child tax credit is allowed under section 24 of the Code provided the taxpayer's FAGI does not exceed the established threshold amount for each filing status. The following chart compares the allowable per qualifying child credit amounts for tax years 2014 and 2013 according to filing status and FAGI threshold levels [§ 105-153.10]:

						Fede	ral AGI levels								
	up to	\$20K	>\$20K up	to \$32K	>\$32K up	to \$40K	>\$40K u	p to \$50K	>\$50K up	to \$60K	>\$60K u	p to \$80K	>\$80K up	to \$100K	
Filing status	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	
S	\$125														
MFJ/SS (QW)	\$125	\$100	\$125	\$100	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	
MFS	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	-	-	-	-	-	-	
НН	\$125	\$100	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	-	-	

The credit for children is claimable only for a child who is under 17 years of age on the last day of the year. A part-year resident or nonresident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina. For tax years 1995 through 2002, the tax credit amount per qualifying child was \$60; for tax year 2003, the amount increased to \$75; for tax years 2004 through 2013, the amount is \$100.

Deduction from FAGI allowances for the following provisions are discontinued effective for tax year 2014: severance wages, net business income not considered passive under IRC, contributions to the NC College Savings Program (NC-529 Plan), \$2,000 private retirement deduction, and \$4,000 government retirement deduction. Deductions for retirement benefits received from vested NC State government, NC local government, or federal government retirees pursuant to the Bailey settlement and taxable social security benefits are still allowed.

Earned income tax credit (EITC) § 105-151.31 (not available for tax year 2014 thereafter):

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.

In addition to the EITC, tax credits for the following provisions are no longer claimable on the North Carolina individual income tax return effective for tax years beginning on or after January 1, 2014: child care and certain employment-related expenses; charitable contributions by nonitemizers; disabled taxpayer, dependent, or spouse; education expenses for children with disabilities; adoption expenses; certain real property donations; premiums paid on long-term care insurance; property taxes paid on farm machinery; construction of dwelling units for the handicapped; gleaned crops; real conservation tillage equipment; construction of a poultry composting facility; and recycling oyster shells.

The tax credit for qualified business investments is repealed for investments made on or after January 1, 2014.

The historic rehabilitation tax credit expires for qualified expenditures and rehabilitation expenses incurred on or after January 1, 2015.

The mill rehabilitation tax credit expires for projects for which an application for an eligibility certification is submitted on or after January 1, 2015.

North Carolina residents are allowed to claim a tax credit for income tax paid to another state or country.

The following chart provides historical tax rate, standard deduction allowance amounts, and personal exemption thresholds by filing status applicable for tax years 1989 through 2013. For tax years 1989 through 1994, the personal exemption allowance amount was \$2,000 regardless of FAGI amount; for tax year 1995, the amount increased to \$2,250 subject to FAGI amount; and for tax years 1996 through 2013, the applicable amount is \$2,500 (or \$2,000) subject to the FAGI amount: for tax years 2012 and 2013, the personal exemption is \$2,500 for a taxpayer whose FAGI does not exceed the amount shown for the corresponding filing status in the chart below; a taxpayer whose FAGI exceeds the threshold amount is allowed a reduced personal exemption allowance of \$2,000.

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

†additional standard deduction for aged 65 or over or blind

Filing Status	Taxable ir	ncome		Applicab	le tax rate by t	ax vear		Personal Exemption	Standard	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%	l g			
*Surtax:	\$21,250	\$100,000		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	7.75%	8%	8.25%	7.75%	7%	Federal AGI	†\$600	†\$600	†\$600
3% of tax liability	\$250,000	·	7.75%	8%	8.25%	7.75%	7%	\$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	†\$ 7 50
2% of tax liability	\$160,000	\$200,000	7.75%	8%	8.25%	7.75%	7%	\$80,000			
3% of tax liability	\$200,000		7.75%	8%	8.25%	7.75%	7%				
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	†\$7 5 0	†\$750
2% of tax liability	\$120,000	\$150,000	7.75%	8%	8.25%	7.75%	7%	\$60,000			
3% of tax liability	\$150,000		7.75%	8%	8.25%	7.75%	7%				
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	7.75%	8%	8.25%	7.75%	7%	\$50,000			
3% of tax liability	\$125,000		7.75%	8%	8.25%	7.75%	7%				

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

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.]

Reimbursements to local governments:

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

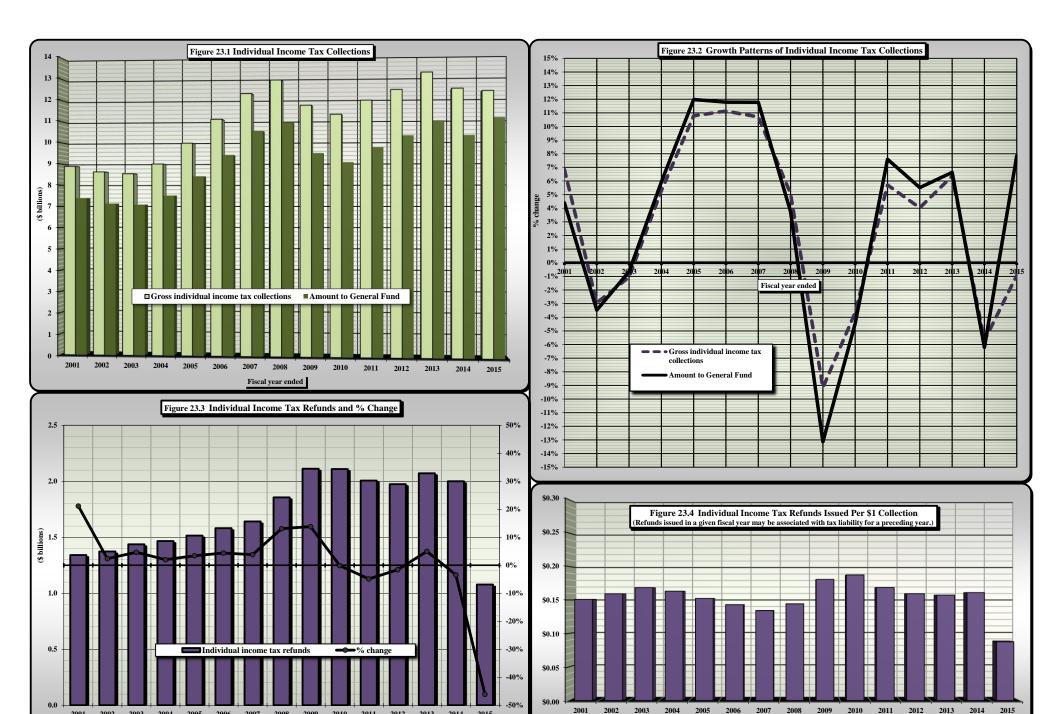
†Intergovernmental, inter-fund transfers:

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.

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.



2010 2011 2012 2013 2014 2015

2001 2002 2003 2004

Fiscal year ended

Fiscal year ended

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

						Withho	lding payments									Fina	ıl		Total individual i	income
	Quar	terly		Moi	nthly		Accele	rated		Total	l		Estim	ated		[returns & a	assessme	nts]	tax gross collec	ctions
	Quarterly	%	Annual	Monthly	%	Annual	Accelerated	%	Annual	All	%	Annual	Estimated	%	Annual	Final	%	Annual	Total	Annual
Fiscal	payments	of	%	payments	of	%	payments	of	%	payments	of	%	payments	of	%	payments	of	%	payments	%
year	[\$]	total	change	[\$]	total	change	[\$]	total	change	[\$]	total	change	[\$]	total	change	[\$]	total	change	[\$]	change
2000-01	445,143,363	5.0%	7.9%	643,784,519	7.2%	8.6%	5,621,970,976	63.3%	6.2%	6,710,898,858	75.5%	6.5%	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%	6,822,816,016	79.1%	1.7%	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%	6,860,993,242	80.4%	0.6%	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%	7,188,831,704	80.0%	4.8%	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%	7,612,525,511	76.5%	5.9%	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%	8,224,859,177	74.4%	8.0%	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%	8,861,715,533	72.4%	7.7%	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%	9,300,401,430	72.3%	5.0%	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%	9,115,472,501	78.0%	-2.0%	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%	9,137,245,017	81.1%	0.2%	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%	9,463,371,247	79.5%	3.6%	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%	9,849,886,039	79.5%	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%	10,316,967,372	78.3%	4.7%	1,109,258,207	8.4%	8.9%	1,743,847,130	13.2%	15.2%	13,170,072,709	6.4%
2013-14	146,148,580	1.2%	-3.2%	809,837,577	6.5%	-8.7%	8,811,629,448	71.0%	-5.0%	9,767,615,605	78.7%	-5.3%	1,068,097,836	8.6%	-3.7%	1,582,251,072	12.7%	-9.3%	12,417,964,513	-5.7%
2014-15	154,215,263	1.3%	5.5%	800,972,579	6.5%	-1.1%	8,272,084,745	67.2%	-6.1%	9,227,272,587	75.0%	-5.5%	1,176,558,808	9.6%	10.2%	1,898,438,810	15.4%	20.0%	12,302,270,205	-0.9%

The Tax Simplification and Reduction Act of 2013 replaces the multitiered bracket system (utilizes marginal tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income level) with a flat rate structure (5.8% for tax year 2014; 5.75% for tax years thereafter). The simplified tax structure increases the standard deduction, eliminates the personal exemption, limits itemized deductions, and either eliminates or allows to sunset all tax credits applicable to the individual income tax except for the child tax credit (enhanced for certain taxpayers). Individual income tax collections reflect the rate reduction coupled with additional changes to the tax structure beginning with estimated tax payments and withholding tax payments remitted by employers and pension and annuity payers during fiscal year 2014 for tax year 2014.

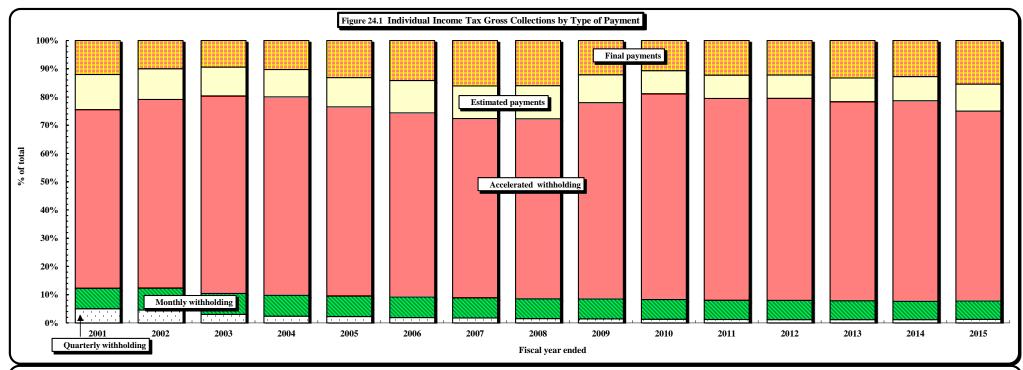
The 1990 General Assembly rewrote § 105-163.1 to adopt the federal definition of wages subject to income tax withholding and to require employers who average withholding income tax of \$2,000 or more per month (accelerated filers) to file withholding tax reports and remit the tax in accordance with federal 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, 2015 release.

TABLE 26. STATISTICS OF SPECIAL PROGRAMS

						Special Fun	ds						
					Income	e Tax						Privilege Tax	
	N.C. Car	ndidates	Wildlife Co	nservation	N.C. Ed	lucation	N.C. Politic	cal Parties	N.C. I	Public		N.C. Public	Campaign
	Financii	ng Fund	Acco	unt	Endowme	ent Fund	Financi	ng Fund	Campaig	gn Fund		Financii	ıg Fund
	[Article 4	, Part 2]	[Artic	le 4]	[Artic	le 4]	[Article 4	l, Part 2]	[Article 4	l, Part 2]		[Attor	neys]
	[§ 105-2	269.6]	[§ 105-2	269.5]	[§ 105-	269.7]	[§ 105	-159.1]	[§ 105-	159.2]		[§ 105-4	1(a)(1)]
		Refund		Refund		Refund	Taxpayers	Income tax	Taxpayers	Income tax	For	Attorneys	
For	Taxpayers	contribution	Taxpayers	contribution	Taxpayers contributing	contribution	designating	designated	designating	designated	tax	contributing	Contribution
tax	contributing	amount	year	[computed]	amount								
year	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	beginning	[#]	[\$]
2000	6,447	37,317	31,574	366,837	-	-	399,566	,	-	-	-	-	-
2001	6,538	49,055	31,445	426,740	-	-	499,697	499,697	-	-	-	-	-
2002	6,196	91,781	22,735	312,269	-	-	495,743	495,743	-	-	July 1, 2003	989	49,446
2003	-	-	23,339	343,707	-	-	456,120	456,120	324,349	973,046	July 1, 2004	741	37,046
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	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	-	<u> </u>
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	-	-
2009	-	-	22,500	273,252	-	-	422,619	1,267,857	368,957	1,106,872	July 1, 2010	-	<u> -</u>
2010	-	-	21,444	317,059	-	-	399,316	1,197,948	350,389	1,051,167	July 1, 2011	-	-
2011			21,141	333,922	-	-	384,858	1,154,574	328,743	986,230	July 1, 2012	-	-
2012	-	-	21,112	353,812	- 1	-	349,412	1,048,236	276,370	829,110	July 1, 2013	-	-
2013	-	-	20,657	340,167	-	-	-	-	-	-	July 1, 2014	-	<u> </u>
2014	-	-	7,795	134,946	2,665	58,722	-	-	-	-	July 1, 2015	-	-

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

N.C. Candidates Financing Fund [§ 105-269.6] [Repealed by SL 2002-158, s. 6(a) effective for tax years beginning on or after January 1, 2003.]

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

Wildlife Conservation Account [§ 105-269.5]

A taxpayer entitled to a refund of income taxes under Article 4 of Chapter 105 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. Information is compiled during the processing of tax forms for the designated tax year.

N.C. Education Endowment Fund [§ 105-269.7]

A taxpayer entitled to a refund of income taxes under Article 4 of Chapter 105 may elect to contribute all or part of the *refund* to the N.C. Education Endowment Fund established pursuant to § 115C-472.16 to be used for teacher compensation that is related directly to improving student academic outcomes in the public schools of the State. Information is compiled during the processing of tax forms for the designated tax year.

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 and PERSONAL CONSUMPTION EXPENDITURES FOR THOSE STATES LEVYING A GENERAL SALES TAX

	a		-	-				LEVYING A G				n							
	State		Grocery	Drugs	State Vendor I		Popu-	General sales		ons	Per	Personal incom	ie	Personal consum	-	Sales		Individual in	
	sales		food non-	Prescrip-	Collection d		lation	fiscal y	ear 2014*	٠,	capita	2013		expenditures 2	013	collect		collectio	
	tax rate		prepared	tion, non-	allowed se		as		Per cap	ita	collections		ъ			as a pe		fiscal year	
	as of		items [1]	prescription	qualifying tra		of				per 1¢		Per		Per	of			Per
Gr. 4	1/1/2014	ъ .	Taxable (T)	Taxable (T)	Basic	Maximum-M/	7/1/2014	Amount	Amount	ъ .	of tax†	Amount	capita	Amount	capita	personal		Amount	capita
State	[%]	Rank 38	Exempt (E)	Exempt (E)	provisions	minimum-m	[1,000s]	[\$1,000s]	[\$]	Rank	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[%]	Rank	[\$1,000s]	[\$]
Alabama	4		T	E,T	5%-2%†††	\$400/mo-M	4,846	2,393,192	493.81 938.90	43	123.45	174,876,574	36,176	143,914,000			38	3,206,583	661.64
Arizona	5.6	26 7	E	E,T	1%	\$10K/yr-M	6,729	6,317,644			167.66	243,656,863	36,723	218,585,000	32,944		11 6	3,462,413	514.57 877.08
Arkansas	6.5 6.25	10	1.5% [2] E	E,T E,T	2% None	\$1K/mo-M	2,967 38,792	3,130,274	1,055.09 959.57	12 17	162.32 153.53	108,080,656	36,529 48,125	84,888,000 1,419,344,000	28,690 36,932			2,602,160 67,995,659	877.08 1,752.81
California††	2.9	45	E E	E,T			5,356	37,224,077	i i		168.41	1,849,505,496	,		,		23 44	′ ′ i	,
Colorado	2.9	45	Ł	E,1	2.22%		5,330	2,615,601	488.39	44	108.41	246,447,709	46,746	198,751,000	37,699	1.06%	44	5,658,457	1,056.55
Connecticut	6.35	9	E	E,T	None		3,595	3,981,362	1,107.55	7	174.42	223,560,773	62,112	158,937,000	44,157	1.78%	30	7,772,602	2,162.20
Florida	6	15	E	E,E	2.5%	\$30/report-M	19,906	21,480,910	1,107.55	9	179.86	809,664,740	41,309	690,076,000	35,207		10	7,772,002	2,102.20
Georgia	1 4	38	E [2]	E,T	3%-0.5%†††	φ30/10μ011-141	10,097	5,125,502	507.62	-	126.90	375,758,231	37,596	317,246,000	31,741		39	8,965,572	887.93
Hawaii	4	38	T [3]	E,T	None		1,420	2,825,041	1,989.11	1	497.28	62,437,294	44,314	55,701,000	39,533		1	1,745,461	1,228.98
Idaho	6	15	T [3]	E,T	None		1,635	1,373,666	840.26		140.04	57,483,763	35,641	51,011,000			15	1,338,075	818.49
iuano	U	13	1 [3]	E,1	None		1,033	1,575,000	040.20	20	140.04	37,403,703	33,041	31,011,000	31,020	2.39 /0	13	1,330,073	010.42
Illinois	6.25	10	1%	T,T[5]	1.75%	\$5/yr-m	12,882	8,515,410	661.02	34	105.76	599,118,968	46,477	479,123,000	37,169	1.42%	37	16,642,154	1,291.87
Indiana	7	1	E	E,T	0.73%-0.26%†††	φειμι	6,598	7,003,426		11	151.64	251,598,605	38,291	215,961,000	32,867		9	4,896,317	742.10
Iowa	6	15	E	E,T	None		3,109	2,959,924			158.65	135,242,204	43,735	105,680,000	34,175		19	3,197,578	1,028.33
Kansas	6.15	14	T [3]	E,T	None		2,903	2,983,664	1,027.96		167.15	128,314,517	44,311	97,132,000	33,542		16	2,511,660	865.34
Kentucky	6	15	E	E,T	1.75%-1.5%†††	\$50/month-M	4,413	3,131,157	709.59	30	118.27	158,238,045		136,953,000	31,129		25	3,749,258	849.67
reneucky	Ů	10	L	2,1	1.7576 1.576	φυσ/month 141	4,415	5,151,157	705.25	50	110.27	100,200,040	55,707	150,755,000	31,127	1.5070	25	3,747,250	045.07
Louisiana	4	38	E [2]	E,T	.935%		4,649	2,923,336	628.81	37	157.20	188,964,765	40,819	148,398,000	32,056	1.55%	35	2,753,680	592.32
Maine	5.5	27	E	E,T	None		1,330	1,191,685	895.83	22	162.88	52,565,709	39,562	52,855,000	39,779	2.27%	17	1,414,110	1,063.04
Maryland	6	15	\mathbf{E}	E,E	1.2%-0.9%†††	\$500/return-M	5,975	4,195,996	702.22		117.04	312,053,581	52,545	239,485,000	40,326		41	7,773,773	1,300.97
Massachusetts	6.25	10	\mathbf{E}	E,T	None	,	6,755	5,518,580	816.95		130.71	379,381,409	56,549	310,105,000			36	13,246,221	1,960.91
Michigan	6	15	E	E,T		\$20K(\$15K)/mo-M	9,916	8,715,827	878.94		146.49	387,978,294		345,440,000	- , -		18	7,874,712	794.12
0				ĺ		\$6/mo-m		, i				, , ,	ŕ	, , , , , , , , , , , , , , , , , , ,			!	, , , , , , , , , , , , , , , , , , ,	
Minnesota	6.875	6	E	E,E	None		5,457	5,398,173	989.20	16	143.88	257,058,116	47,410	214,284,000	39,521	2.10%	21	9,623,831	1,763.54
Mississippi	7	1	T	E,T	2%	\$50/mo-M	2,993	3,304,632	1,103.96	8	157.71	100,625,620	33,629	85,543,000	28,588	3.28%	5	1,667,344	557.00
Missouri	4.225	37	1.225%	E,T	2%		6,064	3,285,563	541.83	41	128.24	243,591,814	40,297	207,766,000	34,370	1.35%	40	5,361,976	884.26
Nebraska	5.5	27	E	E,T	2.5%	\$75/mo-M	1,883	1,763,695	936.65	21	170.30	86,447,434	46,254	66,840,000	35,763	2.04%	22	2,124,164	1,128.09
Nevada††	4.6	34	\mathbf{E}	E,T	0.25%		2,838	3,828,869	1,349.01	4	293.26	109,489,671	39,223	93,985,000	33,668	3.50%	3	-	-
New Jersey	7	1	\mathbf{E}	E,E	None		8,939	8,885,847	994.07	15	142.01	491,865,076	55,194	392,593,000	44,055	1.81%	29	11,973,673	1,339.51
New Mexico	5.125	29	\mathbf{E}	E,T	None		2,086	2,098,676	1,006.29	14	196.35	73,571,354	35,254	68,393,000	32,772	2.85%	7	1,297,493	622.13
New York	4	38	\mathbf{E}	E,E	5%	\$200/qtr-M	19,749	12,668,587	641.48	36	160.37	1,055,803,388	53,606	822,169,000	41,744	1.20%	43	42,964,774	2,175.56
North Carolina	4.75	32	E [2,4]	E,T	None		9,940	5,842,182	587.72	39	123.73	372,031,203	37,774	305,556,000	31,024	1.57%	34	10,390,520	1,045.28
North Dakota	5	30	\mathbf{E}	E,T	1.5%	\$110/mo-M	740	1,320,196	1,783.95	2	356.79	39,358,192	54,373	32,855,000	45,389	3.35%	4	498,528	673.65
																	!		
Ohio	5.75	25	E	E,T	0.75%		11,597	10,217,826	881.08		153.23	471,546,929	.,	396,012,000	- /		20	8,424,843	726.47
Oklahoma	4.5	35	T [3]	E,T	1%	\$2.5K/mo-M	3,880	2,599,203	669.97	33	148.88	161,685,876	41,962	120,691,000	31,323	1.61%	33	2,962,128	763.51
Pennsylvania	6	15	E	E,E	1%		12,794	9,497,906	742.39		123.73	588,296,421	46,028	479,054,000	37,481	1.61%	32	10,809,736	844.92
Rhode Island	7	1	E	E,T[6]	None		1,055	906,687	859.49	25	122.78	48,607,267	46,145	40,584,000	38,529	1.87%	28	1,109,636	1,051.88
South Carolina	6	15	E	E,T	3%-2%†††	\$3.1K/yr-M	4,829	3,370,643	697.98	32	116.33	169,269,397	35,472	150,894,000	31,621	1.99%	24	3,455,706	715.59
' <u>-</u>	•	-					' -			-	•		•				_		

TABLE 27. -Continued

	State		Grocery	Drugs	State Vendor D	Discounts†††	Popu-	General sales	tax collecti	ons	Per	Personal inco	me	Personal consun	ption	Sales t	tax	Individual in	come tax
	sales		food non-	Prescrip-	Collection d	liscounts	lation	fiscal ye	ar 2014*		capita	2013		expenditures 2	013	collect	ions	collectio	ons
	tax rate		prepared	tion, non-	allowed se	ller for	as		Per cap	ita	collections					as a per	rcent	fiscal year	2014
	as of		items [1]	prescription	qualifying tra	nsactions	of				per 1¢		Per		Per	of			Per
	1/1/2014		Taxable (T)	Taxable (T)	Basic	Maximum-M/	7/1/2014	Amount	Amount		of tax†	Amount	capita	Amount	capita	personal	income	Amount	capita
State	[%]	Rank	Exempt (E)	Exempt (E)	provisions	minimum-m	[1,000s]	[\$1,000s]	[\$]	Rank	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[%]	Rank	[\$1,000s]	[\$]
South Dakota	4	38	T [3]	E,T	1.5%†††		853	914,979	1,072.28	10	268.07	37,855,216	44,772	30,314,000	35,853	2.42%	14	-	-
Tennessee	7	1	5%	E,T	Limited		6,548	6,192,281	945.71	19	135.10	255,422,103	39,312	204,537,000	31,480	2.42%	13	239,219	36.53
Texas	6.25	10	E	E,E	0.5%†††		26,979	32,336,032	1,198.56	6	191.77	1,161,133,804	43,807	879,703,000	33,189	2.78%	8	-	-
Utah††	4.7	33	1.75% [2]	E,T	1.31%		2,944	1,823,355	619.24	38	131.75	106,072,574	36,542	90,599,000	31,211	1.72%	31	2,889,912	981.46
Vermont	6	15	E	E,E	None		627	354,541	565.67	40	94.28	28,107,555	44,839	27,010,000	43,088	1.26%	42	675,240	1,077.34
Virginia††	4.3	36	1.5% [2]	E,E	1.6%-0.8%†††		8,328	3,565,789	428.16	45	99.57	404,886,361	48,956	312,884,000	37,832	0.88%	45	10,877,689	1,306.14
Washington	6.5	7	E	E,T	None		7,063	11,767,488	1,666.04	3	256.31	331,031,362	47,468	271,542,000	38,938	3.55%	2	- 1	-
West Virginia	6	15	E	E,T	None		1,849	1,221,966	660.97	35	110.16	65,177,629	35,163	58,548,000	31,586	1.87%	27	1,770,466	957.66
Wisconsin	5	30	E	E,T	0.5%	\$10/period-m	5,759	4,628,338	803.61	28	160.72	245,437,590	42,737	202,169,000	35,203	1.89%	26	6,793,269	1,179.50
Wyoming	4	38	E	E,T	Limited		584	765,543	1,310.18	5	327.54	30,205,928	51,791	21,938,000	37,615	2.53%	12	-	
Total 45 states	-	-	-	-	-	-	310,252	272,165,271	877.24 ^a	-	-	13,679,506,076	44,425 ^a	11,046,048,000	35,873 ^a	1.99% ^a	-	302,716,592	975.71 ^a

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

Per capita personal income and per capita personal consumption expenditures amounts are BEA estimates based on July 1, 2013 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2014 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

*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 (or alternative) rate other than the general sales tax rate shown: North Carolina sales tax data include collections generated by the 7% combined general rate.

Data for some states include state-collected local sales tax: North Carolina sales tax data include \$15,031,097.17 retained by state to pay for the costs of collecting and distributing local sales taxes.

††Additional statewide, local taxes apply: California (1.25%); Nevada (2.25%); Utah (1.25%); Virgina (1%).

†††Vendor discounts-Twenty-seven states allow merchants to generally retain portions of sales taxes collected as compensation for administrative costs associated with collecting the sales tax;

this portion may be referred to as dealer collection allowance, 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 1.5% of the excess amount with a maximum of \$50 per month

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

South Dakota-applies only to electronic filers

Texas-additional discount of 1.25% applies for early payment

Virginia-discount varies: 1.116% (1.6% food tax) of the first \$62.5K; 0.837% (1.2% food tax) of the amount from \$62.5K to \$208K; and 0.558% (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] Prescription and nonprescription drugs are subject to a 1% preferential rate.
- [6] Over-the-counter drugs and marijuana for medical use are subject to tax.

Sources: U.S. Census Bureau, Population Division. Table NST-EST2015-01 - Annual Estimates of the Resident Population for the States: July 1, 2014, December 22, 2015 release.

U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 16, 2015 release, September 23, 2016 update.

U.S. Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, September 30, 2015 release.

Sales Tax Institute; Tax Foundation; Federation of Tax Administrators; CCH® Sales Tax RADAR; Tax Forms

^aWeighted 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 2013-14.

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

							g 103 AKTICI	7E 5.j								
			Net		Sales an	d Use Tax Rei	mbursements, l	Distributions	s, and Tran	sfers						
	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	Yes	ar-over-ye	ar % chang	ge
	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
Fiscal	collections	Refunds	transfers	bursements†	agencies	fees/costs†††	transfers††	tax debts	Fund	Fund	tures	Fund	collec-		before	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	Refunds	transfers	Fund
2000-01	3,715,078,723	242,973,809	3,472,104,914	-	12,471,836	11,868,450	12,206,053	-	-	- 1	-	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	-	- 1	-	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	-	- 1	-	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	-	- 1	-	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%
2013-14	6,268,025,300	419,787,709	5,848,237,591	188,849,583	3,716,166	15,031,097	7,853,371	2,501,991	50,934,543	12,781,332	51,331	5,566,518,176	4.90%	11.22%	4.47%	5.14%
2014-15	7,215,032,460	352,837,908	6,862,194,552	513,251,901	2,451,642	16,876,839	7,778,989	2,936,755	52,988,675	13,829,641	56,935	6,252,023,175	15.11%	-15.95%	17.34%	12.31%

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

	Di	stributions/Sta	te Aid Reimbu	irsements†		Inter-fund	Transfers††	Reserves/T	ransfers: A	dministrativ	e Costs†††	!
	Electricity	PNG	Telecommu-	Video pro-	Hold		Dry-Cleaning	Local	sales and us	e tax admini	stration	*Telecommunications: Due to enactment of the
	§105-164.44K distribution	§105-164.44L distribution	nications tax distribution	gramming distribution	harmless payments	Wildlife Resources	Solvent Cleanup	Genera Non-tax	l Fund: revenue	Public Transit tax	Other	the 2001-02 amount is for less than a full year *Video programming: Due to enactment of the
	[local	[local	[local	[local	[local	Fund	Fund	§105-472			§105-501	collected on/after January 1, 2007 the 2006-
Fiscal	shares]	shares]	shares]*	shares]*	shares]**	§105-164.44B	§105-164.44E	various	§105-501	§105-507.3	various	** Hold Harmless Payments-Repeal of local re
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	replacement option: The 2001 General Ass
2000-01	-	-	-	-	-	12,206,053	-	8,013,613	3,554,231	300,606	_	bursements effective July 1, 2003; the 2002
2001-02	-	-	9,704,764	-	-	12,900,455	-	8,100,089	3,674,225	336,394	230,000	the date of the scheduled repeal to July 1, 20
2002-03	-	-	55,183,726	-	-	13,914,099	-	8,666,410	3,828,599	434,056	275,000	Subchapter VIII, Chapter 105 granted coun
2003-04	-	-	52,922,447	-	38,832,483	15,038,583	8,326,854	9,530,473	4,458,343	486,300	25,000	an additional 1/2% local sales and use tax to
2004-05	-	-	56,290,836	-	29,013,405	16,920,820	8,295,769	10,063,139	3,868,984	470,144	-	repeal of the reimbursements, and provided
2005-06	-	-	53,898,653	-	20,400,519	18,573,229	8,263,629	10,300,784	4,055,035	427,447	40,009	government hold harmless distribution, § 10
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	-	to 2013). The 2007 General Assembly enact
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	-	harmless any county that does not benefit by
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	exchange of a portion of the local sales and u
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	-	agreement to assume the nonfederal, nonadi
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	Dry-Cleaning Solvent Cleanup Fund
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	Effective April 1, 2003, until July 1, 2020, an
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	percent (15%) of the net State sales and use
2013-14	-	-	62,529,035	78,425,493	47,895,056	-	7,786,010	8,091,386	1,296,909	391,662	5,251,140	§ 105-164.4(a)(4) during the previous fiscal
2014-15	278,798,651	18,314,174	60,822,617	79,306,639	76,009,821	-	7,778,989	9,419,650	1,099,222	363,844	5,994,123	quarterly to the Dry-Cleaning Solvent Clean
C4-41-	1 4	-4 J b	. Tl 1	C4-41 I	4 4-	-£ 4 750/1	4- 414-21	-1	4-1 -£4		1:4:	o contracto admission abances contain electro

the tax on January 1, 2002. the distribution provision for revenues

06-07 amount is for less than a full year. reimbursements and revenue ssembly repealed local reim-02 General Assembly advanced 2002. A new Article 44 of ounties the authority to impose to replace revenue lost due to led for a transitional local 105-521 (2012 sunset extended acted § 105-523 to hold t by \$500,000 annually from the d use taxes (Article 44) for the State's administrative costs of Medicaid.

an amount equal to fifteen ise taxes collected under al year is to be transferred eanup Fund.

State sales and use tax rates and bases: The general State sales and use tax rate of 4.75% applies to the retail sale, use, or rental of tangible commodities, service contracts, admission charges, certain electronically delivered or accessed digital property, selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and to selected services such as the rental of an accommodation (including facilitator fees), and laundry and dry cleaning services. The combined general rate of 7% is imposed on the gross receipts of providing electricity, piped natural gas, 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 rates 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. Certain cost proceeds 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 State rate applicable to food purchased for home consumption was repealed.

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).]

2005-0

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 <u>January 1, 2006</u>, 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 government for the taxing authority.

<u>2007-08</u>

Effective July 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 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 breads, 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 July 16, 2008, 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 January 1, 2010, 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, newsletter, report, 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.

2010-1

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

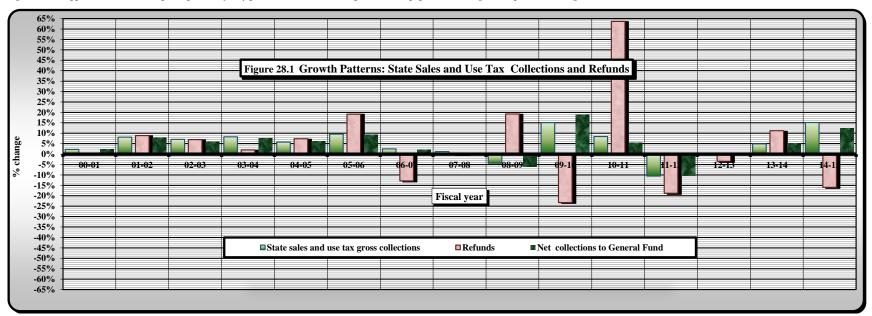
Effective <u>July 1, 2011</u>, the State general rate decreased from 5.75% to 4.75% (the combined general rate decreased from 8% to 7%) as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

2013-14

Effective <u>January 1, 2014</u>, the State general rate applies to the gross receipts derived from admission charges to an entertainment activity, the sales price of a service contract, and the sales price of each manufactured or modular home sold at retail, including all accessories attached to the manufactured or modular home when delivered to the purchaser. The following transactions are taxable at the State general rate due to repeal of their previous statutory exemption status: sales of newspapers by newspaper street vendors and by newspaper carriers making door-to-door deliveries, and fifty percent (50%) of the sales price of newspapers sold through coin-operated vending machines; nutritional supplements sold by a chiropractic physician's office to a patient as part of the patient's treatment plan; and food and prepared meals sold by institutions of higher education (private and public).

2014-15

Effective <u>July 1, 2014</u>, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store and to certain qualifying items (products) that previously were exempt from taxation during the annual sales tax holiday (first weekend in August) and the annual Energy Star sales tax holiday (first weekend in November); gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period). Effective <u>September 1, 2014</u>, the State general rate applies to only fifty percent (50%) of the sales price of each manufactured or modular home sold at retail, including all accessories attached to the manufactured or modular home when delivered to the purchaser. Effective <u>October 1, 2014</u>, the State general rate applies to the total sales price (previously fifty percent [50%] of the sales price) of newspapers sold through coin-operated vending machines.



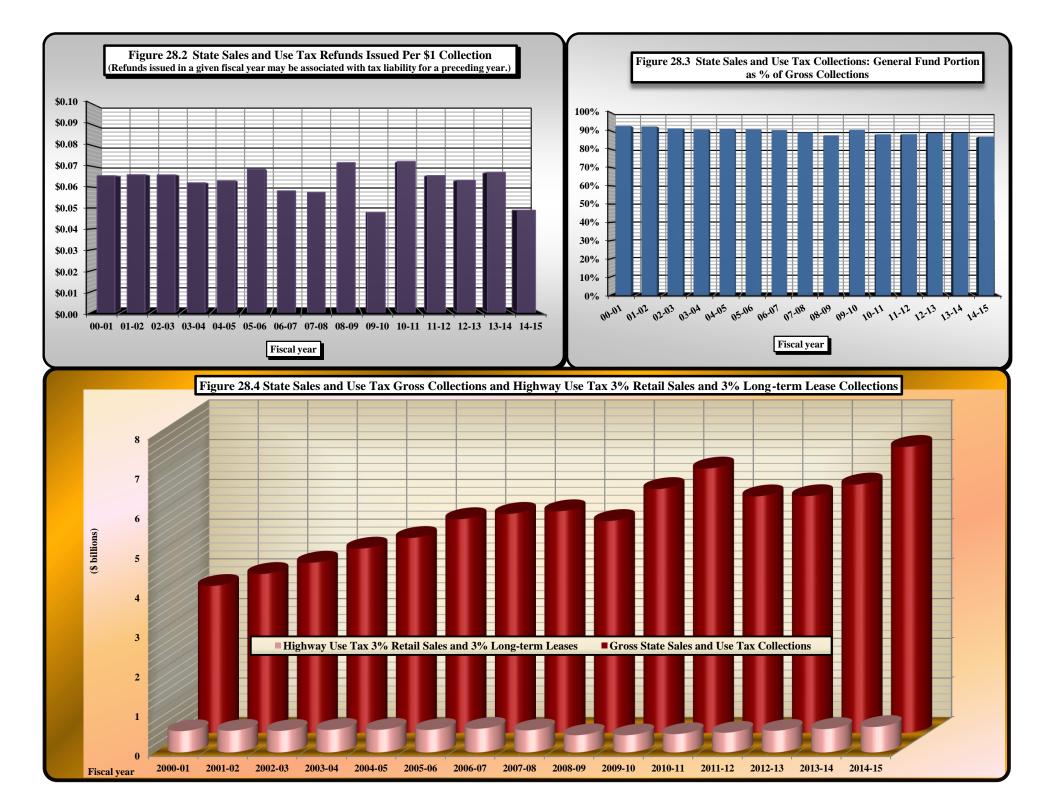


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

		Fiscal year ended† 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015														
Tax type:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
[State per capita tax collections						I.	State per c	apita perso	nal income	:						
derived from gross collections]	\$27,876													\$37,774	\$39,171	
						II	. State per	capita tax	collections:							
State sales & use tax	\$460	\$460 \$489 \$516 \$553 \$576 \$620 \$620 \$614 \$575 \$651 \$698 \$619 \$613 \$636 \$7														
Motor fuels tax††	\$154	\$157	\$148	\$160	\$167	\$181	\$190	\$183	\$173	\$173	\$181	\$201	\$203	\$202	\$202	
Individual income tax	\$1,099	\$1,050	\$1,025	\$1,067	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,245	\$1,283	\$1,351	\$1,261	\$1,237	
	-	-	-	I)	II. State per	capita tax	collections	as a % of	per capita j	oersonal in	come:	-	-			
State sales & use tax	1.65%	1.72%	1.81%	1.90%	1.87%	1.92%	1.84%	1.75%	1.60%	1.86%	1.96%	1.69%	1.59%	1.68%	1.85%	
Motor fuels tax	0.55%	0.55%	0.52%	0.55%	0.54%	0.56%	0.56%	0.52%	0.48%	0.49%	0.51%	0.55%	0.53%	0.53%	0.52%	
Individual income tax	3.94%	3.69%	3.60%	3.67%	3.78%	3.94%	4.07%	4.02%	3.50%	3.41%	3.50%	3.50%	3.50%	3.34%	3.16%	
††includes .25¢/gallon inspection tax			-	-	-						-	-				

†[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 2000 (\$27,876) is paired with tax collections for fiscal year ended 2001.

[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, 2015 release.

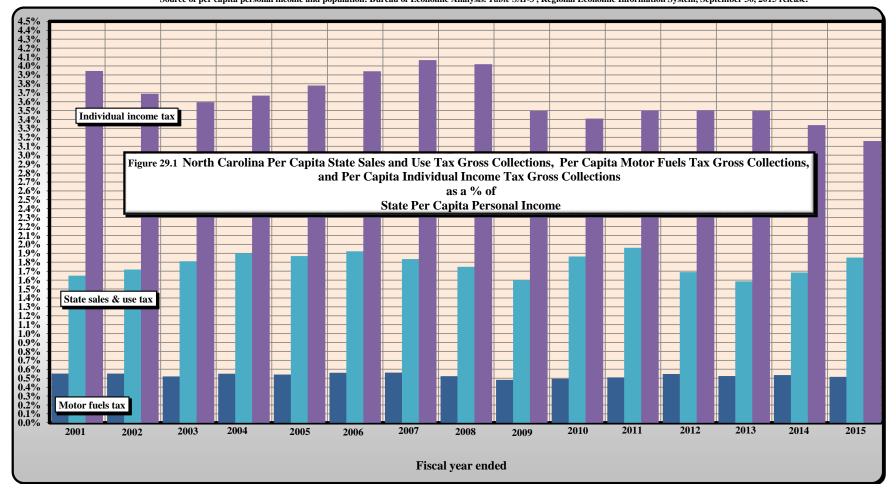


TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS GENERATED FROM THE STATE GENERAL RATE

DEED		OWNER	/d .\	000	
PER	ONE	CENT	(ϕ)	OF	ľAX

	I	PER ONE CEN	T (1¢) OF TAY	ζ	
			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	[\$]	[\$]	[%]	[%]	[\$]
2000-01	3,690,738,438	3,201,778,667	86.75%	4%	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
2013-14	6,225,651,432	5,245,071,462	84.25%	"	1,104,226,000
2014-15	7,186,066,406	5,723,579,677	79.65%	"	1,204,964,000
Common Ste	to Color and Ile	Toy Statistics	For Figor Vo	on conice of array	dome com/nubl

[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 (electricity, piped natural gas, telecommunications services, ancillary services, spirituous liquor, direct-to-home satellite service, and cable service) are included in column 1 but are excluded 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. Refer to Table 28 for a more comprehensive list of major legislative changes affecting the tax base subject to the State general rate.]

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.

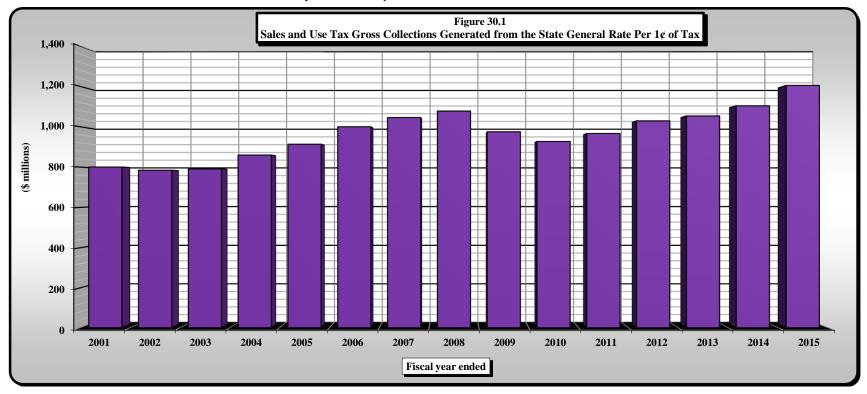
Effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the the rate increased from 4.5% to 5.5% (temporary additional 1% rate scheduled to expire on July 1, 2011); effective October 1, 2009, the rate increased from 5.5% to 5.75%; effective July 1, 2011, the temporary additional 1% rate expired resulting in an applicable rate of 4.75%.

Effective May 1, 1999, the preferential 2% State rate applicable to food purchased for home consumption was repealed; selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy) received various tax treatment since the repeal and are currently subject to the State general tax rate (refer to *Table 28*).

Effective <u>January 1, 2006</u>, the State general rate applies to the sales price of railway cars, locomotives, and mobile classrooms and offices (items previously subject to a preferential 3% State tax rate with a \$1,500 maximum tax per article).

Effective January 1, 2014, the State general rate applies to the sales price (fifty percent [50%] of the sales price effective September 1, 2014) of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate from January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.dornc.com/publications/fiscalyearsales>



STATE SALES AND USE TAX STATISTICS

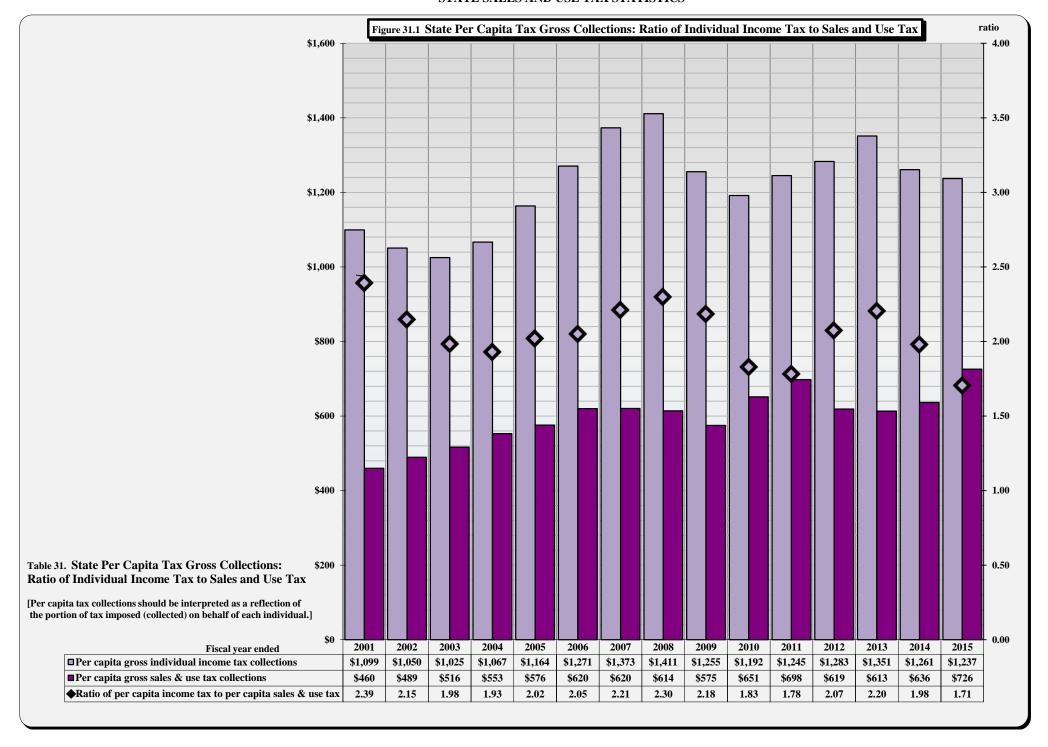


TABLE 32. STATE SALES AND USE TAX: GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS [§ 105 ARTICLE 5.]

-			[§ 105 ARTICL	E 5.j	Fiscal yea	r				
	2000-2001		2001-2002	}	2002-2003		2003-2004		2004-2005	;
Business groups		%		%		%		%		%
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
Retail:										
Apparel	103,360,801	2.8%	111,403,687	2.8%	117,690,127	2.7%	127,897,863	2.8%	142,766,762	2.9%
Automotive:	200,666,251	5.4%	208,599,593	5.2%	227,265,003	5.3%	245,227,323	5.3%	254,507,573	5.2%
Motor vehicle dealers	29,838,988	0.8%	32,029,558	0.8%	37,646,002	0.9%	39,596,595	0.9%	40,597,056	0.8%
Airplanes, boats - (3%) rate	10,816,022	0.3%	9,371,592	0.2%	9,659,261	0.2%	12,569,582	0.3%	11,395,303	0.2%
Manufactured home (mobile home) dealers	1,794,168	0.0%	2,703,611	0.1%	4,300,358	0.1%	3,705,412	0.1%	2,396,813	0.0%
Manufactured home (mobile home)	15,764,953	0.4%	13,938,318	0.3%	10,035,961	0.2%	9,055,266	0.2%	5,607,207	0.1%
[2% rate w/\$300 maximum tax per section;										
4.75% general State rate eff 1-1-14]										
Modular home-[2% rate; 2.5% rate eff 1-1-04;	[included in		[included in		[included in		2,385,872	0.1%	7,032,204	0.1%
4.75% general State rate eff 1-1-14]	mfd home group]		mfd home group]		mfd home group]					
Other automotive	142,452,120	3.9%	150,556,514	3.8%	165,623,421	3.9%	177,914,596	3.8%	187,478,990	3.8%
Food	544,829,232	14.8%	592,373,707	14.8%	647,561,215	15.1%	698,906,710	15.1%	725,611,884	14.8%
Furniture	147,154,473	4.0%	152,256,737	3.8%	163,022,146	3.8%	168,784,595	3.7%	181,087,138	3.7%
General merchandise	739,689,728	20.0%	779,544,745	19.5%	836,211,296	19.5%	905,225,841	19.6%	987,088,322	20.2%
Lumber and building material	398,824,508	10.8%	417,621,545	10.5%	442,421,857	10.3%	509,484,600	11.0%	594,458,884	12.1%
Utility services, cable, satellite, and liquor	382,383,571	10.4%	502,420,816	12.6%	638,345,779	14.9%	645,652,114	14.0%	669,470,423	13.7%
[See Utility services group notes for imposition and effective dates of the various tax types in category]										
Unclassified	879,966,505	23.8%	1,159,122,440	29.0%	1,145,217,411	26.7%	1,237,648,867	26.8%	1,249,760,813	25.5%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	54,284,377	1.5%	44,467,748	1.1%	43,686,015	1.0%	43,196,807	0.9%	46,272,351	0.9%
[see notes for changes in 2005-06]	2 .,_0 .,0 / /	1.2.70	,,,,	2.2 / 0	10,000,010	2.0 / 0	,2,5,007	3.5 70	,,	0.5 / 0
8% Highway use tax - motor vehicle leasing	25,710,847	0.7%	26,196,182	0.7%	29,768,723	0.7%	40,780,642	0.9%	43,909,573	0.9%
Use tax†	213,868,145	5.8%	[see note]	[see note]	[see note]	[see note]	[see note]	[see note]	[see note]	[see note]
Total retail and use tax	3,690,738,438	100.0%	3,994,007,200	100.0%	4,291,189,572	100.0%	4,622,805,361	100.0%	4,894,933,722	100.0%

[†]Use tax: Amounts shown for 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 as they are included within the attributable business group.

TABLE 32. - Continued

			TABLE 32.		Fiscal year					
	2005-2006		2006-2007		2007-2008		2008-2009		2009-2010	
Business groups		%		%		%		%		%
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
Retail:										
Apparel	157,105,070	2.9%	164,582,009	3.0%	166,503,664	3.0%	160,766,330	3.0%	201,103,465	3.3%
Automotive:	268,416,687	5.0%	294,970,807	5.4%	268,653,868	4.8%	253,374,751	4.8%	298,594,153	4.9%
Motor vehicle dealers	42,583,989	0.8%	45,734,450	0.8%	41,502,539	0.7%	38,328,294	0.7%	45,651,373	0.7%
Airplanes, boats - (3%) rate	11,335,806	0.2%	11,951,215	0.2%	10,325,139	0.2%	7,871,696	0.1%	6,742,653	0.1%
Manufactured home (mobile home) dealers	2,626,920	0.0%	2,842,309	0.1%	2,482,915	0.0%	2,587,807	0.0%	2,654,471	0.0%
Manufactured home (mobile home)	5,572,123	0.1%	5,025,574	0.1%	4,901,261	0.1%	4,374,523	0.1%	2,793,127	0.0%
4.75% general State rate eff 1-1-14]										
Modular home-[2% rate; 2.5% rate eff 1-1-04;	6,203,637	0.1%	6,636,691	0.1%	5,280,537	0.1%	2,878,009	0.1%	2,292,810	0.0%
4.75% general State rate eff 1-1-14] Other automotive	200,094,212	3.7%	222,780,568	4.0%	204,161,478	3.7%	197,334,421	3.7%	238,459,719	3.9%
Food	783,417,598	14.6%	831,453,408	15.1%	876,098,237	15.7%	886,588,933	16.6%	1,055,334,447	17.3%
Furniture	198,490,297	3.7%	208,499,382	3.8%	203,240,968	3.6%	170,867,003	3.2%	183,288,893	3.0%
General merchandise	1,089,864,576	20.3%	1,221,612,749	22.2%	1,175,496,989	21.1%	1,207,100,654	22.7%	1,424,870,188	23.4%
Lumber and building material	665,026,475	12.4%	686,415,346	12.5%	644,616,863	11.6%	516,895,325	9.7%	524,953,730	8.6%
Utility services, cable, satellite, and liquor	763,745,628	14.2%	855,902,217	15.5%	916,293,711	16.4%	961,872,971	18.1%	1,017,975,473	16.7%
effective dates of the various tax types in category] Unclassified	1,362,051,125	25.3%	1,190,113,490	21.6%	1,267,588,011	22.7%	1,121,202,386	21.0%	1,337,075,208	22.0%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	36,214,021	0.7%	2,795,484	0.1%	755,963	0.0%	125,625	0.0%	8,945	0.0%
8% Highway use tax - motor vehicle leasing	49,821,633	0.9%	49,250,929	0.9%	53,016,394	1.0%	47,714,293	0.9%	43,836,892	0.7%
Total retail and use tax	5,374,153,110	100.0%	5,505,595,819	100.0%	5,572,264,667	100.0%	5,326,508,270	100.0%	6,087,041,393	100.0%

TABLE 32. - Continued

			TABLE 32.	Continue	Fiscal year	•				
	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
Business groups		%		%		%		%		%
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
Retail:										
Apparel	228,324,220	3.4%	210,572,153	3.5%	217,286,706	3.6%	224,340,599	3.6%	244,895,023	3.4%
Automotive:	333,430,369	5.0%	293,295,322	4.9%	291,068,243	4.9%	313,355,019	5.0%	347,722,128	4.8%
Motor vehicle dealers	52,511,060	0.8%	46,398,619	0.8%	45,947,125	0.8%	57,046,193	0.9%	77,158,857	1.1%
Airplanes, boats - (3%) rate	6,241,010	0.1%	6,951,088	0.1%	7,400,185	0.1%	7,330,327	0.1%	7,660,384	0.1%
Manufactured home (mobile home) dealers	2,577,280	0.0%	2,176,281	0.0%	2,024,089	0.0%	2,330,961	0.0%	2,518,496	0.0%
Manufactured home (mobile home)	2,146,134	0.0%	2,099,181	0.0%	1,930,091	0.0%	3,343,178	0.1%	5,812,359	0.1%
Modular home-[2% rate; 2.5% rate eff 1-1-04; 4.75% general State rate eff 1-1-14]	1,735,914	0.0%	1,652,544	0.0%	1,683,392	0.0%	2,648,294	0.0%	3,406,222	0.0%
Other automotive	268,218,972	4.1%	234,017,609	3.9%	232,083,361	3.9%	240,656,066	3.9%	251,165,810	3.5%
Food	1,159,701,808	17.5%	1,032,532,550	17.4%	1,050,202,818	17.5%	1,094,730,715	17.6%	1,178,821,871	16.4%
Furniture	197,328,858	3.0%	175,004,824	2.9%	178,706,520	3.0%	185,386,129	3.0%	198,590,003	2.8%
General merchandise	1,556,012,339	23.5%	1,382,986,686	23.3%	1,386,103,453	23.2%	1,435,156,083	23.1%	1,572,223,923	21.9%
Lumber and building material	575,147,798	8.7%	532,014,339	8.9%	525,650,799	8.8%	559,344,805	9.0%	605,434,122	8.4%
Utility services, cable, satellite, and liquor	999,108,470	15.1%	899,993,920	15.1%	910,528,887	15.2%	908,938,409	14.6%	1,389,049,822	19.3%
effective dates of the various tax types in category] Unclassified	1,517,969,104	22.9%	1,364,255,171	22.9%	1,367,382,387	22.8%	1,442,584,691	23.2%	1,583,552,992	22.0%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1% [see notes for changes in 2005-06]	39,005	0.0%	(4,749)	0.0%	9,082	0.0%	-	-	-	-
8% Highway use tax - motor vehicle leasing	53,235,229	0.8%	55,176,488	0.9%	57,372,140	1.0%	61,814,982	1.0%	65,776,523	0.9%
Total retail and use tax Source: State Sales and Use Tax Statistics For Fiscal Yea	6,620,297,200		, , ,		5,984,311,036	100.0%	6,225,651,432	100.0%	7,186,066,406	100.0%

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.dornc.com/publications/fiscalyearsales>

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 registered (coded) within a particular classification. For instance, the food category includes sales of <u>all</u> items sold by establishments registered as 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 reported by establishments registered as discount stores, wholesale buying clubs, and convenience stores are included within the general merchandise group - not the food group.

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

The furniture category includes all transactions (including accessories) reported by merchants registered (coded) as furniture dealers; furniture items sold by department stores, discount stores, flea markets, etc. are included within 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 the business classification code assigned during the sales and use tax business registration process.

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 rate decreased to 4.75%.

- 1%, 2%, 2.5%, and 3% tax group (as of July 1, 2014, the 3% rate applicable to the sales of aircraft and boats is the remaining operative non-utility State preferential sales and use tax rate):
- 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 for sales made on or after January 1, 2004, 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. [\$ 105-164.4(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.)
- 2013-14 Effective January 1, 2014, the State general rate applies to the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were taxed at a State preferential 2% rate with a \$300 maximum tax per section; modular homes were taxed at 2.5%).
- 2014-15 Effective September 1, 2014, the State general rate applies to only fifty percent (50%) of the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser.

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 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).]
- 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.
- 2014-15 Effective July 1, 2014, the exemption for bakery thrift store sales of bread, rolls, and buns is repealed; such sales are subject to the State general rate of 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 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.
- 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 January 1, 2007, 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%.

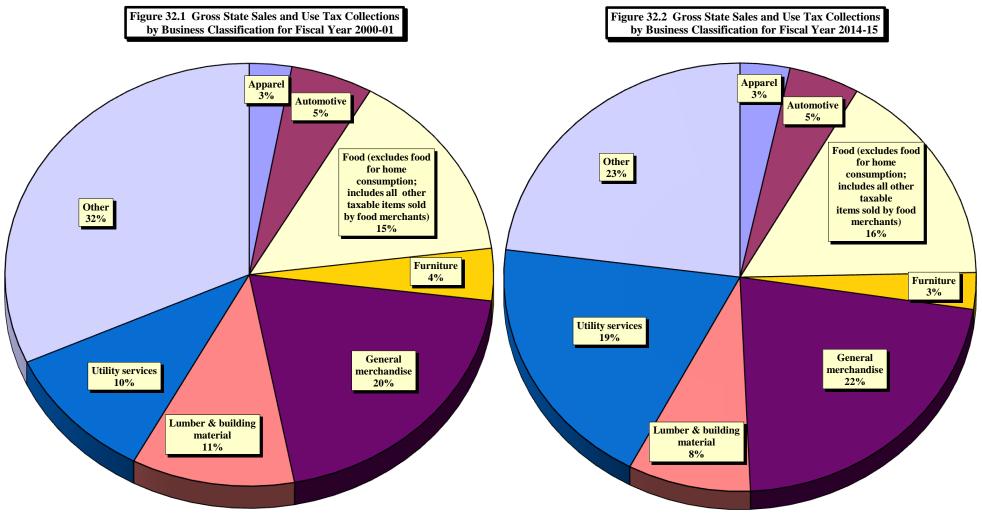
 Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was further reduced from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to a farmer for a qualifying purpose was reduced from 2.83% to 1.8%.

 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%.
- 2009-10 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.
- 2014-15 Effective July 1, 2014, gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period).

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. The State tax rate applicable to food for home consumption was repealed effective for transactions on or after May 1, 1999; food for home consumption 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, m	unicipalities,		All others			All refunds	
							United Sta	tes governmer	t and other	[Exclude	s refunds of l	ocal tax	[Exclude	s refunds of lo	cal tax
	Carriers i	n interstate c	ommerce	Nonprofit	t hospitals, chur	ches, etc.	go	vernmental en	tities	paid	by 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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2013-14	3,652,290	1,791,345	5,443,636	267,984,670	130,162,950	398,147,619	99,189,538	60,703,221	159,892,760	48,961,211	18,449,904	67,411,115	419,787,709	211,107,420	630,895,129
2014-15	3,504,161	1,567,051	5,071,211	211,554,518	103,016,951	314,571,469	93,482,728	59,899,880	153,382,608	44,296,501	19,568,735	63,865,236	352,837,908	184,052,617	536,890,524

[†]Refunds of local sales and use taxes paid by State agencies are transferred to the General Fund as non-tax revenue (refer to Table 3).

Refunds of local tax	paid by State agencies	[§ 105-164.14(e)]

Effective <u>July 1, 2004.</u> 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.]

State agency refund transfers to General Fund (non-tax revenue):

2000-01	\$12,471,836	2008-09	\$1,906,144
2001-02	11,055,005	2009-10	2,133,686
2002-03	11,013,787	2010-11	2,432,477
2003-04	14,456,215	2011-12	3,555,009
2004-05	10,241,254	2012-13	2,825,727
2005-06	3,013,584	2013-14	3,716,166
2006-07	4,124,281	2014-15	2,451,642
2007-08	3,303,137		

TABLE 34. SALES AND USE TAX GOVERNMENTAL REFUNDS BY TYPE OF GOVERNMENTAL CLAIMANT

[Refunds are combined State and local taxes]

					Other ref	unds		
				Special				
		Muni-	Public	Districts/	U.S.	University	Total	
Fiscal	Counties	cipalities	Schools a	Authorities	Government	System	Other	Total
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
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
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
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
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
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
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
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
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
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
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
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
2013-14	52,187,446	65,195,453	17,215,760	6,725,423	6,722,568	11,846,109	25,294,100	159,892,760
2014-15	44,960,034	64,594,644	16,718,934	7,103,031	6,095,455	13,910,511	27,108,997	153,382,608

The second extra session of the 1996 General Assembly authorized refunds of sales and use taxes to UNC Hospitals at Chapel Hill for taxes paid on or after <u>January 1, 1997</u>; SL 1998-212 created the University of North Carolina Health Care System pursuant to § 116-37 effective <u>November 1, 1998</u>. [The University of North Carolina Health Care System (formerly UNC Hospitals at Chapel Hill)-related refunds are included in the University System amounts.]

^aSchool administrative units were first eligible to receive refunds in fiscal year 1999-00 for taxes paid on or after <u>January 1</u>, 1998.

Effective for transactions on or after <u>July 1, 2005</u>, amounts of State sales and use tax paid by local school administrative units are non refundable.

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

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.

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 year Fiscal year												Fiscal yea	ır				Fiscal yea	ır	
Size of Refund:			2003-04					2004-05					2005-06					2006-07	'	
Class interval denotes	Clair	nants	Refu	nds issued		Clai	mants	Refu	nds issued	i	Clai	mants	Refu	nds issued	i	Clai	imants	Refu	nds issued	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 year	ar				Fiscal yea	ır				Fiscal yea	ır				Fiscal yea	ır	
Size of Refund:			2007-08					2008-09					2009-10					2010-11		
Class interval denotes	Clair	nants	Refu	nds issued	l	Clai	mants	Refui	ıds issued		Clair	nants	Refu	nds issued		Clair	nants	Refur	ıds issued	
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 year						Fiscal year					Fiscal year					Fiscal year				
Size of Refund:	2011-12					2012-13					2013-14				2014-15						
Class interval denotes	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			
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	4,873	57.6%	3,690,407	1.2%	757	4,985	58.1%	3,765,814	1.2%	755	4,827	57.5%	3,657,052	0.9%	758	4,446	55.1%	3,435,701	1.1%	773	
\$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	1,245	14.8%	3,566,484	0.9%	2,865	1,316	16.3%	3,717,130	1.2%	2,825	
\$4,001 - \$6,000	572	6.8%	2,802,392	0.9%	4,899	592	6.9%	2,917,797	0.9%	4,929	583	6.9%	2,834,798	0.7%	4,862	591	7.3%	2,884,296	0.9%	4,880	
\$6,001 - \$8,000	349	4.1%	2,412,608	0.8%	6,913	291	3.4%	2,007,872	0.6%	6,900	332	4.0%	2,281,641	0.6%	6,872	323	4.0%	2,238,304	0.7%	6,930	
\$8,001 - \$10,000	205	2.4%	1,834,907	0.6%	8,951	218	2.5%	1,950,887	0.6%	8,949	210	2.5%	1,866,945	0.5%	8,890	214	2.7%	1,904,935	0.6%	8,902	
\$10,001 - \$50,000	820	9.7%	17,439,918	5.9%	21,268	788	9.2%	16,586,953	5.1%	21,049	813	9.7%	17,282,943	4.3%	21,258	816	10.1%	17,091,149	5.4%	20,945	
\$50,001 - \$100,000	141	1.7%	9,879,190	3.3%	70,065	138	1.6%	9,738,292	3.0%	70,567	172	2.0%	11,815,625	3.0%	68,695	151	1.9%	10,658,941	3.4%	70,589	
\$100,001 - \$500,000	110	1.3%	23,249,467	7.9%	211,359	133	1.5%	26,035,582	8.0%	195,756	146	1.7%	29,159,246	7.3%	199,721	153	1.9%	33,101,375	10.5%	216,349	
\$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	23	0.3%	16,363,533	4.1%	711,458	17	0.2%	12,273,999	3.9%	722,000	
\$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	48	0.6%	309,319,351	77.7%	6,444,153	35	0.4%	227,265,640	72.2%	6,493,304	
Total	8,460	100.0%	295,476,088	100.0%	34,926	8,581	100.0%	325,674,019	100.0%	37,953	8,399	100.0%	398,147,619	100.0%	47,404	8,062	100.0%	314,571,469	100.0%	39,019	

Detail may not add to totals due to rounding. Refunds reflect actual payments to taxpayers and exclude any 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 [sales and use tax liability indirectly incurred by a nonprofit entity either through reimbursement to an authorized person of the entity for the purchase of tangible personal property, or on building materials, supplies, fixtures, and equipment that become a part of or annexed to any building or structure that is owned or leased by the nonprofit entity and is being erected, altered, or repaired for use by the nonprofit entity for carrying on its nonprofit activities is considered a sales or use tax liability incurred on direct purchases by the nonprofit entity].

SL 2013-316, s. 3.4.(b) provides that the aggregate annual refund of State sales and use tax allowed an entity under this subsection for a fiscal year may not exceed \$31,700,000 and that the aggregate annual refund of local sales and use tax allowed an entity under this subsection for a fiscal year may not exceed \$13,300,000 (effective July 1, 2014 and applies to purchases made on or after that date).

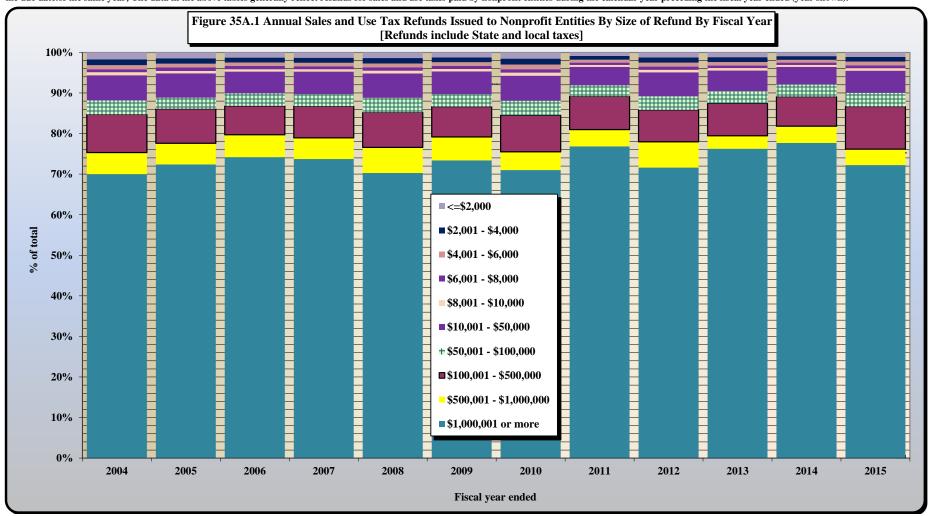
Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions.

The following nonprofit entities are allowed a refund under § 105-164.14(b):

- •nonprofit hospitals (includes hospitals and medical accommodations operated by an authority or public hospital described in Article 2 of § 131E).
- [nonprofit and public hospitals are allowed a refund of tax paid on items subject to the general State rate of sales and use tax including over-the-counter drugs; a for-profit hospital may only receive a refund of tax paid on over-the-counter drugs.]
- •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.

 •certain volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC.
- •an organization that is a single member LLC that is disregarded for income tax purposes and meets certain conditions.
- •a qualified retirement facility whose property is excluded from property tax under § 105-278.6A.
- *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 nonprofit entities to which at least one refund check issuance related financial transaction occurred 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 of the same year; 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).



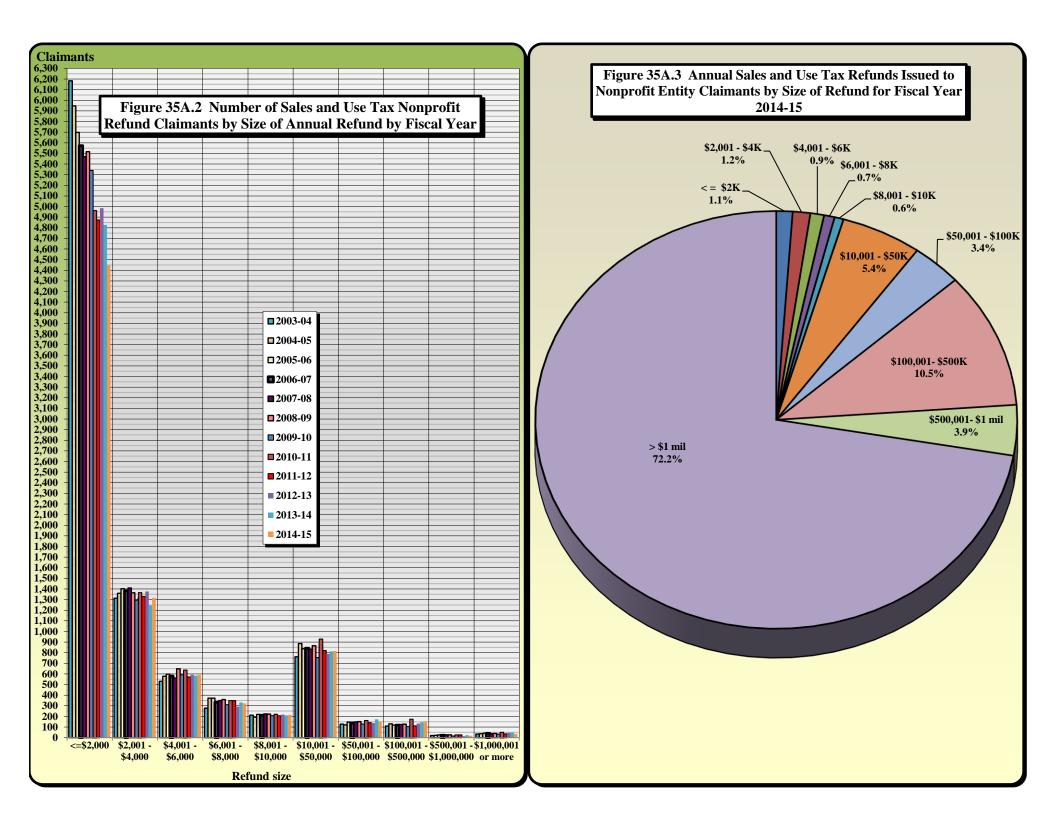


TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

[Refunds are combined State and local taxes and may cover multiple semiannual claims] Fiscal year Fiscal year Fiscal year Fiscal year 2004-05 2005-06 2003-04 2006-07 Claimants Refunds issued Claimants Refunds issued Claimants Refunds issued Claimants 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 52.1% 165,334,188 75.9% 87 46.0% 192,820,322 74.9% 84 45.2% 218,960,776 76.3% 41.8% 213,403,836 **Educational institutions:** 15 9.2% 39,792,494 18.3% 24 12.7% 14.0% 48,522,414 45,589,406 Collegiate institutions 49,624,545 19.3% 26 16.9% 27 14.7% 16.4% 4.9% 1,463,994 0.7% 11 5.8% 2,274,013 0.9% 6 3.2% 1,091,641 0.4% 3.8% 1,325,592 0.5% Elementary, secondary institutions 17 Churches and other religious institutions 12 7.4% 2,299,304 1.1% 15 7.9% 2,710,671 22 11.8% 5,852,296 2.0% 9.2% 3,904,682 1.4% 1.1% 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% 22 13.5% 1.8% 24 Retirement/convalescent facilities 3,949,407 22 11.6% 3,276,563 1.3% 20 10.8% 4,876,823 1.7% 13.0% 5,072,427 1.8% (includes adult care and skilled nursing facilities)

100.0% 257,480,586 100.0% 186

100.0% 286,962,209

100.0%

100.0% 277,333,168

			scal year 007-08				scal year 008-09				scal year 009-10				scal year 010-11	
	Cla	aimants	Refunds	issued	Clai	mants	Refunds is	sued	Cla	aimants	Refunds i	issued	Cla	imants	Refunds i	ssued
		%		%		%		%		%		%		%		%
		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:													l į			ì
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)			, ,										İ			
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%

100.0% 217,936,065

100.0%

189

Total

		Fi	scal year			Fi	scal year			Fi	scal year			Fi	iscal year	
		2	2011-12			2	2012-13			2	013-14			2	2014-15	
	Cla	aimants	Refunds	issued	Cla	aimants	Refunds	issued	Cla	aimants	Refunds	issued	Cla	aimants	Refunds i	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	73	42.7%	204,976,725	80.8%	70	36.3%	227,175,164	79.8%	73	33.6%	283,661,255	79.9%	79	38.5%	213,241,196	78.2%
Educational institutions:																İ
Collegiate institutions	20	11.7%	28,415,744	11.2%	26	13.5%	34,362,285	12.1%	29	13.4%	40,791,372	11.5%	24	11.7%	37,308,093	13.7%
Elementary, secondary institutions	9	5.3%	1,815,019	0.7%	11	5.7%	1,637,245	0.6%	18	8.3%	3,444,289	1.0%	14	6.8%	2,671,591	1.0%
Churches and other religious institutions	15	8.8%	2,999,676	1.2%	16	8.3%	2,451,570	0.9%	22	10.1%	4,288,508	1.2%	19	9.3%	3,442,025	1.3%
Charitable and other institutions	36	21.1%	11,044,840	4.4%	39	20.2%	12,533,486	4.4%	44	20.3%	14,978,901	4.2%	38	18.5%	9,815,460	3.6%
Retirement/convalescent facilities	18	10.5%	4,384,480	1.7%	31	16.1%	6,624,447	2.3%	31	14.3%	7,677,806	2.2%	31	15.1%	6,162,648	2.3%
(includes adult care and skilled nursing facilities)															ļ	j
Total	171	100.0%	253,636,484	100.0%	193	100.0%	284,784,197	100.0%	217	100.0%	354,842,131	100.0%	205	100.0%	272,641,014	100.0%

Detail may not add to totals due to rounding. Refunds reflect actual payments to taxpayers and exclude any 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 [sales and use tax liability indirectly incurred by a nonprofit entity either through reimbursement to an authorized person of the entity for the purchase of tangible personal property, or on building materials, supplies, fixtures, and equipment that become a part of or annexed to any building or structure that is owned or leased by the nonprofit entity and is being erected, altered, or repaired for use by the nonprofit entity for carrying on its nonprofit activities is considered a sales or use tax liability incurred on direct purchases by the nonprofit entity].

SL 2013-316, s. 3.4.(b) provides that the aggregate annual refund of State sales and use tax allowed an entity under this subsection for a fiscal year may not exceed \$31,700,000 and that the aggregate annual refund of local sales and use tax allowed an entity under this subsection for a fiscal year may not exceed \$13,300,000 (effective July 1, 2014 and applies to purchases made on or after that date).

Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions.

The following nonprofit entities are allowed a refund under § 105-164.14(b):

- *nonprofit hospitals (includes hospitals and medical accommodations operated by an authority or public hospital described in Article 2 of § 131E).
- [nonprofit and public hospitals are allowed a refund of tax paid on items subject to the general State rate of sales and use tax including over-the-counter drugs; a for-profit hospital may only receive a refund of tax paid on over-the-counter drugs.]
- •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.

 •certain volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC.
- •an organization that is a single member LLC that is disregarded for income tax purposes and meets certain conditions.
- •a qualified retirement facility whose property is excluded from property tax under § 105-278.6A.
- •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 nonprofit entities to which at least one refund check issuance related financial transaction occurred 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 of the same year; 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).

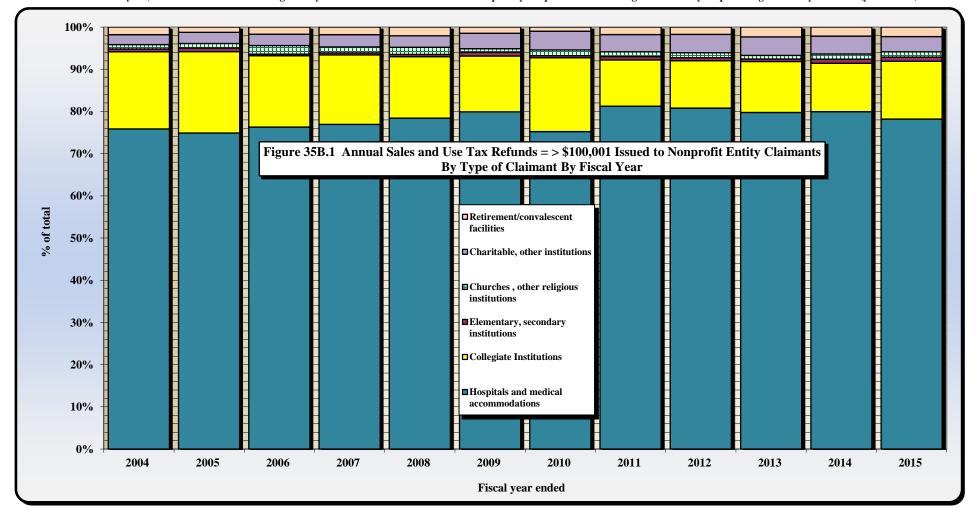


TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY [§ 105 ARTICLE 5.]

[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.]

	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	2013-2014	2014-2015
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	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	86,702,084	95,257,250
Alexander	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	7,241,734	7,621,510
Alleghany	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	2,936,061	3,127,545
Anson	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	5,747,863	5,853,130
Ashe	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	8,870,746	9,660,485
Avery	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	9,188,176	10,115,055
Beaufort	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	17,723,570	20,585,164
Bertie	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	3,441,458	3,773,829
Bladen	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	8,836,106	9,000,694
Brunswick	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	58,108,909	64,008,135
Buncombe	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	181,363,146	205,442,346
Burke	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	26,969,321	28,763,557
Cabarrus	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	123,405,145	135,318,637
Caldwell	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	23,547,909	26,680,753
Camden	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	2,302,563	2,276,736
Carteret	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	43,200,872	46,533,262
Caswell	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	2,544,020	2,798,326
Catawba	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	85,866,680	93,175,390
Chatham	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	20,234,969	22,742,788
Cherokee	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	10,522,166	11,532,807
Chowan	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	4,861,841	4,953,421
Clay	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	3,096,452	3,159,948
Cleveland	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	33,444,389	38,185,054
Columbus	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	16,058,966	16,224,667
Craven	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	43,067,062	40,937,067	40,796,555	43,699,947
Cumberland	77,776,339	83,372,879	89,639,324	100,333,290	107,698,387	111,929,177	119,805,925	116,874,071	125,336,722	172,926,317	194,690,682	171,394,977	169,552,847	167,238,011	176,105,728
Currituck	6,171,203	6,642,809	8,075,613	9,007,335	9,352,254	10,299,573	10,042,159	9,910,026	9,908,895	15,813,782	19,180,930	18,508,365	18,862,555	19,091,309	19,807,221
Dare	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	57,830,610	60,926,951
Davidson	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	44,215,974	50,762,796
Davie	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	13,320,737	13,649,524
Duplin	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	15,788,343	16,086,688
Durham	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	262,026,510	290,375,336
Edgecombe	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	15,183,082	15,284,080
Forsyth	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	199,500,835	217,182,155
Franklin	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	13,799,013	15,366,996
Gaston	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	78,014,281	85,624,816
Gates	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	1,360,668	1,455,209
Graham	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	2,441,464	2,471,669
Granville	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	12,913,704	14,520,330
Greene	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	2,689,506	2,898,266
Guilford	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	279,643,841	307,228,121
Halifax	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	20,102,529	21,457,464
Harnett	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	29,113,949	33,689,881
Haywood	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	27,152,454	30,180,126
Henderson	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	43,290,072	47,275,901
Hertford	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	9,512,154	9,783,091
Hoke	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	7,695,135	7,986,918
Hyde	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	2,600,518	2,677,809
Iredell	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	85,034,520	94,512,314
Jackson	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	17,553,693	19,775,626

TABLE 36A. - Continued

	2000 2001	2001 2002	2002 2002	2002 2004	2004 2005	2005 2007	TABLE 3			2000 2010	2010 2011	2011 2012	2012 2012	2012 2014	2014 2015
G	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	2013-2014	2014-2015
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Johnston	29,218,231	30,626,239	33,353,503	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	63,095,637	68,991,093
Jones	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	1,402,439	1,370,014
Lee	16,965,841	17,309,823	18,106,365	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	28,319,034	29,978,214
Lenoir	18,264,943	19,547,818	18,944,086	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	22,981,715	22,945,276
Lincoln	13,009,623	13,579,074	13,907,264	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	24,821,290	27,873,756
Macon	11,983,452	12,719,107	13,769,368	14,949,125	16,434,883	17,450,609	18,735,826	17,814,110	16,358,067	18,542,044	20,248,726	17,780,370	18,186,261	18,699,861	19,999,834
Madison	1,455,172	1,629,545	1,815,466	1,756,165	1,861,746	2,215,281	2,420,997	2,385,887	2,432,855	3,718,906	4,104,297	3,673,912	3,769,894	3,841,138	4,081,372
Martin	6,112,454	6,080,156	5,094,930	5,564,147	5,230,874	5,543,127	5,969,255	6,498,243	7,276,027	9,329,528	10,159,410	9,409,005	8,726,181	8,723,395	8,970,941
McDowell	6,526,180	6,883,621	7,022,758	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	13,907,113	14,610,500
Mecklenburg	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	783,023,737	871,559,286
Mitchell	4,019,965	4,291,850	4,532,362	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	6,057,546	6,075,045
Montgomery	4,451,429	4,745,257	4,661,636	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	6,552,013	7,189,036
Moore	23,737,112	24,622,985	26,399,180	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	47,768,139	51,235,579
Nash	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	41,772,877	43,951,352
New Hanover	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	161,173,285	178,907,360
Northampton	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	3,495,064	3,669,086
Onslow	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	80,342,087	94,375,478	88,148,100	89,301,303	87,989,239	89,392,491
Orange	32,470,866	33,626,600	35,559,023	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	67,839,572	70,465,534
Pamlico	1,411,100	1,499,343	1,600,076	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	3,310,366	3,623,939
		1,499,343				16,838,820	17,568,842	16,381,292	2,785,040 16,178,950		21.161.267		20,833,041	18.184.638	
Pasquotank	11,520,821		12,729,338	14,878,228	15,418,280					19,290,971	, , , ,	19,123,519		-, -,	19,293,923
Pender	4,915,190	5,210,972	6,055,103	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	14,937,353	17,138,422
Perquimans	858,120	911,339	1,169,221	1,347,568	1,387,566	1,573,459	1,915,625	1,959,246	1,600,048	2,187,504	2,383,814	2,063,349	2,238,662	2,414,230	2,553,004
Person	7,198,412	7,814,952	8,575,502	9,123,761	10,033,226	10,256,924	11,163,690	11,259,043	11,038,661	12,634,224	13,926,639	12,841,580	12,127,854	12,846,891	13,441,779
Pitt	45,051,401	46,179,268	52,299,055	58,290,202	60,252,886	60,601,612	64,532,706	63,749,627	61,800,087	87,659,155	101,001,267	88,119,787	87,872,038	88,171,892	96,301,772
Polk	2,180,179	2,361,569	2,403,942	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	4,599,898	5,467,504
Randolph	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	41,852,277	44,486,452
Richmond	9,474,692	9,660,099	9,697,289	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	13,735,576	15,938,801
Robeson	21,738,884	23,023,895	24,248,596	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	40,842,785	44,132,288
Rockingham	15,646,790	16,138,568	16,107,643	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	26,725,724	28,658,775
Rowan	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	47,903,663	52,464,176
Rutherford	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	21,512,133	21,882,916
Sampson	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	18,153,285	19,770,048
Scotland	8,378,770	8,515,523	9,082,682	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	11,428,770	12,006,773
Stanly	15,213,140	15,798,876	16,447,987	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	20,924,017	22,275,838
Stokes	4,026,189	4,404,365	4,870,448	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	7,993,779	8,389,237
Surry	21,914,107	21,314,483	21,830,370	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	35,291,172	37,251,195
Swain	1,854,528	2,008,920	2,154,258	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	4,496,817	5,036,337
Transylvania	6,973,556	7,241,884	7,882,163	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	12,136,605	13,113,279
•	350,750	418,522	417,336	439,557	450,017	520,132	531,366	516,149	500,760	815,849	811,650	870,228	872,335	913,131	886,545
Tyrrell Union	33,262,769	33,316,474	33,487,688	36,811,120	41,329,015	47,880,885	53,243,220	51,445,268	51,514,516	57,375,707	64,775,797	58,227,999	63,012,999	69,678,910	76,783,520
	11,365,127	12,042,195	,	13,096,800		13,819,962		13,373,141							18,242,583
Vance		/ /	12,473,273	- , ,	13,453,676	/ /	15,236,460	/ /	13,633,794	19,184,010	19,672,553	17,488,323	16,677,886	17,418,810	/ /
Wake	323,975,565	322,094,729	347,250,844	397,864,441	416,865,253	455,482,346	494,403,505	483,889,303	458,940,415	529,876,000	588,568,508	527,062,904	544,555,073	575,258,028	633,576,132
Warren	1,601,709	1,703,199	1,731,845	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	3,200,224	3,247,141
Washington	1,717,094	1,820,256	1,904,453	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	3,441,274	3,461,477
Watauga	20,227,598	21,131,817	22,676,783	24,233,215	25,741,793	27,654,915	29,371,729	28,683,333	27,128,289	31,971,826	35,309,913	30,688,814	30,251,026	32,636,205	34,626,888
Wayne	30,203,751	31,711,271	32,687,577	36,551,759	38,867,995	41,352,078	43,145,507	40,645,424	42,012,744	45,639,283	51,860,367	49,380,014	46,484,317	46,529,330	49,999,995
Wilkes	15,373,187	15,793,264	16,725,911	17,806,059	18,107,593	17,993,873	18,678,764	17,853,508	16,790,706	22,107,115	24,964,380	23,333,167	22,742,134		24,429,093
Wilson	23,732,039	24,163,984				28,129,923	32,753,824	33,376,546		39,970,045	42,618,075	37,432,818	38,041,686		
Yadkin	5,089,860	5,448,195	5,558,787	5,696,910		6,064,344	6,981,737	6,971,528			9,204,021	7,754,306	7,839,261	8,148,499	8,869,225
Yancey	2,928,685	3,151,085		3,340,002	3,642,939	4,706,965	5,193,689	5,617,693	4,805,474		5,546,771	4,799,544		4,694,001	4,952,659
Unallocated	560,507,538	658,724,943		692,675,469		837,778,684	645,345,242		604,593,259		396,298,599	332,632,069	309,558,206	337,730,627	360,466,355
Statewide totals	3,282,011,366	3,465,390,202		3,936,372,606		4,560,585,848	4,600,442,673	4,602,954,562		5,025,229,028	5,567,953,501	4,990,656,295	5,016,410,009	5,254,898,041	5,731,240,062
Utility services	382,383,571	502,420,816	638,345,779	645,652,114	669,470,423	763,745,628	855,902,217	916,293,711	961,872,971	1,017,975,473	999,108,470	899,993,920	910,528,887	908,938,409	1,389,049,822
8% hwy use tax	25,710,847	26,196,182				49,821,633	49,250,929	53,016,394	47,714,293		53,235,229		57,372,140		65,776,523
Other use tax	632,653	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
														6,225,651,432	
n/a not applicab			totals due to ro		, , , , , , , , , , , , , , , , , , , ,	,,,-10	, ,-> - ,01>	,,-0.,007	,,,10	. , , ,	. , , , , , ,		. ,, 1,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.dornc.com/publications/fiscalyearsales>

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 the business classification code assigned during the sales and use tax business registration process.

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 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 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 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 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 breads, 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. Effective July 1, 2014, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store.

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 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. Effective October 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%; 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 are taxable being subject to both the State general rate of tax and local rates; 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; 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; effective September 1, 2009, the combined general rate increased to 8%; effective July 1, 2011, the combined general rate decreased 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. The combined general rate is imposed on the gross receipts of 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 July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry for qualifying purposes was reduced from 2.83% to 2.6%; effective October 1, 2007, the tax rate was further reduced to 1.8% for manufacturing qualifying purposes and applicability was expanded to include electricity sold to farmers for qualifying purposes; effective July 1, 2008, the tax rate decreased from 1.8% to 1.4%; effective July 1, 2009, the tax rate decreased from 1.4% to 0.8%; effective July 1, 2010, the 0.8% tax rate was repealed. Effective July 1, 2014, gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period). 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.)

Changes in State 2% and 2.5% rates in 2003-04 and 2013-14:

Effective January 1, 2014, the State general rate applies to the sales price (fifty percent [50%] of the sales price effective September 1, 2014) of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

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.

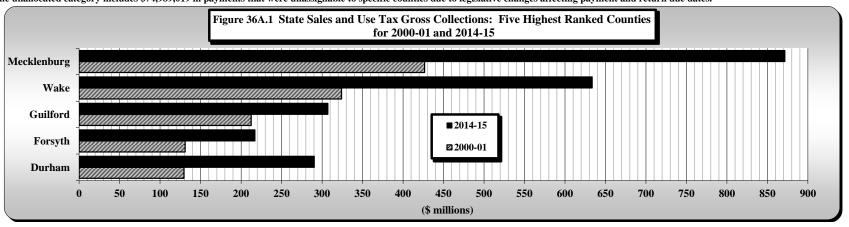


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

	111	DLE JUD.	SIAILS	ILLO MIL	ODE TAL	I EKCE	VI CIIIIV	JE III GR	ODD COLI	ECTIONS	DI COCI	111		
County	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13	15/14
Alamance	4.0%	0.6%	10.6%	4.5%	7.9%	11.5%	3.7%	1.9%	14.4%	20.2%	-8.0%	-1.0%	9.3%	9.9%
Alexander	6.6%	10.6%	6.0%	5.7%	0.6%	6.4%	-11.7%	-1.7%	50.9%	14.8%	-7.4%	-1.6%	0.4%	5.2%
Alleghany	-1.4%	9.5%	15.4%	12.3%	14.2%	8.4%	2.0%	-14.1%	14.5%	17.7%	-15.9%	-7.9%	5.0%	6.5%
Anson	10.7%	5.9%	5.5%	2.1%	9.2%	2.1%	-3.9%	1.0%	26.8%	13.1%	-12.0%	-0.8%	8.5%	1.8%
Ashe	21.8%	14.6%	10.6%	2.5%	4.2%	15.1%	0.3%	-2.9%	25.7%	13.8%	-12.2%	-5.1%	3.0%	8.9%
Avery	5.1%	4.9%	2.6%	5.3%	9.2%	13.5%	0.0%	-11.1%	34.8%	12.0%	-16.2%	-0.6%	6.8%	10.1%
Beaufort	2.3%	2.6%	10.3%	13.7%	-0.3%	4.0%	-0.6%	-0.3%	25.5%	9.1%	-8.2%	-6.9%	-2.5%	16.1%
Bertie	3.1%	16.6%	11.6%	11.3%	40.6%	-27.3%	-2.9%	3.5%	92.2%	13.1%	-11.9%	6.5%	3.6%	9.7%
Bladen	-0.2%	8.3%	5.9%	1.0%	-2.3%	-3.5%	-12.0%	5.4%	62.8%	12.6%	-9.6%	1.5%	1.7%	1.9%
Brunswick	8.4%	9.7%	10.5%	10.5%	11.3%	9.8%	-3.1%	-1.4%	24.4%	14.9%	-9.6%	4.5%	7.7%	10.2%
Buncombe	7.0%	5.1%	7.2%	10.2%	8.8%	11.6%	-4.5%	-5.6%	18.4%	14.8%	-10.8%	8.0%	4.4%	13.3%
Burke	1.2%	2.4%	10.3%	0.1%	2.8%	3.4%	0.3%	-2.7%	33.0%	14.2%	-13.4%	3.2%	6.1%	6.7%
Cabarrus	8.1%	8.5%	10.9%	12.0%	7.6%	8.8%	-3.8%	1.6%	32.9%	10.7%	-6.1%	4.4%	6.0%	9.7%
Caldwell	6.6%	3.0%	7.8%	1.2%	4.7%	6.3%	0.8%	1.8%	20.1%	10.9%	-9.0%	-4.7%	5.4%	13.3%
Camden	12.2%	31.1%	1.1%	8.7%	56.7%	-3.2%	2.3%	-11.9%	70.3%	23.1%	-18.2%	-3.2%	-3.2%	-1.1%
Carteret	7.9%	10.6%	10.8%	7.1%	9.6%	4.3%	-4.7%	-0.2%	20.0%	11.0%	-9.3%	-3.4%	5.8%	7.7%
Caswell	-6.4%	1.3%	11.2%	8.3%	-4.5%	0.4%	-3.7%	1.2%	74.4%	23.7%	-1.3%	-14.0%	4.4%	10.0%
Catawba	3.5%	3.0%	6.9%	5.2%	5.8%	8.4%	-2.9%	-7.0%	21.3%	11.5%	-13.6%	-2.6%	3.5%	8.5%
Chatham	8.8%	7.1%	9.5%	5.0%	2.1%	26.1%	-0.4%	-3.4%	43.2%	15.0%	-12.8%	2.8%	7.8%	12.4%
Cherokee	12.2%	9.2%	5.3%	9.7%	12.9%	8.0%	-14.0%	-1.9%	5.4%	9.5%	-13.8%	-3.7%	2.2%	9.6%
Chowan	3.7%	3.1%	16.5%	-0.3%	11.2%	8.8%	-9.1%	-7.4%	54.1%	12.3%	-12.2%	-2.0%	4.5%	1.9%
Clay	22.2%	4.9%	16.9%	16.3%	6.6%	-6.8%	-3.1%	-8.0%	41.0%	7.5%	-12.0%	-2.3%	12.1%	2.1%
Cleveland	3.7%	5.8%	4.8%	5.0%	3.9%	4.0%	-2.1%	4.3%	8.6%	19.8%	-8.7%	-1.2%	-1.1%	14.2%
Columbus	0.5%	5.5%	8.6%	8.1%	2.6%	3.2%	-5.5%	3.0%	19.4%	10.4%	-13.8%	2.8%	1.6%	1.0%
Craven	5.7%	9.0%	12.2%	7.4%	9.7%	3.5%	-5.4%	9.2%	25.3%	5.3%	-8.4%	-4.9%	-0.3%	7.1%
Cumberland	7.2%	7.5%	11.9%	7.3%	3.9%	7.0%	-2.4%	7.2%	38.0%	12.6%	-12.0%	-1.1%	-1.4%	5.3%
Currituck	7.6%	21.6%	11.5%	3.8%	10.1%	-2.5%	-1.3%	0.0%	59.6%	21.3%	-3.5%	1.9%	1.2%	3.7%
Dare	16.1%	15.2%	7.4%	6.2%	3.5%	2.4%	-4.2%	0.5%	3.3%	20.7%	-10.5%	-0.1%	2.0%	5.4%
Davidson	1.3%	2.1%	15.0%	6.4%	5.2%	6.1%	-4.9%	-1.7%	14.3%	11.8%	-9.6%	-2.4%	3.6%	14.8%
Davie	-3.8%	-4.5%	6.7%	9.9%	16.5%	13.5%	-3.6%	3.5%	21.9%	7.5%	-10.9%	14.7%	8.7%	2.5%
Duplin	2.9%	7.4%	9.5%	10.0%	9.0%	0.8%	-4.0%	7.8%	32.7%	15.3%	-8.9%	4.6%	0.7%	1.9%
Durham	4.0%	5.5%	4.5%	6.8%	3.9%	1.0%	-4.8%	1.5%	33.6%	11.8%	-10.3%	8.8%	11.9%	10.8%
Edgecombe	-1.7%	9.9%	6.2%	3.0%	0.5%	8.8%	1.7%	3.1%	15.7%	16.0%	-8.7%	-10.0%	7.6%	0.7%
Forsyth	5.8%	7.2%	7.4%	6.8%	4.8%	3.0%	-1.8%	-6.4%	17.6%	13.7%	-11.4%	-2.5%	2.0%	8.9%
Franklin	8.2%	3.4%	21.3%	14.6%	19.6%	6.2%	-9.9%	-8.0%	10.2%	10.5%	-7.3%	1.6%	5.5%	
Gaston	8.3%	6.9%	5.7%	6.1%	-0.5%	10.0%	-3.5%	-1.3%	23.1%	11.8%	-7.6%	-4.2%	3.2%	9.8%
Gates	0.4%	-0.4%	20.1%	13.4%	0.7%	-6.5%	4.7%	5.9%	74.5%	10.2%	-10.0%	7.4%	6.6%	6.9%
Graham	20.5%	-5.7%	25.0%	4.9%	14.7%	11.0%	-2.5%	-8.0%	31.5%	12.0%	-5.4%	5.6%	-2.4%	1.2%
Granville	5.8%	6.4%	14.7%	3.5%	8.5%	-1.2%	-8.2%	5.3%	36.0%	9.1%	-11.0%	1.7%		12.4%
Greene	-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	-2.3%	2.9%	5.2%	8.3%	1.9%	5.6%	-1.1%	-4.6%	8.5%	14.9%	-11.1%	-1.9%	4.0%	9.9%
Halifax	1.3%	3.1%	8.5%	10.7%	1.5%	6.2%	-7.9%	5.9%	28.0%	9.4%	-7.2%	-1.2%	3.5%	6.7%
Harnett	5.0%	3.2%	13.6%	12.2%	5.7%	7.7%	-5.8%	0.8%	30.3%	13.0%	-11.4%	2.2%	5.1%	15.7%
Haywood	9.1%	5.1%	9.1%	2.1%	10.6%	8.6%	-0.8%	-7.7%	26.9%	8.7%	-11.9%	2.2%	1.0%	11.2%
Henderson	6.4%	13.8%	10.0%	4.9%	1.3%	7.4%	-4.1%	-4.6%	19.1%	11.0%	-13.9%	7.8%	2.5%	9.2%
Hertford	-7.3%	6.3%	9.3%	8.1%	0.6%	-5.1%	-14.9%	6.5%	19.8%	21.3%	-6.5%	-2.9%	3.3%	2.8%
Hoke	4.4%	16.1%	10.0%	16.3%	14.3%	-9.2%	-5.9%	3.6%	91.7%	31.9%	-14.5%	16.2%	-1.1%	3.8%
Hyde	11.0%	8.9%	-2.7%	1.2%	4.1%	6.0%	10.3%	-9.0%	30.7%	16.9%	-12.3%	-6.6%		3.0%
Iredell	8.3%	13.4%	16.1%	12.3%	11.8%	7.1%	-4.1%	-6.8%	16.6%	13.3%	-5.1%	-4.4% 1.00/	5.4%	11.1%
Jackson	8.1%	7.0%	4.2%	9.6%	5.7%	20.3%	-4.0%	-4.3%	25.2%	8.0%	-10.8%	-1.0%	8.0%	12.7%

							obcond							
County	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13	15/14
Johnston	4.8%	8.9%	18.9%	10.0%	6.7%	6.7%	-5.7%	-3.0%	31.4%	11.5%	-10.7%	1.8%	4.3%	9.3%
Jones	13.5%	5.3%	15.1%	2.1%	-2.1%	-1.4%	-6.0%	-0.2%	50.2%	6.1%	-4.9%	-14.1%	2.9%	-2.3%
Lee	2.0%	4.6%	13.4%	6.6%	4.7%	2.6%	-2.3%	-3.7%	19.5%	20.3%	-8.3%	-2.5%	-0.4%	5.9%
Lenoir	7.0%	-3.1%	7.5%	0.7%	6.1%	-1.1%	-4.0%	-1.9%	21.6%	8.2%	-10.4%	-5.0%	1.3%	-0.2%
Lincoln	4.4%	2.4%	12.2%	6.4%	8.8%	10.4%	-2.5%	-1.5%	23.3%	9.2%	-11.2%	-0.4%	8.7%	12.3%
Macon	6.1%	8.3%	8.6%	9.9%	6.2%	7.4%	-4.9%	-8.2%	13.4%	9.2%	-12.2%	2.3%	2.8%	7.0%
Madison	12.0%	11.4%	-3.3%	6.0%	19.0%	9.3%	-1.5%	2.0%	52.9%	10.4%	-10.5%	2.6%	i i	6.3%
Martin	-0.5%	-16.2%	9.2%	-6.0%	6.0%	7.7%	8.9%	12.0%	28.2%	8.9%	-7.4%	-7.3%	0.0%	2.8%
McDowell	5.5%	2.0%	9.3%	16.1%	6.9%	9.0%	-0.2%	0.6%	24.3%	10.6%	-4.5%	-5.4%	7.5%	5.1%
Mecklenburg	0.6%	3.9%	8.7%	8.4%	12.2%	4.7%	-1.9%	-9.1%	28.6%	11.5%	-8.6%	3.0%	5.3%	11.3%
Mitchell	6.8%	5.6%	4.2%	6.9%	-1.5%	10.1%	-7.8%	3.4%	19.2%	13.2%	-10.1%	-7.8%	3.7%	0.3%
Montgomery	6.6%	-1.8%	8.0%	12.0%	-6.5%	1.4%	-12.1%	-2.1%	39.7%	6.3%	-11.4%	5.3%		9.7%
Moore	3.7%	7.2%	7.9%	8.4%	8.6%	7.6%	-5.2%	-4.2%	37.9%	13.9%	-12.5%	0.8%	5.3%	7.3%
Nash	-1.4%	0.7%	7.9%	1.7%	7.1%	4.3%	-4.2%	-3.8%	28.1%	8.0%	-12.2%	-5.0%	0.4%	5.2%
New Hanover	6.2%	6.0%	9.4%	9.4%	11.2%	4.4%	-7.0%	-6.9%	22.1%	18.5%	-6.4%	1.1%	3.9%	11.0%
Northampton	1.5%	-6.5%	17.7%	-6.1%	24.5%	-4.0%	0.1%	-4.4%	96.7%	14.9%	-11.1%	19.0%	-7.4%	5.0%
Onslow	9.5%	11.5%	20.1%	11.3%	5.2%	7.2%	-2.9%	9.2%	40.1%	17.5%	-6.6%	1.3%	-1.5%	1.6%
Orange	3.6%	5.7%	7.9%	-1.1%	7.6%	2.3%	-0.5%	-1.2%	27.9%	12.0%	-12.4%	8.9%	20.8%	3.9%
Pamlico	6.3%	6.7%	9.4%	12.4%	19.1%	-4.9%	17.1%	6.7%	14.4%	22.7%	-19.1%	-1.9%	6.6%	9.5%
Pasquotank	4.2%	6.0%	16.9%	3.6%	9.2%	4.3%	-6.8%	-1.2%	19.2%	9.7%	-9.6%	8.9%	-12.7%	6.1%
Pender	6.0%	16.2%	17.0%	13.4%	25.8%	6.8%	-4.7%	-7.2%	32.6%	19.9%	-7.8%	0.4%	6.3%	14.7%
Perquimans	6.2%	28.3%	15.3%	3.0%	13.4%	21.7%	2.3%	-18.3%	36.7%	9.0%	-13.4%	8.5%	7.8%	5.7%
Person	8.6%	9.7%	6.4%	10.0%	2.2%	8.8%	0.9%	-2.0%	14.5%	10.2%	-7.8%	-5.6%	5.9%	4.6%
Pitt	2.5%	13.3%	11.5%	3.4%	0.6%	6.5%	-1.2%	-3.1%	41.8%	15.2%	-12.8%	-0.3%	0.3%	9.2%
Polk	8.3%	1.8%	6.8%	6.4%	7.4%	4.1%	5.0%	-11.3%	46.6%	8.7%	-10.8%	-0.8%	14.6%	18.9%
Randolph	1.6%	3.3%	8.8%	1.4%	2.6%	7.9%	-3.5%	3.1%	23.8%	19.2%	-13.1%	-2.1%	1.9%	6.3%
Richmond	2.0%	0.4%	4.4%	12.5%	-2.8%	-0.8%	-1.3%	5.8%	32.9%	10.2%	-8.3%	-8.2%	-2.7%	16.0%
Robeson	5.9%	5.3%	6.7%	5.8%	4.7%	9.8%	-7.3%	7.0%	28.0%	12.9%	-9.9%	-0.9%	1.5%	8.1%
Rockingham	3.1%	-0.2%	5.2%	6.0%	9.1%	9.0%	-5.0%	6.3%	29.9%	13.2%	-10.7%	-6.8%	1.4%	7.2%
Rowan	4.2%	2.1%	-0.2%	7.7%	1.2%	4.0%	-2.3%	-1.1%	33.7%	22.0%	-10.7%	-5.3%	6.7%	9.5%
Rutherford	0.5%	6.2%	7.8%	0.5%	5.6%	5.7%	-6.2%	2.9%	44.9%	8.5%	-1.9%	-16.5%	0.3%	1.7%
Sampson	2.5%	1.4%	13.3%	5.7%	5.3%	0.3%	-9.6%	-3.1%	45.2%	13.7%	-10.0%	-3.7%	3.3%	8.9%
Scotland	1.6%	6.7%	9.7%	6.6%	1.7%	1.6%	-5.2%	3.7%	21.4%	3.2%	-14.1%	-5.2%	3.8%	5.1%
Stanly	3.9%	4.1%	-0.3%	12.5%	3.5%	6.4%	-3.7%	-0.2%	10.9%	10.7%	-13.4%	2.1%	-1.4%	6.5%
Stokes	9.4%	10.6%	13.3%	10.8%	5.5%	6.6%	-22.8%	4.4%	37.2%	13.4%	-12.5%	3.2%	2.6%	4.9%
Surry	-2.7%	2.4%	10.5%	6.2%	7.5%	5.7%	-7.8%	3.8%	30.7%	10.8%	-14.8%	0.6%	2.1%	5.6%
Swain	8.3%	7.2%	6.0%	6.4%	14.3%	13.3%	3.9%	3.2%	45.5%	5.3%	-12.2%	-4.7%	3.9%	12.0%
Transylvania	3.8%	8.8%	7.6%	14.6%	11.2%	13.5%	-3.8%	-8.7%	10.8%	10.8%	-14.5%	5.7%	1.5%	8.0%
Tyrrell	19.3%	-0.3%	5.3%	2.4%	15.6%	2.2%	-2.9%	-3.0%	62.9%	-0.5%	7.2%	0.2%	4.7%	-2.9%
Union	0.2%	0.5%	9.9%	12.3%	15.9%	11.2%	-3.4%	0.1%	11.4%	12.9%	-10.1%	8.2%	10.6%	10.2%
Vance	6.0%	3.6%	5.0%	2.7%	2.7%	10.2%	-12.2%	1.9%	40.7%	2.5%	-11.1%	-4.6%	4.4%	4.7%
Wake	-0.6%	7.8%	14.6%	4.8%	9.3%	8.5%	-2.1%	-5.2%	15.5%	11.1%	-10.5%	3.3%	5.6%	10.1%
Warren	6.3%	1.7%	5.0%	-5.7%	15.0%	9.0%	8.8%	-3.5%	32.5%	17.6%	-5.1%	-3.1%	-1.0%	1.5%
Washington	6.0%	4.6%	8.4%	1.4%	0.8%	0.2%	1.2%	11.7%	44.3%	17.1%	-13.7%	-5.0%	4.0%	0.6%
Watauga	4.5%	7.3%	6.9%	6.2%	7.4%	6.2%	-2.3%	-5.4%	17.9%	10.4%	-13.1%	-1.4%	7.9%	6.1%
Wayne	5.0%	3.1%	11.8%	6.3%	6.4%	4.3%	-5.8%	3.4%	8.6%	13.6%	-4.8%	-5.9%	0.1%	7.5%
Wilkes	2.7%	5.9%	6.5%	1.7%	-0.6%	3.8%		-6.0%			-6.5%	-2.5%		0.4%
Wilson	1.8%	3.3%		2.6%	8.3%	16.4%		-6.1%				1.6%		4.6%
Yadkin	7.0%	2.0%	2.5%	0.7%	5.7%	15.1%	-0.1%	2.9%	23.4%	4.0%	-15.8%	1.1%		8.8%
Yancey	7.6%	-5.2%	11.8%	9.1%	29.2%	10.3%	8.2%	-14.5%	0.7%	14.6%	-13.5%	0.1%	-2.3%	5.5%
Unallocated	17.5%	-0.4%	5.6%	2.4%	18.1%	-23.0%	19.0%	-21.3%	-27.2%	-10.0%	-16.1%	-6.9%	9.1%	6.7%
Statewide totals	5.6%	4.6%	8.6%	6.2%	9.1%	0.9%	0.1%	-6.2%	16.4%	10.8%	-10.1 /6	0.5%	4.8%	9.1%
Utility services	31.4%	27.1%	1.1%		14.1%	12.1%		5.0%	5.8%		-9.9%	1.2%		52.8%
8% hwy use tax.		13.6%	37.0%	7.7%	13.5%	-1.1%		-10.0%			3.6%	4.0%		6.4%
Other use tax	n/a	n/a	n/a	n/a	n/a	-1.1 /0 n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Totals	8.2%	7.4%	7.7%	5.9%	9.8%	2.4%	1.2%	-4.4%	14.3%	8.8%	-10.2%	0.6%	4.0%	15.4%
1 01415	U.4 /0	/ • T / 0	1.1 /0	J.J /0	J.U /0	⊿. ▼ /0	1.4/0	- -7.7 /0	17.J/0	0.0 /0	-10.4/0	J.U /0	7.0 /0	10.7/0

TABLE 37A. STATE SALES AND USE TAX: RETAIL TAXABLE SALES† BY COUNTY

[§ 105 ARTICLE 5.]

	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	2013-2014	2014-2015
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	2012-2013 [\$]	[\$]	[\$]
Alamance	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	1,820,004,443	1,999,751,134
Alexander	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	151,798,298	160,165,310
Alleghany	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	61,431,825	65,233,499
Anson	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	120,617,502	122,667,744
Ashe	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	185,386,598	202,026,455
Avery	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	191,625,082	211,346,510
Beaufort	271,959,140	290,146,135	320,794,819	350,084,808	409,329,441	396,446,176	348,375,928	369,122,801	352,590,504	367,511,894	370,216,394	403,097,199	382,584,652	374,004,970	432,679,562
Bertie	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	72,189,706	79,123,112
Bladen	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	186,244,894	188,830,915
Brunswick	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	1,220,992,492	1,344,734,361
Buncombe	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	3,789,896,675	4,305,329,030
Burke	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	566,818,879	605,075,032
Cabarrus	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	2,594,482,141	2,844,707,240
Caldwell	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	494,164,800	560,528,987
Camden	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	48,367,738	47,730,141
Carteret	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	910,571,306	979,777,817
Caswell	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	53,230,314	58,477,722
Catawba	1,468,672,902	1,439,424,114	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	1,809,994,214	1,959,758,086
Chatham	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	423,568,903	477,004,188
Cherokee	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	219,164,375	241,290,850
Chowan	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	101,836,399	103,731,300
Clay	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	63,639,110	66,205,765
Cleveland	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	699,191,084	800,283,378
Columbus	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	336,324,415	338,976,004
Craven	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	856,485,916	915,307,613
Cumberland	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	3,509,005,624	3,693,046,187
Currituck	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	400,774,559	415,039,119
Dare	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	1,214,957,587	1,278,542,243
Davidson	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	925,274,901	1,063,562,711
Davie	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	279,407,165	286,208,698
Duplin	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	331,064,806	336,793,469
Durham	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	5,501,325,031	6,097,770,417
Edgecombe	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	318,329,147	318,878,196
Forsyth	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	4,185,903,565	4,550,173,369
Franklin	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	289,029,080	322,197,615
Gaston	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	1,633,818,989	1,795,763,072
Gates	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	28,572,612	30,456,711
Graham	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	50,971,378	51,869,562
Granville	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	270,499,775	304,135,195
Greene	34,154,153	30,591,572	31,585,971	35,862,818	38,975,047	39,722,010	42,797,432	40,322,270	38,123,937	47,552,272	50,440,874	57,307,232	53,470,289	56,173,473	60,407,472
Guilford	5,183,368,131	4,891,262,805	4,983,000,613	5,222,003,563	5,566,847,264	5,669,770,204	5,990,461,537	6,078,010,779	5,590,367,752	5,033,481,813	5,360,355,128	5,639,379,892	5,645,035,166	5,871,111,690	6,449,699,410
Halifax	287,673,216	276,910,100	292,214,060	319,607,600	342,111,785	341,271,436	343,624,112	333,695,023	342,669,578	363,512,589	368,108,214	405,991,287	406,222,818	421,553,844	449,581,469
Harnett	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	615,980,667	706,003,585
Haywood	379,903,143	389,902,819	396,362,196	438,309,008	443,396,832	485,930,182	538,500,941	549,879,484	489,719,216	519,812,261	518,290,311	540,735,522	560,682,305	565,672,009	631,113,234
Henderson	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	903,517,325	990,635,822
Hertford	171,401,786	153,394,320	159,809,952	173,581,484	188,624,217	190,179,548	175,753,267	153,955,373	157,700,619	156,627,704	175,887,675	194,621,923	192,873,792	199,232,031	205,167,257
Hoke	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	161,324,454	167,409,162
Hyde	38,920,524	40,986,750	40,950,698	39,831,575	40,695,212	41,422,087	43,229,158	47,430,469	44,127,483	50,081,900	51,031,873	51,972,246	50,648,032	54,057,432	55,677,242
Iredell	971,642,627	999,402,169	1,116,000,522	1,303,066,847	1,439,750,428	1,610,077,046	1,726,107,491	1,698,109,527	1,524,286,492	1,477,307,022	1,541,903,841	1,732,291,280	1,692,328,914	1,785,375,866	1,983,235,210
Jackson	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	366,252,046	414,425,376

TABLE 37A. -Continued

Company Syst		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	2013-2014	2014-2015
1.95.140 1.95.140 2.248.579 2.278.210 2.979.120 2.97	County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1.95-1.40 1.26-1.40 1.2	Johnston	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	1,269,711,827	1,326,698,697	1,449,796,135
		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	28,604,677	29,298,263	28,584,800
	Lee	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	612,030,784	608,279,438	640,911,774
Marsiness 1877-1976-90 P.22-466-208 99-775-146 93-93-6599 141-141-50 93-92-6599 141-141-50 141-141-50 93-92-6599 141-141-50	Lenoir	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	475,880,806	482,444,693	480,986,201
Martin	Lincoln	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	481,712,707	523,188,136	586,401,157
Horth-coll 116,714,84 137,44732 123,464,90 133,005.77 123,05.70 123,05.00 123,05.00 163,910.90 174,164,800	Macon	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	380,588,020	390,719,316	418,717,220
	Madison	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	77,980,332	79,149,580	85,131,990
	Martin	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	182,854,461	182,880,843	188,432,086
Michical 10,119871 10,11	McDowell	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		248,385,595	281,250,189	271,353,329	291,446,832	306,649,350
Montrop 11,598,290 116,159,472 116,284,771 116,284,771 19,081,574 19,081,574 17,091,771 19,081,574 19,	Mecklenburg	10,229,875,417		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	15,561,579,637	16,427,509,693	18,298,730,968
Non-time Str. Str	Mitchell	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	122,249,020	126,840,182	127,524,695
No. Park No. Park No. Park No. Park No. Park No. Park No. No. Park Park No. Park No. Park Park No. Park Park No. Park P	Montgomery	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	133,776,188	137,447,501	150,120,109
No. Princip	Moore	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	955,312,120	1,003,519,187	1,072,932,381
Section Sect	Nash	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	875,986,229	879,082,613	921,377,480
Part Part	New Hanover	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	3,254,485,249	3,384,865,474	3,757,376,202
Part Part	Northampton	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	78,928,248	73,266,617	76,568,553
Parallican		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	1,875,368,357	1,848,663,953	1,876,170,696
Page 14,007.05 14,007.05 15,058.07 14,079.05 15,058.07 14,079.05	Orange	718,071,020	742,453,428	794,904,808	816,361,724	843,358,966		948,302,963	971,591,672	926,654,246	987,769,036	1,017,355,198	1,058,416,058	1,175,757,132	1,422,221,938	1,476,943,491
Perquismass 118,979,385 118,571,023 138,643,065 162,574,969 182,083,399 227,022,142 244,815,739 241,848,986 217,794,180 243,946,701 225,945,291 294,948,945 273,972,970 273,976,976 273,976,976 249,977,245 253,072,245 273,976,976 273,977,976 274,978,974 249,978,974	Pamlico	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	65,323,398	69,613,016	76,249,732
Person	Pasquotank	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	430,289,252	381,438,721	403,989,681
Person	Pender	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	294,332,860	313,074,552	359,173,557
Hard Hard		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	46,836,157	50,792,415	53,510,342
Police P	Person	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	255,022,405	269,547,787	282,345,552
Police P	Pitt	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	1,846,032,936	1,851,120,121	2,021,702,242
Randolph. G25/15633 G99/579.656 G23,281.452 G79.963,710 G92.123.17 703.709.61 759.691.583 740.271.133 738.027.142 760.370.545 837.190.250 862.773.995 859.90.555 856.876 879.00.691 879.876.872 879.00.691 879.876.872 879.00.691 879.876.872 879.00.691 879.876.872 879.00.691 879.876.872 879.00.691 879.876.872 879.00.691 879.00	Polk	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		95,839,869	113,499,877
Sol. Sol. Sol. Sol. Sol. Sol. Sol. Sol.		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	859,980,550	876,631,590	932,298,537
Rowan	Richmond	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	295,340,084	288,416,189	334,218,053
Rowan	Robeson	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	842,155,118	857,451,639	925,722,261
Rutherford. 325,387,028 318,515,190 331,354,557 356,981,294 362,018,253 376,427,180 396,327,926 382,867,026 378,481,817 455,993,741 455,194,754 455,194,754 455,993,741	Rockingham	375,941,585	388,582,472	379,678,052		419,102,331	451,117,768	488,795,146	475,692,199	490,435,682	525,837,123	550,150,383	581,701,778	553,367,632	560,719,790	599,889,640
Sampson 264,736,201 264,231,593 264,916,547 303,813,402 324,030,470 337,644,734 321,390,360 296,153,112 277,599,642 333,868,899 351,460,317 374,151,086 368,012,673 380,454,970 414,253,833 526,104,014 419,115,104 419,	Rowan	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	941,331,657	1,002,346,581	1,100,048,946
Sectiand	Rutherford	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	449,728,791	449,951,605	458,571,505
Stanly	Sampson	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	368,012,673	380,454,970	414,253,833
Stokes	Scotland	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	233,585,340	241,054,835	251,929,157
Surry	Stanly	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	440,842,258	439,232,678	467,265,254
Swain 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 90,696,809 93,315,595 105,033,670 Transylvania 165,334,276 168,234,576 178,990,879 189,985,611 216,532,089 241,981,498 279,763,444 275,484,365 2244,217,577 226,619,021 229,029,669 231,744,884 247,935,128 247,935,128 251,529,789 274,634,123 Union 817,300,769 784,283,718 79,675,656 857,934,950 948,609,697 1,099,352,201 1,217,491,262 1,200,707,872 1,162,890,543 1,076,852,195 1,122,433,771 1,197,951,434 1,321,781,178 1,460,80,264 1,610,426,785 Vance 288,734,455 289,727,197 294,956,462 307,191,933 316,484,738 320,187,079 353,848,256 318,977,635 311,212,307 362,911,094 345,642,236 363,236,147 353,364,450 367,722,539 383,759,334 Warren 40,383,606 41,616,	Stokes	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	162,966,174	167,399,343	175,719,797
Transylvania 165,334,276	Surry	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	725,513,765	741,245,474	781,623,339
Tyrrell	Swain	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	90,696,809	93,315,595	105,033,670
Union	Transylvania	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	247,935,128	251,529,789	274,634,123
Vance	Tyrrell	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	18,128,519	18,986,901	18,432,369
Wake	Union	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	1,197,951,434	1,321,781,178	1,460,830,264	1,610,426,785
Warren	Vance	288,734,453	289,727,197	294,956,462	307,191,933	316,484,738	320,187,079	353,848,256	318,977,635	311,212,307	362,911,094	345,642,236	363,236,147	353,364,450	367,722,539	383,759,334
Washington 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 69,225,957 71,646,309 72,006,042 Watauga	Wake	7,621,053,057	7,415,744,539	7,898,112,419	8,830,921,322	9,345,043,177	10,323,329,461	11,262,239,398	11,339,906,108	10,378,048,804	9,949,833,702	10,208,890,575	10,850,823,393	11,411,806,624	12,076,260,772	13,296,228,987
Watauga	Warren	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	67,851,428	67,202,157	68,170,385
Wayne $756,640,737$ $747,360,292$ $760,937,041$ $842,106,422$ $882,194,050$ $936,581,406$ $988,941,515$ $957,052,672$ </td <td>Washington</td> <td>42,287,214</td> <td>42,752,277</td> <td>43,552,972</td> <td>48,278,277</td> <td>48,256,392</td> <td>48,408,540</td> <td>48,016,024</td> <td>49,628,004</td> <td>53,622,428</td> <td>64,628,577</td> <td>70,073,664</td> <td>71,404,074</td> <td>69,225,957</td> <td>71,646,309</td> <td>72,006,042</td>	Washington	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	69,225,957	71,646,309	72,006,042
Wilkes 376,831,524 385,211,079 387,297,711 411,271,102 416,800,275 409,587,885 427,145,685 418,517,254 378,916,187 414,520,173 432,657,505 478,406,827 477,045,774 508,402,082 512,063,937 Wilson 608,100,473 584,163,372 602,766,401 605,917,009 618,973,672 655,421,093 739,641,236 780,553,647 709,357,554 749,820,100 737,674,146 769,341,633 797,319,829 793,246,943 829,972,195 Yancey 72,595,898 74,036,299 69,318,739 77,327,659 82,623,177 106,316,226 119,212,606 131,776,017 109,013,164 91,444,483 96,196,941 98,553,580 99,926,831 97,630,995 103,501,033 Unallocated 13,431,409,883 13,430,239,185 15,166,495,418 13,586,551,059 13,892,098,455 16,136,931,485 17,956,401,938 15,525,292,764 8,309,029,652 6,957,245,250 6,931,766,451 6,677,371,900 7,168,744,090 7,607,623,773	Watauga	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	633,572,655	682,189,368	725,223,019
Wilkes 376,831,524 385,211,079 387,297,711 411,271,102 416,800,275 409,587,885 427,145,685 418,517,254 378,916,187 414,520,173 432,657,505 478,406,827 477,045,774 508,402,082 512,063,937 Wilson 608,100,473 584,163,372 602,766,401 605,917,009 618,973,672 655,421,093 739,641,236 780,553,647 709,357,554 749,820,100 737,674,146 769,341,633 797,319,829 793,246,943 829,972,195 Yancey 72,595,898 74,036,299 69,318,739 77,327,659 82,623,177 106,316,226 119,212,606 131,776,017 109,013,164 91,444,483 96,196,941 98,553,580 99,926,831 97,630,995 103,501,033 Unallocated 13,431,409,883 13,430,239,185 15,166,495,418 13,586,551,059 13,892,098,455 16,136,931,485 17,956,401,938 15,525,292,764 8,309,029,652 6,957,245,250 6,931,766,451 6,677,371,900 7,168,744,090 7,607,623,773	Wayne	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	976,874,673	977,187,991	1,049,446,644
Wilson		376,831,524		387,297,711	411,271,102	416,800,275	409,587,885	427,145,685	418,517,254	378,916,187	414,520,173	432,657,505	478,406,827	477,045,774	508,402,082	512,063,937
Yancey 72,595,898 74,036,299 69,318,739 77,327,659 82,623,177 106,316,226 119,212,606 131,776,017 109,013,164 91,444,483 96,196,941 98,553,580 99,926,831 97,630,995 103,501,033 Unallocated 13,431,409,883 13,430,239,185 15,166,495,418 13,582,591,059 16,582,567,616 16,136,931,485 17,956,401,938 15,252,292,764 8,309,029,652 6,957,245,250 6,931,766,451 6,677,371,900 7,168,744,090 7,607,623,773	Wilson	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	797,319,829	793,246,943	829,972,195
Unallocated 13,431,409,883 13,430,239,185 15,166,495,418 13,586,551,059 13,892,098,455 16,582,567,616 16,136,931,485 17,956,401,938 15,525,292,764 8,309,029,652 6,957,245,250 6,931,766,451 6,677,371,900 7,168,744,090 7,607,623,773	Yadkin	124,773,239	129,317,970	126,963,720	129,809,401	131,957,461	139,046,517	158,886,739	162,742,911	162,061,280	167,312,590	159,417,008	158,990,974	164,421,484	170,615,040	184,516,847
	Yancey	72,595,898	74,036,299	69,318,739	77,327,659	82,623,177	106,316,226	119,212,606	131,776,017	109,013,164	91,444,483	96,196,941	98,553,580	99,926,831	97,630,995	103,501,033
Statewide totals 78,536,679,817 78,529,670,853 83,594,594,759 87,842,449,881 93,212,640,754 101,551,856,254 106,587,219,763 107,937,193,038 99,691,217,415 94,620,555,817 96,759,102,306 102,830,051,937 105,367,312,381 110,350,582,099 120,304,939,287	Unallocated	13,431,409,883	13,430,239,185	15,166,495,418	13,586,551,059	13,892,098,455	16,582,567,616	16,136,931,485	17,956,401,938	15,525,292,764	8,309,029,652	6,957,245,250	6,931,766,451	6,677,371,900	7,168,744,090	7,607,623,773
	Statewide totals	78,536,679,817	78,529,670,853	83,594,594,759	87,842,449,881	93,212,640,754	101,551,856,254	106,587,219,763	107,937,193,038	99,691,217,415	94,620,555,817	96,759,102,306	102,830,051,937	105,367,312,381	110,350,582,099	120,304,939,287

Detail may not add to totals due to rounding.

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.dornc.com/publications/fiscalyearsales>

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 the business classification code assigned during the sales and use tax business registration process.

†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 from 4.5%; effective September 1, 2009, the rate increased from 4.5%; effective October 1, 2009, the rate increased from 4.5%; effective October 1, 2009, the rate increased from 4.5%; effective October 1, 2009, the rate increased from 4.5%; effective October 1, 2009, the rate increased from 5.75%; effective October 1, 2009, the rate increased from 5.75%; effective October 1, 2009, the rate increased from 4.5%; effective October 1, 2009, the rate incr

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 <u>January 1, 2004</u>, sales 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 <u>October 1, 2005</u>, 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 breads, 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.

Effective July 1, 2014, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store.

Changes in State 1% and 3% rates in 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).

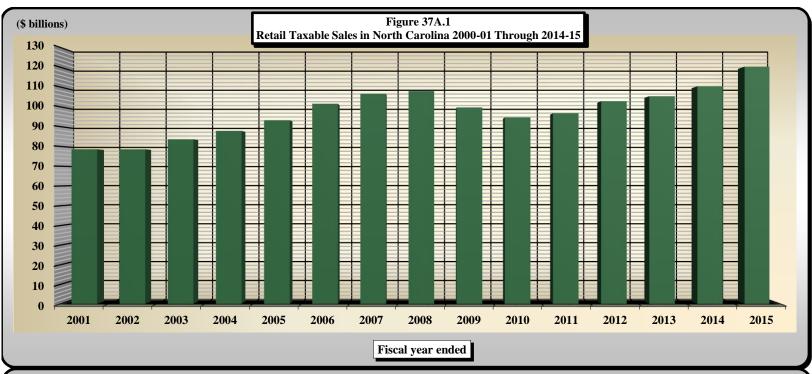
Effective <u>July 1, 2006</u>, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

Changes in State 2% and 2.5% rates in 2003-04 and 2013-14:

Effective <u>January 1, 2014</u>, the State general rate applies to the sales price (fifty percent [50%] of the sales price effective <u>September 1, 2014</u>) of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

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.



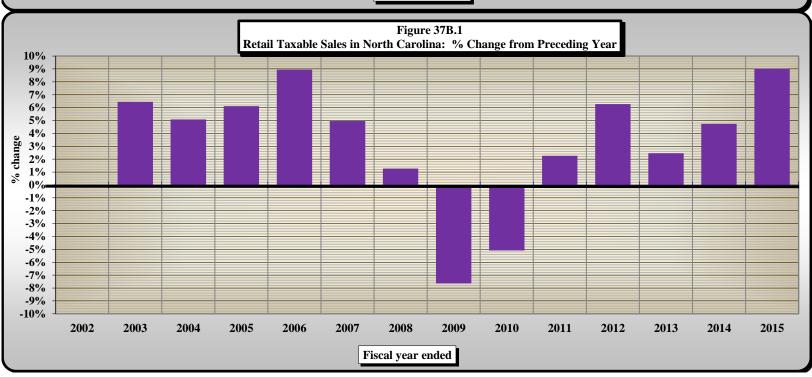


TABLE 37B. STATE SALES AND USE TAX: PERCENT CHANGE IN RETAIL TAXABLE SALES BY COUNTY

						Year-o	over-yea				, 121 (2)	023 21212	···	5111 01	ANGE IN KETA	11.1.1.	IDEE ().	IEEE D			Year-o	over-vea	r % chai	nge					
Country	02/01	02/02	04/03	05/04	06/05	07/06	08/07			11/10	12/11	12/12	14/13	15/14	Commen	02/01	02/02	04/03	05/04	06/05	07/06		09/08		11/10	12/11	12/12	14/13	15/14
County		03/02			06/05			09/08	10/09		12/11	13/12			County		03/02			06/05		08/07		10/09			13/12		
Alamance	-0.2% 2.1%	0.1%	9.2%	4.7%	7.5% 0.9%	12.3% 6.7%	6.5%	-2.0%	-4.6%	10.9%	9.1%	0.8%	9.4%	9.9%	Johnston	-0.9%	8.2% 1.5%	20.7%	9.4% -9.5%	2.4% -4.8%	8.1% -1.5%	-3.1%	-5.8%	8.3%	3.1% -2.2%	5.9% 13.0%	3.5%	4.5%	9.3% -2.4%
Alexander		7.4%	5.4%				-9.3%	-5.4%		6.7%	9.9%	0.4%	-0.1%	5.5%	Jones	2.2%		30.5%				-3.9%		25.7%				2.4%	
Alleghany	-3.9%	5.5%	12.9%	13.2%	13.7%	9.6%	4.9%	-16.9%	-4.2%	7.6%	-0.7%	-5.9%	5.4%	6.2%	Lee	-3.5%	4.5%	13.3%	8.2%	2.5%	2.1%	-0.9%	-7.7%	-0.4%	11.4%	8.3%	-0.6%	-0.6%	5.4%
Anson	4.4%	3.1%	4.3%	3.9%	7.6%	-1.3%	-2.2%	-2.4%	5.3%	4.7%	4.3%	1.4%	8.4%	1.7%	Lenoir	6.7%	-1.5%	6.1%	2.2%	10.8%	-9.6%	-1.3%	-5.6%	1.0%	-0.1%	6.7%	-3.5%	1.4%	-0.3%
Ashe	14.9%	15.5%	8.4%	2.1%	3.6%		3.3%	-6.1%	4.5%	4.7%	4.1%	-3.2%	2.7%	9.0%	Lincoln	2.8%	1.1%	11.5%	9.0%	5.8%	9.5%	-0.1%	-5.8%	1.6%	1.1%	5.1%	1.6%		12.1%
Avery	-0.7%	0.9%	2.9%	4.9%	9.2%			-13.7%	13.3%	1.7%	-0.9%	1.7%	6.6%	10.3%	Macon	1.8%	4.9%	8.8%	8.2%	8.3%	8.9%		-11.3%	-4.9%	-0.4%	3.8%	4.5%	2.7%	7.2%
Beaufort	6.7%	10.6%	9.1%			-12.1%	6.0%	-4.5%		0.7%	8.9%	-5.1%	-2.2%	15.7%	Madison		11.3%	-4.9%	6.1%	17.2%	12.1%	0.5%		28.5%	1.3%	5.8%	3.9%	1.5%	7.6%
Bertie	-5.0%	10.0%	18.8%			-27.5%	-2.2%	0.0%		5.3%	4.2%	8.5%	3.9%	9.6%	Martin	35.1%		7.5%	-8.3%	4.5%	5.9%	11.7%		6.2%	1.1%	9.9%	-5.5%	0.0%	3.0%
Bladen	19.5%	36.1%	6.1%	0.8%		-25.1%	-10.4%	1.5%		3.7%	7.3%	3.5%	1.8%	1.4%	McDowell	-0.4%		9.7%	14.6%	6.8%	9.5%	2.5%		3.2%	1.8%	13.2%	-3.5%	7.4%	5.2%
Brunswick	11.7%	10.2%	9.4%	8.8%	9.6%		-0.3%	-4.4%	5.2%	4.0%	6.7%	7.1%	7.8%	10.1%	Mecklenburg	-3.4%	2.7%	8.3%	8.1%	12.4%	5.4%		-12.0%	6.3%	3.2%	8.5%	4.8%		11.4%
Buncombe	3.4%	3.7%	6.6%	9.5%	8.8%		-1.6%	-8.8%	-1.4%	5.8%	5.9%	9.8%	4.3%	13.6%	Mitchell	-0.1%	2.7%	3.4%	6.7%	-2.2%	11.8%	-5.4%	0.1%	-0.8%	3.9%	6.4%	-6.0%	3.8%	0.5%
Burke	-3.8%	0.3%	10.5%	-0.4%	2.5%	3.4%	2.7%	-5.9%	10.2%	5.4%	2.6%	5.2%	6.0%	6.7%	Montgomery	1.9%	0.1%	4.8%	17.4%	-8.5%	-3.9%	-10.3%		15.0%	-1.8%	4.8%	7.5%	2.7%	9.2%
Cabarrus	8.0%	7.3%	7.5%	9.7%	9.2%	10.5%	-1.2%	-2.0%	10.0%	2.8%	11.6%	6.3%	6.1%	9.6%	Moore	-1.3%	3.7%	8.1%	8.2%	8.3%	10.9%	-3.2%	-7.6%	14.2%	5.2%	3.8%	2.9%	5.0%	6.9%
Caldwell	0.6%	1.2%	7.0%	0.9%	3.0%	6.8%	3.5%	-1.6%	-0.2%	2.4%	8.0%	-3.1%	5.3%	13.4%	Nash	-5.8%	-1.5%	7.8%	2.0%	6.8%	2.7%	-2.6%	-7.3%	6.3%	-0.1%	4.4%	-3.4%	0.4%	4.8%
Camden	2.2%	40.2%	-1.8%		53.8%	0.3%		-14.8%	39.1%	11.1%	-1.5%	-1.5%	-3.2%	-1.3%	New Hanover	0.4%	6.1%	9.7%	10.0%	8.6%	3.3%	-3.3%	-9.8%	1.8%	8.8%	10.9%	3.0%		11.0%
Carteret	3.1%	7.5%	11.4%	5.7%	10.2%	8.3%	-3.9%	-3.6%	1.5%	0.0%	7.0%	-1.1%	6.2%	7.6%	Northampton	0.6%	-10.8%	18.0%	-8.8%	23.8%	-11.3%	0.6%	-9.3%	61.9%	6.1%	5.9%	19.3%	-7.2%	4.5%
Caswell	-2.1%	21.6%	-7.1%	7.5%	-6.5%	-1.2%	-2.0%	-2.3%	44.4%	15.3%	17.2%		4.5%	9.9%	Onslow	2.7%		20.1%	9.6%	6.3%	9.7%	-0.2%		16.5%	8.3%	10.8%	3.2%	-1.4%	1.5%
Catawba	-2.0%	1.3%	6.5%	4.2%	7.3%	6.6%		-10.0%		3.4%	2.6%	-0.6%	3.3%	8.3%	Orange	3.4%	7.1%	2.7%	3.3%	7.6%	4.5%	2.5%	-4.6%	6.6%	3.0%	4.0%		21.0%	3.8%
Chatham	8.6%	7.2%	10.9%	4.1%	0.2%		2.2%	-6.5%	18.7%	6.3%	3.5%	4.7%	7.7%	12.6%	Pamlico	-0.5%	3.0%	10.5%		15.7%	-4.0%	19.9%		-4.8%	12.5%	-3.3%		6.6%	9.5%
Cherokee	8.2%	8.9%	4.5%	9.0%	13.5%	8.5%	-11.9%	-5.0%		0.3%	1.8%	-1.6%	1.8%	10.1%	Pasquotank	-2.2%		17.0%		10.5%	5.8%	-3.6%		-0.9%	1.2%	6.7%		11.4%	5.9%
Chowan	3.6%	2.9%	16.1%	0.6%	7.1%	4.8%	-5.9%	-9.6%		4.6%	4.8%	-1.2%	4.5%	1.9%	Pender	4.1%		17.1%		24.7%	7.8%	-1.2%	-9.9%	11.6%	8.5%	8.6%	2.8%	6.4%	14.7%
Clay	15.0%	2.6%	16.9%	13.9%	9.7%	-4.2%	-1.5%	-9.4%	17.3%	-3.2%	3.6%	-1.1%	10.8%		Perquimans	2.3%	25.7%	15.8%		14.5%	21.5%		-21.2%	14.4%	0.9%	1.9%	10.5%	8.4%	5.4%
Cleveland	-1.0%	4.8%	5.0%	5.8%	2.4%	1.8%	0.2%	0.6%	-9.8%	10.7%	8.3%	0.7%	-1.2%	14.5%	Person	9.1%	8.9%	8.0%	7.2%	0.6%	5.7%	3.1%		-4.9% 17.60/	1.8%	9.4%	-3.6%	5.7%	4.7%
Columbus	-2.3%	5.7%	9.2%	7.4%	0.3%	2.0%	-3.6%	-0.2%	-0.7%	1.4%	2.3%	5.1%	1.4%	0.8%	Pitt	-2.5%	11.8%	14.9%	0.6%	-0.1%	5.0%	1.2%	-6.5%	17.6%	7.1%	3.1%	1.5%	0.3%	9.2%
Craven	0.8%	7.0%	12.2%	7.0%	10.4%	4.9%	-3.0%	5.1%	4.0%	-2.9%	8.7%	-3.2%	-0.3%	6.9%	Polk	7.5%	-0.1%	6.3%		11.3%	3.1%		-13.0%	22.2%	-0.3%	5.7%	1.1%		18.4%
Cumberland.	0.7%	4.6%	11.8%	6.0%	5.1%	9.7%	0.2%	3.4%	13.9%	4.2%	4.6%	0.8%	-1.4%	5.2%	Randolph	-2.6%	2.2%	9.1%	1.8%	1.7%	6.7%	-1.4%	-0.3%	3.0%	10.1%	3.1%	-0.3%	1.9%	6.4%
Currituck	4.4%	14.2%	12.4% 7.9%	3.4%	10.0%	-0.9%	1.9%	-2.1%	40.8%	4.3%	13.3%	4.8%	1.5%	3.6%	Richmond	-1.7%	0.5%	3.5%	11.4%	-2.8%	-0.4%	0.8%		10.2%	1.7%	9.0%	-7.0%		15.9%
Dare	10.9%	8.9%		5.2%	4.1%	4.1%	-0.4%	-1.4%	-10.1%	4.4%	5.5%	2.7%	2.0%	5.2%	Robeson	2.1%	3.7%	5.9%	5.6%	3.7%	8.6%	-4.8%		6.4%	4.2%	6.8%	0.7%	1.8%	8.0%
Davidson	-3.5%	0.9%	14.9%	7.1%	4.4%		-2.5%	-5.3%		3.3%	7.0%	-0.5%	3.5%	14.9%	Rockingham	3.4%	-2.3%	3.5%	6.7%	7.6%	8.4%	-2.7%			4.6%	5.7%	-4.9%	1.3%	7.0%
Davie	-4.9%	-7.4%	7.6%	9.6%	15.7%	14.6%	-1.2%	0.1%	1.6%	-1.3%		17.0%	8.8%	2.4%	Rowan	0.4%	1.0%	0.1%	8.5%	-0.8%	3.6%	0.8%	-4.8%	11.0%	12.1%	5.9%	-3.5%	6.5%	9.7%
Duplin	-2.9%	6.6%	9.6%	11.1%	7.1%	-5.7%	-2.2%	4.3%	8.8%	7.0%	8.3%	6.4%	0.5%	1.7%	Rutherford	-2.1%		7.7%	1.4%	4.0%	5.3%	-3.4%	-1.1%	10.8%	-0.2%	16.4%	-15.1%	0.0%	1.9%
Durham	13.6%	18.9%	1.1%	6.7%	5.2%	2.4%	-2.5%	-2.0%	10.8%	3.5%		10.6%	12.2%		Sampson	-0.2%	0.3%	14.7%	6.7%	4.2%	-4.8%	-7.9%	-6.3%	14.3%	5.3%	6.5%	-1.6%	3.4%	8.9%
Edgecombe	0.1%	8.4%	6.5%	3.3%	-0.5%	8.4%	3.3%	0.2%	-4.1% -3.2%	7.3%	7.9%	-8.2%	7.6%	0.2%	Scotland	-2.0%		14.2%	9.4%	-0.6%	0.2%	-4.2%	-1.9%	-2.4%	-5.1%	1.8%	-3.4%	3.2%	4.5%
Forsyth	2.8%	7.2%	6.6%	6.3%	4.6%	3.7%	0.7%	-9.1%		5.2%	5.1%	-0.8%	2.4%	8.7%	Stanly	2.0%	1.4%	1.6%	15.0%	1.1%	8.6%	-3.0% -22.5%	-4.1%	-5.3%	1.2%	1.0%	2.8%	-0.4%	6.4%
Franklin	8.3% 2.0%	2.6% 5.2%	21.0% 5.1%	5.5%	18.8% -0.3%	7.0% 9.1%	-7.7% -1.2%	-10.6% -4.6%	-8.9% 1.8%	2.3% 3.7%	9.6%	3.5%	5.4% 3.0%	9.9%	Stokes Surry	7.0% -4.1%	-3.8%	25.0% 5.6%	46.1% 9.1%	-0.1% 6.6%	-33.0% 6.4%	-22.5% -5.6%	0.7%	7.9% 6.0%	4.9% 2.5%	4.1% 1.1%	4.8% 2.5%	2.7%	5.0%
Gaston	-4.3%	1.9%	16.6%	15.9%	-2.2%	9.1% -15.7%	6.0%	2.6%	45.4%	2.0%	6.7%	9.6%	5.0% 6.7%	6.6%		2.6%	3.0%	5.0% 7.4%	4.9%	13.2%		-5.0% 8.1%	-0.2%	14.8%	-4.5%	3.5%	-2.7%		12.6%
Gates															Swain						14.4%								
Graham	9.4%	5.7%	22.9%			11.3%		-10.6%			11.7%	7.2%	-2.1%	1.8%	Transylvania	1.8%		6.2%			15.6%		-11.3%	-9.3%	1.1%	1.2%	7.0%	1.4%	9.2%
Granville	0.9%	3.3%	11.6% 13.5%	2.6% 8.7%	8.7% 1.9%		-6.3% -5.8%	1.7% -5.5%	13.5% 24.7%	0.5%	5.5%	3.6% -6.7%	5.4%	12.4% 7.5%	Tyrrell	10.5% -4.0%	-0.1% 0.8%	3.9%	-	16.4% 15.9%	1.6% 10.7%	-0.1%		27.7% -7.9%	-7.1% 4.2%	25.4%	2.1% 10.3%	4.7%	-2.9%
Greene Guilford	-10.4% -5.6%	1.9%	4.8%	6.6%	1.8%	7.7% 5.7%	1.5%	-8.0%	-10.0%	6.5%	13.6% 5.2%	0.1%	5.1% 4.0%	9.9%	Union	0.3%	1.8%	8.5% 4.1%	3.0%	1.2%	10.7%	-1.4% -9.9%	-3.1% -2.4%	11.9%	-4.8%	6.7% 5.1%	-2.7%	10.5% 4.1%	10.2% 4.4%
							-						19		Vance														
Halifax	-3.7%	5.5%	9.4%	7.0%	-0.2%	0.7%	-2.9%	2.7%	6.1%	1.3%	10.3%	0.1%	3.8%	6.6%	Wake	-2.7%	6.5%	11.8%	5.8%	10.5%	9.1%	0.7%	-8.5%	-4.8%	2.6%	6.3%	5.2%	5.8%	10.1%
Harnett	-1.4%	3.5%	13.0%	14.6%	6.4%		-8.1%	-2.8%	5.4%	4.1%	5.2%	4.4%	4.5%	14.6%	Warren	3.1%	1.4%	3.6%		12.1%	5.0%	12.2%	-6.5%	1.0%	8.1%	12.5%	-0.9%	-1.0%	1.4%
Haywood	2.6%	1.7%	10.6%	1.2%	9.6%	10.8%	2.1%	-10.9%	6.1%	-0.3%	4.3%	3.7% 9.4%	0.9%	11.6%	Washington	1.1%	1.9%	10.8%	0.0%	0.3%	-0.8%	3.4%	8.0%	12.5% -3.7%	8.4%	1.9%	-3.1%	3.5%	0.5%
Henderson	4.1%	14.7%	7.7%	3.1%	2.2%	15.3%	-8.0%	-7.8%	-0.5%	1.7%	2.2%		2.5%	9.6%	Watauga	-1.1%	3.6%	7.1%	6.0%	6.8%	8.5%	0.9%	-8.5%		0.9%	2.9%	0.6%	7.7%	6.3%
Hertford	-10.5% 5.8%	4.2%	8.6%	8.7%	0.8%	-7.6%	-12.4%	2.4%	-0.7% 58.49/	12.3%	10.7%	-0.9%	3.3%		Wayne	-1.2%	1.8%	10.7%	4.8%	6.2%	5.6%	-3.2%	-0.1%	-8.3% 5.0%	5.2%	13.1%	-4.3%	0.0%	7.4%
Hoke	5.8%	22.5%	9.1%	13.2%	11.6%	-9.6%	-3.9%	0.4%	58.4%	23.2%	1.1%	18.4%	-1.1%	3.8%	Wilkes	2.2%	0.5%	6.2%	1.3%	-1.7%	4.3%	-2.0% 5.5%	-9.5%	5.9%	4.4%	10.6%	-0.3%	6.6%	0.7%
Hyde	5.3%	-0.1%	-2.7%	2.2%	1.8%	4.4%	9.7%	-7.0%	13.5%	1.9%	1.8%	-2.5%	6.7%	3.0%	Wilson	-3.9%	3.2%	0.5%	2.2%	5.9%	12.8%	5.5%	-9.1%	2.2%	-1.6%	4.3%	3.6%	-0.5%	4.6%
Iredell		11.7%	16.8%	10.5%		7.2%		-10.2%		4.4%	12.3%	-2.3%	5.5%	11.1%	Yadkin	3.6%	-1.8%	2.2%	1.7%	5.4%	14.3%	2.4%		-1.4%	-4.7%	-0.3%	3.4%	3.8%	8.1%
Jackson	2.9%	4.5%	5.2%	8.9%	5.3%	22.4%	-1.1%	-7.5%	5.7%	-1.5%	5.5%	0.9%	7.8%	13.2%	Yancey	2.0%	-6.4%	11.6%		28.7%	12.1% -2.7%			-14.3%	5.2%	2.4%	1.4%	-2.3% 7.4%	6.0%
															Unallocated	0.0%		-10.4%		19.4%			-13.5%		-16.3%	-0.4%	-3.7%		6.1%
															Statewide totals	0.0%	6.4%	5.1%	6.1%	8.9%	5.0%	1.3%	-7.6%	-5.1%	2.3%	6.3%	2.5%	4.7%	9.0%

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 2000-2001 AND 2014-2015 [RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH] Fiscal year 2000-2001 Fiscal year 2014-2015

	Fis	cal year	2000-2001		
		%			%
County	Rank	of total	County	Rank	of total
Alamance	13		Johnston	21	0.89%
Alexander	77		Jones	97	0.03%
Alleghany	84		Lee	36	0.52%
Anson	78	0.09%	Lenoir	35	0.56%
Ashe	76	0.12%	Lincoln	45	0.40%
Avery	69	0.16%	Macon	46	0.37%
Beaufort	48		Madison	88	0.04%
Bertie	94	0.03%	Martin	68	0.19%
Bladen	70		McDowell	65	0.20%
Brunswick	28	0.72%	Mecklenburg	1	13.00%
Buncombe	6	2.78%	Mitchell	75	0.12%
Burke	37	0.48%	Montgomery	73	0.14%
Cabarrus	10	1.47%	Moore	26	0.72%
Caldwell	42		Nash	18	0.98%
Camden	98	0.02%	New Hanover	7	2.56%
Carteret	29		Northampton	91	0.04%
Caswell	93		Onslow	20	0.90%
Catawba	9		Orange	17	0.99%
Chatham	57		Pamlico	89	0.04%
Cherokee	58		Pasquotank	47	0.35%
Chowan	80		Pender	72	0.15%
Clay	90		Perquimans	96	0.03%
Cleveland	33		Person	59	0.22%
Columbus	52		Pitt	12	1.37%
Craven	31		Polk	81	0.07%
Cumberland	8		Randolph	24	0.78%
Currituck	67		Richmond	53	0.29%
Dare	16		Robeson	32	0.66%
Davidson	22		Rockingham	38	0.48%
Davie	66		Rowan	23	0.85%
Duplin	60		Rutherford	44	0.41%
Duphii Durham	5		Sampson	51	0.41%
	54		Scotland	56	0.32%
Edgecombe	54 4			50 41	0.46%
Forsyth	62		Stanly	74 74	
Franklin			Stokes		0.12%
Gaston	11		Surry	30	0.67%
Gates	99		Swain	83	0.06%
Graham	95		Transylvania	61	0.21%
Granville	64		Tyrrell	100	0.01%
Greene	92		Union	15	1.01%
Guilford	3		Vance	50	0.35%
Halifax	49		Wake	2	9.87%
Harnett	43		Warren	86	0.05%
Haywood	39		Washington	85	0.05%
Henderson	25		Watauga	34	0.62%
Hertford	63		Wayne	19	0.92%
Hoke	82		Wilkes	40	0.47%
Hyde	87		Wilson	27	0.72%
Iredell	14		Yadkin	71	0.16%
Jackson	55	0.27%	Yancey	79	0.09%
			Unallocated	1	17.08%
			Statewide totals	-	100.00%
a				00/	

			Fiscal ye	ar 2014-2015			
		%	% change			%	% change
County	Rank	of total	15/01	County	Rank	of total	15/01
Alamance	11	1.66%	131.2%	Johnston	18	1.20%	136.1%
Alexander	76	0.13%	104.6%	Jones	99	0.02%	66.5%
Alleghany	91	0.05%	77.5%	Lee	37	0.52%	76.7%
Anson	79	0.10%	89.0%	Lenoir	43	0.40%	25.6%
Ashe	70	0.17%	146.7%	Lincoln	40	0.49%	114.3%
Avery	68	0.18%	93.9%	Macon	49	0.35%	66.9%
Beaufort	48	0.36%		Madison	84	0.07%	180.5%
Bertie	85	0.07%	255.3%	Martin	72	0.16%	46.8%
Bladen	71	0.16%		McDowell	61	0.25%	123.9%
Brunswick	19			Mecklenburg	1		104.3%
Buncombe	6			Mitchell	78		51.1%
Burke	38			Montgomery	77		61.5%
Cabarrus	9			Moore	22		115.8%
Caldwell	41			Nash	29		36.5%
Camden	97			New Hanover	7		113.2%
Carteret	26			Northampton	86		178.7%
Caswell	93			Onslow	14		204.1%
Catawba	13			Orange	17		117.0%
Chatham	44			Pamlico	87		156.8%
	67	0.40%		Pasquotank	53	0.00%	67.5%
Cherokee	82			Pasquotank	55		248.7%
Chowan	62 90				95		
Clay		0.06%		Perquimans			197.5%
Cleveland	32			Person	64	0.23%	86.7%
Columbus	56	0.28%		Pitt	10		113.8%
Craven	30	0.76%		Polk	80	0.10%	150.8%
Cumberland	8	3.07%		Randolph	27	0.78%	73.7%
Currituck	50	0.35%		Richmond	58	0.28%	68.2%
Dare	20			Robeson	28		103.0%
Davidson	23	0.89%		Rockingham	39		83.2%
Davie	63	0.24%		Rowan	21		87.7%
Duplin	57			Rutherford	46		63.6%
Durham	4			Sampson	52		85.5%
Edgecombe	60	0.27%		Scotland	66		43.3%
Forsyth	5			Stanly	45		46.4%
Franklin	59			Stokes	74		108.4%
Gaston	15	1.49%		Surry	33	0.65%	70.0%
Gates	98			Swain	81	0.09%	171.6%
Graham	96	0.04%	147.3%	Transylvania	65	0.23%	88.0%
Granville	62	0.25%	119.9%	Tyrrell	100	0.02%	152.8%
Greene	92	0.05%	125.3%	Union	16	1.34%	130.8%
Guilford	3	5.36%		Vance	54	0.32%	60.5%
Halifax	47	0.37%	87.2%	Wake	2	11.05%	95.6%
Harnett	35	0.59%		Warren	89	0.06%	102.7%
Haywood	36	0.53%		Washington	88	0.06%	101.6%
Henderson	25			Watauga	34	0.60%	71.2%
Hertford	69			Wayne	24		65.5%
Hoke	75			Wilkes	42		58.9%
Hvde	94			Wilson	31		67.0%
Iredell	12			Yadkin	73		74.3%
Jackson	51			Yancey	83	0.09%	69.1%
Detail may not ad				Unallocated	3	6.29%	-35.7%
rounding.	10 1010	is due to		Statewide totals	-	100.00%	74.6%
rounding.				state with totals	-	100.00 /0	77.0 /0

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 2000-2001 AND 2014-2015 [RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 2000-2001

Fiscal year 2014-2015

	Fisc		000-2001							ar 2014-2015			
		%			%			%	% change			%	% change
County	Rank	of total	County	Rank	of total	County	Rank	of total	15/01	County	Rank	of total	15/01
Alamance	13	1.27%	Johnston	20	0.92%	Alamance	11	1.66%	100.8%	Johnston	18	1.21%	100.0%
Alexander	77	0.12%	Jones	96	0.03%	Alexander	76	0.13%	74.2%	Jones	99	0.02%	30.2%
Alleghany	84	0.05%	Lee	35	0.55%	Alleghany	91	0.05%	51.8%	Lee	36	0.53%	48.0%
Anson	78	0.10%	Lenoir	36	0.55%	Anson	79	0.10%	52.2%	Lenoir	43	0.40%	11.8%
Ashe	76	0.12%	Lincoln	45	0.41%	Ashe	70	0.17%	113.3%	Lincoln	40	0.49%	84.0%
Avery	68	0.16%	Macon	48	0.37%	Avery	68	0.18%	66.8%	Macon	49	0.35%	45.7%
Beaufort	50	0.35%	Madison	90	0.04%	Beaufort	48	0.36%	59.1%	Madison	84	0.07%	141.1%
Bertie	93	0.04%	Martin	70	0.15%	Bertie	85	0.07%	173.5%	Martin	72	0.16%	61.4%
Bladen	73	0.14%	McDowell	65	0.20%	Bladen	71	0.16%	73.7%	McDowell	61	0.25%	92.5%
Brunswick	32	0.68%	Mecklenburg	1	13.03%	Brunswick	19	1.12%	150.9%	Mecklenburg	1	15.21%	78.9%
Buncombe	6	2.77%	Mitchell	74	0.13%	Buncombe	6	3.58%	97.6%	Mitchell	78	0.11%	26.0%
Burke	37	0.50%	Montgomery	72	0.15%	Burke	38	0.50%	54.7%	Montgomery	77	0.12%	31.7%
Cabarrus	11	1.45%	Moore	27	0.74%	Cabarrus	9	2.36%	149.3%		22	0.89%	85.5%
Caldwell	42	0.45%	Nash	16	1.03%	Caldwell	41	0.47%	57.5%	Nash	29	0.77%	13.8%
Camden	98	0.02%	New Hanover	7	2.60%	Camden	97	0.04%	200.8%	New Hanover	7	3.12%	83.8%
Carteret	28	0.70%	Northampton	88	0.05%	Carteret	26	0.81%	77.2%	Northampton	86	0.06%	103.9%
Caswell	94	0.04%	Onslow	19	0.92%	Caswell	93	0.05%	105.9%	Onslow	14	1.56%	158.3%
Catawba	9	1.87%	Orange	21	0.91%	Catawba	13	1.63%	33.4%	Orange	17	1.23%	105.7%
Chatham	58		Pamlico	89	0.05%	Chatham	44	0.40%	164.7%	0	87	0.06%	114.0%
Cherokee	59	0.22%	Pasquotank	49	0.37%	Cherokee	67	0.20%	36.7%	Pasquotank	53	0.34%	40.7%
Chowan	80	0.08%	Pender	71	0.15%	Chowan	82	0.09%	74.4%	Pender	55	0.30%	214.8%
Clay	92	0.04%	Perquimans	97	0.03%	Clay	90	0.06%	97.4%		95	0.04%	152.1%
Cleveland	31	0.68%	Person	60	0.22%	Cleveland	32	0.67%	48.8%		64	0.23%	61.2%
Columbus	52	0.33%	Pitt	12	1.42%	Columbus	56	0.28%	32.0%	Pitt	10	1.68%	80.7%
Craven	33	0.67%	Polk	81	0.06%	Craven	30	0.76%	73.1%	Polk	80	0.09%	124.8%
Cumberland	8	2.43%	Randolph	24	0.80%	Cumberland	8	3.07%	93.5%	Randolph	27	0.77%	49.0%
Currituck	67	0.19%	Richmond	53	0.29%	Currituck	50	0.34%	176.4%		58	0.28%	45.9%
Dare	17	1.02%	Robeson	30	0.69%	Dare	20	1.06%		Robeson	28	0.77%	71.3%
Davidson	22	0.90%	Rockingham	40	0.48%	Davidson	23	0.88%		Rockingham	39		59.6%
Davie	66	0.19%	Rowan	23	0.43 %	Davie	63	0.33 %	88.4%	Rowan	21	0.91%	61.5%
Duplin	57	0.19 %	Rutherford	44	0.41%	Duplin	57	0.24 /6	78.1%	Rutherford	46	0.38%	40.9%
Duphin Durham	5	3.08%		51	0.41%	Durham	4	5.07%	152.3%		52	0.34%	56.5%
	54		Sampson	56	0.34%		60	0.27%	46.4%		66	0.34%	31.1%
Edgecombe	54 4		Scotland			Edgecombe							
Forsyth	64	3.95%	Stanly	41 75		Forsyth	5 59	3.78% 0.27%	46.6%	Stanly Stokes	45 74	0.39%	28.0% 81.9%
Franklin	10	0.21%	Stokes	29	0.12%	Franklin	15		97.1%			0.15%	
Gaston		1.47%	Surry		0.70%	Gaston		1.49%	56.1%	•	33	0.65%	41.6%
Gates	99 95	0.02%	Swain	82	0.06%	Gates	98	0.03%	133.1%	Swain	81	0.09%	127.7%
Graham		0.03%	Transylvania	62	0.21%	Graham	96	0.04%	126.6%	Transylvania	65	0.23%	66.1%
Granville	63	0.21%	Tyrrell	100		Granville	62	0.25%	85.7%	•	100	0.02%	106.3%
Greene	91	0.04%	Union	15	1.04%	Greene	92	0.05%	76.9%	Union	16	1.34%	97.0%
Guilford	3	6.60%	Vance	46	0.37%	Guilford	3	5.36%	24.4%	Vance	54	0.32%	32.9%
Halifax	47	0.37%	Wake	2	9.70%	Halifax	47	0.37%	56.3%		2	11.05%	74.5%
Harnett	43	0.44%	Warren	86		Harnett	35	0.59%	104.4%		89	0.06%	68.8%
Haywood	38	0.48%	Washington	85	0.05%	Haywood	37	0.52%	66.1%	Washington	88	0.06%	70.3%
Henderson	26	0.75%	Watauga	34	0.63%	Henderson	25	0.82%	68.5%	Watauga	34	0.60%	47.0%
Hertford	61	0.22%	Wayne	18	0.96%	Hertford	69	0.17%	19.7%	Wayne	24	0.87%	38.7%
Hoke	83	0.06%	Wilkes	39	0.48%	Hoke	75	0.14%	274.0%	Wilkes	42	0.43%	35.9%
Hyde	87	0.05%	Wilson	25	0.77%	Hyde	94	0.05%	43.1%	Wilson	31	0.69%	36.5%
Iredell	14	1.24%	Yadkin	69		Iredell	12	1.65%	104.1%	Yadkin	73	0.15%	47.9%
Jackson	55	0.27%	Yancey	79	0.09%	Jackson	51	0.34%	96.2%	Yancey	83	0.09%	42.6%
			Unallocated	1	17.10%	Detail may not ad	ld to tot	als due t	0	Unallocated	3	6.32%	-43.4%
			Statewide totals		100.00%	rounding.				Statewide totals		100.00%	53.2%
						 matan vahiala laas					nonlrin		

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]

			Leases									
				Highway Use	<u>e Tax Collecti</u>	ons						
					Collections	Annual	Net	Collections				
	Revenue	Revenue	Revenue	Total	to	transfer	Highway	to	, <u>, , , , , , , , , , , , , , , , , , </u>	Zear-over-ye	ar % change	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
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	582,527,302	552,758,579	377,400,000	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	548,395,734	28,840,970	49,821,633	627,058,337	577,236,704	252,558,117	324,678,587	302,379,750	-0.55%	0.55%	13.46%	0.49%
2006-07	570,672,943	34,374,413	49,250,929	654,298,286	605,047,356	57,486,602	547,560,754	106,737,531	4.06%	19.19%	-1.15%	4.34%
2007-08	534,878,642	30,750,234	53,016,394	618,645,270	565,628,876	172,543,306	393,085,570	225,559,700	-6.27%	-10.54%	7.65%	-5.45%
2008-09	413,752,308	27,597,594	47,714,293	489,064,195	441,349,902	147,531,245	293,818,657	195,245,538	-22.65%	-10.25%	-10.00%	-20.95%
2009-10	416,317,237	24,166,027	43,836,892	484,320,156	440,483,265	108,561,829	331,921,436	152,398,721	0.62%	-12.43%	-8.13%	-0.97%
2010-11	454,136,155	15,963,462	53,235,229	523,334,846	470,099,617	72,894,864	397,204,753	126,130,093	9.08%	-33.94%	21.44%	8.06%
2011-12	489,072,183	16,624,702	55,176,488	560,873,373	505,696,885	76,720,918	428,975,967	131,897,406	7.69%	4.14%	3.65%	7.17%
2012-13	535,345,345	19,443,463	57,372,140	612,160,948	554,788,808	27,595,861	527,192,947	84,968,001	9.46%	16.96%	3.98%	9.14%
2013-14	574,704,729	22,650,005	61,814,982	659,169,716	597,354,734	-	597,354,734	61,814,982	7.35%	16.49%	7.74%	7.68%
2014-15					652,383,098	-	652,383,098	65,776,523	9.35%	5.59%	6.41%	8.95%
D. 4. 11												

Detail may not add to totals due to rounding.

§ 105-187.2-§ 105-187.3:

A highway use tax is imposed on the privilege of using the highways in this State. A tax rate of 3% is applied to the retail value of a motor vehicle for which a certificate of title is issued (as of July 1, 2014, the tax also applies to any dealer administrative fee regulated by § 20-101.1). The tax does not apply to the sales price of a service contract. The maximum tax is \$1,000 for each certificate of title issued for a Class A or Class B motor vehicle that is a commercial motor vehicle, as defined in § 20-4.01; the maximum tax is \$1,500 for each certificate of title issued for a recreational vehicle that is not subject to the \$1,000 maximum tax.

The retail value is the sales price of the motor vehicle, including all accessories attached to the vehicle when it is delivered to the purchaser, less the amount of any allowance given by the retailer for a motor vehicle taken in trade as a full or partial payment for the purchased motor vehicle.

§ 105-187.5 imposes an alternate tax on the privilege of using the highways in this State for those who *rent* or *lease* motor vehicles. The tax rate on the gross receipts from the short-term (less than 365 days) lease or rental of a motor vehicle is 8%; the tax rate on the gross receipts from the long-term lease or rental of a motor vehicle is 3%. The maximum tax caps applicable to retail sales on certain motor vehicles apply to a continuous lease or rental of such a motor vehicle to the same person. The alternate tax is imposed on a retailer, but is then added to the lease or rental price of a motor vehicle such that the person who leases or rents the vehicle pays the tax.

Payment of the highway use tax is remitted to the Commissioner of Motor Vehicles during the certificate of title application process.

Historical note: 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.

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.

†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.]

Proceeds from the 8% levy applicable to short-term leases are deposited in the General Fund.

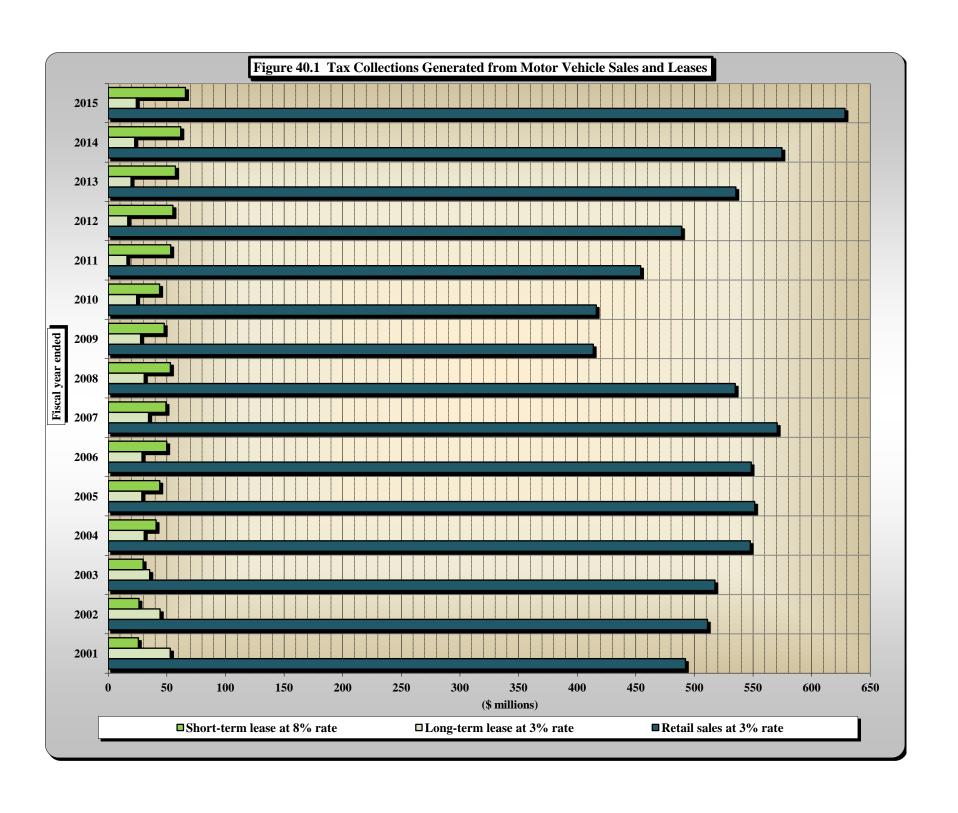


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS

[8 105 ARTICLE 5B.]

_	[§ 105 ARTICLE 5B.]													
								Distrib	utions and Tra	ansfers				
						Solid			Bernard					TIMS,
						Waste		Inactive	Allen		Collection	OSBM	Collection	PDP
			Net			Manage-	Scrap	Hazardous	Memorial		fees on	Civil	cost	component
	Gross		collections			ment	Tire	Sites	Emergency	Admin-	overdue	Penalty &	of	costs
	tax		before	County	General	Trust	Disposal	Cleanup	Drinking	istrative	tax	Forfeiture	fines/	SL 2009-451,
Fiscal	collections	Refunds	transfers	share	Fund†	Fund†	Account†	Fund†	Water Fund†	costs	debts	Fund	forfeitures	s. 6.20(a)
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	-	-	-
2002-03	11,237,443	4,102	11,233,341	7,507,831	-	552,046	2,981,051	-	-	189,577	2,837	j -	j -	-
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	-	-	-
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
2013-14		201,170	17,173,325	11,774,566	5,046,243	-	-	-	-	278,935	13,217	60,098	241	26
2014-15	18,061,718	(145,415)	18,207,133	12,462,677	5,341,147	-	-	-	-	323,137	11,137	68,752	283	

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 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) specifies 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) specify similar treatment 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) specifies 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).

†SL 2013-360, s. 14.16(a), effective <u>July 1, 2013</u>, adjusts the allocation percentages of Scrap Tire Disposal Tax net tax proceeds such that a 30% portion is to remain in the General Fund (the 8% allocation to the Solid Waste Management Trust Fund, the 17% allocation to the Scrap Tire Disposal Account, and the 2.5% allocations to the Inactive Hazardous Sites Cleanup Fund and to the Bernard Allen Memorial Emergency Drinking Water Fund are abolished; the remaining 70% portion continues to be shared with county governments on a per capita basis).

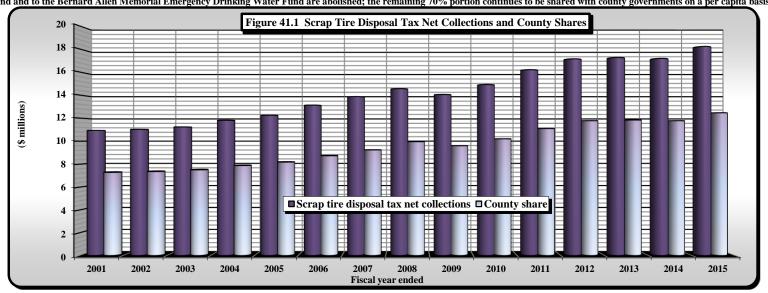


TABLE 42. WHITE GOODS DISPOSAL TAX COLLECTIONS
[8 105 ARTICLE 5 C]

[§ 105 ARTICLE 5C.]													
							Distribution	ns and Trai	ısfers				
					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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
2000-01	4,480,545	44,598	4,435,947	1,689,324	340,819	2,230,095	175,709	-	-	-	-	-	
2001-02	4,562,228	15,405	4,546,823	2,169,048	348,719	-	186,849	1,841,220	987	- 1	-	-	
2002-03	4,433,262	37,945	4,395,317	2,146,053	338,944	1,751,808	158,085	-	427	- 1	-	-	
2003-04	4,531,663	17,638	4,514,026	2,553,992	343,698	1,398,539	216,446	-	1,351	- 1	-	-	
2004-05	4,777,814	11,797	4,766,016	2,984,971	363,826	1,199,028	218,138	-	53	- 1	-	-	
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	-	
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	-	
2013-14	4,499,881	5,860	4,494,021	2,498,440	37,427	125,741	312,500	1,514,356	89	5,447	22	-	
2014-15	4,849,342	213,416	4,635,926	2,388,020	-	-	272,244	1,971,588	367	3,691	15	-	

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 January 1, 1994 and was intended to expire July 1, 1998. 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 July 1, 1998, the sunset was extended to July 1, 2001; effective July 13, 2000, 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) specifies 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) specify similar treatment 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) specifies 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).

†SL 2013-360, s. 14.17(a), effective <u>August 1, 2013</u>, adjusts the allocation percentages of White Goods Disposal Tax net tax proceeds such that a 28% portion is to remain in the General Fund (the 8% allocation to the Solid Waste Management Trust Fund and 20% allocation to the White Goods Management Account are abolished; the remaining 72% portion continues to be shared with county governments on a per capita basis).

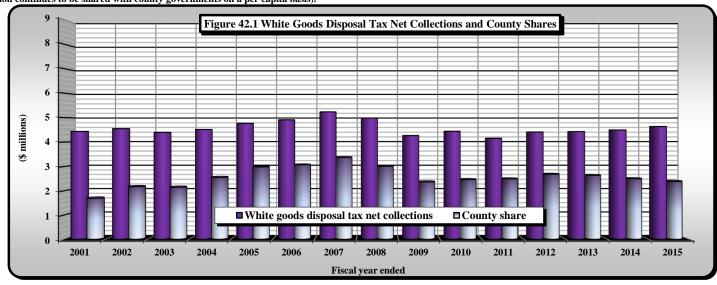


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS

235,437

	[§ 105	ARTICLE	E 5D.]
			Net
	Gross		collections
	tax		before
Fiscal	collections	Refunds	transfers
year	[\$]	[\$]	[\$]
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
2013-14.	296,001	-	296,001

235,437

2014-15

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.

*,**Applicable rates prior to October 1, 2001.

SL 09-483 extends 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.]

[Repealed by SL 2013-316, s. 4.1(d), effective <u>July 1, 2014</u>, and applicable to gross receipts billed on or after that date; concurrently, gross receipts are subject to the combined general rate under Article 5, § 105-164.4(a)(9).]

					Distribution	ns and Trai			i		
						OSBM	Collec-	Collection		Year-ov	ver-year
			Net			Civil Pen-	tion	fees on	Collections	% cha	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
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	-	-	-	-	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%
2013-14.	55,703,643	1,531	55,702,112	25,311,963	-	-	-	-	30,390,149	6.7%	-0.1%
2014-15.	6,116,901	6,116,901	0	-	-	-	-	-	0	-89.0%	-100.0%

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.

<u>Piped natural gas excise tax rates and bases</u>: 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 manufac
First 200	\$.047	effective for trans
201 to 15,000	.035	2001-02
15,001 to 60,000	.024	The State retained
60,001 to 500,000	.015	to the revenue sho
Over 500,000	.003	

[Sales to manufacturers/farmers for qualifying purposes are exempt effective for transactions on/after <u>July 1, 2010.</u>]

The State retained \$16,163,604 of allocable municipal share funds due to the revenue shortfall.

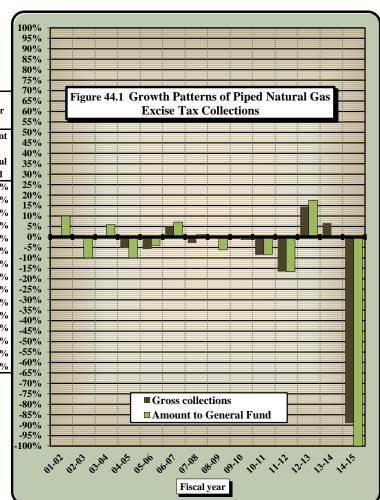


TABLE 45. CERTAIN MACHINERY and EQUIPMENT TAX COLLECTIONS
[8 105 ARTICLE 5E.]

				[§ 103 A.	KTICLE 31	·				
					Trans	sfers				
				Collec-	OSBM	Collec-	TIMS and		Year-over-	year
			Net	tion fees	Civil Pen-	tion cost	PDP compo-	Collec-	% chang	e
	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%
2013-14	37,352,859	1,664,026	35,688,833	5,254	160,605	645	-	35,522,329	0.2%	-3.6%
2014-15	41,609,565	253,891	41,355,674	5,818	233,701	962	-	41,115,193	11.4%	15.7%

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; effective October 1, 2014, the exemption in § 105-164.13(62) does not apply to an item used to maintain or repair tangible personal property pursuant to a service contract exempt from tax under § 105-164.4I(b)(4).]

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 company primarily engaged at the establishment in research and development activities 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, a company primarily engaged at the establishment in software publishing activities included in the industry group (NAICS code-5112) was 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.]

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 <u>July 1, 2008</u>, Article 5F was expanded to impose the tax on qualifying purchases of a company primarily engaged at the establishment in industrial machinery refurbishing activities included in industry group (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.

Effective <u>July 1, 2013</u>, Article 5F was expanded to impose the tax on a company located at a ports facility for waterborne commerce that purchases specialized equipment to be used at the facility to unload or process bulk cargo to make it suitable for delivery to and use by manufacturing facilities; provisions are effective for transactions occurring on or after <u>July 1, 2013</u>.

Effective <u>July 1, 2013</u>, Article 5F was expanded to impose the tax on purchases of mill machinery, distribution machinery, or parts or accessories for mill machinery or distribution machinery for storage, use, or consumption in North Carolina by a qualifying large manufacturing and distribution facility that is used primarily for manufacturing or assembling products and distributing finished products (special investment and employment level requirements apply); provisions are effective for transactions occurring on or after July 1, 2013.

TABLE 46. SOLID WASTE DISPOSAL TAX COLLECTIONS [8 105 ARTICLE 5G]

	[§ 105 ARTICLE 50.]													
							Dis	stributions :	and Transfer	rs				
				Local share	s: 37.5%*	Inactive	Solid		Admin-		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	General	of	tion	tax	Forfeiture	fines/	SL 2009-451,
Fiscal	collections	Refunds	transfers	18.75%	18.75%	Fund	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	-
2013-14	17,242,381	5,407	17,236,973	3,225,101	3,225,101	8,600,269	-	2,145,380	245	-	197	40,519	163	-
2014-15	18,527,842	22,578	18,505,264	3,462,160	3,462,160	9,232,427	-	2,308,107	6,163	-	-	34,107	140	-

Detail may not add to totals due to rounding.

Tax rate and base:

Effective July 1, 2008, 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.

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% [Effective July 1, 2013, SL 2013-360, s. 14.18.(a) repeals § 130A-309.12 and amends § 105-187.63(3)

to provide for 12.5% of the net tax proceeds to remain in the General Fund instead of being credited to the Solid Waste Management Trust Fund.] Net tax collections 2014-15 2013-14 County share: 18.75% 2012-13 Figure 46.1 Solid Waste Disposal Tax: Collections, Distributions, and Transfers City share: 18.75% 2011-12 Inactive Hazardous 2010-11 **Sites Cleanup Fund:** 50% 2009-10 Solid Waste Management Trust Fund/General Fund: 2008-09 12.75% 10 18 20 12 14 16 (\$ millions)

TABLE 46A. 911 SERVICE CHARGE FOR PREPAID WIRELESS TELECOMMUNICATIONS SERVICE [§ 105 ARTICLE 5H.]

SL 2011-122, s. 9, imposes a service charge on each retail transaction of prepaid wireless telecommunications service occurring in this State effective for transactions on or after July 1, 2013; the 911 service charge (60¢ per transaction) for prepaid wireless telecommunications service is in addition to the sales tax imposed on the sale or recharge of prepaid telephone calling service under § 105-164.4(a)(4d). § 105-187.70 mandates the Department of Revenue to comply with the provisions of § 62A Article 3 to receive and transfer the 911 service charge collections to the 911 Fund. The 911 service charge rate is established by the 911 Board and is set at the same rate as the monthly service charge for nonprepaid service.

			Trans	sfers	
Fiscal	Gross		§ 62A-	Net	
year	revenue†	Refunds	911 Fund	DOR cost	revenue
2013-14	\$5,445,298	-	3,928,057	72,715	\$1,444,526
2014-15	\$9,891,603	3,034	8,825,948	306,525	\$756,097

†Sellers of prepaid wireless telecommunications service may retain an administrative allowance of 5% of the service charges collected from consumers and remitted to the NCDOR (sellers are allowed to retain *all* of the service charges collected in the first three calendar months).

TABLE 47. GIFT TAX COLLECTIONS

[§ 105 ARTICLE 6.]

	[§ 105 ARTICLE 0.]											
				Collection	OSBM	Collection						
	Gift		Net	fees	Civil	cost	Collections	Yea	ır-over-yea	ar % change		
	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	
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%	
2013-14	648,264	6,794	641,470	-	116,112	466	524,891	-24.60%	-70.44%	-23.34%	-35.83%	
2014-15	225,734	6,257	219,477	1,864	5,800	24	211,789	-65.18%	-7.90%	-65.79%	-59.65%	

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 donee to the donor:

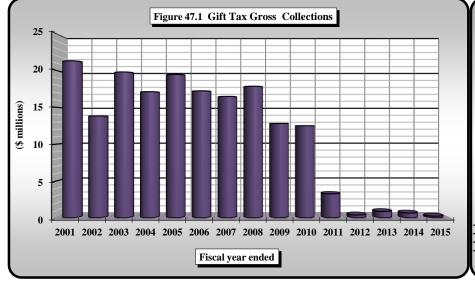
Class A includes any lineal ancestor or descendant

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.

SL 2008-107, s. 28.18(a) repeals the gift tax effective for gifts made on or after <u>January 1, 2009</u>. Collection levels for fiscal years 2009-10 through 2014-15 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the respective fiscal years.



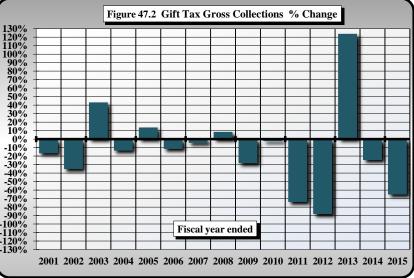
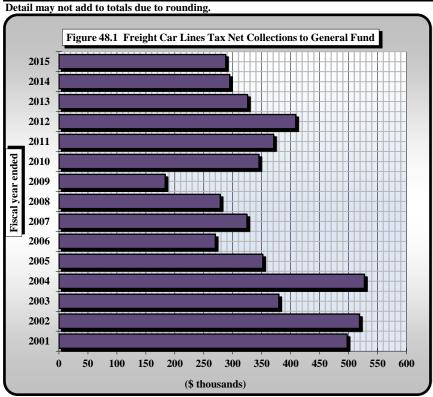


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS
[8 105 ARTICLE 8A]

[§ 105 ARTICLE 8A.]												
			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					
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%					
2013-14	296,230	-	2	1,424	6	294,799	-9.51%					
2014-15	288,056	-	-	162	1	287,893	-2.34%					

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.



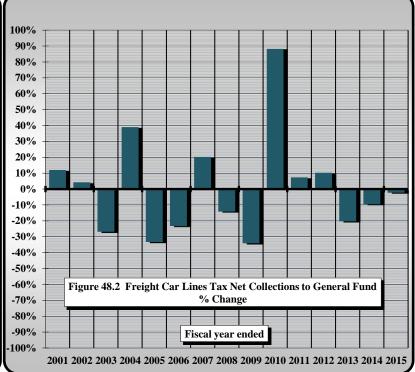


TABLE 49. INSURANCE PREMIUM TAX COLLECTIONS [§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

			Net		Allocations	and Transfer	rs:						
			collections:										
			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	Insurance		Insurance	Revenue	Amount to
Fiscal	collections	Refunds	Fee	Allocation	Fund†	feiture Fund	cost	Fund	gross		net	Fund	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	Refunds	collections	Allocation	Fund
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%
2013-14	543,503,003	34,000,086	509,502,916	54,788,707	13,789,181	2,903	12	440,922,114	-6.64%	532.31%	-11.67%	-0.84%	-15.45%
2014-15	577,409,045	13,652,813	563,756,232	53,070,998	-	8,903	37	510,676,294	6.24%	-59.84%	10.65%	-3.14%	15.82%

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) provides 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.) § 58-50-225 is repealed effective January 1, 2017; insurance operations of the Pool were scheduled to sunset on January 1, 2014.

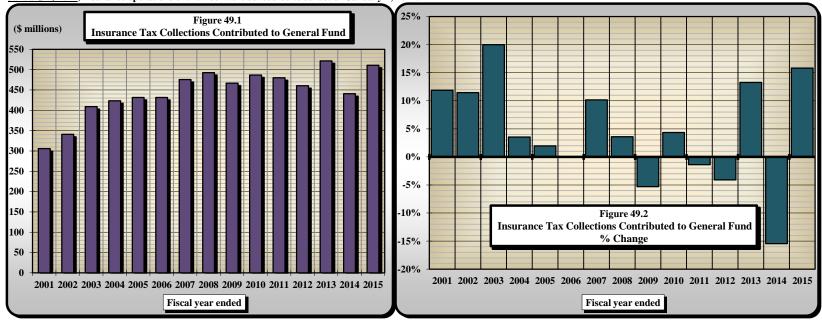


TABLE 50. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE [§ 105 ARTICLE 8B.]

						[8 103	AKTICLE ob.j							
						Insurance T	Гах Туре & Reg	ulatory Charge						
						Ty	pe of Insurance	Company						
	Li	ife	Fire & C	Casualty		Addition	nal Tax†		Health Ma	intenance	Hospital &	Dental	Title	
						Volunteer	Department	Workers'						
	Gross		Gross		General	Fire	of Insurance	Compensation	Gross		Gross		Gross	
	Premium	Regulatory	Premium	Regulatory	Fund	Department	Proceeds	Fund	Premium	Regulatory	Premium	Regulatory	Premium	Regulatory
Fiscal	Tax	Charge	Tax	Charge	Proceeds	Fund	[§ 58-84-25]	[§ 58-87-10(f)]	Tax	Charge	Tax	Charge	Tax	Charge
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	147,876,629	9,428,955	227,201,778	15,895,393	12,494,890	8,329,927	6,941,606	-	5,306,356	341,548	60,283,822	3,917,345	1,648,797	89,362
2011-12	154,898,738	9,401,921	232,621,027	15,886,928	12,875,157	8,583,438	7,152,865	-	7,169,674	434,872	22,493,287	4,093,709	1,856,800	110,210
2012-13	149,871,827	9,535,934	241,596,551	16,615,975	13,442,144	8,961,429	7,467,858	-	8,942,261	536,518	67,327,057	4,101,641	2,928,917	162,989
2013-14	141,007,992	9,343,386	250,764,501	18,009,412	11,669,480	8,335,343	6,668,274	6,668,274	8,106,059	486,333	(2,846,895)	4,552,025	3,141,939	280,179
2014-15	133,486,907	9,127,656	252,091,876	17,577,999	13,048,028	6,511,402	6,519,810	6,519,810	13,885,285	837,930	53,970,531	6,140,310	1,531,504	20,441

			Insurar	ісе Тах Туре	& Regulator	y Charge						Dispo	sition of Proce	eds	
		T	ype of Insura	ance Compar	ny			Gross	Tota	al		NC		Amount	
	Self-I	nsured	Risk Purcha	sing Group	Captive†††	Oth	ier	Premiums Tax	Net Col	lections	Special	Health	Amount	to OSBM	Fines/
	Gross		Gross		Gross	Gross		Collections	Gross		Revenue	Insurance	to	Civil Penalty	forfeitures
	Premium	Regulatory	Premium	Regulatory	Premium	Premium	Regulatory	from Dept.	Premium	Regulatory	Fund	Risk Pool	General	& Forfeiture	collection
Fiscal	Tax	Charge	Tax	Charge	Tax	Tax	Charge	of Insurance	Tax	Charge	Allocation	Fund††	Fund	Fund	cost
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	-	-	(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
2013-14	6,083,099	460,098	-	-	-	1,148	-	36,772,269	476,371,483	33,131,433	54,788,707	13,789,181	440,922,114	2,903	12
2014-15	6,692,174	394,841	-	-	555,244	-	-	34,844,484	529,657,055	34,099,177	53,070,998	-	510,676,294	8,903	37

Detail may not add to totals due to rounding.

Gross premium tax amounts include any applicable penalties.

††SL 2007-532, s. 4(c) provides 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.) § 58-50-225 is repealed effective January 1, 2017; insurance operations of the Pool were scheduled to sunset on January 1, 2014.

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% (25% eff July 1, 2013; 20% eff July 1, 2014)
[Replaced Additional Statewide/Local Fire &		. ,	for property coverage. Tax imposed on:	to Volunteer Fire Department Fund
Lightning rates of 1.33% and 0.5%]			(1) 10% of gross premiums from insurance contracts	[established in Article 87 of Chapter 58]
Lightning rates of 1.55 /6 and 0.5 /6]			1 · · · · · · · · · · · · · · · · · · ·	
			for automobile physical damage coverage and	(2) 25% (20% eff July 1, 2013)
			(2) 100% of gross premiums from all other contracts	to NC Department of Insurance for
			for property coverage.	disbursement pursuant to § 58-84-25
				(3) Up to 20% (eff July 1, 2013) to
				Workers' Compensation Fund § 58-87-10(f)
				(4) 45% (residual eff July 1, 2013)
				to General Fund
A Additional Contaction of Links and	1 220/	D.f I. 2000	A 1:- 3 4	(1) 25% to Volunteer Fire Department Fund
†Additional Statewide Fire & Lightning rate	1.33%	Before January 1, 2008	Applied to gross premiums on insurance contracts	•
(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		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%		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		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
Workers Compensation	2.5 /0	Onvaries samuary 1, 1900	liabilities under the Workers' Compensation Act	General Fund
†††Captive insurance companies	Graduated	rate applies based on the ty	ype and amount of insurance premium collected; total tax liability	General Fund
[eff October 14, 2013]			depending upon the type of captive insurance company, from a	
[cii October 14, 2013]			num of \$200,000; insurance regulatory charge does not apply	
Insurance Regulatory Charge	6.5%		Rate established annually by the General Assembly	NC Department of Insurance to defray
insurance Regulatory Charge			· · ·	
	6.0%	Calendar yrs 2010-2014	Applies to gross premiums tax liability	cost of the operations for upcoming fiscal
	5.5%	Calendar yrs 2005-2009		year [initially enacted in 1991]
	5.0%	Calendar yrs 2003-2004		
	6.5%	Calendar yrs 2001-2002		
	7.0%	Calendar yrs 1999-2000		

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

[Reflects the State's allocation of net proceeds]

	LIXCIN	ces the st	ate s anocat			
				Alloc	ation of Pro	ceeds
					Parks	
			Net	Natural	&	Amount
	Gross		collections	Heritage	Recreation	to
	tax		before	Trust	Trust	General
Fiscal	collections	Refunds	transfers	Fund	Fund	Fund
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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			31,732,562	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	-
2013-14	45,381,922	48,313	45,333,609			45,333,609
2014-15	55,523,630	2,526	55,521,104		-	55,521,104
Dotail me	v not odd te	totale du	e to roundir	· · · · · · · · · · · · · · · · · · ·	•	

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person (certain exceptions apply). 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. If the instrument transfers a parcel of real estate lying in two or more counties, the tax must be paid to the register of deeds of the county in which the greater part of the real estate with respect to value is located. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveved an interest in real property.

The finance officer of each county is statutorily required to credit one-half of the tax proceeds to the county's general fund and to remit the remaining one-half of the proceeds (less taxes refunded and the county's allowance for administrative costs) to the NCDOR (a county may retain two percent (2%) of the State allocated proceeds as compensation to defray the county's administrative costs). Prior to July 1, 2013, the State is statutorily required to deposit 75% of the proceeds to the Parks and Recreation Trust Fund and 25% to the Natural Heritage Trust Fund. Effective July 1, 2013, SL 2013-360, s. 14.4(a) amends § 105-228.30(b) to provide that proceeds remitted to the NCDOR be credited to the General Fund. Refer to Table 77 for information pertaining to tax proceeds (prior to adjustment for State allocation and county allowance for administrative costs) attributed by county by fiscal year.

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.]

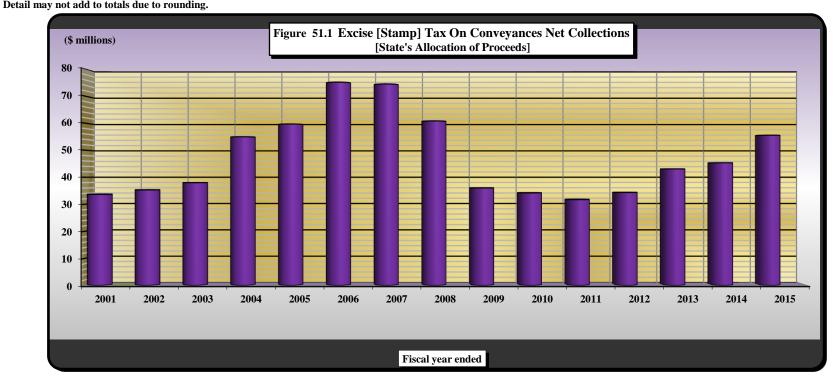


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

-	l						ise Tax Rate				ECTIONS BY STATE		Popula-	Motor fuel ex	cico tov colle	octions
		[Ra	tes ner galla	n as of			axes exclude		OI TAXALIUII			Point of	tion		vear 2014	ections
		Gasoline	ites per gune)II US 01		iesel Fuel	unes enclude		Sasohol		Notes	taxation	as	Histai	Per car	nita
	Excise	Add'l	Total	Rank	Excise	Add'l	Total	Excise	Add'l	Total	on	[Gasoline;	of			
	tax	tax	tax		tax	tax	tax	tax	tax	tax	additional	Diesel]:	7/1/2014	Amount	Amount	
State	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	taxes and fees	[see legend]	[1,000s]	[\$1,000]	[\$]	Rank
Alabama	0.1600	0.0200	0.1800	41	0.1900	-	0.1900	0.1600	0.0200	0.1800	inspection fee;	D	4,846	534,396	110.27	37
	ł										local option taxes: 1-3¢					<u> </u>
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		<u>D</u>	737	42,467	57.62	
Arizona	0.1800	0.0100	0.1900	37	0.1800	0.0100	0.1900	0.1800	0.0100	0.1900	†carrier surcharge: 8¢;	ER-Rack	6,729	779,970	115.92	34
A1	0.2150	0.0030	0.2180	30	†0.2600	0.0100	†0.2700	0.2150	0.0030	0.2100	LUST tax applicable	FRB-Rack	2.067	454,909	152.22	17
Arkansas California	0.2150	0.0030	0.4650	30	0.2250 0.1000	0.0030 0.2800	0.2280 0.3800	0.2150	0.0030		environmental fee includes prepaid sales tax:	ER-Rack	2,967 38,792	6,063,356	153.33 156.30	
Camorina	0.3930	0.0700	0.4030	1	0.1000	0.2000	0.3600	0.3930	0.0700	0.4030	2.25% (G), 9% (D)	EK-Kack	36,192	0,003,330	150.50	10
Colorado	0.2200	-	0.2200	28	0.2050	-	0.2050	0.2000	-	0.2000	2.20 /0 (3), / /0 (2)	D	5,356	647,104	120.83	32
Connecticut	0.2500	-	0.2500	20	0.5490	-	0.5490	0.2500	-	0.2500	plus 8.1% petroleum tax	D	3,595	503,252	140.00	
Delaware	0.2300	-	0.2300	26	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% GRT	D	936	113,326	121.08	
Florida	0.0400	0.1310	0.1710	44	0.0400	0.2730	0.3130	0.0400	0.1310	0.1710	sales tax applicable;	ER-Rack	19,906	2,422,718	121.71	30
											local taxes for gasoline and					į
											gasohol: 10.8-19.1¢;					İ
				:							plus a 2.071¢ per gallon					İ
											pollution tax					<u> </u>
Georgia	0.0750	0.1180	0.1930	36	0.0750	0.1380	0.2130	0.0750	0.1180		sales tax applicable	D	10,097	1,006,494	99.68	
Hawaii	0.1700	-	0.1700	45	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	D	1,420	93,598	65.90	48
Idaho	0.2500	0.0100	0.2600	18	0.2500	0.0100	0.2600	0.2500	0.0100	0.2600	Clean water tax:	FRB-Rack	1,635	248,454	151.98	19
											tax rate is reduced by the					İ
											percentage of ethanol used					ĺ
											in blending (reported rate					1
											assumes the maximum					İ
TII	0.1000	0.0110	0.2010	22	0.2170	0.0110	0.2260	0.1000	0.0110	0.2010	10% ethanol)		12.002	1 202 0 4	100.45	- 12
Illinois	0.1900	0.0110	0.2010	33	0.2150	0.0110	0.2260	0.1900	0.0110		sales tax, environmental &	D	12,882	1,293,967	100.45	42
											LUST fees applicable; carrier surcharge:					ĺ
											21¢ (G), 19.5¢ (D)					1
											local option taxes: 5¢ in					İ
											Chicago and 6¢ in Cook					į
											County (gasoline only)					ł
Indiana	0.1800	-	0.1800	41	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable;	FRB-Rack (G)	6,598	814,549	123.46	28
											carrier surcharge: 11¢	ER-Rack (D)	ĺ			İ
Iowa	0.2100	0.0100	0.2200	28	0.2250	0.0100	0.2350	0.1900	0.0100		environmental fee	ER-Rack	3,109	452,596	145.55	
Kansas	0.2400	0.0103	0.2503	19	0.2600	0.0103	0.2703	0.2400	0.0103		environmental & inspection fees	D	2,903	441,843	152.23	18
Kentucky	0.2940	0.0140	0.3080	9	0.2640	0.0140	0.2780	0.2940	0.0140	0.3080	environmental fee;	D	4,413	886,161	200.82	3
											carrier surcharge:					ĺ
											2% (G), 4.7% (D);					İ
											tax rate is based on the					İ
											average wholesale price					İ
											and is adjusted quarterly-					į
Louisiana	0.20000	0.00125	0.20125	32	0.20000	0.00125	0.20125	0.20000	0.00125	0.20125	actual rate: 9% inspection fee	PH-Rack	4,649	588,860	126.66	26
Maine	0.3000	0.00123	0.20125	10		0.00123	0.20125	0.3000	0.00123		portion of the rate adjustable	D D	1,330		181.09	
1111111	0.5000	_	0.5000	10	0.0120	-	0.0120	0.000	_		based on maintenance costs,	,	1,000	240,701	101.07	"
											sales volume, cost of fuel to					į
											state government, or inflation					į
	•	•	•		•		. '	-	-	•		•	_		•	•

TABLE 52. -Continued

					Mo	tor Fuel Fy	cise Tax Rate	ABLE 52.					Popula-	Motor fuel ex	cico tay calle	octions
•		[Ra	tes per gall	on as of			axes exclude		or razation			Point of	tion		vear 2014	,ctions
		Gasoline	Fee Beer			iesel Fuel			asohol		Notes	taxation	as	332,000	Per car	oita
•	Excise	Add'l	Total	Rank	Excise	Add'l	Total	Excise	Add'l	Total	on	[Gasoline;	of		Ì	
	tax	tax	tax		tax	tax	tax	tax	tax	tax	additional	Diesel]:	7/1/2014	Amount	Amount	1
State	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	taxes and fees	[see legend]	[1,000s]	[\$1,000]	[\$]	Rank
Maryland	0.2700	-	0.2700	15	0.2775	-	0.2775	0.2700	-	0.2700		D	5,975	812,739	136.02	
Massachusetts	0.2400	-			0.2400	-		0.2400	-	0.2400		D	6,755		108.39	
Michigan	0.1900	-	0.1900	37	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	PH-Rack	9,916		97.23	
Minnesota	0.2850	0.0010	0.2860	12	0.2850	0.0010	0.2860	0.2850	0.0010	0.2860	inspection fee;	FRB-Rack	5,457	884,162	162.02	13
	į			i				i			portion of the rate					i
											is adjustable based on					į
	1			!				ļ			maintenance costs, sales volume, cost of fuel to state					i
	į			!				į			government, or inflation					l
Mississippi	0.1800	0.0040	0.1840	40	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	IMP-FR (G)	2,993	409,836	136.91	22
Mississippi	0.1000	0.0040	0.1040	1 40	0.1000	0.0040	0.1040	0.1000	0.0040	0.1040	Chyn omnentar rec	D (D)	2,773	402,030	130.71	
Missouri	0.1700	0.0030	0.1730	43	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection fee	PH-Rack	6,064	696,458	114.85	35
Montana	0.2700	-	0.2700	15	0.2775	-	0.2775	0.2700	-	0.2700		D	1,023	196,965	192.49	5
Nebraska	0.2640	0.0090	0.2730	14	0.2640	0.0030	0.2670	0.2640	0.0090	0.2730	petroleum fee;	D	1,883	335,153	177.99	5 7
	į			i				i			portion of the rate adjustable					i
	į			<u> </u>							based on maintenance costs,					į
	Ī			•							sales volume, cost of fuel to					į
	i							i			state government, or inflation					<u> </u>
Nevada	0.23000	0.00805	0.23805	25	0.27000	0.00750	0.27750	0.23000	0.00805	0.23805	inspection & cleanup fee; local option taxes: 4-9¢	D	2,838	296,649	104.52	41
New Hampshire	0.18000	0.01625	0.19625	35	0.18000	0.01625	0.19625	0.18000	0.01625	0.19625	oil discharge cleanup fee	D	1,328	146,101	110.02	38
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	8,939	539,155	60.32	49
New Mexico	0.17000	0.01875	0.18875	39	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,086	234,881	112.62	36
New York	0.0800	0.1840	0.2640	17	0.0800	0.1665	0.2465	0.0800	0.1840	0.2640	sales tax applicable;	IMP-FR (G)	19,749	1,630,358	82.55	47
											petroleum tax	EDMF (D)				<u>i</u>
North	0.3750	0.0025	0.3775	3	0.3750	0.0025	0.3775	0.3750	0.0025	0.3775	inspection fee: 0.25¢;	ER-Rack	9,940	1,915,670	192.72	4
Carolina	1			!				ļ			tax rate is based on the					i
	į			!				į			average wholesale price and					į
	į			<u> </u>							is adjusted semiannually-					į
	į										actual rate: 17.5¢ + 7%					i
North Dakota	0.2300		0.2300	26	0.2300		0.2300	0.2300		0.2300	of average wholesale price	D	740	228,022	308.12	1
Ohio	0.2800		0.2800	13	0.2800		0.2800	0.2800		0.2800		D	11,597	1,839,594	158.63	
Oklahoma	0.1600	0.0100	0.1700	45	0.1300	0.0100	0.1400	0.1600	0.0100		environmental fee	ER-Rack	3,880	_ / /	116.20	
Oregon	0.3000	-	0.3000	10	0.3000	-	0.3000	0.3000	-		local option taxes: 1-3¢	D (G)	3,971		129.01	
g					******							R (D)	-,	,		į
Pennsylvania	0.4070	-	0.4070	2	0.5100	-	0.5100	0.4070	-	0.4070	oil franchise tax only	D	12,794	2,231,348	174.41	8
Rhode Island	0.3200	0.0100	0.3300	6	0.3200	0.0100	0.3300	0.3200	0.0100		LUST tax	D	1,055	95,915	90.92	45
South Carolina	0.1600	0.0075	0.1675	47	0.1600	0.0075	0.1675	0.1600	0.0075	0.1675	inspection fee & LUST tax	ER-Rack	4,829	529,655	109.68	39

TABLE 52. -Continued

					Mo	tor Fuel Exc	ise Tax Rate		of Taxation				Popula-	Motor fuel ex	cise tax colle	ections
		[Ra	tes per gall	on as of	1/1/2014; lo	ocal option t	axes exclude	d]				Point of	tion	fiscal	year 2014	
		Gasoline			D	iesel Fuel		G	asohol		Notes	taxation	as		Per cap	ita
	Excise	Add'l	Total	Rank	Excise	Add'l	Total	Excise	Add'l	Total	on	[Gasoline;	of			
	tax	tax	tax		tax	tax	tax	tax	tax	tax	additional	Diesel]:	7/1/2014	Amount	Amount	
State	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	taxes and fees	[see legend]	[1,000s]	[\$1,000]	[\$]	Rank
South Dakota	0.2200	0.0200	0.2400	23	0.2200	0.0200	0.2400	0.2200	0.0200	0.2400	inspection fee;	PH-Rack	853	138,087	161.83	14
	Ī			Î							local option tax: 1¢				į	
Tennessee	0.2000	0.0140	0.2140	31	0.1700	0.0140	0.1840	0 0.2000 0.0140 0.2140			local option tax: 1¢;	IMP-FR (G)	6,548	845,395	129.11	24
				!							petroleum tax; environ-	PH-Rack (D)			į	
	mental fee										mental fee				į	
Texas	0.2000	- 1	0.2000 0.2000 0.2000									PH-Rack	26,979	3,325,916	123.28	29
Utah	0.2450	-	0.2450	21	0.2450	-	0.2450	0.2450	-	0.2450		D (G)	2,944	372,935	126.65	27
	i			1								PH-Rack (D)			i	
Vermont	0.1820	0.1377	0.3197	8	0.2700	0.0400	0.3100	0.1820	0.1377	0.3197	cleanup fee;	D	627	103,551	165.21	11
				!							transport fee					
Virginia	0.1110	-	0.1110	49	0.2020	-	0.2020	0.1110	-		local option tax: 2%; large	ER-Rack	8,328	694,833	83.43	46
				į l							trucks pay an additional				į	
				<u> </u>							12.6¢ (G), 3.5¢ (D); actual				į	
				<u> </u>							rates: 3% (G), 6% (D)					
Washington	0.3750	-	0.3750	-	0.3750	-	0.3750	0.3750	-		0.5% privilege tax	PH-Rack	7,063	1,156,242	163.70	
West Virginia	0.2050	0.1520	0.3570		0.2050	0.1520	0.3570	0.2050	0.1520		sales tax applicable	FRB-Rack	1,849	441,096	238.59	
Wisconsin	0.3090	0.0200	0.3290	_	0.3090	0.0200	0.3290	0.3090	0.0200		petroleum inspection fee	PH-Rack	5,759	1,000,595	173.73	9
Wyoming	0.2300	0.0100	0.2400	22	0.2300	0.0100	0.2400	0.2300	0.0100	0.2400	license tax	FRB-Rack	584	100,889	172.67	10
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	318,248	41,490,596	130.37 ^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					
		į		į į							in blending (reported rate					
				i i							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, 2014 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

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-EST2015-01-* Annual Estimates of the Resident Population for the States: July 1, 2014, December 22, 2015 release. U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 16, 2015 release, September 23, 2016 update. Federation of Tax Administrators; Tax Foundation; Commerce Clearing House

^a Weighted average

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

	I				Moto	r Fuels Tax Gi		103 30 BC.	IIII ILIK V	•.]			I					
				Motor	r Fuels	Special		Highway	Fuels									
	Fees and	d Civil Pena	lties	(Gase		(Diesel & Al		Use T		Com	bined Fuel Tv	nes						
		tor Fuels	Regis-	Gallons	onne)	Gallons	ternative)	Gallons	ua	Gallons	binea ruer ry	pcs	Collec-			TIMS,	[See no	tes for
	and		tration	on		on		on		on		Tax	tion			PDP	rate expla	
		ion Fees††	Fees/	which		which		which		which		collections	fees on		Toal	component	July	mationsj
	General	Highway	Civil	tax		tax		tax		tax		per	over-		net	costs	through	January
	Fund	Fund	Pen-	was	Amount	was	Amount	was	Amount	was	Amount	1¢	due tax			SL 2009-451		through
Fiscal		allocation	alties	collected	collected	collected	collected	collected	collected	collected	collected	of tax	debts	Refunds	[all sources]	s. 6.20(a)	ber†	June†
	[\$]	[\$]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[\$]	[\$]	[\$]	[\$]	s. 0.20(a) [\$]	[¢]	[¢]
year 2000-01.			L - 3	4,142,596,132						5,224,127,599					1,196,757,202		23.1	
2001-01.		, ,		4,142,390,132 4,221,639,650	/ /	′ ′	<i>′</i> ′	, ,		5,273,920,409		i ′ ′			1,223,472,147		24.1	
2001-02.		· · ·		4,221,039,030 4,237,851,618	/ / /	, ,				5,337,155,702				, ,	1,171,305,137		22.1	
				4,408,187,172						5,509,190,021				· · ·	1,287,673,799		24.2	
2003-04.							<i>′</i> ′	, ,	· / /	5,579,171,184	· · · ·			· · ·	1,354,648,996		24.2	
						, , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , ,			5,522,588,343		i ' '		, ,	1,510,199,146		27.1	
2005-00.		, ,				<i>' ' '</i>	<i>' '</i>	, ,		<i>' ' '</i>				· · ·	1,625,027,632		29.9	
2005-07.		, ,				1 1 1	/ /	, ,		5,601,547,064			,	. ,, .	,,- ,		29.9 29.7	
2007-08.		, ,		4,418,155,685		, ,	/ /	, ,	· / /	5,555,162,752	, , ,	i / /		· · ·	1,597,645,077		29.7	
				4,329,784,969			, , , , , , , , , , , , , , , , , , ,			5,331,663,439		i ' '			1,530,751,765			
				4,406,853,029						5,376,780,259				, ,	1,567,059,387		29.9	
				4,413,267,969			/ /			5,367,259,903				, ,	1,678,555,563			
				4,316,338,923		890,945,682	, , ,			5,285,398,689		i ' '		· · ·	1,877,438,735			
		, ,		4,255,623,437		874,560,475	<i>' '</i>	, ,	<i>'</i> '	5,218,373,408		· / /		· · ·	1,908,712,225			
		, ,		4,278,516,104		, ,	/ /	, ,	, ,	5,259,128,102	, , ,			,	1,931,185,205		37.6, 37.5	
2014-15.	1,2/8,485	14,301,157	5/6,340	4,397,794,808	1,015,631,001	951,019,864	349,664,874	76,636,964	28,891,485	5,425,451,636	1,994,187,360	54,254,516	74,965	70,231,375	1,940,037,002	-		37.5, 36.0

Motor fuels, special fuels, and highway fuels use tax collection amounts include tax, penalty, and interest; 1/4¢ motor fuels and oil inspection fee allocation amounts exclude any collections generated from penalties. Gallon amounts are computations based on the reported tax liability and applicable tax rate in effect for the associated transaction period.

†Prior to enactment of SL 2015-2 (SB20), the motor fuel excise tax rate is computed using a flat rate of 17.5¢ per gallon plus a variable wholesale component (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. Rates were 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 primarily reflect July-December 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 multiple tax rates.

SL 2015-2, s.2.2.(a) sets the motor fuel excise tax rate at 36¢ per gallon effective for the period April 1, 2015, through December 31, 2015, and rewrites § 105-449.80 establishing the following tax rate schedule and calculation for determining the tax rate for calendar year periods beginning on or after January 1, 2017:

Period Rate per gallon †††The percentage is 100% plus or minus the sum of the following:

January 1, 2016-June 30, 2016 35¢ (1) % change in population for the applicable calendar year as estimated under § 143C-2-2, multiplied by 75%

July 1, 2016-December 31, 2016

calendar year beginning on January 1, 2017

34¢

(2) annual % change in the CPI-U [US city average for energy index] released in October prior to the applicable calendar year by the BLS of the USDL, multiplied by 25%

calendar years beginning on/after January 1, 2018 amount for the preceding calendar year, multiplied by a percentage † † †

Exceptional legislative rate provisions:

Fiscal year 2006-07

SL 2006-66, s. 24.3(a) amends § 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at 12.4¢ per gallon effective for the period July 1, 2006 through June 30, 2007.

Fiscal years 2007-08 and 2008-09

SL 2007-323, s. 31.15(a) amends § 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at 12.4¢ per gallon effective for the period July 1, 2007 through June 30, 2009.

Fiscal years 2009-10 through 2010-11

SL 2009-108, s. 1 amends 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.

Fiscal year 2012-13

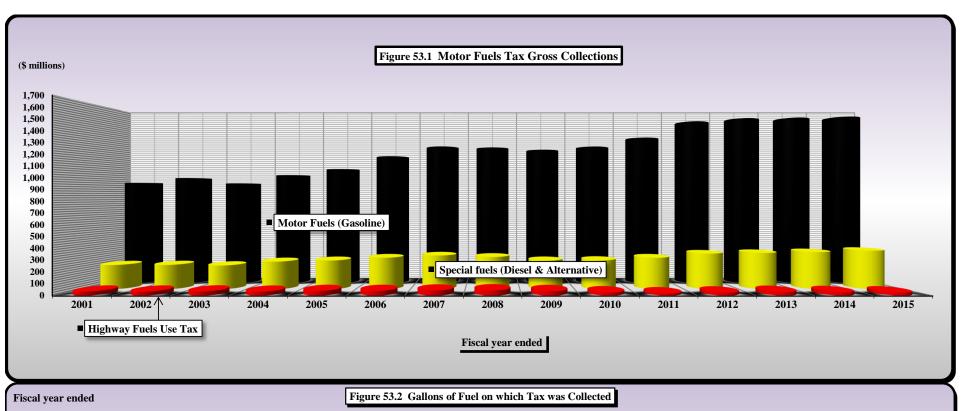
SL 2012-142, s. 24.11 amends § 105-449.80(a) to cap the motor fuels excise tax at 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period July 1, 2012 through June 30, 2013.

Fiscal year 2013-14 through 2014-15

SL 2013-316, s. 8(a) amends § 105-449.80(a) to reinstate a cap of 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period October 1, 2013 through June 30, 2015; since the cap became effective midway through the initial semiannual rate period for fiscal year 2013-14, the chart provides two separate rates: the tax rate in effect for the transaction period July 1, 2013 through September 30, 2013 (37.6¢) and the tax rate in effect for the transaction period beginning October 1, 2013 (37.5¢).

††In addition to the per gallon motor fuels excise tax (road tax), a 0.25¢ per gallon inspection tax applies to every gallon of motor fuel.

*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.



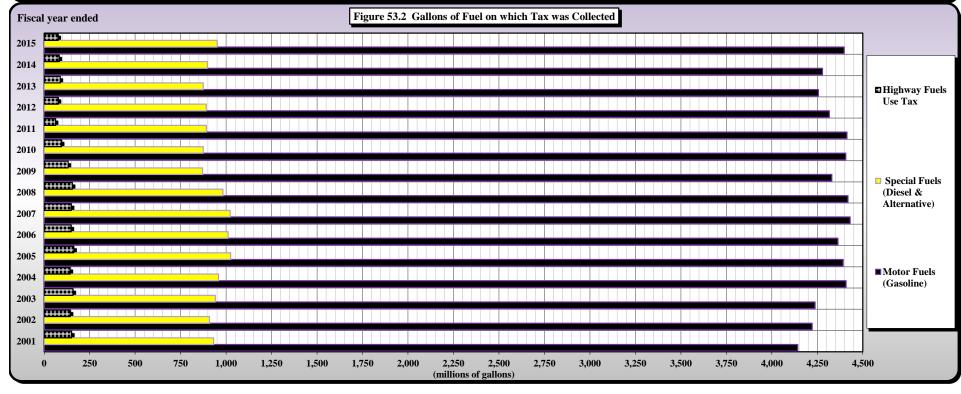


TABLE 54. GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

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

						Non-taxal	ole gallons						Taxable	Total gallon	s sold
									Aviation 1	Fuels:		Total	gallons:	[Taxable	
	U.S.	State	Combined	School	County/	Charter	Community			Aviation		All	Motor Fuels	and	
Fiscal	Government	Agencies	U.S./State	Boards	Municipal	Schools	Colleges	Jet Fuel	Gasoline	Total	%	Sources	Special Fuels	Non-taxable]	%
year	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	Change	[#]	[#]	[#]	Change
2000-01	15,598,700	19,974,493	35,573,193	19,731,168	-	-	-	na	na	170,065,535	-47.57%	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	- 1	46,643	-	"	"	183,248,689	7.75%	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	-4.92%	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	2.70%	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	61.24%	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	21.23%	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	6.28%	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	3.49%	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	425,860,791	4,746,422	430,607,213	11.92%	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	404,135,491	6,516,259	410,651,750	-4.63%	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	487,848,968	8,041,656	495,890,624	20.76%	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	522,524,801	6,457,926	528,982,727	6.67%	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	472,321,798	5,449,798	477,771,596	-9.68%	519,654,874	5,130,183,912	5,649,838,786	-2.21%
2013-14	3,829,640	15,411,688	19,241,328	13,880,598	5,653,015	125,079	728,612	508,260,150	4,102,420	512,362,570	7.24%	551,991,202	5,176,206,026	5,728,197,228	1.39%
2014-15	3,652,794	15,695,354	19,348,148	12,768,550	5,990,930	-	708,004	500,324,546	5,022,071	505,346,617	-1.37%	544,162,249	5,348,814,672	5,892,976,921	2.88%

Detail may not add to totals due to rounding. Special fuels amounts are primarily diesel fuel.

na = 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.

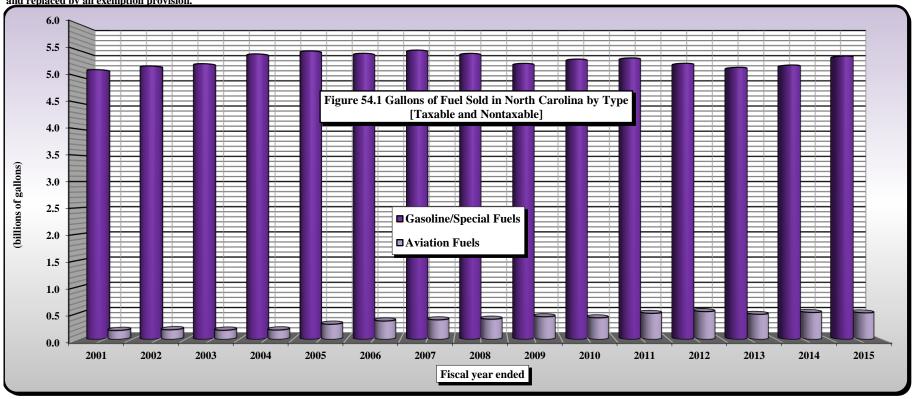


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES [§ 119 ARTICLE 3.]

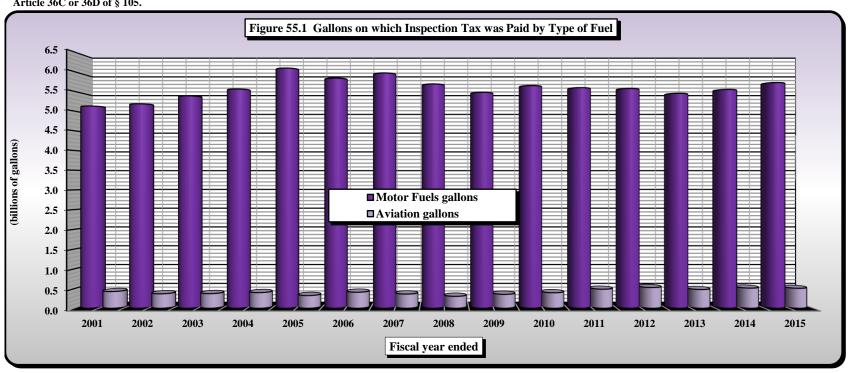
						[2 11)	INTICLE	J.]					
					N	Aotor Fuels*		Aviation Fuel	s and Other I	Kerosene	Combine	ed Fuels Total	S
					Gallons	Tax collecti	ions at	Gallons	Tax collect	ions at	Gallons	Tax collecti	ions at
	Tax Collect	ions Gener	ated from t	he 1/4¢ Per	on which tax	1/4¢ per gal	lon rate	on which tax	1/4¢ per ga	llon rate	on which tax	1/4¢ per gal	lon rate
	Gallo	n Rate by l	Motor Fuel	Type:	was			was			was		_
Fiscal	Gasoline	Diesel	Kerosene	Alternative	collected	Amount	%	collected	Amount	%	collected	Amount	%
year	[\$]	[\$]	[\$]	[\$]	[#]	[\$]	Change	[#]	[\$]	Change	[#]	[\$]	Change
2000-01	na	na	na	na	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	10,782,973	3,704,205	111,281	5,213	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	10,875,348	3,936,029	109,329	4,152	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	10,682,581	3,468,736	76,142	3,090	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	10,505,557	3,120,420	66,199	3,426	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	10,943,376	3,104,645	74,207	3,403	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	10,782,413	3,148,776	59,250	2,673	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	10,875,540	3,024,137	43,443	3,524	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	10,580,052	3,005,253	41,454	5,821	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%
2013-14	10,677,209	3,144,859	47,898	7,469	5,550,916,556	13,877,434	1.80%	510,100,144	1,275,251	7.71%	6,061,016,700	15,152,686	2.27%
2014-15	10,934,463	3,319,422	51,000	11,774	5,726,207,376	14,316,658	3.17%	505,189,784	1,262,983	-0.96%	6,231,397,160	15,579,642	2.82%

Detail may not add to totals due to rounding. Collections include tax and interest as applicable. *na* = breakdown unavailable *Includes gasoline, diesel, kerosene, and alternative fuels.

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

An inspection tax of 1/4¢ 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.



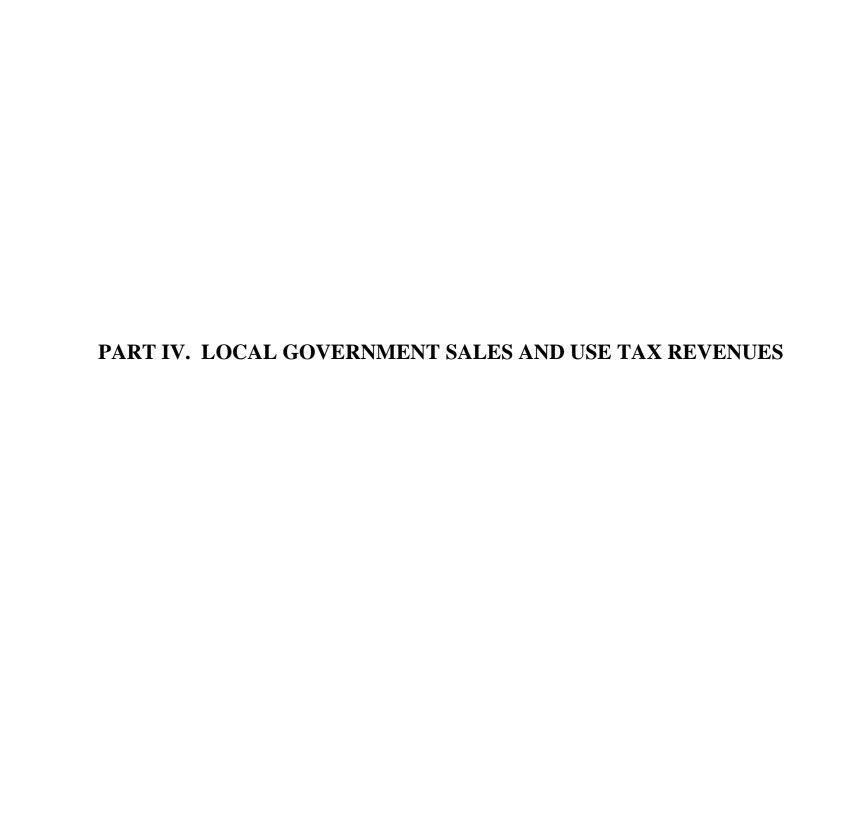


TABLE 56. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS, TAX ALLOCATIONS, AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2014-2015

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

					[8 105 AK1]	ICLES 39.,40.,42.,							
	Gross		Net				Allocated net		Total net	§ 105-486(a)			Total net
	collections	Refunds	collections	Gross		Net	[non-county a	ttributable]†	collections	per capita			distributable
	[includes	[includes	[includes	collections	Refunds	collections	Local		[includes county	adjustment	Tax	Total	proceeds
	non-county	non-county	non-county	[county	[county	[county	food		attributable	[applies to	allocation	net	as a % of
	attributable	attributable	attributable	attributable]	attributable]	attributable]	tax		plus non-county	Article 40	before	distributable	net
	allocations]†	allocations]	allocations]†	[excludes food]	[excludes food]	[excludes food]	2% rate	Other	attributable]††	net proceeds]	adjustments	proceeds††	collections
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
Alamance	50,097,125.70	(2,564,607.66)	47,532,518.04	44,647,019.44	(2,500,314.64)	42,146,704.80	5,142,462.24	240,592.84	47,529,759.88	(1,868,764.60)	45,660,995.28	45,633,390.73	96.00%
Alexander†††	4,890,818.83	(248,664.71)	4,642,154.12	3,793,862.19	(243,869.97)	3,549,992.22	1,070,731.72	22,643.13	4,643,367.07	1,333,818.80	5,977,185.87	5,955,830.08	128.30%
Alleghany	1,827,855.95	(100,791.60)	1,727,064.35	1,446,146.27	(98,831.22)	1,347,315.05	371,653.75	8,063.06	1,727,031.86	289,299.08	2,016,330.94	2,039,893.47	118.11%
Anson†††	3,584,001.62	(147,237.61)	3,436,764.01	2,831,640.36	(143,231.04)	2,688,409.32	732,546.10	15,464.85	3,436,420.27	836,941.78	4,273,362.05	4,256,773.22	123.86%
Ashe†††	5,503,778.79	(207,183.91)	5,296,594.88	4,607,715.55	(200,906.98)	4,406,808.57	864,723.84	24,242.51	5,295,774.92	473,515.18	5,769,290.10	5,683,335.96	107.30%
Avery	5,350,079.69	(239,274.95)	5,110,804.74	4,588,859.02	(232,936.04)	4,355,922.98	730,085.76	24,453.54	5,110,462.28	(79,551.03)	5,030,911.25	5,159,753.97	100.96%
Beaufort	11,401,721.00	(489,707.84)	10,912,013.16	9,594,973.35	(475,335.03)	9,119,638.32	1,738,787.80	50,554.11	10,908,980.23	425,747.86	11,334,728.09	11,487,032.12	105.27%
Bertie	2,220,549.37	(114,283.83)	2,106,265.54	1,750,577.13	(111,648.52)	1,638,928.61	458,627.27	8,144.55	2,105,700.43	760,787.48	2,866,487.91	2,811,669.59	133.49%
Bladen	5,290,143.32	(249,076.67)	5,041,066.65	4,213,874.94	(242,940.26)	3,970,934.68	1,043,321.32	23,295.59	5,037,551.59	1,002,665.41	6,040,217.00	6,117,534.57	121.35%
Brunswick	33,345,498.85	(1,028,513.61)	32,316,985.24	29,777,171.01	(985,099.33)	28,792,071.68	3,353,960.27	164,892.83	32,310,924.78	(689,005.93)	31,621,918.85	32,871,116.64	101.71%
Buncombe†††	110,172,146.69	(7,500,523.00)	102,671,623.69	100,443,817.40	(7,377,748.75)	93,066,068.65	9,100,476.51	536,473.08	102,703,018.24	(6,705,355.46)	95,997,662.78	96,554,783.40	94.04%
Burke	16,713,151.58	(1,571,072.90)	15,142,078.68	13,470,153.83	(1,552,383.87)	11,917,769.96	3,155,591.43	65,691.22	15,139,052.61	2,098,154.26	17,237,206.87	17,292,202.13	114.20%
Cabarrus†††	72,122,007.21	(4,481,607.02)	67,640,400.19	66,424,940.03	(4,398,427.71)	62,026,512.32	5,294,758.85	340,293.27	67,661,564.44	(3,296,401.33)	64,365,163.11	64,693,016.16	
Caldwell	15,505,113.12	(671,869.05)	14,833,244.07	12,702,418.21	(653,585.13)	12,048,833.08	2,734,961.72	44,794.79	14,828,589.59	1,661,161.09	16,489,750.68	16,534,845.48	111.47%
Camden	1,234,342.13	(49,205.44)	1,185,136.69	1,018,813.04	(47,655.37)	971,157.67	207,315.81	5,700.32	1,184,173.80	333,134.01	1,517,307.81	1,452,659.27	122.57%
Carteret	24,413,750.59	(1,350,853.76)	23,062,896.83	21,514,327.40	(1,321,790.65)	20,192,536.75	2,751,334.43	114,390.15	23,058,261.33	(1,150,429.61)	21,907,831.72	22,488,134.89	97.51%
Caswell	1,799,084.82	(71,711.97)	1,727,372.85	1,243,337.96	(69,870.91)	1,173,467.05	545,886.50	6,958.87	1,726,312.42	1,057,454.53	2,783,766.95	2,690,052.63	155.73%
Catawba†††	50,746,734.71	(2,565,385.63)	48,181,349.08	45,102,871.45	(2,508,321.08)	42,594,550.37	5,365,415.82	236,048.69	48,196,014.88	(687,183.67)	47,508,831.21	47,154,834.93	97.87%
			/ /	/ /	. , , , ,	/ /	, ,	/	/ /	` / /	/ /	, ,	
Chatham	12,653,744.00 6,557,889.86	(651,463.12) (246,103.74)	12,002,280.88 6,311,786.12	10,925,530.15 5,546,641.00	(636,682.31) (238,119.25)	10,288,847.84	1,651,788.70 971,146.18	59,191.83 30,740.61	11,999,828.37	1,246,998.72	13,246,827.09	13,283,541.73 6,465,839.56	110.68%
Cherokee		` / /		_ / /	. , ,	5,308,521.75			6,310,408.54	227,405.94	6,537,814.48	/ /	102.44%
Chowan	2,759,239.02	(242,486.43)	2,516,752.59	2,249,730.81	(239,419.10)	2,010,311.71	498,700.33	6,476.73	2,515,488.77	336,327.53	2,851,816.30	2,935,945.08	116.66%
Clay	1,810,112.17	(68,498.54)	1,741,613.63	1,500,503.22	(66,404.08)	1,434,099.14	298,876.82	8,373.41	1,741,349.37	252,366.12	1,993,715.49	1,953,815.14	112.18%
Cleveland	21,343,088.51	(1,204,285.50)	20,138,803.01	17,926,277.13	(1,179,691.58)	16,746,585.55	3,291,553.67	98,704.08	20,136,843.30	1,331,740.39	21,468,583.69	21,437,344.89	106.45%
Columbus	9,529,519.58	(612,621.90)	8,916,897.68	7,737,634.51	(602,225.65)	7,135,408.86	1,736,470.11	41,764.50	8,913,643.47	1,487,552.57	10,401,196.04	9,561,910.11	107.23%
Craven	23,846,649.07	(1,956,933.44)	21,889,715.63	20,595,866.32	(1,930,921.91)	18,664,944.41	3,108,648.70	106,642.86	21,880,235.97	1,249,484.87	23,129,720.84	23,320,169.72	106.53%
Cumberland†††.	97,833,798.97	(5,434,609.44)	92,399,189.53	87,091,121.22	(5,329,038.93)	81,762,082.29	10,208,671.04	456,445.40	92,427,198.73	608,796.55	93,035,995.28	92,090,727.22	
Currituck	9,659,128.23	(258,678.80)	9,400,449.43	8,873,382.28	(247,163.51)	8,626,218.77	726,915.21	46,216.15	9,399,350.13	(778,454.63)	8,620,895.50	8,464,969.94	90.05%
Dare	29,491,043.18	(540,595.04)	28,950,448.14	27,373,220.53	(503,720.19)	26,869,500.34	1,935,132.89	143,114.41	28,947,747.64	(4,754,412.53)	24,193,335.11	25,286,922.48	87.35%
Davidson†††	29,965,675.86	(1,510,961.39)	28,454,714.47	24,773,992.77	(1,478,390.17)	23,295,602.60	5,030,388.58	130,813.88	28,456,805.06	3,922,812.99	32,379,618.05	32,004,726.75	112.48%
Davie	7,662,575.82	(354,517.28)	7,308,058.54	6,500,570.90	(345,270.14)	6,155,300.76	1,116,208.91	33,977.57	7,305,487.24	812,086.36	8,117,573.60	7,870,266.05	107.69%
Duplin†††	9,726,193.35	(414,005.60)	9,312,187.75	7,963,548.46	(403,878.17)	7,559,670.29	1,710,006.72	45,123.11	9,314,800.12	1,728,086.28	11,042,886.40	11,085,643.96	119.04%
Durham†††	162,763,400.98	(18,969,722.34)	143,793,678.64	152,870,290.31	(18,806,789.89)	134,063,500.42	9,105,893.99	661,948.13	143,831,342.54	(8,312,087.99)	135,519,254.55	137,722,417.42	
Edgecombe†††	9,347,698.83	(786,408.17)	8,561,290.66	7,447,600.70	(777,438.63)	6,670,162.07	1,864,385.59	28,941.76	8,563,489.42	1,682,764.05	10,246,253.47	10,287,157.25	
Forsyth	115,237,499.02	(9,309,648.68)	105,927,850.34	102,058,843.56	(9,166,148.99)	92,892,694.57	12,510,210.84	516,122.57	105,919,027.98	(2,888,738.45)	103,030,289.53	101,435,736.68	95.76%
Franklin	8,780,100.87	(364,197.51)	8,415,903.36	7,240,619.30	(353,744.51)	6,886,874.79	1,486,198.47	41,074.05	8,414,147.31	1,821,729.95	10,235,877.26	10,058,468.76	119.52%
Gaston	48,834,534.05	(3,038,720.38)	45,795,813.67	41,358,253.28	(2,982,576.98)	38,375,676.30	7,189,178.04	222,470.74	45,787,325.08	2,261,544.99	48,048,870.07	48,270,400.40	105.40%
Gates	1,026,290.33	(33,510.05)	992,780.28	670,098.66	(32,521.96)	637,576.70	351,593.68	3,416.16	992,586.54	515,825.70	1,508,412.24	1,461,024.82	147.16%
Graham	1,413,784.08	(126,742.00)	1,287,042.08	1,121,615.94	(125,328.53)	996,287.41	284,786.66	5,843.17	1,286,917.24	252,239.82	1,539,157.06	1,520,084.03	118.11%
Granville	8,606,281.92	(513,061.44)	8,093,220.48	6,937,536.73	(503,662.45)	6,433,874.28	1,621,044.74	37,647.69	8,092,566.71	1,675,744.86	9,768,311.57	9,854,463.34	121.76%
Greene†††	1,914,983.86	(172,323.13)	1,742,660.73	1,415,161.57	(170,612.77)	1,244,548.80	491,589.25	6,971.51	1,743,109.56	924,285.52	2,667,395.08	2,583,355.83	148.24%
Guilford	158,725,447.52	(11,190,664.13)	147,534,783.39	140,813,498.72	(11,003,377.66)	129,810,121.06	16,957,081.90	748,199.72	147,515,402.68	(3,857,130.92)	143,658,271.76	140,687,067.03	95.36%
Halifax†††	12,370,864.28	(355,909.19)	12,014,955.09	10,542,995.42	(342,310.56)	10,200,684.86	1,763,619.59	54,152.12	12,018,456.57	777,347.35	12,795,803.92	12,775,813.31	106.33%
Harnett†††	19,465,817.36	(1,742,033.82)	17,723,783.54	16,288,377.77	(1,721,966.51)	14,566,411.26	3,080,112.58	82,641.03	17,729,164.87	3,753,888.07	21,483,052.94	21,309,876.02	
Haywood†††	17,136,598.18	(630,736.24)	16,505,861.94	14,899,425.07	(612,062.22)	14,287,362.85	2,145,129.46	78,330.89	16,510,823.20	194,780.00	16,705,603.20	16,710,053.98	101.24%
Henderson	26,128,104.77	` / /	25,047,412.72	/ /	(1,048,071.12)	/ /	, ,	122,326.18	/ /	791,237.34	25,831,842.16	26,019,471.52	
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1	Gross		Net				Allocated net	collections	Total net	§ 105-486(a)			Total net
	collections	Refunds	collections	Gross		Net	[non-county a	ttributable †	collections	per capita			distributable
	[includes	[includes	[includes	collections	Refunds	collections	Local	•	[includes county	adjustment	Tax	Total	proceeds
	non-county	non-county	non-county	[county	[county	[county	food		attributable	[applies to	allocation	net	as a % of
	attributable	attributable	attributable	attributable]	attributable]	attributable]	tax		plus non-county	Article 40	before	distributable	net
	allocations]†	allocations]	allocations]†	[excludes food]	[excludes food]	[excludes food]	2% rate	Other	attributable]††	net proceeds]	adjustments	proceeds††	collections
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
Hertford†††	5,773,847.24	(656,283.93)	5,117,563.31	4,837,304.64	(650,554.06)	4,186,750.58	913,509.72	18,741.10	5,119,001.40	464,169.90	5,583,171.30	5,576,187.52	108.96%
Hoke	4,977,268.12	(52,776.58)	4,924,491.54	3,916,339.74	(46,986.14)	3,869,353.60	1,027,304.21	25,664.17	4,922,321.98	1,900,325.46	6,822,647.44	6,689,370.39	135.84%
Hyde	1,371,617.82	(26,321.07)	1,345,296.75	1,196,295.75	(24,706.96)	1,171,588.79	166,601.42	6,774.48	1,344,964.69	35,227.12	1,380,191.81	1,364,933.75	101.46%
Iredell	50,008,853.53	(2,057,710.50)	47,951,143.03	44,681,227.02	(1,993,418.98)	42,687,808.04	5,012,799.26	241,607.96	47,942,215.26	(1,370,811.08)	46,571,404.18	46,200,255.99	96.35%
Jackson	10,696,800.02	(410,182.76)	10,286,617.26	9,333,861.52	(397,331.19)	8,936,530.33	1,298,843.47	50,954.53	10,286,328.33	74,618.19	10,360,946.52	10,455,599.58	101.64%
Johnston	37,056,777.21	(1,582,491.95)	35,474,285.26	32,105,582.26	(1,537,432.08)	30,568,150.18	4,727,772.28	173,566.42	35,469,488.88	2,371,231.26	37,840,720.14	37,658,689.34	106.16%
Jones	849,947.84	(58,974.15)	790,973.69	637,141.63	(58,193.28)	578,948.35	208,296.25	3,250.36	790,494.96	455,030.00	1,245,524.96	1,165,435.61	147.34%
Lee†††	16,500,904.93	(476,258.30)	16,024,646.63	14,304,592.61	(458,023.11)	13,846,569.50	2,104,325.88	78,552.56	16,029,447.94	276,796.96	16,306,244.90	16,055,061.94	100.19%
Lenoir	12,906,517.74	(806,888.71)	12,099,629.03	10,755,845.07	(791,894.95)	9,963,950.12	2,072,057.72	56,947.35	12,092,955.19	856,808.33	12,949,763.52	12,375,096.10	102.28%
Lincoln	15,911,952.70	(496,096.46)	15,415,856.24	13,429,725.28	(476,669.02)	12,953,056.26	2,384,165.13	76,041.95	15,413,263.34	1,275,124.56	16,688,387.90	16,437,104.83	106.62%
Macon	10,483,280.32	(469,080.58)	10,014,199.74	9,196,009.14	(456,325.87)	8,739,683.27	1,222,971.99	50,992.53	10,013,647.79	(257,400.38)	9,756,247.41	9,654,910.79	96.41%
Madison	2,529,713.74	(119,096.96)	2,410,616.78	1,951,279.35	(116,415.47)	1,834,863.88	563,350.54	10,760.13	2,408,974.55	750,900.43	3,159,874.98	3,086,723.83	128.05%
Martin†††	5,288,178.35	(197,680.80)	5,090,497.55	4,512,878.49	(191,737.59)	4,321,140.90	747,281.71	23,554.72	5,091,977.33	388,366.91	5,480,344.24	5,507,153.26	108.18%
McDowell	8,397,085.31	(374,051.78)	8,023,033.53	6,904,500.89	(364,028.86)	6,540,472.03	1,442,893.00	37,962.07	8,021,327.10	927,440.49	8,948,767.59	9,203,667.02	114.72%
Mecklenburg	480,202,244.71	(33,587,166.98)	446,615,077.73	446,268,895.82	(33,080,787.02)	413,188,108.80	31,113,342.05	2,265,168.08	446,566,618.93	(27,287,505.80)	419,279,113.13	409,215,895.73	91.63%
Mitchell	3,516,817.85	(203,992.11)	3,312,825.74	2,944,581.83	(199,754.81)	2,744,827.02	552,238.74	15,511.98	3,312,577.74	185,650.61	3,498,228.35	3,425,770.57	103.41%
Montgomery†††.	4,491,295.76	(174,776.11)	4,316,519.65	3,563,444.08	(170,125.76)	3,393,318.32	904,773.44	19,549.43	4,317,641.19	819,960.04	5,137,601.23	5,057,037.39	117.16%
Moore	27,412,601.16	(1,953,538.00)	25,459,063.16	24,112,756.53	(1,919,309.03)	22,193,447.50	3,128,730.47	131,518.00	25,453,695.97	(370,320.22)	25,083,375.75	25,681,744.65	100.87%
Nash	24,137,973.66	(1,402,012.32)	22,735,961.34	20,457,514.54	(1,371,945.41)	19,085,569.13	3,536,834.30	108,484.72	22,730,888.15	597,240.77	23,328,128.92	22,731,342.70	99.98%
New Hanover†††	95,549,639.95	(5,309,663.69)	90,239,976.26	87,592,018.23	(5,206,031.25)	82,385,986.98	7,426,756.35	456,045.59	90,268,788.92	(6,297,021.16)	83,971,767.76	84,591,060.02	
Northampton	2,049,639.15	(80,019.02)	1,969,620.13	1,634,894.30	(77,677.11)	1,557,217.19	402,363.80	9,332.30	1,968,913.29	819,434.15	2,788,347.44	2,778,960.30	141.09%
Onslow†††	49,019,087.08	(2,752,924.71)	46,266,162.37	43,733,207.00	(2,697,033.32)	41,036,173.68	5,003,084.10	241,020.46	46,280,278.24	1,814,825.91	48,095,104.15	48,424,770.90	104.67%
Orange†††	42,842,330.61	(5,052,640.14)	37,789,690.47	38,128,197.09	(5,018,975.61)	33,109,221.48	4,510,225.93	179,042.01	37,798,489.42	1,906,508.60	39,704,998.02	41,044,173.69	108.61%
Pamlico	2,157,585.42	(108,485.80)	2,049,099.62	1,736,867.35	(106,016.35)	1,630,851.00	408,707.47	9,440.88	2,048,999.35	334,355.87	2,383,355.22	2,363,805.48	115.36%
Pasquotank	10,647,890.52	(577,492.24)	10,070,398.28	9,174,217.01	(564,240.43)	8,609,976.58	1,408,906.86	49,206.69	10,068,090.13	85,561.86	10,153,651.99	10,101,807.11	100.31%
Pender	9,579,357.92	(375,609.36)	9,203,748.56	8,074,918.05	(364,324.78)	7,710,593.27	1,444,345.73	42,527.22	9,197,466.22	1,207,322.59	10,404,788.81	10,318,620.50	112.11%
Perquimans	1,568,552.28	(64,581.51)	1,503,970.77	1,202,447.73	(62,710.54)	1,139,737.19	357,577.30	6,268.55	1,503,583.04	495,512.36	1,999,095.40	2,051,745.65	136.42%
Person	7,564,877.58	(177,473.22)	7,387,404.36	6,274,453.69	(168,161.18)	6,106,292.51	1,244,522.66	35,621.27	7,386,436.44	694,928.48	8,081,364.92	8,044,182.62	
Pitt†††	52,198,179.69	(5,933,437.60)	46,264,742.09	46,799,341.84	(5,875,721.95)	40,923,619.89	5,272,639.27	82,021.15	46,278,280.31	715,892.48	46,994,172.79	47,642,133.71	102.98%
Polk	3,108,599.15	(197,418.96)	2,911,180.19	2,501,622.46	(193,886.00)	2,307,736.46	589,579.02	13,407.60	2,910,723.08	589,059.65	3,499,782.73	3,485,605.04	119.73%
Randolph†††	26,347,215.77	(1,134,624.32)	25,212,591.45	21,892,744.61	(1,107,224.92)	20,785,519.69	4,318,166.10	115,995.80	25,219,681.59	3,456,032.32	28,675,713.91	28,451,248.85	112.85%
Richmond	9,049,386.44	(353,497.34)	8,695,889.10	7,498,541.96	(342,555.28)	7,155,986.68	1,497,677.91	40,120.87	8,693,785.46	821,831.33	9,515,616.79	9,772,381.06	112.38%
Robeson†††	25,932,302.01	(2,104,071.93)	23,828,230.08	21,864,098.58	(2,076,714.00)	19,787,384.58	3,940,659.55	106,993.23	23,835,037.36	3,203,122.40	27,038,159.76	27,311,778.32	114.62%
Rockingham	16,903,477.30	(621,912.31)	16,281,564.99	13,617,390.53	(602,556.06)	13,014,834.47	3,189,699.97	76,007.03	16,280,541.47	1,980,030.06	18,260,571.53	18,246,720.31	112.07%
Rowan†††	30,106,334.27	(2,331,926.14)	27,774,408.13	25,674,520.33	(2,300,267.44)	23,374,252.89	4,276,565.99	131,841.53	27,782,660.41	2,659,096.83	30,441,757.24	29,503,775.21	106.23%
Rutherford	12,606,030.18	(413,299.11)	12,192,731.07	10,355,828.34	(398,549.37)	9,957,278.97	2,175,338.46	57,597.24	12,190,214.67	1,353,574.78	13,543,789.45	13,384,499.65	109.77%
Sampson†††	11,651,267.78	(437,710.14)	11,213,557.64	9,700,280.40	(425,703.26)	9,274,577.14	1,889,736.98	52,454.79	11,216,768.91	1,580,703.68	12,797,472.59	12,557,321.59	111.98%
Scotland	6,991,649.94	(407,479.91)	6,584,170.03	5,685,847.70	(399,437.19)	5,286,410.51	1,265,795.64	30,394.72	6,582,600.87	731,651.55	7,314,252.42	7,228,939.20	109.79%
Stanly	12,997,726.51	(480,036.21)	12,517,690.30	10,798,127.78	(464,528.74)	10,333,599.04	2,121,597.95	59,021.88	12,514,218.87	847,728.54	13,361,947.41	13,254,928.02	105.89%
Stokes	5,198,436.51	(200,900.98)	4,997,535.53	3,961,374.24	(195,082.95)	3,766,291.29	1,208,674.21	21,474.77	4,996,440.27	1,712,562.99	6,709,003.26	6,719,269.64	134.45%
Surry††+	21,447,070.60	(1,068,744.52)	20,378,326.08	18,461,534.30	(1,045,336.91)	17,416,197.39	2,870,401.55	97,723.01	20,384,321.95	281,865.96	20,666,187.91	20,831,521.15	102.22%
Swain	2,794,235.94	(94,820.28)	2,699,415.66	2,320,761.63	(91,420.94)	2,229,340.69	456,954.83	12,699.09	2,698,994.61	266,911.70	2,965,906.31	2,973,536.91	110.15%
Transylvania	7,404,530.71	(259,692.34)	7,144,838.37	6,235,222.25	(250,723.27)	5,984,498.98	1,125,121.85	34,072.73	7,143,693.56	383,654.89	7,527,348.45	7,731,787.48	108.22%
Tyrrell	525,294.21	(13,697.62)	511,596.59	413,715.17	(13,088.21)	400,626.96	108,383.91	2,530.87	511,541.74	135,202.00	646,743.74	641,278.43	125.35%
Union	42,271,531.59	(1,651,564.49)	40,619,967.10	36,820,951.45	(1,600,633.30)	35,220,318.15	5,191,276.77	204,553.59	40,616,148.51	3,132,779.10	43,748,927.61	43,693,056.52	107.57%

TABLE 56. - Continued

	Gross		Net				Allocated net	collections	Total net	§ 105-486(a)			Total net
	collections	Refunds	collections	Gross		Net	[non-county a	ttributable]†	collections	per capita			distributable
	[includes	[includes	[includes	collections	Refunds	collections	Local		[includes county	adjustment	Tax	Total	proceeds
	non-county	non-county	non-county	[county	[county	[county	food		attributable	[applies to	allocation	net	as a % of
	attributable	attributable	attributable	attributable]	attributable]	attributable]	tax		plus non-county	Article 40	before	distributable	net
	allocations]†	allocations]	allocations]†	[excludes food]	[excludes food]	[excludes food]	2% rate	Other	attributable]††	net proceeds]	adjustments	proceeds††	collections
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
Vance	9,921,758.83	(283,773.70)	9,637,985.13	8,232,885.07	(271,615.37)	7,961,269.70	1,624,133.76	51,392.46	9,636,795.92	565,595.75	10,202,391.67	10,284,467.62	106.71%
Wake	329,561,899.48	(17,832,982.08)	311,728,917.40	298,261,524.93	(17,419,219.82)	280,842,305.11	29,107,578.72	1,754,663.49	311,704,547.32	(15,984,380.24)	295,720,167.08	291,287,147.96	93.44%
Warren	2,182,890.44	(84,533.89)	2,098,356.55	1,640,147.82	(82,164.75)	1,557,983.07	531,217.45	8,823.77	2,098,024.29	772,698.35	2,870,722.64	2,816,347.08	134.22%
Washington	2,044,425.38	(83,478.06)	1,960,947.32	1,586,566.16	(81,272.30)	1,505,293.86	445,618.28	8,522.13	1,959,434.27	351,677.18	2,311,111.45	2,338,790.00	119.27%
Watauga	17,884,304.33	(949,045.48)	16,935,258.85	16,028,673.48	(926,136.67)	15,102,536.81	1,742,869.54	86,685.56	16,932,091.91	(803,855.50)	16,128,236.41	16,268,176.78	96.06%
Wayne	27,742,818.18	(1,785,947.74)	25,956,870.44	23,646,914.49	(1,754,349.38)	21,892,565.11	3,935,748.47	124,571.89	25,952,885.47	1,599,941.97	27,552,827.44	27,058,581.24	104.24%
Wilkes†††	14,231,017.57	(645,782.46)	13,585,235.11	11,930,728.81	(630,488.50)	11,300,240.31	2,228,988.00	59,858.41	13,589,086.72	1,438,281.76	15,027,368.48	15,062,688.80	110.88%
Wilson	21,371,987.33	(1,363,297.84)	20,008,689.49	18,419,584.39	(1,338,589.26)	17,080,995.13	2,816,363.58	107,275.61	20,004,634.32	338,378.40	20,343,012.72	20,122,011.75	100.57%
Yadkin	5,225,584.70	(201,077.97)	5,024,506.73	4,093,169.62	(195,035.67)	3,898,133.95	1,106,365.20	17,781.31	5,022,280.46	1,188,699.98	6,210,980.44	6,186,677.53	123.13%
Yancey	2,890,371.31	(107,958.61)	2,782,412.70	2,297,735.78	(104,658.76)	2,193,077.02	575,081.56	12,669.51	2,780,828.09	466,770.58	3,247,598.67	3,246,957.80	116.70%
Totals	2,934,890,932.32	(186, 108, 682.29)	2,748,782,250.03	2,607,870,211.00	(182,770,204.70)	2,425,100,006.30	310,136,614.52	13,545,629.21	2,748,782,250.03	•	2,748,782,250.03	2,732,696,807.17	99.41%
Less adminis	Less administrative costs:												
pursuant to § 105-472													
pursua	nt to § 105-501			(7,093,345.26)		`							
pursua	nt to § 105-507.3			(363,844.03)									

†Allocated 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.

††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.

Distributable to units. 2,732,696,807.17

These amounts do not agree with the actual receipts of the local governments in fiscal year 2014-15 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, 2014 through June 30, 2015 was \$16,085,442.86.

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. SL 2013-316, s. 3.1(b) repeals § 105-164.44G effective for transactions made on or after January 1, 2014; as a result, local governments no longer receive a share of State sales and use taxes generated from the sale of modular homes. (Previously, § 105-164.44G required 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 was 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 § 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 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-nine (29) levying counties on a point-of-sale basis. Refer to Table 60C for distribution details of Article 46 proceeds.

TABLE 57. ARTICLE 39. FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2014-2015

		Tax Alloca				
ľ		Food				
	Point-of-sale	Point-of-s	sale	Total	Cost	
	[excludes	based on 1997-98	3 collections	tax	of	Distributable
	food]	[1997-98 percent	tage shares]	allocation	collection	proceeds
County	[\$]	[\$]	% share	[\$]	[\$]	[\$]
Alamance	21,188,659.08	2,724,890.98	1.75722%	23,913,550.06	(78,397.05)	23,835,153.01
Alexander	1,587,094.02	481,331.88	0.31040%	2,068,425.90	(6,769.95)	2,061,655.95
Alleghany	677,411.49	197,649.93	0.12746%	875,061.42	(2,875.70)	872,185.72
Anson	1,325,051.50	317,176.58	0.20454%	1,642,228.08	(5,380.13)	1,636,847.95
Ashe	2,169,766.40	432,935.06	0.27919%	2,602,701.46	(8,541.02)	2,594,160.44
Avery	2,189,353.78	448,814.04	0.28943%	2,638,167.82	(8,707.81)	2,629,460.01
Beaufort	4,585,001.98	985,722.52	0.63567%	5,570,724.50	(18,236.72)	5,552,487.78
Bertie	824,482.97	133,823.81	0.08630%	958,306.78	(3,140.16)	955,166.62
Bladen	1,996,354.55	488,961.24	0.31532%	2,485,315.79	(8,153.83)	2,477,161.96
Brunswick	14,472,941.20	1,539,347.33	0.99269%	16,012,288.53	(52,880.70)	15,959,407.83
Buncombe	41,632,220.31	5,190,368.33	3.34715%	46,822,588.64	(153,610.20)	46,668,978.44
Burke	5,992,019.63	1,744,332.11	1.12488%	7,736,351.74	(25,420.35)	7,710,931.39
Cabarrus	27,738,237.39	2,365,070.49	1.52518%	30,103,307.88	(98,740.52)	30,004,567.36
Caldwell	6,059,459.59	1,435,343.06	0.92562%	7,494,802.65	(24,505.01)	7,470,297.64
Camden	488,354.38	47,342.23	0.03053%	535,696.61	(1,755.18)	533,941.43
Carteret	10,150,622.51	1,663,696.61	1.07288%	11,814,319.12	(39,107.95)	11,775,211.17
Caswell	590,142.73	171,102.24	0.11034%	761,244.97	(2,495.58)	758,749.39
Catawba	19,042,470.82	2,917,935.50	1.88171%	21,960,406.32	(72,001.15)	21,888,405.17
Chatham	5,173,553.18	589,414.46	0.38010%	5,762,967.64	(18,921.50)	5,744,046.14
Cherokee	2,669,214.47	538,381.50	0.34719%	3,207,595.97	(10,530.89)	3,197,065.08
Chowan	1,012,026.92	265,321.73	0.17110%	1,277,348.65	(4,197.06)	1,273,151.59
Clay	721,086.22	129,047.72	0.08322%	850,133.94	(2,802.01)	847,331.93
Cleveland	8,420,901.81	1,756,132.81	1.13249%	10,177,034.62	(33,388.46)	10,143,646.16
Columbus	3,596,758.47	826,157.25	0.53277%	4,422,915.72	(14,510.33)	4,408,405.39
Craven	9,386,211.87	1,462,355.92	0.94304%	10,848,567.79	(35,537.78)	10,813,030.01
Cumberland	36,565,929.05	4,974,466.74	3.20792%	41,540,395.79	(136,184.83)	41,404,210.96
Currituck	4,336,073.90	341,847.93	0.22045%	4,677,921.83	(15,781.84)	4,662,139.99
Dare	13,509,692.49	1,380,790.01	0.89044%	14,890,482.50	(49,905.18)	14,840,577.32
Davidson	10,772,160.11	2,451,335.00	1.58081%	13,223,495.11	(43,294.81)	13,180,200.30
Davie	3,094,583.89	462,522.07	0.29827%	3,557,105.96	(11,683.35)	3,545,422.61
Duplin	3,377,191.94	763,416.60	0.49231%	4,140,608.54	(13,573.39)	4,127,035.15
Durham	49,042,796.40	4,614,088.03	2.97552%	53,656,884.43	(176,243.60)	53,480,640.83
Edgecombe	2,974,497.74	986,203.23	0.63598%	3,960,700.97	(12,988.41)	3,947,712.56
Forsyth	46,699,861.63	6,840,775.70	4.41146%	53,540,637.33	(175,904.14)	53,364,733.19
Franklin	3,463,149.61	501,521.77	0.32342%	3,964,671.38	(12,961.03)	3,951,710.35
Gaston	19,286,027.91	3,890,802.98	2.50909%	23,176,830.89	(75,916.63)	23,100,914.26
Gates	320,503.15	164,294.74	0.10595%	484,797.89	(1,587.04)	483,210.85
Graham	500,992.71	145,484.96	0.09382%	646,477.67	(2,123.74)	644,353.93
Granville	3,234,957.92	708,661.98	0.45700%	3,943,619.90	(12,897.93)	3,930,721.97
Greene	554,637.21	158,758.79	0.10238%	713,396.00	(2,344.95)	711,051.05
Guilford	65,275,354.25	8,982,082.76	5.79234%	74,257,437.01	(243,468.68)	74,013,968.33
Halifax	4,563,489.36	916,220.93	0.59085%	5,479,710.29	(17,951.90)	5,461,758.39
Harnett	6,463,611.91	1,144,248.84	0.73790%	7,607,860.75	(24,854.33)	7,583,006.42
Haywood	6,386,934.52	1,206,338.18	0.77794%	7,593,272.70	(24,972.70)	7,568,300.00
Henderson	10,823,378.39	1,673,078.25	1.07893%	12,496,456.64	(41,016.37)	12,455,440.27

TABLE 57. - Continued

		Tax Alloca				
-		Food				
	Point-of-sale	Point-of-s		Total	Cost	
	[excludes	based on 1997-98	8 collections	tax	of	Distributable
	food]	[1997-98 percent	tage shares]	allocation	collection	proceeds
County	[\$]	[\$]	% share	[\$]	[\$]	[\$]
Hertford	1,871,160.34	525,712.42	0.33902%	2,396,872.76	(7,864.58)	2,389,008.18
Hoke	1,945,249.28	231,191.21	0.14909%	2,176,440.49	(7,125.81)	2,169,314.68
Hyde	589,592.91	75,394.10	0.04862%	664,987.01	(2,225.61)	662,761.40
Iredell	21,461,628.88	2,419,204.84	1.56009%	23,880,833.72	(78,270.49)	23,802,563.23
Jackson	4,492,744.16	655,814.71	0.42292%	5,148,558.87	(16,959.91)	5,131,598.96
Johnston	15,368,042.39	1,941,454.96	1.25200%	17,309,497.35	(56,763.96)	17,252,733.39
Jones	291,067.76	41,914.83	0.02703%	332,982.59	(1,094.72)	331,887.87
Lee	6,188,007.62	1,170,393.34	0.75476%	7,358,400.96	(24,080.11)	7,334,320.85
Lenoir	5,009,562.71	1,140,806.32	0.73568%	6,150,369.03	(20,147.63)	6,130,221.40
Lincoln	6,511,333.97	1,128,835.03	0.72796%	7,640,169.00	(25,031.96)	7,615,137.04
Macon	4,393,108.80	685,665.37	0.44217%	5,078,774.17	(16,742.42)	5,062,031.75
Madison	922,292.76	227,485.08	0.14670%	1,149,777.84	(3,783.19)	1,145,994.65
Martin	1,931,330.31	372,225.81	0.24004%	2,303,556.12	(7,556.55)	2,295,999.57
McDowell	3,288,228.00	730,433.58	0.47104%	4,018,661.58	(13,210.81)	4,005,450.77
Mecklenburg	166,750,780.45	15,568,217.33	10.03961%	182,318,997.78	(598,320.45)	181,720,677.33
Mitchell	1,380,116.58	309,609.22	0.19966%	1,689,725.80	(5,553.02)	1,684,172.78
Montgomery	1,518,385.16	467,282.68	0.30134%	1,985,667.84	(6,508.91)	1,979,158.93
Moore	11,162,227.85	1,684,739.39	1.08645%	12,846,967.24	(42,187.62)	12,804,779.62
Nash	9,597,011.07	2,042,109.76	1.31691%	11,639,120.83	(38,139.40)	11,600,981.43
New Hanover	36,822,616.82	4,069,705.27	2.62446%	40,892,322.09	(134,351.31)	40,757,970.78
Northampton	781,944.35	67,066.92	0.04325%	849,011.27	(2,781.85)	846,229.42
Onslow	18,342,839.39	1,958,605.48	1.26306%	20,301,444.87	(66,559.71)	20,234,885.16
Orange	12,041,732.33	2,313,680.89	1.49204%	14,355,413.22	(46,808.58)	14,308,604.64
Pamlico	820,096.50	202,488.05	0.13058%	1,022,584.55	(3,352.55)	1,019,232.00
Pasquotank	4,329,448.08	785,591.38	0.50661%	5,115,039.46	(16,753.06)	5,098,286.40
Pender	3,876,451.85	572,589.55	0.36925%	4,449,041.40	(14,651.05)	4,434,390.35
Perquimans	573,008.77	140,894.92	0.09086%	713,903.69	(2,336.96)	711,566.73
Person	3,070,033.94	626,739.40	0.40417%	3,696,773.34	(12,109.90)	3,684,663.44
Pitt	18,310,729.02	2,537,552.95	1.63641%	20,848,281.97	(68,196.29)	20,780,085.68
Polk	1,160,508.08	265,569.84	0.17126%	1,426,077.92	(4,690.92)	1,421,387.00
Randolph	9,294,503.63	2,073,138.92	1.33692%	11,367,642.55	(37,219.19)	11,330,423.36
Richmond	3,597,959.18	771,635.23	0.49761%	4,369,594.41	(14,301.21)	4,355,293.20
Robeson	8,846,361.53	1,827,960.45	1.17881%	10,674,321.98	(34,983.37)	10,639,338.61
Rockingham	6,543,059.84	1,734,872.95	1.11878%	8,277,932.79	(27,138.06)	8,250,794.73
Rowan	10,438,940.73	2,093,732.01	1.35020%	12,532,672.74	(41,094.21)	12,491,578.53
Rutherford	5,006,458.98	1,106,830.86	0.71377%	6,113,289.84	(20,071.35)	6,093,218.49
Sampson	4,146,704.39	877,345.28	0.56578%	5,024,049.67	(16,440.94)	5,007,608.73
Scotland	2,658,231.38	694,876.42	0.44811%	3,353,107.80	(10,991.23)	3,342,116.57
Stanly	5,196,029.58	1,166,935.31	0.75253%	6,362,964.89	(20,843.33)	6,342,121.56
Stokes	1,893,764.04	471,919.23	0.30433%	2,365,683.27	(7,747.50)	2,357,935.77
Surry	7,783,378.93	1,714,202.35	1.10545%	9,497,581.28	(31,137.57)	9,466,443.71
Swain	1,120,876.57	227,686.65	0.14683%	1,348,563.22	(4,449.69)	1,344,113.53
Transylvania	3,008,834.12	602,006.03	0.38822%	3,610,840.15	(11,891.77)	3,598,948.38
Tyrrell	201,513.44	43,015.83	0.02774%	244,529.27	(802.73)	243,726.54
Union	17,711,061.05	1,869,146.59	1.20537%	19,580,207.64	(64,222.89)	19,515,984.75

TABLE 57. - Continued

			EE 37 Contin	ucu		
		Tax Alloca	tion†			
		Food	l			
	Point-of-sale	Point-of-s	sale	Total	Cost	
	[excludes	based on 1997-98	8 collections	tax	of	Distributable
	food]	[1997-98 percent	tage shares]	allocation	collection	proceeds
County	[\$]	[\$]	% share	[\$]	[\$]	[\$]
Vance	4,001,113.62	913,259.12	0.58894%	4,914,372.74	(16,074.70)	4,898,298.04
Wake	141,244,680.60	13,966,132.84	9.00644%	155,210,813.44	(509,397.75)	154,701,415.69
Warren	785,823.47	208,334.13	0.13435%	994,157.60	(3,266.48)	990,891.12
Washington	756,769.67	243,364.06	0.15694%	1,000,133.73	(3,283.37)	996,850.36
Watauga	7,592,848.83	913,708.80	0.58923%	8,506,557.63	(28,021.77)	8,478,535.86
Wayne	11,007,697.26	1,967,459.89	1.26877%	12,975,157.15	(42,435.73)	12,932,721.42
Wilkes	5,051,409.56	1,130,742.38	0.72919%	6,182,151.94	(20,263.71)	6,161,888.23
Wilson	8,589,950.80	1,532,787.96	0.98846%	10,122,738.76	(33,170.15)	10,089,568.61
Yadkin	1,959,235.09	505,631.06	0.32607%	2,464,866.15	(8,089.91)	2,456,776.24
Yancey	1,102,596.96	293,001.42	0.18895%	1,395,598.38	(4,582.39)	1,391,015.99
Totals	1,119,276,304.74	155,068,295.22	100.00000%	1,274,344,599.96	(4,182,342.22)	1,270,162,257.74

[†]Tax allocation (excluding food) is determined by the point-of-sale (origin) basis.

Tax allocation also includes local sales or use taxes that cannot be identified as being attributable to a particular taxing county. 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.

†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 2014-15 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 2014-2015

	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	8,725,764.37	1,208,785.63	9,934,550.00	(32,606.96)	228,663.68	10,130,606.72				
Alexander	1.00	2,127,371.70	294,699.92	2,422,071.62	(7,949.85)	7,447.03	2,421,568.80				
Alleghany	1.04	628,045.34	87,001.91	715,047.25	(2,346.94)	30,717.87	743,418.18				
Anson	1.00	1,499,511.73	207,684.76	1,707,196.49	(5,604.39)	5,248.50	1,706,840.60				
Ashe	0.97	1,558,454.04	215,894.39	1,774,348.43	(5,823.72)	(47,621.43)	1,720,903.28				
Avery	1.12	1,015,188.74	140,635.86	1,155,824.60	(3,793.59)	141,852.79	1,293,883.80				
Beaufort	1.06	2,718,339.17	376,532.64	3,094,871.81	(10,158.89)	194,672.02	3,279,384.94				
Bertie	0.97	1,172,495.04	162,401.73	1,334,896.77	(4,381.98)	(35,827.38)	1,294,687.41				
Bladen	1.04	2,000,904.81	277,180.04	2,278,084.85	(7,477.23)	97,864.95	2,368,472.57				
Brunswick	1.17	6,547,627.80	907,306.47	7,454,934.27	(24,462.30)	1,286,610.78	8,717,082.75				
Buncombe	1.06	14,110,817.24	1,955,054.09	16,065,871.33	(52,724.60)	1,010,574.51	17,023,721.24				
Burke	1.02	5,094,293.73	705,629.66	5,799,923.39	(19,038.44)	133,495.71	5,914,380.66				
Cabarrus	1.05	10,572,730.75	1,464,844.18	12,037,574.93	(39,504.85)	637,158.00	12,635,228.08				
Caldwell	1.02	4,691,007.27	649,809.33	5,340,816.60	(17,530.46)	122,929.11	5,446,215.25				
Camden	0.92	577,350.41	79,986.79	657,337.20	(2,157.35)	(50,414.17)	604,765.68				
Carteret	1.14	3,925,018.73	543,818.91	4,468,837.64	(14,665.57)	637,575.00	5,091,747.07				
Caswell	0.95	1,352,567.88	187,392.13	1,539,960.01	(5,053.96)	(72,040.87)	1,462,865.18				
Catawba	0.99	8,834,084.72	1,223,740.16	10,057,824.88	(33,012.84)	(69,364.29)	9,955,447.75				
Chatham	1.02	3,833,892.71	531,187.12	4,365,079.83	(14,325.19)	100,472.14	4,451,226.78				
Cherokee	0.98	1,562,083.54	216,382.34	1,778,465.88	(5,837.58)	(29,998.75)	1,742,629.55				
Chowan	1.09	842,390.61	116,689.30	959,079.91	(3,148.07)	89,017.00	1,044,948.84				
Clay	0.96	612,947.60	84,914.55	697,862.15	(2,290.44)	(25,688.29)	669,883.42				
Cleveland	1.01	5,542,335.38	767,710.43	6,310,045.81	(20,712.45)	82,318.89	6,371,652.25				
Columbus	0.81	3,286,020.14	455,156.43	3,741,176.57	(12,280.61)	(697,271.64)	3,031,624.32				
Craven	1.04	5,942,732.99	823,146.39	6,765,879.38	(22,209.32)	290,656.24	7,034,326.30				
Cumberland	0.98	18,891,824.55	2,617,102.15	21,508,926.70	(70,596.08)	(362,804.85)	21,075,525.77				
Currituck	0.94	1,389,645.52	192,533.64	1,582,179.16	(5,192.40)	(89,792.06)	1,487,194.70				
Dare	1.49	2,000,558.07	277,171.44	2,277,729.51	(7,475.13)	1,119,873.47	3,390,127.85				
Davidson	0.98	9,308,974.41	1,289,526.79	10,598,501.20	(34,787.41)	(178,772.43)	10,384,941.36				
Davie	0.93	2,359,461.30	326,843.42	2,686,304.72	(8,817.28)	(179,239.83)	2,498,247.61				
Duplin	1.02	3,416,693.57	473,295.06	3,889,988.63	(12,768.17)	89,535.60	3,966,756.06				
Durham	1.14	16,209,367.96	2,245,902.98	18,455,270.94	(60,563.84)	2,633,039.22	21,027,746.32				
Edgecombe	1.02	3,170,021.46	439,091.18	3,609,112.64	(11,847.06)	83,070.23	3,680,335.81				
Forsyth	0.96	20,461,542.66	2,834,717.57	23,296,260.23	(76,458.59)	(857,532.71)	22,362,268.93				
Franklin	0.97	3,553,400.29	492,338.35	4,045,738.64	(13,276.88)	(108,581.79)	3,923,879.97				
Gaston	1.03	11,904,785.82	1,649,187.53	13,553,973.35	(44,486.36)	447,121.13	13,956,608.12				
Gates	0.95	676,106.96	93,649.47	769,756.43	(2,526.78)	(36,010.28)	731,219.37				
Graham	0.98	502,766.40	69,650.85	572,417.25	(1,878.76)	(9,655.31)	560,883.18				
Granville	1.03	3,293,315.95	456,191.38	3,749,507.33	(12,307.37)	123,688.94	3,860,888.90				
Greene	0.95	1,201,605.38	166,415.23	1,368,020.61	(4,491.13)	(63,998.19)	1,299,531.29				
Guilford	0.94	28,780,988.76	3,987,499.57	32,768,488.33	(107,541.41)	(1,859,681.92)	30,801,265.00				
Halifax	1.01	3,059,102.41	423,699.33	3,482,801.74	(11,433.08)	45,434.97	3,516,803.63				
Harnett	0.99	6,985,712.85	967,931.87	7,953,644.72	(26,100.65)	(54,849.51)	7,872,694.56				
Haywood		3,388,259.18	469,395.64	3,857,654.82	(12,661.10)	88,791.93	3,933,785.65				
Henderson	1.04	6,203,092.56	859,373.09	7,062,465.65	(23,178.98)	303,399.73	7,342,686.40				

TABLE 58A. - Continued

Capita Indiges Capita Indiges Indige		Per	Article 40									
County		capita	Tax a	llocation [per ca	apita]	Cost	Per capita	,				
County factor [8] [8] [8] allocation [8] collection [8] [8] 158 proceeds [8] Hertford		adjust-	[Excludes		Total tax	of	adjustment	Distributable				
		ment	food]	[Food]	allocation	collection	[§ 105-486(b)]	proceeds				
Hertford	County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]				
Hyde	Hertford	1.01			1,593,651.33	(5,230.90)	20,790.35	1,609,210.78				
		0.97					(87,790.98)					
Jackson	Hyde	0.98	329,147.12	45,603.66	374,750.78	(1,229.83)	(6,321.13)	367,199.82				
Johnston	Iredell	0.99	9,360,232.44	1,296,797.21	10,657,029.65	(34,975.48)	(73,494.46)	10,548,559.71				
Dones	Jackson	1.05	2,321,080.77	321,514.38	2,642,595.15	(8,674.09)	139,873.49	2,773,794.55				
Leen	Johnston	1.00	10,055,435.75	1,393,158.66	11,448,594.41	(37,572.29)	35,203.23	11,446,225.35				
Lenoir	Jones	0.90	600,593.96	83,190.71	683,784.67	(2,244.53)	(66,079.03)	615,461.11				
Dincoln	Lee	0.96	3,370,812.74	466,966.27	3,837,779.01	(12,596.14)	(141,268.57)	3,683,914.30				
Macon	Lenoir	0.88	3,361,692.48	465,625.70	3,827,318.18	(12,563.65)	(446,186.95)	3,368,567.58				
Madison	Lincoln	0.97	4,530,918.38	627,665.05	5,158,583.43	(16,931.55)	(138,450.39)	5,003,201.49				
Martin. 1.03 1,354,037.03 187,527.95 1,541,564.98 (5,060.85) 50,852.74 1,587,356.87 McDowell 1.09 2,571,633.85 356,229.71 2,927,863.56 (9,610.26) 271,749.81 3,190,003.11 Michell 0.95 875,758.36 121,314.76 997,073.12 (3,277.00) (46,644.29) 947,156.13 Montgomery 0.97 1,579,156.29 218,745.38 1,797,901.67 (5,901.43) (48,253.78) 1,743,746.46 Moore 1.11 5,210,954.06 721,995.54 5,932,949.60 (19,470.19) 668,986.59 6,682,466.00 Mosh 0.93 5,395,885.87 747,362.27 6,143,248.14 (20,164.43) (409,900.47) 5,713,181.24 Northampton 1.00 1,210,446.88 167,648.44 1,378,995.32 (45,263.13) 1,005,130.21 14,752,731.90 Northampton 1.04 10,986,278.00 1,522,239.31 12,508,517.31 (41,048.05) 537,362.21 13,004,831.47 Orange 1.15 7,927,396.22 1,098,272.5	Macon	0.98	1,939,243.25	268,653.31	2,207,896.56	(7,246.53)	(37,241.98)	2,163,408.05				
McDowell 1.09 2,571,633.85 356,229.71 2,927,863.56 (9,610.26) 271,749.81 3,190,003.11 Mecklenburg. 0.89 56,088,639.16 7,772,562.36 63,861,201.52 (209,543.16) (6,808,095.71) 56,843,562.65 Mitchell 0.95 875,758.36 121,314.76 997,073.12 (3,272.70) (46,644.29) 947,156.13 Montgomery	Madison	0.96	1,212,096.58	167,932.73	1,380,029.31	(4,529.03)	(50,798.67)	1,324,701.61				
Mecklenburg. 0.89 56,088,639.16 7,772,562.36 63,861,201.52 (209,543.16) (6,808,095.71) 56,843,562.65 Mitchell	Martin	1.03	1,354,037.03	187,527.95	1,541,564.98	(5,060.85)	50,852.74	1,587,356.87				
Mitchell 0.95 875,758.36 121,314.76 997,073.12 (3,272.70) (46,644.29) 947,156.13 Montgomery 0.97 1,579,156.29 218,745.38 1,797,901.67 (5,901.43) (48,253.78) 1,743,746.46 Moore 1.11 5,210,954.06 721,995.54 5,932,949.60 (19,470.19) 668,986.59 6,582,466.00 Nash	McDowell	1.09	2,571,633.85	356,229.71	2,927,863.56	(9,610.26)	271,749.81	3,190,003.11				
Montgomery. 0.97 1,579,156.29 218,745.38 1,797,901.67 (5,901.43) (48,253.78) 1,743,746.46 Moore		0.89	56,088,639.16	7,772,562.36	63,861,201.52	(209,543.16)	(6,808,095.71)	56,843,562.65				
Moore	Mitchell	0.95	875,758.36	121,314.76	997,073.12	(3,272.70)	(46,644.29)	947,156.13				
Nash	Montgomery	0.97	1,579,156.29	218,745.38	1,797,901.67	(5,901.43)	(48,253.78)	1,743,746.46				
New Hanover 1.07 12,114,339.28 1,678,525.54 13,792,864.82 (45,263.13) 1,005,130.21 14,752,731.90 Northampton 1.00 1,210,446.88 167,648.44 1,378,095.32 (4,524.00) 4,236.73 1,377,808.05 Onslow 1.04 10,986,278.00 1,522,239.31 12,508,517.31 (41,048.05) 537,362.21 13,004,831.47 Orange 1.15 7,927,396.22 1,098,272.52 9,025,668.74 (29,621.85) 1,377,699.22 10,373,746.11 Pamlico 0.99 744,443.82 103,109/71 847,553.53 (2,782.27) (5,845.44) 838,925.82 Pasquotank 1.00 2,250,364.57 311,657.74 2,562,022.31 (8,411.09) 7,876.24 2,561,487.46 Pender 0.99 3,145,638.85 435,878.09 3,581,516.94 (11,752.54) (24,698.44) 3,545,065.96 Perguimans 1.00 2,230,020.59 308,891.63 2,538,912.22 (8,334.00) 7,805.93 2,538,384.15 Pitt 1.07 9,871,287.50 1,367,54	Moore	1.11	5,210,954.06	721,995.54	5,932,949.60	(19,470.19)	668,986.59	6,582,466.00				
Northampton. 1.00 1,210,446.88 167,648.44 1,378,095.32 (4,524.00) 4,236.73 1,377,808.05 Onslow	Nash	0.93	5,395,885.87	747,362.27	6,143,248.14	(20,166.43)	(409,900.47)	5,713,181.24				
Onslow 1.04 10,986,278.00 1,522,239.31 12,508,517.31 (41,048.05) 537,362.21 13,004,831.47 Orange 1.15 7,927,396.22 1,098,272.52 9,025,668.74 (29,621.85) 1,377,699.22 10,373,746.11 Pamlico 0.99 744,443.82 103,109.71 847,553.53 (2,782.27) (5,845.44) 838,925.82 Pasquotank 1.00 2,250,364.57 311,657.74 2,562,022.31 (8,411.09) 7,876.24 2,561,487.46 Pender 0.99 3,145,638.85 435,878.09 3,581,516.94 (11,752.54) (24,698.44) 3,545,065.96 Perquimans 1.06 782,052.98 108,341.19 890,394.17 (2,922.37) 56,007.30 943,479.10 Person 1.00 2,230,020.59 308,891.63 2,538,912.22 (8,334.00) 7,805.93 2,538,384.15 Pitt 1.07 9,871,287.50 1,367,543.16 11,238,830.66 (36,886.28) 819,006.65 12,020,951.03 Randolph 0.99 8,103,310.65 1,122,513.59	New Hanover.	1.07	12,114,339.28	1,678,525.54	13,792,864.82	(45,263.13)	1,005,130.21	14,752,731.90				
Orange	Northampton.	1.00	1,210,446.88	167,648.44	1,378,095.32	(4,524.00)	4,236.73	1,377,808.05				
Pamlico 0.99 744,443.82 103,109.71 847,553.53 (2,782.27) (5,845.44) 838,925.82 Pasquotank 1.00 2,250,364.57 311,657.74 2,562,022.31 (8,411.09) 7,876.24 2,561,487.46 Pender 0.99 3,145,638.85 435,878.09 3,581,516.94 (11,752.54) (24,698.44) 3,545,065.96 Perguimans 1.06 782,052.98 108,341.19 890,394.17 (2,922.37) 56,007.30 943,479.10 Person 1.00 2,230,020.59 308,891.63 2,538,912.22 (8,334.00) 7,805.93 2,538,384.15 Pitt 1.07 9,871,287.50 1,367,543.16 11,238,830.66 (36,886.28) 819,006.65 12,020,951.03 Polk	Onslow	1.04	, ,	/ /	, ,	` ' '	,	, ,				
Pasquotank 1.00 2,250,364.57 311,657.74 2,562,022.31 (8,411.09) 7,876.24 2,561,487.46 Pender	Orange	1.15	7,927,396.22	1,098,272.52	9,025,668.74	(29,621.85)	1,377,699.22	10,373,746.11				
Pender	Pamlico	0.99	744,443.82	103,109.71	847,553.53	(2,782.27)		838,925.82				
Perquimans 1.06 782,052.98 108,341.19 890,394.17 (2,922.37) 55,007.30 943,479.10 Person	Pasquotank		, ,	,		() /						
Person				,	· · · ·							
Pitt			,	,	,			/				
Polk					, ,							
Randolph 0.99 8,103,310.65 1,122,513.59 9,225,824.24 (30,281.85) (63,626.33) 9,131,916.06 Richmond 1.09 2,620,892.87 363,021.34 2,983,914.21 (9,794.99) 276,951.69 3,251,070.91 Robeson	Pitt			, ,	· · · ·		,					
Richmond 1.09 2,620,892.87 363,021.34 2,983,914.21 (9,794.99) 270,951.69 3,251,070.91 Robeson			/ /	/	/ /			/ /				
Robeson	•			/ /		` ' '	` / /					
Rockingham 1.01 5,251,688.31 727,413.51 5,979,101.82 (19,627.02) 78,000.98 6,037,475.78 Rowan				,	, ,	` ' '	,					
Rowan 0.92 7,878,592.37 1,091,416.99 8,970,009.36 (29,441.42) (687,951.80) 8,252,616.14 Rutherford 0.98 3,856,917.65 534,253.80 4,391,171.45 (14,413.76) (74,069.32) 4,302,688.37 Sampson 0.96 3,654,067.38 506,195.85 4,160,263.23 (13,654.82) (153,139.29) 3,993,469.12 Scotland 0.98 2,060,838.93 285,459.61 2,346,298.54 (7,701.67) (39,576.99) 2,299,019.88 Stanly 0.99 3,445,851.51 477,331.32 3,923,182.83 (12,877.18) (27,056.54) 3,883,249.11 Stokes			, ,	, ,	, ,	` ' '	,	, ,				
Rutherford 0.98 3,856,917.65 534,253.80 4,391,171.45 (14,413.76) (74,069.32) 4,302,688.37 Sampson 0.96 3,654,067.38 506,195.85 4,160,263.23 (13,654.82) (153,139.29) 3,993,469.12 Scotland 0.98 2,060,838.93 285,459.61 2,346,298.54 (7,701.67) (39,576.99) 2,299,019.88 Stanly 0.99 3,445,851.51 477,331.32 3,923,182.83 (12,877.18) (27,056.54) 3,883,249.11 Stokes 1.01 2,659,514.42 368,377.49 3,027,891.91 (9,939.19) 39,500.70 3,057,453.42 Surry 1.05 4,173,571.20 578,099.60 4,751,670.80 (15,597.46) 251,507.37 4,987,580.71 Swain	U						,					
Sampson 0.96 3,654,067.38 506,195.85 4,160,263.23 (13,654.82) (153,139.29) 3,993,469.12 Scotland 0.98 2,060,838.93 285,459.61 2,346,298.54 (7,701.67) (39,576.99) 2,299,019.88 Stanly 0.99 3,445,851.51 477,331.32 3,923,182.83 (12,877.18) (27,056.54) 3,883,249.11 Stokes			, ,	, ,	, ,	() /	()	, ,				
Scotland 0.98 2,060,838.93 285,459.61 2,346,298.54 (7,701.67) (39,576.99) 2,299,019.88 Stanly 0.99 3,445,851.51 477,331.32 3,923,182.83 (12,877.18) (27,056.54) 3,883,249.11 Stokes			, ,	,	, ,	` ' '	` /	, ,				
Stanty 0.99 3,445,851.51 477,331.32 3,923,182.83 (12,877.18) (27,056.54) 3,883,249.11 Stokes 1.01 2,659,514.42 368,377.49 3,027,891.91 (9,939.19) 39,500.70 3,057,453.42 Surry 1.05 4,173,571.20 578,099.60 4,751,670.80 (15,597.46) 251,507.37 4,987,580.71 Swain	•			·	· · · ·							
Stokes				,	· · · ·	` ' '	` /	, ,				
Surry	•											
Swain				/		. , , ,						
Transylvania. 1.10 1,888,152.78 261,557.91 2,149,710.69 (7,055.93) 220,960.69 2,363,615.45 Tyrrell 0.99 235,977.27 32,684.04 268,661.31 (881.96) (1,852.94) 265,926.41			, ,	,	, ,	` ' '	,					
Tyrrell 0.99 235,977.27 32,684.04 268,661.31 (881.96) (1,852.94) 265,926.41							,					
	•		, ,	,	, ,	` ' '	,	, ,				
Union	•		,	,	,	` /	` ' '	,				
· · · · · · · · · · · · · · · · · · ·	Union	1.01	11,988,524.33	1,661,065.09	13,649,589.42	(44,793.63)	178,074.55	13,782,870.34				

TABLE 58A. - Continued

	TABLE 2011 Continueu											
	Per			Article	e 40							
	capita	Tax a	llocation [per ca	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	2,566,236.53	355,437.32	2,921,673.85	(9,591.01)	125,512.23	3,037,595.07					
Wake	0.96	54,638,649.79	7,570,722.94	62,209,372.73	(204,144.60)	(2,289,905.53)	59,715,322.60					
Warren	0.97	1,165,652.26	161,441.66	1,327,093.92	(4,356.62)	(35,618.17)	1,287,119.13					
Washington	1.04	730,099.92	101,127.11	831,227.03	(2,728.57)	35,708.69	864,207.15					
Watauga	1.06	2,992,686.36	414,580.37	3,407,266.73	(11,183.22)	214,322.82	3,610,406.33					
Wayne	0.96	7,103,945.08	984,144.29	8,088,089.37	(26,545.86)	(297,722.00)	7,763,821.51					
Wilkes	1.02	3,964,000.52	549,122.81	4,513,123.33	(14,813.18)	103,878.42	4,602,188.57					
Wilson	0.98	4,633,488.08	641,787.81	5,275,275.89	(17,316.59)	(88,982.74)	5,168,976.56					
Yadkin	1.00	2,168,388.88	300,367.07	2,468,755.95	(8,103.43)	7,590.37	2,468,242.89					
Yancey	1.01	1,018,115.49	141,040.07	1,159,155.56	(3,804.57)	15,122.13	1,170,473.12					
Totals	-	559,645,816.15	77,534,159.65	637,179,975.80	(2,091,196.47)	-	635,088,779.33					

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.]

SL 2013-316, s. 3.1(b) repeals § 105-164.44G effective for transactions made on or after <u>January 1, 2014</u>; as a result, local governments no longer receive a share of State sales and use taxes generated from the sale of modular homes. (Previously, § 105-164.44G required 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 was included in the distribution under Article 40.)

These amounts do not agree with the actual receipts of the local governments in fiscal year 2014-15 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 2014-2015

-	Per		FC	JK FISCAL TE	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)]			
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Alamance	1.02	10,594,504.28	1,208,785.63	11,803,289.91	(134,880.39)	(38,255.39)	27,905.03	11,658,059.16		
Alexander	1.00	793,547.80	294,699.92	1,088,247.72	(10,159.12)	(3,529.09)	909.22	1,075,468.73		
Alleghany	1.04	338,744.51	87,001.91	425,746.42	(4,294.32)	(1,385.17)		423,815.35		
Anson	1.00	662,566.45	207,684.76		(8,501.86)	(2,823.58)	640.70	859,566.47		
Ashe	0.97	1,084,934.72	215,894.39	1,300,829.11	(13,646.83)	(4,224.25)	(5,810.80)	1,277,147.23		
Avery	1.12	1,094,736.25	140,635.86	1,235,372.11	(13,779.36)	(4,034.25)	17,310.16	1,234,868.66		
Beaufort	1.06	2,292,582.91	376,532.64	2,669,115.55	(29,083.06)	(8,642.77)		2,655,143.25		
Bertie	0.97	412,281.75	162,401.73	574,683.48	(5,236.42)	(1,866.20)	(4,371.07)	563,209.79		
Bladen	1.04	998,234.40	277,180.04	1,275,414.44	(12,710.87)	(4,142.82)	11,942.31	1,270,503.06		
Brunswick	1.17	7,236,617.70	907,306.47	8,143,924.17	(90,479.14)	(26,593.53)	157,041.72	8,183,893.22		
Buncombe	1.06	20,816,129.01	1,955,054.09	22,771,183.10	(262,691.39)	(73,848.55)	123,335.44	22,557,978.60		
Burke	1.02	2,996,124.28	705,629.66	3,701,753.94	(38,293.46)	(12,039.79)		3,667,710.14		
Cabarrus	1.05	13,869,127.31	1,464,844.18	15,333,971.49	(176,499.95)	(49,718.94)	77,761.86	15,185,514.46		
Caldwell	1.02	3,029,832.98	649,809.33	3,679,642.31	(38,984.92)	(11,903.84)	15,000.90	3,643,754.45		
Camden	0.92	244,215.40	79,986.79	324,202.19	(3,117.30)	(1,052.13)	(6,152.17)	313,880.59		
Carteret	1.14	5,075,435.12	543,818.91	5,619,254.03	(62,891.17)	(18,402.51)	77,812.53	5,615,772.88		
Caswell	0.95	295,110.71	187,392.13	482,502.84	(3,762.84)	(1,569.41)	(8,791.46)	468,379.13		
Catawba	0.99	9,521,242.59	1,223,740.16	10,744,982.75	(120,761.69)	(34,835.82)	(8,462.00)	10,580,923.24		
Chatham	1.02	2,586,886.05	531,187.12	3,118,073.17	(32,641.83)	(10,129.34)	12,262.63	3,087,564.63		
Cherokee	0.98	1,334,672.93	216,382.34	1,551,055.27	(16,907.74)	(5,037.38)	(3,660.14)	1,525,450.01		
Chowan	1.09	506,060.68	116,689.30	622,749.98	(6,405.19)	(2,025.43)	10,861.99	625,181.35		
Clay	0.96	360,580.06	84,914.55	445,494.61	(4,531.18)	(1,453.08)	(3,134.64)	436,375.71		
Cleveland	1.01	4,210,579.15	767,710.43	4,978,289.58	(53,332.07)	(16,159.07)	10,045.52	4,918,843.96		
Columbus	0.81	1,798,459.21	455,156.43	2,253,615.64	(22,880.10)	(7,318.85)	(85,075.61)	2,138,341.08		
Craven	1.04	4,693,233.09	823,146.39	5,516,379.48	(60,053.39)	(17,875.37)	35,465.24	5,473,915.96		
Cumberland.	0.98	18,282,978.89	2,617,102.15	20,900,081.04	(233,866.55)	(67,755.44)	(44,267.66)	20,554,191.39		
Currituck	0.94	2,168,096.68	192,533.64	2,360,630.32	(26,327.46)	(7,873.18)		2,315,471.66		
Dare	1.49	6,754,961.35	277,171.44	7,032,132.79	(82,276.22)	(23,323.10)	136,669.13	7,063,202.60		
Davidson	0.98	5,386,137.21	1,289,526.79	6,675,664.00	(68,621.04)	(21,633.69)		6,563,597.11		
Davie	0.93	1,547,369.55	326,843.42	1,874,212.97	(19,605.38)	(6,091.19)	(21,870.73)	1,826,645.67		
Duplin	1.02	1,688,599.03	473,295.06	2,161,894.09	(21,556.07)	(7,016.68)	10,926.04	2,144,247.38		
Durham	1.14	24,521,412.30	2,245,902.98		(309,153.39)	(86,909.41)		26,692,608.64		
Edgecombe	1.02	1,487,248.43	439,091.18	1,926,339.61	(18,750.65)	(6,256.19)	10,136.42	1,911,469.19		
Forsyth	0.96	23,350,220.94	2,834,717.57	26,184,938.51	(294,917.32)	(85,068.44)		25,700,310.05		
Franklin	0.97	1,731,663.20	492,338.35	2,224,001.55	(22,132.17)	(7,200.45)	(13,251.08)	2,181,417.85		
Gaston	1.03	9,643,206.29	1,649,187.53	11,292,393.82	(123,081.47)	(36,587.01)	54,563.74	11,187,289.08		
Gates	0.95	160,279.54	93,649.47	253,929.01	(2,045.23)	(824.72)	` ' '	246,665.45		
Graham	0.98	250,525.20	69,650.85	320,176.05	(3,195.36)	(1,041.42)	(1,178.13)	314,761.14		
Granville	1.03	1,617,563.29	456,191.38	2,073,754.67	(20,704.24)	(6,715.90)	15,093.13	2,061,427.66		
Greene	0.95	277,317.45	166,415.23	443,732.68	(3,484.07)	(1,446.48)	(7,807.47)	430,994.66		
Guilford	0.94	32,638,038.22	3,987,499.57	36,625,537.79	(414,810.69)	(118,730.47)	(226,946.93)	35,865,049.70		
Halifax	1.01	2,281,746.52	423,699.33	2,705,445.85	(29,120.54)	(8,768.50)	5,544.02	2,673,100.83		
Harnett	0.99	3,231,810.02	967,931.87	4,199,741.89	(41,445.06)	(13,589.37)	` ' '	4,138,014.72		
Haywood	1.02	3,193,468.84	469,395.64		(40,388.74)	(11,915.61)		3,621,396.21		
Henderson	1.04	5,411,838.95	859,373.09	6,271,212.04	(68,235.02)	(20,360.49)	37,026.34	6,219,642.87		

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	1.01	935,578.38	193,898.65	1,129,477.03	(12,029.19)	(3,667.07)	2,537.15	1,116,317.92		
Hoke	0.97	972,684.42	398,056.50	1,370,740.92	(12,448.30)	(4,448.25)	(10,713.55)	1,343,130.82		
Hyde	0.98	294,821.47	45,603.66	340,425.13	(3,583.09)	(1,126.80)	(771.43)	334,943.81		
Iredell	0.99	10,731,019.44	1,296,797.21	12,027,816.65	(136,445.09)	(38,976.34)	(8,966.94)	11,843,428.28		
Jackson	1.05	2,246,456.34	321,514.38	2,567,970.72	(28,281.12)	(8,366.60)	17,067.57	2,548,390.57		
Johnston	1.00	7,684,181.82	1,393,158.66	9,077,340.48	(97,729.91)	(29,447.75)	4,298.51	8,954,461.33		
Jones	0.90	145,562.92	83,190.71	228,753.63	(1,863.18)	(745.39)	(8,062.48)	218,082.58		
Lee	0.96	3,094,005.90	466,966.27	3,560,972.17	(39,406.56)	(11,524.23)	(17,238.00)	3,492,803.38		
Lenoir	0.88	2,504,874.16	465,625.70	2,970,499.86	(31,697.57)	(9,627.61)	(54,438.71)	2,874,735.97		
Lincoln	0.97	3,255,782.33	627,665.05	3,883,447.38	(41,365.58)	(12,588.83)	(16,893.52)	3,812,599.45		
Macon	0.98	2,196,637.79	268,653.31	2,465,291.10	(27,508.82)	(8,038.00)	(4,544.26)	2,425,200.02		
Madison	0.96	461,193.45	167,932.73	629,126.18	(5,787.63)	(2,050.35)	` ' '	615,088.97		
Martin	1.03	965,666.49	187,527.95	1,153,194.44	(12,306.07)	(3,742.92)	6,204.31	1,143,349.76		
McDowell	1.09	1,644,186.43	356,229.71	2,000,416.14	(20,674.00)	(6,508.59)	33,159.62	2,006,393.17		
Mecklenburg.	0.89	83,375,986.62	7,772,562.36	91,148,548.98	(1,054,286.68)	(295,672.94)	(830,997.58)	88,967,591.78		
Mitchell	0.95	690,105.08	121,314.76	811,419.84	(8,657.65)	(2,638.60)	(5,691.49)	794,432.10		
Montgomery.	0.97	759,191.87	218,745.38	977,937.25	(9,604.79)	(3,174.36)	, , , ,	959,270.54		
Moore	1.11	5,581,259.28	721,995.54	6,303,254.82	(70,136.89)	(20,470.12)	81,647.19	6,294,295.00		
Nash	0.93	4,798,628.04	747,362.27	5,545,990.31	(60,595.02)	(17,975.83)	(50,009.79)	5,417,409.67		
New Hanover	1.07	18,411,324.80	1,678,525.54	20,089,850.34	(233,430.33)	(65,243.37)	122,675.88	19,913,852.52		
Northampton		391,010.78	167,648.44	558,659.22	(5,012.54)	(1,814.40)	517.18	552,349.46		
Onslow	1.04	9,171,428.10	1,522,239.31	10,693,667.41	(115,936.97)	(34,680.44)	65,586.48	10,608,636.48		
Orange	1.15 0.99	6,020,865.94	1,098,272.52	7,119,138.46	(78,168.81)	(22,958.51)	168,129.39	7,186,140.53		
Pamlico	1.00	410,085.96	103,109.71	513,195.67	(5,190.68)	(1,665.65)	(713.07)	505,626.27		
Pasquotank Pender	0.99	2,164,795.91 1,938,309.34	311,657.74 435,878.09	2,476,453.65 2,374,187.43	(27,496.40) (24,316.27)	(8,021.48) (7,736.05)	961.41	2,441,897.18 2,339,121.22		
Perquimans	1.06	286,538.89	108,341.19	394,880.08	(3,651.81)	(1,280.91)	(3,013.89) 6,834.69	396,782.05		
Person	1.00	1,535,086.11	308,891.63	1,843,977.74	(19,514.50)	(5,977.02)	952.96	1,819,439.18		
Pitt	1.07	9,155,369.67	1,367,543.16	10,522,912.83	(17,565.76)	(34,039.36)	99,947.29	10,471,255.00		
Polk	1.00	580,311.12	162,004.59	742,315.71	(7,293.21)	(2,417.50)	499.85	733,104.85		
Randolph	0.99	4,647,257.53	1,122,513.59	5,769,771.12	(59,305.98)	(18,698.37)	(7,762.03)	5,684,004.74		
Richmond	1.09	1,799,054.32	363,021.34	2,162,075.66	(22,881.11)	(7,001.80)	33,791.80	2,165,984.55		
Robeson	1.04	4,423,185.59	1,056,349.55	5,479,535.14	(56,419.24)	(17,774.74)	45,512.80	5,450,853.96		
Rockingham.	1.01	3,271,642.88	727,413.51	3,999,056.39	(41,614.69)	(12,975.08)	9,518.17	3,953,984.79		
Rowan	0.92	5,219,474.95	1,091,416.99	6,310,891.94	(66,455.11)	(20,476.48)	(83,946.14)	6,140,014.21		
Rutherford	0.98	2,503,332.37	534,253.80	3,037,586.17	(31,823.25)	(9,869.40)	(9,036.85)	2,986,856.67		
Sampson	0.96	2,073,354.59	506,195.85	2,579,550.44	(26,492.62)	(8,355.61)	(18,686.16)	2,526,016.05		
Scotland	0.98	1,329,181.28	285,459.61	1,614,640.89	(16,976.58)	(5,237.44)	(4,828.58)	1,587,598.29		
Stanly	0.99	2,598,112.73	477,331.32	3,075,444.05	(32,973.47)	(9,966.74)	(3,300.75)	3,029,203.09		
Stokes	1.01	946,945.58	368,377.49	1,315,323.07	(12,098.70)	(4,268.74)	4,820.16	1,303,775.79		
Surry	1.05	3,891,691.43	578,099.60	4,469,791.03	(49,247.97)	(14,493.85)	30,688.42	4,436,737.63		
Swain	1.02	560,482.35	114,634.09	675,116.44	(6,952.00)	(2,204.69)	2,646.35	668,606.10		
Transylvania.	1.10	1,504,492.45	261,557.91	1,766,050.36	(18,778.56)	(5,755.28)	26,962.65	1,768,479.17		
Tyrrell	0.99	100,774.78	32,684.04	133,458.82	(1,267.27)	(433.95)	′	131,531.55		
Union		8,855,720.34	/	,	` /	` /	` /	10,391,864.42		
		- , ,	,	.,,	, ,	(- ,)	,	· /-· /		

TABLE 58B. - Continued

	Per							
	capita		Tax allocation	Ť	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	2,000,632.95	355,437.32	2,356,070.27	(25,425.33)	(7,623.39)	15,313.95	2,338,335.50
Wake	0.96	70,622,890.51	7,570,722.94	78,193,613.45	(896,085.18)	(253,695.41)	(279,469.15)	76,764,363.71
Warren	0.97	392,951.32	161,441.66	554,392.98	(4,999.48)	(1,804.86)	(4,345.31)	543,243.33
Washington	1.04	378,420.60	101,127.11	479,547.71	(4,815.72)	(1,558.75)	4,356.99	477,530.23
Watauga	1.06	3,796,533.48	414,580.37	4,211,113.85	(47,603.48)	(13,716.51)	26,153.87	4,175,947.73
Wayne	0.96	5,503,984.20	984,144.29	6,488,128.49	(70,216.85)	(20,991.21)	(36,329.44)	6,360,590.99
Wilkes	1.02	2,525,708.02	549,122.81	3,074,830.83	(32,062.37)	(9,974.08)	12,676.55	3,045,470.93
Wilson	0.98	4,295,096.12	641,787.81	4,936,883.93	(54,647.48)	(15,999.16)	(10,855.88)	4,855,381.41
Yadkin	1.00	979,683.58	300,367.07	1,280,050.65	(12,475.41)	(4,160.41)	926.68	1,264,341.51
Yancey	1.01	551,342.11	141,040.07	692,382.18	(6,969.15)	(2,250.67)	1,845.50	685,007.86
Totals	-	559,645,816.15	77,534,159.65	637,179,975.80	(7,093,345.26)	(2,068,011.50)	-	628,018,619.04

[†]Tax allocation (excluding food) is determined by the point-of-sale (origin) basis.

Tax allocation also includes local sales or use taxes that cannot be identified as being attributable to a particular taxing county. 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.

†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 2014-15 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 2014-2015

	Tax				Tax			
	allocation	Cost			allocation	Cost		
	[Point-	of	Distributable		[Point-	of	Distributable	
	of sale]	collection	proceeds		of sale]	collection	proceeds	
County	[\$]	[\$]	[\$]	County	[\$]	[\$]	[\$]	County
Alamance	9,605.31	(33.47)	9,571.84	Hertford	(5,964.89)	20.65	(5,944.24)	Vance
Alexander	3,596.73	(12.53)	3,584.20	Hoke	4,394.74	(15.25)	4,379.49	Wake
Alleghany	475.85	(1.63)		Hyde	28.89	(0.17)	28.72	Warren
Anson	127.97	(0.43)	127.54	Iredell	5,724.16	(19.39)	5,704.77	Washington
Ashe	58.10	(0.15)	57.95	Jackson	1,821.78	(6.28)	1,815.50	Watauga
Avery	1,546.72	(5.22)	1,541.50	Johnston	5,287.90	(18.63)	5,269.27	Wayne
Beaufort	16.23	(0.08)	16.15	Jones	4.07	(0.02)	4.05	Wilkes
Bertie	(1,399.12)	4.89	(1,394.23)	Lee	3,257.44	(11.55)	3,245.89	Wilson
Bladen	1,401.92	(4.94)	1,396.98	Lenoir	1,576.45	(5.30)	1,571.15	Yadkin
Brunswick	10,771.88	(39.04)	10,732.84	Lincoln	6,188.09	(21.24)	6,166.85	Yancey
Buncombe	31,259.50	(109.05)	31,150.45	Macon	4,285.58	(14.61)	4,270.97	Totals
Burke	(822.20)	2.14	(820.06)	Madison	941.65	(3.05)	938.60	
Cabarrus	(5,412.54)	14.66	(5,397.88)	Martin	(42.97)	0.12	(42.85)	Tax allocation
Caldwell	(25,510.88)	89.02	(25,421.86)	McDowell	1,826.31	(6.34)	1,819.97	collected on fo
Camden	71.81	(0.24)	71.57	Mecklenburg	29,683.74	(107.76)	29,575.98	
Carteret	5,420.93	(17.16)	5,403.77	Mitchell	9.59	(0.03)	9.56	The 2007 Gen
Caswell	59.13	(0.20)	58.93	Montgomery	1,681.24	(5.70)	1,675.54	directing the S
Catawba	6,050.40	(19.64)	6,030.76	Moore	204.09	(0.06)	204.03	nonadministra
Chatham	706.45	(2.27)	704.18	Nash	(230.36)	0.72	(229.64)	county govern
Cherokee	697.36	(2.44)	694.92	New Hanover	20,858.05	(72.29)	20,785.76	assume the loc
Chowan	(7,362.24)	25.54	(7,336.70)	Northampton	2,581.63	(8.26)	2,573.37	Article 44 Thi
Clay	224.79	(0.71)	224.08	Onslow	19,716.58	(67.67)	19,648.91	Sales and Use
Cleveland	3,213.68	(11.16)	3,202.52	Orange	16,851.09	(58.56)	16,792.53	exchange was
Columbus	(16,511.89)	51.21	(16,460.68)	Pamlico	21.47	(0.08)	21.39	repeal of the l
Craven	(1,105.81)	3.26	(1,102.55)	Pasquotank	136.57	(0.50)	136.07	the levy by the
Cumberland	7,525.27	(25.99)	7,499.28	Pender	43.04	(0.07)	42.97	was effective f
Currituck	164.19	(0.60)	163.59	Perquimans	(82.54)	0.31	(82.23)	the second pha
Dare	(7,009.39)	24.40	(6,984.99)	Person	1,701.62	(5.77)	1,695.85	transactions o
Davidson	1,156.78	(4.00)	1,152.78	Pitt	(181,126.39)	623.93	(180,502.46)	Article 44 1/4
Davie	(50.05)	0.21	(49.84)	Polk	10.93	(0.04)	10.89	repealed and
Duplin	5,766.25	(19.87)	5,746.38	Randolph	3,739.35	(13.65)	3,725.70	
Durham	(39,489.63)	136.47	(39,353.16)	Richmond	32.51	(0.11)	32.40	Tax allocation
Edgecombe	(10,143.15)	35.74	(10,107.41)	Robeson	6,869.49	(22.59)	6,846.90	delinquent ret
Forsyth	8,453.46	(28.95)	8,424.51	Rockingham	4,480.53	(15.52)	4,465.01	transaction pe
Franklin	1,465.69	(5.10)	1,460.59	Rowan	1,406.98	(4.72)	1,402.26	values indicate
Gaston	25,672.01	(83.07)	25,588.94	Rutherford	1,741.99	(5.87)	1,736.12	
Gates	(71.09)	0.24	(70.85)	Sampson	1,303.51	(4.54)	1,298.97	These amount
Graham	86.09	(0.31)	85.78	Scotland	205.19	(0.73)	204.46	local governm
Granville	1,429.67	(4.86)	1,424.81	Stanly	355.64	(1.38)	354.26	collection/dist
Greene	638.18	(2.10)		Stokes	105.01	(0.35)	104.66	
Guilford	6,808.63	(24.63)		Surry	7,563.02	(25.19)	7,537.83	
Halifax	(11,353.91)	35.51	′	Swain	196.31	(0.69)	195.62	
Harnett	(7,196.51)	25.60	1 / /	Transvlvania	747.25	(2.77)	744.48	
Haywood	2,540.34	(9.20)	` ' '	Tyrrell	94.34	(0.41)	93.93	
Henderson	1,707.83	(5.85)		Union	2,345.12	(8.11)	2,337.01	
		` '				` ′	· · · · · · · · · · · · · · · · · · ·	

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

Tax allocation

[Point-

of sale]

[\$1

10,274.81

106,367.46

(4,921.86)

3,298.20

1,452.43

8,114.14

(2,692.31)

100,475.43

462.55

60.50

202.98

Cost

of

collection

[\$]

(35.80)

(321.50)

15.36

(0.72)

(11.34)

(5.11)

(0.37)

(28.97)

9.20

(1.72)

(316.49)

Distributable

proceeds

[\$]

10,239,01

106,045.96

(4,906.50)

202.26

3,286.86

1,447.32

8,085.17

(2,683.11)

100,158.94

460.83

60.13

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 2014-15 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	al Public Tr	ansportation A	uthority (Tria	ngle) [§ 105-	509, - 509.1]
		[Part 2, Part 4]		[§ 105	5-507 - § 105-5	507.4]	Du	rham Count	y	Oı	range Count	y
	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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2013-14	98,447,378.22	(391,661.87)	98,055,716.35	69,818,065.41	(279,123.21)	69,538,942.20	22,043,240.31	(86,259.03)	21,956,981.28	6,586,072.50	(26,279.63)	6,559,792.87
2014-15	112,580,085.81	(363,844.03)	112,216,241.78	81,920,681.11	(266,193.12)	81,654,487.99	24,450,913.14	(78,320.86)	24,372,592.28	6,208,491.56	(19,330.05)	6,189,161.51
2014-15	, ,	(363,844.03)	112,216,241.78	81,920,681.11	(266,193.12)	81,654,487.99	24,450,913.14	(78,320.86)	24,372,592.28	6,208,491.56	(19,330.05)	· /

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)
2013-14	52.78	(0.18)	52.60
2014-15	(0.30)	ı	(0.30)

Local Government Sales and Use Tax for Beach Nourishment Act:

Negative collection values indicate an excess of refunds relative to collections.

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.

TABLE 60C. ARTICLE 46. ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2014-2015

	Effective Effective	Net	Cost	ORTIGORIE IE
	date	collections	of	Distributable
	of	[1/4¢ tax]	collection	proceeds
County	levy	[\$]	[\$]	[\$]
Alexander	April 1, 2008	394,843.90	(1,291.50)	393,552.40
Anson	April 1, 2015	53,558.30	(167.64)	53,390.66
Ashe	April 1, 2015	91,353.00	(285.94)	91,067.06
Buncombe	April 1, 2012	10,306,760.21	(33,805.54)	10,272,954.67
Cabarrus	October 1, 2011	6,895,721.35	(22,617.21)	6,873,104.14
Catawba	April 1, 2008	4,739,566.86	(15,538.85)	4,724,028.01
Cumberland	October 1, 2008	9,079,066.48	(29,766.66)	9,049,299.82
Davidson	October 1, 2014	1,880,800.96	(5,965.76)	1,874,835.20
Duplin	January 1, 2011	844,628.89	(2,769.90)	841,858.99
Durham	April 1, 2012	12,228,360.39	(40,177.88)	12,188,182.51
Edgecombe	April 1, 2013	760,243.40	(2,496.30)	757,747.10
Greene	April 1, 2013	141,607.61	(464.86)	141,142.75
Halifax	January 1, 2012	1,139,199.95	(3,731.09)	1,135,468.86
Harnett	April 1, 2014	1,729,002.09	(5,670.86)	1,723,331.23
Haywood	October 1, 2008	1,589,270.86	(5,229.88)	1,584,040.98
Hertford	July 1, 2010	469,135.07	(1,540.19)	467,594.88
Lee	July 1, 2010	1,545,835.32	(5,057.80)	1,540,777.52
Martin	April 1, 2008	482,071.67	(1,581.76)	480,489.91
Montgomery	April 1, 2012	374,413.23	(1,227.31)	373,185.92
New Hanover	October 1, 2010	9,175,872.46	(30,153.40)	9,145,719.06
Onslow	October 1, 2010	4,571,757.98	(14,989.10)	4,556,768.88
Orange	April 1, 2012	2,979,434.95	(9,706.58)	2,969,728.37
Pitt	April 1, 2008	4,565,273.72	(14,929.26)	4,550,344.46
Randolph	July 1, 2010	2,308,736.65	(7,557.66)	2,301,178.99
Robeson	January 1, 2011	2,194,756.61	(7,193.34)	2,187,563.27
Rowan	July 1, 2010	2,626,776.22	(8,612.15)	2,618,164.07
Sampson	April 1, 2008	1,032,305.74	(3,377.02)	1,028,928.72
Surry	April 1, 2008	1,939,581.78	(6,360.51)	1,933,221.27
Wilkes	October 1, 2010	1,257,201.88	(4,120.94)	1,253,080.94
Totals	•	87,397,137.53	(286,386.89)	87,110,750.64

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 $(1/4 \, e)$ County Sales and Use Tax Act, \S 105-535 through \S 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 \S 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.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2014-15 due to the lag in the collection/distribution cycle.

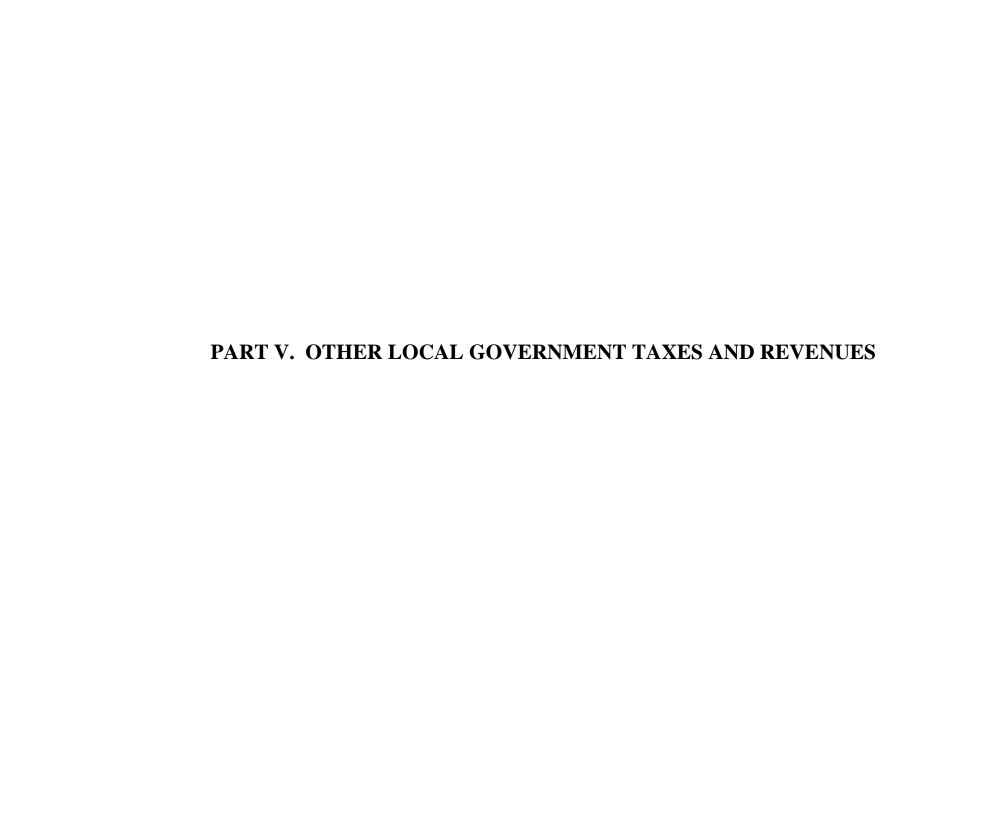


TABLE 61, PROPERTY TAX LEVIES AND TAX REVENUES OF LOCAL GOVERNMENTS BY TYPE OF TAX

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

-		Count		x levies and tax re	vennes	ments, menucs				and tax revenues	an <i>)</i>		
		Count	j property ta	a ic rics und tax re	Scrap tire,		1	umcipai pi	perty tax it vies	Utility,			
					• '					• ,			
					white goods,					solid waste,			
		License,			solid waste,					beverage,		District	
		local land			beverage,					telecommuni-		and	
		transfer,	Excise		utility,			License,		cations,		township	
		occupancy,	tax	Sales	telecommuni-			occupancy,	Sales	and		(general	
	General	and	on	and	cations, and		General	and	and	video		property	
	property	meals	convey-	use	video program-	Total	property	meals	use	programming	Total	tax	
Fiscal	tax	taxes	ances	taxes	ming taxes	county	tax	taxes	taxes	taxes	municipal	only)	Total
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	1,541,567,914	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	1,612,307,051 b	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	4,669,143,970	179,950,496	79,304,317	1,706,015,878 b	22,646,065	6,657,060,726	1,751,740,005	127,425,351	707,414,176 b	236,148,026	2,822,727,559	273,731,036	9,753,519,321
2006-07	4,991,684,716	193,017,164	76,401,505	1,852,504,194 b	28,381,533 c,d	7,141,989,112	1,920,777,846	141,535,918	765,547,392 b	265,296,659 d	3,093,157,815	276,566,962	10,511,713,890
2007-08	5,411,708,047	191,128,921	61,841,197	1,905,780,410 b	48,134,729 c,d	7,618,593,305	2,061,464,949	108,438,543	800,101,679 b	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	1,713,350,653 b	51,237,219 c,d	7,793,075,007	2,234,107,547	120,798,744	762,699,649 b	350,139,280 d	3,467,745,220	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	186,167,521	32,352,596	1,281,905,041 b	55,938,570 c,d	7,514,804,299	2,322,581,375	124,367,462	717,764,854 b	358,817,033 d	3,523,530,724	333,317,863	11,371,652,886
2011-12	6,186,066,270	198,346,568	36,928,666	1,398,940,603 b	55,248,371 c,d	7,875,530,478	2,452,684,088	128,239,986	776,384,952 b	358,656,625 d	3,715,965,651	351,218,436	11,942,714,566
2012-13	6,215,830,244	206,731,421	44,800,083	1,465,080,033 b	54,257,266 c,d	7,986,699,047	2,451,439,343	125,251,073	796,832,544 b	363,871,518 d	3,737,394,479	360,983,135	12,085,076,660
2013-14	6,368,294,229	228,534,928	48,118,679	1,522,634,099 b	55,056,364 c,d	8,222,638,298	2,534,523,743	141,399,771	830,916,687 b	370,807,719 d	3,877,647,921	375,373,834	12,475,660,053
2014-15	6,587,822,101	245,598,884	58,695,965	1,664,025,002 b	57,758,096 c,d	8,613,900,048	2,620,826,153	148,678,192	916,710,968 b	441,102,461 d	4,127,317,773	397,191,695	13,138,409,516

Detail may not add to totals due to rounding. Refer to *Tables 63, 65, 75, and 77* for details of county levies and tax revenues and to *Tables 63, 66*, and 76 for details of municipal levies and tax revenues. Information compiled from source data provided by the NCDOR Local Government Division.

The table summarizes tax revenue data for counties, municipalities, and special districts which are provided in the various tables of Part V of this publication; the property tax amounts are levies (not collections), while the remainder of the data are either actual collections or distributions. 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 2014-15 designation reflect levies collected by the county governments during the July 1, 2013 through June 30, 2014 period. County and municipal sales and use taxes amounts reflect the distributable proceeds of local option sales taxes disbursed to (received by) the local governments during the respective fiscal years (amounts exclude local government sales and use taxes levied for public transportation pursuant to Article 43 of § 105 [refer to Tables 60A, 65, and 66]). Excise tax on conveyances amounts are the counties' portions of the State imposed realty transfer tax collected by county register of deeds offices during the designated fiscal year, while the amounts shown for shared taxes (scrap tire, white goods, solid waste, utility, beverage, telecommunications, and video programming taxes) are the amounts disbursed to (received by) the local governments from the State during the designated fiscal year.

Tax revenue amounts in this table exclude State aid (State street-aid Powell Bill allocations and legislated reimbursements paid to local governments for lost revenue) [refer to Tables 62, 64, 65, and 66 for details].

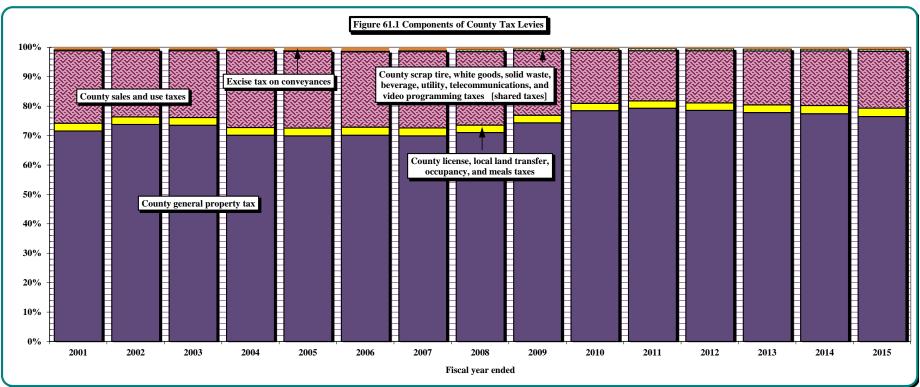
The 2001 General Assembly enacted Article 44 (Third One-Half Cent (1/2¢) Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy, setting July 1, 2003 as the earliest effective date of the levy. The 2002 General Assembly advanced the earliest effective date to December 1, 2002; 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 October 1, 2014; and two (2) counties effective April 1, 2015. Refer to *Table 60C* for Article 46 details.

aLocal 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.

bAmount 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.

cLegislation 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.

dEffective <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.



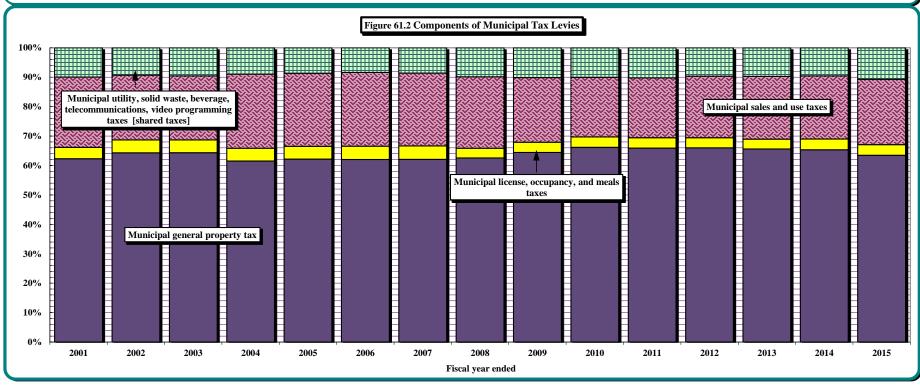


TABLE 62, SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

		Cour	nty revenues				Mı	ınicipal reven	ues			
			Shares	State aid:			Shares		State aid:			
		Excise	of	(reimburse-			of	State	(reimburse-		District	
		tax	State	ments			State	street-aid	ments		& township	
	Locally	on	admin-	for lost		Locally	admin-	[Powell	for lost		(general	
	levied	convey-	istered	revenue)		levied	istered	Bill	revenue)		property tax	
Fiscal	taxes	ances	taxes	††	Total	taxes	taxes	allocation]	††	Total	only)	Total
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2000-01	4,665,828,508	35,350,847	18,362,401	166,576,739	4,886,118,494	1,904,870,342	210,443,448	133,181,819	71,780,200	2,320,275,809	181,650,186	7,388,044,489
2001-02	4,992,369,293	37,311,800	9,496,003	224,574,490	5,263,751,586	1,997,207,392	106,620,594	135,438,430	100,978,740	2,340,245,156	217,381,995	7,821,378,737
2002-03	5,259,922,802	41,595,069	19,980,190	-	5,321,498,061	2,109,307,984	222,207,611	130,234,131	-	2,461,749,726	229,320,412	8,012,568,199
2003-04	5,749,605,978	46,120,495	20,819,367	20,730,041	5,837,275,881	2,281,875,220	223,756,410	120,726,041	18,102,442	2,644,460,113	243,813,926	8,725,549,920
2004-05	6,101,717,530	63,984,129	22,239,587	14,855,944	6,202,797,190	2,443,018,561	231,410,684	135,305,539	14,157,460	2,823,892,244	261,001,236	9,287,690,670
2005-06	6,555,110,344	79,304,317	22,646,065	9,188,605	6,666,249,330	2,586,579,533	236,148,026	136,850,768	11,211,914	2,970,790,241	273,731,036	9,910,770,608
2006-07	7,037,206,074	76,401,505	28,381,533	4,021,523	7,146,010,635	2,827,861,156	265,296,659	137,970,401	10,070,276	3,241,198,492	276,566,962	10,663,776,089
2007-08	7,508,617,378	61,841,197	48,134,729	21,538,871	7,640,132,176	2,970,005,171	324,481,915	157,707,780	8,047,673	3,460,242,539	300,931,085	11,401,305,799
2008-09	7,706,670,914	35,166,874	51,237,219	8,601,835	7,801,676,842	3,117,605,940	350,139,280	145,067,572	8,163,255	3,620,976,047	320,456,031	11,743,108,920
2009-10	7,444,295,557	36,001,938	44,960,194	18,357,831	7,543,615,519	3,111,025,280	346,572,734	131,798,134	12,515,129	3,601,911,276	333,216,789	11,478,743,585
2010-11	7,426,513,133	32,352,596	55,938,570	38,046,723	7,552,851,022	3,164,713,691	358,817,033	134,299,711	13,250,049	3,671,080,484	333,317,863	11,557,249,369
2011-12	7,783,353,441	36,928,666	55,248,371	54,389,684	7,929,920,162	3,357,309,026	358,656,625	138,346,613	11,958,645	3,866,270,910	351,218,436	12,147,409,508
2012-13	7,887,641,698	44,800,083	54,257,266	54,664,817	8,041,363,863	3,373,522,961	363,871,518	142,814,353	10,052,601	3,890,261,433	360,983,135	12,292,608,432
2013-14	8,119,463,256	48,118,679	55,056,364	42,584,368	8,265,222,666	3,506,840,201	370,807,719	145,610,105	5,310,688	4,028,568,714	375,373,834	12,669,165,214
2014-15	8,497,445,987	58,695,965	57,758,096	76,009,821	8,689,909,869	3,686,215,312	441,102,461	147,310,111	-	4,274,627,884	397,191,695	13,361,729,448

Detail may not add to totals due to rounding. Information compiled from source data provided by the NCDOR Local Government Division.

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, and local sales and use taxes (excludes local sales and use taxes levied for public transportation). Municipal revenues: general property tax, license, occupancy, meals taxes, and local sales and use taxes (excludes local sales and use taxes levied for public transportation).

Shares of State administered taxes include distributable net proceeds generated from the following tax types:

County revenues: scrap tire; white goods; beer and wine excise; utility franchise*; piped natural gas excise*; State sales and use taxes imposed on telecommunications services*; State sales and use taxes imposed on video programming services† (effective 2006-07); solid waste disposal tax (effective 2008-09); and State sales and use taxes imposed on the gross receipts of electricity* and piped natural gas* (effective 2014-15)

Municipal revenues: utility franchise; piped natural gas excise; beer and wine excise; State sales and use taxes imposed on telecommunications services; State sales and use taxes imposed on video programming services† (effective 2006-07); solid waste disposal tax (effective 2008-09); and State sales and use taxes imposed on the gross receipts of electricity and piped natural gas (effective 2014-15)

*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 January 1, 2007, 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 collection 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 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 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,

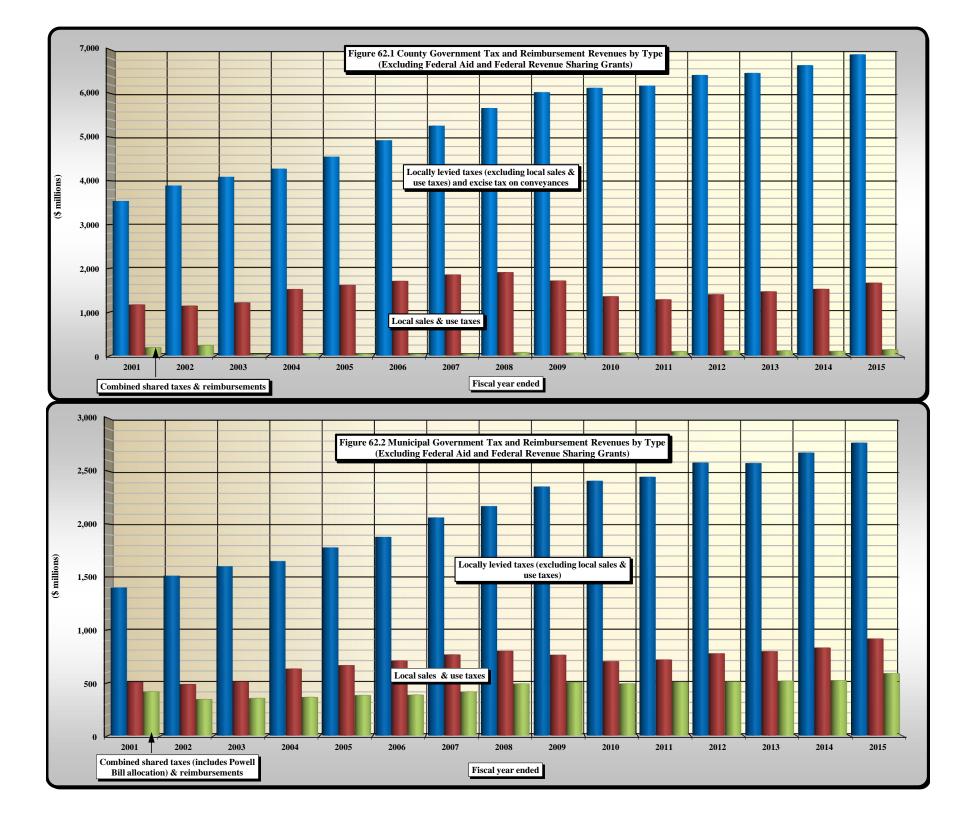


TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

					County sha	res								N	Iunicipal sha	res				
						S	State sales a	ind use tax:						St	ate sales and	use tax:				
				Beer	Utility	7%	6 combined	general rate				Beer	Utility	7%	combined ge	eneral rate		State		Combined
				and	franchise/		Piped	Tele-	Video			and	franchise/		Piped	Tele-	Video	street-aid		county
	White	Scrap	Solid	wine	piped	Electri-	natural	communi-	Program-		Solid	wine	piped	Electri-	natural	communi-	Program-	[Powell		and
	goods	tire	waste	excise	natural	city††	gas††	cations	ming	Total	waste	excise	natural	city††	gas††	cations	ming	Bill	Total	municipal
	disposal	disposal	disposal	taxes	gas excise	§ 105-	§ 105-	§ 105-	§ 105-	county	disposal	taxes	gas excise	§ 105-	§ 105-	§ 105-	§ 105-	allocation]	municipal	shares of
Fiscal	tax	tax	tax	b	taxes†	164.44K	164.44L	164.44F†	164.44I d	shares	tax	b	taxes	164.44K	164.44L	164.44F	164.44I d	a	shares	state levies
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	-	-	-	-	- 1	-	-	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	-	-	- 1	-	-	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	-	-	- 1	-	-	22,646,065	-	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	-	11,331,104	179,017	-	-	90,055	4,256,828	28,381,533	-	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	-	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
2013-14	2,615,774	11,980,813	2,962,322	12,572,701	334,232	-	-	115,864	24,474,657	55,056,364	2,962,322	23,150,478	228,330,912	-	-	62,413,171	53,950,836	145,610,105	516,417,825	571,474,188
2014-15	3,168,812	12,107,978	3,408,276	13,845,823	71,224	466,277	2,355	112,213	24,575,138	57,758,096	3,408,276	25,679,310	52,473,589	230,032,873	14,066,506	60,710,404	54,731,501	147,310,111	588,412,572	646,170,667

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.

aState street-aid allocations are made annually to incorporated eligible and qualifying municipalities to be expended for maintaining, repairing, constructing or widening of any street or public thoroughfare including bridges, drainage, curb and gutter, and other necessary appurtenances within the municipal limits or for meeting the municipality's proportionate share of assessments levied for such purposes, or for the planning, construction and maintenance of bikeways, greenways, or sidewalks.

Effective through the fiscal year 2012-13 allocation, the annual allocation is a combination of appropriations sourced to the 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 received an annual amount equal to 6.5% of certain revenues from the Highway Trust Fund.

SL 2013-183, s. 3.1, effective July 1, 2013, amended § 136-41.1(a) such that the annual Powell Bill appropriation from the Highway Fund is an amount equal to 10.4% of the net collections generated during the immediately preceding fiscal year under § 105, Article 36C and alternative fuel taxed under § 105, Article 36D. SL 2013-183, s. 4.8(b)(3) abolished the 6.5% Highway Trust Fund annual appropriation component of the annual Powell Bill allocation.

Historical note: The first State street-aid allocation was disbursed in 1951 at a rate of 1/2¢ per gallon of taxed motor fuel; for fiscal years 1972 through 1981, the allocation rate was set at 1¢ per gallon; for fiscal years 1982 through 1986, the allocation rate was set at 1 3/8¢ per gallon. The 1 3/4¢ per gallon rate (effective for the fiscal year 1987 allocation) was established as result of the 1986 General Assembly's actions to increase the motor fuels tax rate to 14 cents per gallon plus 3% of the average wholesale price (15.5¢ per gallon) effective July 15, 1986.

bIn 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.

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 (reflected in annual local government distribution transacted May 2010).

cThe sales and use tax imposition on telecommunications 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.

†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 has received a share of the distributable proceeds as a result of the legislation.

dEffective January 1, 2007, 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.

††SL 2013-316, s. 4.1(a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under \$105-164.4(a)(9). [\$ 105-164.44K and \$ 105-164.44L provide for local share allocations of net tax proceeds generated from sales of electricity and piped natural gas.]

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

			County re	imbursements:						Municipal r	eimbursements	:		Annual
	Exemption			Sales taxes	Local gover	nment		Exemption			Sales taxes	Local government		combined
	of			lost due to	hold harı	nless	Total	of			lost due to	hold harmless	Total	county/
	inventories	Homestead	Repeal	exemption of	distribution p	ayments	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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	- 1	-	-	-	14,157,460	14,157,460	29,013,405
2005-06	-	-	-	-	9,188,605	-	9,188,605	- 1	-	-	-	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	-	-	-	-	4,406,864	17,132,008	21,538,872	- 1	-	-	-	8,047,673	8,047,673	29,586,545
2008-09	-	-	-	-	4,000,835	4,601,001	8,601,835	- 1	-	-	-	8,163,255	8,163,255	16,765,090
2009-10	-	-	-	-	11,727,268	6,630,563	18,357,831	- 1	-	-	-	12,515,129	12,515,129	30,872,960
2010-11	-	-	-	-	13,494,583	24,552,141	38,046,723	- 1	-	-	-	13,250,049	13,250,049	51,296,772
2011-12		-	-	-	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
2013-14	-	-	-	-	3,688,732	38,895,636	42,584,368	-	-	-	-	5,310,688	5,310,688	47,895,056
2014-15		-	-	-		76,009,821	76,009,821	-	-	-	-	-	-	76,009,821

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 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 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	2013-14	\$8,999,420
2004-05	\$29,013,405	2009-10	\$24,242,397	2014-15	-
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		

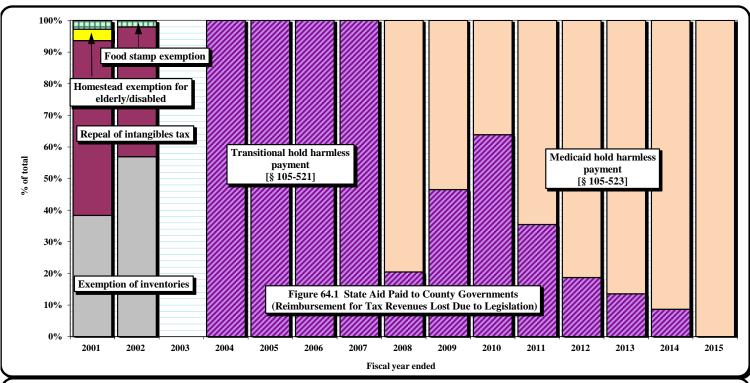
††Chapter 323 of the 2007 Session Laws-Hold Harmless [§ 105-523]

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. SL 14-100, s.37.2.(a) reduces each county's assured benefit from \$500,000 to \$375,000 annually effective for the hold harmless distribution payment intended as reimbursement to compensate for local revenue losses incurred during fiscal year 2014-15 as a result of the Medicaid swap legislation.



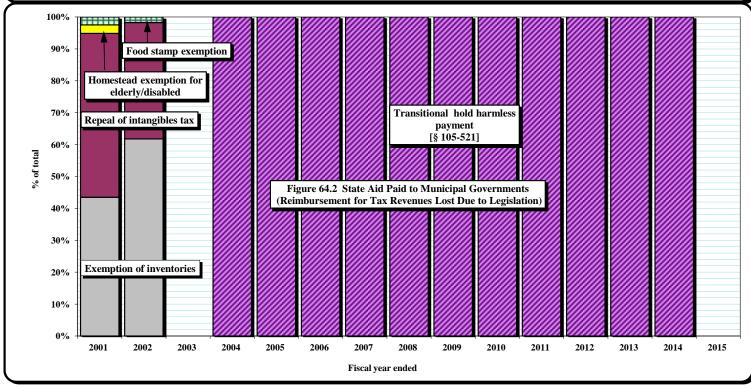


TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2014-2015

			Locally	Levied Tax	xes:			State aid:				Cour	nty Shares of	State Levied	Taxes:			
	Property.	License, La			ccupancy, Sale	es and Use		Statutory		Beer			Electric			combined gen	eral rate	
•	County-		Taxes collec			County share:	Excise	hold	Solid	and	Scrap	White	franchise/	2	Piped	Telecommu-	Video	
	wide	fiscal year	2013-2014 a	ccording to	tax type††:	local government	tax on	harmless	waste	wine	tire	goods	Piped	Electricity†	natural gas†	nications†	programming	
	property		Land			sales taxes	convey-	Medicaid	disposal	excise	disposal	disposal	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	
	tax	License	Transfer	Meals	Occupancy	[see notes a.b.c]	ances†††	§ 105-523	tax	taxes	tax	tax	excise†	164.44K	164.44L	164.44F	164.44I	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	67,170,571	72,911	-	-	637,507	24,951,728	579,174		45,477	277,018	188,865	49,424	-	-	-	-	178,578	94,151,252
Alexander	17,350,118	12,180	-	-	-	5,448,174	75,238	1,118,657	27,536	-	46,051	12,051		-	-	-	174,252	24,264,258
Alleghany	8,495,932	3,680	-	-	52,865	1,635,530	43,460	333,187	7,246	44,228	13,595	3,558		-	-	-	64,724	10,698,003
Anson	13,418,970	875	-	-	33,496	2,414,839	38,992	-	11,909	-	32,494	8,501		-	-	-	25,151	15,985,227
Ashe	16,610,337	6,780	-	-	245,562	4,749,065	121,122	21,950	18,984	-	33,731	8,827	-	-	-	-	90,313	21,906,670
	10.557.473	5 220				4.072.014	146 103	410.055	11 502		21.052	5.550					56.062	22 (50 (02
Avery	18,756,463	7,320	-	-	-	4,263,214	146,183	410,857	11,782	162.241	21,972	5,750		-	-	-	56,062	23,679,603
Beaufort	31,366,250	2,990 5,634	-	-	-	8,078,138	167,322	-	26,738 11,325	163,341 69,056	58,872	15,404		-	-	-	133,723 3,793	40,012,779
Bertie	10,481,566	3,269	-	-	-	1,775,939	34,804	-	21,215	,	25,400 43,314	6,646 11,334		-	-	-		12,414,162
Bladen Brunswick	20,065,971 111,633,299	5,269 64,275	-	-	1,307,052	4,885,116 19,416,906	63,168 1,343,367	2,407,747	46,868	287,908	43,314 141,494	37,040		-	-	-	44,654 429,720	25,138,042 137,115,676
Druiswick	111,033,299	04,275	•	-	1,307,032	19,410,900	1,343,307	2,407,747	40,000	207,900	141,494	37,040	-	-	-	-	429,720	157,115,070
Buncombe	173,796,223	73,180	_	_	9,184,430	69,332,931 a	1,883,579	_	109,294	667,299	305,183	79,876	_	_	_	_	1,542,440	256,974,436
Burke	43,542,703	15,595	_	_	373,411	11,126,800	228,450	349,560	45,691		110,338	28,870		_	_	_	278,692	56,100,109
Cabarrus	137,460,753	582,459	_	_	4,356,402	42,278,181	1,245,592	1,339,773	38,690	_	228,670	59,850		_	_	_	537,308	188,127,678
Caldwell	38,507,136	20,076	_	_	101,039	9,240,064	170,089	179,593	33,778	_	101,568	26,577		_	_	_	406,399	48,786,319
Camden	7,161,443	7,909	407,233	_	43,923	1,434,919	58,508	756,395	7,882	48,309	12,492	3,269		466,277	2,355	112,213	74,496	10,668,846
	.,,_,		,			-,,	,	,	.,	,	,	-,	,	,	_,	,	,	,,
Carteret	47,040,717	16,153	-	-	5,189,070	14,368,596	582,047	824,251	30,612	187,317	84,883	22,217	-	-	-	-	463,506	68,809,370
Caswell	10,530,872	6,755	-	-	-	2,550,508	36,248	414,173	16,845	103,295	29,258	7,657	-	-	-	-	15,634	13,711,244
Catawba	87,800,745	44,541	-	-	-	30,618,171	554,043	-	65,621	401,014	191,254	50,046	-	-	-	-	636,539	120,361,974
Chatham	58,092,159	20,171	-	-	87,326	9,903,575	602,825	2,579,722	41,192	252,610	82,916	21,702	-	-	-	-	214,256	71,898,454
Cherokee	15,870,245	5,075	-	-	197,285	5,522,405	107,760	-	18,785	-	33,822	8,850	-	-	-	-	51,620	21,815,848
C11										4 - 000								
Chowan	9,662,030	2,790	306,897	-	126,634	2,382,928	52,343	348,534	7,672	46,892	18,240	4,773		-	-	-	16,942	12,976,675
Clay	7,548,815	4,860	-	-	17,401	1,903,921	58,080	375,692	8,159	49,969	13,265	3,471		-	-	-	23,230	10,006,863
Cleveland	57,656,171	19,395	-	-	222,004	16,428,863	212,156	-	44,312	-	120,024	31,405		-	-	-	295,546	75,029,877
Columbus	28,672,055	21,623	-	-	83,111	6,851,848	79,549		32,477	-	71,175	18,623		-	-	-	64,528	35,894,990
Craven	46,274,365	55,947	-	-	1,371,904	14,091,608	359,962	1,737,213	34,551	211,049	128,718	33,679	-	-	-	-	315,406	64,614,402
Cumberland	168,326,226	373,984	_	5,843,751	5,045,585	49,139,366	886,809	_	68,819	420,124	408,899	107,004		_	-	=	525,750	231,146,319
Currituck	28,122,113		2,831,474	3,043,731	10,579,294	8,396,719	319,514	392,763	19,052	116,878	30,056	7,867	_			-	344,689	51,575,205
Dare	55,269,806	27,861	, ,	2,194,940		17,382,781 b	660,064	117,690	13,428	82,234	43,272	11,325	·	-	-	-	122,330	102,214,193
Davidson	72,681,947	59,957	4,044,004	2,134,340	21,043,796	20,185,774	416,750	1,454,500	80,731	02,234	201,533	52,736		-	-	-	889,708	96,023,636
Davie	27,387,310	18,230		-	203,145	6,070,738	183,996	923,174	25,672		51,082	13,367	-	-	-	-	121,134	34,997,848
Davie	27,367,310	10,230	-	-	203,143	0,070,730	103,990	923,174	23,072	-	31,062	13,307	-	-	-	-	121,134	34,997,040
Duplin	29,679,539	25,759		-	221,380	8,109,851	78,856	875,802	35,503		73,972	19,356	_	_	-	_	24,172	39,144,190
Durham	251,164,964	1,583,998	-	-	8,828,004	60,654,764 c	2,615,388	-	31,433	192,611	350,488	91,739		-	-	-	485,645	325,999,033
Edgecombe	28,017,051	18,657	-	-	26,923	5,070,491	79,694	-	17,528	106,843	68,660	17,965		-	-	-	52,431	33,476,243
Forsyth	230,318,314	312,581	-	-	4,479,204	60,057,523	1,736,800	-	44,939	273,835	442,735	115,867	_	-	-	-	545,847	298,327,644
Franklin	38,253,380	2,662	-	-	49,119	8,821,169	230,958	921,215	42,438	259,387	76,839	20,112		-	-	-	128,392	48,805,670
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a Includes \$15,325,537.13 paid to the School Capital Fund Commission for Buncombe County in accordance with Chapter 534 of the 1983 Session Laws.

b Excludes \$2.47 for Beach Nourishment in Dare County.

c Excludes the following amount for 1/2% Local Government Public Transportation Sales Tax: Durham County, \$24,970,577.43.

[†] 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 sales and use tax levied on telecommunications services. 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 2014-15, Camden County received a share of the distributable proceeds as a result of the legislation.

SL 2013-316, s. 4.1(a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9). Camden County's share of \$71,224 represents its distributable portion of proceeds from April-June 2014 collections of the utility franchise tax and piped natural gas excise tax prior to repeal. Camden County's distributable shares of electricity, \$466,277, and piped natural gas, \$2,355, represent its distributable portions of proceeds generated from electricity and piped natural gas transactions subject to the 7% combined general rate of sales and use tax for which taxes were collected by the NCDOR during the July 2014 through March 2015 period.

			Locall	v Levied Ta	xes:			State aid:	I	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Cour	tv Shares of	State Levied	Taxes:			
	Property,	License, La			ccupancy, Sale	es and Use		Statutory		Beer			Electric			combined gen	eral rate	
	County-		Taxes colle	cted during		County share:	Excise	hold	Solid	and	Scrap	White	franchise/		Piped	Telecommu-	Video	
	wide	fiscal year 2	2013-2014	according to	tax type††:	local government		harmless	waste	wine	tire	goods	Piped	Electricity†	natural gas†	nications†	programming	
	property		Land		J	sales taxes	convey-	Medicaid	disposal	excise	disposal	disposal	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	
	tax	License	Transfer	Meals	Occupancy	[see notes a.b.c]	ances†††	§ 105-523	tax	taxes	tax	tax	excise†	164.44K	164.44L	164.44F	164.44I	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Gaston	133,225,271	655,990	-	-	1,166,135	31,009,535	740,815	-	60,989		257,664	67,428		-			451,223	167,635,050
Gates	6,169,794	1,226		_	-	1,395,115	22,574	647,703		55,167	14,645	3,832	-	-	-	-	1,457	8,320,546
Graham	5,798,198	3,750	_	_	170,381	1,381,667	29,604	351,487		-	10,880	2,847		_	_	_	4,354	7,759,540
Granville	36,813,259	6,370	_	_	159,513	5,930,233	198,353	1,491,198		173,920	71,311	18,660		_	_	_	73,499	44,964,796
Greene	8,411,279	6,080		_	,	2,409,691	23,713	618,429		89,927	26,046	6,814		_	_	_	73,278	11,680,017
	, ,	,				, ,	,	,	,	,	ĺ	,					,	, ,
Guilford	357,927,332	142,215	-	-	4,979,148	75,289,070	2,482,731	-	69,848	428,209	622,558			-	-	-	814,141	442,918,190
Halifax	24,836,709	21,852	-	-	710,527	7,923,398	81,890	-	24,065	146,773	66,282	17,341	-	-	-	-	99,262	33,928,099
Harnett	58,199,447	-	-	-	430,146	17,590,953	416,746	2,146,886	76,915	-	151,031	39,533	-	-	-	-	202,160	79,253,818
Haywood	39,452,442	28,620	-	-	1,003,097	12,431,266	305,981	-	33,620	-	73,322	19,188	-	-	-	-	341,759	53,689,295
Henderson	64,201,828	14,642	-	-	1,417,955	20,345,776	617,931	1,378,936	59,172	362,482	134,215	35,125	-	-	-	-	518,459	89,086,520
Hertford	12,998,172	20,392			46,927	4,018,015	32,664		11,890	72,671	30,305	7,930					39,751	17,278,718
Hoke	23,931,977	1,778,054	-	-	40,927	5,664,379	155,919	950,978		218,366	62,137	16,263		-	-	-	20,968	32.834.632
	, ,	1,770,054	-	-	442.226	, ,	,	,	,	- ,	,	,		-	-	-	,	- , ,
Hyde	7,308,622	101.200	-	-	442,326	1,346,684	47,790	368,315		27,691	7,119	1,863		-	-	-	3,457	9,558,380
Iredell	102,487,967	101,260	-	-	- -	30,561,593	1,240,027	1,069,392		481,316	202,495	52,996		-	-	-	502,977	136,778,959
Jackson	32,293,391	27,461	•	-	744,133	9,581,256	346,494	1,418,668	29,003	177,278	50,262	13,152	-	-	-	-	66,814	44,747,910
Johnston	112,443,518	69,285	-	-	625,749	29,833,179	927,351	1,244,860	98,072	601,332	217,495	56,924	_	_	_	-	360,736	146,478,501
Jones	6,157,877	3,565	-	-		1,062,160	24,833	397,270	6,923	42,266	13,008	3,404	-	-	-	-	5,887	7,717,193
Lee	36,425,235	17,112	-	-	203,071	11,353,512	139,419	´ -	22,798	68,827	72,955	19,092		-	-	-	214,990	48,537,008
Lenoir	34,076,813	20,460	_	_	225,693	8,500,812	69,708	-	26,670	162,736	72,824	19,054	_	_	_	_	163,699	43,338,468
Lincoln	51,028,174	´ -	-	-	· -	13,763,010	437,679	734,449	53,928	330,007	98,075	25,665	-	-	-	-	229,091	66,700,077
M	26,369,296	108,719			592,366	8,078,851	273,827		22.017		41,966	10,983					87.628	35,586,452
Macon			-	-				207.250	22,816	-				-	-	-		
Madison	10,876,871	9,120	-	-	185,459	2,371,437	80,793	206,359	- ,	72 419	26,218	6,862		-	-	-	17,480	13,794,432
Martin	13,711,396	5,610 613	-	-	272,022 357,610	4,253,384 7,736,306	48,782	-	11,888	72,418	29,349	7,678		-	-	-	38,937	18,451,465
McDowell	19,133,171		-	26 202 672	,	, ,	112,223	-	28,182	220 011	55,680	14,570		-	-	-	180,107	27,618,460
Mecklenburg	951,654,337	360,010	-	26,303,672	43,674,250	204,506,086 с	10,995,509	-	37,495	228,911	1,211,776	317,234	-	-	-	-	605,635	1,239,894,915
Mitchell	9,197,605	5,460	-	_	52,232	2,968,036	38,856	76,644	9,935	_	18,959	4,961	_	_	_	_	57,061	12,429,750
Montgomery	16,838,749	10,435	-	-	27,951	3,546,922	90,018	438,310	15,547	95,163	34,194	8,947	-	-	-	-	20,431	21,126,668
Moore	57,382,445	46,655	-	-	1,629,703	14,788,270	607,209	1,738,119	35,383	216,224	112,685	29,494	-	-	-	-	16,624	76,602,811
Nash	47,777,938	257,889	-	-	1,255,424	12,236,134	214,711		32,029	195,163	116,907	30,587	-	-	-	-	204,413	62,321,195
New Hanover	164,788,636	671,957	-	-	4,348,584	59,542,894	2,277,866	-	71,080	436,574	261,932	68,560	-	-	-	-	1,248,787	233,716,869
Northampton	18,948,670	4,225			43,721	1,794,282	48,212		11,773	71,693	26,231	6,863					7.042	20,962,711
Onslow	88,791,714	90,101		-	1,742,900	34,063,356	728,791	5,474,146		518,230	237,529	62,173		-	-		1,008,398	132,801,756
Orange	144,190,742	541,803	-	-	1,742,900	18,569,635 c	945,468	6,733,314		259,654	171,511	44,887		-	-	-	315,340	173,072,582
Pamlico	10,046,486	985	•	-	1,237,074	2,112,034	58,984	487,591	6,035	36,815	16,129	4,220		-	-	-	11,390	12,780,668
Pasquotank	22,501,245	8,600	913,026	-	509,460	6,996,762	100,629	314,026		102,298	48,784	12,762		-	-	-	213,078	31,737,451
า สองุนบเสมห	22,301,243	0,000	213,040	-	505,400	0,220,702	100,029	314,020	10,701	104,490	70,704	14,704	-	-	-	-	213,076	31,737,431

c Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Mecklenburg County, \$43,457,603.90; Orange County, \$6,260,307.58.

-	1		Locall	v Levied Ta	roge.		1	State aid:	LE 05C0	iiiiiueu		Cour	ty Charge of	State Levied	Toyogt		1	
	Droporty	License Le			xes: ccupancy, Sale	og and Haa	-	State aid:		Beer		Coun	Electric			combined gen	anal nata	
		, ,		, ,	ccupancy, San		Evolue		Solid		Comon	W/hite	franchise/	Sales and			Video	
	County-			cted during	4 4 4-4-	County share:	Excise	hold		and	Scrap	White		E1 4	Piped	Telecommu-		
	wide	iiscai year		according to	tax type††:	local government	tax on	harmless	waste	wine	tire	goods	Piped		natural gas†	nications†	programming	
	property		Land			sales taxes	convey-	Medicaid	disposal	excise	disposal	disposal	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	m . 1
a	tax	License	Transfer	Meals	Occupancy	[see notes a,b,c]	ances†††	§ 105-523	tax	taxes	tax	tax	excise†	164.44K	164.44L	164.44F	164.44I	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Pender	33,000,052	15,120	-	-	9,438	8,655,032	414,036	602,011	37,689	231,710	67,989		-	-	-	-	288,291	43,339,167
Perquimans	7,828,394	10,950	210,972	-	4,575	1,506,611	35,744	628,578	8,564	52,224	16,924		-	-	-	-	20,892	10,328,858
Person	30,545,118	22,976	-	-	209,947	6,735,776	91,711	-	24,205	147,874	48,297	12,637	-	-	-	-	67,279	37,905,822
Pitt	79,889,223	8,785	-	-	1,689,561	24,694,530	574,402	1,324,509	48,338	295,749	213,600		-	-	-	-	448,388	109,242,985
Polk	14,336,307	2,850	-	-	76,154	2,717,425	113,393	609,379	13,411	-	25,302	6,622	-	-	-	-	25,001	17,925,842
Randolph	67,806,292	116,708	_	_	780,476	18,285,561	366,215	1,071,492	68,917	_	175,429	45,906	_	_	_	_	379,000	89,095,995
Richmond	25,106,337	5,057	-	_	315,001	5,827,815	51,686	· · · -	21,489	86,594	56,774	14,855	_	_	_	_	224,839	31,710,446
Robeson	47,175,654	48.183		_	,001	19,673,176	127,537	_	75,281	-	165,181	43,220	_	_	_	_	218,450	67,526,682
Rockingham	48,753,988	51,389	-	_	184,719	10,914,705	175,613	_	42,314	258,031	113,763	-,	_	_	_	_	255,086	60,779,374
Rowan	76,554,789	84,899	-	-	341,732	18,587,062	319,921	-	59,768	365,458	170,536		-	-	-	-	418,227	96,947,019
	25 (04 245	40 (==			<00 <0=	0.070.004	151.051		20.112		02.522	21.074					42.00=	10 501 155
Rutherford	37,601,315	10,675	-	-	602,627	9,950,091	171,254	-	38,112	-	83,522		-	-	-	-	42,007	48,521,457
Sampson	36,145,879	23,760	-	-	62,567	9,875,129	103,678	-	40,596	-	79,094	,	-	-	-	-	53,062	46,404,463
Scotland	21,822,159	11,039	-	-	338,234	5,744,707	48,542	-	14,434	88,028	44,632	,	-	-	-	-	61,315	28,184,768
Stanly	29,462,997	45,486	-	-	230,931	7,595,320	144,374	30,703	24,585	-	74,606		-	-	-	-	155,854	37,784,379
Stokes	23,495,144	5,050	-	-	-	5,736,446	89,971	1,246,807	30,389	184,791	57,604	15,072	-	-	-	-	118,085	30,979,360
Surry	31,483,335	35,625	_	_	81,574	16,274,033	147,935	_	43,742	266,017	90,394	23,652	_	_	_	_	234,363	48,680,669
Swain	5,769,166	8,100	-	-	569,571	2,555,324	40,752	673,406	10,198	´ -	17,896		-	-	-	-	36,523	9,685,621
Transylvania	27,410,560	12,181	-	_	-	6,249,365	249,848	825,181	19,401	47,908	40,876		_	_	_	_	114,895	34,980,911
Tyrrell	3,418,915	880	-	_	4,193	589,139	9,606	371,736	2,584	15,772	5,113		_	-	_	_	599	4,419,875
Union	186,667,957	52,388	-	-	-	32,173,669	1,754,899	5,534,320	53,549	-	259,236		-	-	-	-	518,771	227,082,641
X 7	22 527 702	20.000			245 500	7 524 000	68,692		22 971	139,380	55 (O1	14 547					127.007	20.055.204
Vance Wake	22,526,603 737,309,147	20,006 457,461	-	22,026,888	345,508	7,524,998 141,108,205	68,692 11,364,410	14,045,365	22,871	964,448	55,601	14,547 309,195	-	-	-	-	137,087	30,855,294 949,894,349
	17.068.458	. , .	-	44,040,888	19,213,443	, ,	, , -	14,045,365	156,801 14,388	964,448 87,704	1,181,238		-	-	-	-	1,757,748	19,625,942
Warren	,,	4,970 53,642	-	-	119,305	2,336,910 1,872,783	68,096 32,525	113,092	6,399	39,052	25,262		-	-	-	-	13,546 15,256	9,271,666
Washington	6,999,661	,	-	-	. ,	, ,				39,052	15,814		-	-	-	-		
Watauga	27,557,854	13,510	-	-	1,001,735	10,733,455	382,475	1,638,731	25,538	-	64,774	16,951	-	-	-	-	345,036	41,780,058
Wayne	52,854,280	37,722	-	_	-	18,281,443	270,459	-	63,689	132,655	153,735	40,232	_	-	-	-	534,733	72,368,947
Wilkes	37,252,921	10,719	-	-	-	12,847,007	144,579	-	47,839	291,243	85,810	22,455	-	-	-	-	254,014	50,956,588
Wilson	49,572,481	24,242	-	-	498,821	12,343,145	183,507	-	20,993	128,153	100,370		-	-	-	-	75,589	62,973,562
Yadkin	18,982,991	16,440	-	-	33,086	5,307,720	63,840	760,322	24,256	89,703	46,952		-	-	-	-	87,100	25,424,695
Yancey	12,840,959				54,695	2,829,587	69,275	364,664	12,629		22,037	5,767	-		-	-	76,181	16,275,794
All counties	6,587,822,101	10,166,242	9,314,266	56,369,252	169,749,125	1,664,025,002	58,695,965	76,009,821	3,408,276	13,845,823	12,107,978	3,168,812	71,224	466,277	2,355	112,213	24,575,138	8,689,909,869

Note: County-wide property tax levies are computations 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.

County-wide property tax levies generally reflect the assessed valuation of taxable real property, taxable personal property other than registered motor vehicles, and public service company property as of

January 1, 2014, and the assessed valuation for classified registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2014, net of releases made by that date.

Detail may not add to totals due to rounding.

^{††} License, land transfer, meals, and occupancy taxes collections information are compiled from source data reported for county jurisdictions on Form TR-1-14 as processed by the NCDOR Local Government Division, except that license tax collections shown for Bladen, Swain, and Transylvania Counties are amounts reported on the AFIR (as of June 30, 2014) to the NCDST.

^{†††} Computations of county retained shares generated from July 2014 through June 2015 transactions are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of the State's allocation of the excise tax on conveyances. The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-half of the proceeds, less taxes refunded and the county's allowance for administrative costs, to the NCDOR [a county may retain two percent (2%) of the amount of tax proceeds allocated to the State as compensation for the county's cost of collection and administration]. Refer to Table 77 for information pertaining to net proceeds of the excise tax on conveyances attributed by county by fiscal year; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.

TABLE 66. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2014-2015

Locally Levied Taxes: Municipal Shares of Stat	E TAXES, FISCAL YEAR 2014-2015	
	es and use tax: 7% combined general rate	┥ ┃
Municipal Taxes collected during share: Solid Beer franchise/	Piped Telecommu- Video	State
property fiscal year 2013-2014†††: local waste and wine Piped Electricity		
tax License Meals Occupancy government disposal excise natural gas § 105-		[Powell Bill
levies taxes taxes taxes sales taxes† tax taxes excise†† 164.44F		allocation] Total
Municipalities [\$] [\$] [\$] [\$] [\$] [\$] [\$]	[\$] [\$]	[\$]
Alamance 220 4750 4750 4750 4750 220	250 001 5.622 654	27.505 4/7.125
Alamance 183,966 250 213,460 637 4,759 6,039 23,2		
Burlington* 26,477,072 562,491 10,967,622 32,735 245,127 528,954 2,144,1		
Elon 2,320,755 5,736 2,081,796 6,209 46,621 55,781 214,5		
Gibsonville* 2,644,844 10,845 1,045,163 4,263 31,983 41,575 190,4		
Graham 4,606,822 41,717 3,034,321 9,036 67,625 110,729 448,3		
Green Level 225,234 1,759 445,132 1,324 9,851 9,529 37,8		
Haw River 703,263 21,306 494,656 1,473 11,022 19,043 74,5		
Mebane* 8,138,046 204,683 2,534,724 7,713 57,881 175,101 744,5		
Ossipee 17,254 118,687 353 2,636 2,908 11,1		*
Swepsonville 253,284 - 5,676 25,210 64,6	611 38,477 4,882 4,396	- 396,536
Alexander 420 (4) 1244 10 0 (5) 24 177 10 10 10 10 10 10 10 10 10 10 10 10 10	152 2.004 (5.04 24.52)	
Taylorsville 655,623 51,156 439,646 1,344 10,068 24,157 103,1	173 2,894 67,624 36,732	2 60,987 1,453,404
Alleghany 200442 1110 0.255 51 630 100 1	024 24.404 0.406	50.500 1.221.250
Sparta 496,352 3,645 386,442 1,119 8,375 51,630 190,5	934 - 24,494 8,490	59,769 1,231,250
Anson 100 021 207 1 052 2 227 1 127	771 2.902 2.202	25.460 254.246
Ansonville 122,505 100,931 396 1,952 3,227 13,7		
Lilesville 81,953 95 86,835 340 - 2,954 12, McFarlan 9,306 19,133 421 1,8		
, , , , , , , , , , , , , , , , , , , ,	809 - 159	-,
Morven 67,341 81,362 319 1,574 3,076 12,8	•	
Peachland 53,422 69,439 272 - 2,460 10,4	*	
Polkton 105,855 527,092 2,055 15,157 6,997 26,5		
Wadesboro 1,811,136 23,803 926,975 3,632 27,147 51,187 197,4	454 9,751 48,107 36,750	182,551 3,318,492
Ashe Jefferson 549,766 369,890 998 7,395 24,706 107,4	461 3,914 5,783 10,028	3 53,789 1,133,729
	833 - 2,121 325	
Lansing 28,622 37,238 - 1,162 4,5 West Jefferson 1,067,872 10,357 - 78,121 316,115 856 6,424 31,728 130,5	•	
Avery	005 2,757 22,205 022	1,714,633
Banner Elk 1,100,795 2,079 - 141,494 334,489 708 5,346 12,258 63,46	,444 7,106 26,686 6,946	42,100 1,743,451
Beech Mountain** See Watauga County	7,100 20,000 0,740	42,100 1,743,431
9 •	.220 - 2,310 601	8,194 106,746
Elk Park 58,863 30 136,275 287 1,417 2,875 12,6	•	, , , , , , , , , , , , , , , , , , , ,
Grandfather Village 7,571 - 119 6,488 23,		
Newland 334,781 1,305 212,355 448 3,349 18,349 62,		,
Seven Devils** See Watauga County	3,210 -,211 3,021	
Sugar Mountain 1,063,834 236,768 59,857 126 944 12,766 108,2	265 23 2,207 8,559	27,119 1,520,468
Beaufort	, ,	, , , , , , , , , , , , , , , , , , , ,
Aurora 133,106 1,719 120,048 326 2,432 5,170 21,7	710 - 10,016 3,072	2 24,990 322,588
	524 - 8,640 359	
Belhaven 548,582 3,825 386,575 1,049 7,827 13,354 59,1	. 123 - 30,160 8,148	8 60,592 1,119,234
Chocowinity 295,256 5,425 192,395 522 3,906 8,059 36,0	.673 - 22,912	27,793 592,941
	.069 - 11,330 12	
Washington 4,384,143 191,291 - 222,208 2,274,421 6,178 46,206 213,907 759,5	329 27,639 171,224 105,389	296,085 8,698,019
	365 1,535 5,516 2,967	
Bertie		
Askewville 18,701 37,765 152 1,140 1,460 6,1	.102 - 1,057 887	8,626 75,889
Aulander 265,496 137,674 555 4,140 5,866 44,	389 - 11,048 5,381	29,424 503,973
Colerain 61,371 265 31,338 126 944 2,129 9,1	.176 - 5,784 2,826	4,678 118,638
Kelford 21,971 38,501 155 1,159 1,373 5,	.883 - 1,939	8,856 79,836
Lewiston-Woodville 125,390 158 85,640 345 2,580 2,221 13,	.689 - 8,295 628	3 15,671 254,617
		7 550 91 221
	485 - 2,966 1,749	7,550 81,321
Powellsville 18,682 42,133 170 1,264 1,322 5,4	485 - 2,966 1,749 841 - 2,974 854	

						TABLE	66Continued	l						
		Lo	cally Levied T	axes:				Municipal Sh	ares of State Lo	evied Taxes:				
					Municipal			Electric	Sales and		ombined genera			
	Municipal	Taxes	s collected dur	ing	share:	Solid	Beer	franchise/		Piped	Telecommu-	Video	State	
	property	fisca	l year 2013-20	14†††:	local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	164.44F	164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Bladen														
Bladenboro	492,707	3,689	-	-	169,934	1,127	-	11,957	53,334	2,504	20,631	14,107	59,412	829,403
Clarkton	316,538	2,040	-	-	111,560	529	3,909	30,451	107,635	1,165	9,428	5,557	34,463	623,274
Dublin	75,685	7,612	-	-	30,570	220	-	3,269	12,382	914	4,390	3,688	12,336	151,065
East Arcadia	48,519	-	-	-	16,711	-	2,299	1,314	5,847	-	2,104	1,792	13,547	92,133
Elizabethtown	1,831,079	48,769	-	-	602,363	2,301	17,265	44,959	191,025	616	46,260	36,314	115,909	2,936,859
Tar Heel	18,219	969	-	-	6,074	-	-	869	3,049	219	1,827	954	6,266	38,446
White Lake	694,523	11,307	-	-	253,566	532	1,358	13,410	69,349	-	8,342	31,237	24,684	1,108,308
Brunswick														
Bald Head Island	7,522,883	-	-	1,014,740	38,806	105	787	14,136	275,481	-	9,946	14,396	44,857	8,936,137
Belville	135,042	7,337	-	-	483,655	-	9,830	12,998	48,706	-	2,868	7,601	46,143	754,180
Boiling Spring Lakes	991,792	5,261	-	-	1,375,787	-	28,034	30,398	127,535	-	73,173	69,612	303,559	3,005,152
Bolivia	6,960	-	-	-	34,546	-	701	2,649	7,681	815	6,339	543	6,242	66,475
Calabash	274,890	6,456	-	-	445,604	1,202	9,014	23,594	87,789	-	27,581	6,992	61,192	944,314
Carolina Shores	422,009	4,846	-	-	763,376	2,063	15,515	26,659	107,576	-	36,006	5,651	107,347	1,491,046
Caswell Beach	558,162	5,638	-	259,580	99,139	268	2,013	8,185	44,235	-	5,785	5,441	8,954	997,399
Holden Beach	1,572,993	7,199	-	1,705,534	141,263	381	2,866	22,624	137,133	-	10,390	38,553	34,976	3,673,913
Leland	3,213,669	89,789	-	117,887	3,595,634	9,748	73,682	130,626	522,654	876	31,932	56,662	441,332	8,284,492
Navassa	275,757	-	-	-	381,812	-	7,750	10,787	43,988	-	4,578	4,489	47,400	776,560
Northwest	112,850	1,530	-	-	183,148	-	3,715	2,386	11,936	-	5,655	84	24,555	345,860
Oak Island	7,074,648	16,444	-	1,166,651	1,666,297	4,499	33,805	96,781	541,157	-	30,942	153,836	309,094	11,094,155
Ocean Isle Beach	2,783,172	22,769	-	2,110,446	138,545	375	2,819	43,736	226,643	-	12,619	89,824	33,029	5,463,976
Sandy Creek	45,049	-	-	-	64,207	173	1,302	1,200	5,627	-	1,824	504	10,458	130,345
Shallotte	2,436,110	23,280	-	64,552	944,061	2,553	19,235	67,000	296,975	-	57,394	75,463	126,271	4,112,894
Southport	1,820,719	22,044	-	84,007	718,197	1,940	14,594	45,257	200,019	1,986	51,465	51,410	108,045	3,119,683
St James	725,397	-	-	-	845,628	2,297	17,408	43,451	175,085	-	40,152	96,976	-	1,946,393
Sunset Beach	1,968,918	550	-	739,268	894,779	2,417	18,181	57,888	260,448	-	51,225	44,583	142,855	4,181,112
Varnamtown	25,318	-	-	-	134,631	-	2,733	3,670	14,815	-	8,099	2,115	-	191,381
Buncombe														
Asheville	51,300,414	2,110,546	-	-	18,813,565	55,847	419,719	958,283	4,277,619	289,934	1,719,155	1,046,592	2,435,765	83,427,439
Biltmore Forest	2,451,598	-	-	-	894,447	881	6,588	22,473	134,099	(2,991)	380	18,063	64,604	3,590,142
Black Mountain	3,787,828	30,213	-	-	1,377,532	5,181	38,918	76,550	361,426	31,342	74,368	123,512	239,393	6,146,264
Montreat	964,604	-	-	-	355,621	447	3,344	6,905	54,202	-	7,866	12,552	39,442	1,444,983
Weaverville	2,662,245	101,440	-	-	973,509	2,392	17,947	58,224	261,641	20,895	74,469	45,647	106,971	4,325,379
Woodfin	1,831,911	60,409	-	-	736,200	4,046	30,357	40,604	180,880	18,530	20,909	60,269	187,349	3,171,464
Burke														
Connelly Springs	5,555	-	-	-	316,815	1,044	-	7,355	26,832	233	21,683	6,080	37,050	422,647
Drexel	363,241	-	-	-	356,609	1,177	-	13,331	51,695	1,665	21,798	35,424	57,713	902,653
Glen Alpine	263,367	1,083	-	-	291,290	961	2,906	7,881	33,698	744	11,596	5,594	44,095	663,216
Hickory**	See Catawba County													
Hildebran	230,839	-	-	-	383,812	1,265	9,419	28,540	95,776	2,729	15,460	8,945	48,647	825,432
Long View**	See Catawba County													
Morganton	9,146,142	183,143	-	-	3,237,042	10,679	79,906	273,139	984,746	72,904	297,342	132,602	487,379	14,905,024
Rhodhiss*	211,760	-	-	-	202,502	685	-	5,332	23,813	318	5,675	5,366	35,700	491,150
Rutherford College	114,989	-	-	-	261,114	864	6,491	25,031	79,749	2,679	13,915	10,721	47,690	563,243
Valdese	1,776,433	-	-	-	857,578	2,830	21,186	67,521	254,152	11,268	61,779	55,238	149,957	3,257,942
Cabarrus														
Concord	45,655,575	2,724,395	-	-	14,450,149	52,833	397,189	636,314	3,073,616	318,017	618,999	559,867	2,262,055	70,749,009
Harrisburg	2,709,112	14,266	-	-	1,422,772	8,839	66,752	109,905	429,015	68,509	72,215	117,827	382,305	5,401,517
Kannapolis*	21,320,281	1,070,782	-	-	7,161,028	27,837	208,751	279,304	1,392,270	105,348	284,100	335,989	1,273,076	33,458,764
Locust**	See Stanly County													
Midland Mount Pleasant	672,453	1,177	-	-	205,369	2,131	16,063	22,417 10,522	95,109	6,399	37,079	12,394 19,479	79,055	1,149,645

			n r · 100			TABLE	boContinued		6 Ct 4 Y	. 100				
	1	Lo	cally Levied Ta	xes:	Manadadasa				ares of State L			14.	1	
		TD.			Municipal	6 11 1	70	Electric	Sales an	d use tax: 7% c			G	
	Municipal		s collected durin	0	share:	Solid	Beer	franchise/	TO	Piped	Telecommu-	Video .	State	
	property		l year 2013-201		local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	T
3.6	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	164.44F	164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Caldwell														
Blowing Rock**	See Watauga County	7			400 202			44	42.424	450	24.050	12.015		200 040
Cajah Mountain		-	-	-	499,392	1,771	-	11,779	43,434	450	21,979	12,045	4 < 0 = 4	590,849
Cedar Rock	80,088	-	-	-	53,012	188	-	2,338	11,979	-	3,276	1,095	16,874	168,850
Gamewell		-	-	-	721,446	2,559	-	18,881	64,846	501	29,805	14,895	-	852,932
Granite Falls	1,762,922	59,398	-	-	840,114	2,981	22,306	40,539	161,234	16,531	47,101	37,950	152,914	3,143,989
Hickory**	See Catawba County	,			<0.000									
Hudson	1,075,392	-	-	-	695,997	2,471	7,505	30,890	123,778	8,553	43,645	38,813	123,032	2,150,075
Lenoir	12,019,124	162,778	-	71,883	3,218,422	11,417	85,429	364,564	1,386,242	47,662	302,547	142,635	575,844	18,388,548
Rhodhiss**	See Burke County													
Sawmills	511,282	-	-	-	929,120	3,295	-	29,168	115,571	1,304	29,995	30,584	151,092	1,801,413
Camden														
Elizabeth City**	See Pasquotank Cou	nty												
Carteret														
Atlantic Beach	2,750,455	549,534	-	-	1,022,217	965	7,235	44,628	237,902	-	42,166	91,918	59,982	4,807,001
Beaufort	2,694,352	21,754	-	-	931,162	2,638	19,802	41,400	216,866	-	48,047	28,665	123,394	4,128,081
Bogue	39,548	-	-	-	14,077	-	3,434	10,513	36,534	-	1,773	5,778	20,961	132,618
Cape Carteret	652,393	10,853	-	-	238,102	1,348	10,144	17,745	76,232	-	10,891	29,015	76,480	1,123,203
Cedar Point	250,460	6,189	-	-	89,983	877	6,591	13,782	52,594	842	18,691	27,519	35,110	502,639
Emerald Isle	4,248,029	-	-	-	1,635,488	2,403	18,047	61,931	345,805	-	44,322	116,807	152,531	6,625,364
Indian Beach	767,674	1,005	-	-	298,556	-	577	10,140	57,531	-	3,775	15,337	-	1,154,596
Morehead City	6,497,191	67,129	-	-	2,239,384	5,925	44,503	131,286	609,559	12,469	140,142	131,472	274,388	10,153,449
Newport	1,490,221	23,964	-	-	412,546	2,973	22,826	32,998	153,995	-	35,132	43,767	128,032	2,346,455
Peletier	42,214	1,960	-	-	15,218	-	3,205	6,517	22,850	-	7,437	6,172	18,857	124,430
Pine Knoll Shores	1,633,732	30,378	-	-	723,456	872	6,544	22,820	135,834	-	29,664	26,126	46,930	2,656,354
Caswell														
Milton	37,367	-	-	-	13,468	-	830	1,048	4,732	-	1,561	639	-	59,645
Yanceyville	353,365	-	-	-	138,125	1,280	9,596	17,461	68,910	18,712	19,857	12,790	41,456	681,552
Catawba														
Brookford	111,651	-	-	-	83,573	242	1,808	1,371	8,159	396	1,780	3,781	15,282	228,041
Catawba	352,517	-	-	-	133,040	385	2,881	5,728	29,852	224	15,399	3,978	21,993	565,997
Claremont	1,808,103	-	-	-	308,496	893	6,696	73,736	286,026	5,779	44,048	34,300	44,368	2,612,447
Conover	4,662,729	138,015	-	-	1,816,787	5,256	39,371	138,916	546,441	34,613	124,136	66,025	254,505	7,826,794
Hickory*	23,583,894	1,351,882	-	1,418,592	8,853,329	25,614	191,834	533,433	2,176,450	185,683	593,623	416,690	1,220,011	40,551,034
Long View*	1,402,645	328,280	-	-	1,053,627	3,106	19,726	49,700	186,793	6,388	23,124	20,377	147,197	3,240,964
Maiden*	5,335,220	-	-	-	744,176	2,154	16,154	135,184	517,384	16,857	70,736	20,599	113,797	6,972,261
Newton	5,749,613	410	-	-	2,868,329	8,297	62,150	150,415	557,815	33,809	193,305	77,361	393,650	10,095,155
Chatham														
Cary**	See Wake County													
Goldston	45,656	293	-	-	58,552	174	1,307	1,532	7,796	1,742	4,515	919	11,793	134,279
Pittsboro	1,968,808	7,556	-	-	878,048	2,620	19,712	24,856	123,316	14,727	32,579	30,161	124,450	3,226,832
Siler City	2,039,563	139,366	-	-	1,756,210	5,233	39,242	65,249	257,144	12,044	64,009	33,797	224,428	4,636,286
Cherokee														
Andrews	586,028	4,992	-	-	458,186	1,127	8,442	12,991	66,497	-	22,776	5,451	55,670	1,222,160
Murphy	920,534	-	-	-	420,596	1,034	7,736	-	25,731	-	51,290	9,922	57,721	1,494,563
Chowan														
Edenton	1,735,915	93,316	-	-	490,390	3,175	23,766	67,578	260,083	10,050	70,544	27,226	141,839	2,923,883
Clay														
	97,923				31,706	202	1,512	4,216	17,322		25,987	1,175	12,233	192,276

[Powell Bill allocation] [\$] Total [\$] 88 - 29 3 131,281 1,547 35 2 6,856 43 9 19,057 92 8 23,950 274 2 316,996 7,249 3 14,023 146 9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	Video programming \$ 105- 164.44I [\$] 3,488 33,373 - 2,612 3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	Telecommunications § 105- 164.44F [\$] 5,681 35,259 16,272 5,109 12,191 30,423 191,916 3,591 4,209 36,873 27,217	evied Taxes: d use tax: 7% c Piped natural gas†† § 105- 164.44L [\$] - 8,253 1,204 (2,608) -		Municipal Sh Electric franchise/ Piped natural gas excise†† [\$] 4,607 27,649 2,371 995 6,042 3,881 160,689 2,989 2,480	Beer and wine excise taxes [\$] 2,855 3,363 50,627	Solid waste disposal tax [\$]	Municipal share: local government sales taxes† [\$]	ring	es collected dual year 2013-20 Meals taxes [\$]	Taxe	Municipal property tax levies [\$]	
g street-aid [Powell Bill allocation] [\$] Total [\$] 8	Video programming \$ 105- 164.44I [\$] 3,488 33,373 - 2,612 3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	Telecommunications § 105- 164.44F [\$] 5,681 35,259 16,272 5,109 12,191 30,423 191,916 3,591 4,209 36,873	Piped natural gas†† § 105- 164.44L [\$] - 8,253 - - - 1,204 (2,608)	Electricity††	franchise/ Piped natural gas excise†† [\$] 4,607 27,649 2,371 995 6,042 3,881 160,689 2,989	and wine excise taxes [\$] - - - 2,855 3,363 50,627	waste disposal tax [\$]	share: local government sales taxes† [\$]	014†††: Occupancy taxes [\$]	Meals taxes	License taxes	property tax levies	
g street-aid [Powell Bill allocation] [\$] Total [\$] 8	programming § 105- 164.44I [\$] 3,488 33,373 - 2,612 3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	nications § 105- 164.44F [\$] 5,681 35,259 16,272 5,109 12,191 30,423 191,916 3,591 4,209 36,873	natural gas††	\$ 105- 164.44K [\$] 16,009 111,799 8,480 4,467 20,446 17,016 549,600 13,571 9,627	Piped natural gas excise†† [\$] 4,607 27,649 2,371 995 6,042 3,881 160,689 2,989	and wine excise taxes [\$] - - - 2,855 3,363 50,627	waste disposal tax [\$]	local government sales taxes† [\$]	014†††: Occupancy taxes [\$]	Meals taxes	License taxes	property tax levies	
[Powell Bill allocation] [\$] Total [\$] 88 - 29 3 131,281 1,547 35 2 6,856 43 9 19,057 92 8 23,950 274 2 316,996 7,249 3 14,023 146 9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	\$ 105- 164.44I [\$] 3,488 33,373 - 2,612 3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	\$ 105- 164.44F [\$] 5,681 35,259 16,272 5,109 12,191 30,423 191,916 3,591 4,209 36,873	§ 105- 164.44L [\$] - 8,253 - - - 1,204 (2,608)	\$ 105- 164.44K [\$] 16,009 111,799 8,480 4,467 20,446 17,016 549,600 13,571 9,627	natural gas excise†† [\$] 4,607 27,649 2,371 995 6,042 3,881 160,689 2,989	excise taxes [\$] - - - 2,855 3,363 50,627	disposal tax [\$]	government sales taxes† [\$] - 305,106 2,414	Occupancy taxes [\$]	Meals taxes	License taxes	tax levies	
allocation]	3,488 33,373 - 2,612 3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	5,681 35,259 16,272 5,109 12,191 30,423 191,916 3,591 4,209 36,873	164.44L [\$] - 8,253 - - 1,204 (2,608)	164.44K [\$] 16,009 111,799 8,480 4,467 20,446 17,016 549,600 13,571 9,627	excise†† [\$] 4,607 27,649 2,371 995 6,042 3,881 160,689 2,989	taxes [\$] 2,855 3,363 50,627	tax [\$] - 2,946	sales taxes† [\$] 305,106 2,414	taxes [\$] - 15,992	taxes	taxes	levies	
[\$] [\$] 8	[\$] 3,488 33,373 - 2,612 3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	[\$] 5,681 35,259 16,272 5,109 12,191 30,423 191,916 3,591 4,209 36,873	[\$] - 8,253 - - - 1,204 (2,608)	[\$] 16,009 111,799 8,480 4,467 20,446 17,016 549,600 13,571 9,627	[\$] 4,607 27,649 2,371 995 6,042 3,881 160,689 2,989	[\$] - - 2,855 3,363 50,627	[\$] - 2,946	[\$] - 305,106 2,414	[\$] - 15,992				
8 - 29 3 131,281 1,547 35 2 6,856 43 9 19,057 92 8 23,950 274 2 316,996 7,249 3 14,023 146 9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	3,488 33,373 - 2,612 3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	5,681 35,259 16,272 5,109 12,191 30,423 191,916 3,591 4,209 36,873	8,253 - - 1,204 (2,608)	16,009 111,799 8,480 4,467 20,446 17,016 549,600 13,571 9,627	4,607 27,649 2,371 995 6,042 3,881 160,689 2,989	2,855 3,363 50,627	2,946 -	305,106 2,414	15,992	[\$]	[\$]	[\$]	
3 131,281 1,547 - - 35 2 6,856 43 9 19,057 92 8 23,950 274 2 316,996 7,249 3 14,023 146 9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	33,373 2,612 3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	35,259 16,272 5,109 12,191 30,423 191,916 3,591 4,209 36,873	1,204 (2,608)	111,799 8,480 4,467 20,446 17,016 549,600 13,571 9,627	27,649 2,371 995 6,042 3,881 160,689 2,989	2,855 3,363 50,627	-	2,414			_		Municipalities
3 131,281 1,547 - - 35 2 6,856 43 9 19,057 92 8 23,950 274 2 316,996 7,249 3 14,023 146 9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	33,373 2,612 3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	35,259 16,272 5,109 12,191 30,423 191,916 3,591 4,209 36,873	1,204 (2,608)	111,799 8,480 4,467 20,446 17,016 549,600 13,571 9,627	27,649 2,371 995 6,042 3,881 160,689 2,989	2,855 3,363 50,627	-	2,414			-		Cleveland
35 2 6,856 43 9 19,057 92 8 23,950 274 2 316,996 7,249 3 14,023 146 9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	2,612 3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	16,272 5,109 12,191 30,423 191,916 3,591 4,209 36,873	1,204 (2,608)	8,480 4,467 20,446 17,016 549,600 13,571 9,627	2,371 995 6,042 3,881 160,689 2,989	2,855 3,363 50,627	-	2,414				-	Belwood
2 6,856 43 9 19,057 92 8 23,950 274 2 316,996 7,249 3 14,023 146 9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	2,612 3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	5,109 12,191 30,423 191,916 3,591 4,209 36,873	1,204 (2,608)	4,467 20,446 17,016 549,600 13,571 9,627	995 6,042 3,881 160,689 2,989	2,855 3,363 50,627	166				2,177	873,337	Boiling Springs
9 19,057 92 8 23,950 274 2 316,996 7,249 3 14,023 146 9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	3,689 2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	12,191 30,423 191,916 3,591 4,209 36,873	1,204 (2,608)	20,446 17,016 549,600 13,571 9,627	6,042 3,881 160,689 2,989	3,363 50,627	166	6.451			-	6,343	Casar
8 23,950 274 2 316,996 7,249 3 14,023 146 9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	2,508 42,572 2,503 569 3,458 1,163 2,068 1,813	30,423 191,916 3,591 4,209 36,873	1,204 (2,608)	17,016 549,600 13,571 9,627	3,881 160,689 2,989	3,363 50,627	-				-	16,575	Earl
2 316,996 7,249 3 14,023 146 9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	42,572 2,503 569 3,458 1,163 2,068 1,813	191,916 3,591 4,209 36,873	(2,608)	549,600 13,571 9,627	160,689 2,989	50,627		7,974			45	20,636	Fallston
3 14,023 146 9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	2,503 569 3,458 1,163 2,068 1,813	3,591 4,209 36,873		13,571 9,627	2,989	*	451	51,478	3,037		515	136,544	Grover
9 12,795 78 8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	569 3,458 1,163 2,068 1,813	4,209 36,873	-	9,627			6,761	1,452,918	83,410		14,807	4,382,188	Kings Mountain*
8 19,012 140 3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	3,458 1,163 2,068 1,813	36,873	-		2.480	-	430	30,951			-	78,608	Kingstown
3 - 37 8 - 21 3 13,457 60 2 618,172 13,368	1,163 2,068 1,813		-	13,790		-	297	11,853			-	37,135	Lattimore
8 - 21 3 13,457 60 2 618,172 13,368	2,068 1,813	27 217			3,686	1,167	386	10,922			-	50,913	Lawndale
3 13,457 60 2 618,172 13,368	1,813	4/,41/	-	6,966	1,775	-	-	_			-		Mooresboro
3 13,457 60 2 618,172 13,368	1,813	2,168	-	11,367	2,804	2,654	394	-			-	_	Patterson Springs
2 618,172 13,368		10,703	-	10,736	2,848	2,574	-	5,098			50	13,088	Polkville
, , , , , , , , , , , , , , , , , , , ,	182,472	531,566	55	903,944	220,367	96,241	12,860	2,933,202	140,213		8,750	7,720,950	Shelby
-,-	684	7,439	_	5,786	1,548	-	205	8,647			-	31,319	Waco
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- 3,966 40	_	899	_	4.891	1.352	_	_	26.243			_	3.135	
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3 109,010 4,230	33,363	00,540	0,500	310,323	71,551	23,704	3,436	720,047	-	•	13,203	2,312,277	
7 16,056 561	3,647	7 623		26 603	4 006	2 208	205	152 730			1 634	345 710	
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4 33,678 481	4,424	15,799	1,220	33,400	0,303	4,704	040	113,731	-	•	3,130	200,412	
7 77,103 1,536	21 957	41 276		01 226	17 416	17 705		652 410				(2)(((1	
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							133,971		-		2,873,078		•
-,	206.250	*		*			10.112				250.040	· ·	
	206,258									•	379,960		
	1,782									•	-		
	102,283		-						-	•			
	13,609	,	-				682			•	10,286		
7 17,770 242	4,917	7,367	38	12,321	2,847	2,709	-	99,666		•	-	,	
											ns	No incorporated town	
	30,649	4,258	-	239,209	43,729	1,836	245	975,194	-		-	3,322,162	Duck
	199,932	84,346	2,774	500,083	84,781	33,314	4,438	1,932,933	-		40,087	7,211,005	Kill Devil Hills
	118,435	35,945	1,422	268,969	48,017	16,254	2,165	956,810	-		-	3,622,752	Kitty Hawk
	97,949	23,282	-	146,804	26,239	7,183	956	569,459	-		19,735	1,976,068	Manteo
	185,252	49,337	2,525	503,120	73,505	13,836	1,834	2,316,548	-		46,609	6,231,963	Nags Head
2 119,878 4,251	100,902	32,833	152	197,322	28,953	13,574	1,807	857,573	_		-	2,898,836	Southern Shores
33232323333333333333333333333333333333	1,0 3,3 1 11,3 3,5 5,5 1,6 14,9 53,3 3,6 7 7 109,6 303,2 64,1 23,9 4,4 2,381,6 206,2 1,7 102,2 13,6 4,9	899 4,368 5,860 2,528 19,315 9,772 12,855 1,293 22,354 88,546 7,623 5,901 6,449 151,293 322,775 19,373 27,616 15,799 41,376 3,045 1,591,607 4,073 84,476 4,246 84,074 8,965 7,367 4,258 84,346 35,945 23,282 49,337	6,380 1,251 19 2,536 58,017 4,567 1,226 1,858 310,442 37 9,434 38	4,891 13,750 13,288 7,695 70,078 36,388 56,640 8,161 125,404 310,525 26,603 13,503 9,804 714,014 1,500,666 91,016 56,259 35,488 81,336 10,962 7,314,640 4,033 451,170 3,642 291,873 32,222 12,321 239,209 500,083 268,969 146,804 503,120	1,352 3,554 3,425 2,221 16,036 8,780 11,937 498 29,284 71,531 4,996 3,637 2,157 174,571 364,295 16,910 8,396 8,385 17,416 3,992 1,439,014 2,130 96,043 907 58,339 6,546 2,847 43,729 84,781 48,017 26,239 73,505	3,305 5,265 - 8,776 4,512 7,125 - 18,505 25,764 2,208 1,874 1,874 19,303 142,552 14,804 19,574 4,784 17,795 1,569 1,003,800 668 75,905 620 57,762 - 2,709 1,836 33,314 16,254 7,183 13,836	441 706 130 1,172 602 948 - 2,482 3,438 295 - 251 13,316 19,059 1,980 - 640 - 208 133,971 - 10,113 83 7,669 682 - 245 4,438 2,165 956 1,834	26,243 117,985 189,337 34,781 313,672 161,305 253,420 77,902 666,112 920,047 152,730 11,982 21,257 1,948,155 5,768,687 386,757 479,162 113,731 653,418 57,135 36,847,590 24,624 2,778,998 22,811 2,103,252 187,564 99,666	· .		421 620 - 26,007 882 1,974 48,533 75,205 1,634 296 - 102,282 284,002 6,293 2,367 3,156 - 2,873,678 379,960 - 93,372 10,286 - 10,286 - 10,286 - 10,286 - 10,286 - 10,286 - 10,286 - 10,286 - 10,286	3,135 118,095 88,401 15,143 488,464 233,285 550,390 52,089 1,049,641 2,512,277 345,710 26,808 49,670 4,573,261 13,348,468 886,701 1,097,752 260,412 626,661 23,821 67,459,813 32,668 5,039,278 18,398 3,211,767 297,888 95,310 No incorporated town 3,322,162 7,211,005 3,622,752 1,976,068 6,231,963	Columbus Boardman Bolton Brunswick Cerro Gordo Chadbourn Fair Bluff Lake Waccamaw Sandyfield Tabor City Whiteville Craven Bridgeton Cove City Dover Havelock New Bern River Bend Trent Woods Vanceboro Cumberland Eastover Falcon* Fayetteville Godwin Hope Mills Linden Spring Lake Stedman Wade Currituck Dare Duck Kill Devil Hills Kitty Hawk Manteo Nags Head

		Lo	cally Levied T	avec.		IABLE	66Continued		nares of State L	evied Taxes			Т	
		Lo	cany Ecvica 1	uaes.	Municipal			Electric		d use tax: 7% c	ombined gener	al rate	i	
	Municipal	Taxes	s collected dur	ing	share:	Solid	Beer	franchise/	Suites un	Piped	Telecommu-	Video	State	
	property		l vear 2013-20	_	local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	164.44F	164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Davidson	[Ψ]	ĹΨJ	[Ψ]	•	ĹΨJ	LΨJ	ſΑÌ	[Ψ]	ĮΨJ	[Ψ]	[Ψ]	ĹΨJ	[Ψ]	[Ψ]
Denton	654,179	_	_	_	292,165	1,029	_	10,652	54,783	_	12,023	13,518	54,439	1,092,788
High Point**	See Guilford County				272,100	1,025		10,022	24,702		12,025	10,010	5-1,157	1,072,700
Lexington	9,333,600		_	262,733	3,375,997	11,888	88,973	363,726	1,386,494	1,083	218,347	138,134	589,310	15,770,284
Midway	180,087	-	_	202,733	852,049	3,002	66,575	25,668	89,226	2,415	52,286	17,469	309,310	1,222,200
Thomasville*	9,576,158	45,313	-	115,480	4,860,329	17,125	128,282	240,030	1,034,355	2,413 44,457	181,623	227,206	717,607	17,187,963
Wallburg	126,865	45,515	-	113,400	555,055	17,123	120,202	8,234	31,679	152	34,063	11,381	717,007	767,429
	120,003	-	-	-	333,033	-	-	0,234	31,079	132	34,003	11,361	-	707,429
Davie	770 720	450.000		(1.927	517 700	1.601	12 000	26 200	102 512	2 102	27 907	42 222	(2.270	2 007 002
Bermuda Run	779,730	450,660	-	61,827	516,790	1,601	12,000	26,280	102,512	2,192	27,897	43,223	62,379	2,087,092
Cooleemee	155,093	63,300	-	-	197,879	613	4,593	7,523	26,499	3,027	12,472	3,569	28,765	503,333
Mocksville	2,063,662	39,783	-	38,282	1,051,153	3,257	24,386	81,534	280,497	19,917	47,583	21,662	158,246	3,829,962
Duplin					A=0.44=		- :							
Beulaville	416,288	2,834	-	-	258,115	853	6,374	13,758	57,357	189	12,785	8,044	46,117	822,714
Calypso	72,674	223	-	-	107,305	354	-	9,899	33,506	-	3,651	2,063	20,994	250,669
Faison*	277,782	1,233	-	-	191,627	633	4,746	13,136	42,274	129	9,016	1,076	33,940	575,592
Greenevers	53,889	-	-	-	125,778	-	3,102	1,950	8,116	-	3,607	2,418	19,436	218,295
Harrells**	See Sampson County													
Kenansville	334,360	-	-	-	163,771	540	4,035	17,936	59,423	4,219	13,816	2,777	34,558	635,435
Magnolia	173,832	620	-	-	186,413	616	3,048	4,480	21,064	-	6,520	1,650	35,620	433,862
Mount Olive**	See Wayne County													
Rose Hill	444,271	1,410	-	-	324,482	1,072	8,008	9,860	47,115	37	15,496	6,802	56,063	914,617
Teachey	101,684	-	-	-	74,413	246	-	1,563	8,640	35	3,056	1,534	13,964	205,133
Wallace*	1,375,111	87,924	-	-	766,079	2,530	18,944	32,984	149,659	2,414	34,955	22,370	119,152	2,612,121
Warsaw	871,761	7,740	-	-	599,933	1,981	14,842	26,380	115,418	1,119	27,591	10,147	96,612	1,773,525
Durham	, in the second second	ŕ			ŕ	,	,	,	•	•	ŕ	ŕ	ŕ	
Chapel Hill**	See Orange County													
Durham*	145,182,461	3,193,120	_	_	53,053,920	153,094	1,150,248	2,155,296	10,228,718	785,880	2,162,632	2,277,481	6,153,633	226,496,483
Morrisville**	See Wake County	-,,			, ,	,	, ,	, ,	., .,	,	, . ,	, , -	.,,	-,,
Raleigh**	See Wake County													
Edgecombe														
Conetoe	21,426	_	_	_	43,444	184	1,374	1,611	7,055	_	2,523	962	9,879	88,459
Leggett	10,040	_	_	_	8,979	-	286	545	2,127	_	1,402		-,0.5	23,380
Macclesfield	68,543	90	_	_	69,982	297	2,218	131	2,272	745	8,726	1,130	14,914	169,048
Pinetops	192,280	1,170	_	_	202,922	859	6,424	120	5,854	743	19,664	5,398	46,614	481,306
Princeville	319,829	6,287	_	_	323,198	1,371	10,297	3,228	21,137	_	19,286	8,474	60,824	773,931
Rocky Mount**	See Nash County	0,207	_	-	323,176	1,5/1	10,297	3,220	21,137	-	19,200	0,474	00,024	773,931
Sharpsburg**	•													
	See Nash County				11 000	£1	202	281	1 200		1 545		2 220	22 400
Speed	13,525	26.251	-	-	11,989	51	382		1,308	41.702	1,545	102 550	3,320	32,400
Tarboro	3,708,851	26,371	-	-	1,696,834	7,190	53,822	170,208	554,795	41,783	148,147	183,578	330,177	6,921,756
Whitakers**	See Nash County													
Forsyth						•••								
Bethania	95,354		-	-	32,355	208	1,553	2,454	12,650	-	1,383	2,650	7,362	155,970
Clemmons	2,282,116	1,045	-	-	749,129	12,185	91,372	151,585	537,333	39,949	96,488	199,919	524,785	4,685,904
High Point**	See Guilford County													
Kernersville*	13,456,785	112,099	-	106,656	4,178,314	15,287	114,584	218,989	992,153	84,665	220,149	257,479	647,548	20,404,709
King**	See Stokes County													
	See Stokes County 2,151,185	275	-	-	717,892	8,216	61,573	77,602	327,992	13,746	50,548	158,268	357,928	3,925,225
King**	•	275	-	-	717,892 335,829	8,216 1,924	61,573 14,368	77,602 33,862	327,992 132,118	13,746 10,698	50,548 19,267	158,268 24,282	357,928 86,774	3,925,225 1,776,843
King** Lewisville	2,151,185		-	-										
King** Lewisville Rural Hall	2,151,185 1,117,721	-	- - -	- - - -	335,829	1,924	14,368	33,862	132,118	10,698	19,267	24,282	86,774	1,776,843

TABLE 66. -Continued

Municipalities Franklin Bunn Centerville Franklinton Louisburg	Municipal property tax levies [\$]	Taxes	s collected duri l year 2013-20 Meals taxes	ing	Municipal share: local	Solid	Beer	Electric franchise/	Sales and	d use tax: 7% c				
Franklin Bunn Centerville Franklinton Louisburg	property tax levies [\$]	License taxes	l year 2013-201 Meals	14†††:	share:		Beer							
Franklin Bunn Centerville Franklinton Louisburg	property tax levies [\$]	License taxes	l year 2013-201 Meals	14†††:				iranchise/		Piped	Telecommu-	Video	State	
Franklin Bunn Centerville Franklinton Louisburg	tax levies [\$]	License taxes	Meals			waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
Franklin Bunn Centerville Franklinton Louisburg	[\$]		taxes		government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
Franklin Bunn Centerville Franklinton Louisburg		[\$]		taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	164.44F	164.44I	allocation]	Total
Bunn Centerville Franklinton Louisburg	157,494		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Centerville Franklinton Louisburg	157,494								•					
Franklinton Louisburg		-	-	-	51,136	219	1,641	3,683	17,897	-	4,707	1,272	11,655	249,702
Louisburg	-	-	-	-	-	-	423	656	2,539	-	438	164	-	4,220
· ·	861,684	11,132	-	-	230,764	1,287	9,663	13,044	63,601	3,942	19,824	13,089	64,596	1,292,626
	1,403,855	43,364	-	-	474,342	2,176	16,340	47,051	198,230	(8,562)	41,461	20,369	97,940	2,336,566
Wake Forest** See	Wake County													
Youngsville	869,697	7,604	-	-	276,623	765	5,785	10,752	60,572	5,662	9,698	9,697	36,631	1,293,485
Gaston														
Belmont	5,658,192	16,224	-	76,344	1,800,098	6,759	50,718	106,486	479,840	39,791	122,301	102,074	302,519	8,761,346
Bessemer City	1,499,581	6,564	-	-	486,629	3,426	25,654	65,313	253,218	345	83,776	38,480	169,036	2,632,023
Cherryville	1,696,015	6,902	-	-	561,109	3,685	27,577	44,141	168,733	92,995	96,195	43,756	188,722	2,929,829
Cramerton	2,064,168	125	-	-	668,760	2,924	22,364	31,046	142,212	18,047	24,562	43,417	122,522	3,140,145
Dallas	1,054,019	16,581	-	-	340,628	2,966	22,259	29,650	110,929	15,039	70,057	17,712	131,943	1,811,783
Gastonia	28,804,711	1,379,268	-	474,255	9,503,301	46,439	347,911	655,623	2,586,721	221,385	965,926	540,870	2,053,258	47,579,669
High Shoals	121,611	175	-	-	40,920	444	-	3,074	15,092	-	5,385	2,086	19,650	208,436
Kings Mountain** See	Cleveland County				ŕ			,	ŕ		ŕ	ŕ	ŕ	ŕ
Lowell	1,139,841	3,545	-	-	348,792	2,299	17,237	24,183	97,012	9,581	33,700	29,804	94,330	1,800,322
McAdenville	341,341	75	-	-	111,243	420	3,148	60,979	193,373	2,583	8,181	5,158	17,822	744,322
Mount Holly	6,049,385	12,347	-	72,781	1,936,317	9,064	68,064	137,536	541,372	53,302	117,318	124,757	402,940	9,525,183
Ranlo	703,627	-	-	-	230,669	2,213	6,726	36,159	120,228	8,904	18,161	21,496	97,350	1,245,533
Spencer Mountain	-	-	-	-	-	_	-	64	153	32	332	-	-	581
Stanley	1,392,414	-	-	-	453,685	2,298	17,213	20,578	103,446	12,620	70,299	13,375	106,779	2,192,706
Gates														
Gatesville	55,862	-	-	-	59,678	200	1,493	2,399	8,090	574	4,908	-	9,243	142,446
Graham	,				ĺ		,	,	ĺ		ĺ		,	ĺ
Fontana Dam	6,791	-		73,338	1,482	13	-	-	183	-	223	11	5,948	87,988
Lake Santeetlah	132,392	-	-		32,850	28	-	1,293	7,871	_	804	-	8,626	183,864
Robbinsville	307,820	-	-	10,438	105,873	386	-	16,488	66,541	_	23,234	573	17,664	549,017
Granville	, in the second			Ź	ĺ			,	Í		ĺ		,	ĺ
Butner	2,036,208	117,821	_	_	1,352,929	4,922	36,858	75,058	287,951	(5,425)	85,742	9,358	183,643	4,185,064
Creedmoor	2,148,411	49,929	-	-	747,933	2,725	20,456	26,257	156,730	6,609	93,597	91,735	117,536	3,461,918
Oxford	3,552,017	322,059	-	-	1,488,278	5,413	40,511	89,766	375,082	21,467	85,452	70,360	237,535	6,287,940
Stem	200,663	-	_	_	89,152		2,451	2,607	14,522	602	4,094	1,892	16,545	332,529
Stovall	86,496	10,730	-	_	73,331	_	1,998	1,982	9,284	-	3,272	1,553	14,281	202,926
Greene	, -	.,			- ,		,	,	.,		-,=	,	,	. ,. = -
Hookerton	68,969	_	_	_	30,288	260	1,941	4,392	17,694	309	4,745	64,800	13,492	206,889
Snow Hill	378,389	_	_	_	154,236	1,017	7,593	14,449	55,451	4,893	27,656	76,773	48,956	769,413
Walstonburg	55,185	172	_	_	24,139	140	1,045	31	1,706	-,	1,695	64,207	7,853	156,172

		To	acily I avied T	'arrage		TABLE	66Continued		haves of State I	arriad Tarras			1	
		Lo	cally Levied T	axes:	Municipal			Electric	hares of State L	d use tax: 7% o	ombined gener	al rata	-	
	Municipal	Tave	s collected dur	ina	share:	Solid	Beer	franchise/	Sales all	Piped	Telecommu-	Video	State	
	property		d vear 2013-20		local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	164.44F	164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Guilford	[4]	ĹΨJ	ĹΨJ	[Ψ]	[Ψ]	ĮΨJ	[4]	ĹΨJ	ĹΨJ	[4]	[Ψ]	[Ψ]	ĹΨJ	[Ψ]
Archdale**	See Randolph County	7												
Burlington**	See Alamance County													
Gibsonville**	See Alamance County	•												
Greensboro	159,553,810	6,279,119	_	4,338,541	43,148,546	177,127	1,329,004	2,625,992	12,060,313	1,051,889	3,838,247	3,093,887	7,419,483	244,915,958
High Point*	59,386,654	2,930,055	-	326,624	16,574,821	68,450	513,432	1,026,199	4,483,432	355,090	805,600	991,663	2,940,742	90,402,762
Jamestown	1,829,442	· · ·	-	´ -	481,014	2,290	17,184	40,381	141,415	44,130	64,287	43,894	100,823	2,764,861
Kernersville**	See Forsyth County				,	,	ŕ	,	ĺ	,	,	,	,	, ,
Oak Ridge	758,354	-	-	_	200,423	4,300	32,365	42,383	152,775	3,056	23,889	66,139	_	1,283,684
Pleasant Garden	92,234	-	-	-	25,028	´ -	21,834	27,564	104,609	1,773	618	30,415	-	304,076
Sedalia	128,610	230	-	-	35,449	406	3,043	4,404	20,050		322	2,363	15,431	210,307
Stokesdale	-	-	-	-	-	-	25,626	64,603	182,654	2,775	10,499	37,343	-	323,500
Summerfield	378,283	-	-	-	128,425	6,907	51,919	62,229	227,619	4,788	18,054	96,290	-	974,514
Whitsett	79,688	282	-	-	7,099	383	2,871	6,623	14,130	8,067	10,098	2,230	-	131,470
Halifax														
Enfield	665,728	17,703	-	-	252,300	1,611	12,038	18,840	70,135	7,169	23,890	14,436	77,806	1,161,655
Halifax	78,219	100	-	-	26,644	150	1,121	2,992	12,864	-	5,848	1,541	9,546	139,024
Hobgood	66,881	143	-	-	24,113	218	1,626	2,328	10,124	-	3,815	839	15,174	125,261
Littleton	257,540	7,945	-	-	89,522	425	3,176	5,514	26,890	-	9,479	12,132	25,091	437,715
Roanoke Rapids	7,394,309	512,044	-	122,508	3,381,035	9,929	74,130	176,813	851,441	38,090	207,862	158,800	470,060	13,397,021
Scotland Neck	674,801	15,058	-	-	240,592	1,290	9,634	20,988	97,573	-	23,882	18,159	65,754	1,167,730
Weldon	1,330,712	2,945	-	-	495,635	1,024	7,641	16,192	84,015	7,497	17,375	18,156	50,048	2,031,240
Harnett														
Angier*	1,627,049	8,248	-	-	565,032	2,962	22,297	31,444	154,129	405	26,670	40,810	136,133	2,615,179
Benson**	See Johnston County													
Broadway**	See Lee County													
Coats	596,310	3,145	-	-	232,163	1,419	10,674	11,715	58,853	-	13,406	21,024	70,547	1,019,257
Dunn	3,743,926	90,158	-	430,146	1,477,349	6,070	45,543	94,748	391,947	27,626	111,981	101,932	303,808	6,825,234
Erwin	1,212,996	7,396	-	-	473,258	2,887	21,658	24,877	107,077	11,340	38,719	15,054	142,545	2,057,806
Lillington	1,685,283	9,822	-	-	575,721	2,100	15,744	48,942	185,877	12,167	27,980	31,924	101,384	2,696,943
Haywood														
Canton	2,774,456	27,966	-	-	1,017,087	2,681	20,117	148,882	548,762	4,550	79,543	47,058	139,011	4,810,112
Clyde	339,952	198	-	-	295,558	778	-	7,172	36,890	614	36,172	12,379	38,348	768,061
Maggie Valley	1,596,243	16,346	-	-	301,097	795	5,971	15,866	106,315	-	32,559	43,139	33,835	2,152,166
Waynesville	5,054,244	136,791	-	-	2,371,041	6,247	46,830	91,791	446,149	13,818	222,144	125,114	336,662	8,850,832
Henderson														
Flat Rock	716,769		-	-	278,512		15,186	27,562	100,350	21,378	38,723	43,270		1,241,750
Fletcher	3,289,013	35,735	-	-	1,274,585	4,743	35,594	107,312	450,250	74,877	58,655	62,879	191,273	5,584,915
Hendersonville	7,458,306	386,373	-	-	2,732,283	8,564	64,258	145,418	618,096	55,197	277,715	118,102	385,092	12,249,402
Laurel Park	1,446,758	28,219	-	-	517,738	1,394	10,426	16,743	86,939	6,849	8,874	28,131	99,066	2,251,137
Mills River	880,824	-	-	-	330,432	-	33,223	68,083	233,881	26,126	77,150	25,779	-	1,675,499
Saluda**	See Polk County													
Hertford		****												=0.1
Ahoskie	2,687,770	316,819	-	54,429	1,024,039	3,153	23,589	42,840	209,701	11,673	56,064	35,490	157,015	4,622,581
Cofield	143,762	355	-	-	56,564	261	1,955	9,722	42,718	-	4,261	-	11,122	270,722
Como	17,388	-	-	-	5,705		439	827	3,511	-	1,864	340	-	30,073
Harrellsville	22,406	-	-	-	8,906	67	506	477	2,816	-	1,407	391	3,082	40,060
Murfreesboro	870,831	6,205	-	1,128	347,038	1,959	14,699	20,386	101,083	-	26,333	26,327	89,999	1,505,988
Winton	198,735	3,198	-	-	86,817	477	3,567	5,933	27,736	1,004	8,774	3,721	24,773	364,734
Hoke	* ***	= 0-			00 - 2-				640 -6=				4== -=-	
Raeford	2,288,311	500	-	-	896,397	3,104	23,308	78,781	328,697	10,777	43,921	40,171	152,450	3,866,416
Hyde	No incorporated town	18												

		Lo	cally Levied Ta	axes:		IMPEL	ooCommuec		hares of State L	evied Taxes:				
		100	cany Devica 17	iacs.	Municipal			Electric		d use tax: 7% c	ombined gener	al rate	1	
	Municipal	Tave	s collected duri	nα	share:	Solid	Beer	franchise/	Suits un	Piped	Telecommu-	Video	State	
	property		ıl year 2013-201	_	local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	8 103- 164.44F	164.44I	allocation]	Total
Municipalities		[\$]						[\$]					-	
Iredell	[\$]	[ֆ]	[\$]	[\$]	[\$]	[\$]	[\$]	[4]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Davidson**	See Mecklenburg Co	untv												
Harmony	31,013	unty			127,060	342	2,555	4,524	18,149		7,160	2,604	15,412	208,819
Love Valley	26,065	-	-	-	27,656	75	560	228	1,457	-	112	434	9,621	66,208
Mooresville	31,956,481	111,503		870,843	8,259,368	22,280	167,686	467,459	2,183,766	154,358	198,734	202,449	940,204	45,535,130
Statesville	11,932,335	647,017	-	818,512	5,900,399	15,887	119,144	383,040	1,388,366	110,281	295,225	147,626	748,175	22,506,006
Troutman	1,674,800	047,017	-	010,312	593,340	1,598	11,995	35,937	153,066	9,111		22,325	77,654	2,601,934
Jackson	1,074,000	-	-	-	393,340	1,596	11,995	35,937	155,000	9,111	22,108	22,323	77,054	2,001,934
	101 127	1 100			42.450		1.005	2 100	14.014		7.000	1.000	£ 100	150 120
Dillsboro	101,127	1,198	-	-	42,450	-	1,087	3,198	14,014	-	7,968	1,898	6,198	179,139
Forest Hills	55,095	-	-	-	20,636	-	1,741	-	1,552	-	4,057	1,347	12,448	96,875
Highlands**	See Macon County				40= 400						<0.040			
Sylva	1,265,637	68,719	-	-	485,408	1,705	12,753	55,327	212,598	5,872	60,849	16,132	73,102	2,258,102
Webster	28,947	-	-	-	10,919	-	1,760	5,319	18,948	424	4,963	1,370	-	72,650
Johnston														
Archer Lodge	398,274	-	-	-	106,845	-	21,634	18,547	77,849	-	50,145	71,410	-	744,703
Benson*	1,519,785	-	-	8,207	521,099	2,148	16,106	68,720	248,688	6,023	33,368	19,329	104,540	2,548,013
Clayton*	8,771,414	88,747	-	-	2,933,487	10,859	81,919	155,515	682,753	43,686	75,846	234,745	474,466	13,553,436
Four Oaks	705,541	3,808	-	-	208,013	1,254	9,405	14,465	66,070	299	16,054	7,297	62,484	1,094,689
Kenly*	775,284	22,617	-	24,716	276,254	855	6,391	11,322	63,668	-	17,305	3,879	45,271	1,247,561
Micro	113,413	-	-	-	38,061	285	2,132	3,290	14,887	-	3,031	893	13,263	189,255
Pine Level	457,219	-	-	-	158,085	1,114	8,351	9,884	48,736	-	10,439	6,076	52,405	752,309
Princeton	399,402	2,020	-	-	135,509	770	5,766	11,794	50,684	2,527	13,724	1,002	38,438	661,634
Selma	2,114,634	9,228	-	88,502	762,012	3,920	29,375	57,328	241,774	8,897	60,514	27,067	167,343	3,570,594
Smithfield	6,069,686	87,990	-	188,648	2,106,088	7,024	52,592	154,030	619,636	31,658	153,619	105,628	325,334	9,901,933
Wilson's Mills	518,757	938	-	-	132,900	-	11,413	7,602	38,495	305	1,115	8,846	59,851	780,222
Zebulon**	See Wake County												-	
Jones														
Maysville	208,110	-	-	-	71,553	676	5,060	6,277	29,294	-	6,893	8,126	35,543	371,532
Pollocksville	73,937	-	-	-	20,550	-	1,560	2,347	9,546	2,325	4,560	2,513	12,587	129,925
Trenton	66,593	-	-	-	16,184	-	1,450	3,682	11,780	4,613	5,545	1,124	9,962	120,933
Lee														
Broadway*	376,342	-	-	-	125,413	814	6,100	8,375	39,604	-	12,653	6,318	39,926	615,546
Sanford	14,583,602	2,844	-	-	4,414,561	18,372	68,827	304,940	1,316,103	61,180	245,003	200,482	816,401	22,032,315
Lenoir														
Grifton**	See Pitt County													
Kinston	10,172,011	280,023	-	207,838	3,355,331	13,636	101,912	355,879	1,335,186	73,915	369,152	168,401	628,336	17,061,619
La Grange	615,117	-	-	-	202,055	1,821	13,612	19,604	84,165	-	34,273	29,325	94,758	1,094,730
Pink Hill	197,220	2,986	-	-	65,667	332	2,471	4,526	21,128	-	10,752	888	19,996	325,965
Lincoln														
Lincolnton	4,798,275	-	-	86,635	2,465,609	6,717	50,317	111,780	423,206	45,793	290,346	49,132	315,266	8,643,074
Maiden**	See Catawba County			ŕ			·	,	•		ŕ	,	,	
Macon	·													
Franklin	1,942,390	30,016	-	102,815	592,714	-	18,758	59,122	239,652	7,752	135,610	30,237	124,922	3,283,988
Highlands*	2,873,896	11,222	-	- ,	881,220	588	4,402	20,273	144,700	,	51,301	31,753	55,181	4,074,535
Madison	-,,	,			,		-,	,0			,	,. 50	,	,,
Hot Springs	228,659	_	_	_	102,588	360	2,704	4,561	17,018	_	5,417	2,097	23,401	386,807
Mars Hill	534,107	8,255	_	_	383,840	1,353	10,160	21,440	77,979	8,773	23,330	7,255	60,446	1,136,937
Marshall	404,703	0,200	_	_	160,362	563	4,208	19,847	69,824		47,539	3,245	22,894	733,187
	101,100	_	_	_	200,002	203	-,200	1,047	0,024	_	41,007	5,2-15	22,074	755,157

TABLE 66. -Continued

	Locally Levied Taxes:							Municipal Sh	nares of State L	evied Taxes:				_
					Municipal			Electric	Sales an	d use tax: 7% c	ombined gener	al rate		
	Municipal	Taxe	s collected dur	ing	share:	Solid	Beer	franchise/		Piped	Telecommu-	Video	State	
	property	fisca	l year 2013-20	14†††:	local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	164.44F	164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Martin														
Bear Grass	15,548	-	-	-	5,110	-	348	793	3,334	-	1,789	278	2,634	29,834
Everetts	28,956	203	-	-	9,894	-	754	1,120	5,099	-	2,336	-	5,630	53,991
Hamilton	73,092	-	-	-	26,259	254	1,898	55,250	172,532	386	4,272	1,286	14,260	349,490
Hassell	6,734	-	-	-	540	-	401	995	3,554	-	1,037	-	4,487	17,747
Jamesville	128,121	470	-	-	43,467	307	2,289	2,710	12,781	359	11,749	2,332	16,142	220,727
Oak City	72,225	-	-	-	25,365	197	1,469	1,753	8,003	4	4,253	1,993	13,182	128,445
Parmele	63,486	-	-	-	21,324	-	1,288	1,030	5,781	-	2,602	-	9,312	104,822
Robersonville	554,844	10,810	-	-	188,963	925	6,901	17,039	73,216	9,932	27,073	11,208	56,933	957,843
Williamston	2,730,000	86,075	-	-	931,919	3,418	25,507	43,361	232,948	6,287	92,194	42,109	168,087	4,361,903
McDowell														
Marion	2,315,654	108,076	-	_	1,212,277	5,225	39,109	74,660	309,513	(10,826)	160,146	69,040	227,845	4,510,718
Old Fort	316,797	2,830	-	_	161,570	576	_	29,637	88,332	916	25,417	6,877	30,078	663,030
Mecklenburg	ŕ	,			ŕ			ŕ	•		ŕ	·	ŕ	ŕ
Charlotte	419,126,676	32,629,165	-	-	104,251,789	499,781	3,764,217	6,770,305	31,149,141	2,410,122	9,016,361	7,917,674	20,251,155	637,786,388
Cornelius	11,869,793		-	251,769	2,893,897	17,488	131,897	210,935	889,626	81,329	221,290	256,104	727,471	17,551,598
Davidson*	6,289,255	187,837	-		1,492,872	7,613	57,423	101,009	438,707	48,814	123,149	135,975	316,207	9,198,862
Huntersville	18,917,622		_	_	4,205,542	33,041	249,481	409,150	1,586,444	135,385	333,493	570,022	1,392,137	27,832,317
Matthews	10,722,243	947,760	_	444,973	2,649,253	18,634	140,525	255,373	960,945	120,067	351,136	216,669	766,627	17,594,204
Mint Hill*	6,278,372	-	_	, <u>-</u>	1,533,401	15,679	117,966	135,856	616,947	17,294	99,825	246,362	678,650	9,740,353
Pineville	5,139,903	627,670	_	_	1,269,087	5,232	39,471	177,104	636,518	36,135	91,910	45,928	195,531	8,264,489
Stallings**	See Union County	,			_,,	-,	,	,	32 3,2 23	,	,		,	-,,
Weddington**	See Union County													
Mitchell														
Bakersville	140,473	1,068	_	_	45,639	296	_	4,969	18,116	964	11,477	5,164	14,799	242,965
Spruce Pine	1,106,990	5,696	_	_	393,823	1,402	10,536	51,152	173,594	11,774	34,904	22,731	85,147	1,897,749
Montgomery	1,100,550	2,050			0,0,020	2,102	10,000	21,102	270,00	11,,,,	0.,50.	22,.01	55,217	2,051,115
Biscoe	718,490	_	_	_	312,407	1,091	8,170	48,651	168,702	_	12,114	6,350	53,726	1,329,702
Candor*	414,097	45	_	_	154,410	539	4,035	19,708	72,083	_	11,008	2,835	29,153	707,913
Mount Gilead	480,150	90	_	_	208,647	724	5,361	10,513	41,942	8,658	22,914	7,525	40,601	827,123
Star	277,953	-	_	_	155,805	541	3,997	3,931	22,865	0,020	7,198	3,131	31,485	506,905
Troy	958,023	3,079	_	_	603,816	2,105	15,710	53,713	190,871	_	45,839	7,953	96,246	1,977,356
Moore	720,020	3,077			000,010	2,100	15,710	25,715	170,071		42,000	1,555	70,240	1,777,550
Aberdeen	3,229,529	69,985	_	_	1,606,202	4,594	35,017	68,365	307,710	10,192	36,060	119,920	222,168	5,709,742
Cameron	105,979	499	_	_	67,616	193	1,453	1,776	10,076	10,172	4,248	1,120	9,970	202,929
Candor**	See Montgomery Co				07,010	170	1,455	1,770	10,070		4,240	1,120	3,570	202,727
Carthage	979,981	13,758	_	_	511,161	1,448	10,865	26,251	113,102	_	22,332	13,043	75,739	1,767,681
Foxfire Village	582,266	13,730	_	_	214,292	1,440	4,579	6,535	40,008	_	5,615	25,446	42,273	921,015
Pinebluff	384,705	1,468	-	-	309,699	878	6,596	10,525	47,355	-	9,731	15,679	54,467	841,104
Pinehurst	9,711,330	2,230	-	-	3,469,095	9,844	74,045	133,443	739,732	12,015	123,850	300,261	492,706	15,068,551
Robbins	434,431	351	-	-	251,750	713	1,796	7,507	37,153	12,013	12,563	1,116	35,795	783,177
Southern Pines	8,376,318	53,248	-	-	2,910,065	8,273	62,426	139,083	648,454	28,635	158,167	164,870	400,905	12,950,444
Taylortown	346,757	33,240	-	-	164,704	467	3,501	3,692	22,832	20,033	7,607	2,715	23,499	575,774
Vass	320,983	-	-	-	164,704	468	3,510	6,618	31,724	-	12,928	6,157	29,914	575,774 577,220
	1,669,219	879	-	-	698,236	1,982	14,909	20,163		-	12,928	40,335		2,702,027
Whispering Pines	1,009,219	0/9	-	-	070,230	1,982	14,909	20,103	122,764	-	19,4/4	40,335	114,067	2,702,027

TABLE 66. -Continued

			w v · · -			TABLE	66Continued		a~				1	
	ļ	Loc	ally Levied Ta	axes:			T		hares of State L					
		_			Municipal		_	Electric	Sales an	d use tax: 7% c			_	
	Municipal		collected duri	0	share:	Solid	Beer	franchise/		Piped	Telecommu-	Video	State	
	property		year 2013-201		local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	164.44F	164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Nash														
Bailey	196,903	1,688	-	-	101,402	353	2,637	5,527	24,453	-	11,612	29,886	18,711	393,173
Castalia	22,674	1,150	-	-	47,686	166	1,240	1,604	6,307	-	3,066	494	8,269	92,657
Dortches	-	-	-	-	173,878	-	4,550	4,508	16,620	-	3,228	658	-	203,443
Middlesex	257,420	2,011	-	-	147,200	513	3,830	4,518	24,229	-	7,329	705	26,807	474,562
Momeyer	16,153	-	-	-	40,317	-	1,049	1,215	4,937	-	3,269	818	-	67,758
Nashville	2,057,723	51,018	-	-	981,689	3,425	25,635	40,083	197,311	1,536	48,613	51,308	155,302	3,613,643
Red Oak	-	-	-	-	632,049	-	16,516	19,783	71,472	-	10,137	13,588	-	763,545
Rocky Mount*	23,023,538	975,371	-	-	9,763,105	35,955	268,678	553,408	2,403,396	1,145	707,980	531,189	1,622,516	39,886,280
Sharpsburg*	432,193	14,040	-	-	278,705	1,269	9,477	10,996	55,956	1,665	18,298	12,018	58,241	892,858
Spring Hope	477,876	7,272	-	-	241,356	842	6,286	11,539	45,177	-	15,655	25,711	41,073	872,786
Whitakers*	251,065	1,123	-	-	120,669	465	3,477	6,158	25,675	6,920	9,411	3,688	24,168	452,818
New Hanover														
Carolina Beach	3,913,167	98,747	-	795,317	1,384,431	3,739	28,034	62,846	340,368	5	61,226	101,542	187,754	6,977,177
Kure Beach	2,126,838	8,423	-	353,766	750,339	1,340	10,063	19,299	134,222	-	15,282	37,904	65,402	3,522,880
Wilmington	60,549,930	2,846,293	-	2,729,889	20,736,226	70,959	533,087	1,115,447	5,086,589	154,143	1,310,976	1,459,297	2,929,919	99,522,753
Wrightsville Beach	3,294,652	29,539	_	1,075,541	1,164,781	1,599	11,976	39,961	239,297	78	51,027	68,741	69,899	6,047,091
Northampton	, ,	,		, ,	, ,	,	Ź	,	ĺ		,	,	,	
Conway	250,051	60	_	_	130,726	-	3,935	15,298	58,147	10	8,138	1,303	24,318	491,986
Garysburg	182,899	10,501	_	_	163,027	_	4,903	3,020	18,497		10,133	9,711	34,882	437,572
Gaston	222,908	33,455	_	_	178,917	_	5,375	8,059	36,770	_	15,723	14,365	41,139	556,710
Jackson	197,245	2,210	_	_	78,527		2,356	4,897	25,254	_	6,431	1,854	16,775	335,550
Lasker	10,779	-,	_	_	19,271		582	733	3,213	_	1,037	451	4,052	40,118
Rich Square	314,145	7,925	_	_	150,787	_	4,545	8,405	40,868	_	10,824	4,286	32,124	573,909
Seaboard	127,623	24,152	_	_	97,485	_	2,924	3,729	17,723	_	5,674	6,857	19,796	305,964
Severn	191,655	24,132	_	_	42,836	-	1,288	8,941	29,837	_	1,894	933	9,345	286,728
Woodland	157,421	115		_	123,904	-	3,720	4,700	22,666	_	5,843	5,355	25,135	348,859
Onslow	137,421	113	_	_	123,704	_	3,720	4,700	22,000	_	3,043	3,333	25,155	340,037
Holly Ridge	1,016,892	6,887		_	476,471	912	6,882	17,565	84,368	_	8,220	13,879	46,993	1,679,069
Jacksonville	22,712,963	761,840		888,247	10,468,948	49,609	372,917	416,589	2,032,711	20,414	592,145	472,567	1,860,405	40,649,357
North Topsail Beach		6,480		470,730	1,600,008	488	3,658	24,351	184,782	20,414	15,174	47,955	27,102	5,561,742
Richlands	573,972	1,420		470,730	290,649	1,062	8,008	18,209	77,700		15,967	21,314	52,436	1,060,736
Surf City**	See Pender County	1,420	-	-	250,045	1,002	0,000	10,209	77,700	-	13,707	21,514	32,430	1,000,730
Swansboro	1,447,555	25,292		62,007	758,779	1,831	13,783	29,395	144,964	7	22,015	27,892	80,351	2,613,872
	1,447,333	43,494	-	02,007	130,119	1,031	13,783	49,393	144,904	,	44,015	41,094	00,331	2,013,672
Orange	12,367,491	726,590		102 661	3,820,776	13,025	97,820	109,721	700 250	72,017	181,591	252 717	494,221	18,939,977
Changl Hill*	, ,		-	103,661		,		,	700,350		,	252,716	,	, ,
Chapel Hill*	38,982,883	1,325,467	-	1,044,856	11,266,036	37,973	284,507	492,007	2,501,870	188,075	699,538	799,826	1,497,671	59,120,709
Durham**	See Durham County	44.554	255 (49	(5.220	1 102 205	1.064	20.514	(2.54)	220 204	10.710	107 201	04.240	107 (03	F ((0 F40
Hillsborough	5,263,415	44,556	277,648	65,238	1,192,305	4,064	30,514	62,741	330,304	18,718	107,301	84,260	187,682	7,668,748
Mebane**	See Alamance County													

		In	cally Levied Ta	avec.		IABLE	66Continued		nares of State L	evied Toves				
		Lo	carry Levieu 1	axes.	Municipal			Electric		d use tax: 7%	ombined gener	al rate		
	Municipal	Taxes	s collected duri	ing	share:	Solid	Beer	franchise/	Suicsui	Piped	Telecommu-	Video	State	
	property		l vear 2013-20	_	local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	164.44F	164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Pamlico														
Alliance	26,598	3,355	-	-	6,218	486	3,629	5,632	20,225	205	7,844	2,611	17,631	94,434
Arapahoe	-	-	-	-	-	-	2,685	2,854	10,694	-	3,082	2,566	-	21,881
Bayboro	83,925	694	-	-	24,037	792	5,914	6,754	26,090	-	8,573	7,994	33,227	197,999
Grantsboro	27,083	-	-	-	6,775	-	3,281	4,283	15,011	314	1,393	1,416	-	59,557
Mesic	41,972	-	-	-	8,714	138	1,030	866	4,160	-	2,806	644	6,691	67,020
Minnesott Beach	130,626	60	-	-	36,860	290	2,170	2,050	11,370	-	1,666	3,213	19,013	207,317
Oriental	456,926	-	-	21,783	132,313	574	4,288	7,604	43,264	-	5,660	11,669	40,395	724,476
Stonewall	31,018	-	-	-	8,635	-	1,331	1,848	7,466	64	1,652	358	8,199	60,571
Vandemere	47,991	-	-	-	12,175	160	1,197	1,611	7,049	-	2,800	754	14,754	88,492
Pasquotank														
Elizabeth City*	7,157,685	233,837	-	-	3,002,734	11,564	86,106	183,672	838,864	11,078	216,578	141,469	490,312	12,373,900
Pender														
Atkinson	6,636	-	-	-	70,094	201	1,517	4,216	14,623	-	5,950	1,171	13,552	117,959
Burgaw	1,420,335	3,745	-	7,959	884,254	2,534	19,025	32,503	142,151	2,299	52,203	23,143	112,865	2,703,015
Saint Helena	16,692		-	.	90,810	261	1,965	3,261	7,191	-	2,809	1,621	10,802	135,410
Surf City*	5,349,672	51,828	-	510,731	815,521	1,251	9,420	35,062	243,951	-	20,911	70,336	75,869	7,184,551
Topsail Beach	1,795,182	5,827	-	405,422	85,477	245	1,846	7,066	103,541	-	8,689	20,176	16,563	2,450,034
Wallace**	See Duplin County				44.624	440	0.62	#0.4	2.154	1.40	4 505	4.000	4.050	60 - 6
Watha	4,663	-	-	-	44,634	128	963	584	2,154	148	1,535	1,098	4,859	60,765
Perquimans	740.442	44.000			40.500	4.250	10.220	45.454	<2.252	2.250	20.000	45.050	60 600	4 202 4 24
Hertford	549,113	46,772	-	-	407,290	1,379	10,330	15,471	63,253	2,379	30,608	15,952	60,623	1,203,171
Winfall	228,166	4,385	-	-	114,410	388	2,909	3,322	19,279	661	5,916	2,616	19,784	401,836
Person	4.052.120	152.005			1 204 555	5 224	20.045	00 100	421 220	22.022	120 446	53 (04	225 555	Z 770 010
Roxboro	4,273,128	152,887	-	-	1,304,577	5,224	39,047	98,180	421,228	33,822	130,446	72,604	227,775	6,758,918
Pitt	1 210 (02				010 473	2 102	22.014	(0.041	269.540		(0.545	26.252	154.026	2 752 (05
Ayden Bethel	1,218,692 385,798	1,091	-	-	918,472 291,040	3,193	23,914 7,569	68,941 7,549	268,540 39,038	-	60,545 20,360	36,372 10,418	154,026 52,960	2,752,695 816,834
Falkland	19,615	1,091	-	-	17,794	1,012 62	463	7,549	548	-	2,459	180	2,076	43,322
Farmville	1,438,420	68,361	-	-	863,869	3,003	22,492	59,509	228,751	14,728	59,064	34,389	144,122	2,936,709
Fountain	119,805	325	-	-	79,311	276	2,065	3,584	12,893	14,726	5,773	537	15,143	2,930,709
Greenville	31,842,806	668,604	-	1,689,561	15,940,992	55,459	416,085	1,067,141	4,217,024	1,296	997,289	908,091	2,235,741	60,040,089
Grifton*	550,089	12,944	_	1,002,501	459,940	1,690	12,663	13,689	66,791	1,270	27,855	5,010	77,492	1,228,164
Grimesland	89,764	649	_		81,808	284	2,127	3,520	14,581	7	14,168	3,074	13,636	223,618
Simpson	100,788	042	_	_	76,616	266	1,994	3,320	2,879		5,018	1,550	13,011	202,121
Winterville	3,483,504	12,762	_	_	1,730,375	6,016	45,056	25,451	185,237	_	64,287	73,382	265,585	5,891,656
Polk	3,703,307	12,702	_	_	1,750,575	3,010	-13,030	25,451	100,207	-	04,207	13,332	200,000	2,371,030
Columbus	518,083	10,717	_	19,882	198,703	626	4,698	14,085	54,845	5,637	20,865	8,706	32,273	889,119
Saluda*	621,626	5,545	_	1,,002	148,528	456	3,410	5,665	38,386	-	13,779	12,285	30,875	880,555
Tryon	980,533	-	_	16,294	340,083	1,072	8,065	14,179	74,524	4,836	29,438	18,493	68,700	1,556,219
Randolph	,00,000			10,25	210,000	1,0.2	0,000	1.,1.,	. 1,021	1,000	25,100	10,150	00,700	1,000,215
Archdale*	2,692,647	224,464	_	_	2,056,042	7,467	56,021	81,339	332,538	15,448	116,271	113,531	325,393	6,021,162
Asheboro	14,648,236	318,792	_	_	4,595,666	16,326	122,458	380,310	1,465,923	92,833	212,691	159,775	687,761	22,700,771
Franklinville	164,502	1,200	_	_	207,780	737		6,347	25,177	1,125	2,716	2,711	34,556	446,851
High Point**	See Guilford County	-,•			,- 30			~,- •,	,	-,	-,0	-,	, 0	,
Liberty	964,895	12,191	_	_	477,769	1,696	12,710	21,928	86,109	6,914	42,947	14,148	92,401	1,733,709
Ramseur	772,087	15,537	_	_	303,476	1,078		(21)		4,338	14,202	10,583	52,317	1,193,582
Randleman	2,477,958		_	_	744,380	2,645	19,855	84,245	314,247	9,709	26,985	26,177	123,243	3,829,444
Seagrove	6,913	-	_	_	40,847	145	-	3,576	11,147	-	3,949	844	11,127	78,549
Staley	23,177	-	_	_	71,512	254	_	2,277	5,300	1,931	3,772	1,478	14,149	123,850
Thomasville**	See Davidson County	,			<i>,-</i>	· ·		,	- /	,	-, -	, -	, .	- ,
Trinity	536,470				1,188,023	4,220		51,443	189,811	6,700	27,325	47,892	152,711	2,204,595

		I.o.	cally Levied T	'axes:		IADLE	boContinued		hares of State L	evied Taxes:				
		Lo	cuny Devicu 1	unco.	Municipal			Electric		d use tax: 7%	ombined gener	al rate		
	Municipal	Taxe	s collected dur	ing	share:	Solid	Beer	franchise/	Suite un	Piped	Telecommu-	Video	State	
	property		ıl vear 2013-20	-	local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	164.44F	164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Richmond	[Φ]	[گ]	[گ]	[ֆ]	[ֆ]	[Φ]	[Φ]	[4]	[4]	[4]	[ֆ]	[4]	[Φ]	[4]
	07.702				170,124		4.064	2 200	14 007		2.565	5 005	22 002	220 052
Dobbins Heights	96,792	1 225	-	-	,	-	4,064	3,300	14,997	-	2,567	5,005	32,003	328,852
Ellerbe	201,238	1,325	-	-	208,624	668	3,294	7,533	31,776	- -	24,957	8,150	38,997	526,562
Hamlet	2,022,737	39,963	-	-	1,291,902	4,133	30,886	56,035	228,623	6,991	78,615	60,421	206,881	4,027,188
Hoffman	36,324	-	-	-	115,762	370	2,766	2,306	9,997	-	2,044	2,972	28,975	201,518
Norman		-	-	-	28,012	-	444	781	2,597	-	844		-	32,679
Rockingham	3,051,211	121,290	-	-	1,884,054	6,028	45,047	138,580	487,575	32,451	212,299	118,135	277,849	6,374,519
Robeson														
Fairmont	771,958	12,330	-	-	533,429	1,693	12,682	21,161	92,908	-	25,827	16,258	91,292	1,579,538
Lumber Bridge	26,692	-	-	-	18,766	-	-	1,622	5,972	28	2,734	1,110	4,097	61,021
Lumberton	9,709,176	663,763	-	978,917	4,335,936	13,757	103,052	266,465	1,029,789	42,980	286,402	174,237	656,413	18,260,887
Marietta	-	-	-	-	35,449	-	-	327	1,171	-	1,234	655	-	38,835
Maxton*	772,678	13,298	-	-	481,700	1,530	11,456	16,980	77,312	3,957	36,758	10,905	79,701	1,506,275
McDonald	1,797	-	-	-	22,516	-	-	636	2,363	-	415	416	3,945	32,089
Orrum	-	-	-	-	18,496	59	-	1,070	3,614	-	1,872	341	-	25,452
Parkton	125,256	681	-	-	87,721	278	-	3,986	17,568	-	4,221	4,576	18,133	262,421
Pembroke	1,117,847	41,907	-	29,234	592,418	1,894	14,375	42,096	160,048	9,577	36,984	11,000	91,788	2,149,167
Proctorville	9,372		_	_	23,523	_		752	3,133	_	1,349	434	5,149	43,712
Raynham	2,775	-	_	_	19,101	61	-	484	1,703	_	626	_	2,889	27,639
Red Springs*	1,103,050	4,439	_	_	692,853	2,199	16,473	24,949	109,412	6,307	35,435	26,508	105,301	2,126,926
Rennert	10,621		_	_	77,737	_	_	1,071	3,952	-	1,372	-	11,339	106,092
Rowland	372,670	2,789	_	10,197	206,404	655	4,903	8,097	38,755	_	6,260	2,657	42,077	695,464
St Pauls	755,291	6,515	_	36,350	452,017	1,434	10,731	19,631	80,504	4,076	19,430	8,344	70,827	1,465,150
Rockingham	700,271	0,010		20,020	102,017	2,101	10,701	15,001	00,201	1,070	25,.00	3,2	. 0,02.	1,100,100
Eden	5,523,373	221,787	_	73,741	2,859,780	9,824	73,477	132,505	540,130	62,917	164,260	134,489	489,422	10,285,705
Madison	1,586,085	63,985		75,741	411,152	1,413	10,569	72,015	270,758	13,741	34,367	22,938	73,036	2,560,058
Mayodan	1,189,959	12,940	_	_	455,995	1,566	11,714	38,296	159,696	6,721	23,690	23,074	75,521	1,999,172
Reidsville	8,443,895	53,438	_	50,425	2,646,129	9,088	67,944	251,872	966,886	71,506	195,492	115,925	443,876	13,316,475
Stoneville	446,956	1,069	_	30,423	193,828	666	4,979	9,347	39,002	71,500	12,906	4,185	34,077	747,015
	*	1,009	-	-				,						
Wentworth	-	-	-	-	512,956	•	13,173	23,816	77,162	3,823	130	10,256	-	641,316
Rowan China Grove	1 474 527				724 697	2,658	19,917	42,559	168,762	14,229	52 721	23,834	118,795	2,843,699
	1,674,537	-	-	-	724,687			,			53,721			
Cleveland	402,887	120	-	-	151,212	554	4,154	40,004	122,968	3,850	16,929	5,810	29,864	778,233
East Spencer	673,383	130	-	-	263,695	966	7,235	15,906	55,224	1,893	13,958	4,165	55,579	1,092,134
Faith	256,053	1,533	-	-	141,064	517	3,878	5,924	27,367	502	9,372	8,222	26,700	481,131
Granite Quarry	844,810	11,817	-	-	519,136	1,906	14,299	16,234	69,624	5,895	16,410	28,350	83,196	1,611,675
Kannapolis**	See Cabarrus Count	y			#20.000	4.050	14022	-404	102.204	40.000	25.454	44.4	404 500	• 466 40
Landis	1,213,485	-	-	-	539,090	1,978	14,823	54,704	193,204	10,288	25,471	11,474	101,590	2,166,107
Rockwell	578,738	7,903	-	-	367,701	1,349	10,116	15,487	53,860	10,490	28,495	16,276	61,291	1,151,705
Salisbury	18,578,946	414,727	-	340,181	5,849,753	21,459	160,852	373,915	1,563,493	158,832	646,578	260,114	976,363	29,345,212
Spencer	1,303,833	2,063	-	-	567,087	2,081	15,610	24,840	113,183	9,129	29,540	9,955	105,688	2,183,008
Rutherford														
Bostic	42,579	-	-	-	15,719	246	-	1,630	5,998	-	22,989	2,073	12,300	103,534
Chimney Rock Vi	illage 40,134	-	-	-	19,905	72	539	2,672	10,853	-	3,200	696	-	78,071
Ellenboro	55,681	-	-	-	21,366	560	-	3,158	13,684	-	35,724	1,654	27,202	159,029
Forest City	3,384,910	741	-	-	1,114,814	4,736	35,422	213,761	446,512	21,412	125,796	40,822	245,437	5,634,361
Lake Lure	2,404,477	317,272	-	-	879,088	770	5,771	21,964	152,220	-	24,577	28,918	69,147	3,904,204
Ruth	74,525	-	-	-	28,016	283	-	2,256	9,700	260	1,833	-	14,815	131,689
Rutherfordton	1,936,557	65,450	-	-	628,375	2,678	20,031	45,309	186,808	12,883	120,004	35,083	139,676	3,192,855
Spindale	1,295,924	90	-	-	489,848	2,755	20,656	33,616	145,328	6,242	48,041	10,851	146,459	2,199,812
spinuale	1,295,924	90	-	-	407,040	4,133	20,050	33,010	143,328	0,242	40,041	10,051	140,439	2,199,

TABLE 66. -Continued

		Lo	cally Levied Ta	axes:			oocommuce		hares of State L	evied Taxes:				
					Municipal			Electric	Sales an	d use tax: 7% c	ombined gener	al rate		
	Municipal	Taxe	s collected duri	ng	share:	Solid	Beer	franchise/		Piped	Telecommu-	Video	State	
	property	fisca	ıl year 2013-201	14†††:	local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	164.44F	164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Sampson									-					
Autryville	62,214	200	-	-	40,718	128	-	1,694	7,611	-	3,902	2,151	11,442	130,061
Clinton	2,980,140	164,136	-	-	1,762,123	5,543	41,579	160,611	574,804	21,351	117,036	42,745	260,392	6,130,461
Faison**	See Duplin County													
Garland	205,594	5,535	-	-	127,765	402	3,014	6,126	25,720	-	8,158	3,166	31,424	416,905
Harrells*	24,008	-	-	-	41,226	130	-	2,291	7,708	-	4,121	759	6,300	86,543
Newton Grove	218,340	3,940	-	-	114,581	360	2,695	8,453	35,320	408	8,043	2,095	20,025	414,260
Roseboro	581,241	40,202	-	-	243,089	764	5,728	11,792	54,113	2,170	13,940	8,142	43,235	1,004,417
Salemburg	96,006	1,414	-	-	89,075	280	-	6,345	22,936	4,643	5,049	3,858	17,723	247,329
Turkey	24,554	-	-	-	60,869	192	-	1,458	5,990	9	3,088	819	10,463	107,441
Scotland														
East Laurinburg	15,165	-	-	-	5,605	189	1,412	1,320	4,986	-	2,669	10,171	10,586	52,103
Gibson	111,466	7,000	-	-	41,586	338	2,528	2,841	12,979	-	9,821	3,585	18,090	210,234
Laurinburg	3,333,524	18,861	-	-	1,250,302	10,131	75,881	137,608	508,065	30,737	244,342	240,349	476,930	6,326,729
Maxton**	See Robeson County													
Wagram	182,130	4,481	-	-	66,842	533	3,987	4,175	19,787	-	10,451	-	29,834	322,219
Stanly	,	,			ŕ		,	,	,		,		,	,
Albemarle	5,928,471	157,269	-	217,354	2,980,203	10,133	75,852	212,905	791,573	32,380	184,450	123,261	525,928	11,239,779
Badin	208,233		-	4,717	368,675	1,253	9,343	5,253	28,034	3	11,447	9,251	56,417	702,626
Locust*	1,312,764	26,037	-	-	578,629	1,929	14,466	29,864	137,354	849	25,712	18,228	104,451	2,250,282
Misenhimer	28,053		-	-	126,510	431		4,426	15,727	_	7,499		14,162	196,808
New London	162,399	-	-	-	113,451	386	-	41,022	114,450	1,707	19,999	5,652	20,129	479,193
Norwood	1,037,230	5,846	-	-	444,001	1,509	11,294	24,863	102,794	5,006	20,206	21,455	78,246	1,752,451
Oakboro	615,955	2,318	-	-	356,471	1,213		24,930	106,463	572	24,656	15,849	73,153	1,221,581
Red Cross	83,687		-	-	139,580	475	-	5,935	22,895	_	8,269	2,762	15,593	279,196
Richfield	114,998	5,367	-	3,831	116,139	395	2,945	8,321	30,765	_	11,986	5,302	25,279	325,328
Stanfield	444,689	968	_	´ -	283,463	965	7,230	11,806	49,853	1,758	18,095	8,316	46,884	874,026
Stokes	,				ŕ		,	,	,	,	,	,	,	,
Danbury	31,411	-	-	-	10,086	119	883	2,357	8,908	-	4,408	1,387	7,388	66,947
King*	2,413,704	-	-	-	861,932	4,368	32,536	56,340	255,458	7,760	54,614	41,880	204,777	3,933,368
Tobaccoville**	See Forsyth County				ŕ	,	,	,	,	,	,	,	,	, ,
Walnut Cove	418,073	27,570	-	-	148,418	898	6,739	12,692	52,168	4,381	11,174	9,646	48,299	740,059
Surry	,	Ź			ŕ		,	,	,	,	,	,	,	,
Dobson	530,117	2,661	-	122,968	409,197	1,015	7,593	27,264	93,705	6,233	10,000	9,360	47,362	1,267,473
Elkin*	2,634,278	46,801	-	144,905	1,016,139	2,524	18,882	59,348	248,112	7,310	56,244	26,633	130,106	4,391,281
Mount Airy	5,212,412	130,106	_	383,660	2,666,899	6,613	49,468	138,040	609,711	12,675	88,206	69,744	331,896	9,699,431
Pilot Mountain	830,439	33,064	_	32,188	383,912	953	7,135	13,538	73,155	,	13,600	7,498	45,602	1,441,083
Swain	,	,		,	,		.,	,	,			.,	,	-,,
Bryson City	527,280	20,672	_	_	356,624	937	7,025	17,467	75,005	3,837	45,341	20,424	48,612	1,123,224
Transylvania	227,200	_0,0			220,021	,,,	7,020	17,107	70,000	0,007	10,011	,	10,012	1,120,22
Brevard	4,394,143	40,501	_	_	1,336,253	4,942	37,025	66,458	318,187	40,530	87,231	48,442	225,745	6,599,456
Rosman	88,430	1,275	_	_	25,816	370	2,776	4,143	16,818	.0,250	7,324	2,706	14,083	163,742
Tyrrell	00,130	1,2,3			22,010	5.0	2,0	7,173	10,010		,,024	2,750	14,000	200,7 42
Columbia	264,607	34,358	_	_	68,088	_	3,987	6,888	32,310	1,462	11,918	25,070	24,577	473,264
	20.,007	2.,220			00,000		2,557	3,530	22,210	2,.32	22,520	22,070	- 1,0 . /	,=01

-		Lo	cally Levied Ta	aves.		TITLE	ooContinued		nares of State L	evied Tayes				
			cany Ecvicu 1	uacs.	Municipal			Electric		d use tax: 7% c	ombined gener	al rate		
	Municipal	Tave	s collected duri	inα	share:	Solid	Beer	franchise/	Suics un	Piped	Telecommu-	Video	State	
	property		l vear 2013-20		local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	3 105 164.44F	164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Union	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
Fairview	85,553	_	_	_	24,152	_	_	23,421	84,147	127	38,480	8,351	_	264,232
Hemby Bridge	•	_	_	_		_	_	9,236	32,164	568	16,960	15,446	_	74,374
Indian Trail	6,797,907	114,865	_	_	1,848,154	22,675	170,734	258,196	844,726	175,723	92,159	307,019	827,595	11,459,754
Lake Park	612,865	-	_	_	171,372	2,252	_	15,423	65,891	6,159	2,473	21,135	96,781	994,350
Marshville	861,973	2,728	_	_	233,311	1,562	11,766	30,196	125,444	10	36,286	12,694	70,096	1,386,066
Marvin	547,926	_,	_	_	150,898	-,	29,141	33,368	122,757	3,458	67,269	67,034	,	1,021,850
Mineral Springs	69,560	_	_	_	19,711	_	->,1.1	49,931	158,265	322	5,579	21,123	_	324,492
Mint Hill**	See Mecklenburg Cou	intv			15,711			.,,,,,,,	100,200	022	0,0.5	21,120		02.,.52
Monroe	19,150,831	1,062,927	_	370,771	5,456,773	21,417	160,766	484,050	1,935,299	9,774	427,716	227,996	971,640	30,279,958
Stallings*	3,659,733	58,537	_	-	995,456	9,369	70,477	109,135	436,192	27,172	10,265	175,294	375,211	5,926,841
Unionville	104,512	-	_	_	28,916	,,50,	70,477	36,124	123,425	27,172	67,871	27,701	575,211	388,549
Waxhaw	5,504,826	23,372		_	1,393,915	7,113	53,946	80,125	360,347	27,868	79,831	171,017	292,630	7,994,992
Weddington*	1,113,374	20,072	_	_	299,203	,,115	47,365	67,159	257,009	11,499	8,721	97,002	2,000	1,901,330
Wesley Chapel	162,162	22,825			44,631	_	38,484	45,735	145,658	11,458	10,545	96,927	_	578,426
Wingate	511,021	1,548			145,631	2,319	17,523	20,057	80,494	11,430	29,889	21,863	95,432	925,775
Vance	311,021	1,540	_	_	145,051	2,319	17,525	20,037	00,424	-	25,665	21,603	93,432	723,113
Henderson	6,119,898	256,642			2,738,563	9,692	72,504	119,867	549,729	33,625	161,565	117,630	451,764	10,631,479
Kittrell	7,831	230,042	-	-	3,556	9,092	2,375	1,289	4,746	33,023	3,044	1,238	12,734	36,814
Middleburg	25,926	-	-	-	6,682		630	1,288	4,933	-	1,354	1,236	6,689	47,502
Wake	23,920	-	-	-	0,002	-	030	1,200	4,933	-	1,334	-	0,009	47,302
vvake Angier**	See Harnett County													
Angier	19,480,368	218,655			7,777,047	25,926	195,187	280,973	1,245,155	114,276	231,159	421,953	1,059,055	31,049,754
•	79,557,121	3,700,818	-	-	27,655,545	91,906	689,990	1,064,735	5,152,550	504,712	1,400,656	1,566,331		- ,- , -
Cary* Clayton**	See Johnston County	3,700,818	-	-	27,055,545	91,900	089,990	1,004,735	5,152,550	504,712	1,400,050	1,500,551	3,726,916	125,111,280
Durham**	•													
Fuquay-Varina	See Durham County 9,683,440	155,732			3,772,591	12,566	94,453	164,728	683,078	63,324	107,694	210,286	563,018	15,510,909
Garner	15,386,580	504,640	-		5,168,716	17,194	128,940	236,213	1,108,605	101,668	294,188	306,473	719,885	23,973,102
Holly Springs	16,096,485	26,029	-	-	5,230,292	17,194	131,811	191,163	948,519	82,091	30,644	291,447	746,338	23,792,282
	6,182,986	304,095	-	-		8,041	60,533		448,256	21,691	,	159,438	339,319	
Knightdale Morrisville*	, ,	1,177,684	-	-	2,412,321 3,943,575	,	98,979	93,441 227,358	1,058,862		73,556 121,260		502,929	10,103,677 22,334,646
	14,613,890	1,177,084	-	-		13,147 270,227	2,029,549	,	16,510,863	52,931	,	524,032	,	, ,
Raleigh*	212,419,111	, ,	-	-	81,203,513	,	, ,	3,637,318	, ,	1,397,711	5,370,418	4,905,140	10,512,455	354,704,259
Rolesville Wake Forest*	2,978,204 22,372,404	65,596 555,998	-	-	830,107 6,093,931	2,780 20,548	21,100 154,318	33,038 256,373	161,333 1,317,162	14,633 25,584	10,642 126,625	111,294 407,411	130,990 810,220	4,359,716 32,140,573
Wendell	2,329,967	,	-	-		3,912	29,327		1,317,102	(9,685)	,	122,910	172,329	, ,
	, ,	16,363	-	-	1,176,213	,		38,193			60,168		,	4,134,489
Zebulon*	4,118,429	45,778	-	-	870,720	2,894	21,672	75,993	350,706	4,071	68,826	87,934	124,733	5,771,756
Warren	15.004	140			21,864	75	558	660	2,957		1,698	435	4,459	48,509
Macon	15,664	140	-	-	,					1.512	,		,	,
Norlina	226,332	- 11 202	-	-	204,967	701	5,237	6,643	27,826	1,512	8,738	5,460	38,588	526,002
Warrenton	475,197	11,393	-	-	158,380	541	4,049	11,526	49,165	3,244	9,655	17,147	27,440	767,738
Washington	<2 ₹02				A		4.000	2 202		4.400	< -10	006	0.400	100.050
Creswell	62,792	-	-	-	25,766	2 400	1,278	3,383	11,714	1,189	6,712	996	9,123	122,952
Plymouth	987,317	11,275	-	-	393,811	2,409	18,014	25,298	116,319	2,041	60,030	19,908	113,386	1,749,809
Roper	146,923	763	-	-	56,818	-	2,828	3,364	16,091	198	10,661	6,088	20,617	264,351
Watauga				A	4 4== 4.1	•••		***			• • • •			
Beech Mountain*	3,877,262	-	-	215,702	1,455,311	206	1,545	20,810	213,198	-	4,043	33,323	114,464	5,935,864
Blowing Rock*	3,432,217	12,918	-	793,312	1,314,245	819	6,129	32,235	208,401	-	41,121	47,344	77,638	5,966,379
Boone	5,840,464	41,533	-	1,472,410	2,336,780	11,626	87,184	166,208	674,763	35,855	245,541	165,129	446,083	11,523,576
Seven Devils*	816,019	997	-	82,349	273,015	-	963	2,846	33,585	-	2,389	14,813	29,584	1,256,559

TABLE 66. -Continued

-		Lo	cally Levied Ta	xes:			oContinueu	Municipal Sh	ares of State L	evied Taxes:				
			-		Municipal			Electric	Sales an	d use tax: 7% c	ombined gener	al rate		
	Municipal	Taxe	s collected duri	ng	share:	Solid	Beer	franchise/		Piped	Telecommu-	Video	State	
	property	fisca	l year 2013-201	4†††:	local	waste	and wine	Piped	Electricity††	natural gas††	nications	programming	street-aid	
	tax	License	Meals	Occupancy	government	disposal	excise	natural gas	§ 105-	§ 105-	§ 105-	§ 105-	[Powell Bill	
	levies	taxes	taxes	taxes	sales taxes†	tax	taxes	excise††	164.44K	164.44L	164.44F	164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Wayne														
Eureka	71,868	-	-	-	33,087	126	321	1,592	7,956	-	2,470	728	6,140	124,289
Fremont	339,613	125	-	-	159,691	800	5,990	9,262	44,214	-	19,529	7,039	44,365	630,629
Goldsboro	15,269,066	589,491	-	559,596	7,004,497	22,640	169,260	406,024	1,680,556	66,134	604,852	297,246	997,373	27,666,735
Mount Olive*	1,444,792	28,586	-	-	678,830	2,999	22,464	50,018	205,321	3,072	60,937	22,454	140,614	2,660,087
Pikeville	265,494	-	-	-	124,807	432	1,100	6,784	31,133	4	16,159	6,580	22,960	475,452
Seven Springs	24,358	205	-	-	10,915	-	186	886	3,784	-	4,300	-	4,565	49,199
Walnut Creek	661,261	-	-	-	294,927	542	4,064	4,830	36,312	-	4,197	14,060	35,930	1,056,121
Wilkes														
Elkin**	See Surry County													
North Wilkesboro	2,144,387	12,049	-	-	1,035,550	2,831	21,448	58,793	256,141	9,094	75,897	41,067	149,674	3,806,932
Ronda	66,213	170	-	-	97,634	265	1,976	4,126	16,711	-	1,798	5,432	17,735	212,059
Wilkesboro	2,746,999	111,796	-	122,862	806,648	2,192	16,421	99,988	393,999	6,468	34,793	39,815	116,033	4,498,016
Wilson														
Black Creek	164,756	575	-	-	58,621	490	3,663	6,755	29,394	-	6,060	5,918	21,520	297,752
Elm City	415,083	2,779	-	-	131,641	848	6,324	12,626	53,900	1,218	24,324	4,937	41,434	695,113
Kenly**	See Johnston County													
Lucama	186,571	938	-	-	63,179	718	5,370	10,781	45,400	-	12,722	4,748	31,212	361,638
Saratoga	129,035	135	-	-	45,525	260	1,946	221	3,831	546	2,995	1,516	13,808	199,818
Sharpsburg**	See Nash County													
Sims	78,279	300	-	-	25,622	194	1,450	1,244	6,838	-	6,748	2,575	8,647	131,897
Stantonsburg	191,369	9,727	-	-	63,815	500	3,734	13,604	47,243	5,507	11,190	12,008	24,556	383,254
Wilson	21,633,414	630,598	-	-	7,059,184	31,346	234,162	797,047	3,120,145	18,223	459,928	473,532	1,389,511	35,847,092
Yadkin														
Boonville	361,280	1,140	-	-	137,764	779	5,838	20,448	76,821	110	5,634	7,232	39,568	656,613
East Bend	218,236	-	-	-	80,900	385	2,885	4,760	23,048	-	12,502	4,231	23,279	370,227
Jonesville	844,133	38,261	-	271,732	285,304	1,450	10,865	21,953	98,878	1,145	24,146	19,057	75,789	1,692,711
Yadkinville	1,048,510	46,702	-	24,373	376,023	1,875	14,017	111,282	425,322	2,844	33,734	18,583	90,214	2,193,479
Yancey														
Burnsville	866,593	21,057	-	-	389,290	1,092	8,189	25,714	96,240	5,086	41,623	17,760	53,644	1,526,288
All reporting														
municipalities	2,620,826,153	112,464,535	277,648	35,936,009	916,710,968	3,408,276	25,679,310	52,473,589	230,032,873	14,066,506	60,710,404	54,731,501	147,310,111	4,274,627,884

Detail may not add to totals due to rounding.

Note: Municipal property tax levies are computations derived by applying the municipal tax rate to the total assessed valuation of all municipal property. Municipal property tax levies generally reflect the total assessed valuation of taxable real property, taxable personal property other than registered motor vehicles, and public service company property as of January 1, 2014, and the assessed valuation for classified registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2014, net of releases made by that date.

- † Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$34,572,733.41; Huntersville, \$2,282,529.87.
- †† SL 2013-316, s. 4.1(a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9). Municipal shares amounting to \$52,473,589.31 represent the distributable portions generated from April-June 2014 collections of the utility franchise and piped natural gas excise taxes prior to repeal on July 1, 2014.
 - SL 2013-316, s. 4.1(c) repeals the preferential 2.83% and 3% sales and use tax rates applicable to sales of electricity effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9).
 - Municipal shares of the distributable proceeds generated from electricity and piped natural gas transactions subject to the 7% combined general rate of sales and use tax for which taxes were collected by the NCDOR during the July 2014 through March 2015 period are separately itemized as follows: \$230,032,873,21 (electricity) and \$14,066,506,34 (piped natural gas).
- ticense, meals, and occupancy taxes collections information are compiled from source data reported for municipal jurisdictions on Form TR-2-14 as processed by the NCDOR Local Government Division, except that license tax collections shown for the following municipalities are amounts reported on the AFIR (as of June 30, 2014) to the NCDST: Graham (Alamance); Bath (Beaufort); Boiling Spring Lakes (Brunswick); Newport (Carteret); Tabor City (Columbus); Cove City (Craven); Durham (Durham); Coats and Erwin (Harnett); Mount Gilead (Montgomery); Bayboro (Pamlico); Franklinville (Randolph); Ellerbe (Richmond); Parkton and Rowland (Robeson); Gibson (Scotland); Henderson (Vance); Wendell (Wake); Black Creek and Stantonsburg (Wilson).
- *,** 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 as of January 1, 2014.

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

	Property in	unincorporated	areas	Property in municipalities County District or				All property wherever located				
	County-	District or		County-	District or			County-	District or			
	wide	township		wide	township	Municipal		wide	township	Municipal		
Fiscal	taxes	taxes	Total	taxes	taxes	taxes	Total	taxes	taxes	taxes	Total	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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	
2013-14	2,564,900,981	na	na	3,803,393,248	na	2,534,523,743	na	6,368,294,229	375,373,834	2,534,523,743	9,278,191,806	
2014-15	2,645,402,246	na	na	3,942,419,855	na	2,620,826,153	na	6,587,822,101	397,191,695	2,620,826,153	9,605,839,949	

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	n 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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2013-14	.600	na	na	.657	na	.438	na	.633	.922
2014-15	.614	na	na	.671	na	.446	na	.647	.943

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	[\$]	[\$]	[\$]	[\$]	[\$]
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
2013-14	346,449,040,152	485,657,871,974	145,983,572,280	28,191,879,176	1,006,282,363,582
2014-15	347,797,651,748	490,542,217,373	151,369,914,176	28,541,456,895	1,018,251,240,192

[†] 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	Assessed valuation	
	Property in	Property	
	unincorporated	in	
Fiscal	areas	municipalities	Total
year	[\$]	[\$]	[\$]
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
2013-14	427,148,893,962	579,133,469,620	1,006,282,363,582
2014-15	430,646,550,360	587,604,689,832	1,018,251,240,192

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

TABLE 71. TOTAL PROPERTY TAXES LEVIED
BY SPECIAL TAX DISTRICTS

	School	All	
	district	other	
Fiscal	levies	district levies	Total
year	[\$]	[\$]	[\$]
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
2013-14	43,585,324	331,788,510	375,373,834
2014-15	42,839,014	354,352,681	397,191,695

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 tax notices were issued in accordance with

^{§ 105-330.5(}a) during the calendar year beginning on January 1 preceding beginning of fiscal year, net of releases made by that date.

TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES† BY COUNTIES AND BY TYPES OF COMPANIES FOR 2014-2015

	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	151,090,557	57,129	151,147,686	13,212,600	42,294,575	44,113,100	-	44,113,100	14,663,600	265,431,561
Alexander	42,475,033	-	42,475,033	18,075,191	1,027,839	8,376,717	-	8,376,717	-	69,954,780
Alleghany	1,561,829		1,561,829	34,185,923	-	507,003	-	507,003	-	36,254,755
Anson	45,390,103	2,118,943	47,509,046	141,439,280	34,720,467	10,584,281	-	10,584,281	5,696	234,258,770
Ashe	-	-	-	81,293,350	900,791	1,978,224	-	1,978,224	-	84,172,365
Avery	3,421,622	-	3,421,622	22,108,727	2,084,929	5,050,675	-	5,050,675	-	32,665,953
Beaufort	20,938,871	6,328	20,945,199	29,044,527	4,289,954	14,465,456	-	14,465,456	-	68,745,136
Bertie	14,262,713		14,267,613	13,525,577	3,745,394	6,821,086	-	6,821,086	-	38,359,670
Bladen	27,837,096	,		49,828,501	34,927,983	5,606,512	-	5,606,512	-	118,637,698
Brunswick	1,053,667,073		1,067,522,448	173,217,382	28,174,801	12,188,359	-	12,188,359	-	1,281,102,990
Buncombe	327,697,927	,	328,459,439	17,591,499	62,133,484	77,539,181	9,853	/ /	-	485,733,456
Burke	131,211,352		131,228,771	35,780,850	15,740,241	21,957,115	-	21,957,115	-	204,706,977
Cabarrus	111,345,014		111,345,014	22,234,699	85,522,959	49,648,082	166,740		10,302,282	279,219,776
Caldwell	75,344,461	82,705	/ /	51,007,232	8,496,790	20,842,164	-	20,842,164	-	155,773,352
Camden	6,961,293		6,961,293	7,689,406	326,561	3,238,872	-	3,238,872	-	18,216,132
Carteret	41,813,903		41,813,903	50,933,919	1,543,393	21,706,984	1,000	, , , ,	-	115,999,199
Caswell	39,919,829	,		11,699,282	3,421,964	8,556,292	-	8,556,292	1,259,837	65,283,458
Catawba	586,647,237	, ,	596,692,118	12,892,016	32,639,462	46,185,697	-	46,185,697	1,266,401	689,675,694
Chatham	112,488,653	6,152,961	118,641,614	19,706,871	25,082,959	22,977,855	-	22,977,855	13,441,234	199,850,533
Cherokee	22,215,708	-	22,215,708	20,559,908	-	9,054,811	-	9,054,811	-	51,830,427
Chowan	14,827,686		14,831,189	5,279,562	1,586,779	4,656,763		4,656,763	-	26,354,293
Clay	2,994,352		2,994,352	23,363,750	-	3,620,489		3,620,489	-	29,978,591
Cleveland	549,547,678		549,556,499	16,415,802	3,263,786	121,244,846		121,244,846	14,062,710	704,543,643
Columbus	58,602,500		58,602,500	57,719,703	12,380,534	28,878,729	9,503	/ /	-	157,590,969
Craven	49,535,913		49,621,264	15,144,690	16,077,535	31,250,228	-	31,250,228	-	112,093,717
Cumberland	86,049,616		86,087,363	75,308,170	56,727,274	78,642,884	-	78,642,884	1,337,651	298,103,342
Currituck	66,104,357			188,525	1,162,788	9,872,331	-	9,872,331	-	77,477,601
Dare	101,977,632			13,139,686	276,871	17,669,483	-	17,669,483	-	133,075,172
Davidson	91,526,316			76,609,522	5,865,000	88,928,092	-	88,928,092	54,084,330	319,612,915
Davie	36,279,029		43,991,429	22,053,509	4,473,845	3,618,870		3,618,870	794,209	74,931,862
Duplin	38,411,289			50,316,510	10,241,740	13,041,940			-	112,120,387
Durham	241,513,857			15,612,145	82,702,898	152,096,626		152,096,626	-	492,051,726
Edgecombe	18,777,679		18,791,003	29,254,915	11,388,421	49,581,880		49,581,880	-	109,016,219
Forsyth	320,861,614	, ,		7,328,777	81,224,730	133,740,286	-	133,740,286	4,651,772	553,503,175
Franklin	55,041,351	33,010	55,074,361	34,925,018	13,325,424	25,220,784	-	25,220,784	-	128,545,587
Gaston	405,142,993	,	, ,	36,784,314	65,811,556	60,018,439	-	60,018,439	40,204,505	608,368,285
Gates	9,275,470		9,365,803	7,175,678	5,438,578	5,268,302	-	5,268,302	-	27,248,361
Graham	27,474,493		27,474,493	-	-	3,451,509		3,451,509	-	30,926,002
Granville	48,224,336		48,224,336	28,116,293	21,423,924	13,514,620		13,514,620	-	111,279,173
Greene	7,205,407	-	7,205,407	18,573,500	10,073,905	4,459,640	-	4,459,640	-	40,312,452

	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
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Guilford	408,241,755	838,856	409,080,611	2,785,745	128,124,304	246,049,033	-	246,049,033	153,675,384	939,715,077
Halifax	109,664,720	403,031	110,067,751	25,921,368	5,243,851	17,948,019	-	17,948,019	-	159,180,989
Harnett	67,742,053	131,009	67,873,062	54,005,124	8,410,236	27,555,831	-	27,555,831	1,090,481	158,934,734
Haywood	69,427,451	27,700	69,455,151	50,706,147	4,373,612	20,695,074	-	20,695,074	-	145,229,984
Henderson	143,896,289	729,300	144,625,589	-	37,291,838	27,811,502	8,945	27,820,447	-	209,737,874
Hertford	37,147,831	3,527	37,151,358	18,303,068	5,697,591	7,648,351	11,490	7,659,841	461,275	69,273,133
Hoke	23,253,335	-	23,253,335	33,800,180	3,239,514	9,280,274	-	9,280,274	-	69,573,303
Hyde	65,063	-	65,063	21,100,279	678,467	3,131,608	-	3,131,608	-	24,975,417
Iredell	141,539,820	12,401	141,552,221	70,484,046	48,402,517	43,367,449	-	43,367,449	29,952,465	333,758,698
Jackson	125,056,815	3,798,320	128,855,135	8,388,724	3,789,892	17,412,909	3,850	17,416,759	-	158,450,510
Johnston	127,263,726	659,055	127,922,781	14,303,759	92,900,844	33,594,999	-	33,594,999	7,535,811	276,258,194
Jones	7,681,992	-	7,681,992	27,728,966	779,714	3,297,809	-	3,297,809	-	39,488,481
Lee	46,684,042	218,378		16,660,263	13,543,808	24,078,348	50,000	24,128,348	610,755	101,845,594
Lenoir	37,158,144	1,003,241	38,161,385	10,645,540	10,780,416	21,390,349	-	21,390,349	-	80,977,690
Lincoln	269,525,213	4,032	269,529,245	41,255,734	9,550,898	23,652,695	-	23,652,695	9,648,299	353,636,871
Macon	101,992,418	133,530	102,125,948	10,073,304	5,000,000	12,228,159	-	12,228,159	-	129,427,411
Madison	11,787,629	-	11,787,629	35,517,971	1,119,845	5,957,946	-	5,957,946	-	54,383,391
Martin	39,972,332	7,913		7,929,412	3,177,753	5,157,297	-	5,157,297	-	56,244,707
McDowell	110,076,280	61,520		15,079,915	5,007,684	10,671,220	-	10,671,220	-	140,896,619
Mecklenburg	1,929,228,561	3,405,677	1,932,634,238	43,125,058	355,604,082	579,700,320	209,200	579,909,520	56,727,894	2,968,000,792
Mitchell	13,384,954	-	13,384,954	11,798,674	2,793,730	6,110,455	-	6,110,455	-	34,087,813
Montgomery	52,393,724	1,337,398	, ,	14,846,743	597,088	6,873,296	-	6,873,296	-	76,048,249
Moore	79,240,195	256,875		31,507,538	4,646,667	28,361,925	76,230	28,438,155	1,205,600	145,295,030
Nash	67,384,623	3,540	67,388,163	1,943,053	1,557,628	27,603,879	-	27,603,879	-	98,492,723
New Hanover	438,707,084	1,173,059	439,880,143	-	38,010,289	63,441,565	-	63,441,565	-	541,331,997
Northampton	61,136,222	67,410		8,052,906	3,197,732	6,928,957	-	6,928,957	1,221,926	80,605,153
Onslow	66,970,137	2,000		128,672,541	4,724,382	38,791,806	-	38,791,806	-	239,160,866
Orange	111,305,368	-	111,305,368	55,630,473	23,233,323	36,283,308	-	36,283,308	6,859,289	233,311,761
Pamlico	8,191,756	-	8,191,756	19,407,997	271,505	3,687,188	-	3,687,188	-	31,558,446
Pasquotank	24,954,440	143,828	25,098,268	19,707,565	3,627,197	12,008,171	-	12,008,171	-	60,441,201
Pender	42,385,617	-	42,385,617	47,169,622	5,230,139	14,106,506	-	14,106,506	-	108,891,884
Perquimans	21,721,241	3,503	/ /	18,894,788	617,746	4,474,803	-	4,474,803	-	45,712,081
Person	773,689,359	19,233,103	792,922,462	25,600,579	17,281,886	10,223,650	-	10,223,650	95,928	846,124,505
Pitt	20,959,017	48,415	21,007,432	15,394,436	6,572,722	42,759,214	-	42,759,214	-	85,733,804
Polk	38,111,656	-	38,111,656	18,742,695	10,910,154	8,969,058	-	8,969,058	352,382	77,085,945
Randolph	125,163,868	-	125,163,868	64,822,512	19,027,288	29,970,430	-	29,970,430	-	238,984,098
Richmond	519,301,011	863,945	520,164,956	150,277,031	30,143,039	19,195,332	-	19,195,332	774,167	720,554,525
Robeson	81,804,745	21,626		77,981,803	59,162,824	30,132,205	25,750		-	249,128,953
Rockingham	603,865,585	13,072,367	616,937,952	10,899,778	34,723,633	23,187,560	-	23,187,560	52,134,509	737,883,432
Rowan	502,571,011	1,325,572	503,896,583	9,542,341	41,257,174	38,297,946	-	38,297,946	42,903,840	635,897,884

TABLE 72. -Continued

	Elect	ric power compa	nies	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	422,051,555	27,000	422,078,555	29,160,494	12,277,716	21,149,638	-	21,149,638	-	484,666,403
Sampson	60,480,701	1,036,732	61,517,433	55,630,716	7,337,040	11,787,241	-	11,787,241	-	136,272,430
Scotland	27,233,218	-	27,233,218	15,946,333	18,703,342	13,916,121	-	13,916,121	-	75,799,014
Stanly	45,443,424	134,394	45,577,818	33,412,939	16,888,867	14,655,745	234,840	14,890,585	-	110,770,209
Stokes	486,322,959	1,139,328	487,462,287	18,634,616	940,039	11,581,828	-	11,581,828	-	518,618,770
Surry	74,896,651	16,270	74,912,921	37,378,202	5,719,352	17,168,341	-	17,168,341	-	135,178,816
Swain	53,211,198	79,100	53,290,298	-	735,073	6,886,852	-	6,886,852	-	60,912,223
Transylvania	52,786,737	5,030,710	57,817,447	22,380,020	3,606,925	36,939,193	-	36,939,193	-	120,743,585
Tyrrell	8,299,660	-	8,299,660	-	128,393	2,534,941	-	2,534,941	-	10,962,994
Union	102,002,872	49,681	102,052,553	126,238,826	53,976,586	40,218,324	90,460	40,308,784	-	322,576,749
Vance	46,755,041	41,530	46,796,571	4,441,933	7,663,710	13,084,013	-	13,084,013	-	71,986,227
Wake	1,924,859,230	15,167,141	1,940,026,371	76,204,012	247,885,035	420,078,123	-	420,078,123	27,989,765	2,712,183,306
Warren	27,498,340	36,594	27,534,934	20,448,154	733,981	7,599,436	-	7,599,436	26,766	56,343,271
Washington	31,319,023	-	31,319,023	2,175,696	3,387,689	3,873,862	-	3,873,862	-	40,756,270
Watauga	-	-	-	64,753,485	1,743,985	11,775,095	-	11,775,095	-	78,272,565
Wayne	524,804,576	104,154	524,908,730	26,626,191	45,599,986	28,773,315	-	28,773,315	-	625,908,222
Wilkes	101,533,861	190,060	101,723,921	26,741,468	3,300,438	11,253,293	-	11,253,293	-	143,019,120
Wilson	13,118,799	22,825	13,141,624	1,016,082	4,866,651	24,644,314	123,504	24,767,818	-	43,792,175
Yadkin	49,709,604	-	49,709,604	16,384,368	1,737,236	3,003,967	-	3,003,967	-	70,835,175
Yancey	9,904,097		9,904,097	25,507,865	1,149,776	4,677,248	-	4,677,248	-	41,238,986
All counties	16,568,542,470	123,049,989	16,691,592,459	3,201,125,887	2,279,204,966	3,537,812,543	1,085,865	3,538,898,408	549,340,763	26,260,162,483

[†] Valuation of public service companies subject to appraisal by the Local Government Division, 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 2014.

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 2014-2015

-					1	Motor		1		2010				Motor	
	Rai	lroad proper	tv++	Airline	Busline	freight	Total		Rai	lroad proper	+v++	Airline	Busline	freight	Total
	1	noud proper	9 11	companies:	companies:	carriers:	transportation		7411	noud proper	· J 1 1	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	Counties	valuation	valuation	100% valuation			valuation†††	1 0
Countres	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	6.016.010	3,569,119	9,585,129		561,945	532,210	10,796,284	Guilford	43,532,308	1,887,260	45,419,568	40,777,510	1,438,437	75,424,011	163,059,526
Alexander	2,033,690	954,531	2,988,221	117,000	201,5-10		2,988,221		23,589,728	630,950	24,220,678	-10,777,010	244,247	98,203	/ /
Alleghany	2,033,070	754,551	2,700,221	I _	1,771		, ,	Harnett	13,342,467	483,068	13.825.535	_	114,101	70,203	13,939,636
Anson	21,716,812	17,666	21,734,478]	19,223	2,976,441	24,730,142		4,004,759	405,000	4,004,759	_	305,081	_	4,309,840
Ashe	21,710,012	17,000	21,754,470	1 _	606	2,>70,441	, ,	Henderson	9,576,172	32,500	9,608,672	_	84,987	4,887,877	/ /
Avery	_		_	-	755	_		Hertford	9,625,642	118,689	9,744,331		35,967	4,007,077	9,780,298
Beaufort	10,922,576	526,950	11,449,526	_	30,053	740,554	12,220,133		2,820,633	-	2,820,633	_	13,405	780,197	. , ,
Bertie	5,294,103	78,200	5,372,303		51,082	740,554	5,423,385		2,020,033	_	2,020,033	_	13,403	700,177	3,014,233
Bladen	17,360,300	113,464	17,473,764		16,524	_	17,490,288	•	14,950,547	1,163,810	16,114,357	_	461,054	4,398,747	20,974,158
Brunswick	9,404,815	40,298	9,445,113]	30,955	6.111.806	15,587,874		4,827,235	15,625	4,842,860	_	14,845	258,180	/ /
Buncombe	28,921,580	878,450	29,800,030	9,092,194	411,648	6,900,967	46,204,839		38,829,170	1,253,140	40,082,310		587,197	9,471,723	
Burke	15,850,731	16,560	15,867,291),072,174	321,239	1,393,595	17,582,125		720,970	1,233,140	720,970	_	71,925	288,322	, ,
Cabarrus	14,708,844	634,540	15,343,384	52,343		16,372,952	32,059,233		9,833,119	244,269	10,077,388	157		386,527	
Caldwell	14,700,044	72,500	72,500	/	24,952	15,400,525	15,497,977		4,610,956	120,080	4,731,036	267,063	209,500	3,656,673	
Camden	2,284,907	72,300	2,284,907	_	5,343	13,400,323	2,290,250		11,856,515	48,978	11,905,493	207,003 471	392,610	3,030,073	12,298,574
Carteret	5,015,337	2,471,533	, , , ,	1,950	-)	_	7,527,443		303,600	70,770	303,600	7/1	1,303	283,352	
Caswell	5,252,418	205,860	5,458,278		75,301	_	, , , -	Madison††	15,094,402	6,000	13,178,885	_	1,505	203,332	13,178,885
Catawba	14,814,975	106,200	14,921,175		/	41,586,071	57,086,118	1 1	3,162,509	350,016	3,512,525	_	47,471	_	3,559,996
Chatham	7,471,788	361,775	, ,	/	35,965	41,500,071	, ,	McDowell	57,483,115	173,315	57,656,430	_	315,624	_	57,972,054
Cherokee	1,138,500	301,773	1,138,500		33,703	_	, ,	Mecklenburg††	72,175,149	/	90,588,305	735,524,145		131,775,686	/ /
Chowan	2,199,596	_	2,199,596		5,734	481,676	2,796,157		36,860,359	43,850	36,904,209	755,524,145	514	1,480,398	
Clay	2,177,570	_	2,177,370	107,131	3,734	401,070	2,770,137	Montgomery	4,577,892	- /	6,468,679	_	67,576	1,400,570	6,536,255
Cleveland	22,122,462	524,150	22,646,612	I _	77,120	499,423	23,223,155	0 0	8,729,650	440,970	9,170,620	_	21,278	1.867.122	, ,
Columbus††	5,954,691	596,331	6.159.799		1,189	477,423	6,160,988		12,867,382	194,251	13,061,633	_	339,719	6,735,624	,,.
Craven	12,214,833	556,480	12,771,313	5,936,565	140,411	1,951,417	-,,	New Hanover††	7,335,054	3,626,500	10,472,306	18,512,623	87,990	9,828,885	- , , -
Cumberland	34,505,127	1,499,006		6,267,876	263,581	13,525,841		Northampton	25,376,142	19,349	25,395,491	10,012,020	93,508	4,578,861	30,067,860
Currituck††	7,266,817	-,.,,,,,,,	6,860,602	/ /	200,001	10,020,011	6,860,602	_	20,070,11	530,820	530,820	6,498,359	,	632,583	/ /
Dare	-,200,017	_	- 0,000,002	628,900	17,586	381,163	1,027,649		8.074.517	562,710	8,637,227	0,150,005	646,046	1,596,779	/ /
Davidson	44,463,170	634,465	45,097,635	/	377,236	10,015,622	,. ,	Pamlico††	300	174,900	175,150	_	2,456	1,000,	177,606
Davie	3,166,783	117,106	3,283,889		188,385	203,596	, ,	Pasquotank	6,185,866	,	6,185,866	_	10,656	_	6,196,522
Duplin††	6,143,558	,	5,726,410		226,788	333,843	6,287,041		-	33,280	33,280	-	129,952	5,023,629	
Durham	9,385,269	3,777,552			1,126,603	6,420,506	-, - ,-	Perquimans	7,835,270		7,835,270	_	9,682	161,784	/ /
Edgecombe	19,897,325	1,328,764	21,226,089		82,875	-	21,308,964		2,590,678	114,577	2,705,255	_	2,053		2,707,308
Forsyth	22,977,820	1,771,446	24,749,266	157		32,443,414	57,892,629		9,358,708	658,998	10,017,706	2,141,413	,	4,974,179	
Franklin	2,300,149	198,250	2,498,399	-	316,742		2,815,141		3,749,118	-	3,749,118	_,1.1,110	17,873		3,766,991
Gaston	31,539,175	630,698	32,169,873	-	436,219	3,192,426	35,798,518		6,937,352	947,420	7,884,772	157	278,948	10,753,922	_ / /
Gates	, ,	-	-		29,963	/ /		Richmond	35,217,471	173,963	35,391,434	-	67,106	-	35,458,540
Graham	_	-	-					Robeson	50,151,922	389,321	50,541,243	_	192,948	2,806,432	/ /
Granville††	6,642,359	194,150	6,760,659	-	343,490	2,801,845	9,905,994	Rockingham	22,212,522	233,515	22,446,037	_	133,362	6,236,837) ,
Greene	699,312	,200	699,312		28,753	-,==-,5:0		Rowan	33,711,420	671,903	34,383,323	-	294,010	8,851,771	/ /
	y -		,012				;,000		,,,	,» oc	, ,0 =0			-,,	, ,-0

							TABLE 13	-Continucu							
						Motor					·			Motor	1
	Rai	lroad propert	ty††	Airline	Busline	freight	Total		Rai	lroad propert	t y††	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†††	valuation†††	valuation†††	valuation	Counties	valuation	valuation	100% valuation	valuation†††	valuation†††	valuation†††	valuation
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Rutherford	30,010,296	651,325	30,661,621	-	35,735	4,942,617	35,639,973	Vance	3,921,308	613,387	4,534,695	-	281,715	-	4,816,410
Sampson	590,554	170,230	760,784	-	154,417	3,249,448	4,164,649	Wake	29,517,975	9,514,910	39,032,885	186,849,891	1,132,793	20,599,751	247,615,320
Scotland	15,085,936	69,000	15,154,936	-	20,967	5,900,217	21,076,120	Warren	865,123	234,761	1,099,884	-	169,722	879,037	2,148,643
Stanly	8,266,091	-	8,266,091	-	11,687	-	8,277,778	Washington	3,248,855	32,700	3,281,555	-	15,801	461,878	3,759,234
Stokes	7,678,746	544,068	8,222,814	-	77,056	-	8,299,870	Watauga	-	-	-	-	35,938	1,630,389	1,666,327
Surry	6,136,273	-	6,136,273	-	241,643	30,171,149	36,549,065	Wayne	11,548,696	370,390	11,919,086	-	138,822	4,491,798	16,549,706
Swain	3,567,300	-	3,567,300	-	8,096	-	3,575,396	Wilkes††	2,268,789	-	2,115,419	-	34,003	447,146	2,596,568
Transylvania	1,397,324	329,175	1,726,499	-	1,236	-	1,727,735	Wilson	27,438,454	235,960	27,674,414	-	191,169	9,810,378	37,675,961
Tyrrell	-	-	-	-	13,298	-	13,298	Yadkin	-	-	-	-	133,039	4,643,035	4,776,074
Union	28,352,912	70,660	28,423,572	-	19,938	1,228,897	29,672,407	Yancey††	4,769,593	101,220	4,477,322	-	-	-	4,477,322
·								All counties	1,206,460,676	74,662,394	1,272,674,364	1,012,788,989	17,642,415	549,959,937	2,853,065,705

[†] 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 2014.

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.

^{††} System valuation shown in the table is the original appraised system property value prior to equalization adjustment performed in accordance with the Railroad Revitalization Regulatory Reform Act (4-R Act); the 4-R Act requires an equalization adjustment to rail values when the county sales assessment ratio analysis is less than 95%. The total 100% valuation (basis to which tax rate is applied to derive levy) reflects the equalized system value. The total 100% valuation is not equal to the sum of the system valuation plus non-system valuation for the ten (10) counties affected by equalization adjustments.

Airline Companies, Busline Companies, and Motor Freight Carrier 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 2014-2015

	1			1			AS A PERC	ENTAGE BY TYP	T			T			_
	Taxable	Real Prope	erty:	Taxable I	Personal Prop	erty:			Taxable	Real Prope	erty:	Taxable I	Personal Prop	erty:	
	Property								Property						i
	Classified	Other	Total	Classified	Other	Total	Public		Classified	Other	Total	Classified	Other	Total	Public
	at Present	Taxable	Taxable	Registered	Taxable	Taxable	Service		at Present	Taxable	Taxable	Registered	Taxable	Taxable	Service
	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%	78.73%	80.06%	8.71%	9.05%	17.76%	2.18%	Johnston	1.65%	77.37%	79.02%	10.12%	8.60%	18.72%	2.26%
Alexander	5.79%	76.22%	82.01%	9.90%	5.29%	15.19%	2.80%	Jones	12.45%	67.03%	79.48%	9.89%	5.56%	15.45%	5.07%
Alleghany	4.93%	83.47%	88.41%	5.74%	3.85%	9.59%	2.01%	Lee	0.86%	72.42%	73.28%	8.38%	16.12%	24.50%	2.22%
Anson	13.06%	54.25%	67.31%	8.73%	9.16%	17.89%	14.80%	Lenoir	4.84%	65.36%	70.19%	9.86%	17.74%	27.61%	2.20%
Ashe	2.61%	87.11%	89.72%	5.51%	2.74%	8.25%	2.03%	Lincoln	1.82%	79.25%	81.06%	8.06%	6.59%	14.65%	4.29%
Avery	1.63%	90.50%	92.13%	4.49%	2.47%	6.96%	0.91%	Macon	1.25%	92.92%	94.17%	3.16%	1.29%	4.45%	1.38%
Beaufort	4.39%	64.38%	68.77%	6.76%	23.11%	29.86%	1.37%	Madison	6.89%	79.40%	86.29%	7.54%	2.94%	10.48%	3.23%
Bertie	13.46%	60.13%	73.59%	11.46%	11.44%	22.89%	3.51%	Martin	5.14%	56.76%	61.90%	9.51%	25.46%	34.96%	3.14%
Bladen	6.90%	64.43%	71.34%	9.40%	14.25%	23.64%	5.02%	McDowell	0.67%	74.41%	75.08%	8.75%	10.46%	19.21%	5.72%
Brunswick	0.48%	87.81%	88.28%	4.44%	2.14%	6.58%	5.14%	Mecklenburg	0.09%	81.74%	81.84%	6.93%	7.88%	14.81%	3.35%
Buncombe	0.44%	85.45%	85.89%	6.57%	5.69%	12.26%	1.85%	Mitchell	3.31%	75.68%	78.99%	7.21%	9.63%	16.83%	4.18%
Burke	1.30%	76.07%	77.37%	8.87%	10.29%	19.16%	3.47%	Montgomery	3.42%	78.86%	82.28%	6.87%	8.05%	14.92%	2.80%
Cabarrus	0.45%	81.75%	82.20%	8.01%	8.20%	16.21%	1.59%	Moore	2.45%	86.97%	89.42%	6.73%	2.59%	9.31%	1.27%
Caldwell	1.51%	73.61%	75.12%	8.52%	13.69%	22.21%	2.67%	Nash	3.19%	72.58%	75.77%	10.51%	12.06%	22.57%	1.66%
Camden	5.05%	82.77%	87.82%	7.45%	3.04%	10.49%	1.69%	New Hanover	0.07%	85.69%	85.76%	6.06%	6.23%	12.29%	1.95%
Carteret	0.45%	90.09%	90.54%	6.13%	2.54%	8.67%	0.79%	Northampton	9.80%	66.40%	76.20%	7.25%	11.18%	18.43%	5.37%
Caswell	3.42%	79.13%	82.55%	9.81%	3.08%	12.89%	4.57%	Onslow	0.98%		85.72%	8.21%	4.20%	12.41%	1.88%
Catawba	0.64%	73.39%	74.03%	7.41%	14.05%	21.47%	4.51%	Orange	1.79%		90.12%	6.07%	2.32%	8.39%	1.49%
Chatham	4.00%	82.38%	86.38%	6.52%	4.88%	11.40%	2.22%	Pamlico	3.23%		85.70%	6.78%	5.54%	12.33%	1.97%
Cherokee	1.32%	87.17%	88.49%	6.56%	3.22%	9.78%	1.73%	Pasquotank	3.43%	79.79%	83.22%	9.42%	5.11%	14.52%	2.25%
Chowan	3.81%	76.01%	79.83%	8.78%	9.29%	18.06%	2.11%	Pender	2.36%		88.13%	7.26%	2.84%	10.10%	1.77%
Clay	2.07%	89.96%	92.04%	4.30%	2.23%	6.53%	1.43%	Perquimans	88.25%	-1.01%	87.25%	6.48%	3.26%	9.74%	3.02%
Cleveland	2.59%	62.44%	65.03%	8.05%	17.82%	25.87%	9.10%	Person	2.59%	60.30%	62.90%	7.32%	10.33%	17.65%	19.45%
Columbus	6.94%	59.34%	66.28%	10.13%	18.99%	29.12%	4.60%	Pitt	2.14%	77.46%	79.59%	9.72%	9.81%	19.53%	0.88%
Craven	1.41%	81.94%	83.35%	7.84%	7.46%	15.31%	1.34%	Polk	3.87%	85.30%	89.17%	6.08%	1.83%	7.91%	2.92%
Cumberland	0.35%	81.98%	82.33%	9.36%	6.75%	16.11%	1.56%	Randolph	1.41%	75.69%	77.10%	9.81%	10.60%	20.41%	2.49%
Currituck	1.12%	90.90%	92.03%	3.94%	2.59%	6.54%	1.44%	Richmond	1.98%		58.13%	9.33%	8.15%	17.48%	24.39%
Dare	0.00%	93.44%	93.44%	2.90%	2.61%	5.52%	1.04%	Robeson	4.08%		69.04%	13.01%	13.00%	26.02%	4.94%
Davidson	0.00%	82.14%	82.14%	8.99%	6.08%	15.07%	2.79%	Rockingham	2.28%	67.00%	69.28%	9.23%	10.55%	19.78%	10.95%
Davie	1.48%	80.29%	81.76%	9.12%	7.22%	16.34%	1.89%	Rowan	2.56%	72.21%	74.77%	8.55%	10.91%	19.46%	5.77%
Duplin	4.96%	69.34%	74.30%	10.68%	12.11%	22.79%	2.91%	Rutherford	1.98%	68.63%	70.61%	7.25%	13.74%	20.99%	8.40%
Durham	0.19%	81.14%	81.33%	6.16%	10.89%	17.05%	1.62%	Sampson	12.53%	61.36%	73.89%	14.93%	7.96%	22.89%	3.22%
Edgecombe	6.35%	66.82%	73.17%	10.07%	12.60%	22.67%	4.16%	Scotland	2.48%	66.32%	68.80%	10.22%	16.41%	26.63%	4.57%
Forsyth	0.36%		80.66%	8.17%	9.27%	17.43%	1.90%	Stanly	4.96%		79.58%	10.10%	7.61%	17.71%	2.71%
Franklin	2.76%	75.34%	78.10%	10.31%	8.59%	18.90%	3.00%	Stokes	6.44%	64.51%	70.95%	9.31%	5.39%	14.70%	14.35%
Gaston	0.69%	77.82%	78.51%	9.44%	7.84%	17.28%	4.21%	Surry	4.83%		77.00%	10.39%	9.43%	19.83%	3.17%
Gates	12.21%	70.38%	82.59%	9.21%	5.37%	14.58%	2.83%	Swain	0.55%	84.61%	85.15%	5.44%	5.39%	10.82%	4.02%
Graham	2.50%	85.50%	88.00%	5.72%	3.83%	9.54%	2.45%	Transylvania	0.56%	91.05%	91.61%	4.36%	2.02%	6.38%	2.01%
Granville	5.05%	69.21%	74.26%	14.24%	8.77%	23.01%	2.73%	Tyrrell	12.56%		86.55%	5.45%	5.79%	11.24%	2.22%
Greene	0.00%	73.22%	73.22%	12.39%	10.56%	22.95%	3.84%	Union	1.82%	83.64%	85.46%	8.07%	5.03%	13.11%	1.44%
Guilford	0.14%	80.14%	80.28%	7.87%	9.47%	17.34%	2.37%	Vance	2.79%	74.80%	77.59%	10.12%	9.59%	19.71%	2.70%
Halifax	4.11%	69.86%	73.97%	9.37%	11.62%	20.99%	5.04%	Wake	0.22%	85.60%	85.82%	6.87%	4.99%	11.86%	2.32%
Harnett	2.09%	81.61%	83.70%	9.84%	4.23%	14.07%	2.23%	Warren	1.72%	87.01%	88.73%	4.96%	4.05%	9.01%	2.26%
Haywood	2.70%		85.17%	6.82%	5.96%	12.78%	2.05%	Washington	12.46%		77.56%	10.04%	7.37%	17.41%	5.02%
Henderson	1.30%	82.23%	83.53%	7.24%	7.44%	14.68%	1.79%	Watauga	1.37%	91.68%	93.06%	4.14%	1.89%	6.03%	0.91%
Hertford	0.00%	71.41%	71.41%	10.31%	13.16%	23.47%	5.12%	Wayne	0.00%	73.08%	73.08%	10.58%	8.24%	18.81%	8.10%
Hoke	2.91%	78.66%	81.57%	9.11%	7.09%	16.20%	2.23%	Wilkes	5.67%		80.30%	9.97%	7.03%	17.00%	2.70%
Hyde	9.64%	79.37%	89.00%	3.98%	4.83%	8.81%	2.19%	Wilson	2.80%		72.19%	8.86%	17.75%	26.61%	1.20%
Iredell	1.55%	80.33%	81.88%	7.17%	9.27%	16.44%	1.68%	Yadkin	9.00%		78.97%	10.14%	8.26%	18.40%	2.63%
Jackson	1.47%	93.57%	95.04%	2.52%	1.03%	3.54%	1.42%	Yancey	1.83%	87.33%	89.16%	5.86%	3.20%	9.06%	1.78%
Note: Detail may															1
Information cor	•	-						All counties	1.51%		82.29%	7.48%	7.38%	14.86%	2.86%
Percentage com	nutations cons	ally nofloat		Inotions os of	Innuant 1 26	114 and inca	manata naria	d public comico co	mnony voluctio	n data from	Tobles 72	and 72			

Percentage computations generally reflect property valuations as of January 1, 2014 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) during calendar year 2014, net of releases made by that date.

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

	R	1	Fiscal year 2011-	2012	01 0000111110	R		Fiscal year 2012		30,111 (2 21021)	R		Fiscal year 2013	-2014	
	a	Occupancy	riscar year 2011-	Land		<u>``</u>	Occupancy	iscar year 2012	Land		a	Occupancy	riscar year 2013	Land	
		tax	Meals	transfer		"	tax	Meals	transfer		t	tax	Meals	transfer	
	e	[see rate	tax	tax	License	e	[see rate	tax	tansici	License	e	[see rate	tax	tax	License
	١٠	column]	[1% rate]	[1% rate]	taxes	١	column]	[1% rate]	[1% rate]		C	column]	[1% rate]	[1% rate]	
County	%	[\$]	[\$]	[176 Tate] [\$]	[\$]	%	[\$]	[\$]	[1 76 Tate] [\$]	taxes [\$]	%	[\$]	[1 76 Tate] [\$]	[\$]	taxes [\$]
County Alamance	3	لة] 567,184		[4]	70,064		585,146	[Φ]	[ֆ]	69,693		637,507		[Φ]	72,911
	3	307,104				3	303,140	į				037,307	į	į	
Alleghany		38,881			12,660 3,980	_	<i>52</i> 210			12,420 4,335		52 9 <i>6</i> 5		į	12,180
Alleghany	6				3,980 915		53,210	Î				52,865 33,496		į	3,680 875
Anson	6	37,288					34,126			5,055				į	
Ashe	3	164,217			7,991	3	161,334			7,340	3	245,562		İ	6,780
		İ			0.640		İ	İ		0.460			İ	į	7 220
Avery					8,640					8,460				į	7,320
Beaufort		į			8,619		į	j		7,490			j	į	2,990
Bertie		į			5,935		İ	į		5,536			į	į	5,634
Bladen					3,718	ا ـ ا		į		2,787		4 40- 0-4	į	į	3,269
Brunswick	1	1,147,265			70,846	1	1,221,647			61,245	1	1,307,052		į	64,275
Buncombe	4	7,357,663			72,950		8,204,628	į		24,885		9,184,430	į	į	73,180
Burke	6	316,871			22,445		297,918			21,620		373,411		į	15,595
Cabarrus	6	3,823,678			594,165		4,041,699	İ		582,949		4,356,402	İ	į	582,459
Caldwell	3	66,096			22,851		88,741			9,297		101,039		i	20,076
Camden	6	31,577		327,954	337,938	6	28,736	į	267,888	275,257	6	43,923	į	407,233	7,909
								į						į	
Carteret	5	4,525,810			56,661		4,396,186	Î		15,270		5,189,070		į	16,153
Caswell					705					705				į	6,755
Catawba					49,830					48,520				į.	44,541
Chatham	3	78,155			18,205		78,482	İ		19,930		87,326	İ	į	20,171
Cherokee	4	163,470			11,040	4	164,125			13,080	4	197,285		•	5,075
														į	
Chowan	5	124,303		306,085	5,400		125,258	į	324,750			126,634	į	306,897	2,790
Clay	3	9,863			4,500		14,057			4,500		17,401		i	4,860
Cleveland	3	239,913			20,235	3	234,492	į		19,765		222,004	į	į	19,395
Columbus	3	68,540				3	55,150			11,676		83,111		į	21,623
Craven	6	1,586,806			63,424	6	1,317,551			59,902	6	1,371,904		į	55,947
		į					į	į						į	
Cumberland	6	5,044,108	5,551,862		921,773		5,117,214	5,754,816		462,472		5,045,585	5,843,751	!	373,984
Currituck	6	9,991,095		2,348,650	414,475	6	10,046,807	j	2,803,239	308,261		10,579,294	j	2,831,474	414,787
Dare	5	15,400,482	2,004,354	4,760,652	35,377	5	19,327,008	2,095,240	4,693,227	78,008		21,643,798	2,194,940	4,644,664	27,861
Davidson					56,412					57,098				į	59,957
Davie	6	142,140			18,566	3	177,912	į		16,855	3	203,145		į	18,230
														i	
Duplin	6	196,159			25,449		203,582			27,315		221,380		į	25,759
Durham	6	7,814,823			74,611	6	8,484,975			1,485,398	6	8,828,004		•	1,583,998
Edgecombe		į	İ		38,364		į	į		5,508		26,923		į	18,657
Forsyth	6	3,925,455			354,994		4,037,735			334,744	6	4,479,204		į.	312,581
Franklin	6	48,888			21,685	6	48,835	į		21,771	6	49,119	į	į	2,662
		i i					i i	İ					İ	į	
Gaston	3	1,078,749			733,650	3	1,153,742	į		609,015	3	1,166,135	İ	į	655,990
Gates					2,060					1,320				į	1,226
Graham	3	169,829			4,000		182,197			4,440		170,381		ļ	3,750
Granville	6	178,497			6,710	6	167,032	į		6,020	6	159,513	į	į	6,370
Greene		·			5,542		·			5,882				į	6,080
		•	•	•	,		•	•	•	* !		•	•	-	*

TABLE 75. -Continued

	R	I	Fiscal year 2011-	2012		R)	Fiscal year 2012	-2013		R		Fiscal year 2013	3-2014	
	a	Occupancy		Land		a	Occupancy	J	Land		a	Occupancy	_ == == <u> </u>	Land	
	l 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	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Guilford	3	4,486,839			198,343	3	4,576,426		2.13	192,116	3	4,979,148			142,215
Halifax	5	644,961			25,723		701,500		į	26,018		710,527		İ	21,852
Harnett	6	Í			2,498,751		412,486		İ		6	430,146		į	
Haywood	4	903,891			29,160		983,444			28,920	4	1,003,097		ļ	28,620
Henderson	5	1,186,405			17,392	5	1,245,722			18,414	5	1,417,955			14,642
		į												į	
Hertford	3	52,937			20,862	3				3,441	3	46,927			20,392
Hoke		į			13,598				į	1,747,006				į	1,778,054
Hyde	3	425,312			3,268	3	424,528			945	3	442,326			
Iredell		į			79,461				į	81,835				į	101,260
Jackson	3	486,780			21,283	3	316,402		İ	25,484	4	744,133		į	27,461
Johnston	3	594,351			50,385	3	575,687		į	69,782	3	625,749		į	69,285
Jones		į			1,065				İ	3,175				į	3,565
Lee	3	187,183			13,564	3	181,829			15,727	3	203,071		ļ	17,112
Lenoir	3	200,127			21,169	3	191,730		į	21,411	3	225,693		į	20,460
Lincoln		į			31,573					29,580				İ	
		į													
Macon	3	508,076			111,296		539,038		į	114,037		592,366		į	108,719
Madison	5	155,530			10,440		167,352			9,720		185,459		İ	9,120
Martin	6	250,048			4,920		225,049		į	6,650		272,022		į	5,610
McDowell	5	271,574			16,348		321,418		į	16,970		357,610			613
Mecklenburg	8	28,868,754	23,219,127		382,750	8	40,777,103	24,702,345		262,343	8	43,674,250	26,303,672		360,010
		į							į					İ	
Mitchell	3	52,403			7,080		50,832		į	7,020		52,232		į	5,460
Montgomery	3	30,500			10,250		27,975		ļ	1,762		27,951		į	10,435
Moore	3	1,147,952			44,085		1,266,403			46,990	3	1,629,703		ļ	46,655
Nash	5	1,298,653			274,001		1,287,112		į	265,779		1,255,424		į	257,889
New Hanover†	6	3,833,023			647,094	6	4,121,712			672,292	6	4,348,584			671,957
		40 -00					40.500		i !	- 0.4-		40 -04			
Northampton	6	49,789			6,455	6	40,588		į	5,045	6	43,721		İ	4,225
Onslow	3	1,821,992			84,787		1,710,390			87,451		1,742,900		į	90,101
Orange	3	1,038,383			547,738		1,054,181			542,321	3	1,257,874		į	541,803
Pamlico		550 151		700 443	1,904		402.070		555 451	7 000		500.460		012.026	985
Pasquotank	0	570,171		789,443	9,580	0	493,870		775,451	7,980	0	509,460		913,026	8,600
Pender	3	ļ				2	7,330		ļ	194,624	3	9,438		!	15,120
Perquimans	6	8,103		341,779	6,726	6	4,983		257,388	174,024	6	9,438 4,575		210,972	10,950
Person	6	182,666		341,777	22,810		185,621		257,300	23,273	٧.	209,947		210,772	22,976
Pitt	6	1,685,857			38,831		1,613,657			9,438	6	1,689,561			8,785
Polk	3	67,713			3,525		69,564		į	3,920		76,154		į	2,850
1 UIK		07,713			3,323	3	07,504			3,920	3	70,134			2,030
Randolph	5	677,155			116,067	5	719,846		 	119,894	5	780,476			116,708
Richmond	6	231,212			15,205		311,904			4,634		315,001		ļ	5,057
Robeson		201,212			48,174		211,204			43,142		212,001			48,183
Rockingham	3	210,638			47,737		176,702			47,497	3	184,719			51,389
Rowan	3	303,143			86,697		320,791		į	86,257		341,732		ļ	84,899
220	1 - 1	300,1101			00,077	. ~ !	520,771	•	· ·	00,207	. ~ !	0 11,702	ı		01,077

TABLE 75. -Continued

A Occupancy Land		R	I	Fiscal year 2011-2	2012]	R	J	iscal year 2012	2013		R		Fiscal year 2013	-2014	
County Fig.		a	Occupancy		Land	:	a Oc	ccupancy		Land		a	Occupancy		Land	
County County Column (1% rate) (10,675 (2.567		t	tax	Meals	transfer		t	tax	Meals	transfer		t	tax	Meals	transfer	
Source County Source C		e	[see rate	***		License	e [:	[see rate			License	e	[see rate			License
Rutherford 5 593,608 12,395 5 584,897 11,325 5 602,627 10,675 Sampson 3 67,984 22,860 3 57,200 22,620 3 62,567 23,760 Stanty 6 207,472 40,615 6 235,447 40,820 6 230,931 45,486 50,550 50																
Sampson 3		+		[\$]	[\$]				[\$]	[\$]					[\$]	
Scotland 6 324,960		5	/	Ī					į						į	,
Stanly Stokes S		3	/	į					į						į	,
Stokes S		6						/	į						į	,
Surry 6	•	6	207,472				6	235,447	į		,	6	230,931		į	
Swain 4 379,693 10,600 4 532,965 9,960 4 569,571 8,100 Transylvania 5 350,735 11,682 4 12,612 4 12,181 Tyrrell 6 6,566 1,100 51,003 51,003 51,003 Wake 6 15,377,392 20,586,984 446,298 446,298 6 17,288,953 20,818,212 436,407 6 19,213,443 22,026,888 457,461 Warren Washington 6 113,314 38,875 6 90,320 38,875 6 981,129 13,650 6 1,001,735 13,510 Wayne Wilkes Wilkes 340,482 446,298	Stokes					39,485			į		4,825				į	5,050
Swain 4 379,693 10,600 4 532,965 9,960 4 569,571 8,100 Transylvania 5 350,735 11,682 4 12,612 4 12,612 4 Tyrell 6 6,566 1,100 51,000 51,000 Wake 6 15,377,392 20,586,984 446,298 446,298 6 17,288,953 20,818,212 22,012 6 345,508 22,026,888 457,461 Warren Washington 6 113,314 38,875 6 90,320 38,875 6 981,129 37,132 Wayne Walke Watauga†† 6 887,140 446,298			- 4 - 0 4				_	-0.550	ļ		24 502		04 == 4		ļ	
Transylvania 5 350,735	•	6				/		/	į		,		,		į	,
Tyrrell 6 6 6,566		4		į		/		532,965	į		,		569,571		į	,
Union	•	5						0.510	ļ						ļ	
Vance 6 331,342	•	6	6,566	į			6	8,612	į				4,193	į	į	
Wake Warren Warren Washington Wa	Union					51,003		1	ļ		49,990				ļ	52,388
Wake Warren Warren Washington Wa	X 7		221 242			7.477		222 120			22.012		245 500			20.006
Warren Washington Washington Watauga†† 6 113,314 Matauga†† 38,875 6 90,320 Matauga†† 38,875 6 90,320 Matauga†† 119,305 Matauga†† 119,305 Matauga†† 119,305 Matauga†† 119,305 Matauga†† 119,305 Matauga†† 13,510 Matauga†† <td></td> <td></td> <td></td> <td>20 597 094</td> <td></td> <td></td> <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td>20 010 212</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>į</td> <td>,</td>				20 597 094				· · · · · · · · · · · · · · · · · · ·	20 010 212						į	,
Washington Washington Watauga†† 6 113,314 Matauga†† 38,875 6 90,320 981,129 3,870 6 119,305 6 1,001,735 53,642 13,510 Wayne Wilkes Wilson 3 Yadkin†† 340,482 12 23,623 3 19,320 19,320 6 33,400 23,623 3 19,320 17,820 6 33,086 37,132 91,300 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 33,623 3 19,320 17,820 6 33,086 37,722 34,623 3 19,320 17,820 6 33,086 37,722 34,623 3 19,320 17,820 6 33,086 37,722 34,623 3 19,320 17,820 6 33,086 37,722 34,623 3 19,320 17,820 6 33,086 37,722 34,623 3 19,320 17,820 17,820 6 33,086 37,722 34,623 3 19,320 17,820 17,		0	15,377,392	20,580,984		440,298	0	17,288,953	20,818,212				19,213,443	22,020,888	į	
Watauga†† 6 887,140 4,425 6 981,129 13,650 6 1,001,735 13,510 Wayne Wilkes Wilkes Wilson 3 Yadkin†† 340,482 9,130 9,130 10,719 Yadkin†† 6 34,365 33,400 17,820 6 33,086 16,440			112 214			20.075		00.220	ļ		,		110 205		ļ	
Wayne Wilkes Wilson 3 Yadkin†† 66,615 340,482 9,130 26,715 3 498,821 24,242 Yadkin†† 6 34,365 19,320 6 33,400 17,820 6 33,086 33,086 16,440		0		į							,		,		į	,
Wilkes 340,482 9,130 10,719 Wilson 3 23,623 3 26,715 3 498,821 24,242 Yadkin†† 6 34,365 19,320 6 33,400 17,820 6 33,086 16,440	watauga	0	887,140			4,425	0	981,129	į		13,050	0	1,001,735		į	13,510
Wilkes 340,482 9,130 10,719 Wilson 3 23,623 3 26,715 3 498,821 24,242 Yadkin†† 6 34,365 19,320 6 33,400 17,820 6 33,086 16,440	Wavne			 		66.615		i	ļ		37.132				ļ	37.722
Wilson 3 Yadkin†† 6 34,365 23,623 3 498,821 24,242 17,820 6 33,086 16,440	•								ļ						ļ	,
Yadkin†† 6 34,365 19,320 6 33,400 17,820 6 33,086 16,440		3	İ	į			3	į	į				498.821	İ	į	,
		6	34.365					33,400	į				,		į	,
	1.1	3				′ '		22,.00	į		2.,020				į	20,110
				51,362,327	8,874,562			155,705,501	53,370,613	9,121,943	10,336,871	_			9,314,266	10,166,242
Total collections 206,731,421 228,534,928 245,598,884		s			-,-:-,			, ,	,-:-,,,,,,,	- ,,-			y y -		- ,,	

Detail may not add to totals due to rounding.

Data are compiled from tax collections source data reported for county jurisdictions on Form TR-1 for the respective fiscal year as processed by the NCDOR Local Government Division.

License taxes information may reflect collections as supplemented by amounts reported on the AFIR (as of June 30th of the respective fiscal year) to the NCDST.

[†]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

IAI	R		ear 2011-20		R		ear 2012-201	<u>8 BY MUNICIPA</u> 13	R		ear 2013-2014	
	a	Occupancy	ear 2011-20	J12	a	Occupancy	ear 2012-20	I .	a	Occupancy	ai 2015-2014	
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
		see rate	tax	License	e e	[see rate	tax	License	e e	see rate	tax	License
	e	column]	[1% rate]	taxes	١	column]	[1% rate]	taxes	e	column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[1% rate] [\$]	[\$]
Alamance	1,0	[Ψ]	ĮΨJ	ĹΨJ	/ 0	ĹΨJ	LΨJ	[Ψ]	70	[Ψ]	ĽΨJ	[Ψ]
Alamance				50				475				250
Burlington*				565,602				562,546				562,491
Elon				6,833				6,568				5,736
Gibsonville*				11,135				10,685				10,845
Graham				119,768				46,241				41,717
Green Level				1,165				1,243				1,759
Haw River				63,473				21,890				21,306
Mebane*				19,747				168,465				204,683
Ossipee				15,747				100,403				204,003
Swepsonville												
Alexander												
Taylorsville				6,539				45,201				51,156
Alleghany				0,339				45,201				31,130
Sparta				4,432				2,968				3,645
Anson				4,432				2,900				3,043
Ansonville								48				
Lilesville				154				154				95
				154				154				95
McFarlan												
Morven												
Peachland												
Polkton								45 156				22.002
Wadesboro								45,156				23,803
Ashe												
Jefferson Longing												
Lansing	1,	20 0/5		0.400	١,	35,092		12,909	١,	70 121		10.257
West Jefferson	3	38,865		9,400	٦	35,092		12,909	3	78,121		10,357
Avery		115 (42		4 150	_	127.052		2.617	_	141 404		2.070
Banner Elk	6	115,643		4,159	0	127,952		3,617	0	141,494		2,079
Beech Mountain**												
Crossnore				20				20				20
Elk Park				30				30				30
Grandfather Village Newland				1,310				1 022				1 205
Newland Seven Devils**				1,310				1,023				1,305
	_	187,102			_	211,178			6	226 769		
Sugar Mountain Beaufort	6	167,102			6	211,176			0	236,768		
								1.600				1.710
Aurora								1,609				1,719
Bath								400				325
Belhaven								4,473				3,825
Chocowinity								5,795	l			5,425
Pantego		250.020				200.246		215 220	_	222 222		101 201
Washington	6	250,930			6	209,346		215,339	6	222,208		191,291
Washington Park	I	ı i	!	!	I	!	!	!	I	I	!	!

	R	Fiscal v	ear 2011-2	012	R	Fiscal v	ear 2012-201	13	R	Fiscal ve	ar 2013-2014	
	a	Occupancy			a	Occupancy			a	Occupancy	2010 2011	
	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	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Bertie												
Askewville												
Aulander												
Colerain				240								265
Kelford												
Lewiston-Woodville				255				400				158
Powellsville												
Roxobel				110								
Windsor				3,477				3,246				868
Bladen												
Bladenboro				10,976				19,075				3,689
Clarkton								1,990				2,040
Dublin				935				758				7,612
East Arcadia												
Elizabethtown				90,197				91,325				48,769
Tar Heel				17,600								969
White Lake				15,085				10,621				11,307
Brunswick												
Bald Head Island†	6	863,403			6	940,528			6	1,014,740		
Belville				6,581				4,818				7,337
Boiling Spring Lakes				3,287				8,592				5,261
Bolivia												
Calabash				141,488				8,690				6,456
Carolina Shores				88,260				110,575				4,846
Caswell Beach	6	242,772			6	287,116		5,288	6	259,580		5,638
Holden Beach	6	1,586,713		7,052	6	1,631,922		7,471		1,705,534		7,199
Leland	3	81,565			3			90,039	3	117,887		89,789
Navassa												
Northwest								1,315				1,530
Oak Island	5	1,068,434		34,705	5	1,128,868		13,305	5	1,166,651		16,444
Ocean Isle Beach	6	1,937,488		31,963	6	2,018,515		29,854	6	2,110,446		22,769
Sandy Creek												
Shallotte	3	54,189			3	58,758		26,863		64,552		23,280
Southport	3	54,853		15,010	3	69,527		25,193	3	84,007		22,044
St James												
Sunset Beach	5	844,337			5	890,124		505	5	739,268		550
Varnamtown												
Buncombe												
Asheville				1,763,385				2,190,670				2,110,546
Biltmore Forest												
Black Mountain				64,458								30,213
Montreat												
Weaverville				106,069				92,902				101,440
Woodfin			į	84,217	1	l		88,334				60,409

	R	Fiscal v	ear 2011-2	012	R	Fiscal ve	ear 2012-201	13	R	Fiscal ve	ear 2013-2014	_
	a	Occupancy		<u> </u>	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	ľ	column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%		[\$]	[\$]
Burke												
Connelly Springs				i				i			i	
Drexel								į				
Glen Alpine				563				1,058				1,083
Hickory**				i				i				
Hildebran								! !				
Long View**				į								
Morganton				197,280				300,547				183,143
Rhodhiss**				48								
Rutherford College				2,328				i				
Valdese								! !				
Cabarrus												
Concord				1,999,062				2,012,364				2,724,395
Harrisburg				į				16,190				14,266
Kannapolis*				! ! !				762,031				1,070,782
Locust**				!								
Midland				j				608				1,177
Mount Pleasant												ĺ
Caldwell				į								
Blowing Rock**				! !								
Cajah Mountain				!				!				
Cedar Rock				j				į			j	
Gamewell												
Granite Falls				67,429				77,855				59,398
Hickory**				į				j				,
Hudson												
Lenoir	3	61,057		218,235	3	63,335		288,630	3	71,883		162,778
Rhodhiss*		ĺ		Í		ĺ		ĺ		,		<i>'</i>
Sawmills				}				•				
Camden				į								
Elizabeth City**												
Carteret												
Atlantic Beach				551,078								549,534
Beaufort				36,848								21,754
Bogue				1				i				, -
Cape Carteret				6,950								10,853
Cedar Point												6,189
Emerald Isle				14,521								., .,
Indian Beach				,					l	1		1,005
Morehead City				68,235								67,129
Newport				22,572					l	1		23,964
Peletier				360				i !	l	1		1,960
Pine Knoll Shores				33,518								30,378
i inc ixiidii biidi es	1	ı i	i e	1 33,310		l i		i	ı	I	ı i	30,370

	R	Fiscal y	ear 2011-20	012	R	Fiscal y	ear 2012-201	13	R	Fiscal ye	ar 2013-2014	
	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	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Caswell												
Milton												
Yanceyville												
Catawba				į								
Brookford				119								
Catawba				į								
Claremont	4	11,134			4	6,760			4			
Conover		, -		3,488		-,		277,219				138,015
Hickory*	6	1,302,526		, , , ,	6	1,322,744		1,301,746		1,418,592		1,351,882
Long View*		_,-,-,		12,101	ľ	_,-,,-		67,289		_,,		328,280
Maiden*				12,101				07,209				220,200
Newton								40,730				410
Chatham				•				40,750				410
Cary**				!								
Goldston				356				286				293
Pittsboro				330				11,025				7,556
Siler City				į				133,302				139,366
Cherokee								133,302				139,300
				j				5 250				4,992
Andrews								5,259				4,992
Murphy				į								
Chowan												
Edenton				76,037				83,550				93,316
Clay				į								
Hayesville												
Cleveland				į								
Belwood												
Boiling Springs	3	15,023		2,171	3	15,795		2,570	3	15,992		2,177
Casar												
Earl				İ								
Fallston				60				75				45
Grover				!				8,500		3,037		515
Kings Mountain*	3	76,054			3	76,183		958	3	83,410		14,807
Kingstown												
Lattimore				j								
Lawndale												
Mooresboro				į								
Patterson Springs				į								
Polkville				30				45				50
Shelby	3	140,591		į	3	138,506			3	140,213		8,750
Waco		ĺ		<u> </u>		*				ĺ		*

	R	Figeal	year 2011-2	012	R	TABLE 76Co	ear 2012-201	13	R	Figeal ve	ear 2013-2014	
	a	Occupancy	(ear 2011-2	12	a		ear 2012-20.	13	a	Occupancy	ai 2013-2014	
	l a	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
	١	column]	[1% rate]	taxes	١	column]	[1% rate]	taxes	١	column]	[1% rate]	taxes
Municipality	%		[\$]	[\$]	%		[\$]	[\$]	%		[\$]	[\$]
Columbus		[Ψ]	[Ψ]	<u>[Ψ]</u>	70	[Ψ]	[Ψ]	[Ψ]	70	[Ψ]	[Ψ]	[Ψ]
Boardman			į	į			į					
Bolton			! !	! ! !							! !	421
Brunswick			<u> </u>	12,540				14,925			•	620
Cerro Gordo			į	12,540				14,723			!	020
Chadbourn			}	46,616				14,344			! !	26,007
Fair Bluff			į	9,305			•	14,544			i i	882
Lake Waccamaw			į	4,353				3,596			! !	1,974
Sandyfield			<u> </u>	4,555				3,370			•	1,774
Tabor City			İ	123,829				28,291			! !	48,533
Whiteville			•	123,029				142,991			! !	75,205
Craven			į				•	142,991			i i	13,203
			į	! !			į	1,696			!	1,634
Bridgeton								1,090 180			<u> </u>	296
Cove City Dover			i					100			i i	290
Dover Havelock				137,344				144 000			[102 202
			i					144,998			<u> </u>	102,282
New Bern			•	266,578				4 154			[284,002
River Bend			į	8,929				4,154			j j	6,293
Trent Woods			!	2,651				2,757			i i	2,367
Vanceboro			į	10,898				2,995			[3,156
Cumberland			i	! ! !							<u> </u>	
Eastover			•	!							!	
Falcon*			į					2 = 00 4 0 =			j j	A 073 (70
Fayetteville			!	2,977,517				3,708,105			! !	2,873,678
Godwin			<u>[</u>					2=0.0<0			[2=0.0<0
Hope Mills			į	! ! !				379,960			!	379,960
Linden			ł .									
Spring Lake			į	į			į	153,314				93,372
Stedman			! !	! ! !				10,020			! !	10,286
Wade			•								1	
Currituck			į	į			į					
Dare			! !	! !							! !	
Duck			<u> </u>								•	
Kill Devil Hills			į	37,125				39,387			!	40,087
Kitty Hawk]	
Manteo			į	15,839			į	16,351				19,735
Nags Head			! !	! !				59,792			! !	46,609
Southern Shores							İ				į į	
Davidson			i									
Denton			!	! !	1		!		l			
High Point**			i	į					l		i i	
Lexington	6	263,062		158,212	6	268,263		144,037	6	262,733	[
Midway							į				<u> </u>	
Thomasville*	6	70,841	i	40,746	6	87,268		46,518	6	115,480	i i	45,313
Wallburg		1	}] 			}				1 !	

	R	R Fiscal year 2011-2012				Fiscal v	ear 2012-201	13	R	Fiscal ve	ear 2013-2014	
	a	Occupancy		T	R	Occupancy	1 2012-201		a	Occupancy	ur 2015-2014	
	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	ľ	column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%		[\$]	[\$]	%	[\$]	[\$]	[\$]
Davie												
Bermuda Run			i	•			•	450,660	3	61,827		450,660
Cooleemee			į				!	63,300				63,300
Mocksville			ł	į			i i		3	38,282		39,783
Duplin			į.				1					
Beulaville			į	3,058]	2,836				2,834
Calypso			į	245			•	183				223
Faison*			1	!			!	1,060				1,233
Greenevers			•	į			i i					·
Harrells**			}				1					
Kenansville			į	3,717]					
Magnolia			į	565				3,076				620
Mount Olive**			1	•			!	ĺ				
Rose Hill			į	į			!	1,515				1,410
Teachey			}				!	, ,				, ,
Wallace*			Į.	į			[103,458				87,924
Warsaw			į	6,938			1	6,667				7,740
Durham			1				!	.,				, ,
Chapel Hill**			į	į			į į					
Durham*			}	2,426,059			1	3,673,481				3,193,120
Morrisville**			į					-,,				-,,
Raleigh**			į	! !			•					
Edgecombe			•				!					
Conetoe			Į.	į			!					
Leggett			į	}			1					
Macclesfield			}	172			!	162				90
Pinetops			į				į į	1,140				1,170
Princeville			į				1	836				6,287
Rocky Mount**			Ì				1					-, -
Sharpsburg**			i	į			1					
Speed			}				1					
Tarboro			į.	120,200			!	46,530				26,371
Whitakers**			İ				į	.,				- /-
Forsyth			Ì] 			!					
Bethania			İ				i i					
Clemmons			į				1	650				1,045
High Point**			Ì	i !			!					,, ,
Kernersville*			į	152,196			!	151,525	3	106,656		112,099
King**			}					. ,		,		,
Lewisville			į	255			1	210				275
Rural Hall				 								-70
Tobaccoville*			}	}			1	3,032				2,821
Walkertown				88,716			į	80,088				59,010
Winston-Salem			ļ	5,540,171			[5,616,153				6,537,594
· · · · · · · · · · · · · · · · · · ·	ı	I	:	: 0,540,171	•	I	: :	2,010,133			:	0,001,004

					_	TABLE 76Co						,
	R		year 2011-20	012	R		ear 2012-201	13	R		ar 2013-2014	
	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				2,256				1,154				
Centerville												
Franklinton			}	37,710				37,011				11,132
Louisburg			i	59,296				90,365				43,364
Wake Forest**												
Youngsville								13,137				7,604
Gaston								•				
Belmont	3	71,496		148,251	3	75,601		27,686		76,344		16,224
Bessemer City			•	1,465				85,538				6,564
Cherryville				17,442				7,172				6,902
Cramerton			j	328				423				125
Dallas				26,944				20,920				16,581
Gastonia	3	430,495		988,947	3	462,765		995,325	3	474,255		1,379,268
High Shoals*		•		ŕ		Ź		200		ŕ		175
Kings Mountain**												
Lowell			j	4,672				25,468				3,545
McAdenville								50				75
Mount Holly	3	63,429		18,517	3	68,558		18,397	3	72,781		12,347
Ranlo		•		ŕ		,		<u> </u>		ŕ		ŕ
Spencer Mountain								!				
Stanley			j					į				
Gates								! !				
Gatesville												
Graham			j									
Fontana Dam									3	73,338		
Lake Santeetlah										- ,		
Robbinsville				11,698					3	10,438		
Granville				,						.,		
Butner								123,325				117,821
Creedmoor			}					42,828				49,929
Oxford			i	307,499				402,000				322,059
Stem								,				,
Stovall												10,730
Greene												10,750
Hookerton								!				
Snow Hill			i					i			i	
Walstonburg								192				172
vi aistolibul g		l	i			<u> </u>		i 192			i	1/2

	1-	R Fiscal year 2011-2012				TABLE 76Co		10.	_		0040 0000	
	R		year 2011-20	012	R		ear 2012-201		R		ear 2013-2014	_
	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
Municipality	%	column] [\$]	[1% rate] [\$]	taxes [\$]	%	column] [\$]	[1% rate] [\$]	taxes [\$]	%	column] [\$]	[1% rate] [\$]	taxes [\$]
Guilford	70	[ֆ]	[Ф]	[Φ]	70	[ֆ]	[4]	[4]	70	[ֆ]	[ֆ]	[\$]
Archdale**											į	
Burlington**			i !								į	
Gibsonville**			i								į	
Greensboro	2	3,865,696		4,612,007	,	3,974,053		6,103,576	2	4,338,541	į	6,279,119
High Point*	3	1,612,226		2,715,292				2,817,112				2,930,055
Jamestown	3	1,012,220	i	2,713,292	٦	303,244		2,017,112	3	320,024	į	2,930,033
Kernersville**			! !									
Oak Ridge			į					17,500			į	
Pleasant Garden			İ	į				17,500			į	
Sedalia			! !					140			į	230
Stokesdale			•					140				250
Summerfield			į	į							į	
Whitsett			! !	238				134			į	282
Halifax			į !					10.			•	202
Enfield				8,774				36,021			į	17,703
Halifax				-,				123			į	100
Hobgood				235				223			}	143
Littleton				5,241				7,303			į	7,945
Roanoke Rapids	1	113,886		,	1	122,648		316,069	1	122,508	į	512,044
Scotland Neck			!	12,998		ŕ		13,964		ŕ	{	15,058
Weldon			į	14,861				13,912			į	2,945
Harnett			i					·			į	
Angier			:					19,025			1	8,248
Broadway**				į							į	
Coats								8,010				3,145
Dunn								230,609	6	430,146	į	90,158
Erwin				!				7,399			•	7,396
Lillington								12,023			į	9,822
Haywood			i								i	
Canton			}	50,437				60,946			ł	27,966
Clyde			i !	7,773				315			<u> </u>	198
Maggie Valley			į	23,302				29,667			Í	16,346
Waynesville				20,577				119,165			į	136,791
Henderson				ļ							•	
Flat Rock								40.00=			}	
Fletcher			į	44,416				49,987			į	35,735
Hendersonville			}	537,976				519,295			•	386,373
Laurel Park				30,698				29,086			į	28,219
Mills River Saluda**			į								į	! ! !
Hertford			!								}]
Ahoskie	2	45,997	!	218,379	,	44,973		279,276	2	54 420		316,819
Cofield	3	45,997	į	218,379 595	٦	44,973		219,210	3	54,429	j	310,819
Como			l l	393							}	333
Harrellsville			! !								ļ] !
Murfreesboro			į					6,405	3	1,128	İ	6,205
Winton			i	3,603				1,260		1,120	Í	3,198
***************************************	1 1		1	3,003		l	ı i	1,200		l	ı	J,190

		R Fiscal year 2011-2012				TABLE 76Col		10	_		4040 5000	
	l r		year 2011-2	012	R		ear 2012-20	13	R		ar 2013-2014	
	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
	ارا	column]	[1% rate]			column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Hoke			į	<u></u> .								
Raeford				570				550				500
Red Springs**			[
Hyde			į	j				j			j	
Iredell			!	1								
Davidson**			!									
Harmony			į	45							į	
Love Valley				•	١.	0.000.4		00.004				
Mooresville	4	759,667			4	828,947		88,031		870,843		111,503
Statesville	5	733,086	į	345,149	5	803,829		720,922	5	818,512		647,017
Troutman			[
Jackson			į	į							į	
Dillsboro			!	!				1,348				1,198
Forest Hills				į				į				
Highlands**				į								
Sylva			<u> </u>	100,691				98,379			}	68,719
Webster			i	į				į				
Johnston			! !	•								
Benson	2	8,655		į	2	8,652		į	2	8,207		
Clayton			į	 				124,599				88,747
Four Oaks			! !	3,720				3,802				3,808
Kenly*	2	25,927		į	2	24,269		22,604	2	24,716	ĺ	22,617
Micro				40							}	
Pine Level			<u> </u>	Ì							•	
Princeton			į	į				2,580				2,020
Selma	2	98,700			2	85,684		8,599		,		9,228
Smithfield	2	144,984	•	81,887	2	160,076		78,011	2	188,648		87,990
Wilson's Mills			i	į				691				938
Zebulon**			! !	•								
Jones			•	ĺ								
Maysville			į								ł	
Pollocksville				60								
Trenton				į								
Lee				į							į	
Broadway*				1 25.00				11.000				• • • • •
Sanford			į	35,396				11,898				2,844
Lenoir			į	į								
Grifton**		210 112	<u> </u>	Ì		40444			_	407.030	•	***
Kinston	3	218,413	į	į	3	186,667		247,865	3	207,838		280,023
La Grange			į					. =0.4				• 00 /
Pink Hill			<u> </u>	4,223				2,791				2,986
Lincoln			i	į						0 <	i	
Lincolnton	3	45,357	}		3	78,832			3	86,635		
Maiden**			[į								
Macon	ا ا	40= 40=	ł	= 0.2:-	_ ا	40771		20.200	٦	404.01-	ł	20.011
Franklin	3	105,486	! !	50,342		106,613		38,383		102,815	<u>.</u>	30,016
Highlands*	1 1		į	19,013			ļ	21,976			į	11,222

	R Fiscal year 2011-2012		012	R	Fiscal v	ear 2012-201	13	R	Fiscal va	ear 2013-2014		
	a	Occupancy	year 2011-20	12	a	Occupancy	ear 2012-20.	<u> </u>	a	Occupancy	2013-2014	
	t	tax	Meals		t		Meals		t	tax	Meals	
	e	[see rate	tax	License	e		tax	License	e		tax	License
	ľ	column]	[1% rate]	taxes	١	column]	[1% rate]	taxes	٢	column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%		[\$]	[\$]	%		[\$]	[\$]
Madison	7,4	[4]	[[4]	[[4]	7.0	[4]	[4]	[+]	,,	[4]	[[+]	[4]
Hot Springs												
Mars Hill				12,593				10,024			į	8,255
Marshall				,_,_				,				
Martin								į			į	
Bear Grass				! ! !								
Everetts			•	140				175				203
Hamilton							į					
Hassell				! ! !								
Jamesville				385				470				470
Oak City											į	
Parmele				! ! !								
Robersonville								11,791				10,810
Williamston			•	48,996				109,590			į	86,075
McDowell								. ,				
Marion				76,557				83,169				108,076
Old Fort			j	3,088				2,748				2,830
Mecklenburg				! !								ĺ
Charlotte				32,524,000				34,519,138			į	32,629,165
Cornelius			į						3	251,769		, ,
Davidson*				4,200				156,145		ĺ		187,837
Huntersville								Í			į	ŕ
Matthews				! ! !				546,422	2	444,973		947,760
Mint Hill												
Pineville							į	602,585				627,670
Stallings**				! ! !								•
Weddington**												
Mitchell							į					
Bakersville			į	1,088				995				1,068
Spruce Pine								5,445				5,696
Montgomery							į					
Biscoe												
Candor								30				45
Mount Gilead				45			į					90
Star												
Troy				14,994				3,049				3,079
Moore												
Aberdeen				96,852				168,155			i	69,985
Cameron				50				295				499
Carthage				13,666				14,357				13,758
Foxfire Village												
Pinebluff				! !				! !				1,468
Pinehurst				1,764				1,775				2,230
Robbins				i				1,911			i	351
Southern Pines							ļ i	85,353			•	53,248
Taylortown			<u> </u>				į					
Vass											ł	
Whispering Pines	Ιĺ		;	9,979			}	4,134	I	I	ł	879

	R	Fiscal y	ear 2011-20	012	R	Fiscal y	ear 2012-201	13	R	Fiscal ye	ar 2013-2014	
	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				1,856				1,453				1,688
Castalia				1,166				ļ				1,150
Dortches												
Middlesex								1,973				2,011
Momeyer				5,758				į				
Nashville								51,612				51,018
Red Oak								•				
Rocky Mount*				1,030,467				989,505				975,371
Sharpsburg*				8,011				11,779				14,040
Spring Hope				ŕ				7,230				7,272
Whitakers*								1,506				1,123
New Hanover												
Carolina Beach	3	816,816			3	733,422		126,062	3	795,317	į	98,747
Kure Beach	3	298,084		15,812	3			11,227		353,766		8,423
Wilmington	3	2,408,574		3,737,807	3			2,587,219		2,729,889		2,846,293
Wrightsville Beach	3	816,816		, ,	3			28,635		1,075,541		29,539
Northampton		ĺ				, ,		.		, ,		,
Conway				50				25				60
Garysburg				7,922				10,108				10,501
Gaston				5,703				21,861				33,455
Jackson				2,201				2,220				2,210
Lasker				3,665								_,
Rich Square				-,				5,975				7,925
Seaboard				32,889				32,506				24,152
Severn				02,000				i				- 1,122
Woodland				45				120				115
Onslow												
Holly Ridge				13,865				11,173				6,887
Jacksonville				,				765,542		888,247		761,840
North Topsail Beach	3	805,570			3	742,098		11,702		470,730		6,480
Richlands		000,070		8,000	ľ	,,,,,		7,712		1.0,7.00		1,420
Surf City**				3,000				','				1,120
Swansboro				24,039				28,038	3	62,007		25,292
Orange				21,000				20,020	اٽا	02,007		20,272
Carrboro				545,394				521,840	3	103,661		726,590
Chapel Hill*	3	956,416		1,026,815	3	977,365		1,002,054		1,044,856		1,325,467
Durham**		250,410		1,020,013		277,303		1,002,034		1,077,030		1,020,407
Hillsborough			247,090				280,165	96,549	3	65,238	277,648	44,556
Mebane**			271,070				200,103	1 70,349		03,230	277,040	44,550
Medane***	1 1	i	•	į	ı		į	i	ıl	1	i i	

	R					Fiscal y	ear 2012-201	13	R	Fiscal ve	ear 2013-2014	
	a	Occupancy			R	Occupancy			a	Occupancy		
	l t l	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				3,362				3,500				3,355
Arapahoe				! !								
Bayboro								1,021				694
Grantsboro												
Mesic								<u> </u>				
Minnesott Beach				45				45				60
Oriental	3	21,939			3	21,362			3	21,783		
Stonewall												
Vandemere												
Pasquotank				! !								
Elizabeth City*								294,353				233,837
Pender												
Atkinson				25				į				
Burgaw	3	6,642		8,492	3	6,864		7,914	3	7,959		3,745
Saint Helena		·										
Surf City*	3	513,851		40,008	3	519,718		45,214	3	510,731		51,828
Topsail Beach	3	496,475		! ! !	3	390,841		7,996	3	405,422		5,827
Wallace**								!				
Watha												
Perquimans												
Hertford				10,737				35,278				46,772
Winfall				3,898				3,541				4,385
Person												
Roxboro				235,372				210,345				152,887
Pitt												
Ayden												
Bethel								1,063				1,091
Falkland				130				130				125
Farmville								63,463				68,361
Fountain				353				275				325
Greenville				1,540,929				1,554,930		1,689,561		668,604
Grifton*				12,207				11,132				12,944
Grimesland				6,801				2,472				649
Simpson												
Winterville				18,878				21,098				12,762
Polk												
Columbus	3	19,954		23,179		19,616		18,158		19,882		10,717
Saluda*				5,413				7,735				5,545
Tryon	3	16,049		10	3	18,887		i	3	16,294		

	R	R Fiscal year 2011-2012		012	R	Fiscal v	ear 2012-201	13	R	Fiscal ve	ar 2013-2014	
	a	_			a	Occupancy			a	Occupancy		
	l t		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	9/		[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Randolph			!	! !								
Archdale*			į	į				139,067				224,464
Asheboro			•	306,945				314,215				318,792
Franklinville			į	į								1,200
High Point**			į	į								
Liberty			į	20,837				24,190				12,191
Ramseur			İ	9,041				13,576				15,537
Randleman			ļ	3,990				5,025				
Seagrove			į									
Staley				•								
Thomasville**			1	•								
Trinity			ļ	 								
Richmond			-	•								
Dobbins Heights			ļ	j								
Ellerbe			•	1,585				1,118				1,325
Hamlet			į	77,504				29,391				39,963
Hoffman			İ	 								,-
Norman			}	1								
Rockingham			į	75,539				106,269				121,290
Robeson			!					,				,_
Fairmont			Ī	31,169				75,433				12,330
Lumber Bridge			İ	1				70,.00				12,000
Lumberton	- 6	816,138	1	1,391,682	6	977,277		605,335	6	978,917		663,763
Marietta	`	1 010,100	į	1,0,1,002	ľ	> ,=				37.0,527		000,700
Maxton*			•	•				43,467				13,298
McDonald			į	į				,,				10,2>0
Orrum			į	į								
Parkton			!									681
Pembroke	3	31,562	İ	į	3	33,669		170,223	3	29,234		41,907
Proctorville	`	1 01,002	į	į	ľ	22,00>		170,220		_>,_c .		12,507
Raynham			•									
Red Springs*			į	į				118,964				4,439
Rennert			ļ	į				110,501				.,
Rowland	2	14,775	į	57,576	2	12,842		2,585	2	10,197		2,789
St Pauls] - 1,7.70	į	i i	6	32,613		72,615		36,350		6,515
Rockingham	`		!		ľ	02,010		,,,,		00,000		0,515
Eden	2	69,830	į	į	2	104,612		171,822	2	73,741		221,787
Madison		35,050	į	68,314		10.,012		62,247		,		63,985
Mayodan			!	00,514				14,730				12,940
Reidsville	2	53,204	į	51,264	2	49,661		50,123		50,425		53,438
Stoneville	1	33,204	!	940		42,001		946		50,425		1,069
Wentworth			į					/40				1,007
TT CHE TO THE	ı	ı	!	!		!	!	!	1	!	!!!	!

	1_		-011			TABLE 76Co			_			
	R		year 2011-20	012	R		ear 2012-201	13	R		ar 2013-2014	
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t		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	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Rowan												
China Grove												
Cleveland												
East Spencer			i									130
Faith				1,540								1,533
Granite Quarry				43,236				36,519			i	11,817
Kannapolis**												
Landis												
Rockwell			j	6,239								7,903
Salisbury	3	299,625			3	314,837		324,581	3	340,181		414,727
Spencer				40,912				30,928				2,063
Rutherford								! !				
Bostic												
Chimney Rock								•				
Ellenboro			!									
Forest City			•	823				460				741
Lake Lure								275,215				317,272
Ruth												
Rutherfordton								58,623				65,450
Spindale				8,352				915				90
Sampson			•									
Autryville				400				320				200
Clinton								141,365				164,136
Faison**				•								
Garland				620				8,874				5,535
Harrells*			j									
Newton Grove				21,279								3,940
Roseboro				43,085				36,785				40,202
Salemburg				1,508				1,391				1,414
Turkey												
Scotland								į			į	
East Laurinburg												
Gibson												7,000
Laurinburg			į	215,391				20,695				18,861
Maxton**												
Wagram								3,288				4,481
Stanly												
Albemarle								289,604	6	217,354		157,269
Badin									6	4,717		
Locust*								33,286				26,037
Misenhimer			!] !				
New London			j					į				
Norwood								7,295				5,846
Oakboro								2,517				2,318
Red Cross												•
Richfield								11,091	6	3,831		5,367
Stanfield			į	1,000				940				968

	R	·				Fiscal y	ear 2012-201	13	R	Fiscal ve	ar 2013-2014	
	a	Occupancy			R 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			į					į				
Danbury			1]				
King*			i					į				
Tobaccoville**			•					•				
Walnut Cove			İ	45,922				26,124				27,570
Surry			Į					į				
Dobson	6	111,044		9,654				į	6	122,968		2,661
Elkin*	6	104,926	į	41,276	6	123,224		66,407	6	144,905		46,801
Mount Airy	6	355,334	į		6	357,945		177,115	6	383,660		130,106
Pilot Mountain	6	26,695	i		6	30,963		33,714	6			33,064
Swain			į			•				·		
Bryson City			į	7,045				6,997				20,672
Transylvania			•	,				Í				,
Brevard			į	51,745				į				40,501
Rosman			!	1,175				1,200				1,275
Tyrrell			į	, .				Í				, .
Columbia			i					į				34,358
Union			}					ĺ				- 1,5-1
Fairview			İ					İ				
Hemby Bridge			!					•				
Indian Trail			į	86,079				114,985				114,865
Lake Park			i	1,644				11.,500				111,000
Marshville]	1,011				4,205				2,728
Marvin			İ					.,200				2,,,20
Mineral Springs			1					•				
Mint Hill**			į					į				
Monroe	5	331,659			5	345,096		į	5	370,771		1,062,927
Stallings*	ا ًا	331,037	İ	55,828	-	343,070		57,936		370,771		58,537
Unionville			į	33,020				1 37,550				30,337
Waxhaw			Į	40,973				!				23,372
Weddington*			į	40,773				į				23,372
Wesley Chapel				24,888				29,233				22,825
Wingate			į	113,717				1,685				1,548
Vance			į	113,/1/				1,005				1,340
Henderson								•				256,642
Kittrell			į					į				250,042
			1					[
Middleburg	1 1		i	i	1		i	i	1 1	l i	i	

	R	R Fiscal year 2011-2012		R	Fiscal v	ear 2012-201	13	R	Fiscal ve	ar 2013-2014		
	a	Occupancy			a	Occupancy			a	Occupancy		<u> </u>
	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	ľ	column]	[1% rate]	taxes	ľ	column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Wake		. · ·		£		2.3				F: 3		2.2
Angier**												
Apex								154,379				218,655
Cary*				3,249,767				3,339,580				3,700,818
Durham**												
Fuquay-Varina		į						165,058		į		155,732
Garner								384,037				504,640
Holly Springs		į		225,683				233,222				26,029
Knightdale				,,,,,				232,601				304,095
Morrisville*				1,083,560				1,130,477				1,177,684
Raleigh*				16,235,231				16,503,801				16,447,955
Rolesville				42,638				66,474				65,596
Wake Forest*				282,893				386,049				555,998
Wendell				43,206				200,012				16,363
Zebulon*				43,200				36,278				45,778
Warren								30,270				45,776
Macon				220				170				140
Norlina				220				170				140
Warrenton								8,690				11,393
Washington								0,070				11,575
Creswell				700								
Plymouth				5,392				4,270				11,275
Roper				150				1,275				763
Watauga				130				1,273				703
Watauga Beech Mountain*		185,015			_	202,330			_	215,702		
Blowing Rock*	6	736,163		14,096	6			13,158	6	793,312		12,918
Boone	6	984,929		14,090 44,890	6			71,987		1,472,410		41,533
Seven Devils*	6	71,948		1,043		75,996		298		82,349		41,535 997
	"	/1,946		1,043	U	75,990		290	6	02,349		991
Wayne Eureka											ļ	
Eureka Fremont												125
	اءِ ا	656 002			ا ۔ ا	504 404		407.770	ا ۔ ا	550 504		
Goldsboro	5	656,983			5	594,404		496,660		559,596		589,491
Mount Olive*								31,016				28,586
Pikeville				205				205				20.5
Seven Springs				205				205				205
Walnut Creek												
Wilkes												
Elkin**												
North Wilkesboro				143,241				22,951				12,049
Ronda								218				170
Wilkesboro	3	116,070			3	113,569		120,555	3	122,862		111,796

TABLE 76. -Continued

	T	·	2011 2	140	-	TABLE 70 CO.		1.3	-		2012 2011	
	R		ear 2011-20)12	R		ear 2012-201	13	R		ar 2013-2014	
	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
	ll	column]	[1% rate]	taxes		column]	[1% rate]	taxes	l	column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Wilson												_
Black Creek											į	575
Elm City				2,814				2,709				2,779
Kenly**											ŀ	
Lucama				911				1,079				938
Saratoga				25				160				135
Sharpsburg**											İ	
Sims				200				311				300
Stantonsburg				657				9,603			ŀ	9,727
Wilson								604,214			İ	630,598
Yadkin												
Boonville											į	1,140
East Bend				1,000								
Jonesville	6	247,008		58,274	6	261,966		38,528	6	271,732	ļ	38,261
Yadkinville	6	14,331			6	21,271		400	6	24,373	į	46,702
Yancey												
Burnsville				21,405				23,333				21,057
Total		30,014,508	247,090	94,989,475		29,688,969	280,165	111,430,638		35,936,009	277,648	112,464,535
Total collections				125,251,073				141,399,771				148,678,192

Detail may not add to totals due to rounding.

License, meals, and occupancy taxes collections information are compiled from source data reported for municipal jurisdictions on Form TR-2 for the respective fiscal year as processed by the NCDOR Local Government Division. License taxes information may reflect collections as supplemented by amounts reported on the AFIR (as of June 30th of the respective fiscal year) to the NCDST.

^{*,**} 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% Occupancy Tax

TABLE 77. EXCISE [STAMP] TAX ON CONVEYANCES: NET PROCEEDS† COLLECTED BY COUNTY GOVERNMENTS [§ 105 ARTICLE 8E.]

[Net proceeds† of the excise tax on conveyances reflect collections prior to adjustments for State allocation and county allowance for administrative costs.]
[Refer to Table 51 for details of State allocated proceeds statutorily remitted to the NCDOR by the 15th day of the month following the county government collection month.]

	County Government Fiscal Year:														
	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	2013-2014	2014-2015
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	714,709	705,063	763,878	888,618	1,122,926	1,625,875	1,364,731	1,126,194	672,176	800,026	606,400	628,821	796,749	911,662	1,135,639
Alexander	117,920	128,387	121,095	122,408	160,092	225,652	199,601	171,713	108,638	105,581	87,509	86,863	115,318	129,544	147,535
Alleghany	75,828	89,822	80,541	100,405	156,345	217,279	233,222	171,477	81,458	101,595	71,684	73,717	74,993	104,811	85,209
Anson	84,010	89,103	71,083	112,368	103,688	133,924	119,048	99,836	90,486	59,020	54,467	76,354	79,324	96,033	76,451
Ashe	192,503	190,414	238,242	255,349	367,304	563,220	567,021	420,870	257,860	201,722	220,724	234,673	200,420	222,897	237,500
Avery	413,016	268,722	305,953	390,685	515,550	666,437	554,681	607,989	365,471	261,356	239,586	342,454	388,710	281,564	286,639
Beaufort	209,747	222,912	260,596		392,602	556,542	517,458	332,101	211,857	227,611	217,189	283,866	227,065	250,834	328,088
Bertie Bladen	48,050 84,590	39,656 89,413	61,908 91,056	57,710 108,539	82,554 141,359	106,506 156,693	172,500 151,446	90,266 149,623	41,100 112,996	47,479 100,197	43,017 107,019	37,341 78,401	65,207 104,636	66,275 106,769	68,240 123,854
Brunswick	1,334,552	1,618,323	2,130,217	3,171,904	5,482,870	7.020,674	4,372,835	3,330,285	1.823,931	2,018,158	1,836,620	1,751,709	2,003,104	2,224,697	2,634,061
Buncombe	1,750,092	1,827,565	2,343,359	2,498,769	3,468,664	4,947,326	5,128,233	3,798,345	2,432,808	2,275,847	2,225,172	2,518,123	2,851,593	3,072,190	3,693,292
Burke	299,176	388,984	302,442	343,488	486,908	527,201	585,461	516,160	346,650	259,023	234,467	272,139	278,784	321,963	447,945
Cabarrus	1,291,993	1,381,577	1,556,100	,	2,359,964	3,430,476	3,389,589	2,646,465	1,356,081	1,133,036	1,070,186	1,424,477	1,539,670	2,071,456	2,442,343
Caldwell	345,573	359,651	401,475	448,561	529,058	608,534	753,578	540,588	339,807	307,218	275,896	236,375	283,728	331,658	333,509
Camden	46,203	67,099	105,206	93,749	126,337	138,077	115,130	88,066	60,547	58,271	59,784	66,493	51,999	80,159	114,726
Carteret	829,048	900,387	1,141,489	1,348,144	2,299,997	3,131,033	1,923,366	1,270,979	872,050	859,387	887,137	942,867	997,528	1,007,210	1,141,267
Caswell	68,021	74,627	63,890		106,847	94,832	99,907	109,210	78,057	77,851	49,104	61,188	75,933	65,027	71,074
Catawba	951,626	930,567	910,123	1,060,339	1,341,308	1,693,062	1,545,110	1,289,149	898,829	781,447	727,582	728,408	978,768	830,197	1,086,353
Chatham	506,545	568,770	621,270		945,699	1,335,995	1,437,594	1,204,820	753,684	709,670	704,529	749,878	914,908	1,063,963	1,182,006
Cherokee	175,417	211,623	253,177	310,836	481,605	845,814	496,133	270,526	181,305	237,389	185,755	182,140	193,564	201,401	211,297
Chowan	59,499	88,052	79,381	171,829	104,522	194,100	133,507	170,750	56,820	70,716	59,046	66,168	72,131	66,843	102,640
Clay	121,558	120,960	154,468 368,997	173,116 364,718	348,060	471,399 579,981	282,017	158,986	135,046	109,856	101,845 287,402	90,614 325,794	106,557 332,586	108,415 323,021	113,886 415,996
Cleveland Columbus	354,719 118,304	395,466 136,116	151,731	127,773	511,866 172,510	221,984	640,669 288,930	581,301 190,947	289,810 111,997	309,251 106,826	287,402 85,092	107,600	332,580 114,950	108,251	155,991
Craven	378.782	524,777	595,927	744,114	1.047.211	1,515,198	1,270,374	998,377	658,403	571.805	531,376	477,731	570,261	634,179	705.815
Cumberland	1,171,341	1,327,427	1,468,993	1,960,519	2,262,446	2,955,844	3,036,129	2,371,845	1,752,177	1,641,126	1,691,950	1,586,121	1,680,325	1,591,960	1,738,847
Currituck	458,012	692,191	956,114	1,208,632	1,500,746	983,308	652,112	713,783	459,967	546,729	523,069	522,079	611,557	640,451	626,506
Dare	1,059,445	1,564,460	1,925,933	2,206,537	3,037,836	2,159,434	1,437,457	1,212,409	930,824	1,651,508	1,084,174	1,082,128	1,020,869	1,082,403	1,294,237
Davidson	679,867	755,604	780,435	801,249	1,099,501	1,216,127	1,269,202	1,040,653	609,821	696,589	491,648	591,792	967,225	903,051	817,162
Davie	331,514	285,715	296,611	360,515	487,796	508,097	520,097	380,497	255,256	224,701	230,930	248,844	245,624	323,031	360,782
Duplin	131,178	123,610	165,056	182,386	250,748	333,405	223,107	187,447	143,915	134,041	139,934	123,598	148,695	147,780	154,621
Durham	2,400,982	2,818,721	2,672,968	2,989,285	3,874,743	5,140,983	4,882,208	4,322,173	2,274,011	2,567,034	2,316,296	3,086,442	4,033,069	3,881,950	5,128,201
Edgecombe	175,350	147,173	152,594	158,160	162,313	268,585	205,776	167,050	97,454	92,450	87,407	89,211	127,318	103,588	156,260
Forsyth	2,399,727	2,430,012	2,743,446	3,009,972	4,077,987	4,147,857	4,141,968	3,629,824	2,224,769	2,276,145	1,886,498	2,079,073	2,858,164	2,509,598	3,405,492
Franklin	323,705 1,046,458	330,801	344,226 1,064,547	363,676 1,272,842	627,057	668,433 1,859,448	742,949 2,238,846	625,218	363,798	382,059	274,453 760,244	287,032 872,216	362,558 1,045,755	404,701 1,302,960	452,866 1,452,581
Gaston Gates	25,428	1,138,842 22,668	45,942		1,723,104 61,435	64,282	2,238,846 89,856	1,807,563 78,111	1,032,672 45,797	966,642 33,560	26,709	49,807	39,051	46,676	1,452,581 44,264
Graham	45,932	48,756	58,026		66,514	126,601	97,522	52,123	30,126	29,101	30,858	28,533	443,020	73,413	58,047
Granville	275,748	271,812	261,187	289,033	405,620	526,472	609,111	475,929	297,421	290,446	252,800	230,856	256,303	361,851	388,932
Greene	43,005	41,573	45,986	36,047	55,021	59,808	69,996	74,480	39,498	45,232	62,249	32,273	39,330	45,548	46,503
Guilford	3,867,444	4,114,719	3,899,852	4,983,264	5,871,889	6,798,074	6,536,398	6,310,174	3,372,793	3,120,481	3,088,364	3,256,780	3,891,850	4,038,834	4,868,103
Halifax	135,635	192,394	168,977	220,052	269,931	306,039	490,859	291,687	158,789	147,923	125,477	127,931	170,185	136,065	160,572
Harnett	364,685	431,528	434,643	577,245	707,231	938,842	1,031,933	979,454	687,948	752,787	745,798	727,277	809,776	800,279	817,157
Haywood	416,688	450,604	485,565	, .	801,351	1,123,444	1,031,259	687,520	386,668	417,226	401,601	398,069	454,038	434,495	599,968
Henderson	864,467	913,175	1,013,869	, , , , , , ,	1,497,210	2,107,009	1,947,993	1,665,219	860,377	795,168	685,848	749,623	954,818	1,089,737	1,211,630
Hertford	69,299	69,529	68,849		73,540	98,233	148,116	85,918	55,501	54,820	51,697	48,087	66,946	69,352	64,053
Hoke	62,893	87,574	102,393	232,270	321,176	414,368	462,152	408,457	398,997	351,308	399,704	287,711	295,378	337,469	305,724
Hyde Iredell	43,902 1,379,546	37,882 1,367,537	66,630 1,632,959	75,449 2,021,048	105,192 2,658,697	115,948 3,427,923	84,767 3,481,908	106,977 2,841,577	102,103 1,361,703	50,158 1,419,563	45,121 1,392,542	87,445 1,455,003	46,041 1,942,446	40,234 2,062,117	93,707 2,431,429
Jackson	530,061	589,575	677,110	2,021,048 843,679	1,401,439	3,427,923 1,808,470	3,481,908 1,702,126	2,841,577 1,106,691	616,298	696,571	1,392,542 588,859	503,923	612,161	601,389	2,431,429 679,404
Johnston	989,451	1,111,086	1,133,125	1,152,482	1,796,907	2,248,244	2,225,493	2,089,245	1,167,300	1,125,536	908,581	866,440	1,151,326	1,352,016	1,818,337
Jones	33,775	28,431	39,151	32,654	53,687	45,885	128,377	46,576	38,515	39,634	70,557	43,418	28,944	36,977	48,706
Lee	220,845	265,868	300,553	325,635	390,460	479,167	567,858	479,525	288,268	230,364	216,681	241,449	273,793	300,111	273,373
Lenoir	197,588	216,541	192,250	185,507	199,695	194,195	238,927	210,916	157,639	150,504	134,933	167,702	138,778	171,333	136,682
Lincoln	470,454	511,948	542,376		850,366	1,155,158	1,146,496	1,009,004	517,663	525,581	387,864	532,165	701,624	735,423	858,192
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TABLE 77. - Continued

	County Government Fiscal Year:														
-	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	2013-2014	2014-2015
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Macon	566,704	526,670	606,396	706,695	924,951	1,134,796	931,940	716,993	414,945	433,979	353,771	390,658	414,844	486,913	536,921
Madison	84,375	110,017	122,809	140,804	217,307	415,004	361,106	256,593		132,624	110,798	111,948	112,954	140,729	158,421
Martin	47,532	69,485	60,997	59,779	77,195	83,246	93,520	127,185	55,103	48,272	53,214	41,623	67,792	63,210	95,648
McDowell	154,562	219,889	194,921	239,311	314,301	406,155	511.443	342,940		208,898	156,528	173,284	186,873	168,120	220,049
Mecklenburg	12,044,571	11,535,958	12,822,382	12,626,417	17,197,178	22,390,916	24,708,041	19,081,747	8,204,317	9,640,700	8,746,744	11.826,997	15,916,649	16,520,745	21,559,815
Mitchell	56,289	106,341	67,634	121,645	178,020	242,621	182,808	116,667	83,437	59,266	49,723	62,904	97,099	96,590	76,272
Montgomery	155,874	169,839	146,447	178,552	238,950	356,478	295,956	253,289		109,075	116,892	132,388	129,579	143,088	176,495
Moore	710,936	711,986	853,548	965,333	1,356,503	1,683,021	1,550,871	1,317,371	743,370	787,875	670,975	824,023	997,093	1,088,975	1,190,604
Nash	482,411	529,039	569,878	497,793	728,749	779,702	742,774	639,323	400,498	357,747	283,633	288,129	371,571	405,931	421,001
New Hanover	2,131,216	2,427,086	2,705,943	3,740,357	6,106,622	6,998,746	4,516,301	4,022,666	2,288,121	2,290,070	2,046,026	2,279,002	2,815,706	3,122,943	4,466,407
Northampton	64,737	74,757	77,494	77,238	114,410	152,094	162,125	124,478	59,550	71,329	71,048	55,784	88,637	88,305	94,537
Onslow	626,110	716,372	943,306	1,183,206	1,900,363	2,262,629	2,388,285	1,787,599	1,510,073	1,757,890	1,611,344	1,449,426	1,589,413	1,308,163	1,429,008
Orange	1,359,407	1,544,604	1,495,324	1,562,814	2,046,586	2,096,111	2,056,540	1,802,845	1,098,405	1,470,716	1,370,248	1,221,458	1,549,583	1,685,431	1,853,859
Pamlico	102,191	89,965	109,021	150,883	305,849	368,928	336,815	279,225	107,202	109,190	145,606	72,820	146,007	132,477	115,651
Pasquotank	79,157	158,080	205,776	268,823	421,926	575,362	463,159	398,910	198,374	182,049	215,809	190,363	192,720	239,294	197,309
Pender	323,316	399,124	468,894	665,218	1,445,255	1,518,959	1,248,838	778,673	477,221	492,117	505,858	518,944	613,563	651,791	811,837
Perquimans	57,352	70,976	88,503	120,308	177,799	239,134	136,688	99,249	90,514	84,913	57,652	74,464	61,107	65,638	70,087
Person	159,235	158,846	198,970	166,353	287,276	312,904	308,719	274,176	146,967	149,377	124,196	184,061	153,452	168,997	179,828
Pitt	966,269	911,226	974,389	1,186,607	1,498,517	1,848,944	1,694,502	1,611,005	894,290	942,863	709,798	812,260	1,210,235	1,178,608	1,126,286
Polk	160,048	145,067	219,115	236,864	381,011	515,468	503,411	327,075	152,921	130,613	126,223	230,586	181,131	189,606	222,336
Randolph	596,555	635,274	652,607	695,862	813,315	980,681	1,001,349	759,605	522,822	493,181	437,337	427,013	487,256	479,019	718,069
Richmond	205,672	92,899	90,862	119,716	147,246	214,256	228,708	185,514	120,713	127,930	92,605	82,666	92,567	110,205	101,346
Robeson	202,517	215,682	242,615	269,180	311,535	362,576	377,619	304,700	226,466	210,191	177,977	155,637	260,494	319,356	250,071
Rockingham	325,369	295,545	322,519	356,121	425,090	537,661	562,734	548,231	399,029	274,696	244,452	248,942	263,246	307,719	344,342
Rowan	566,403	623,505	681,118	646,285	825,866	991,343	1,140,459	918,560	549,796	493,484	459,285	425,377	509,777	571,632	627,303
Rutherford	312,870	328,846	363,786	395,898	635,141	977,453	988,268	566,452	372,006	341,249	277,377	272,485	293,074	370,611	335,793
Sampson	133,816	152,335	141,215	169,332	217,909	228,354	216,424	215,507	199,646	154,577	165,500	155,705	229,617	214,528	203,300
Scotland	90,228	95,430	94,044	118,229	156,296	161,378	131,666	116,568		79,531	65,393	56,149	68,737	80,901	95,180
Stanly	259,494	302,542	244,114	263,607	370,632	415,436	432,431	405,116		222,671	170,262	175,046	215,236	222,193	283,092
Stokes	159,069	154,780	150,667	160,921	216,081	251,766	269,672	224,319	143,266	147,642	120,844	142,404	152,508	152,620	176,415
Surry	221,092	229,997	227,741	279,064	304,028	448,842	385,137	364,021	244,826	140,763	229,795	204,769	255,854	288,385	290,073
Swain	62,366 419,973	78,025	104,852 434,900	143,012	145,436	304,153	185,999	128,912 527,581	76,903	63,084 348,948	59,480 313,878	70,793 322,372	213,727 372,961	84,923	79,894 489,901
Transylvania		445,160	50,298	449,940 30,471	670,293 33,306	865,313 50,747	769,655		294,740	12,300	16,505		30,155	364,506	
Tyrrell	14,741 1,716,989	14,919 2,015,134	2,197,492	2,842,066	4,004,664	5,163,391	41,858 5,284,536	61,404 3,618,294	29,291 2,303,527	2,034,024	1,751,776	18,120 1,986,429	2,556,916	61,260 3,069,834	18,846 3,440,975
Union Vance	174,796	155,235	145,361	211,110	207,265	213,361	198,967	204,001	151,682	99,874	119,941	217,389	98,458	100,724	134,687
Wake	10,670,003	10,738,214	11,667,324	12,464,520	17,192,088	21,414,896	22,393,196	18,533,678	10,347,055	10,555,786	9,306,125	12,417,834	14,069,134	16,978,585	22,283,161
Warren	106,362	83,439	134,541	146,017	220,590	277,763	319,507	201,623	120,015	99,323	130,162	125,662	119,755	123,329	133,525
Washington	44,803	44,235	37,725	46,970	50,183	65,803	60,204	40,868	60,155	47,902	43,727	42,245	57,377	92,228	63,779
Watauga	599,570	647,661	730,655	748,080	1,189,475	1,531,880	1,530,420	1,193,515	696,391	623,087	562,995	629,500	620,410	643,401	749,950
Wavne	408,075	453,837	474,915	520,279	631,485	743,192	645,118	700,907	525,385	466,113	458,148	400,945	373,391	498,114	530,314
Wilkes	232,509	224,023	276,054	307,936	375,046	481,410	487,321	394,948	232,349	267,341	212,976	213,984	238,983	262,924	283,491
Wilson	408,774	355,409	412,175	366,237	506,950	593,410	577,434	531,823	294,445	357,074	287,674	234,873	282,331	429,290	359,813
Yadkin	94,633	96,435	98,788	110,765	134,265	139,309	175,674	151,006		94,060	89,662	81,739	134,896	102,446	125,181
Yancey	170,533	200,778	168,796	177,207	209,016	415,374	426,738	209,902	146,350	132,652	105,872	113,027	115,264	170,498	135,839
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Total	69,315,407	73,160,458	79,990,881	90,431,724	125,459,453	155,498,463	149,808,075	121,258,132	68,955,997	70,592,371	63,497,267	72,409,449	87,843,585	94,350,596	115,090,405

Detail may not add to totals due to rounding.

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person (certain exceptions apply).

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. If the instrument transfers a parcel of real estate lying in two or more counties, the tax must be paid to the register of deeds of the county in which the greater part of the real estate with respect to value is located. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveyed an interest in real property.

The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-half of the proceeds, less taxes refunded and the county's allowance for administrative costs, to the NCDOR (a county may retain two percent (2%) of the amount of tax proceeds allocated to the State as compensation for the county's cost of collection and administration).

[†]Net proceeds compilations are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of State allocations of the excise tax on conveyances. Compilations consist of both audited and unaudited (edited and unedited) data that is subject to and may reflect inconsistencies and omissions resultant of taxpayer and/or processing error.

Refer to Table 65 for information pertaining to county shares for fiscal year 2014-2015; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.

APPENDIX

TAX YEAR 2014 INDIVIDUAL INCOME TAX STATISTICS

Characteristics of Filers

ALL RETURNS

	Combined	Filing Statuses							FILING STA	TUS											RES	IDENCY	STATUS			
		Net					M	arried Fi	ing Jointly/															Part-Year	Residents/	
		Tax		Sir	ngle			Surviving	Spouse		Mar	ried Filin	g Separately		I	lead of H	lousehold			Resident	Returns			Nonresido	ent Returns	
		Liability	Returns	Filed	Net Tax Lia	hility	Returns	Filed	Net Tax Liab	ility	Returns		Net Tax L	iahility	Returns	Filed	Net Tax Lia	ability	Returns F	iled	Net Tax Lial	hility	Returns	Filed	Net Tax Lia	hility
	Number	after	Number	% of	1100 1111 2311	% of	Number	% of	1101 1411 1514	% of	Number		1100 1431 25	% of	Number		THE THE EN	% of	Number	% of	1100 1431 2341	% of	Number	% of	Tier Tun En	% of
	of	application	of	Bracket		Bracket	of	Bracket		Bracket	of	Bracket		Bracket	of	Bracket		Bracket	of	Bracket		Bracket	of	Bracket		Bracket
	II		-		4				4				4													
	Returns	of credits]	Returns	Total	Amount	Total	Returns	Total	Amount	Total	Returns		Amount	Total	Returns	Total	Amount	Total	Returns	Total	Amount	Total	Returns	Total	Amount	Total
Income Level	Filed	[\$]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]
NCTI Level No Taxable Income	831,860		462.415	55.7%			217,188	26.1%		A. I	18,056	2.2%	AXABLE IN	COME	122 201	16.0%	ı	-	722,828	92 00/		T	109,032	13.1%		_
\$ 1 - 2.000	236,266	9,563,906	127,981	54.2%	6,600,798	69.0%	49.515	21.0%	2,130,067	22,3%	8,003	3.4%	212,008	2.2%	50,767		621,033	6.5%	167,462	70.9%	6,706,877	70.1%	68,804	29.1%	2.857.029	29.9%
2,001 - 4,000	198,416	25,654,811	105,485	53.2%	-,,		40,368	20.3%	5,544,826	21.6%	3,313	1.7%	527,937	2.1%	49,250		2,518,085	9.8%	162,904		20,076,510	78.3%	35,512	17.9%	5,578,301	
4,001 - 6,000	176,450	40,708,534	91,581	51.9%	25,288,748	62.1%	36,869	20.9%	8,613,588	21.2%	3,046	1.7%	824,090	2.0%	44,954	25.5%	5,982,108	14.7%	151,811	86.0%	34,070,201	83.7%	24,639	14.0%	6,638,333	16.3%
6,001 - 10,000	308,925	122,334,910	154,076	49.9%	68,574,212		70,551	22.8%	27,477,871		6,022	1.9%	2,646,442	2.2%	78,276		23,636,385	19.3%	272,433		106,508,911	87.1%	36,492	11.8%	15,825,999	
10,001 - 10,625	44,723	23,724,153	21,674	48.5%	12,642,896	53.3%	10,719	24.0%	5,561,952		978		554,828	2.3%	11,352		4,964,477	20.9%	39,980	89.4%	21,017,751	88.6%	4,743	10.6%	2,706,402	
10,626 - 12,750	146,253	89,045,454	69,804	47.7%	46,309,034		35,599	24.3%	21,196,426	23.8%	3,400		2,199,934	2.5%	37,450		19,340,060	21.7%	131,705		79,615,227	89.4%	14,548	9.9%	9,430,227	
12,751 - 15,000 15,001 - 17,000	147,679 123,022	108,356,154 105,245,342	69,009 56,117	46.7% 45.6%	54,546,110 51,222,946	50.3% 48.7%	37,294 32,774	25.3% 26.6%	26,740,618 27,451,695	24.7% 26.1%	3,644 3,228	2.5% 2.6%	2,838,239 2,901,491	2.6% 2.8%	37,732 30,903		24,231,187 23,669,210	22.4% 22.5%	133,890 112,134	90.7%	97,698,059 95,531,949	90.2% 90.8%	13,789 10,888	9.3% 8.9%	10,658,095 9,713,393	
17,001 - 17,000	172,083	171,746,982	77,814	45.2%	82,051,966	47.8%	47,985	27.9%	46,935,863		4,871	2.8%	5,066,002	2.9%	41,413		37,693,151	21.9%	157,734		156,874,915		14,349	8.3%	14,872,067	
20,001 - 21,250	67,534	76,243,189	30,499		35,937,749	47.1%	19,770	29.3%	21,721,574		1,951		2,266,890	3.0%	15.314		16,316,976	21.4%		91.9%	69,912,881	91.7%	5,464	8.1%	6,330,308	
21,251 - 25,000	187,237	238,159,471	85,986	45.9%	113,508,154	47.7%	56,927	30.4%	70,576,517		6,012		7,813,189	3.3%	38,312	20.5%	46,261,611	19.4%	172,513		218,994,867	92.0%	14,724	7.9%	19,164,604	
25,001 - 30,000	214,729	327,753,611	97,829	45.6%	153,267,770	46.8%	72,086	33.6%	108,474,883	33.1%	7,491	3.5%	11,584,203	3.5%	37,323	17.4%	54,426,755	16.6%	198,306	92.4%	302,270,342	92.2%	16,423	7.6%	25,483,269	7.8%
30,001 - 40,000	331,774	644,530,257	140,664	42.4%	278,006,141	43.1%	132,395	39.9%	255,448,578	39.6%	11,828		23,177,135	3.6%	46,887		87,898,403	13.6%	307,062	92.6%	595,844,686	92.4%	24,712	7.4%	48,685,571	7.6%
40,001 - 50,000	246,168	617,490,963	88,372	35.9%	224,086,750	36.3%	123,031	50.0%	307,610,127	49.8%	7,982		20,138,494	3.3%	26,783		65,655,592	10.6%	228,829		573,232,486		17,339	7.0%	44,258,477	
50,001 - 60,000	187,952	577,585,658	54,242	28.9%	168,304,660	29.1%	113,385	60.3%	347,475,404	60.2%	4,646		14,394,866	2.5%	15,679	8.3%	47,410,728	8.2%	175,605	93.4%	539,005,115		12,347	6.6%	38,580,543	
60,001 - 75,000 75,001 - 80,000	210,456 56,304	791,163,949 244,593,402	46,301 10,216	22.0% 18.1%	174,685,867 44,646,585	22.1% 18.3%	147,277 42,550	70.0% 75.6%	553,267,933 184,432,707		3,946 867	1.9% 1.5%	14,869,169 3,786,677	1.9% 1.5%	12,932 2,671	6.1% 4.7%	48,340,980 11,727,433	6.1% 4.8%	197,670 53,038	93.9% 94.2%	742,208,826 230,160,972	93.8% 94.1%	12,786 3,266	6.1% 5.8%	48,955,123 14,432,430	
80,001 - 100,000	170,240	859,321,335	26,221	15.4%	131,579,143		135,209	79.4%	683,438,548		2,226		11,101,223	1.3%	6,584	3.9%	33,202,421	3.9%	160,890	94.5%	811,376,239		9,350	5.5%	47,945,096	
100,001 - 120,000	106,407	657,986,839	13,172	12.4%	80,985,355	12.3%	88,784	83.4%	549,607,184		1,111		6,794,210	1.0%	3,340	3.1%	20,600,090	3.1%	100,673		621,982,678	94.5%	5,734	5.4%	36,004,161	
120,001 - 160,000	115,949	900,304,358	12,314	10.6%	94,473,611	10.5%	99,520	85.8%	774,202,170	86.0%	1,034		7,891,508	0.9%	3,081	2.7%	23,737,069	2.6%	109,745	94.6%	851,553,680	94.6%	6,204	5.4%	48,750,678	
160,001 - 200,000	57,554	576,215,163	5,382	9.4%	53,277,537	9.2%	50,370	87.5%	504,912,623		466		4,596,901	0.8%	1,336	2.3%	13,428,102	2.3%	54,477	94.7%	544,950,140		3,077	5.3%	31,265,023	
200,001 or more	116,173	3,072,818,040	10,483	9.0%	275,437,131	9.0%	102,226	88.0%	2,696,204,769	87.7%	1,061		42,398,740	1.4%	2,403	2.1%	58,777,400	1.9%	109,205	94.0%	2,852,515,942	92.8%	6,968	6.0%	220,302,098	
TOTAL	4,454,154	10,280,546,481	1,858,637	41.7%	2,192,497,126	21.3%	1,762,392	39.6%	7,229,025,923		105,182		188,584,176		727,943	16.3%	670,439,256	6.5%	3,982,964	89.4%	9,572,109,254	93.1%	471,190	10.6%	708,437,227	6.9%
FAGI Level Non-Positive AGI	II 74.0051	1 700 205	41.256	55.70/	386,557	22.60/	22.177	20.00/			_		ADJUSTED	6.7%		7.40/	54.760	2.20/	(0.626	01.00/	1 401 000	02.00/	12.450	18.2%	200 107	18.0%
\$ 1 - 3,999	74,095 215,807	1,709,285 397,516	179,052	55.7% 83.0%	233,548		22,177 16,465	29.9% 7.6%	1,153,296 89,683		5,144 7,610	6.9% 3.5%	114,672 58,368	14.7%	5,518 12,680	7.4% 5.9%	54,760 15,917	3.2% 4.0%	60,636 197,118		1,401,088 326,593	82.0% 82.2%	13,459 18,689	8.7%	70,923	
4.000 - 9.999	419,251	8,990,826	305,875		8.375,621		37,601	9.0%	228,051	2.5%	7,218		357.126	4.0%	68,557	16.4%	30,028	0.3%	388,061		8,421,832		31,190	7.4%	568,994	
10,000 - 14,999	381,853	56,703,178		56.7%	53,709,232		49,753	13.0%	245,725		6,534	1.7%	1,536,130	2.7%	109,044		1,212,091	2.1%	354,561	92.9%	53,816,816		27,292	7.1%	2,886,362	
15,000 - 19,999	347,321	111,493,959	172,708	49.7%	86,702,884		60,087	17.3%	5,093,200	4.6%	7,357	2.1%	3,477,742	3.1%	107,169		16,220,133	14.5%	321,802		106,028,729	95.1%	25,519	7.3%	5,465,230	
20,000 - 24,999	310,298	173,278,460		47.2%	110,826,807	64.0%	64,777	20.9%	17,632,208	10.2%	8,233		6,060,434	3.5%	90,681		38,759,011	22.4%	286,417		165,188,352		23,881	7.7%	8,090,108	
25,000 - 29,999	280,115	223,816,437	127,017	45.3%	127,750,283	57.1%	65,535	23.4%	32,001,504	14.3%	8,340	3.0%	8,312,746	3.7%	79,223		55,751,904	24.9%	258,211		213,820,912	95.5%	21,904	7.8%	9,995,525	
30,000 - 39,999 40,000 - 49,999	457,661 333,266	525,597,547 529,103,715	203,181 139,718	44.4% 41.9%	276,969,095 251,831,680	52.7% 47.6%	132,573	29.0% 37.8%	109,153,540 163,929,024	20.8% 31.0%	15,560 12,265		21,150,882 22,389,992	4.0% 4.2%	106,347 55,218		118,324,030 90,953,019	22.5% 17.2%	419,751 302,490		501,886,634 502,845,650		37,910 30,776	8.3% 9.2%	23,710,913 26,258,065	
50,000 - 49,999 50,000 - 59,999	262,201	518,414,093	96,126	36.7%	208,745,636	40.3%	126,065 126,050	48.1%	222,495,434			3.0%	18,075,044	3.5%	32,114	12.2%	69,097,979	13.3%	235,949		491,299,768		26,252	10.0%	27,114,325	
60,000 - 69,999	214,175	508,054,074	63,550		162,385,325		126,326	59.0%	281,286,967		4,950	2.3%	13,341,946	2.6%	19,349	9.0%	51,039,836	10.0%	191,383		480,880,696		22,792		27,173,378	
70,000 - 79,999	180,323	501,738,678	42,056	23.3%	124,798,152		122,934	68.2%	329,113,518		3,264		10,167,004	2.0%	12,069	6.7%	37,660,004	7.5%	160,350		474,352,820		19,973	11.1%	27,385,858	
80,000 - 89,999	152,960	491,883,347	29,047	19.0%	99,011,383		114,041	74.6%	356,862,058		2,199		7,730,747	1.6%	7,673	5.0%	28,279,159	5.7%	135,703		465,404,376		17,257		26,478,971	5.4%
90,000 - 99,999	128,394	468,388,445	19,851	15.5%	76,155,600	16.3%	101,888	79.4%	365,009,929		1,629		6,339,765	1.4%	5,026	3.9%	20,883,151	4.5%	113,124		442,374,978		15,270		26,013,467	
100,000 - 149,999	353,495	1,723,492,826	42,749	12.1%	207,755,643		297,029	84.0%	1,444,633,521	83.8%	3,496		16,866,837	1.0%	10,221	2.9%	54,236,825	3.1%	306,028		1,621,753,218	94.1%	47,467	13.4%	101,739,608	
150,000 - 199,999	136,027	968,180,510	13,176	9.7%	89,825,994		118,760	87.3%	848,360,892		1,103		7,334,844	0.8%	2,988		22,658,780	2.3%	112,219		903,660,000		23,808		64,520,510	
200,000 - 499,999	151,966 30,485	1,744,602,596	14,166 3,095	9.3% 10.2%	150,916,339	8.7% 8.3%	133,559 26,399	87.9%	1,546,240,361	88.6% 88.6%	1,282		12,618,621	0.7% 1.0%	2,959	1.9% 2.0%	34,827,275	2.0% 2.1%	114,257		1,621,008,220	92.9%	37,709		123,594,376	
500,000 - 999,999 1,000,000 or more	30,485 24,461	653,146,976 1.071,554,013	2,885	10.2%	54,203,915 101,913,432	9.5%	20,373	86.6% 83.3%	578,679,697 926,817,315		378 709		6,856,328 25,794,948	2.4%	613 494	2.0%	13,407,036 17,028,318	2.1% 1.6%	17,611 7 293	57.8% 29.8%	601,724,581 915,913,991	92.1% 85.5%	12,874 17,168	42.2% 70.2%	51,422,395 155,640,022	
TOTAL			1,858,637		2,192,497,126				7,229,025,923		105,182		188,584,176	1.8%	727,943			6.5%			9,572,109,254				708,437,227	
Resident return	s=return	s filed by ind	ividuals				, ,			orth Ca	rolina f			dar ve												

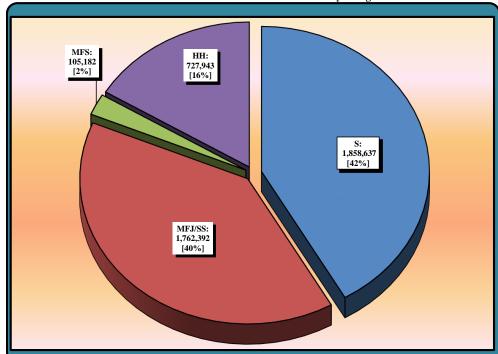
Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2014

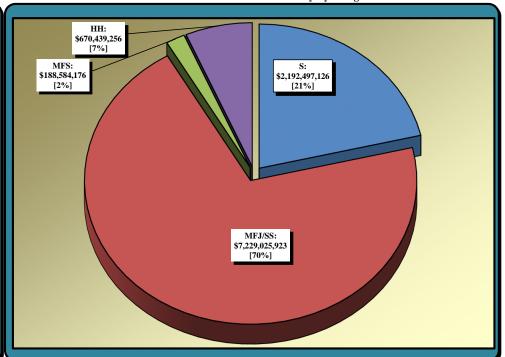
Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

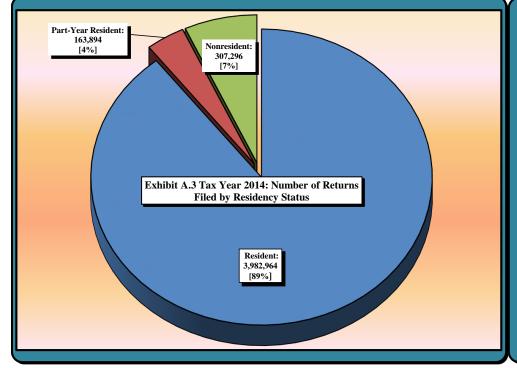
SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).







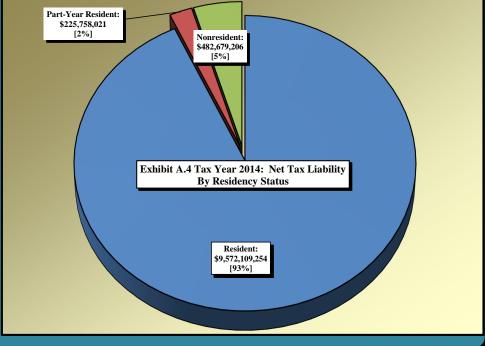
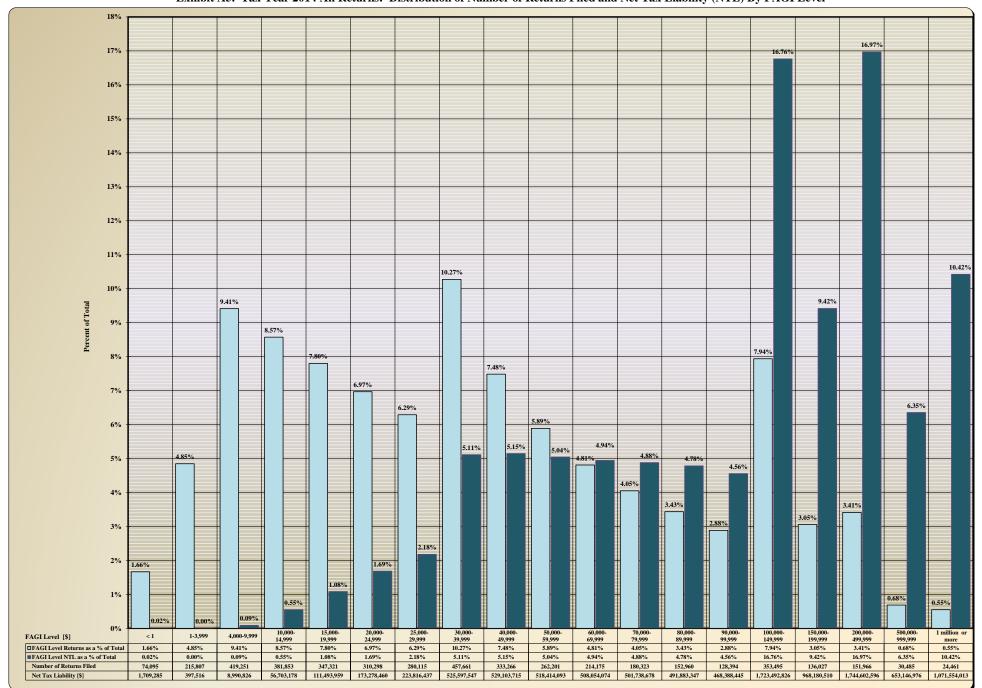


Exhibit A5. Tax Year 2014 All Returns: Distribution of Number of Returns Filed and Net Tax Liability (NTL) By FAGI Level



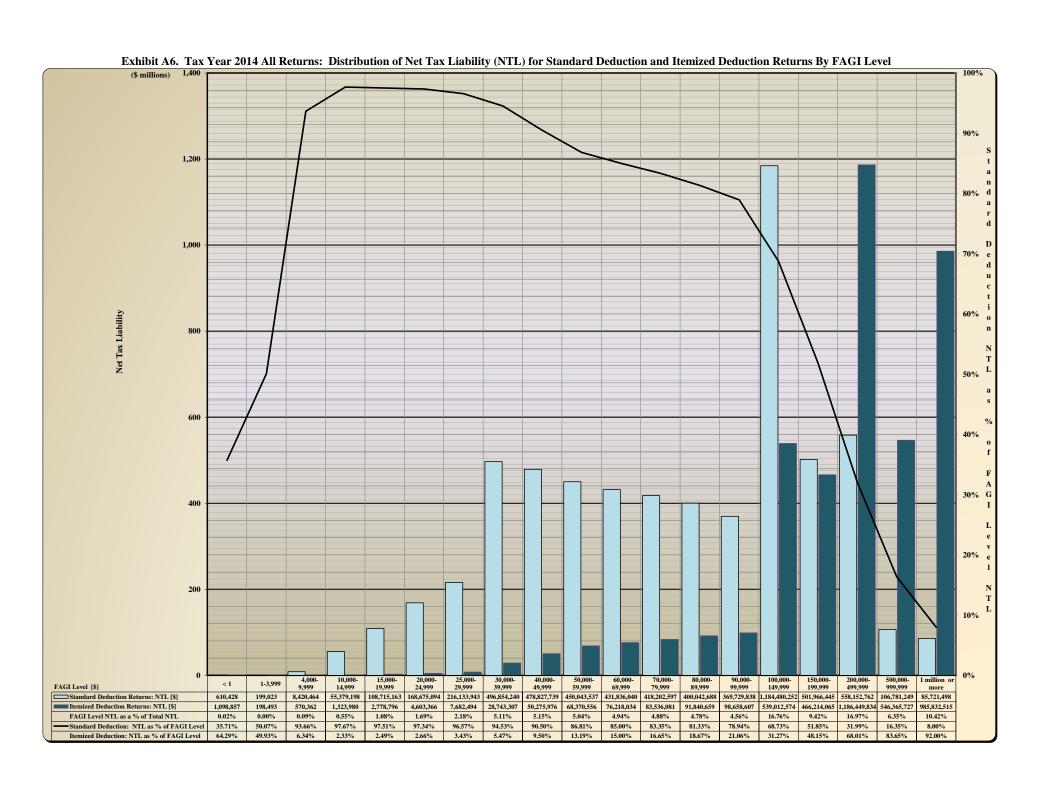


Exhibit A7. Tax Year 2014 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level 100% (thousands) 425 90% 400 375 T 80% 350 325 70% 300 275 60% Number of Returns Filed 250 225 50% 200 40% 175 150 A G 30% 125 L 100 20% 75 50 10% 25 20,000- 25,000-24,999 29,999 40,000-49,999 59,999 30,000-39,999 70,000-79,999 90,000- 100,000- 150,000- 200,000- 500,000- 1 million 4,000-10,000-15,000-60,000-80,000-FAGI Level [\$] < 1 9,999 14,999 19,999 69,999 89,999 99,999 | 149,999 | 199,999 | 499,999 999,999 or more 3,999 Taxable Returns Filed 551 7,252 118,069 228,871 294,826 291,832 266,235 434,809 315,644 247,956 203,115 171,951 146,281 123,052 341,039 131,053 143,436 27,421 20,165 73,544 208,555 Nontaxable Returns Filed 301,182 152,982 52,495 18,466 13,880 22,852 17,622 14,245 11,060 5,342 12,456 8,530 3,064 4,296 8,372 6,679 4,974 0.74% 3.36% 28.16% 59.94% 84.89% 94.05% 95.04% 94.71% 94.57% 94.84% 95.36% 95.63% 95.84% 96.34% 94.39% 89.95% 82.44% Taxable Returns as % of FAGI Level 95.01% 96.48%

Exhibit A8. Tax Year 2014 All Returns: Distribution of Number of Standard Deduction and Itemized Deduction Returns Filed By FAGI Level

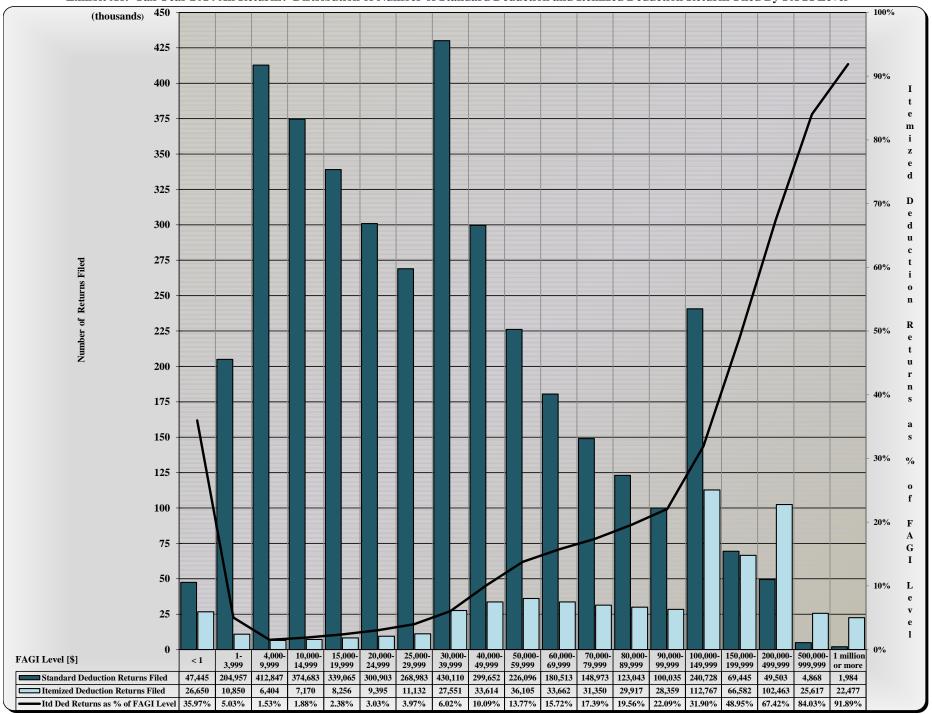
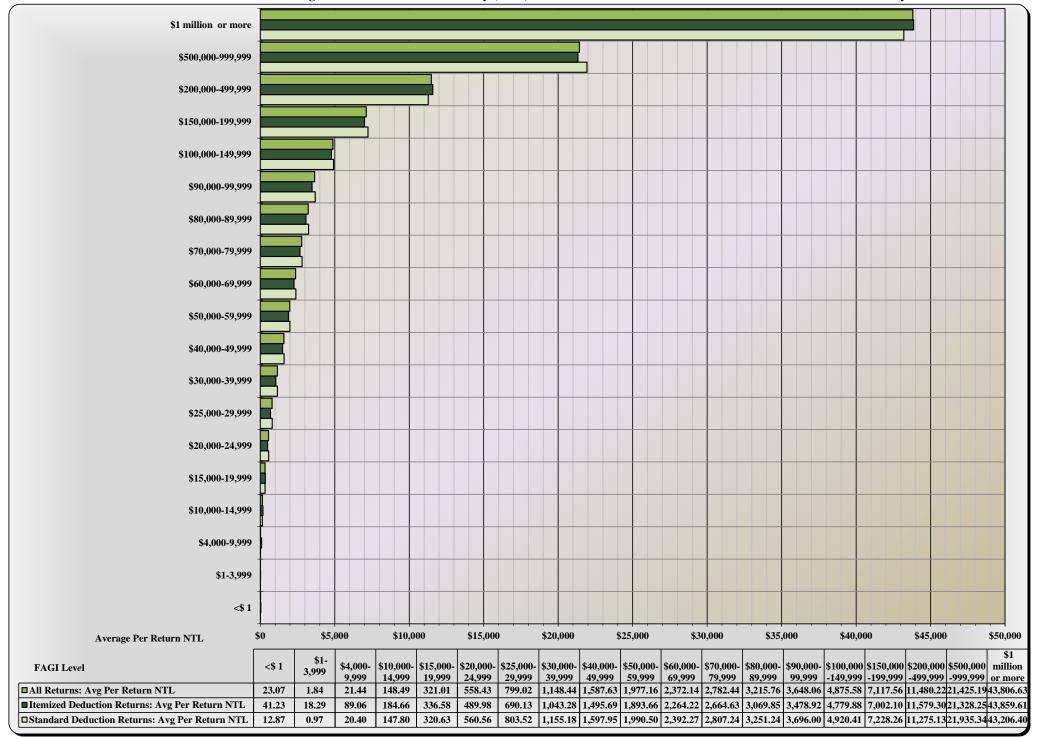
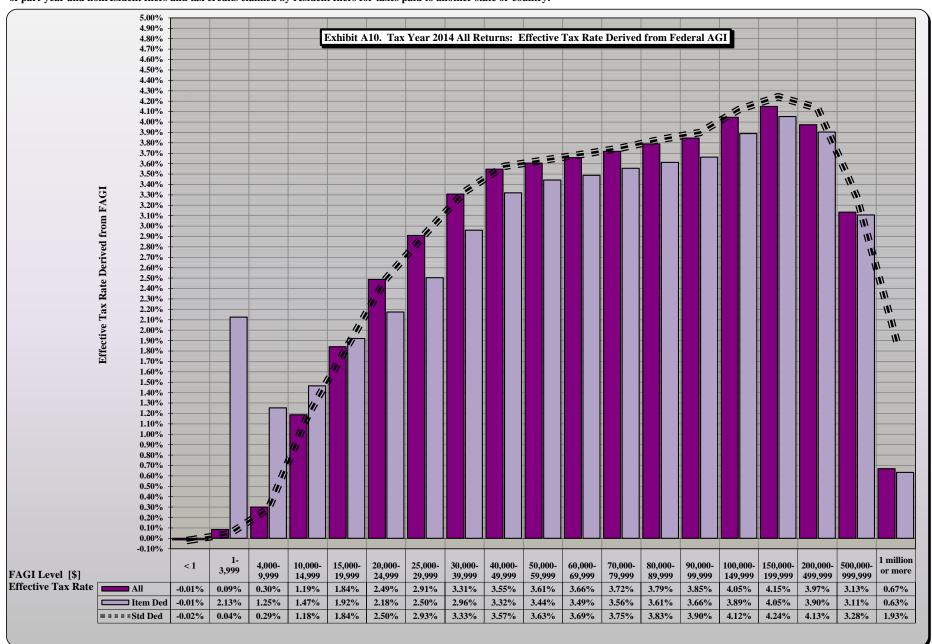


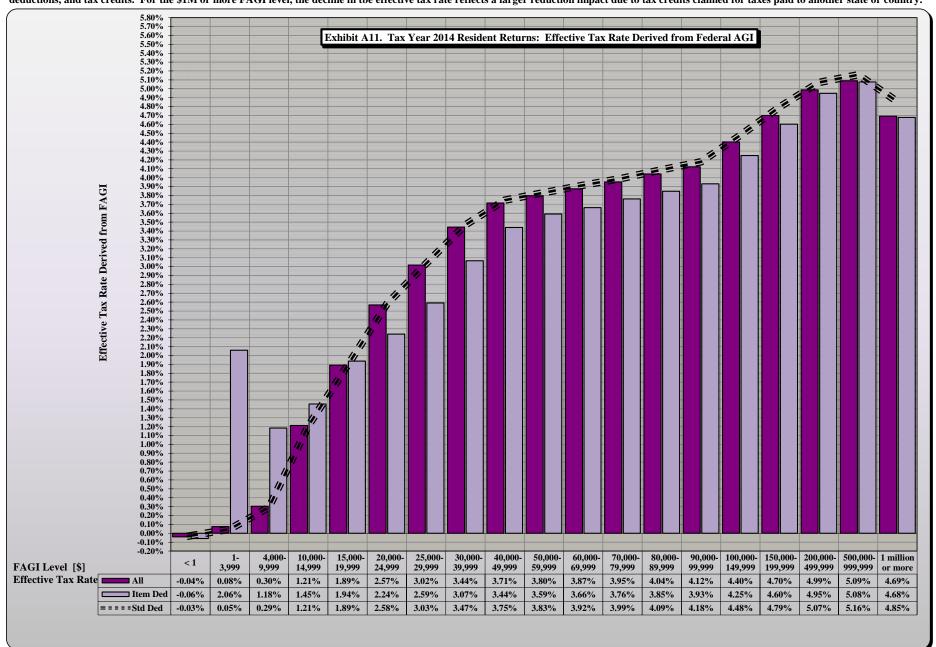
Exhibit A9. Tax Year 2014 All Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level



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) 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 a combination effect of special income apportionment provisions applicable to income of part-year and nonresident filers and tax credits claimed by resident filers for taxes paid to another state or country.



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) 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 \$90,000, and sharply ascends for higher income levels up to \$1M. The higher effective tax rate for the uppermost income levels reflects a relatively lesser reduction impact of FAGI modifications, deductions, and tax credits. For the \$1M or more FAGI level, the decline in the effective tax rate reflects a larger reduction impact due to tax credits claimed for taxes paid to another state or country.



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 5.8% tax rate. 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.

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) increases the allowable child tax credit for certain taxpayers and either eliminates or allows to sunset other tax credits applicable to the personal income tax. The relatively high effective tax rates derived from positive NC Taxable Income reflect the reduction in the availability of tax credits allowable to be claimed for personal income tax.

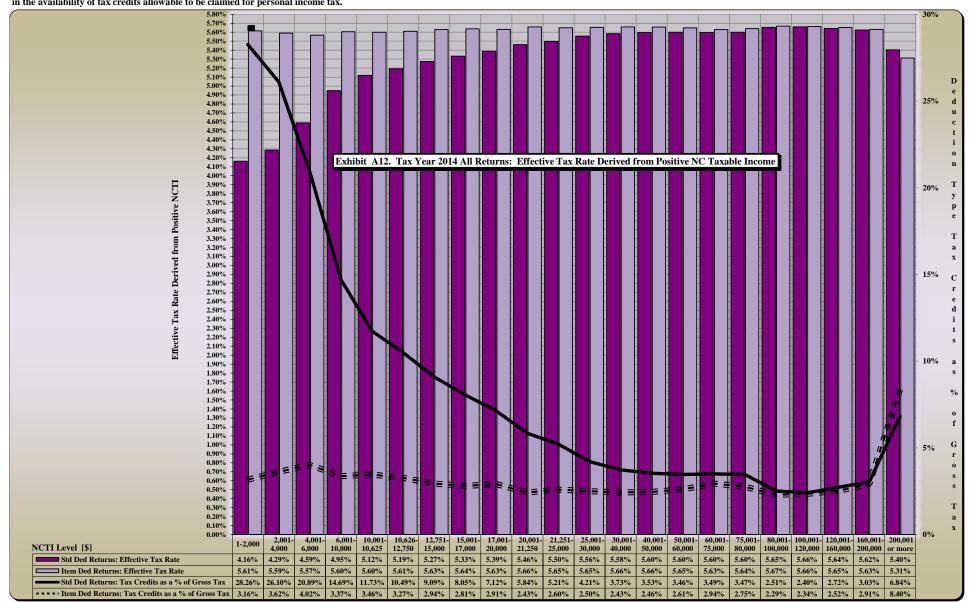


TABLE B. TAX YEAR 2014 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY FOR RESIDENT RETURNS BY FILING STATUS BY INCOME LEVEL

RESIDENT RETURNS

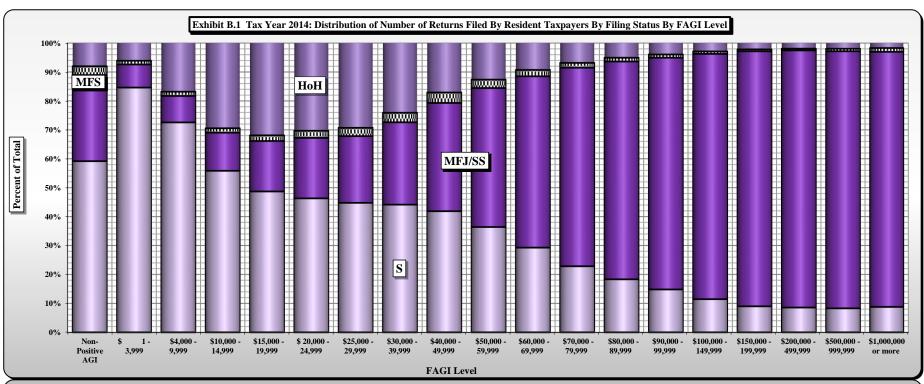
	Combin	ed Filing	Statuses								FILING S	ΓATUS											
	Numb	er	Net							Marrie	d Filing Jointly/												
	of		Tax			ingle				Survi	iving Spouse					Filing Separ					of Household		
	Retur	ns	Liability	Returns	Filed	Net Tax	Liability	7	Returns I	iled	Net Tax	Liability		Returns	Filed	Net Ta	ax Liabilit	y	Returns	Filed	Net Ta	x Liability	g
	Filed		[after	Number	% of		% of	Avg	Number	% of		% of	Avg	Number	% of		% of	Avg	Number	% of		% of	Avg
		No	application	of	Bracket		Bracket	Net	of	Bracket		Bracket	Net	of	Bracket		Bracket	Net	of	Bracket		Bracket	Net
	Tax	Tax	of credits]	Returns	Total	Amount	Total	Tax	Returns	Total	Amount	Total	Tax	Returns	Total	Amount	Total	Tax	Returns	Total	Amount	Total	Tax
Income Level	Liability	Liability	[\$]	[#]	[%]	[\$]	[%]	[\$]	[#]	[%]	[\$]	[%]	[\$]	[#]	[%]	[\$]	[%]	[\$]	[#]	[%]	[\$]	[%]	[\$]
NCTI Level									A.	BY SIZI	E OF NC TAXAE	BLE INCO	OME										
No Taxable Income	- !	722,828	-	418,224	57.9%	-	-	-	169,998	23.5%	-	-		10,341	1.4%	-	-		124,265	17.2%	-	-	
\$ 1 - 2,000	116,435	51,027	6,706,877	94,700	56.6%	5,096,605	76.0%	54	26,064	15.6%	1,049,703	15.7%	40	2,323	1.4%	115,250	1.7%	50	44,375	26.5%	445,319	6.6%	10
2,001 - 4,000	132,621	30,283	20,076,510	88,601	54.4%	14,265,611	71.1%	161	26,200	16.1%	3,310,582	16.5%	126	2,297	1.4%	366,272	1.8%	159	45,806	28.1%	2,134,045	10.6%	47
4,001 - 6,000	140,831	10,980	34,070,201	79,990	52.7%	22,020,199	64.6%	275	27,058	17.8%	5,970,245	17.5%	221	2,283	1.5%	614,182	1.8%	269	42,480	28.0%	5,465,575	16.0%	129
6,001 - 10,000	268,470	3,963	106,508,911	137,376	50.4%	61,051,460	57.3%	444	55,550	20.4%	21,010,029	19.7%	378	4,891	1.8%	2,145,803	2.0%	439	74,616	27.4%	22,301,619	20.9%	299
10,001 - 10,625	39,813	167	21,017,751	19,605	49.0%	11,418,920	54.3%	582	8,679	21.7%	4,405,934	21.0%	508	814	2.0%	459,920	2.2%	565	10,882	27.2%	4,732,977	22.5%	435
10,626 - 12,750	131,334	371	79,615,227	63,582	48.3%	42,145,505	52.9%	663	29,262	22.2%	17,122,477	21.5%	585	2,871	2.2%	1,852,615	2.3%	645	35,990	27.3%	18,494,630	23.2%	514
12,751 - 15,000	133,555	335	97,698,059	63,206	47.2%	49,925,881	51.1%	790	31,128	23.2%	22,010,951	22.5%	707	3,175	2.4%	2,469,252	2.5%	778	36,381	27.2%	23,291,975	23.8%	640
15,001 - 17,000	111,862	272	95,531,949	51,802	46.2%	47,262,650	49.5%	912	27,717	24.7%	22,968,135	24.0%	829	2,848	2.5%	2,557,086	2.7%	898	29,767	26.5%	22,744,078	23.8%	764
17,001 - 20,000	157,337	397	156,874,915	72,337	45.9%	76,240,970	48.6%	1,054	41,002	26.0%	39,728,575	25.3%	969	4,378	2.8%	4,548,908	2.9%	1,039	40,017	25.4%	36,356,462	23.2%	909
20,001 - 21,250	61,936	134	69,912,881	28,499	45.9%	33,578,038	48.0%	1,178	17,069	27.5%	18,607,091	26.6%	1,090	1,742	2.8%	2,021,953	2.9%	1,161	14,760	23.8%	15,705,799	22.5%	1,064
21,251 - 25,000	172,092	421	218,994,867	80,722	46.8%	106,524,064	48.6%	1,320	49,371	28.6%	60,797,867	27.8%	1,231	5,469	3.2%	7,102,532	3.2%	1,299	36,951	21.4%	44,570,404	20.4%	1,206
25,001 - 30,000	197,863	443	302,270,342	92,201	46.5%	144,395,503	47.8%	1,566	63,209	31.9%	94,761,654	31.3%	1,499	6,906	3.5%	10,679,661	3.5%	1,546	35,990	18.1%	52,433,524	17.3%	1,457
30,001 - 40,000	306,276	786	595,844,686	133,112		262,974,090	44.1%	1,976	117,941	38.4%	227,021,789	38.1%	1,925	10,957	3.6%	21,461,778	3.6%	1,959	45,052	14.7%	84,387,029	14.2%	1,873
40,001 - 50,000	228,268	561	573,232,486	83,730	36.6%	212,157,184	37.0%	2,534	112,034	49.0%	279,569,046	48.8%	2,495	7,358	3.2%	18,535,736	3.2%	2,519	25,707	11.2%	62,970,520	11.0%	2,450
50,001 - 60,000	175,144	461 551	539,005,115	51,386 43,854	29.3% 22.2%	159,337,200 165,325,720	29.6% 22.3%	3,101 3,770	104,895 137,897	59.7% 69.8%	320,986,172	59.6% 69.7%	3,060 3,752	4,276 3,547	2.4% 1.8%	13,224,965 13,324,525	2.5% 1.8%	3,093 3,757	15,048 12,372	8.6% 6.3%	45,456,778 46,217,868	8.4% 6.2%	3,021 3,736
60,001 - 75,000 75,001 - 80,000	197,119 52,911	127	742,208,826 230,160,972	9,658	18.2%	42,183,280	18.3%	4,368	40,054	75.5%	517,340,713 173,396,431	75.3%	4,329	781	1.5%	3,409,178	1.5%	4,365	2,545	4.8%	11,172,083	4.9%	3,736 4,390
80,001 - 100,000	160,509	381	811,376,239	24,827	15.4%	124,452,840	15.3%	5,013	127,811	79.4%	645,444,494	79.5%	5,050	1,990	1.2%	9,930,449	1.2%	4,990	6,262	3.9%	31,548,456	3.9%	5,038
100,001 - 120,000	100,309	233	621,982,678	12,400	12.3%	76,147,733	12.2%	6,141	84,118	83.6%	520,312,924	83.7%	6,186	978	1.0%	5,959,480	1.0%	6,094	3,177	3.2%	19,562,541	3.1%	6,158
120,001 - 160,000	109,470	275	851,553,680	11,579	10.6%	88,695,681	10.4%	7,660	94,365	86.0%	733,658,114	86.2%	7,775	874	0.8%	6,683,974	0.8%	7,648	2,927	2.7%	22,515,911	2.6%	7,692
160,001 - 200,000	54,331	146	544,950,140	5,030	9.2%	49,749,127	9.1%	9,890	47,790	87.7%	478,662,596	87.8%	10.016	388	0.7%	3,799,107	0.7%	9,792	1,269	2.3%	12,739,310	2.3%	10.039
200,001 or more	108,747	458	2,852,515,942	9,706	8.9%	248,045,304	8.7%	25,556	96,415	88.3%	2,518,386,553	88.3%	26,120	832	0.8%	32,073,645	1.1%	38,550	2,252	2.1%	54,010,440	1.9%	23,983
TOTAL	3,157,364	825,600	9,572,109,254			2,042,993,565		1,219		38.6%	6,726,522,075	70.3%	4,380	82,319		163,336,271	1.7%	1,984	688,891	17.3%	639,257,343	6.7%	928
FAGI Level							,		B. BY SIZ	E OF FE	DERAL ADJUS	TED GRO	SS INC	OME	,		<u>. </u>	•					
Non-Positive AGI	320	60,316	1,401,088	35,875	59.2%	201,091	14.4%	6	18,047	29.8%	1,069,650	76.3%	59	1,842	3.0%	94,296	6.7%	51	4,872	8.0%	36,051	2.6%	7
\$ 1 - 3,999	1,467	195,651	326,593	166,785	84.6%	193,434	59.2%	1	15,707	8.0%	84,311	25.8%	5	2,574	1.3%	32,931	10.1%	13	12,052	6.1%	15,917	4.9%	1
4,000 - 9,999	108,003	280,058	8,421,832	281,594	72.6%	7,884,223	93.6%	28	35,463	9.1%	214,826	2.6%	6	5,735	1.5%	292,888	3.5%	51	65,269	16.8%	29,895	0.4%	0
10,000 - 14,999	210,641	143,920	53,816,816	197,966	55.8%	51,024,355	94.8%	258	46,695	13.2%	240,869	0.4%	5	5,415	1.5%	1,373,356	2.6%	254	104,485	29.5%	1,178,236	2.2%	11
15,000 - 19,999	273,891	47,911	106,028,729	156,690	48.7%	82,199,693	77.5%	525	56,117	17.4%	4,861,108	4.6%	87	6,282	2.0%	3,173,698	3.0%	505	102,713	31.9%	15,794,230	14.9%	154
20,000 - 24,999	271,164	15,253	165,188,352	132,626	46.3%	104,974,176	63.5%	792	59,820	20.9%	16,902,355	10.2%	283	7,113	2.5%	5,586,538	3.4%	785	86,858	30.3%	37,725,283	22.8%	434
25,000 - 29,999	247,058	11,153	213,820,912	115,559	44.8%	121,326,825	56.7%	1,050	59,525	23.1%	30,527,638	14.3%	513	7,441	2.9%	7,778,342	3.6%	1,045	75,686	29.3%	54,188,107	25.3%	716
30,000 - 39,999	401,675	18,076	501,886,634	185,254	44.1%	263,558,326	52.5%	1,423	119,450	28.5%	103,837,849	20.7%	869	13,876	3.3%	19,782,196	3.9%	1,426	101,171	24.1%	114,708,263	22.9%	1,134
40,000 - 49,999	288,613	13,877	502,845,650	126,631	41.9%	238,828,584	47.5%	1,886	113,219	37.4%	155,589,775	30.9%	1,374	10,902	3.6%	20,895,105	4.2%	1,917	51,738	17.1%	87,532,186	17.4%	1,692
50,000 - 59,999	225,024	10,925	491,299,768	85,887	36.4%	196,680,949	40.0%	2,290	113,336	48.0%	211,638,186	43.1%	1,867	6,877	2.9%	16,675,555	3.4%	2,425	29,849	12.7%	66,305,078	13.5%	2,221
60,000 - 69,999	183,331	8,052	480,880,696	56,014	29.3%	152,722,736	31.8%	2,727	113,346	59.2%	267,192,416	55.6%	2,357	4,236	2.2%	12,189,113	2.5%	2,878	17,787	9.3%	48,776,431	10.1%	2,742
70,000 - 79,999	154,606	5,744	474,352,820	36,607	22.8%	116,809,671	24.6%	3,191	110,044	68.6%	312,517,873	65.9%	2,840	2,714	1.7%	9,191,028	1.9%	3,387	10,985	6.9%	35,834,248	7.6%	3,262
80,000 - 89,999	131,383	4,320	465,404,376	24,863	18.3%	92,482,341	19.9%	3,720	102,178	75.3%	339,192,218	72.9%	3,320	1,764	1.3%	6,869,326	1.5%	3,894	6,898	5.1%	26,860,491	5.8%	3,894
90,000 - 99,999	109,921	3,203	442,374,978	16,756	14.8%	71,027,245	16.1%	4,239	90,628	80.1%	346,008,188	78.2%	3,818	1,261	1.1%	5,555,493	1.3%	4,406	4,479	4.0%	19,784,052	4.5%	4,417
100,000 - 149,999	300,510	5,518	1,621,753,218	35,075		192,686,481	11.9%	5,494	259,476	84.8%	1,363,623,710	84.1%	5,255	2,592	0.8%	14,529,254	0.9%	5,605	8,885	2.9%	50,913,773	3.1%	5,730
150,000 - 199,999	111,314	905	903,660,000	10,073	9.0%	82,384,858	9.1%	8,179	98,938	88.2%	793,920,847	87.9%	8,024	738	0.7%	6,196,651	0.7%	8,397	2,470	2.2%	21,157,644	2.3%	8,566
200,000 - 499,999	113,711	546	1,621,008,220	9,774	8.6%	138,600,977	8.6%	14,181	101,555	88.9%	1,439,535,018	88.8%	14,175	707	0.6%	10,275,699	0.6%	14,534	2,221	1.9%	32,596,526	2.0%	14,677
500,000 - 999,999	17,493	118	601,724,581	1,458	8.3%	48,389,045	8.0%	33,189	15,652	88.9%	535,662,802	89.0%	34,223	154	0.9%	5,463,673	0.9%	35,478	347	2.0%	12,209,061	2.0%	35,185
1,000,000 or more TOTAL	7,239	925 600	915,913,991 9,572,109,254	640	8.8%	81,018,555 2,042,993,565	8.8%	126,591	6,431	88.2% 38.6%	803,902,436	87.8% 70.3%	125,004	96 82,319	1.3% 2.1%	17,381,129	1.9% 1.7%	181,053	126 688,891	1.7% 17.3%	13,611,871 639,257,343	1.5% 6.7%	108,031 928
Resident returns=	3,157,364	825,600		, ,					1,535,627		6,726,522,075		4,380 or 2014		4.170	163,336,271	1./ 70	1,984	000,891	17.3%	037,437,343	U./ %	948

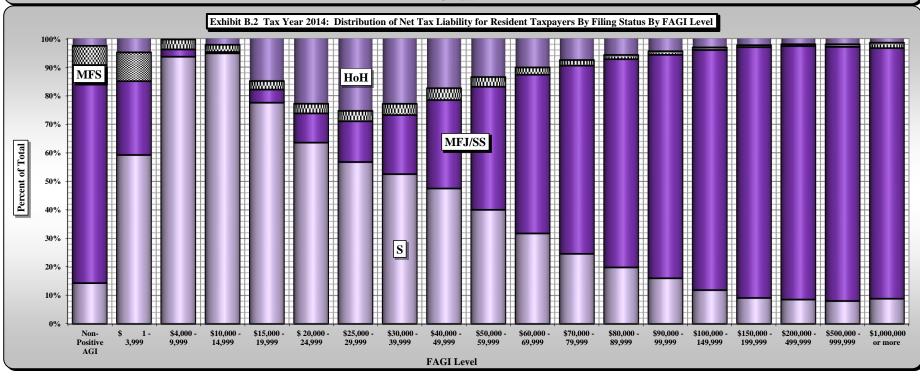
Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).





ALL RETURNS

	Num			400 Filing Fina					Modific	cations	I	eductions Clair			Computed NC T					Aver-	
	of			lance Tax Due			Federal		to			[§105-134.6.(/, , ,		[includes return	s with deficit]			Net	age	
	Retu		Balance	Tax Due	Overp	payment	AGI	Aver-	Fede		Standard	l Deduction	Itemize	d Deductions					Tax	Net Tax	
	File			[Net Tax†		[Net Tax†	[includes	age	AG	l:							Computed		Liability	Per	Effec-
	[Com-	[No	Number	> Pre-	Number	< Pre-	returns	Federal			Number		Number		[before	[after	Gross	Total	[after	Return	tive
	bined	Tax	of	payments]	of	payments]	with	AGI	4.3.3242	D. J	of	Deduction	of	Deduction	residency	residency	Tax	Credits	application	[All	Tax
Income I and	Filing	Lia- bility]	Returns Filed	Amount	Returns Filed	Amount	deficit]	Value	Additions	Deductions	Returns Filed	Amount	Returns Filed	Amount	proration]	proration]	Liability	Taken	of credits]	Returns]	Rate†††
Income Level NCTI Level	Statuses]	bintyj	rneu	[\$]	rneu	[\$]	[\$]	[\$]	[\$]	[\$]		[\$] AXABLE INCO		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
	021.060	021.000	2 202	250 002	460.005	116 402 220	44 74 07 000	56 221	2 1 50 < 10 510					4 22 4 202 055	20 (00 021 800	(F. 451 020 044)	1			ı	
No Taxable Income \$ 1 - 2.000	831,860	831,860	2,392	359,982	469,985	116,492,230	46,767,977,908	56,221 48,592	2,159,610,519	6,309,591,583		7,593,783,000	80,258	4,334,392,055	30,689,821,790	(7,451,920,844)	12 022 410	2 4/0 512	9,563,906	40.40	4.26%
\$ 1 - 2,000 2,001 - 4,000	236,266 198,416	55,289 31,132	65,537 64,596	2,788,969 7,088,026	153,259 123,572	30,036,857 29,140,179	11,480,598,314 9,196,968,024	46,352	183,424,671 110,958,016	526,826,414 437,423,764	213,973 187,847	2,133,105,000 1,891,792,500	22,293 10,569	627,348,589 560,829,649	8,376,742,982 6,417,880,127	224,699,556 589,024,445	13,032,419 34,163,654	3,468,513 8,508,843	9,563,906 25,654,811	40.48 129.30	4.26%
4,001 - 4,000	176,450	11,253	67,024	10,602,788	104,500	27,586,807	7,605,811,335	43,105	116,651,538	372,913,327	167,933	1,707,375,000	8,517	346,411,009	5,295,763,538	878,120,302	50,931,266	10,222,732	40,708,534	230.71	4.64%
6,001 - 10,000	308,925	4,124	128,862	27,566,883	175,233	50,472,402	14,277,451,012	46,217	121,482,520	699,069,853	293,399	3,029,733,000	15,526	698,917,017	9,971,213,662	2,456,130,721	142,455,836	20,120,926	122,334,910	396.00	4.98%
10,001 - 10,605	44,723	176	19,246	4,854,700	24,851	7,445,291	2,247,452,760	50,253	121,482,320	116,689,928	42,430	442,101,000	2,293	89,741,503	1,611,645,356	461,189,656	26,748,973	3,024,820	23,724,153	530.47	5.14%
10,626 - 12,750	146,253	411	63,746	17,170,865	80,265	24,375,300	6,328,291,319	43,269	42,143,978	348,041,010	138,765	1,451,509,500	7,488	250,551,012	4,320,333,775	1,708,053,017	99,067,091	10,021,637	89.045.454	608.85	5.21%
12,751 - 15,000	147,679	372	65,425	18,879,146	79,704	25,203,829	7,151,805,334	48,428	49,213,763	377.786.983	139,610	1,471,126,500	8,069	320,005,766	5,032,099,848	2,047,390,802	118,748,924	10,392,770	108,356,154	733.73	5.29%
15,001 - 17,000	123,022	294	55,271	17,208,156	65,505	21,267,444	6,271,389,889	50,978	48,919,132	346,384,089	115,972	1,232,443,500	7,050	280,924,143	4,460,557,289	1,967,088,868	114,091,294	8,845,952	105,245,342	855.50	5,35%
17,001 - 20,000	172,083	427	78,547	25,933,447	90,299	29,748,423	8,516,137,363	49,489	52,964,277	497,563,385	161,446	1,724,863,500	10,637	340,479,707	6,006,195,048	3,179,135,061	184,389,960	12,642,978	171,746,982	998.05	5.40%
20,001 - 21,250	67,534	151	31,533	10,894,003	34,691	11,435,405	3,704,147,675	54,849	18,761,542	214,752,432	63,041	676,536,000	4,493	172,103,327	2,659,517,458	1,392,674,666	80,775,144	4,531,955	76,243,189	1.128.96	5.47%
21,251 - 25,000	187,237	450	89,069	31,915,947	94,562	31,530,988	10,366,816,601	55,367	295,755,681	825,029,791	173,339	1,859,889,000	13,898	416,450,297	7,561,203,194	4,323,055,492	250,737,590	12,578,119	238,159,471	1,271.97	5.51%
25,001 - 30,000	214,729	470	105,288	40,952,950	105,713	36,413,901	13,801,724,280	64,275	116,150,992	893,358,746	195,169	2,118,796,500	19,560	587,697,952	10,318,022,075	5,889,580,958	341,596,230	13,842,619	327,753,611	1,526.36	5.56%
30,001 - 40,000	331,774	832	166,441	74,265,216	160,542	59,034,895	22,288,220,510	67,179	130,473,566	1,547,366,922	291,944	3,285,772,500	39,830	796,605,634	16,788,949,020	11,524,655,962	668,430,041	23,899,784	644,530,257	1,942.68	5.59%
40,001 - 50,000	246,168	596	124,111	65,320,833	119,272	49,034,071	19,723,739,173	80,123	110,076,142	1,221,809,571	207,976	2,492,898,000	38,192	907,633,533	15,211,474,211		638,992,740	21,501,777	617,490,963	2,508.41	5.60%
50,001 - 60,000	187,952	486	95,806	58,574,964	90,460	40,141,199	16,677,094,485	88,731	85,534,113	938,242,014	154,291	1,962,628,500	33,661	644,401,389	13,217,356,695	10,299,360,848	597,363,177	19,777,519	577,585,658	3,073.05	5.61%
60,001 - 75,000	210,456	569	109,732	76,053,117	99,232	48,667,530	21,971,434,880	104,399	166,532,983	1,089,189,625	166,015	2,222,041,500	44,441	1,082,977,302	17,743,759,436	14,117,513,087	818,815,765	27,651,816	791,163,949	3,759.28	5.60%
75,001 - 80,000	56,304	136	29,960	22,860,396	26,014	13,970,696	7,889,523,563	140,124	46,588,571	316,004,105	42,936	589,954,500	13,368	366,441,385	6,663,712,144	4,360,923,205	252,933,491	8,340,089	244,593,402	4,344.16	5.61%
80,001 - 100,000	170,240	390	97,869	82,645,026	71,385	42,233,845	22,617,082,875	132,854	139,012,536	839,669,754	123,283	1,719,796,500	46,957	1,340,420,363	18,856,208,794	15,188,317,585	880,922,743	21,601,408	859,321,335	5,047.71	5.66%
100,001 - 120,000	106,407	240	62,013	63,629,326	43,748	31,802,467	16,465,774,998	154,743	167,325,727	579,556,706	69,334	981,865,500	37,073	937,970,132	14,133,708,387	11,621,522,745	674,048,667	16,061,828	657,986,839	6,183.68	5.66%
120,001 - 160,000	115,949	292	68,462	92,117,039	46,884	44,630,682	21,988,028,493	189,635	215,696,410	675,204,764	64,793	922,441,500	51,156	1,277,761,802	19,328,316,837	15,942,476,022	924,663,545	24,359,187	900,304,358	7,764.66	5.65%
160,001 - 200,000	57,554	157	33,570	62,140,496	23,677	31,702,970	14,608,855,070	253,829	152,520,365	375,165,276	26,098	372,639,000	31,456	865,493,970	13,148,077,189	10,238,184,721	593,814,783	17,599,620	576,215,163	10,011.73	5.63%
200,001 or more	116,173	489	58,878	319,495,237	56,701	372,867,453	93,059,849,609		2,810,179,210	2,414,005,927	32,637	462,157,500				57,641,107,895	3,343,184,182	.,,	- /- / /	26,450.36	5.33%
TOTAL	4,454,154	940,596	1,683,378	1,133,317,513	2,340,054	1,175,234,863	405,006,175,470	90,928	7,352,701,279	21,961,645,968					323,648,938,770	179,615,399,910	10,849,907,515	569,361,034	10,280,546,481	2,308.08	5.50%
FAGI Level										B. BY SIZE OF			GROSS I								
Non-Positive AGI	74,095	73,544	513	569,429	19,611		(12,386,808,210)	(167,175)	962,869,330	284,275,012	47,445	490,734,000	26,650		(12,321,095,928)	(3,793,047,429)	1,912,753	203,468	1,709,285	23.07	-0.01%
\$ 1 - 3,999	215,807	208,555	1,426	266,948	127,680	8,097,102	463,252,442	2,147	11,605,928	12,670,182	204,957	1,713,228,000	10,850	25,137,637	(1,276,177,449)	(1,252,863,509)	406,611	9,095	397,516	1.84	0.09%
4,000 - 9,999	419,251	301,182	34,505	2,462,589	302,889	40,975,065	2,994,372,451	7,142	21,249,856	57,123,699	412,847	3,679,243,500	6,404	51,466,587	(772,211,480)	(759,478,656)	9,760,177	769,351	8,990,826	21.44	0.30%
10,000 - 14,999	381,853	152,982	101,314	14,745,147	226,551	45,781,848	4,778,222,963	12,513	16,492,443	140,107,770	374,683	3,665,403,000	7,170	69,611,517	919,593,119	874,907,406	64,664,566	7,961,388	56,703,178	148.49	1.19%
15,000 - 19,999	347,321	52,495	125,644	23,313,050	196,044	53,014,385	6,054,988,063	17,433	19,756,225	242,750,626	339,065	3,464,247,000	8,256	85,242,707	2,282,503,954	2,183,984,053	133,161,037	21,667,078	111,493,959	321.01	1.84%
20,000 - 24,999	310,298	18,466	126,334	28,839,346	167,653	49,888,516	6,967,642,578	22,455	19,723,411	330,283,580	300,903	3,135,841,500	9,395	119,288,903	3,401,952,005	3,254,563,345	195,784,056	22,505,596	173,278,460	558.43	2.49%
25,000 - 29,999	280,115	13,880	118,508	31,533,892	147,276	45,643,359	7,690,705,243	27,456	20,666,594	417,108,389	268,983	2,846,556,000	11,132	126,273,873	4,321,433,576	4,137,775,204	245,330,194	21,513,757	223,816,437	799.02	2.91%
30,000 - 39,999 40,000 - 49,999	457,661 333,266	22,852 17,622	202,166 154,418	62,712,161 59,280,733	233,526 163,799	74,534,263 55,691,644	15,891,703,514 14,915,476,997	34,724 44,755	40,842,747 45,196,608	1,015,827,171 1,237,391,462	430,110 299,652	4,651,386,000 3,383,692,500	27,551 33,614	321,992,488 405,297,934	9,943,340,602 9,934,291,710	9,487,198,231 9,406,344,294	559,205,800 552,257,088	33,608,253 23,153,373	525,597,547 529,103,715	1,148.44 1,587.63	3.31% 3.55%
50,000 - 59,999	262,201	14,245	122,542	56,918,267	128,507	48,350,806	14,379,350,082	54,841	45,190,008	1,455,232,411	226,096	2,713,845,000			9,793,400,203	9,192,916,879	538,592,573	20,178,480	518,414,093	1,977.16	3.61%
60,000 - 69,999	214,175	11,060	101,286	54,369,775	104,721	42,373,178	13,889,884,687	64,853	51,728,473	1,505,152,123	180,513	2,303,763,000	36,105 33,662	464,565,279 471,195,035	9,661,503,002	9,008,062,394	526,598,315	18,544,241	508,054,074	2,372.14	3.66%
70,000 - 79,999	180,323	8,372	87,920	52,337,913	86,313	42,373,178 37,795,631	13,497,197,678	74,850	48,326,067	1,481,544,436	148,973	1,990,491,000	31,350	471,195,035	9,598,234,849	8,911,829,708	520,044,604	18,305,926	508,054,074	2,372.14	3.72%
70,000 - 79,999 80,000 - 89,999	152,960	6,679	76,648	50,256,571	71,438	33,505,308	13,497,197,678	74,850 84,860	48,821,280	1,481,544,436	123,043	1,691,428,500	29,917	475,253,460	9,598,234,849	8,711,829,708 8,728,193,454	520,044,604	16,770,664	491,883,347	3,215,76	3.72%
90,000 - 89,999	128,394	5,342	65,086	47,118,537	59,388	30,256,137	12,178,463,758	94,852	48,821,280	1,315,066,292	100,035	1,402,032,000	28,359	487,054,646	9,426,500,763	8,315,548,825	484,303,555	15,915,110	491,883,347	3,648.06	3.79%
100,000 - 149,999	353,495	12,456	197,456	179,733,524	146,237	94,720,230	42,607,171,997	120,531	232,375,437	3,857,078,456	240,728	3,425,514,000	112,767	2,173,626,967	33,383,328,010	30,343,737,978	1,763,537,296	40,044,470	1,723,492,826	4,875.58	4.05%
150,000 - 199,999	136,027	4,974	75,569	105,342,527	56,069	53,991,358	23,335,856,029	171,553	185.409.673	1,501,868,537	69,445	993,543,000	66,582	1,448,007,750	19.577.846.415	17.138.590.855	994.569.247	26,388,737	968,180,510	7,117.56	4.15%
200,000 - 499,999	151,966	8,530	75,371	202,023,914	68,996	131,814,996	43,901,928,203	288.893	638,288,914	1,610,102,483	49,503	702,003,000	102,463	2,739,235,879	39,488,875,755	31,296,260,285	1,815,746,652	71,144,056	1,744,602,596	11,480,22	3.97%
500,000 - 999,999	30.485	3,064	10,985	68,764,677	17,077	80.641.802		683,593	518.123.817	496,845,264	4,868	66,414,000	25,617		19,677,668,067	12,120,999,957	703,088,881	49,941,905	653,146,976	21,425,19	3.13%
1,000,000 or more	24,461	4,296	5,687	92,728,512	16,279	, . ,	160,027,165,844	,	4.373.803.233	3,577,126,847	1,984	25,884,000				21.019.876.636	1,232,290,099	. , ,	1.071,554,013	43,806,63	0.67%
TOTAL							405,006,175,470								323,648,938,770					2,308.08	2.54%
Source: 2014 in	, ,		, ,	, , ,	, ,	, , ,	, , ,	,	, , ,			, , ,		, , ,	400TC forms n				, , ,	_,_ 50.00	

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

tax system during 2015; 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.

Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits

[†]Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes. Basic standard deduction allowances vary according to filing status: S=\$7.500; MFJ/SS=\$15.000; MFS=\$7.500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and

charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).

^{†††}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

ALL RETURNS: STANDARD DEDUCTION

Standard Deduction††:

Computed NC Taxable Income

NCTI

Aver-

Modifications

	of		D	too Filing Fili	/O	sucs.	F. J 1		Modific	ations	- 5	- 1	Deduction 11.		-	C Taxable Incom	c	NCII			NT. 4	Avei-	ı
				lance Tax Du			Federal		to			as a			[includes reti	urns with deficit]	Y3.00	as			Net	age	ı
	Retu		Balance	e Tax Due	Overp	ayment	AGI	Aver-	Feder			%					Effec-	a			Tax	Net Tax	l
	File			[Net Tax†		[Net Tax†	[includes	age	AG	I:		of		Aver-			tive	%	Computed		Liability	Per	Effec-
		No	Number	> Pre-	Number	< Pre-	returns	Federal			Number	All Re-		age	[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Tax	Tax	of	payments]	of	payments]	with	AGI			of	turns	Deduction	SD	residency	residency	ration	Federal	Tax	Credits	application	[All SD	Tax
	Lia-	Lia-	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	bility	bility	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level										A. BY SIZ	E OF NC T	AXABL	E INCOME										
No Taxable Income	- 1	751,602	2,002	260,331	444,182	82,303,563	6,572,304,990	8,744	345,249,024	3,744,649,583	751,602	90.4%	7,593,783,000	10,103	(4,420,878,570)	(5,470,293,490)	123.7%	-67.3%	_ [- T	_ 1	_ 1	
\$ 1 - 2.000	159,209	54,764	57,933	2,466,305	140,260	27,927,148	4,347,973,159	20,320	19,851,053	316,225,837	213,973	90.6%	2,133,105,000	9,969	1,918,493,375	209,996,511	10.9%	44.1%	12,179,900	3,441,541	8,738,359	40.84	4.16%
, , , , , ,	-									275,241,374		94.7%										127.29	4.10 %
2,001 - 4,000	156,922	30,925	59,417	6,397,401	118,516	26,947,186	3,817,284,166	20,321	13,216,822		187,847		1,891,792,500		1,663,467,114	557,838,523	33.5%	43.6%	32,354,884	8,443,349	23,911,535		
4,001 - 6,000	156,796	11,137	62,845	9,715,792	100,390	25,495,974	3,608,288,449	21,486	17,920,405	255,574,357	167,933	95.2%	1,707,375,000		1,663,259,497	835,666,054	50.2%	46.1%	48,468,934	10,123,848	38,345,086	228.34	4.59%
6,001 - 10,000	289,363	4,036	121,040	25,046,810	167,786	46,404,502	6,948,545,228	23,683	20,936,379	473,184,726	293,399	95.0%	3,029,733,000	-)	3,466,563,881	2,332,551,284	67.3%	49.9%	135,288,212	19,879,578	115,408,634	393.35	4.95%
10,001 - 10,625	42,263	167	18,146	4,406,814	23,683	6,704,908	1,092,606,691	25,751	2,190,334	71,784,714	42,430	94.9%	442,101,000		580,911,311	437,542,962	75.3%	53.2%	25,377,482	2,977,390	22,400,092	527.93	5.12%
10,626 - 12,750	138,390	375	60,096	15,572,667	76,530	22,128,934	3,720,387,529	26,811	8,348,000	242,832,622	138,765	94.9%	1,451,509,500	10,460	2,034,393,407	1,620,469,691	79.7%	54.7%	93,987,281	9,855,639	84,131,642	606.29	5.19%
12,751 - 15,000	139,263	347	61,459	16,954,044	75,680	22,700,231	4,052,701,165	29,029	8,425,796	265,099,170	139,610	94.5%	1,471,126,500	10,537	2,324,901,291	1,935,429,201	83.2%	57.4%	112,255,142	10,201,790	102,053,352	730.99	5.27%
15,001 - 17,000	115,699	273	51,798	15,331,348	62,012	18,948,202	3,626,020,585	31,266	7,041,553	241,808,429	115,972	94.3%	1,232,443,500	10,627	2,158,810,209	1,854,282,196	85.9%	59.5%	107,548,456	8,662,401	98,886,055	852.67	5.33%
17,001 - 20,000	161,052	394	73,518	22,974,962	84,799	26,401,709	5,504,726,641	34,096	10,737,001	369,974,293	161,446	93.8%	1,724,863,500		3,420,625,849	2,982,150,321	87.2%	62.1%	172,964,863	12,310,919	160,653,944	995.09	5,39%
20,001 - 21,250	62,899	142	29,482	9,619,502	32,290	10.014.169	2,299,911,031	36,483	5,194,208	158,776,288	63,041	93.3%	676,536,000		1,469,792,951	1,300,014,472	88.4%	63.9%	75,400,838	4,401,592	70,999,246	1.126.24	5.46%
21,251 - 25,000	172,939	400	82,443	27,847,018	87,423	27,005,568	6,767,135,461	39,040	18,663,154	476,003,665	173,339	92.6%	1,859,889,000	., .	4,449,905,950	4,001,574,389	89.9%	65.8%	232,091,670	12,094,228	219,997,442	1,269.17	5.50%
25,001 - 30,000	194,754	415	96,199	34,912,789	95,378	30,376,673	8,598,840,893	44,058	16,681,150	640,903,796	175,359	90.9%	2,118,796,500		5,855,821,747	5,351,496,852	91.4%	68.1%	310,387,270	13,061,632	297,325,638	1,523.43	5.56%
- ,	. , .				,		-,,															,	
30,001 - 40,000	291,237	707	148,369	61,669,644	139,090	46,963,463	15,278,959,057	52,335	33,475,224	1,123,941,956	291,944	88.0%	3,285,772,500		10,902,719,825	10,130,141,777	92.9%	71.4%	587,548,235	21,937,459	565,610,776	1,937.39	5.58%
40,001 - 50,000	207,469	507	107,165	52,385,346	98,236	36,580,523	13,169,828,053	63,324	42,731,798	878,597,008	207,976	84.5%	2,492,898,000		9,841,064,843	9,301,648,019	94.5%	74.7%	539,495,649	19,053,880	520,441,769	2,502.41	5.60%
50,001 - 60,000	153,899	392	81,033	45,520,005	71,745	28,351,529	11,398,171,682	73,875	30,785,524	652,553,378	154,291	82.1%	1,962,628,500		8,813,775,328	8,450,226,691	95.9%	77.3%	490,113,385	16,981,519	473,131,866	3,066.49	5.60%
60,001 - 75,000	165,586	429	90,286	56,828,254	74,456	31,614,709	14,395,997,876	86,715	38,650,248	681,104,960	166,015	78.9%	2,222,041,500	13,385	11,531,501,664	11,127,253,937	96.5%	80.1%	645,380,780	22,554,278	622,826,502	3,751.63	5.60%
75,001 - 80,000	42,842	94	24,014	16,497,943	18,652	8,434,555	4,174,768,173	97,232	12,646,820	172,620,968	42,936	76.3%	589,954,500	13,740	3,424,839,526	3,325,151,442	97.1%	82.0%	192,858,712	6,686,732	186,171,980	4,336.03	5.60%
80,001 - 100,000	123,030	253	75,843	58,208,966	46,617	23,539,953	13,456,377,421	109,150	47,752,431	499,441,629	123,283	72.4%	1,719,796,500	13,950	11,284,891,723	10,979,140,772	97.3%	83.9%	636,790,355	16,005,482	620,784,873	5,035.45	5.65%
100,001 - 120,000	69,197	137	44,469	41,223,914	24,393	15,582,693	8,997,390,924	129,769	41,327,273	298,653,687	69,334	65.2%	981,865,500	14,161	7,758,199,010	7,560,115,158	97.4%	86.2%	438,486,914	10,539,421	427,947,493	6.172.26	5.66%
120,001 - 160,000	64,642	151	43,224	53,351,397	21,144	18,703,780	10,265,645,077	158,438	79,207,656	311,055,982	64,793	55.9%	922,441,500		9,111,355,251	8,862,785,175	97.3%	88.8%	514,041,595	13,996,817	500,044,778	7,717.57	5.64%
160,001 - 200,000	26,030	68	17,747	31,006,693	8,159	10,786,336	5,194,060,792	199,021	49,956,814	142,728,505	26,098	45.3%	372,639,000		4,728,650,101	4,625,525,051	97.8%	91.0%	268,280,479	8,128,913	260,151,566	9,968,26	5.62%
200,001 - 200,000 200,001 or more	32,501	136	20,282	91,944,004	12,102	48,406,839	12,323,598,141	377,596	281,454,996	281,919,788	32,637	28.1%	462,157,500		11.860.975.849	11,489,273,527	96.9%	96.2%	666,377,900	45,568,330	620,809,570	19.021.65	5.40%
TOTAL	2,965,982	857,851	1,428,810	700,141,950			169,611,523,182		1,152,443,663	12,574,676,715					115,844,041,130		89.6%	68.3%		296,906,738	6,040,772,198	1,579.77	5.53%
FAGI Level	2,903,962	057,051	1,420,010	700,141,930	2,023,323	042,323,140	109,011,323,162	44,330	1,132,443,003				STED GROSS 1			103,799,900,313	07.0 /0	00.5 /6	0,337,076,730	290,900,738	0,040,772,136	1,3/9.//	3.33 /6
Non-Positive AGI	255	47,190	362	311,732	12,073	13,273,486	(3,803,742,326)	(80,172)	349,037,236	94,665,180	47,445	64.0%	490,734,000	. ,	() , . , . ,	(2,370,712,601)	58.7%	106.2%	639,262	28,834	610,428	12.87	-0.02%
\$ 1 - 3,999	240	204,717	558	178,811	120,540	7,503,962	453,914,603	2,215	10,209,188	10,090,493	204,957	95.0%	1,713,228,000	8,359	(1,259,194,702)	(1,235,703,772)	98.1%	-277.4%	203,559	4,536	199,023	0.97	0.04%
4,000 - 9,999	115,758	297,089	33,220	2,202,078	300,425	39,885,923	2,948,868,847	7,143	18,388,710	50,113,455	412,847	98.5%	3,679,243,500	8,912	(762,099,398)	(747,095,544)	98.0%	-25.8%	9,172,304	751,840	8,420,464	20.40	0.29%
10,000 - 14,999	224,488	150,195	98,537	14,110,534	223,942	44,483,454	4,687,860,113	12,512	12,868,347	126,813,942	374,683	98.1%	3,665,403,000	9,783	908,511,518	866,285,140	95.4%	19.4%	63,303,697	7,924,499	55,379,198	147.80	1.18%
15,000 - 19,999	288,965	50,100	121,996	22,058,383	193,020	51,371,037	5,910,275,444	17,431	14,737,812	218,690,892	339,065	97.6%	3,464,247,000	10,217	2,242,075,363	2,146,754,209	95.7%	37.9%	130,288,703	21,573,540	108,715,163	320.63	1.84%
20,000 - 24,999	284,376	16,527	122,049	27,178,841	163,816	47,629,573	6,756,003,898	22,452	15,692,808	293,628,925	300,903	97.0%	3,135,841,500	10,421	3,342,226,282	3,200,787,650	95.8%	49.5%	190,989,099	22,314,005	168,675,094	560.56	2.50%
25,000 - 29,999	256,840	12,143	113,504	29,313,030	142,382	43,011,868	7,383,851,780	27,451	14,940,821	364,563,334	268,983	96.0%	2,846,556,000	10,583	4,187,673,267	4,012,307,225	95.8%	56.7%	237,342,802	21,208,859	216,133,943	803.52	2.93%
30,000 - 39,999	410,524	19,586	190,269	56,970,767	220,305	68,156,333	14,920,790,580	34,691	27,398,167	866,509,092	430,110	94.0%	4,651,386,000	. ,	9,430,293,655	9,000,058,351	95.4%	63.2%	529,401,353	32,547,113	496,854,240	1.155.18	3,33%
40,000 - 49,999	285,306	14,346	140,229	51,673,047	146,748	47,852,150		44,722	30,380,709	1,019,246,711	299,652	89.9%	3,383,692,500		9,028,338,692	8,542,761,482	94.6%	67.4%	500,650,190	21,822,451	478,827,739	1,597.95	3.57%
50,000 - 59,999	215,044	11,052	107,509	47,682,811	109,644		12,393,502,230	54,815	32,729,589	1,165,478,498	226,096	86.2%	2,713,845,000		8,546,908,321	8,009,137,685	93.7%	69.0%	468,460,389	18,416,852	450,043,537	1,990.50	3.63%
	-																						
60,000 - 69,999	172,179	8,334	87,367	44,421,730	86,797		11,704,589,908	64,841	31,449,633	1,179,848,696	180,513	84.3%	2,303,763,000		8,252,427,845	7,680,308,435	93.1%	70.5%	448,313,133	16,477,093	431,836,040	2,392.27	3.69%
70,000 - 79,999	142,782	6,191	74,746	41,830,248	69,615		11,147,835,720	74,831	30,723,489	1,155,694,814	148,973	82.6%	1,990,491,000	-)	8,032,373,395	7,445,597,256	92.7%	72.1%	433,915,228	15,712,631	418,202,597	2,807.24	3.75%
80,000 - 89,999	118,286	4,757	63,989	39,197,721	55,490		10,437,642,548	84,829	30,095,454	1,092,185,593	123,043	80.4%	1,691,428,500		7,684,123,909	7,110,178,925	92.5%	73.6%	413,933,387	13,890,699	400,042,688	3,251.24	3.83%
90,000 - 99,999	96,418	3,617	53,030	35,658,462	44,271	20,028,147	9,484,920,047	94,816	28,382,689	976,286,601	100,035	77.9%	1,402,032,000		7,134,984,135	6,575,021,633	92.2%	75.2%	382,514,847	12,785,009	369,729,838	3,696.00	3.90%
100,000 - 149,999	233,685	7,043	145,170	121,742,219	89,672	53,019,048	28,746,827,398	119,416	116,257,291	2,510,359,230	240,728	68.1%	3,425,514,000	14,230	22,927,211,460	20,869,181,265	91.0%	79.8%	1,211,983,867	27,503,615	1,184,480,252	4,920.41	4.12%
150,000 - 199,999	67,346	2,099	43,911	57,713,581	23,486	22,518,962	11,831,345,520	170,370	69,616,204	754,072,414	69,445	51.1%	993,543,000	14,307	10,153,346,310	8,896,736,293	87.6%	85.8%	516,164,327	14,197,882	501,966,445	7,228.26	4.24%
200,000 - 499,999	47,266	2,237	29,436	77,915,728	17,901		13,503,086,171	272,773	156,117,086	533,445,780	49,503	32.6%	702,003,000		12,423,754,477	10,049,140,551	80.9%	92.0%	582,943,768	24,791,006	558,152,762	11,275.13	4.13%
500,000 - 999,999	4,472	396	2,191	15,768,643	2,330	12,213,600	3,251,964,641	668,029	69,933,354	92,006,758	4,868	16.0%	66,414,000	, .		2,012,550,722	63.6%	97.3%	116,731,265	9,950,016	106,781,249	21,935.34	3.28%
1,000,000 or more	1,752	232	737	14,213,584	1,066	11,263,336	4,451,088,867	2,243,492	93,485,076	70,976,307	1,984	8.1%	25,884,000			1,736,685,610	39.0%	99.9%	100,727,756	15,006,258	85,721,498	43,206.40	1.93%
TOTAL	2,965,982		1.428.810	700,141,950			169,611,523,182			12,574,676,715					115,844,041,130		89.6%	68.3%	6,337,678,936			1,579.77	3,56%
	, , .	,	, .,	, ,	,,										nd D-400TC for						0,040,772,170	1,017.11	J.50 /0
Source: 2014 II	uurviauäl 1	исоте ta	х ехігасі.	Statistical	summaries	s are compile	u 11 om persona	n meome ta	іх ішогіпаціо	m extracted fro	om tax yea	r 2014 l	ノ-400, D-400 S	een 5, ai	uu D-4001 C IOr	nis processea w	ııını ine 1	ook ayn	анис инедгатев				

tax system during 2015; 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.

Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits

[†]Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpavers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes.

^{††}Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).

^{†††}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

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.

ALL RETURNS: ITEMIZED DEDUCTIONS

Computed NC Taxable Income

Aver-

Modifications

		nber		400 Filing Fin					Modifica	tions	l.		Deductions††:			C Taxable Income	•	NCTI				Aver-	ı
	0			lance Tax Due			Federal		to			as a			[includes retu	rns with deficit]		as			Net	age	ı
	Retu	irns	Balance	Tax Due	Over	payment	AGI	Aver-	Federa	ıl		%					Effec-	a			Tax	Net Tax	ı
	File	ed:		[Net Tax†		[Net Tax†	[includes	age	AG	I:		of		Aver-			tive	%	Computed		Liability	Per	Effec-
		No	Number	> Pre-	Number	< Pre-	returns	Federal			Number	All Re-		age	[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Tax	Tax	of	payments]	of	payments]	with	AGI			of	turns	Deduction	ID	residency	residency	ration	Federal	Tax	Credits	application	[All ID	Tax
	Lia-	Lia-	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	bility	bility	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level										A. BY SIZI	E OF NC T	AXABLI	E INCOME										
No Taxable Income	-	80,258	390	99,651	25,803	34,188,667	40,195,672,919	500,831	1,814,361,495	2,564,941,999	80,258	9.6%	4,334,392,055	54,006	35,110,700,360	(1,981,627,354)	-5.6%	87.3%	-	-	-	-	
\$ 1 - 2,000	21,768	525	7,604	322,663	12,999	2,109,708	7,132,625,155	319,949	163,573,618	210,600,577	22,293	9.4%	627,348,589	28,141	6,458,249,607	14,703,045	0.2%	90.5%	852,519	26,972	825,547	37.03	5.61%
2,001 - 4,000	10,362	207	5,179	690,625	5,056	2,192,993	5,379,683,858	509,006	97,741,194	162,182,390	10,569	5.3%	560,829,649	53,064	4,754,413,013	31,185,922	0.7%	88.4%	1,808,770	65,494	1,743,276	164.94	5.59%
4,001 - 6,000	8,401	116	4,179	886,996	4,110	2,090,833	3,997,522,887	469,358	98,731,133	117,338,970	8,517	4.8%	346,411,009	40,673	3,632,504,041	42,454,248	1.2%	90.9%	2,462,332	98,884	2,363,448	277.50	5.57%
6,001 - 10,000	15,438	88	7,822	2,520,073	7,447	4,067,900	7,328,905,784	472,041	100,546,141	225,885,127	15,526	5.0%	698,917,017	45,016	6,504,649,780	123,579,437	1.9%	88.8%	7,167,624	241,348	6,926,276	446.11	5.60%
10,001 - 10,625	2,284	9	1,100	447,886	1,168	740,383	1,154,846,069	503,640	10,534,693	44,905,214	2,293	5.1%	89,741,503	39,137	1,030,734,045	23,646,694	2.3%	89.3%	1,371,491	47,430	1,324,061	577.44	5.60%
10,626 - 12,750	7,452	36	3,650	1,598,198	3,735	2,246,366	2,607,903,790	348,278	33,795,978	105,208,388	7,488	5.1%	250,551,012	33,460	2,285,940,368	87,583,326	3.8%	87.7%	5,079,810	165,998	4,913,812	656.22	5.61%
12,751 - 15,000	8,044	25	3,966	1,925,102	4,024	2,503,598	3,099,104,169	384,075	40,787,967	112,687,813	8,069	5.5%	320,005,766	39,659	2,707,198,557	111,961,601	4.1%	87.4%	6,493,782	190,980	6,302,802	781.11	5.63%
15,001 - 17,000	7,029	21	3,473	1,876,809	3,493	2,319,242	2,645,369,304	375,230	41,877,579	104,575,660	7,050	5.7%	280,924,143	39,847	2,301,747,080	112,806,672	4.9%	87.0%	6,542,838	183,551	6,359,287	902.03	5.64%
17,001 - 20,000	10,604	33	5,029	2,958,485	5,500	3,346,714	3,011,410,722	283,107	42,227,276	127,589,092	10,637	6.2%	340,479,707	32,009	2,585,569,199	196,984,740	7.6%	85.9%	11,425,097	332,059	11,093,038	1,042.87	5.63%
20,001 - 21,250	4,484	9	2,051	1,274,501	2,401	1,421,236	1,404,236,644	312,539	13,567,334	55,976,144	4,493	6.7%	172,103,327	38,305	1,189,724,507	92,660,194	7.8%	84.7%	5,374,306	130,363	5,243,943	1,167.14	5.66%
21,251 - 25,000	13,848	50	6,626	4,068,929	7,139	4,525,419	3,599,681,140	259,007	277,092,527	349,026,126	13,898	7.4%	416,450,297	29,965	3,111,297,244	321,481,103	10.3%	86.4%	18,645,920	483,891	18,162,029	1,306,81	5.65%
25,001 - 30,000	19,505	55	9,089	6,040,161	10,335	6,037,228	5,202,883,387	265,996	99,469,842	252,454,950	19,560	9.1%	587,697,952	30,046	4,462,200,328	538,084,106	12.1%	85.8%	31,208,960	780,987	30,427,973	1,555.62	5.65%
30,001 - 40,000	39,705	125	18,072	12,595,572	21,452	12,071,433	7,009,261,453	175,979	96,998,342	423,424,966	39,830	12.0%	796,605,634	20,000	5,886,229,196	1,394,514,185	23.7%	84.0%	80,881,806	1,962,325	78,919,481	1,981.41	5.66%
40,001 - 50,000	38,103	89	16,946	12,935,487	21,036	12,453,548	6,553,911,120	171,604	67,344,344	343,212,563	38,192	15.5%	907,633,533	23,765	5,370,409,368	1,715,467,121	31.9%	81.9%	99,497,091	2,447,897	97,049,194	2,541.09	5.66%
50,001 - 60,000	33,567	94	14,773	13,054,959	18,715	11,789,670	5,278,922,803	156,826	54,748,589	285,688,636	33,661	17.9%	644,401,389	19,144	4,403,581,367	1,849,134,157	42.0%	83.4%	107,249,792	2,796,000	104,453,792	3,103.11	5.65%
60,001 - 75,000	44,301	140	19,446	19,224,863	24,776	17,052,820	7,575,437,004	170,461	127,882,735	408,084,665	44,441	21.1%	1,082,977,302	24,369	6,212,257,772	2,990,259,150	48.1%	82.0%	173,434,985	5,097,538	168,337,447	3,787.89	5.63%
75,001 - 75,000	13,326	42	5,946	6,362,453	7,362	5,536,141	3,714,755,390	277,884	33,941,751	143,383,138	13,368	23.7%	366,441,385	27,412	3,238,872,618	1,035,771,763	32.0%	87.2%	60,074,779	1,653,357	58,421,422	4,370.24	5.64%
80,001 - 100,000	46,820	137	22,026	24,436,060	24,768	18,693,892	9,160,705,454	195,087	91,260,105	340,228,125	46,957	27.6%	1,340,420,363	28,546	7,571,317,071	4,209,176,813	55.6%	82.6%	244,132,388	5,595,926	238,536,462	5,079.89	5.67%
100,001 - 120,000	36,970	103	17,544	22,405,412	19,355	16,219,774	7,468,384,074	201,451	125,998,454	280,903,019	37,073	34.8%	937,970,132	25,301	6,375,509,377	4,061,407,587	63.7%	85.4%	235,561,753	5,522,407	230,039,346	6,205.04	5.66%
120,001 - 160,000	51,015	141	25,238	38,765,642	25,740	25,926,902	11,722,383,416	229,150	136,488,754	364,148,782	51,156	44.1%	1,277,761,802	24,978	10,216,961,586	7,079,690,847	69.3%	87.2%	410,621,950	10,362,370	400,259,580	7,824.29	5.65%
160,001 - 200,000	31,367	89	15,823	31,133,803	15,518	20,916,634	9,414,794,278	299,300	102,563,551	232,436,771	31,456	54.7%	865,493,970	27,514	8,419,427,088	5,612,659,670	66.7%	89.4%	325,534,304	9,470,707	316,063,597	10,047.80	5.63%
200,001 - 200,000 200,001 or more	83,183	353	38,596	227,551,233	44,599	324,460,614	80,736,251,468	966,485	2.528.724.214	2.132.086.139	83,536	71.9%	7.157.485.475	85,681	73,975,404,068	46,151,834,368	62.4%	91.6%	2,676,806,282	224,797,812	2,452,008,470	29.352.72	5.31%
TOTAL	547,576	82,745	254,568	433,175,563	316,531		235,394,652,288		6,200,257,616	9,386,969,254	630,321		24,403,043,011	38,715	-, -, -,	75,815,419,395	36.5%	88.3%	4,512,228,579		4,239,774,283	6,726.37	
FAGI Level	217,270	02,7 10	20 1,000	100,170,000	010,001	002,511,710	200,000 1,002,200	070,102	0,200,207,010	B. BY SIZE OF						70,010,115,050	2012 70	0010 70	1,012,220,077	272,101,270	1,200,777,9200	0,720107	
Non-Positive AGI	296	26,354	151	257,697	7,538	14,592,483	(8,583,065,884)	(322,066)	613,832,094	189,609,832	26,650	36.0%	122,148,036	4,583		(1,422,334,828)	17.2%	96,5%	1,273,491	174,634	1,098,857	41.23	-0.01%
\$ 1 - 3,999	7,012	3,838	868	88,137	7,336	593,140	9,337,839	861	1,396,740	2,579,689	10,850	5.0%	25,137,637	2,317	(16,982,748)	(17,159,737)	101.0%	-181.9%	203,052	4,559	198,493	18.29	2.13%
4.000 - 9,999	2,311	4,093	1,285	260,511	2,464	1,089,142	45,503,604	7,105	2,861,146	7,010,244	6,404	1.5%	51,466,587	8,037	(10,382,748)	(12,383,112)	122.5%	-22.2%	587,873	17,511	570,362	89.06	1.25%
10,000 - 14,999	4,383	2,787	2,777	634,613	2,404	1,089,142	90,362,851	12,603	3,624,096	13,293,828	7,170	1.5%	69,611,517	9,709	11,081,601	8,622,266	77.8%	12.3%	1,360,869	36,889	1,323,980	184.66	1.47%
15,000 - 19,999	5,861	2,787	3,648	1,254,667	3,024	1,643,348	144,712,619	17,528	5,018,413	24,059,734	8,256	2.4%	85,242,707	10,325	40,428,591	37,229,844	92.1%	27.9%	2,872,334	93,538	2,778,796	336.58	1.47%
		1,939	4,285	1,660,506			211,638,680		4,030,603	24,059,734 36,654,656						53,775,695	92.1%			191,591		489.98	
20,000 - 24,999	7,456 9,395	1,737	5,004	2,220,862	3,837 4,894	2,258,942 2,631,491	306,853,463	22,527 27,565		52,545,055	9,395	3.0%	119,288,903 126,273,873	12,697 11,343	59,725,724 133,760,309	125,467,979	90.0%	28.2%	4,794,957	304,898	4,603,366	489.98 690.13	2.18% 2.50%
25,000 - 29,999	. ,						, ,		5,725,773	, ,	11,132	4.0%	, ,					43.6%	7,987,392		7,682,494		
30,000 - 39,999 40,000 - 49,999	24,285 30,338	3,266 3,276	11,897 14,189	5,741,394 7,607,686	13,221 17,051	6,377,930 7,839,494	970,912,934 1,514,579,804	35,241 45,058	13,444,580 14,815,899	149,318,079 218,144,751	27,551 33,614	6.0% 10.1%	321,992,488 405,297,934	11,687 12,057	513,046,947 905,953,018	487,139,880 863,582,812	95.0% 95.3%	52.8% 59.8%	29,804,447 51,606,898	1,061,140 1,330,922	28,743,307 50,275,976	1,043.28 1,495.69	2.96% 3.32%
				9,235,456	18,863		1,985,847,852	45,058 55,002	14,815,899		36,105	10.1%	464,565,279				95.3% 95.0%				68,370,556	1,495.69	3.32%
50,000 - 59,999	32,912	3,193	15,033			9,214,452				289,753,913		15.7%		12,867	1,246,491,881	1,183,779,194	95.0%	62.8%	70,132,184	1,761,628		,	
60,000 - 69,999	30,936	2,726	13,919	9,948,045	17,924	9,245,526	2,185,294,779	64,919	20,278,840	325,303,427	33,662		471,195,035	13,998	1,409,075,157	1,327,753,959		64.5%	78,285,182	2,067,148	76,218,034	2,264.22	3.49%
70,000 - 79,999	29,169	2,181	13,174	10,507,665	16,698	9,600,137	2,349,361,958	74,940	17,602,578	325,849,622	31,350	17.4%	475,253,460	15,160	1,565,861,454	1,466,232,452	93.6%	66.7%	86,129,376	2,593,295	83,536,081	2,664.63	3.56%
80,000 - 89,999	27,995	1,922	12,659	11,058,851	15,948	9,889,627	2,542,611,309	84,989	18,725,826	331,905,635	29,917	19.6%	487,054,646	16,280	1,742,376,854	1,618,014,529	92.9%	68.5%	94,720,624	2,879,965	91,840,659	3,069.85	3.61%
90,000 - 99,999	26,634	1,725	12,056	11,460,075	15,117	10,227,990	2,693,543,711	94,980	21,345,744	338,779,691	28,359	22.1%	491,807,004	17,342	1,884,302,760	1,740,527,192	92.4%	70.0%	101,788,708	3,130,101	98,658,607	3,478.92	3.66%
100,000 - 149,999	107,354	5,413	52,286	57,991,305	56,565	41,701,182	13,860,344,599	122,911	116,118,146	1,346,719,227	112,767	31.9%	2,173,626,967	19,275	10,456,116,551	9,474,556,713	90.6%	75.4%	551,553,429	12,540,855	539,012,574	4,779.88	3.89%
150,000 - 199,999	63,707	2,875	31,658	47,628,946	32,583	31,472,396	11,504,510,509	172,787	115,793,469	747,796,123	66,582	48.9%	1,448,007,750	21,748	9,424,500,105	8,241,854,562	87.5%	81.9%	478,404,920	12,190,855	466,214,065	7,002.10	4.05%
200,000 - 499,999	96,170	6,293	45,935	124,108,186	51,095	95,777,911	30,398,842,032	296,681	482,171,828	1,076,656,703	102,463	67.4%	2,739,235,879	26,734	27,065,121,278	21,247,119,734	78.5%	89.0%	1,232,802,884	46,353,050	1,186,449,834	11,579.30	3.90%
500,000 - 999,999	22,949	2,668	8,794	52,996,034	14,747	68,428,202	17,587,382,654	686,551	448,190,463	404,838,506	25,617	84.0%	1,116,543,781	43,586		10,108,449,235	61.2%	93.9%	586,357,616	39,991,889	546,365,727		3.11%
1,000,000 or more	18,413	4,064	4,950	78,514,928	15,213		155,576,076,977	6,921,568	4,280,318,157	3,506,150,540	22,477				143,140,951,067	19,283,191,026	13.5%	92.0%		145,729,828	985,832,515		0.63%
TOTAL	547,576	82,745	254,568	433,175,563		, ,	235,394,652,288		6,200,257,616				/ / /		207,804,897,640	, , ,	36.5%	88.3%	, , ,		4,239,774,283	6,726.37	1.80%
Source: 2014 in	leubivibn	income t	av avtract	t Statistica	Lemmar	ioc ara campi	lad from norcan	al income	tov informati	m extracted fr	om tov va	or 2014	D 400 D 400	Sch S a	and D 400TC for	me proceed u	zithin the	INOD A	vnomie integro	tod			

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

tax system during 2015; 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. Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits

†Net Tax=Computed net tax liability (after application of tax credits) plus consumer use 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 allowable for NC tax purposes.

Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

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.

SL 2013-316. (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015). †††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

ALL RETURN

	Numb		D-400	U			Modific	cations	De	ductions Claim			-	NC Taxable Inc		NCTI	Com-				† and Itemize		† Claimed
	Return		Financial		Federal		to			[§105-134.6.(a	<i>,,</i> , ,		[includes r	eturns with defic	_	as	puted	Child	Taxes		emized Deduc		
	[\$0 Tax L		Overp	ayment	AGI	Aver-	Fede		Standar	rd Deduction	Itemize	d Deductions			Effec-	a	Tax Lia-	Tax Credit	Paid	Quali-		Allowed	
		as a %		[Net Tax†	[includes	age	AG	I:							tive	%	bility	\$125/\$100	To Other	fying	Real	Home Mtg	Chari-
	[Com-	of All	Number	< Pre-	returns	Federal			Number		Number		[before	[after	Pro-	of	[before	[per	States/	Home	Estate	Int/Real	table
		Returns	of	payments]	with	AGI			of	Deduction	of	Deduction	residency	residency	ration		application		Foreign	Mortgage	Property	Estate	Contri-
	Filing	Filed	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	proration]	proration]	Factor		of credits]	Child]	Taxes	Interest:	Taxes	Taxes	butions:
Income Level	Statuses]	[%]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
NCTI Level										A. BY SIZ	E OF NO	TAXABLE IN	COME										
No Taxable Income	e 831,860	100.0%	469,985	116,492,230	46,767,977,908	56,221	2,159,610,519	6,309,591,583	751,602	7,593,783,000	80,258	4,334,392,055	30,689,821,790	(7,451,920,844)	-24%	66%		20,152,231	457,442	742,705,209	626,989,910	822,303,276	3,679,945,699
\$ 1 - 2,000	55,289	23.4%	40,698	9,994,449	749,969,363	13,565	1,918,212	11,616,301	54,764	652,411,500	525	8,480,370	79,379,404	57,129,720	72%	11%	3,313,426	10,419,853	46,874	8,792,431	2,205,756	7,593,461	3,420,711
2,001 - 4,000	31,132	15.7%	22,420	6,291,349	480,792,172	15,444	523,989	4,328,416	30,925	375,343,500	207	3,528,977	98,115,268	89,970,534	92%	20%	5,218,258	8,307,405	73,707	3,021,248	827,259	3,402,852	1,288,544
4,001 - 6,000	11,253	6.4%	8,022	2,626,077	198,924,201	17,677	787,918	1,663,631	11,137	138,360,000	116	2,132,578	57,555,910	53,498,258	93%	29%	3,102,857	3,763,687	125,439	1,499,513	449,479	1,793,858	958,254
6,001 - 10,000	4,124	1.3%	2,811	1,097,628	88,622,751	21,490	143,677	2,149,327	4,036	51,253,500	88	1,460,222	33,903,379	29,241,425	86%	38%	1,695,993	1,630,030	289,156	863,485	295,415	1,074,495	682,979
10,001 - 10,625	176	0.4%	90	53,779	4,349,791	24,715	20,568	192,758	167	2,026,500	9	148,188	2,002,913	1,818,028	91%	46%	105,453	53,195	55,936	41,928	35,786	77,714	88,428
10,626 - 12,750	411	0.3%	173	97,048	16,005,669	38,943	236,241	1,195,631	375	4,486,500	36	1,031,007	9,528,772	4,801,798	50%	60%	278,500	88,690	197,096	372,979	192,366	490,162	615,827
12,751 - 15,000	372	0.3%	114	66,105	15,430,298	41,479	60,777	593,707	347	4,195,500	25	454,505	10,247,363	5,153,437	50%	66%	298,916	59,425	237,745	292,213	265,924	351,344	156,126
15,001 - 17,000	294	0.2%	87	76,942	10,251,372	34,869	9,579	758,930	273	3,300,000	21	457,946	5,744,075	4,708,393	82%	56%	273,083	36,810	229,280	181,144	85,583	227,351	242,379
17,001 - 20,000	427	0.2%	137	112,381	17,035,900	39,897	61,411	1,215,152	394	4,738,500	33	622,389	10,521,270	7,884,519	75%	62%	457,304	66,780	374,075	241,126	179,971	376,898	358,256
20,001 - 21,250	151	0.2%	45	29,515	5,880,838	38,946	6,954	382,505	142	1,711,500	9	134,635	3,659,152	3,111,384	85%	62%	180,460	*	162,201	105,448	33,562	139,010	70,502
21,251 - 25,000	450	0.2%	127	132,329	19,135,424	42,523	96,839	1,724,898	400	4,830,000	50	827,008	11,850,357	10,380,560	88%	62%	602,070	44,280	505,077	361,016	230,843	514,967	433,549
25,001 - 30,000	470	0.2%	110	146,981	22,660,894	48,215	586,116	1,815,085	415	5,026,500	55	1,581,887	14,823,538	12,863,461	87%	65%	746,075	48,690	644,557	426,369	160,281	539,852	1,158,852
30,001 - 40,000	832	0.3%	225	374,200	51,441,823	61,829	198,100	4,818,852	707	8,667,000	125	2,191,335	35,962,736	28,933,920	80%	70%	1,678,164	62,479	1,464,689	1,111,562	521,263	1,461,566	1,004,199
40,001 - 50,000	596	0.2%	147	256,123	39,239,479	65,838	130,613	2,974,995	507	6,324,000	89	1,784,203	28,286,894	26,715,551	94%	72%	1,549,508	45,112	1,380,546	912,446	371,037	1,145,842	880,263
50,001 - 60,000	486	0.3%	136	275,133	38,304,784	78,816	156,320	2,793,167	392	4,825,500	94	2,155,510	28,686,927	26,772,346	93%	75%	1,552,800	29,451	1,307,062	1,052,629	457,123	1,361,028	1,058,794
60,001 - 75,000	569	0.3%	157	436,185	53,975,360	94,860	721,278	3,162,752	429	5,089,500	140	3,530,508	42,913,878	38,162,218	89%	80%	2,213,402	27,685	1,827,330	1,244,312	713,318	1,739,169	2,119,365
75,001 - 80,000	136	0.2%	47	133,520	14,232,995	104,654	110,865	750,083	94	1,179,000	42	894,081	11,520,696	10,537,302	91%	81%	611,164	8,100	469,057	365,628	171,514	528,590	473,840
80,001 - 100,000	390	0.2%	129	437,227	43,798,051	112,303	157,789	2,673,307	253	3,103,500	137	3,078,553	35,100,480	34,723,950	99%	80%	2,013,988	*	1,518,179	1,383,975	617,551	1,747,409	1,511,078
100,001 - 120,000	240	0.2%	105	429,911	33,605,821	140,024	397,340	2,333,163	137	1,717,500	103	2,501,710	27,450,788	26,147,065	95%	82%	1,516,535	*	1,049,347	1,153,974	574,852	1,496,780	1,154,209
120,001 - 160,000	292	0.3%	144	653,938	48,255,967	165,260	1,718,704	2,189,387	151	1,981,500	141	3,583,692	42,220,092	40,426,561	96%	87%	2,344,742	*	1,536,833	1,795,388	835,194	2,228,535	1,598,093
160,001 - 200,000	157	0.3%	83	564,419	36,674,783	233,597	889,932	1,775,126	68	904,500	89	3,630,115	31,254,974	27,699,254	89%	85%	1,606,555	-	921,343	1,086,982	656,538	1,399,819	2,327,609
200,001 or more	489	0.4%	276	9,974,217	722,789,870	1,478,098	68,020,242	82,330,145	136	1,824,000	353	145,107,856	561,548,111	486,352,425	87%	78%	28,208,441	-	26,726,437	4,995,785	5,306,512	5,847,547	139,481,509
TOTAL	940,596	21.1%	546,268	150,751,686	49,479,355,514	52,604	2,236,563,983	6,443,028,901	857,851	8,877,082,500	82,745	4,523,709,330	31,872,098,767	(6,424,888,735)	-20%	64%	59,567,694	44,843,903	41,599,408	774,006,790	642,177,038	857,841,525	3,841,029,065
FAGI Level										B. BY SIZE O	F FEDER	RAL ADJUSTE	D GROSS INCO	ME									
Non-Positive AGI	73,544	99.3%	19,294	26,985,479	(12,177,336,631)	(165,579)	659,069,447	274,597,932	47,190	487,789,500	26,354	120,005,583	(12,400,660,199)	(3,825,208,479)	31%	102%	47,409	766,116	478,130	114,341,057	112,757,043	128,548,010	6,742,395
\$ 1 - 3,999	208,555	96.6%	122,176	7,925,076	458,905,547	2,200	5,153,555	11,957,303	204,717	1,711,009,500	3,838	24,779,164	(1,283,686,866)	(1,259,826,864)	98%	-280%	3,052	2,330,393	*	20,674,732	10,190,662	27,071,774	7.084,554
4,000 - 9,999	301,182	71.8%	219,834	28,841,476	1,966,070,089	6,528	5,111,980	54,867,264	297,089	2,810,109,000	4,093	45,497,207	(939,291,403)	(918,454,232)	98%	-48%	539,562	10,847,837	24,203	48,059,118	15,626,949	48,656,795	16,586,551
10,000 - 14,999	152,982	40.1%	102,223	25,822,151	1,908,990,972	12,479	2,707,322	129,470,613	150,195	1,895,536,500	2,787	38,463,062	(151,771,881)	(157,661,907)	104%	-8%	4,775,285	18,356,452	103,723	32,133,148	15,680,454	43,053,595	17,089,852
15,000 - 19,999	52,495	15.1%	30,995	10,783,459	885,356,356	16,866	1,166,932	204,718,349	50,100	625,195,500	2,395	34,115,428	22,494,011	2,419,139	11%	3%	6,629,650	10,106,226	211,900	42,751,616	10,385,210	31,276,149	13,464,171
20,000 - 24,999	18,466	6.0%	6,829	3,079,105	410,976,947	22,256	1,888,576	236,131,182	16,527	193,672,500	1,939	44,150,657	(61,088,816)	(94,407,459)	155%	-15%	1,543,600	1,567,164	330,472	80,700,637	7,744,897	22,979,336	29,325,456
25,000 - 29,999	13,880	5.0%	4,297	1,762,786	381,193,675	27,464	2,152,386	263,787,008	12,143	137,797,500	1,737	23,106,958	(41,345,405)	(80,385,706)	194%	-11%	676,734	263,066	491,219	27,183,212	6,524,618	18,564,478	11,986,075
30,000 - 39,999	22,852	5.0%	7,694	3,446,812	794,470,087	34,766	2,059,863	558,065,776	19,586	230,380,500	3,266	43,019,597	(34,935,923)	(130,535,657)	374%	-4%	1,376,624	235,774	1,193,828	22,632,651	11,888,663	32,657,995	24,295,267
40,000 - 49,999	17,622	5.3%	6,203	2,987,439	788,642,382	44,753	2,687,826	562,319,467	14,346	172,671,000	3,276	43,720,874	12,618,867	(92,600,060)	-734%	2%	1,317,906	134,393	1,180,778	22,782,152	11,815,923	31,357,076	24,698,748
50,000 - 59,999	14,245	5.4%	5,248	2,912,155	781,466,903	54,859	3,225,225	549,978,557	11,052	137,257,500	3,193	45,707,973	51,748,098	(69,673,829)	-135%	7%	1,362,146	78,712	1,225,283	22,110,240	11,776,631	31,945,546	24,241,329
60,000 - 69,999	11,060	5.2%	4,191	2,412,463	716,501,560	64,783	2,579,596	480,177,558	8,334	108,342,000	2,726	43,139,247	87,422,351	(45,427,830)	-52%	12%	1,495,685	59,224	1,339,715	19,079,768	10,146,664	28,052,086	23,814,971
70,000 - 79,999	8,372	4.6%	3,170	2,138,776	626,134,907	74,789	2,586,728	396,077,151	6,191	83,992,500	2,181	38,488,826	110,163,158	(29,392,020)	-27%	18%	1,453,622	43,190	1,204,366	17,244,551	9,337,501	24,819,642	20,692,345
80,000 - 89,999	6,679	4.4%	2,467	1,821,502	566,646,316	84,840	2,503,995	340,096,533	4,757	65,853,000	1,922	35,463,241	127,737,537	(19,037,868)	-15%	23%	1,314,486	35,068	1,079,768	16,028,874	8,698,678	23,222,359	18,356,771
90,000 - 99,999	5,342	4.2%	1,922	1,490,489	506,332,417	94,783	3,168,118	291,675,191	3,617	50,604,000	1,725	34,394,103	132,827,241	(14,555,323)	-11%	26%	1,157,436	20,288	919,418	15,268,169	8,546,648	21,673,938	17,709,061
100,000 - 149,999	12,456	3.5%	3,968	4,598,173	1,485,832,505	119,286	16,945,436	618,483,561	7,043	98,782,500	5,413	120,299,658	665,212,222	3,313,095	0%	45%	3,792,185	*	2,718,453	53,644,221	30,235,832	73,953,685	57,032,034
150,000 - 199,999	4,974	3.7%	1,141	2,333,907	856,302,134	172,156	12,322,196	145,894,841	2,099	28,704,000	2,875	69,031,751	624,993,738	35,656,841	6%	73%	2,599,035	-	1,603,712	34,958,128	20,688,960	45,069,428	27,272,594
200,000 - 499,999	8,530	5.6%	1,769	4,965,843	2,618,616,002	306,989	66,166,234	183,807,907	2,237	30,970,500	6,293	199,315,954	2,270,687,875	104,299,106	5%	87%	6,612,852	-	4,571,267	89,158,490	69,021,710	105,464,801	97,943,372
500,000 - 999,999	3,064	10.1%	861	2,637,497	2,147,713,828	700,951	56,903,180	91,419,201	396	5,368,500	2,668	144,059,514	1,963,769,793	71,020,940	4%	91%	4,190,120	-	2,960,996	40,032,693	48,155,429	46,174,303	98,647,079
1,000,000 or more	4,296	17.6%	1,986		43,756,539,519	10,185,414	1,388,165,388	1,049,503,508	232	3,046,500	4,064	3,376,950,532	40,715,204,367	95,569,378	0%	93%	18,680,305	-	19,962,177	55,223,333	222,954,566	73,300,529	3,304,046,439
TOTAL	940,596	21.1%	546,268	150,751,686	49,479,355,514	52,604	2,236,563,983	6,443,028,901	857,851	8,877,082,500	82,745	4,523,709,330	31,872,098,767	(6,424,888,735)	-20%	64%	59,567,694	44,843,903	41,599,408	774,006,790	642,177,038	857,841,525	3,841,029,065
												40115			_								

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

tax system during 2015; 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.

[†]Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

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^{†††}Tax credits claimed=value of nonrefundable credits reported on the D-400TC form

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.

^{*}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. Combined data are italicized.

ALL RETURNS: STANDARD DEDUCTION

Com-

	Aggre		70.400													Com-					
	Numl		D-400				Modific	ations			Deduction††:		•	NC Taxable Inco		puted	CH H		ax Credits Cl		
	Returns			l Statistics	Federal		to		Number	as a			[includes re	turns with defici		Tax Lia-		d Tax Cred		Taxes I	
ı	[\$0 Tax I		Overp	ayment	AGI	Aver-	Feder		of	%					Effec-	bility		25/\$100 per		Other S	
	[Com-	Std Ded as a %	Number	[Net Tax† < Pre-	[includes	age Federal	AG	l:	Returns Filed	of All SD		Aver-	[before	[after	tive	[before	Qu	alifying Ch Quali-	Credit	Foreign	Credit
	bined	of \$0 Tax	of	payments]	returns with	AGI			with	Re-	Deduction	age SD	residency	residency	Pro- ration	applica- tion of		fving	Claimed		Claimed
	Filing	Returns	Returns	Amount	deficit]	Value	Additions	Deductions	\$0 Tax	turns	Amount	Value	proration]	proration]	Factor	credits]	Record	Child	Amount	Return	Amount
Income Level	Statuses]	[%]	Filed	Amount [\$]	[\$]	[\$]	[\$]	[\$]	Liability	[%]	[\$]	[\$]	proration; [\$]	proration; [\$]	[%]	[\$]	Count	Count	Amount [\$]	Count	Amount [\$]
NCTI Level	Diatuses	[70]	Theu	[4]	ĽΨJ	ĮΨJ	[4]	[Ψ]			F NC TAXABI			[Ψ]	[/0]	ĮΨJ	Count	Count	ĹΨJ	Count	ĽΨJ
No Taxable Income	831,860	90.4%	444,182	82,303,563	6,572,304,990	8,744	345,249,024	3,744,649,583	751,602		7,593,783,000		(4,420,878,570)	(5,470,293,490)	123.7%	- 1	109,136	161,835	19,708,743	01	24,253
\$ 1 - 2,000	55,289	99.1%	40,435	9,783,347	732,973,845	13,384	659,628	8,682,980	54,764	25.6%	652,411,500		72,538,993	56,749,667	78.2%	3,291,424	53,004	86,330	10,350,446	838	43,347
2.001 - 4.000	31,132	99.3%	22,290	6,179,304	474,018,453	15,328	367,089	3,595,585	30,925	16.5%			95,446,457	89,357,116	93.6%	5,182,676	30,515	66,372	8,259,961	512	69,549
4.001 - 6.000	11,253	99.0%	7,958	2,577,701	194.823.645	17,493	79,984	935,885	11,137	6.6%	138,360,000	, -	55,607,744	52,943,102	95.2%	3,070,656	10,823	29,939	3,731,396	464	121,184
6,001 - 10,000	4,124	97.9%	2,760	1,050,820	84,796,601	21,010	106,958	1,233,761	4,036	1.4%	51,253,500	, .	32,416,298	28,569,643	88.1%	1,657,026	3,709	12,773	1,610,641	633	277,459
10,001 - 10,625	176	94.9%	83	37,575	4,042,859	24,209	509	106,758	167	0.4%	2,026,500		1,910,110	1,725,331	90.3%	100,076	111	426	53,195	91	52,150
10,626 - 12,750	411	91.2%	151	69,561	10,722,673	28,594	44.851	587,306	375	0.3%	4,486,500	11,964	5,693,718	4,385,618	77.0%	254,361	236	670	85,890	282	182,442
12,751 - 15,000	372	93.3%	105	56,364	10,943,757	31,538	38,638	304,472	347	0.2%	4,195,500	12,091	6,482,423	4,802,800	74.1%	278,577	203	479	58,375	297	225,606
15,001 - 17,000	294	92,9%	77	64,728	8,738,565	32,009	4,520	330,660	273	0.2%	3,300,000		5,112,425	4,372,783	85.5%	253,618	159	295	35,965	242	219,537
17,001 - 20,000	427	92.3%	113	81,733	13,395,802	33,999	38,432	664,294	394	0.2%	4,738,500	12,027	8,031,440	7,279,144	90.6%	422,194	308	565	66,180	348	358,743
20,001 - 21,250	151	94.0%	39	23,058	5,252,832	36,992	6,954	163,595	142	0.2%	1,711,500	12,053	3,384,691	2,925,939	86.4%	169,704	*	*	*	131	156,233
21,251 - 25,000	450	88.9%	101	74,267	15,447,976	38,620	25,334	724,106	400	0.2%	4,830,000	12,075	9,919,204	9,224,874	93.0%	535,040	203	409	43,280	353	466,290
25,001 - 30,000	470	88.3%	84	85,623	18,280,923	44,050	32,031	1,116,266	415	0.2%	5,026,500	12,112	12,170,188	11,365,582	93.4%	659,201	201	399	41,805	377	591,423
30,001 - 40,000	832	85.0%	169	226,870	36,610,195	51,782	54,343	2,558,490	707	0.2%	8,667,000	12,259	25,439,048	24,577,182	96.6%	1,425,477	311	591	58,579	631	1,274,800
40,001 - 50,000	596	85.1%	109	149,548	31,285,519	61,707	27,674	1,738,083	507	0.2%	6,324,000	12,473	23,251,110	22,720,195	97.7%	1,317,777	207	366	41,812	461	1,212,616
50,001 - 60,000	486	80.7%	94	157,355	28,855,138	73,610	31,486	1,678,966	392	0.3%	4,825,500	12,310	22,382,158	21,614,825	96.6%	1,253,669	141	258	25,751	360	1,136,311
60,001 - 75,000	569	75.4%	100	199,036	35,439,020	82,608	72,156	1,211,971	429	0.3%	5,089,500	11,864	29,209,705	28,807,548	98.6%	1,670,836	120	289	23,485	380	1,456,562
75,001 - 80,000	136	69.1%	31	70,786	9,387,583	99,868	64,199	370,696	94	0.2%	1,179,000	12,543	7,902,086	7,288,290	92.2%	422,721	35	173	6,600	83	370,431
80,001 - 100,000	390	64.9%	67	180,869	26,782,543	105,860	76,773	1,057,257	253	0.2%	3,103,500	12,267	22,698,559	22,479,079	99.0%	1,303,790	*	*	*	214	1,081,539
100,001 - 120,000	240	57.1%	57	206,234	17,270,806	126,064	165,199	778,247	137	0.2%	1,717,500	12,536	14,940,258	14,875,047	99.6%	862,754	*	*	*	108	674,777
120,001 - 160,000	292	51.7%	63	240,707	24,058,974	159,331	1,040,503	877,725	151	0.2%	1,981,500		22,240,252	20,951,338	94.2%	1,215,176	*	*	*	115	897,950
160,001 - 200,000	157	43.3%	28	179,960	13,618,813	200,277	323,361	601,468	68	0.3%	904,500		12,436,206	12,039,784	96.8%	698,307	-	*	-	51	513,345
200,001 or more	489	27.8%	58	455,206	61,552,009	452,588	1,119,731	1,199,086	136	0.4%	1,824,000		59,648,654	59,239,855	99.3%	3,435,913	-	*	-	120	3,244,795
TOTAL	940,596	91.2%	519,154	104,454,215	8,430,603,521	9,828	349,629,377	3,775,167,240	857,851		8,877,082,500	,	. , , , ,	., , , ,	128.2%	29,480,973	209,422	362,169	44,202,104	7,100	14,651,342
FAGI Level													GROSS INCOME								
Non-Positive AGI	73,544	64.2%	11,983	12,967,074	(3,780,463,781)	(80,112)	287,147,215	90,343,337	47,190	99.5%	487,789,500	. ,	(4,071,449,403)		58.5%	11,227	2,863	4,753	586,710	5	23,824
\$ 1 - 3,999	208,555	98.2%	120,467	7,423,898	453,384,721	2,215	4,563,082	9,676,228	204,717	99.9%	1,711,009,500	8,358	(1,262,737,925)	(1,239,209,507)	98.1%	225	12,679	18,287	2,257,674	*	*
4,000 - 9,999	301,182	98.6%	218,048	27,917,662	1,937,562,616	6,522	4,188,900	48,599,114	297,089	72.0%	2,810,109,000	9,459	(916,956,598)	(896,066,910)	97.7%	531,925	63,012	88,374	10,792,714	413	23,089
10,000 - 14,999	152,982	98.2%	101,046	24,992,849	1,874,287,887	12,479	1,769,277	118,107,043	150,195	40.1%	1,895,536,500		(137,586,378)	(143,034,424)	104.0%	4,762,901	88,707	148,880	18,284,447	661	100,657
15,000 - 19,999	52,495	95.4%	30,050 6,074	10,048,228	843,657,787 367,502,135	16,839 22,236	829,012	185,668,777 210,268,889	50,100	14.8% 5.5%	625,195,500 193,672,500	12,479	33,622,522	14,271,846	42.4%	6,604,096	34,755	81,951 12,368	10,030,726	787	208,863 326,252
20,000 - 24,999 25,000 - 29,999	18,466 13,880	89.5% 87.5%	3,691	2,374,053 1,316,565	333,439,852	27,459	1,315,414 648,015	210,268,889	16,527 12,143	3.5% 4.5%	193,672,500		(35,123,840) (33,582,458)	(66,188,862) (68,869,198)	188.4% 205.1%	1,504,315 634,410	3,740 815	1.889	1,498,947 228,273	639 599	326,252 476,254
30,000 - 39,999	22,852	85.7%	6,634	2,694,774	680,476,034	34,743	1,093,194	470,022,428	19,586	4.6%	230,380,500	,	(18,833,700)	(105,321,517)	559.2%	1,288,811	1,027	1,912	205,266	954	1,138,980
40,000 - 49,999	17,622	81.4%	5,111	2,257,324	641,595,198	44,723	1,093,194	447,311,899	14,346	4.8%	172,671,000	,	22,641,675	(68,319,782)	-301.7%	1,207,071	667	1,236	121,728	650	1,138,980
50,000 - 59,999	14,245	77.6%	4,129	2,237,324	605,808,316	54,814	1,263,066	417,339,343	11.052	4.9%	137,257,500		52,474,539	(46,818,777)	-89.2%	1,214,760	431	792	68,481	511	1,117,154
60,000 - 69,999	11,060	75.4%	3,179	1,800,392	539,610,174	64,748	847,368	352,613,931	8,334	4.6%	108,342,000	, ,	79,501,611	(26,874,494)	-33.8%	1,296,298	302	595	50,004	442	1,202,189
70,000 - 79,999	8,372	73.9%	2,376	1,471,962	462,812,624	74,756	1,195,426	286,755,540	6,191	4.2%	83,992,500		93,260,010	(14,741,825)	-15.8%	1,215,469	202	391	33,878	349	1,077,776
80,000 - 89,999	6,679	71.2%	1,773	1,248,969	403,212,728	84,762	1,099,425	239,463,962	4,757	3.9%	65,853,000		98,995,191	(9,931,714)	-10.0%	966,890	139	350	28,968	243	840,019
90,000 - 99,999	5,342	67.7%	1,308	960,977	342,512,330	94,695	1,402,600	194,242,224	3,617	3.6%	50,604,000		99,068,706	(5,756,321)	-5.8%	829,733	83	391	14,288	179	683,608
100,000 - 149,999	12,456	56.5%	2,226	2,476,817	830,006,294	117,848	5,248,098	341,898,955	7,043	2.9%	98,782,500	- / -	394,572,937	13,563,654	3.4%	2,357,722	*	*	*	382	1,837,137
150,000 - 199,999	4,974	42.2%	448	811,697	358,707,889	170,895	3,138,307	57,483,471	2,099	3.0%	28,704,000	,	275,658,725	18,533,371	6.7%	1,228,528	_	*	_	127	875,601
200,000 - 499,999	8,530	26.2%	446	1,121,438	642,842,299	287,368	9,532,354	34,356,339	2,237	4.5%	30,970,500		587,047,814	36,149,519	6.2%	2,190,147		*		128	1,911,046
500,000 - 999,999	3,064	12.9%	95	230,882	274,700,732	693,689	7,890,117	30,828,131	396	8.1%	5,368,500		246,394,218	15,742,802	6.4%	916,434	_	*	_ [25	954,477
1,000,000 or more	4,296	5.4%	70	298,269	618,947,685	2,667,878	15,429,131	10,314,805	232	11.7%	3,046,500	,	621,015,511	12,413,987	2.0%	720,011	-	*	-	6	745,553
TOTAL	940,596	91.2%	519,154	104,454,215	8,430,603,521		349,629,377				8,877,082,500					29,480,973	209,422	362,169	44,202,104	7,100	14,651,342
Source: 2014 in	ndividual	income ta	x extract.	Statistical s	ummaries are c	ompiled fr	rom nersonal	income tax inf	ormation	extracte	d from tax ve	ear 201	4 D-400, D-400 S	Sch S and D.4	00TC for	ms nrocess	ed within	the DOR	dynamic inte	orated	

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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.

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Aggregate

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^{††}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 allowable for NC tax purposes.

^{††}Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

^{†††}Tax credits claimed=value of nonrefundable credits reported on the D-400TC form

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.

^{*}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. Combined data are italicized.

ALL RETURNS: ITEMIZED DEDUCTIONS

	Aggre		T. 400	****												Com-					
	Numb			Filing	Tr. James		Modific	cations	N		d Deductions††:		•	Taxable Income	e	puted	CIL II		ax Credits Cl		D-114-
	Returns [\$0 Tax I			l Statistics payment	Federal AGI	Aver-	to Fede	l	Number of	as a %			[includes reti	rns with deficit]	Effec-	Tax Lia- bility		d Tax Cred 25/\$100 per		Other S	Paid to
	[50 Tax I	Itd Ded	Overp	Net Tax†	[includes	age	AG		Returns	of All		Aver-			tive	[before		25/\$100 per alifying Ch		Foreign	
	[Com-	as a %	Number	< Pre-	returns	Federal	AG	1.	Filed	ID		age	[before	[after	Pro-	applica-	Qu	Ouali-	Credit	Foreign	Credit
	bined	of \$0 Tax	of	payments]	with	AGI			with	Re-	Deduction	ID	residency	residency	ration	tion of		fying	Claimed		Claimed
	Filing	Returns	Returns	Amount	deficit]	Value	Additions	Deductions	\$0 Tax	turns	Amount	Value	proration]	proration]	Factor	credits]	Record	Child	Amount	Return	Amount
Income Level	Statuses]	[%]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Liability	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[\$]	Count	Count	[\$]	Count	[\$]
NCTI Level									A. BY	SIZE O	F NC TAXABLE	E INCOMI	Ξ								
No Taxable Income	831,860	9.6%	25,803	34,188,667	40,195,672,919	500,831	1,814,361,495	2,564,941,999	80,258	100.0%	4,334,392,055	54,006	35,110,700,360	(1,981,627,354)	-5.6%	-	1,966	8402	443,488	50	433,189
\$ 1 - 2,000	55,289	0.9%	263	211,102	16,995,518	32,372	1,258,584	2,933,321	525	2.4%	8,480,370	16,153	6,840,411	380,053	5.6%	22,002	363	606	69,407	26	3,527
2,001 - 4,000	31,132	0.7%	130	112,045	6,773,719	32,723	156,900	732,831	207	2.0%	3,528,977	17,048	2,668,811	613,418	23.0%	35,582	177	391	47,444	26	4,158
4,001 - 6,000	11,253	1.0%	64	48,376	4,100,556	35,350	707,934	727,746	116	1.4%	2,132,578	18,384	1,948,166	555,156	28.5%	32,201	88	262	32,291	19	4,255
6,001 - 10,000	4,124	2.1%	51	46,808	3,826,150	43,479	36,719	915,566	88	0.6%	1,460,222	16,593	1,487,081	671,782	45.2%	38,967	41	160	19,389	27	11,697
10,001 - 10,625	176	5.1%	7	16,204	306,932	34,104	20,059	86,000	9	0.4%	148,188	16,465	92,803	92,697	99.9%	5,377	-	-	-	5	3,786
10,626 - 12,750	411	8.8%	22	27,487	5,282,996	146,750	191,390	608,325	36	0.5%	1,031,007	28,639	3,835,054	416,180	10.9%	24,139	8	26	2,800	21	14,654
12,751 - 15,000	372	6.7%	9	9,741	4,486,541	179,462	22,139	289,235	25	0.3%	454,505	18,180	3,764,940	350,637	9.3%	20,339	5	12	1,050	16	12,139
15,001 - 17,000	294	7.1%	10	12,214	1,512,807	72,038	5,059	428,270	21	0.3%	457,946	21,807	631,650	335,610	53.1%	19,465	5	9	845	10	9,743
17,001 - 20,000	427	7.7%	24	30,648	3,640,098	110,306	22,979	550,858	33	0.3%	622,389	18,860	2,489,830	605,375	24.3%	35,110	3	6	600	16	15,332
20,001 - 21,250	151	6.0%	6	6,457	628,006	69,778	71,505	218,910	50	0.2%	134,635	14,959	274,461	185,445	67.6%	10,756	*	*	1,000	5 28	5,968 38,787
21,251 - 25,000 25,001 - 30,000	450 470	11.1% 11.7%	26 26	58,062 61,358	3,687,448 4,379,971	73,749 79,636	554.085	1,000,792 698,819	50 55	0.4% 0.3%	827,008 1,581,887	16,540 28,762	1,931,153 2,653,350	1,155,686 1,497,879	59.8% 56.5%	67,030 86,874	11	11 21	6,885	30	53,134
30.001 - 40.000	832	15.0%	56	147,330	14,831,628	118,653	143,757	2,260,362	125	0.3%	2,191,335	17,531	10,523,688	4,356,738	41.4%	252,687	11	42	3,900	95	189,889
40,001 - 50,000	596	14.9%	38	106,575	7,953,960	89,370	102,939	1,236,912	89	0.3 %	1,784,203	20,047	5,035,784	3,995,356	79.3%	231,731	18	40	3,300	66	167,930
50,001 - 60,000	486	19.3%	42	117,778	9,449,646	100,528	124,834	1,114,201	94	0.3%	2,155,510	22,931	6,304,769	5,157,521	81.8%	299,131	18	47	3,700	54	170,751
60,001 - 75,000	569	24.6%	57	237,149	18,536,340	132,402	649,122	1,950,781	140	0.3%	3,530,508	25,218	13,704,173	9,354,670	68.3%	542,566	18	45	4,200	102	370,768
75,001 - 80,000	136	30.9%	16	62,734	4,845,412	115,367	46,666	379,387	42	0.3%	894,081	21,288	3,618,610	3,249,012	89.8%	188,443	8	188	1,500	24	98,626
80,001 - 100,000	390		62	256,358	17,015,508	124,201	81,016	1,616,050	137	0.3%	3,078,553	22,471	12,401,921	12,244,871	98.7%	710,198	*	*	*	95	436,640
100,001 - 120,000	240	42.9%	48	223,677	16,335,015	158,592	232,141	1,554,916	103	0.3%	2,501,710	24,288	12,510,530	11,272,018	90.1%	653,781	*	*	*	65	374,570
120,001 - 160,000	292	48.3%	81	413,231	24,196,993	171,610	678,201	1,311,662	141	0.3%	3,583,692	25,416	19,979,840	19,475,223	97.5%	1,129,566	-	*	-	93	638,883
160,001 - 200,000	157	56.7%	55	384,459	23,055,970	259,056	566,571	1,173,658	89	0.3%	3,630,115	40,788	18,818,768	15,659,470	83.2%	908,248	-	*	-	51	407,998
200,001 or more	489	72.2%	218	9,519,011	661,237,861	1,873,195	66,900,511	81,131,059	353	0.4%	145,107,856	411,070	501,899,457	427,112,570	85.1%	24,772,528	-	*	-	268	23,481,642
TOTAL	940,596	8.8%	27,114	46,297,471	41,048,751,994	496,087	1,886,934,606	2,667,861,660	82,745	13.1%	4,523,709,330	54,670		(1,462,889,987)	-4.1%	30,086,721	2,754	10,268	641,799	1,192	26,948,066
FAGI Level											EDERAL ADJUS										
Non-Positive AGI	73,544	35.8%	7,311	14,018,405	(8,396,872,850)	(318,619)	371,922,232	184,254,595	26,354	98.9%	120,005,583	4,554	(8,329,210,796)		17.3%	36,182	774	6,268	179,406	52	454,306
\$ 1 - 3,999	208,555	1.8%	1,709	501,178	5,520,825	1,438	590,473	2,281,075	3,838	35.4%	24,779,164	6,456	(20,948,941)	(20,617,357)	98.4%	2,827	181	287	72,719	*	*
4,000 - 9,999	301,182	1.4%	1,786	923,814	28,507,472	6,965	923,080	6,268,150	4,093	63.9%	45,497,207	11,116	(22,334,805)	(22,387,322)	100.2%	7,637	280	444	55,123	8	1,114
10,000 - 14,999 15,000 - 19,999	152,982 52,495	1.8% 4.6%	1,177 945	829,302 735,231	34,703,085 41,698,569	12,452 17,411	938,045 337,920	11,363,570 19,049,572	2,787 2,395	38.9% 29.0%	38,463,062 34,115,428	13,801 14,244	(14,185,502) (11,128,511)	(14,627,483) (11,852,707)	103.1% 106.5%	12,384 25,554	341 333	594 630	72,005 75,500	13	3,066 3,037
20,000 - 24,999	18,466	10.5%	755	705,052	43,474,812	22,421	573,162	25,862,293	1,939	20.6%	44,150,657	22,770	(25,964,976)	(28,218,597)	108.7%	39,285	270	566	68,217	14	4,220
25,000 - 29,999	13,880	12.5%	606	446,221	47,753,823	27,421	1,504,371	33,914,183	1,737	15.6%	23,106,958	13,303	(7,762,947)	(11,516,508)	148.4%	42,324	130	289	34,793	20	14,965
30,000 - 39,999	22,852	14.3%	1,060	752,038	113,994,053	34,903	966,669	88,043,348	3,266	11.9%	43,019,597	13,172	(16,102,223)	(25,214,140)	156.6%	87,813	115	225	30,508	46	54,848
40,000 - 49,999	17,622	18.6%	1.092	730,115	147,047,184	44,886	1,658,450	115,007,568	3,276	9.7%	43,720,874	13,346	(10,022,808)	(24,280,278)	242.3%	110,835	88	145	12,665	46	71.915
50,000 - 59,999	14,245	22.4%	1,119	871,770	175,658,587	55,014	1,962,159	132,639,214	3,193	8.8%	45,707,973	14,315	(726,441)	(22,855,052)	3146.2%	147,386	69	118	10,231	52	108,129
60,000 - 69,999	11,060	24.6%	1,012	612,071	176,891,386	64,890	1,732,228	127,563,627	2,726	8.1%	43,139,247	15,825	7,920,740	(18,553,336)	-234.2%	199,387	54	107	9,220	56	137,526
70,000 - 79,999	8,372	26.1%	794	666,814	163,322,283	74,884	1,391,302	109,321,611	2,181	7.0%	38,488,826	17,647	16,903,148	(14,650,195)	-86.7%	238,153	55	102	9,312	52	126,590
80,000 - 89,999	6,679	28.8%	694	572,533	163,433,588	85,033	1,404,570	100,632,571	1,922	6.4%	35,463,241	18,451	28,742,346	(9,106,154)	-31.7%	347,596	35	73	6,100	78	239,749
90,000 - 99,999	5,342	32.3%	614	529,512	163,820,087	94,968	1,765,518	97,432,967	1,725	6.1%	34,394,103	19,939	33,758,535	(8,799,002)	-26.1%	327,703	29	420	6,000	65	235,810
100,000 - 149,999	12,456	43.5%	1,742	2,121,356	655,826,211	121,158	11,697,338	276,584,606	5,413	4.8%	120,299,658	22,224	270,639,285	(10,250,559)	-3.8%	1,434,463	*	*	*	198	881,316
150,000 - 199,999	4,974	57.8%	693	1,522,210	497,594,245	173,076	9,183,889	88,411,370	2,875	4.3%	69,031,751	24,011	349,335,013	17,123,470	4.9%	1,370,507	-	*	-	132	728,111
200,000 - 499,999	8,530	73.8%	1,323	3,844,405	1,975,773,703	313,964	56,633,880	149,451,568	6,293	6.1%	199,315,954	31,673	1,683,640,061	68,149,587	4.0%	4,422,705	-	*	-	229	2,660,221
500,000 - 999,999	3,064	87.1%	766	2,406,615	1,873,013,096	702,029	49,013,063	60,591,070	2,668	10.4%	144,059,514	53,995	1,717,375,575	55,278,138	3.2%	3,273,686	-	*	-	77	2,006,519
1,000,000 or more TOTAL	4,296 940,596	94.6% 8.8%	1,916 27,114	13,508,829 46,297,471	43,137,591,834 41,048,751,994	10,614,565 496,087	1,372,736,257	1,039,188,703 2,667,861,660	4,064 82,745	18.1% 13.1%	3,376,950,532 4,523,709,330	830,943 54,670	40,094,188,856 35,744,115,610	83,155,391	0.2%	17,960,294 30,086,721	2,754	10,268	641,799	45 1,192	19,216,624 26,948,066
Source: 2014 in	,		,		ummaries are co		, , ,	, , ,				,	, , ,	. , , , ,			,	-,	- /		40,740,000

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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.

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

Aggregate

[†]Net Tax=Computed net tax liability (after application of tax credits) plus consumer use 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 allowable for NC tax purposes.

Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

^{††}Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015). 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.

 $[\]dagger\dagger\dagger Tax\ credits\ claimed = value\ of\ nonrefundable\ credits\ reported\ on\ the\ D-400TC\ form$

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.

^{*}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. Combined data are italicized.

SINGLE

·		D-	400 Filing Fir	nancial Stat	istics:			Modific	cations]	Deductions Clair			Computed NC Ta	axable Income				Aver-	
			lance Tax Du			Federal		to			[§105-134.6.([includes return	s with deficit]			Net	age	
		Balance	e Tax Due	Over	payment	AGI	Aver-	Fede		Standar	d Deduction	Itemized	d Deductions					Tax	Net Tax	
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	I:							Computed		Liability	Per	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	Deduction	Number		[before	[after	Gross	Total	[after	Return	tive
	Returns	of	payments]	of	payments]	with	AGI	4 1 114	D 1 4	of	Amount	of	Deduction	residency	residency	Tax	Credits	application	[All S	Tax
Income Level	Filed [S]	Returns Filed	Amount	Returns Filed	Amount	deficit]	Value	Additions [\$]	Deductions [\$]	Returns Filed	[\$7,500] [\$]	Returns Filed	Amount [\$]	proration] [\$]	proration]	Liability	Taken	of credits]		Rate†††
NCTI Level	[၁]	rneu	[\$]	Fileu	[\$]	[\$]	[\$]	[4]			TAXABLE INC		[4]	[4]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
No Taxable Income	462 415	1 200	162.065	272 2251	36,533,892	6,109,360,219	13,183	351,674,002	1,801,608,275	429,199	3,218,992,500		(00.9(5.0(9	749,567,478	(2,622,916,195)			ı	-	
\$ 1 - 2.000	463,415 127,981	1,296 41,145	163,065 1,751,286	272,325 83,448	11,969,346	2,506,851,181	19,588	68,775,950	150,014,538	120,520	903,900,000	34,216 7,461	690,865,968 98,749,332	1,422,963,261	120,761,919	7,003,948	403,150	6,600,798	51.58	5.47%
2,001 - 4,000	105,485	42,977	4,642,113	60,339	9,085,764	2,157,370,829	20,452	19,103,323	120,326,769	101,298	759,735,000	4,187	99,960,105	1,196,452,278	312,423,894	18,120,757	1,056,794	17,063,963	161.77	5.46%
4,001 - 6,000	91,581	43,798	6,818,177	45,985	7,141,529	1,983,637,584	21,660	19,757,480	110,102,605	87,959	659,692,500	3,622	80,438,676	1,153,161,283	455,060,928	26,393,746	1,104,998	25,288,748	276.14	5.56%
6,001 - 10,000	154,076	81,682	16,484,045	69,032	11,520,696	3,589,052,100	23,294	19,004,477	182,585,622	146,995	1,102,462,500	7,081	114,105,601	2,208,902,854	1,221,773,258	70,862,891	2,288,679	68,574,212	445.07	5.61%
10,001 - 10,625	21,674	11,936	2,794,299	9,249	1,554,805	636,097,430	29,348	2,659,921	29,599,328	20,628	154,710,000	1,046	13,408,603	441,039,420	223,520,693	12,964,171	321,275	12,642,896	583.32	5.66%
10,626 - 12,750	69,804	39,188	9,617,206	28,825	5,079,924	1,747,699,329	25,037	6,299,789	88,742,509	66,404	498,030,000	3,400	43,281,931	1,123,944,678	815,162,847	47,279,555	970,521	46,309,034	663.42	5.68%
12,751 - 15,000	69,009	39,724	10,179,250	27,285	5,151,864	2,008,324,761	29,102	7,953,215	94,511,160	65,218	489,135,000	3,791	61,535,562	1,371,096,254	956,357,525	55,468,884	922,774	54,546,110	790.42	5.70%
15,001 - 17,000	56,117	32,970	8,979,621	21,327	4,065,879	1,900,284,225	33,863	7,178,858	85,163,955	52,779	395,842,500	3,338	52,109,361	1,374,347,268	897,056,918	52,029,332	806,386	51,222,946	912.79	5.71%
17,001 - 20,000	77,814	46,336	13,114,559	28,905	5,896,492	2,586,483,986	33,239	12,256,881	130,769,185	72,778	545,835,000	5,036	81,859,593	1,840,277,089	1,437,091,402	83,351,327	1,299,361	82,051,966	1,054.46	5.71%
20,001 - 21,250	30,499	18,257	5,295,061	11,177	2,391,344	1,058,732,500	34,714	4,427,857	56,212,731	28,406	213,045,000	2,093	27,602,442	766,300,184	628,976,709	36,480,661	542,912	35,937,749	1,178.33	5.71%
21,251 - 25,000	85,986	51,164	15,155,746	31,902	6,612,042	3,164,796,589	36,806	17,182,818	166,061,817	79,245	594,337,500	6,741	82,831,163	2,338,748,927	1,986,095,517	115,193,761	1,685,607	113,508,154	1,320.08	5.72%
25,001 - 30,000	97,829	59,093	18,628,218	35,809	7,983,002	4,161,322,819	42,537	22,737,466	242,449,739	88,065	660,487,500	9,764	185,951,350	3,095,171,697	2,682,884,826	155,607,616	2,339,846	153,267,770	1,566.69	5.71%
30,001 - 40,000	140,664	85,134	30,471,109	52,045	13,340,243	7,146,521,294	50,806	35,748,091	354,454,213	120,723	905,422,500	19,941	271,421,496	5,650,971,176	4,873,421,978	282,658,436	4,652,295	278,006,141	1,976.38	5.70%
40,001 - 50,000	88,372	51,800	22,535,486	34,786	10,850,205	5,363,263,579	60,690	16,190,619	230,068,851	69,657	522,427,500	18,715	222,381,640	4,404,576,207	3,939,559,345	228,494,506	4,407,756	224,086,750	2,535.72	5.69%
50,001 - 60,000	54,242	31,315	17,067,236	22,014	7,969,694	4,259,231,060	78,523	18,950,908	157,310,170	39,465	295,987,500	14,777	203,652,494	3,621,231,804	2,962,307,020	171,813,976	3,509,316	168,304,660	3,102.85	5.68%
60,001 - 75,000	46,301	27,056	18,712,671	18,535	8,741,402	4,114,320,902	88,860	24,427,820	156,016,789	30,175	226,312,500	16,126	210,006,644	3,546,412,789	3,088,690,404	179,144,023	4,458,156	174,685,867	3,772.83	5.66%
75,001 - 80,000	10,216	6,054	4,939,938	4,028	2,356,587	1,028,148,243	100,641	13,748,434	42,879,831	6,171	46,282,500	4,045	53,149,586	899,584,760	790,656,906	45,858,065	1,211,480	44,646,585	4,370.26	5.65%
80,001 - 100,000 100,001 - 120,000	26,221 13,172	15,397	15,636,414 10,226,862	10,468	7,041,939 5,059,919	3,090,935,088 1,965,679,692	117,880 149,232	24,818,787	111,702,317	14,806	111,045,000 50,055,000	11,415 6,498	208,290,134	2,684,716,424	2,328,255,158	135,038,777 83,293,207	3,459,634 2,307,852	131,579,143 80,985,355	5,018.08 6,148.30	5.65% 5.64%
120,001 - 120,000	12,314	7,579 7,080	13,975,518	5,439 5,131	6,699,486	2,844,091,158	230,964	21,326,871 38,773,738	67,471,884 88,969,132	6,674 5,713	42,847,500	6,601	102,075,851 180,469,515	1,767,403,828 2,570,578,749	1,436,089,160 1,685,488,800	97,758,293	3,284,682	94,473,611	7,672.05	5.61%
160,001 - 200,000	5,382	3,025	8,656,024	2,314	4,580,222	1,415,622,929	263,029	21,567,378	43,516,627	2,181	16,357,500	3,201	75,792,077	1,301,524,103	956,769,495	55,492,625	2,215,088	53,277,537	9,899.21	5.57%
200,001 - 200,000 200,001 or more	10,483	5,189	42,630,349	5,193	42,487,984	10,731,376,186	1.023.693	419,835,289	350,996,940	3,259	24,442,500	7,224	1,486,465,980	9,289,306,055	5,191,170,911	301,087,868	25,650,737	275,437,131	26,274.65	5.31%
TOTAL	1,858,637		298,474,252	885,561	224,114,259	75,569,203,683		1,194,399,972			12,437,385,000	200,319	4,646,405,104	54,818,278,565			68,899,299	-,-,-	1,179.63	5.62%
FAGI Level						<u> </u>		<u> </u>	B. BY SIZE OF	FEDERA	L ADJUSTED	GROSS II	NCOME							
Non-Positive AGI	41,256	292	136,039	8,014	6,032,377	(2,296,912,001)	(55,675)	358,859,102	44,126,615	27,377	205,327,500	13,879	33,221,551	(2,220,728,565)	(1,025,677,284)	390,179	3,622	386,557	9.37	-0.02%
\$ 1 - 3,999	179,052	1,022	160,092	108,901	5,786,571	391,654,406	2,187	6,609,390	6,566,065	173,979	1,304,842,500	5,073	14,842,180	(927,986,949)	(911,557,453)	235,295	1,747	233,548	1.30	0.06%
4,000 - 9,999	305,875	33,168	2,136,021	228,901	28,765,469	2,136,771,825	6,986	10,014,465	34,476,916	301,934	2,264,505,000	3,941	30,903,174	(183,098,801)	(180,946,321)	9,095,313	719,692	8,375,621	27.38	0.39%
10,000 - 14,999	216,522	94,325	13,856,985	110,558	16,223,585	2,685,515,655	12,403	6,664,880	96,103,307	211,600	1,587,000,000	4,922	44,447,664	964,629,564	921,086,691	56,399,734	2,690,502	53,709,232	248.05	2.00%
15,000 - 19,999	172,708	89,767	18,373,206	72,050	11,369,348	3,007,530,495	17,414	7,110,464	142,456,525	167,234	1,254,255,000	5,474	51,093,468	1,566,835,965	1,488,108,667	89,109,386	2,406,502	86,702,884	502.02	2.88%
20,000 - 24,999	146,607	80,979	18,664,246	55,936	9,717,875	3,287,937,599	22,427	5,178,467	170,575,482	140,737	1,055,527,500	5,870	57,874,395	2,009,138,688	1,906,126,262	112,762,476	1,935,669	110,826,807	755.94	3.37%
25,000 - 29,999	127,017	72,294	17,945,659	45,919	8,508,498	3,485,780,761	27,443	6,899,068	206,405,029	120,307	902,302,500	6,710	67,979,573	2,315,992,728	2,204,000,897	129,779,815	2,029,532	127,750,283	1,005.77	3.66%
30,000 - 39,999	203,181	117,191	31,422,168	73,276	14,723,296	7,047,788,646	34,687	12,490,367	448,673,155	186,872	1,401,540,000	16,309	169,055,543	5,041,010,315	4,798,243,822	281,256,726	4,287,631	276,969,095	1,363.16	3.93%
40,000 - 49,999	139,718	80,806	26,504,194	50,892	12,254,286	6,244,294,715	44,692	14,605,747	526,461,271	119,498	896,235,000	20,220	214,623,615	4,621,580,576	4,377,667,539	256,106,083	4,274,403	251,831,680	1,802.43	4.03%
50,000 - 59,999	96,126	53,966	22,753,656	36,877 25,228	10,910,132 9,117,560	5,256,234,294 4,109,334,911	54,681	13,374,457	581,375,220	74,508	558,810,000	21,618	238,266,753	3,891,156,779	3,639,647,612	212,815,699	4,070,063	208,745,636 162,385,325	2,171.58 2,555.24	3.97%
60,000 - 69,999 70,000 - 79,999	63,550 42,056	35,126 23,709	18,497,288 14,993,730	25,228 16,439	7,197,098	4,109,334,911 3,139,691,377	64,663 74,655	13,224,723 11,647,743	492,432,288 368,298,136	45,001 27,342	337,507,500 205,065,000	18,549 14,714	215,780,034 178,295,489	3,076,839,811 2,399,680,495	2,837,478,023 2,191,521,631	165,612,606 127,735,137	3,227,281 2,936,985	162,385,325	2,555.24	3.95% 3.97%
80,000 - 79,999	29,047	16,534	12,183,088	11,287	5,962,646	2,460,624,387	84,712	12,311,513	260,416,188	17,556	131,670,000	11,491	146,125,111	1,934,724,601	1,743,204,977	101,443,104	2,431,721	99,011,383	3,408.66	4.02%
90,000 - 99,999	19,851	11,177	9,796,683	7,838	4,588,896	1,880,725,842	94,742	10,833,496	184,879,851	11,233	84,247,500	8,618	114,531,769	1,507,900,218	1,342,858,572	78,105,863	1,950,263	76,155,600	3,836.36	4.05%
100,000 - 149,999	42,749	23,492	28,728,334	17,553	14,380,963	5,094,951,752	119.183	39,408,386	428,056,944	21,377	160,327,500	21,372	315,698,540	4,230,277,154	3,676,432,180	213,573,347	5,817,704	207,755,643	4,859.89	4.08%
150,000 - 199,999	13,176	6,960	14,773,631	5,582	7,522,766	2,255,128,053	171,154	32,864,530	151,003,403	5,639	42,292,500	7,537	134,423,825	1,960,272,855	1,605,251,305	93,151,985	3,325,991	89,825,994	6,817.39	3.98%
200,000 - 499,999	14,166	6,602	25,333,478	6,679	17,433,816	4,120,582,307	290,878	85,996,823	186,885,952	4,863	36,472,500	9,303	227,830,662	3,755,390,016	2,743,375,294	159,181,350	8,265,011	150,916,339	10,653.42	3.66%
500,000 - 999,999	3,095	1,083	8,534,483	1,745	9,428,525	2,115,109,089	683,396	64,927,731	84,833,685	788	5,910,000	2,307	103,558,305	1,985,734,830	1,021,143,561	59,245,714	5,041,799	54,203,915	17,513.38	2.56%
1,000,000 or more	2,885	702	13,681,270	1,886	24,190,551		6,636,554	481,378,620	447,508,954	473	3,547,500	2,412	2,287,853,452	16,888,928,284	1,988,693,443	115,396,613	13,483,181	101,913,432	35,325.28	0.53%
TOTAL		749,195	298,474,252	885,561		75,569,203,683				1,658,318			4,646,405,104		36,366,659,418			2,192,497,126		2.90%
Source: 2014 i	11. 11. 1			04 4: 4: 1	•	re compiled fro		1.			e 4	2014 D	400 D 400 C 1	C ID 400T	C C	1 '41' 41	DOD 1	• • • • • •		

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpavers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes.

Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).

^{†††}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

SINGLE: STANDARD DEDUCTION

		D-4	100 Filing Fina	ncial Stati	stics:			Modifica	ations	5	Standard	Deduction††:		Computed No	C Taxable Income		NCTI				Aver-	
	Aggre-		lance Tax Due			Federal		to			as a		as a	[includes retu	ırns with deficit]		as			Net	age	
	gate	Balance	Tax Due	Over	payment	AGI	Aver-	Feder			% of		% of			Effec-	a			Tax	Net Tax	
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	I:		All S		All S			tive	%	Computed		Liability	Per	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	Re-	Deduction	SD/ID	[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Returns	of	payments]	of	payments]	with	AGI			of	turns	Amount	Value	residency	residency	ration	Federal	Tax	Credits	application	[All S-SD	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	[\$7,500]	Amount	proration]	proration]	Factor	AGI	Liability	Taken	of credits]		Rate†††
Income Level	[S]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level										Y SIZE O	F NC TA	XABLE INCOM	ИE									
No Taxable Income	463,415	1,084	127,395	263,218	29,106,946	2,188,516,584	5,099	152,862,365	1,170,868,203	429,199		3,218,992,500		(2,048,481,754)	(2,202,671,377)	107.5%	-93.6%	-	-	-	-	
\$ 1 - 2,000	127,981	38,394	1,623,501	79,408	11,295,003	1,672,322,629	13,876	7,927,770	97,901,139	120,520	94.2%	903,900,000		678,449,260	115,605,335	17.0%	40.6%	6,705,004	399,609	6,305,395	52.32	5.45%
2,001 - 4,000	105,485	40,704	4,319,778	58,591	8,372,328	1,484,505,477	14,655	5,517,615	80,672,364	101,298	96.0%	759,735,000		649,615,728	299,951,461	46.2%	43.8%	17,397,386	1,048,354	16,349,032	161.40	5.45%
4,001 - 6,000	91,581	41,802	6,380,623	44,476	6,451,690	1,432,044,441	16,281	6,499,081	69,907,980	87,959	96.0%	659,692,500		708,943,042	436,945,618	61.6%	49.5%	25,343,079	1,094,011	24,249,068	275.69	5.55%
6,001 - 10,000	154,076	77,603	15,165,225	66,175	10,159,215	2,769,783,431	18,843	6,480,512	118,545,621	146,995	95.4%	1,102,462,500	90.6%	1,555,255,822	1,165,329,965	74.9%	56.2%	67,589,213	2,251,340	65,337,873	444.49	5.61%
10,001 - 10,625	21,674	11,364	2,565,632	8,789	1,361,856	428,879,960	20,791	698,006	15,857,864	20,628	95.2%	154,710,000		259,010,102	212,730,688	82.1%	60.4%	12,338,361	313,820	12,024,541	582.92	5.65%
10,626 - 12,750	69,804	37,287	8,788,790	27,378	4,379,834	1,461,256,053	22,006	2,414,708	57,201,966	66,404	95.1%	498,030,000		908,438,795	775,383,434	85.4%	62.2%	44,972,375	942,618	44,029,757	663.06	5.68%
12,751 - 15,000	69,009	37,616	9,180,429	25,649	4,385,788	1,585,475,942	24,310	2,465,385	62,833,498	65,218	94.5%	489,135,000		1,035,972,829	903,752,677	87.2%	65.3%	52,417,799	890,784	51,527,015	790.07	5.70%
15,001 - 17,000	56,117	31,114	7,999,853	19,892	3,390,409	1,391,601,996	26,367	2,506,419	55,403,213	52,779	94.1%	395,842,500		942,862,702	843,654,274	89.5%	67.8%	48,931,945	770,571	48,161,374	912.51	5.71%
17,001 - 20,000	77,814	43,695	11,603,065	26,568	4,838,300	2,098,373,524	28,833	3,319,794	87,582,950	72,778	93.5%	545,835,000		1,468,275,368	1,343,906,252	91.5%	70.0%	77,946,617	1,224,636	76,721,981	1,054.19	5.71%
20,001 - 21,250	30,499	17,207	4,638,882	10,149	1,912,724	884,152,985	31,126	2,068,787	38,171,906	28,406	93.1%	213,045,000		635,004,866	585,819,572	92.3%	71.8%	33,977,544	518,029	33,459,515	1,177.90	5.71%
21,251 - 25,000	85,986	47,761	13,166,175	28,631	5,188,656	2,651,795,167	33,463	11,518,038	111,177,880	79,245	92.2%	594,337,500	87.8%	1,957,797,825	1,830,056,736	93.5%	73.8%	106,143,492	1,574,871	104,568,621	1,319.56	5.71%
25,001 - 30,000	97,829	54,391	15,729,579	30,816	5,939,338	3,348,242,340	38,020	4,738,964	145,566,523	88,065	90.0%	660,487,500		2,546,927,281	2,414,077,558	94.8%	76.1%	140,016,762	2,132,122	137,884,640	1,565.71	5.71%
30,001 - 40,000	140,664	76,070	24,952,898	41,315	9,074,947	5,482,248,457	45,412	9,351,487	221,665,735	120,723	85.8%	905,422,500		4,364,511,709	4,174,793,773	95.7%	79.6%	242,138,027	4,097,562	238,040,465	1,971.79	5.70%
40,001 - 50,000	88,372	43,767	17,401,571	24,217	6,643,005	3,866,242,855	55,504	8,747,176	141,833,212	69,657	78.8%	522,427,500	70.1%	3,210,729,319	3,100,088,854	96.6%	83.0%	179,805,199	3,624,516	176,180,683	2,529.26	5.68%
50,001 - 60,000	54,242	25,195	12,507,716	13,423	4,309,035	2,594,824,848	65,750	9,372,509	91,446,104	39,465	72.8%	295,987,500		2,216,763,753	2,152,923,983	97.1%	85.4%	124,869,760	2,720,585	122,149,175	3,095.13	5.67%
60,001 - 75,000	46,301	20,223	12,884,339	9,346	4,181,222	2,390,487,776	79,221	10,012,690	83,252,883	30,175	65.2%	226,312,500	51.9%	2,090,935,083	2,008,464,039	96.1%	87.5%	116,490,922	3,031,253	113,459,669	3,760.06	5.65%
75,001 - 80,000	10,216	4,311	3,191,044	1,754	1,025,546	556,332,779	90,153	2,705,920	18,829,444	6,171	60.4%	46,282,500		493,926,755	477,494,945	96.7%	88.8%	27,694,677	808,979	26,885,698	4,356.78	5.63%
80,001 - 100,000	26,221	10,448	10,140,606	4,063	2,828,556	1,534,624,474	103,649	9,850,358	54,701,388	14,806	56.5%	111,045,000	34.8%	1,378,728,444	1,312,389,110	95.2%	89.8%	76,118,549	2,110,788	74,007,761	4,998.50	5.64%
100,001 - 120,000	13,172	4,666	6,013,721	1,888	1,994,003	846,093,634	126,775	7,171,452	29,837,543	6,674	50.7%	50,055,000	32.9%	773,372,543	727,364,726	94.1%	91.4%	42,187,147	1,248,106	40,939,041	6,134.11	5.63%
120,001 - 160,000	12,314	3,975	8,001,378	1,659	2,506,048	882,728,420	154,512	11,757,823	33,769,025	5,713	46.4%	42,847,500	19.2%	817,869,718	779,296,424	95.3%	92.7%	45,199,185	1,736,884	43,462,301	7,607.61	5.58%
160,001 - 200,000	5,382	1,473	4,306,576	678	1,426,994	434,971,647	199,437	6,993,473	15,612,298	2,181	40.5%	16,357,500	17.8%	409,995,322	387,265,917	94.5%	94.3%	22,461,433	925,210	21,536,223	9,874.47	5.56%
200,001 or more	10,483	1,918	14,586,718	1,282	7,264,401	1,378,211,628	422,894	37,138,279	31,907,138	3,259	31.1%	24,442,500	1.6%	1,359,000,269	1,272,698,904	93.6%	98.6%	73,816,516	7,430,070	66,386,446	20,370.19	5.22%
TOTAL	1,858,637	672,068	215,275,494	789,365	138,035,844	43,363,717,046	26,149	322,118,611	2,834,545,877	1,658,318	89.2%	12,437,385,000	72.8%	28,413,904,780	25,117,322,868	88.4%	65.5%	1,584,560,992	40,894,718	1,543,666,274	930.86	5.65%
FAGI Level									B. BY SIZ	E OF FED	ERAL A	DJUSTED GR	OSS INC	OME								
Non-Positive AGI	41,256	214	89,855	5,465	3,388,987	(1,079,856,533)	(39,444)	147,611,070	16,114,685	27,377	66.4%	205,327,500	86.1%	(1,153,687,648)	(739,355,224)	64.1%	106.8%	129,992	2,072	127,920	4.67	-0.01%
\$ 1 - 3,999	179,052	431	103,873	106,157	5,504,953	385,850,748	2,218	6,086,193	5,399,094	173,979	97.2%	1,304,842,500	98.9%	(918,304,653)	(901,931,094)	98.2%	-238.0%	99,618	1,041	98,577	0.57	0.03%
4,000 - 9,999	305,875	32,375	2,019,392	227,373	28,239,967	2,108,541,753	6,983	9,246,170	31,889,368	301,934	98.7%	2,264,505,000	98.7%	(178,606,445)	(175,589,070)	98.3%	-8.5%	8,779,333	718,494	8,060,839	26.70	0.38%
10,000 - 14,999	216,522	92,108	13,425,409	108,851	15,598,120	2,623,402,216	12,398	5,696,541	87,954,160	211,600	97.7%	1,587,000,000	97.3%	954,144,598	911,797,459	95.6%	36.4%	55,468,141	2,680,627	52,787,514	249.47	2.01%
15,000 - 19,999	172,708	86,997	17,498,836	70,225	10,627,032	2,911,743,949	17,411	5,972,303	126,435,678	167,234	96.8%	1,254,255,000	96.1%	1,537,025,573	1,460,449,324	95.0%	52.8%	87,118,782	2,380,495	84,738,287	506.70	2.91%
20,000 - 24,999	146,607	78,036	17,506,684	53,724	8,794,621	3,155,736,620	22,423	4,023,925	145,936,647	140,737	96.0%	1,055,527,500	94.8%	1,958,296,399	1,858,461,317	94.9%	62.1%	109,582,710	1,896,146	107,686,564	765.16	3.41%
25,000 - 29,999	127,017	69,195	16,539,160	43,078	7,368,051	3,301,069,550	27,439	5,317,615	171,956,060	120,307	94.7%	902,302,500		2,232,128,605	2,124,438,445	95.2%	67.6%	124,740,170	1,974,353	122,765,817	1,020.44	3.72%
30,000 - 39,999	203,181	110,145	28,078,162	65,521	12,005,446	6,472,771,944	34,637	9,656,738	355,846,557	186,872	92.0%	1,401,540,000	89.2%	4,725,042,125	4,495,772,703	95.1%	73.0%	262,829,871	4,047,158	258,782,713	1,384.81	4.00%
40,000 - 49,999	139,718	72,397	22,351,071	40,568	8,821,557	5,333,187,477	44,630	9,044,912	387,298,423	119,498	85.5%	896,235,000	80.7%	4,058,698,966	3,835,669,574	94.5%	76.1%	223,786,644	3,879,110	219,907,534	1,840.26	4.12%
50,000 - 59,999	96,126	45,124	17,922,455	25,450	6,826,339	4,068,148,404	54,600	9,284,426	397,300,347	74,508	77.5%	558,810,000	70.1%	3,121,322,483	2,901,916,563	93.0%	76.7%	169,183,230	3,412,470	165,770,760	2,224.87	4.07%
60,000 - 69,999	63,550	27,526	13,622,684	15,304	5,133,626	2,906,878,519	64,596	8,845,990	304,522,742	45,001	70.8%	337,507,500	61.0%	2,273,694,266	2,072,830,656	91.2%	78.2%	120,622,314	2,499,260	118,123,054	2,624.90	4.06%
70,000 - 79,999	42,056	17,544	10,545,562	8,600	3,686,126	2,039,524,678	74,593	6,951,130	211,516,538	27,342	65.0%	205,065,000	53.5%	1,629,894,270	1,463,708,788	89.8%	79.9%	85,076,959	2,090,576	82,986,383	3,035.12	4.07%
80,000 - 89,999	29,047	11,693	8,281,151	5,105	2,735,366	1,485,742,865	84,629	7,405,824	138,519,985	17,556	60.4%	131,670,000		1,222,958,704	1,078,867,627	88.2%	82.3%	62,665,781	1,617,177	61,048,604	3,477.36	4.11%
90,000 - 99,999	19,851	7,514	6,336,720	3,228	1,988,231	1,063,792,844	94,702	5,798,857	94,626,120	11,233	56.6%	84,247,500	42.4%	890,718,081	772,676,446	86.7%	83.7%	44,856,246	1,238,759	43,617,487	3,882.98	4.10%
100,000 - 149,999	42,749	14,082	16,927,732	6,394	5,783,331	2,531,363,914	118,415	16,629,918	195,993,522	21,377	50.0%	160,327,500	33.7%	2,191,672,810	1,851,172,663	84.5%	86.6%	107,421,339	3,137,137	104,284,202	4,878.34	4.12%
150,000 - 199,999	13,176	3,510	7,819,145	1,788	2,725,828	960,495,480	170,331	11,394,464	65,137,836	5,639	42.8%	42,292,500	23.9%	864,459,608	680,338,065	78.7%	90.0%	39,483,683	1,578,319	37,905,364	6,722.00	3.95%
200,000 - 499,999	14,166	2,672	10,659,297	1,887	4,836,449	1,380,955,784	283,972	21,713,873	50,839,598	4,863	34.3%	36,472,500	13.8%	1,315,357,559	906,645,959	68.9%	95.2%	52,587,933	3,235,142	49,352,791	10,148.63	3.57%
500,000 - 999,999	3,095	325	2,593,004	401	1,828,953	529,129,642	671,484	12,534,787	35,052,483	788	25.5%	5,910,000	5.4%	500,701,946	239,373,397	47.8%	94.6%	13,883,652	1,300,888	12,582,764	15,967.97	2.38%
1,000,000 or more	2,885	180	2,955,302	246	2,142,860	1,185,237,191	2,505,787	18,903,875	12,206,034	473	16.4%	3,547,500	0.2%	1,188,387,532	280,079,270	23.6%	100.3%	16,244,594	3,205,494	13,039,100	27,566.81	1.10%
TOTAL	1,858,637		215,275,494			43,363,717,046	26,149		2,834,545,877					28,413,904,780		88.4%	65.5%			, , ,	930.86	3.56%
Source: 2014 in	ndividual	ncome ta	x extract. S	tatistical	summaries at	re compiled fro	m nersonal	income tax i	nformation ext	racted fr	om tax	rear 2014 D-4	00. D-40	0 Sch S. and D.	400TC forms p	rocessed v	within th	e DOR dynami	c integrate	d		

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

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.

tax system during 2015; 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=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes.

^{††}Basic standard deduction allowances vary according to filing status; S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).

^{†††}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

SINGLE: ITEMIZED DEDUCTIONS Itemized Deductions††:

	11	D.	00 Filing Fina	noial Stati	ction		1	Modifica		SINGLE.		Deductions††:	1	Computed No	C Taxable Income		NCTI				Avon	
	A					T- 41			tuons			reductions []:		•		=				NT-4	Aver-	
	Aggre-		ance Tax Due			Federal		to			as a			linciudes reti	ırns with deficit]	¥7.00	as			Net	age	
	gate	Balance	Tax Due	Over	payment	AGI	Aver-	Federa	-		% of					Effec-	a			Tax	Net Tax	T-00
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	l:		All S		Aver-			tive	%	Computed		Liability	Per	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	Re-		age	[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Returns	of	payments]	of	payments]	with	AGI			of	turns	Deduction	ID	residency	residency	ration	Federal	Tax	Credits	application	[All S-ID	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]		Rate†††
Income Level	[S]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level									A. B	Y SIZE O	F NC TA	XABLE INCOM	Æ									
No Taxable Income	e 463,415	212	35,670	9,107	7,426,946	3,920,843,635	114,591	198,811,637	630,740,072	34,216	7.4%	690,865,968	20,191	2,798,049,232	(420,244,818)	-15.0%	71.4%	-	-		-	
\$ 1 - 2,000	127,981	2,751	127,784	4,040	674,343	834,528,552	111,852	60,848,180	52,113,399	7,461	5.8%	98,749,332	13,235	744,514,002	5,156,584	0.7%	89.2%	298,944	3,541	295,403	39.59	5.73%
2,001 - 4,000	105,485	2,273	322,335	1,748	713,436	672,865,352	160,703	13,585,708	39,654,405	4,187	4.0%	99,960,105	23,874	546,836,550	12,472,433	2.3%	81.3%	723,371	8,440	714,931	170.75	5.73%
4,001 - 6,000	91,581	1,996	437,554	1,509	689,839	551,593,143	152,290	13,258,399	40,194,625	3,622	4.0%	80,438,676	22,208	444,218,241	18,115,310	4.1%	80.5%	1,050,667	10,987	1,039,680	287.05	5.74%
6,001 - 10,000	154,076	4,079	1,318,820	2,857	1,361,481	819,268,669	115,700	12,523,965	64,040,001	7,081	4.6%	114,105,601	16,114	653,647,031	56,443,293	8.6%	79.8%	3,273,678	37,339	3,236,339	457.05	5.73%
10,001 - 10,625	21,674	572	228,667	460	192,949	207,217,470	198,105	1,961,915	13,741,464	1.046	4.8%	13,408,603	12,819	182,029,318	10,790,005	5.9%	87.8%	625,810	7,455	618,355	591.16	5.73%
10,626 - 12,750	69,804	1,901	828,416	1,447	700,090	286,443,276	84,248	3,885,081	31,540,543	3,400	4.9%	43,281,931	12,730	215,505,883	39,779,413	18.5%	75.2%	2,307,180	27,903	2,279,277	670.38	5.73%
12,751 - 15,000	69,009	2,108	998,821	1,636	766,076	422,848,819	111,540	5,487,830	31,677,662	3,791	5.5%	61,535,562	16,232	335,123,425	52,604,848	15.7%	79.3%	3,051,085	31,990	3,019,095	796,38	5.74%
15,001 - 17,000	56,117	1,856	979,768	1,435	675,470	508,682,229	152,391	4,672,439	29,760,742	3,338	5.9%	52,109,361	15,611	431,484,565	53,402,644	12.4%	84.8%	3,097,387	35,815	3,061,572	917.19	5.73%
17,001 - 20,000	77,814	2,641	1,511,494	2,337	1,058,192	488,110,462	96,924	8,937,087	43,186,235	5,036	6.5%	81,859,593	16,255	372,001,721	93,185,150	25.0%	76.2%	5,404,710	74,725	5,329,985	1.058.38	5.72%
20,001 - 21,250	30,499	1,050	656,179	1,028	478,620	174,579,515	83,411	2,359,070	18,040,825	2,093	6.9%	27,602,442	13,188	131,295,318	43,157,137	32.9%	75.2%	2,503,117	24,883	2,478,234	1,184.06	5.74%
21,251 - 25,000	85,986	3,403	1,989,571	3,271	1,423,385	513,001,422	76,102	5,664,780	54,883,937	6,741	7.8%	82,831,163	12,288	380,951,102	156,038,781	41.0%	74.3%	9,050,269	110,736	8,939,533	1,326.14	5.73%
25,001 - 30,000	97,829	4,702	2,898,639	4,993	2,043,664	813,080,479	83,273	17,998,502	96,883,216	9,764	10.0%	185,951,350	19,045	548,244,416	268,807,268	49.0%	67.4%	15,590,854	207,724	15,383,130	1,575.49	5.72%
30,001 - 40,000	140,664	9,064	5,518,211	10,730	4,265,296	1,664,272,837	83,460	26,396,604	132,788,478	19,941		271,421,496	13,611	1,286,459,467	698,628,205	54.3%	77.3%	40,520,409	554,733	39,965,676	2,004.20	5.72%
40.001 - 50.000	88,372	8,033	5,133,915	10,569	4,207,200	1,497,020,724	79,990	7,443,443	88,235,639	18,715		222,381,640	11,883	1,193,846,888	839,470,491	70.3%	79.7%	48,689,307	783,240	47,906,067	2,559.77	5.71%
50,001 - 60,000	54,242	6,120	4,559,520	8,591	3,660,659	1,664,406,212	112,635	9,578,399	65,864,066	14,777		203,652,494	13,782	1,404,468,051	809,383,037	57.6%	84.4%	46,944,216	788,731	46,155,485	3,123.47	5.70%
60,001 - 75,000	46,301	6,833	5,828,332	9,189	4,560,180	1,723,833,126	106,898	14,415,130	72,763,906	16,126		210,006,644	13,023	1,455,477,706	1,080,226,365	74.2%	84.4%	62,653,101	1,426,903	61,226,198	3,796.74	5.67%
75,001 - 80,000	10,216	1,743	1,748,894	2,274	1,331,041	471,815,464	116,642	11,042,514	24,050,387	4.045		53,149,586	13,140	405,658,005	313,161,961	77.2%	86.0%	18.163.388	402,501	17.760.887	4,390.82	5.67%
80,001 - 100,000	26,221	4,949	5,495,808	6,405	4,213,383	1,556,310,614	136,339	14,968,429	57,000,929	11,415		208,290,134	18,247	1,305,987,980	1,015,866,048	77.8%	83.9%	58,920,228	1,348,846	57,571,382	5,043.49	5.67%
100,001 - 120,000	13,172	2,913	4,213,141	3,551	3,065,916	1,119,586,058	172,297	14,155,419	37,634,341	6,498		102,075,851	15,709	994,031,285	708,724,434	71.3%	88.8%	41,106,060	1,059,746	40,046,314	6,162.87	5.65%
120,001 - 160,000	12,314	3,105	5,974,140	3,472	4,193,438	1,961,362,738	297,131	27,015,915	55,200,107	6,601		180,469,515	27,340	1,752,709,031	906,192,376	51.7%	89.4%	52,559,108	1,547,798	51,011,310	7,727.82	5.63%
160,001 - 200,000	5,382	1,552	4,349,448	1,636	3,153,228	980,651,282	306,358	14,573,905	27,904,329	3,201		75,792,077	23,678	891,528,781	569,503,578	63.9%	90.9%	33,031,192	1,289,878	31,741,314	9,916.06	5.57%
200,001 - 200,000 200,001 or more	10,483	3,271	28,043,631	3,911	35,223,583	9.353.164.558	1,294,735	382.697.010	319,089,802	7,224	68.9%	1.486.465.980	205,768	7,930,305,786	3,918,472,007	49.4%	84.8%	227,271,352	18,220,667	209.050.685	28,938.36	5.34%
TOTAL	1,858,637	77,127	83,198,758	96,196		32,205,486,637	160,771	872,281,361	2,026,989,110	200,319		4,646,405,104	23,195	26,404,373,785		42.6%	82.0%	676,835,433	., .,	648,830,852	3,238.99	5.56%
FAGI Level	1,000,007	,	00,170,700	70,270	00,070,112	22,200,100,007	100,771	0.2,201,001	, , ,	,		DJUSTED GR	-	, , ,	11,215,000,000	1210 70	0210 70	0.0,000,000	20,00 1,001	0.10,000,002	0,200155	212070
Non-Positive AGI	41,256	70	46,184	2,549	2,643,390	(1,217,055,468)	(87,690)	211,248,032	28,011,930	13,879	33.6%	33,221,551	2,394	(1,067,040,917)	(286,322,060)	26.8%	87.7%	2/0.107	1.550	258,637	18.64	-0.02%
\$ 1 - 3,999	179,052	78 591	56,219	2,549	281,618	5,803,658	1,144	523,197	1,166,971	5,073	2.8%	14,842,180	2,394	(9,682,297)	(9,626,359)	99.4%	-166.8%	260,187 135,677	1,550 706	134,971	26.61	2.33%
4,000 - 9,999	305,875	793	116,629	1,528	525,502	28,230,072	7,163	768,295	2,587,548	3,941	1.3%	30,903,174	7,841	(4,492,355)	(5,357,251)	119.3%	-15.9%	315,980	1,198	314,782	79.87	1.12%
10,000 - 14,999	216,522	2,217	431,576	1,707	625,465	62,113,439	12,620	968,339	8,149,147	4,922	2.3%	44,447,664	9,030	10.484.966	9,289,232	88.6%	16.9%	931,593	9,875	921.718	187.26	1.12%
15,000 - 14,999	172,708	2,770	874,370	1,825	742,316	95,786,546	17,498	1,138,161	16,020,847	5,474	3.2%	51,093,468	9,334	29,810,392	27,659,343	92.8%	31.1%	1,990,604	26,007	1,964,597	358.90	2.05%
20,000 - 24,999	146,607	2,770	1,157,563	2,212	923,254	132,200,979	22,521	1,154,542	24,638,836	5,474	4.0%	57,874,395	9,334	50,842,290	47,664,945	92.8%	31.1%	3,179,766	39,523	3,140,243	534.96	2.38%
25,000 - 24,999	127,017	3,099	1,406,499	2,212	1.140.447	184,711,211	27,528	1,581,453	34,448,969	6,710	5.3%	67,979,573	10,131	83,864,123	79,562,452	93.8%	45.4%	5,039,645	55,179	4,984,466	742.84	2.70%
30,000 - 39,999	203,181	7,046	3,344,006	7,755	2,717,850	575,016,702	35,258	2,833,629	92,826,598	16,309	8.0%	169,055,543	10,131	315,968,190	302,471,119	94.9% 95.7%	45.4% 54.9%	18,426,855	240,473	18,186,382	1,115.11	2.70% 3.16%
40,000 - 49,999	139,718	8,409	4,153,123	10,324	3,432,729	911,107,238	45,060	5,560,835	139,162,848	20,220	14.5%	214,623,615	10,566	562,881,610	541,997,965	96.3%	61.8%	32,319,439	395,293	31,924,146	1,578.84	3.50%
50,000 - 59,999	96,126	8,409 8,842	4,153,123	11,427	4,083,793	1,188,085,890	54,958	4,090,031	184,074,873	21,618	22.5%	238,266,753	11,022	769,834,295	737,731,049	96.3% 95.8%	64.8%	43,632,469	657,593	42,974,876	1,987.92	3.62%
	63,550		4,874,604					4,378,733	187,909,546		29.2%	215,780,034		803,145,545		95.8%			-	44,262,271	2,386.23	3.68%
60,000 - 69,999 70,000 - 79,999	42,056	7,600 6,165	4,874,604	9,924 7,839	3,983,934 3,510,972	1,202,456,392 1,100,166,699	64,826 74,770	4,696,613	156,781,598	18,549 14,714	35.0%	178,295,489	11,633 12,117	769,786,225	764,647,367 727,812,843	95.2%	66.8% 70.0%	44,990,292 42,658,178	728,021 846,409	41,811,769	2,841.63	3.80%
.,	,	.,	, .,			, , ,				,									,			
80,000 - 89,999 90,000 - 99,999	29,047 19,851	4,841 3,663	3,901,938 3,459,963	6,182 4,610	3,227,280 2,600,665	974,881,522 816,932,998	84,839 94,794	4,905,689 5,034,639	121,896,203 90,253,731	11,491 8,618	39.6% 43.4%	146,125,111 114,531,769	12,716 13,290	711,765,897 617,182,137	664,337,350	93.3% 92.4%	73.0% 75.5%	38,777,323 33,249,617	814,544 711,504	37,962,779 32,538,113	3,303.70 3,775.60	3.89% 3.98%
, ,					,,	, . ,				- ,					570,182,126		79.5%					
100,000 - 149,999	42,749	9,410	11,800,602	11,159	8,597,632	2,563,587,838	119,951	22,778,468	232,063,422	21,372		315,698,540	14,772	2,038,604,344	1,825,259,517	89.5%		106,152,008	2,680,567	103,471,441	4,841.45	4.04%
150,000 - 199,999	13,176	3,450	6,954,486	3,794	4,796,938	1,294,632,573	171,770	21,470,066	85,865,567	7,537		134,423,825	17,835	1,095,813,247	924,913,240	84.4%	84.6%	53,668,302	1,747,672	51,920,630	6,888.77	4.01%
200,000 - 499,999	14,166	3,930	14,674,181	4,792	12,597,367	2,739,626,523	294,489	64,282,950	136,046,354	9,303		227,830,662	24,490	2,440,032,457	1,836,729,335	75.3%	89.1%	106,593,417	5,029,869	101,563,548	10,917.29	3.71%
500,000 - 999,999	3,095 2,885	758 522	5,941,479	1,344	7,599,572	1,585,979,447	687,464	52,392,944	49,781,202 435,302,920	2,307	74.5%	103,558,305 2,287,853,452	44,889	1,485,032,884	781,770,164	52.6%	93.6%	45,362,062	3,740,911	41,621,151	18,041.24	2.62%
1,000,000 or more TOTAL	2,885 1,858,637	77,127	10,725,968 83,198,758	1,640 96,196	22,047,691	17,961,222,379 32,205,486,637	7,446,610 160,771	462,474,745 872,281,361		2,412 200,319	83.6% 10.8%	2,287,853,452 4,646,405,104	948,530	15,700,540,752 26,404,373,785	1,708,614,173 11,249,336,550	10.9% 42.6%	87.4% 82.0%	99,152,019 676,835,433	10,277,687	88,874,332 648,830,852	36,846.74 3,238.99	0.49% 2.01%
			, ,	-				, ,	, , ,			, , ,	-	26,404,373,785 Sch S. and D-4	, , ,				, ,	040,030,852	3,430.99	4.0170

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400. D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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.

[†]Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes. Basic standard deduction allowances vary according to filing status; S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

^{††}Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following; qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015). †††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

MARRIED FILING JOINTLY/SURVIVING SPOUSE

			400 Filing Fir					Modifica	ations]	Deductions Clain			Computed NC Ta					Aver-	·
			lance Tax Du			Federal		to			[§105-134.6.(a	/, v vi		[includes return	s with deficit]			Net	age	ı
	Number	Balance	e Tax Due	Overp	ayment	AGI	Aver-	Federa		Standard	l Deduction	Itemized	Deductions					Tax	Net Tax	ı
	of		[Net Tax†		[Net Tax†	[includes	age	AG	I:							Computed		Liability	Per Re-	Effec-
	Returns	Number	> Pre-	Number	< Pre-	returns	Federal			Number	Deduction	Number		[before	[after	Gross	Total	[after	turn [All	tive
	Filed	of	payments]	of	payments]	with	AGI			of	Amount	of	Deduction	residency	residency	Tax	Credits	application	MFJ/SS	Tax
	[MFJ/	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	[\$15,000]	Returns	Amount	proration]	proration]	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	SS]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level		1									C TAXABLE IN						•			
No Taxable Income	217,188	905	155,439	98,999	61,297,414	37,149,584,755	171,048	1,686,641,342	4,125,291,219	184,145	2,762,175,000	33,043	3,331,277,061	28,617,482,817	(3,978,686,143)				-	00/
\$ 1 - 2,000	49,515	18,802	798,746	27,263	9,251,176	7,824,481,252	158,022	107,750,939	350,320,149	40,318	604,770,000	9,197	486,287,999	6,490,854,043	46,544,099	2,699,654	569,587	2,130,067	43.02	4.58%
2,001 - 4,000	40,368	14,351	1,794,788	24,396	9,537,440	5,874,381,977	145,521	72,831,810	294,596,103	35,088	526,320,000	5,280	430,406,425	4,695,891,260	120,367,568	6,981,371	1,436,545	5,544,826	137.36	4.61% 4.68%
4,001 - 6,000 6,001 - 10,000	36,869	13,310	2,579,646	22,661 44,598	9,760,985	4,582,610,979	124,294	76,294,658	244,710,989	32,954	494,310,000	3,915	251,906,798	3,667,977,850	184,038,581 563,398,426	10,674,277	2,060,689 5,199,383	8,613,588	233.63 389.48	4.88%
-,	70,551	25,323	7,117,538		20,128,283	8,500,216,039	120,483	93,242,599 9,684,673	482,424,310 82,363,697	64,057 9,783	960,855,000	6,494 936	535,875,806	6,614,303,522	110,525,161	32,677,254	5,199,383 848,501	27,477,871		
10,001 - 10,625 10,626 - 12,750	10,719 35,599	3,819 12,747	1,307,749 4,774,736	6,845 22,701	3,224,326 10,432,394	1,277,867,601 3,461,903,712	119,215 97,247	33,672,836	241,888,691	32,548	146,745,000 488,220,000	3,051	68,239,861 182,884,110	990,203,716 2,582,583,747	415,754,248	6,410,453 24,113,710	2,917,284	5,561,952 21,196,426	518.89 595.42	5.03% 5.10%
12,751 - 15,000	35,399	13,257	5,510,313	23,846	11,152,873	3,550,537,532	95,247	39,073,632	260,995,410	34,204	513,060,000	3,090	161,083,827	2,654,471,927	517,552,604	30,018,095	3,277,477	26,740,618	717.02	5.10%
15,001 - 17,000	32,774	11,728	5,326,918	20,941	10,025,448	3,213,441,948	98,049	37,316,063	244,426,940	30,076	451,140,000	2,698	162,211,279	2,392,979,792	524,253,970	30,406,802	2,955,107	27,451,695	837.61	5.24%
17,001 - 17,000	47,985	17,378	8,436,877	30,417	14,194,368	4,178,331,577	87,076	34,448,996	339,404,642	44,183	662,745,000	3,802	221,171,484	2,989,459,447	887,378,871	51,468,002	4,532,139	46,935,863	978.14	5.29%
20,001 - 21,250	19,770	7,273	3,706,173	12,442	5,730,513	1,825,558,048	92,340	11,510,488	148,869,299	18,183	272,745,000	1,587	82,082,629	1,333,371,608	407,730,497	23,648,373	1,926,799	21,721,574	1,098.71	5.33%
21,251 - 25,000	56,927	21,789	11,455,913	34,943	16,517,786	5,393,478,869	94,744	197,368,722	564,353,914	52,307	784,605,000	4,620	266,317,218	3,975,571,460	1,315,311,635	76,288,171	5,711,654	70,576,517	1,239.77	5.37%
25,001 - 30,000	72,086	29,371	16,361,213	42,425	19,928,637	7,399,902,672	102,654	89,881,553	617,049,291	65,832	987,480,000	6,254	335,865,656	5,549,389,278	1,980,227,714	114,853,341	6,378,458	108,474,883	1,504.80	5.48%
30,001 - 40,000	132,395	57,580	33,978,789	74,204	34,808,310	12,163,530,196	91,873	90,352,335	1,140,598,197	119,924	1,798,860,000	12,471	432,442,214	8,881,982,120	4,623,424,956	268,158,767	12,710,189	255,448,578	1,929.44	5.53%
40,001 - 50,000	123,031	57,397	35,320,898	65,046	31,132,397	11,920,119,841	96,887	78,455,931	948,421,357	110,056	1,650,840,000	12,975	592,225,449	8,807,088,966	5,528,524,189	320,654,441	13,044,314	307,610,127	2,500.27	5.56%
50,001 - 60,000	113,385	55,377	35,768,914	57,458	27,967,967	10,833,636,128	95,547	58,818,300	755,433,038	99,387	1,490,805,000	13,998	376,763,259	8,269,453,131	6,227,239,580	361,179,915	13,704,511	347,475,404	3,064.56	5.58%
60,001 - 75,000	147,277	74,615	51,322,817	72,074	36,058,634	16,240,920,018	110,275	101,292,516	877,084,886	124,175	1,862,625,000	23,102	788,971,493	12,813,531,155	9,903,928,927	574,427,911	21,159,978	553,267,933	3,756.65	5.59%
75,001 - 80,000	42,550	22,100	16,313,983	20,279	10,767,529	6,447,631,304	151,531	30,863,883	267,194,632	34,584	518,760,000	7,966	292,352,321	5,400,188,233	3,296,382,543	191,190,188	6,757,481	184,432,707	4,334.49	5.60%
80,001 - 100,000	135,209	77,899	62,162,460	56,773	32,883,387	17,859,476,937	132,088	100,515,612	710,431,428	103,358	1,550,370,000	31,851	784,952,662	14,914,238,459	12,077,998,755	700,524,250	17.085,702	683,438,548	5,054.68	5.66%
100,001 - 120,000	88,784	52,042	50,253,774	36,297	25,305,050	13,771,288,677	155,110	139,818,653	498,443,499	60,379	905,685,000	28,405	795,983,705	11,710,995,126	9,699,867,182	562,592,589	12,985,405	549,607,184	6,190.39	5.67%
120,001 - 160,000	99,520	59,179	73,872,060	39,895	35,890,436	18,148,720,301	182,363	166,031,514	572,611,949	57,229	858,435,000	42,291	1,030,186,053	15,853,518,813	13,694,121,225	794,259,019	20,056,849	774,202,170	7,779.36	5.65%
160,001 - 200,000	50,370	29,588	50,743,702	20,533	25,707,414	12,057,210,286	239,373	124,022,974	320,326,275	23,238	348,570,000	27,132	755,685,495	10,756,651,490	8,961,470,594	519,765,378	14,852,755	504,912,623	10,024.07	5.63%
200,001 or more	102,226	52,052	263,281,049	49,716	313,309,243	76,703,087,895	750,329	2,237,577,666	1,894,443,467	28,555	428,325,000	73,671	5,352,864,755	71,265,032,339	50,529,118,817	2,930,688,841	234,484,072	2,696,204,769	26,374.94	5.34%
TOTAL	1,762,392	727,882	742,344,495	904,752	775,012,009	290,377,918,544	164,764	5,617,467,695	15,981,683,382	1,404,563	21,068,445,000	357,829	17,718,037,559	241,227,220,298	127,636,473,999	7,633,680,802	404,654,879	7,229,025,923	4,101.83	5.49%
FAGI Level									B. BY SIZE OF	FEDERA	L ADJUSTED G	ROSS INC	COME							
Non-Positive AGI	22,177	165	342,809	7,658	19,579,621	(9,137,086,977)	(412,007)	494,789,952	196,874,198	16,677	250,155,000	5,500	79,301,189	(9,168,627,412)	(2,463,854,259)	1,351,642	198,346	1,153,296	52.00	-0.01%
\$ 1 - 3,999	16,465	118	63,105	5,593	1,504,404	33,214,722	2,017	3,802,869	4,756,949	15,947	239,205,000	518	6,930,191	(213,874,549)	(209,141,170)	92,940	3,257	89,683	5.45	0.27%
4,000 - 9,999	37,601	183	128,922	20,527	5,090,257	274,797,087	7,308	8,765,080	13,930,766	36,746	551,190,000	855	13,765,731	(295,324,330)	(288,917,978)	238,589	10,538	228,051	6.07	0.08%
10,000 - 14,999	49,753	296	152,269	31,442	10,300,008	630,318,714	12,669	7,628,255	29,858,432	48,824	732,360,000	929	16,253,325	(140,524,788)	(137,034,157)	261,911	16,186	245,725	4.94	0.04%
15,000 - 19,999	60,087	12,971	1,683,890	38,983	16,497,249	1,052,728,670	17,520	10,721,074	74,777,034	58,835	882,525,000	1,252	21,485,485	84,662,225	80,593,745	7,727,728	2,634,528	5,093,200	84.76	0.48%
20,000 - 24,999	64,777	17,867	4,379,019	42,042	18,892,005	1,458,478,319	22,515	11,299,947	127,426,432	63,181	947,715,000	1,596	45,062,958	349,573,876	330,418,568	23,467,601	5,835,393	17,632,208	272.20	1.21%
25,000 - 29,999	65,535	19,623	6,652,056	42,066	18,911,125	1,802,636,170	27,506	11,016,696	169,752,754	63,510	952,650,000	2,025	36,548,325	654,701,787	613,925,486	38,532,792	6,531,288	32,001,504	488.31	1.78%
30,000 - 39,999	132,573	42,522	17,958,274	83,391	36,825,301	4,638,281,508	34,987	25,211,739	472,573,081	127,730	1,915,950,000	4,843	89,159,874	2,185,810,292	2,039,601,316	123,500,809	14,347,269	109,153,540	823.35	2.35%
40,000 - 49,999	126,065	47,555	22,783,799	73,233	31,024,237	5,665,135,138	44,938	26,562,263	609,261,650	120,145	1,802,175,000	5,920	110,851,583	3,169,409,168	2,957,967,328	175,490,549	11,561,525	163,929,024	1,300.35	2.89%
50,000 - 59,999	126,050	52,344	26,554,218	68,905	29,600,586	6,937,381,403	55,037	30,698,901	781,907,548	118,368	1,775,520,000	7,682	146,278,873	4,264,373,883	3,982,969,467	234,313,341	11,817,907	222,495,434	1,765.14	3.21%
60,000 - 69,999	126,326	55,862	29,883,269	66,132	28,293,383	8,211,102,921	64,999	34,451,318	938,833,767	116,660	1,749,900,000	9,666	186,288,136	5,370,532,336	5,015,199,318	293,755,092	12,468,125	281,286,967	2,226.68	3.43%
70,000 - 79,999	122,934	57,560	32,726,748	61,576	27,061,676	9,213,883,549	74,950	33,432,279	1,059,767,104	110,607	1,659,105,000	12,327	238,968,561	6,289,475,163	5,863,536,419	342,485,045	13,371,527	329,113,518	2,677.16	3.57%
80,000 - 89,999	114,041	55,317	34,436,909	55,337	25,390,724	9,684,055,318	84,917	33,871,296	1,129,450,689	99,068	1,486,020,000	14,973	291,453,547	6,811,002,378	6,351,101,113	370,404,464	13,542,406	356,862,058	3,129.24	3.69%
90,000 - 99,999	101,888	50,644	34,383,986	48,381	24,042,207	9,667,805,194	94,887	36,409,139	1,102,078,374	84,844	1,272,660,000	17,044	337,389,071	6,992,086,888	6,492,449,214	378,307,934	13,298,005	365,009,929	3,582.46	3.78%
100,000 - 149,999	297,029	167,083	142,437,183	122,285	76,006,999	35,879,216,793	120,794	180,825,222	3,368,955,556	212,325	3,184,875,000	84,704	1,751,232,818	27,754,978,640	25,408,708,735	1,476,910,230	32,276,709	1,444,633,521	4,863.61	4.03%
150,000 - 199,999 200,000 - 499,999	118,760 133,559	66,621	86,471,022	48,570	44,213,875	20,382,126,130 38,549,239,066	171,625 288,631	145,545,552 531,479,616	1,329,359,649 1,402,388,382	62,218 43,540	933,270,000	56,542 90,019	1,269,072,284 2,440,854,586	16,995,969,749 34,584,375,714	15,001,730,421	870,570,371 1,606,850,851	22,209,479	848,360,892 1,546,240,361	7,143.49 11,577.21	4.16%
200,000 - 499,999 500,000 - 999,999	26,399	66,877 9,553	169,452,456	60,243	109,846,797		288,631 683,476	429,136,510	397.838.127	43,540 3,908	653,100,000	,	2,440,854,586 984,863,383	34,584,375,714 17,030,886,578	27,695,797,229		60,610,490 43,380,708	578,679,697	21,920,52	4.01% 3.21%
, ,	20,373	4,721	57,027,516 74,827,045	14,788 13,600	68,077,578 183,853,976	18,043,071,578	6,252,959	. , ,	,,	- ,	58,620,000	22,491 18,943	9,652,277,639	17,030,886,578	10,724,291,421 18,177,131,783	622,060,405	43,380,708 140,541,193	,,	45,492.43	
1,000,000 or more TOTAL	1,762,392		74,827,045	904,752	775,012,009	127,391,533,241 290,377,918,544		3,561,819,987 5,617,467,695	2,771,892,889 15,981,683,382	1,430	21,450,000			241,227,220,298		1,067,358,508 7,633,680,802		926,817,315 7,229,025,923	45,492.43	0.73% 2.49%
Source: 2014 i	, ,	,	, ,	,	, ,	re compiled from	,	, , ,		, ,	, , ,		, , ,		rms processed v		, ,	, , ,	4,101.03	2.77/0

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and

charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015). ††† 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

[†]Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes.

Basic standard deduction allowances vary according to filing status; S=\$7.500; MFJ/SS=\$15.000; MFS=\$7.500; and HH=\$12.000.

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

MARRIED FILING JOINTLY/SURVIVING SPOUSE: STANDARD DEDUCTION

	Aggre-	D-4	400 Filing Fina	ncial Stati	stics:			Modifica	itions	S	tandard	Deduction††:		Computed N	C Taxable Income	e	NCTI				Aver-	
	gate	Bal	lance Tax Due	/Overpayn	nent	Federal		to			as a %		as a %	[includes ret	urns with deficit]		as			Net	age	
	Number	Balance	Tax Due	Overp	payment	AGI	Aver-	Federa	al		of All		of All			Effec-	a			Tax	Net Tax	
	of		[Net Tax†		[Net Tax†	[includes	age	AG	I:		MFJ/		MFJ/SS			tive	%	Computed		Liability	Per Return	Effec-
	Returns	Number	> Pre-	Number	< Pre-	returns	Federal			Number	SS Re-	Deduction	SD/ID	[before	[after	Pro-	of	Gross	Total	[after	[All MFJ/	tive
	Filed	of	payments]	of	payments]	with	AGI			of	turns	Amount	Value	residency	residency	ration	Federal	Tax	Credits	application	SS-SD	Tax
	[MFJ/	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	[\$15,000]	Amount	proration]	proration]	Factor	AGI	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	SS]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[%]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level			•		•		•	•	A. BY SIZE	OF NC T	AXABLE	EINCOME						•	•	•		
No Taxable Income	217,188	761	105,654	87,590	37,642,202	3,210,201,147	17,433	182,618,108	2,369,816,864	184,145	84.8%	2,762,175,000	45.3%	(1,739,172,609)	(2,594,380,690)	149.2%	-54.2%	-	- 1		- 1	
\$ 1 - 2,000	49,515	14,729	638,181	22,663	8,042,693	1,871,437,033	46,417	10,689,111	204,759,778	40,318	81.4%	604,770,000	55.4%	1,072,596,366	38,694,944	3.6%	57.3%	2,244,325	555,753	1,688,572	41.88	4.36%
2,001 - 4,000	40,368	12,001	1,494,973	21,570	8,279,503	1,498,008,386	42,693	6,761,868	182,200,297	35,088	86.9%	526,320,000	55.0%	796,249,958	104,895,601	13.2%	53.2%	6,083,988	1,403,530	4,680,458	133,39	4.46%
4,001 - 6,000	36,869	11,631	2,227,255	20,495	8,571,589	1,303,731,367	39,562	10,215,412	173,155,291	32,954	89.4%	494,310,000	66.2%	646,481,488	164,577,167	25.5%	49.6%	9,545,518	2,007,407	7,538,111	228.75	4.58%
6,001 - 10,000	70,551	22,524	6,211,630	40,962	17,921,330	2,465,226,807	38,485	12,894,755	332,561,636	64,057	90.8%	960,855,000	64.2%	1,184,704,926	511,895,103	43.2%	48.1%	29,690,030	5,081,598	24,608,432	384.16	4.81%
10,001 - 10,625	10,719	3,441	1,149,820	6,293	2,765,367	388,104,236	39,671	1,319,936	52,751,144	9,783	91.3%	146,745,000	68.3%	189,928,028	100,879,364	53.1%	48.9%	5,851,000	825,567	5,025,433	513.69	4.98%
10,626 - 12,750	35,599	11,484	4,210,451	20,941	9,166,141	1,294,633,623	39,776	5,134,850	173,476,777	32,548	91.4%	488,220,000	72.7%	638,071,696	380,100,735	59.6%	49.3%	22,045,804	2,828,641	19,217,163	590.43	5.06%
12.751 - 15.000	37,294	11,959	4,835,535	22,076	9,776,955	1,405,816,810	41,101	5,445,593	190,177,686	34,204	91.7%	513,060,000	76.1%	708,024,717	474,668,535	67.0%	50.4%	27,530,822	3,181,534	24,349,288	711.88	5.13%
15,001 - 17,000	32,774	10,608	4,684,112	19,390	8,640,464	1,289,425,303	42,872	3,928,735	176,280,659	30,076	91.8%	451,140,000	73.6%	665,933,379	481,085,805	72.2%	51.6%	27,903,029	2,860,944	25,042,085	832.63	5.21%
17,001 - 20,000	47,985	15,798	7,406,500	28,223	12,367,931	2,028,532,771	45,912	6,388,631	265,612,461	44,183	92.1%	662,745,000	75.0%	1,106,563,941	816,895,029	73.8%	54.5%	47,379,926	4,380,231	42,999,695	973.22	5.26%
20,001 - 21,250	19,770	6,635	3,273,846	11,501	5,012,382	866,464,517	47,652	2,876,028	114,155,432	18,183	92.0%	272,745,000	76.9%	482,440,113	374,996,419	77.7%	55.7%	21,749,796	1,864,885	19,884,911	1,093.60	5.30%
21,251 - 25,000	56,927	19,779	9,990,810	32,357	14,156,014	2,624,781,193	50,180	6,111,750	344,934,221	52,307	91.9%	784,605,000	74.7%	1,501,353,723	1,208,601,325	80.5%	57.2%	70,098,971	5,499,731	64,599,240	1,235.00	5.34%
25,001 - 30,000	72,086	26,619	14,093,729	38,949	16,841,906	3,609,619,037	54,831	11,149,920	473,883,141	65,832	91.3%	987,480,000	74.7%	2,159,405,816	1,808,415,855	83.7%	59.8%	104,888,225	6,045,348	98,842,877	1,501.44	5.47%
30,001 - 40,000	132,395	52,094	28,909,370	67,280	28,718,049	7,374,238,777	61,491	21,790,369	869,334,663	119,924	90.6%	1,798,860,000	80.6%	4,727,834,483	4,187,118,379	88.6%	64.1%	242,852,952	11,846,287	231,006,665	1,926.28	5.52%
40,001 - 40,000	123,031	51,637	29,507,915	57,875	24,720,917	7,685,653,196	69,834	32,049,144	714,690,052	110,056	89.5%	1,650,840,000	73.6%	5,352,172,288	4,943,831,715	92.4%	69.6%	286,742,280	11,883,375	274,858,905	2,497.45	5.56%
.,	113,385	48,999	28,967,743	49,915	21,169,114	7,765,747,478	78,136		547,760,035	99,387	87.7%	1,490,805,000	79.8%	5,746,619,394	5,455,562,578	94.9%	74.0%	316,422,651	12,116,506	304,306,145	3,061.83	5.58%
,	- /	- /	., . , .	. ,	, ,	,, , .	- ,	19,436,951	, , , , , , , , ,	,	84.3%	, , ,		., .,,	., , ,			, ,	, ,,,,,,,	/ /	. ,	
60,001 - 75,000	147,277	64,397	39,974,543	59,254	25,257,170	11,074,939,297	89,188	26,112,628	586,179,716	124,175		1,862,625,000	70.2%	8,652,247,209	8,342,942,947	96.4%	78.1%	483,890,691	18,033,430	465,857,261	3,751.62	5.58%
75,001 - 80,000	42,550	18,538	12,329,401	15,900	7,030,735	3,419,865,283	98,886	9,332,597	151,391,757	34,584	81.3%	518,760,000	64.0%	2,759,046,124	2,678,799,577	97.1%	80.7% 82.9%	155,370,351	5,647,966	149,722,385	4,329.24	5.59%
80,001 - 100,000	135,209	62,492	45,087,478	40,402	19,757,096	11,398,866,489	110,285	35,900,190	438,218,377	103,358	76.4%	1,550,370,000	66.4%	9,446,178,302	9,213,427,862	97.5%		534,379,018	13,288,696	521,090,322	5,041.61	5.66%
100,001 - 120,000	88,784	38,431	33,455,894	21,628	13,054,721	7,872,029,379	130,377	32,947,055	265,317,854	60,379	68.0%	905,685,000	53.2%	6,733,973,580	6,584,078,682	97.8%	85.5%	381,876,805	8,851,004	373,025,801	6,178.07	5.67%
120,001 - 160,000	99,520	38,113	43,199,866	18,799	15,613,808	9,103,935,578	159,079	64,945,697	274,268,961	57,229	57.5%	858,435,000	45.5%	8,036,177,314	7,831,866,985	97.5%	88.3%	454,248,338	11,700,801	442,547,537	7,732.92	5.65%
160,001 - 200,000	50,370	15,847	25,585,647	7,234	9,029,571	4,630,910,759	199,282	41,053,238	125,885,010	23,238	46.1%	348,570,000	31.6%	4,197,508,987	4,118,103,842	98.1%	90.6%	238,850,036	7,066,529	231,783,507	9,974.33	5.63%
200,001 or more TOTAL	102,226 1,762,392	17,897	73,849,851	10,475	39,818,612 363,354,270	10,600,910,393 104,783,078,859	371,245 74,602	233,281,332 782,383,898	246,456,350	28,555	27.9%	428,325,000 21,068,445,000	7.4% 54.3%	10,159,410,375	9,899,481,802 67,126,539,561	97.4%	95.8% 71.8%	574,169,990 4,043,814,546	37,196,503	536,973,487 3,869,648,280	18,804.88	5.42%
	1,/02,392	576,414	421,190,205	721,772	303,334,270	104,763,076,639	74,002	, ,	9,273,268,161		79.7%	, , ,		75,223,749,596	07,120,539,501	89.2%	/1.670	4,043,614,540	1/4,100,200	3,009,040,200	2,755.05	5.55%
FAGI Level	22.455	110	104 (10	# <#a	0.041.551	(2.400.000.000)	(1.40.001)		B. BY SIZE OF					(2 (22 501 051)	(1.450.625.625)	# C 20/	105.20/	440.483	25.524	442 420	27.50	0.020/
Non-Positive AGI	22,177	119	184,619	5,653	9,041,551	(2,499,899,900)	(149,901)	192,294,748	74,831,799	16,677	75.2%	250,155,000	75.9%	(2,632,591,951)	(1,478,627,625)	56.2%	105.3%	469,173	25,734	443,439	26.59	-0.02%
\$ 1 - 3,999	16,465	97	55,981	5,403	1,291,416	32,241,664	2,022	3,319,466	3,908,326	15,947	96.9%	239,205,000	97.2%	(207,552,196)	(203,365,308)	98.0%	-643.7%	81,072	2,515	78,557	4.93	0.24%
4,000 - 9,999	37,601	144	95,725	20,142	4,691,343	268,707,433	7,313	7,262,914	12,024,927	36,746	97.7%	551,190,000	97.6%	(287,244,580)	(281,495,977)	98.0%	-106.9%	171,004	6,702	164,302	4.47	0.06%
10,000 - 14,999	49,753	259	115,921	30,993	9,846,590	618,547,966	12,669	5,405,861	26,991,277	48,824	98.1%	732,360,000	97.8%	(135,397,450)	(132,038,959)	97.5%	-21.9%	188,026	11,589	176,437	3.61	0.03%
15,000 - 19,999	60,087	12,775	1,553,215	38,392	15,881,030	1,030,664,872	17,518	7,135,807	69,607,601	58,835	97.9%	882,525,000	97.6%	85,668,078	81,367,976	95.0%	8.3%	7,512,368	2,621,683	4,890,685	83.13	0.47%
20,000 - 24,999	64,777	17,457	4,245,100	41,232	18,025,498	1,422,527,728	22,515	9,068,234	120,004,726	63,181	97.5%	947,715,000	95.5%	363,876,236	345,118,631	94.8%	25.6%	23,117,119	5,778,772	17,338,347	274.42	1.22%
25,000 - 29,999	65,535	18,884	6,362,624	41,092	17,958,226	1,746,776,458	27,504	8,230,013	158,062,116	63,510	96.9%	952,650,000	96.3%	644,294,355	604,360,842	93.8%	36.9%	37,748,701	6,422,417	31,326,284	493.25	1.79%
30,000 - 39,999	132,573	40,681	16,947,045	80,974	34,495,402	4,467,771,704	34,978	15,461,323	436,639,124	127,730	96.3%	1,915,950,000	95.6%	2,130,643,903	1,990,344,812	93.4%	47.7%	120,144,877	13,914,485	106,230,392	831.68	2.38%
40,000 - 49,999	126,065	45,170	21,066,354	70,254	28,233,023	5,397,796,616	44,927	18,652,056	557,632,750	120,145	95.3%	1,802,175,000	94.2%	3,056,640,922	2,856,080,971	93.4%	56.6%	169,107,991	11,137,054	157,970,937	1,314.84	2.93%
50,000 - 59,999	126,050	49,144	23,949,561	65,032	26,123,416	6,512,914,769	55,023	21,390,104	705,530,363	118,368	93.9%	1,775,520,000	92.4%	4,053,254,510	3,789,656,263	93.5%	62.2%	222,625,245	11,150,750	211,474,495	1,786.59	3.25%
60,000 - 69,999	126,326	51,883	26,406,231	61,044	24,432,139	7,581,106,789	64,985	20,175,004	828,078,059	116,660	92.3%	1,749,900,000	90.4%	5,023,303,734	4,697,524,996	93.5%	66.3%	274,801,059	11,565,724	263,235,335	2,256.43	3.47%
70,000 - 79,999	122,934	52,330	28,096,277	55,109	22,292,998	8,287,034,216	74,923	21,731,367	913,120,087	110,607	90.0%	1,659,105,000	87.4%	5,736,540,496	5,354,341,914	93.3%	69.2%	312,391,481	12,097,176	300,294,305	2,714.97	3.62%
80,000 - 89,999	114,041	48,983	28,577,506	47,423	19,761,234	8,409,154,741	84,883	21,819,384	936,297,088	99,068	86.9%	1,486,020,000	83.6%	6,008,657,037	5,609,649,743	93.4%	71.5%	326,802,463	11,748,676	315,053,787	3,180.18	3.75%
90,000 - 99,999	101,888	43,397	27,475,667	39,311	17,322,599	8,046,528,768	94,839	21,891,078	869,783,156	84,844	83.3%	1,272,660,000	79.0%	5,925,976,690	5,509,214,452	93.0%	73.6%	320,651,565	11,138,462	309,513,103	3,648.03	3.85%
100,000 - 149,999	297,029	127,092	99,924,717	80,463	45,666,279	25,385,877,416	119,561	95,513,174	2,289,508,755	212,325	71.5%	3,184,875,000	64.5%	20,007,006,836	18,360,828,622	91.8%	78.8%	1,066,420,934	23,270,547	1,043,150,387	4,912.99	4.11%
150,000 - 199,999	118,760	39,495	48,172,928	21,086	19,101,894	10,601,092,246	170,386	56,370,632	680,692,461	62,218	52.4%	933,270,000	42.4%	9,043,500,417	8,003,718,382	88.5%	85.3%	464,335,844	12,238,243	452,097,601	7,266.35	4.26%
200,000 - 499,999	133,559	26,176	64,720,598	15,553	30,354,522	11,817,485,651	271,417	130,030,964	478,081,542	43,540	32.6%	653,100,000	21.1%	10,816,335,073	8,917,877,889	82.4%	91.5%	517,327,358	20,963,546	496,363,812	11,400.18	4.20%
500,000 - 999,999	26,399	1,799	12,576,908	1,844	9,993,464	2,604,576,925	666,473	54,933,799	55,083,973	3,908	14.8%	58,620,000	5.6%	2,545,806,751	1,710,174,808	67.2%	97.7%	99,193,463	8,420,580	90,772,883	23,227.45	3.49%
1,000,000 or more	20,373	529	10,663,227	772	8,841,645	3,052,172,797	2,134,387	71,697,970	57,390,031	1,430	7.0%	21,450,000	0.2%	3,045,030,736	1,391,807,129	45.7%	99.8%	80,724,803	11,651,611	69,073,192	48,302.93	2.26%
TOTAL	1,762,392	576,414	421,190,205	721,772	363,354,270	104,783,078,859	74,602	782,383,898	9,273,268,161	1,404,563	79.7%	21,068,445,000	54.3%	75,223,749,596	67,126,539,561	89.2%	71.8%	4,043,814,546	174,166,266	3,869,648,280	2,755.05	3.69%
C 40-11				4 45 45 3		11 1 0			0 11 1	. 10		20117 100	TO 400 (1)	0 10 1007	DC3 6	1 1/1 1	4 50		- 1			

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes.

^{††}Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and

charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).

^{†††}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

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.

MARRIED FILING JOINTLY/SURVIVING SPOUSE: ITEMIZED DEDUCTION

	Aggre-	D-4	100 Filing Fina	ancial Stati:	stics:			Modifica	ations		Itemized l	Deductions††:		Computed No	C Taxable Income	:	NCTI				Aver-	
	gate		lance Tax Due			Federal		to			as a %			[includes retu	arns with deficit]		as			Net	age	
	Number	Balance	Tax Due	Over	payment	AGI	Aver-	Feder	al		of All					Effec-	a			Tax	Net Tax	
	of		[Net Tax†		[Net Tax†	[includes	age	AG	I:		MFJ/SS		Aver-			tive	%	Computed		Liability	Per Return	Effec-
	Returns	Number	> Pre-	Number	< Pre-	returns	Federal			Number	ID Re-		age	[before	[after	Pro-	of	Gross	Total	[after	[All MFJ/	tive
	Filed	of	payments]	of	payments]	with	AGI			of	turns	Deduction	ID	residency	residency	ration	Federal	Tax	Credits	application	SS-ID	Tax
	[MFJ-	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]		Rate†††
Income Level	SS]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level									A. BY SIZE	OFNCT	TAXABLI	E INCOME										
No Taxable Income	217,188	144	49,785	11,409	23,655,212	33,939,383,608	1,027,128	1,504,023,234	1,755,474,355	33,043	15.2%	3,331,277,061	100,816	30,356,655,426	(1,384,305,453)	-4.6%	89.4%	-	-	-	-	-
\$ 1 - 2,000	49,515	4,073	160,565	4,600	1,208,483	5,953,044,219	647,281	97,061,828	145,560,371	9,197	18.6%	486,287,999	52,875	5,418,257,677	7,849,155	0.1%	91.0%	455,329	13,834	441,495	48.00	5.62%
2,001 - 4,000	40,368	2,350	299,815	2,826	1,257,937	4,376,373,591	828,859	66,069,942	112,395,806	5,280	13.1%	430,406,425	81,516	3,899,641,302	15,471,967	0.4%	89.1%	897,383	33,015	864,368	163.71	5.59%
4,001 - 6,000	36,869	1,679	352,391	2,166	1,189,396	3,278,879,612	837,517	66,079,246	71,555,698	3,915	10.6%	251,906,798	64,344	3,021,496,362	19,461,414	0.6%	92.2%	1,128,759	53,282	1,075,477	274.71	5.53%
6,001 - 10,000	70,551	2,799	905,908	3,636	2,206,953	6,034,989,232	929,318	80,347,844	149,862,674	6,494	9.2%	535,875,806	82,519	5,429,598,596	51,503,323	0.9%	90.0%	2,987,224	117,785	2,869,439	441.86	5.57%
10,001 - 10,625	10,719	378	157,929	552	458,959	889,763,365	950,602	8,364,737	29,612,553	936	8.7%	68,239,861	72,906	800,275,688	9,645,797	1.2%	89.9%	559,453	22,934	536,519	573.20	5.56%
10,626 - 12,750	35,599	1,263	564,285	1,760	1,266,253	2,167,270,089	710,347	28,537,986	68,411,914	3,051	8.6%	182,884,110	59,942	1,944,512,051	35,653,513	1.8%	89.7%	2,067,906	88,643	1,979,263	648.73	5.55%
12,751 - 15,000	37,294	1,298	674,778	1,770	1,375,918	2,144,720,722	694,084	33,628,039	70,817,724	3,090	8.3%	161,083,827	52,131	1,946,447,210	42,884,069	2.2%	90.8%	2,487,273	95,943	2,391,330	773.89	5.58%
15,001 - 17,000	32,774	1,120	642,806	1,551	1,384,984	1,924,016,645	713,127	33,387,328	68,146,281	2,698	8.2%	162,211,279	60,123	1,727,046,413	43,168,165	2.5%	89.8%	2,503,773	94,163	2,409,610	893.11	5.58%
17,001 - 20,000	47,985	1,580	1,030,377	2,194	1,826,437	2,149,798,806	565,439	28,060,365	73,792,181	3,802	7.9%	221,171,484	58,172	1,882,895,506	70,483,842	3.7%	87.6%	4,088,076	151,908	3,936,168	1,035.29	5.58%
20,001 - 21,250	19,770	638	432,327	941	718,131	959,093,531	604,344	8,634,460	34,713,867	1,587	8.0%	82,082,629	51,722	850,931,495	32,734,078	3.8%	88.7%	1,898,577	61,914	1,836,663	1,157.32	5.61%
21,251 - 25,000	56,927	2,010	1,465,103	2,586	2,361,772	2,768,697,676	599,285	191,256,972	219,419,693	4,620	8.1%	266,317,218	57,644	2,474,217,737	106,710,310	4.3%	89.4%	6,189,200	211,923	5,977,277	1,293.78	5.60%
25,001 - 30,000	72,086	2,752	2,267,484	3,476	3,086,731	3,790,283,635	606,058	78,731,633	143,166,150	6,254	8.7%	335,865,656	53,704	3,389,983,462	171,811,859	5.1%	89.4%	9,965,116	333,110	9,632,006	1,540.14	5.61%
30,001 - 40,000	132,395	5,486	5,069,419	6,924	6,090,261	4,789,291,419	384,034	68,561,966	271,263,534	12,471	9.4%	432,442,214	34,676	4,154,147,637	436,306,577	10.5%	86.7%	25,305,815	863,902	24,441,913	1,959.90	5.60%
40,001 - 50,000	123,031	5,760	5,812,983	7,171	6,411,480	4,234,466,645	326,356	46,406,787	233,731,305	12,975	10.5%	592,225,449	45,644	3,454,916,678	584,692,474	16.9%	81.6%	33,912,161	1,160,939	32,751,222	2,524.18	5.60%
50,001 - 60,000	113,385	6,378	6,801,171	7,543	6,798,853	3,067,888,650	219,166	39,381,349	207,673,003	13,998	12.3%	376,763,259	26,916	2,522,833,737	771,677,002	30.6%	82.2%	44,757,264	1,588,005	43,169,259	3,083.96	5.59%
60,001 - 75,000	147,277	10,218	11,348,274	12,820	10,801,464	5,165,980,721	223,616	75,179,888	290,905,170	23,102	15.7%	788,971,493	34,152	4,161,283,946	1,560,985,980	37.5%	80.6%	90,537,220	3,126,548	87,410,672	3,783.68	5.60%
75,001 - 80,000	42,550	3,562	3,984,582	4,379	3,736,794	3,027,766,021	380,086	21,531,286	115,802,876	7,966	18.7%	292,352,321	36,700	2,641,142,110	617,582,966	23.4%	87.2%	35,819,837	1,109,515	34,710,322	4,357.31	5.62%
80,001 - 100,000	135,209	15,407	17,074,982	16,371	13,126,291	6,460,610,448	202,839	64,615,422	272,213,051	31,851	23.6%	784,952,662	24,645	5,468,060,157	2,864,570,893	52.4%	84.6%	166,145,232	3,797,006	162,348,226	5,097.12	5.67%
100,001 - 120,000	88,784	13,611	16,797,880	14,669	12,250,329	5,899,259,298	207,684	106,871,598	233,125,645	28,405	32.0%	795,983,705	28,023	4,977,021,546	3,115,788,500	62.6%	84.4%	180,715,784	4,134,401	176,581,383	6,216.56	5.67%
120,001 - 160,000	99,520	21,066	30,672,194	21,096	20,276,628	9,044,784,723	213,870	101,085,817	298,342,988	42,291	42.5%	1,030,186,053	24,359	7,817,341,499	5,862,254,240	75.0%	86.4%	340,010,681	8,356,048	331,654,633	7,842.20	5.66%
160,001 - 200,000	50,370	13,741	25,158,055	13,299	16,677,843	7,426,299,527	273,710	82,969,736	194,441,265	27,132	53.9%	755,685,495	27,852	6,559,142,503	4,843,366,752	73.8%	88.3%	280,915,342	7,786,226	273,129,116	10,066.68	5.64%
200,001 or more	102,226	34,155	189,431,198	39,241	273,490,631	66,102,177,502	897,262	2,004,296,334	1,647,987,117	73,671	72.1%	5,352,864,755	72,659	61,105,621,964	40,629,637,015	66.5%	92.4%	2,356,518,851	197,287,569	2,159,231,282	29,309.11	5.31%
TOTAL	1,762,392	151,468	321,154,291	182,980	411,657,739	185,594,839,685	518,669	4,835,083,797	6,708,415,220	357,829	20.3%	17,718,037,559	49,515	166,003,470,702	60,509,934,438	36.5%	89.4%	3,589,866,256	230,488,613	3,359,377,643	9,388.22	5.43%
FAGI Level									B. BY SIZE OF	FEDERA	L ADJUS	STED GROSS I	NCOME									
Non-Positive AGI	22,177	46	158,190	2,005	10,538,070	(6,637,187,077)	(1,206,761)	302,495,204	122,042,399	5,500	24.8%	79,301,189	14,418	(6,536,035,461)	(985,226,634)	15.1%	98.5%	882,469	172,612	709,857	129.06	-0.01%
\$ 1 - 3,999	16,465	21	7,124	190	212,988	973,058	1,878	483,403	848,623	518	3.1%	6,930,191	13,379	(6,322,353)	(5,775,862)	91.4%	-649.7%	11,868	742	11,126	21.48	1.14%
4,000 - 9,999	37,601	39	33,197	385	398,914	6,089,654	7,122	1,502,166	1,905,839	855	2.3%	13,765,731	16,100	(8,079,750)	(7,422,001)	91.9%	-132.7%	67,585	3,836	63,749	74.56	1.05%
10,000 - 14,999	49,753	37	36,348	449	453,418	11,770,748	12,670	2,222,394	2,867,155	929		16,253,325	17,496	(5,127,338)	(4,995,198)	97.4%	-43.6%	73,885	4,597	69,288	74.58	0.59%
15,000 - 19,999	60,087	196	130,675	591	616,219	22,063,798	17,623	3,585,267	5,169,433	1,252	2.1%	21,485,485	17,161	(1,005,853)	(774,231)	77.0%	-4.6%	215,360	12,845	202,515	161.75	0.92%
20,000 - 24,999	64,777	410	133,919	810	866,507	35,950,591	22,525	2,231,713	7,421,706	1,596	2.5%	45,062,958	28,235	(14,302,360)	(14,700,063)	102.8%	-39.8%	350,482	56,621	293,861	184.12	0.82%
25,000 - 29,999	65,535	739	289,432	974	952,899	55,859,712	27,585	2,786,683	11,690,638	2,025	3.1%	36,548,325	18,049	10,407,432	9,564,644	91.9%	18.6%	784,091	108,871	675,220	333.44	1.21%
30,000 - 39,999	132,573	1,841	1,011,229	2,417	2,329,899	170,509,804	35,207	9,750,416	35,933,957	4,843	3.7%	89,159,874	18,410	55,166,389	49,256,504	89.3%	32.4%	3,355,932	432,784	2,923,148	603.58	1.71%
40,000 - 49,999	126,065	2,385	1,717,445	2,979	2,791,214	267,338,522	45,159	7,910,207	51,628,900	5,920	4.7%	110,851,583	18,725	112,768,246	101,886,357	90.4%	42.2%	6,382,558	424,471	5,958,087	1,006.43	2.23%
50,000 - 59,999	126,050	3,200	2,604,657	3,873	3,477,170	424,466,634	55,255	9,308,797	76,377,185	7,682	6.1%	146,278,873	19,042	211,119,373	193,313,204	91.6%	49.7%	11,688,096	667,157	11,020,939	1,434.64	2.60%
60,000 - 69,999	126,326	3,979	3,477,038	5,088	3,861,244	629,996,132	65,177	14,276,314	110,755,708	9,666	7.7%	186,288,136	19,273	347,228,602	317,674,322	91.5%	55.1%	18,954,033	902,401	18,051,632	1,867.54	2.87%
70,000 - 79,999	122,934	5,230	4,630,471	6,467	4,768,679	926,849,333	75,189	11,700,912	146,647,017	12,327	10.0%	238,968,561	19,386	552,934,667	509,194,505	92.1%	59.7%	30,093,564	1,274,351	28,819,213	2,337.89	3.11%
80,000 - 89,999	114,041	6,334	5,859,403	7,914	5,629,490	1,274,900,577	85,147	12,051,912	193,153,601	14,973	13.1%	291,453,547	19,465	802,345,341	741,451,370	92.4%	62.9%	43,602,001	1,793,730	41,808,271	2,792.24	3.28%
90,000 - 99,999	101,888	7,247	6,908,319	9,070	6,719,608	1,621,276,426	95,123	14,518,061	232,295,218	17,044	16.7%	337,389,071	19,795	1,066,110,198	983,234,762	92.2%	65.8%	57,656,369	2,159,543	55,496,826	3,256.09	3.42%
100,000 - 149,999	297,029	39,991	42,512,466	41,822	30,340,720	10,493,339,377	123,882	85,312,048	1,079,446,802	84,704	28.5%	1,751,232,818	20,675	7,747,971,805	7,047,880,113	91.0%	73.8%	410,489,296	9,006,162	401,483,134	4,739.84	3.83%
150,000 - 199,999	118,760	27,126	38,298,094	27,484	25,111,981	9,781,033,884	172,987	89,174,920	648,667,188	56,542		1,269,072,284	22,445	7,952,469,332	6,998,012,039	88.0%	81.3%	406,234,527	9,971,236	396,263,291	7,008.30	4.05%
200,000 - 499,999	133,559	40,701	104,731,858	44,690	79,492,275	26,731,753,415	296,957	401,448,652	924,306,840	90,019	67.4%	2,440,854,586	27,115	23,768,040,641	18,777,919,340	79.0%	88.9%	1,089,523,493	39,646,944	1,049,876,549	11,662.83	3.93%
500,000 - 999,999	26,399	7,754	44,450,608	12,944	58,084,114	15,438,494,653	686,430	374,202,711	342,754,154	22,491	85.2%	984,863,383	43,789	14,485,079,827	9,014,116,613	62.2%	93.8%	522,866,942	34,960,128	487,906,814	21,693.42	3.16%
1,000,000 or more	20,373	4,192	64,163,818	12,828	175,012,331	124,339,360,444	6,563,868	3,490,122,017	2,714,502,858	18,943	93.0%	9,652,277,639	509,543	115,462,701,964	16,785,324,654	14.5%	92.9%	986,633,705		857,744,123	45,280.27	0.69%
TOTAL	1,762,392	151,468	321,154,291	182,980	411,657,739	185,594,839,685	518,669	4,835,083,797	6,708,415,220	357,829	20.3%	17,718,037,559	49,515	166,003,470,702	60,509,934,438	36.5%	89.4%	3,589,866,256	230,488,613	3,359,377,643	9,388.22	1.81%
Source: 2014	individual	income to	v ovtract	Statistical	cummorioc o	re compiled fror	n norconal	ncomo tov in	formation over	octod from	m for voc	r 2014 D 400	D 400 S	h C and D 400	TC forms proce	cood with	n the DO	D dynamic inte	arotod			

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MARRIED FILING SEPARATELY

		D-4	400 Filing Fin	ancial Stati	stics:			Modific	ations	I	Deductions Clai			Computed NC T	axable Income				Aver-	
			lance Tax Du			Federal		to			[§105-134.6.([includes return	s with deficit]			Net	age	
		Balance	Tax Due	Over	payment	AGI	Aver-	Feder		Standard	d Deduction	Itemized	Deductions					Tax	Net Tax	
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	i:							Computed		Liability	Per	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	Deduction	Number		[before	[after	Gross	Total	[after	Return	tive
	Returns	of	payments]	of	payments]	with	AGI			of	Amount	of	Deduction	residency	residency	Tax	Credits	application	[All MFS	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	[\$7,500]	Returns	Amount	proration]	proration]	Liability	Taken	of credits]		Rate†††
Income Level	[MFS]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	40.056		12.000	0.250	2 (51 215	1051501501	400.250	00.050.654			TAXABLE INC		251 522 225	4 554 504 545	(400.252.250)		1	ı	-	
No Taxable Income	18,056	60	13,098	9,378	3,671,247	1,974,784,534	109,370	88,858,652	177,923,836	10,329	77,467,500	7,727	251,520,085	1,556,731,765	(199,363,270)	-	4=040	-	-	
\$ 1 - 2,000	8,003	1,676	70,539	5,811	448,676	255,272,291	31,897	3,739,106	13,356,673	2,930	21,975,000	5,073	21,928,308	201,751,416	3,967,479	229,948	17,940	212,008	26.49	5.34%
2,001 - 4,000	3,313	1,376	161,180	1,850	392,663	311,536,542	94,035	4,133,037	13,527,268	2,621	19,657,500	692	23,232,459	259,252,352	9,849,201	571,261	43,324	527,937	159.35	5.36%
4,001 - 6,000 6,001 - 10,000	3,046 6,022	1,382 3,000	233,510 671,781	1,585 2,875	329,193 653,623	172,132,964 436,924,796	56,511 72,555	2,309,549 5,833,364	9,378,908 15,696,072	2,415 4,833	18,112,500 36,247,500	631 1,189	6,648,971 21,521,249	140,302,134 369,293,339	15,204,484 48,177,223	881,848 2,794,314	57,758 147,872	824,090 2,646,442	270.55 439.46	5.42% 5.49%
10,001 - 10,625	978	503	127,002	461	133,430	50,894,117	52,039	222,711	2,030,783	796	5,970,000	1,189	5,781,987	37,334,058	10,092,096	585,339	30,511	554,828	567.31	5.50%
10,626 - 12,750	3,400	1,759	480,664	1,558	358,042	171,873,087	50,551	1,110,005	8,114,323	2,777	20,827,500	623	8,727,518	135,313,751	39,754,437	2,305,745	105,811	2,199,934	647.04	5.53%
12,751 - 15,000	3,644	1,927	534,859	1,624	416,187	558,973,774	153,396	1,173,908	11,260,970	2,961	22,207,500	683	89,069,544	437,609,668	50,606,080	2,935,150	96,911	2,838,239	778.88	5.61%
15,001 - 17,000	3,228	1,801	517,728	1,328	323,420	239,922,341	74,325	2,151,676	6,424,001	2,654	19,905,000	574	58,747,497	156,997,519	51,663,181	2,996,465	94,974	2,901,491	898.85	5.62%
17,001 - 20,000	4,871	2,717	822,602	2,009	536,483	384,521,399	78,941	4,291,493	11,286,500	3,897	29,227,500	974	22,426,759	325,872,133	90,114,649	5,226,670	160,668	5,066,002	1,040.03	5.62%
20,001 - 21,250	1,951	1,111	337,459	779	233,138	292,422,695	149,883	1,288,768	3,922,151	1,484	11,130,000	467	56,884,885	221,774,427	40,241,842	2,334,027	67,137	2,266,890	1,161.91	5.63%
21,251 - 25,000	6,012	3,465	1,097,773	2,386	749,582	399,422,004	66,437	80,129,751	75,372,434	4,555	34,162,500	1,457	49,987,665	320,029,156	138,863,762	8,054,099	240,910	7,813,189	1,299.60	5.63%
25,001 - 30,000	7,491	4,332	1,447,796	2,958	892,017	683,966,253	91,305	2,093,948	12,793,574	5,430	40,725,000	2,061	42,508,370	590,033,257	205,783,489	11,935,444	351,241	11,584,203	1,546.42	5.63%
30,001 - 40,000	11,828	7,173	2,772,347	4,407	1,356,933	639,410,641	54,059	1,469,461	16,713,802	7,572	56,790,000	4,256	38,234,389	529,141,911	410,976,719	23,836,678	659,543	23,177,135	1,959.51	5.64%
40,001 - 50,000	7,982	5,002	2,341,309	2,812	1,308,302	825,888,237	103,469	13,320,612	18,594,498	4,339	32,542,500	3,643	44,441,185	743,630,666	355,573,242	20,623,234	484,740	20,138,494	2,522.99	5.66%
50,001 - 60,000	4,646	2,870	1,782,694	1,685	720,371	369,733,438	79,581	757,310	8,521,372	2,096	15,720,000	2,550	23,273,302	322,976,074	253,455,197	14,700,406	305,540	14,394,866	3,098.34	5.68%
60,001 - 75,000	3,946	2,338	1,769,233	1,538	872,132	498,911,668	126,435	37,309,623	40,718,734	1,528	11,460,000	2,418	33,479,769	450,562,788	263,157,073	15,263,099	393,930	14,869,169	3,768.16	5.65%
75,001 - 80,000	867	505	454,256	350	242,047	100,768,620	116,227	819,955	1,778,610	280	2,100,000	587	6,208,339	91,501,626	67,138,077	3,893,997	107,320	3,786,677	4,367.56	5.64%
80,001 - 100,000	2,226	1,285	1,468,712	901	661,313	943,428,524	423,822	11,007,014	7,611,564	677	5,077,500	1,549	310,137,495	631,608,979	197,671,475	11,464,942	363,719	11,101,223	4,987.07	5.62%
100,001 - 120,000	1,111	629	937,921	466	459,695	198,681,693	178,831	2,637,694	4,085,798	277	2,077,500	834	15,652,152	179,503,937	120,918,420	7,013,279	219,069	6,794,210	6,115.40	5.62%
120,001 - 160,000	1,034	580	1,258,645	427	761,760	470,885,418	455,402	7,329,167	7,448,474	234	1,755,000	800	38,941,800	430,069,311	141,963,906	8,233,901	342,393	7,891,508	7,632.02	5.56%
160,001 - 200,000	466	256	921,221	204	591,146	822,314,874	1,764,624	3,292,031	8,284,858	97	727,500	369	18,118,524	798,476,023	82,400,320	4,779,207	182,306	4,596,901	9,864.59	5.58%
200,001 or more	1,061	496	5,940,560	544	10,690,486	4,041,207,556	3,808,867	84,237,312	124,132,376	108	810,000	953	261,402,917	3,739,099,575	815,716,531	47,311,559	4,912,819	42,398,740	39,961.11	5.20%
TOTAL	105,182	46,243	26,162,889	47,936	26,801,885	14,843,877,466	141,126	359,516,147	598,977,579	64,890	486,675,000		1,448,875,169	12,668,865,865	3,213,925,613	197,970,612	9,386,436	188,584,176	1,792.93	5.52%
FAGI Level									B. BY SIZE OF	FEDERA	L ADJUSTED	GROSS IN	COME							
Non-Positive AGI	5,144	29	45,978	3,136	1,350,309	(599,410,986)	(116,526)	54,062,232	23,363,672	1,209	9,067,500	3,935	5,157,586	(582,937,512)	(153,306,893)	114,833	161	114,672	22.29	-0.02%
\$ 1 - 3,999	7,610	269	31,332	5,389	246,383	7,514,623	987	461,967	998,782	2,487	18,652,500	5,123	1,783,090	(13,457,782)	(13,435,965)	59,694	1,326	58,368	7.67	0.78%
4,000 - 9,999	7,218	1,061	165,195	4,297	770,267	51,544,936	7,141	1,354,452	6,579,117	5,879	44,092,500	1,339	3,406,548	(1,178,777)	(3,350,835)	387,109	29,983	357,126	49.48	0.69%
10,000 - 14,999	6,534	2,319	435,042	3,519	708,256	81,817,719	12,522	381,681	7,458,378	5,570	41,775,000	964	4,110,610	28,855,412	25,480,950	1,668,582	132,452	1,536,130	235.10	1.88%
15,000 - 19,999	7,357	3,373	770,027	3,408	697,037	129,085,148	17,546	405,065	9,509,380	6,330	47,475,000	1,027	5,560,832	66,945,001	61,445,979	3,685,124	207,382	3,477,742	472.71	2.69%
20,000 - 24,999	8,233	4,214	1,055,806	3,475	857,083	185,476,196	22,528	1,036,573	11,738,606	6,938	52,035,000	1,295	7,223,523	115,515,640	106,760,251	6,280,332	219,898	6,060,434	736.11	3.27%
25,000 - 29,999	8,340	4,567	1,280,915	3,278	832,537	229,608,911	27,531	1,632,773	15,035,051	6,753	50,647,500	1,587	9,970,226	155,588,907	146,409,843	8,582,318	269,572	8,312,746	996.73	3.62%
30,000 - 39,999	15,560	8,830	2,717,336	5,896	1,579,511	542,195,846	34,845	824,155	34,967,366	11,600	87,000,000	3,960	28,069,306	392,983,329	372,549,552	21,798,086	647,204	21,150,882	1,359.31	3.90%
40,000 - 49,999	12,265	7,095	2,684,332	4,583	1,446,944	548,615,201	44,730	1,093,351	38,974,333	7,739	58,042,500	4,526	35,257,594	417,434,125	394,430,621	23,045,024	655,032	22,389,992 18,075,044	1,825.52	4.08%
50,000 - 59,999	7,911	4,668	2,224,334	2,860	1,175,869	431,968,798	54,604	1,613,409	31,094,874	4,250	31,875,000	3,661	31,838,788	338,773,545	315,896,264	18,426,299	351,255	- , , .	2,284.80	4.18%
60,000 - 69,999	4,950	2,827	1,666,050	1,887	859,604	319,745,640	64,595	1,385,639	24,639,904	2,193	16,447,500	2,757	26,378,487	253,665,388	234,330,278	13,664,557	322,611	13,341,946	2,695.34	4.17%
70,000 - 79,999	3,264	1,796	1,287,343	1,328	771,944	243,708,141	74,665	905,902	17,037,944	1,326	9,945,000	1,938	19,853,303	197,777,796	179,286,280	10,450,857	283,853	10,167,004	3,114.89	4.17%
80,000 - 89,999 90,000 - 99,999	2,199 1,629	1,182 867	959,413	919 669	502,902 444,331	186,265,789 154,320,971	84,705 94,734	1,177,751 1,581,124	12,794,473 12,362,880	731 527	5,482,500	1,468	16,135,977	153,030,590 126,866,912	136,089,330 112,428,292	7,909,781 6,541,334	179,034 201,569	7,730,747	3,515.57 3,891.81	4.15% 4.11%
100,000 - 149,999	3,496	1,800	831,919	1,516	1,287,279	415,609,306	118,881	6,470,628	23,831,870	527 889	3,952,500 6,667,500	1,102 2,607	12,719,803 32,530,229	359,050,335	300,476,873	6,541,334 17,445,408	578,571	6,339,765 16,866,837	3,891.81 4,824.61	4.11% 4.06%
100,000 - 149,999 150,000 - 199,999	3,496 1,103	1,800 521	2,466,308 1,247,022	1,516 500	783,552	415,609,306 188,302,705	170,719	2,941,980	23,831,870 8,386,111	239	1,792,500	2,607 864	12,292,342	359,050,335 168,773,732	131,984,115	7,656,797	321,953	7,334,844	6,649.90	4.06% 3.90%
200,000 - 499,999		569		590 590	1,666,887	379,481,898	296,008			171	1,792,500	1,111	22,547,496	351,860,180	229,584,225		697,616		9,842.92	3.33%
500,000 - 499,999	1,282 378	131	2,462,291 1,406,199	203	1,000,887	265,979,509	703,649	7,209,411 12,574,137	11,001,133 8,189,781	40	300,000	338	11,625,670	258,438,195	129,264,286	13,316,237 7,497,322	640,994	12,618,621 6,856,328	9,842.92 18.138.43	2.58%
1.000.000 - 999,999	709	125	2,426,048	483	9,366,151	11.082.047.115	15,630,532	262,403,917	301.013.924	19	142,500	690	1.162.413.759	9.880.880.849	507,602,167	29,440,918	3,645,970	25,794,948	36.382.16	0.23%
TOTAL	105,182		26,162,889			14,843,877,466	141,126	359,516,147	598,977,579	64,890			1,448,875,169		3,213,925,613	197,970,612	9,386,436	188,584,176	1,792.93	1.27%
Source: 2014 i		,								,	, ,					, ,	, ,	, ,	29.72.73	1127 / 0

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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 taxpaver and/or processing error.

[†]Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpavers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes.

Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HoH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).

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,

^{†††}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

MARRIED FILING SEPARATELY: STANDARD DEDUCTION

		D-4	00 Filing Fina	ncial Stati	stics:			Modifica	ations		Standard :	Deduction††:		Computed	NC Taxable Inco	me	NCTI				Aver-	
	Aggre-		ance Tax Due	/Overpayn	nent	Federal		to			as a		as a	[includes r	eturns with defici	t]	as			Net	age	
	gate	Balance	Tax Due	Overp	payment	AGI	Aver-	Federa	al		% of		% of			Effec-	a			Tax	Net Tax	
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	I:		All		All MFS			tive	%	Computed		Liability	Per Re-	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	MFS Re-	Deduction	SD/ID	[before	[after	Pro-	of	Gross	Total	[after	turn [All	tive
	Returns	of	payments]	of	payments]	with	AGI			of	turns	Amount	Value	residency	residency	ration	Federal	Tax	Credits	application	MFS-SD	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	[\$7,500]	Amount	proration]	proration]	Factor	AGI	Liability	Taken	of credits]		Rate†††
Income Level	[MFS]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[%]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level												C TAXABLE										
No Taxable Income	18,056	43	7,788	4,950	1,506,927	31,946,299	3,093	2,778,659	53,331,870	10,329	57.2%	77,467,500	23.5%	(96,074,412)	(86,740,227)	90.3%	-300.7%	-	-	-		-
\$ 1 - 2,000	8,003	1,087	45,492	1,746	321,453	58,212,289	19,868	356,758	5,591,682	2,930	36.6%	21,975,000	50.1%	31,002,365	2,776,336	9.0%	53.3%	161,055	15,869	145,186	49.55	5.23%
2,001 - 4,000	3,313	972	110,729	1,595	282,094	47,190,179	18,005	93,831	5,295,702	2,621	79.1%	19,657,500	45.8%	22,330,808	7,797,327	34.9%	47.3%	452,256	38,252	414,004	157.96	5.31%
4,001 - 6,000 6,001 - 10,000	3,046 6,022	999 2,318	158,216 465,597	1,362 2,410	246,220 442,838	51,801,028 101,039,417	21,450 20,906	743,655 461,343	5,170,361 7,535,920	2,415 4,833	79.3% 80.3%	18,112,500 36,247,500	73.1% 62.7%	29,261,822 57,717,340	12,065,544 38,720,571	41.2% 67.1%	56.5% 57.1%	699,787 2,245,816	48,675 127,317	651,112 2,118,499	269.61 438.34	5.40% 5.47%
10,001 - 10,625	978	395	82,823	389	91,908	17,620,722	22,137	36,091	963,516	796	81.4%	5,970,000	50.8%	10.723.297	8,212,622	76.6%	60.9%	476,325	26,843	449,482	564.68	5.47%
10,626 - 12,750	3,400	1,411	335,967	1,301	236,345	63,670,975	22,928	187,134	4,257,026	2,777	81.7%	20,827,500	70.5%	38,773,583	32,450,565	83.7%	60.9%	1,882,124	92,893	1,789,231	644.30	5.51%
12.751 - 15.000	3,644	1,540	362,599	1,339	267.883	72,771,411	24,577	127,790	3,441,074	2,961	81.3%	22,207,500	20.0%	47,250,627	41,132,542	87.1%	64.9%	2,385,678	77,896	2,307,782	779.39	5.61%
15,001 - 17,000	3,228	1,461	352,835	1,103	230,894	69,643,659	26,241	91,136	2,299,369	2,654	82.2%	19,905,000	25.3%	47,530,426	42,488,751	89.4%	68.2%	2,464,356	80,752	2,383,604	898.12	5.61%
17,001 - 20,000	4,871	2,182	555,330	1,581	343,023	110,207,264	28,280	197,149	3,783,810	3,897	80.0%	29,227,500	56.6%	77,393,103	72,081,832	93.1%	70.2%	4,180,767	127,377	4,053,390	1,040.13	5.62%
20,001 - 21,250	1,951	860	214,568	575	124,029	45,313,247	30,535	13,404	1,487,009	1,484	76.1%	11,130,000	16.4%	32,709,642	30,614,081	93.6%	72.2%	1,775,612	49,711	1,725,901	1,163.01	5.64%
21,251 - 25,000	6,012	2,634	707,827	1,783	381,400	151,620,209	33,287	363,977	4,439,681	4,555	75.8%	34,162,500	40.6%	113,382,005	105,100,390	92.7%	74.8%	6,095,824	181,744	5,914,080	1,298.37	5.63%
25,001 - 30,000	7,491	3,179	867,309	2,072	495,038	200,961,718	37,010	210,527	4,624,776	5,430	72.5%	40,725,000	48.9%	155,822,469	149,065,375	95.7%	77.5%	8,645,797	251,749	8,394,048	1,545.87	5.63%
30,001 - 40,000	11,828	4,732	1,510,472	2,640	666,035	334,589,136	44,188	429,867	6,296,668	7,572	64.0%	56,790,000	59.8%	271,932,335	262,022,055	96.4%	81.3%	15,197,311	434,882	14,762,429	1,949.61	5.63%
40,001 - 50,000	7,982	2,884	1,127,211	1,324	409,066	234,284,530	53,995	437,477	4,308,931	4,339	54.4%	32,542,500	42.3%	197,870,576	192,564,108	97.3%	84.5%	11,168,712	282,553	10,886,159	2,508.91	5.65%
50,001 - 60,000	4,646	1,452	816,342	577	226,341	134,012,993	63,937	386,863	2,500,043	2,096	45.1%	15,720,000	40.3%	116,179,813	113,911,914	98.0%	86.7%	6,606,893	156,238	6,450,655	3,077.60	5.66%
60,001 - 75,000	3,946	1,032	733,404	452	199,839	118,287,293	77,413	536,424	2,084,778	1,528	38.7%	11,460,000	25.5%	105,278,939	101,526,220	96.4%	89.0%	5,888,536	155,308	5,733,228	3,752.11	5.65%
75,001 - 80,000	867	195	168,724	78	33,145	24,481,592	87,434	277,340	501,770	280	32.3%	2,100,000	25.3%	22,157,162	21,686,818	97.9%	90.5%	1,257,826	32,790	1,225,036	4,375.13	5.65%
80,001 - 100,000	2,226	488	571,882	170	113,085	68,433,128	101,083	412,906	1,396,769	677	30.4%	5,077,500	1.6%	62,371,765	60,051,581	96.3%	91.1%	3,482,976	105,568	3,377,408	4,988.79	5.62%
100,001 - 120,000	1,111	207	323,534	59	65,267	33,168,466	119,742	147,053	686,625	277	24.9%	2,077,500	11.7%	30,551,394	30,046,936	98.3%	92.1%	1,742,729	77,972	1,664,757	6,009.95	5.54%
120,001 - 160,000	1,034	161	394,399	61	101,156	35,181,955	150,350	453,211	770,090	234	22.6%	1,755,000	4.3%	33,110,076	31,859,217	96.2%	94.1%	1,847,834	102,017	1,745,817	7,460.76	5.48%
160,001 - 200,000	466	61	209,418	32	56,557	17,457,001	179,969	855,611	420,242	97	20.8%	727,500	3.9%	17,164,870	17,059,610	99.4%	98.3%	989,457	35,984	953,473	9,829.62	5.59%
200,001 or more	1,061	76	824,533	29	206,575	50,951,439	471,773	2,686,685	862,984	108	10.2%	810,000	0.3%	51,965,140	44,206,137	85.1%	102.0%	2,563,956	109,031	2,454,925	22,730.79	5.55%
TOTAL FAGI Level	105,182	30,369	10,946,999	27,628	7,047,118	2,072,845,950	31,944	12,284,891	122,050,696	64,890	61.7%	486,675,000 ADJUSTED (25.1%	1,476,405,145	1,330,700,305	90.1%	71.2%	82,211,627	2,611,421	79,600,206	1,226.69	5.62%
		261	21.000	266	245 220	(00 5/5 010)	(01.530)	2164115							(54 802 505)	51.50/	105 40/	16066	161	15.005	12.16	0.020/
Non-Positive AGI \$ 1 - 3.999	5,144	26	21,880	266	245,228	(98,567,210)	(81,528)	3,164,115	1,360,764	1,209	23.5%	9,067,500	63.7%	(105,831,359)	(54,703,595)	51.7% 94.7%	107.4%	16,066	161	15,905	13.16	-0.02% 0.13%
\$ 1 - 3,999 4,000 - 9,999	7,610 7,218	615	65,304	1,229 3,866	166,243 662,931	5,234,315 42,305,010	2,105 7,196	215,501 791,482	527,078 4,230,990	2,487 5,879	32.7% 81.4%	18,652,500 44,092,500	91.3% 92.8%	(13,729,762) (5,226,998)	(13,008,097) (5,293,977)	101.3%	-262.3% -12.4%	7,019 192,597	21,456	7,019 171,141	2.82 29.11	0.15%
10,000 - 14,999	6,534	1,832	281,334	3,233	573,581	69,776,522	12,527	277,498	5,473,243	5,579	85.2%	41,775,000	91.0%	22,805,777	20,822,854	91.3%	32.7%	1,349,947	116,538	1,233,409	29.11	1.77%
15,000 - 19,999	7,357	2,820	551,708	3,071	589,237	111,068,234	17,546	291,362	7,256,327	6,330	86.0%	47,475,000	89.5%	56,628,269	52,429,462	92.6%	51.0%	3,127,202	183,666	2,943,536	465.01	2.65%
20,000 - 24,999	8,233	3,473	745,189	3,038	633,754	156,275,828	22,525	532,562	8,378,847	6,938	84.3%	52,035,000	87.8%	96,394,543	89,881,479	93.2%	61.7%	5,276,637	182,124	5,094,513	734.29	3.26%
25,000 - 29,999	8,340	3,652	858,999	2,711	594,881	185,684,980	27,497	347,075	10,441,819	6,753	81.0%	50,647,500	83.6%	124,942,736	118,577,370	94.9%	67.3%	6,942,139	210,332	6,731,807	996.86	3.63%
30,000 - 39,999	15,560	6,622	1,743,599	4,374	1,046,157	402,824,424	34,726	399,172	20,257,283	11,600	74.6%	87,000,000	75.6%	295,966,313	280,826,563	94.9%	73.5%	16,383,612	476,095	15,907,517	1,371.34	3.95%
40,000 - 49,999	12,265	4,639	1,482,161	2,718	771,877	345,453,064	44,638	446,675	19,876,150	7,739	63.1%	58,042,500	62.2%	267,981,089	252,457,498	94.2%	77.6%	14,711,776	419,649	14,292,127	1,846.77	4.14%
50,000 - 59,999	7,911	2,729	1,133,414	1,285	448,343	231,582,540	54,490	601,803	13,610,614	4,250	53.7%	31,875,000	50.0%	186,698,729	172,705,767	92.5%	80.6%	10,050,055	220,680	9,829,375	2,312.79	4.24%
60,000 - 69,999	4,950	1,424	772,095	657	295,145	141,203,533	64,388	298,805	8,944,978	2,193	44.3%	16,447,500	38.4%	116,109,860	106,015,480	91.3%	82.2%	6,162,787	161,253	6,001,534	2,736.68	4.25%
70,000 - 79,999	3,264	859	574,040	411	249,299	98,993,053	74,655	330,605	5,646,511	1,326	40.6%	9,945,000	33.4%	83,732,147	74,444,418	88.9%	84.6%	4,325,420	122,415	4,203,005	3,169.69	4.25%
80,000 - 89,999	2,199	478	354,276	210	92,813	61,805,250	84,549	77,772	4,086,696	731	33.2%	5,482,500	25.4%	52,313,826	45,017,702	86.1%	84.6%	2,613,540	62,647	2,550,893	3,489.59	4.13%
90,000 - 99,999	1,629	344	360,057	153	93,858	49,924,262	94,733	354,839	2,404,854	527	32.4%	3,952,500	23.7%	43,921,747	36,991,989	84.2%	88.0%	2,146,883	54,109	2,092,774	3,971.11	4.19%
100,000 - 149,999	3,496	599	838,672	233	215,836	104,936,969	118,039	762,502	5,071,149	889	25.4%	6,667,500	17.0%	93,960,822	76,187,300	81.1%	89.5%	4,419,755	194,696	4,225,059	4,752.60	4.03%
150,000 - 199,999	1,103	136	322,981	81	131,659	40,636,664	170,028	427,895	1,567,455	239	21.7%	1,792,500	12.7%	37,704,604	28,678,675	76.1%	92.8%	1,663,365	75,358	1,588,007	6,644.38	3.91%
200,000 - 499,999	1,282	101	598,983	63	95,213	47,984,417	280,611	810,259	1,676,761	171	13.3%	1,282,500	5.4%	45,835,415	27,004,773	58.9%	95.5%	1,566,278	75,998	1,490,280	8,715.09	3.11%
500,000 - 999,999	378	17	230,514	15	109,832	28,017,649	700,441	771,652	789,951	40	10.6%	300,000	2.5%	27,699,350	12,150,063	43.9%	98.9%	704,703	34,244	670,459	16,761.48	2.39%
1,000,000 or more TOTAL	709 105,182	30,369	11,794 10,946,999	27,628	31,231 7,047,118	47,706,446 2,072,845,950	2,510,866 31,944	1,383,317 12,284,891	449,226 122,050,696	64.890	2.7% 61.7%	142,500 486,675,000	0.0% 25.1%	48,498,037 1,476,405,145	9,514,581 1,330,700,305	19.6% 90.1%	101.7% 71.2%	551,846 82,211,627	2,611,421	551,846 79,600,206	29,044.53 1,226.69	3.84%
Source: 2014		30,309	10,940,999	21,028	,. , .	2,072,845,950	- /	, . ,	,,	. ,	01./%	, ,	25.1% 100 D 40	, .,, .	400TC forms r		vithin th	. , ,.	2,011,421	79,000,200	1,440.09	3.0470

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400. D-400 Sch S. and D-400TC forms processed within the DOR dynamic integrated

tax system during 2015; 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=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpavers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes.

^{††}Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015). 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.

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

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

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. Combined data are italicized.

MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS

			00 Filing Fina					Modifica	ations	1	temized D	eductions††:		•	C Taxable Income	e	NCTI				Aver-	
	Aggre-		ance Tax Due			Federal		to			as a		_	[includes retu	rns with deficit]		as			Net	age	
	gate	Balance	Tax Due	Over	payment	AGI	Aver-	Federa			% of					Effec-	a	_		Tax	Net Tax	
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	I:		All		Aver-			tive	%	Computed		Liability	Per Re-	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	MFS Re-		age	[before	[after	Pro-	of	Gross	Total	[after	turn [All	tive
	Returns	of	payments]	of	payments]	with	AGI			of	turns	Deduction	ID	residency	residency	ration	Federal	Tax	Credits	application	MFS-ID	Tax
In come I and	Filed [MFS]	Returns Filed	Amount	Returns Filed	Amount	deficit]	Value	Additions	Deductions [\$]	Returns Filed	Filed	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]	Returns]	Rate†††
Income Level NCTI Level	[MFS]	riieu	[\$]	rneu	[\$]	[\$]	[\$]	[\$]	[\$]		[%] ZE OF N	[\$] C TAXABLE I	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
	II 10.05/I	17	F 210	4.420	2.174.220	1 042 020 225	251 425	07.070.003	124 501 066			-		1 (52 00/ 155	(112 (22 042)	6.00/	05 10/	-		-		
No Taxable Income		17	5,310	4,428	2,164,320	1,942,838,235	251,435	86,079,993	124,591,966	7,727	42.8%	251,520,085	32,551	1,652,806,177	(112,623,043)	-6.8%	85.1%	(0.002	2.071	-	12.17	- - -
\$ 1 - 2,000	8,003	589	25,047 50,451	4,065 255	127,223 110,569	197,060,002 264,346,363	38,845 382,003	3,382,348	7,764,991	5,073 692	63.4%	21,928,308 23,232,459	4,323 33,573	170,749,051	1,191,143	0.7% 0.9%	86.6%	68,893	2,071 5,072	66,822 113,933	13.17	5.61% 5.55%
2,001 - 4,000 4,001 - 6,000	3,313 3,046	404 383	75,294	255	82,973	264,346,363 120,331,936	190,700	4,039,206 1,565,894	8,231,566 4,208,547	631	20.9% 20.7%	6,648,971	10,537	236,921,544 111,040,312	2,051,874 3,138,940	2.8%	89.6% 92.3%	119,005 182,061	9,083	172,978	164.64 274.13	5.51%
6,001 - 10,000	6,022	682	206,184	465	210,785	335,885,379	282,494	5,372,021	8,160,152	1,189	19.7%	21,521,249	18,100	311,575,999	9,456,652	3.0%	92.5%	548,498	20,555	527,943	444.02	5.58%
10,001 - 10,625	978	108	44,179	72	41,522	33,273,395	182,821	186,620	1,067,267	1,189	18.6%	5,781,987	31,769	26,610,761	1,879,474	7.1%	80.0%	109,014	3,668	105,346	578.82	5.61%
10,626 - 12,750	3,400	348	144,697	257	121,697	108,202,112	173,679	922,871	3,857,297	623	18.3%	8,727,518	14,009	96,540,168	7,303,872	7.6%	89.2%	423,621	12,918	410,703	659.23	5.62%
12,751 - 15,000	3,644	387	172,260	285	148,304	486,202,363	711,863	1,046,118	7,819,896	683	18.7%	89,069,544	130,409	390,359,041	9,473,538	2.4%	80.3%	549,472	19,015	530,457	776.66	5.60%
15,001 - 17,000	3,228	340	164,893	225	92,526	170,278,682	296,653	2,060,540	4,124,632	574	17.8%	58,747,497	102,348	109,467,093	9,174,430	8.4%	64.3%	532,109	14,222	517,887	902.24	5.64%
17,001 - 20,000	4,871	535	267,272	428	193,460	274,314,135	281,637	4,094,344	7,502,690	974	20.0%	22,426,759	23,025	248,479,030	18,032,817	7.3%	90.6%	1,045,903	33,291	1,012,612	1.039.64	5.62%
20,001 - 21,250	1,951	251	122,891	204	109,109	247,109,448	529,142	1,275,364	2,435,142	467	23.9%	56,884,885	121,809	189,064,785	9,627,761	5.1%	76.5%	558,415	17,426	540,989	1,158.43	5.62%
21,251 - 25,000	6,012	831	389,946	603	368,182	247,801,795	170,077	79,765,774	70,932,753	1,457	24.2%	49,987,665	34,309	206,647,151	33,763,372	16.3%	83.4%	1,958,275	59,166	1,899,109	1,303.44	5.62%
25,001 - 30,000	7,491	1,153	580,487	886	396,979	483,004,535	234,354	1,883,421	8,168,798	2,061	27.5%	42,508,370	20,625	434,210,788	56,718,114	13.1%	89.9%	3,289,647	99,492	3,190,155	1,547.87	5.62%
30,001 - 40,000	11,828	2,441	1,261,875	1,767	690,898	304,821,505	71,622	1,039,594	10,417,134	4,256	36.0%	38,234,389	8,984	257,209,576	148,954,664	57.9%	84.4%	8,639,367	224,661	8,414,706	1,977.14	5.65%
40,001 - 50,000	7,982	2,118	1,214,098	1,488	899,236	591,603,707	162,395	12,883,135	14,285,567	3,643	45.6%	44,441,185	12,199	545,760,090	163,009,134	29.9%	92.3%	9,454,522	202,187	9,252,335	2,539.76	5.68%
50,001 - 60,000	4,646	1.418	966,352	1,108	494,030	235,720,445	92,439	370,447	6,021,329	2,550	54.9%	23,273,302	9,127	206,796,261	139,543,283	67.5%	87.7%	8,093,513	149,302	7,944,211	3,115.38	5.69%
60,001 - 75,000	3,946	1,306	1,035,829	1,086	672,293	380,624,375	157,413	36,773,199	38,633,956	2,418	61.3%	33,479,769	13,846	345,283,849	161,630,853	46.8%	90.7%	9,374,563	238,622	9,135,941	3,778.30	5.65%
75,001 - 80,000	867	310	285,532	272	208,902	76,287,028	129,961	542,615	1,276,840	587	67.7%	6,208,339	10,576	69,344,464	45,451,259	65.5%	90.9%	2,636,171	74,530	2,561,641	4,363.95	5.64%
80,001 - 100,000	2,226	797	896,830	731	548,228	874,995,396	564,878	10,594,108	6,214,795	1,549	69.6%	310,137,495	200,218	569,237,214	137,619,894	24.2%	65.1%	7,981,966	258,151	7,723,815	4,986.32	5.61%
100,001 - 120,000	1,111	422	614,387	407	394,428	165,513,227	198,457	2,490,641	3,399,173	834	75.1%	15,652,152	18,768	148,952,543	90,871,484	61.0%	90.0%	5,270,550	141,097	5,129,453	6,150.42	5.64%
120,001 - 160,000	1,034	419	864,246	366	660,604	435,703,463	544,629	6,875,956	6,678,384	800	77.4%	38,941,800	48,677	396,959,235	110,104,689	27.7%	91.1%	6,386,067	240,376	6,145,691	7,682.11	5.58%
160,001 - 200,000	466	195	711,803	172	534,589	804,857,873	2,181,187	2,436,420	7,864,616	369	79.2%	18,118,524	49,102	781,311,153	65,340,710	8.4%	97.1%	3,789,750	146,322	3,643,428	9,873.79	5.58%
200,001 or more	1,061	420	5,116,027	515	10,483,911	3,990,256,117	4,187,047	81,550,627	123,269,392	953	89.8%	261,402,917	274,295	3,687,134,435	771,510,394	20.9%	92.4%	44,747,603	4,803,788	39,943,815	41,913.76	5.18%
TOTAL	105,182	15,874	15,215,890	20,308	19,754,767	12,771,031,516	316,962	347,231,256	476,926,883	40,292	38.3%	1,448,875,169	35,959	11,192,460,720	1,883,225,308	16.8%	87.6%	115,758,985	6,775,015	108,983,970	2,704.85	5.46%
FAGI Level									B. BY S	SIZE OF F	EDERAL	ADJUSTED G	ROSS INC	OME								
Non-Positive AGI	5,144	272	55,430	2,870	1,105,081	(500,843,776)	(127,279)	50,898,117	22,002,908	3,935	76.5%	5,157,586	1,311	(477,106,153)	(98,603,298)	20.7%	95.3%	98,767	-	98,767	25.10	-0.02%
\$ 1 - 3,999	7,610	*	*	4,160	80,140	2,280,308	445	246,466	471,704	5,123	67.3%	1,783,090	348	271,980	(427,868)	-157.3%	11.9%	52,675	1,326	51,349	10.02	2.25%
4,000 - 9,999	7,218	446	99,891	431	107,336	9,239,926	6,901	562,970	2,348,127	1,339	18.6%	3,406,548	2,544	4,048,221	1,943,142	48.0%	43.8%	194,512	8,527	185,985	138.90	2.01%
10,000 - 14,999	6,534	487	153,708	286	134,675	12,041,197	12,491	104,183	1,985,135	964	14.8%	4,110,610	4,264	6,049,635	4,658,096	77.0%	50.2%	318,635	15,914	302,721	314.03	2.51%
15,000 - 19,999	7,357	553	218,319	337	107,800	18,016,914	17,543	113,703	2,253,053	1,027	14.0%	5,560,832	5,415	10,316,732	9,016,517	87.4%	57.3%	557,922	23,716	534,206	520.16	2.97%
20,000 - 24,999	8,233	741	310,617	437	223,329	29,200,368	22,549	504,011	3,359,759	1,295	15.7%	7,223,523	5,578	19,121,097	16,878,772	88.3%	65.5%	1,003,695	37,774	965,921	745.88	3.31%
25,000 - 29,999	8,340	915	421,916	567	237,656	43,923,931	27,677	1,285,698	4,593,232	1,587	19.0%	9,970,226	6,282	30,646,171	27,832,473	90.8%	69.8%	1,640,179	59,240	1,580,939	996.18	3.60%
30,000 - 39,999	15,560	2,208	973,737	1,522	533,354	139,371,422	35,195	424,983	14,710,083	3,960	25.4%	28,069,306	7,088	97,017,016	91,722,989	94.5%	69.6%	5,414,474	171,109	5,243,365	1,324.08	3.76%
40,000 - 49,999	12,265	2,456	1,202,171	1,865	675,067	203,162,137	44,888	646,676	19,098,183	4,526	36.9%	35,257,594	7,790	149,453,036	141,973,123	95.0%	73.6%	8,333,248	235,383	8,097,865	1,789.19	3.99%
50,000 - 59,999	7,911	1,939	1,090,920	1,575	727,526	200,386,258	54,735	1,011,606	17,484,260	3,661	46.3%	31,838,788	8,697	152,074,816	143,190,497	94.2%	75.9%	8,376,244	130,575	8,245,669	2,252.30	4.11%
60,000 - 69,999	4,950	1,403	893,955	1,230	564,459	178,542,107	64,760	1,086,834	15,694,926	2,757	55.7%	26,378,487	9,568	137,555,528	128,314,798	93.3%	77.0%	7,501,770	161,358	7,340,412	2,662.46	4.11%
70,000 - 79,999	3,264	937	713,303	917	522,645	144,715,088	74,672	575,297	11,391,433	1,938	59.4%	19,853,303	10,244	114,045,649	104,841,862	91.9%	78.8%	6,125,437	161,438	5,963,999	3,077.40	4.12%
80,000 - 89,999	2,199	704	605,137	709	410,089	124,460,539	84,782	1,099,979	8,707,777	1,468	66.8%	16,135,977	10,992	100,716,764	91,071,628	90.4%	80.9%	5,296,241	116,387	5,179,854	3,528.51	4.16%
90,000 - 99,999	1,629	523	471,862	516	350,473	104,396,709	94,734	1,226,285	9,958,026	1,102	67.6%	12,719,803	11,542	82,945,165	75,436,303	90.9%	79.5%	4,394,451	147,460	4,246,991	3,853.89	4.07%
100,000 - 149,999	3,496	1,201	1,627,636	1,283	1,071,443	310,672,337	119,169	5,708,126	18,760,721	2,607	74.6%	32,530,229	12,478	265,089,513	224,289,573	84.6%	85.3%	13,025,653	383,875	12,641,778	4,849.17	4.07%
150,000 - 199,999	1,103	385	924,041	419	651,893	147,666,041	170,910	2,514,085	6,818,656	864	78.3%	12,292,342	14,227	131,069,128	103,305,440	78.8%	88.8%	5,993,432	246,595	5,746,837	6,651.43	3.89%
200,000 - 499,999	1,282	468	1,863,308	527	1,571,674	331,497,481	298,378	6,399,152	9,324,372	1,111	86.7%	22,547,496	20,295	306,024,765	202,579,452	66.2%	92.3%	11,749,959	621,618	11,128,341	10,016.51	3.36%
500,000 - 999,999	378	114	1,175,685	188	1,345,208	237,961,860	704,029	11,802,485	7,399,830	338	89.4%	11,625,670	34,395	230,738,845	117,114,223	50.8%	97.0%	6,792,619	606,750	6,185,869	18,301.39	2.60%
1,000,000 or more TOTAL	709 105,182	122 15,874	2,414,254 15,215,890	469 20,308	9,334,920	11,034,340,669 12,771,031,516	15,991,798 316,962	261,020,600 347,231,256	300,564,698 476,926,883	690 40,292	97.3%	1,162,413,759 1,448,875,169	1,684,658 35,959	9,832,382,812 11,192,460,720	498,087,586 1,883,225,308	5.1% 16.8%	89.1% 87.6%	28,889,072 115,758,985	3,645,970 6,775,015	25,243,102 108,983,970	36,584.21 2,704.85	0.23%
			, ,												CC forms proce					100,703,770	4,704.03	0.03 /0

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

tax system during 2015; 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=Computed net tax liability (after application of tax credits) plus consumer use 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 allowable for NC tax purposes.

Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HoH=\$12,000.

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015). 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.

^{†††} 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

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. Combined data are italicized.

HEAD OF HOUSEHOLD

		D-4	400 Filing Fin	ancial Stati	istics:			Modific	cations]	Deductions Clai	med Pursua	ant to	Computed NC T	axable Income				Aver-	
			lance Tax Due	e/Overpayn	nent	Federal		to			[§105-134.6.([includes retur	ns with deficit]			Net	age	
		Balance	Tax Due	Overp	payment	AGI	Aver-	Feder	ral	Standar	d Deduction	Itemized	Deductions					Tax	Net Tax	
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	I:							Computed		Liability	Per	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	Deduction	Number		[before	[after	Gross	Total	[after	Return	tive
	Returns	of	payments]	of	payments]	with	AGI			of	Amount	of	Deduction	residency	residency	Tax	Credits	application	[All HH	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	[\$12,000]	Returns	Amount	proration]	proration]	Liability	Taken	of credits]		Rate†††
Income Level	[HoH]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level									A. B	Y SIZE O	F NC TAXABL	E INCOM	E							
No Taxable Income	133,201	131	28,380	89,283	14,989,677	1,534,248,400	11,518	32,436,523	204,768,253	127,929	1,535,148,000	5,272	60,728,941	(233,960,271)	(650,955,236)	-	-	-	-	-
\$ 1 - 2,000	50,767	3,914	168,398	36,737	8,367,659	893,993,590	17,610	3,158,676	13,135,054	50,205	602,460,000	562	20,382,950	261,174,262	53,426,059	3,098,869	2,477,836	621,033	12.23	1.16%
2,001 - 4,000	49,250	5,892	489,945	36,987	10,124,312	853,678,676	17,334	14,889,846	8,973,624	48,840	586,080,000	410	7,230,660	266,284,238	146,383,782	8,490,265	5,972,180	2,518,085	51.13	1.72%
4,001 - 6,000	44,954	8,534	971,455	34,269	10,355,100	867,429,809	19,296	18,289,851	8,720,825	44,605	535,260,000	349	7,416,564	334,322,271	223,816,309	12,981,395	6,999,287	5,982,108	133.07	2.67%
6,001 - 10,000	78,276	18,857	3,293,519	58,728	18,169,800	1,751,258,077	22,373	3,402,080	18,363,849	77,514	930,168,000	762	27,414,361	778,713,947	622,781,814	36,121,377	12,484,992	23,636,385	301.96	3.80%
10,001 - 10,625	11,352	2,988	625,650	8,296	2,532,730	282,593,612	24,894	157,722	2,696,120	11,223	134,676,000	129	2,311,052	143,068,162	117,051,706	6,789,010	1,824,533	4,964,477	437.32	4.24%
10,626 - 12,750	37,450	10,052	2,298,259	27,181	8,504,940	946,815,191	25,282	1,061,348	9,295,487	37,036	444,432,000	414	15,657,453	478,491,599	437,381,485	25,368,081	6,028,021	19,340,060	516.42	4.42%
12,751 - 15,000	37,732	10,517	2,654,724	26,949	8,482,905	1,033,969,267	27,403	1,013,008	11,019,443	37,227	446,724,000	505	8,316,833	568,921,999	522,874,593	30,326,795	6,095,608	24,231,187	642.19	4.63%
15,001 - 17,000	30,903	8,772	2,383,890	21,909	6,852,697	917,741,375	29,697	2,272,535	10,369,193	30,463	365,556,000	440	7,856,006	536,232,711	494,114,799	28,658,695	4,989,485	23,669,210	765.92	4.79%
17,001 - 20,000	41,413	12,116	3,559,409	28,968	9,121,080	1,366,800,401	33,004	1,966,907	16,103,059	40,588	487,056,000	825	15,021,871	850,586,378	764,550,139	44,343,961	6,650,810	37,693,151	910.18	4.93%
20,001 - 21,250	15,314	4,892	1,555,310	10,293	3,080,410	527,434,432	34,441	1,534,429	5,748,251	14,968	179,616,000	346	5,533,371	338,071,239	315,725,618	18,312,083	1,995,107	16,316,976	1,065.49	5.17%
21,251 - 25,000	38,312	12,651	4,206,515	25,331	7,651,578	1,409,119,139	36,780	1,074,390	19,241,626	37,232	446,784,000	1,080	17,314,251	926,853,652	882,784,578	51,201,559	4,939,948	46,261,611	1,207.50	5.24%
25,001 - 30,000	37,323	12,492	4,515,724	24,521	7,610,245	1,556,532,536	41,704	1,438,025	21,066,142	35,842	430,104,000	1,481	23,372,576	1,083,427,843	1,020,684,929	59,199,829	4,773,074	54,426,755	1,458.26	5.33%
30,001 - 40,000	46,887	16,554	7,042,972	29,886	9,529,410	2,338,758,379	49,881	2,903,679	35,600,710	43,725	524,700,000	3,162	54,507,535	1,726,853,813	1,616,832,309	93,776,160	5,877,757	87,898,403	1,874.69	5.44%
40,001 - 50,000	26,783	9,912	5,123,140	16,628	5,743,167	1,614,467,516	60,280	2,108,980	24,724,865	23,924	287,088,000	2,859	48,585,259	1,256,178,372	1,193,458,364	69,220,559	3,564,967	65,655,592	2,451.39	5.50%
50,001 - 60,000	15,679	6,244	3,956,120	9,303	3,483,167	1,214,493,859	77,460	7,007,595	16,977,434	13,343	160,116,000	2,336	40,712,334	1,003,695,686	856,359,051	49,668,880	2,258,152	47,410,728	3,023.84	5.54%
60,001 - 75,000	12,932	5,723	4,248,395	7,085	2,995,361	1,117,282,292	86,397	3,503,024	15,369,216	10,137	121,644,000	2,795	50,519,396	933,252,704	861,736,683	49,980,732	1,639,752	48,340,980	3,738.09	5.61%
75,001 - 80,000	2,671	1,301	1,152,219	1,357	604,533	312,975,396	117,175	1,156,299	4,151,032	1,901	22,812,000	770	14,731,139	272,437,524	206,745,679	11,991,241	263,808	11,727,433	4,390.65	5.67%
80,001 - 100,000	6,584	3,288	3,377,440	3,243	1,647,206	723,242,325	109,848	2,671,123	9,924,445	4,442	53,304,000	2,142	37,040,072	625,644,931	584,392,197	33,894,774	692,353	33,202,421	5,042.90	5.68%
100,001 - 120,000	3,340	1,763	2,210,769	1,546	977,803	530,124,936	158,720	3,542,509	9,555,525	2,004	24,048,000	1,336	24,258,424	475,805,496	364,647,983	21,149,592	549,502	20,600,090	6,167.69	5.65%
120,001 - 160,000	3,081	1,623	3,010,816	1,431	1,279,000	524,331,616	170,182	3,561,991	6,175,209	1,617	19,404,000	1,464	28,164,434	474,149,964	420,902,091	24,412,332	675,263	23,737,069	7,704.34	5.64%
160,001 - 200,000	1,336	701	1,819,549	626	824,188	313,706,981	234,811	3,637,982	3,037,516	582	6,984,000	754	15,897,874	291,425,573	237,544,312	13,777,573	349,471	13,428,102	10,050.97	5.65%
200,001 or more	2,403	1,141	7,643,279	1,248	6,379,741	1,584,177,972	659,250	68,528,943	44,433,144	715	8,580,000	1,688	56,751,823	1,542,941,948	1,105,101,636	64,095,914	5,318,514		24,460.01	5.32%
TOTAL	727,943	160,058	66,335,877	501,805	149,306,710	24,215,175,777	33,265	181,317,465	519,450,022	696,062	-,,	31,881	589,725,179	14,934,574,041	12,398,340,880	756,859,676	86,420,420	670,439,256	921.01	5.14%
FAGI Level											DERAL ADJUS									
Non-Positive AGI	5,518	27	44,603	803	903,662	(353,398,246)	(64,045)	55,158,044	19,910,527	2,182	26,184,000	3,336	4,467,710	(348,802,439)	(150,208,993)	56,099	1,339	54,760	9.92	-0.02%
\$ 1 - 3,999	12,680	17	12,419	7,797	559,744	30,868,691	2,434	731,702	348,386	12,544	150,528,000	136	1,582,176	(120,858,169)	(118,728,921)	18,682	2,765	15,917	1.26	0.05%
4,000 - 9,999	68,557	93	32,451	49,164	6,349,072	531,258,603	7,749	1,115,859	2,136,900	68,288	819,456,000	269	3,391,134	(292,609,572)	(286,263,522)	39,166	9,138	30,028	0.44	0.01%
10,000 - 14,999	109,044	4,374	300,851	81,032	18,549,999	1,380,570,875	12,661	1,817,627	6,687,653	108,689	1,304,268,000	355	4,799,918	66,632,931	65,373,922	6,334,339	5,122,248	1,212,091	11.12	0.09%
15,000 - 19,999	107,169	19,533	2,485,927	81,603	24,450,751	1,865,643,750	17,408	1,519,622	16,007,687	106,666	1,279,992,000	503	7,102,922	564,060,763	553,835,662	32,638,799	16,418,666	16,220,133	151.35	0.87%
20,000 - 24,999	90,681	23,274	4,740,275	66,200	20,421,552	2,035,750,464	22,450	2,208,424	20,543,060	90,047	1,080,564,000	634	9,128,027	927,723,801	911,258,264	53,273,647	14,514,636	38,759,011	427.42	1.90%
25,000 - 29,999	79,223	22,024	5,655,262	56,013	17,391,199	2,172,679,401	27,425	1,118,057	25,915,555	78,413	940,956,000	810	11,775,749	1,195,150,154	1,173,438,978	68,435,269	12,683,365	55,751,904	703.73	2.57%
30,000 - 39,999	106,347	33,623	10,614,384	70,963	21,406,155	3,663,437,514	34,448	2,316,486	59,613,569	103,908	1,246,896,000	2,439	35,707,765	2,323,536,666	2,276,803,541	132,650,179	14,326,149	118,324,030	1,112.62	3.23%
40,000 - 49,999	55,218	18,962	7,308,408	35,091	10,966,177	2,457,431,943	44,504	2,935,247	62,694,208	52,270	627,240,000	2,948	44,565,142	1,725,867,840	1,676,278,806	97,615,432	6,662,413	90,953,019	1,647.16	3.70%
50,000 - 59,999	32,114	11,564	5,386,059	19,865	6,664,219	1,753,765,587	54,611	2,006,043	60,854,769	28,970	347,640,000	3,144	48,180,865	1,299,095,996	1,254,403,536	73,037,234	3,939,255	69,097,979	2,151.65	3.94%
60,000 - 69,999	19,349	7,471	4,323,168	11,474	4,102,631	1,249,701,215	64,587	2,666,793	49,246,164	16,659	199,908,000	2,690	42,748,378	960,465,466	921,054,775	53,566,060	2,526,224	51,039,836	2,637.85	4.08%
70,000 - 79,999	12,069	4,855	3,330,092	6,970	2,764,913	899,914,611	74,564	2,340,143	36,441,252	9,698	116,376,000	2,371	38,136,107	711,301,395	677,485,378	39,373,565	1,713,561	37,660,004	3,120.39	4.18%
80,000 - 89,999 90,000 - 99,999	7,673	3,615	2,677,161	3,895 2,500	1,649,036	649,308,363	84,622 94,630	1,460,720	21,429,878	5,688	68,256,000	1,985 1,595	33,340,011	527,743,194	497,798,034	28,896,662	617,503 465,273	28,279,159 20,883,151	3,685.54 4,155.02	4.36% 4.39%
, ,	5,026	2,398	2,105,949		1,180,703	475,611,750	, , ,	904,674	15,745,187	3,431	41,172,000		27,166,361	392,432,876	367,812,747	21,348,424				
100,000 - 149,999	10,221	5,081	6,101,699	4,883	3,044,989	1,217,394,146	119,107	5,671,201	36,234,086	6,137	73,644,000	4,084 1,639	74,165,380	1,039,021,881	958,120,190	55,608,311	1,371,486	54,236,825	5,306.41	4.46%
150,000 - 199,999	2,988	1,467	2,850,852	1,417	1,471,165	510,299,141	170,783	4,057,611	13,119,374	1,349	16,188,000		32,219,299	452,830,079	399,625,014	23,190,094	531,314	22,658,780	7,583.26	4.44%
200,000 - 499,999 500,000 - 999,999	2,959 613	1,323 218	4,775,689 1,796,479	1,484 341	2,867,496 1,680,660	852,624,932 415,187,119	288,146 677,304	13,603,064 11,485,439	9,827,016 5,983,671	929 132	11,148,000 1,584,000	2,030 481	48,003,135	797,249,845 402,608,464	627,503,537 246,300,689	36,398,214 14,285,440	1,570,939 878,404	34,827,275 13,407,036	11,769.95	4.08% 3.23%
1,000,000 or more	613 494	139	1,796,479	341	2,882,586		4.872,725	68,200,709	5,983,671	62	744,000	481	16,496,423 106,748,677	2,311,122,870	346,449,243	20,094,060	3,065,742	13,407,036	34,470,28	3.23% 0.71%
TOTAL	727,943		66,335,877			24,215,175,777	33,265	181,317,465	56,711,080		8,352,744,000	31,881		2,311,122,870 14,934,574,041		756,859,676		670,439,256	921.01	
	,							, ,	, ,			,			forms processed		, ,		/21,01	2.77,70

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes.

Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

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charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015). ††† 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

HEAD OF HOUSEHOLD: STANDARD DEDUCTION

		D	400 Filing Fina	ancial Stati	ietice:			Modific	ations			Deduction††:		Computed N	C Taxable Income		NCTI	1		ĺ	Aver-	
	Aggre-		lance Tax Due			Federal		to	ations		as a	Deduction .	as a		urns with deficit]		as			Net	age	
	gate		Tax Due		payment	AGI	Aver-	Feder	al		% of		% of	[merades rec	l army wrear deriverty	Effec-	a			Tax	Net Tax	
	Number	Dalance	Net Tax†	Over	[Net Tax†	[includes	age	AG			All		All HH			tive	%	Computed		Liability	Per Re-	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal	.10		Number	HH Re-	Deduction	SD/ID	[before	[after	Pro-	of	Gross	Total	after	turn [All	tive
	Returns	of	payments]	of	payments]	with	AGI			of	turns	Amount	Value	residency	residency	ration	Federal	Tax	Credits	application	HH-SD	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	[\$12,000]	Amoun	proration]	proration]	Factor	AGI	Liability	Taken	of credits]		Rate†††
Income Level	[HoH]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[%]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	[]		[+]		177	[+]	L+1	177				BLE INCOME	[,-,	1+1	[+]	£7.43	[,,,]	£+3	L+3	177	£+3	[7-]
No Taxable Income	133,201	114	19,494	88,424	14.047.488	1,141,640,959	8,924	6,989,892	150,632,646	127,929		1,535,148,000	96.2%	(537,149,795)	(586,501,196)	109.2%	-47.1%				1	
\$ 1 - 2,000	50,767	3,723	159,131	36,443	8,268,000	746,001,208	14,859	877,414	7,973,238	50,205		602,460,000	96.7%	136,445,384	52,919,896	38.8%	18.3%	3,069,516	2,470,310	599,206	11.94	1.13%
2.001 - 4.000	49,250	5,740	471,921	36,760	10,013,261	787,580,124	16,126	843,508	7,073,011	48,840		586,080,000		195,270,621	145,194,134	74.4%	24.8%	8,421,254	5,953,213	2,468,041	50.53	1.70%
4,001 - 6,000	44,954	8,413	949,698	34,057	10,015,201	820,711,613	18,400	462,257	7,340,725	44,605		535,260,000		278,573,145	222,077,725	79.7%	33.9%	12,880,550	6,973,755	5,906,795	132.42	2.66%
6,001 - 10,000	78,276	18,595	3,204,358	58,239	17,881,119	1,612,495,573	20,803	1,099,769	14,541,549	77,514		930,168,000		668,885,793	616,605,645	92.2%	41.5%	35,763,153	12,419,323	23,343,830	301.16	3.79%
10,001 - 10,625	11,352	2,946	608,539	8,212	2,485,777	258,001,773	22,989	136,301	2,212,190	11,223		134,676,000		121,249,884	115,720,288	95.4%	47.0%	6,711,796	1,811,160	4,900,636	436.66	4.23%
10,626 - 12,750	37,450	9,914	2,237,459	26,910	8,346,614	900,826,878	24,323	611,308	7,896,853	37,036		444,432,000		449,109,333	432,534,957	96.3%	49.9%	25,086,978	5,991,487	19,095,491	515.59	4.41%
12,751 - 15,000	37,732	10,344	2,575,481	26,616	8,269,605	988,637,002	26,557	387.028	8.646,912	37,030		446,724,000		533,653,118	515,875,447	96.7%	54.0%	29,920,843	6,051,576	23,869,267	641.18	4.63%
15.001 - 17.000	30,903	8,615	2,294,548	21,627	6,686,435	875,349,627	28,735	515,263	7,825,188	30,463		365,556,000		502,483,702	487,053,366	96.9%	57.4%	28,249,126	4,950,134	23,298,992	764.83	4.78%
17,001 - 20,000	41,413	11,843	3,410,067	28,427	8,852,455	1,267,613,082	31,231	831,427	12,995,073	40,588		487,056,000		768,393,436	749,267,208	97.5%	60.6%	43,457,553	6,578,675	36,878,878	908.62	4.92%
20,001 - 21,250	15,314	4,780	1,492,206	10,065	2,965,034	503,980,282	33,671	235,989	4,961,941	14,968		179,616,000		319,638,330	308,584,400	96.5%	63.4%	17,897,886	1,968,967	15,928,919	1,064.20	5.16%
21,251 - 25,000	38,312	12,269	3,982,206	24,652	7,279,498	1,338,938,892	35,962	669,389	15,451,883	37,232		446,784,000		877,372,398	857,815,938	97.8%	65.5%	49,753,383	4,837,882	44,915,501	1,206.37	5.24%
25,001 - 30,000	37,323	12,010	4,222,173	23,541	7,100,391	1,440,017,798	40,177	581,739	16,829,356	35,842		430,104,000		993,666,181	979,938,064	98.6%	69.0%	56,836,486	4,632,413	52,204,073	1,456.51	5.33%
30,001 - 40,000	46,887	15,473	6,296,905	27,855	8,504,432	2,087,882,687	47,750	1,903,501	26,644,890	43,725		524,700,000		1,538,441,298	1,506,207,570	97.9%	73.7%	87,359,945	5,558,728	81,801,217	1,870.81	5.43%
40,001 - 50,000	26,783	8,877	4,348,649	14,820	4.807.535	1,383,647,472	57,835	1,498,001	17,764,813	23,924		287,088,000		1,080,292,660	1,065,163,342	98.6%	78.1%	61,779,458	3,263,436	58.516.022	2,445.91	5.49%
50,001 - 60,000	15,679	5,387	3,228,204	7,830	2,647,039	903,586,363	67,720	1,589,201	10,847,196	13,343		160,116,000		734,212,368	727,828,216	99.1%	81.3%	42,214,081	1,988,190	40,225,891	3,014.76	5.53%
60,001 - 75,000	12,932	4,634	3,235,967	5,404	1,976,478	812,283,510	80,131	1,988,506	9,587,583	10,137		121,644,000		683,040,433	674,320,731	98.7%	84.1%	39,110,631	1,334,287	37,776,344	3,726.58	5.60%
75,001 - 75,000	2,671	970	808,774	920	345,129	174,088,519	91,577	330,963	1,897,997	1.901		22,812,000		149,709,485	147,170,102	98.3%	86.0%	8,535,858	196,997	8.338.861	4,386.57	5.67%
80,001 - 100,000	6,584	2,415	2,409,000	1,982	841,216	454,453,329	102,308	1,588,977	5,125,095	4,442		53,304,000		397,613,211	393,272,219	98.9%	87.5%	22,809,812	500,430	22,309,382	5,022.37	5.67%
100,001 - 120,000	3,340	1,165	1,430,765	818	468,702	246,099,445	122,804	1,061,713	2,811,665	2,004		24,048,000		220,301,493	218,624,814	99.2%	89.5%	12,680,233	362,339	12,317,894	6,146.65	5.63%
120,001 - 120,000	3,081	975	1,755,754		482,768	243,799,124	150,772	2,050,925	2,247,906	1,617		19,404,000		224,198,143	219,762,549	98.0%	92.0%	12,746,238	457,115	12,289,123	7,599.95	5.59%
160,001 - 200,000	1,336	366	905,052	215	273,214	110,721,385	190,243	1,054,492	810,955	582		6,984,000		103,980,922	103,095,682	99.1%	93.9%	5,979,553	101,190	5,878,363	10,100.28	5.70%
200,001 - 200,000 200,001 or more	2,403	391	2,682,902	316	1.117.251	293,524,681	410,524	8,348,700	2.693,316	715		8,580,000		290,600,065	272,886,684	93.9%	99.0%	15.827.438	832,726	14.994.712	20,971.63	5.49%
TOTAL	727,943		52,729,253			19,391,881,326	27,859	35,656,263	344,811,981			8,352,744,000		10,729,981,608	10,225,417,781	95.3%	55.3%	627,091,771		547,857,438	787.08	5.07%
FAGI Level	121,545	147,757	32,727,233	404,750	155,665,710	17,371,001,320	21,000	33,030,203	B. BY SIZE OF					10,727,701,000	10,225,417,701	75.570	551570	027,071,771	17,234,333	547,057,450	707.00	5.07 70
	5 510	22	24.225	(00	505 530	(125 410 (02)	(57.470)	5,967,303	2,357,932					(147,993,312)	(00.03/.155)	66.2%	110.00/	24.021	975	22.164	10.62	-0.02%
Non-Positive AGI \$ 1 - 3,999	5,518 12,680	33	34,335	689 7,751	597,720 541,350	(125,418,683) 30,587,876	(57,479)	5,967,303	2,357,932 255,995	2,182 12,544		26,184,000 150,528,000			(98,026,157) (117,399,273)	98.2%	118.0% -391.0%	24,031 15,850	867 980	23,164 14,870	10.62	0.05%
4,000 - 9,999	68,557	86	21,657	49,044	6,291,682	529,314,651	2,438 7,751	1,088,144	1,968,170	68,288		819,456,000		(119,608,091) (291,021,375)	(284,716,520)	97.8%	-55.0%	29,370	5,188	24,182	1.19 0.35	0.05%
10,000 - 14,999	109,044	4,338	287,870	80,865	18,465,163	1,376,133,408	12,661	1,488,447	6,395,262	108,689		1,304,268,000		66,958,593	65,703,786	98.1%	4.9%	6,297,583	5,115,745	1.181.838	10.87	0.00%
15,000 - 14,999	109,044	19,404	2,454,624	81,332	24,273,738	1,856,798,389	17,408	1,338,340	15,391,286	108,689		1,279,992,000		562,753,443	552,507,447	98.1% 98.2%	30.3%	32,530,351	16,387,696	1,181,838	151.34	0.09%
20,000 - 24,999	90,681	23,083	4,681,868	65,822	24,273,738	2,021,463,722	22,449	2,068,087	19,308,705	90,047	99.5%	1,080,564,000		923,659,104	907,326,223	98.2% 98.2%	30.3% 45.7%	53,012,633	14,456,963	38,555,670	428.17	0.87% 1.91%
25,000 - 29,999	79,223	21,773	5,552,247	55,501	17.090.710	2,021,463,722	27,423	1,046,118	24,103,339	78,413		940,956,000		1,186,307,571	1,164,930,568	98.2%	55.2%	67,911,792	12,601,757	55,310,035	705.37	2.57%
30,000 - 39,999	106,347	32,821	10,201,962	69,436	20,609,328	2,150,320,792 3,577,422,508	34,429	1,880,934	53,766,128	103,908		1,246,896,000		2,278,641,314	2,233,114,273	98.2% 98.0%	63.7%	130,042,993	14,109,375	115,933,618	1,115.73	3.24%
40,000 - 49,999	55,218	18,023	6,773,461	33,208	10.025,693	2,324,460,036	34,429 44,470	2,237,066	54,439,388	52,270		627,240,000		1,645,017,714	1,598,553,439	97.2%	70.8%	93,043,779	6,386,638	86,657,141	1,657.88	3.73%
50,000 - 59,999	32,114	10,512	4,677,381	17,877	5,738,256	1,580,856,517	54,569	1,453,256	54,439,388 49,037,174	28,970		347,640,000		1,185,632,599	1,144,859,092	96.6%	75.0%	66,601,859	3,632,952	62,968,907	2,173.59	3.73%
60,000 - 69,999	19,349	6,534	3,620,720	9,792	3,266,742	1,075,401,067	64,554	2,129,834	38,302,917	16,659		199,908,000		839,319,984	803,937,303	95.8%	78.0%	46,726,973	2,250,856	44,476,117	2,669.80	4.14%
70,000 - 79,999	12,069	4,013	2,614,369	5,495	1,967,072	722,283,773	74,478	1,710,387	25,411,678	9,698		116,376,000		582,206,482	553,102,136	95.0%	80.6%	32,121,368	1,402,464	30,718,904	3,167.55	4.14%
80,000 - 79,999	7,673	2.835	1,984,788	2,752	1,967,072	480,939,692	84.553	792,474	13,281,824	5,688		68,256,000		400,194,342	376,643,853	95.0%	83.2%	21,851,603	462,199	21,389,404	3,760.44	4.45%
90,000 - 99,999	5.026	1,775	1,486,018	1,579	623,459	324.674.172	94,630	337,915	9,472,471	3,431		41,172,000		274,367,616	256,138,746	93.4%	84.5%	14,860,153	353,679	14,506,474	4,228.06	4.45%
100,000 - 149,999	10.221	3,397	4,051,098	2,582	1,353,602	724,649,099	118,079	3,351,697	19,785,804	6,137	60.0%	73,644,000		634,570,992	580,992,680	93.4%	87.6%	33,721,839	901,235	32,820,604	5,347.99	4.53%
150,000 - 149,999	2,988	770	1,398,527	531	559,581	229,121,130	169,845	1,423,213	6,674,662	1,349		16,188,000		207,681,681	184,001,171	91.6% 88.6%	90.6%	10,681,435	305,962	10,375,473	7,691.23	4.53%
200,000 - 499,999	2,988	487	1,936,850	398	750,901	256,660,319	276,276	3,561,990	2,847,879	929		11,148,000		246,226,430	197,611,930	80.3%	95.9%	11,462,199	516,320	10,375,473	11,782.43	4.55%
500,000 - 999,999	613	487 50	368,217	398 70	281,351	90,240,425	683,640	1,693,116	1,080,351	132		1,584,000		89,269,190	50,852,454	57.0%	95.9% 98.9%	2,949,447	194,304	2,755,143	20,872.30	3.05%
1,000,000 - 999,999	494	25	583,261	34	247,600	165,972,433	2,676,975	1,693,116	931,016	62		744,000	0.7%	165,797,331	55,284,630	33.3%	98.9%	3,206,513	149,153	3,057,360	49,312.26	3.05% 1.84%
TOTAL	727,943					19,391,881,326	27,859	35,656,263				8,352,744,000		105,797,331		95.3%	55.3%	627,091,771		547,857,438	787.08	2.83%
	,		, ,			, , ,		, ,	, ,	,				, , ,	D-400TC forms			the DOR dynar			707.00	2100 / 0

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

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^{†††}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

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. Combined data are italicized.

HEAD OF HOUSEHOLD: ITEMIZED DEDUCTIONS

	1	D.4	00 Filing Fina	ncial Stati	etice:			Modifica	ntions			Deductions††:		Computed NO	Taxable Incom	0	NCTI		I	Ī	Aver-	
	Aggre-		ance Tax Due			Federal		to	itions		as a	reductions [].			rns with deficit]	C	as			Net	age	i
	gate		Tax Due		payment	AGI	Aver-	Federa	al		% of			[metades rete	ins with deficity	Effec-	9			Tax	Net Tax	
	Number	Dalance	[Net Tax†	Over	Net Tax†	[includes	age	AG			All		Aver-			tive	а %	Computed		Liability	Per Re-	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal	AG	1,	Number	HH Re-		age	[before	[after	Pro-	of	Gross	Total	[after	turn [All	tive
	Returns	of	payments]	of	payments]	with	AGI			of	turns	Deduction	ID	residency	residency	ration	Federal	Tax	Credits	application	HH-ID	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]		Rate†††
Income Level	[HH]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	[ZZZZ]	Tilea	[4]	7 1100	[4]	[4]	[4]	[4]		SIZE OF N		BLE INCOME	[4]	[4]	[4]	[,0]	[,0]	[4]	[4]	[4]	[4]	[/ 0]
No Taxable Income	133,201	17	0 002	950	042 190	392,607,441	74.470	25,446,631	54.135.607			60,728,941	11.510	303,189,524	(64,454,040)	21 20/	77.20/		1	ī		
\$ 1 - 2,000	50,767	17 191	8,886 9,267	859 294	942,189 99,659	147,992,382	74,470 263,332	2,281,262	5,161,816	5,272 562	4.0% 1.1%	20,382,950	11,519 36,269	124,728,878	506,163	-21.3% 0.4%	77.2% 84.3%	29,353	7,526	21,827	38.84	4.31%
2.001 - 4.000	49,250	152	18,024	294	111,051	66,098,552	161,216	14,046,338	1,900,613	410	0.8%	7,230,660	17,636	71,013,617	1,189,648	1.7%	107.4%	69,011	18,967	50,044	122.06	4.21%
,	. ,		- / -			, ,	-													, .		4.33%
4,001 - 6,000	44,954	121 262	21,757	212 489	128,625 288,681	46,718,196	133,863	17,827,594	1,380,100	349	0.8%	7,416,564	21,251 35,977	55,749,126	1,738,584	3.1%	119.3%	100,845	25,532	75,313 292,555	215.80	4.33%
6,001 - 10,000	78,276 11,352	42	89,161	489 84		138,762,504	182,103	2,302,311	3,822,300	762	1.0%	27,414,361		109,828,154	6,176,169	5.6%	79.1%	358,224	65,669	,	383.93	
10,001 - 10,625	37,450	138	17,111 60,800	271	46,953 158,326	24,591,839	190,634 111,083	21,421	483,930	129	1.1%	2,311,052	17,915	21,818,278	1,331,418	6.1% 16.5%	88.7%	77,214	13,373	63,841	494.89 590.75	4.79% 5.05%
10,626 - 12,750	. ,	173	,	333	213,300	45,988,313 45,332,265	,	450,040	1,398,634	414	1.1%	15,657,453	37,820	29,382,266	4,846,528		63.9%	281,103	36,534	244,569		
12,751 - 15,000	37,732 30,903	1/3	79,243 89,342	282	166,262	. , ,	89,767 96,345	625,980	2,372,531	505	1.3%	8,316,833	16,469	35,268,881	6,999,146	19.8% 20.9%	77.8%	405,952	44,032	361,920	716.67	5.17% 5.24%
15,001 - 17,000	,		149,342		268,625	42,391,748	,	1,757,272	2,544,005	440	1.4% 2.0%	7,856,006	17,855	33,749,009	7,061,433		79.6%	409,569	39,351	370,218	841.40 987.00	5.33%
17,001 - 20,000	41,413	273 112	. ,-	541 228	115,376	99,187,319 23,454,150	120,227 67,787	1,135,480 1,298,440	3,107,986	825 346	2.3%	15,021,871 5,533,371	18,208 15,992	82,192,942 18,432,909	15,282,931	18.6% 38.7%	82.9%	886,408	72,135 26,140	814,273 388,057		5.43%
20,001 - 21,250	15,314		63,104				-		786,310						7,141,218		78.6%	414,197		,	1,121.55	
21,251 - 25,000	38,312 37,323	382 482	224,309 293,551	679 980	372,080	70,180,247	64,982	405,001	3,789,743	1,080	2.8%	17,314,251	16,032	49,481,254	24,968,640	50.5%	70.5%	1,448,176	102,066	1,346,110 2,222,682	1,246.40 1,500.80	5.39%
25,001 - 30,000	- /	-	,		509,854	116,514,738	78,673	856,286	4,236,786	1,481	4.0%	23,372,576	15,782	89,761,662	40,746,865	45.4%	77.0%	2,363,343	140,661	, ,	,	5.45%
30,001 - 40,000	46,887	1,081	746,067	2,031	1,024,978 935,632	250,875,692	79,341	1,000,178	8,955,820	3,162	6.7%	54,507,535 48,585,259	17,238	188,412,515	110,624,739	58.7%	75.1%	6,416,215	319,029	6,097,186	1,928.27	5.51%
40,001 - 50,000	26,783	1,035	774,491	1,808	,	230,820,044	80,735	610,979	6,960,052	2,859	10.7%	- , ,	16,994	175,885,712	128,295,022	72.9%	76.2%	7,441,101	301,531	7,139,570	2,497.23	5.56%
50,001 - 60,000	15,679	857	727,916	1,473	836,128	310,907,496	133,094	5,418,394	6,130,238	2,336	14.9%	40,712,334	17,428	269,483,318	128,530,835	47.7%	86.7%	7,454,799	269,962	7,184,837	3,075.70	5.59%
60,001 - 75,000	12,932	1,089	1,012,428	1,681	1,018,883	304,998,782	109,123	1,514,518	5,781,633	2,795	21.6%	50,519,396	18,075	250,212,271	187,415,952	74.9%	82.0%	10,870,101	305,465	10,564,636	3,779.83	5.64%
75,001 - 80,000	2,671	331	343,445	437	259,404	138,886,877	180,373	825,336	2,253,035	770	28.8%	14,731,139	19,131	122,728,039	59,575,577	48.5%	88.4%	3,455,383	66,811	3,388,572	4,400.74	5.69%
80,001 - 100,000	6,584	873	968,440	1,261	805,990	268,788,996	125,485	1,082,146	4,799,350	2,142	32.5%	37,040,072	17,292	228,031,720	191,119,978	83.8%	84.8%	11,084,962	191,923	10,893,039	5,085.45	5.70%
100,001 - 120,000	3,340	598	780,004	728	509,101	284,025,491	212,594	2,480,796	6,743,860	1,336	40.0%	24,258,424	18,158	255,504,003	146,023,169	57.2%	90.0%	8,469,359	187,163	8,282,196	6,199.25	5.67%
120,001 - 160,000	3,081	648	1,255,062	806	796,232	280,532,492	191,621	1,511,066	3,927,303	1,464	47.5%	28,164,434	19,238	249,951,821	201,139,542	80.5%	89.1%	11,666,094	218,148	11,447,946	7,819.64	5.69%
160,001 - 200,000	1,336	335	914,497	411	550,974	202,985,596	269,212	2,583,490	2,226,561	754	56.4%	15,897,874	21,085	187,444,651	134,448,630	71.7%	92.3%	7,798,020	248,281	7,549,739	10,012.92	5.62%
200,001 or more TOTAL	2,403	750 10,099	4,960,377 13,606,624	932 17,047	5,262,490 15,420,793	1,290,653,291 4,823,294,451	764,605 151,291	60,180,243 145,661,202	41,739,828 174,638,041	1,688 31,881	70.2% 4.4%	56,751,823	33,621 18,498	1,252,341,883 4,204,592,433	832,214,952 2,172,923,099	66.5% 51.7%	97.0%	48,268,476 129,767,905	4,485,788	43,782,688 122,581,818	25,937.61 3,844.98	5.26% 5.48%
	727,943	10,099	13,000,024	17,047	15,420,793	4,023,294,451	151,291	, ,		,		589,725,179		4,204,592,455	2,172,923,099	31./70	87.2%	129,707,905	7,186,087	122,501,010	3,044.90	3.4676
FAGI Level				1					B. BY SIZE OF			STED GROSS I									1	
Non-Positive AGI	5,518	11	22,687	114	305,942	(227,979,563)	(68,339)	49,190,741	17,552,595	3,336	60.5%	4,467,710	1,339	(200,809,127)	(52,182,836)	26.0%	88.1%	32,068	472	31,596	9.47	-0.01%
\$ 1- 3,999	12,680	*	*	46	18,394	280,815	2,065	143,674	92,391	136	1.1%	1,582,176	11,634	(1,250,078)	(1,329,648)	106.4%	-445.2%	2,832	1,785	1,047	7.70	0.37%
4,000 - 9,999	68,557	7	10,794	120	57,390	1,943,952	7,227	27,715	168,730	269	0.4%	3,391,134	12,606	(1,588,197)	(1,547,002)	97.4%	-81.7%	9,796	3,950	5,846	21.73	0.30%
10,000 - 14,999	109,044	36	12,981	167	84,836	4,437,467	12,500	329,180	292,391	355	0.3%	4,799,918	13,521	(325,662)	(329,864)	101.3%	-7.3%	36,756	6,503	30,253	85.22	0.68%
15,000 - 19,999	107,169	129	31,303	271	177,013	8,845,361	17,585	181,282	616,401	503	0.5%	7,102,922	14,121	1,307,320	1,328,215	101.6%	14.8%	108,448	30,970	77,478	154.03	0.88%
20,000 - 24,999	90,681	191	58,407	378	245,852	14,286,742	22,534	140,337	1,234,355	634	0.7%	9,128,027	14,398	4,064,697	3,932,041	96.7%	28.5%	261,014	57,673	203,341	320.73	1.42%
25,000 - 29,999	79,223	251	103,015	512	300,489	22,358,609	27,603	71,939	1,812,216	810	1.0%	11,775,749	14,538	8,842,583	8,508,410	96.2%	39.5%	523,477	81,608	441,869	545.52	1.98%
30,000 - 39,999	106,347	802	412,422	1,527	796,827	86,015,006	35,267	435,552	5,847,441	2,439	2.3%	35,707,765	14,640	44,895,352	43,689,268	97.3%	52.2%	2,607,186	216,774	2,390,412	980.08	2.78%
40,000 - 49,999	55,218	939	534,947	1,883	940,484	132,971,907	45,106	698,181	8,254,820	2,948	5.3%	44,565,142	15,117	80,850,126	77,725,367	96.1%	60.8%	4,571,653	275,775	4,295,878	1,457.22	3.23%
50,000 - 59,999	32,114	1,052	708,678	1,988	925,963	172,909,070	54,997	552,787	11,817,595	3,144	9.8%	48,180,865	15,325	113,463,397	109,544,444	96.5%	65.6%	6,435,375	306,303	6,129,072	1,949.45	3.54%
60,000 - 69,999	19,349	937	702,448	1,682	835,889	174,300,148	64,796	536,959	10,943,247	2,690	13.9%	42,748,378	15,892	121,145,482	117,117,472	96.7%	69.5%	6,839,087	275,368	6,563,719	2,440.04	3.77%
70,000 - 79,999	12,069	842	715,723	1,475	797,841	177,630,838	74,918	629,756	11,029,574	2,371	19.6%	38,136,107	16,084	129,094,913	124,383,242	96.4%	72.7%	7,252,197	311,097	6,941,100	2,927.50	3.91%
80,000 - 89,999	7,673	780	692,373	1,143	622,768	168,368,671	84,820	668,246	8,148,054	1,985	25.9%	33,340,011	16,796	127,548,852	121,154,181	95.0%	75.8%	7,045,059	155,304	6,889,755	3,470.91	4.09%
90,000 - 99,999	5,026	623	619,931	921	557,244	150,937,578	94,632	566,759	6,272,716	1,595	31.7%	27,166,361	17,032	118,065,260	111,674,001	94.6%	78.2%	6,488,271	111,594	6,376,677	3,997.92	4.22%
100,000 - 149,999	10,221	1,684	2,050,601	2,301	1,691,387	492,745,047	120,653	2,319,504	16,448,282	4,084	40.0%	74,165,380	18,160	404,450,889	377,127,510	93.2%	82.1%	21,886,472	470,251	21,416,221	5,243.93	4.35%
150,000 - 199,999	2,988	697	1,452,325	886	911,584	281,178,011	171,555	2,634,398	6,444,712	1,639	54.9%	32,219,299	19,658	245,148,398	215,623,843	88.0%	87.2%	12,508,659	225,352	12,283,307	7,494.39	4.37%
200,000 - 499,999	2,959	836	2,838,839	1,086	2,116,595	595,964,613	293,579	10,041,074	6,979,137	2,030	68.6%	48,003,135	23,647	551,023,415	429,891,607	78.0%	92.5%	24,936,015	1,054,619	23,881,396	11,764.23	4.01%
500,000 - 999,999	613	168	1,428,262	271	1,399,309	324,946,694	675,565	9,792,323	4,903,320	481	78.5%	16,496,423	34,296	313,339,274	195,448,235	62.4%	96.4%	11,335,993	684,100	10,651,893	22,145.31	3.28%
1,000,000 or more	494	114	1,210,888	276	2,634,986	2,241,153,485	5,187,855	66,700,795	55,780,064	432	87.4%	106,748,677	247,103	2,145,325,539	291,164,613	13.6%	95.7%	16,887,547	2,916,589	13,970,958	32,340.18	0.62%
TOTAL	727,943	10,099	13,606,624	17,047	15,420,793	, , ,	151,291	145,661,202	174,638,041	31,881	4.4%	589,725,179	18,498		2,172,923,099	51.7%	87.2%			122,581,818	3,844.98	2.54%
Source: 2014	individuo	l incomo t	av avtract	Statistica	Lemmorios	ara compiled fr	om norcone	I income for	information of	vtractad f	rom tov	voor 2014 D./	100 IX 400	O Sch S. and D-4	MITI' forme n	rococcod :	within th	o IMAD dynan	nic intograti	ad.		

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

tax system during 2015; 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=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpavers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes. Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

^{††}Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015). †††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

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. Combined data are italicized.

RESIDENT RETURNS

1	Nun	nher	D-	400 Filing Fina	ancial Statis	stics:			Modifie	-	DENI KE	Deductions Clair	med Pursi	ant to	Computed NC T	axable Income	1		1	Aver-	
	of			lance Tax Due			Federal		to		-	[§105-134.6.([includes return				Net	age	l
	Retu	ırns		e Tax Due		payment	AGI	Aver-	Fede	ral	Standard	1 Deduction		d Deductions					Tax	Net Tax	i
	File			Net Tax†	i	[Net Tax†	[includes	age	AG	I:							Computed		Liability	Per	Effec-
	[Com-	No	Number	> Pre-	Number	< Pre-	returns	Federal			Number		Number		[before	[after	Gross	Total	[after	Return	tive
	bined	Tax	of	payments]	of	payments]	with	AGI			of	Deduction	of	Deduction	residency	residency	Tax	Credits	application	[All	Tax
	Filing	Lia-	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	proration]	proration]	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	Statuses]	bility]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level										A. BY SIZI	E OF NC T	AXABLE INCO	OME								
No Taxable Income	722,828	722,828	2,095	265,957	422,172	88,223,087	4,860,834,495	6,725	268,719,014	5,171,124,077	676,879	6,791,136,000	45,949	521,238,410	(7,353,944,977)	(7,353,945,979)	-	-	-		_
\$ 1 - 2,000	167,462	51,027	34,210	1,766,620	118,911	26,309,810	2,141,750,487	12,789	6,885,121	320,448,622	162,732	1,605,943,500	4,730	51,634,192	170,609,294	170,609,295	9,895,493	3,188,616	6,706,877	40.05	3.93%
2,001 - 4,000	162,904	30,283	47,864	5,483,755	105,313	25,859,466	2,414,429,812	14,821	5,195,352	298,663,928	158,603	1,583,274,000	4,301	52,582,884	485,104,352	485,104,353	28,136,286	8,059,776	20,076,510	123.24	4.14%
4,001 - 6,000	151,811	10,980	55,690	8,967,901	91,489	24,995,825	2,575,755,769	16,967	7,230,441	280,676,937	147,390	1,489,759,500	4,421	56,453,430	756,096,344	756,096,344	43,853,824	9,783,623	34,070,201	224.43	4.51%
6,001 - 10,000	272,433	3,963	113,242	24,393,427	154,726	45,702,993	5,536,669,189	20,323	12,345,306	551,264,932	262,940	2,702,857,500	9,493	126,456,454	2,168,435,609	2,168,435,609	125,769,431	19,260,520	106,508,911	390.95	4.91%
10,001 - 10,625	39,980	167	17,287	4,388,257	22,102	6,661,734	914,602,628	22,877	1,556,160	84,398,098	38,479	399,130,500	1,501	20,342,114	412,288,076	412,288,076	23,912,697	2,894,946	21,017,751	525.71	5.10%
10,626 - 12,750	131,705	371	57,970	15,665,405	71,630	22,206,444	3,213,225,014	24,397	6,065,023	292,614,315	126,578	1,318,390,500	5,127	70,022,413	1,538,262,809	1,538,262,809	89,219,290	9,604,063	79,615,227	604.50	5.18%
12,751 - 15,000	133,890	335	59,937	17,332,802	71,580	22,844,240	3,591,914,047	26,827	6,635,644	319,194,659	128,068	1,343,739,000	5,822	79,301,549	1,856,314,483	1,856,314,483	107,666,482	9,968,423	97,698,059	729.69	5.26%
15,001 - 17,000	112,134	272	50,879	15,840,071	59,135	19,109,655	3,280,390,997	29,254	6,421,077	291,202,655	106,926	1,131,084,000	5,208	71,409,777	1,793,115,642	1,793,115,642	104,000,875	8,468,926	95,531,949	851.94	5.33%
17,001 - 20,000	157,734	397	72,838	24,017,992	81,840	26,936,000	5,047,363,502	31,999	8,611,540	441,454,140	149,551	1,589,611,500	8,183	110,906,197	2,914,003,205	2,914,003,204	169,012,342	12,137,427	156,874,915	994.55	5.38%
20,001 - 21,250	62,070	134	29,395	10,109,571	31,437	10,255,967	2,141,980,794	34,509	4,734,881	193,011,375	58,555	625,048,500	3,515	48,651,779	1,280,004,021	1,280,004,021	74,240,256	4,327,375	69,912,881	1,126.36	5.46%
21,251 - 25,000	172,513	421	83,138	29,792,083	85,930	28,460,114	6,420,559,063	37,218	10,212,477	575,653,811	161,288	1,719,951,000	11,225	151,779,342	3,983,387,387	3,983,387,388	231,036,789	12,041,922	218,994,867	1,269.44	5.50%
25,001 - 30,000	198,306	443	98,584	38,179,091	96,146	32,808,737	8,393,485,559	42,326	15,987,898	785,422,288	181,822	1,961,622,000	16,484	222,889,193	5,439,539,977	5,439,539,976	315,493,824	13,223,482	302,270,342	1,524.26	5.56%
30,001 - 40,000	307,062	786	156,397	69,465,892	146,135	53,204,062	15,546,723,291	50,631	34,485,479	1,396,878,205	272,401	3,048,837,000	34,661	468,205,595	10,667,287,970	10,667,287,970	618,702,796	22,858,110	595,844,686	1,940.47	5.59%
40,001 - 50,000	228,829	561	117,109	61,389,983	109,114	43,897,735	14,136,385,513	61,777	34,170,919	1,123,638,528	194,831	2,328,199,500	33,998	477,365,858	10,241,352,546	10,241,352,545	593,998,522	20,766,036	573,232,486	2,505.07	5.60%
50,001 - 60,000	175,605	461	90,940	55,284,677	83,098	36,075,620	12,768,853,547	72,713	37,063,541	876,899,977	145,347	1,846,461,000	30,258	459,018,668	9,623,537,443	9,623,537,443	558,165,367	19,160,252	539,005,115	3,069.42	5.60%
60,001 - 75,000	197,670	551	104,750	72,012,988	91,528	43,899,963	16,946,927,873	85,733	49,633,947	968,198,310	157,362	2,106,718,500	40,308	659,807,153	13,261,837,857	13,261,837,857	769,186,673	26,977,847	742,208,826	3,754.79	5.60%
75,001 - 80,000	53,038	127	28,644	21,594,376	24,085	12,333,470	5,118,690,128	96,510	16,551,478	254,212,343	40,872	561,864,000	12,166	211,049,211	4,108,116,052	4,108,116,052	238,270,656	8,109,684	230,160,972	4,339.55	5.60%
80,001 - 100,000	160,890	381	94,150	78,627,707	65,814	37,760,817	17,498,947,781	108,763	64,400,947	775,418,426	117,639	1,642,350,000	43,251	790,870,065	14,354,710,237	14,354,710,236	832,573,480	21,197,241	811,376,239	5,043.05	5.65%
100,001 - 120,000	100,673	233	59,724	60,620,632	40,356	28,295,763	13,055,261,265	129,680	70,902,016	514,484,563	66,236	938,655,000	34,437	678,221,622	10,994,802,096	10,994,802,096	637,698,832	15,716,154	621,982,678	6,178.25	5.66%
120,001 - 160,000	109,745	275	66,020	87,767,258	43,183	39,553,005	17,457,777,384	159,076	117,954,864	595,269,648	61,969	882,924,000	47,776	1,006,085,984	15,091,452,616	15,091,452,616	875,304,188	23,750,508	851,553,680	7,759.38	5.64%
160,001 - 200,000	54,477	146	32,437	59,052,243	21,750	27,987,964	10,935,866,225	200,743	98,451,573	317,352,553	25,037	357,844,500	29,440	668,847,240	9,690,273,505	9,690,273,505	562,035,929	17,085,789	544,950,140	10,003.31	5.62%
200,001 or more	109,205	458	56,709	300,919,488		322,599,164	56,934,546,234		1,769,424,995	1,557,651,881	31,124	441,354,000	78,081	3,024,432,192	53,680,533,156	53,680,533,156	3,113,470,834			26,120.74	5.31%
TOTAL	3,982,964	825,600	1,530,009	1,062,938,176	2,089,432	1,025,981,635	230,932,940,597	57,980	2,653,639,693	17,985,134,271	3,472,629	38,416,755,000	510,335	10,027,571,322	167,157,119,698	167,157,118,697	10,121,644,866	549,535,612	9,572,109,254	2,403.26	5.49%
FAGI Level										B. BY SIZE OF											
Non-Positive AGI	60,636	60,316	468	528,155	-	21,013,343	(3,463,750,555)	(57,124)	332,711,993	136,143,145	43,293	445,326,000	17,343	74,771,629	(3,787,279,336)		1,597,981	196,893	1,401,088	23.11	
\$ 1 - 3,999	197,118	195,651	1,252	250,646	114,844	7,511,846	433,467,486	2,199	10,005,928	11,589,410	193,586	1,619,911,500	3,532	22,584,356	(1,210,611,852)	(1,210,611,852)	335,156	8,563	326,593	1.66	0.08%
4,000 - 9,999	388,061	280,058	31,861	2,338,165		38,127,105	2,771,504,363	7,142	17,146,459	54,909,748	382,857	3,424,243,500	5,204	47,005,451	(737,507,878)	(737,507,877)	9,165,368	743,536	8,421,832	21.70	0.30%
10,000 - 14,999	354,561	143,920	94,246	14,216,652		43,080,205	4,437,448,034	12,515	14,578,359	136,717,346	348,164	3,423,876,000	6,397	64,584,561	826,848,486	826,848,486	61,565,786	7,748,970	53,816,816	151.78	1.21%
15,000 - 19,999	321,802	47,911	117,106	22,388,070	-	50,056,723	5,609,639,337	17,432	16,850,028	237,509,946	314,308	3,229,816,500	7,494	78,878,439	2,080,284,479	2,080,284,479	127,106,907	21,078,178	106,028,729	329.48	1.89%
20,000 - 24,999	286,417	15,253	117,636	27,706,514	154,823	46,927,189	6,431,293,960	22,454	16,562,238	322,357,960	277,873	2,909,937,000	8,544	111,680,483	3,103,880,754	3,103,880,754	187,015,393	21,827,041	165,188,352	576.74	2.57%
25,000 - 29,999	258,211	11,153	110,272	30,321,294	135,689	42,863,689	7,089,209,462	27,455	17,417,158	406,383,041	247,996	2,629,923,000	10,215	116,580,101	3,953,740,479	3,953,740,478	234,630,832	20,809,920	213,820,912	828.09	3.02%
30,000 - 39,999	419,751	18,076	187,423	60,281,776	_	69,425,132	14,571,744,934	34,715	35,434,350	984,578,574	394,356	4,265,968,500	25,395	298,034,212	9,058,597,998	9,058,597,997	534,295,986	32,409,352	501,886,634	1,195.68	3.44%
40,000 - 49,999	302,490	13,877	141,991	56,763,087	148,106	51,300,353	13,535,675,994	44,748	36,995,051	1,193,566,862	271,369	3,064,927,500	31,121	375,292,211	8,938,884,473	8,938,884,472	525,105,656	22,260,006	502,845,650	1,662.35	3.71%
50,000 - 59,999	235,949	10,925	111,898	54,377,578	-	44,353,534	12,938,373,693	54,835	42,027,030	1,400,927,510	202,805	2,440,788,000	33,144	425,701,945	8,712,983,269	8,712,983,268	510,730,910	19,431,142	491,299,768	2,082.23	3.80%
60,000 - 69,999	191,383	8,052	92,278	51,956,553	93,170	38,737,877	12,410,387,480	64,846	45,918,677	1,439,723,149	160,710	2,059,581,000	30,673	429,155,298	8,527,846,710	8,527,846,710	498,725,613	17,844,917	480,880,696	2,512.66	3.87%
70,000 - 79,999	160,350	5,744	79,842	49,972,523	-	34,379,089	12,001,578,707	74,846	41,677,148	1,413,361,948	131,982	1,772,136,000	28,368	429,569,024	8,428,188,883	8,428,188,883	491,982,134	17,629,314	474,352,820	2,958.23	3.95%
80,000 - 89,999	135,703	4,320	69,644	48,008,344	63,055	30,506,287	11,516,177,198	84,863	41,988,674	1,354,561,445	108,909	1,505,371,500	26,794	436,588,265	8,261,644,662	8,261,644,662	481,583,572	16,179,196	465,404,376	3,429.58	4.04%
90,000 - 99,999	113,124	3,203	58,807	44,794,063	52,090	27,461,480	10,729,854,929	94,850	42,350,402	1,239,062,404	87,941	1,238,982,000	25,183	436,949,529	7,857,211,398	7,857,211,398	457,710,535	15,335,557	442,374,978	3,910.53	4.12%
100,000 - 149,999	306,028	5,518	176,840	170,185,767	125,204	85,194,927	36,840,986,843	120,384	187,743,130	3,590,264,032	208,131	2,975,818,500	97,897	1,886,946,593	28,575,700,847	28,575,699,848	1,660,971,774	39,218,556	1,621,753,218	5,299.36	4.40%
150,000 - 199,999	112,219	905	65,715	98,922,451	45,676	48,035,304	19,231,183,541	171,372	144,129,440	1,338,893,344	57,047	820,524,000	55,172	1,200,906,272	16,014,989,365	16,014,989,365	929,389,307	25,729,307	903,660,000	8,052.65	4.70%
200,000 - 499,999	114,257	546	62,416	187,031,063	51,216	115,489,110	32,503,583,206	284,478	444,817,320	1,263,257,441	37,656	538,524,000	76,601	2,015,255,044	29,131,364,041	29,131,364,041	1,690,156,335	69,148,115	1,621,008,220	14,187.39	
500,000 - 999,999	17,611	118	7,748	61,794,785	9,760	68,824,542	11,821,794,924	671,273	299,200,681	270,461,152	2,853	40,081,500	14,758	600,335,940	11,210,117,013	11,210,117,013	650,244,691	48,520,110	601,724,581	34,167.54	5.09%
1,000,000 or more	7,293	54	2,566	81,100,690	4,716	162,693,899	19,522,787,062	2,676,921	866,085,627	1,190,865,813	793	11,019,000	6,500	976,751,968	18,210,235,908	18,210,235,908	1,069,330,930	153,416,939	915,913,991	125,588.10	4.69%
TOTAL	3,982,964	825,600	1,530,009	1,062,938,176	4,089,432	1,025,981,635	230,932,940,597	57,980	4,053,039,693	17,985,134,271	3,472,629	28,410,755,000	510,335	10,027,571,322	167,157,119,698	107,157,118,697	10,121,644,866	549,535,612	9,572,109,254	2,403.26	4.14%

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2014

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400. D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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. Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits

[†]Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes.

Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).

^{†††}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

Number of

RESIDENT RETURNS: STANDARD DEDUCTION

Standard Deduction††:

Computed NC Taxable Income

Modifications

	Number			400 Filing Fina					Modifica	ations			Deduction††:			C Taxable Incom						
	Returns I			lance Tax Due	/Overpaym	ent	Federal		to			as a			[includes ret	urns with deficit	NCTI			Net	Aver-	
	Reside		Balance	Tax Due	Overp	payment	AGI	Aver-	Feder			% of					as			Tax	age	
	[Combin	ed		[Net Tax†		[Net Tax†	[includes	age	AG	I:		Resi-		Aver-			%	Computed		Liability	Net	Effec-
	Filing Stat	uses]	Number	> Pre-	Number	< Pre-	returns	Federal			Number	dent		age	[before	[after	of	Gross	Total	[after	Tax	tive
		No	of	payments]	of	payments]	with	AGI			of	Re-	Deduction	SD	residency	residency	Federal	Tax	Credits	application	Per	Tax
	Tax	Tax	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	turns	Amount	Value	proration]	proration]	AGI	Liability	Taken	of credits]	Return	Rate†††
Income Level	Liability	Liability	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level										A. BY SIZE	OF NC T	AXABLE	E INCOME									
No Taxable Income	-	676,879	1,764	194,874	408,361	69,754,587	4,730,465,148	6,989	174,052,527	3,494,578,185	676,879	93.6%	6,791,136,000	10,033	(5,381,196,511)	(5,381,197,512)	-113.8%	-	-	- 1	-	-
\$ 1 - 2,000	112,104	50,628	32,248	1,655,350	116,721	24,988,657	2,014,217,179	12,378	5,127,339	247,300,228	162,732	97.2%	1,605,943,500	9,869	166,100,790	166,100,790	8.2%	9,634,015	3,167,203	6,466,812	39.74	3.89%
2,001 - 4,000	128,500	30,103	45,713	5,163,496	103,379	24,604,544	2,284,619,708	14,405	4,202,094	233,313,244	158,603	97.4%	1,583,274,000	9,983	472,234,558	472,234,559	20.7%	27,389,826	8,006,118	19,383,708	122,22	4.10%
4,001 - 6,000	136,507	10,883	53,404	8,445,560	89,505	23,542,448	2,439,386,326	16,551	5,083,337	220,738,927	147,390		1,489,759,500	10,108	733,971,236	733,971,236	30.1%	42,570,586	9,699,657	32,870,929	223.02	4.48%
6,001 - 10,000	259,050	3,890	108,100	22,657,426	150,532	42,858,266	5,214,468,330	19,831	8,953,945	428,180,539	262,940		2,702,857,500	.,	2,092,384,236	2,092,384,236	40.1%	121,358,423	19,044,252	102,314,171	389.12	4.89%
10,001 - 10,625	38,320	159	16,505	4,058,866	21,401	6,212,448	860,112,770	22,353	1,299,250	65,469,092	38,479		399,130,500		396,812,428	396,812,428	46.1%	23,015,121	2,851,587	20,163,534	524.01	5.08%
10,626 - 12,750	126,232	346	55,288	14,457,408	69,250	20,524,202	3,016,735,224	23,833	4,740,591	224,837,926	126,578		1,318,390,500	10,416	1,478,247,389	1,478,247,389	49.0%	85,738,419	9,460,311	76,278,108	602.62	5.16%
12,751 - 15,000	127,754	314	56,861	15,804,704	68,885	21,030,920	3,360,732,852	26,242	5,520,393	247,008,105	128,068		1,343,739,000	10,492	1,775,506,140	1,775,506,140	52.8%	102,979,600	9,794,716	93,184,884	727.62	5.25%
15,001 - 17,000	106,671	255	48,133	14,324,273	56,723	17,581,519	3,063,111,815	28,647	4,417,607	226,705,816	106,926		1,131,084,000		1,709,739,606	1,709,739,606	55.8%	99,165,019	8,303,740	90,861,279	849.76	5.31%
17,001 - 17,000	149,179	372	68,763	21,584,439	77,800	24,463,910	4,695,659,031	31,398	6,709,367	350,339,062	149,551		1,589,611,500		2,762,417,836	2,762,417,835	58.8%	160,220,405	11,833,919	148,386,486	992.21	5.37%
		126			,			33,832							1,207,507,649	1,207,507,649	61.0%		4,208,078	65,827,383		5.45%
20,001 - 21,250	58,429		27,698	9,046,631	29,649	9,211,991	1,981,010,941	/	2,822,194	151,276,986	58,555		625,048,500	10,675				70,035,461	, ,		1,124.20	
21,251 - 25,000	160,911	377	77,567	26,322,472	80,379	24,954,296	5,889,435,249	36,515	7,798,148	453,783,855	161,288		1,719,951,000		3,723,498,542	3,723,498,543	63.2%	215,963,209	11,601,202	204,362,007	1,267.06	5.49%
25,001 - 30,000	181,426	396	90,704	33,012,483	87,655	28,034,460	7,550,024,386	41,524	11,986,893	614,590,159	181,822		1,961,622,000		4,985,799,120	4,985,799,120	66.0%	289,176,752	12,503,582	276,673,170	1,521.67	5.55%
30,001 - 40,000	271,722	679	140,263	58,408,020	127,853	43,292,415	13,558,534,538	49,774	26,047,542	1,083,206,795	272,401		3,048,837,000		9,452,538,285	9,452,538,285	69.7%	548,247,321	21,034,801	527,212,520	1,935.43	5.58%
40,001 - 50,000	194,344	487	101,698	49,846,950	90,695	33,755,732	11,866,191,748	60,905	25,134,170	849,153,214	194,831	85.1%	2,328,199,500		8,713,973,204	8,713,973,203	73.4%	505,410,529	18,438,576	486,971,953	2,499.46	5.59%
50,001 - 60,000	144,970	377	77,399	43,519,120	66,524	26,162,642	10,412,308,799	71,638	25,815,648	630,385,852	145,347		1,846,461,000		7,961,277,595	7,961,277,595	76.5%	461,754,274	16,497,877	445,256,397	3,063.40	5.59%
60,001 - 75,000	156,943	419	86,695	54,458,225	69,470	29,460,463	13,282,633,393	84,408	33,249,864	660,192,624	157,362		2,106,718,500		10,548,972,133	10,548,972,133	79.4%	611,840,493	22,076,005	589,764,488	3,747.82	5.59%
75,001 - 80,000	40,784	88	23,124	15,783,006	17,488	7,884,413	3,883,144,124	95,007	10,958,287	166,812,682	40,872		561,864,000		3,165,425,730	3,165,425,730	81.5%	183,594,604	6,533,149	177,061,455	4,332.10	5.59%
80,001 - 100,000	117,390	249	73,312	55,974,253	43,537	21,965,196	12,561,973,344	106,784	41,012,138	483,353,995	117,639	73.1%	1,642,350,000	13,961	10,477,281,487	10,477,281,486	83.4%	607,682,489	15,779,943	591,902,546	5,031.52	5.65%
100,001 - 120,000	66,102	134	43,032	39,593,460	22,764	14,448,167	8,411,378,484	126,991	37,897,224	288,837,238	66,236		938,655,000		7,221,783,470	7,221,783,470	85.9%	418,863,650	10,372,545	408,491,105	6,167.21	5.66%
120,001 - 160,000	61,826	143	41,893	51,301,528	19,690	17,453,161	9,596,318,606	154,857	63,128,965	298,816,635	61,969	56.5%	882,924,000	14,248	8,477,706,936	8,477,706,936	88.3%	491,707,050	13,724,950	477,982,100	7,713.25	5.64%
160,001 - 200,000	24,974	63	17,240	29,841,910	7,613	10,135,226	4,881,708,770	194,980	47,445,191	133,660,812	25,037	46.0%	357,844,500	14,293	4,437,648,649	4,437,648,649	90.9%	257,383,660	7,938,340	249,445,320	9,963.07	5.62%
200,001 or more	30,997	127	19,621	87,654,164	11,276	44,918,620	11,361,948,354	365,054	261,456,695	268,246,154	31,124	28.5%	441,354,000		10,913,804,895	10,913,804,895	96.1%	633,000,714	44,085,422	588,915,292	18,921.58	5.40%
TOTAL	2,695,135	777,494	1,307,025	663,108,618	1,837,150	587,238,284	146,916,119,117	42,307	814,859,409	, , ,	3,472,629		38,416,755,000		97,493,435,401	97,493,434,401	66.4%	5,966,731,620	286,955,973	5,679,775,647	1,635.58	5.52%
FAGI Level										B. BY SIZE OF	FEDERA	L ADJUS	STED GROSS I	INCOME								
Non-Positive AGI	234	43,059	341	306,950	10,810	11,461,432	(2,045,652,172)	(47,251)	194,943,297	68,558,879	43,293	71.4%	445,326,000	10,286	(2,364,593,754)	(2,364,593,754)	115.6%	599,731	26,753	572,978	13.23	-0.03%
\$ 1 - 3,999	222	193,364	537	176,858	113,871	7,032,237	427,060,418	2,206	9,175,847	9,508,834	193,586	98.2%	1,619,911,500	8,368	(1,193,184,069)	(1,193,184,069)	-279.4%	198,869	4,161	194,708	1.01	0.05%
4,000 - 9,999	106,373	276,484	30,833	2,122,091	278,860	37,118,529	2,734,136,183	7,141	14,748,663	48,448,533	382,857	98.7%	3,424,243,500	8,944	(723,807,187)	(723,807,187)	-26.5%	8,707,274	727,503	7,979,771	20.84	0.29%
10,000 - 14,999	206,703	141,461	91,714	13,630,246	207,533	41,863,526	4,356,680,698	12,513	11,896,650	124,187,686	348,164	98.2%	3,423,876,000	9,834	820,513,662	820,513,662	18.8%	60,356,228	7,714,161	52,642,067	151.20	1.21%
15,000 - 19,999	268,493	45,815	113,713	21,234,001	178,826	48,518,419	5,478,266,778	17,430	13,079,806	214,570,936	314,308	97.7%	3,229,816,500	10,276	2,046,959,147	2,046,959,147	37.4%	124,476,010	20,990,685	103,485,325	329.25	1.89%
20,000 - 24,999	264,289	13,584	113,668	26,121,865	151,327	44,856,066	6,238,826,408	22,452	13,334,626	287,112,374	277,873	97.0%	2,909,937,000	10,472	3,055,111,661	3,055,111,660	49.0%	182,519,197	21,643,623	160,875,574	578.95	2.58%
25,000 - 29,999	238,293	9,703	105,620	28,196,621	131,149	40,406,887	6,807,613,712	27,450	13,321,081	355,921,811	247,996	96.0%	2,629,923,000	10,605	3,835,089,982	3,835,089,982	56.3%	227,044,630	20,518,066	206,526,564	832.78	3.03%
30,000 - 39,999	379,011	15,345	176,339	54,747,777	201,418	63,466,404	13,676,796,976	34,681	24,359,939	840,756,106	394,356	93.9%	4,265,968,500	10,818	8,594,432,309	8,594,432,309	62.8%	505,836,376	31,382,331	474,454,045	1,203.11	3.47%
40,000 - 49,999	260,213	11,156	128,763	49,455,440	132,157	44,017,766	12,133,584,571	44,712	27,332,177	984,547,583	271,369	89.7%	3,064,927,500	11,294	8,111,441,666	8,111,441,665	66.9%	475,603,413	20,976,421	454,626,992	1,675.31	3.75%
50,000 - 59,999	194,401	8,404	97,961	45,523,093	97,794	35,768,130	11,115,628,016	54,809	29,446,720	1,124,183,607	202,805		2,440,788,000		7,580,103,129	7,580,103,129	68.2%	443,559,285	17,717,303	425,841,982	2,099.76	3.83%
60,000 - 69,999	154,719	5,991	79,441	42,398,099	76,632	30,071,852	10,419,355,369	64,833	28,249,824	1,130,224,928	160,710		2,059,581,000	12,816	7,257,799,265	7,257,799,265	69.7%	423,795,675	15,835,859	407,959,816	2,538.48	3.92%
70,000 - 79,999	127,767	4,215	67,781	39,891,672	61,049	25,416,523	9,876,132,486	74,829	26,531,667	1,105,044,492	131,982		1,772,136,000		7,025,483,661	7,025,483,661	71.1%	409,540,368	15,108,924	394,431,444	2,988.52	3.99%
80,000 - 89,999	105,858	3,051	58,094	37,405,893	48,572	21,280,106	9,238,861,564	84,831	26,645,011	1,041,873,201	108,909		1,505,371,500		6,718,261,874	6,718,261,874	72.7%	391,194,521	13,403,026	377,791,495	3,468.87	4.09%
90,000 - 99,999	85,768	2,173	47,876	33,843,614	38,439	18,025,786	8,337,905,023	94,812	25,017,823	925,389,991	87,941		1,238,982,000		6,198,550,855	6.198.550.855	74.3%	360,675,556	12,330,093	348,345,463	3,961.13	4.18%
100,000 - 149,999	205,017	3,114	130,095	115,213,241	75,442	47,155,151	24,824,248,279	119,272	100,593,136	2,352,854,324	208,131		2,975,818,500	14,298	19,596,168,592	19,596,167,592	78.9%	1,138,141,676	26,939,125	1,111,202,551	5,338.96	4.48%
150,000 - 149,999	56,663	384	38,056	54.060.404	18,473	19,922,368	9.708.515.639	170,185	57,903,886	684,234,902	57,047		820,524,000		8,261,660,623	8,261,660,623	85.1%	479,327,515	13,828,754	465,498,761	8.159.92	4.79%
200,000 - 499,999	37,496	160	24,347	71,871,581	13,015	31,406,814	10,150,554,859	269,560	119,859,317	446,834,177	37,656		538,524,000	,	9,285,055,999	9,285,055,999	91.5%	538,625,472	23,843,994	514,781,478	13,670.64	5.07%
500,000 - 999,999	2,828	25	1,480	14,087,041	1,354	10,214,440	1,877,394,995	658,042	38,926,383	40,677,554	2,853		40,081,500		1,835,562,324	1,835,562,324	97.8%	106,465,938	9,647,642	96,818,296	33,935.61	5.16%
1.000.000 - 999,999	787	45	366	12.822.131	429	9,235,847	1,560,209,315	1.967,477	39,493,556	35,858,207	793		11.019.000	13,895	1,552,825,664	1,552,825,664	99.5%	90,063,886	14,317,549	75,746,337	95.518.71	4.85%
TOTAL	2,695,135	777 494					146,916,119,117	42,307							97,493,435,401			5,966,731,620		5,679,775,647	1,635.58	3.87%
	, ,		, ,	, ,		, ,	anent residence						20,410,722,000	11,003	,,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00.7 /0	2,700,731,020	200,733,773	5,017,115,041	1,000.00	5.07 /0

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2014

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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.

Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits

[†]Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes.

^{††}Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).

^{†††}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

RESIDENT RETURNS: ITEMIZED DEDUCTIONS

	Numbe			400 Filing Fina					Modifica	itions	I	temized	Deductions††:		Computed NC							
	Returns			lance Tax Due	/Overpaym	ent	Federal		to			as a			[includes return	s with deficit]	NCTI			Net	Aver-	
	Resid		Balanc	e Tax Due	Overp	ayment	AGI	Aver-	Federa			% of					as			Tax	age	
	[Combi	ned		[Net Tax†		[Net Tax†	[includes	age	AG	I:		Resi-		Aver-			%	Computed		Liability	Net	Effec-
	Filing Sta	tuses]	Number	> Pre-	Number	< Pre-	returns	Federal			Number	dent		age	[before	[after	of	Gross	Total	[after	Tax	tive
		No	of	payments]	of	payments]	with	AGI			of	Re-	Deduction	ID	residency	residency	Federal	Tax	Credits	application	Per	Tax
	Tax	Tax	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	turns	Amount	Value	proration]	proration]	AGI	Liability	Taken	of credits]	Return	Rate†††
	Liability	Liability	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level										A. BY SIZI	E OF NC T	AXABL	E INCOME									
No Taxable Income	-	45,949	331	71,083	13,811	18,468,500	130,369,348	2,837	94,666,487	1,676,545,892	45,949	6.4%	521,238,410	11,344	(1,972,748,467)	(1,972,748,467)	-1513.2%	-	-	-	-	
\$ 1 - 2,000	4,331	399	1,962	111,269	2,190	1,321,153	127,533,308	26,963	1,757,782	73,148,394	4,730	2.8%	51,634,192	10,916	4,508,504	4,508,505	3.5%	261,478	21,413	240,065	50.75	5.32%
2,001 - 4,000	4,121	180	2,151	320,259	1,934	1,254,922	129,810,104	30,181	993,258	65,350,684	4,301	2.6%	52,582,884	12,226	12,869,794	12,869,794	9.9%	746,460	53,658	692,802	161.08	5.38%
4,001 - 6,000	4,324	97	2,286	522,341	1,984	1,453,377	136,369,444	30,846	2,147,104	59,938,010	4,421	2.9%	56,453,430	12,769	22,125,108	22,125,108	16.2%	1,283,238	83,966	1,199,272	271.27	5.42%
6,001 - 10,000	9,420	73	5,142	1,736,001	4,194	2,844,727	322,200,859	33,941	3,391,361	123,084,393	9,493	3.5%	126,456,454	13,321	76,051,372	76,051,373	23.6%	4,411,008	216,268	4,194,740	441.88	5.52%
10,001 - 10,625	1,493	8	782	329,391	701	449,286	54,489,858	36,302	256,910	18,929,006	1,501	3.8%	20,342,114	13,552	15,475,648	15,475,648	28.4%	897,576	43,359	854,217	569.10	5.52%
10,626 - 12,750	5,102	25	2,682	1,207,997	2,380	1,682,242	196,489,790	38,325	1,324,432	67,776,389	5,127	3.9%	70,022,413	13,658	60,015,420	60,015,420	30.5%	3,480,871	143,752	3,337,119	650.89	5.56%
12,751 - 15,000	5,801	21	3,076	1,528,098	2,695	1,813,320	231,181,195	39,708	1,115,251	72,186,554	5,822	4.3%	79,301,549	13,621	80,808,343	80,808,343	35.0%	4,686,882	173,707	4,513,175	775.19	5.59%
15,001 - 17,000	5,191	17	2,746	1,515,799	2,412	1,528,136	217,279,182	41,720	2,003,470	64,496,839	5,208	4.6%	71,409,777	13,712	83,376,036	83,376,036	38.4%	4,835,856	165,186	4,670,670	896.83	5.60%
17,001 - 20,000	8,158	25	4,075	2,433,553	4,040	2,472,090	351,704,471	42,980	1,902,173	91,115,078	8,183	5.2%	110,906,197	13,553	151,585,369	151,585,369	43.1%	8,791,937	303,508	8,488,429	1,037.32	5.60%
20,001 - 21,250	3,507	8	1,697	1,062,940	1,788	1,043,976	160,969,853	45,795	1,912,687	41,734,389	3,515	5.7%	48,651,779	13,841	72,496,372	72,496,372	45.0%	4,204,795	119,297	4,085,498	1,162.30	5.64%
21,251 - 25,000	11,181	44	5,571	3,469,611	5,551	3,505,817	531,123,814	47,316	2,414,329	121,869,956	11,225	6.5%	151,779,342	13,522	259,888,845	259,888,845	48.9%	15,073,580	440,720	14,632,860	1,303.60	5.63%
25,001 - 30,000	16,437	47	7,880	5,166,608	8,491	4,774,277	843,461,173	51,168	4,001,005	170,832,129	16,484	8.3%	222,889,193	13,522	453,740,857	453,740,856	53.8%	26,317,072	719,900	25,597,172	1,552.85	5.64%
30,001 - 40,000	34,554	107	16,134	11,057,872	18,282	9,911,648	1,988,188,753	57,361	8,437,937	313,671,410	34,661	11.3%	468,205,595	13,508	1,214,749,686	1,214,749,685	61.1%	70,455,475	1,823,309	68,632,166	1,980.10	5.65%
40,001 - 50,000	33,924	74	15,411	11,543,033	18,419	10,142,003	2,270,193,765	66,774	9,036,749	274,485,314	33,998	14.9%	477,365,858	14,041	1,527,379,342	1,527,379,342	67.3%	88,587,993	2,327,460	86,260,533	2,537.22	5.65%
50,001 - 60,000	30,174	84	13,541	11,765,557	16,574	9,912,978	2,356,544,748	77,882	11,247,893	246,514,125	30,258	17.2%	459,018,668	15,170	1,662,259,848	1,662,259,848	70.5%	96,411,093	2,662,375	93,748,718	3,098.31	5.64%
60,001 - 75,000	40,176	132	18,055	17,554,763	22,058	14,439,499	3,664,294,480	90,907	16,384,083	308,005,686	40,308	20.4%	659,807,153	16,369	2,712,865,724	2,712,865,724	74.0%	157,346,180	4,901,842	152,444,338	3,781.99	5.62%
75,001 - 80,000	12,127	39	5,520	5,811,370	6,597	4,449,057	1,235,546,004	101,557	5,593,191	87,399,662	12,166	22.9%	211,049,211	17,347	942,690,322	942,690,322	76.3%	54,676,052	1,576,535	53,099,517	4,364.58	5.63%
80,001 - 100,000	43,119	132	20,838	22,653,454	22,277	15,795,621	4,936,974,437	114,147	23,388,809	292,064,431	43,251	26.9%	790,870,065	18,286	3,877,428,750	3,877,428,750	78.5%	224,890,991	5,417,298	219,473,693	5,074.42	5.66%
100,001 - 120,000	34,338	99	16,692	21,027,172	17,592	13,847,596	4,643,882,781	134,852	33,004,792	225,647,325	34,437	34.2%	678,221,622	19,695	3,773,018,626	3,773,018,626	81.2%	218,835,182	5,343,609	213,491,573	6,199.48	5.66%
120,001 - 160,000	47,644	132	24,127	36,465,730	23,493	22,099,844	7,861,458,778	164,548	54,825,899	296,453,013	47,776	43.5%	1,006,085,984	21,058	6,613,745,680	6,613,745,680	84.1%	383,597,138	10,025,558	373,571,580	7,819.23	5.65%
160,001 - 200,000	29,357	83	15,197	29,210,333	14,137	17,852,738	6,054,157,455	205,644	51,006,382	183,691,741	29,440	54.0%	668,847,240	22,719	5,252,624,856	5,252,624,856	86.8%	304,652,269	9,147,449	295,504,820	10,037.53	5.63%
200,001 or more	77,750	331	37,088	213,265,324	40,682	277,680,544	45,572,597,880	583,658	1,507,968,300	1,289,405,727	78,081	71.5%	3,024,432,192	38,735	42,766,728,261	42,766,728,261	93.8%	2,480,470,120	216,869,470	2,263,600,650	28,990.42	5.29%
TOTAL	462,229	48,106	222,984	399,829,558	252,282	438,743,351	84,016,821,480	164,631	1,838,780,284	6,164,346,146	510,335	12.8%	10,027,571,322	19,649	69,663,684,297	69,663,684,296	82.9%	4,154,913,246	262,579,639	3,892,333,607	7,627.02	5.43%
FAGI Level										B. BY SIZE OI	FEDERA	L ADJU	STED GROSS II	NCOME								
Non-Positive AGI	86	17,257	127	221,205	2,507	9,551,911	(1,418,098,383)	(81,768)	137,768,696	67,584,266	17,343	28.6%	74,771,629	4,311	(1,422,685,582)	(1,422,685,582)	100.3%	998,250	170,140	828,110	47.75	-0.06%
\$ 1 - 3,999	1,245	2,287	715	73,788	973	479,609	6,407,068	1,814	830,081	2,080,576	3,532	1.8%	22,584,356	6,394	(17,427,784)	(17,427,783)	-272.0%	136,287	4,402	131,885	37.34	2.06%
4,000 - 9,999	1,630	3,574	1,028	216,074	1,996	1,008,576	37,368,180	7,181	2,397,796	6,461,215	5,204	1.3%	47,005,451	9,033	(13,700,691)	(13,700,690)	-36.7%	458,094	16,033	442,061	84.95	1.18%
10,000 - 14,999	3,938	2,459	2,532	586,406	2,352	1,216,679	80,767,337	12,626	2,681,709	12,529,660	6,397	1.8%	64,584,561	10,096	6,334,824	6,334,824	7.8%	1,209,558	34,809	1,174,749	183.64	1.45%
15,000 - 19,999	5,398	2,096	3,393	1,154,069	2,759	1,538,304	131,372,559	17,530	3,770,222	22,939,010	7,494	2.3%	78,878,439	10,526	33,325,332	33,325,332	25.4%	2,630,897	87,493	2,543,404	339.39	1.94%
20,000 - 24,999	6,875	1,669	3,968	1,584,649	3,496	2,071,122	192,467,552	22,527	3,227,612	35,245,587	8,544	3.0%	111,680,483	13,071	48,769,094	48,769,094	25.3%	4,496,196	183,418	4,312,778	504.77	2.24%
25,000 - 29,999	8,765	1,450	4,652	2,124,673	4,540	2,456,802	281,595,750	27,567	4,096,077	50,461,230	10,215	4.0%	116,580,101	11,413	118,650,497	118,650,496	42.1%	7,586,202	291,854	7,294,348	714.08	2.59%
30,000 - 39,999	22,664	2,731	11,084	5,533,999	12,289	5,958,728	894,947,958	35,241	11,074,411	143,822,468	25,395	6.1%	298,034,212	11,736	464,165,689	464,165,688	51.9%	28,459,610	1,027,021	27,432,589	1,080.24	3.07%
40,000 - 49,999	28,400	2,721	13,228	7,307,647	15,949	7,282,587	1,402,091,423	45,053	9,662,874	209,019,279	31,121	10.3%	375,292,211	12,059	827,442,807	827,442,807	59.0%	49,502,243	1,283,585	48,218,658	1,549.39	3.44%
50,000 - 59,999	30,623	2,521	13,937	8,854,485	17,531	8,585,404	1,822,745,677	54,995	12,580,310	276,743,903	33,144	14.0%	425,701,945	12,844	1,132,880,139	1,132,880,139	62.2%	67,171,625	1,713,839	65,457,786	1,974.95	3.59%
60,000 - 69,999	28,612	2,061	12,837	9,558,454	16,538	8,666,025	1,991,032,111	64,912	17,668,853	309,498,221	30,673	16.0%	429,155,298	13,991	1,270,047,445	1,270,047,445	63.8%	74,929,938	2,009,058	72,920,880	2,377.36	3.66%
70,000 - 79,999	26,839	1,529	12,061	10,080,851	15,359	8,962,567	2,125,446,221	74,924	15,145,481	308,317,456	28,368	17.7%	429,569,024	15,143	1,402,705,222	1,402,705,222	66.0%	82,441,766	2,520,390	79,921,376	2,817.31	3.76%
80,000 - 89,999	25,525	1,269	11,550	10,602,452	14,483	9,226,181	2,277,315,634	84,993	15,343,663	312,688,244	26,794	19.7%	436,588,265	16,294	1,543,382,788	1,543,382,788	67.8%	90,389,051	2,776,170	87,612,881	3,269.87	3.85%
90,000 - 99,999	24,153	1,030	10,931	10,950,449	13,651	9,435,694	2,391,949,906	94,983	17,332,579	313,672,413	25,183	22.3%	436,949,529	17,351	1,658,660,543	1,658,660,543	69.3%	97,034,979	3,005,464	94,029,515	3,733.85	3.93%
100,000 - 149,999	95,493	2,404	46,745	54,972,526	49,762	38,039,776	12,016,738,564	122,749	87,149,994	1,237,409,709	97,897	32.0%	1,886,946,593	19,275	8,979,532,256	8,979,532,256	74.7%	522,830,098	12,279,431	510,550,667	5,215.18	4.25%
150,000 - 199,999	54,651	521	27,659	44,862,047	27,203	28,112,936	9,522,667,902	172,600	86,225,554	654,658,442	55,172	49.2%	1,200,906,272	21,767	7,753,328,742	7,753,328,742	81.4%	450,061,792	11,900,553	438,161,239	7,941.73	4.60%
200,000 - 499,999	76,215	386	38,069	115,159,482	38,201	84,082,296	22,353,028,347	291,811	324,958,003	816,423,264	76,601	67.0%	2,015,255,044	26,308	19,846,308,042	19,846,308,042	88.8%	1,151,530,863	45,304,121	1,106,226,742	14,441.41	4.95%
500,000 - 999,999	14,665	93	6,268	47,707,744	8,406	58,610,102	9,944,399,929	673,831	260,274,298	229,783,598	14,758	83.8%	600,335,940	40,679	9,374,554,689	9,374,554,689	94.3%	543,778,753	38,872,468	504,906,285	34,212.38	5.08%
1,000,000 or more	6,452	48	2,200	68,278,559	4,287	153,458,052	17,962,577,747	2,763,473	826,592,071	1,155,007,606	6,500	89.1%	976,751,968	150,270	16,657,410,244	16,657,410,244	92.7%	979,267,044		840,167,654	129,256.56	4.68%
TOTAL	462,229	48,106	222,984	399,829,558	252,282	438,743,351	84,016,821,480		1,838,780,284	6,164,346,146		12.8%	10,027,571,322	19,649		69,663,684,296	82.9%	4,154,913,246		3,892,333,607	7,627.02	4.63%
Resident retur	ns=return:	s filed by	individu	als who repo	rtedly mai	ntained pern	nanent residen	ce in Nort	h Carolina fo	r the entire ca	endar yea	ar 2014						19				

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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. Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits

[†]Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision: increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes. Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HoH=\$12,000.

^{††}Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).

^{†††}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

TABLE C1. TAX YEAR 2014 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY

TABLE C1. TAX	X YEAR 20							4- FACT			D 1 "			-	3.7 ·	L	C (-)		MI-4 mr. Y	L:1:4	N.		
	ŀ	Number	of Returns No Tax		Federal A		Modification	us to FAGI:				n Amount† 53.5(a)(1),(:			Norti Carolii		Computed Gross		Net Tax Li [after appli	-	Net Tax	Avg	Effec-
			[after tax		with defic				Basic	Standar	l Deduction			Deduction	Taxable I		Tax		of tax cr		as	Net	tive
			Learner com-	as a		Aver-				Allowa				ances:			[before			i	a	Tax	Tax
				%		age			S=\$7,500		MFS=\$7,500		as a		[before	[after	application	Total		Per capita	%	Per	Rate†††
	2014			of		Per			MFJ/SS=		HoH=\$12,000		%		residency	residency	of	Credits			of	Re-	l
Country	Popu-	T-4-1	Total	County	Amount	Return	Additions	Deductions	Return	as a %	Amount	Return	of Takal	Amount	proration]	proration]	tax credits]	Taken	Amount	Amt	Total	turn	NCTI FAGI
County Alamance	lation 155,819	Total 64,438	Filed 12,569	Returns 19.5%	[\$] 3,247,817,374	[\$] 50,402	[\$] 27,318,064	[\$] 237,846,123	Count 58,191	of Total 90.3%	[\$] 649,773,000	6,247	Total 9.7%	[\$] 116,910,573	[\$] 2,270,605,742	[\$] 2,246,228,990	[\$] 135,145,169	[\$] 4,770,636	[\$] 130,374,533	[\$] Ranl 837 20	[%] 1.3%	[\$] 2,023	[%] [%] 5.6% 4.0%
Alexander	37,990	14,889	2,995	20.1%	672,793,270	45,187	8,388,592	49,785,142	13,874		159,967,500	1,015	6.8%	18,096,026	453,333,194	449,752,885	27,188,139	966,146	26,221,993	690 42		1,761	5.6% 3.9%
Alleghany	11,149	4,241	1,235	29.1%	190,459,033	44,909	3,560,333	26,088,671	3,962		46,686,000	279	6.6%	5,319,361	115,925,334	113,900,884	7,300,426	780,108	6,520,318	585 58		1,537	5.2% 3.4%
Anson	26,461	8,819	2,261	25.6%	320,646,358	36,359	3,744,988	29,903,725	8,285		91,101,000	534	6.1%	8,489,028	194,897,593	193,966,891	11,913,393	709,222	11,204,171	423 90	0.1%	1,270	5.5% 3.5%
Ashe	27,496	10,084	2,653	26.3%	428,024,391	42,446	6,704,437	48,258,624	9,317		109,641,000	767	7.6%	13,700,757	263,128,447	259,930,716	16,405,254	903,622	15,501,632	564 59		1,537	5.5% 3.6%
Avery	17,906 47,760	6,072 19,383	1,575 4,655	25.9% 24.0%	249,962,131 935,993,810	41,166 48,289	5,194,920 15,696,588	28,591,981 115,609,318	5,608 17,717		63,732,000 201,735,000	464 1,666	7.6% 8.6%	9,184,298 29,009,591	153,648,772 605,336,489	149,853,747 598,185,492	9,799,894 36,784,209	399,234 1,400,076	9,400,660 35,384,133	525 68 741 31	0.1% 0.3%	1,548 1,826	5.6% 3.8% 5.6% 3.8%
Beaufort Bertie	20,565	7,236	1,831	25.3%	263,799,553	36,457	6,486,043	28,606,919	6,805		76,015,500	431	6.0%	6,281,679	159,381,498	158,047,513	9,790,688	822,420	8,968,268	436 89	0.5 %	1,239	5.3% 3.4%
Bladen	35,150	11,712	2,910	24.8%	472,801,814	40,369	8,332,916	55,497,612	10,866		123,468,000	846	7.2%	14,320,094	287,849,024	282,684,689	17,798,136	861,966	16,936,170	482 80	0.2%	1,446	5.5% 3.6%
Brunswick	119,661	49,059	10,799	22.0%	2,819,089,895	57,463	24,122,062	438,750,589	42,534		494,535,000	6,525	13.3%	116,727,397	1,793,198,972	1,685,283,435	105,290,113	5,773,783	99,516,330	832 21		2,029	5.5% 3.5%
Buncombe	251,507	110,094	21,863	19.9%	6,157,899,012	55,933 42,503	78,633,804	507,523,671	96,617		1,038,712,500	13,477	12.2% 6.7%	269,497,701	4,420,798,944	4,285,346,457	262,028,949	13,938,488	248,090,461	986 15 588 56		2,253 1,562	5.5% 4.0% 5.6% 3.7%
Burke Cabarrus	88,968 190,836	33,471 79,604	7,698 14,579	23.0% 18.3%	1,422,624,678 4,818,172,813	60,527	10,520,339 38,713,401	143,038,334 269,623,823	31,235 68,013		352,851,000 770,490,000	2,236 11,591	14.6%	39,833,202 216,433,248	897,422,481 3,600,339,143	889,062,047 3,538,361,493	54,415,266 212,553,709	2,121,088 10,929,798	52,294,178 201,623,911	588 56 1,057 11		2,533	5.6% 3.7% 5.5% 4.2%
Caldwell	82,387	30,497	6,672	21.9%	1,275,390,405	41,820	14,972,855	97,602,856	28,700		329,461,500	1,797	5.9%	33,171,639	830,127,265	821,357,330	50,481,343	1,890,464	48,590,879	590 55		1,593	5.6% 3.8%
Camden	10,218	3,906	876	22.4%	235,207,399	60,217	1,914,236	30,694,492	3,394		39,451,500	512	13.1%	8,526,192	158,449,451	153,156,187	9,191,804	2,832,314	6,359,490	622 52	0.1%	1,628	4.0% 2.7%
Carteret	69,544	28,880	7,431	25.7%	1,600,758,738	55,428	16,170,551	247,101,393	25,553		287,674,500	3,327	11.5%	59,991,545		990,406,614	61,771,399	1,992,824	59,778,575	860 18		2,070	5.6% 3.7%
Caswell Catawba	23,613 155,516	8,621 69,432	2,020 13,846	23.4% 19.9%	362,719,050 3,732,775,659	42,074 53,762	3,552,593 46,498,764	32,896,755 254,311,942	8,007 62,781		91,669,500 701,517,000	614 6,651	7.1% 9.6%	9,332,246 139,217,486	232,373,142 2,684,227,995	231,227,982 2,658,508,454	14,014,292 161,203,497	2,292,277 8,072,197	11,722,015 153,131,300	496 77 985 16		1,360 2,205	4.9% 3.2% 5.5% 4.1%
Chatham	69,265	29,083	5,160	17.7%	2,355,842,833	81,004	23,007,221	216,527,626	23,660		270,453,000	5,423	18.6%	114,247,103	1,777,622,325	1,731,827,511	104,043,328	5,462,191	98,581,137	1,423	1.0%	3,390	5.5% 4.1%
Cherokee	27,527	9,845	2,915	29.6%	371,835,780	37,769	3,176,902	46,353,971	9,238		107,815,500	607	6.2%	10,067,465	210,775,746	200,677,408	12,878,840	1,437,936	11,440,904	416 92	0.1%	1,162	5.2% 3.1%
Chowan	14,663	5,846	1,519	26.0%	290,824,921	49,748	5,863,206	42,121,552	5,220		59,091,000	626	10.7%	13,007,604	182,467,971	178,717,991	11,059,401	1,068,275	9,991,126	681 45		1,709	5.2% 3.4%
Clay	10,875	3,968	1,206	30.4%	173,326,866	43,681	1,401,173	23,516,797	3,591		42,541,500	377	9.5%	6,736,277	101,933,465	96,639,736	6,432,110	1,238,894	5,193,216	478 82		1,309	4.7% 3.0%
Cleveland Columbus	97,709 57,512	38,740 19,408	8,827 5,080	22.8% 26.2%	1,696,421,490 787,224,699	43,790 40,562	14,089,623 9,023,743	145,212,172 80,084,278	35,793 18,095		405,796,500 205,942,500	2,947 1,313	7.6% 6.8%	52,460,551 21,415,170	1,107,041,890 488,806,494	1,096,182,057 485,405,391	66,421,423 30,218,011	4,531,348 2,655,171	61,890,075 27,562,840	633 51 479 81		1,598 1,420	5.4% 3.6% 5.3% 3.5%
Craven	104,424	38,082	9,526	25.0%	2,027,089,252	53,230	19,254,245	312,077,087	34,179		389,649,000	3,903	10.2%	69,471,507	1,275,145,903	1,215,104,514	74,385,162	2,804,550	71,580,612	685 43	0.7%	1,880	5.6% 3.5%
Cumberland	328,804	109,512	30,840	28.2%	4,954,305,591	45,240	32,547,649	691,746,292	97,070	88.6%	1,066,587,000	12,442	11.4%	218,316,701	3,010,203,247	2,856,364,564	176,182,223	6,160,863	170,021,360	517 72	1.7%	1,553	5.6% 3.4%
Currituck	25,055	9,584	2,378	24.8%	537,153,232	56,047	3,375,928	64,564,885	8,179		93,214,500	1,405	14.7%	23,844,106	358,905,669	334,213,508	20,322,491	7,686,123	12,636,368	504 75		1,318	3.6% 2.4%
Dare Davidson	35,565 164,431	17,191 66,934	3,625 13,437	21.1% 20.1%	965,597,695 3,200,385,502	56,169 47,814	13,018,864 21,505,819	113,204,287 228,051,297	14,502 61,637		156,918,000 706,318,500	2,689 5,297	15.6% 7.9%	48,480,666 95,303,218	660,013,606 2,192,218,306	627,146,304 2,176,176,618	39,464,611 131,801,552	2,730,525 4,114,385	36,734,086 127,687,167	1,033 13 777 26	0,0	2,137 1,908	5.4% 3.8% 5.6% 4.0%
Davie	41,427	17,339	3,348	19.3%	1,057,618,940	60,997	12,595,125	82,942,097	15,107		175,351,500	2,232	12.9%	45,561,340	766,359,128	752,977,913	45,327,683	1,305,098	44,022,585	1.063 10	0.4%	2,539	5.6% 4.2%
Duplin	59,963	20,158	5,015	24.9%	707,209,418	35,083	75,137,893	86,832,541	19,006		216,075,000	1,152	5.7%	19,086,048	460,353,722	455,115,667	28,705,894	1,727,390	26,978,504	450 88	0.3%	1,338	5.5% 3.8%
Durham	292,469	125,787	22,410	17.8%	7,664,033,091	60,929		444,621,200	104,386		1,101,934,500		17.0%	376,324,934	5,779,855,821	5,629,111,133	335,032,553	13,325,164	321,707,389	1,100 9	3.1%	2,558	5.6% 4.2%
Edgecombe	55,405	19,611	4,938	25.2% 19.8%	711,015,403	36,256 63,300	9,869,716	70,963,700 605,042,684	18,286		198,043,500	1,325 19,774	6.8% 13.0%	20,439,819	431,438,100	429,936,886	26,802,815	1,726,538	25,076,277	453 87		1,279	5.4% 3.5% 5.6% 4.2%
Forsyth Franklin	363,869 63,274	151,536 22,593	29,965 4,632	20.5%	9,592,230,187 1,078,628,685	47,742	72,160,139 11,216,282	88.153.811	131,762 20,280		1,445,187,000 231,952,500	2,313	10.2%	414,417,782 37,869,261	7,199,742,860 731,869,395	7,090,516,508 721,012,195	422,754,394 43,804,063	16,753,958 1,446,690	406,000,436 42,357,373	1,116 8 669 48	3.9% 0.4%	2,679 1,875	5.6% 4.2% 5.6% 3.9%
Gaston	210,541	85,956	16,974	19.7%	4,389,594,858	51,068	40,789,892	281,707,281	76,842		859,060,500		10.6%	165,160,145	3,124,456,824	3,078,479,801	184,856,372	11,363,280	173,493,092	824 22		2,018	5.4% 4.0%
Gates	11,867	3,885	1,059	27.3%	187,388,642	48,234	2,733,979	20,507,491	3,522		40,599,000	363	9.3%	5,225,921	123,790,209	121,652,754	7,367,633	2,897,602	4,470,031	377 99	0.0%	1,151	3.5% 2.4%
Graham	8,838	2,959	955	32.3%	104,652,903	35,368	3,422,962	17,115,051	2,827		32,779,500	132	4.5%	2,206,653	55,974,661	55,226,380	3,851,810	353,263	3,498,547	396 93		1,182	5.3% 3.3%
Granville Greene	58,099 21,247	22,496 6,594	4,446 1,516	19.8% 23.0%	1,134,255,452 263,590,302	50,420 39,974	8,552,378 8,377,065	99,440,050 27,100,462	19,865 6,155		224,620,500 70,174,500	2,631 439	11.7% 6.7%	42,405,705 6,802,457	776,341,575 167,889,948	766,835,988 166,845,419	46,231,617 10,224,505	1,676,271 391,380	44,555,346 9,833,125	767 28 463 84	0.4% 0.1%	1,981 1,491	5.6% 3.9% 5.6% 3.7%
Guilford	512,038	212,454	43,257	20.4%	12,836,504,486	60,420	162,317,357	878,397,787	183,290		1,983,085,500	29,164	13.7%	613,719,606	9,523,618,950	9,328,178,117	563,263,108	23,848,175	539,414,933	1,053 12		2,539	5.6% 4.2%
Halifax	53,094	20,158	5,217	25.9%	789,477,307	39,164	10,282,776	81,433,457	18,710		206,310,000	1,448	7.2%	22,095,616	489,921,010	483,868,457	29,953,564	2,420,585	27,532,979	519 71	0.3%	1,366	5.3% 3.5%
Harnett	125,609	39,838	9,897	24.8%	1,835,243,339	46,068		180,677,165	36,215		414,123,000		9.1%	64,360,529	1,195,992,305	1,135,234,734	69,168,402	3,157,909	66,010,493	526 67		1,657	5.5% 3.6%
Haywood Henderson	59,993 111,072	24,769 47,333	5,606 9,604	22.6% 20.3%	1,133,817,770 2,446,974,295	45,776 51,697	7,786,185 23,794,041	124,404,748 267,177,515	22,581 42,031		255,579,000 477,301,500	2,188 5,302	8.8% 11.2%	39,902,164 99,215,350	721,718,043 1,627,073,971	702,180,302 1,576,678,510	43,522,729 96,895,411	1,709,031 5,681,566	41,813,698 91,213,845	697 41 821 23	0.4%	1,688 1,927	5.6% 3.7% 5.5% 3.7%
Hertford	24,501	7,607	2,085	27.4%	306,818,701	40,334	6,257,936	30,628,924	7,015		77,416,500	592	7.8%	9,605,297	195,425,916	193,710,969	11,847,993	1,637,412	10,210,581	417 91	0.1%	1,342	5.0% 3.3%
Hoke	50,880	15,411	4,002	26.0%	600,738,918	38,981	1,940,106	60,441,893	13,973	90.7%	159,165,000	1,438	9.3%	21,903,092	361,169,039	330,932,364	20,316,046	1,143,577	19,172,469	377 98	0.2%	1,244	5.5% 3.2%
Hyde	5,720	1,775	486	27.4%	72,450,581	40,817	3,319,204	9,764,685	1,655		18,447,000	120	6.8%	1,983,143	45,574,957	45,343,688	2,810,648	205,588	2,605,060	455 86	0.0%	1,468	5.4% 3.6%
Iredell	167,241 41,167	69,835 13,522	13,421	19.2% 25.6%	4,522,997,194 603,006,520	64,767 44,594	72,740,666	253,761,192 88,082,145	60,029		673,767,000 137,577,000	9,806 1,090	14.0% 8.1%	196,416,435 23,533,176	3,471,793,234 361,549,011	3,372,721,955 357,052,048	204,921,470 22,604,638	8,843,586 1,247,420	196,077,884	1,172 7 519 70	1.9% 0.2%	2,808 1,579	5.5% 4.3% 5.5% 3.5%
Jackson Johnston	180,062	71,946	3,468 14,435	20.1%	3,804,465,141	52,879	7,734,812 37,087,187	271,563,564	12,432 63,987		738,333,000		11.1%	134,264,260	2,697,391,504	2,649,634,319	160,056,167	5,918,423	21,357,218 154,137,744	856 19	1.5%	2,142	5.6% 4.1%
Jones	10,460	3,438	898	26.1%	144,664,300	42,078	2,018,954	19,416,939	3,212		36,315,000	226	6.6%	3,891,070	87,060,245	85,823,957	5,501,840	199,214	5,302,626	507 73		1,542	5.6% 3.7%
Lee	59,078	23,711	5,342	22.5%	1,104,125,459	46,566	9,611,111	102,237,071	21,529		242,892,000		9.2%	37,985,669	730,621,830	716,725,367	43,413,229	1,959,544	41,453,685	702 38		1,748	5.5% 3.8%
Lenoir	58,697	23,099	5,941	25.7%	971,528,938			114,558,246	21,398		237,012,000		7.4%	28,007,764	605,942,363	603,134,339	37,247,043	1,755,318	35,491,725	1		1,537	5.5% 3.7%
Lincoln Macon	80,323 34,453	30,129 13,600	5,594 3,472	18.6% 25.5%	1,777,140,921 694,782,621		15,573,463 12,064,004	110,912,891 75,156,857	26,257 12,497	87.1% 91.9%	302,292,000 142,681,500		12.9% 8.1%	74,604,605 38,210,387	1,304,904,888 450,797,881	1,282,836,474 436,107,600	77,847,228 27,623,880	3,336,518 3,518,088	74,510,710 24,105,792			2,473 1,772	5.6% 4.2% 5.1% 3.5%
Madison	21,579	7,948	1,979	24.9%	324,879,491			32,546,871	7,415		85,986,000		6.7%	8,808,373	199,531,025	195,688,551	12,208,716	529,004	11,679,712				5.5% 3.6%
Martin	23,693	8,949	2,297	25.7%	345,680,951			40,894,143	8,458		95,493,000		5.5%	7,529,359	208,571,121	208,005,839	13,204,338	539,377	12,664,961		0.1%		5.6% 3.7%
McDowell	45,294	17,130	3,734	21.8%	694,453,569	40,540	2,692,589	59,514,790			187,357,500	797	4.7%	13,419,975	436,853,893	433,012,007	26,536,075	1,049,388	25,486,687	563 60			
Mecklenburg	1,012,306	430,680	77,161	17.9%	32,629,140,579	75,762		1,304,670,789		81.5%	3,702,313,500		18.5%	1,698,933,181	26,321,271,414		1,522,191,000	101,122,346	1,421,068,654		13.8%	3,300	
Mitchell Montgomery	15,389 27,784	5,725 9,619	1,388 2,340	24.2% 24.3%	229,253,451 411,521,317			22,225,098 37,093,925		95.1% 94.0%	64,396,500 103,009,500		4.9% 6.0%	4,837,506 11,344,284	140,012,525 266,194,878	139,038,629 264,070,785	8,706,554 16,223,069	353,787 955,722	8,352,767 15,267,347		0.1% 0.1%		5.6% 3.6% 5.5% 3.7%
Moore	93,113	37,555	8,087	24.5%	2,459,880,071					85.6%	365,238,000		14.4%	108,410,309			99,918,867	5,670,659	94,248,208				5.5% 3.8%
Nash	94,416	39,112	8,571	21.9%	1,869,484,118			178,837,570	35,225	90.1%	389,245,500	3,887	9.9%	71,895,972			75,857,676		72,701,141	770 27	0.7%	1,859	5.6% 3.9%
New Hanover	217,465	90,323	18,425	20.4%	5,959,068,896	65,975	103,561,465	499,711,991	76,891	85.1%	815,914,500	13,432	14.9%	266,873,478	4,480,130,391	4,381,613,749	269,253,785	13,047,933	256,205,852	1,178 6	2.5%	2,837	5.5% 4.3%

TABLE C1. TAX YEAR 2014 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

	Number of Returns Filed			Federal AGI		Modifications to FAGI:			Deductio	n Amount†	†		Nortl	h	Computed		Net Tax Liability		Net		
	No Tax Liability		Liability	[includes returns					[§ 105-1	53.5(a)(1),(2	2)]		Carolina		Gross		[after appli	cation	Tax	Avg	Effec-
1		[after tax credits] with defici		it]			Basic Standard	Itemized Deduction			Taxable Income		Tax		of tax credits]		as	Net	tive		
1			as a		Aver-			Allowa	nces:	Allowances:		ances:			[before				a	Tax	Tax
1			%		age		Ī	S=\$7,500 MFS=\$7,500			as a		[before	[after	application	Total		Per capita†	%	Per	Rate†††
2014			of		Per		1	MFJ/SS=\$15,000	HoH=\$12,000		%		residency	residency	of	Credits	•		of	Re-	
Popu-		Total	County	Amount	Return	Additions	Deductions	Return as a %	Amount	Return	of	Amount	proration]	proration]	tax credits]	Taken	Amount	Amt	Total	turn	NCTI FAGI
County lation	Total	Filed	Returns	[\$]	[\$]	[\$]	[\$]	Count of Total	[\$]	Count	Total	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$] Rank	[%]	[\$]	[%] [%]
Northampton 21,140	7,080	1,914	27.0%	270,125,053	38,153	3,898,458	35,988,516	6,564 92.7%	72,456,000	516	7.3%	7,967,094	157,611,901	156,105,090	9,634,339	1,324,397	8,309,942	393 94	0.1%	1,174	5.0% 3.1%
Onslow 192,645	53,622	15,070	28.1%	2,330,420,192	43,460	14,003,358	347,404,773	49,538 92.4%	561,192,000	4,084	7.6%	67,531,882	1,368,294,895	1,231,836,923	76,557,831	3,223,270	73,334,561	381 97	0.7%	1,368	5.6% 3.1%
Orange 139,794	53,358	9,395	17.6%	5,011,753,109	93,927	75,473,213	314,843,175	40,942 76.7%	435,156,000	12,416	23.3%	274,782,521	4,062,444,626	3,941,744,101	234,168,134	12,525,908	221,642,226	1,585 1	2.2%	4,154	5.5% 4.4%
Pamlico 13,173	4,993	1,265	25.3%	272,026,761	54,482	2,660,345	43,438,343	4,525 90.6%	52,476,000	468	9.4%	8,441,230	170,331,533	164,690,086	10,162,619	307,360	9,855,259	748 30	0.1%	1,974	5.6% 3.6%
Pasquotank 39,621	14,842	4,207	28.3%	667,878,115	44,999	4,536,362	98,686,455	13,340 89.9%	148,387,500	1,502	10.1%	25,533,242	399,807,280	387,451,240	23,866,836	3,990,898	19,875,938	502 76	0.2%	1,339	4.8% 3.0%
Pender 56,513	21,340	4,885	22.9%	1,083,166,709	50,758	8,071,513	98,179,813	18,981 88.9%	218,199,000	2,359	11.1%	40,785,293	734,074,116	701,209,692	42,889,879	1,613,568	41,276,311	730 32	0.4%	1,934	5.6% 3.8%
Perquimans 13,641	5,002	1,295	25.9%	249,164,514	49,813	3,202,798	45,675,939	4,499 89.9%	52,719,000	503	10.1%	8,736,096	145,236,277	138,729,048	8,709,377	1,162,307	7,547,070	553 62	0.1%	1,509	5.0% 3.0%
Person 39,264	15,678	3,369	21.5%	719,590,818	45,898	4,838,064	56,642,088	14,351 91.5%	162,414,000	1,327	8.5%	21,907,810	483,464,984	478,115,437	28,909,133	1,406,177	27,502,956	700 39	0.3%	1,754	5.5% 3.8%
Pitt 174,281	63,418	14,309	22.6%	3,382,440,503	53,336	32,402,830	268,542,721	56,517 89.1%	612,870,000	6,901	10.9%	137,938,110	2,395,492,502	2,366,173,813	142,809,592	6,175,259	136,634,333	784 25	1.3%	2,155	5.5% 4.0%
Polk 20,766	7,921	1,874	23.7%	451,628,878	57,017	6,761,598	50,554,837	7,007 88.5%	79,863,000	914	11.5%	18,076,412	309,896,227	293,408,691	18,261,803	2,721,170	15,540,633	748 29	0.2%	1,962	4.9% 3.4%
Randolph 142,789	58,044	12,005	20.7%	2,649,413,202	45,645	21,008,977	178,382,314	54,240 93.4%	623,665,500	3,804	6.6%	66,136,571	1,802,237,794	1,788,192,766	108,348,079	4,164,863	104,183,216	730 33	1.0%	1,795	5.6% 3.9%
Richmond 45,373	17,124	4,405	25.7%	642,822,414	37,539	4,687,575	65,735,496	16,164 94.4%	180,334,500	960	5.6%	16,229,076	385,210,917	382,048,448	23,823,064	1,690,620	22,132,444	488 78	0.2%	1,292	5.4% 3.4%
Robeson 133,507	43,968	12,104	27.5%	1,513,715,145	34,428	11,144,939	132,965,293	41,219 93.7%	458,994,000	2,749	6.3%	43,823,313	889,077,478	881,745,676	55,478,540	3,985,161	51,493,379	386 95	0.5%	1,171	5.4% 3.4%
Rockingham 92,410	36,593	7,929	21.7%	1,659,750,437	45,357	7,697,958	137,614,035	34,221 93.5%	389,232,000	2,372	6.5%	39,292,274	1,101,310,086	1,092,241,834	66,431,377	3,690,173	62,741,204	679 46	0.6%	1,715	5.5% 3.8%
Rowan 139,342	56,110	12,404	22.1%	2,600,025,846	46,338	26,698,828	217,966,782	51,214 91.3%	578,673,000	4,896	8.7%	92,233,791	1,737,851,101	1,719,501,030	104,310,737	4,497,989	99,812,748	716 36	1.0%	1,779	5.5% 3.8%
Rutherford 67,494	23,915	5,858	24.5%	973,744,781	40,717	6,810,605	91,649,666	22,280 93.2%	256,788,000	1,635	6.8%	29,855,300	602,262,420	592,300,358	37,878,598	3,664,817	34,213,781	507 74	0.3%	1,431	5.2% 3.5%
Sampson 64,301	24,865	6,136	24.7%	1,011,384,843	40,675	28,029,003	100,612,573	23,228 93.4%	264,340,500	1,637	6.6%	27,085,856	647,374,917	643,569,765	40,444,056	2,732,838	37,711,218	586 57	0.4%	1,517	5.4% 3.7%
Scotland 36,040	12,988	3,534	27.2%	505,050,814	38,886	3,632,240	51,565,326	11,883 91.5%	133,708,500	1,105	8.5%	16,944,473	306,464,755	303,015,923	18,583,431	1,445,749	17,137,682	476 83	0.2%	1,320	5.3% 3.4%
Stanly 61,036	24,166	5,126	21.2%	1,124,024,819	46,513	13,312,655	95,091,688	22,192 91.8%	253,099,500	1,974	8.2%	35,379,622	753,766,664	749,324,908	46,002,917	1,808,309	44,194,608	724 34	0.4%	1,829	5.6% 3.9%
Stokes 46,818	18,318	3,572	19.5%	856,520,775	46,758	8,155,854	65,552,108	17,148 93.6%	198,469,500	1,170	6.4%	19,707,195	580,947,826	574,930,338	34,832,531	1,449,416	33,383,115	713 37	0.3%	1,822	5.6% 3.9%
Surry 73,830	27,474	6,259	22.8%	1,253,747,008	45,634	18,690,126	107,067,808	25,815 94.0%	298,692,000	1,659	6.0%	31,452,891	835,224,435	827,026,565	50,978,650	3,052,048	47,926,602	649 49	0.5%	1,744	5.5% 3.8%
Swain 14,821	6,733	3,325	49.4%	255,006,344	37,874	1,286,439	107,837,069	6,490 96.4%	71,035,500	243	3.6%	3,931,249	73,488,965	71,271,747	5,945,839	249,742	5,696,097	384 96	0.1%	846	5.6% 2.2%
Transylvania 33,415	12,540	2,834	22.6%	637,088,083	50,804	5,997,147	82,997,934	11,285 90.0%	129,733,500	1,255	10.0%	28,238,804	402,114,992	385,500,412	23,685,929	1,303,913	22,382,016	670 47	0.2%	1,785	5.5% 3.5%
Tyrrell 4,137	1,444	446	30.9%	51,409,015	35,602	2,495,557	7,209,534	1,360 94.2%	15,063,000	84	5.8%	1,202,486	30,429,552	30,357,467	1,982,659	80,972	1,901,687	460 85	0.0%	1,317	5.6% 3.7%
Union 215,908	84,971	15,359	18.1%	6,574,347,960	77,372	68,298,791	770,596,617	67,645 79.6%	774,106,500	17,326	20.4%	352,889,249	4,745,054,385	4,638,354,312	291,141,895	18,736,987	272,404,908	1,262 5	2.6%	3,206	5.4% 4.1%
Vance 45,024	17,139	4,392	25.6%	662,925,854	38,679	9,217,170	61,502,624	15,931 93.0%	175,849,500	1,208	7.0%	38,055,868	396,735,032	393,845,998	25,204,582	1,666,273	23,538,309	523 69	0.2%	1,373	5.4% 3.6%
Wake 985,386	425,954	69,354	16.3%	34,069,523,379	79,984	366,205,323	1,798,551,779	341,205 80.1%	3,714,577,500	84,749	19.9%	1,787,382,254	27,135,217,169	26,545,541,834	1,580,408,795	70,812,167	1,509,596,628	1,532 2	14.7%	3,544	5.5% 4.4%
Warren 20,484	5,991	1,482	24.7%	225,159,930	37,583	2,405,382	27,714,405	5,544 92.5%	61,689,000	447	7.5%	7,530,827	130,631,080	128,245,231	8,011,276	567,108	7,444,168	363 100	0.1%	1,243	5.4% 3.3%
Washington 12,655	4,658	1,242	26.7%	177,169,409	38,036	2,839,775	22,547,473	4,409 94.7%	49,347,000	249	5.3%	4,269,975	103,844,736	103,039,373	6,409,511	288,067	6,121,444	484 79	0.1%	1,314	5.5% 3.5%
Watauga 52,955	17,469	4,168	23.9%	918,632,925	52,586	14,512,765	94,740,209	15,333 87.8%	166,435,500	2,136	12.2%	45,304,735	626,665,246	605,427,137	38,003,493	1,742,377	36,261,116	685 44	0.4%	2,076	5.5% 3.9%
Wayne 125,437	44,210	10,671	24.1%	2,123,296,957	48,028	21,974,434	237,317,442	40,656 92.0%	453,841,500	3,554	8.0%	62,224,797	1,391,887,652	1,364,554,949	83,169,004	7,324,774	75,844,230	605 54	0.7%	1,716	5.3% 3.6%
Wilkes 69,801	26,713	6,161	23.1%	1,186,020,100	44,399	11,854,943	100,098,282	25,140 94.1%	291,532,500	1,573	5.9%	34,445,070	771,799,191	768,562,971	47,446,708	2,202,887	45,243,821	648 50	0.4%	1,694	5.5% 3.8%
Wilson 81,289	35,931	8,300	23.1%	1,633,466,527	45,461	22,559,607	147,389,801	32,626 90.8%	362,374,500	3,305	9.2%	56,208,961	1,090,052,872	1,084,474,641	66,467,819	2,304,478	64,163,341	789 24	0.6%	1,786	5.6% 3.9%
Yadkin 37,812	15,268	3,100	20.3%	702,320,349	45,999	5,556,169	56,324,753	14,266 93.4%	164,791,500	1,002	6.6%	18,414,169	468,346,096	466,317,324	28,142,439	825,535	27,316,904	722 35	0.3%	1,789	5.6% 3.9%
Yancey 17,926	6,882	1,735	25.2%	281,930,187	40,966	3,421,667	29,223,980	6,500 94.4%	76,321,500	382	5.6%	7,033,763	172,772,611	169,379,272	10,648,076	689,363	9,958,713	556 61	0.1%	1,447	5.4% 3.5%
Out-of State	504,221	116,166	23.0%	174,254,223,655	345,591	4,768,364,128	4,236,749,306	380,011 75.4%	4,166,983,500			14,401,427,656	156,217,427,321	16,098,251,838	957,820,320	46,613,831	911,206,489	1,807 -	8.9%	1,807	5.5% 0.5%
Totals9,951,630		940,596		405,006,175,470	90,928	, , , , , ,	, , , , , , , ,	- / /	42,345,249,000	,				179,615,399,910	10,849,907,515	569,361,034	10,280,546,481	1,033 -	100.0%	2,308	5.5% 2.5%

Population figures are the 2014 Certified Estimates of County Population published by the State Demographer released in September of 2015 (September 19, 2016 revision).

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; the extract is a composite database consisting of both audited and unaudited (edited and unaudited) 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.

Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

†Per capita computed amounts to be interpreted as a reflection of the portion of tax liability imposed on behalf of each individual.

††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 allowable for NC tax purposes.

Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and

charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015). ††† 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

TABLE C2. TAX YEAR 2014 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

	FAGI Level																								
	< \$10,000					\$10,000 - \$19,999					\$20,000 - \$29,999						,000 - \$39,999	\$40,000 - \$49,999							
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg
County	Returns filed	of county	tax [\$]	of county	tax [\$]	Returns filed	of county	tax [\$]	of county	tax [\$]	Returns filed	of county	tax [\$]	of county	tax [\$]	Returns filed	of county	tax [\$]	of county	tax [\$]	Returns filed	of county	tax [\$]	of county	tax [\$]
Alamance	9,910	15.4%	143,907	0.1%	<u>[Ψ]</u>	11,297	17.5%	2,566,424	2.0%	227	9,326	_	6,496,414	5.0%	697	7,239	11.2%	8,725,576	6.7%	1,205	5,131	8.0%	8,569,198	_	1,670
Alexander	2,452	16.5%	32,411	0.1%	13	2,542	17.1%	632,495	2.4%	249	2,292		1,620,266	6.2%	707	1,713	11.5%	2,050,086	7.8%	1,197	1,219	8.2%	1,990,208	7.6%	1,633
Alleghany	861	20.3%	8,661	0.1%	10	771	18.2%	142,549	2.2%	185	666		393,986	6.0%	592	451	10.6%	449,222	6.9%	996	362	8.5%	498,936	7.7%	1,378
Anson	1,660	18.8%	22,455	0.2%	14	1,855	21.0%	376,375	3.4%	203	1,631	18.5%	1,115,383	10.0%	684	1,054	12.0%	1,256,594		1,192	623	7.1%	991,593	8.9%	1,592
Ashe	2,014	20.0%	31,085	0.2%	15	1,888	18.7%	406,171	2.6%	215	1,486	14.7%	944,731	6.1%	636	1,055	10.5%	1,146,937	7.4%	1,087	747	7.4%	1,168,501	7.5%	1,564
Avery	1,159	19.1%	34,916	0.4%	30	1,226	20.2%	275,039	2.9%	224	870	14.3%	582,402	6.2%	669	691	11.4%	775,839	8.3%	1,123	481	7.9%	730,551	7.8%	1,519
Beaufort	3,377	17.4%	38,395	0.1%	11	3,620	18.7%	748,313	2.1%	207	2,803		1,813,190	5.1%	647	1,983	10.2%	2,237,616	6.3%	1,128	1,416	7.3%	2,215,427	6.3%	1,565
Bertie	1,308	18.1%	16,473	0.2%	13	1,528	21.1%	368,142	4.1%	241	1,358	18.8%	897,440	10.0%	661	879	12.1%	997,798	11.1%	1,135	566	7.8%	823,356	9.2%	1,455
Bladen	2,054	17.5%	41,817	0.2%	20	2,287	19.5%	458,032	2.7%	200	2,129		1,364,574	8.1%	641	1,439	12.3%	1,614,428	9.5%	1,122	877	7.5%	1,386,274	8.2%	1,581
Brunswick	7,530	15.3%	128,520	0.1%	17	7,618	15.5%	1,725,205	1.7%	226	5,759	11.7%	3,686,992	3.7%	640	4,606	9.4%	4,955,242	5.0%	1,076	3,626	7.4%	5,349,223	5.4%	1,475
Buncombe	18,393	16.7%	356,703		19	18,871	17.1%	5,105,293	2.1%	271	15,586	14.2%	11,357,005	4.6%	729	11,646	10.6%	14,110,807	5.7%	1,212	8,392	7.6%	13,796,139		1,644
Burke Cabarrus	5,713 12,050	17.1% 15.1%	75,874 168,278	0.1% 0.1%	13 14	6,089 12,077	18.2% 15.2%	1,400,729 2,867,019	2.7% 1.4%	230 237	5,516 9,512		3,683,330 6,586,899	7.0% 3.3%	668 692	4,106 7,837	12.3% 9.8%	4,773,489 9,310,161	9.1% 4.6%	1,163 1,188	2,688 6,077	8.0% 7.6%	4,205,581 10,067,034	8.0% 5.0%	1,565 1,657
Caldwell	5,331	17.5%	64,502		12	5,627	18.5%	1,323,864	2.7%	235	5,040		3,471,837	7.1%	689	3,610	11.8%	4,221,458	8.7%	1,169	2,480	8.1%	4,050,814	8.3%	1,633
Canden	498	12.7%	7,585	0.1%	15	478	12.2%	110,192	1.7%	231	416	10.7%	228,943	3.6%	550	398	10.2%	382,902	6.0%	962	326	8.3%	384,376	6.0%	1,179
Carteret	4,921	17.0%	60,273	0.1%	12	4,747	16.4%	1,124,874	1.9%	237	3,678		2,416,246	4.0%	657	2,717	9.4%	2,851,135	4.8%	1.049	2,156	7.5%	3,030,905		1,406
Caswell	1,343	15.6%	36,224	0.3%	27	1,595	18.5%	331,477	2.8%	208	1,389		864,884	7.4%	623	1,061	12.3%	1,110,845	9.5%	1,047	718	8.3%	1,027,473		1,431
Catawba	11,513	16.6%	192,886	0.1%	17	11,581	16.7%	2,903,886	1.9%	251	10,164	14.6%	7,208,347	4.7%	709	7,858	11.3%	9,489,990	6.2%	1,208	5,496	7.9%	9,242,586	6.0%	1,682
Chatham	3,915	13.5%	60,702	0.1%	16	3,848	13.2%	900,244	0.9%	234	3,443	11.8%	2,237,681	2.3%	650	2,558	8.8%	2,942,449	3.0%	1,150	1,879	6.5%	3,022,196	3.1%	1,608
Cherokee	2,065	21.0%	24,787	0.2%	12	2,029	20.6%	395,300	3.5%	195	1,377		798,959	7.0%	580	1,082	11.0%	1,078,907	9.4%	997	783	8.0%	1,097,413	9.6%	1,402
Chowan	991	17.0%	10,058	0.1%	10	1,082	18.5%	230,569	2.3%	213	846		549,738	5.5%	650	647	11.1%	690,662	6.9%	1,067	397	6.8%	568,670		1,432
Clay	803	20.2%	5,217	0.1%	6	732	18.4%	134,192	2.6%	183	554	14.0%	310,188	6.0%	560	413	10.4%	395,349	7.6%	957	272	6.9%	347,175		1,276
Cleveland	6,687	17.3%	126,969	0.2%	19	7,576	19.6%	1,659,318	2.7%	219	5,655	14.6%	3,746,533	6.1%	663	4,141	10.7%	4,707,264	7.6%	1,137	3,044	7.9%	4,807,961	7.8%	1,579
Columbus	3,497 5,868	18.0% 15.4%	64,441 69,684	0.2% 0.1%	18 12	4,103 6,509	21.1% 17.1%	780,205 1,457,693	2.8% 2.0%	190 224	3,308 5,152	17.0% 13.5%	2,113,850 3,167,217	7.7% 4.4%	639 615	2,111 3,910	10.9% 10.3%	2,339,661 4,063,521	8.5% 5.7%	1,108 1,039	1,383 2,855	7.1% 7.5%	2,059,686 3,996,102	7.5% 5.6%	1,489 1,400
Craven Cumberland.	19,270	17.6%	230,181		12		20.2%	4,495,937	2.6%	203	16,283		10,127,811	6.0%	622	11,879	10.5%	12,574,355	7.4%	1,059	8,183	7.5%	11,849,456		1,448
Currituck	1,409	14.7%	17,924	0.1%	13	1,447	15.1%	320,017	2.5%	203	1,140		621,277	4.9%	545	934	9.7%	814,171	6.4%	872	730	7.6%	797,348	6.3%	1,092
Dare	2,956	17.2%	52,993	0.1%	18	2,755	16.0%	761,531	2.1%	276	2,293		1,652,616	4.5%	721	1,824	10.6%	2,138,031	5.8%	1.172	1,324	7.7%	2,075,139		1,567
Davidson	10,896	16.3%	142,442		13		17.0%	2,682,743	2.1%	235	9,574		6,616,774	5.2%	691	7,464	11.2%	8,862,278	6.9%	1,187	5,335	8.0%	8,840,371	6.9%	1,657
Davie	2,744	15.8%	42,727	0.1%	16	2,662	15.4%	650,891	1.5%	245	2,037	11.7%	1,387,404	3.2%	681	1,651	9.5%	1,867,353	4.2%	1,131	1,284	7.4%	2,051,712	4.7%	1,598
Duplin	3,432	17.0%	61,018	0.2%	18	4,114	20.4%	811,522	3.0%	197	3,884	19.3%	2,490,793	9.2%	641	2,474	12.3%	2,829,098	10.5%	1,144	1,603	8.0%	2,548,362	9.4%	1,590
Durham	17,554	14.0%	288,761		16	19,662	15.6%	4,611,209	1.4%	235	17,077		12,474,911	3.9%	731	14,146	11.2%	17,611,838	5.5%	1,245	10,445	8.3%	18,389,908	5.7%	1,761
Edgecombe	3,697	18.9%	55,262	0.2%	15	4,784	24.4%	928,060	3.7%	194	3,510		2,377,974	9.5%	677	2,318	11.8%	2,730,853	10.9%	1,178	1,315	6.7%	2,185,951	8.7%	1,662
Forsyth	23,886	15.8%	326,495		14	26,590	17.5%	6,233,006	1.5%	234	20,322		14,139,516	3.5%	696	15,424	10.2%	18,634,006	4.6%	1,208	11,367	7.5%	19,154,715	4.7%	1,685
Franklin	3,455	15.3%	69,369	0.2%	20	3,777	16.7%	843,124	2.0%	223	3,098		2,092,579	4.9%	675	2,594	11.5%	3,035,560	7.2%	1,170	1,880	8.3%	3,111,801	7.3%	1,655
Gaston	13,534 568	15.7%	180,896 8,249	0.1% 0.2%	13 15	14,747 579	17.2% 14.9%	3,386,642 101,075	2.0% 2.3%	230 175	12,077 500		8,382,672 257,855	4.8% 5.8%	694 516	9,371 461	10.9% 11.9%	11,131,717	6.4%	1,188 739	6,908	8.0% 8.6%	11,429,333 290,284	6.6% 6.5%	1,655 872
Gates Graham	568 572	14.6% 19.3%	8,249 4,569	0.2%	15	646	21.8%	101,075	2.5% 3.6%	175	500 464		262,056	5.8% 7.5%	516 565	320	10.8%	340,754 302,334	7.6% 8.6%	945	333 213	7.2%	290,284 294,662		1,383
Granville	3,164	14.1%	50,371	0.1%	16	3,542	15.7%	769,449	1.7%	217	3,334		2,297,600	5.2%	689	2,576	11.5%	3,038,724	6.8%	1,180	1,774	7.9%	2,942,813	6.6%	1,659
Greene	1,024	15.5%	55,369	0.6%	54	1,397	21.2%	274,550	2.8%	197	1,184	18.0%	777,161	7.9%	656	816	12.4%	936,429	9.5%	1,148	509	7.7%	800,633	8.1%	1,573
Guilford	35,410	16.7%	523,809	0.1%	15	37,368	17.6%	9,004,038	1.7%	241	28,128		20,056,651	3.7%	713	22,388	10.5%	27,535,868	5.1%	1,230	16,064	7.6%	27,302,041		1,700
Halifax	3,557	17.6%	52,387	0.2%	15	4,488	22.3%	906,203	3.3%	202	3,544		2,262,684	8.2%	638	2,413	12.0%	2,637,001	9.6%	1,093	1,425	7.1%	2,183,139	7.9%	1,532
Harnett	6,776	17.0%	112,897	0.2%	17	7,240	18.2%	1,452,727	2.2%	201	5,523	13.9%	3,550,279	5.4%	643	4,477	11.2%	4,900,543	7.4%	1,095	3,190	8.0%	4,898,778	7.4%	1,536
Haywood	4,273	17.3%	56,626	0.1%	13	4,682	18.9%	1,107,156	2.6%	236	3,428		2,305,198	5.5%	672	2,474	10.0%	2,756,150	6.6%	1,114	1,923	7.8%	3,042,807	7.3%	1,582
Henderson	7,635	16.1%	111,032	0.1%	15	7,797	16.5%	1,919,505	2.1%	246	6,369		4,281,027	4.7%	672	4,715	10.0%	5,260,143	5.8%	1,116	3,617	7.6%	5,691,449	6.2%	1,574
Hertford	1,361	17.9%	17,997	0.2%	13	1,611	21.2%	316,328	3.1%	196	1,321		793,917	7.8%	601	882	11.6%	902,976	8.8%	1,024	599	7.9%	891,449	8.7%	1,488
Hoke	2,433	15.8%	27,028	0.1%	11		21.9%	644,572	3.4%	191	2,688		1,616,859	8.4%	602	1,759	11.4%	1,858,957	9.7%	1,057	1,113	7.2%	1,624,817	8.5%	1,460
Hyde	331	18.6%	4,003	0.2%	12	376	21.2%	81,990	3.1%	218 250	293		184,532	7.1%	630 698	199	11.2%	221,982	8.5%	1,115	139	7.8%	224,536	8.6%	1,615 1,665
Iredell	11,603	16.6% 19.0%	176,621 33,204	0.1% 0.2%	15 13	10,672	15.3% 18.6%	2,664,885 610,540	1.4% 2.9%	250 242	8,669	12.4%	6,053,476	3.1% 5.9%		6,967 1,359	10.0% 10.1%	8,295,445	4.2%	1,191 1,110	5,051	7.2% 8.2%	8,410,521	4.3%	1,665
Jackson	4,508	19.0%	33,204	0.2%	13	2,519	19.0%	010,540	2.9%	242	1,885	13.9%	1,251,219	5.9%	664	1,359	10.1%	1,507,864	7.1%	1,110	1,108	8.4%	1,746,446	8.2%	1,5/0

TABLE C2. TAX YEAR 2014 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued FAGI Level

													FAGI Leve	1											
		\$50,0	000 - \$59,999				\$60,0	00 - \$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	[\$]
Alamance	4,032	6.3%	8,516,067	6.5%	2,112	3,277	5.1%	8,311,782	6.4%	2,536	2,724	4.2%	8,212,859	6.3%	3,015	2,261	3.5%	7,846,677	6.0%	3,470	1,842	2.9%	7,422,088	5.7%	4,029
Alexander	1,029	6.9%	2,168,377	8.3%	2,107	824	5.5%	2,100,112	8.0%	2,549	716	4.8%	2,188,679	8.3%	3,057	525	3.5%	1,870,106	7.1%	3,562	408	2.7%	1,614,971	6.2%	3,958
Alleghany	282	6.6%	501,025	7.7%	1,777	186	4.4%	400,184	6.1%	2,152	138	3.3%	351,183	5.4%	2,545	120	2.8%	348,163	5.3%	2,901	79	1.9%	223,440	3.4%	2,828
Anson	497	5.6%	997,725	8.9%	2,007	326	3.7%	806,986	7.2%	2,475	307	3.5%	910,459	8.1%	2,966	218	2.5%	738,933	6.6%	3,390	170	1.9%	644,074	5.7%	3,789
Ashe	624	6.2%	1,195,681	7.7%	1,916	499	4.9%	1,171,604	7.6%	2,348	417	4.1%	1,148,239	7.4%	2,754	314	3.1%	1,021,488	6.6%	3,253	250	2.5%	888,180	5.7%	3,553
Avery	368	6.1%	712,087	7.6%	1,935	291	4.8%	721,468	7.7%	2,479	231	3.8%	650,294	6.9%	2,815	182	3.0%	579,429	6.2%	3,184	134	2.2%	509,007		3,799
Beaufort	1,049	5.4%	2,044,784	5.8%	1,949	885	4.6%	2,108,992	6.0%	2,383	787	4.1%	2,257,154	6.4%	2,868	677	3.5%	2,159,370	6.1%	3,190	530	2.7%	1,922,980		3,628
Bertie	393	5.4%	739,865	8.2%	1,883	278	3.8%	620,182	6.9%	2,231	235	3.2%	635,051	7.1%	2,702	158	2.2%	501,160	5.6%	3,172	137	1.9%	458,710		3,348
Bladen	659	5.6%	1,297,278		1,969	485	4.1%	1,151,688	6.8%	2,375	397	3.4%	1,105,632	6.5%	2,785	335	2.9%	1,084,621	6.4%	3,238	224	1.9%	819,377	4.8%	3,658
Brunswick	3,008	6.1%	5,415,522	5.4%	1,800	2,563	5.2%	5,439,761	5.5%	2,122	2,247	4.6%	5,672,428	5.7%	2,524	2,138	4.4%	6,131,600	6.2%	2,868	1,796	3.7%	5,794,756	5.8%	3,226
Buncombe	6,524	5.9%	13,371,810	5.4%	2,050	5,411	4.9%	13,366,526	5.4%	2,470	4,405	4.0%	12,760,541	5.1%	2,897	3,615	3.3%	12,095,091	4.9%	3,346	2,998	2.7%	11,285,279	4.5%	3,764
Burke	2,124	6.3%	4,234,242	8.1%	1,994	1,716	5.1%	4,213,691	8.1%	2,456	1,310	3.9%	3,792,147	7.3%	2,895	983	2.9%	3,225,117	6.2%	3,281	814	2.4%	3,115,628	6.0%	3,828
Cabarrus	4,801	6.0%	10,127,161		2,109	4,155	5.2%	10,629,546	5.3%	2,558	3,581	4.5%	10,854,628	5.4%	3,031	3,258	4.1%	11,555,843	5.7%	3,547	2,779	3.5%	11,243,975	: .	4,046
Caldwell	1,918	6.3%	3,967,150	8.2%	2,068	1,530	5.0%	3,838,849	7.9%	2,509	1,231	4.0%	3,696,381	7.6%	3,003	902	3.0%	3,145,654	6.5%	3,487	710	2.3%	2,794,506		3,936
Camden	275	7.0%	376,467	5.9%	1,369	229	5.9%	391,425	6.2%	1,709	223	5.7%	406,181	6.4%	1,821	226	5.8%	467,347	7.3%	2,068	205	5.2%	522,084	8.2%	2,547
Carteret	1,738	6.0%	3,072,676	5.1%	1,768	1,538	5.3%	3,255,666	5.4%	2,117	1,362	4.7%	3,441,438	5.8%	2,527	1,120	3.9%	3,272,397	5.5%	2,922	898	3.1%	3,004,374		3,346
Caswell	535	6.2%	950,741	8.1%	1,777	432	5.0%	919,383	7.8%	2,128	365	4.2%	932,788	8.0%	2,556	287	3.3%	892,922	7.6%	3,111	249	2.9%	809,275	6.9%	3,250
Catawba	4,374	6.3%	9,140,262	6.0%	2,090	3,451	5.0%	8,726,115	5.7%	2,529	2,790	4.0%	8,389,302	5.5%	3,007	2,298	3.3%	8,012,463	5.2%	3,487	1,800	2.6%	7,089,073	4.6%	3,938
Chatham	1,579	5.4%	3,148,088 937,782		1,994 1,672	1,343	4.6% 5.0%	3,231,491	3.3%	2,406	1,258 348	4.3% 3.5%	3,539,336	3.6%	2,813	1,153 257	4.0%	3,716,993	3.8%	3,224 2,888	1,016	3.5%	3,780,049		3,721
Cherokee	561	5.7%				495		1,036,583	9.1%	2,094			869,668	7.6%	2,499		2.6% 3.5%	742,238	6.5%	,	217	2.2%	700,089		3,226
Chowan	344 252	5.9% 6.4%	605,774 379,048		1,761 1,504	300 205	5.1% 5.2%	616,810 397,818	6.2% 7.7%	2,056 1,941	233 148	4.0% 3.7%	596,127 336,545	6.0% 6.5%	2,558 2,274	205 129	3.3%	596,037 324,820	6.0% 6.3%	2,907 2,518	161 90	2.8% 2.3%	541,831 266,225		2,958
Clay Cleveland	2,472	6.4%	4,854,852		1,964	1,963	5.1%	4,757,163	7.7%	2,423	1,603	4.1%	4,563,317	7.4%	2,847	1,323	3.4%	4,374,337	7.1%	3,306	999	2.6%	3,737,933	6.0%	3,742
Columbus	1,070	5.5%	2,016,956	7.3%	1,885	854	4.4%	1,988,722	7.2%	2,329	672	3.5%	1,805,721	6.6%	2,687	546	2.8%	1,715,933	6.2%	3,143	470	2.4%	1,683,062	6.1%	3,581
Craven	2,454	6.4%	4,308,815	6.0%	1,756	1,994	5.2%	4,270,021	6.0%	2,141	1,695	4.5%	4,140,173	5.8%	2,443	1,475	3.9%	4,285,629	6.0%	2,906	1,245	3.3%	4,206,650	5.9%	3,379
Cumberland.	6,163	5.6%	11,100,557	6.5%	1,801	5,121	4.7%	11,011,293	6.5%	2,150	4,056	3.7%	10,139,410	6.0%	2,500	3,287	3.0%	9,455,678	5.6%	2,877	2,624	2.4%	8,708,694	5.1%	3,319
Currituck	601	6.3%	751,380	5.9%	1,250	498	5.2%	731,813	5.8%	1,470	506	5.3%	845,055	6.7%	1,670	462	4.8%	899,332	7.1%	1,947	393	4.1%	837,728	6.6%	2,132
Dare	1,036	6.0%	1,983,756	5.4%	1,915	852	5.0%	1,965,444	5.4%	2,307	725	4.2%	1,930,005	5.3%	2,662	627	3.6%	1,920,777	5.2%	3,063	529	3.1%	1,837,478	5.0%	3,473
Davidson	4,327	6.5%	9,039,546	7.1%	2,089	3,580	5.3%	9,145,364	7.2%	2,555	3,079	4.6%	9,382,079	7.3%	3,047	2,474	3.7%	8,730,083	6.8%	3,529	2,015	3.0%	8,119,481	6.4%	4,030
Davie	1,077	6.2%	2,201,874	5.0%	2,044	958	5.5%	2,393,389	5.4%	2,498	829	4.8%	2,411,190	5.5%	2,909	702	4.0%	2,347,889	5.3%	3,345	569	3.3%	2,229,904	5.1%	3,919
Duplin	1,010	5.0%	2,016,950	7.5%	1,997	826	4.1%	2,030,712	7.5%	2,458	621	3.1%	1,826,030	6.8%	2,940	538	2.7%	1,791,557	6.6%	3,330	371	1.8%	1,398,432	5.2%	3,769
Durham	7,808	6.2%	17,036,228	5.3%	2,182	5,968	4.7%	15,869,559	4.9%	2,659	5,096	4.1%	15,594,232	4.8%	3,060	4,326	3.4%	15,382,397	4.8%	3,556	3,704	2.9%	14,970,815		4,042
Edgecombe	917	4.7%	1,875,579	7.5%	2,045	701	3.6%	1,716,636	6.8%	2,449	556	2.8%	1,626,570	6.5%	2,925	466	2.4%	1,523,604	6.1%	3,270	313	1.6%	1,197,334	4.8%	3,825
Forsyth	8,894	5.9%	18,782,184	4.6%	2,112	7,347	4.8%	18,590,361	4.6%	2,530	6,278	4.1%	18,846,220	4.6%	3,002	5,184	3.4%	18,039,216	4.4%	3,480	4,211	2.8%	16,646,076	4.1%	3,953
Franklin	1,428	6.3%	2,974,252	7.0%	2,083	1,211	5.4%	3,085,169	7.3%	2,548	990	4.4%	2,939,958	6.9%	2,970	883	3.9%	3,071,235	7.3%	3,478	711	3.1%	2,827,703	6.7%	3,977
Gaston	5,419	6.3%	11,345,770	6.5%	2,094	4,469	5.2%	11,273,329	6.5%	2,523	3,757	4.4%	11,183,965	6.4%	2,977	2,954	3.4%	10,207,952	5.9%	3,456	2,455	2.9%	9,633,689		3,924
Gates	295	7.6%	330,474	7.4%	1,120	229	5.9%	281,439	6.3%	1,229	223	5.7%	361,207	8.1%	1,620	158	4.1%	330,494	7.4%	2,092	139	3.6%	354,118		2,548
Graham	183	6.2%	327,366	9.4%	1,789	146	4.9%	322,600	9.2%	2,210	109	3.7%	279,529	8.0%	2,564	90	3.0%	265,144	7.6%	2,946	61	2.1%	205,360		3,367
Granville	1,507	6.7%	3,117,480	7.0%	2,069	1,236	5.5%	3,010,434	6.8%	2,436	1,055	4.7%	3,103,657	7.0%	2,942	890	4.0%	2,957,156	6.6%	3,323	707	3.1%	2,810,613	6.3%	3,975
Greene	369	5.6%	738,875	7.5%	2,002	291	4.4%	718,631	7.3%	2,470	255	3.9%	737,363	7.5%	2,892	177	2.7%	611,399	6.2%	3,454	149	2.3%	561,785	5.7%	3,770
Guilford	12,103	5.7%	25,511,165	4.7%	2,108	9,548	4.5%	24,280,174	4.5%	2,543	8,137	3.8%	24,257,908	4.5%	2,981	6,890	3.2%	23,664,743	4.4%	3,435	5,896	2.8%	23,133,847	4.3%	3,924
Halifax	1,052	5.2%	2,018,068		1,918	808	4.0%	1,856,748	6.7%	2,298	627	3.1%	1,688,677	6.1%	2,693	460	2.3%	1,490,525	5.4%	3,240	435	2.2%	1,602,633		3,684
Harnett	2,375	6.0%	4,495,610	6.8%	1,893	2,053	5.2%	4,768,977	7.2%	2,323	1,671	4.2%	4,561,862	6.9%	2,730	1,450	3.6%	4,679,263	7.1%	3,227	1,105	2.8%	4,097,435	i	3,708
Haywood	1,595	6.4%	3,187,913	7.6%	1,999	1,318	5.3%	3,177,570	7.6%	2,411	1,026	4.1%	2,893,919	6.9%	2,821	885	3.6%	2,893,030	6.9%	3,269	743	3.0%	2,743,801	6.6%	3,693
Henderson	3,011	6.4%	5,967,639	6.5%	1,982	2,574	5.4%	6,070,432	6.7%	2,358	2,135	4.5%	5,952,327	6.5%	2,788	1,866	3.9%	5,837,779	6.4%	3,128	1,523	3.2%	5,553,386		3,646
Hertford	403 885	5.3%	681,844 1,607,261	6.7% 8.4%	1,692	287 703	3.8% 4.6%	563,363	5.5%	1,963	234 568	3.1%	517,975	5.1% 7.6%	2,214 2,565	176 439	2.3% 2.8%	528,300	5.2% 6.9%	3,002 2,997	190	2.5% 2.5%	648,580		3,414 3,407
Hoke	885 95	5.7% 5.4%	1,607,261	8.4% 7.1%	1,816 1,949	703		1,562,459 181,798	8.1% 7.0%	2,223 2,490	568 68	3.7%	1,456,904 189,179	7.6%		439	2.8%	1,315,839 119,278		2,997	382 29		1,301,457	6.8% 4.0%	3,407
Hyde Iredell	4,133	5.4% 5.9%	8,640,334	4.4%	2,091	3,552	4.1% 5.1%	9,030,793	7.0% 4.6%	2,490	2,969	3.8% 4.3%	9,026,424	4.6%	2,782 3,040	2,557	2.5% 3.7%	9,042,070	4.6% 4.6%	3,536	29 2,157	1.6% 3.1%	103,418 8,651,201	4.0%	3,566 4,011
	4,133 861		1,639,090		1,904	3,552 659	4.9%	1,527,404		,-	2,969 543	4.5%	1,484,202	6.9%	2,733	439	3.2%	1,345,113		3,064	348	2.6%			3,338
Jackson	001	6.4%	1,039,090	1.170	1,904	039	4.970	1,547,404	1.470	2,318	543	4.0 70	1,404,202	0.970	4,133	439	3.4 70	1,343,113	6.3%	3,004	348	4.0 70	1,161,731	3.470	3,330

TABLE C2. TAX YEAR 2014 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued FAGI Level

								AGI Level															
			,000 - \$149,999				/ .	00 - \$199,999					0,000 or more					tal Returns File	d and Ne	t Tax L			
		%	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		Returns	Net tax	
County	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	total	[\$]	total	[\$]	filed	Total	Average
Alamance	4,644	7.2%	24,652,350	18.9%	5,308	1,434	2.2%	11,443,578	8.8%	7,980	1,321	2.1%	27,467,613	21.1%	20,793	64,438	1.4%	130,374,533	1.3%	2,023	16	17	23
Alexander	767	5.2%	4,074,286	15.5%	5,312	217	1.5%	1,764,196	6.7%	8,130	185	1.2%	4,115,800	15.7%	22,248	14,889	0.3%	26,221,993	0.3%	1,761	64	59	43
Alleghany	180	4.2%	816,119	12.5%	4,534	65	1.5%	495,385	7.6%	7,621	80	1.9%	1,891,465		23,643	4,241	0.1%	6,520,318	0.1%	1,537	93	91	62
Anson	336	3.8%	1,692,252	15.1%	5,036	76	0.9%	563,701	5.0%	7,417	66	0.7%	1,087,641	i	16,479	8,819	0.2%	11,204,171	0.1%	1,270	76	79	91
Ashe	490	4.9%	2,336,309	15.1%	4,768	158	1.6%	1,150,735	7.4%	7,283	142	1.4%	2,891,971		20,366	10,084	0.2%	15,501,632	0.2%	1,537	71	72	63
Avery	275	4.5%	1,317,731	14.0%	4,792	75	1.2%	478,967	5.1%	6,386	89	1.5%	2,032,930	21.6%	22,842	6,072	0.1%	9,400,660	0.1%	1,548	86	85	60
Beaufort	1,430	7.4%	7,129,329	20.1%	4,986	424	2.2%	3,138,047	8.9%	7,401	402	2.1%	7,570,536	•	18,832	19,383	0.4%	35,384,133	0.3%	1,826	53	51	35
Bertie	276	3.8%	1,338,508	14.9%	4,850	59	0.8%	492,749	5.5%	8,352	61	0.8%	1,078,834	12.0%	17,686	7,236	0.2%	8,968,268	0.1%	1,239	81	86	94
Bladen	568	4.8%	2,883,990	17.0%	5,077	133	1.1%	993,123	5.9%	7,467	125	1.1%	2,735,336	1	21,883	11,712	0.3%	16,936,170	0.2%	1,446	70	70	73
Brunswick	4,968	10.1%	21,502,423	21.6%	4,328	1,703	3.5%	11,176,995	11.2%	6,563	1,497	3.1%	22,537,663		15,055	49,059	1.1%	99,516,330	1.0%	2,029	22	21	22
Buncombe	7,737	7.0%	39,033,907	15.7%	5,045	2,774	2.5%	21,001,442	8.5%	7,571	3,742	3.4%	80,449,918	1	21,499	110,094	2.5%	248,090,461	2.4%	2,253	6	8	15
Burke	1,537	4.6%	7,660,667	14.6%	4,984	406	1.2%	3,131,641	6.0%	7,713	469	1.4%	8,782,042		18,725	33,471	0.8%	52,294,178	0.5%	1,562	33	35	58
Cabarrus	7,984	10.0%	43,746,518	21.7%	5,479	2,833	3.6%	23,306,121	11.6%	8,227	2,660	3.3%	51,160,728		19,233	79,604	1.8%	201,623,911	2.0%	2,533	11	10	12
Caldwell	1,410	4.6%	7,294,700	15.0%	5,174	353	1.2%	2,738,536	5.6%	7,758	355	1.2%	7,982,628		22,486	30,497	0.7%	48,590,879	0.5%	1,593	34	37	55
Camden	457	11.7%	1,497,845	23.6%	3,278	111	2.8%	629,492	9.9%	5,671	64	1.6%	954,651	15.0%	14,916	3,906	0.1%	6,359,490	0.1%	1,628	95	92	53
Carteret	2,383	8.3%	11,082,111	18.5%	4,650	777	2.7%	5,673,788	9.5%	7,302	845	2.9%	17,492,692	:	20,701	28,880	0.6%	59,778,575	0.6%	2,070	37	34	21
Caswell	478	5.5%	2,133,814	18.2%	4,464	100	1.2%	715,719	6.1%	7,157	69	0.8%	996,470	8.5%	14,442	8,621	0.2%	11,722,015	0.1%	1,360	77	76	80
Catawba	4,578	6.6%	24,084,955	15.7%	5,261	1,593	2.3%	12,772,349	8.3%	8,018	1,936	2.8%	45,879,086	30.0%	23,698	69,432	1.6%	153,131,300	1.5%	2,205	14	15	16
Chatham	3,349	11.5%	16,781,450	17.0%	5,011	1,627	5.6%	12,387,398	12.6%	7,614	2,115	7.3%	42,833,060		20,252	29,083	0.7%	98,581,137	1.0%	3,390	36	22	3
Cherokee	424	4.3%	1,805,647	15.8%	4,259	111	1.1%	689,760	6.0%	6,214	96	1.0%	1,263,771		13,164	9,845	0.2%	11,440,904	0.1%	1,162	72	78	98
Chowan	403	6.9%	1,844,773	18.5%	4,578	100	1.7%	764,380	7.7%	7,644	137	2.3%	2,375,697	i	17,341	5,846	0.1%	9,991,126	0.1%	1,709	88	81	49
Clay	241	6.1%	981,911	18.9%	4,074	68	1.7%	470,001	9.1%	6,912	61	1.5%	844,727	1	13,848	3,968	0.1%	5,193,216	0.1%	1,309	94	96	88
Cleveland	2,217	5.7%	10,783,249	17.4%	4,864	545	1.4%	4,027,859	6.5%	7,391	515	1.3%	9,743,320	1	18,919	38,740	0.9%	61,890,075	0.6%	1,598	28	33	54
Columbus	960	4.9%	4,575,828	16.6%	4,766	233	1.2%	1,708,474	6.2%	7,333	201	1.0%	4,710,301	:	23,434	19,408	0.4%	27,562,840	0.3%	1,420	52	54	75
Craven	3,140	8.2%	14,112,768	19.7%	4,495	899	2.4%	6,268,086	8.8%	6,972	886	2.3%	17,234,253	24.1%	19,452	38,082	0.9%	71,580,612	0.7%	1,880	29	29	31
Cumberland.	6,598	6.0%	30,321,508	17.8%	4,596	2,124	1.9%	14,757,570	8.7%	6,948	1,829	1.7%	35,248,910	1	19,272	109,512	2.5%	170,021,360	1.7%	1,553	7	13	59
Currituck	975	10.2%	2,579,289	20.4%	2,645	308	3.2%	1,254,586	9.9%	4,073	181	1.9%	2,166,448	:	11,969	9,584	0.2%	12,636,368	0.1%	1,318	74	75	85
Dare	1,247	7.3%	5,598,497	15.2%	4,490	444	2.6%	3,057,007	8.3%	6,885	579	3.4%	11,760,812	l	20,312	17,191	0.4%	36,734,086	0.4%	2,137	57	48	19
Davidson	4,465	6.7%	23,953,073	18.8%	5,365	1,200	1.8%	9,626,348	7.5%	8,022	1,115	1.7%	22,546,585	1	20,221	66,934	1.5%	127,687,167	1.2%	1,908	15	18	30
Davie	1,608	9.3%	8,543,116	19.4%	5,313	542	3.1%	4,367,227	9.9%	8,058	676	3.9%	13,527,909		20,012	17,339	0.4%	44,022,585	0.4%	2,539	56	42	11
Duplin	865	4.3%	4,273,825	15.8%	4,941	234	1.2%	1,762,396	6.5%	7,532	186	0.9%	3,137,809	11.6%	16,870	20,158	0.5%	26,978,504	0.3%	1,338	49	58	83
Durham	10,767	8.6%	57,746,733	18.0%	5,363	4,252	3.4%	33,903,296	10.5%	7,973	4,982	4.0%	97,827,502	•	19,636	125,787	2.8%	321,707,389	3.1%	2,558	5	5	9
Edgecombe	684	3.5%	3,430,517	13.7%	5,015	188	1.0%	1,461,768	5.8%	7,775	162	0.8%	3,966,169		24,483	19,611	0.4%	25,076,277	0.2%	1,279	51	61	90
Forsyth	11,749	7.8%	62,731,223	15.5%	5,339	4,192	2.8%	33,983,174	8.4%	8,107	6,092	4.0%	159,894,244	39.4%	26,247	151,536	3.4%	406,000,436	3.9%	2,679	4	4	8
Franklin	1,764	7.8%	9,433,261	22.3%	5,348	483	2.1%	3,824,026	9.0%	7,917	319	1.4%	5,049,336	11.9%	15,829	22,593	0.5%	42,357,373	0.4%	1,875	46	43	32
Gaston	6,455	7.5%	33,951,401	19.6%	5,260	1,940	2.3%	15,205,065	8.8%	7,838	1,870	2.2%	36,180,661	20.9%	19,348	85,956	1.9%	173,493,092	1.7%	2,018	9	12	24
Gates	308	7.9%	958,674 473,615	21.4%	3,113	59 28	1.5%	328,926	7.4%	5,575	33	0.8%	526,482		15,954	3,885	0.1%	4,470,031	0.0%	1,151	96	97	99 05
Graham	105	3.5% 8.3%	473,615 9,875,932	13.5% 22.2%	4,511	28 502	0.9%	189,168 4,059,136	5.4% 9.1%	6,756 8,086	22 348	0.7% 1.5%	446,758 6,521,981	12.8%	20,307 18,741	2,959	0.1% 0.5%	3,498,547 44,555,346	0.0%	1,182 1,981	98 47	98 40	95 25
Granville	1,861 287		1,513,274	15.4%	5,307	78	2.2% 1.2%	584,807	5.9%	- ,	548 58	0.9%	1,522,849	14.6% 15.5%	26,256	22,496 6,594		9,833,125	0.4%	, .	85	40 84	25 67
Greene		4.4%			5,273					7,498							0.1%		0.1%	1,491	3	3	
Guilford	16,131	7.6% 4.5%	85,817,083	15.9%	5,320	6,244	2.9%	49,873,633	9.2%	7,987	8,147	3.8%	198,453,973 4,821,242	36.8%	24,359	212,454	4.8% 0.5%	539,414,933	5.2% 0.3%	2,539	3 49	3 55	10 79
Halifax	913		4,458,315	16.2%	4,883	208	1.0%	1,555,357	5.6%	7,478	228	1.1%	,- ,		21,146	20,158		27,532,979		1,366		30	79 52
Harnett	2,785 1,571	7.0%	13,692,625	20.7% 18.0%	4,917	721 429	1.8% 1.7%	5,305,119 3,072,740	8.0%	7,358 7,163	472 422	1.2% 1.7%	9,494,378 7,033,901	î	20,115	39,838	0.9% 0.6%	66,010,493	0.6%	1,657 1,688	26 41	30 44	52 51
Haywood	, ,	6.3%	7,542,887		4,801		2.5%	3,072,740 8,419,557	7.3% 9.2%	7,163	1,137	2.4%	17,984,473		16,668 15,817	24,769 47,333	0.6% 1.1%	41,813,698	0.4% 0.9%	1,927	23	24	29
Henderson	3,785 357	8.0% 4.7%	18,165,096	19.9% 16.2%	4,799	1,169 93	1.2%	641,528	6.3%	6,898		1.2%	2,053,237				0.2%	91,213,845		1,342	80	80	81
Hertford			1,653,087		4,630			. ,		.,	93		,,	20.1%	22,078	7,607		10,210,581	0.1%	,-			81 92
Hoke	782 74	5.1%	3,653,267	19.1%	4,672	201	1.3%	1,360,729	7.1%	6,770	83	0.5% 1.7%	1,142,320	6.0%	13,763	15,411	0.3%	19,172,469	0.2%	1,244	62 99	68 99	92 70
Hyde	6.031	4.2% 8.6%	364,976 32,566,882	14.0%	4,932 5,400	28 2,280	1.6% 3.3%	185,476 18.494.912	7.1% 9.4%	6,624	30 3,194	4.6%	558,718 75,024,320		18,624 23,489	1,775 69,835	0.0% 1.6%	2,605,060 196,077,884	0.0% 1.9%	1,468	13	99 11	70
Iredell	.,			16.6%	,			-, -, -,		8,112			. , . ,	:						2,808	-		
Jackson	770	5.7%	3,640,938	17.0%	4,728	219	1.6%	1,484,754	7.0%	6,780	244	1.8%	3,924,713	18.4%	16,085	13,522	0.3%	21,357,218	0.2%	1,579	67	66	57

TABLE C2. TAX YEAR 2014 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

TABLE C2.	115/1	20171	NDIVIDUALI			~) I IIID		JI I CHIDDIN	O. KL	- JII. 10			FAGI Leve		1.101 L	L, LL DI		Commucu							
		<	\$10,000				\$10.	000 - \$19,999				\$2	0,000 - \$29,999				\$30	,000 - \$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	10,844	15.1%	168,810	0.1%	16	11,250	15.6%	2,479,076	1.6%	220	8,944	12.4%	5,993,902	3.9%	670	7,470	10.4%	8,718,544	5.7%	1,167	5,819	8.1%	9,520,453	6.2%	1,636
Jones	585	17.0%	6,090	0.1%	10	673	19.6%	145,813	2.7%	217	539	15.7%	342,696	6.5%	636	415	12.1%	459,326	8.7%	1,107	287	8.3%	439,428	8.3%	1,531
Lee	3,939	16.6%	54,085	0.1%	14	4,347	18.3%	927,309	2.2%	213	3,587	15.1%	2,356,827	5.7%	657	2,605	11.0%	2,998,476	7.2%	1,151	1,871	7.9%	3,017,195	7.3%	1,613
Lenoir	4,143	17.9%	54,672	0.2%	13	4,747	20.6%	952,140	2.7%	201	4,259	18.4%	2,834,178	8.0%	665	2,732	11.8%	3,189,870	9.0%	1,168	1,695	7.3%	2,628,003	7.4%	1,550
Lincoln	4,599	15.3%	52,725	0.1%	11	4,653	15.4%	1,154,499	1.5%	248	3,763	12.5%	2,595,280	3.5%	690	3,058	10.1%	3,600,398	4.8%	1,177	2,354	7.8%	3,850,565	5.2%	1,636
Macon	2,635 1,486	19.4%	35,885	0.1%	14	2,574	18.9%	580,812	2.4%	226 217	2,013	14.8%	1,242,671	5.2% 6.5%	617 657	1,462 896	10.8%	1,578,146	6.5%	1,079	1,051	7.7%	1,501,776	6.2%	1,429 1,571
Madison Martin	1,480	18.7% 18.2%	15,759 27,309	0.1% 0.2%	11 17	1,466 1,855	18.4% 20.7%	317,775 399,020	2.7% 3.2%	217	1,149 1,411	14.5% 15.8%	755,314 923,880	7.3%	655	1,037	11.3% 11.6%	1,007,876 1,177,036	8.6% 9.3%	1,125 1,135	623 675	7.8% 7.5%	978,966 1,034,375	8.4% 8.2%	1,571
McDowell	2,769	16.2%	38,404	0.2%	14	3,199	18.7%	714,331	2.8%	223	2,751	16.1%	1,909,825	7.5%	694	2,316	13.5%	2,725,893	10.7%	1,177	1,392	8.1%	2,234,328	8.8%	1,605
Mecklenburg.	64,118	14.9%	1.285,909	0.1%	20	68,864	16.0%	16.586.688	1.2%	241	53,687	12.5%	38,345,599	2.7%	714	43,776	10.2%	54,600,967	3.8%	1,247	33,134	7.7%	57,834,308	4.1%	1,745
Mitchell	1,049	18.3%	11,251	0.1%	11	1,020	17.8%	228,620	2.7%	224	856	15.0%	565,540	6.8%	661	635	11.1%	725,182	8.7%	1,142	461	8.1%	724,178	8.7%	1,571
Montgomery.	1,634	17.0%	49,669	0.3%	30	1,982	20.6%	409,330	2.7%	207	1,723	17.9%	1,095,815	7.2%	636	1,192	12.4%	1,349,032	8.8%	1,132	689	7.2%	1,091,623	7.2%	1,584
Moore	5,899	15.7%	100,304	0.1%	17	5,838	15.5%	1,365,250	1.4%	234	4,546	12.1%	3,041,813	3.2%	669	3,421	9.1%	3,795,936	4.0%	1,110	2,615	7.0%	3,966,391	4.2%	1,517
Nash	6,457	16.5%	94,108	0.1%	15	7,583	19.4%	1,644,725	2.3%	217	5,785	14.8%	3,933,555	5.4%	680	4,487	11.5%	5,311,137	7.3%	1,184	3,021	7.7%	4,988,942	6.9%	1,651
New Hanover	15,483	17.1%	257,219	0.1%	17	15,008	16.6%	4,104,203	1.6%	273	11,048	12.2%	8,129,720	3.2%	736	8,665	9.6%	10,692,418	4.2%	1,234	6,607	7.3%	10,962,522	4.3%	1,659
Northampton	1,168	16.5%	20,925	0.3%	18	1,473	20.8%	296,503	3.6%	201	1,263	17.8%	782,240	9.4%	619	876	12.4%	879,562	10.6%	1,004	559	7.9%	803,961	9.7%	1,438
Onslow	9,058	16.9%	120,144	0.2%	13	10,100	18.8%	2,302,996	3.1%	228	8,278	15.4%	4,906,484	6.7%	593	5,954	11.1%	5,680,442	7.7%	954	4,217	7.9%	5,542,217	7.6%	1,314
Orange	8,260	15.5%	130,207	0.1%	16	6,806	12.8%	1,917,498	0.9%	282	5,989	11.2%	4,477,691	2.0%	748	4,708	8.8%	5,735,076	2.6%	1,218	3,379	6.3%	5,664,480	2.6%	1,676
Pamlico	805	16.1%	8,784	0.1%	11	846	16.9%	175,758	1.8%	208	704	14.1%	442,279	4.5%	628	499	10.0%	528,781	5.4%	1,060	368	7.4%	512,580	5.2%	1,393
Pasquotank	2,476	16.7%	26,768	0.1%	11	2,822	19.0%	561,586	2.8%	199	2,136	14.4%	1,265,988	6.4%	593	1,608	10.8%	1,570,299	7.9%	977	1,127	7.6%	1,399,960	7.0%	1,242
Pender	3,629 745	17.0% 14.9%	97,046 14,728	0.2% 0.2%	27 20	3,625 876	17.0% 17.5%	810,402 174,649	2.0% 2.3%	224 199	2,752 650	12.9% 13.0%	1,804,589 387,326	4.4% 5.1%	656 596	2,075 500	9.7% 10.0%	2,315,324 498,587	5.6%	1,116 997	1,625 408	7.6% 8.2%	2,522,658 511,298	6.1% 6.8%	1,552 1,253
Perquimans Person	2.531	16.1%	37,224	0.2%	15	2,720	17.3%	573,484	2.5%	211	2,188	14.0%	1,495,567	5.4%	684	1,761	11.2%	2,099,514	6.6% 7.6%	1.192	1,330	8.5%	2,188,912	8.0%	1,646
Pitt	11,230	17.7%	157,539	0.1%	14	12,123	19.1%	2,729,457	2.0%	225	8,851	14.0%	6,198,209	4.5%	700	6,347	10.0%	7,695,675	5.6%	1,212	4,669	7.4%	7,880,483	5.8%	1,688
Polk	1,434	18.1%	23,656	0.2%	16	1,318	16.6%	312,655	2.0%	237	982	12.4%	601,180	3.9%	612	779	9.8%	781,149	5.0%	1,003	577	7.3%	780,692	5.0%	1,353
Randolph	9,550	16.5%	130,460	0.1%	14	10,402	17.9%	2,399,753	2.3%	231	9,267	16.0%	6,253,381	6.0%	675	6,671	11.5%	7,941,337	7.6%	1,190	4,697	8.1%	7,821,506	7.5%	1,665
Richmond	2,968	17.3%	34,154	0.2%	12	4,079	23.8%	825,275	3.7%	202	2,873	16.8%	1,846,029	8.3%	643	1,887	11.0%	2,084,514	9.4%	1,105	1,276	7.5%	1,956,916	8.8%	1,534
Robeson	8,072	18.4%	96,188	0.2%	12	10,901	24.8%	1,971,722	3.8%	181	8,091	18.4%	5,129,094	10.0%	634	5,323	12.1%	6,010,437	11.7%	1,129	3,026	6.9%	4,780,888	9.3%	1,580
Rockingham.	6,010	16.4%	73,963	0.1%	12	6,674	18.2%	1,502,453	2.4%	225	5,373	14.7%	3,597,370	5.7%	670	4,222	11.5%	4,813,800	7.7%	1,140	2,953	8.1%	4,669,133	7.4%	1,581
Rowan	9,398	16.7%	114,373	0.1%	12	10,333	18.4%	2,274,152	2.3%	220	8,037	14.3%	5,427,384	5.4%	675	6,299	11.2%	7,365,841	7.4%	1,169	4,337	7.7%	6,995,493	7.0%	1,613
Rutherford	4,369	18.3%	56,522	0.2%	13	4,697	19.6%	1,013,681	3.0%	216	3,502	14.6%	2,218,785	6.5%	634	2,643	11.1%	2,870,622	8.4%	1,086	1,953	8.2%	2,960,391	8.7%	1,516
Sampson	4,213	16.9%	65,562	0.2%	16	5,090	20.5%	960,230	2.5%	189	4,347	17.5%	2,835,299	7.5%	652	3,276	13.2%	3,744,363	9.9%	1,143	1,969	7.9%	3,153,126	8.4%	1,601
Scotland	2,450	18.9%	32,597	0.2%	13	2,992	23.0%	543,267	3.2%	182	2,051	15.8%	1,304,554	7.6%	636	1,367	10.5%	1,522,946	8.9%	1,114	990	7.6%	1,538,078	9.0%	1,554
Stanly	4,030	16.7%	49,478	0.1%	12	4,220	17.5%	999,039	2.3%	237	3,297	13.6%	2,272,200	5.1%	689	2,764	11.4%	3,237,080	7.3%	1,171	2,014	8.3%	3,286,375	7.4%	1,632
Stokes	2,883	15.7%	58,044	0.2%	20	2,936	16.0%	721,170	2.2%	246	2,510	13.7%	1,731,935	5.2%	690	2,050	11.2%	2,391,017	7.2%	1,166	1,557	8.5%	2,538,011	7.6%	1,630
Surry	4,793 1,200	17.4% 17.8%	63,813 9,618	0.1% 0.2%	13	5,147 1,498	18.7% 22.2%	1,171,417 204,714	2.4%	228 137	4,167 1,017	15.2% 15.1%	2,716,836 441,990	5.7% 7.8%	652 435	3,009 833	11.0% 12.4%	3,409,741 593,110	7.1% 10.4%	1,133 712	2,213 552	8.1% 8.2%	3,493,577 577,459	7.3% 10.1%	1,579 1,046
Swain Transylvania.	1,200 2,127	17.8%	9,618 24,402	0.2%	8 11	1,498 2,268	18.1%	523,379	3.6% 2.3%	231	1,017	13.9%	1,142,423	5.1%	435 654	1,220	9.7%	1,358,004	6.1%	1.113	928	8.2% 7.4%	1,414,808	6.3%	1,525
Tvrrell	321	22.2%	2,957	0.1 /6	9	2,208	20.4%	53,862	2.8%	183	237	16.4%	162,311	8.5%	685	182	12.6%	201,144	10.6%	1,115	109	7.5%	169,263	8.9%	1,553
Union	13,055	15.4%	244,510	0.1%	19	11,210	13.2%	2,740,891	1.0%	245	9,338	11.0%	6,354,430	2.3%	680	7,551	8.9%	8,737,423	3.2%	1,157	5,993	7.1%	9,752,849	3.6%	1,627
Vance	3,193	18.6%	42,774	0.2%	13	3,867	22.6%	769,485	3.3%	199	3,188	18.6%	2,081,670	8.8%	653	2,003	11.7%	2,337,679	9.9%	1,167	1,158	6.8%	1,895,175	8.1%	1,637
Wake	59,232	13.9%	890,711	0.1%	15	53,748	12.6%	14,138,014	0.9%	263	45,206	10.6%	33,069,333	2.2%	732	39,667	9.3%	49,966,468	3.3%	1,260	30,649	7.2%	53,592,838	3.6%	1,749
Warren	1,004	16.8%	15,912	0.2%	16	1,264	21.1%	257,467	3.5%	204	1,133	18.9%	745,320	10.0%	658	801	13.4%	907,424	12.2%	1,133	472	7.9%	727,303	9.8%	1,541
Washington	901	19.3%	12,484	0.2%	14	1,070	23.0%	208,529	3.4%	195	738	15.8%	486,877	8.0%	660	517	11.1%	584,852	9.6%	1,131	310	6.7%	475,705	7.8%	1,535
Watauga	3,676	21.0%	54,318	0.1%	15	2,936	16.8%	825,907	2.3%	281	2,129	12.2%	1,546,440	4.3%	726	1,524	8.7%	1,755,202	4.8%	1,152	1,267	7.3%	1,979,210	5.5%	1,562
Wayne	7,076	16.0%	93,555	0.1%	13	8,267	18.7%	1,748,972	2.3%	212	7,650	17.3%	4,945,145	6.5%	646	5,357	12.1%	5,940,150	7.8%	1,109	3,359	7.6%	5,112,195	6.7%	1,522
Wilkes	4,693	17.6%	58,054	0.1%	12	4,970	18.6%	1,135,756	2.5%	229	4,437	16.6%	2,998,379	6.6%	676	2,922	10.9%	3,284,679	7.3%	1,124	2,011	7.5%	3,182,941	7.0%	1,583
Wilson	6,175	17.2%	144,119	0.2%	23	7,237	20.1%	1,470,679	2.3%	203	5,324	14.8%	3,522,499	5.5%	662	4,049	11.3%	4,703,186	7.3%	1,162	2,674	7.4%	4,394,488	6.8%	1,643
Yadkin	2,541	16.6%	32,936	0.1%	13	2,593	17.0%	617,658	2.3%	238	2,226	14.6%	1,531,649	5.6%	688	1,723	11.3%	2,000,981	7.3%	1,161	1,246	8.2%	2,021,971	7.4%	1,623
Yancey	1,266	18.4%	24,670	0.2%	19 17	1,283 59,518	18.6% 11.8%	280,171	2.8%	218	982	14.3% 10.5%	629,804 29,703,716	6.3% 3.3%	641	42 600	12.0% 8.5%	931,952	9.4%	1,126	595 32 970	8.6%	929,359	9.3%	1,562
Out-of State Totals	75,332 709,153	14.9% 15.9%	1,257,180 11,097,627	0.1%	16	729,174	16.4%	12,848,229 168,197,137	1.6%	216 231	53,112 590,413		397,094,897	3.9%	559 673	42,609 457,661	10.3%	37,786,581 525,597,547	4.1% 5.1%	887 1.148	32,979 333,266	6.5% 7.5%	38,898,514 529,103,715	5.1%	1,179 1,588
i otais	/09,133	13.970	11,097,027	0.1 70	10	149,174	10.470	100,197,137	1.070	431	390,413	13.3 70	391,094,091	3.9 70	0/3	457,001	10.5 %	343,391,341	3.1 70	1,148	333,400	1.570	349,103,/15	3.170	1,500

TABLE C2. TAX YEAR 2014 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

Part														FAGI Leve	l											
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Marcon 170						,			, ,		,															
Marlion		,				,					,	1														,
Marline 649	Macon		5.7%	1,381,779	5.7%	1,788	637	4.7%	1,455,479	6.0%	2,285	548	4.0%	1,463,532	6.1%	2,671	393	2.9%	1,201,879	5.0%	3,058	318	2.3%	1,082,754	4.5%	3,405
Methodalman 1907 6.47 225.777 596 525.777 597 525.777 597 525.777 597 597 598 525.7		493				2,004	418	5.3%		8.7%		370	4.7%		9.1%	2,883	280	3.5%		7.8%	3,238	190			6.3%	3,867
Mathematic Mat	Martin	515	5.8%	978,280	7.7%	1,900	418	4.7%	1,021,183	8.1%	2,443	310	3.5%	901,707	7.1%	2,909	256	2.9%	850,946	6.7%	3,324	206	2.3%	779,870	6.2%	3,786
Morelement 47 78% 928,993 111.9 2600 301 315 274,808 899 2481 275 2496 2491 2295 2491 2295 2491 2292 3491 34	McDowell	1,092	6.4%	2,257,971	8.9%	2,068	894	5.2%	2,234,751	8.8%	2,500	741	4.3%	2,201,529	8.6%	2,971	549	3.2%	1,891,092	7.4%	3,445	366	2.1%	1,415,500	5.6%	3,867
Montrowners 516 546 547 5476 547	Mecklenburg		5.9%	, ,	3.9%	2,179	19,847		52,063,835	3.7%	2,623	16,257	3.8%	49,657,495	3.5%	3,055	13,702	3.2%	.,. ,	3.4%	- /	12,051	2.8%	48,369,953	3.4%	_
Norm	Mitchell					,					,															- /
New Hanney S. 1415 62% 5,033,72% 6,996 2995 4,991 4,995						,					-											1				,
Northampton S,663 6,564 19,505,766 4,756 2,757 4,756						,					,										,					- ,
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Percurisms 1,272 60% 2,474,277 60% 1,945 1,953 1,975 2,546 5.5% 5.5% 5.69 7.0% 7.0% 2,000 2.0% 2.0%	_					,					,															
Person 1.06 6.86 6.96 2.229 4.08 5.05														, ,					, ,		/			, , , , , ,		
Pill.	Perquimans	· · · · ·	6.2%		6.1%	1,482		5.5%		7.0%	1,907	230	4.6%		6.9%	2,262	226	4.5%		7.8%	2,592	i	3.4%		6.8%	2,972
Policy P	Person	1,066	6.8%	2,229,430	8.1%	2,091	832	5.3%	2,022,218	7.4%	2,431	669	4.3%	2,005,326	7.3%	2,997	554	3.5%	1,908,012	6.9%	3,444	480	3.1%	1,916,793	7.0%	3,993
Richandon 3,703 6,4% 7,797,720 7,5% 2,104 3,076 5,3% 7,888,943 7,6% 2,586 2,396 4,1% 7,319,446 7,0% 3,055 1,991 3,4% 7,147,944 6,9% 3,590 1,562 2,7% 6,326,889 6,1% 4,089 6,2% 4,199,444 8,1% 2,014 1,495 3,4% 3,466,696 6,9% 2,372 1,162 2,6% 3,268,911 6,3% 2,813 940 2,1% 3,070,435 6,0% 3,66 7,16 1,6% 2,659,205 5,2% 3,714 8,0% 3,466,696 6,9% 3,266 6,9% 3,266 6,9% 3,266 6,9% 3,266 6,9% 3,266 6,9% 3,266 6,9% 3,266 6,9% 3,266 6,9% 3,266 6,9% 3,266 6,9% 3,266 6,9% 3,266 6,9% 3,266 6,9% 3,268,911 6,3% 3,486,216 6,1% 3,486,216 6,9% 3,268 6,9% 3,268,911 6,3% 3,486,216 6,1% 3,486,216 6,9% 3,268 6,9% 3,248 6,1% 3,266,351 6,9% 3,268,911 6,3% 3,486,216 6,1% 3,486,216 6,1% 3,486,216 6,1% 3,486,216 6,9% 3,268,911 6,3% 3,486,216 6,1% 3,486,216	Pitt	3,400	5.4%	7,095,724	5.2%	2,087	2,716	4.3%	6,832,268	5.0%	2,516	2,370	3.7%	6,927,755	5.1%	2,923	2,039	3.2%	6,959,767	5.1%	3,413	1,710	2.7%	6,655,117	4.9%	3,892
Richmond	Polk	509	6.4%	870,189	5.6%	1,710		5.4%	858,749	5.5%	1,997	329	4.2%	771,403	5.0%	2,345	282	3.6%	745,143	4.8%	, -	239	3.0%	687,973	4.4%	2,879
Robers R	Randolph					, .	- /				,					- ,	, ,			6.9%	. ,			.,,	6.1%	,
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Rutherford 1,450 6.1%	_ ~	,				,					,											i				,
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Stokes 1,344 7.3% 2,748,644 8.2% 2,045 1,036 5.7% 2,636,377 7.9% 2,545 8.81 4.8% 2,669,647 8.0% 3,030 7.89 4.3% 2,772,659 8.3% 3,514 5.97 3.3% 2,404,793 7.2% 4,028						,															. ,			-		
Surry						,			, ,		,															,
Swain											,					- /			, ,							
Tyrrell	-				9.1%	1,391					,					2,036	161	2.4%		6.4%	2,257	l .			5.2%	2,644
Union	Transylvania.	790			6.6%	1,871	633	5.0%	1,420,367	6.3%	2,244	530	4.2%	1,441,006	6.4%	2,719	422	3.4%		5.7%	3,010	343	2.7%	1,153,343	5.2%	3,363
Vance	Tyrrell	63	4.4%	111,162	5.8%	1,764	51	3.5%	120,417	6.3%	2,361	49	3.4%	136,036	7.2%	2,776	51	3.5%	171,442	9.0%	3,362	21	1.5%	74,613	3.9%	3,553
Wake	Union		5.8%		3.8%	2,077	4,219		10,545,189	3.9%	2,499	3,826	4.5%	11,361,970	4.2%	2,970	3,302	3.9%	11,494,324	4.2%		3,019	3.6%	11,872,175	4.4%	3,932
Warren	Vance	786	4.6%			2,056			1,569,954	6.7%	2,427		3.2%		6.5%	2,825	416	2.4%		5.9%	-	304	1.8%	1,137,049	4.8%	
Washington. 249 5.3% 459,618 7.5% 1,846 163 3.5% 383,015 6.3% 2,350 145 3.1% 396,062 6.5% 2,731 123 2.6% 386,237 6.3% 3,140 95 2.0% 350,275 5.7% 3,687 Watauga		· · ·				,	, , , ,		, ,		,	, ,		· · · · ·		. ,			, ,		. ,					,
Watauga 1,020 5.8% 2,001,925 5.5% 1,963 822 4.7% 1,992,885 5.5% 2,424 717 4.1% 1,997,267 5.5% 2,786 592 3.4% 1,941,459 5.4% 3,279 463 2.7% 1,680,541 4.6% 3,630 Wayne		1				,					-	1										i				,
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Yadkin 1,022 6.7% 2,117,418 7.8% 2,072 867 5.7% 2,173,651 8.0% 2,507 674 4.4% 2,004,854 7.3% 2,975 581 3.8% 2,047,055 7.5% 3,523 433 2.8% 1,722,113 6.3% 3,977 Yancey 460 6.7% 887,391 8.9% 1,929 380 5.5% 937,519 9.4% 2,467 282 4.1% 832,408 8.4% 2,952 209 3.0% 670,046 6.7% 3,206 162 2.4% 600,847 6.0% 3,709 Out-of State. 27,330 5.4% 38,405,666 4.2% 1,405 23,636 4.7% 38,229,222 4.2% 1,617 20,321 4.0% 37,067,281 4.1% 1,524 17,505 3.5% 35,744,934 3.9% 2,042 15,205 3.0% 34,047,066 3.7% 2,239						,					-					, .					- ,					
Yancey 460 6.7% 887,391 8.9% 1,929 380 5.5% 937,519 9.4% 2,467 282 4.1% 832,408 8.4% 2,952 209 3.0% 670,046 6.7% 3,206 162 2.4% 600,847 6.0% 3,709 Out-of State. 27,330 5.4% 38,405,666 4.2% 1,405 23,636 4.7% 38,229,222 4.2% 1,617 20,321 4.0% 37,067,281 4.1% 1,824 17,505 3.5% 35,744,934 3.9% 2,042 15,205 3.0% 34,047,066 3.7% 2,239						,					,	-										1				
Out-of State. 27,330 5.4% 38,405,666 4.2% 1,405 23,636 4.7% 38,229,222 4.2% 1,617 20,321 4.0% 37,067,281 4.1% 1,824 17,505 3.5% 35,744,934 3.9% 2,042 15,205 3.0% 34,047,066 3.7% 2,239		, ,				,															- /	1				- /-
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TABLE C2. TAX YEAR 2014 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

								AGI Level															
			,000 - \$149,999					00 - \$199,999					0,000 or more					otal Returns File					
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg	l	%	Net	%	Avg		Rank	
	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of		Returns	Net tax	
County	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	total	[\$]	total	[\$]	filed	Total	Average
Johnston	6,609	9.2%	36,108,910	23.4%	5,464	1,898	2.6%	15,144,184	9.8%	7,979	1,272	1.8%	24,331,557	15.8%	19,129	71,946	1.6%	154,137,744	1.5%	2,142	12	14	18
Jones	165	4.8%	824,711	15.6%	4,998	57	1.7%	423,168	8.0%	7,424	44	1.3%	954,291	18.0%	21,688	3,438	0.1%	5,302,626	0.1%	1,542	97	95	61
Lee	1,561	6.6%	7,896,876	19.0%	5,059	488	2.1%	3,792,603	9.1%	7,772	376	1.6%	6,923,911		18,415	23,711	0.5%	41,453,685	0.4%	1,748	44	45	45
Lenoir	1,007	4.4% 8.8%	5,104,831	14.4%	5,069	258	1.1%	2,037,395 8,250,470	5.7%	7,897	319	1.4%	8,457,072	i	26,511 19,108	23,099	0.5% 0.7%	35,491,725	0.3%	1,537	45 35	50	64
Lincoln	2,650	5.1%	14,096,860 3,213,341	18.9% 13.3%	5,320 4,617	1,004 226	3.3% 1.7%	1,609,667	11.1% 6.7%	8,218 7,122	1,097 274	3.6% 2.0%	20,961,137 7,758,071		28,314	30,129 13,600	0.7%	74,510,710 24,105,792	0.7%	2,473 1,772	66	62	42
Macon Madison	696 396	5.0%	1,972,723	16.9%	4,982	102	1.7%	764,320	6.5%	7,122	79	1.0%	1,154,125		14,609	7,948	0.3%	11,679,712	0.2%	1,470	78	77	69
Martin	450	5.0%	2,375,062	18.8%	5,278	99	1.1%	764,548	6.0%	7,723	89	1.0%	1,431,745	•	16,087	8,949	0.2%	12,664,961	0.1%	1,415	75	74	76
McDowell	741	4.3%	3,765,752	14.8%	5,082	161	0.9%	1,252,230	4.9%	7,778	159	0.9%	2,845,081	11.2%	17,894	17,130	0.4%	25,486,687	0.2%	1,488	59	60	68
Mecklenburg.	36,167	8.4%	195,541,769	13.8%	5,407	16,475	3.8%	132,702,441	9.3%	8,055	27.125	6.3%	669,947,631	47.1%	24,699	430,680	9.7%	1.421.068.654	13.8%	3,300	1	2	4
Mitchell	268	4.7%	1,338,456	16.0%	4,994	56	1.0%	382,080	4.6%	6,823	42	0.7%	744,031	8.9%	17,715	5,725	0.1%	8,352,767	0.1%	1,459	89	87	71
Montgomery.	416	4.3%	2,055,793	13.5%	4,942	113	1.2%	836,199	5.5%	7,400	159	1.7%	3,880,657	25.4%	24,407	9,619	0.2%	15,267,347	0.1%	1,587	73	73	56
Moore	3,632	9.7%	16,421,890	17.4%	4,521	1,352	3.6%	9,468,877	10.0%	7,004	1,741	4.6%	34,787,853	1	19,982	37,555	0.8%	94,248,208	0.9%	2,510	30	23	13
Nash	2,434	6.2%	12,690,471	17.5%	5,214	688	1.8%	5,482,250	7.5%	7,968	746	1.9%	16,781,276	:	22,495	39,112	0.9%	72,701,141	0.7%	1,859	27	28	33
New Hanover	7,779	8.6%	40,126,201	15.7%	5,158	3,003	3.3%	23,352,894	9.1%	7,777	4,102	4.5%	106,724,630	l	26,018	90,323	2.0%	256,205,852	2.5%	2,837	8	7	6
Northampton	334	4.7%	1,482,734	17.8%	4,439	79	1.1%	522,916	6.3%	6,619	47	0.7%	603,717	7.3%	12,845	7,080	0.2%	8,309,942	0.1%	1,174	82	88	96
Onslow	3,272	6.1%	14,165,159	19.3%	4,329	821	1.5%	5,396,865	7.4%	6,574	612	1.1%	10,272,567	14.0%	16,785	53,622	1.2%	73,334,561	0.7%	1,368	20	27	78
Orange	5,568	10.4%	29,495,325	13.3%	5,297	2,951	5.5%	23,540,052	10.6%	7,977	5,471	10.3%	121,507,420	54.8%	22,209	53,358	1.2%	221,642,226	2.2%	4,154	21	9	1
Pamlico	407	8.2%	1,877,345	19.0%	4,613	123	2.5%	907,409	9.2%	7,377	115	2.3%	2,663,707	27.0%	23,163	4,993	0.1%	9,855,259	0.1%	1,974	91	83	26
Pasquotank	953	6.4%	3,485,653	17.5%	3,658	265	1.8%	1,596,392	8.0%	6,024	201	1.4%	3,265,039	16.4%	16,244	14,842	0.3%	19,875,938	0.2%	1,339	65	67	82
Pender	1,793	8.4%	9,263,638	22.4%	5,167	556	2.6%	4,279,701	10.4%	7,697	464	2.2%	7,120,367	17.3%	15,346	21,340	0.5%	41,276,311	0.4%	1,934	48	46	28
Perquimans	397	7.9%	1,529,130	20.3%	3,852	119	2.4%	745,326	9.9%	6,263	92	1.8%	1,081,642	14.3%	11,757	5,002	0.1%	7,547,070	0.1%	1,509	90	89	66
Person	1,114	7.1%	5,962,138	21.7%	5,352	252	1.6%	1,928,608	7.0%	7,653	181	1.2%	3,135,730	1	17,324	15,678	0.4%	27,502,956	0.3%	1,754	61	56	44
Pitt	4,617	7.3%	24,401,953	17.9%	5,285	1,542	2.4%	12,073,360	8.8%	7,830	1,804	2.8%	41,027,026		22,742	63,418	1.4%	136,634,333	1.3%	2,155	17	16	17
Polk	583	7.4%	2,276,896	14.7%	3,905	196	2.5%	1,260,861	8.1%	6,433	263	3.3%	5,570,087		21,179	7,921	0.2%	15,540,633	0.2%	1,962	79	71	27
Randolph	3,304	5.7%	17,585,858	16.9%	5,323	732	1.3%	5,881,435	5.6%	8,035	693	1.2%	19,693,553	1	28,418	58,044	1.3%	104,183,216	1.0%	1,795	18	19	37
Richmond	742	4.3%	3,639,938	16.4%	4,906	148	0.9%	1,113,652	5.0%	7,525	153	0.9%	2,971,468	1	19,421	17,124	0.4%	22,132,444	0.2%	1,292	60	65	89
Robeson	1,480	3.4%	7,197,621	14.0%	4,863	345	0.8%	2,542,265	4.9%	7,369	357	0.8%	7,070,373		19,805	43,968	1.0%	51,493,379	0.5%	1,171	25	36	97
Rockingham.	2,288	6.3%	11,818,293	18.8%	5,165	555	1.5%	4,324,895	6.9%	7,793	455	1.2%	9,875,696		21,705	36,593	0.8%	62,741,204	0.6%	1,715	31	32	48
Rowan	3,471	6.2%	18,299,273	18.3%	5,272	924	1.6%	7,191,942	7.2%	7,783	874	1.6%	17,508,316	17.5%	20,032	56,110	1.3%	99,812,748	1.0%	1,779	19	20	41
Rutherford	1,222	5.1%	5,617,835	16.4%	4,597	298	1.2%	2,103,982	6.1%	7,060	316	1.3%	4,981,700	14.6%	15,765	23,915	0.5%	34,213,781	0.3%	1,431	43	52	74
Sampson	1,132	4.6%	5,833,591	15.5%	5,153	288	1.2%	2,242,069	5.9%	7,785	296	1.2%	7,301,210	•	24,666	24,865	0.6%	37,711,218	0.4%	1,517	40	47	65
Scotland	586	4.5%	2,764,902	16.1%	4,718	142	1.1%	1,034,194	6.0%	7,283	152	1.2%	2,732,341	!	17,976	12,988	0.3%	17,137,682	0.2%	1,320	68	69	84
Stanly	1,555	6.4%	8,104,777	18.3%	5,212	390	1.6%	3,071,494	6.9%	7,876	357	1.5%	7,484,320		20,964	24,166	0.5%	44,194,608	0.4%	1,829	42	41	34
Stokes	1,226 1,447	6.7% 5.3%	6,544,624 7,495,143	19.6% 15.6%	5,338 5,180	304 381	1.7%	2,426,631 2,997,599	7.3% 6.3%	7,982 7,868	205 461	1.1% 1.7%	3,739,563 10,576,252		18,242 22,942	18,318 27,474	0.4%	33,383,115 47,926,602	0.3%	1,822	54 38	53 38	36 46
Surry Swain	307	5.5% 4.6%	946,343	15.6% 16.6%	3,083	130	1.4%	399,091	7.0%	3,070	461 34	0.5%	381,150	6.7%	11,210	6,733	0.6% 0.2%	47,926,602 5,696,097	0.5%	1,744 846	38 84	38 94	46 100
Transylvania.	904	7.2%	4,106,864	18.3%	4,543	300	2.4%	2,020,461	9.0%	6,735	329	2.6%	5,028,460	1	15,284	12,540	0.2%	22,382,016	0.1%	1,785	69	64	40
Tyrrell	43	3.0%	194,179	10.2%	4,516	8	0.6%	75,391	4.0%	9,424	14	1.0%	428,910	:	30,636	1,444	0.0%	1,901,687	0.0%	1,317	100	100	86
Union	9,166	10.8%	49,634,852	18.2%	5,415	3,927	4.6%	31,014,435	11.4%	7,898	5,410	6.4%	108,359,072	39.8%	20,029	84,971	1.9%	272,404,908	2.6%	3,206	100	6	5
Vance	707	4.1%	3,536,831	15.0%	5,003	142	0.8%	1,022,916	4.3%	7,204	187	1.1%	4,618,277	19.6%	24,697	17,139	0.4%	23,538,309	0.2%	1,373	58	63	77
Wake	50.113	11.8%	276,134,162	18.3%	5,510	23,878	5.6%	196,334,285	13.0%	8,222	29,230	6.9%	605,445,788	1	20,713	425,954	9.6%	1,509,596,628	14.7%	3,544	2	1	2
Warren	210	3.5%	897,227	12.1%	4,273	63	1.1%	413,454	5.6%	6,563	49	0.8%	1,039,606		21,216	5,991	0.1%	7,444,168	0.1%	1,243	87	90	93
Washington	253	5.4%	1,260,017	20.6%	4,980	49	1.1%	356,070	5.8%	7,267	45	1.0%	761,703	i	16,927	4,658	0.1%	6,121,444	0.1%	1,314	92	93	87
Watauga	1,294	7.4%	6,357,966	17.5%	4,913	447	2.6%	3,372,880	9.3%	7,546	582	3.3%	10,755,116		18,480	17,469	0.4%	36,261,116	0.4%	2,076	55	49	20
Wavne	2,377	5.4%	11,601,520	15.3%	4,881	605	1.4%	4,616,272	6.1%	7,630	696	1.6%	19,166,995		27,539	44,210	1.0%	75,844,230	0.7%	1,716	24	25	47
Wilkes	1,304	4.9%	6,682,667	14.8%	5,125	372	1.4%	2,944,263	6.5%	7,915	397	1.5%	9,688,041		24,403	26,713	0.6%	45,243,821	0.4%	1,694	39	39	50
Wilson	2,220	6.2%	11,723,314	18.3%	5,281	642	1.8%	5,233,976	8.2%	8,153	653	1.8%	13,467,271		20,624	35,931	0.8%	64,163,341	0.6%	1,786	32	31	39
Yadkin	966	6.3%	5,150,015		5,331	208	1.4%	1,625,205	5.9%	7,813	188	1.2%	4,271,398	1	22,720	15,268	0.3%	27,316,904	0.3%	1,789	63	57	38
Yancey	285	4.1%	1,432,896	14.4%	5,028	74	1.1%	491,906	4.9%	6,647	76	1.1%	1,309,744	13.2%	17,233	6,882	0.2%	9,958,713	0.1%	1,447	83	82	72
Out-of State	46,715	9.3%	129,355,967	14.2%	2,769	22,751	4.5%	78,074,104	8.6%	3,432	67,208	13.3%	399,788,029	43.9%	5,949	504,221	11.3%	911,206,489	8.9%	1,807	-	-	-
Totals	353,495	7.9%	1,723,492,826	16.8%	4,876	136,027	3.1%	968,180,510	9.4%	7,118	206,912	4.6%	3,469,303,585	33.7%	16,767	4,454,154	100.0%	10,280,546,481	100.0%	2,308			-
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Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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 2014 AND 2013

TABLE CS. 1	Tot		E IAA, DI	SI KIDU .	HON OF IN	CHIDER	OF KET	UKING FILE	DUITIL	ANG SIAI	Filing		FOR TAA	I LAKS 2	014 AND 20	<i>)</i> 13						
	Return							N	Aarried Fi	ling Jointly												
	[Com	bined		S	Single				Survivin	g Spouse				Married	Filing Sepa	rately			Head	l of Househo	old	
	Fili	· ·	Tax year 2		Tax year			Tax year		Tax year			Tax year		Tax year			Tax year		Tax year		
	Statu	-		%		%	%		%		%	%		%		%	%		%		%	%
County	Number of 2014	f Returns 2013	Returns [#]	of county	Returns [#]	of county	change 14/13	Returns [#]	of county	Returns [#]	of county	change 14/13	Returns [#]	of county	Returns [#]	of county	change 14/13	Returns [#]	of county	Returns [#]	of county	change 14/13
Alamance	64,438	64,227	26,250	40.7%	25,900	40.3%	1.4%	24,361	37.8%	24,206	37.7%	0.6%	1,221	1.9%	1,184	1.8%	3.1%	12,606	19.6%	12,937	20.1%	-2.6%
Alexander	14,889	14,567	5,768	38.7%	5,599	38.4%	3.0%	6,955	46.7%	6,755	46.4%	3.0%	268	1.8%	260	1.8%	3.1%	1,898	12.7%	1,953	13.4%	-2.8%
Alleghany	4,241	4,190	1,535	36.2%	1,490	35.6%	3.0%	2,117	49.9%	2,115	50.5%	0.1%	63	1.5%	59	1.4%	6.8%	526	12.4%	526	12.6%	0.0%
Anson	8,819	8,833	3,462	39.3%	3,379	38.3%	2.5%	2,580	29.3%	2,642	29.9%	-2.3%	175	2.0%	162	1.8%	8.0%	2,602	29.5%	2,650	30.0%	-1.8%
Ashe	10,084 6,072	10,200	3,693 2,529	36.6%	3,792 2,535	37.2%	-2.6% -0.2%	5,087	50.4%	5,133	50.3%	-0.9%	153 117	1.5% 1.9%	141 108	1.4%	8.5% 8.3%	1,151	11.4%	1,134 659	11.1% 10.7%	-3.8%
Avery Beaufort	19,383	6,134 19,359	7,310	41.7% 37.7%	7,006	41.3% 36.2%	4.3%	2,792 7,900	46.0% 40.8%	2,832 8,002	46.2% 41.3%	-1.4% -1.3%	395	2.0%	379	1.8% 2.0%	4.2%	634 3,778	10.4% 19.5%	3,972	20.5%	-3.8% -4.9%
Bertie	7,236	7,291	2,622	36.2%	2,532	34.7%	3.6%	2,196	30.3%	2,206	30.3%	-0.5%	179	2.5%	184	2.5%	-2.7%	2,239	30.9%	2,369	32.5%	-5.5%
Bladen	11,712	11,954	4,153	35.5%	4,163	34.8%	-0.2%	4,088	34.9%	4,095	34.3%	-0.2%	232	2.0%	259	2.2%	-10.4%	3,239	27.7%	3,437	28.8%	-5.8%
Brunswick	49,059	47,711	18,563	37.8%	17,937	37.6%	3.5%	23,847	48.6%	22,952	48.1%	3.9%	915	1.9%	906	1.9%	1.0%	5,734	11.7%	5,916	12.4%	-3.1%
Buncombe	110,094	110,087	53,479	48.6%	52,909	48.1%	1.1%	41,467	37.7%	41,528	37.7%	-0.1%	1,962	1.8%	1,943	1.8%	1.0%	13,186	12.0%	13,707	12.5%	-3.8%
Burke	33,471	33,528	13,555	40.5%	13,480	40.2%	0.6%	13,943	41.7%	14,109	42.1%	-1.2%	595	1.8%	553	1.6%	7.6%	5,378	16.1%	5,386	16.1%	-0.1%
Cabarrus	79,604	77,692	30,817	38.7%	29,889	38.5%	3.1%	34,696	43.6%	33,887	43.6%	2.4%	1,462	1.8%	1,410	1.8%	3.7%	12,629	15.9%	12,506	16.1%	1.0%
Caldwell	30,497	30,699	11,565	37.9%	11,406	37.2%	1.4%	13,351	43.8%	13,585	44.3%	-1.7%	649	2.1%	622	2.0%	4.3%	4,932	16.2%	5,086	16.6%	-3.0%
Camden Carteret	3,906 28,880	4,058 28,877	1,409 12,217	36.1% 42.3%	1,518 12,085	37.4% 41.8%	-7.2% 1.1%	1,958 12,761	50.1% 44.2%	2,011 12,715	49.6% 44.0%	-2.6% 0.4%	133 605	3.4% 2.1%	130 598	3.2% 2.1%	2.3%	406 3,297	10.4%	399 3,479	9.8% 12.0%	-5.2%
Caswell	8,621	8,744	3,240	37.6%	3,238	37.0%	0.1%	3,560	41.3%	3,585	41.0%	-0.7%	179	2.1%	220	2.1%	-18.6%	1,642	11.4% 19.0%	1,701	19.5%	-3.5%
Catawba	69,432	69,862	28,943	41.7%	28,584	40.9%	1.3%	28,697	41.3%	29,257	41.9%	-1.9%	1,271	1.8%	1,194	1.7%	6.4%	10,521	15.2%	10,827	15.5%	-2.8%
Chatham	29,083	28,301	11,085	38.1%	10,936	38.6%	1.4%	13,604	46.8%	13,015	46.0%	4.5%	511	1.8%	502	1.8%	1.8%	3,883	13.4%	3,848	13.6%	0.9%
Cherokee	9,845	9,841	3,706	37.6%	3,593	36.5%	3.1%	4,760	48.3%	4,859	49.4%	-2.0%	176	1.8%	153	1.6%	15.0%	1,203	12.2%	1,236	12.6%	-2.7%
Chowan	5,846	5,982	2,188	37.4%	2,145	35.9%	2.0%	2,359	40.4%	2,440	40.8%	-3.3%	137	2.3%	141	2.4%	-2.8%	1,162	19.9%	1,256	21.0%	-7.5%
Clay	3,968	4,038	1,426	35.9%	1,463	36.2%	-2.5%	2,071	52.2%	2,087	51.7%	-0.8%	77	1.9%	70	1.7%	10.0%	394	9.9%	418	10.4%	-5.7%
Cleveland	38,740	38,554	15,120	39.0%	14,630	37.9%	3.3%	15,647	40.4%	15,862	41.1%	-1.4%	664	1.7%	676	1.8%	-1.8%	7,309	18.9%	7,386	19.2%	-1.0%
Columbus	19,408	19,789	6,960	35.9%	6,968	35.2%	-0.1%	7,076	36.5%	7,207	36.4%	-1.8%	416	2.1%	405	2.0%	2.7%	4,956	25.5%	5,209	26.3%	-4.9%
Craven	38,082 109,512	38,649	14,768	38.8%	14,840 44,089	38.4%	-0.5%	16,364	43.0%	16,552	42.8%	-1.1% -1.9%	905	2.4%	979	2.5% 4.0%	-7.6%	6,045 24,686	15.9%	6,278	16.2% 23.0%	-3.7%
Cumberland. Currituck	9,584	112,126 9,525	43,934 3,816	40.1% 39.8%	3,804	39.5% 39.9%	-0.4% 0.3%	37,062 4,502	33.8% 47.0%	37,762 4,473	33.7% 47.0%	0.6%	3,830 256	3.5% 2.7%	4,529 241	2.5%	-15.4% 6.2%	1,010	22.5% 10.5%	25,746 1,007	10.6%	0.3%
Dare	17,191	17,024	8,137	47.3%	7,993	47.0%	1.8%	6,860	39.9%	6,856	40.3%	0.0%	418	2.4%	399	2.3%	4.8%	1,776	10.3%	1,776	10.4%	0.0%
Davidson	66,934	67,250	25,719	38.4%	25,631	38.1%	0.3%	29,092	43.5%	29,381	43.7%	-1.0%	1,209	1.8%	1,181	1.8%	2.4%	10,914	16.3%	11,057	16.4%	-1.3%
Davie	17,339	17,421	6,422	37.0%	6,476	37.2%	-0.8%	8,426	48.6%	8,450	48.5%	-0.3%	326	1.9%	341	2.0%	-4.4%	2,165	12.5%	2,154	12.4%	0.5%
Duplin	20,158	20,535	7,057	35.0%	6,869	33.5%	2.7%	7,125	35.3%	7,241	35.3%	-1.6%	429	2.1%	410	2.0%	4.6%	5,547	27.5%	6,015	29.3%	-7.8%
Durham	125,787	125,458	60,020	47.7%	58,228	46.4%	3.1%	37,569	29.9%	37,798	30.1%	-0.6%	3,027	2.4%	2,852	2.3%	6.1%	25,171	20.0%	26,580	21.2%	-5.3%
Edgecombe	19,611	20,334	8,022	40.9%	8,205	40.4%	-2.2%	4,982	25.4%	5,170	25.4%	-3.6%	367	1.9%	391	1.9%	-6.1%	6,240	31.8%	6,568	32.3%	-5.0%
Forsyth	151,536	151,853	65,271	43.1%	64,336	42.4%	1.5%	55,304	36.5%	55,894	36.8%	-1.1%	2,855	1.9%	2,919	1.9%	-2.2%	28,106	18.5%	28,704	18.9%	-2.1%
Franklin	22,593 85,956	22,144	8,343 35,186	36.9%	8,077 34,031	36.5% 40.2%	3.3%	9,469 33,969	41.9% 39.5%	9,278	41.9%	2.1% 0.3%	580 1 523	2.6% 1.8%	551 1,454	2.5% 1.7%	5.3% 4.7%	4,201 15,278	18.6% 17.8%	4,238 15,325	19.1% 18.1%	-0.9%
Gaston Gates	3,885	84,668 3,939	35,186 1,447	40.9% 37.2%	1,423	36.1%	3.4% 1.7%	33,969 1,661	39.5% 42.8%	33,858 1,705	40.0% 43.3%	-2.6%	1,523 112	1.8% 2.9%	1,454	2.6%	10.9%	15,278	17.8%	710	18.1%	-6.3%
Graham	2,959	2,992	1,159	39.2%	1,112	37.2%	4.2%	1,403	47.4%	1,413	47.2%	-0.7%	25	0.8%	40	1.3%	-37.5%	372	12.6%	427	14.3%	-12.9%
Granville	22,496	22,321	8,581	38.1%	8,393	37.6%	2.2%	8,683	38.6%	8,615	38.6%	0.8%	584	2.6%	571	2.6%	2.3%	4,648	20.7%	4,742	21.2%	-2.0%
Greene	6,594	6,676	2,366	35.9%	2,347	35.2%	0.8%	2,390	36.2%	2,400	35.9%	-0.4%	138	2.1%	179	2.7%	-22.9%	1,700	25.8%	1,750	26.2%	-2.9%
Guilford	212,454	214,287	94,770	44.6%	94,648	44.2%	0.1%	74,339	35.0%	75,423	35.2%	-1.4%	4,294	2.0%	4,231	2.0%	1.5%	39,051	18.4%	39,985	18.7%	-2.3%
Halifax	20,158		7,792	38.7%	7,873	38.0%	-1.0%	5,799	28.8%	5,960	28.8%	-2.7%	446	2.2%	444	2.1%	0.5%	6,121	30.4%	6,448	31.1%	-5.1%
Harnett			14,468	36.3%	14,000	35.3%	3.3%	16,357	41.1%	16,273		0.5%	1,120	2.8%	1,328	3.4%	-15.7%	7,893	19.8%	8,021	20.2%	-1.6%
Haywood	24,769	· ·	10,514	42.4%	10,158	41.4%	3.5%	11,136	45.0%	l 'i	45.4%	0.1%	387	1.6%	404	1.6%	-4.2%	2,732	11.0%	2,825	11.5%	
Henderson	47,333	47,012	19,655	41.5%	19,564	41.6%	0.5%	21,557	45.5%	21,379	45.5%	0.8%	892	1.9%	862	1.8%	3.5%	5,229	11.0%	5,207	11.1%	0.4%
Hertford	7,607	7,785 15,537	2,931 5,011	38.5% 32.5%	2,900 5,005	37.3% 32.2%	1.1% 0.1%	2,248 5,333	29.6% 34.6%	2,316 5,284	29.7% 34.0%	-2.9% 0.9%	175 632	2.3%	176 713	2.3%	-0.6%	2,253	29.6% 28.8%	2,393 4.535	30.7% 29.2%	-5.9% -2.2%
Hoke Hyde	15,411 1,775	15,537	5,011 746	32.5% 42.0%	5,005 742	32.2% 40.8%	0.1%	5,333 657	34.6% 37.0%	5,284 660	36.3%	-0.5%	30	4.1% 1.7%	37	4.6% 2.0%	-11.4% -18.9%	4,435 342	19.3%	4,535 380	29.2%	
Iredell		69,109			27,544	39.9%	2.6%	30,685	43.9%				1,255		1,237		1.5%	9,645	13.8%	9,692	14.0%	
Jackson								5,598										1,595	11.8%			
		- / [, !					. ,										/		, , , , ,		1

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2014 AND 2013-Continued

TABLE C3. 1	To		E TAX; DI	STRIBU	HON OF N	UMBER	OF RETU	JKNS FILE	D BY FII	ING STAT	Filing		FUR TAX	YEARS 2	014 AND 2	013-Cont	inuea					
	Return							N	Aarried Fi	ing Jointly		status										
	[Com			5	Single				Survivin					Married	Filing Sepa	rately			Head	of Househo	old	
	Fili	ing	Tax year	2014	Tax year	2013		Tax year 2	2014	Tax year	2013		Tax year	2014	Tax year	2013		Tax year	2014	Tax year	2013	
	Statu			%		%	%		%		%	%		%		%	%		%		%	%
County	Number o	f Returns 2013	Returns [#]	of county	Returns [#]	of county	change 14/13	Returns [#]	of county	Returns [#]	of county	change 14/13	Returns [#]	of county	Returns [#]	of county	change 14/13	Returns [#]	of county	Returns [#]	of county	change 14/13
Johnston	71,946	69,702	26,234	36.5%	25,055	35.9%	4.7%	31,760	44.1%	30,775	44.2%	3.2%	1,621	2.3%	1,603	2.3%	1.1%	12,331	17.1%	12,269	17.6%	0.5%
Jones	3,438	3,521	1,358	39.5%	1,344	38.2%	1.0%	1,381	40.2%	1,451	41.2%	-4.8%	64	1.9%	60	1.7%	6.7%	635	18.5%	666	18.9%	-4.7%
Lee	23,711	24,076	9,064	38.2%	8,841	36.7%	2.5%	8,953	37.8%	9,166	38.1%	-2.3%	422	1.8%	396	1.6%	6.6%	5,272	22.2%	5,673	23.6%	-7.1%
Lenoir	23,099		9,081	39.3%	9,097	38.5%	-0.2%	7,446	32.2%	7,643	32.4%	-2.6%	529	2.3%	560	2.4%	-5.5%	6,043	26.2%	6,315	26.7%	-4.3%
Lincoln	30,129		11,360	37.7%	11,218	37.6%	1.3%	14,336	47.6%	14,157	47.5%	1.3%	516	1.7%	492	1.7%	4.9%	3,917	13.0%	3,949	13.2%	-0.8%
Macon Madison	13,600 7,948	13,733 7,893	5,582 3,097	41.0% 39.0%	5,534 3,070	40.3% 38.9%	0.9% 0.9%	6,321 3,802	46.5% 47.8%	6,355 3,808	46.3% 48.2%	-0.5% -0.2%	231 146	1.7% 1.8%	257 124	1.9% 1.6%	-10.1% 17.7%	1,466 903	10.8% 11.4%	1,587 891	11.6% 11.3%	-7.6% 1.3%
Martin	8,949	8,577	3,427	38.3%	3,272	38.1%	4.7%	3,261	36.4%	3,096	36.1%	5.3%	166	1.9%	150	1.0 %	10.7%	2,095	23.4%	2,059	24.0%	1.7%
McDowell	17,130		6,598	38.5%	6,419	37.7%	2.8%	7,450	43.5%	7,603	44.7%	-2.0%	307	1.8%	292	1.7%	5.1%	2,775	16.2%	2,706	15.9%	2.5%
Mecklenburg.	430,680	426,630	203,244	47.2%	196,391	46.0%	3.5%	141,630	32.9%	142,615	33.4%	-0.7%	8,606	2.0%	8,286	1.9%	3.9%	77,200	17.9%	79,338	18.6%	-2.7%
Mitchell	5,725	5,821	2,065	36.1%	2,122	36.5%	-2.7%	2,932	51.2%	2,950	50.7%	-0.6%	104	1.8%	100	1.7%	4.0%	624	10.9%	649	11.1%	-3.9%
Montgomery.	9,619	′ ′	3,533	36.7%	3,438	35.9%	2.8%	3,687	38.3%	3,693	38.6%	-0.2%	120	1.2%	112	1.2%	7.1%	2,279	23.7%	2,325	24.3%	-2.0%
Moore	37,555 39,112	37,765 39,387	14,767 15,809	39.3% 40.4%	14,772 15,733	39.1% 39.9%	0.0% 0.5%	17,028 13,216	45.3% 33.8%	17,044 13,483	45.1% 34.2%	-0.1% -2.0%	879 826	2.3% 2.1%	926 760	2.5% 1.9%	-5.1% 8.7%	4,881 9,261	13.0% 23.7%	5,023 9,411	13.3% 23.9%	-2.8% -1.6%
Nash New Hanover	90,323	39,387 89,687	44,200	48.9%	43,637	39.9% 48.7%	1.3%	32,856	35.8% 36.4%	32,515	34.2% 36.3%	1.0%	820 1,918	2.1%	1,878	2.1%	2.1%	9,261 11,349	12.6%	9,411 11,657	13.0%	-1.6%
Northampton	7,080	7,184	2,793	39.4%	2,749	38.3%	1.6%	2,124	30.0%	2,149	29.9%	-1.2%	141	2.0%	139	1.9%	1.4%	2,022	28.6%	2,147	29.9%	-5.8%
Onslow	53,622	54,624	20,673	38.6%	20,918	38.3%	-1.2%	22,816	42.5%	23,037	42.2%	-1.0%	2,218	4.1%	2,795	5.1%	-20.6%	7,915	14.8%	7,874	14.4%	0.5%
Orange	53,358	55,166	24,464	45.8%	25,428	46.1%	-3.8%	21,729	40.7%	22,300	40.4%	-2.6%	1,086	2.0%	1,049	1.9%	3.5%	6,079	11.4%	6,389	11.6%	-4.9%
Pamlico	4,993	4,992	1,851	37.1%	1,837	36.8%	0.8%	2,286	45.8%	2,288	45.8%	-0.1%	93	1.9%	114	2.3%	-18.4%	763	15.3%	753	15.1%	1.3%
Pasquotank	14,842 21,340	15,036 20,876	6,048 7,853	40.7%	6,031 7,634	40.1% 36.6%	0.3% 2.9%	5,498 9,502	37.0% 44.5%	5,632 9,298	37.5% 44.5%	-2.4% 2.2%	397 525	2.7%	374 496	2.5%	6.1% 5.8%	2,899 3,460	19.5%	2,999 3,448	19.9% 16.5%	-3.3%
Pender Perquimans	5,002	5,056	1,706	36.8% 34.1%	1,715	33.9%	-0.5%	2,370	47.4%	2,385	47.2%	-0.6%	143	2.5%	147	2.4%	-2.7%	3,400 783	16.2% 15.7%	3,448 809	16.0%	-3.2%
Person	15,678	15,651	6,129	39.1%	6,055	38.7%	1.2%	6,171	39.4%	6,179	39.5%	-0.1%	302	1.9%	287	1.8%	5.2%	3,076	19.6%	3,130	20.0%	-1.7%
Pitt	63,418	64,595	27,480	43.3%	27,289	42.2%	0.7%	21,186	33.4%	21,847	33.8%	-3.0%	1,371	2.2%	1,414	2.2%	-3.0%	13,381	21.1%	14,045	21.7%	-4.7%
Polk	7,921	7,902	3,314	41.8%	3,263	41.3%	1.6%	3,702	46.7%	3,695	46.8%	0.2%	134	1.7%	134	1.7%	0.0%	771	9.7%	810	10.3%	-4.8%
Randolph	58,044	56,858	21,956	37.8%	21,491	37.8%	2.2%	25,215	43.4%	24,683	43.4%	2.2%	940	1.6%	969	1.7%	-3.0%	9,933	17.1%	9,715	17.1%	2.2%
Richmond Robeson	17,124 43,968	17,597 45,289	6,584 15,661	38.4% 35.6%	6,551 15,649	37.2% 34.6%	0.5% 0.1%	5,678 12,240	33.2% 27.8%	5,828 12,503	33.1% 27.6%	-2.6% -2.1%	330 770	1.9% 1.8%	308 811	1.8% 1.8%	7.1% -5.1%	4,532 15,297	26.5% 34.8%	4,910 16,326	27.9% 36.0%	-7.7% -6.3%
Rockingham.	36,593	· ′ ·	14,246	38.9%	14,163	38.4%	0.6%	15,041	41.1%	15,293	41.5%	-1.6%	702	1.9%	749	2.0%	-6.3%	6,604	18.0%	6,658	18.1%	-0.8%
Rowan	56,110	· ′ ·	22,435	40.0%	21,907	39.2%	2.4%	22,965	40.9%	23,094	41.3%	-0.6%	970	1.7%	986	1.8%	-1.6%	9,740	17.4%	9,882	17.7%	-1.4%
Rutherford	23,915	23,782	9,002	37.6%	8,765	36.9%	2.7%	10,719	44.8%	10,869	45.7%	-1.4%	401	1.7%	389	1.6%	3.1%	3,793	15.9%	3,759	15.8%	0.9%
Sampson	24,865	25,878	8,568	34.5%	8,536	33.0%	0.4%	8,689	34.9%	8,841	34.2%	-1.7%	464	1.9%	451	1.7%	2.9%	7,144	28.7%	8,050	31.1%	-11.3%
Scotland	12,988	13,371	4,626	35.6% 39.8%	4,671 9,520	34.9% 39.5%	-1.0%	4,056	31.2%	4,177	31.2% 44.1%	-2.9% -0.2%	201 407	1.5%	196	1.5% 1.7%	2.6% -0.5%	4,105	31.6%	4,327	32.4%	-5.1% -0.9%
Stanly Stokes	24,166 18,318	24,116 18,425	9,621 7,100	39.8%	9,520 7,111	39.5% 38.6%	1.1% -0.2%	10,622 8,673	44.0% 47.3%	10,639 8,718	44.1%	-0.2%	310	1.7% 1.7%	409 352	1.7%	-0.5% -11.9%	3,516 2,235	14.5% 12.2%	3,548 2,244	14.7% 12.2%	-0.9%
Surry	27,474	27,484	10,410	37.9%	10,276	37.4%	1.3%	12,661	46.1%	12,673	46.1%	-0.1%	459	1.7%	455	1.7%	0.9%	3,944	14.4%	4,080	14.8%	-3.3%
Swain	6,733	6,792	2,984	44.3%	2,937	43.2%	1.6%	2,364	35.1%	2,376	35.0%	-0.5%	137	2.0%	152	2.2%	-9.9%	1,248	18.5%	1,327	19.5%	-6.0%
Transylvania.	12,540	12,635	5,034	40.1%	5,079	40.2%	-0.9%	5,990	47.8%	6,070	48.0%	-1.3%	232	1.9%	192	1.5%	20.8%	1,284	10.2%	1,294	10.2%	-0.8%
Tyrrell	1,444	1,466	583	40.4%	573	39.1%	1.7%	476	33.0%	505	34.4%	-5.7%	27	1.9%	26	1.8%	3.8%	358	24.8%	362	24.7%	-1.1%
Union	84,971 17,139	83,472 17,431	30,473 6,494	35.9% 37.9%	29,729 6,405	35.6% 36.7%	2.5%	41,765 4,810	49.2%	41,229 4,979	49.4%	1.3% -3.4%	1,648 351	1.9% 2.0%	1,633 322	2.0%	0.9% 9.0%	11,085 5,484	13.0% 32.0%	10,881 5,725	13.0% 32.8%	1.9% -4.2%
Vance Wake		421,908	186,888	43.9%	183,870	43.6%	1.6%	4,810 172,996	40.6%	4,979 171,411	40.6%	-3.4% 0.9%	8,453	2.0%	8,463	2.0%	9.0% -0.1%	5,484 57,617	13.5%	58,164	13.8%	-4.2%
Warren	5,991	6,077	2,248	37.5%	2,237	36.8%	0.5%	1,786	29.8%	1,816		-1.7%	116	1.9%	118	1.9%	-1.7%	1,841	30.7%	1,906	31.4%	-3.4%
Washington	4,658		1,794	38.5%	1,773	36.9%	1.2%	1,583	34.0%	1,668	34.7%	-5.1%	86	1.8%	88	1.8%	-2.3%	1,195	25.7%	1,272	26.5%	
Watauga	17,469		8,471	48.5%	8,491	48.3%	-0.2%	7,512	43.0%	7,566	43.0%	-0.7%	318	1.8%	291	1.7%	9.3%	1,168	6.7%	1,249	7.1%	-6.5%
Wayne	44,210		17,270	39.1%	17,187	38.3%	0.5%	15,930	36.0%	16,214	36.1%	-1.8%	1,221	2.8%	1,221	2.7%	0.0%	9,789	22.1%	10,252	22.8%	-4.5%
Wilkes	26,713		10,100	37.8%	10,201	37.4%	-1.0%	12,551	47.0%	12,900	47.3%	-2.7%	430	1.6%	419	1.5%	2.6%	3,632	13.6%	3,759	13.8%	-3.4%
Wilson Yadkin	35,931 15,268	35,934 15,345	14,005 5,864	39.0% 38.4%	13,673 5,774	38.1% 37.6%	2.4% 1.6%	11,893 7,142	33.1% 46.8%	12,082 7,250	33.6% 47.2%	-1.6% -1.5%	734 246	2.0% 1.6%	746 276	2.1% 1.8%	-1.6% -10.9%	9,299 2,016	25.9% 13.2%	9,433 2,045	26.3% 13.3%	-1.4% -1.4%
Yancey	6,882	6,836	2,539	36.9%	2,449	35.8%	3.7%	3,468	50.4%	3,513		-1.3%	134	1.0%	131	1.9%	2.3%	741	10.8%	743	10.9%	-0.3%
Out-of State	504,221	424,105	209,928	41.6%	170,210	40.1%	23.3%	225,681	44.8%	197,001	46.5%	14.6%	23,574	4.7%	15,667	3.7%	50.5%	45,038	8.9%	41,227	9.7%	9.2%
Unknown	-	-	- [-	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- !	-	
Totals	4,454,154	4,371,156	1,858,637	41.7%	1,793,399	41.0%	3.6%	1,762,392	39.6%	1,737,706	39.8%	1.4%	105,182	2.4%	97,838	2.2%	7.5%	727,943	16.3%	742,213	17.0%	-1.9%

Source: 2014 and 2013 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from D-400 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 2014 AND 2013

		Total										Filing S	Status										
	Net T	ax Liability							I	Married	Filing Jointly												
		l Filing Statuse	sl			Single					g Spouse			M	arried l	Filing Separa	telv			Head	of Household	i	
	Tax Year	Tax Year		Tax year 2		Tax year 2	2013		Tax year		Tax year	2013		Tax vear		Tax year			Tax year 2		Tax year 2		
	2014	2013	%	Net	%	Net	%	%	Net	%	Net	%	%	Net	%	Net	%	%	Net	%	Net	%	%
	Net Tax	Net Tax	change	Tax	of	Tax	of	change	Tax	of	Tax	of	change	Tax	of	Tax	of	change	Tax	of	Tax	of	change
County	[\$]	[\$]	14/13	[\$]	county	[\$]	county	14/13	[\$]	county	[\$]	county	14/13		county		county	14/13	[\$]	county	[\$]	county	14/13
Alamance	130,374,533	132,311,720	-1.5%	29,096,213	22.3%	29,778,427	22.5%	-2.3%	88,711,826	68.0%	90,210,766	68.2%	-1.7%	2,118,667	1.6%	2,408,743	1.8%	-12.0%	10,447,827	8.0%	9,913,784	7.5%	5.4%
Alexander	26,221,993	25,221,348	4.0%	5,215,550		5,717,990		-8.8%	19,055,321		17,604,646		8.2%	395,450		348,556		13.5%	1,555,672		1,550,156		0.4%
Alleghany	6,520,318	5,736,814	13.7%	1,219,292		1,208,055		0.9%	4,900,147		4,137,532		18.4%	89,533		86,565		3.4%	311,346		304,662		2.2%
Anson	11,204,171	10,948,621	2.3%	2,911,962		2,906,235		0.2%	6,210,261		6,273,449		-1.0%	301,321		234,429		28.5%	1,780,627		1,534,508		16.0%
Ashe	15,501,632	14,339,497	8.1%	3,305,586		3,531,125		-6.4%	11,068,417		9,991,867		10.8%	392,643	2.5%	191,015		105.6%	734,986	4.7%	625,490		17.5%
Avery	9,400,660	8,697,021	8.1%	2,410,670		2,118,617		13.8%	6,377,358		6,042,528		5.5%	156,342	1.7%	123,599		26.5%	456,290		412,277		10.7%
Beaufort	35,384,133	35,519,078	-0.4%	7,036,128		7,215,783		-2.5%	25,132,776		25,181,426		-0.2%	599,718	1.7%	631,280		-5.0%	2,615,511		2,490,589		5.0%
Bertie	8,968,268	9,279,418	-3.4%	2,123,498		2,288,732	-	-7.2%	5,242,787		5,437,814		-3.6%	222,794		252,197		-11.7%	1,379,189		1,300,675		6.0%
Bladen	16,936,170	17,435,976	-2.9%	3,539,095		3,868,793		-8.5%	10,828,984		11,006,943		-1.6%	346,583		383,081		-9.5%	2,221,508		2,177,159		2.0%
Brunswick	99,516,330	93,148,477	6.8%	20,107,126		19,922,270		0.9%	73,196,050		67,258,015		8.8%	1,610,879	1.6%	1,536,479		4.8%	4,602,275	4.6%	4,431,713		3.8%
Buncombe	248,090,461	247,263,014	0.3%	64,749,342		66,997,380		-3.4%	166,793,473		164,007,172		1.7%	3,331,542		3,251,237		2.5%	13,216,104		13,007,225		1.6%
Burke	52,294,178	52,409,960	-0.2%	11,487,883		12,084,161		-4.9%	35,757,011		35,481,412		0.8%	758,290		725,642		4.5%	4,290,994		4,118,745		4.2%
Cabarrus	201,623,911	198,525,540	1.6%	36,883,560		35,578,033		3.7%	147,951,753		147,465,372		0.3%	2,846,546		2,613,662		8.9%	13,942,052		12,868,473		8.3%
Caldwell	48,590,879	52,697,624	-7.8%	10,824,040		11,942,243		-9.4%	33,159,475		36,293,079	68.9%	-8.6%	1,015,929		895,507		13.4%	3,591,435		3,566,795		0.7%
Camden	6,359,490	6,995,856	-9.1%	1,129,011		1,321,249		-14.5%	4,744,024		5,167,899		-8.2%	144,291	2.3%	183,314		-21.3%	342,164		323,394		5.8%
Carteret	59,778,575	57,024,193	4.8%	13,120,159		12,790,108		2.6%	42,645,669		40,467,300		5.4%	921,620		841,508		9.5%	3,091,127		2,925,277		5.7%
Caswell	11,722,015	11,880,081	-1.3%	2,876,093		2,888,457	24.3%	-0.4%	7,513,479	64.1%	7,633,941		-1.6%	227,740	1.9%	269,910	2.3%	-15.6%	1,104,703	9.4%	1,087,773	9.2%	1.6%
Catawba	153,131,300	157,903,315	-3.0%	31,798,437	20.8%	32,724,052	20.7%	-2.8%	109,794,080	71.7%	113,312,909	71.8%	-3.1%	2,161,593	1.4%	2,139,413	1.4%	1.0%	9,377,190	6.1%	9,726,941	6.2%	-3.6%
Chatham	98,581,137	91,287,496	8.0%	17,155,221		16,497,042	18.1%	4.0%	76,091,800	77.2%	69,630,528		9.3%	1,382,239		1,305,440		5.9%	3,951,877		3,854,486	-	2.5%
Cherokee	11,440,904	11,185,927	2.3%	2,583,963		2,666,378		-3.1%	8,021,152		7,672,955		4.5%	178,749		196,545		-9.1%	657,040		650,049		1.1%
Chowan	9,991,126	9,959,319	0.3%	1,961,417	_	1,920,293		2.1%	7,116,592		7,269,005	73.0%	-2.1%	195,549		137,391		42.3%	717,568		632,630		13.4%
Clay	5,193,216	4,855,117	7.0%	1,064,368	20.5%	1,070,721	22.1%	-0.6%	3,831,864	73.8%	3,515,566		9.0%	84,202	1.6%	85,155	1.8%	-1.1%	212,782	4.1%	183,675	3.8%	15.8%
Cleveland	61,890,075	61,781,082	0.2%	14,003,862	22.6%	13,830,924	22.4%	1.3%	41,672,195	67.3%	42,089,622	68.1%	-1.0%	987,594	1.6%	1,068,555	1.7%	-7.6%	5,226,424	8.4%	4,791,981	7.8%	9.1%
Columbus	27,562,840	28,370,677	-2.8%	6,085,876	22.1%	6,472,269	22.8%	-6.0%	17,831,807	64.7%	17,861,581	63.0%	-0.2%	571,868	2.1%	874,913	3.1%	-34.6%	3,073,289	11.2%	3,161,914	11.1%	-2.8%
Craven	71,580,612	76,116,642	-6.0%	14,844,044	20.7%	16,571,262	21.8%	-10.4%	50,777,702	70.9%	53,333,845	70.1%	-4.8%	1,153,150	1.6%	1,227,655	1.6%	-6.1%	4,805,716	6.7%	4,983,880	6.5%	-3.6%
Cumberland.	170,021,360	184,086,605	-7.6%	41,232,621	24.3%	46,585,265	25.3%	-11.5%	105,761,794	62.2%	114,038,305	61.9%	-7.3%	4,495,159	2.6%	5,112,382	2.8%	-12.1%	18,531,786	10.9%	18,350,653	10.0%	1.0%
Currituck	12,636,368	12,755,923	-0.9%	2,745,070	21.7%	3,054,105	23.9%	-10.1%	8,986,539	71.1%	8,825,294	69.2%	1.8%	275,004	2.2%	250,711	2.0%	9.7%	629,755	5.0%	625,813	4.9%	0.6%
Dare	36,734,086	32,648,238	12.5%	8,712,174	23.7%	8,942,393	27.4%	-2.6%	25,500,451	69.4%	21,360,780	65.4%	19.4%	701,113	1.9%	687,692	2.1%	2.0%	1,820,348	5.0%	1,657,373	5.1%	9.8%
Davidson	127,687,167	127,444,058	0.2%	25,381,931	19.9%	27,029,011	21.2%	-6.1%	91,258,594	71.5%	89,581,280	70.3%	1.9%	1,900,655	1.5%	1,831,630	1.4%	3.8%	9,145,987	7.2%	9,002,137	7.1%	1.6%
Davie	44,022,585	46,632,890	-5.6%	7,164,248	16.3%	8,412,118	18.0%	-14.8%	34,050,451	77.3%	34,893,740	74.8%	-2.4%	689,823	1.6%	616,309	1.3%	11.9%	2,118,063	4.8%	2,710,723	5.8%	-21.9%
Duplin	26,978,504	30,373,952	-11.2%	5,991,345	22.2%	6,641,445	21.9%	-9.8%	16,862,707	62.5%	19,356,911	63.7%	-12.9%	702,416	2.6%	728,582	2.4%	-3.6%	3,422,036	12.7%	3,647,014	12.0%	-6.2%
Durham	321,707,389	335,140,486		93,332,695		98,328,053		-5.1%	196,561,787		206,845,110			6,664,843		6,614,834		0.8%	25,148,064		23,352,489		7.7%
Edgecombe	25,076,277	27,107,560	-7.5%	6,240,113		6,493,255		-3.9%	14,095,330	-	16,115,625			485,060		527,013		-8.0%	4,255,774		3,971,667	-	7.2%
Forsyth	406,000,436	411,902,299	-1.4%	82,954,208		89,364,665		-7.2%	286,651,065		288,796,083		-0.7%	9,862,664		7,736,540		27.5%	26,532,499		26,005,011		2.0%
Franklin	42,357,373	41,043,429	3.2%	8,629,419		8,838,964		-2.4%	29,013,820		27,874,774		4.1%	1,034,593		1,023,807		1.1%	3,679,541		3,305,884		11.3%
Gaston	173,493,092	176,088,512	-1.5%	37,430,112		38,082,801		-1.7%	119,360,414		122,260,085		-2.4%	2,731,711		2,659,455		2.7%	13,970,855		13,086,171		6.8%
Gates	4,470,031	4,749,826	-5.9%	882,593		1,111,841		-20.6%	3,097,319		3,184,327		-2.7%	82,693		89,678		-7.8%	407,426		363,980		11.9%
Graham	3,498,547	3,511,819	-0.4%	709,623		709,637		0.0%	2,521,979		2,510,162		0.5%	32,831	0.9%	31,498		4.2%	234,114		260,522		-10.1%
Granville	44,555,346	45,273,828		9,220,418		10,172,168		-9.4%	29,687,921		29,908,485		-0.7%	1,123,663		1,044,289		7.6%	4,523,344		4,148,886		9.0%
Greene	9,833,125	9,971,155	-1.4%	2,120,201		2,074,148		2.2%	6,418,898		6,589,619		-2.6%	174,382	1.8%	239,760		-27.3%	1,119,644		1,067,628		4.9%
Guilford	539,414,933	546,207,989	-1.2%	116,748,986		122,394,785		-4.6%	376,680,846		379,107,314		-0.6%	8,527,585		9,106,235		-6.4%	37,457,516		35,599,655		5.2%
Halifax	27,532,979	27,725,870	-0.7%	6,515,174		6,687,692		-2.6%	16,350,718		16,620,815			628,841		633,969		-0.8%	4,038,246		3,783,394		6.7%
Harnett	66,010,493	67,274,150	-1.9%	13,433,739		14,706,878		-8.7%	45,122,422	-	45,348,870		-0.5%	1,536,098		1,547,083		-0.7%	5,918,234		5,671,319	-	4.4%
Haywood	41,813,698	41,519,336	0.7%	9,845,195		10,456,405		-5.8%	29,010,224		28,222,484		2.8%	608,949		550,562		10.6%	2,349,330		2,289,885		2.6%
Henderson	91,213,845	90,477,779	0.8%	20,411,260		20,487,058		-0.4%	64,962,098		64,573,236		0.6%	1,392,820		1,264,823		10.1%	4,447,667		4,152,662		7.1%
Hertford	10,210,581	10,764,741	-5.1%	2,325,021		2,541,305		-8.5%	6,140,845		6,554,221		-6.3%	270,796		271,477		-0.3%	1,473,919		1,397,738		5.5%
Hoke	19,172,469	19,503,989		4,429,362		4,670,794		-5.2%	11,174,891		11,437,015			683,323		736,105		-7.2%	2,884,893		2,660,075		8.5%
Hyde	2,605,060	3,124,627	-16.6%	676,580		753,667		-10.2%	1,650,583		2,090,103			26,054		42,454		-38.6%	251,843		238,403		5.6%
Iredell	196,077,884	196,474,242		34,456,454		34,943,466			148,982,677		148,871,676			2,047,690		2,175,453		-5.9%	10,591,063		10,483,647		1.0%
Jackson	21,357,218	21,457,837	-0.5%	5,312,569	24.9%	5,502,144	25.6%	-3.4%	14,488,442	07.8%	14,063,086	05.5%	3.0%	367,711	1./%	353,537	1.6%	4.0%	1,188,496	5.6%	1,539,070	7.2%	-22.8%

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2014 AND 2013-Continued

		Total										Filing S	Status										
	Net 7	Γax Liability							N	Married	l Filing Jointly	/											
	[Combine	d Filing Statuse	s]			Single			S	Survivir	ng Spouse			M	arried !	Filing Separa	tely			Head	of Househole	d	
	Tax Year	Tax Year		Tax year 2	2014	Tax year 2	2013		Tax year 2	2014	Tax year	2013		Tax year	2014	Tax year	r 2013		Tax year	2014	Tax year 2	2013	
	2014	2013	%	Net	%	Net	%	%	Net	%	Net	%	%	Net	%	Net	%	%	Net	%	Net	%	%
	Net Tax	Net Tax	change	Tax	of	Tax	of	change	Tax	of	Tax	of	change	Tax	of	Tax	of	change	Tax	of	Tax	of	change
County	[\$]	[\$]	14/13	[\$]	county	[\$]	county	14/13	[\$]	county	[\$]	county	14/13	[\$]	county	[\$]	county	14/13	[\$]	county	[\$]	county	14/13
Johnston	154,137,744	149,796,114	2.9%	27,994,220	18.2%	29,172,499	19.5%	-4.0%	111,533,254	72.4%	107,178,387	71.5%	4.1%	3,060,254	2.0%	2,896,359	1.9%	5.7%	11,550,016	7.5%	10,548,869	7.0%	9.5%
Jones	5,302,626	5,420,146	-2.2%	1,202,841		1,301,627		-7.6%	3,622,160		3,655,911		-0.9%	78,928		86,588	1.6%	-8.8%	398,697		376,020		6.0%
Lee	41,453,685	42,953,025		9,278,420		9,585,437		-3.2%	27,640,486	66.7%	29,076,806	67.7%	-4.9%	662,036	1.6%	580,054	1.4%	14.1%	3,872,743		3,710,728	•	4.4%
Lenoir	35,491,725	41,313,416		7,554,612		8,224,972		-8.2%	23,303,012		28,618,966			716,332		822,361		-12.9%	3,917,769		3,647,117		7.4%
Lincoln	74,510,710	72,695,560	2.5%	12,525,947		12,926,636	17.8%	-3.1%	56,955,567		55,161,918	75.9%	3.3%	938,424	1.3%	864,433		8.6%	4,090,772		3,742,573		9.3%
Macon	24,105,792	21,816,616	10.5%	5,016,068	20.8%	5,320,166	•	-5.7%	17,912,078	74.3%	15,244,450	•	17.5%	274,881	1.1%	308,261		-10.8%	902,765		943,739		-4.3%
Madison	11,679,712	11,313,753		2,632,422		2,755,126		-4.5%	8,176,955		7,803,516		4.8%	209,369		147,709		41.7%	660,966		607,402		8.8%
Martin	12,664,961	12,380,136	2.3%	2,867,867		2,904,783		-1.3%	8,208,483		8,085,101	65.3%	1.5%	219,814		179,366		22.6%	1,368,797	10.8%	1,210,886		13.0%
McDowell	25,486,687	25,910,302	-1.6%	5,940,185		5,919,584		0.3%	17,098,297		17,485,139	67.5%	-2.2%	424,233		481,804	1.9%	-11.9%	2,023,972		2,023,775		0.0%
Mecklenburg	1,421,068,654	1,501,649,202	-5.4%	324,773,895		350,146,450		-7.2%	986,063,636		1,039,158,445		-5.1%	24,948,971	1.8%	31,537,522		-20.9%	85,282,152		80,806,785		5.5%
Mitchell	8,352,767	9,356,783	-10.7%	1,759,372		1,938,792		-9.3%	6,042,379		6,863,441		-12.0%	127,076		140,279		-9.4%	423,940		414,271		2.3%
Montgomery.	15,267,347	14,775,278	3.3%	2,954,348		2,929,706		0.8%	10,627,049	U	10,305,453		3.1%	182,360		133,102		37.0%	1,503,590		1,407,017		6.9%
Moore	94,248,208	91,552,029	2.9%	18,419,261		19,193,041	•	-4.0%	69,323,087		65,957,427	-	5.1%	1,679,703		1,779,875		-5.6%	4,826,157		4,621,686		4.4%
Nash	72,701,141	74,128,400	-1.9%	16,389,804		17,143,357		-4.4%	46,576,915		48,169,132		-3.3%	1,647,113		1,432,338		15.0%	8,087,309		7,383,573		9.5%
New Hanover	256,205,852	234,748,419	9.1%	57,915,396		58,926,678		-1.7%	182,486,786		160,356,910		13.8%	3,729,684	1.5%	3,893,821		-4.2%	12,073,986		11,571,010		4.3%
Northampton	8,309,942	8,702,987	-4.5%	2,123,373	-	2,298,529	-	-7.6%	4,712,237		4,999,985		-5.8%	165,998		171,159		-3.0%	1,308,334		1,233,314		6.1%
Onslow	73,334,561	79,041,659	-7.2%	16,612,429		18,801,610			49,405,954	U	52,456,724			1,963,188		2,556,728		-23.2%	5,352,990		5,226,597		2.4%
Orange	221,642,226	235,867,756		38,567,906		41,816,443			169,161,323	•	180,545,581	76.5%	-6.3%	4,108,611		2,478,334		65.8%	9,804,386		11,027,398		-11.1%
Pamlico	9,855,259	9,351,816	5.4%	1,747,956		1,852,652		-5.7%	7,462,255	-	6,906,336		8.0%	125,106		152,195		-17.8%	519,942		440,633		18.0%
Pasquotank	19,875,938	20,934,211	-5.1%	4,773,405		5,243,042		-9.0%	12,872,453		13,538,672		-4.9%	466,990		422,240		10.6%	1,763,090		1,730,257		1.9%
Pender	41,276,311	39,345,159	4.9%	7,426,115	-	7,679,688	-	-3.3%	30,150,285		28,046,846		7.5%	818,968		795,282		3.0%	2,880,943		2,823,343		2.0%
Perquimans	7,547,070	7,826,227	-3.6%	1,348,223		1,528,048			5,564,229		5,681,620		-2.1%	184,514		209,009		-11.7%	450,104		407,550		10.4%
Person	27,502,956	27,793,256	-1.0%	6,250,402		6,645,589	23.9%	-5.9%	18,121,901		18,082,051		0.2%	417,913		458,684		-8.9%	2,712,740		2,606,932		4.1%
Pitt	136,634,333	145,630,622	-6.2%	29,694,593		32,211,292		-7.8%	93,860,846	-	100,203,000		-6.3%	2,613,722		2,738,740		-4.6%	10,465,172		10,477,590		-0.1%
Polk	15,540,633	13,665,992	13.7%	3,620,639	23.3%	3,725,828		-2.8%	10,950,333	70.5%	9,178,758	67.2%	19.3%	361,974	2.3%	198,011	1.4%	82.8%	607,687	3.9%	563,395	4.1%	7.9%
Randolph	104,183,216	100,198,823	4.0%	21,130,984	20.3%	21,897,671	21.9%	-3.5%	73,826,632	70.9%	69,735,621	69.6%	5.9%	1,546,994	1.5%	1,646,178	1.6%	-6.0%	7,678,606	7.4%	6,919,353	6.9%	11.0%
Richmond	22,132,444	23,162,187	-4.4%	5,375,820	24.3%	5,767,163	24.9%	-6.8%	13,471,730	60.9%	14,278,692	61.6%	-5.7%	467,174	2.1%	446,162	1.9%	4.7%	2,817,720	12.7%	2,670,170	11.5%	5.5%
Robeson	51,493,379	53,384,498	-3.5%	12,538,224	24.3%	13,208,631	24.7%	-5.1%	28,822,501	56.0%	30,098,479	56.4%	-4.2%	1,060,516	2.1%	1,268,595	2.4%	-16.4%	9,072,138	17.6%	8,808,793	16.5%	3.0%
Rockingham.	62,741,204	64,994,580	-3.5%	13,375,645		14,055,146	21.6%	-4.8%	43,227,794		44,672,627	68.7%	-3.2%	974,772	1.6%	1,074,527	1.7%	-9.3%	5,162,993	8.2%	5,192,280	8.0%	-0.6%
Rowan	99,812,748	98,910,080	0.9%	21,295,917	21.3%	22,129,880	22.4%	-3.8%	69,250,167	69.4%	68,092,577	68.8%	1.7%	1,561,731	1.6%	1,471,029	1.5%	6.2%	7,704,933	7.7%	7,216,594	7.3%	6.8%
Rutherford	34,213,781	34,267,341	-0.2%	7,151,599		7,707,849		-7.2%	24,089,996		23,703,640		1.6%	536,451		530,037		1.2%	2,435,735		2,325,815		4.7%
Sampson	37,711,218	40,181,792	-6.1%	7,248,411		7,939,740		-8.7%	25,094,068		26,568,834		-5.6%	675,400		653,803		3.3%	4,693,339		5,019,415		-6.5%
Scotland	17,137,682	17,092,893	0.3%	3,773,258		4,150,311		-9.1%	10,385,338	-	10,265,959		1.2%	367,082		335,063		9.6%	2,612,004		2,341,560		11.5%
Stanly	44,194,608	44,214,092	0.0%	8,811,630		9,258,914		-4.8%	31,722,366		31,484,972		0.8%	610,953		581,055		5.1%	3,049,659		2,889,151		5.6%
Stokes	33,383,115	33,740,395	-1.1%	6,636,676		7,185,909		-7.6%	24,240,913		23,975,503		1.1%	410,806		513,166		-19.9%	2,094,720		2,065,817		1.4%
Surry	47,926,602	46,185,186	3.8%	9,242,157		9,844,706		-6.1%	35,218,547	-	33,195,824		6.1%	640,563	1.3%	617,589		3.7%	2,825,335		2,527,067		11.8%
Swain	5,696,097	5,844,200	-2.5%	1,504,531		1,659,735		-9.4%	3,648,143		3,589,879		1.6%	97,534		137,562		-29.1%	445,889		457,024		-2.4%
Transylvania.	22,382,016	21,059,690	6.3%	5,274,110		5,222,281		1.0%	15,985,307		14,818,319	: .	7.9%	325,622		248,468		31.1%	796,977		770,622		3.4%
Tyrrell	1,901,687	1,962,127	-3.1%	416,758		453,230		-8.0%	1,245,669		1,293,983		-3.7%	32,230		36,049		-10.6%	207,030		178,865		15.7%
Union	272,404,908	268,577,693	1.4%	32,341,116	-	34,138,960		-5.3%	223,242,040		219,064,692		1.9%	3,285,855		3,401,770		-3.4%	13,535,897		11,972,271		13.1%
Vance	23,538,309	24,558,012	-4.2%	5,510,197		5,662,773		-2.7%	14,035,482		14,859,424		-5.5%	532,567		727,137		-26.8%	3,460,063		3,308,678		4.6%
Wake	1,509,596,628	1,544,552,129	-2.3%	288,019,189		316,237,440		-8.9%	1,121,225,078		1,127,731,727			20,955,428		22,138,148		-5.3%	79,396,933		78,444,814		1.2%
Warren	7,444,168	6,704,309		1,842,457		1,828,705		0.8%	4,143,601	-	3,598,821			192,232		176,356		9.0%	1,265,878		1,100,427		15.0%
Washington	6,121,444	6,619,052		, , ,		1,624,549			3,836,333		4,215,748			111,746		106,678		4.8%	679,766		672,077		1.1%
Watauga	36,261,116	38,305,545		7,764,637		9,195,250			26,836,305		27,021,126			514,634		810,649			1,145,540		1,278,520		
Wayne	75,844,230	74,516,755		17,307,595		17,086,589			49,801,847	-				1,699,002		1,686,631		0.7%	7,035,786		6,648,144		5.8%
Wilkes	45,243,821	46,004,481		9,924,569		10,075,010			31,386,670					639,866		501,538			3,292,716		3,133,789		5.1%
Wilson	64,163,341	65,286,379		13,847,644		14,463,405			41,847,528	-				1,225,241		1,230,849			7,242,928		6,694,169		8.2%
Yadkin	27,316,904	26,603,756		5,361,934		5,363,194			19,811,934	U	19,230,305			406,339		405,141			1,736,697		1,605,116		8.2%
Yancey	9,958,713	9,790,443		2,074,781		2,054,135		1.0%	7,279,227		7,166,153 497,858,065		1.6%	153,199		170,132		-10.0%	451,506		400,023		12.9%
Out-of State	911,206,489	742,838,555	22.7%	219,410,482	44.170	178,527,846	24.0%	22.9%	618,699,929	07.9%	497,000,000	07.0%	24.3%	30,192,768	3.3%	31,745,337	4.3%	-4.9%	42,903,310	4./%	34,707,307	4./%	23.6%
Unknown Totals	10,280,546,481	10 271 678 800	0.10/	- 2,192,497,126	21 30/	2 269 825 250	22 10/	-3 /10/	7,229,025,923	70 30/	7 166 045 607	60 20/	0.00/-	188,584,176	1 80/	196 011 572	1 00/:	-3 20/	670,439,256	6.50/	638,896,371	6.2%	4.9%
ı otais	10,400,340,401	10,4/1,0/0,009	U.1 /0	±,174, 1 71,140	41.3 /0	4,407,043,439	44.1 /0	-J.¥ /0	1,447,043,743	10.3/0	7,100,743,007	UJ.O /0	U.7 /0	100,204,1/0	1.0 /0	170,011,3/2	1.7/0	-3.0 /0	010,437,430	U.J /0	030,070,3/1	U.4 /0	7.7/0

Source: 2014 and 2013 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from D-400 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.

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

TABLE C5. TAX YEAR 2014 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS and SELECT TAX CREDITS CLAIMED BY COUNTY

TABLE C5. TA	A ILAK 2		of Returns		IAA; NC I	I EMILZED DED	OCTIONS		ECT TAX CREI					. F D	100 C-L - J1 - C-				-		C-14 T-	x Credits Cla		
		Number c	\$0 Tax L			TOTAL		INC	QUALIFYING		ONS [8 10:	5-153.5(a)(2)] Rep REAL	ortea of		WABLE HOME	2				СИП	D TAX CR			PAID TO
				-		NC			HOME						GAGE INTERE									
			[afte	-								ESTATE		_		51/	C.				125/\$100 pc			STATES/
			tax cre		_	ITEMIZED			MORTGAGE			PROPERTY			EAL ESTATE			HARITABLE		Qual	ifying Chil		FOREIG	N TAXES
	2011			as a %	1	DEDUCTIONS		-	INTEREST	1		TAXES		PRC	PERTY TAXES	ŤŤ	CON	TRIBUTIONS			Quali-	Credit		Credit
	2014			of												l . I					fying	Claimed		Claimed
	Popu-		Total	County	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Child	Amount	Return	Amount
County	lation	Total	Filed	Returns	Count†	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	Count	[\$]	Count	[\$]
Alamance	155,819	64,438	12,569	19.5%	6,247	116,877,503	18,709	5,184	66,112,989	12,753	5,676	17,443,158	3,073	5,754	60,619,100	10,535	5,495	56,258,403	10,238	16,839	28,741	3,217,399	1,864	1,517,679
Alexander	37,990	14,889	2,995	20.1%	1,015	18,096,026	17,829	813	7,080,281	8,709	914	2,259,501	2,472	937	8,869,518	9,466	901	9,226,508	10,240	3,646	6,183	692,294	236	316,879
Alleghany	11,149	4,241	1,235	29.1%	279	5,319,361	19,066	209	2,201,450	10,533	250	728,638	2,915	255	2,716,759	10,654	238	2,602,602	10,935	872	1,484	167,942	320	592,069
Anson	26,461 27,496	8,819 10,084	2,261 2,653	25.6% 26.3%	534 767	8,476,472 13,700,757	15,874 17,863	408 619	2,976,743 6,560,790	7,296 10,599	440 687	1,121,949 1,835,211	2,550 2,671	468 717	3,910,333 7,713,402	8,355 10,758	477 657	4,566,139 5,987,355	9,573 9,113	2,478 2,252	3,922 3,832	453,091 433,728	207 274	301,849 444,025
Ashe	17,906	6,072	1,575	25.9%	464	9,184,298	19,794	358	4,159,467	11,619	401	1,300,286	3,243	420	4,793,664	11,413	383	4,390,634	11,464	1,276	2,236	255,779	115	156,340
Beaufort	47,760	19,383	4,655	24.0%	1,666	29,000,130	17,407	1,265	11,852,095	9,369	1,460	4,274,846	2,928	1,487	14,816,653	9,964	1,493	14,183,477	9,500	4,987	8,243	944,969	561	467,841
Bertie	20,565	7,236	1,831	25.3%	431	6,275,492	14,560	297	2,206,932	7,431	345	764,869	2,217	357	2,794,364	7,827	378	3,481,128	9,209	2,132	3,274	381,169	336	501,621
Bladen	35,150	11,712	2,910	24.8%	846	14,316,167	16,922	627	5,219,795	8,325	724	2,319,995	3,204	746	6,819,421	9,141	739	7,496,746	10,144	3,554	5,956	687,802	269	273,014
Brunswick	119,661	49,059	10,799	22.0%	6,525	116,725,659	17,889	5,743	64,187,664	11,177	6,139	21,166,884	3,448	6,212	76,688,056	12,345	5,825	40,037,603	6,873	8,584	14,320	1,605,435	2,947	4,202,976
Buncombe	251,507	110,094	21,863	19.9%	13,477	269,480,266	19,996	11,136	121,281,074	10,891	12,476	49,674,200	3,982	12,637	150,030,615	11,872	11,790	119,449,651	10,131	20,671	35,077	3,878,108	4,862	8,518,715
Burke	88,968	33,471	7,698	23.0%	2,236	39,828,512	17,812	1,756	15,784,733	8,989	2,043	6,489,247	3,176	2,082	20,503,719	9,848	1,968	19,324,793	9,820	8,362	13,974	1,581,208	606	644,499
Cabarrus	190,836	79,604	14,579	18.3%	11,591	216,416,098	18,671	10,323	110,942,263	10,747	10,909	36,971,816	3,389	11,050	130,722,829	11,830	10,649	85,693,269	8,047	19,546	34,562	3,767,380	2,418	6,617,879
Caldwell	82,387	30,497	6,672	21.9%	1,797	33,169,074	18,458	1,420	13,480,756	9,493	1,644	4,846,819	2,948	1,669	16,555,037	9,919	1,578	16,614,037	10,529	8,071	12,884	1,460,850	422	555,244
Camden	10,218	3,906	876	22.4%	512	8,526,192	16,653	454	5,289,677	11,651	478	2,958,855	6,190	482	6,187,207	12,837	419	2,338,985	5,582	846	1,455	143,146	936	2,694,880
Carteret	69,544	28,880	7,431	25.7%	3,327	59,991,545	18,032	2,761	31,412,027	11,377	3,048	9,321,868	3,058	3,101	36,440,955	11,751	2,862	23,550,590	8,229	5,052	8,209	904,975	1,099	1,143,860
Caswell	23,613	8,621	2,020	23.4%	614	9,312,265	15,167	491	15,379,322	31,322	541	1,353,242	2,501	552	5,326,599	9,650	536	3,985,666	7,436	2,142	3,531	395,456	1,212	1,844,983
Catawba	155,516	69,432	13,846	19.9%	6,651	139,207,493	20,930	5,521	57,535,174	10,421	6,179	21,421,037	3,467	6,267	70,235,965	11,207	5,988	68,971,528	11,518	16,766	28,842	3,261,153	1,830	2,411,939
Chatham	69,265	29,083	5,160	17.7%	5,423	114,237,799	21,065	4,629	57,231,166	12,364	5,075	22,804,745	4,494	5,136	68,680,100	13,372	4,870	45,557,699	9,355	5,614	10,407	1,156,092	1,837	3,572,507
Cherokee	27,527	9,845	2,915	29.6%	607	10,057,253	16,569	454	4,296,955	9,465	531	1,332,197	2,509	541	5,291,126	9,780	502	4,766,127	9,494	2,111	3,585	407,412	852	1,093,578
Chowan	14,663	5,846	1,519	26.0%	626	13,007,604	20,779	484	5,103,725	10,545	559	1,879,674	3,363	570	6,220,569	10,913	554	6,787,035	12,251	1,391	2,251	255,589	378	672,738
Clay	10,875	3,968	1,206	30.4%	377	6,736,277	17,868	287	3,338,408	11,632	333	811,239	2,436	340	3,803,132	11,186	306	2,933,145	9,585	735	1,292	146,511	637	1,058,200
Cleveland	97,709 57,512	38,740	8,827	22.8%	2,947	52,460,551	17,801	2,333	22,514,253 7,723,923	9,650 8,243	2,654 1,126	7,624,257	2,873	2,704	25,882,744	9,572	2,633 1,151	26,577,807	10,094	10,111	16,758	1,892,854	2,228	2,883,995
Columbus Craven	57,512 104,424	19,408 38,082	5,080 9,526	26.2% 25.0%	1,313 3,903	21,415,170 69,459,674	16,310 17,796	937 3,181	31,365,037	9,860	3,557	3,900,703 10,886,404	3,464 3,061	1,168 3,603	10,717,695 38,017,738	9,176 10,552	3,446	10,697,475 31,441,936	9,294 9,124	5,984 8,501	9,671 14,148	1,112,204 1,557,184	1,430 1,201	1,760,176 1,208,900
Cumberland	328,804	109,512	30,840	28.2%	12,442	218,300,448	17,790	10,182	95,873,417	9,416	10,958	38,857,461	3,546	11,179	116,814,444	10,332	10,768	101,486,004	9,425	29,319	47,588	5,316,115	1,771	1,945,757
Currituck	25,055	9,584	2,378	24.8%	1,405	23,827,606	16,959	1,290	16,667,206	12,920	1,320	2,988,476	2,264	1,335	18,037,046	13,511	1,127	5,790,560	5,138	1,881	3,167	327,118	2,911	7,398,832
Dare	35,565	17,191	3,625	21.1%	2,689	48,469,914	18,025	2,386	30,380,431	12,733	2,504	8,791,080	3,511	2,539	34,395,660	13,547	2,203	14,074,254	6,389	3,022	5,079	557,785	765	2,177,994
Davidson	164,431	66,934	13,437	20.1%	5,297	95,279,250	17,987	4,364	41,529,357	9,516	4,867	13,763,281	2,828	4,926	50,917,794	10,337	4,715	44,361,456	9,409	16,794	27,907	3,126,934	1,223	1,282,627
Davie	41,427	17,339	3,348	19.3%	2,232	45,549,298	20,407	1,835	19,405,353	10,575	2,079	6,647,104	3,197	2,114	23,967,666	11,338	2,001	21,581,632	10,785	3,690	6.312	701,047	537	635,694
Duplin	59,963	20,158	5,015	24.9%	1,152	19,073,147	16,557	802	7,263,552	9,057	926	3,142,271	3,393	968	9,251,730	9,558	967	9,821,417	10,157	6,998	13,106	1,496,692	257	410,599
Durham	292,469	125,787	22,410	17.8%	21,401	376,266,326	17,582	17,722	221,781,819	12,514	19,047	81,458,388	4,277	19,276	222,326,583	11,534	18,681	153,939,743	8,240	27,692	49,709	5,556,804	4,900	5,914,092
Edgecombe	55,405	19,611	4,938	25.2%	1,325	20,431,959	15,420	946	7,015,339	7,416	1,048	2,931,428	2,797	1,082	9,339,475	8,632	1,103	11,092,484	10,057	6,093	9,931	1,158,600	326	245,175
Forsyth	363,869	151,536	29,965	19.8%	19,774	414,387,402	20,956	16,112	154,503,524	9,589	18,110	71,059,123	3,924	18,339	200,414,273	10,928	17,912	213,973,129	11,946	35,463	60,289	6,813,051	5,534	9,741,731
Franklin	63,274	22,593	4,632	20.5%	2,313	37,853,398	16,365	2,034	19,150,841	9,415	2,139	6,152,636	2,876	2,178	23,988,238	11,014	1,997	13,865,160	6,943	5,930	10,285	1,149,953	385	392,985
Gaston	210,541	85,956	16,974	19.7%	9,114	165,148,098	18,120	7,761	71,232,810	9,178	8,462	31,268,029	3,695	8,548	94,008,206	10,998	8,246	71,139,892	8,627	21,543	35,730	4,000,102	3,900	7,607,545
Gates	11,867	3,885	1,059	27.3%	363	5,225,921	14,396	289	2,353,738	8,144	311	591,118	1,901	323	2,934,945	9,087	308	2,290,976	7,438	912	1,549	166,929	1,334	2,711,618
Graham	8,838	2,959	955	32.3%	132	2,206,653	16,717	99	943,440	9,530	110	370,867	3,372	116	1,172,261	10,106	109	1,034,392	9,490	815	1,400	158,293	185	240,913
Granville	58,099	22,496	4,446	19.8%	2,631	42,405,705	16,118	2,276	21,290,544	9,354	2,418	7,058,769	2,919	2,464	26,891,475	10,914	2,281	15,514,230	6,802	5,675	9,565	1,068,477	820	657,318
Greene	21,247	6,594	1,516 43,257	23.0%	439	6,799,667	15,489 21,042	302 24,429	2,253,622 240,053,393	7,462 9,827	348	735,493	2,113	355 27,073	2,798,443	7,883	378	4,001,224	10,585 11,507	2,047 47,875	3,481 79,788	401,383 8,955,880	7.975	50,360 14,029,118
Guilford Halifax	512,038 53,094	212,454 20,158	43,257 5,217	20.4% 25.9%	29,164 1,448	613,677,025 22,037,051	21,042 15,219	24,429 1,067	240,053,393 9,015,119	9,827 8,449	26,706 1,238	111,036,668 4,157,530	4,158 3,358	27,073 1,261	312,075,272 12,265,791	11,527	26,210 1,239	301,601,753	11,507 7,886	47,875 5,839	79,788 9,058	8,955,880 1,053,153	7,975 1,282	14,029,118 1,537,515
Hamax Harnett	125,609	39,838	9,897	25.9%	3,623	64,354,529	15,219	3,049	29,252,034	9,594	3,285	4,157,530 9,374,372	2,854	3,330	35,703,153	9,727 10,722	3,071	9,771,260 28,651,376	9,330	11,709	20,437	2,255,562	687	1,537,515
Havwood	59,993	24,769	5,606	22.6%	2,188	39,889,711	18,231	1,769	17,991,820	10,171	2,028	6,050,528	2,983	2,055	22,055,490	10,722	1,909	17,834,221	9,342	4,925	7,948	893,663	500	839,380
Henderson	111,072	47,333	9,604	20.3%	5,302	99,215,350	18,713	4,236	43,739,293	10,326	4,869	15,037,401	3,088	4,946	52,828,587	10,681	4,711	46,386,763	9,846	9,441	17,115	1,841,748	2,443	3,933,936
Hertford	24,501	7,607	2,085	27.4%	592	9,605,297	16,225	452	3,383,451	7,486	504	1,422,313	2,822	517	4,599,201	8,896	529	5,006,096	9,463	2,190	3,468	403,572	803	1,314,491
Hoke	50,880	15,411	4,002	26.0%	1,438	21,873,296	15,211	1,209	10,309,985	8,528	1,236	2,937,289	2,376	1,280	12,669,978	9,898	1.184	9,203,318	7,773	5,399	9,287	1.045,927	180	269,609
Hyde	5,720	1,775	486	27.4%	120	1,983,143	16,526	82	825,915	10,072	100	371,897	3,719	104	1,125,128	10,819	100	858,015	8,580	475	827	94,130	37	112,239
Iredell	167,241	69,835	13,421	19.2%	9,806	196,415,360	20,030	8,745	109,819,507	12,558	9,241	33,718,613	3,649	9,366	122,760,882	13,107	8,767	73,654,478	8,401	15,083	25,977	2,810,974	2,248	5,521,523
Jackson	41,167	13,522	3,468	25.6%	1,090	23,533,176	21,590	866	10,573,432	12,210	972	2,560,295	2,634	1,006	11,148,066	11,082	917	12,385,110	13,506	2,634	4,376	492,248	340	566,654
Johnston	180,062	71,946	14,435	20.1%	7,959	134,207,835	16,862	7,075	67,153,910	9,492	7,378	21,269,932	2,883	7,499	83,232,009	11,099	6,964	50,975,826	7,320	20,425	36,109	3,992,178	1,240	1,864,702
Jones	10,460	3,438	898	26.1%	226	3,891,070	17,217	180	5,993,438	33,297	199	482,419	2,424	205	1,923,150	9,381	191	1,967,920	10,303	780	1,355	155,862	55	65,135
Lee	59,078	23,711	5,342	22.5%	2,182	37,985,669	17,409	1,779	24,901,718	13,998	1,995	7,129,600	3,574	2,016	21,340,267	10,585	1,892	16,645,402	8,798	6,952	12,181	1,379,158	612	544,255
Lenoir	58,697	23,099	5,941	25.7%	1,701	28,002,939	16,463	1,190	8,363,815	7,028	1,418	4,550,130	3,209	1,444	11,942,042	8,270	1,495	16,060,897	10,743	6,449	10,597	1,224,604	317	618,211
Lincoln	80,323	30,129	5,594	18.6%	3,872	74,604,605	19,268	3,400	39,684,566	11,672	3,655	13,696,061	3,747	3,705	46,884,897	12,654	3,480	27,719,708	7,965	6,833	11,430	1,259,742	978	2,095,458
Macon	34,453	13,600	3,472	25.5%	1,103	38,210,387	34,642	866	9,925,781	11,462	1,014	2,908,178	2,868	1,034	11,118,786	10,753	956	27,091,601	28,338	2,659	4,618	521,502	760	2,940,562
Madison	21,579	7,948	1,979	24.9%	533	8,805,773	16,521	428	4,502,232	10,519	489	1,203,919	2,462	491	5,414,304	11,027	434	3,391,469	7,814	1,774	2,907	326,914	199	186,435
Martin	23,693	8,949	2,297	25.7%	491	7,516,918	15,309	329	2,255,974	6,857	407	941,548	2,313	418	3,145,393	7,525	426	4,371,525	10,262	2,410	3,874	447,185	240	117,815
McDowell	45,294	17,130	3,734	21.8%	797 79,545	13,419,975	16,838 21,356	643 69,531	5,807,960 760,826,330	9,033	713 73,693	1,728,884 385,497,826	2,425 5,231	736 74,625	7,115,701 964,133,627	9,668	683 71,959	6,304,274	9,230	4,318 90,534	7,347	829,474	269	317,262 81,646,757
Mecklenburg	1,012,306	430,680	77,161	17.9%	79,545	1,698,784,635	21,356	69,531	/60,826,330	10,942	75,693	385,497,826	5,231	74,025	964,133,627	12,920	71,959	734,651,008	10,209	90,534	158,016	17,246,819	28,148	01,040,/57

TABLE C5. TAX YEAR 2014 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS and SELECT TAX CREDITS CLAIMED BY COUNTY-Continued

Part			Number	of Returns	s Filed				N(C ITEMIZED DE	DUCTION	ONS [§ 10:	5-153.5(a)(2)] Rep	orted or	n Form D-	400 Schedule S:						Select Ta	Credits Cla	imed†††	
Part				No Tax	Liability		TOTAL			QUALIFYING			REAL		ALLO	WABLE HOME	3				CHI	LD TAX C	REDIT	TAXES	S PAID TO
Part Part				[after tax	credits]		NC			HOME			ESTATE		MORT	GAGE INTERE	ST/				\$	125/\$100 p	er	OTHE	R STATES/
Part					as a		ITEMIZED			MORTGAGE			PROPERTY		R	EAL ESTATE		C	HARITABLE		Qı	alifying C	hild	FORE	IGN TAXES
Polymery Polymery					%	D	EDUCTIONS			INTEREST			TAXES		PRO	PERTY TAXES	††	CON	NTRIBUTIONS			Quali-	Credit		Credit
Minden		2014			of																	fying	Claimed		Claimed
Microscope 15,389 5,725 1,389 44,74 279 4,487,260 17,761 201 17,771 201 17,771 201 17,771 201 17,771 201 17,771 201 17,771 201 17,771 201 17,771 201 17,771 201		Popu-		Total	County	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Child	Amount	Return	Amount
Mongreen 2.7784 9.479 2.349 2.349 575 11,309.594 1.715 2.949 4.949.699 1.0475 2.949 2.9495 2	County	lation	Total	Filed	Returns	Count†	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	Count	[\$]	Count	[\$]
North	Mitchell	15,389	5,725	1,388	24.2%	278	4,837,506	17,401	203	1,725,715	8,501	246	608,407	2,473	249	2,200,400	8,837	241	2,637,106	10,942	1,318	2,179	243,022	97	84,552
Name	Montgomery	27,784		2,340	24.3%	575	11,339,594	19,721		4,493,960	10,475	497	1,955,258	3,934	508	5,681,190	11,183	481	5,658,404	11,764	3,054	5,613	646,335	195	386,289
New Humburne 17,466 90,322 14,94 7,967 15,421 26,685 15,791 15,291 16,231 16,231 11,622 19,485,667 8,994 15,485 26,481 19,185 19,	Moore	93,113	37,555	8,087	21.5%	5,411	108,410,309	20,035	4,478	51,504,044	11,502	5,061	21,534,849	4,255	5,128	63,141,943	12,313		45,268,366	9,341		12,061	1,335,430	2,030	4,127,744
Northermorn 11,144 7,080 1,194 7,080 1,194 7,080 1,194 7,080 1,194 7,080 1,194 7,195 1,595 1,595 1,595 1,195	Nash						71,850,927				8,566					33,873,098				10,941		17,337	1,960,495	1,193	1,252,790
						- / -				/ /-									. ,,				, ,		
Paralles	Northampton		,	,							- / -					, , , -	. ,				,	,	,		,,
Panginglams 39,211 43,624 24,977 83,75 450 85,233,24 16,90 25,533,24 16,90 16,90 17,90 1																				-					
Penderman Sport 14,842 4,97 28,369 1.502 5.553 2.452 1.509 1.1204 2.08 5.553 2.08 1.550 4.088 5.71 1.014 1.3900.5cc 6.902 5.115 1.004 1.704 1.00															,			. ,		. ,	. ,				
Perculamas Section S																				-					
Persuman 3,641 5,00 1,295 5,976 638 8,736,00 17,568 407 4,523,277 1,146 449 1,221,517 2,757 433 5,185,018 1,146 449 3,551,078 8,153 3,676 2,267 6,276 7,216						-,							, , .	,	-,				.,,.						
Person			,	,		,	., .,.	,		- , ,	,-		.,,	. ,	, ,	.,,	, .	, ,	- , ,	.,	. ,	. , .	,		- ,
Piell 174,281 63,418 14,309 22,65% 6,901 137,920,820 19,986 5,582 54,278,985 9,726 70,002 20,808,389 3,21 6,717 6,6416,730 10,725 1,645 1,721 1,6096 2,615 2,966,271 1,683 2,955,477 1,646 1,645 1,721 1,640 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645 1,645 1,721 1,645	-		. ,					,													, ,		,		,
Policy P																				- /					
Rendoph						. , .		. ,					. , ,		- /						. ,				,,
Richmond								- , .			- ,					- / /				_					
Robers 13,5407 43,968 12,104 27.5% 2.79 43,708,037 15,899 1,934 15,197,984 78.8% 2.163 6,617.284 3,059 2.275 20,366,300 8,952 2.324 23,383,737 10,042 16,308 1,909 28,116 3,261,665 1,919 16,748,755 8.728 2.167 6,849,671 3,161 2.208 2.118,85,72 5,956 2.113 18,103,702 8.868 6,999 14,484 1,678,893 1,780 2.251,447 1,948 1,9	•																. ,			-					,,
Rowan 92,410 36,593 7,99 21,79 2,372 39,392,274 16,565 1,919 16,748,755 8,728 2,167 6,849,671 3,161 2,268 2,148,875 2,955 1,161 1,014 2,115 2,476 2,790,28 1,535 1,780 2,251,447 1,048 1,042 2,115 4,966 22,210,949 1,838 3,959 3,676,270 2,965 4,468 1,368,693 3,140 4,540 4,545,371 1,052 4,377 4,688,717 1,048 1,424 4,766,640 3,018 1,515 1,529,776 1,098 1,441 1,457,539 1,010 6,662 10,112 1,136,816 1,757 2,665,421 1,048				,																-					
Rutherford G.7494 2.21% 4.896 9.2.21.094 18.838 3.959 36.763.107 9.286 4.468 13.868.993 3.104 4.549 4.545.277 10.298 1.441 14.557.539 10.104 11.557.539 10.104									, -								- /				. ,			,	,,
Rutherford				, ,									. , , .							-		,	, ,	,	
Sampson						,		-,	-,				.,,	-,-		-,,-			.,,				, ,		
Scalard Scal		. , .	- /	. ,		,	. , ,	.,	, .		. ,				, , ,	.,.,.	. ,	,		-	. ,	. ,	, ,	, .	,,
Stanly	-																			. ,					
Stokes			,																	-					
Surry	-		,			,									,						. ,	. , .			,
Swain 14,821 6,733 3,325 49,4% 243 3,931,249 16,178 173 1,768,411 10,222 191 392,322 2,054 204 1,996,987 9,789 197 1,934,262 9,819 1,310 2,197 247,968 85 78,535		- /						- /-											. , ,				- ,		
Tyrrell	Swain	14,821	6,733	3,325	49.4%			16,178		1,768,411	10,222				204	1,996,987	9,789		1,934,262	9,819	1,310		247,968		78,535
Tyrrell	Transylvania				22.6%	1,255		22,501		, ,		1,151			1,171	12,752,392	10,890	1,101		-	2,276		442,727	567	812,698
Varee	Tyrrell	4,137	1,444	446	30.9%	84	1,202,486	14,315	54	417,255	7,727		208,505	3,112	71	611,850	8,618	71	590,636	8,319	460	762	88,999	27	15,763
Wake	Union	215,908	84,971	15,359	18.1%	17,326	352,859,232	20,366	15,882	192,281,721	12,107	16,452	68,964,174	4,192	16,666	228,402,666	13,705	15,810	124,456,566	7,872	19,952	38,318	3,990,738	5,255	14,811,025
Warren	Vance	45,024	17,139	4,392	25.6%	1,208	38,055,868	31,503	922	7,984,111	8,660	1,014	3,163,493	3,120	1,050	10,334,769	9,843	1,041	27,721,099	26,629	5,387	9,013	1,026,006	487	789,441
Washington 12,655 4,658 1,242 26.7% 249 4,263,975 17,124 167 1,288,876 7,718 211 523,215 2,480 219 1,724,814 7,876 223 2,539,161 11,386 1,251 1,951 227,270 112 119,462 Watauga	Wake	985,386	425,954	69,354	16.3%	84,749	1,787,293,051	21,089	74,992	842,830,412	11,239	79,111	335,237,068	4,238	79,965	1,045,111,553	13,070	75,143	742,181,498	9,877	79,165	139,737	15,033,796	18,097	52,319,186
Watauga 52,955 17,469 4,168 23.9% 2,136 45,304,735 21,210 1,773 20,872,654 11,773 1,974 5,922,492 3,000 2,013 23,773,605 11,810 1,874 21,531,130 11,489 2,713 4,657 509,141 568 1,063,141 Wayne	Warren	20,484	5,991	1,482	24.7%	447	7,530,827	16,847	337	3,228,454	9,580	382	1,222,694	3,201	391	4,006,405	10,247	389	3,524,422	9,060	1,749	2,708	316,777	268	314,834
Wayne	Washington								-											11,386					
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Watauga			,			45,304,735	, ,	/ -		11,773	1,974	5,922,492	3,000	2,013	-, -,	11,810	1,874	21,531,130	11,489		4,657	509,141		, ,
Wilson								,												-	,				, , , , , ,
Yadkin						, , ,				.,,.			, , , , ,		,					-	- / -	, .			,
Yancey				- /													. ,			-					
				- /			., ,	. ,			- ,		, , , ,							. ,					
Out-of State] - $[504,221]$ $[16,166]$ $[25,0\%]$ $[124,210]$ $[14,401,219,298]$ $[15,943]$ $[85,066]$ $[1,249,272,908]$ $[14,686]$ $[98,635]$ $[1,406,106,053]$ $[14,256]$ $[10,185]$ $[1,507,826,264]$ $[15,050]$ $[12,893,393,034]$ $[135,899]$ $[152,271]$ $[10,271,276]$ $[132,714]$ $[10,271,276]$ $[13,060]$ $[13,515,414]$		17,926					, ,	-, -			- /		, ,							- / -			,		
T 1 0051 (2014 F1151 010 F0(2110) (20 201 2		0.051.620					, . , . ,	-, -	,	, , , , , , , , , , , , , , , , , , , ,	,		, , ,			, , , , , , , ,				,				- /	
Totals		. , . ,				/-	, , , , , , , , ,			-,- ,,	/		.,.,.,	. ,		, ., . ,		543,757	1/,285,542,642	31,/89	993,690	1,/04,056	185,021,005	1/5,353	308,830,024

Population figures are the 2014 Certified Estimates of County Population published by the State Demographer released in September of 2015 (September 19, 2016 revision).

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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'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.

Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

†Return count for Total NC itemized deductions includes returns for which the standard deduction allowance amount for the respective filing status was not claimed: the 2014 Extract data considers a return to itemize deductions if the standard deduction allowance amount for the respective filing status is not claimed, if the deduction value is equal to zero, or if the reported value of total itemized deductions is equal to the statutory standard deduction allowance value for the respective filing status. 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.

††Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S form. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).

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.

TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2014 AND 2013

•			SHIDH VED BRITE					FAGI			IGI EE VEE DI					
			< \$10,000			\$10,	000 - \$19,999			\$20),000 - \$29,999			\$3	0,000 - \$39,999	
	Number of	Returns	Net Tax Lia	ability [\$]	Number of	Returns	Net Tax	Liability [\$]	Number of	f Returns	Net Tax Lia	bility [\$]	Number o	of Returns	Net Tax Li	ability [\$]
NCTI Level	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
less than \$1	575,129	448,258			116,476	179,827			27,361	65,048			21,566	39,950		
1 - 2,000	107,162	128,561	5,271,650	5,818,404	84,562	72,546	2,053,959	1,384,650	9,168	14,803	443,595	516,337	5,707	7,894	282,857	333,405
2,001 - 4,000	24,583	83,779	2,908,477	13,982,620	140,481	80,668	17,248,024	5,089,285	9,102	16,332	1,458,622	1,606,779	4,348	7,084	705,306	956,835
4,001 - 6,000	876	34,925	240,817	9,589,600	135,842	103,366	30,044,814	19,281,291	20,728	22,562	5,082,997	3,318,902	3,831	7,151	1,047,370	1,648,689
6,001 - 10,000	878	10,125	382,806	3,965,908	178,875	184,210	71,537,951	70,953,265	95,152	78,412	35,071,839	20,563,663	8,041	16,500	3,605,510	6,069,457
10,001 - 10,625	17	23	10,060	13,524	19,467	22,193	11,309,396	12,298,781	19,540	15,183	9,084,186	5,882,756	2,021	3,366	1,164,065	1,570,792
10,626 - 12,750	57	68	36,257	44,378	51,596	53,047	33,632,917	36,041,153	72,910	63,901	41,002,487	30,861,469	9,555	13,901	6,324,375	7,340,082
12,751 - 15,000	44	53	33,185	38,774	682	37,014	527,651	30,060,506	119,862	70,741	86,580,559	47,548,955	13,787	20,642	10,719,259	13,091,669
15,001 - 17,000	32	34	28,319	31,107	423	2,297	381,911	2,200,490	82,514	78,806	70,763,855	69,124,072	26,583	24,449	21,776,691	18,424,734
17,001 - 20,000	34	33	33,994	34,568	457	329	476,698	352,009	82,098	89,321	83,542,313	95,982,786	65,049	48,537	61,868,720	45,068,177
20,001 - 21,250	9	16	10,305	17,986	25	31	28,881	34,896	25,879	26,397	30,421,331	33,402,530	29,854	24,844	31,979,288	27,105,085
21,251 - 25,000	30	40	39,082	52,162	58	47	72,923	59,626	24,974	50,432	31,154,255	72,923,800	122,328	77,584	154,421,118	102,670,902
25,001 - 30,000	35	54	54,112	84,034	50	49	74,964	77,434	758	817	1,158,219	1,354,124	109,350	111,357	167,257,773	190,026,801
30,001 - 40,000	64	59	125,581	124,638	63	52	120,955	111,955	134	122	254,918	252,293	35,285	47,522	62,996,650	98,596,538
40,001 - 50,000	37	39	93,197	112,618	27	22	66,333	58,312	85	51	212,003	142,510	148	97	365,524	274,682
50,001 - 60,000	28	21	84,186	68,500	19	24	59,584	79,334	42	35	130,593	117,785	70	53	212,374	185,256
60,001 - 75,000	28	32	107,200	133,596	18	16	67,962	65,224	38	40	146,577	165,213	52	34	194,776	146,599
75,001 - 80,000	8	9	35,435	40,214	8	5	33,736	26,190	5	10	21,770	48,387	11	12	48,788	61,273
80,001 - 100,000	17	34	84,308	186,040	13	11	62,417	68,697	21	16	106,130	93,283	29	31	146,930	179,022
100,001 - 120,000	10	24	59,766	174,279	9	7	57,461	52,515	10	9	61,193	62,194	11	20	66,775	146,229
120,001 - 160,000	23	28	164,036	243,893	9	11	72,901	108,794	14	11	113,142	106,727	18	19	140,570	184,001
160,001 - 200,000	11	28	110,449	343,131	4	4	40,132	57,123	5	7	51,392	86,589	10	8	99,691	99,686
200,001 or more	41	69	1,184,405	2,876,123	10	10	225,567	278,173	13	13	232,921	280,219	7	11	173,137	228,671
Totals: FAGI Level	709,153	706,312	11,097,627	37,976,097	729,174	735,786	168,197,137	178,739,703	590,413	593,069	397,094,897	384,441,373	457,661	451,066	525,597,547	514,408,585

-	FAGI Level															
		\$40,0	00 - \$49,999			\$50,0	000 - \$59,999			\$60	,000 - \$69,999		\$70,000 - \$79,999			
	Number of	Returns	Net Tax Lia	ability [\$]	Number of	Returns	Net Tax Liability [\$]		Number of	f Returns	Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]	
NCTI Level	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
less than \$1	16,736	27,693			13,533	21,135			10,448	15,391			7,855	11,374		
1 - 2,000	4,299	5,382	221,456	239,245	3,455	4,064	179,735	190,028	2,744	3,221	144,055	152,385	2,174	2,500	113,200	114,698
2,001 - 4,000	3,205	4,327	528,612	633,419	2,546	3,207	422,532	484,279	2,107	2,466	353,003	374,281	1,671	1,948	279,671	300,271
4,001 - 6,000	2,699	4,316	748,696	1,078,994	2,121	2,999	596,856	752,715	1,625	2,399	455,179	619,887	1,411	1,730	399,213	443,298
6,001 - 10,000	4,900	9,097	2,186,080	3,741,282	3,925	5,940	1,769,164	2,513,206	3,142	4,327	1,413,336	1,861,116	2,437	3,253	1,107,514	1,371,966
10,001 - 10,625	739	1,428	427,367	775,685	560	961	322,669	537,766	429	674	250,632	374,842	377	492	220,899	272,313
10,626 - 12,750	2,524	5,374	1,654,472	3,282,726	1,873	3,372	1,238,424	2,137,431	1,540	2,318	1,022,221	1,485,535	1,218	1,733	804,013	1,096,384
12,751 - 15,000	3,304	6,670	2,594,727	4,901,516	2,105	3,870	1,647,066	2,932,525	1,558	2,628	1,223,648	2,025,903	1,233	1,837	970,402	1,404,408
15,001 - 17,000	4,779	7,238	4,376,927	6,185,684	1,890	3,708	1,707,108	3,298,162	1,378	2,363	1,244,725	2,119,954	1,113	1,730	1,011,352	1,552,146
17,001 - 20,000	11,295	13,792	11,951,261	13,733,387	3,377	6,330	3,543,073	6,559,859	2,080	4,003	2,185,039	4,188,450	1,623	2,718	1,702,250	2,873,821
20,001 - 21,250	5,510	6,647	6,450,338	7,464,418	2,117	3,134	2,491,861	3,641,766	884	1,818	1,026,830	2,138,029	691	1,190	811,607	1,395,181
21,251 - 25,000	16,698	26,348	21,841,283	33,614,061	10,487	11,625	13,931,820	15,439,720	3,195	5,900	4,209,135	7,867,962	2,101	3,776	2,760,972	5,081,509
25,001 - 30,000	65,451	50,104	97,770,419	79,692,075	15,920	19,505	24,849,329	31,594,489	9,871	10,580	15,696,772	17,265,078	3,477	6,025	5,461,601	9,880,611
30,001 - 40,000	168,869	132,050	325,107,717	290,374,594	68,227	64,216	137,625,400	138,279,389	21,052	28,554	41,651,125	61,182,947	14,911	16,560	29,809,626	35,633,807
40,001 - 50,000	21,892	25,477	51,491,053	70,230,941	117,249	89,549	289,765,144	255,718,432	61,138	54,917	158,409,283	155,379,101	14,584	23,670	37,321,482	66,712,445
50,001 - 60,000	147	91	446,528	317,696	12,478	12,958	36,433,261	44,628,133	83,572	61,100	251,933,727	214,641,868	56,316	48,969	177,716,898	171,638,899
60,001 - 75,000	82	69	303,551	296,150	153	101	567,445	422,269	7,133	7,693	24,895,735	31,993,465	66,623	47,557	238,394,210	202,258,010
75,001 - 80,000	19	16	84,175	81,299	24	29	104,458	149,308	42	28	181,207	129,582	196	103	841,398	507,098
80,001 - 100,000	37	27	187,194	158,965	65	44	324,400	262,724	102	74	502,014	433,945	178	118	883,604	705,278
100,001 - 120,000	31	21	186,785	154,065	23	36	137,618	265,387	47	40	290,982	284,600	59	60	349,706	439,581
120,001 - 160,000	24	21	191,406	197,087	34	23	261,731	219,510	51	26	397,371	234,373	35	37	278,764	336,807
160,001 - 200,000	13	10	129,852	122,192	18	13	189,787	167,577	11	11	107,209	135,936	19	17	198,039	221,640
200,001 or more	13	11	223,816	224,593	21	23	305,212	467,663	26	21	460,846	479,579	21	17	302,257	365,870
Totals: FAGI Level	333,266	326,209	529,103,715	517,500,074	262,201	256,842	518,414,093	510,662,338	214,175	210,552	508,054,074	505,368,818	180,323	177,414	501,738,678	504,606,041

TABLE D. -Continued

	FAGI Level														-	
		\$80,0	000 - \$89,999			\$90,0	000 - \$99,999			\$100	0,000 -\$149,999		\$150,000 - \$199,999			
	Number of	Returns	Net Tax Li	ability [\$]	, , , , , , , , , , , , , , , , , , ,			Number of	Returns	Net Tax Li	ability [\$]	Number of Returns		Net Tax Liability [\$]		
NCTI Level	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
less than \$1	6,273	8,591			5,018	6,648			11,661	14,614			4,603	5,173		
1 - 2,000	1,800	1,980	91,974	94,978	1,481	1,582	75,881	77,041	4,163	4,224	209,879	214,380	2,119	1,985	105,742	95,994
2,001 - 4,000	1,289	1,425	217,438	223,188	1,086	1,109	181,522	173,188	2,816	2,586	477,323	438,507	1,165	1,032	194,517	178,228
4,001 - 6,000	1,021	1,251	292,348	326,262	801	872	227,317	230,958	2,009	2,080	573,070	596,208	821	719	234,664	210,556
6,001 - 10,000	1,853	2,399	842,032	1,017,903	1,386	1,602	626,490	691,863	3,304	3,509	1,503,339	1,613,780	1,177	1,051	533,488	491,737
10,001 - 10,625	261	402	153,198	226,292	202	269	119,146	147,761	451	544	268,292	327,308	154	169	92,431	103,053
10,626 - 12,750	852	1,281	563,365	804,059	684	836	457,107	530,897	1,474	1,671	987,119	1,125,759	504	444	336,312	305,047
12,751 - 15,000	959	1,347	759,468	1,020,797	761	911	602,255	698,623	1,500	1,690	1,190,260	1,344,419	477	430	379,380	352,507
15,001 - 17,000	826	1,207	755,119	1,071,603	580	830	531,201	748,561	1,362	1,547	1,245,946	1,436,777	384	380	352,055	359,205
17,001 - 20,000	1,240	1,971	1,306,445	2,037,966	908	1,333	957,898	1,376,742	1,897	2,346	2,015,897	2,525,267	557	564	594,570	614,883
20,001 - 21,250	527	882	616,586	1,036,146	421	540	496,106	631,990	796	977	934,817	1,173,852	208	229	245,234	279,612
21,251 - 25,000	1,584	2,681	2,080,052	3,588,114	1,160	1,853	1,521,949	2,452,664	2,463	3,091	3,256,864	4,249,152	648	733	861,971	1,014,649
25,001 - 30,000	2,320	4,153	3,620,711	6,838,104	1,609	2,911	2,520,981	4,751,445	3,386	4,603	5,334,178	7,686,242	887	936	1,395,999	1,572,192
30,001 - 40,000	8,127	10,388	16,679,824	22,435,034	3,840	6,783	7,709,705	14,663,565	6,953	10,695	13,958,517	23,380,350	1,668	1,900	3,331,512	4,133,836
40,001 - 50,000	10,943	13,140	27,971,220	37,097,863	7,863	8,539	20,317,116	24,180,972	8,487	13,396	21,914,457	38,445,564	1,681	2,064	4,322,267	5,911,328
50,001 - 60,000	11,432	21,285	35,715,246	74,377,639	8,240	10,673	25,658,739	37,311,980	12,189	16,532	38,474,971	58,646,089	1,668	2,347	5,209,208	8,284,791
60,001 - 75,000	89,490	62,072	345,577,330	271,122,746	17,966	34,566	69,636,212	151,816,088	23,838	33,252	91,955,738	147,361,981	2,830	4,330	10,856,922	19,003,864
75,001 - 80,000	9,027	9,982	39,362,983	51,625,783	35,438	18,915	153,242,032	95,262,662	9,780	16,492	43,013,514	83,918,052	1,001	1,792	4,349,819	9,030,159
80,001 - 100,000	2,939	2,633	13,618,871	14,896,392	38,649	22,351	181,142,983	125,933,009	120,666	106,675	623,671,061	638,433,071	4,896	9,530	25,123,549	56,753,487
100,001 - 120,000	87	51	545,005	379,455	145	76	868,809	552,935	94,299	69,931	582,389,930	513,225,633	9,122	14,578	57,057,764	108,007,111
120,001 - 160,000	59	39	456,291	366,151	94	55	725,508	517,480	39,482	21,219	283,492,466	185,115,785	69,435	58,990	560,659,498	569,653,262
160,001 - 200,000	21	19	208,381	224,456	32	20	310,002	240,165	272	173	2,684,891	2,111,721	29,484	14,829	283,965,646	176,919,938
200,001 or more	30	26	449,460	563,148	30	20	459,486	408,191	247	236	3,940,297	5,047,362	538	318	7,977,962	6,462,952
Totals: FAGI Level	152,960	149,205	491,883,347	491,374,079	128,394	123,294	468,388,445	463,398,780	353,495	332,083	1,723,492,826	1,718,417,259	136,027	124,523	968,180,510	969,738,391

-	FAGI Level															
		\$200,00	00 - \$499,999			\$500,	,000 - \$999,999			\$1,00	0,000 or more		Totals: NCTI Level			
	Number of	Returns	Net Tax Lia	bility [\$]	Number of Returns Net Tax Liability [\$			Liability [\$]	Number of Returns		Net Tax Li	Number of Returns		Net Tax Liability [\$]		
NCTI Level	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
less than \$1	8,045	10,476			2,933	5,160			4,223	4,725			831,860	864,063		
1 - 2,000	4,256	3,816	209,851	177,240	1,536	1,515	73,504	67,398	1,640	1,345	86,568	70,471	236,266	255,418	9,563,906	9,546,654
2,001 - 4,000	2,260	1,875	383,608	326,403	818	700	138,147	125,260	939	686	158,009	120,086	198,416	209,224	25,654,811	25,012,629
4,001 - 6,000	1,445	1,238	414,407	365,610	595	515	169,753	152,458	625	535	181,033	159,022	176,450	186,658	40,708,534	38,774,450
6,001 - 10,000	1,989	1,563	904,032	732,218	898	728	406,801	343,038	968	693	444,528	327,592	308,925	323,409	122,334,910	116,257,994
10,001 - 10,625	227	164	135,392	101,376	118	90	70,616	55,135	160	101	95,804	62,609	44,723	46,059	23,724,153	22,749,993
10,626 - 12,750	721	594	484,843	410,811	361	252	241,884	174,371	384	293	259,658	203,337	146,253	149,085	89,045,454	85,843,439
12,751 - 15,000	721	561	578,903	463,731	303	221	242,417	182,271	383	257	306,974	213,431	147,679	148,872	108,356,154	106,280,035
15,001 - 17,000	550	444	508,006	419,826	252	126	232,113	120,655	356	200	330,014	191,912	123,022	125,359	105,245,342	107,284,888
17,001 - 20,000	764	560	814,590	612,422	307	201	329,492	223,195	397	275	424,742	307,713	172,083	172,313	171,746,982	176,491,245
20,001 - 21,250	328	203	389,550	247,948	117	64	139,721	79,832	168	128	200,734	160,550	67,534	67,100	76,243,189	78,809,821
21,251 - 25,000	811	653	1,073,212	917,562	289	212	384,710	299,906	411	266	550,125	377,548	187,237	185,241	238,159,471	250,609,337
25,001 - 30,000	805	751	1,270,989	1,267,393	353	201	559,782	343,788	457	334	727,782	579,726	214,729	212,380	327,753,611	353,013,536
30,001 - 40,000	1,372	1,253	2,751,049	2,767,520	532	333	1,054,635	735,180	677	473	1,353,043	1,053,522	331,774	320,960	644,530,257	693,725,167
40,001 - 50,000	1,184	1,142	3,038,384	3,308,277	332	233	862,348	672,348	518	379	1,341,152	1,105,280	246,168	232,715	617,490,963	659,350,673
50,001 - 60,000	1,093	1,020	3,422,510	3,637,234	260	219	822,941	787,255	398	278	1,264,892	1,010,446	187,952	175,605	577,585,658	615,732,905
60,001 - 75,000	1,435	1,684	5,491,046	7,426,854	307	224	1,177,310	1,007,073	463	307	1,791,935	1,375,503	210,456	191,977	791,163,949	834,594,635
75,001 - 80,000	535	517	2,340,458	2,581,827	73	47	322,751	246,850	137	86	610,878	449,813	56,304	48,043	244,593,402	244,158,497
80,001 - 100,000	1,908	2,534	9,754,388	14,935,806	300	222	1,537,641	1,329,861	420	269	2,175,845	1,653,557	170,240	144,569	859,321,335	856,023,137
100,001 - 120,000	2,032	3,444	12,659,097	25,137,501	212	158	1,295,124	1,201,933	310	245	1,960,824	1,845,505	106,407	88,700	657,986,839	651,928,923
120,001 - 160,000	5,923	12,369	47,374,694	119,802,503	295	269	2,355,627	2,590,403	453	391	3,620,353	3,817,628	115,949	93,508	900,304,358	883,494,404
160,001 - 200,000	27,064	28,722	282,106,953	365,700,652	245	227	2,468,866	2,875,076	345	225	3,543,873	2,890,101	57,554	44,313	576,215,163	552,195,983
200,001 or more	86,498	61,031	1,368,496,634	1,208,318,280	19,049	16,246	638,260,793	668,243,753	9,629	7,533	1,050,125,247	1,015,555,887	116,173	85,585	3,072,818,040	2,909,800,464
Totals: FAGI Level	151,966	136,614	1,744,602,596	1,759,658,994	30,485	28,163	653,146,976	681,857,039	24,461	20,024	1,071,554,013	1,033,531,239	4,454,154	4,371,156	10,280,546,481	10,271,678,809

Source: 2014 and 2013 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 and 2013 D-400 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.

Exhibit E. TAX YEAR 2014 TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS

	All R	eturns	AGI <	\$25,000	AGI \$25,00	00 - \$49,999	AGI \$50,0	00 - \$99,999	AGI \$100,000†	
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
Tax Credit	Returns	Claimed [\$]	Returns	Claimed [\$]	Returns	Claimed [\$]	Returns	Claimed [\$]	Returns	Claimed [\$]
Foreign/Other State Taxes Paid	175,353	368,830,024	17,689	3,375,874	29,754	15,765,317	46,444	44,880,768	81,466	304,808,065
Children	993,690	185,021,005	410,479	81,003,369	321,555	61,861,327	261,368	42,107,687	288	48,622
Qualified Business Investments	1,206	7,892,914	190	628,421	156	436,897	147	514,344	713	6,313,252
Historic Rehabilitation	872	9,085,641	43	438,575	47	193,576	172	1,189,777	610	7,263,713
Income-producing	253	3,233,771	27	272,223	21	60,952	45	341,328	160	2,559,268
Nonincome-producing	619	5,851,870	16	166,352	26	132,624	127	848,449	450	4,704,445
Historic Mill Facility Rehabilitation	242	6,491,349	25	50,946	21	41,001	41	217,467	155	6,181,935
Income-producing	90	5,118,768	14	19,897	5	3,774	10	88,674	61	5,006,423
Nonincome-producing	152	1,372,581	11	31,049	16	37,227	31	128,793	94	1,175,512
Carryforward of Prior Year Credits	6,558	35,630,710	1,739	3,095,873	2,113	2,184,625	1,919	4,638,002	787	25,712,210
Business Incentive and Energy Tax Credits†	5,128	27,787,148	192	84,727	402	304,863	1,039	1,432,012	3,495	25,965,546
Credits Claimed	-	640,738,791	-	88,677,785	-	80,787,606	-	94,980,057	-	376,293,343
Credits Not Taken††	-	71,377,757	-	35,561,809	-	2,512,223	-	5,265,636	-	28,038,089
Credits Taken	-	569,361,034	-	53,115,976	_	78,275,383	-	89,714,421	-	348,255,254

Source: 2014 individual income tax extract. Tax credit summaries are compiled from personal income tax information extracted from tax year 2014 D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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.

†Includes credits available as incentive to new and expanding businesses or for investing in renewable energy property or low income housing that are limited to 50% of tax liability less the sum of all other tax credits claimed. Individuals may claim these credits as shareholders in corporations, members of partnerships, and as sole proprietors.

††Credits were not taken against tax because a taxpayer's liability was less than the amount of credits claimed or because of taxpayer error.

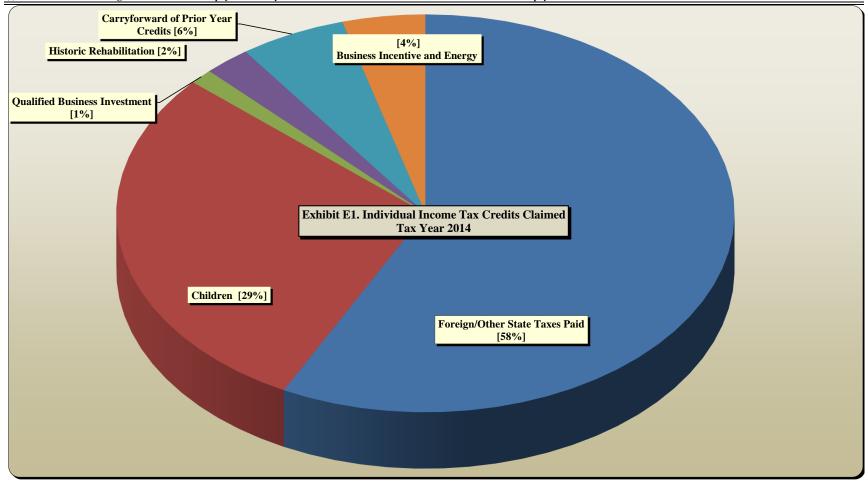


TABLE I. TAX YEAR 2014 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE S BY DEDUCTION TYPE BY FILING STATUS BY FAGI LEVEL

	ITEN	TOTAL NC MIZED DEDUCTI	ONS	· -	ALIFYING HOMI RTGAGE INTERE		P	REAL ESTATE ROPERTY TAXES	S	_	ALLOWABLE ORTGAGE INTE FATE PROPERTY		CHARITABLE CONTRIBUTIONS		
	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg
FAGI BRACKET	Count†	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]
		• • •	<u> </u>		AGGR	REGATE	- COMBIN	NED FILING STAT	TUSES		• • • • • • • • • • • • • • • • • • • •	<u> </u>		• • •	
Non-Positive AGI	26,650	121,971,802	4,577	6,223	108,534,298	17,441	6,775	107,753,068	15,905	7,080	115,538,148	16,319	598	6,433,654	10,759
\$ 1 - 3,999	10,850	25,078,730	2,311	1,781	16,505,166	9,267	1,868	7,460,437	3,994	1,983	20,144,551	10,159	1,916	4,934,179	2,575
4,000 - 9,999	6,404	51,351,411	8,019	3,648	42,941,547	11,771	3,791	11,401,112	3,007	3,986	39,262,301	9,850	3,694	12,089,110	3,273
10,000 - 14,999	7,170	69,546,191	9,700	5,074	39,825,799	7,849	5,509	16,639,500	3,020	5,688	51,605,710	9,073	5,117	17,940,481	3,506
15,000 - 19,999	8,256	85,134,214	10,312	5,880	65,139,345	11,078	6,407	17,222,894	2,688	6,624	60,194,474	9,087	6,272	24,939,740	3,976
20,000 - 24,999	9,395	119,212,816	12,689	6,835	119,840,551	17,533	7,440	18,881,922	2,538	7,698	69,442,205	9,021	7,390	49,770,611	6,735
25,000 - 29,999	11,132	126,204,216	11,337	8,520	85,107,282	9,989	9,196	23,787,042	2,587	9,439	84,334,352	8,935	9,152	41,869,864	4,575
30,000 - 39,999	27,551	321,821,723	11,681	22,210	169,083,206	7,613	23,564	56,921,941	2,416	24,280	214,073,646	8,817	23,007	107,748,077	4,683
40,000 - 49,999	33,614	405,182,522	12,054	28,313	216,600,610	7,650	29,899	70,679,403	2,364	30,656	271,087,346	8,843	28,560	134,095,176	4,695
50,000 - 59,999	36,105	464,445,541	12,864	30,910	237,772,090	7,692	32,975	89,921,267	2,727	33,689	307,072,371	9,115	31,343	157,373,170	5,021
60,000 - 69,999	33,662	471,126,939	13,996	28,968	246,241,138	8,500	31,216	83,382,264	2,671	31,733	305,827,092	9,638	29,881	165,299,847	5,532
70,000 - 79,999	31,350	475,155,643	15,156	27,339	233,428,801	8,538	29,297	83,647,027	2,855	29,780	303,877,340	10,204	28,172	171,278,303	6,080
80,000 - 89,999	29,917	486,995,618	16,278	26,286	236,260,448	8,988	28,314	84,905,926	2,999	28,718	307,775,024	10,717	27,307	179,220,594	6,563
90,000 - 99,999	28,359	491,786,189	17,341	25,217	238,071,353	9,441	27,047	86,447,410	3,196	27,386	308,229,299	11,255	26,240	183,556,890	6,995
100,000 - 149,999	112,767	2,173,549,986	19,275	101,095	1,057,310,045	10,459	108,519	398,911,565	3,676	109,589	1,362,109,211	12,429	106,093	811,440,776	7,648
150,000 - 199,999	66,582	1,448,007,750	21,748	60,013	719,916,427	11,996	64,633	298,381,944	4,617	65,133	917,256,033	14,083	63,422	530,751,717	8,369
200,000 - 499,999	102,463	2,739,254,726	26,734	90,129	1,308,415,464	14,517	99,800	679,570,643	6,809	100,635	1,568,154,641	15,583	98,548	1,171,100,085	11,884
500,000 - 999,999	25,617	1,116,520,839	43,585	20,413	381,405,821	18,684	24,866	314,311,752	12,640	25,096	420,234,655	16,745	24,995	696,286,184	27,857
1,000,000 or more	22,477	13,209,293,527	587,680	14,330	320,007,558	22,331	21,686	834,760,149	38,493	21,882	390,079,344	17,826	22,050	12,819,214,183	581,370
TOTAL	630,321	24,401,640,384	38,713	513,184	5,842,406,950	11,385	562,802	3,284,987,265	5,837	571,075	7,116,297,742	12,461	543,757	17,285,342,642	31,789
								SINGLE							
Non-Positive AGI	13,879	33,089,072	2,384	2,135	24,902,668	11,664	2,265	19,114,576	8,439	2,407	31,281,596	12,996	291	1,807,476	6,211
\$ 1 - 3,999	5,073	14,792,273	2,916	1,158	8,914,213	7,698	1,183	3,480,797	2,942	1,258	11,866,082	9,432	1,212	2,926,191	2,414
4,000 - 9,999	3,941	30,832,594	7,824	2,475	18,931,164	7,649	2,560	6,904,560	2,697	2,686	23,786,209	8,856	2,325	7,046,385	3,031
10,000 - 14,999	4,922	44,415,638	9,024	3,645	24,509,728	6,724	4,020	9,366,200	2,330	4,140	32,908,353	7,949	3,555	11,507,285	3,237
15,000 - 19,999	5,474	51,019,432	9,320	3,930	36,490,879	9,285	4,416	9,945,069	2,252	4,542	35,401,308	7,794	4,225	15,618,124	3,697
20,000 - 24,999	5,870	57,832,666	9,852	4,306	28,630,717	6,649	4,841	10,638,485	2,198	4,981	38,368,880	7,703	4,736	19,463,786	4,110
25,000 - 29,999	6,710	67,942,864	10,126	5,254	39,302,819	7,481	/	12,325,707	2,137	5,897	45,262,480	7,676	5,562	22,680,384	4,078
30,000 - 39,999	16,309	168,952,629	10,359	13,412	87,036,407	6,489		29,781,643	2,069	14,785	113,819,648	7,698	13,603	55,132,981	4,053
40,000 - 49,999	20,220	214,563,294	10,611	17,326	113,688,209	6,562		37,828,483	2,041		146,966,247	7,771	17,022	67,597,047	3,971
50,000 - 59,999	21,618	238,240,885	11,020	18,411	120,450,936	6,542		43,381,299	2,160	20,422	161,300,787	7,898	18,437	76,940,098	4,173
60,000 - 69,999	18,549	215,745,470	11,631	15,631	110,474,494	7,068		40,970,426	2,363	17,570	144,585,893	8,229	16,096	71,159,577	4,421
70,000 - 79,999	14,714	178,258,709	12,115	12,357	86,582,581	7,007	/	34,936,614	2,543	13,945	119,385,484	8,561	12,727	58,873,225	4,626
80,000 - 89,999	11,491	146,097,810	12,714	9,613	70,278,107	7,311		29,578,837	2,745	10,945	97,677,684	8,924	9,980	48,420,126	4,852
90,000 - 99,999	8,618	114,531,769	13,290	7,187	54,696,553	7,610	8,075	23,297,365	2,885	8,203	75,999,848	9,265	7,534	38,531,921	5,114
100,000 - 149,999	21,372	315,678,850	14,771	17,242	144,487,089	8,380	19,981	68,728,622	3,440	20,260	203,861,491	10,062	18,874	111,817,359	5,924
150,000 - 199,999	7,537	134,423,825	17,835	5,748	55,672,964	9,686	7,020	31,547,427	4,494	7,099	79,591,813	11,212	6,800	54,832,012	8,064
200,000 - 499,999	9,303	227,830,662	24,490	6,586	79,089,633	12,009	8,628	56,830,409	6,587	8,770	109,887,691	12,530	8,539	117,942,971	13,812
500,000 - 999,999	2,307	103,558,305	44,889	1,398	22,622,884	16,182	/	25,899,804	12,458	2,108	30,243,474	14,347	2,162	73,314,831	33,911
1,000,000 or more	2,412	2,287,853,452	948,530	1,244	26,218,992	21,076	2,163	78,941,602	36,496	2,202	36,004,171	16,351	2,278	2,251,849,281	988,520
TOTAL	200,319	4,645,660,200	23,191	149,058	1,152,981,037	7,735	167,863	573,497,925	3,416	171,131	1,538,199,139	8,988	155,958	3,107,461,061	19,925

						Т	able I. con	tinued							
											ALLOWABLE				
		TOTAL NC		QU	ALIFYING HOMI	Ξ	REAL ESTATE			HOME M	ORTGAGE INTE	REST/	(
	ITEM	IIZED DEDUCTI	ONS	MOI	RTGAGE INTERE	ST	P	ROPERTY TAXES	1	REAL EST	TATE PROPERTY	TAXES	CC	ONTRIBUTIONS	
	Return	Claimed	A	Return	Claimed	Avg	Return	Claimed	A	Return	Claimed	Avg	Return	Claimed	A ====
FAGI BRACKET	Count†	[\$]	Avg [\$]	Count	[\$]	[\$]	Count	[\$]	Avg [\$]	Count	[\$]	Avg [\$]	Count	[\$]	Avg [\$]
THOT DICHERET	Count	[Ψ]	[Ψ]	Count				INTLY/SURVIVIN			[Ψ]	ĽΨJ	Count	ĽΨJ	[Ψ]
Non-Positive AGI	5,500	79,276,082	14,414	3,542	75,240,875	21,242	3,908	79,304,574	20,293	4,025	75,095,653	18,657	237	4,180,429	17,639
\$ 1- 3,999	518	6,928,691	13,376	365	5,417,420	14,842	398	3,077,181	7,732		5,605,889	13,443	395	1,322,802	3,349
4,000 - 9,999	855	13,754,827	16,088	679	8,881,550	13,080	699	3,155,970	4,515		10,365,655	14,278	693	3,389,172	4,891
10,000 - 14,999	929	16,237,825	17,479	812	10,147,939	12,497	827	5,399,996	6,530		12,121,218	14,227	802	4,116,607	5,133
15,000 - 19,999	1,252	21,475,759	17,153	1,076	13,581,833	12,623	1,099	4,637,297	4,220	1,135	15,545,938	13,697	1,050	5,929,821	5,647
20,000 - 24,999	1,596	45,050,771	28,227	1,372	18,698,781	13,629	1,419	5,559,424	3,918	1,470	19,279,308	13,115	1,376	25,771,463	18,729
25,000 - 29,999	2,025	36,532,708	18,041	1,739	19,989,549	11,495	1,860	8,110,740	4,361		23,972,050	12,624	1,810	12,560,658	6,940
30,000 - 39,999	4,843	89,145,093	18,407	4,151	45,797,409	11,033	4,461	16,755,687	3,756	4,560	56,153,030	12,314	4,408	32,992,063	7,485
40,000 - 49,999	5,920	110,835,225	18,722	5,192	57,924,894	11,157	5,510	19,927,705	3,617	5,644	69,675,652	12,345	5,479	41,159,573	7,512
50,000 - 59,999	7,682	146,222,838	19,034	6,921	73,831,425	10,668	7,268	24,922,636	3,429	7,414	90,980,318	12,271	7,197	55,242,520	7,676
60,000 - 69,999	9,666	186,266,698	19,270	8,743	98,001,780	11,209	9,206	30,593,653	3,323	9,356	113,221,370	12,101	9,141	73,045,328	7,991
70,000 - 79,999	12,327	238,940,022	19,383	11,287	115,140,469	10,201	11,790	38,829,197	3,293	11,968	144,192,185	12,048	11,737	94,747,837	8,073
80,000 - 89,999	14,973	291,453,547	19,465	13,707	139,195,004	10,155	14,482	46,745,921	3,228	14,655	175,904,972	12,003	14,327	115,548,575	8,065
90,000 - 99,999	17,044	337,380,609	19,795	15,677	161,460,537	10,299	16,554	55,533,917	3,355	16,709	204,075,158	12,213	16,353	133,305,451	8,152
100,000 - 149,999	84,704	1,751,175,527	20,674	78,088	853,219,205	10,926	82,569	308,939,676	3,742	83,220	1,082,273,788	13,005	81,427	668,901,740	8,215
150,000 - 199,999	56,542	1,269,072,284	22,445	52,133	638,875,548	12,255	55,379	256,592,204	4,633	55,743	806,172,492	14,462	54,434	462,899,792	8,504
200,000 - 499,999	90,019	2,440,854,586	27,115	80,988	1,192,146,628	14,720	88,353	603,262,184	6,828	88,976	1,415,033,649	15,904	87,205	1,025,820,937	11,763
500,000 - 999,999	22,491	984,840,441	43,788	18,409	347,861,601	18,896	22,061	278,241,685	12,612	22,247	377,964,193	16,989	22,087	606,876,248	27,477
1,000,000 or more	18,943	9,652,277,639	509,543	12,463	279,699,278	22,442	18,533	692,791,961	37,382	18,664	335,779,614	17,991	18,729	9,316,498,025	497,437
TOTAL	357,829	17,717,721,172	49,514	317,344	4,155,111,725	13,093	346,376	2,482,381,607	7,167	349,680	5,033,412,132	14,394	338,887	12,684,309,041	37,429
								ED FILING SEPAR							
Non-Positive AGI	3,935	5,138,938	1,306	312	4,278,120	13,712	367	6,390,845	17,414		4,879,927	12,386	40	259,011	6,475
\$ 1 - 3,999	5,123	1,783,090	348	167	1,053,469	6,308	199	426,038	2,141		1,457,910	6,750	223	325,180	1,458
4,000 - 9,999	1,339	3,406,548	2,544	291	1,867,086	6,416	341	743,123	2,179		2,441,315	6,652	477	965,233	2,024
10,000 - 14,999	964	4,109,810	4,263	335	2,173,859	6,489	388	894,232	2,305		2,977,101	7,261	488	1,132,709	2,321
15,000 - 19,999	1,027	5,557,632	5,412	460	2,946,117	6,405	491	996,208	2,029		3,864,113	7,417	626	1,693,519	2,705
20,000 - 24,999	1,295	7,208,523	5,566	613	3,850,340	6,281	654	1,240,477	1,897	691	4,981,531	7,209	786	2,226,992	2,833
25,000 - 29,999	1,587	9,970,226	6,282	853	5,316,404	6,233	910	1,666,099	1,831		6,857,431	7,211	1,111	3,112,795	2,802
30,000 - 39,999	3,960	28,039,655	7,081	2,482	15,870,641	6,394	2,573	4,601,272	1,788		19,664,951	7,235	2,842	8,374,704	2,947
40,000 - 49,999	4,526	35,250,309	7,788	3,086	18,964,605	6,145	3,188	5,899,793	1,851	- /	24,447,523	7,313	3,376	10,802,786	3,200
50,000 - 59,999	3,661	31,838,788	8,697	2,631	17,140,270	6,515	2,704	5,344,424	1,976	2,849	22,104,077	7,759	2,809	9,734,711	3,466
60,000 - 69,999	2,757	26,378,487	9,568	2,049	14,179,040	6,920	2,133	4,785,574	2,244	2,217	18,465,675	8,329	2,157	7,912,812	3,668
70,000 - 79,999	1,938	19,853,303	10,244	1,441	10,819,973	7,509	1,505	3,693,225	2,454	1,564	13,904,754	8,891	1,527	5,948,549	3,896
80,000 - 89,999	1,468	16,135,977	10,992	1,086	8,438,034	7,770	1,160	3,074,798	2,651	, .	11,151,626	9,340	1,175	4,984,351	4,242
90,000 - 99,999	1,102	12,719,803	11,542	832	6,806,459	8,181	883	2,554,764	2,893	917	8,839,183	9,639	888	3,880,620	4,370
100,000 - 149,999	2,607	32,530,229	12,478	1,870	16,764,738	8,965	2,029	6,697,159	3,301		22,003,975	10,423	2,050	10,526,254	5,135
150,000 - 199,999	864	12,292,342	14,227	586	6,573,664	11,218	660	3,051,578	4,624	696	8,160,101	11,724	678	4,132,241	6,095
200,000 - 499,999	1,111	22,547,496	20,295	705	9,616,614	13,641	861	6,470,023	7,515		11,802,539	13,013	893	10,744,957	12,032
500,000 - 999,999	338	11,625,670	34,395	200	3,278,087	16,390	267	4,371,648	16,373	274	4,078,094	14,884	281	7,547,576	26,860
1,000,000 or more	690	1,162,413,759	1,684,658	316	6,508,948	20,598	581	48,327,875	83,181	598	10,731,242	17,945	630	1,151,682,517	1,828,067
TOTAL	40,292	1,448,800,585	35,958	20,315	156,446,468	7,701	21,894	111,229,155	5,080	22,938	202,813,068	8,842	23,057	1,245,987,517	54,039

	Table I. continued														
	TOTAL NC ITEMIZED DEDUCTIONS			QUALIFYING HOME MORTGAGE INTEREST			REAL ESTATE PROPERTY TAXES			11	ALLOWABLE ORTGAGE INTE		CHARITABLE CONTRIBUTIONS		
	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg
FAGI BRACKET	Count†	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]
	HEAD OF HOUSEHOLD													£3 į	
Non-Positive AGI	3,336	4,467,710	1,339	234	4,112,635	17,575	235	2,943,073	12,524	254	4,280,972	16,854	30	186,738	6,225
\$ 1 - 3,999	136	1,574,676	11,579	91	1,120,064	12,308	88	476,421	5,414	92	1,214,670	13,203	86	360,006	4,186
4,000 - 9,999	269	3,357,442	12,481	203	13,261,747	65,329	191	597,459	3,128	207	2,669,122	12,894	199	688,320	3,459
10,000 - 14,999	355	4,782,918	13,473	282	2,994,273	10,618	274	979,072	3,573	286	3,599,038	12,584	272	1,183,880	4,353
15,000 - 19,999	503	7,081,391	14,078	414	12,120,516	29,277	401	1,644,320	4,101	426	5,383,115	12,636	371	1,698,276	4,578
20,000 - 24,999	634	9,120,856	14,386	544	68,660,713	126,215	526	1,443,536	2,744	556	6,812,486	12,253	492	2,308,370	4,692
25,000 - 29,999	810	11,758,418	14,517	674	20,498,510	30,413	658	1,684,496	2,560	692	8,242,391	11,911	669	3,516,027	5,256
30,000 - 39,999	2,439	35,684,346	14,631	2,165	20,378,749	9,413	2,134	5,783,339	2,710	2,217	24,436,017	11,022	2,154	11,248,329	5,222
40,000 - 49,999	2,948	44,533,694	15,106	2,709	26,022,902	9,606	2,668	7,023,422	2,632	2,758	29,997,924	10,877	2,683	14,535,770	5,418
50,000 - 59,999	3,144	48,143,030	15,313	2,947	26,349,459	8,941	2,923	16,272,908	5,567	3,004	32,687,189	10,881	2,900	15,455,841	5,330
60,000 - 69,999	2,690	42,736,284	15,887	2,545	23,585,824	9,268	2,540	7,032,611	2,769	2,590	29,554,154	11,411	2,487	13,182,130	5,300
70,000 - 79,999	2,371	38,103,609	16,071	2,254	20,885,778	9,266	2,261	6,187,991	2,737	2,303	26,394,917	11,461	2,181	11,708,692	5,368
80,000 - 89,999	1,985	33,308,284	16,780	1,880	18,349,303	9,760	1,895	5,506,370	2,906	1,924	23,040,742	11,975	1,825	10,267,542	5,626
90,000 - 99,999	1,595	27,154,008	17,024	1,521	15,107,804	9,933	1,535	5,061,364	3,297		19,315,110	12,405	1,465	7,838,898	5,351
100,000 - 149,999	4,084	74,165,380	18,160	3,895	42,839,013	10,998	3,940	14,546,108	3,692		53,969,957	13,499	3,742	20,195,423	5,397
150,000 - 199,999	1,639	32,219,299	19,658	1,546	18,794,251	12,157	1,574	7,190,735	4,568	1,595	23,331,627	14,628	1,510	8,887,672	5,886
200,000 - 499,999	2,030	48,021,982	23,656	1,850	27,562,589	14,899	1,958	13,008,027	6,644	, .	31,430,762	15,858	1,911	16,591,220	8,682
500,000 - 999,999	481	16,496,423	34,296	406	7,643,249	18,826	459	5,798,615	12,633		7,948,894	17,021	465	8,547,529	18,382
1,000,000 or more	432	106,748,677	247,103	307	7,580,340	24,692	409	14,698,711	35,938	418	7,564,317	18,096	413	99,184,360	240,156
TOTAL	31,881	589,458,427	18,489	26,467	377,867,719	14,277	26,669	117,878,578	4,420	27,326	341,873,404	12,511	25,855	247,585,023	9,576

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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.

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S form. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).

†Return count for Total NC itemized deductions includes returns for which the standard deduction allowance amount for the respective filing status was not claimed: the 2014 Extract data considers a return to itemize deductions if the standard deduction allowance amount for the respective filing status is not claimed, if the deduction value is equal to zero, or if the reported value of total itemized deductions is equal to the statutory standard deduction allowance value for the respective filing status. A return designated as single filing status with a reported charitable contribution value = \$7,500 is considered to claim itemized deductions even though the value is equal to the \$7,500 standard deduction allowance value for the single filing status. 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.

Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.