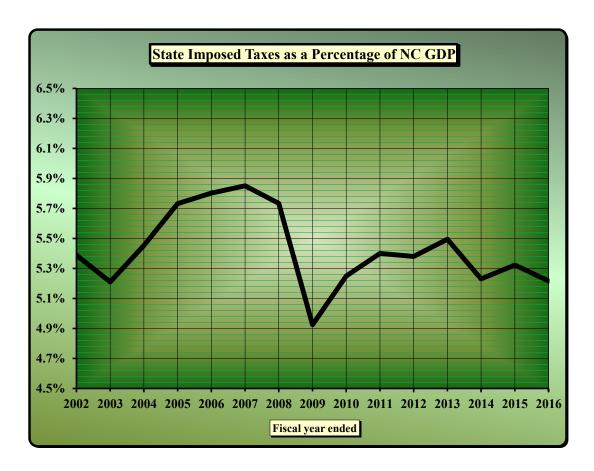
## Statistical Abstract of North Carolina Taxes 2016







# Statistical Abstract of North Carolina Taxes 2016

### 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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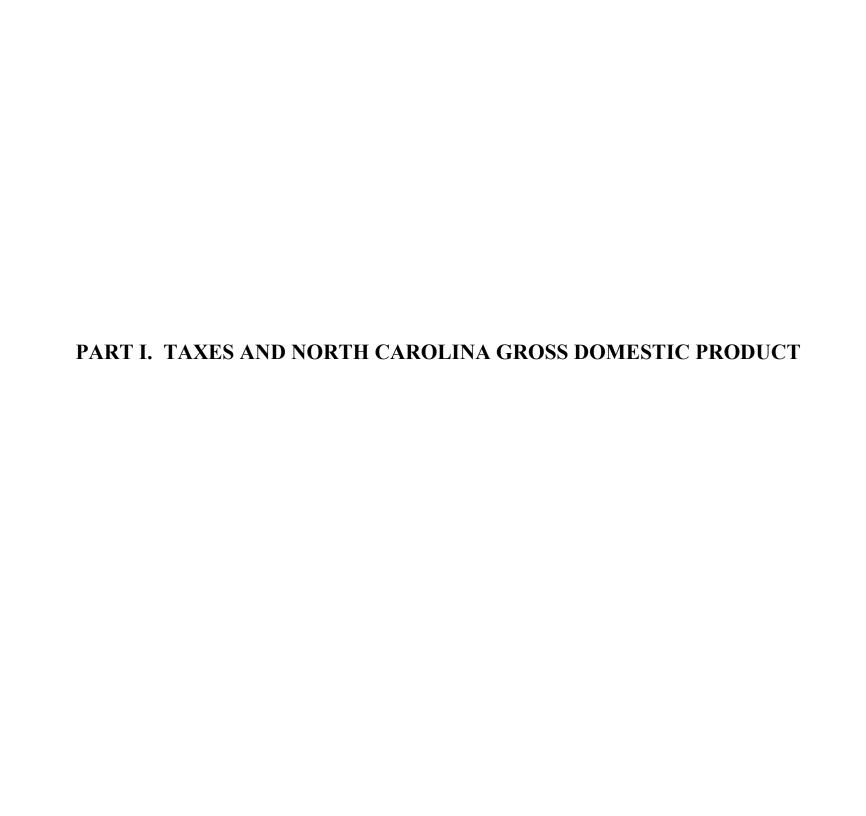
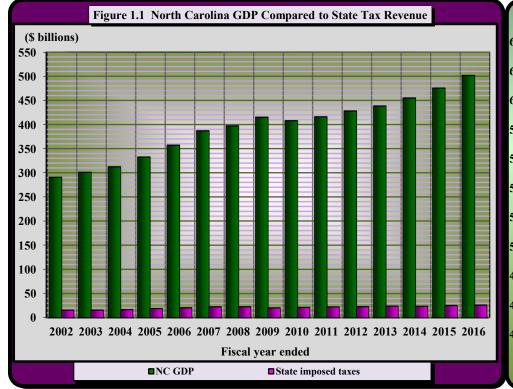


TABLE 1. STATE IMPOSED TAXES AS A PERCENTAGE OF NORTH CAROLINA GDP

	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
2001-2002	290,541,000,000	4.84%	15,047,708,303	607,603,987	15,655,312,290	1.50%	5.39%
2002-2003	300,834,000,000	3.54%	15,274,873,627	398,632,751	15,673,506,378	0.12%	5.21%
2003-2004	312,441,000,000	3.86%	16,192,608,072	843,899,596	17,036,507,668	8.70%	5.45%
2004-2005	332,545,000,000	6.43%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.73%
2005-2006	357,168,000,000	7.40%	19,750,453,206	974,219,095	20,724,672,301	8.73%	5.80%
2006-2007	386,914,000,000	8.33%	21,693,543,544	943,707,097	22,637,250,640	9.23%	5.85%
2007-2008	397,063,000,000	2.62%	21,841,282,932	924,770,620	22,766,053,552	0.57%	5.73%
2008-2009	415,095,000,000	4.54%	19,587,322,067	854,488,282	20,441,810,349	-10.21%	4.92%
2009-2010	407,846,000,000	-1.75%	20,595,809,986	814,236,345	21,410,046,331	4.74%	5.25%
2010-2011	416,008,000,000	2.00%	21,464,738,702	1,000,330,096	22,465,068,798	4.93%	5.40%
2011-2012	427,974,000,000	2.88%	21,766,906,777	1,258,724,812	23,025,631,589	2.50%	5.38%
2012-2013	438,350,000,000	2.42%	22,807,425,837	1,277,126,110	24,084,551,946	4.60%	5.49%
2013-2014	454,945,000,000	3.79%	22,418,023,662	1,378,171,071	23,796,194,734	-1.20%	5.23%
2014-2015	475,420,000,000	4.50%	23,918,573,851	1,388,047,810	25,306,621,661	6.35%	5.32%
2015-2016	501,671,000,000	5.52%	24,920,017,610	1,251,892,070	26,171,909,680	3.42%	5.22%

State imposed taxes include all taxes imposed under Chapter 105 of the Revenue Laws of North Carolina including the 3% highway use tax, 3% motor vehicle lease tax, motor fuels taxes (including gasoline and oil inspection fees), related taxes imposed under other statutes, and payroll (unemployment insurance) taxes imposed under Chapter 96 of the North Carolina General Statutes. Motor vehicle registrations, driver licenses, and various other state licenses and fees are excluded. Tax amounts are net collections before deduction of local shares, certain reimbursements to local governments, and transfers to special funds. Sources: Bureau of Economic Analysis. *GDP by State*, Regional Economic Accounts, November 21, 2017 release; North Carolina Employment Security Commission. Unemployment taxes.



The gross state product (GSP) series was renamed to gross domestic product (GDP) by state series effective with the Bureau of Economic Analysis October 2006 release. Discontinuity exists in the GDP by state series beginning with 1997 when the data basis changed from SIC industry definitions to

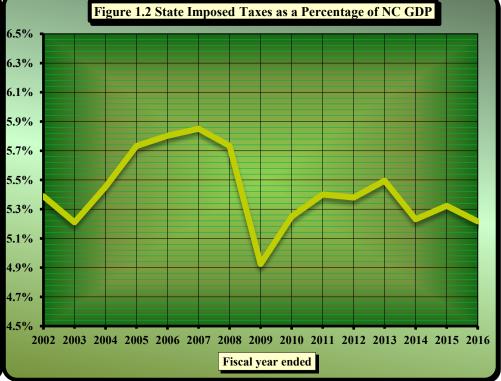
Data discontinuity may affect both the levels and computed growth rates of the

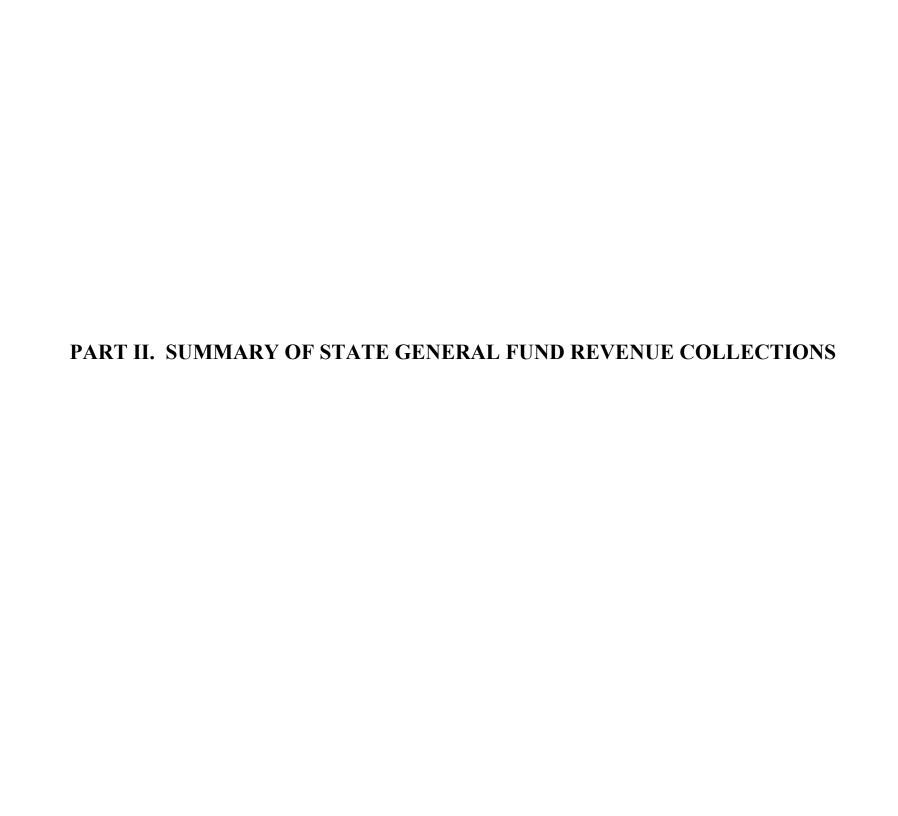
† Measure of the market value of the final goods and services produced by the labor

NAICS industry definitions.

and property within the State.

GDP by state estimates.





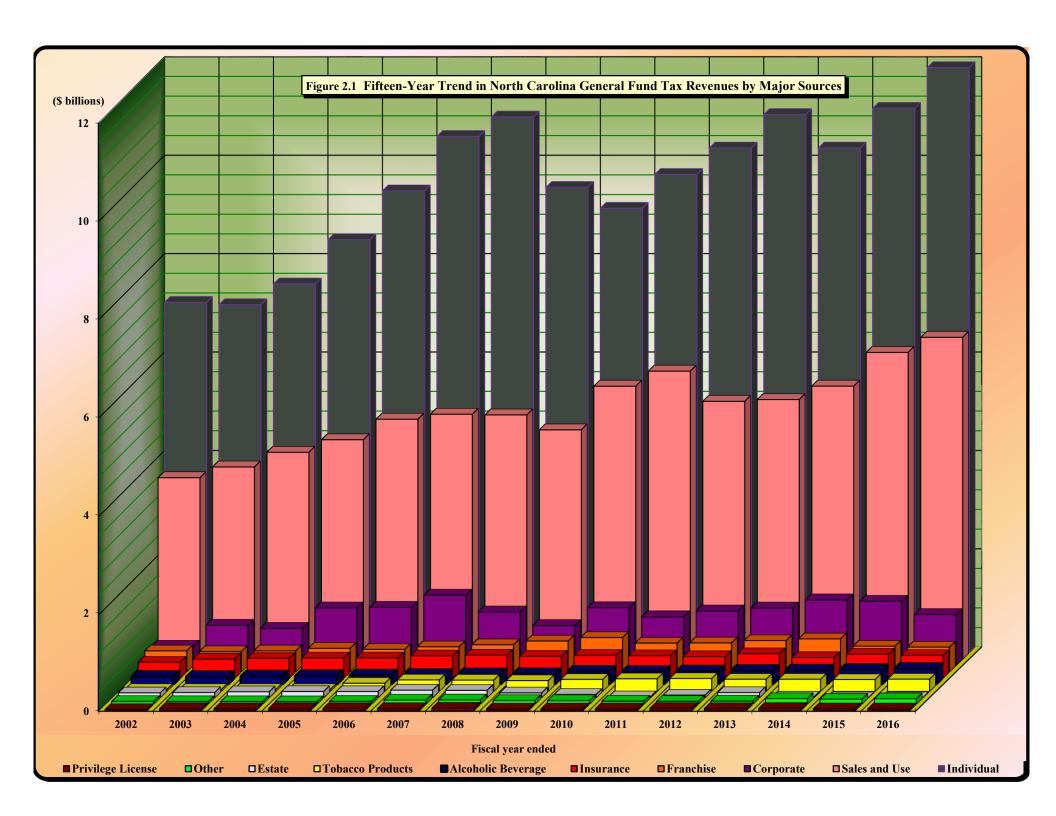


TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of recome   IS			3 21 0 1111	E GENERAL F	0112111		ом				
Source of revenue   Si		2001_200	2	2002_200	3			2004. 20	05	2005_20	06
Sources of revenue   Si											Percent
Estate Lax	Sources of revenue										
Privilege License Tax.											
Tobatic Products Tax.											i
Soft Drink Tax.				, ,		/ /		, , , , .		, ,	
Franchise Tax.				41,990,713	0.29 /0	43,732,709	0.29 /0	42,961,044	0.20 /0	171,030,730	0.30 /0
Income Taxx		,		429 128 005	3 01%	445 294 486	2 95%	408 681 301	3 05%	477 055 108	2 67%
Individual Income Tax.   4,93,224,91   30.9   384,049,984,5   49,786   3,599, 76,079   32,786   31,786   32,786   31,786   32,7		440,270,000	3.30 /0	427,120,003	3.01 /0	443,274,400	2.73 /0	470,001,571	3.03 /0	477,033,100	2.07 /0
Corporate Income Tax.		7 134 629 832	52 81%	7 088 526 873	49 76%	7 500 808 086	49 82%	8 409 288 618	51 51%	9 400 167 970	52 50%
Total income taxes				, , ,		/ / /		-,,,-		. , , . ,	
Sales and Use Tax		, , , , , , , , , , , , , , , , , , ,									•
Alcoholic Beverage Tax											
Girt Tax.   13,390,362   0.10%   19,304,091   0.14%   16,630,438   0.11%   18,896,837   0.12%   16,237,070   0.091   Intangibles Tax.   51,888   0.00%   379,551   0.00%   527,447   0.00%   331,890   0.00%   26,9931   0.007   Insurance Tax.   30,885,588   2.28%   408,893,355   2.87%   423,405,550   2.81%   331,604,202   2.64%   431,729,95   2.42%   Piped Natural Gas Tax*   40,949,924   0.30%   36,853,402   0.26%   38,994,881   0.26%   35,081,603   0.21%   33,654,268   0.19%   Real Estate Conveyance Tax*   1,841,220   0.01%   722,893   0.01%   589,383   0.00%   411,955   0.00%   5,032   0.00%   Riscellaneus Tax Receipts   751,977   0.01%   722,893   0.01%   589,383   0.00%   411,955   0.00%   5,032   0.00%   Riscellaneus Tax Receipts   751,977   0.01%   722,893   0.01%   589,383   0.00%   411,955   0.00%   5,032   0.00%   Riscellaneus Tax Receipts   751,907   0.01%   722,893   0.01%   589,383   0.00%   411,955   0.00%   5,032   0.00%   Riscellaneus Tax Receipts   751,907   0.01%   722,893   0.01%   722,426,151,428   2.48%   748,923,605   0.00%   17,020,515,803   9.227   Rotal General Fund Revenue   13,510,005,392   100,009%   12,446,066,333   100,000%   15,973,42,101   0.009%   16,326,4815,63   100,009%   17,874,348,531   100,009   Riscellaneus Tax Receipts   74,000,005   7		1 ' ' '									
Intangibles Tax.	e e										
Freight Car Lines Tax		15,570,502	0.10 /0	17,504,071	0.1470	10,050,450	0.11 /0	10,070,057	0.12 /0	10,237,070	0.0770
Instrument   Ins		518 887	0.00%	379 551	0.00%	527 447	0.00%	351 890	0.00%	269 931	0.00%
Piped Natural Gas Tax*   40,949/24   0.30%   36,853,402   0.26%   38,994,881   0.26%   35,081,603   0.21%   33,654,268   0.19%			ii l	,				/		· · · · · · · · · · · · · · · · · · ·	i
Real Estate Conveyance Tax***											
Nhite Goods Disposal Tax***	•	-10,545,524	0.50 / 0	50,035,402	0.2070	50,774,001	0.20 / 0	23,001,003	0.21 /0	33,034,200	0.1770
Scrap Tire Disposal Tax†   2,922,488   0.02%   -   -   -   -   -   -   -   -   -		1 841 220	0.01%	_ :		_ :	_	_	_		
Manufacturing Tax††		/ /		_	_	_	_	_ ;	_		[
Miscellaneous Tax Receipts		2,722,400	0.02 /0	_	_	_	_	_	_	11.951.991	0.07%
Miscellaneous Tax Receipts	9	_ [			_	_		_	_	11,551,551	0.07 70
Total Tax Revenue   12,444,661,014   92.11%   13,117,230,784   92.08%   13,830,726,874   91.76%   15,477,557,903   94.80%   17,020,515,803   95.22%   17,000,515,803   95.22%   13,110,000,541,376,874   13,110,000,541,376,874   13,110,000,541,376,874   13,110,000,541,376,874,385,31   100,000   10,326,481,563   100,000   17,874,348,531   100,000   10,326,481,563   100,000   17,874,348,531   100,000   10,326,481,563   100,000   17,874,348,531   100,000   10,326,481,563   100,000   17,874,348,531   100,000   10,326,481,563   100,000   17,874,348,531   100,000   10,326,481,563   100,000   17,874,348,531   100,000   10,326,481,563   100,000   17,874,348,531   100,000   10,326,481,563   100,000   10,326,481,563   100,000   10,326,481,563   100,000   10,326,481,563   100,000   10,326,481,563   100,000   10,326,481,563   100,000   10,326,481,563   100,000   10,326,481,563   100,000   10,326,481,563   100,000   10,326,481,563   100,000   10,326,481,563   100,000   10,326,481,563   100,000   10,326,481,563   100,000   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,326,481,563   100,32		751 977	0.01%	722 893	0.01%	589 383	0.00%	411 955	0.00%	5.032	0.00%
Total Non-tax Revenue & Transfers   1,065,344,378   7,89%   1,128,835,549   7,92%   1,242,615,142   8,24%   848,923,661   5,20%   853,832,727   4,78%   13,510,005,392   100,00%   14,246,066,333   100,00%   15,073,342,016   100,00%   16,326,481,563   100,00%   17,874,348,531   100,00%   100,00											95.22%
Total General Fund Revenue   13,510,005,392   100,00%   14,246,066,333   100,00%   15,073,342,016   100,00%   16,326,481,563   100,00%   17,874,348,531   100,00%   16,000   16,000%   17,874,348,531   100,00%										/ / /	4.78%
Sources of revenue								/ /			
Percent   Amount   Percent   Amount   Percent   Amount   Percent   S  of total   S	Total General Land Revenue	10,010,000,00	10010070	11,210,000,000	1000070			10,020,101,000	100,0070	17,07 1,0 10,001	10010070
Amount   Percent   Sources of revenue   Amount   Percent   State Tax   Sources of revenue   State Tax   State Ta		2006-200	07	2007-20	08			2009-20	10	2010-20	11
Sources of revenue   IS  of total   IS  of											
Estate Tax		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Privilege License Tax	Sources of revenue										Percent of total
Total income taxes. 11,559,365,728 61.469 12,013,968,421 1.146 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.386 25,070,421 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.451,399,198 1.251,396,194 1.251,396		[\$]	of total	[\$]	of total	[\$]	of total	[\$]	of total	[\$]	of total
Franchise Tax	Estate Tax	[\$] 161,586,810	of total 0.83%	[\$] 158,764,850	of total 0.80%	[\$] 104,256,014	of total 0.54%	[\$] 71,905,766	of total 0.39%	[\$] 23,755,446	of total 0.12%
Income Taxes	Estate Tax Privilege License Tax	[\$] 161,586,810 46,277,585	of total 0.83% 0.24%	[\$] 158,764,850 56,309,007	of total 0.80% 0.28%	[\$] 104,256,014 37,515,608	of total 0.54% 0.20%	[\$] 71,905,766 39,196,662	of total 0.39% 0.21%	[\$] 23,755,446 41,347,664	of total 0.12% 0.22%
Income Taxes	Estate Tax	[\$] 161,586,810 46,277,585	of total 0.83% 0.24%	[\$] 158,764,850 56,309,007	of total 0.80% 0.28%	[\$] 104,256,014 37,515,608	of total 0.54% 0.20%	[\$] 71,905,766 39,196,662	of total 0.39% 0.21%	[\$] 23,755,446 41,347,664	of total 0.12% 0.22%
Corporate Income Tax	Estate Tax Privilege License Tax. Tobacco Products Tax. Soft Drink Tax.	[\$] 161,586,810 46,277,585 241,174,320	of total 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	of total 0.54% 0.20% 1.19%	[\$] 71,905,766 39,196,662 251,730,957	0.39% 0.21% 1.35%	[\$] 23,755,446 41,347,664 265,270,142	of total 0.12% 0.22% 1.38%
Total income taxes.	Estate Tax Privilege License Tax. Tobacco Products Tax. Soft Drink Tax. Franchise Tax.	[\$] 161,586,810 46,277,585 241,174,320	of total 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	of total 0.54% 0.20% 1.19%	[\$] 71,905,766 39,196,662 251,730,957	0.39% 0.21% 1.35%	[\$] 23,755,446 41,347,664 265,270,142	of total 0.12% 0.22% 1.38%
Total income taxes.	Estate Tax Privilege License Tax. Tobacco Products Tax Soft Drink Tax. Franchise Tax. Income Taxes:	[\$] 161,586,810 46,277,585 241,174,320 - 531,412,140	of total 0.83% 0.24% 1.24% - 2.73%	[\$] 158,764,850 56,309,007 237,377,533 - 574,460,805	of total 0.80% 0.28% 1.20% - 2.90%	[\$] 104,256,014 37,515,608 227,056,891 - 651,938,670	of total 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%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353	of total 0.12% 0.22% 1.38% - 3.17%
Sales and Use Tax	Estate Tax Privilege License Tax. Tobacco Products Tax Soft Drink Tax. Franchise Tax. Income Taxes: Individual Income Tax.	[\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531	of total 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	of total 0.80% 0.28% 1.20% - 2.90% 55.00%	[\$] 104,256,014 37,515,608 227,056,891 - 651,938,670 9,470,172,885	of total 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%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036	of total 0.12% 0.22% 1.38% - 3.17% 50.82%
Gift Tax	Estate Tax Privilege License Tax Tobacco Products Tax Soft Drink Tax Franchise Tax Income Taxes: Individual Income Tax Corporate Income Tax	[\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198	0f total 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	of total 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	0.39% 0.21% 1.35% - 3.88% 48.49% 6.42%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29%
Intangibles Tax	Estate Tax Privilege License Tax Tobacco Products Tax Soft Drink Tax Franchise Tax Income Taxes: Individual Income Tax Corporate Income Tax Total income taxes.	[\$] 161,586,810 46,277,585 241,174,320 - 531,412,140 10,507,966,531 1,451,399,198 11,959,365,728	0f total 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	of total 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	0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11%
Freight Car Lines Tax	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	[\$] 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	of total 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	0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65%
Insurance Tax	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	[\$] 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	0f total 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	of total 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	0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44%
Insurance Tax	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	[\$] 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	0f total 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	of total 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	0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44%
Piped Natural Gas Tax*	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	[\$] 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	of total 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	of total 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	of total 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	0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02%
Real Estate Conveyance Tax**	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	[\$] 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	of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00%	[\$] 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	of total 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 - 183,472	of total 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	0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637 - 370,786	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02% - 0.00%
White Goods Disposal Tax***	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	[\$] 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	of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	[\$] 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	of total 0.80% 0.28% 1.20% 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%	[\$] 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	of total 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	0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637 - 370,786 480,134,608	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02% - 0.00% 2.51%
Scrap Tire Disposal Tax†.         - <td>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*</td> <td>[\$] 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</td> <td>of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%</td> <td>[\$] 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</td> <td>of total 0.80% 0.28% 1.20% 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%</td> <td>[\$] 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</td> <td>of total 0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 1.19% 0.06% - 0.00% 2.44%</td> <td>[\$] 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</td> <td>0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61%</td> <td>[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637 - 370,786 480,134,608</td> <td>of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02% - 0.00% 2.51%</td>	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*	[\$] 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	of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	[\$] 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	of total 0.80% 0.28% 1.20% 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%	[\$] 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	of total 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	0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637 - 370,786 480,134,608	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02% - 0.00% 2.51%
Manufacturing Tax††	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**	[\$] 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	of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	[\$] 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	of total 0.80% 0.28% 1.20% 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%	[\$] 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	of total 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	0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637 - 370,786 480,134,608	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02% - 0.00% 2.51%
Solid Waste Disposal Tax†††	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***	[\$] 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	of total 0.83% 0.24% 1.24% - 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44%	[\$] 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	of total 0.80% 0.28% 1.20% 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49%	[\$] 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	of total 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	0.39% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.00% 2.61%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637 - 370,786 480,134,608	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02% - 0.00% 2.51%
Miscellaneous Tax Receipts.         2,987         0.00%         2,852         0.00%         6,402         0.00%         7,408         0.00%         4,870         0.00%           Total Tax Revenue.         18,712,126,352         96.16%         18,832,237,918         95.00%         16,779,079,034         87.64%         17,745,037,304         95.11%         18,380,116,720         95.95%           Total Non-tax Revenue & Transfers.         747,904,898         3.84%         991,845,829         5.00%         2,366,598,932         12.36%         912,269,988         4.89%         776,500,873         4.05%	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†	[\$] 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	0f total 0.83% 0.24% 1.24% 2.73% 54.00% 61.46% 25.67% 0.08% - 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	of total 0.80% 0.28% 1.20% 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49% 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	of total 0.54% 0.20% 1.19% 3.41% 49.46% 43.68% 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	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%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637 - 370,786 480,134,608 30,995,454	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02% - 0.00% 2.51% 0.16%
Total Tax Revenue       18,712,126,352       96.16%       18,832,237,918       95.00%       16,779,079,034       87.64%       17,745,037,304       95.11%       18,380,116,720       95.95%         Total Non-tax Revenue & Transfers.       747,904,898       3.84%       991,845,829       5.00%       2,366,598,932       12.36%       912,269,988       4.89%       776,500,873       4.05%	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††	[\$] 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	0f total 0.83% 0.24% 1.24% 2.73% 54.00% 61.46% 25.67% 0.08% - 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	of total 0.80% 0.28% 1.20% 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49% 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	of total 0.54% 0.20% 1.19% 3.41% 49.46% 43.68% 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	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%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637 - 370,786 480,134,608 30,995,454	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02% - 0.00% 2.51% 0.16%
Total Non-tax Revenue & Transfers. 747,904,898 3.84% 991,845,829 5.00% 2,366,598,932 12.36% 912,269,988 4.89% 776,500,873 4.05%	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††	[\$] 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 -	0f total 0.83% 0.24% 1.24% 2.73% 54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44% 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	0f total  0.80% 0.28% 1.20% 2.90%  55.00% 5.61% 60.60% 25.13% 0.09% - 0.00% 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 -	of total 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	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%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353 9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637 - 370,786 480,134,608 30,995,454 - 32,496,612	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02% - 0.00% 2.51% 0.16% 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  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	[\$] 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	of total 0.83% 0.24% 1.24% - 2.73%  54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.000% 2.44% 0.19% 0.19% - 0.19% - 0.00%	[\$] 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	of total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49% 0.18% 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	of total 0.54% 0.20% 1.19% - 3.41%  49.46% 4.36% 53.83% 24.43% 1.19% 0.06% - 0.00% 2.44% 0.18% 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	0.17% 0.17% 0.18% 0.21% 1.35% - 3.88% 48.49% 6.42% 54.91% 29.83% 1.51% 0.06% - 0.100% - 0.17% - 0.00%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353  9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637 - 370,786 480,134,608 30,995,454 - 32,496,612 - 4,870	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02% - 0.00% 2.51% 0.16% 0.17% - 0.00%
- 1 viai Schelai I unu Ixtrenution	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**.  White Goods Disposal Tax†*.  Solid Waste Disposal Tax††.  Solid Waste Disposal Tax†††.  Miscellaneous Tax Receipts.  Total Tax Revenue.	[\$] 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	0f total 0.83% 0.24% 1.24% - 2.73%  54.00% 7.46% 61.46% 25.67% 1.09% 0.08% - 0.00% 2.44% 0.19% 0.19% - 0.19% - 0.19% - 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	0f total 0.80% 0.28% 1.20% - 2.90% 55.00% 5.61% 60.60% 25.13% 1.14% 0.09% - 0.00% 2.49% 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	of total 0.54% 0.20% 1.19% - 3.41% 49.46% 4.36% 53.83% 24.43% 1.19% 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	0.17% 0.17% 0.18% 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% - 0.00% 95.11%	[\$] 23,755,446 41,347,664 265,270,142 - 607,500,353  9,734,868,036 1,013,546,433 10,748,414,469 5,871,669,069 275,193,609 2,963,637 - 370,786 480,134,608 30,995,454 - 32,496,612 - 4,870 18,380,116,720	of total 0.12% 0.22% 1.38% - 3.17% 50.82% 5.29% 56.11% 30.65% 1.44% 0.02% - 0.00% 2.51% 0.16% 0.17% - 0.00%

TABLE 2. -Continued

-	Fiscal Year													
	2011-20	12	2012-20	13	2013-20		2014-20	15	2015-201	16				
	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	58,102,538	0.30%	111,430,080	0.54%	19,275,568	0.10%	2,989,335	0.01%	4,358,180	0.02%				
Privilege License Tax	48,543,571	0.25%	46,112,081	0.22%	49,954,683	0.25%	41,066,599	0.19%	39,925,452	0.18%				
Tobacco Products Tax	270,900,735	1.39%	255,400,938	1.24%	255,532,320	1.27%	248,534,095	1.16%	257,433,563	1.16%				
Soft Drink Tax	-	-	-	-	-	-	-	-	- 1	-				
Franchise Tax	612,527,735	3.14%	660,141,126	3.21%	697,012,493	3.46%	544,122,153	2.54%	524,368,294	2.37%				
Income Taxes:														
Individual Income Tax	10,272,136,381	52.59%	10,953,140,820	53.32%	10,272,358,828	50.97%	11,078,522,431	51.65%	11,905,157,743	53.75%				
Corporate Income Tax	1,132,871,164	5.80%	1,191,730,504	5.80%	1,356,856,207	6.73%	1,327,688,128	6.19%	1,058,215,438	4.78%				
Total income taxes	11,405,007,545	58.39%	12,144,871,325	59.12%	11,629,215,034	57.71%	12,406,210,560	57.84%	12,963,373,181	58.52%				
Sales and Use Tax	5,257,585,406	26.92%	5,294,146,987	25.77%	5,566,518,176	27.62%	6,252,023,175	29.15%	6,559,483,149	29.61%				
Alcoholic Beverage Tax	287,363,097	1.47%	298,639,842	1.45%	305,994,895	1.52%	318,729,834	1.49%	340,096,582	1.54%				
Gift Tax	159,977	0.00%	817,951	0.00%	524,891	0.00%	211,789	0.00%	3,553	0.00%				
Intangibles Tax	-	-	-	-	-	-	-	-	- 1	-				
Freight Car Lines Tax	408,762	0.00%	325,798	0.00%	294,799	0.00%	287,893	0.00%	256,950	0.00%				
Insurance Tax	460,440,592	2.36%	521,509,351	2.54%	440,922,114	2.19%	510,676,294	2.38%	485,088,157	2.19%				
Piped Natural Gas Tax*	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%	60,968,254	0.28%				
White Goods Disposal Tax***	-	-	-	-	1,514,356	0.01%	1,971,588	0.01%	2,136,296	0.01%				
Scrap Tire Disposal Tax†	-	-	-	-	5,046,243	0.03%	5,341,147	0.02%	5,646,467	0.03%				
Manufacturing Tax††	36,182,589	0.19%	36,861,312	0.18%	35,522,329	0.18%	41,115,193	0.19%	46,412,229	0.21%				
Solid Waste Disposal Tax†††	-	-	-	-	2,145,380	0.01%	2,308,107	0.01%	2,335,446	0.01%				
Miscellaneous Tax Receipts	9,788	0.00%	13,170	0.00%	16,002	0.00%	19,368	0.00%	16,130	0.00%				
Total Tax Revenue	18,463,093,503	94.52%	19,400,681,546	94.45%	19,085,213,041 94.70%		20,431,128,234 95.26%		21,291,901,883	96.12%				
Total Non-tax Revenue & Transfers.	1,070,828,533	5.48%	1,140,731,536	5.55%	6 1,067,387,263 5.30%		1,016,805,580	4.74%	858,820,449	3.88%				
Total General Fund Revenue	19,533,922,036	$\overline{100.00\%}$	20,541,413,082	100.00%	20,152,600,304	$\overline{100.00\%}$	21,447,933,814	$\overline{100.00\%}$	22,150,722,332	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 January 1, 1999, 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 January 1, 2011 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 January 1, 2013. Soft Drink Tax. Repealed effective July 1, 1999.

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

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

- \*Piped Natural Gas Tax. Effective July 1, 1999, sales of piped natural gas became subject to the piped natural gas excise tax (previously subject to sales and franchise taxes). 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 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				
	2001-200	2	2002-200	)3	2003-200	)4	2004-200	)5	2005-200	)6
		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	132,591,631	12.45%	105,079,415	9.31%	78,345,325	6.30%	71,445,489	8.42%	119,143,785	13.95%
Judicial Department receipts	110,381,204	10 36%	124,733,850	11.05%	139,033,534	11.19%	141,632,044	16.68%	159,102,325	18.63%
Sales tax reimbursement - Highway Fund†	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††	11,055,005	1.04%	11,013,787	0.98%	14,456,215	1.16%	10,252,680	1.21%	3,013,584	0.35%
Secretary of State	31,791,800	2 98%	37,068,673	3.28%	41,007,706	3.30%	47,469,987	5.59%	56,291,957	6.59%
Cost of local sales and use tax administration	11,774,315	1 11%	12,495,009	1.11%	13,988,816	1.13%	13,932,123	1.64%	14,355,818	1.68%
Disproportionate share payments	110,404,184	10 36%	107,000,000	9.48%	97,144,325	7.82%	111,109,834	13.09%	100,000,000	11.71%
Intrastate transfer of funds	22,966,323	2 16%	250,218,103	22.17%	491,015,835	39.51%	96,158,466	11.33%	46,985,858	5.50%
Banking and investment fees	4,336,050	0.41%	4,484,763	0.40%	4,758,163	0.38%	5,164,962	0.61%	5,386,359	0.63%
Insurance Department	46,370,190	4 35%	47,077,910	4.17%	51,167,950	4.12%	51,695,754	6.09%	54,007,923	6.33%
Reversions of capital improvements funds	4,359,377	0.41%	178,832	0.02%	12,544	0.00%	444	0.00%	679	0.00%
ABC Board application fees	6,057,030	0 57%	12,469,734	1.10%	12,625,300	1.02%	13,016,693	1.53%	13,220,860	1.55%
Gasoline and oil inspection fees	948,769	0.09%	949,133	0.08%	1,017,729	0.08%	845,726	0.10%	1,040,606	0.12%
Transfer of Use Tax from Highway Trust Fund†††	171,700,000	16 12%	377,400,000	33.43%	252,422,125	20.31%	242,520,317	28.57%	252,558,117	29.58%
Administrative Office of the Courts: DWI service fees	5,280,879	0 50%	6,806,328	0.60%	8,175,582	0.66%	7,838,407	0.92%	7,687,043	0.90%
Probation - supervision fees	10,420,535	0 98%	13,830,098	1.23%	16,186,488	1.30%	15,919,030	1.88%	15,880,669	1.86%
Miscellaneous	370,347,086	34.76%	2,669,916	0.24%	4,878,505	0.39%	3,755,305	0.44%	5,157,144	0.60%
Master Settlement Agreement Funds	-	-	-	-	-	-	-	-	-	-
Reversion of Rural Economic Development Center funds	- 1	-	-	-	-	-	- 1	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund	-	-	-	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund		-	-	-	-	-		-	-	_
Total General Fund Non-tax Revenue and Transfers	1,065,344,378	100.00%	1,128,835,549	100.00%	1,242,615,142	100.00%	848,923,661	100.00%	853,832,727	100.00%

					Fiscal Yea	r	•		•	
	2006-200	7	2007-200	)8	2008-200	)9	2009-201	10	2010-201	1
		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	202,542,534	27.08%	239,680,009	24.17%	113,334,285	4.79%	40,784,359	4.47%	26,306,054	3.39%
Judicial Department receipts	167,640,350	22.41%	198,400,888	20.00%	191,174,120	8.08%	216,854,082	23.77%	225,804,493	29.08%
Sales tax reimbursement - Highway Fund†	-	-	18,190,000	1.83%	17,610,000	0.74%	17,557,170	1.92%	17,004,498	2.19%
Transfer for State Highway Patrol - Highway Fund	-	-	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund††	4,124,281	0 55%	3,303,137	0.33%	1,906,144	0.08%	2,133,686	0.23%	2,432,477	0.31%
Secretary of State	58,421,595	7 81%	62,372,377	6.29%	64,652,127	2.73%	81,509,992	8.93%	76,753,295	9.88%
Cost of local sales and use tax administration	16,978,912	2 27%	16,982,244	1.71%	15,612,660	0.66%	14,602,888	1.60%	13,691,728	1.76%
Disproportionate share payments	100,000,000	13 37%	100,000,000	10.08%	100,000,000	4.23%	124,994,954	13.70%	135,000,000	17.39%
Intrastate transfer of funds	34,336,953	4 59%	49,619,999	5.00%	1,546,195,685	65.33%	165,058,045	18.09%	87,076,297	11.21%
Banking and investment fees	5,466,337	0.73%	5,861,957	0.59%	5,708,831	0.24%	5,954,689	0.65%	6,092,141	0.78%
Insurance Department	57,806,201	7.73%	74,293,875	7.49%	76,451,493	3.23%	69,643,055	7.63%	67,475,688	8.69%
Reversions of capital improvements funds	45	0.00%	3,507,038	0.35%	40,000,000	1.69%	22,161,866	2.43%	1	0.00%
ABC Board application fees	13,035,315	1.74%	13,437,365	1.35%	14,143,782	0.60%	14,708,380	1.61%	15,232,055	1.96%
Gasoline and oil inspection fees	913,976	0 12%	784,734	0.08%	901,426	0.04%	1,002,905	0.11%	1,222,610	0.16%
Transfer of Use Tax from Highway Trust Fund†††	57,486,602	7.69%	172,543,306	17.40%	147,531,245	6.23%	108,561,829	11.90%	72,894,864	9.39%
Administrative Office of the Courts: DWI service fees	7,906,795	1.06%	8,593,365	0.87%	8,536,186	0.36%	7,099,247	0.78%	8,320,538	1.07%
Probation - supervision fees	16,007,817	2 14%	16,268,302	1.64%	16,005,024	0.68%	11,377,159	1.25%	14,258,962	1.84%
Miscellaneous	5,237,186	0.70%	8,007,233	0.81%	6,835,924	0.29%	8,265,682	0.91%	6,935,172	0.89%
Master Settlement Agreement Funds	-	-	- 1	-	-	-	- 1	-	-	i -
Reversion of Rural Economic Development Center funds	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund	-	-	- 1	-	-	-	- 1	-	-	<u> </u>
Eastern Regional Economic Transfer to General Fund	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers	747,904,898	100.00%	991,845,829	100.00%	2,366,598,932	100.00%	912,269,988	100.00%	776,500,873	100.00%

TABLE 3. -Continued

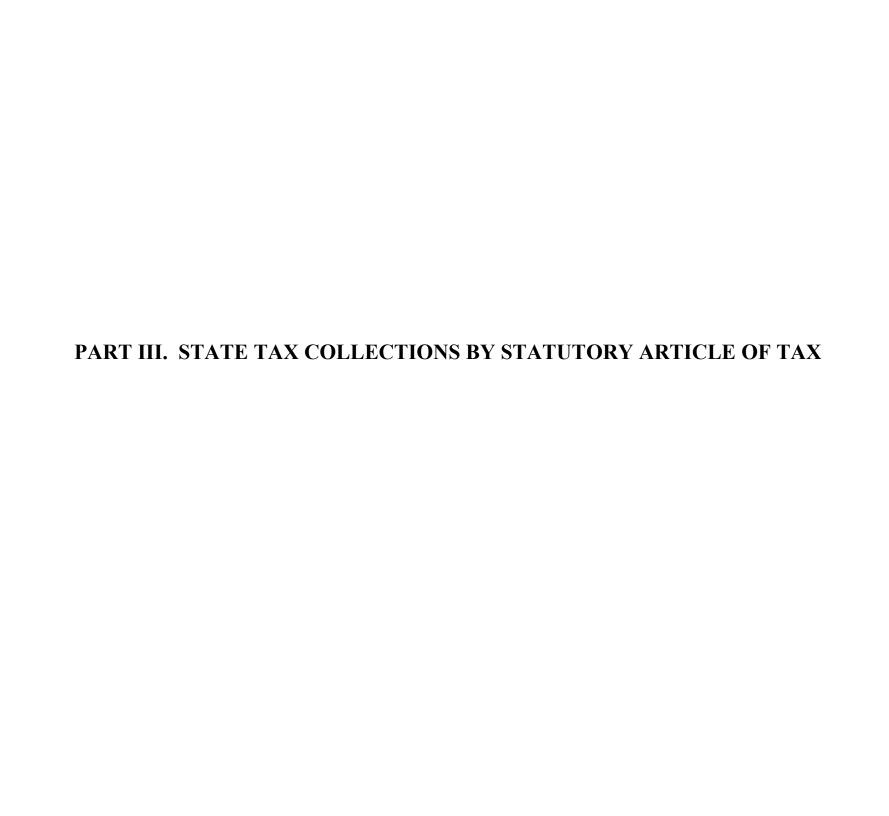
	Fiscal Year													
	2011-201	2	2012-201	13	2013-201		2014-201	5	2015-201	6				
		Percent		Percent		Percent		Percent		Percent				
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of				
Sources of revenue	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total				
Income from treasurer's investments	17,787,804	1.66%	12,468,221	1.09%	17,250,782	1.62%	18,324,283	1.80%	37,140,697	4.32%				
Judicial Department receipts	259,770,555	24 26%	250,846,849	21.99%	236,849,684	22.19%	234,549,956	23.07%	244,802,911	28.50%				
Sales tax reimbursement - Highway Fund†	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††	3,555,009	0 33%	2,825,727	0.25%	3,716,166	0.35%	2,451,642	0.24%	2,188,868	0.25%				
Secretary of State	85,420,766	7 98%	90,298,883	7.92%	95,104,972	8.91%	102,111,663	10.04%	108,407,901	12.62%				
Cost of local sales and use tax administration	12,176,873	1 14%	8,942,660	0.78%	9,388,296	0.88%	10,518,872	1.03%	11,374,208	1.32%				
Disproportionate share payments	115,000,000	10.74%	115,000,000	10.08%	110,000,000	10.31%	109,000,000	10.72%	147,465,847	17.17%				
Intrastate transfer of funds	112,727,493	10 53%	168,300,282	14.75%	43,438,865	4.07%	45,732,291	4.50%	45,550,142	5.30%				
Banking and investment fees	6,689,458	0.62%	6,107,270	0.54%	7,568,299	0.71%	7,684,476	0.76%	4,595,289	0.54%				
Insurance Department	72,313,510	6.75%	72,590,212	6.36%	73,382,761	6.87%	76,335,234	7.51%	78,465,987	9.14%				
Reversions of capital improvements funds	-	-	114,467	0.01%	-	-	-	-	-	-				
ABC Board application fees	15,090,555	1.41%	15,083,915	1.32%	15,201,447	1.42%	24,042,735	2.36%	24,027,072	2.80%				
Gasoline and oil inspection fees	1,331,796	0 12%	1,202,822	0.11%	1,293,347	0.12%	1,278,485	0.13%	1,358,939	0.16%				
Transfer of Use Tax from Highway Trust Fund†††	76,720,918	7 16%	27,595,861	2.42%	-	-	-	-	-	-				
Administrative Office of the Courts: DWI service fees	8,362,573	0.78%	7,992,121	0.70%	7,476,512	0.70%	7,046,139	0.69%	6,304,835	0.73%				
Probation - supervision fees	15,367,842	1.44%	14,728,807	1.29%	13,647,901	1.28%	13,092,871	1.29%	12,439,135	1.45%				
Miscellaneous	6,775,483	0.63%	4,933,569	0.43%	5,001,107	0.47%	4,182,562	0.41%	5,755,907	0.67%				
Master Settlement Agreement Funds	44,653,001	4 17%	121,410,749	10.64%	164,576,047	15.42%	138,621,827	13.63%	127,230,121	14.81%				
Reversion of Rural Economic Development Center funds	- 1	-	-	-	29,356,432	2.75%	1,748,056	0.17%	- 1	-				
Dissolution of NC Health Insurance Risk Pool Fund	-	-	-	-	16,000,000	1.50%	2,854,222	0.28%	123,273	0.01%				
Eastern Regional Economic Transfer to General Fund	-	-	-	-	-	-	1,358,547	0.13%	1,589,316	0.19%				
Total General Fund Non-tax Revenue and Transfers	1,070,828,533	100.00%	1,140,731,536	100.00%	1,067,387,263	100.00%	1,016,805,580	100.00%	858,820,449	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.
- SL 2015-241, s. 2 2(b) repeals § 105-164.44D-Reimbursement for Sales Tax Exemption for Purchases by the DOT effective July 1, 2015.
- ††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 <u>July 1, 2004</u>. [§ 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, 2015)†

	State Tax Collections By Tax Type													Population, GDP, Personal Income (PI), and Tax				axes as %	of PI			
			General S	ales and					Ta	xes Based	on Income						Popula-	GDP†††	Personal inc	ome	Total sta	ite tax
	Prop	erty	Gross Re	ceipts††	Selective	Sales	Lice	nses	Individ	lual	Corpora	tion	Oth	ner	Tot	tal	tion	[current \$]	calendar year	2014	collectio	ns as a
		Per		Per		Per		Per		Per		Per		Per		Per	as of	calendar		Per	percent	age of
	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	7/1/2015	year 2014	Amount	capita	personal	
State	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[1,000s]	[\$1,000s]	[\$1,000s]	[\$]	[%]	Rank
Alabama	336,825		2,463,912	507.62	2,472,137	509.31	493,883	101.75	3,336,587	687.41	533,586	109 93	118,509	24.42	9,755,439	• ′	4,854	193,995,000	178,976,771	36,954	5.45%	37
Alaska	127,821	173.27	-		255,971	346.98	146,846	199.06	-	-	227,852	308 86	635,820		1,394,310		738	58,196,000	40,229,123		3.47%	50
Arizona	882,643		6,466,167		1,780,226	261.12	458,737	67.29	3,760,883		690,960		42,484	6.23	14,082,100		6,818	281,031,000	255,731,845		5.51%	36
Arkansas	1,088,431	365.51	3,182,211		1,228,129	412.42	384,306	129.05	2,664,153		476,553	3	166,429 148,703		9,190,212	. ,	2,978	118,068,000	, , -	37,581	8.24%	7
California	2,315,507	59.38	38,464,704	986.43	13,947,655	357.69	9,420,863	241.60	77,929,551	1,996.50	9,007,182	230 99	140,/03	3.01	151,234,165	3,070.40	38,994	2,358,811,000	1,977,923,740	51,154	7.65%	10
Colorado	-	-	2,817,773		1,976,239	1	680,739		6,360,629		669,054		292,683		12,797,117		5,449	305,633,000	266,534,568			44
Connecticut	-	-	4,082,787	1,138.94	2,472,098	689.62	452,687		8,182,071		689,685		345,368	96.34	16,224,696		3,585	244,628,000	239,829,273	,	6.77%	16
Delaware Florida	70	- 0.00	21,800,895	1 076 96	498,557 8,535,420	528.09 421.61	1,389,894 2,138,834		1,140,248	1,207.79	400,746 2,237,500		84,471 2,505,040	89.47 123.74	3,513,916 37,217,759	• ′	944 20,245	66,115,000 833,968,000	42,384,341 853,317,759	45,333 42,905	8.29% 4.36%	6 47
Georgia	863,586		5,256,592		2,299,273		633,573		9,678,524	948.93	1,000,536		2,303,040		19,732,308		10,199	479,273,000	392,123,784			40
Georgia	005,500	04.07	3,230,372	313.30	2,277,273	223.43	033,373	02.12	7,076,324	740.73	1,000,550	70 10	224	0.02	17,732,300	1,754.05	10,177	477,273,000	372,123,764	36,673	3.03 /0	40
				!						!												
Hawaii	-	-	2,992,707	,	1,089,489		252,431	177.13	1,987,915	,	72,249		90,772	63.69	6,485,563	,	1,425	77,155,000	65,993,420	- ,	9.83%	3
Idaho	-	-	1,463,802	885.63	477,478		333,144	201.56	1,478,368		217,082		6,143		3,976,017	,	1,653	63,305,000	60,737,986	- , -	6.55%	23
Illinois	60,959		10,489,152		7,152,130	557.06	2,730,407		15,913,816		4,054,267		420,654		40,821,385		12,839	750,212,000	624,892,159		6.53%	24
Indiana	8,834 1,772		7,279,604 3,040,627	,	3,532,267 1,228,001		641,788 874,778		5,232,977 3,471,617		903,572 463,238		6,609 109,222	1.00 34.98	17,605,651 9,189,255		6,613 3,122	325,904,000 171,115,000	266,952,598 138,125,908		6.60% 6.65%	21 19
Iowa	1,//2	0.57	3,040,027	9/3.94	1,220,001	393.34	0/4,//0	200.20	3,4/1,01/	1,111.99	403,236	140 30	109,222	34.70	9,109,233	2,743.37	3,122	171,113,000	130,123,900	44,442	0.03 /6	19
						***					450.00											
Kansas	658,758		3,052,986		924,820		378,193		2,262,951		458,306		147,946		7,883,960		2,907	148,468,000	134,654,953			32
Kentucky	563,435		3,267,331	738.44	2,183,120	493.40 505.22	487,834	110.25	4,069,501		751,910		274,852	62.12	11,597,983		4,425	185,945,000	163,526,197	37,055	7.09% 4.99%	13
Louisiana Maine	56,658 37,028		2,926,783 1,280,298		2,358,843 718,753	540.64	386,358 268,026		2,983,104 1,533,130		253,650 168,966		731,334 57,874		9,696,730 4,064,075		4,669 1,329	243,474,000 55,396,000	194,377,951 54,860,192		7.41%	41 11
Maryland	738,170		4,409,919		4,040,399	673.96	851,466		8,346,145		1,003,588		611,617		20,001,304	. ,	5,995	350,873,000	322,884,651	, .	6.19%	28
Mai yianu	730,170	123.13	4,407,717	733.00	4,040,377	073.70	031,400	142.03	0,340,143	1,372.17	1,005,500	107.40	011,017	102.02	20,001,304	3,330.34	3,773	330,873,000	322,664,031	34,107	0.1770	20
3.6		0.70	<b>=</b> 002 024	0	2 450 220	26111	4 242 425	450.00	44 404 003	2 126 11	2 22 201	220.22		442.25	26052556	205502	6 <b>20</b> 4	450 545 000	402 (20 020	<b>.</b>	C =00/	
Massachusetts	5,311 1,963,036	0.78 197.93	5,803,934 9,211,783		2,470,238 3,912,678		1,213,135 1,563,500	178.82	14,491,903 8,825,375		2,227,381 1,185,568	3	761,674 295,397	112.27 29.78	26,973,576 26,957,337		6,784 9,918	459,547,000 445,535,000	402,628,928 405,974,703		6.70% 6.64%	17 20
Michigan Minnesota	839,487		5,483,791		4,469,620		1,392,055	157.65 253.91	10,370,047		1,476,629		448,227	81.76	24,479,856		5,482	317,653,000	268,126,460		9.13%	4
Mississippi	25,961	8.68	3,422,774		1,451,003		606,432		1,783,438		534,547	3	78,730		7,902,885		2,989	104,633,000	102,192,019		7.73%	9
Missouri	30,265		3,380,034		1,704,177	280.47	547,993		5,856,131		425,776		11,767	1.94	11,956,143	,	6,076	282,381,000	249,263,293	- , -	4.80%	45
	,		-,,		, , ,		, , , ,		-,,	•	., .		, .		, ,		- ,	- , , ,	.,,	, .		
Montana	268,057	259.73		•	603,200	584.45	350,769	339.87	1,180,478	1 1/3 70	168,039	162 82	272,922	264.44	2,843,465	2 755 10	1,032	45,064,000	41,542,641	40 614	6.84%	15
Nebraska	119	0.06	1,787,880	944 09	527,950		172,391	91.03	2,239,582		344,477		14,360		5,086,759		1,894	112,167,000	90,988,217	48,369	5.59%	35
Nevada	242,168		4,080,507		1,958,261	679.07	649,333		-	- 1,102.01	-	-	602,720		7,532,989		2,884	133,109,000	, ,	- ,	6.55%	22
New Hampshire.	404,579		-	-	970,102		322,667	242.59	96,038	72.20	576,679	433 56	117,672		2,487,737		1,330	71,192,000	71,219,034		3.49%	49
New Jersey	4,547	0.51	9,146,025	1,023.57	3,805,842	425.93	1,553,255	173.83	13,250,002	1,482.86	2,579,391	288.67	1,228,592	137.50	31,567,654	3,532.87	8,935	542,789,000	516,019,664		6.12%	29
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New Mexico	108,803	52.30	2,256,088	1,084.49	739,601		272,008	130.75	1,381,254	663.96	249,947	120 15	1,001,742		6,009,443	,	2,080	94,674,000	76,449,091	, -	7.86%	8
New York	-	-	13,104,421		10,828,096		1,764,149		43,713,484		5,084,187		3,711,068		78,205,405	-	19,747	1,392,019,000	1,119,433,988		6.99%	14
North Carolina	-	-	6,862,578		3,849,600		1,755,328		11,197,650		1,330,223	3	67,165	6.69	25,062,544		10,035	475,420,000	391,300,375		6.40%	25
North Dakota	3,505		1,389,083	1 '	546,733		225,540		536,131		186,039		2,849,324		5,736,355		757	59,711,000	42,848,356		13.39%	1
Ohio	-	-	11,900,176	1,025.43	5,314,229	457.92	2,171,231	187.09	8,882,973	765.44	2,586	0.22	25,961	2.24	28,297,156	2,438.34	11,605	595,220,000	488,867,951	42,164	5.79%	34
Oklahama		_	2,682,008	696 30	1,350,080	345.52	1,055,808	270.21	3,252,290	832.34	388,530	99.43	574,746	147.09	9,303,462	2 200 00	3,907	198,752,000	175,037,452	45 142	5.32%	39
Oklahoma Oregon	20,336		2,002,000	686.39	1,498,647	343.32	988,932	245.72	7,309,115	-	621,727	3	138,322	34.37	10,577,079		4,025	203,909,000	165,559,773		6.39%	26
Pennsylvania	41,860		9,865,270	771.21	8,504,539		2,222,062		11,488,974	,	2,510,136		1,477,470		36,110,311		12,792	685,510,000	613,524,377	, .		31
Rhode Island	2,480		959,513		661,010	i	120,832		1,215,368		176,336	3	61,134		3,196,673	i 1	1,056	53,803,000	50,660,274			27
South Carolina	26,394		3,568,788		1,322,830		-						71,605				,	191,167,000				38
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TABLE 4. -Continued

							State	e Tax Col	lections By T	ax Type							Popula	tion, GDP, Perso	onal Income (PI	), and T	axes as %	o of PI
			General Sa	ales and					Tax	xes Based	on Income						Popula-	GDP†††	Personal inc	ome	Total sta	ate tax
	Prop	erty	Gross Re	ceipts††	Selective	Sales	Lice	nses	Individ	ual	Corpora	tion	Oth	ier	Tot	al	tion	[current \$]	calendar year	2014	collectio	ns as a
		Per		Per		Per		Per		Per		Per		Per		Per	as of	calendar		Per	percent	age of
	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	7/1/2015	year 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]	[\$1,000s]	[\$]	[%]	Rank
South Dakota	-	-	970,784	1,131.56	401,898	468.46	288,796	336.62	-	-	4,334	5.05	8,296	9.67	1,674,108	1,951.36	858	45,647,000	39,222,985	46,006	4.27%	48
Tennessee	-	-	6,548,032	992.87	2,648,689	401.62	1,502,770	227.86	302,196	45.82	1,400,973	212.43	295,836	44.86	12,698,496	1,925.46	6,595	299,140,000	263,437,186	40,252	4.82%	43
Texas	-	-	33,664,187	1,227.29	13,989,995	510.03	3,426,885	124.93	-	-	-	-	4,005,371	146.02	55,086,438	2,008.28	27,430	1,612,242,000	1,234,438,147	45,814	4.46%	46
Utah	-	-	1,882,901	629.60	883,823	295.53	280,021	93.63				123.28	130,212	43.54	6,703,356	2,241.45	2,991	140,856,000	110,843,820	37,678	6.05%	30
Vermont	1,035,611	1,654.10	366,667	585.65	659,521	1,053.40	111,527	178.13	709,310	1,132.92	112,643	179 92	47,873	76.46	3,043,152	4,860.58	626	29,413,000	29,548,584	47,128	10.30%	2
				<u> </u>																	l į	!
Virginia	32,712	3.91	3,793,215	453.32	2,701,872	322.90	829,279	99.11	11,903,945	1,422.63	817,851	97.74	458,011	54.74	20,536,885	2,454.34	8,368	459,488,000	417,276,976	50,169	4.92%	42
Washington	2,018,393	281.89	12,517,831	1,748.23	3,723,403	520.01	1,396,989	195.10	- :	-	-	-	987,838	137.96	20,644,454	2,883.19	7,160	426,592,000	355,676,661	50,421	5.80%	33
West Virginia	6,679	3.63	1,293,327	702.49	1,325,996	720.24	138,918	75.46	1,932,457	1,049.65	188,758	102 53	679,850	369.27	5,565,985	3,023.26	1,841	73,850,000	66,145,384	35,783	8.41%	. 5
Wisconsin	165,155	28.63	4,892,126	848.17	2,754,971	477.64	1,026,575	177.98	7,069,248	1,225.62	1,032,411	178 99	78,540	13.62	17,019,026	2,950.65	5,768	291,404,000	255,753,166	44,414	6.65%	18
Wyoming	318,569	543.12	811,105	1,382.83	183,745	313.26	153,768	262.15	-	-	-	-	889,136	1,515.86	2,356,323	4,017.22	587	41,575,000	32,723,587	56,068	7.20%	12
Total 50 states	15,304,524	47.79 <sup>a</sup>	286,383,078	894 32 <sup>a</sup>	144,933,354	452.60 <sup>a</sup>	52,032,020	162.49 <sup>a</sup>	336,172,978	1,049.80 <sup>a</sup>	48,685,262	152.03 <sup>a</sup>	28,188,315	88.03 <sup>a</sup>	911,699,531	2,847.05	320,226	17,196,027,000	14,755,185,178	46,414 <sup>a</sup>	6.18% <sup>a</sup>	

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, 2015 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 and GDP 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, 2014 population estimates of the Bureau of the Census.

\*\*Weighted 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 \$16,085,442.86 retained by state to pay for the costs of collecting and distributing various local sales taxes.

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

Sources: U.S. Census Bureau, Population Division. Table NST-EST2016-01- Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.

U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

Bureau of Economic Analysis. GDP by State, Regional Economic Accounts, November 21, 2017 release.

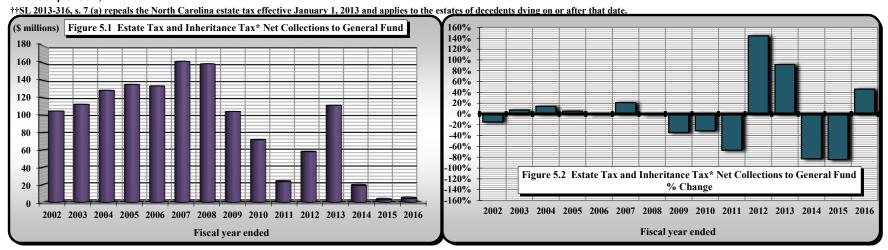
Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 28, 2017 release.

### 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).]

	The Tax S	implification	i and Reduction	on Act of 201	3 repeals Ar	ticle IA. Est	ate Taxes, (§§	105-32.1 through	h 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
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%
2015-16†,††	5,012,148	529,156	4,482,992	-	124,288	524	4,358,180	42.47%	19 15%	45.79%

\*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. IProperty 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 amount from federal estate tax was increased and the state tax credit was phased out over a three-year period beginning in 2002. The 2002 General Assembly conformed North Carolina exclusion amounts to the federal exclusion amounts, but amended § 105-32.2(b), electing to not adopt the phase-out provision. For decedents dying on or after January 1, 2005, the North Carolina estate tax is the amount of the state tax credit that (as of December 31, 2001) would have been allowed under section 2011 of the IRC against federal taxable income and is limited to the amount of federal estate tax determined without regard to the deduction for state taxes allowed under section 2058 of the IRC and the tax credits allowed under sections 2011-2015 of the IRC. Effective January 1, 2006, the State increased the allowable exemption from \$1.5 to \$2.0 million to conform with the federal estate tax. †Provisions of the 2010 Tax Relief Act effectively repealed the North Carolina estate tax for the estates of decedents whose death occurred during 2010. The North Carolina estate tax is reinstated effective for the estates of decedents whose death occurred on or after January 1, 2011 provided a federal estate tax return is required (North Carolina law conforms to federal estate tax rate and



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

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

				aerive	a trom an adi	mission char	ge soid at r	etail on or aft	er tnat date	•]				
				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	<b>Trust Fund</b>	transfers	Fund	tax debts	Fund	forfeitures	Fund	gross	tax	before	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	refunds	transfers	Fund
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	-	<u> </u>	44,992,019	7 52%	-58.61%	8.07%	8 11%
2005-06	46,503,672	596,339	45,907,333	1,667	-	23,246	21,581	291,335	-	45,569,504	2 90%	315.42%	1 91%	1.28%
2006-07	50,670,355	4,059,726	46,610,628	1,802	-	-	16,809	313,128	1,305	46,277,585	8 96%	580.78%	1 53%	1 55%
2007-08	57,268,276	615,518	56,652,758	7	-	-	17,138	325,277	1,329	56,309,007	13.02%	-84 84%	21 54%	21.68%
2008-09	39,707,960	1,858,993	37,848,967	36	-	-	20,757	311,257	1,310	37,515,608	-30.66%	202.02%	-33 19%	-33 38%
2009-10	39,669,774	101,193	39,568,581	-	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%
2015-16	40,363,506	47,480	40,316,026	9,765	-	-	40,530	338,851	1,429	39,925,452	-11 87%	-98 88%	-2 99%	-2.78%

### Privilege tax rates and bases:

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

### **Base**

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)]

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

\$50

\$12.50 .277% of face value \$250 annual tax

\$30 per \$1 million in assets

\$15 per ton

Gross receipts of a person engaged in the business of operating a motion picture show for which admission is charged. ††Effective on or after January 1, 2014, privilege taxes imposed on motion picture show admissions 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)] Attorneys-at-law and other professionals. Effective for tax years beginning on/after July 1, 2008, home inspectors licensed under the NC Home Inspector

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

Total face value of obligations dealt in, bought, or discounted in the business of handling installment papers, notes, bonds, contracts, or evidences of debt.

is liable for a \$12.50 license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems.

Loan agencies (\$250 per location) Banks: the privilege tax on banks and banking associations operating in this State is repealed effective June 30, 2016. [SL 2015-241, s. 32.13(g)]

Publishers of newsprint publications: the number of tons by which a newsprint publisher's recycled content tonnage falls short of the tonnage of recycled postconsumer recovered paper needed to achieve the applicable minimum recycled content percentage (repealed effective October 22, 2015). [SL 2015-286, s. 4.11(a)]

### 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.

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

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 PRODUCTS TAX COLLECTIONS IN THE UNITED STATES BY STATE

(Collections data for fiscal year ending June 30, 2015)

			1						fiscal year o					1			
	Cigarette	excise	Tobacco	Products	Cigarette	Cigarette t			Average r	etail price	per pack†	State tax-pa	iid cigarette	Population	% of tota	al tobacco	
	tax rate	as of	net tax c	ollections	tax rate		Per	capita		s generic b	rands]	sales (FY en	ding 6/30/15)	as	taxes	from:	
	1/01/2	2016	[cigarette	e/other]	as of			Per 1¢ of	Wtd. avg	Cigarett	e taxes	Total	Per capita	of		Other	Other
	Rate		Amount	Per capita	6/30/2015	Amount	Amount	tax†	price	Amount	As % of	[in millions	[in numbers	7/1/2015	Ciga-	tobacco	products
State	[\$]	Rank	[\$1,000s]	[\$]	[\$]	[\$1,000s]	[\$]	[\$]	[\$]	[\$]	price	of packs]	of packs]	[1,000s]	rettes	products	taxed†††
Alabama	0.675	38	124,948	25.74	0.425	116,442	23.99	.56	5.305	1.685	31.8%	294.4	60.7	4,854	93.2%	6.8%	CSChSn
Alaska	2.000	11	65,919	89.36	2.000	52,342	70.95	.35	9.018	3.010	33.4%	26.4	35.8	738	79.4%	20.6%	CSChSn
Arizona	2.000	11	314,991	46.20	2.000	293,230	43.01	.22	6.916	3.010	43.5%	155.1	23.0	6,818	93.1%	6.9%	CSChSn
Arkansas	1.150	31	228,020	76.57	1.150	174,493	58.60	.51	5.655	2.160	38.2%	160.1	54.0	2,978	76.5%	23.5%	CSChSn
California	0.870	34	829,189	21.26	0.870	747,944	19.18	.22	5.607	1.880	33.5%	867.1	22.3	38,994	90.2%	9.8%	CSChSn
Colorado	0.840	36	196,996	36.15	0.840	161,564	29.65	.35	5.443	1.850	34.0%	194.2	36.3	5,449	82.0%	18.0%	CSChSn
Connecticut	3.650	3	354,121	98.79	3.400	343,274	95.76	.28		4.660	54.2%	103.0	28.6	3,585	96.9%	3.1%	CSChSn
Delaware	1.600	22	103,604	109.74	1.600	100,245	106.18	.66	5.860	2.610	44.5%	65.6	70.1	944	96.8%	3.2%	CSChSn
Florida	1.339	28	1,193,681	58.96	1.339	1,091,357	53.91	.40	5.744	2.349	40.9%	833.8	41.9	20,245	91.4%	8.6%	SChSn
Georgia	0.370	48	212,095	20.79	0.370	173,157	16.98	.46	4.820	1.380	28.6%	477.4	47.3	10,199	81.6%	18.4%	CSChSn
Hawaii	3.200	5	129,823	91.09	3.200	121,630	85.34	.27	8.938	4.210	47.1%	38.0	26.8	1,425	93.7%	6.3%	CSChSn
Idaho	0.570	43	48,812	29.53	0.570	36,711	22.21	.39	5.118	1.580	30.9%	66.7	40.8	1,653	75.2%	24.8%	CSChSn
Illinois	1.980	16	873,287	68.02	1.980	836,548	65.16		7.396	2.990	40.4%	430.8	33.4	12,839	95.8%	4.2%	CSChSn
Indiana	0.995	33	439,295	66.43	0.995	406,280	61.44	.62		2.005	37.1%	413.7	62.7	6,613	92.5%	7.5%	CSChSn
Iowa	1.360	27	222,101	71.14	1.360	192,508	61.66	.45	5.812	2.370	40.8%	144.4	46.5	3,122	86.7%	13.3%	CSChSn
Kansas	1.290	30	97,090	33.40	0.790	89,514	30.80	.39	5.793	2.300	39.7%	114.2	39.3	2,907	92.2%	7.8%	CSChSn
Kentucky	0.600	41	244,077	55.16	0.600	222,750	50.34	.84		1.610	33.1%	373.0	84.5	4,425	91.3%	8.7%	CSChSn
Louisiana	0.860	35	147,767	31.65	0.360	117,067	25.07	.70		1.870		343.0	73.8	4,669	79.2%	20.8%	CSChSn
Maine	2.000	11	136,913	102.98	2.000	124,636	93.75	.47	6.669	3.010	45.1%	62.3	46.9	1,329	91.0%	9.0%	CSChSn
Maryland	2.000	11	392,550	65.48	2.000	358,981	59.88	.30	6.556	3.010	45.9%	181.9	30.4	5,995	91.4%	8.6%	CSChSn
Massachusetts	3.510	4	644,861	95.05	3.510	615,213	90.68	.26		4.520	50.6%	174.7	25.9	6,784	95.4%	4.6%	CSChSn
Michigan	2.000	11	941,269	94.91	2.000	868,211	87.54	.44	6.673	3.010	45.1%	440.7	44.5	9,918	92.2%	7.8%	CSChSn
Minnesota	3.000	8	649,967	118.55	2.900	556,668	101.54	35		4.436	56.0%	164.9	30.2	5,482	85.6%	14.4%	CSChSnE
Mississippi	0.680	37	139,449	46.65	0.680	121,442	40.62	.60	5.130	1.690		187.3	62.6	2,989	87.1%	12.9%	CSChSn
Missouri	0.170	50	99,437	16.36	0.170	81,745	13.45	.79		1.180	26.0%	495.7	81.8	6,076	82.2%	17.8%	CSChSn
Montana	1.700	19	85,461	82.81	1.700	72,570	70.31	.41	6.294	2.710	43.1%	43.1	42.2	1,032	84.9%	15.1%	CSChSn
Nebraska	0.640	39	62,082	32.78	0.640	55,035	29.06	.45	5.234	1.650	31.5%	87.7	46.6	1,894	88.6%	11.4%	CSChSn
Nevada	1.800	17	117,324	40.68	0.800	105,997	36.76	.46	6.388	2.810	44.0%	131.8	46.4	2,884	90.3%	9.7%	CSChSn
New Hampshire.	1.780	18	221,586	166.59	1.780	211,540	159.04	.89	6.343	2.790	44.0%	118.8	89.6	1,330	95.5%	4.5%	ChSn
New Jersey	2.700	9	705,632	78.97	2.700	682,703	76.40	.28	7.380	3.710	50.3%	253.3	28.3	8,935	96.8%	3.2%	CSChSn
New Mexico	1.660	21	97,049	46.65	1.660	89,146	42.85	.26		2.670	41.5%	53.9	25.8	2,080	91.9%	8.1%	CSChSn
New York	4.350	1	1,271,579	64.39	4.350	1,251,289	63.37	.15		5.360	52.8%	288.2	14.6	19,747	98.4%	1.6%	CSChSn
North Carolina	0.450	46	276,491	27.55	0.450	240,395	23.96	.53	4.741	1.460	30.8%	538.2	54.1	10,035	86.9%	13.1%	CSChSn
North Dakota	0.440	47	32,535	42.99	0.440	24,738	32.69	.74	4.709	1.450		56.1	75.8	757	76.0%	24.0%	CSChSn
Ohio	1.600	22	807,952	69.62	1.250	745,501	64.24	.51	6.072	2.610	43.0%	607.3	52.4	11,605	92.3%	7.7%	CSChSn
Oklahoma	1.030	32	319,914	81.87	1.030	250,631	64.14	.62	5.708	2.040	35.7%	242.6	62.6	3,907	78.3%	21.7%	CSChSn
Oregon	1.320	29	266,193	66.14	1.310	210,237	52.24	.40	5.907	2.320		161.0	40.5	4,025	79.0%	21.0%	CSChSn
Pennsylvania	1.600	22	977,819	76.44	1.600	977,819	76.44	.48	6.470	2.610	40.3%	620.4	48.5	12,792	100.0%	0.0%	_
Rhode Island	3.750	2	137,980	130.71	3.500	132,755	125.76	.36	8.620	4.760	55.2%	38.8	36.8	1,056	96.2%	3.8%	CSChSn
South Carolina	0.570	43	154,829	31.63	0.570	147,910	30.22	.53	5.029	1.580	31.4%	271.0	56.1	4,895	95.5%	4.5%	CSChSn
South Dakota	1.530	25	60,538	70.56	1.530	52,602	61.31	.40	6.221	2.540	40.8%	34.7	40.7	858	86.9%	13.1%	CSChSn
Tennessee	0.620	40	262,829	39.85	0.620	247,540	37.53		4.993	1.630	32.6%	407.4		6,595	94.2%	5.8%	CSChSn
Texas	1.410	26	1,454,484	53.03	1.410	1,238,627	45.16	.32		2.420	40.7%	911.9	33.8	27,430	85.2%	14.8%	CSChSn
Utah	1.700	19	114,464	38.27	1.700	95,872	32.06	.19	6.366	2.710		58.7	20.0	2,991	83.8%	16.2%	CSChSn
Vermont	3.080	6	76,086	121.53	2.750	67,980	108.58	.39		4.090	50.4%	25.3	40.4	626	89.3%	10.7%	CSChSn
Virginia	0.300	49	178,789	21.37	0.300	159,644	19.08	.64	5.034	1.310	26.0%	550.4	66.1	8,368	89.3%	10.7%	CSChSn
Washington	3.025	7	445,739	62.25	3.025	398,823	55.70	.18		4.035	51.4%	133.0	18.8	7,160	89.5%	10.7%	CSChSn
West Virginia	0.550	45	102,390		0.550	95,236	51.73	.94	4.900	1.560		180.0	97.3	1,841	93.0%	7.0%	CSChSn
Wisconsin	2.520	10	641,463	111.21	2.520	569,547	98.74	.39	7.447	3.530	47.4%	227.6	39.5	5,768	88.8%	11.2%	CSChSn
Wyoming	0.600	41	24,950	42.54	0.600	19,390	33.06	.55	5.168	1.610	31.2%	34.2	58.6	587	77.7%	22.3%	CSChSn
	0.000	71			3.000	,		.33		0			30.0				Cochon
Total 50 states	-	-	17,726,419	55.36 <sup>a</sup>	-	16,147,479	50.43 <sup>a</sup>	-	5.963 <sup>a</sup>	2.6325 <sup>a</sup>	44.1%	12,883.8	-	320,226	91.1%	8.9%	-

Detail may not add to totals due to rounding. Weighted average computed on collection totals for 50 states levying a tax on cigarettes. †Computation based on prevalent rate in effect for 2014-15. ††as of November 1, 2015; Federal, State cigarette taxes included; excludes sales tax; reflects local taxes: NY=\$1.50/pack, IL=\$4.18/pack.

†††C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff E=E-cigarette/Vapor Products

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2016-01* -Annual Estimates of the Population for the States: July 1, 2015, December 2016 release. Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 50, 2015.

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

				Tobacco pro	ducts tax:	cigarette, va	por products	s, and other	tobacco prod	lucts			Year-ov	er-year %	% change
		Gross co	llections	•		Net colle	ections		Trans	sfers			Net coll	ections	
		Other	tobacco			[before tr	ansfers]	Collection	OSBM	Collection	University				
		produc	ts [OTP]				Other	fees on	Civil Penal-	cost of	Cancer	Collections		Other	Amount
		Vapor	OTP	Gross			tobacco	overdue	ty & Forfei-	fines/	Research	to General		tobacco	to
Fiscal	Cigarette	products	non-vapor	collections	Refunds	Cigarette	products	tax debts	ture Fund	forfeitures	Fund	Fund	Ciga-	prod-	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	rette	ucts	Fund
2001-02	38,777,264	-	3,450,622	42,227,886			3,201,609	-	-	-	-	41,531,347	-0.5%		-1.2%
2002-03	38,763,177	-	3,569,751	42,332,928	333,038	38,430,687	3,569,204	1,178	-	-	-	41,998,713	0.3%	11.5%	1.1%
2003-04	40,192,893	-	3,925,513	44,118,406	383,633	39,810,915	3,923,858	2,004	-	-	-	43,732,769	3.6%	9.9%	4.1%
2004-05	39,348,556	-	4,036,436	43,384,992	403,183	38,953,476	4,028,334	765	-	-	-	42,981,044	-2.2%	2.7%	-1.7%
2005-06	165,872,636	-	6,372,596	172,245,232	561,988	165,327,743	6,355,501	11,679	34,805	-	-	171,636,758	324.4%	57.8%	299.3%
2006-07	234,968,639	-	6,895,552	241,864,191	550,041	234,437,889	6,876,260	453	138,798	578	-	241,174,320	41.8%	8.2%	40.5%
2007-08	229,185,097	-	19,385,010	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%
2008-09	220,616,844	-	23,340,105	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%
2009-10	244,630,968	-	30,350,333	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%
2010-11	258,774,808	-	31,906,438	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%
2011-12	261,915,124	-	33,381,867	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%
2012-13	249,730,345	-	33,037,145	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%
2013-14	248,706,308	-	34,732,241	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%
2014-15	240,741,735	-	37,105,657	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%
2015-16	245,725,427	2,982,595	38,694,805	287,402,827	1,068,625	245,359,695	40,974,507	47,975	156,749	657	28,695,258	257,433,563	2.1%	13.5%	3.6%

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

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

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

Proceeds of the additional 7% rate are credited to the newly established University Cancer Research Fund.

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

Effective for reporting periods beginning on or after August 1, 2004, § 105-113.21 and § 105-113.39 were reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly tobacco tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003 ]

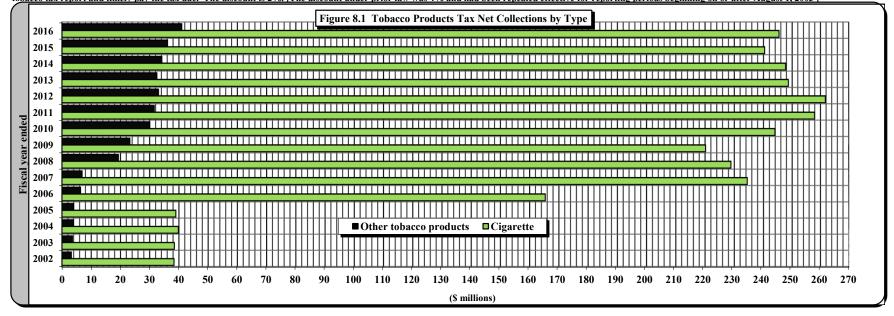
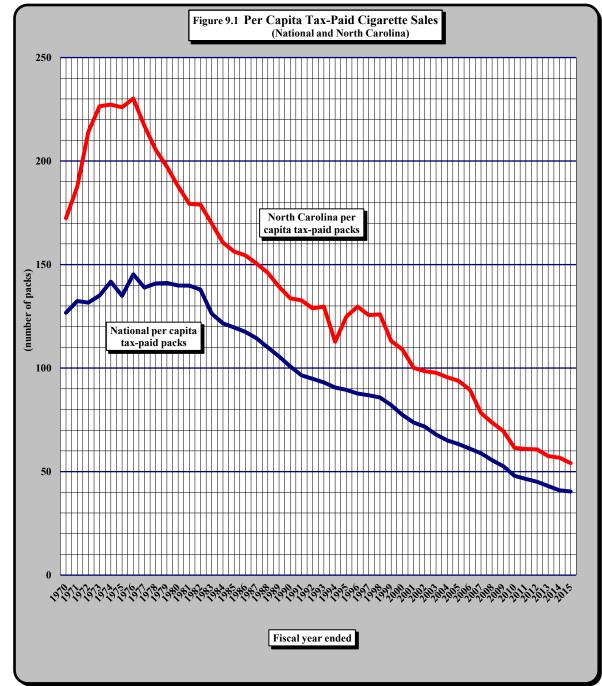


TABLE 9. PER CAPITA TAX-PAID CIGARETTE SALES

TABLE 9.1	PER CAPITA TAX-I		
	Per capita National	Per capita Nor	th Carolina
	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
		187.8	2
1980	139.9		2
1981	139.8	179.3	
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
2000	73.7	100.1	5
2001	71.7	98.5	5
2002	67.9	97.7	5
			5
2004	65.1	95.6	
2005	63.3	93.8	5 30**
2006	61.1	89.6	
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
2015	40.4	54.1	45
Source: (	Orzechowski and Wa	lker. The Tax Bu	rden on Toba



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

Historical Compilation, Volume 50, 2015.

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).

<sup>\*</sup>Tax imposed effective October 1, 1969. Amount based on nine months of collections projected to one year.

<sup>\*\*</sup>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, 2015)†

-			Types of Alco	holic Bev	erages	Taxes [Rates as of January 1, 20]		year en	uing June 30, 2015)†		Alcoholic	beverag	es collection	18	Personal incon	ne
		Beer	Excise Tax			Wine Excise Tax		Liqu	or Excise Tax	1	[excise	e taxes an	d licenses]		for	
	State	Gen-		State	Gen-		State	Gen-		Pop-	1	fiscal year	r 2015		calendar yea	ır
	Excise	eral		Excise	eral		Excise	eral		ulation	Excise ta	axes	License	·s	2014	
	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	7/1/2015	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	0.53	yes	\$0.52/gal local rate statewide	1.70	yes	\$0.26/gal local rate; >16 5%-\$9.16/gal	GC	yes		4,854	192,490	39.66	4,217	0.87	178,976,771	36,954
Alaska	1.07	n.a.		2.50	n.a.		12.80	n.a.	<21%-\$2.50/gal	738	39,836	54.00	1,845	2.50	40,229,123	54,607
Arizona	0 16	yes		0.84	yes	>24%-\$4.00/gal	3.00	yes		6,818	71,270	10.45	6,764	0.99	255,731,845	38,055
Arkansas	0 23	yes	3% off- and 10%	0.75	yes	<5%-\$0.25/gal;	2.50	yes	<5%-\$0.50/gal;	2,978	53,256	17.88	4,751	1.60	111,500,761	37,581
			on-premise tax			\$0.05/case; and 3% off- and 10% on-premise retail tax			<21%-\$1.00/gal; \$0.20/case and 3% off-14% on-premise retail taxes							i ! ! ! ! ! !
California	0 20	yes		0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	38,994	357,373	9.16	56,512	1.45	1,977,923,740	51,134
Colorado	0.08	yes		0.28	yes		2.28	·		5,449	41,392	7.60	6,875	1.26	266,534,568	49,823
Connecti- cut	0 24	yes		0.72		>21% and sparkling wine-\$1.80/gal	5.40	·	<7%-\$2.46/gal	3,585	61,612	17.19	9,040	2.52	239,829,273	
Delaware	0 16	n.a.		0.97	n.a.		3.75	n.a.	<=25%-\$2.30/gal	944	20,708	21.93	1,910	2.02	42,384,341	45,333
Florida	0.48	yes		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	20,245	459,019	22.67	8,515	0.42	853,317,759	42,905
Georgia	0 32	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	10,199	184,374	18.08	3,972	0.39	392,123,784	
Hawaii	0 93	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.12/gal; wine coolers-\$0.85/gal	5.98	yes		1,425	50,281	35.28	-	-	65,993,420	46,594
Idaho	0 15	yes	>4%-\$0.45/gal	0.45	yes		GC	yes		1,653	8,937	5.41	1,701	1.03	60,737,986	
Illinois	0.231	yes	\$0.29/gal-Chicago; \$0.09/gal-Cook Co.	1.39	yes	>20%-\$8.55/gal; \$0.36-\$0.89/gal-Chicago; \$0.20-\$0.45/gal-Cook Co.	8.55	yes	<20%-\$1.39/gal; \$2.68/gal-Chicago; \$2.50/gal-Cook Co.	12,839	283,177	22.06	13,156	1.02	624,892,159	48,563
Indiana	0.115	yes		0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,613	46,064	6.97	13,464	2.04	266,952,598	40,477
Iowa	0 19	yes		1.75	yes	<5%-\$0.19/gal	GC	yes		3,122	22,686	7.27	15,315	4.91	138,125,908	44,442
Kansas	0 18	-	>3.2%-8% off-and 10% on-premise; <3.2%-4.23% sales tax	0.30		>14%-\$0.75/gal; 8% off-and 11% on-premise retail tax	2.50		8% off-and 10% on-premise retail tax	2,907	132,589	45.61	2,567	0.88	134,654,953	
Kentucky	0.08	yes††	11% wholesale tax   10.75% 7/1/15	0.50	yes	11% wholesale tax   10.75% 7/1/15	1.92	yes	<6%-\$0.25/gal; \$0.05/case and 11% wholesale tax	4,425	131,951	29.82	6,495	1.47	163,526,197	37,055
Louisiana	0 32	yes	\$0.048/gal local tax	0.11	yes	14% to 24%-\$0 23/gal; >24% and sparkling wine-\$1.59/gal	2.50	yes		4,669	57,416	12.30	-	-	194,377,951	41,821
Maine	0 35	yes	7% on-premise sales tax	0.60	yes	>15.5%-sold through state stores; sparkling wine-\$1.25/gal; 7% on-premise sales tax	GC	yes		1,329	18,312	13.77	6,300	4.74	54,860,192	41,226
Maryland	0.09	-	9% sales tax	0.40		9% sales tax	1.50	yes	9% sales tax	5,995	30,956	5.16	1,385	0.23	322,884,651	54,109

TABLE 10. -Continued

			Types of Alc	oholic Bev	verages	Taxes [Rates as of January 1, 201	[5]				Alcoholi	c beverag	es collection	ıs	Personal incon	ne
		Beer	Excise Tax			Wine Excise Tax		Liq	uor Excise Tax		[excis	e taxes ar	nd licenses]		for	
	State	Gen-		State	Gen-		State	Gen-		Pop-		fiscal yea			calendar yea	r
	Excise	eral		Excise	eral		Excise	eral		ulation	Excise to	axes	License	es	2014	
	tax	Sales		tax	Sales		tax	Sales		as						İ
	rate	tax	Other	rate	tax	Other	rate	tax	Other	of		Per		Per		Per
	[\$ per	ap-	applicable	[\$ per	ap-	applicable	[\$ per	ap-	applicable	7/1/2015	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- setts	0 11	yes	0.57% on private club sales	0.55	yes	sparkling wine-\$0.70/gal	4.05	yes	<15%-\$1.10/gal; >50% alcohol- \$4.05/proof gal; 0.57% on private club sales	6,784	80,815		3,345	0.49	402,628,928	
Michigan	0 20			0.51	yes	>16%-\$0.76/gal	GC	yes		9,918	145,399		-	1.73	405,974,703	
Minnesota	0 15		<3.2%-\$0.077/gal; 9% sales tax	0.30		14% to 21%-\$0 95/gal; <24% and sparkling wine- \$1.82/gal; >24%-\$3.52/gal; \$0.01/bottle (except mini- atures) and 9% sales tax	5.03		\$0.01/bottle (except miniatures) and 9% sales tax	5,482	85,142		2,307	0.42	268,126,460	
Mississippi	0.4268	yes		0.35	yes	sparkling wine-\$1.00/gal; champagne-\$1.00/gal	GC	yes		2,989	42,094	14.08	3,282	1.10	102,192,019	34,151
Missouri	0.06	yes		0.42	yes		2.00	yes		6,076	36,208	5.96	5,122	0.84	249,263,293	41,126
Montana	0 14	n.a.		1.06	n.a.	>16%-sold through state stores	GC	n.a.		1,032	33,860	32.81	2,222	2.15	41,542,641	40,614
Nebraska	0 31	yes		0.95	yes	>14%-\$1.35/gal	3.75	yes		1,894	29,873	15.77	1,817	0.96	90,988,217	48,369
Nevada	0 16	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	2,884	43,799	15.19	-	-	114,922,561	40,565
New Hamp- shire	0 30	n.a.		GC	n.a.		GC	n.a.		1,330	12,328	9.27	4,583	3.45	71,219,034	İ
New Jersey	0 12	yes		0.875	yes		5.50	yes		8,935	138,548	15.51	4,199	0.47	516,019,664	
New Mexico	0.41	yes			yes		6.06	yes		2,080	45,735		-	-	76,449,091	36,701
New York	0 14	yes	additional \$0.12/gal-NY City	0.30	yes		6.44	yes	<pre>&lt;24%-\$2.54/gal; additional \$1.00/gal-NY City</pre>	19,747	250,899	12.71	61,173	3.10	1,119,433,988	56,771
North Carolina	0.6171	yes		1.00	yes	>16%-\$1.11/gal	GC	yes††		10,035	359,880	35.86	24,877	2.48	391,300,375	į (
North Dakota	0 16		7% state sales tax; bulk beer-\$0.08/gal	0.50	! !	>17%-\$0.60/gal; 7% state sales tax	2.50		7% state sales tax	757	9,485	•		0.50	42,848,356	ļ
Ohio	0 18	yes	   	0.32	yes	>14% to 21%-\$1.00/gal; vermouth-\$1.10/gal; sparkling wine-\$1.50/gal	GC	yes		11,605	101,090	8.71	41,959	3.62	488,867,951	42,164
Oklahoma	0.40	yes	<3.2%-\$0.36/gal; 13.5% on-premise	0.72	yes	sparkling wine-\$2.08/gal; 13.5% on-premise	5.56	yes	13.5% on-premise	3,907	116,772	29.88	959	0.25	175,037,452	45,142
Oregon	0.08	n.a.		0.67	n.a.	>14%-\$0.77/gal	GC	n.a.		4,025	17,811		4,627		165,559,773	41,720
Pennsyl- vania	0.08	yes		GC	yes		GC	yes		12,792	358,887	28.06			613,524,377	i !
Rhode Island	0 11 [0 10 7/1/15]	v	\$0.04/case whole- sale tax	1.40 [0.60 7/1/15]		\$0.30/gal for still wines made entirely from fruit grown in state; sparkling wine-\$0.75/gal		yes		1,056	19,538	18.51	126	0.12	50,660,274	
South Carolina	0.77	yes		0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax; add'l 5% on-premise	4,895	166,501	34.02	13,826	2.82	178,001,545	36,865

TABLE 10. -Continued

			Types of Alco	oholic Bev	erages	Taxes [Rates as of January 1, 20	15]				Alcoholic	e beverag	es collection	ns	Personal incor	ne
		Beer	Excise Tax			Wine Excise Tax		Liq	uor Excise Tax		[excise	e taxes an	d licenses]		for	
	State	Gen-		State	Gen-		State	Gen-		Pop-	1	fiscal year	r 2015		calendar yea	ır
	Excise	eral		Excise	eral		Excise	eral		ulation	Excise ta	axes	License	es	2014	
	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	7/1/2015	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 27	yes		0.93	yes	14% to 20%-\$1.45/gal;	3.93	yes	<14%-\$0.93/gal;	858	16,690	19.45	801	0.93	39,222,985	46,006
Dakota					İ	>21%, sparkling wine-		İ	2% wholesale tax							İ
			į		į	\$2.07/gal; 2% wholesale		į	ļ							į
					! !	tax		! !								ļ
Tennessee	0 14	yes	\$1.15/gal at whole-	1.21	yes	15% on-premise	4.40	yes	15% on-premise;	6,595	159,768	24.23	1,446	0.22	263,437,186	40,252
	0.20		sale	0.004		140/ 00 400/ 1	2.40		<7%-\$1.10/gal	25.420	4 4 4 5 5 6 5	44.04	60, 403	2.70	1 22 1 120 1 12	45.04
Texas	0 20	yes	14.95% on-premise	0.204	yes	>14%-\$0.408/gal and	2.40	yes	6.7% on-premise	27,430	1,147,565	41.84	68,483	2.50	1,234,438,147	45,814
			and \$0.05/drink on		İ	sparkling wine-\$0.516/gal;		İ	and \$0.05/drink on							İ
			airline sales		•	6.7% on-premise and \$0.05/		•	airline sales							!
TI.	0.41		2 20/ 11/1 1	CC		drink on airline sales	CC	<u> </u>	<u> </u>	2.001	51 221	15.13	1.026	0.65	110 042 020	25 (50
Utah	0.41	yes	>3.2%-sold through state store	GC	yes		GC	yes		2,991	51,221	17.13	1,936	0.65	110,843,820	
Vermont	0.265	yes	>6%-\$0.55;	0.55	yes	>16%-sold through state	GC	no	10% on-premise	626	24,839	39.67	438	0.70	29,548,584	47,128
			10% on-premise		į	store, 10% on-premise		į	sales tax							į
			sales tax			sales tax										
Virginia	0 26	yes		1.51	yes	<4%-\$0.2565/gal and	GC	yes		8,368	257,229	30.74	13,025	1.56	417,276,976	50,169
			į		į	>14%-sold through		į	į							į
						state store										
Washing-	0 26	yes		0.87	yes	>14%-\$1.72/gal	14.27		privatized liquor	7,160	331,405	46.28	133,757	18.68	355,676,661	50,421
ton			i !		<u> </u>	i !		<u> </u>	sales eff. 6/1/12;							į
					İ			ļ	\$9.24/gal on-premise;							ļ
					!			!	20.5% retail sales tax,							!
					•			•	13.7% on-premise							
									sales tax							
West	0 18	yes		1.00	yes	5% local tax	GC	yes		1,841	18,159	9.86	1,333	0.72	66,145,384	35,783
Virginia			<u> </u>		<u>i</u> _	i I		<u>i</u> _	<u> </u>							<u>i</u>
Wisconsin	0.06	yes		0.25	yes	>14%-\$0.45/gal	3.25	yes	\$0.03/gal admini-	5,768	57,596	9.99	1,803	0.31	255,753,166	44,414
			<u> </u>		<u> </u>	<u> </u>		<u> </u>	strative fee							<u> </u>
Wyoming	0.02	yes		GC	yes		GC	yes		587	1,885	3.21	-	-	32,723,587	56,068
Total																
50 states	0.20*			0.72*			3.75			320,226	6,424,720	20.06 <sup>a</sup>	596,991	1.86 <sup>a</sup>	14,755,185,178	46,414

Per capita tax collection amounts are computations based on July 1, 2015 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, 2014 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-EST2016-01 -Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.
- U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 28, 2017 release.

<sup>&</sup>lt;sup>a</sup>Weighted average computations based on totals for the 50 states.

U.S. median tax rates

### TABLE 11. ALCOHOLIC BEVERAGE TAX COLLECTIONS 18 105 ARTICLE 2C.1

-	1	1	Net		Alcoholic Beve	18 105 AKTI		Tuanafana						
						0								
			collections		ır	itergovernme	ntal/inter-fur	id transiers			**		0/ 1	
			before								Ye	ear-over-year	r % change	
	Alcoholic		local		Depart-		Collection	OSBM	Collection	Net				i
	beverage		government	Local	ment		fees on	Civil Penalty	cost	collections			Net	i
	tax		distribution	government	of	Special	overdue	&	of	to			collections	Amount
	gross		allocation/	distribution	Commerce	reserve	tax	Forfeiture	fines/	General			before	to
	collections	Refunds	transfers	allocation†	transfer*	fund††	debts	Fund	forfeitures	Fund	Gross		allocation/	General
Fiscal year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	Refunds	transfers	Fund
2001-02	201,767,619	134,663	201,632,956	-	298,180	26,690,051	-	-	-	174,644,725	1.35%	9.34%	1.34%	1.13%
2002-03	198,759,850	99,687	198,660,162	27,408,926	350,000	- [	4,685	-	-	170,896,552	-1.49%	-25.97%	-1.47%	-2.15%
2003-04	211,370,795	152,739	211,218,056	28,475,073	350,000	-	474	-	-	182,392,509	6.34%	53.22%	6.32%	6.73%
2004-05	219,520,359	82,044	219,438,315	29,778,545	350,000	-	1,112	- 1	-	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	- 1	-	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	- [	-	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	- į	-	121	102,614	422	287,363,097	3.94%	-79.98%	3.97%	4.42%
2012-13	331,874,776	627,827	331,246,949	32,555,824	- [	-	15,209	35,930	144	298,639,842	3.20%	2,615.16%	3.01%	3.92%
2013-14	341,658,837	(255,324)	341,914,161	35,723,179	- [	-	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	- [	-	15,790	135,852	559	318,729,834	4.95%	161.08%	4.82%	4.16%
2015-16	377,495,319	331,705	377,163,614	37,020,719	-	-	3,605	42,563	146	340,096,582	5.28%	112.70%	5.23%	6.70%

Detail may not add to totals due to rounding.

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

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

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

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):

allocation was capped at \$90,000.

Effective July 1, 2007, 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 October 1, 2008, 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

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.

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

2002-2003

2001-2002

212,608,231 86.84%

Net collections to General Fund

Fiscal Year 2003-2004

2004-2005

2005-2006

275,193,609 88.97%

	~ " .		~		2003-200		~		~ " . 1	
	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	2,234	0.00%	799	0.00%	-	-	-	-	-	-
Wine	1,770	0.00%	47	0.00%	-	-	-	-	-	-
Other	-	-	_	_	-	-	-	_	-	-
Total license	4,004	0.00%	846	0.00%	-	-	-	-	-	_
Excise tax:										
Beer excise	88,631,573	43.96%	88,496,593	44.55%	93,474,008	44.25%	93,218,652	42.48%	96,152,889	41.53%
Fortified wine excise	1,248,267	0.62%	1,250,035	0.63%	1,257,801	0.60%	1,038,294	0.47%	1,098,362	0.47%
Unfortified wine excise	9,341,280	4.63%	10,254,364	5.16%	11,241,818	5.32%	11,843,907	5.40%	13,045,850	5.63%
Liquor excise	93,205,147	46.23%	89,463,937	45.03%	95,129,952	45.04%	102,143,159	46.55%	108,997,192	47.07%
Liquor surcharge	9,202,685	4.56%	9,189,704	4.63%	10,114,003	4.79%	11,193,190	5.10%	12,255,203	5.29%
Total excise	201,628,952	100.00%	198,654,633	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%
Total collections	201,632,956	100.00%	198,655,479	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%
Less:										
Local distribution allocations	-	-	27,408,926	13.80%	28,475,073	13.48%	29,778,545	13.57%	30,229,766	13.06%
Intergovernmental transfers:										
Department of Commerce transfer††	298,180	0.15%	350,000	0.18%	350,000	0.17%	350,000	0.16%	440,039	0.19%
Special reserve fund	26,690,051	13.24%	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	_	_	-	-	-	_	34,450	0.01%
Collection cost of fines/forfeitures	_	_	_	_	_	_	_	_	_	_
Net collections to General Fund	174,644,725	86.62%	170,896,552	86.03%	182,392,509	86.35%	189,308,658	86.27%	200,845,242	86.74%
							) )		))	
					T21 1 3.7					
	2007.200	\	2007.200	20	Fiscal Year		***************************************	10	2010.20	
	2006-200		2007-200		2008-200	)9	2009-20		2010-20	
	Collection	%	Collection	%	2008-200 Collection	)9 %	Collection	%	Collection	%
	Collection amount	% of	Collection amount	% of	2008-200 Collection amount	)9 % of	Collection amount	% of	Collection amount	
Type of Tax	Collection	%	Collection	%	2008-200 Collection	)9 %	Collection	%	Collection	%
Type of Tax License tax:†	Collection amount	% of	Collection amount	% of	2008-200 Collection amount	)9 % of	Collection amount	% of	Collection amount	% of
	Collection amount	% of	Collection amount	% of	2008-200 Collection amount	)9 % of	Collection amount	% of	Collection amount	% of
License tax:†	Collection amount	% of	Collection amount	% of	2008-200 Collection amount	)9 % of	Collection amount	% of	Collection amount	% of
License tax:† Beer	Collection amount	% of	Collection amount	% of	2008-200 Collection amount	)9 % of	Collection amount	% of	Collection amount	% of
License tax:†  Beer Wine	Collection amount	% of	Collection amount	% of	2008-200 Collection amount	)9 % of	Collection amount	% of	Collection amount	% of
License tax:†  Beer  Wine Other	Collection amount	% of	Collection amount	% of	2008-200 Collection amount	)9 % of	Collection amount	% of	Collection amount	% of
License tax:†  Beer Wine Other  Total license	Collection amount	% of	Collection amount  \$  - - -	% of	2008-200 Collection amount	)9 % of	Collection amount [\$]	% of	Collection amount	% of
License tax:†  Beer Wine Other Total license Excise tax: Beer excise	Collection amount [\$] - - - - - - - - - - - - - -	% of total 40.33%	Collection amount  \$  - - - - 101,250,933	% of total - - - - - - 39.09%	2008-200 Collection amount [\$] - - - - 100,332,391	% of total - - - - - - - - - -	Collection amount  \$] - - - - - 110,514,793	% of total - - - - - - 37.69%	Collection amount  \$] - - - - - - - - - - - - -	% of total
License tax:†  Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise	Collection amount  \$  - - - - - - 98,740,195 942,117	% of total 40.33% 0.38%	Collection amount  \$  - - - - 101,250,933 909,261	% of total	2008-200 Collection amount [\$] - - - - 100,332,391 848,605	% of total 38.18% 0.32%	Collection amount [\$] - - - - - - - - - - - - - - - - - - -	% of total - - - - - - 37.69% 0.29%	Collection amount  \$] - - - - - - - - - - - - - - - - - - -	% of total
License tax:†  Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise	Collection amount  \$  - - - - - 98,740,195 942,117 13,536,924	% of total	Collection amount  \$  - - - - 101,250,933 909,261 14,722,932	% of total	2008-200 Collection amount [\$] - - - - 100,332,391 848,605 15,163,494	% of total	Collection amount [\$] - - - - - 110,514,793 854,060 18,701,084	% 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	Collection amount [\$] - - - - - 98,740,195 942,117 13,536,924 118,497,662	% of total	Collection amount  \$] - - - - 101,250,933 909,261 14,722,932 128,377,545	% of total	2008-200 Collection amount [\$] - - - 100,332,391 848,605 15,163,494 134,215,336	% of total	Collection amount [\$] - - - - - 110,514,793 854,060 18,701,084 151,024,406	% of total - - - - - - - - - - - - - - - - - - -	Collection amount  S  - - - - - 114,551,504 814,755 21,407,583 160,259,549	% 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 [\$] - - - - - 98,740,195 942,117 13,536,924 118,497,662 13,117,126	% of total	Collection amount  \$  - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716	% of total	2008-200 Collection amount [\$] - - - - 100,332,391 848,605 15,163,494 134,215,336 12,208,203	% of total	Collection amount  S  - - - - 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%	Collection amount  S  - - - - 114,551,504 814,755 21,407,583 160,259,549 12,263,304	% 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 [\$] - - - 98,740,195 942,117 13,536,924 118,497,662 13,117,126 244,834,023	% of total  40.33% 0.38% 5.53% 48.40% 5.36% 100.00%	Collection amount  \$  - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387	% of total	2008-200 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	Collection amount  \$] - - - - 114,551,504 814,755 21,407,583 160,259,549 12,263,304 309,296,694	% 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 [\$] - - - - - 98,740,195 942,117 13,536,924 118,497,662 13,117,126	% of total	Collection amount  \$  - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716	% of total	2008-200 Collection amount [\$] - - - - 100,332,391 848,605 15,163,494 134,215,336 12,208,203	% of total	Collection amount  S  - - - - 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%	Collection amount  S  - - - - 114,551,504 814,755 21,407,583 160,259,549 12,263,304	% 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 [\$] - - - - 98,740,195 942,117 13,536,924 118,497,662 13,117,126 244,834,023 244,834,023	% of total	Collection amount  \$  - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387	% of total	2008-200 Collection amount [\$] 	38.18% 0.32% 5.77% 4.65% 100.00%	Collection amount [\$] 	% of total	Collection amount [\$] - - - - 114,551,504 814,755 21,407,583 160,259,549 12,263,304 309,296,694	% 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 [\$] - - - 98,740,195 942,117 13,536,924 118,497,662 13,117,126 244,834,023	% of total  40.33% 0.38% 5.53% 48.40% 5.36% 100.00%	Collection amount  \$  - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387	% of total	2008-200 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	Collection amount  \$] - - - - 114,551,504 814,755 21,407,583 160,259,549 12,263,304 309,296,694	% 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 [\$] - - - - 98,740,195 942,117 13,536,924 118,497,662 13,117,126 244,834,023 244,834,023	% of total	Collection amount  \$  - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387	% of total	2008-200 Collection amount [\$] 	38.18% 0.32% 5.77% 4.65% 100.00%	Collection amount [\$] 	% of total	Collection amount [\$] - - - - 114,551,504 814,755 21,407,583 160,259,549 12,263,304 309,296,694	% 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 [\$] - - - - 98,740,195 942,117 13,536,924 118,497,662 13,117,126 244,834,023 244,834,023	% of total	Collection amount  \$  - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387	% of total	2008-200 Collection amount [\$] 	38.18% 0.32% 5.77% 4.65% 100.00%	Collection amount [\$] 	% of total	Collection amount [\$] - - - - 114,551,504 814,755 21,407,583 160,259,549 12,263,304 309,296,694	% 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	Collection amount  \$  	% of total	2008-200 Collection amount [\$] 	38.18% 0.32% 5.77% 51.08% 4.65% 100.00%	Collection amount [\$] 	% of total	Collection amount [\$] - - - - 114,551,504 814,755 21,407,583 160,259,549 12,263,304 309,296,694	% 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††	Collection amount [\$] 	% of total	Collection amount  \$  	% of total	2008-200 Collection amount [\$] 	38.18% 0.32% 5.77% 51.08% 4.65% 100.00%	Collection amount [\$] 	% of total	Collection amount [\$] - - - - 114,551,504 814,755 21,407,583 160,259,549 12,263,304 309,296,694	% 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 [\$] - - - 98,740,195 942,117 13,536,924 118,497,662 13,117,126 244,834,023	% of total  40.33% 0.38% 5.53% 48.40% 5.36% 100.00%	Collection amount  \$  - - - 101,250,933 909,261 14,722,932 128,377,545 13,763,716 259,024,387	% of total	2008-200 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	Collection amount  \$] - - - - 114,551,504 814,755 21,407,583 160,259,549 12,263,304 309,296,694	% 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	Collection amount  \$  	% of total	2008-200 Collection amount [S]	38.18% 0.32% 5.77% 4.65% 100.00%	Collection amount [\$] 	% of total	Collection amount [\$] - - - - 114,551,504 814,755 21,407,583 160,259,549 12,263,304 309,296,694	% 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  40.33% 0.38% 5.53% 48.40% 5.36% 100.00% 12.92% 0.23% -	Collection amount  S	% of total	2008-200 Collection amount [S]	38.18% 0.32% 5.77% 51.08% 4.65% 100.00% 12.70% 0.33%	Collection amount [S]	% of total	Collection amount [S]	% of total  37.04% 0.26% 6.92% 51.81% 3.96% 100.00%  11.00%

225,125,416 86.91%

228,458,572

282,316,942

96.28%

86.94%

TABLE 12. - Continued

			11	DLE 12						
<b>.</b>	2011 201	12	2012 201	12	Fiscal Yea	-	2014 20	1.5	2017 20	17
	2011-201		2012-201		2013-20		2014-20		2015-20	
	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	-	-	-	-	-	-	-	-	-	-
Wine	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	
Total license	-	-	-	-	-	-	-		-	-
Excise tax:										
Beer excise	115,472,726	35.91%	115,698,892	34.93%	115,643,022	33.82%	117,666,274	32.83%	120,572,033	31.97%
Fortified wine excise	788,506	0.25%	770,210	0.23%	772,565	0.23%	760,728	0.21%	719,473	0.19%
Unfortified wine excise	22,192,483	6.90%	23,202,276	7.00%	24,477,278	7.16%	25,713,643	7.17%	26,761,297	7.10%
Liquor excise	169,704,562	52.77%	177,418,778	53.56%	186,694,439	54.60%	199,586,988	55.69%	213,345,450	56.57%
Liquor surcharge	13,417,967	4.17%	14,141,584	4.27%	14,324,659	4.19%	14,663,747	4.09%	15,761,756	4.18%
Total excise	321,576,244	100.00%	331,231,740	100.00%	341,911,963	100.00%	358,391,379	100.00%	377,160,009	100.00%
Total collections	321,576,244	100.00%	331,231,740	100.00%	341,911,963	100.00%	358,391,379	100.00%	377,160,009	100.00%
Less:										
Local distribution allocations	34,110,110	10.61%	32,555,824	9.83%	35,723,179	10.45%	39,525,134	11.03%	37,020,719	9.82%
Intergovernmental transfers:										
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-
Special reserve fund	-	-	-	-	-	-	-	-	-	_
OSBM Civil Penalty/Forfeiture Fund	102,614	0.03%	35,930	0.01%	193,113	0.06%	135,852	0.04%	42,563	0.01%
Collection cost of fines/forfeitures	422	0.00%	144	0.00%	776	0.00%	559	0.00%	146	0.00%
Net collections to General Fund	287,363,097	89.36%	298,639,842	90.16%	305,994,895	89.50%	318,729,834	88.93%	340,096,582	90.17%

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 July 1, 2007, \$200,000 of the net proceeds of the excise tax collected on unfortified wine was required to be credited to the Department of Commerce on a quarterly basis [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was allocated to the North Carolina Wine and Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State. Effective October 1, 2008, SL 2008-107 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 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
18 105 ARTICLE 2C.1

					[8 103 A	KIICLE 2C.				i		
				Wil	ne Excise Tax							
	Forti	ified wine exc	ise tax		Unfor	tified wine exc	cise tax		Total		State	Commerce
	Fortified w	ine tax collect	tions		Unfortified v	vine tax collect	tions		wine		sales	transfer
	Total		Local	Tax	Total		Local	Tax	excise	Wine	tax rate	[formerly
	net	State	share	rate:	net	State	share	rate:	tax net	license	in effect	credited to
	collections	share	reserve	[¢ per	collections	share	reserve	[¢ per	collections	collections	for period	DOACS]
Fiscal year	[\$]	[\$]	[\$]	liter]	[\$]	[\$]	[\$]	liter]	[\$]	[\$]	[%]	[\$]
2001-02	1,248,267	969,375	278,892	24	9,341,280	3,867,305	5,473,975	21	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	-	**	-
2015-16	719,473	597,969	121,504		26,761,297	14,584,877	12,176,420	•	27,480,770	i	**	-

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.

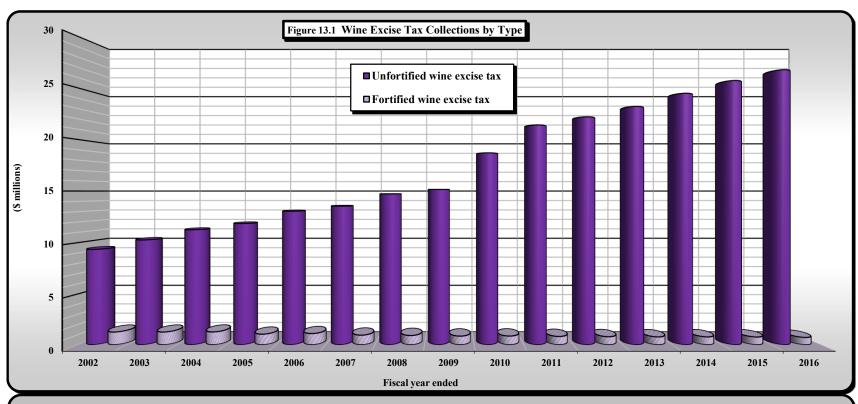
#### Alcoholic beverage discount:

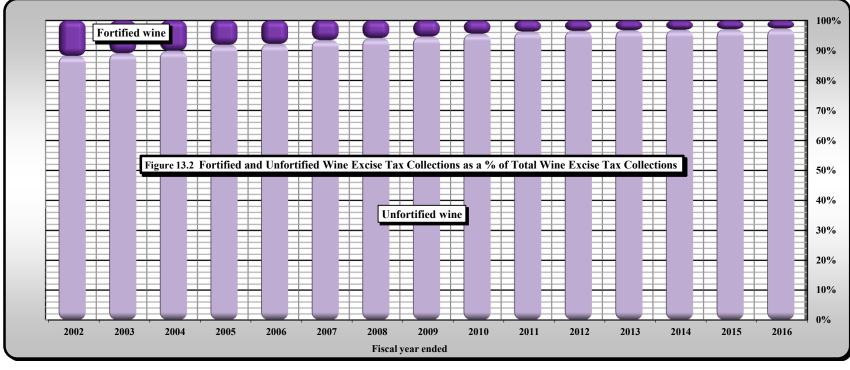
Effective for reporting periods beginning on or after August 1, 2004, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and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

### 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.]

-			10	3	1	Spirituous		
		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]	[\$]	[\$]	[\$]	[\$]	[%]	[\$]
2001-02	88,631,573	53.177	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
2015-16	120,572,033	*	95,849,239	24,722,794	_	213,345,450	**	15,761,756

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.]

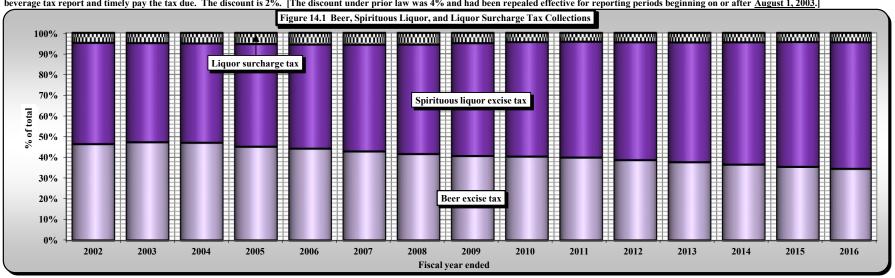


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS 18 105 ARTICLE 2D.I

-				!	R 103 AKII			170 0				
					Distributions and Transfers							
					Collection	OSBM	Collection	DOR	Unencumber	ed proceeds	i	
			Net		fees on	Civil	cost of	reimburse-	State/local	General	Net	
	Gross		collections	Admini-	overdue	Penalty &	fines/	ment by	law enforce-	Fund	collections	
	tax		before	strative	tax	Forfeiture	forfei-	law enforce-	ment	non-tax	after	
Fiscal	collections	Refunds	transfers	costs	debts	Fund	tures	ment agencies	agencies	revenue	transfers	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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)	
2015-16	7,607,812	190,703	7,417,109	45,910	583,331	710,668	2,997	-	4,630,579	1,680,615	(236,990)	
D / 1	4 - 114 - 4	4 1 1 4										

[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. Minimum Quantity Before Tax is Due

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

Illicit spirituous liquor not sold by the drink

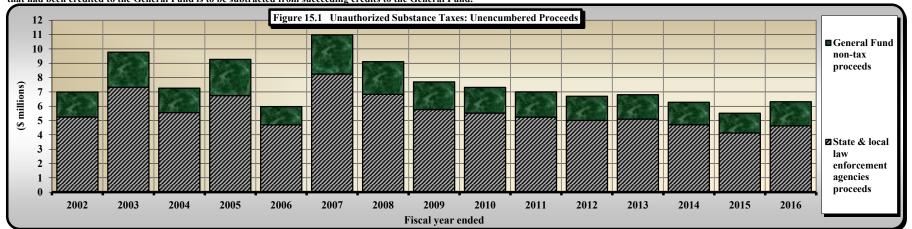
Illicit mixed beverages

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 \$31.70 for each gallon or fraction thereof No minimum \$12 80 for each gallon or fraction thereof No minimum \$1.28 per gallon or fraction thereof No minimum

\$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 T	Γax Simplifi	cation and R	eduction Act of	2013 repeals	§§ 105-116 a	nd 105-116.1	effective July	1, 2014,	applicable	to gross red	eipts bill	ed on or after	r that date.]				
									Franchise	Tax Net	Collections	Before &	After Ded	uctions					
		F	ranchise Tax	Gross Colle	ections														
	Taxpayer Type					Net			Collection	OSBM	Collec-	Inter-	Net						
		Utili	ties†		Other			collections	§ 105-116.1		fees	Civil	tion cost	govern-	collections	Year-over-year % change			
			§ 105-116		[Business	Total		before	Municipal/	Admin-	on	Penalty &	of fines/	mental/	to				Amount
	§ 105-116		Water		Corporations,	gross		transfers/	local	istrative	overdue	Forfeiture	forfei-	inter-fund	General	Gross	1	Net	to
Fiscal	Power	Gas	& Sewer	Telephone	Burial Assns.]	collections	Refunds	deductions	share††	costs	tax debts	Fund	tures	transfers	Fund	collec-	1	collec-	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	Refunds	tions	Fund
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	- 1	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	- 1	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	- 1	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%

862,565,424 196,669,118

99,390

202.217 5.353.176

200,431 3,494,245

148,162 4,833,423

4.502.357

260.934

21,499

14,033

19,899

18.990

78,898

28,881

660,141,126

697,012,493

544,122,153

524.368.29

6.99%

5.27%

34.34%

-9.93%

-38.72%

57.96%

343.02%

7.68%

4.82%

-39.26%

7.77%

5.59%

-21.94%

-3.63%

	21,399,211							
2015-16.	-							
Franchise tax rates and bases:								
III'l' Compliant								

2012-13. 339,395,679

2013-14. 343.338.249

Utility franchise tax†:	<u>Rate</u>	Base
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).]
Sewer	6%	Gross receipts from owning or operating a public sewerage company. [Repealed by SL 2013-316, s. 4.1(a).]
Telephone		Effective <u>January 1, 2002</u> , 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:
	1	(1)

529.150.57

915.894.648 11.791.384 904.103.264 203.353.181

largest of 3 alternate bases;

4,208,847

3,858,691

1,331,404

44.336

(1) capital stock, surplus & undivided profits apportioned to NC [††† simplified calculation replaces this base with net worth].

(2) 55% of the appraised value of real & tangible property in NC.

870.030.150 7.464.726

541.630.815

601,361,327 52,237,690 549,123,637

12,480,240

(minimum tax, \$35)

(3) investment in tangible property in NC.

526,425,624

568,697,709

578,630,712

541.586.479

D . . .

†††SL 2015-41 simplifies the calculation of the business corporation franchise tax and increases the annual minimum tax from \$35 to \$200; as amended by SL 2016-5, the franchise tax modifications are effective for taxable years beginning on or after January 1, 2017, and apply to the calculation of franchise tax reported on the 2016 and later corporate income tax return (effective date as amended, May 11, 2016).

Based on membership. [Repealed by SL 2016-5, s. 1.1(a) for taxes due on or after April 1, 2017.]

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

### Intergovernmental, inter-fund transfers

Mutual burial associations: \$15-\$50 flat tax

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, s. 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 2015-2016 [§ 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%).

To combi	ned general rate is the State's general rate (4.75%) plus the rate of l	ocar tax auti					ations [based o	on July-June	collections		
					7	unications	Video Programming				
		§ 105-164.4(a)(9);		§ 105-1	64.4(a)(9);	§ 105-164.4(a)(4c);		§ 105-164.4(a)(6); § 1		05-164.44I(a	(2), (a)(3)
		§ 105-	164.44K	§ 105-	164.44L	§ 105-164.44	F(a)(1), (a)(2)	Ca	ble	Direct-to-ho	me satellite
		Net	Local share	Net	Local share		Local share	Net	Local share	Net	Local shar
			allocation†	collections	allocation†		allocation†	collections	allocation	collections	
Collections source	Tax base/ Local share allocation percentages	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Electricity	Gross receipts derived from sales of electricity sold to	737,453,459	322,749,634	-	-	-	-	-	-	-	-
	consumers (other than qualifying sales to farmers and		į		ļ		į				
	manufacturers) and billed on or after July 1, 2014. [A reduced		į				į				
	rate of 3.5% applies to sales by CHEMC for a one-year period.]		İ		Î !		Ī !		Î !		
	§ 105-164.44K provides for a local share allocation equal to 44%		į		į		į				
	of net tax proceeds collected on electricity, less administrative				! !						
D' I N I C	costs (effective for quarters beginning on or after July 1, 2014).		<u> </u>	72 201 226	14.062.046		<u>i</u>				
Piped Natural Gas	Gross receipts derived from sales of piped natural gas sold to consumers (other than sales from a producer and qualifying	-	i -	/2,301,226	14,962,946	-	i -	-	-	-	-
	sales to farmers, manufacturers, commercial laundry and dry		į				į				
	cleaning establishments, and State agencies) and billed on or		į				į				
	July 1, 2014. [A reduced rate of 3.5% applies to sales by gas		•				į				
	cities for a one-year period.] § 105-164.44L provides for a local		ļ				ļ				
	share allocation equal to 20% of net tax proceeds collected on		į				•				
	piped natural gas, less administrative costs (effective for										
	quarters beginning on or after July 1, 2014).		į				į				
	[Gas cities receive amounts in addition to the excise tax share										
	effective for quarters beginning on or after July 1, 2015].										
Telecommunications	Gross receipts derived from providing telephone service (includes	-	<u> </u>	-	-	323,759,620	į	-	-	-	-
	local, interstate, intrastate, toll, private telecommunications,		•								
	mobile telecommunications services, and ancillary services).		į				į				
	§ 105-164.44F(a)(1) provides for a local share allocation equal to		į		į						
	18.70% of net tax proceeds (less a freeze deduction adjustment).		į				50,059,257				
	§ 105-164.44I provides for a local share allocation equal to 7.7%		į				į				
	(specified in § 105-164.44F(a)(2)) of net tax proceeds (adjusted		į		į		į				
	for supplemental PEG support) to partially replace repealed		ļ		! !		į		! !		
	local cable television franchise taxes.		•				23,631,005				
	PEG channel support funds		i !		] !		1,298,486		] !		
Video Programming	Gross receipts derived from providing video programming	_	_	_	_	_	-	96,842,883		77,593,122	
,	services (cable and direct-to-home satellite).		į				:	, , 0,0 .2,000	! ! !	,0,0,122	
	, , , , , , , , , , , , , , , , , , ,		•					•			
	§ 105-164.44I(a)(2) provides for a local share allocation equal to		}		! !		•	}	] 		
	23.6% of net tax proceeds (cable) and § 105-164.44I(a)(3) provides		į		į		į	į			
	for a local share allocation equal to 37.1% of net tax proceeds (direct-to-home satellite) (adjusted for supplemental PEG		ĺ				ĺ				
	support) to partially replace repealed local cable television		!		<u> </u>		!	<u> </u>			
	franchise taxes.		į				į	į	21,659,243		27,281,212
			ļ				į	ļ			
	PEG channel support funds				<u></u>		<u> </u>		1,195,678		1,505,830
N4 ICI 2012 216	Totals	737,453,459	322,749,634	72,301,226	14,962,946	323,759,620	74,988,748	96,842,883	22,854,920	77,593,122	28,787,048

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.]

<sup>†</sup>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.]

	[3	g IIJA AKI	ICLE 12.				
		Collection	Forest				
		fees on	Develop-	Net collections			
	Net	overdue	ment	Year-over-year change			
	collections	tax debts	Fund	Amount	%		
Fiscal year	[\$]	[\$]	[\$]	[\$]	change		
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%		
2015-16	1,961,303	-	1,961,303	91,634	4.90%		

### 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.

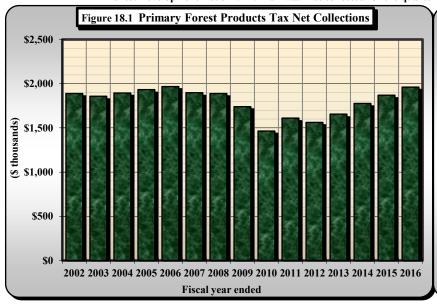
The rates of the tax vary according to the type of wood and kind of product:

\$ .50 per 1,000 board feet Softwood sawtimber \$ .40 per 1,000 board feet Hardwood sawtimber

\$ .20 per cord \$ .12 per cord

Softwood pulpwood 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.



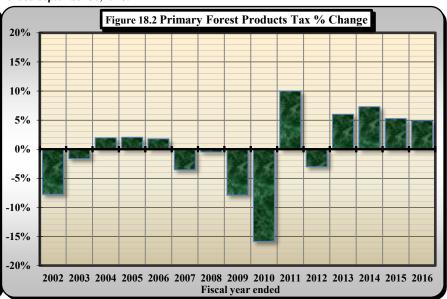


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT [§ 113A ARTICLE 12.]

	Softwood	sawtimber	Hardwoo	d sawtimber	Softwoo	od pulpwood	Hardwo	ood pulpwood	
		Computed		Computed					
		tax		tax		Computed		Computed	Total
		due		due		tax		tax	computed
	Number	[50¢ per	Number	[40¢ per	Number	due	Number	due	tax
Quarter ended	of	1,000 board ft.]	of	1,000 board ft.]	of	[20¢ per cord]	of	[12¢ per cord]	due
	board feet	[\$]	board feet	[\$]	cords	[\$]	cords	[\$]	[\$]
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	93,912,982	37,565	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	181,876	113,214,875	45,286	793,993	158,799	350,058	42,007	427,968
December 31, 2013	389,305,887	194,653	121,894,955	48,758	841,351	168,270	395,135	47,416	459,097
March 31, 2014	365,330,297	182,665	89,250,738	35,700	820,058	164,012	404,345	48,521	430,898
June 30, 2014	395,920,576	197,960	137,906,065	55,162	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	191,172	129,196,479	51,679	831,633	166,327	418,474	50,217	,
December 31, 2014	394,383,596	197,192	129,901,280	51,961	846,190	169,238	415,895	49,907	468,298
March 31, 2015	374,162,230	187,081	100,854,262	40,342	881,072	176,214	316,836	38,020	441,658
June 30, 2015	339,504,066	169,752	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
Fiscal year 2015-16:									
September 30, 2015	534,043,995	267,022	121,484,254	48,594	876,035	175,207	415,609	49,873	540,696
December 31, 2015	392,325,307	196,163	105,728,041	42,291	816,018	163,204	411,874	49,425	451,082
March 31, 2016	421,623,416	210,812	104,716,329	41,887	849,446	169,889	338,263	40,592	463,179
June 30, 2016	411,239,711	205,620	115,560,364	46,224	1,008,084	201,617	294,036	35,284	488,745
Total	1,759,232,429	879,616	447,488,988	178,996	3,549,583	709,917	1,459,782	175,174	1,943,702

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

			OR THOS	E STATES LI	EVYING A	TAX ON O	CORPO	RATE  BUSIN							
	State							State 7	Fax Collecti	ions Fiscal	Year 2015†				
	corporate income tax			Corp	orate inco	me tax		Individu	ıal income t	tax	Genera	ıl sales tax†	†	Total tax coll	lections
	rates and brackets				% of				% of			% of		[all sourc	es]†††
	for 2014 tax year		Pop-		total				total			total			
	-as of January 1, 2014-		ulation		state tax	Per car	oita		state tax	Per		state tax	Per		Per
	[standard/general		7/1/2015	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.;	4,854	533,586	5.47%	109 93	35	3,336,587	34.20%	687.41	2,463,912	25.26%	507.62	9,755,439	2,009.82
		gross sales option may apply;	,	,				- , ,			,,			, , , , , ,	,
	[3-factor with sales double wtd ]	federal tax deductibility			į	į	<u> </u>		<u> </u>					į	
Alaska	2%>\$24,999; 3%>\$48,999;	rates applicable to financial inst.	738	227,852	16.34%	308 86	5	_	_	_	_	_	_	1,394,310	1,890.05
	4%>\$73,999; 5%>\$98,999;	ruces appreciate to immedia mon	,	227,002	10.0170	!	. [		!					1,0> 1,010	1,000000
	6%>\$123,999; 7%>\$147,999	):			İ	İ	j l		į i					į	
	8%>\$172,999; 9%>\$197,999	7			İ	i								i	
	9.4%>\$221,999	•			į	İ			<u> </u>					İ	
	[3-factor]				İ	İ	i l		i					į	
Arizona	6.5%	rate applicable to financial inst.;	6,818	690,960	4.91%	101 35	37	3,760,883	26.71%	551.65	6,466,167	45.92%	948.46	14,082,100	2,065,56
. II IZOII II	0.570	minimum tax: \$50	0,010	0,0,000	4.5170	10100	. "	2,700,002	20.7170	331.03	0,100,107	43.7270	>10.10	14,002,100	2,000.00
	[3-factor with sales double wtd /	minimum tax. 550			!	!			!						
	85-7.5-7.5 (sales-property-payroll)	1			İ	į									
Arkansas	1%>\$0; 2%>\$3K;	rates applicable to financial inst.	2,978	476,553	5.19%	160.03	22	2,664,153	28.99%	894.66	3,182,211	34.63%	1,068.63	9,190,212	3,086,19
Aikansas	3%>\$6K; 5%>\$11K;	rates applicable to illiancial list.	2,976	470,333	3.17/0	100.03	22	2,004,133	20.77 /0	074.00	3,102,211	34.03 /0	1,000.03	9,190,212	3,000.17
	6%>\$25K; 6.5%>\$100K				İ	į	<u> </u>		<u> </u>					į	
	[3-factor with sales double wtd ]				!	!	!		!						
California		10.84% rate applicable to	38,994	9,007,182	5.96%	230 99	10	77,929,551	51.53%	1,998.50	38,464,704	25.43%	986.43	151,234,165	3,878.40
Camorma	0.0470	financial inst.;	36,994	9,007,182	3.90%	230 99	10	11,929,551	31.3376	1,990.50	36,404,704	25.45 76	900.43	151,254,105	3,0/0.40
	[6-1]				į	İ			<u> </u>					į	
Colorado	[Sales] 4.63%	minimum tax: \$800	5 440	660.054	5.23%	122.79	31	( 2(0 (20	49.70%	1 167 24	2,817,773	22.02%	517.13	12,797,117	2,348.60
Colorado		rate applicable to financial inst.;	5,449	669,054	3.2376	122.79	31	6,360,629	49./070	1,167.34	2,817,773	22.0270	517.13	12,/9/,11/	2,346.00
C	[Sales] ut 7.5%	gross sales option may apply	3,585	689,685	4.25%	192,40	13	8,182,071	50.43%	2,282.48	4,082,787	25.16%	1,138.94	16,224,696	4,526.06
Connecticu	or 3.1 mills/\$1 of capital holding	rate applicable to financial inst.; minimum tax: \$250	3,365	009,000	4.2570	192.40	13	0,102,0/1	30.4376	2,202.40	4,062,767	25.1070	1,136.94	10,224,090	4,520.00
	-	illillillilli tax. \$250			1	!								i	
	(maximum tax of \$1M)				į	į								į	
	20% surcharge for TY 2014	4.1			į	į								i	
	Sales/3-factor with sales double wto		044	400.746	11 400/	124 40	2	1 1 40 2 40	22.450/	1 207 70				2.512.016	2 722 07
Delaware	8.7%	banks: marginal rate decreases	944	400,746	11.40%	424.48	2	1,140,248	32.45%	1,207.79	-	-	-	3,513,916	3,722.07
		from 8.7% to 1.7% (brackets			!	!			!						
		ranging from \$20M			İ	ļ	•		!						
		to \$650M in taxable				•								İ	
		income); building and loan			İ	į			<u> </u>					ļ.	
	12.6	associations taxed at 8.7%;			İ	į	<u> </u>		•					į	
Florida	[3-factor] 5.5%	minimum tax: \$5,000	20,245	2,237,500	6.01%	110 52	34				21,800,895	58.58%	1,076.86	37,217,759	1.838.38
гюна		rate applicable to financial inst.;	20,245	2,237,500	0.0170	110 52	34	-	-	_	21,000,095	30.3070	1,070.00	37,217,739	1,030.30
	[\$50K exemption]	431			İ	į	i		i i					į	
	Sales/3-factor with sales double w		10 100	1 000 526	5.070/	00.10	20	0.670.534	40.050/	0.40.02	5 35 ( 503	26.640/	515 20	10.722.200	1 024 (5
Georgia	6%	rate applicable to financial inst.;	10,199	1,000,536	5.07%	98 10	39	9,678,524	49.05%	948.93	5,256,592	26.64%	515.38	19,732,308	1,934.65
TT 22	[Sales]	7.020/ 6	1 425	72.240	1 110/	50.70	44	1 007 015	30.65%	1 204 07	2 002 707	46.14%	2 000 01	( 495 5(2)	4,550.77
Hawaii	4.4%>\$0; 5.4%>\$25K;	7.92% franchise tax rate	1,425	72,249	1.11%	50.70	44	1,987,915	30.05%	1,394.87	2,992,707	40.14%	2,099.91	6,485,563	4,550.77
	6.4%>\$100K	applicable to banks;			į	į	į		į					į	
	12.6	gross sales option may apply;			•	!			!						
T.J. 1.	[3-factor]	capital gains taxed at 4%	1 (52	217.002	E 1/0/	121.24	20	1 450 340	27 100	004.45	1 463 003	26.0207	005.63	2.057.045	2 405 50
Idaho	7.4%	rate applicable to financial inst.;	1,653	217,082	5.46%	131 34	28	1,478,368	37.18%	894.45	1,463,802	36.82%	885.63	3,976,017	2,405.58
		minimum tax: \$20; add'l			!	!	! !		!						
		\$10 Permanent Building			İ	•	!		!	į					
		Fund Tax as applicable;			!	!	! !							İ	
		gross sales option may apply			į	į	į l		į i					i	
	[3-factor with sales double wtd ]				l	l	i					1			

	_	_			IABI	LE 20Col	шишеа								
	State									ions Fiscal					
	corporate income tax			Corp	orate inco	me tax		Individu	ial income	tax	Genera	l sales tax†	7	Total tax col	
	rates and brackets		D.		% of				% of			% of		[all sour	ces]†††
	for 2014 tax year -as of January 1, 2014-		Pop- ulation		total	Per car	nito.		total state tax	Per		total state tax	Per		Per
	standard/general		7/1/2015	Amount	state tax collec-	Amount	па	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.	12,839	4,054,267	9.93%	315.78		15,913,816			10,489,152		816.97	40,821,385	
	plus 2.5% personal		Í	, ,	•	į	•		į	•	, ,			, ,	, , , , , , , , , , , , , , , , , , ,
	property replacement tax [Sales]						į								
Indiana	7.5%	rate applicable to financial inst.;	6,613	903,572	5.13%	136.64	26	5,232,977	29.72%	791.34	7,279,604	41.35%	1,100.84	17,605,651	2,662.37
	[7% on 7/1/14]	••			į	į	•		į	į					
	[Sales]						<u> </u>								
Iowa	6%>\$0; 8%>\$25K;	5% franchise tax rate applicable	3,122	463,238	5.04%	148 38	25	3,471,617	37.78%	1,111.99	3,040,627	33.09%	973.94	9,189,255	2,943.39
	10%>\$100K; 12%>\$250K	to financial inst;			•	į	•		į	•					
	[Sales]	50% federal tax deductibility				<u> </u>	<u> </u>		<u> </u>						
Kansas	4%	2.25% privilege tax rate applicable	2,907	458,306	5.81%	157.67	23	2,262,951	28.70%	778.52	3,052,986	38.72%	1,050.32	7,883,960	2,712.32
	plus 3% surtax on	to financial inst , plus a surtax			•		•			•					
	taxable income>\$50K	(2.125% for banks, 2.25% for			į	ĺ	İ		ĺ	İ					
		S&L/trust cos.) on net income			į	į	•		į	į					
	12.0	>\$25K.			•		ŀ			•					
** . *	[3-factor/2-factor property, sa	ales	4 42.5		C 400/	4.60.04	10	4060 504	25.000/	040.54	2 2 4 7 2 2 4	20.450/	<b>530.44</b>	44 505 003	2 (21 21
Kentucky	4%>\$0; 5%>\$50K;		4,425	751,910	6.48%	169 94	18	4,069,501	35.09%	919.74	3,267,331	28.17%	738.44	11,597,983	2,621.24
12.4	6%>\$100K				İ	İ	İ		İ	İ					
Louisiana	factor with sales double wtd   4%>\$0; 5%>\$25K;	rates applicable to financial inst.	4,669	253,650	2.62%	54 33	43	2,983,104	30.76%	638.92	2,926,783	30.18%	626.86	9,696,730	2,076.85
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K;	• •	4,009	253,050	2.0270	54 55	43	2,983,104	30.7076	036.92	2,920,783	30.1070	020.80	9,090,730	2,070.05
	8%>\$200K	federal tax deductibility			į	į	į		İ	į					
	[3-factor/Sales]				•	}	į		•	•					
Maine	3.5%>\$0; 7.93%>\$25K;	financial inst.: 1% of net income.	1,329	168,966	4.16%	127.09	29	1,533,130	37.72%	1,153.20	1,280,298	31.50%	963.03	4,064,075	3,056.95
Manic		K plus 8¢/\$1K of assets attributable	1,527	100,700	4.10 /0	127.07		1,555,150	37.7270	1,133.20	1,200,270	31.30 /0	705.05	4,004,075	3,030.73
	0.00 / 0 - 0 / 0 / 0 / 0 / 0 - 0 2 3 0 .	to state sources; or 39¢/\$1K of			İ	İ	İ		İ	İ					
	[Sales]	assets attributable to state sources				1	1		1						
Maryland	8.25%	rate applicable to financial inst.;	5,995	1,003,588	5.02%	167.40	19	8,346,145	41.73%	1,392.19	4,409,919	22.05%	735.60	20,001,304	3,336.34
[Sale	es/3-factor with sales double wi		-		[	!	!		!						
Massachusett	8%	9% rate applies to financial inst.	6,784	2,227,381	8.26%	328 32	3	14,491,903	53.73%	2,136.11	5,803,934	21.52%	855.50	26,973,576	3,975.92
plus an	additional tax of \$2.60/\$1K or	either taxable tang ble			į	į	į		İ	į					
propert	ty (or taxable net worth allocal	ole to state, for			į	İ	i		İ	İ					
_	ble property corporations); mi	nimum tax: \$456			•	•	i		•	•					
	factor with sales double wtd						<b>.</b>								
Michigan	6%		9,918	1,185,568	4.40%	119 54	33	8,825,375	32.74%	889.86	9,211,783	34.17%	928.82	26,957,337	2,718.10
-	repealed effective 1/1/12, excep	= -				İ	İ			İ					
with cer	rt fied credits that elect to pay t	the MBT.]				-	1		1						
7.51	[Sales]		<b>7</b> 400	4.454.400	6.0207	260.24	<del>! _</del>	10.250.045	40.0404	4 004 70	= 102 =01	22 400/	4 000 27	24.450.054	1 1 ( = 1 1
Minnesota	9.8%	rate applicable to financial inst.;	5,482	1,476,629	6.03%	269 34	7	10,370,047	42.36%	1,891.50	5,483,791	22.40%	1,000.25	24,479,856	4,465.14
-	nimum tax ranging from \$0 to				İ	İ	i		İ	İ					
payron,	, and sales or receipts attributa	ble to state sources			İ	į	Ì		İ	İ					
Mississippi	[Sales] 3%>\$0; 4%>\$5K;	rates applicable to financial inst.	2,989	534,547	6.76%	178 81	17	1,783,438	22.57%	596.59	3,422,774	43.31%	1,144.97	7,902,885	2,643.64
Mississippi	5%>\$10K	rates applicable to illiancial list.	2,707	334,347	0.70 /6	1/0 01	17	1,703,430	22.37 /0	370.37	3,422,774	43.31 /0	1,144.97	7,902,003	2,043.04
[Sa	ales/Other (based on specific bu	siness tyne)l			•	}	į		•	•					
Missouri	6.25%	financial inst.: 7% of net income,	6,076	425,776	3.56%	70.07	42	5 856 131	48.98%	963.78	3 380 034	28.27%	556.27	11,956,143	1,967.70
1411330411	0.23 / 0	excluding share and surplus tax,	0,070	423,770	0.5070	70.07	1 72	3,030,101	10.5070	700.70	2,500,054	20.27 70	330.27	11,550,140	1,507.70
		plus 1/75 of 1% on outstanding			į	į	i		į	į					
		shares and surplus>\$10M.			!	!	į.		!	!					
		50% federal tax deductibility			i !	į	İ		į	į					
	[3-factor/Sales]	55 / 5 Teachar tha deductionity			į	į	İ		į	į					
Montana	6.75%	rate applicable to financial inst.;	1,032	168,039	5.91%	162 82	21	1,180,478	41.52%	1,143.79	-	-	-	2,843,465	2,755.10
	7% for water's edge	gross sales option may apply;		,		!	]	,,.,0	!					,,	, 22.20
	combined filing groups	minimum tax: \$50			•	•	•		İ	ļ					
	[3-factor]				!	!	!		!	!					
	[]		•	•	•	•				•	•	. !	•		ı

					TABL	E 20Con	unuea								
	State									ions Fiscal Y					
	corporate income tax			Corp	orate incon	ne tax		Individu	al income t	tax	Genera	al sales tax†	†	Total tax coll	
	rates and brackets				% of				% of			% of		[all sourc	ces]†††
	for 2014 tax year		Pop-		total	_			total	_		total	_	]	_
	-as of January 1, 2014-		ulation		state tax	Per cap	ita		state tax	Per		state tax	Per		Per
64.4	[standard/general		7/1/2015	Amount	collec-	Amount	ъ.	Amount	collec-	capita	Amount	collec-	capita	Amount	capita
State Nebraska	apportionment formula 5.58%>\$0; 7.81%>\$100K	Special rates or notes	[1,000s]	[\$1,000s]	tions 6.77%	[\$] 181 90	Rank 14	[\$1,000s]	tions 44.03%	[\$] 1,182.61	[\$1,000s]	tions 35.15%	[\$] 944.09	[\$1,000s]	[\$]
Nebraska	[Sales]		1,894	344,477	0.7770	101 90	14	2,239,582	44.03 76	1,102.01	1,787,880	33.1370	944.09	5,086,759	2,686.00
New		rate applicable to financial inst.;	1,330	576,679	23.18%	433 56	1	96,038	3.86%	72.20	_		-	2,487,737	1,870.32
Hampshire	plus a 0.75% Business Enter		1,550	370,077	25.10 /0	455 50	•	70,030	3.00 / 0	72.20	_		_	2,407,757	1,070.52
nampsinic	for certain income levels may	=													
[3-fa	actor with sales double wtd ]	3 mpp-3										!		!	
New Jersey	6.5%>\$0; 7.5%>\$50K;	rates applicable to financial inst.	8,935	2,579,391	8.17%	288.67	6	13,250,002	41.97%	1,482.86	9,146,025	28.97%	1,023.57	31,567,654	3,532.8
•	9%>\$100K	minimum tax: \$500	<u> </u>	, ,						ĺ	, ,		,		
	[corporation business franch	nise rates]										•			
	or alternative minimum asse	essment;												!	
	or fixed dollar minimum tax	(ranging from \$500 to												!	
	\$2,000) based on gross receip	pts												İ	
	[Sales]													į	
New Mexico	4.8%>\$0; 6.4%>\$500K;	rates applicable to financial inst.	2,080	249,947	4.16%	120 15	32	1,381,254	22.98%	663.96	2,256,088	37.54%	1,084.49	6,009,443	2,888.70
	7.3%>\$1 million	gross sales option may apply												İ	
	[3-factor]														
New York	7.1% of ENI base (certain N		19,747	5,084,187	6.50%	257.46	8	43,713,484	55.90%	2,213.66	13,104,421	16.76%	663.61	78,205,405	3,960.33
	- //	base, or capital stocks tax of 0 15%												i	
	*	nufacturers/QETCs), or fixed												į	
		from \$25 to \$5K, depending												İ	
	on New York receipts (\$250	· · · · · · · · · · · · · · · · · · ·												İ	
	small business taxpayers pay													İ	
	4.35% on 3 brackets of ENI	up to \$390K.												İ	
North Carolina	[Sales]	rate applicable to financial inst.;	10,035	1,330,223	5.31%	132 56	27	11,197,650	44.68%	1,115.84	6,862,578	27.38%	683.85	25,062,544	2,497.47
	ctor with sales double wtd ]	- Fr	,	-,				,,		-,	3,002,000				_,
	1.48%>\$0; 3.73%>\$25K;	7% rate applies to financial inst.;	757	186,039	3.24%	245 81	9	536,131	9.35%	708.39	1,389,083	24.22%	1,835.38	5,736,355	7,579.40
	4.53%>\$50K	minimum tax (banks): \$50;										i		İ	
	3.5% additional tax for	federal tax deductibility													
	water's edge combined filing	groups												l !	
	[3-factor]														
Ohio	CAT: 0.26% on gross	FIT: Financial institutions tax	11,605	2,586	0.01%	0.22	46	8,882,973	31.39%	765.44	11,900,176	42.05%	1,025.43	28,297,156	2,438.34
	receipts > \$1M, plus	[see Ohio note]													
	annual minimum tax based o	•												l !	
	\$150K - \$1M: \$150; > \$1M -													į	
0111	> \$2M - \$4M: \$2,100; > \$4N		2.005	200 520	4.4007	00.42	20	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	240606	022.24	2 (02 000	20.020/	(0 ( 20	0.202.462	2 200 00
Oklahoma	6%	rate applicable to financial inst.;	3,907	388,530	4.18%	99.43	38	3,252,290	34.96%	832.34	2,682,008	28.83%	686.39	9,303,462	2,380.98
	actor/3-factor with sales doubl 6.6%>\$0	rate applicable to financial inst.;	4,025	621,727	5.88%	154.48	24	7,309,115	69.10%	1,816.09				10,577,079	2,628.08
Oregon	7.6%>\$1M	gross sales option may apply	4,025	021,/2/	3.0070	154.40	24	7,309,113	09.1070	1,010.09	-	•	-	10,5//,0/9	2,020.00
	or fixed dollar minimum tax													İ	
	\$100K) based on Oregon sale											i		i	
	[Sales]	es												i	
Pennsylvania	9.99%		12,792	2,510,136	6.95%	196.23	12	11,488,974	31.82%	898.14	9,865,270	27.32%	771.21	36,110,311	2,822.90
	[Sales]		,.,-	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-, -, -, -, -, -, -, -, -, -, -, -, -, -		,,.			-,,				_,,,,
Rhode		rate applicable to financial inst.;	1,056	176,336	5.52%	167.05	20	1,215,368	38.02%	1,151.35	959,513	30.02%	908.97	3,196,673	3,028.28
Island	or franchise tax	special rates for utilities		- ,				, -,		,	,			, , , , , ,	,
	of \$2.50/\$10K of authorized														
	a minimum of \$100/share); r	minimum tax: \$500										<u> </u>			
	**													i	
	[3-factor]				_										4.045.44
South	[3-factor] 5%	4.5% rate applicable to banks;	4,895	410,931	4.27%	83 95	41	3,695,701	38.41%	755.02	3,568,788	37.10%	729.09	9,620,534	1,965.45
South Carolina		4.5% rate applicable to banks; 6% rate applicable to savings	4,895	410,931	4.27%	83 95	41	3,695,701	38.41%	755.02	3,568,788	37.10%	729.09	9,620,534	1,965.45
			4,895	410,931	4.27%	83 95	41	3,695,701	38.41%	755.02	3,568,788	37.10%	729.09	9,620,534	1,965.45

					IADI	1E 20CUI	itinucu								
	State							State 1	Tax Collect	ions Fiscal	Year 2015†				
	corporate income tax			Corp	orate inco	me tax		Individu	al income	tax	Genera	al sales tax†	†	Total tax col	
	rates and brackets				% of				% of			% of		[all source	ces]†††
	for 2014 tax year		Pop-		total				total			total			
	-as of January 1, 2014-		ulation		state tax	Per cap	oita		state tax	Per		state tax	Per		Per
	[standard/general		7/1/2015	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	858	4,334	0.26%	5.05	45	-	-	-	970,784	57.99%	1,131.56	1,674,108	1,951.36
	[see note]	financial inst., banks;			İ	į	•		į					į	
		minimum tax: \$200 per location													
Tennessee	6.5%	rate applicable to financial inst.;	6,595	1,400,973	11.03%	212.43	11	302,196	2.38%	45.82	6,548,032	51.57%	992.87	12,698,496	1,925.46
[3-fa	ctor with sales double wtd ]													į	
Utah	5%	rate applicable to financial inst.; minimum tax: \$100	2,991	368,681	5.50%	123.28	30	3,157,718	47.11%	1,055.87	1,882,901	28.09%	629.60	6,703,356	2,241.45
[Sale:	s/3-factor/3-factor with sales of	louble wtd.]			į	į	į l		į					į	
Vermont	6%>\$0; 7%>\$10K;	minimum tax: \$300 (\$75	626	112,643	3.70%	179 92	15	709,310	23.31%	1,132.92	366,667	12.05%	585.65	3,043,152	4,860.58
	8.5%>\$25K	for small farm corporations)				•								į	
[3-fa	ctor with sales double wtd ]													İ	
Virginia	6%	rate applicable to financial inst.; telecommunication companies may be subject to a 0 5% minimum tax on gross receipts and electric suppliers may be subject to a 1.45% minimum tax on gross receipts in lieu of the 6% rate.	8,368	817,851	3.98%	97.74	40	11,903,945	57.96%	1,422.63	3,793,215	18.47%	453.32	20,536,885	2,454.34
[3-fa	ctor with sales double wtd ]				1	!									
West Virginia [3-fa	6.5%	rate applicable to financial inst.;	1,841	188,758	3.39%	102 53	36	1,932,457	34.72%	1,049.65	1,293,327	23.24%	702.49	5,565,985	3,023.26
Wisconsin	7.9%	rate applicable to financial inst.; economic development surcharge ranging from \$25-\$9,800 applies f gross receipts are at least \$4M.	5,768	1,032,411	6.07%	178 99	16	7,069,248	41.54%	1,225.62	4,892,126	28.75%	848.17	17,019,026	2,950.65
	[Sales]				<u>i</u>	<u> </u>	<u> </u>		<u> </u>						
Total 46 states			282,166	48,685,262	5.89% <sup>a</sup>	172.54 <sup>a</sup>	-	336,172,978	40.69% <sup>a</sup>	1,191.40 <sup>a</sup>	235,309,448	28.49% <sup>a</sup>	833.94 <sup>a</sup>	826,079,327	2,927.64
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 \$150K and \$1M, plus 0.26% of gross receipts exceeding \$1M. Effective January 1, 2014, Ohio imposes the new financial institutions tax (a regressing, three-bracket tax rate on Ohio apportioned "equity capital") to replace the Ohio franchise tax on financial institutions. The new financial institutions tax broadens the tax base and lowers the tax rates imposed on taxable financial institutions. The apportionment factor applicable to the financial institutions tax is a single gross receipts factor consisting of the Ohio gross receipts divided by total gross receipts. The tax is the greater of 8 mills (.008) on the first \$200M in apportioned total equity capital, 4 mills (.004) on apportioned total equity capital greater than \$200M and less than \$1.3B, and 2.5 mills (.0025) on apportioned total equity capital equal to or greater than \$1.3B; or \$1,000.

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) at the rate of 1.0% (0.5% for retail/wholesale entities) of gross revenues over \$1,080,000, on the lesser of 70% of total revenue, total revenue less \$1M, or 100% of total revenue after deductions fo compensation or cost of goods sold. For tax year 2014, the following temporary permissive rates apply: 0.975% for most entities, 0.4875% for qualifying retail/wholesale entities, and 0.575% for entities with \$10M or less in annualized tota A one-factor gross receipts apportionment formula applies.

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, 2015 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.

\*\*Weighted average computations based on tax collection totals and population for the 46 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), and New York (March 31).
- ††Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services.
- †††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 \$16,085,442.86 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-EST2016-01- Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.

U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 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 HC	r ax Simpinica	non and Reduction			me Tax Net Collections Before & After Reimbursements, Transfers											
						Corporate	Income Tax N	let Collecti	ons Before &	After Reiml	oursements, T	ransfers							
	Cor	porate Income	Tax			State aid/rei	mbursements	paid to		Interg	overnmental								
	Gr	oss Collection	s			local gover	rnments to rep	olace			and								
		by Type				revenue los	t due to law ch	anges		inter-	fund transfer	s							
					Net collec-				Public	Critical	Other/	Collec-	OSBM	Net	Ye	ar-over-yea	ar % chang	e	
					tions before		Homestead		School	School	collection	tion	Civil	collections	Income		Net		
			Total		state aid/	Exclusion	Exemption	Food	Building	Facility	cost of	fees on	Penalty	to	tax		collec-	Amount	
	Type of p	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	
2001-02	705,907,394	193,243,109	899,150,503	230,798,827	668,351,676	190,174,088	-	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	-	-	- 1	-	- 1	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	-	-	- 1	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	- 1	-	221,499	5,720,530	1,204,102,940	2.18%	-3.66%	2.84%	0.89%	
2006-07.	1,216,393,456	533,684,069	1,750,077,525	184,386,550	1,565,690,975	-	-	-	109,167,598	-	20,657	146,701	4,956,822	1,451,399,198	21.01%	33.62%	19.68%	20.54%	
2007-08.	1,198,794,920	283,677,374	1,482,472,294	275,844,781	1,206,627,514	-	-	-	87,201,879	- 1	30,693	215,449	7,510,641	1,111,668,852	-15.29%	49.60%	-22.93%	-23.41%	
2008-09.	1,001,342,157	175,586,702	1,176,928,859	275,365,185	901,563,674	-	-	-	56,236,424	-	40,493	118,458	9,623,786	835,544,512	-20.61%	-0.17%	-25.28%	-24.84%	
2009-10	1,134,856,009	381,083,060	1,515,939,069	221,132,886	1,294,806,183	-	-	-	93,834,701	- 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	-	-	- 1	75,181,766	- 1	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	- 1	(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	-	-	- 1	-	-	10,392	208,182	2,524,225	1,327,688,128	0.95%	23.53%	-2.24%	-2.15%	
2015-16	1,373,706,807	48,439,253	1,422,146,060	355,350,529	1,066,795,531	-	-	-	-	-	34,841	284,560	8,260,692	1,058,215,438	-9.33%	49.31%	-19.82%	-20.30%	

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 2015-241 reduces the rate from 5% to 4% for taxable years beginning on or after January 1, 2016 and amends provisions to the corporation income tax rate trigger (originally adopted during the 2013 Session) to reduce the rate to 3% for the taxable year after the next rate reduction trigger is met (the rate reduction trigger is met when the amount of net General Fund tax collections in a fiscal year exceeds \$20.975 billion); the corporate income tax rate is reduced to 3% for taxable years beginning on or after January 1, 2017.

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 apportion-ment 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:

William S. Lee Fees [8 105-129.6 ARTICLE 3A]: Fees and reports [8 105 -129.85(a)ARTICLE 3J] allocations†:

70/	E ffeetive	for tor wood	- rs 1987 through 199
/ 7/0	r/Hechive	: ior tax veai	FS 1987 UHFOUSH 19

3% Tax year 2017

7.75% Effective for tax years 1991 through 1996

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

	Tax year 1991: 4%*	Tax year 1993: 2%*
	Tax year 1992: 3%*	Tax year 1994: 1%*
7.5%	Tax year 1997	
7.25%	Tax year 1998	
7%	Tax year 1999	
6.9%	Tax years 2000 throu	gh 2013 [Tax years 2009, 2010: 3%*]
6%	Tax year 2014	
5%	Tax year 2015	
4%	Tax year 2016	

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.

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Fiscal year	DOR	DOC	Fiscal year	DOR	DOC	Gen Fund†
2002-03	\$40,875	\$13,625	2008-09	\$100,500	\$33,500	\$96,500
2003-04	\$191,250	\$63,750	2009-10	\$36,750	\$12,250	\$155,000
2004-05	\$171,375	\$57,125	2010-11	\$9,375	\$3,125	\$148,000
2005-06	\$197,625	\$65,875	2011-12	\$8,625	\$2,875	\$146,500
2006-07	\$194,250	\$64,750	2012-13	\$1,500	\$500	\$236,500
2007-08	\$131,625	\$43,875	2013-14	\$38,263	\$12,754	\$259,000
			2014-15	\$375	\$125	\$184,500
			2015-16	\$750	\$250	\$3,824,970

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. The 2015 General Assembly enacted provisions to phase in a one hundred percent (100%) sales factor for purposes of apportioning a corporation's net income apportionable to the State: effective for taxable years beginning on or after January 1, 2016, the sales factor is triple-weighted; effective for taxable years beginning on or after January 1, 2018, all apportionable income of a corporation must be apportioned to the State using only the sales factor with concurrent repeal of the various special apportionment formulas.

Intergovernmental, inter-fund transfers

2001-02 Other transfers includes a local government reimbursement allocation of \$7,890,752 for Homestead Exemption for elderly/disabled that was retained by the State due to the budgetary shortfall.

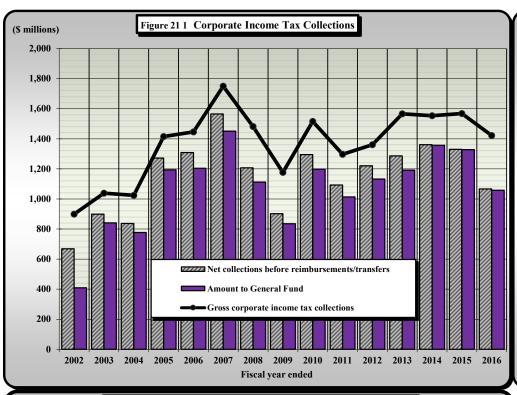
2002-03 Other transfers includes a \$57,869,430 payment to the State Public School Fund.

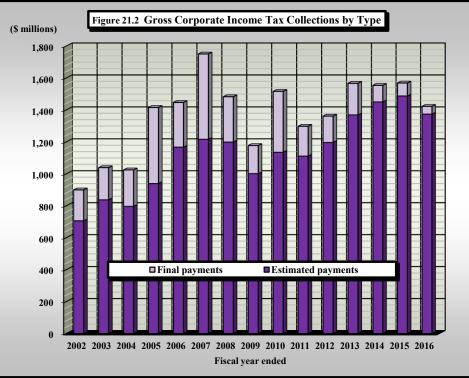
2013-14 SL 2013-316, s. 2.4(a)(b) eliminates the statutory authorization that provided for the quarterly transfer of corporation income tax collections to support the Public School Building Capital Fund.

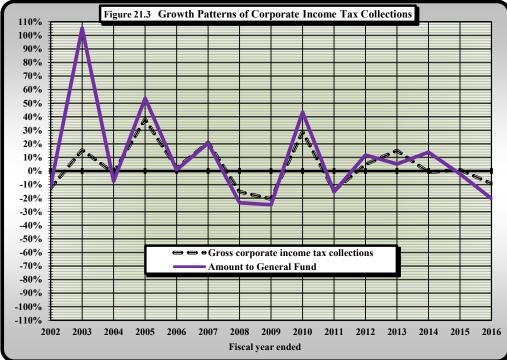
2004-05 Voluntary Compliance Program-Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or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







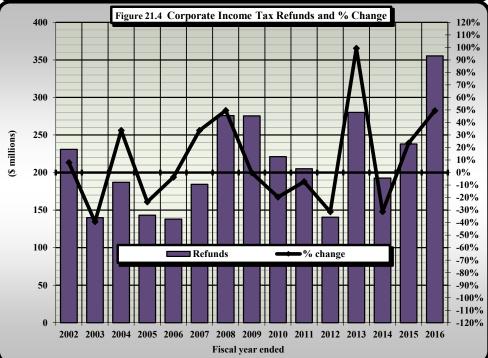


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

	Fed-	Calculat		Marginal rates		ndard dedu				Pop-		income tax		Personal inco	nme	Indiv	idual
	eral	starting p		and tax brackets	Sta		nts in effec		1011	ulation		ctions	•	calendar ye		incom	
	tax	Relation	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	by filing status			14 tax year			as	fiscal ye			2014			ctions
	de-	to		for 2014 tax year			January 1,			of		Per cap	ita		Per	as a %	
	ducti-	Federal		[as of January 1, 2014]	Standard	deduction		onal exemp	tion	7/1/2015	Amount	Amount		Amount	capita	sonal in	•
State	bility	IRC	Basis	[Refer to footnotes as applicable]								[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Alabama	yes	Current	State AGI	2%>\$0; 4%>\$500; 5%>\$3K	\$2,000-	\$4,000-	\$1,500	\$3,000	\$300-	4,854	3,336,587	687.41	37	178,976,771	36,954	1.86%	33
		[specific		[applicable for S, HH, MFS]	\$2,500*	\$7,500*			\$1,000*					į			į
		provisions		MFJ: same rates apply to	*[Amount	s vary base	d on state A	AGI, filing	status]			į		ļ			ļ
		referenced]		income bracket ranges \$1K-\$6K										į			ļ
Arizona	no	1/3/14	Fed AGI	2.59%>\$0; 2.88%>\$10K;	\$5,009	\$10,010	\$2,100	\$4,200	\$2,300	6,818	3,760,883	551.65	41	255,731,845	38,055	1.47%	40
				3.36%>\$25K; 4.24%>\$50K;								ľ	i l	į			
				4.54%>\$150K								] 	<b>!</b>	į			
				[applicable for S, MFS] MFJ, HH: same rates apply to incom	 e bracket ra	nges \$20K-5	\$300K										
				[community property state]										i			į
Arkansas	no	Various	State AGI	0.9%>\$0; 2.5%>\$4,299;	\$2,000	\$4,000	\$26	\$52	\$26	2,978	2,664,153	894.66	28	111,500,761	37,581	2.39%	26
		[specific		3.5%>\$8,399; 4 5%>\$12,599;			[tc]	[tc]	[tc]				i I	į			İ
		provisions		6%>\$20,999; 7%>\$35,099										į			į
		adopted]		[applicable for S, HH, MFJ, MFS]										į			1
California	no	1/1/09	Fed AGI	1%>\$0; 2%>\$7,749;	\$3,992	\$7,984	\$108	\$216	\$333	38,994	77,929,551	1,998.50	4	1,977,923,740	51,134	3.94%	2
		[as amended]		4%>\$18,371; 6%>\$28,995;			[tc]	[tc]	[tc]				<u> </u>	į			ļ
				8%>\$40,250; 9.3%>\$50,869;								! }	!	1			
				10.3%>\$259,844; 11.3%>\$311,812; 1								] 	<b>!</b>	į			•
				additional 1% tax>\$1M taxable incom	ne for menta	l health							! I	i			1
				[applicable for S, MFS] MFJ: same rates apply to income bra	 icket ranges	\$15,498-\$1,	039,374; a	dd'l 1% tax	>\$1M								
				HH: same rates apply to income brace	ket ranges \$	15,508-\$706	5,774; add'	l 1% tax>\$	1M				<u> </u>	į			ļ
				[community property state]										į			
Colorado	no	Current	Fed TI	4.63% of federal taxable income	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	5,449	6,360,629			266,534,568	49,823		
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K;	-	-	\$14,500	\$24,000	-	3,585	8,182,071	2,282.48	1	239,829,273	66,770	3.41%	6
				6%>\$100K; 6.5%>\$200K; 6.7%>\$25								] 	<b>!</b>	į			
				[applicable for S, MFS]	•	d standard		•				<u> </u>	!	!			-
				HH: same rates apply to	-	s; exemptio						ŀ	!	!			
				income bracket ranges		tate AGI ar		sed out for				! ! !	!	1			
				\$16K-\$400K	higher inc	ome taxpay	ersj					Ī }	]	i			1
				MFJ: same rates apply to									<b>[</b>	į			Ì
Dalaman		C	E. J.ACI	income ranges \$20K-\$500K	62.250	06.500	6110	6220	6110	044	1 140 240	1 207 70	12	42 204 241	45 222	2 (00/	15
Delaware	no	Current	red AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K;	\$3,250	\$6,500	\$110	\$220	\$110	944	1,140,248	1,207.79	13	42,384,341	45,333	2.69%	15
				5.55%>\$25K; 6.75%>\$60K			[tc]	[tc]	[tc]				<b>!</b>	į			İ
				[applicable for S, HH, MFJ, MFS]								į	!	•			1
Georgia	no	1/1/15	Fod ACI	1%>\$0; 2%>\$750; 3%>\$2,250;	\$2,300	\$3,000	\$2,700	\$7,400	\$3,000	10,199	9,678,524	948.93	25	392,123,784	39 973	2.47%	21
Georgia	110	[modified]	rtu AGI	4%>\$3,750; 5%>\$5,250; 6%>\$7K	<b>Φ</b> 2,300	<b>\$3,000</b>	\$4,700	₽/, <del>1</del> 00	<b>\$3,000</b>	10,199	9,070,324	240.23	23	372,123,704	30,073	2.4/70	21
		imounicul		[applicable for S]								į	į l	į			į
				MFS: same rates apply to income bra	racket ranges \$500-\$5K								į l	į			į
				MFJ, HH: same rates apply to income bra								į	i l	•			į
				viro, iiii. same rates appry to meom	C DI ACKEL FA	ncket ranges \$1K-\$10K							!!!	Ì		I	!

TABLE 22. -Continued

	Fed-	Calculat	ion	Marginal rates	Ston			zConunu		Don	Individual	income tax	. 1	Personal inco		Indivi	dual
	eral	starting p		and tax brackets	Stan		nts in effec	onal exempti	OII	Pop- ulation	collec		`	calendar ye		incom	
	tax	Relation	Joint	by filing status			4 tax year			as	fiscal ye			2014	ar	collec	
	de-	to		for 2014 tax year			anuary 1,			of	iiscai ye	Per cap	ito	2014	Per	as a %	
	ducti-	Federal		[as of January 1, 2014]	Standard o			onal exemp	ion	7/1/2015	Amount	Amount	ita	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
Hawaii	no	12/31/13		1.4%>\$0; 3.2%>\$2,400;	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144	1,425	1,987,915			65,993,420		3.01%	
11aw an	110	12/31/13	rtu AGI	5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$1	. ,	97,700	φ1,1 <b>7</b> 7	\$2,200	\$1,177	1,723	1,767,713	1,374.07		03,773,420	40,374	3.01 /0	! '
				7.2%>\$19,200; 7.6%>\$24K;	.,,									į			Į
				7.9%>\$36K; 8.25%>\$48K;									!	ļ			į
				9%>\$150K; 10%>\$175K; 11%>\$200H	ζ.								!	į			į
				[applicable for S, MFS]	-								!	į			Į
				HH: same rates apply to income brack	ket ranges \$3	.600-\$300F	ζ.							į			ł
				MFJ: same rates apply to income brace	_								<u> </u>	į			į
Idaho	no	1/1/14	Fed AGI	1.6%>\$0; 3.6%>\$1,428;	\$6,200	\$12,400		\$7,900	\$3,950	1,653	1,478,368	894.45	29	60,737,986	37,182	2.43%	23
				4.1%>\$2,857; 5 1%>\$4,286;	ů ,						, ,			, , , , , , , , , , , , , , , , , , ,	,		l
				6.1%>\$5,715; 7 1%>\$7,144;									<u> </u>	į			į
				7.4%>\$10,717										į			į
				[applicable for S, MFS]										į			ļ
				HH, MFJ: same rates apply to income	bracket ran	ges \$2,857-	\$21,435						]	į			į
				[community property state]									!	į			į
Illinois	no	Current	Fed AGI	5%	-	-	\$2,125	\$4,250	\$2,125	12,839	15,913,816	1,239.49	11	624,892,159	48,563	2.55%	18
Indiana	no	1/1/13	Fed AGI	3.4%	-	-	\$1,000	\$2,000	\$1,500*	6,613	5,232,977	791.34	32	266,952,598	40,477	1.96%	31
							*for each	child depen	lent								<u>!</u>
Iowa	yes	1/1/14	State AGI	0.36%>\$0; 0.72%>\$1,515;	\$1,920	\$4,740	\$40	\$80	\$40	3,122	3,471,617	1,111.99	21	138,125,908	44,442	2.51%	19
				2.43%>\$3,030; 4.5%>\$6,060;			[tc]	[tc]	[tc]					į			į
				6.12%>\$13,635; 6.48%>\$22,725;										į			į
				6.8%>\$30,300; 7.92%>\$45,450;									]	į			į
				8.98%>\$68,175									į	į			į
		_		[applicable for S, HH, MFJ, MFS]													<u> </u>
Kansas	no	Current	Fed AGI	2.7%>\$0; 4.8%>\$15K	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250	2,907	2,262,951	778.52	33	134,654,953	46,443	1.68%	38
				[applicable for S, HH, MFS]		.0.77								į			}
TZ / 1		10/21/12	ELICI	MFJ: same rates apply to income brace			010	020	010	4.425	4.060.501	010.54	26	162.526.105	25.055	2.400/	20
Kentucky	no	12/31/13	rea AGI	2%>\$0; 3%>\$3K; 4%>\$4K;	\$2,400	\$2,400	\$10	\$20 [4a]	\$10	4,425	4,069,501	919.74	26	163,526,197	37,033	2.49%	20
		[exceptions]		5%>\$5K; 5.8%>\$8K; 6%>\$75K [applicable for S, HH, MFJ, MFS]	FSTC base	d on MCI/	[tc] family size	[tc]	[tc]				<u> </u>	į			į
				[applicable for S, 1111, MF3, MF5]	for qualifyi			avallable						į			į
Louisiana	yes	Current	Fed AGI	2%>\$0:	- Tor quanty	ing taxpayt	\$4,500	\$9,000	\$1,000	4,669	2,983,104	638.92	39	194,377,951	41.821	1.53%	39
Louisiana	yes	Current	rea noi	4%>\$12,500;	[combined	- standard d		nd personal	. ,	4,002	2,703,104	050.72	3)	174,577,731	71,021	1.55 /0	3,
				6%>\$50K	exemptions		cuuction a	nu persona					!	į			į
				[annlicable for S. HH. MES]	-	•							!	į			į
				MFJ: same rates apply to income brace	cket ranges \$	25K-\$100F	ζ							į			ļ
				[community property state]										į			}
Maine	no	12/31/14	Fed AGI	6.5%>\$5,199; 7 95%>\$20,899	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	1,329	1,533,130	1,153.20	16	54,860,192	41,226	2.79%	13
				[applicable for S, MFS]								ŕ	<u> </u>				į
				HH: same rates apply to income brack	ket ranges \$7	,849-\$31,34	49							į			į
				MFJ: same rates apply to income brace										i			ļ
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K;	\$1,500-	\$3,000-	\$3,200	\$6,400	\$3,200	5,995	8,346,145	1,392.19	10	322,884,651	54,109	2.58%	16
				4%>\$2K; 4.75%>\$3K;	\$2,000	\$4,000							i	į			į
				5%>\$100K; 5.25%>\$125K;	standard deduction=15% of Maryland AGI								!	į			į
				5.5%>\$150K; 5.75%>\$250K	with minimum & maximum amounts								! l	į			ŧ
				[applicable for S, MFS]	based on filing status/income; personal							!	ļ			Į	
				Similar rate/bracket structures								<u> </u>	ļ			ļ	
				apply to MFJ/HH except:	to filing status/income levels-amounts							i l	ļ			į	
				5%>\$150K; 5.25%>\$175K;	decline for AGI levels > \$100K]									į			ł
				5.5%>\$225K; 5.75%>\$300K									: I	į		l	Ĵ

TABLE 22. -Continued

-	Fed-	Calculat	ion	Marginal rates	Sto	ndard dedu		2Continu		Don	Individual	income tax	. 1	Personal inco	.m.o	Indivi	dual
	eral	starting 1		and tax brackets	Sta		nts in effec		OII	Pop- ulation		ctions		calendar ve		incom	
	tax	Relation	DOING	by filing status			l4 tax year			as	fiscal ve			2014	ar	collec	
	de-	to		for 2014 tax year			anuary 1,			of	iiscai ye	Per cap	ita	2014	Per	as a %	
	ducti-	Federal		[as of January 1, 2014]	Standard	deduction	. ,	onal exemp	tion	7/1/2015	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		5.2% or 12% (short-term capital	-	-	\$4,400	\$8,800	\$1,000	6,784	14,491,903			402,628,928	59,650		
setts		[exceptions]		gains)			, , , ,	4-,	,,,,,,		, , , , , , ,	,	!	,,,,,	,		į
Michigan	no	Current	Fed AGI	4.25%	-	-	\$4,000	\$8,000	\$4,000	9,918	8,825,375	889.86	30	405,974,703	40,942	2.17%	29
		[optional												į			İ
		1/1/96]											i				<u> </u>
Minnesota	no	3/26/14	Fed TI	5.35%>\$0; 7.05%>\$24,680;	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	5,482	10,370,047	1,891.50	5	268,126,460	49,169	3.87%	4
				7.85%>\$81,080; 9.85%>\$152,540		exemption i	•	U						į			į
				[applicable for S] HH: same rates apply to income brace	racket ranges \$36,080-\$254,240												
				MFJ: same rates apply to income bra	0									į			•
				MFS: same rates apply to income bra									<u> </u>	<u> </u>			<u> </u>
Mississippi	no	Not	State AGI	3%>\$0; 4%>\$5K; 5%>\$10K	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,989	1,783,438	596.59	40	102,192,019	34,151	1.75%	37
Minne		incorporated	E. LACI	[applicable for S, HH, MFJ, MFS]	06.200	613 400	62 100	64 200	61 200	( 07(	5.05( 121	072.70	24	240.262.202	41 126	2.250/	20
Missouri	yes††	Current	rea AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K; 3%>\$3K; 3.5%>\$4K;	\$6,200	\$12,400	\$2,100	\$4,200	\$1,200	6,076	5,856,131	963.78	24	249,263,293	41,126	2.35%	28
				4%>\$5K; 4.5%>\$6K; 5%>\$7K;										į			İ
				5.5%>\$8K; 6%>\$9K									!	!			1
				[applicable for S, HH, MFJ, MFS]									<u> </u>	į			1
Montana	ves††	Current	Fed AGI		\$1,940-	\$3,880-	\$2,280	\$4,560	\$2,280	1,032	1,180,478	1,143.79	18	41,542,641	40,614	2.84%	12
				4%>\$7,600; 5%>\$10,300;	\$4,370*	\$8,740*		ŕ	,	<u> </u>		ĺ	<b>!</b>				İ
				6%>\$13,300; 6.9%>\$17,100	*[20% of	AGI with m	inimum/m	aximum						į			į
				[applicable for S, HH, MFJ, MFS]	amounts	s as shown]								į			ĺ
Nebraska	no	Current	Fed AGI	2.46%>\$0; 3.51%>\$3K;	\$6,300	\$12,600	\$130	\$260	\$130	1,894	2,239,582	1,182.61	14	90,988,217	48,369	2.46%	22
				5.01%>\$18K; 6.84%>\$29K			[tc]	[tc]	[tc]					į			į
				[applicable for S, MFS]									!				1
				HH: same rates apply to income									!				1
				bracket ranges \$5,600-\$43K										į			1
				MFJ: same rates apply to income bracket ranges \$6K-\$58K										į			ĺ
New Hamp-	no	12/31/00	Interest	5% applies to interest/dividend			\$2,400	\$4,800		1,330	96,038	72.20	42	71,219,034	53,599	0.13%	42
shire	110	12/01/00	dividends	* *			\$2,100	Ψ1,000		1,000	70,000	72.20		71,217,001	30,377	0.10 / 0	
New Jersey	no	Not		1.4%>\$0; 1.75%>\$20K;	-		\$1,000	\$2,000	\$1,500	8,935	13,250,002	1,482.86	7	516,019,664	57,817	2.57%	17
•		incorporated		3.5%>\$35K; 5.525%>\$40K;				,		Í (	, ,	ĺ	<u> </u>	, ,	,		į
		•		6.37%>\$75K; 8.97%>\$500K										į			•
				[applicable for S, MFS	••									İ			:
				1.4%>\$0; 1.75%>\$20K;	OOTZ.								<b>!</b>	į			į
				2.45%>\$50K; 3.5%>\$70K; 5.525%>\$ 6.37%>\$150K; 8.97%>\$500K	80K;								<u> </u>	į			į
				[applicable for HH, MFJ										ļ			į
New Mexico	no	Current	Fed AGI		\$6,200	\$12,400	\$3,950*	\$7,900*	\$3,950*	2,080	1,381,254	663.96	38	76,449,091	36,701	1.81%	36
Tiew Mearco	110	current	r cu noi	4.7%>\$11K; 4.9%>\$16K;	,	, ,	4 - )	- )	4- )	2,000	1,001,201	002.50		70,115,051	00,701	1.01 / 0	
				[applicable for S]									į			1	
				MFJ, HH: same rates apply to income								<b>!</b>	į			1	
				MFS: same rates apply to income bra								<u> </u>	į			1	
				[community property state]	cket ranges \$4K-\$12K								<u> </u>	į			İ
												-				•	•

TABLE 22. -Continued

Part   March   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   March   Part   Part   March   Part   March   Part   March   Part   March   Part   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   March   Part   Part   March   Part   March   Part   Part   March   Part   March   Part   Part   March   Part   Part   March   Part   Part   Part   March   Part		т. а	C-11-	··	Manadaalaataa	C4-			zContini		n I	T., 42, 24,	•		D		T., 322	11
March   Marc		Fed-			Marginal rates	Stai				ion	Pop-							
State   State   State   State   State   Federal   Fede				point	<del>-</del>										•	ear		
duct     Fect   Bask												fiscal yea			2014			
Section   Dilly   Section   Dilly   Section   Section   Direct					•			• /						ta				
Nerth   No   Current   Fed ACI   45-596-583-308   \$7.500   \$15.650   \$1,000   \$19.747   \$43,713,484   \$2,213.66   \$2   \$1,119,433,988   \$56,771   \$3,009   \$1.5650   \$1,000   \$19.747   \$43,713,484   \$2,213.66   \$2   \$1,119,433,988   \$56,771   \$3,009   \$1.5650   \$1.500   \$	_															•		
S.25%-S14.480; S.97%-S13.580;		bility			11 ,	0		Single	Married		. /	[* /]						Rank
Companies   Comp	New York	no	Current	Fed AGI		\$7,800	\$15,650	-	-	\$1,000	19,747	43,713,484	2,213.66	2	1,119,433,988	56,771	3.90%	3
Section   Sect															į			Ì
Image: page 1   Image: page															į			i
North   North   No															ļ			1
MFL same rates apply to income bracket ranges \$16,000 \$2,000 \$1,000 \$1,115 \$4 20 \$391,300,375 \$39,388 \$2,86%					[applicable for S, MFS]										į			į
North   no   U1/15   Fed AG   5.8%   \$7,500   \$15,000     10,035   11,197,650   1,115.84   20   391,300,375   39,388   28.6%															į			ĺ
Carolina   Carolina   Carolina   Carolina   Carolina   Fed IT   1,22%-59; 227%-\$35,6909; S.6.200   S12,400   S3,950   7,960   S3,950   7,57   S36,131   708,39   36   42,848,356   57,911   1,25%   2,52%-\$893,550; 2,33%-\$186,359; 3,22%-\$495,100   Implicable for \$3\$, IHI   Sume rates apply to income bracket ranges \$49,400-\$405,100   MF3; same rates apply to income bracket ranges \$49,400-\$405,100   MF3; same rates apply to income bracket ranges \$49,400-\$405,100   MF3; same rates apply to income bracket ranges \$49,400-\$405,100   MF3; same rates apply to income bracket ranges \$49,400-\$405,100   MF3; same rates apply to income bracket ranges \$49,400-\$405,100   MF3; same rates apply to income bracket ranges \$49,400-\$405,100   S1,700-\$40,000; \$40,000   S2,200   S1,000   S2,200   S1,000   S2,200   S1,000   S2,200   S1,000   S2,200   S1,000   S2,200   S1,000   S2,200   S1,000   S2,200   S1,000   S2,200   S1,000   S2,000   S1,					11.0	U		092,800							İ			<u> </u>
North   No   Current   Fed   I	North	no	1/1/15	Fed AGI	5.8%	\$7,500	\$15,000	-	-	-	10,035	11,197,650	1,115.84	20	391,300,375	39,388	2.86%	9
Dakota   Section   Secti	Carolina		`															<u>!</u>
Section   Sect	North	no	Current	Fed TI	1.22%>\$0; 2.27%>\$36,900;	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	757	536,131	708.39	36	42,848,356	57,911	1.25%	41
Section   Property	Dakota														į			1
Hit   Same rates apply to income bracket ranges \$49,400-\$405,100   MFS; same rates apply to income bracket ranges \$30,850-\$20,250   MFS; same rates apply to income bracket ranges \$30,850-\$20,250   S1,700-\$48,100   S2,200-\$44,000-\$22,200-\$44,000-\$22,200-\$44,000-\$22,200-\$44,000-\$22,200-\$44,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$22,200-\$42,000-\$42,200-\$42,000-\$42,200-\$42,000-\$42,200-\$42,000-\$42,200-\$42,000					3.22%>\$405,100										ļ			!
MFJ: same rates apply to income bracket ranges \$61,700-\$40,100					[applicable for S]	-									į			1
MFS: same rates apply to income bracket ranges \$30,850 -\$20,2550   S2,200° S4,400° S2,200° S4,400° S2,200° S4,400° S2,200° S1,000; S2,200° S4,400° S2,200° S4,400° S2,200° S4,400° S2,200° S1,000; S2,200° S1,000; S2,200° S1,000; S2,200° S1,000; S2,200° S1,000; S2,200° S1,000; S2,200° S1,000; S2,200° S1,000° S2,200° S1,000° S					HH: same rates apply to income brack	et ranges \$4	19,400-\$405	,100							į			į
Ohio   No   4/1/15   Fed AGI   0.528%-S95: (1.057%-S52.200;   S.2.200   S.1.700   S.1.700   S.1.700   S.2.200   S.					MFJ: same rates apply to income brac	ket ranges §	\$61,700-\$40	5,100							į			!
Company   Comp					MFS: same rates apply to income brac	ket ranges S	\$30,850-\$20	2,550							i			<u>i                                     </u>
Substitute	Ohio	no	4/1/15	Fed AGI	0.528%>\$0; 1.057%>\$5,200;	-	-	\$1,700-	\$3,400-	\$1,700-	11,605	8,882,973	765.44	34	488,867,951	42,164	1.82%	35
A   226   258								\$2,200*	\$4,400*	\$2,200*					į			1
Sample   S					3.169%>\$20,900; 3.698%>\$41,700;		*[Amount	s vary bas	ed on Fed A	GI]					i !			İ
Column   Current   Fed AGI   0.5%>580; 1%>51K;   S6,200   \$1,000   \$2,000   \$1,000   \$2,000   \$1,000   \$3,007   \$3,252,290   \$32,34   \$31   \$175,037,452   \$45,142   \$1.86%   \$2.6%>52,500; 3%>53,750;   4%>54,900; 5%>57,200; \$5,25%>52,5%>58,700   applicable for S, MFS    HH, MFJ; same rates apply to income bracket ranges S2K-S15K   Itc   It					4.226%>\$83,350; 4.906%>\$104,250;			[plus \$20	tax credit p	er					į			Í
Oklahoma   No   Current   Fed AGI   0.5%>50; 1%>51K;   S6,200   \$12,400   \$1,000   \$2,000   \$1,000   \$3,907   3,252,290   832.34   31   175,037,452   45,142   1.86%   2%>52,500; 3%>52,5%>88,700   applicable for S, MFS    HII, MFJ; same rates apply to income bracket ranges \$2K-\$15K					5.333%>\$208,500			exemption	ı if taxable									1
22% \times \ti					, , , ,										<u> </u>			<u>i</u>
A   A   A   A   A   A   A   A   A   A	Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K;	\$6,200	\$12,400	\$1,000	\$2,000	\$1,000	3,907	3,252,290	832.34	31	175,037,452	45,142	1.86%	34
S.25%>88,700															ļ			•
Specific Region   Specific R															į			Į
HI, MFJ: same rates apply to income bracket ranges \$2K-\$15K   S4,230					· · · · · · · · · · · · · · · · · · ·										į			į
Oregon   yes††   12/31/13   Fed AGI   5%>80; 7%>83,300; 9%>88,250;   \$2,115   \$4,230   \$191   \$382   \$191   \$102															ļ			İ
Pennsylva   no   1/1/97   State TI   3.07%     12.792   11,488.974   898.14   27   613,524,377   47.967   1.87%					HH, MFJ: same rates apply to income	bracket ran	iges \$2K-\$1	5K							i			<u>!</u>
Applicable for S, MFS    HH, MFJ: same rates apply to income bracket ranges \$6,600-\$250K	Oregon	yes††	12/31/13	Fed AGI		\$2,115	\$4,230			\$191	4,025	7,309,115	1,816.09	6	165,559,773	41,720	4.41%	1
HH, MFJ: same rates apply to income bracket ranges \$6,600-\$250K								[tc]	[tc]	[tc]					į			İ
Pennsylvania					[applicable for S, MFS]										ļ			1
Name						bracket ra	nges \$6,600	-\$250K							i			<b>↓</b>
Patents/copyrights, income from estates and trusts, dividends, interest, winnings   Rhode   No   Current   Fed AGI   3.75%>\$0; 4.75%>\$59,600;   \$8,100*   \$16,250*   \$3,800*   \$7,600*   \$3,800*   \$1,056   \$1,215,368   1,151.35   17   50,660,274   48,043   2.40%   5.99%>\$135,500   *Amounts reduced if modified Fed AGI>\$189,700   applicable for S, HH, MFJ, MFS    S%2,880; 4%>\$5,760;   \$6,200   \$12,400   \$3,950   \$7,900   \$3,950   \$4,895   3,695,701   755.02   35   178,001,545   36,865   2.08%   \$1,056   \$1,215,368   1,151.35   17   \$1,056   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35   1,215,368   1,151.35	•	no	1/1/97	State TI	******	-	-	-	-	-	12,792	11,488,974	898.14	27	613,524,377	47,967	1.87%	32
Rhode   no   Current   Fed AGI   3.75%>\$(3.475%)\$(3.75%)\$(3.475%)\$(3.75%)\$(3.800*   \$16,250*   \$3.800*   \$7.600*   \$3.800*   \$1,056   \$1,215,368   \$1,151.35   \$17   \$50,660,274   \$48,043   \$2.40%   \$189,700   \$189,700   \$12/31/14   Fed TI   3%>\$2,880; 4%>\$5,760;   \$6,200   \$12,400   \$3.950   \$7,900   \$3.950   \$4.895   \$3.695,701   \$755.02   \$35   \$178,001,545   \$36,865   \$2.08%   \$36,864   \$6%>\$11,520;   \$7%>\$(4.400   [applicable for S, HH, MFJ, MFS]   \$16,250*   \$3.950   \$	nia					_	_								ļ			1
South   no   12/31/14   Fed TI   3%>\$2,880; 4%>\$5,760;   \$6,200   \$12,400   \$3,950   \$7,900   \$3,950   \$4,895   \$3,695,701   755.02   35   178,001,545   36,865   2.08%   Carolina   Fed Ti   The state of the stat					1 10										i			<u> </u>
South   no   12/31/14   Fed TI   3%>\$2,880; 4%>\$5,760;   \$6,200   \$12,400   \$3,950   \$7,900   \$3,950   \$4,895   \$3,695,701   755.02   35   178,001,545   36,865   2.08%   \$6,200   \$1,400   \$1		no	Current	Fed AGI		. ,	. ,				1,056	1,215,368	1,151.35	17	50,660,274	48,043	2.40%	25
South no 12/31/14 Fed TI 3%>\$2,880; 4%>\$5,760; \$6,200 \$12,400 \$3,950 \$7,900 \$3,950 4,895 3,695,701 755.02 35 178,001,545 36,865 2.08%    Carolina	Island				· /	*Amounts	reduced if	modified I	ed AGI>\$1	89,700					ļ			İ
Carolina 5%>\$8,640; 6%>\$11,520; 7%>\$14,400						0.6.00	012 100			22.22	4.00.5				150 001 515		• 000/	<del></del>
7%>\$14,400   [applicable for S, HH, MFJ, MFS]  Tennessee no Not Certain 6% \$1,250 \$2,500 - 6,595 302,196 45.82 43 263,437,186 40,252 0.11% incorporated dividends, (applies to interest/dividend income) interest		no	12/31/14	Fed TI		\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	4,895	3,695,701	755.02	35	178,001,545	36,865	2.08%	30
[applicable for S, HH, MFJ, MFS]  Tennessee no Not Certain 6% \$1,250 \$2,500 - 6,595 302,196 45.82 43 263,437,186 40,252 0.11% incorporated dividends, (applies to interest/dividend income) interest	Carolina														į			!
Tennessee no Not Certain 6% \$1,250 \$2,500 - 6,595 302,196 45.82 43 263,437,186 40,252 0.11% incorporated dividends, (applies to interest/dividend income) interest																		1
incorporated dividends, (applies to interest/dividend income) interest	T		NT 4	C				01 350	03 500		( 505	202.104	45.00	43	262 425 106	40.353	0.110/	42
interest	1 ennessee	no			* * *	-	-	\$1,250	\$2,500	-	6,595	302,196	45.82	43	263,437,186	40,252	0.11%	43
			incorporated		(applies to interest/dividend income)										ļ			Í
income I I I I I I I I I I I I I I I I I I I															į			1
				income							i l			i l	į		I	į

TABLE 22. -Continued

	Fed-	Calculat	ion	Marginal rates	Star	ndard deduc	tion/perso	nal exempt	ion	Pop-	Individual	income tax	ĸ	Personal inco	ome	Indivi	dual
	eral	starting p	oint	and tax brackets		amou	nts in effec	t for		ulation	collec	ctions		calendar y	ear	incom	e tax
	tax	Relation		by filing status		201	4 tax year			as	fiscal year	ar 2015†		2014		collec	ctions
	de-	to		for 2014 tax year		[as of J	anuary 1,	2014]		of		Per cap	ita		Per	as a % o	of per-
	ducti-	Federal		[as of January 1, 2014]	Standard	deduction	Perso	onal exemp	tion	7/1/2015	Amount	Amount		Amount	capita	sonal in	come
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Utah	no	Current	Fed AGI	5%	\$6,200*	\$12,400*	\$2,963*	\$5,925*	\$2,963*	2,991	3,157,718	1,055.87	22	110,843,820	37,678	2.85%	11
				*Tax credit of 6% incorporates the mo	dified sum	of a taxpaye	r's federal	personal					! I				1
				exemption (3/4 of federal allowance) ar	ıd standard	deduction of	or itemized	deductions	s.				!	İ			İ
				Credit is phased out according to incor	ne level.								i				1
Vermont	no	IRC as in	Fed TI	3.55%>\$0; 6.8%>\$36,900;	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	626	709,310	1,132.92	19	29,548,584	47,128	2.40%	24
		effect for		7.8%>\$89,350; 8.8%>\$186,350;									į	İ			İ
		taxable year		8.95%>\$405,100									i				İ
		2014		[applicable for S]													1
				HH: same rates apply to income brack	et ranges \$	49,400-\$405	,100						į l	ĺ			į
				MFJ/CUFJ: same rates apply to incom				00									İ
				MFS/CUFS: same rates apply to incom	ne bracket i	ranges \$30,8	300-\$202,55	50					!				!
Virginia	no	12/31/14	Fed AGI	2%>\$0; 3%>\$3K;	\$3,000	\$6,000	\$930	\$1,860	\$930	8,368	11,903,945	1,422.63	8	417,276,976	50,169	2.85%	10
				5%>\$5K; 5.75%>\$17K									<u> </u>				į
				[applicable for S, HH, MFJ, MFS]									!				1
West	no	1/2/13	Fed AGI	3%>\$0; 4%>\$9,999; 4.5%>\$24,999;	-	-	\$2,000	\$4,000	\$2,000	1,841	1,932,457	1,049.65	23	66,145,384	35,783	2.92%	8
Virginia				6%>\$39,999; 6.5%>\$59,999			[\$500 for 6	0 federal					!				İ
				[applicable for S, HH, MFJ]			exemption	is]					!				1
				MFS: same rates apply to income brac	ket ranges S	\$4,999-\$29,9	99						<u> </u>				1
Wisconsin	no	12/31/13	Fed AGI	4%>\$0; 5.84%>\$10,910;	\$10,080	\$18,150	\$700	\$1,400	\$700	5,768	7,069,248	1,225.62	12	255,753,166	44,414	2.76%	14
				6.27%>\$21,820; 7.65%>\$240,190	[deduction	n phases out	to \$0 for si	ingle					<u> </u>				1
				[applicable for S, HH]	filers at \$9	98,500; joint	filers at \$1	112,159]					į	į			į
				MFJ: same rates apply to income brace	ket ranges	\$14,540-\$32	0,250						i				į
				MFS: same rates apply to income brac	eket ranges	\$7,270-\$160	,130						!				1
				[community property state]									<u> </u>	į			İ
Total 43 sta	tes		_		_					260,325	336,172,978	1,291.36 <sup>a</sup>	-	12,084,654,355	46,657 <sup>a</sup>	2.78% <sup>a</sup>	-

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, 2015 population estimates of the Bureau of the Census and should be interpreted as a reflection 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, 2014 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-EST2016-01-Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.

U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 28, 2017 release.

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

<sup>&</sup>lt;sup>a</sup>Weighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.

<sup>†</sup>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).

<sup>††</sup>Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions.

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2014
[U.S. Individual Income Tax Return Form -1040]

	Federal F	Returns		Federal 1	Returns
	Deduction	claimed:		Deduction	claimed:
	Itemized	Standard		Itemized	Standard
<b>State</b>	<u>%</u>	<u>%</u>	<u>State</u>	<u>%</u>	<u>%</u>
Alabama	26.03%	73.97%	Missouri	26.10%	73.90%
Arizona	28.27%	71.73%	Montana	28.23%	71.77%
Arkansas	22.68%	77.32%	Nebraska	27.81%	72.19%
California	33.95%	66.05%	New Hampshire	31.50%	68.50%
Colorado	32.63%	67.37%	New Jersey	41.12%	58.88%
Connecticut	41.17%	58.83%	New Mexico	22.74%	77.26%
Delaware	31.98%	68.02%	New York	34.24%	65.76%
Georgia	32.69%	67.31%	†North Carolina	29.08%	70.92%
Hawaii	29.25%	70.75%	North Dakota	17.70%	82.30%
Idaho	27.94%	72.06%	Ohio	26.53%	73.47%
Illinois	32.43%	67.57%	Oklahoma	23.96%	76.04%
Indiana	23.11%	76.89%	Oregon	35.99%	64.01%
Iowa	29.24%	70.76%	Pennsylvania	28.80%	71.20%
Kansas	25.73%	74.27%	Rhode Island	32.89%	67.11%
Kentucky	26.04%	73.96%	South Carolina	27.03%	72.97%
Louisiana	22.84%	77.16%	Tennessee	20.02%	79.98%
Maine	27.61%	72.39%	Utah	35.35%	64.65%
Maryland	45.22%	54.78%	Vermont	27.48%	72.52%
Massachusetts	36.83%	63.17%	Virginia	37.21%	62.79%
Michigan	26.52%	73.48%	West Virginia	17.09%	82.91%
Minnesota	34.99%	65.01%	Wisconsin	31.62%	68.38%
Mississippi	22.95%	77.05%	United States	29.70%	70.30%

Source: IRS, Statistics of Income Division, Individual Master File System, August 2016
Tax Year 2014: Historical Table 2 (SOI Bulletin)

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2014 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: the North Carolina defined 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 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 North Carolina state individual income tax D-400 returns filed for tax year 2014, 14.15% of total returns utilized itemized deductions and 85.85% claimed the standard deduction based on personal income tax information extracted from tax year 2014 D-400 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).

# 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]

			1			Net Collections			ents, Transfers				1	Yea	ar-over-yea	r % 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
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	-	- 1	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	-	- 1	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	-	- 1	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	-	- 1	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	-	30,725,986	1,165,149	999,972	-	- 1	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	- 1	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%
2015-16	13,138,056,769	1,062,469,619	12,075,587,149	460,627	-	51,841,838	-	-	28,000	-	32,630,411	85,468,531	11,905,157,743	6.79%	-1.44%	7 58%	7.46%

Effective with tax year 2012, the starting point in determining North Carolina taxable income is federal adjusted gross income (FAGI) subject to certain statutory mod fications; 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 (TSRA) 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. The 2015 Appropriations Act [SL 2015-241] reduces the rate from 5.75% to 5.499% effective with taxable year 2017, and increases the withholding tax rate on or after January 1, 2016 to equal the statutory rate plus 0.1% [withholding tax rate for taxable year 2016=5 85% (5.75%+0.1%)].

The TSRA of 2013 increases the North Carolina standard deduction amount for all filing statuses, limits allowable itemized deductions, and eliminates the personal exemption allowance provision:

SL 2013-316 increases the standard deduction allowances effective for tax years beginning on or after January 1, 2014; SL 2015-241 increases the standard deduction allowances effective for tax years beginning on or after

Filing	Standard	deduction allow	vances	January 1, 2016; SL 2016-94 amends SL 2015-241, supplanting alternative increased standard deduction allowances effective for tax years beginning on or after January 1, 2016; and
status	TY2017	TY2016	TY2014-2015	further increases standard deduction allowances effective for tax years beginning on or after January 1, 2017 [refer to standard deduction allowances chart].
S	\$8,750	\$8,250	\$7,500	North Carolina's itemized deductions are limited to charitable contr butions as allowed under the Code, mortgage interest paid or accrued on a qualified residence, property taxes
MFJ/SS	\$17,500	\$16,500	\$15,000	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. [The allowable combined
MFS	\$8,750	\$8,250	\$7,500	itemized deduction for mortgage interest and property taxes on real estate cannot exceed \$20,000.] The 2015 Appropriations Act provides for a new itemized deduction allowing a
нн	\$14,000	\$13,200	\$12,000	taxpayer to claim the amount allowed as a deduction for medical and dental expenses under section 213 of the Code effective for taxable years beginning on or after January 1, 2015.

The TSRA of 2013 legislation eliminates the \$2,500 (\$2,000) personal exemption deductible amounts previously allowed for each eligible exemption claimable for federal tax purposes. [The allowable personal exemption deduction amount was based on filing status and FAGI level.]

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 forward and 2013 according to filing status and FAGI threshold levels [§ 105-153.10]:

							Federal AC	I levels						
Filing	up to	\$20K	>\$20K up to	\$32K	>\$32K u	p to \$40K	>\$40K u	p to \$50K	>\$50K up to \$6	60K	>\$60K u	ip to \$80K	>\$80K up to \$	100K
status	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013
S	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	-	\$100	-	-	-	-
MFJ/SS	\$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 with taxable 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.

#### TABLE 23.- Continued

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 contr butions 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. SL 2015-241 enacts provisions for a new historic rehabilitation tax credit to replace the tax credits generally allowable under Article 3D of Chapter 105 that generally affect qual fying rehabilitation expenditures and expenses incurred by a taxpayer beginning with tax year 2016 and expire for qualifying rehabilitation expenditures and expenses incurred on or after January 1, 2020.

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 iı	ncome		Applicab	le tax rate by t	ax year		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
Qual fying widow(er):	\$0	\$21,250	6%	6%	6%	6%	6%				
*Surtax:	\$21,250	\$100,000	7%	7%	7%	7%	7%	Married filing jointly/			
2% of tax liability	\$100,000	\$200,000	7.75%	7.75%	7.75%	7.75%	7%	Qualifying widow(er):	\$6,000	\$5,500	\$5,000
2% of tax liability	\$200,000	\$250,000	7.75%	8%	8.25%	7.75%	7%	Federal AGI	<b>†\$600</b>	<b>†\$600</b>	<b>†\$600</b>
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	<b>†\$750</b>
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	†\$750	<b>†\$750</b>
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	<b>†\$600</b>	<b>†\$600</b>	†\$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.

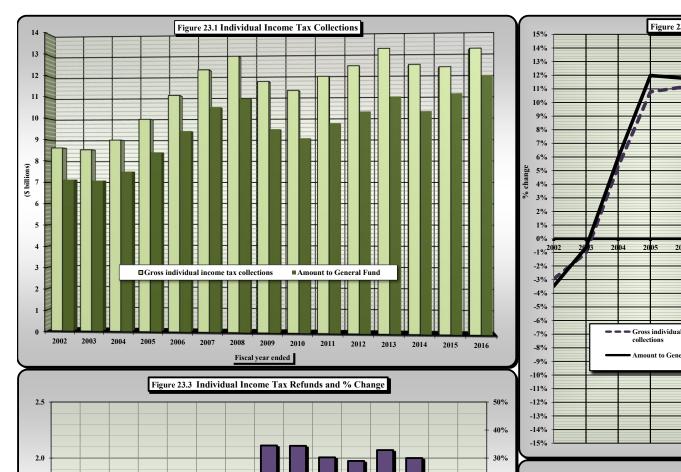
# †Intergovernmental, inter-fund transfers:

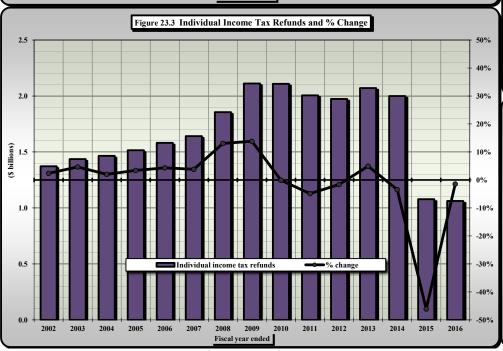
In fiscal year 2000-01, funds were transferred from the individual income tax account to the privilege tax account to make payment of a court-ordered refund; in fiscal year 2001-02, a transfer of \$18.2 million from the privilege tax account reimbursed the individual income tax account. Gross individual 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.

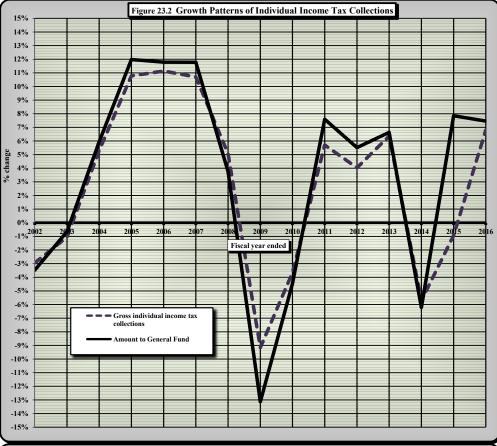
# 2004-05 Voluntary Compliance Program

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.







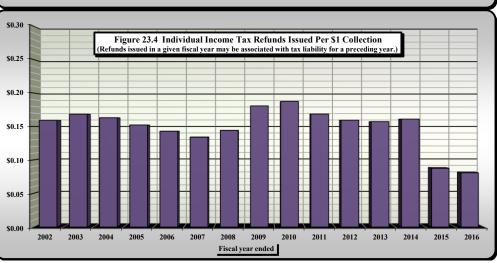


TABLE 24. INDIVIDUAL INCOME TAX GROSS COLLECTIONS BY TYPE OF PAYMENT

						Withho	lding payments									Fina	ıl		Total individual i	income
	Quar	terly		Mor	nthly		Accele	rated		Total	l		Estim	ated		[returns & a	ssessme	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
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%	51%	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	53%
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%	18%	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	51%
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%	18%	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%
2015-16	168,087,096	1.3%	9.0%	842,258,838	6.4%	5.2%	8,791,949,767	66.9%	6.3%	9,802,295,702	74.6%	6.2%	1,266,115,793	9.6%	7.6%	2,069,645,274	15.8%	9.0%	13,138,056,769	68%
Detail may	not add to total	- J 4-				_														

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 2015 Appropriations Act [SL 2015-241] increases the withholding tax rate on or after January 1, 2016 to equal the statutory rate plus 0 1% to reduce the incidence of deficient withholding [withholding tax rate for taxable year 2016=5.85% (5.75%+0.1%)].

The legislation also increases the standard deduction allowances effective for taxable years beginning on or after January 1, 2016; however, SL 2016-94 amends SL 2015-241, supplanting alternative increased standard deduction allowances effective for taxable years beginning on or after January 1, 2016. Withholding tax tables for tax year 2016 reflect the standard deduction allowances enacted by the 2015 Appropriations Act. The 2015 Appropriations Act provides for an itemized deduction allowing a taxpayer to claim the amount allowed as a deduction for medical and dental expenses under section 213 of the Code effective for taxable years beginning on or after January 1, 2015.

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 January 1, 2002, § 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

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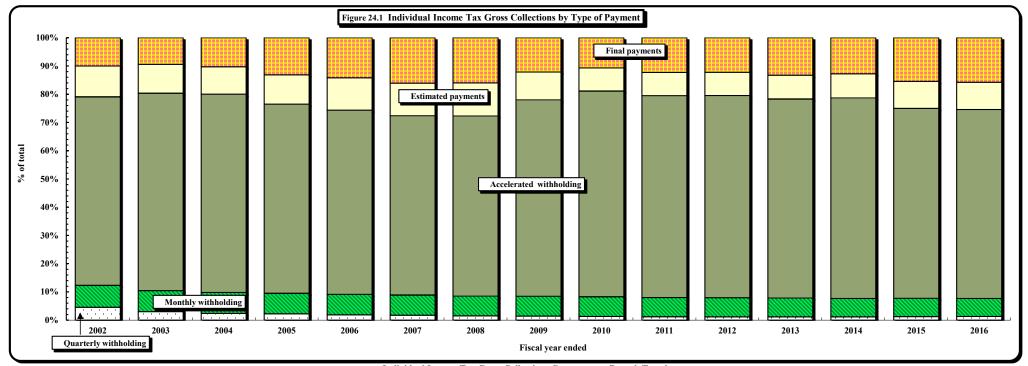
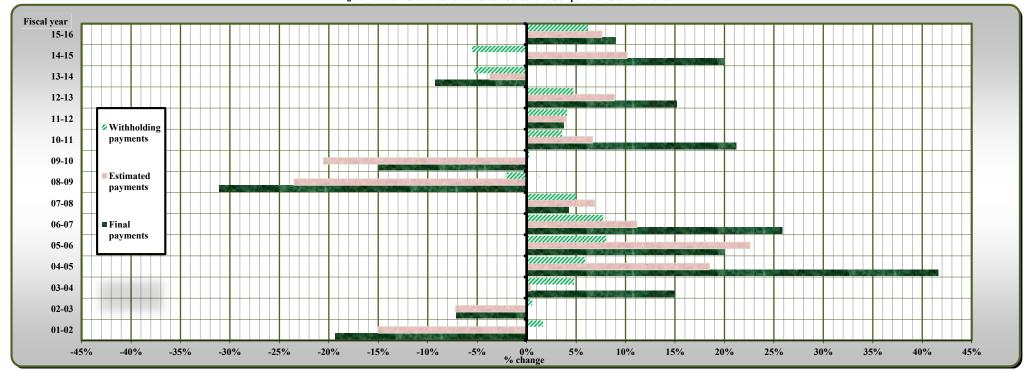
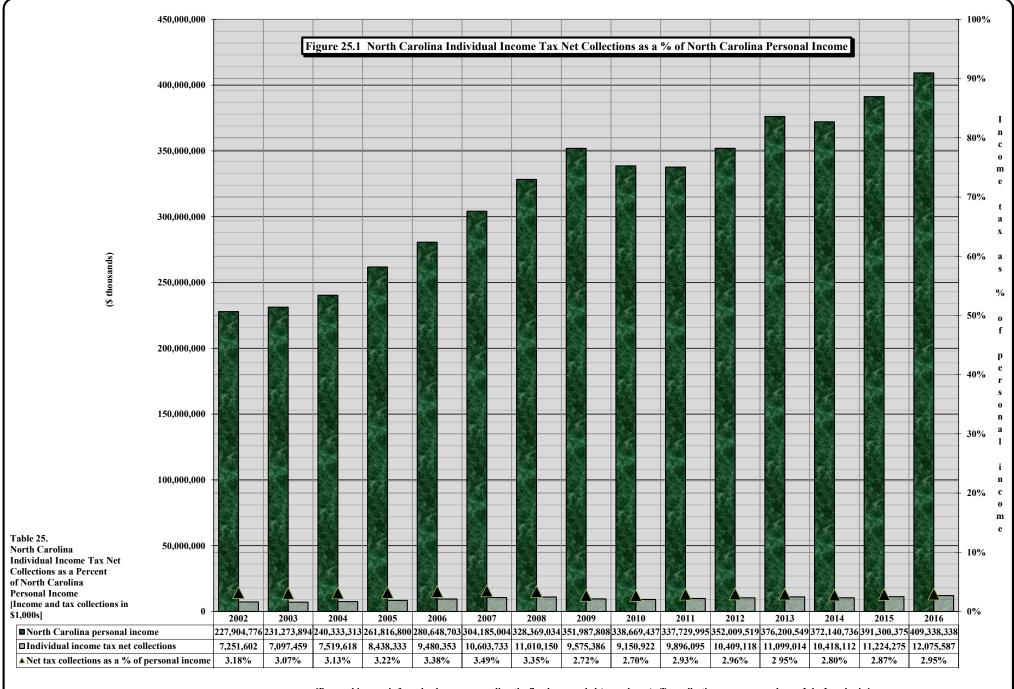


Figure 24.2 Individual Income Tax Gross Collections Components: Growth Trends





[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 SA1*, Regional Economic Accounts, March 28, 2017 release.

# TABLE 26. STATISTICS OF SPECIAL PROGRAMS

						Special Fun	ds						
					Incom	e Tax						Privilege Tax	
	N.C. Car	ıdidates	Wildlife Co	nservation	N.C. Ed	lucation	N.C. Politic	cal Parties	N.C. I	Public		N.C. Public	Campaign
	Financir	ng Fund	Acco	unt	Endowmo	ent Fund	Financi	ng Fund	Campaig	gn Fund		Financir	ıg Fund
	[Article 4	, Part 2]	[Artic	le 4]	[Artic	ele 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	contribution	designating	designated	designating	designated	tax	contributing	Contribution
tax	contributing	amount	contributing	amount	contributing	amount	[computed]	amount	[computed]	amount	year	[computed]	amount
year	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	beginning	[#]	[\$]
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	- 1	<u>-</u>
2006	-	-	21,980	383,377	-	-	515,533	1,546,599	423,485	1,270,455	July 1, 2007	- 1	<u>-</u>
2007	-	-	22,490	386,017	-	-	498,455	1,495,365	419,206	1,257,618	July 1, 2008	- 1	-
2008	-	-	22,595	485,117	-	-	514,388	1,543,166	399,671	1,199,014	July 1, 2009	- 1	<u>-</u>
2009	-	-	22,500	273,252	-	-	422,619	1,267,857	368,957	1,106,872	July 1, 2010	-	<b>-</b>
2010	-	-	21,444	317,059	-	-	399,316	1,197,948	350,389	1,051,167	July 1, 2011	- 1	<u>-</u>
2011	-	-	21,141	333,922	-	-	384,858	1,154,574	328,743	986,230	July 1, 2012	- 1	-
2012	-	-	21,112	353,812	-	-	349,412	1,048,236	276,370	829,110	July 1, 2013	- 1	-
2013	-	-	20,657	340,167	-	-	-	-	-	-	July 1, 2014	-	-
2014	-	-	7,795	134,946	2,665	58,722	-	-	-	-	July 1, 2015	-	<b>-</b>
2015	-	-	7,476	136,271	3,358	65,649	-	-	-	-	July 1, 2016	-	<u>-</u>

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 I FAVING A GENERAL SALES TAX

						FOR THOSE	STATES 1	LEVYING A G	ENERAL S	SALES T	ΓΑΧ								
	State		Grocery	Drugs	State Vendor I	Discounts†††	Popu-	General sales	tax collect	ions	Per	Personal inco	me	Personal consum	ption	Sales	tax	Individual in	come tax
	sales		food non-	Prescrip-	Collection disco		lation	fiscal y	ear 2015*		capita	2014		expenditures 2	014	collect		collection	
	tax rate		prepared	tion, non-	tax liability allo		as		Per cap	pita	collections					as a pe		fiscal year	
	as of		items [1]	prescription	qualifying tra		of				per 1¢		Per		Per	of			Per
Q	1/1/2015		Taxable (T)	Taxable (T)	Basic	Maximum-M/	7/1/2015	Amount	Amount		of tax†	Amount	capita	Amount	-	personal		Amount	capita
State	[%]	Rank	Exempt (E)	Exempt (E)	provisions	minimum-m	[1,000s]	[\$1,000s]	[\$]	Rank	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[%]	Rank	[\$1,000s]	[\$]
Alabama	4	38	T	E,T	5%-2%†††	\$400/mo-M	4,854	2,463,912	1		126.90	178,976,771	36,954	144,697,000	29,838		38	3,336,587	687.41
Arizona	5.6	26 7	E	E,T	1% 2%	\$10K/yr-M	6,818	6,466,167	948.46		169.37	255,731,845		224,772,000	33,391		11	3,760,883	551.65
Arkansas California††	6.5 6.5	7	1.5% [2] E	E,T E,T	None	\$1K/mo-M	2,978 38,994	3,182,211 38,464,704			164.40 151.76	111,500,761 1,977,923,740	37,581 51,134	86,948,000 1,487,932,000	29,311 38,346		26	2,664,153 77,929,551	894.66 1,998 50
Colorado	2.9	45	E	E,T	None†††		5,449	2,817,773	i e		178.32			211,361,000			44	6,360,629	1,167 34
Color aud	2.9	43	15	£,1	None		3,447	2,017,773	317.13	42	170.52	200,334,300	47,023	211,501,000	37,403	1.00 /0	1 77	0,500,027	1,107 34
Connecticut	6.35	9	E	E,T	None		3,585	4,082,787	1,138.94	8	179.36	239,829,273	66,770	165,027,000	45,883	1.70%	31	8,182,071	2,282.48
Florida	6	15	E	E,E	2 5%†††	\$30/report-M	20,245	21,800,895		ī	179.48	853,317,759	42,905	714,791,000	35,931		10	-	-,202110
Georgia	4	38	E [2]	E,T	3%-0.5%†††		10,199	5,256,592			128.85		-	329,065,000	32,589		41	9,678,524	948 93
Hawaii	4	38	T [3]	E,T	None		1,425	2,992,707			524.98			58,877,000	41,475		1	1,987,915	1,394 87
Idaho	6	15	T [3]	E,T	None		1,653	1,463,802		26	147.61			51,465,000	31,487	2.41%	16	1,478,368	894.45
										į							<u> </u>		
Illinois	6.25	10	1%	T,T[5]	1.75%	\$5/yr-m	12,839	10,489,152	816.97	29	130.72	624,892,159	48,563	497,918,000	38,657	1.68%	33	15,913,816	1,239.49
Indiana	7	1	E	E,T	0.73%-0.26%†††		6,613	7,279,604	1,100.84	10	157.26	266,952,598	40,477	220,360,000	33,404	2.73%	9	5,232,977	791 34
Iowa	6	15	E	E,T	None		3,122	3,040,627	973.94	20	162.32	138,125,908	44,442	109,080,000	35,106	2.20%	20	3,471,617	1,111 99
Kansas	6.15	14	T [3]	E,T	None		2,907	3,052,986	1,050.32	14	170.78	134,654,953	46,443	98,676,000	33,979	2.27%	19	2,262,951	778 52
Kentucky	6	15	E	E,T	1.75%-1.5%†††	\$50/month-M	4,425	3,267,331	738.44	31	123.07	163,526,197	37,055	137,527,000	31,161	2.00%	23	4,069,501	919.74
										}							i !		
Louisiana	4	38	E [2]	E,T	935%		4,669	2,926,783	626.86		156.71	, , , , , , , , , , , , , , , , , , ,		152,500,000			36	2,983,104	638 92
Maine	5.5	27	E	E,T	None		1,329	1,280,298	963.03		175.10	54,860,192		54,146,000	40,709		17	1,533,130	1,153.20
Maryland	6	15	E	E,E	1.2%-0.9%†††	\$500/return-M	5,995	4,409,919	735.60		122.60	322,884,651	54,109	249,726,000	41,785		39	8,346,145	1,392 19
Massachusetts	6.25	10	E	E,T	None		6,784	5,803,934	855.50		136.88	402,628,928		325,120,000	48,199		37	14,491,903	2,136 11
Michigan	6	15	E	E,T	0.75%-0.5%†††	\$20K(\$15K)/mo-M	9,918	9,211,783	928.82	24	154.80	405,974,703	40,942	362,062,000	36,536	2.27%	18	8,825,375	889 86
Minnes	( 975	_	E	EE	NY	\$6/mo-m	5 402	5 402 701	1 000 25	1.7	145.40	269 126 469	40.170	222 002 000	40.073	2.050/	21	10 270 047	1 001 50
Minnesota Mississippi	6 875 7	0	E T	E,E E,T	None 2%	\$50/mo-M	5,482 2,989	5,483,791 3,422,774			145.49 163.57	268,126,460 102,192,019	49,169 34,151	222,993,000 86,138,000	,		21	10,370,047 1,783,438	1,891 50 596 59
Missouri	4.225	37	1.225%	E,T	2%	\$50/III0-IVI	6,076	3,380,034		•	131.66			214,591,000	35,390		40	5,856,131	963.78
Nebraska	5.5	27	E	E,T	2 5%	\$75/mo-M	1,894	1,787,880			171.65			68,985,000	36,665		24	2,239,582	1,182.61
Nevada††	4.6	34	E	E,T	0.25%	\$73/III0-IVI	2,884	4,080,507			307.61	114,922,561		97,244,000			2	2,237,302	1,102.01
110111111111111111111111111111111111111	1.0	٥.	L	2,1	0.2370		2,004	4,000,507	1,115.00		207.01	114,722,501	10,505	77,244,000	0-1,202	0.0070	[ [		
New Jersey	7	1	E	E,E	None		8,935	9,146,025	1,023.57	16	146.22	516,019,664	57,817	410,536,000	45,931	1.77%	29	13,250,002	1,482 86
New Mexico	5 125	29	E	E,T	None		2,080	2,256,088	1,084.49		211.61	76,449,091	36,701	70,380,000	33,746		6	1,381,254	663 96
New York	4	38	E	E,E	5%	\$200/qtr-M	19,747	13,104,421	663.61	37	165.90	, , , , , , , , , , , , , , , , , , ,	56,771	865,135,000	43,813		43	43,713,484	2,213.66
North Carolina.	4.75	32	E [2,4]	E,T	None		10,035	6,862,578	683.85		143.97		39,388	315,735,000	31,751		30	11,197,650	1,115 84
North Dakota	5	30	E	E,T	1 5%	\$110/mo-M	757	1,389,083	1,835.38	2	367.08	42,848,356	57,911	35,551,000	48,076	3.24%	5	536,131	708 39
										Į.							<u> </u>		
Ohio	5.75	25	E	E,T	0.75%		11,605	11,900,176	1,025.43		178.34	488,867,951		411,526,000			15	8,882,973	765.44
Oklahoma	4.5	35	T [3]	E,T	1%	\$2 5K/mo-M	3,907	2,682,008	686.39		152.53	175,037,452	45,142	123,823,000	31,929	1.53%	35	3,252,290	832 34
Pennsylvania	6	15	E	E,E	1%		12,792	9,865,270	771.21		128.54	613,524,377		492,903,000		1.61%	34	11,488,974	898 14
Rhode Island	7	1	E	E,T[6]	None		1,056	959,513	908.97		129.85			42,026,000			28	1,215,368	1,151 35
South Carolina.	6	15	E	E,T	3%-2%†††	\$3.1K/yr-M	4,895	3,568,788	729.09	33	121.52	178,001,545	36,865	152,120,000	31,479	2.00%	22	3,695,701	755.02
South Dakota	4	38	T [3]	E,T	1 5%†††		858	970,784	1,131.56		282.89	39,222,985		31,951,000			14	-	-
Tennessee	7	1	5%	E,T	Limited		6,595	6,548,032			141.84	263,437,186		210,891,000	,		12	302,196	45 82
Texas	6.25	10 33	E 1.759/ [2]	E,E	0 5%†††		27,430	33,664,187			196.37			939,783,000 95,566,000		2.73%	8	2 157 710	1 055 95
Utah††			1.75% [2]	E,T	1.31%		2,991	1,882,901			133.96						32	3,157,718	
Vermont	6	15	E	E,E	None		626	366,667	585.65	40	97.61	29,548,584	47,128	28,342,000	45,235	1.24%	42	709,310	1,132 92
Virginia††	4.3	36	1.5% [2]	E,E	1.6%-0.8%†††		8,368	3,793,215	453.32	45	105.42	417,276,976	50,169	327,567,000	30 2/1	0.91%	45	11,903,945	1,422.63
Washington	6.5	7	1.5% [2] E	E,E E,T	None		7,160	12,517,831			268.96			283,755,000	40,183		43	11,703,743	1,722.03
West Virginia	6	15	E	E,T	None		1,841	1,293,327	702.49		117.08			60,015,000	32,435		25	1,932,457	1,049.65
Wisconsin	5	30	E	E,T	0.5%	\$10/period-m	5,768	4,892,126			169.63	, , , , , , , , , , , , , , , , , , ,		209,736,000			27	7,069,248	
Wyoming	4	38	E	E,T	Limited		587	811,105			345.71			22,990,000			13	- ,,.	-,
				ŕ					917.43 <sup>a</sup>	1				11,502,332,000				226 447 000	1 045 70 <sup>a</sup>
Total 45 states				-	-	-	312,158	286,383,078	917.43	_	-	14,394,250,266	40,440	11,502,332,000	3/,115	1.99%	-	326,447,099	1,045.78 <sup>a</sup>

#### TABLE 27. -Continued

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

<sup>a</sup>Weighted average computations based on tax collections, personal income, personal consumption expenditures, and population for the 45 states levying a general state sales tax.

Per capita personal income and per capita personal consumption expenditures amounts are BEA estimates based on July 1, 2014 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2015 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 \$16,085,442.86 retained by state to pay for the costs of collecting and distributing local sales taxes.

<sup>T</sup>Computation based on the State sales tax rate in effect as of January 1, 2015.

††Additional statewide, local taxes apply: California (1,25%); Nevada (2,25%); Utah (1,25%); Virgina (1%),

†††Vendor discount 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

Colorado-local option sales tax discount varies from 0% to 3 33%

Florida-2 5% of the first \$1,200 of tax liability (mail order dealers may negotiate an allowance of up to 10%).

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 f 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-EST2016-01 - Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.

- U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.
- U.S. Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 28, 2017 release.
- U.S. Bureau of Economic Analysis. Personal Consumption Expenditures by State, Regional Economic Accounts, October 4, 2016 release.

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

# TABLE 28. STATE SALES AND USE TAX COLLECTIONS 18 105 ARTICLE 5 1

							lg 103 AKTICI	7E 3 ]								
			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	Ye	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
2001-02	4,017,194,236	264,566,631	3,752,627,605	9,704,764	11,055,005	12,340,709	12,900,455	856,840	-	-	-	3,705,769,832	8.13%	8.89%	8.08%	7 87%
2002-03	4,300,424,840	282,959,217	4,017,465,623	55,183,726	11,013,787	13,204,065	13,914,099	1,328,067	-	-	-	3,922,821,877	7.05%	6.95%	7.06%	5 86%
2003-04	4,656,199,353	288,688,759	4,367,510,594	91,754,930	14,456,215	14,500,116	23,365,437	1,232,054	-	-	-	4,222,201,842	8.27%	2.02%	8.71%	7.63%
2004-05	4,923,391,473	309,935,699	4,613,455,774	85,304,241	10,241,254	14,402,267	25,216,590	1,132,245	-	-		4,477,159,178	5.74%	7.36%	5.63%	6.04%
2005-06	5,395,492,363	369,284,334	5,026,208,029	74,299,172	3,013,584	14,823,275	26,836,858	1,546,129	-	11,777,792		4,893,911,220	9.59%	19.15%	8.95%	9 31%
2006-07	5,530,314,297	321,722,290	5,208,592,006	100,925,884	4,124,281	17,373,938	29,900,058	2,044,586	45,741,278	12,857,559	53,581	4,995,570,841	2.50%	-12.88%	3.63%	2.08%
2007-08	5,596,250,552	321,463,358	5,274,787,194	172,474,452	3,303,137	17,397,117	31,412,624	1,555,489	46,860,032	20,029,341	81,853	4,981,673,149	1.19%	-0.08%	1.27%	-0.28%
2008-09	5,349,888,689	383,328,220	4,966,560,469	175,662,743	1,906,144	16,790,014	32,320,547	1,219,993	47,427,474	13,230,510	55,669	4,677,947,376	-4.40%	19.24%	-5.84%	-6 10%
2009-10	6,154,712,045	294,149,304	5,860,562,741	188,004,041	2,133,686	15,040,761	28,806,786	1,435,910	45,335,756	14,694,637	67,908	5,565,043,256	15.04%	-23.26%	18.00%	18 96%
2010-11	6,671,764,563	481,416,090	6,190,348,473	199,721,561	2,432,477	15,519,895	30,127,529	2,907,504	51,754,988	16,145,723	69,726	5,871,669,069	8.40%	63.66%	5.63%	5 51%
2011-12	5,970,913,291	390,941,571	5,579,971,719	220,783,735	3,555,009	17,887,554	8,716,664	2,759,015	56,347,642	12,286,115	50,580	5,257,585,406	-10.50%	-18.79%	-9.86%	-10.46%
2012-13	5,975,428,202	377,440,288	5,597,987,914	211,913,489	2,825,727	15,576,153	8,328,208	2,602,659	50,606,990	11,939,751	47,951	5,294,146,987	0.08%	-3.45%	0.32%	0.70%
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%
2015-16	7,598,241,231	405,107,123	7,193,134,108	526,427,902	2,188,868	17,672,691	7,928,449	3,101,048	61,163,099	15,105,192	63,709	6,559,483,149	5.31%	14.81%	4.82%	4 92%

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

	Dis	stributions/Sta	te Aid Reimbu	rsements†		Inter-fund	Transfers††	Reserves/T	ransfers: A	dministrativ	e Costs†††
	Electricity	PNG	Telecommu-	Video pro-	Hold		Dry-Cleaning	Local	sales and us	se tax admini	stration
	§105-164.44K			gramming	harmless	Wildlife	Solvent		l Fund:	Public	
	distribution	distribution	distribution	distribution	payments	Resources	Cleanup	Non-tax	revenue	Transit tax	Other
	[local	[local	[local	[local	[local	Fund	Fund	§105-472			§105-501
Fiscal	shares]	shares]	shares]*	shares]*	shares]**	§105-164.44B	§105-164.44E	various	§105-501	§105-507 3	various *
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2001-02	1	1	9,704,764		-	12,900,455	-	8,100,089	3,674,225	336,394	230,000
2002-03	-	-	55,183,726	-	-	13,914,099	-	8,666,410	3,828,599	434,056	275,000
2003-04	-	-	52,922,447	-	38,832,483	15,038,583	8,326,854	9,530,473	4,458,343	486,300	25,000
2004-05	-	-	56,290,836	-	29,013,405	16,920,820	8,295,769	10,063,139	3,868,984	470,144	-
2005-06	-	-	53,898,653	-	20,400,519	18,573,229	8,263,629	10,300,784	4,055,035	427,447	40,009
2006-07	-	-	73,297,054	13,537,031	14,091,799	21,932,726	7,967,332	11,928,057	5,050,856	395,026	-
2007-08	-	-	68,922,872	73,965,036	29,586,545	23,710,672	7,701,952	11,745,139	5,237,105	414,873	-
2008-09	-	-	77,674,637	81,223,016	16,765,090	24,747,445	7,573,102	9,927,712	5,684,948	477,353	700,000
2009-10	-	-	75,187,075	81,944,006	30,872,960	21,500,000	7,293,364	8,597,957	6,004,931	437,872	-
2010-11	-	-	68,915,546	79,509,243	51,296,772	21,500,000	7,820,356	7,602,667	6,089,061	405,131	1,423,036
2011-12	-	-	72,546,308	81,889,098	66,348,329	-	8,548,649	7,610,508	4,566,366	415,117	5,295,564
2012-13	-	-	67,556,208	79,639,864	64,717,418	-	8,109,420	7,662,616	1,280,045	433,066	6,200,426
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
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
2015-16	328,600,103	12,221,260	51,022,166	76,810,767	57,773,606	-	7,928,449	10,207,233	1,166,976	420,177	5,878,306

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

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

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

State sales and use tax rates and bases: The general State sales and use tax rate of 4.75% is levied on the retail sale, use, or rental of tangible personal property; certain electronically delivered or accessed digital property;

selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy); selected services such as the rental of an accommodation (including facilitator fees), and laundry and dry cleaning services; gross receipts derived from admission charges to certain entertainment activity; the sales price of a service contract (warranty or maintenance agreement, or repair contract), except for certain service contracts for a motor vehicle; and the sales price (or gross receipts derived from) certain repair, maintenance, and installation services transacted by a retailer on or after March 1, 2016.

The combined general rate of 7% is imposed on the gross receipts derived from electricity, piped natural gas, telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), spirituous liquor other than mixed beverages, and aviation gasoline and jet fuel transactions. 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

# <u>1998-99</u>

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.

#### 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.

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

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

Effective 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 <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 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.

# <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 45%.

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

# 2009-10

Effective July 1, 2009, 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.

Effective July 1, 2010, 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 January 1, 2011, 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 July 1, 2011, 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 January 1, 2014, 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).

Effective July 1, 2014, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thr ft 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 pined 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 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 manufactured or modular home when delivered to the purchaser. Effective October 1, 2014, 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.

#### 2015-16

Effective July 1, 2015, purchases or sales of datacenter machinery and equipment by or to an owner of a datacenter, or a contractor or subcontractor of an owner of a datacenter, are subject to the general 4,75% State sales and use tax rate (the privilege tax imposed on machinery and equipment transactions purchased by a qualifying datacenter pursuant to § 105 Article 5F expires for sales made on or after July 1, 2015).

Effective September 24, 2015, the sales price of spirituous liquor sold at retail by a distillery permit holder is subject to the 7% combined general rate of sales and use tax (sales of antique spirituous liquor are also subject to the

7% combined general rate of sales and use tax).

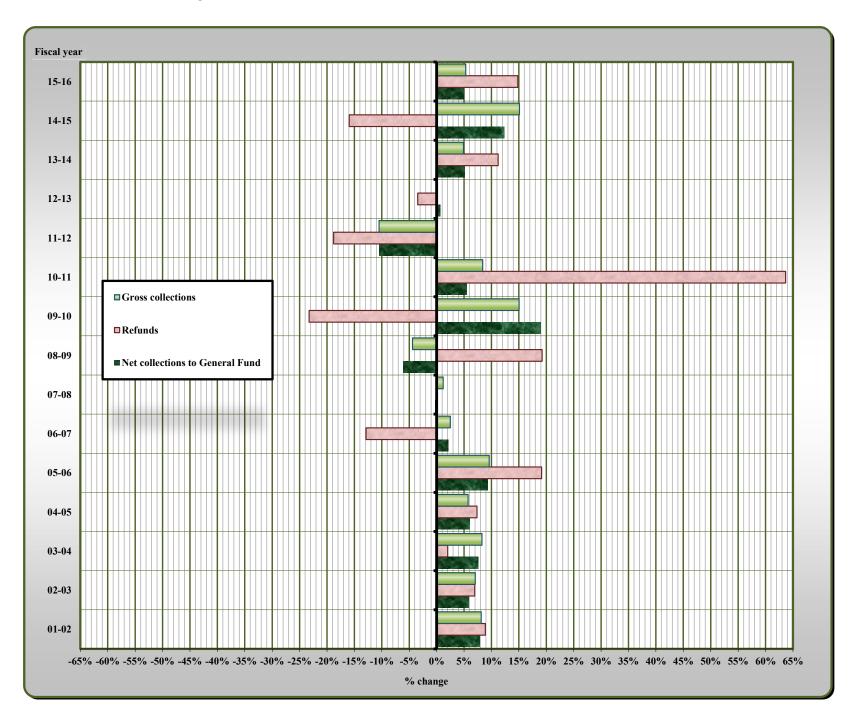
Effective September 30, 2015, the sales, lease, or rental of an engine to a professional motorsports racing team or a related member of a team for use in competition in a sanctioned race series is exempt from sales and use tax; an engine or a part to build or rebuild an engine for the purpose of providing an engine under an agreement to a professional motorsports racing team or a related member of a team for use in competition in a sanctioned race series is exempt from sales and use tax (exemptions expire for transactions made on or after January 1, 2020).

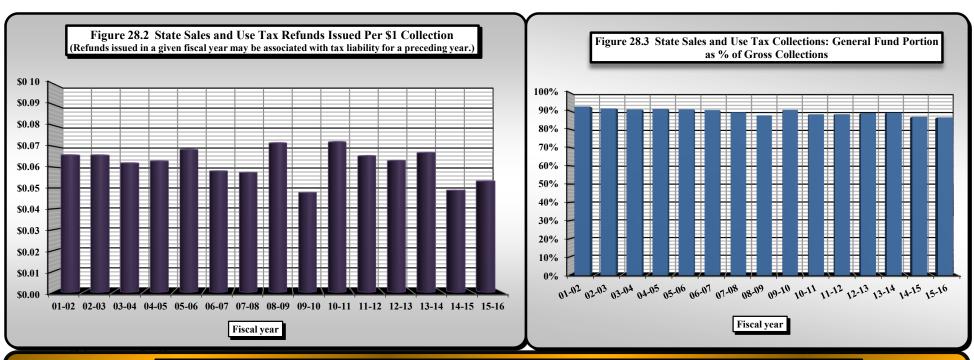
Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500); the sales price of an aircraft includes all accessories attached to the aircraft at the time of delivery to the purchaser. Each qualified jet engine sold at retail or purchased for storage, use, or consumption in this State is subject to the 4.75% general State rate of sales and use tax. The maximum use tax on a qualified jet engine purchased under a direct pay permit is \$2,500; otherwise, no maximum tax applies. Parts and accessories for use in the repair or maintenance of a qualified aircraft (or a qualified jet engine) are specifically exempt from the tax imposed on the sale at retail, and the use, storage, or consumption in this State. The sales price of (or the gross receipts) derived from a service contract applicable to a qualified aircraft (or a qualified iet engine)

Effective January 1, 2016, the gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7% combined general rate of sales and use tax (previously 4.75% general State rate) except that sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation are exempt (exemption expires January 1, 2020). The net proceeds of the tax collected on aviation gasoline and jet fuel are transferred within 75 days after the end of each fiscal year to the Highway Fund to be utilized by the Division of Aviation of the Department of Transportation for prioritized capital improvements to public airports and time-sensitive avaiation capital improvement projects for economic development purposes,

The sale at retail or the storage, use, or consumption in this State of electricity for use at a qualifying datacenter and datacenter support equipment to be located and used at the qualifying datacenter are exempt from sales and use tax. In this application, datacenter support equipment is property that is capitalized for tax purposes under the Code and is used within the provision of a service or function included in the business of an owner, user, or tenant of the datacenter. Effective March 1, 2016, the 4.75% general State rate is levied on the sales price of (or the gross receipts derived from) certain repair, maintenance, and installation services transacted by a retailer and sourced to the State effective for sales occurring on or after March 1, 2016. Motor vehicle repair, maintenance, and installation services transacted by a retailer are subject to the 4,75% general State sales and use tax except for services (includes replacement items and repair parts) covered under a manufacturer's warranty or dealer's warranty; the sales price of (or the gross receipts derived from) a service contract sold at retail that covers the entire motor vehicle is exempt from tax. Shoe repair services, watch, clock, and jewelry repair services, and tire recapping or retreading sales and services transacted by a retailer are subject to the 4.75% general State sales and use tax rate (sales or receipts prior to March 1, 2016 by administrative rule were permitted to be taxed at certain percentages where charges for labor and materials were not separately stated). The definition of service contract is amended to include a contract to maintain or repair tangible personal property regardless of whether the property becomes a part of or is applied to real property; additionally, a renewal of a service contract for tangible personal property where the tangible personal property becomes a part of or applied to real property prior to the effective date of the renewal is subject to sales and use tax. Installation charges made by a retailer as part of the retail sale of tangible personal property, certain digital property, and taxable services, sold at retail, are subject to the applicable rate of tax for the product, irrespective that installation charges may be separately stated by the retailer. Installation charges that are part of the gross receipts from the lease or rental of tangible personal property are subject to the applicable rate of sales and use tax, and maximum tax if applicable.

Figure 28.1 Growth Patterns: State Sales and Use Tax Collections and Refunds





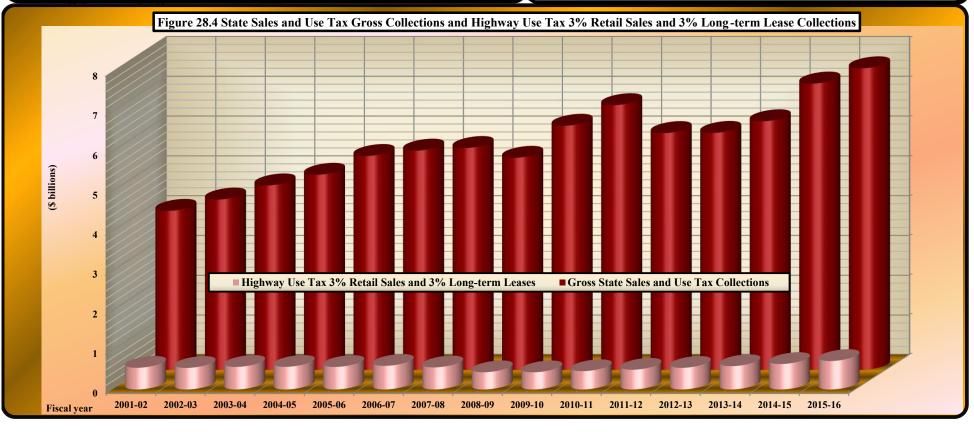


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

AND STATE I EX CALITA I EXSUNAL INCOME															
Tax type:		I. State per capita personal income for calendar year†:													
[State per capita tax collections	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
derived from gross collections]	\$27,759	\$27,777	\$28,535	\$30,611	\$32,238	\$34,112	\$36,013	\$37,810	\$35,840	\$35,331	\$36,474	\$38,600	\$37,813	\$39,388	\$40,790
		II. State per capita tax collections for fiscal year ended:													
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
State sales & use tax	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698	\$619	\$613	\$637	\$726	\$757
Motor fuels tax††	\$157	\$148	\$160	\$167	\$181	\$190	\$183	\$173	\$173	\$181	\$201	\$203	\$202	\$202	\$203
Individual income tax	\$1,050	\$1,025	\$1,067	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,245	\$1,283	\$1,351	\$1,262	\$1,238	\$1,309
	III. State per capita tax collections as a % of per capita personal income:														
State sales & use tax	1.76%	1.86%	1.94%	1.88%	1.92%	1.82%	1.70%	1.52%	1.82%	1.98%	1.70%	1.59%	1.68%	1.84%	1.86%
Motor fuels tax	0.57%	0.53%	0.56%	0.54%	0.56%	0.56%	0.51%	0.46%	0.48%	0.51%	0 55%	0.53%	0.53%	0.51%	0.50%
Individual income tax	3.78%	3.69%	3.74%	3.80%	3.94%	4.03%	3.92%	3.32%	3.32%	3.52%	3 52%	3.50%	3.34%	3.14%	3.21%
††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 2001 (\$27,759) is paired with tax collections for fiscal year ended 2002.
[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, Regional Economic Accounts, March 28, 2017 release.

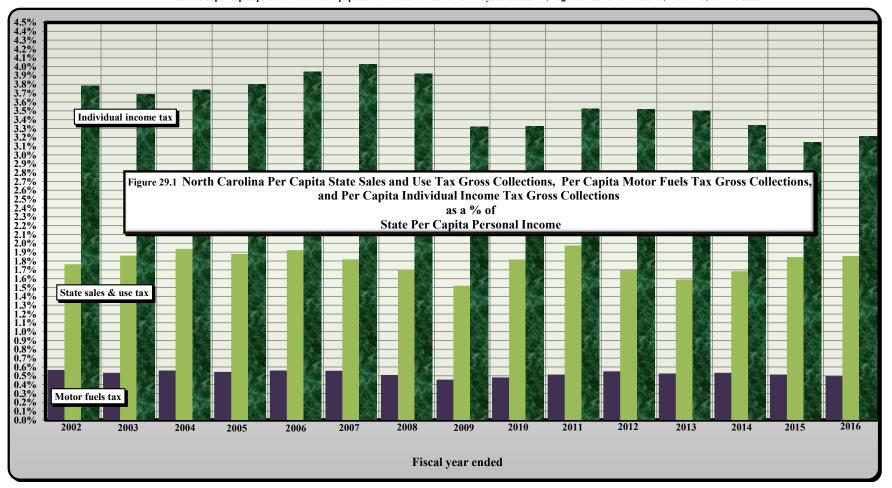


TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS GENERATED FROM THE GENERAL STATE RATE

	PER ONE CENT (1¢) OF TAX										
			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	[\$]	[\$]	[%]	[%]	[\$]						
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						

80.65%

1.283.834.000

2015-16.... 7,561,719,463 6,098,212,775

[Collections for any given period may reflect multiple general State 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 service and ancillary service, video programming (cable and direct-to-home satellite), spirituous liquor other than mixed beverages, and aviation gasoline and jet fuel transactions†) 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.] General State rate:

The general State 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%.

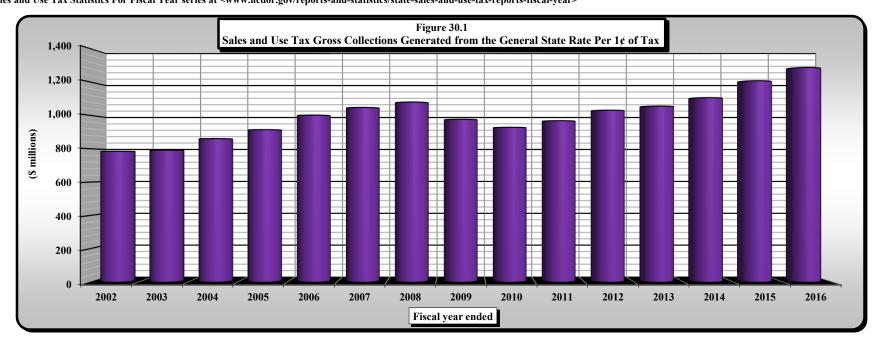
Effective May 1, 1999, the preferential 2% State rate applicable to food purchased for home consumption was repealed; selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy) received various tax treatment since the repeal and are currently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

Effective <u>January 1, 2006</u>, the general State 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 general State 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 december 31, 2013).

homes received similar tax treatment as manufactured homes). Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500). †Effective January 1, 2016, the gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7% combined general rate of sales and use tax (previously 4.75% general State rate) except that sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation are exempt (exemption expires January 1, 2020). Effective March 1, 2016, the 4.75% general State rate is levied on the sales price of (or the gross receipts derived from) certain repair, maintenance, and installation services transacted by a retailer and sourced to the State effective for sales occurring on or after March 1, 2016.

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.ncdor.gov/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>



# STATE SALES AND USE TAX STATISTICS

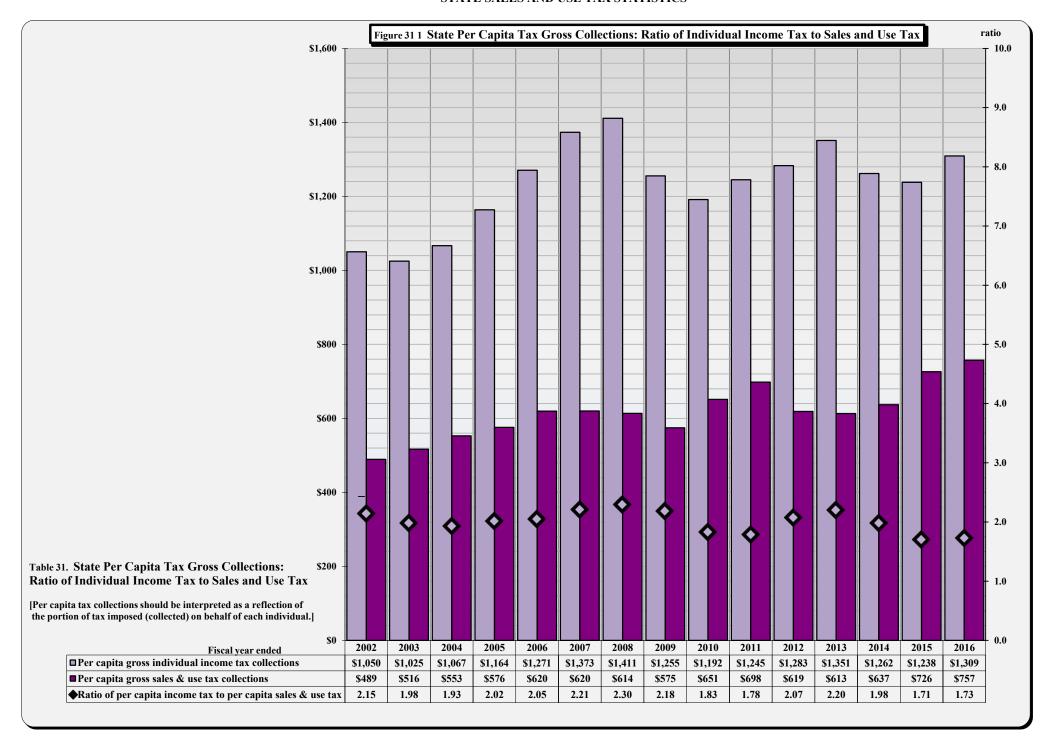


TABLE 32. STATE SALES AND USE TAX: GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS
[8 105 ARTICLE 5.]

	[§ 105 ARTICLE 5.] Fiscal year											
	2001-2002		2002-2003		2003-2004		2004-2005		2005-2006			
Business groups		%		%		%		%		%		
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of		
	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total		
Retail:												
Apparel	111,403,687	2.8%	117,690,127	2.7%	127,897,863	2.8%	142,766,762	2.9%	157,105,070	2.9%		
Automotive:	208,599,593	5.2%	227,265,003	5.3%	245,227,323	5.3%	254,507,573	5.2%	268,416,687	5.0%		
Motor vehicle dealers	32,029,558	0.8%	37,646,002	0.9%	39,596,595	0.9%	40,597,056	0.8%	42,583,989	0.8%		
Airplanes, boats - (3%) rate	9,371,592	0.2%	9,659,261	0.2%	12,569,582	0.3%	11,395,303	0.2%	11,335,806	0.2%		
[aircraft: 4.75% general State rate eff 10-1-15]												
Manufactured home (mobile home) dealers	2,703,611	0.1%	4,300,358	0.1%	3,705,412	0.1%	2,396,813	0.0%	2,626,920	0.0%		
Manufactured home (mobile home)	13,938,318	0.3%	10,035,961	0.2%	9,055,266	0.2%	5,607,207	0.1%	5,572,123	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		2,385,872	0.1%	7,032,204	0.1%	6,203,637	0.1%		
4.75% general State rate eff 1-1-14]	mfd home group]		mfd home group]									
Other automotive	150,556,514	3.8%	165,623,421	3.9%	177,914,596	3.8%	187,478,990	3.8%	200,094,212	3.7%		
Food	592,373,707	14.8%	647,561,215	15.1%	698,906,710	15.1%	725,611,884	14.8%	783,417,598	14.6%		
Furniture	152,256,737	3.8%	163,022,146	3.8%	168,784,595	3.7%	181,087,138	3.7%	198,490,297	3.7%		
General merchandise	779,544,745	19.5%	836,211,296	19.5%	905,225,841	19.6%	987,088,322	20.2%	1,089,864,576	20.3%		
Lumber and building material	417,621,545	10.5%	442,421,857	10.3%	509,484,600	11.0%	594,458,884	12.1%	665,026,475	12.4%		
Utility services, cable, satellite, liquor, aviation fuel [See Utility services group notes for imposition and	502,420,816	12.6%	638,345,779	14.9%	645,652,114	14.0%	669,470,423	13.7%	763,745,628	14.2%		
effective dates of the various tax types in category												
** ***	1,159,122,440	29.0%	1,145,217,411	26.7%	1,237,648,867	26.8%	1,249,760,813	25.5%	1,362,051,125	25.3%		
Unclassified†	1,159,122,440	29.076	1,145,217,411	20.776	1,237,040,007	20.676	1,249,700,613	25.576	1,302,031,123	23.3 70		
Farm, mill, laundry machinery; fuel to farmers,												
manufacturers, laundries; other - 1%	44,467,748	1.1%	43,686,015	1.0%	43,196,807	0.9%	46,272,351	0.9%	36,214,021	0.7%		
[see notes for changes in 2005-06]	, ,											
8% Highway use tax - motor vehicle leasing	26,196,182	0.7%	29,768,723	0.7%	40,780,642	0.9%	43,909,573	0.9%	49,821,633	0.9%		
Total retail and use tax	3,994,007,200	100.0%	4,291,189,572	100.0%	4,622,805,361	100.0%	4,894,933,722	100.0%	5,374,153,110	100.0%		

# †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.

TABLE 32. - Continued

			TABLE 32.		Fiscal year	•				
	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
Business groups		%				%		%		%
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
Retail:										
Apparel	164,582,009	3.0%	166,503,664	3.0%	160,766,330	3.0%	201,103,465	3.3%	228,324,220	3.4%
Automotive:	294,970,807	5.4%	268,653,868	4.8%	253,374,751	4.8%	298,594,153	4.9%	333,430,369	5.0%
Motor vehicle dealers	45,734,450	0.8%	41,502,539	0.7%	38,328,294	0.7%	45,651,373	0.7%	52,511,060	0.8%
Airplanes, boats - (3%) rate	11,951,215	0.2%	10,325,139	0.2%	7,871,696	0.1%	6,742,653	0.1%	6,241,010	0.1%
[aircraft: 4.75% general State rate eff 10-1-15]										
Manufactured home (mobile home) dealers	2,842,309	0.1%	2,482,915	0.0%	2,587,807	0.0%	2,654,471	0.0%	2,577,280	0.0%
Manufactured home (mobile home)	5,025,574	0.1%	4,901,261	0.1%	4,374,523	0.1%	2,793,127	0.0%	2,146,134	0.0%
[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;	6,636,691	0.1%	5,280,537	0.1%	2,878,009	0.1%	2,292,810	0.0%	1,735,914	0.0%
4.75% general State rate eff 1-1-14]	222 500 500	4.00/	204161450	2.50/	105 224 424	2.50/	220 450 510	2.00/	260.210.052	4.10/
Other automotive	222,780,568	4.0%	204,161,478	3.7%	197,334,421	3.7%	238,459,719	3.9%	268,218,972	4.1%
Food	831,453,408	15.1%	876,098,237	15.7%	886,588,933	16.6%	1,055,334,447	17.3%	1,159,701,808	17.5%
Furniture	208,499,382	3.8%	203,240,968	3.6%	170,867,003	3.2%	183,288,893	3.0%	197,328,858	3.0%
General merchandise	1,221,612,749	22.2%	1,175,496,989	21.1%	1,207,100,654	22.7%	1,424,870,188	23.4%	1,556,012,339	23.5%
Lumber and building material	686,415,346	12.5%	644,616,863	11.6%	516,895,325	9.7%	524,953,730	8.6%	575,147,798	8.7%
Utility services, cable, satellite, liquor, aviation fuel	855,902,217	15.5%	916,293,711	16.4%	961,872,971	18.1%	1,017,975,473	16.7%	999,108,470	15.1%
[See Utility services group notes for imposition and										
effective dates of the various tax types in category]										
Unclassified	1,190,113,490	21.6%	1,267,588,011	22.7%	1,121,202,386	21.0%	1,337,075,208	22.0%	1,517,969,104	22.9%
Farm, mill, laundry machinery; fuel to farmers,										
manufacturers, laundries; other - 1%	2,795,484	0.1%	755,963	0.0%	125,625	0.0%	8,945	0.0%	39,005	0.0%
[see notes for changes in 2005-06]	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,2,0			,		-,		27,000	
90/ Hi-hamman 4-1	40.250.020	0.00/	52.017.204	1.00/	47 714 202	0.06/	42 92 ( 992	0.76/	52 225 220	0.00/
8% Highway use tax - motor vehicle leasing	49,250,929	0.9%	53,016,394	1.0%	47,714,293	0.9%	43,836,892	0.7%	53,235,229	0.8%
Total retail and use tax	5,505,595,819	100.0%	5,572,264,667	100.0%	5,326,508,270	100.0%	6,087,041,393	100.0%	6,620,297,200	100.0%

TABLE 32. - Continued

	Fiscal year										
	2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		
Business groups		%		%		%		%		%	
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of	
	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total	
Retail:											
Apparel	210,572,153	3.5%	217,286,706	3.6%	224,340,599	3.6%	244,895,023	3.4%	257,973,768	3.4%	
Automotive:	293,295,322	4.9%	291,068,243	4.9%	313,355,019	5.0%	347,722,128	4.8%	384,592,188	5.1%	
Motor vehicle dealers	46,398,619	0.8%	45,947,125	0.8%	57,046,193	0.9%	77,158,857	1.1%	89,598,409	1.2%	
Airplanes, boats - (3%) rate	6,951,088	0.1%	7,400,185	0.1%	7,330,327	0.1%	7,660,384	0.1%	8,576,440	0.1%	
[aircraft: 4.75% general State rate eff 10-1-15]											
Manufactured home (mobile home) dealers	2,176,281	0.0%	2,024,089	0.0%	2,330,961	0.0%	2,518,496		2,527,811	0.0%	
Manufactured home (mobile home)	2,099,181	0.0%	1,930,091	0.0%	3,343,178	0.1%	5,812,359	0.1%	4,692,892	0.1%	
[2% rate w/\$300 maximum tax per section;											
4.75% general State rate eff 1-1-14]	1 (52 544	0.00/	1 (02 202	0.00/	2 (49 204	0.00/	2 407 222	0.00/	4 520 055	0.10/	
Modular home-[2% rate; 2.5% rate eff 1-1-04; 4.75% general State rate eff 1-1-14]	1,652,544	0.0%	1,683,392	0.0%	2,648,294	0.0%	3,406,222	0.0%	4,529,877	0.1%	
Other automotive	234,017,609	3.9%	232,083,361	3.9%	240,656,066	3.9%	251,165,810	3.5%	274,666,758	3.6%	
	,,,,,,,,		,_,,,,,,,		,,				,,		
Food	1,032,532,550	17.4%	1,050,202,818	17.5%	1,094,730,715	17.6%	1,178,821,871	16.4%	1,252,560,636	16.6%	
Furniture	175,004,824	2.9%	178,706,520	3.0%	185,386,129	3.0%	198,590,003	2.8%	208,797,979	2.8%	
General merchandise	1,382,986,686	23.3%	1,386,103,453	23.2%	1,435,156,083	23.1%	1,572,223,923	21.9%	1,678,831,885	22.2%	
Lumber and building material	532,014,339	8.9%	525,650,799	8.8%	559,344,805	9.0%	605,434,122	8.4%	648,853,884	8.6%	
Utility services, cable, satellite, liquor, aviation fuel [See Utility services group notes for imposition and	899,993,920	15.1%	910,528,887	15.2%	908,938,409	14.6%	1,389,049,822	19.3%	1,381,869,197	18.3%	
effective dates of the various tax types in category											
Unclassified	1,364,255,171	22.9%	1,367,382,387	22.8%	1,442,584,691	23.2%	1,583,552,992	22.0%	1,675,178,876	22.2%	
Farm, mill, laundry machinery; fuel to farmers,											
manufacturers, laundries; other - 1%	(4,749)	0.0%	9,082	0.0%	-	-	-	-	-	-	
8% Highway use tax - motor vehicle leasing	55,176,488	0.9%	57,372,140	1.0%	61,814,982	1.0%	65,776,523	0.9%	73,061,051	1.0%	
Total retail and use tax	5,945,826,703	100.0%	5,984,311,036	100.0%	6,225,651,432	100.0%	7,186,066,406	100.0%	7,561,719,463	100.0%	

Source: State Sales and Use Tax Statistics For Fiscal Year series at < www.ncdor.gov/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>

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.
- 2003-04 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. [§ 105-164.44G] [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 105-164.4(a)(1a).]
- 2005-06 Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and fuel and fuel and fuel and fuel and fuel and fuel and farm containers were exempted from the State sales tax and made subject to the new privilege tax levied under 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.
- 2015-16 Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500); the sales price of an aircraft includes all accessories attached to the aircraft at the time of delivery 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.

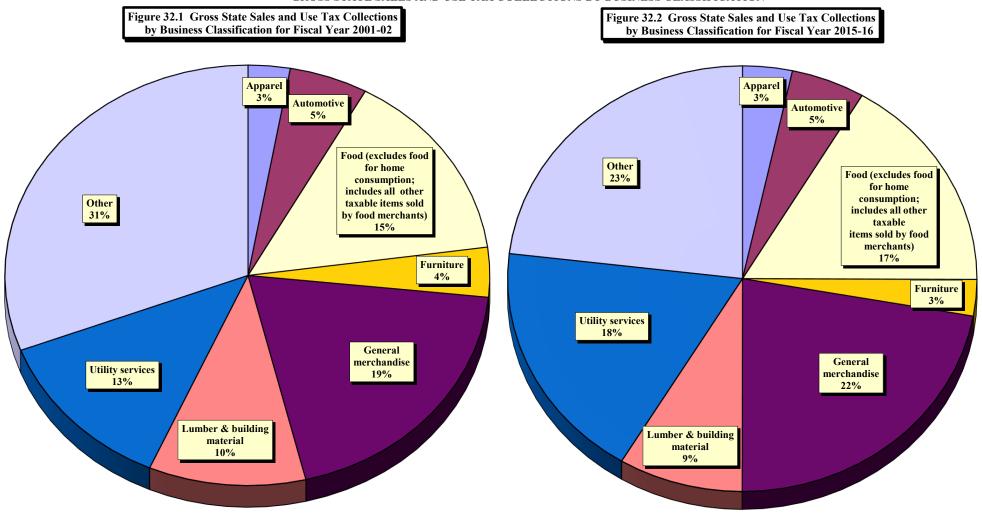
### Utility services group:

- 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 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 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).
- 2015-16 Effective January 1, 2016, gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7% combined general rate of sales and use tax (previously 4.75% general State rate) except that sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation are exempt (exemption expires January 1, 2020). The sale at retail or the storage, use, or consumption in this State of electricity for use at a qualifying datacenter is exempt from the combined general rate of tax.

# 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 Carolina counties, municipalities,			All others			All refunds		
							United Stat	tes governmen	t and other	[Excludes refunds of local tax			[Excludes refunds of local tax		
	Carriers i	n interstate c	ommerce	Nonprofit hospitals, churches, etc.		governmental entities			paid by State agencies]†			paid by State agencies]†			
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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2015-16	11,159,367	5,065,388	16,224,755	236,679,136	113,117,212	349,796,348	94,322,378	60,335,080	154,657,459	62,946,242	14,276,764	77,223,006	405,107,123	192,794,444	597,901,567

<sup>†</sup>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)]
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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):

\$12,471,836	2008-09	\$1,906,144
11,055,005	2009-10	2,133,686
11,013,787	2010-11	2,432,477
14,456,215	2011-12	3,555,009
10,241,254	2012-13	2,825,727
3,013,584	2013-14	3,716,166
4,124,281	2014-15	2,451,642
3,303,137	2015-16	2,188,868
	11,055,005 11,013,787 14,456,215 10,241,254 3,013,584 4,124,281	11,055,005 2009-10 11,013,787 2010-11 14,456,215 2011-12 10,241,254 2012-13 3,013,584 2013-14 4,124,281 2014-15

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

[Refunds are combined State and local taxes]

				Special					
		Muni-	Public	Districts/	U.S.	University	Total		
Fiscal	Counties	cipalities	Schools†	Authorities	Government	System	Other	Total	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	_
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	1
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	t
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	t
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	N
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	ŀ
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	†5
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	t
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	F
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	b
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	F
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	c
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	
2015-16	44,413,004	71,166,791	17,043,506	7,647,125	1,255,549	13,131,484	22,034,158	154,657,459	Ι

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.]

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

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.

<sup>††</sup>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 y	/ear				Fiscal y	ear				Fiscal y	year				Fiscal y	year				Fiscal y	ear	
Size of Refund:			2003-0	)4				2004-0	)5				2005-	-06				2006-	-07				2007-0	8	
Class interval denotes	Clair	mants	Refu	nds issu	ed	Clai	imants	Refu	ınds issu	ed	Cla	imants	Ref	unds issu	ied	Cla	imants	Ref	unds issu	ed	Clair	mants	Refu	nds issu	ed
the sum of all refunds		%		%	Avg per		%		%	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		of	Amount	of	claimant
during a fiscal year	[#]	total	[\$]	total	[\$]	[#]	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	5,470	59.6%	4,042,078	1.4%	739
\$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	1,409	15.3%	3,982,788	1.4%	2,827
\$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	561	6.1%	2,738,175	0.9%	4,881
\$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	349	3.8%	2,405,537	0.8%	6,893
\$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	224	2.4%	1,997,848	0.7%	8,919
\$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	834	9.1%	17,536,385	6.0%	21,027
\$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	149	1.6%	10,487,406	3.6%	70,385
\$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	124	1.4%	25,243,587	8.6%	203,577
\$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	26	0.3%	18,475,931	6.3%	710,613
\$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	38	0.4%	205,604,658	70.3%	5,410,649
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	9,184	100.0%	292,514,392	100.0%	31,850

			Fiscal y	/ear				Fiscal y	ear				Fiscal y	year				Fiscal y	year				Fiscal y	ear	
Size of Refund:			2008-0	)9				2009-1	10				2010-	11				2011-	12				2012-1	3	
Class interval denotes	Clair	mants	Refu	nds issu	ed	Clai	mants	Refu	nds issue	ed	Clai	mants	Refu	ınds issu	ed	Clai	mants	Refu	ınds issu	ed	Clair	mants	Refu	nds issu	ed
the sum of all refunds		%		%	Avg per		%		%	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		of	Amount	of	claimant
during a fiscal year	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]
<=\$2,000	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	4,873	57.6%	3,690,407	1.2%	757	4,985	58.1%	3,765,814	1.2%	755
\$2,001 - \$4,000	1,364	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	1,329	15.7%	3,780,182	1.3%	2,844	1,376	16.0%	3,922,208	1.2%	2,850
\$4,001 - \$6,000	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	572	6.8%	2,802,392	0.9%	4,899	592	6.9%	2,917,797	0.9%	4,929
\$6,001 - \$8,000	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	349	4.1%	2,412,608	0.8%	6,913	291	3.4%	2,007,872	0.6%	6,900
\$8,001 - \$10,000	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	205	2.4%	1,834,907	0.6%	8,951	218	2.5%	1,950,887	0.6%	8,949
\$10,001 - \$50,000	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	820	9.7%	17,439,918	5.9%	21,268	788	9.2%	16,586,953	5.1%	21,049
\$50,001 - \$100,000	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	141	1.7%	9,879,190	3.3%	70,065	138	1.6%	9,738,292	3.0%	70,567
\$100,001 - \$500,000	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	110	1.3%	23,249,467	7.9%	211,359	133	1.5%	26,035,582	8.0%	195,756
\$500,001 - \$1,000,000	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	26	0.3%	18,812,226	6.4%	723,547	14	0.2%	10,391,526	3.2%	742,252
\$1,000,001 or more	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	35	0.4%	211,574,791	71.6%	6,044,994	46	0.5%	248,357,089	76.3%	5,399,067
Total	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	8,460	100.0%	295,476,088	100.0%	34,926	8,581	100.0%	325,674,019	100.0%	37,953

			Fiscal y					Fiscal y					Fiscal y		
Size of Refund:			2013-1	14				2014-1	15				2015-1	16	
Class interval denotes	Clai	mants	Refu	nds issu	ed	Clai	mants	Refu	ınds issu	ed	Clai	mants	Refu	nds issu	ed
the sum of all refunds		%		%	Avg per		%		%	Avg per		%		%	Avg per
issued to a claimant		of	Amount	of	claimant		of	Amount	of	claimant		of	Amount	of	claimant
during a fiscal year	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]	[#]	total	[\$]	total	[\$]
<=\$2,000	4,827	57.5%	3,657,052	0.9%	758	4,446	55.1%	3,435,701	1.1%	773	4,383	54.4%	3,446,394	1.0%	786
\$2,001 - \$4,000	1,245	14.8%	3,566,484	0.9%	2,865	1,316	16.3%	3,717,130	1.2%	2,825	1,261	15.7%	3,608,419	1.0%	2,862
\$4,001 - \$6,000	583	6.9%	2,834,798	0.7%	4,862	591	7.3%	2,884,296	0.9%	4,880	613	7.6%	2,983,477	0.9%	4,867
\$6,001 - \$8,000	332	4.0%	2,281,641	0.6%	6,872	323	4.0%	2,238,304	0.7%	6,930	335	4.2%	2,313,710	0.7%	6,907
\$8,001 - \$10,000	210	2.5%	1,866,945	0.5%	8,890	214	2.7%	1,904,935	0.6%	8,902	226	2.8%	2,018,805	0.6%	8,933
\$10,001 - \$50,000	813	9.7%	17,282,943	4.3%	21,258	816	10.1%	17,091,149	5.4%	20,945	862	10.7%	17,961,130	5.1%	20,837
\$50,001 - \$100,000	172	2.0%	11,815,625	3.0%	68,695	151	1.9%	10,658,941	3.4%	70,589	150	1.9%	10,471,782	3.0%	69,812
\$100,001 - \$500,000	146	1.7%	29,159,246	7.3%	199,721	153	1.9%	33,101,375	10.5%	216,349	154	1.9%	30,169,531	8.6%	195,906
\$500,001 - \$1,000,000	23	0.3%	16,363,533	4.1%	711,458	17	0.2%	12,273,999	3.9%	722,000	28	0.3%	19,373,720	5.5%	691,919
\$1,000,001 or more	48	0.6%	309,319,351	77.7%	6,444,153	35	0.4%	227,265,640	72.2%	6,493,304	38	0.5%	257,449,379	73.6%	6,774,984
Total	8,399	100.0%	398,147,619	100.0%	47,404	8,062	100.0%	314,571,469	100.0%	39,019	8,050	100.0%	349,796,348	100.0%	43,453

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.

Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions. Refunds allowed under this section do not apply to purchases of electricity, telecommunications service, ancillary service, piped natural gas, video programming, or a prepaid meal plan.

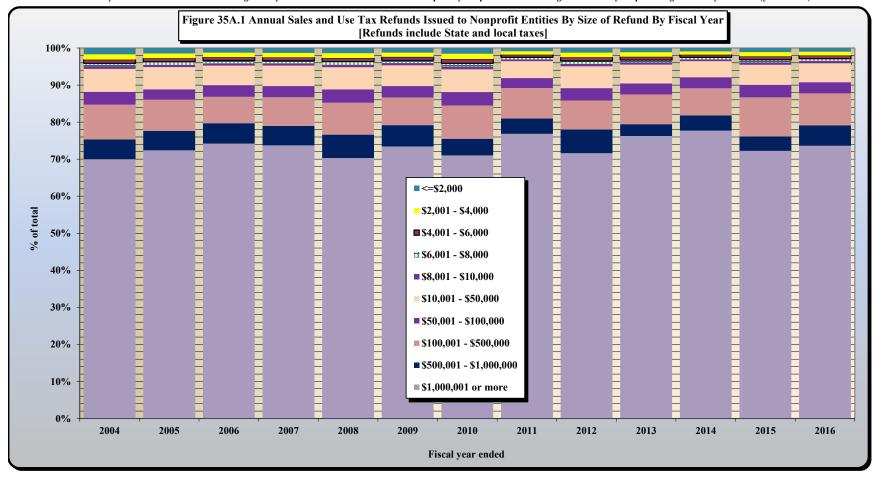
<sup>§ 105-164.14(</sup>b) provides for semiannual refunds to nonprofit entities of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in conducting their nonprofit operations [sales and use tax liability indirectly incurred by a nonprofit entity either 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).

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(e)(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 qual fied 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).



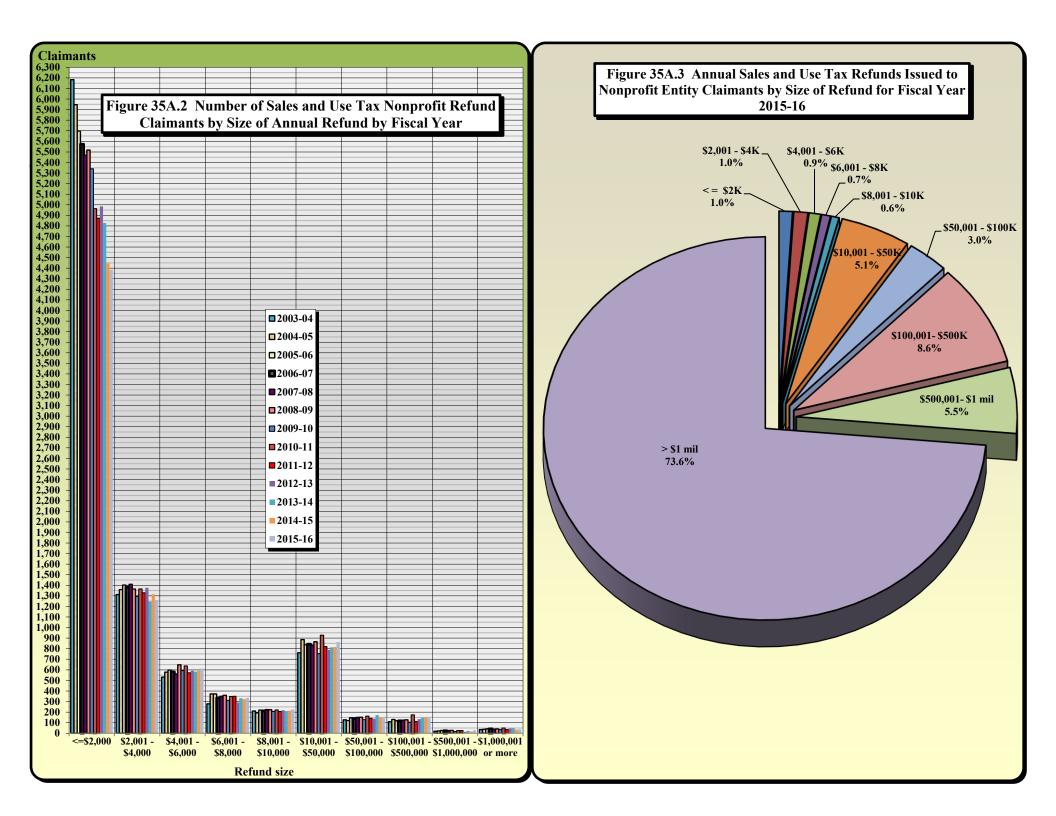


TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

			Refunds are	combine	d Sta	te and lo	cal taxes and	may cov	er m	ıultiple s	emiannual cla	aims]								
		I	iscal year				Fiscal year			I	Fiscal year			F	iscal year			I	iscal year	
			2003-04				2004-05				2005-06				2006-07				2007-08	
	Cla	imants	Refunds is	ssued	Cla	imants	Refunds is	sued	Cla	imants	Refunds is	ssued	Cla	imants	Refunds is	ssued	Cl	aimants	Refunds	issued
		%		%		%		%		%		%		%		%		%		%
		of	Amount	of		of	Amount	of		of	Amount	of		of	Amount	of		of	Amount	of
Nonprofit Entity Type	[#]	total	[\$]	total	[#]	total	[\$]	total	[#]	total	[\$]	total	[#]	total	[\$]	total	[#]	total	[\$]	total
Hospitals and medical accommodations	85	52.1%	165,334,188	75.9%	87	46.0%	192,820,322	74.9%	84	45.2%	218,960,776	76.3%	77	41.8%	213,403,836	76.9%	81	43.1%	195,557,648	78.4%
Educational institutions:		į										į				į				į
Collegiate institutions	15	9.2%	39,792,494	18.3%	24	12.7%	49,624,545	19.3%	26	14.0%	48,522,414	16.9%	27	14.7%	45,589,406	16.4%	27	14.4%	36,243,729	14.5%
Elementary, secondary institutions	8	4.9%	1,463,994	0.7%	11	58%	2,274,013	0.9%	6	3.2%	1,091,641	0.4%	7	3.8%	1,325,592	0.5%	8	4.3%	1,374,928	0.6%
Churches and other religious institutions	12	7.4%	2,299,304	1.1%	15	7 9%	2,710,671	1.1%	22	11.8%	5,852,296	2.0%	17	9.2%	3,904,682	1.4%	19	10.1%	4,199,828	1.7%
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%	29	15.4%	6,745,371	2.7%
Retirement/convalescent facilities	22	13.5%	3,949,407	1.8%	22	11.6%	3,276,563	1.3%	20	10.8%	4,876,823	1.7%	24	13.0%	5,072,427	1.8%	24	12.8%	5,202,672	2.1%
(includes adult care and skilled nursing facilities)	1																			
Total	163	100.0%	217,936,065	100.0%	189	100.0%	257,480,586	100.0%	186	100.0%	286,962,209	100.0%	184	100.0%	277,333,168	100.0%	188	100.0%	249,324,176	100.0%

			Fiscal year 2008-09				Fiscal year 2009-10				Fiscal year 2010-11				iscal year 2011-12				Fiscal year 2012-13	
	Cla	imants	Refunds is	sued	Cl	laimants	Refunds	issued	Cl	laimants	Refunds	issued	Cl	aimants	Refunds	issued	Cl	aimants	Refunds	issued
		%		%		%		%		%		%		%		%		%		%
		of	Amount	of		of	Amount	of		of	Amount	of		of	Amount	of		of	Amount	of
Nonprofit Entity Type	[#]	total	[\$]	total	[#]	total	[\$]	total	[#]	total	[\$]	total	[#]	total	[\$]	total	[#]	total	[\$]	total
Hospitals and medical accommodations	83	42.8%	231,074,534	79.9%	73	47.4%	159,758,501	75.2%	93	37.2%	309,194,643	81.2%	73	42.7%	204,976,725	80.8%	70	36.3%	227,175,164	79.8%
Educational institutions:						İ				İ			ĺ							İ
Collegiate institutions	28	14.4%	38,265,853	13.2%	20	13.0%	37,144,579	17.5%	33	13.2%	41,731,906	11.0%	20	11.7%	28,415,744	11.2%	26	13.5%	34,362,285	12.1%
Elementary, secondary institutions	16	8.2%	2,478,955	0.9%	7	4 5%	1,011,316	0.5%	15	6.0%	3,009,623	0.8%	9	5.3%	1,815,019	0.7%	11	5.7%	1,637,245	0.6%
Churches and other religious institutions	15	7.7%	2,615,262	0.9%	17	11.0%	2,987,854	1.4%	26	10.4%	4,446,191	1.2%	15	8.8%	2,999,676	1.2%	16	8.3%	2,451,570	0.9%
Charitable and other institutions	34	17.5%	10,446,998	3.6%	26	16 9%	9,340,656	4.4%	56	22.4%	15,526,401	4.1%	36	21.1%	11,044,840	4.4%	39	20.2%	12,533,486	4.4%
Retirement/convalescent facilities	18	9.3%	4,323,835	1.5%	11	71%	2,126,495	1.0%	27	10.8%	6,738,258	1.8%	18	10.5%	4,384,480	1.7%	31	16.1%	6,624,447	2.3%
(includes adult care and skilled nursing facilities)																				
Total	194	100.0%	289,205,437	100.0%	154	100.0%	212,369,400	100.0%	250	100.0%	380,647,023	100.0%	171	100.0%	253,636,484	100.0%	193	100.0%	284,784,197	100.0%

			iscal year				iscal year				iscal year	
			2013-14				2014-15				2015-16	
	Cl	aimants	Refunds	issued	Cl	aimants	Refunds	issued	Cl	aimants	Refunds	issued
		%		%		%		%		%		%
		of	Amount	of		of	Amount	of		of	Amount	of
Nonprofit Entity Type	[#]	total	[\$]	total	[#]	total	[\$]	total	[#]	total	[\$]	total
Hospitals and medical accommodations	73	33.6%	283,661,255	79.9%	79	38 5%	213,241,196	78.2%	75	34.1%	240,831,871	78.4%
Educational institutions:												
Collegiate institutions	29	13.4%	40,791,372	11.5%	24	11.7%	37,308,093	13.7%	36	16.4%	42,303,844	13.8%
Elementary, secondary institutions	18	8.3%	3,444,289	1.0%	14	68%	2,671,591	1.0%	19	8.6%	3,111,354	1.0%
Churches and other religious institutions	22	10.1%	4,288,508	1.2%	19	93%	3,442,025	1.3%	20	9.1%	3,524,851	1.1%
Charitable and other institutions	44	20.3%	14,978,901	4.2%	38	18 5%	9,815,460	3.6%	43	19.5%	11,094,052	3.6%
Retirement/convalescent facilities	31	14.3%	7,677,806	2.2%	31	15 1%	6,162,648	2.3%	27	12.3%	6,126,659	2.0%
(includes adult care and skilled nursing facilities)												
Total	217	100.0%	354,842,131	100.0%	205	100.0%	272,641,014	100.0%	220	100.0%	306,992,630	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.

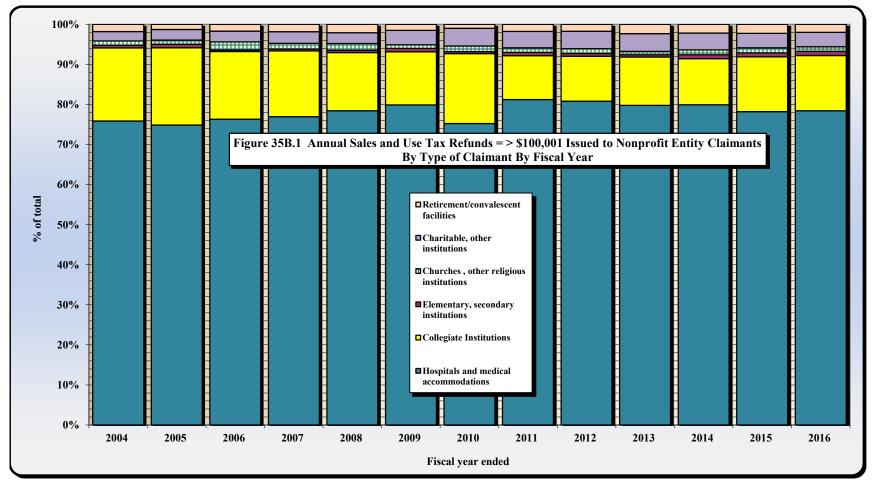
§ 105-164.14(b) provides for semiannual refunds to nonprofit entities of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in conducting their nonprofit operations [sales and use tax liability indirectly incurred by a nonprofit entity either through 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].

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

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- [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.]

	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	2015-2016
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	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	104,182,594
Alexander	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	8,242,513
Alleghany	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	3,207,631
Anson	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	6,446,240
Ashe	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	10,905,296
Avery	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	10,811,333
Beaufort	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	20,671,918
Bertie	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	3,865,378
Bladen	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	9,256,620
Brunswick	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	68,933,918
Buncombe	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	224,314,403
Burke	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	30,961,281
Cabarrus	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	147,496,641
Caldwell	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	27,253,250
Camden	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	2,588,473
Carteret	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	49,552,351
Caswell	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	2,819,956
Catawba	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	100,524,175
Chatham	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	25,770,378
Cherokee	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	12,409,144
Chowan	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	5,580,185
Clay	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	3,348,111
Cleveland	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	38,815,664
Columbus	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	16,929,125
Craven	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	47,113,908
Cumberland	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	183,530,396
Currituck	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	20,909,324
Dare	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	64,379,053
Davidson	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	55,614,701
Davie	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	14,275,680
Duplin	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	17,289,246
Durham	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	307,516,702
Edgecombe	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	15,640,276
Forsyth	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	234,532,904
Franklin	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	16,980,714
Gaston	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	92,604,260
Gates	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	1,550,214
Graham	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	2,724,302
Granville	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	15,155,707
Greene	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	3,089,392
Guilford	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	319,588,676
Halifax	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	21,892,455
Harnett	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 26,321,784	27,700,737	29,113,949	33,689,881	37,402,588
Haywood	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	/ /	26,887,770	27,152,454	30,180,126	31,895,038
Henderson	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	52,473,471 9,887,453
Hertford	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 5,035,241	10,144,126	9,487,602	9,211,660	9,512,154	9,783,091	- , ,
Hoke	2,061,909	2,394,172	2,632,568	3,060,791	3,498,032	3,177,790 1,928,231	2,989,478	3,095,954	5,935,241 2,532,015	7,830,020	6,692,677	7,778,503	7,695,135	7,986,918	8,382,562 2,828,831
Hyde	1,629,930	1,775,561	1,727,383 56,036,333	1,747,433	1,819,018 70,339,950	75,303,613	2,127,210 72,209,142	1,936,571	/ /	2,958,819	2,595,693	2,424,973	2,600,518 85,034,520	2,677,809 94,512,314	, ,
Iredell	42,581,327	48,281,263	, ,	62,940,860	, ,	, ,	, ,	67,277,594	78,454,289	88,918,100	84,399,781	80,701,571	, ,	/ /	100,025,939
Jackson	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	20,397,869

TABLE 36A. - Continued

							TABLE								
	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	2015-2016
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Johnston	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	73,555,615
Jones	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	1,413,005
Lee	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	33,076,429
Lenoir	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	24,103,856
Lincoln	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	30,204,280
Macon	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	21,221,372
Madison	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	4,577,223
Martin	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	9,014,834
McDowell	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	15,188,101
Mecklenburg	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	935,879,686
Mitchell	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	6,198,124
Montgomery	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	7,749,842
Moore	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	54,213,173
Nash	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	47,129,856
New Hanover	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	192,126,730
		1,248,391		1,380,579		1,650,077		1,579,325			3,173,697		3,495,064		4,384,107
Northampton	1,335,522	/ /	1,469,846	, ,	1,718,317	, ,	1,652,055	/ /	3,106,994	3,570,322		3,775,487	, ,	3,669,086	, ,
Onslow	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	89,864,358
Orange	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	74,763,224
Pamlico	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	3,848,335
Pasquotank	12,007,780	12,729,338	14,878,228	15,418,280	16,838,820	17,568,842	16,381,292	16,178,950	19,290,971	21,161,267	19,123,519	20,833,041	18,184,638	19,293,923	21,571,602
Pender	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	19,248,852
Perquimans	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	2,901,530
Person	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	14,103,846
Pitt	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	102,218,549
Polk	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	5,854,214
Randolph	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	49,654,911
Richmond	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	17,042,125
Robeson	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	47,689,084
Rockingham	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	29,719,054
Rowan	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	55,758,893
Rutherford	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	24,778,657
Sampson	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	21,753,001
Scotland	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	12,728,664
Stanly	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	24,580,972
Stokes	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	9,775,396
Surry	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	39,562,242
C	2,008,920	2,154,258	2,283,750	2,430,576		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	5,907,419
Transylvania	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		14,277,505
										811,650			913,131	13,113,279	
Tyrrell	418,522	417,336	439,557	450,017	520,132	531,366	516,149	500,760	815,849	,	870,228	872,335		886,545	1,015,249
Union	33,316,474	33,487,688	36,811,120	41,329,015 13,453,676	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 18,242,583	85,782,924
Vance	12,042,195	12,473,273	13,096,800	-,,-	13,819,962	15,236,460	13,373,141	13,633,794	19,184,010	19,672,553	17,488,323	16,677,886	17,418,810	-, ,	19,842,352
Wake	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	682,716,448
Warren	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	3,484,427
Washington	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	3,492,061
Watauga	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	36,932,525
Wayne	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	52,359,003
Wilkes	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	24,323,804	24,429,093	25,243,824
Wilson	24,163,984	24,961,260	25,311,863	25,972,110		32,753,824	33,376,546	31,341,622	39,970,045	42,618,075	37,432,818	38,041,686	37,875,620		43,454,591
Yadkin	5,448,195	5,558,787	5,696,910	5,739,035		6,981,737	6,971,528	7,171,828			7,754,306	7,839,261	8,148,499	8,869,225	9,441,384
Yancey	3,151,085	2,988,421	3,340,002	3,642,939		5,193,689	5,617,693	4,805,474	4,838,582	5,546,771	4,799,544	4,804,010	4,694,001	4,952,659	5,154,882
Unallocated	658,724,943	655,875,555	692,675,469	709,586,916	837,778,684	645,345,242	768,097,749	604,593,259	440,307,903	396,298,599	332,632,069	309,558,206	337,730,627	360,466,355	357,662,640
Statewide totals	3,465,390,202	3,623,075,071	3,936,372,606	4,181,553,726	4,560,585,848	4,600,442,673	4,602,954,562	4,316,921,007	5,025,229,028	5,567,953,501	4,990,656,295	5,016,410,009	5,254,898,041	5,731,240,062	6,106,789,215
Utility services.	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	1,381,869,197
8% hwy use tax		29,768,722		43,909,573		49,250,929	53,016,394	47,714,293	43,836,892	53,235,229	55,176,488	57,372,140	61,814,982	65,776,523	73,061,051
				4,894,933,722	5,374,153,110		5,572,264,667	5,326,508,270		6,620,297,200					
Detail may not a															

Source: State Sales and Use Tax Statistics For Fiscal Year series at < www.ncdor.gov/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>

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. † Unallocated category includes \$74,989,019 in payments that were unassignable to specific counties due to legislative changes affecting payment and return due dates. 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.

### 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 is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).] Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged). Effective October 1, 2007, bakery thrift store sales of 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). Effective January 1, 2016, gross receipts derived from the retail sale of certain aviation gasoline and jet fuel are subject to the 7% combined general rate.

### Changes in State 1% and 3% rates in 2005-06, 2006-07, and 2015-16:

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 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 were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.) Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

#### 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).

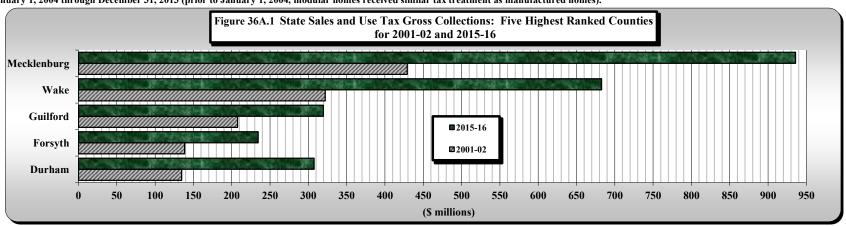


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	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	16/15
Alamance	0.6%	10.6%	4.5%	7.9%	11.5%	3.7%	1.9%	14.4%	20.2%	-8.0%	-1.0%	9.3%		9.4%
Alexander	10.6%	6.0%	5.7%	0.6%	6.4%	-11.7%	-1.7%	50.9%	14.8%	-7.4%	-1.6%	0.4%		8.1%
Alleghany	9.5%	15.4%	12.3%	14.2%	8.4%	2.0%	-14.1%	14.5%	17.7%	-15.9%	-7.9%	5.0%		2.6%
Anson	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%	10.1%
Ashe	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%	12.9%
Avery	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%	6.9%
Beaufort	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%	0.4%
Bertie	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%	2.4%
Bladen	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%	2.8%
Brunswick	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%	7.7%
Buncombe	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%	9.2%
Burke	2.4%	10.3%	0.1%	2.8%	3.4%	0.3%	-2.7%	33.0%	14.2%	-13.4%	3.2%	6.1%		7.6%
Cabarrus	8.5%	10.9%	12.0%	7.6%	8.8%	-3.8%	1.6%	32.9%	10.7%	-6.1%	4.4%	6.0%		9.0%
Caldwell	3.0%	7.8%	1.2%	4.7%	6.3%	0.8%		20.1%	10.9%	-9.0%	-4.7%	5.4%	13.3%	2.1%
Camden	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%	13.7%
Carteret	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%	6.5%
Caswell	1.3% 3.0%	11.2% 6.9%	8.3% 5.2%	-4.5% 5.00/	0.4%	-3.7% -2.9%	1.2% -7.0%	74.4%	23.7%	-1.3% -13.6%	-14.0%	4.4%	10.0%	0.8% 7.9%
Catawba Chatham	3.0% 7.1%	6.9% 9.5%	5.2% 5.0%	5.8% 2.1%	8.4% 26.1%	-2.9% -0.4%	-7.0% -3.4%	21.3% 43.2%	11.5% 15.0%	-13.6% -12.8%	-2.6% 2.8%	3.5% 7.8%	8.5% 12.4%	13.3%
Cherokee	9.2%	9.5% 5.3%	5.0% 9.7%	12.9%	8.0%	-0.4% -14.0%	-3.4% -1.9%	43.2% 5.4%	9.5%	-12.8% -13.8%	-3.7%	2.2%	9.6%	7.6%
Chowan	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%	12.7%
Clay	4.9%	16.9%	16.3%	6.6%	-6.8%	-3.1%	-7.4 /0 -8.0%	41.0%	7.5%	-12.2%	-2.3%	12.1%	2.1%	6.0%
Cleveland	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%	1.7%
Columbus	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%	4.3%
Craven	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%	7.8%
Cumberland	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%	4.2%
Currituck	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%	5.6%
Dare	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%	5.7%
Davidson	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%	9.6%
Davie	-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%	4.6%
Duplin	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%	7.5%
Durham	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%	5.9%
Edgecombe	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%	2.3%
Forsyth	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%	8.0%
Franklin	3.4%	21.3%	14.6%	19.6%	6.2%	-9.9%	-8.0%	10.2%	10.5%	-7.3%	1.6%	5.5%	11.4%	10.5%
Gaston	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%	8.2%
Gates	-0.4%	20.1%	13.4%	0.7%	-6.5%	4.7%	5.9%	74.5%	10.2%	-10.0%	7.4%	6.6%		6.5%
Graham	-5.7% 6.4%	25.0% 14.7%	4.9% 3.5%	14.7% 8.5%	11.0% -1.2%	-2.5% -8.2%	-8.0% 5.3%	31.5% 36.0%	12.0% 9.1%	-5.4% -11.0%	5.6% 1.7%	-2.4% 5.2%	1.2% 12.4%	10.2% 4.4%
Granville	7.1%	13.2%		8.5% 1.6%		-8.2% -7.5%	-2.2%	50.5%	9.1% 14.8%	-11.0% -4.6%	-8.1%	5.2% 4.8%	7.8%	
GreeneGuilford	2.9%	5.2%	11.1% 8.3%	1.0%	10.3% 5.6%	-1.1%	-2.2% -4.6%	8.5%	14.8%	-4.0% -11.1%	-8.1% -1.9%	4.8%	9.9%	4.0%
Halifax	3.1%	8.5%	0.5 % 10.7%	1.5%	6.2%	-1.1 % -7.9%	-4.0% 5.9%	28.0%	9.4%	-11.1% -7.2%	-1.9% -1.2%	3.5%	6.7%	2.0%
Harnett	3.1 /6	13.6%	12.2%	5.7%	7.7%	-7.9 /6 -5.8%	0.8%	30.3%	13.0%	-7.2 /6 -11.4%	2.2%	5.1%	15.7%	11.0%
Haywood	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%	5.7%
Henderson	13.8%	10.0%	4.9%	1.3%	7.4%	-0.8 /6 -4.1%	-7.7 /6 -4.6%	19.1%	11.0%	-11.9%	7.8%	2.5%	9.2%	11.0%
Hertford	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%	1.1%
Hoke	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%	5.0%
Hyde	8.9%	-2.7%	1.2%	4.1%	6.0%	10.3%	-9.0%	30.7%	16.9%	-12.3%	-6.6%	7.2%	3.0%	5.6%
Iredell	13.4%	16.1%	12.3%	11.8%	7.1%	-4.1%	-6.8%	16.6%	13.3%	-5.1%	-4.4%	5.4%	11.1%	5.8%
Jackson	7.0%	4.2%		5.7%		-4.0%	-4.3%	25.2%	8.0%	-10.8%	-1.0%	8.0%		3.1%

	T					TABLE 3	obCont	mucu						
County	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	16/15
Johnston	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%	6.6%
Jones	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%	3.1%
Lee	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%	10.3%
Lenoir	-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%	5.0%
Lincoln	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%	8.4%
Macon	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%	6.1%
Madison	11.4%	-3.3%	6.0%	19.0%	9.3%	-1.5%	2.0%	52.9%	10.4%	-10.5%	2.6%	1.9%	6.3%	12.1%
Martin	-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%	0.5%
McDowell	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%	4.0%
Mecklenburg	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%	7.4%
Mitchell	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%	2.0%
Montgomery	-1.8%	8.0%	12.0%	-6.5%	1.4%	-12.1%	-2.1%	39.7%	6.3%	-11.4%	5.3%	2.7%	9.7%	7.8%
Moore	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%	5.8%
Nash	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%	7.2%
New Hanover	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%	7.4%
Northampton	-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%	19.5%
Onslow	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%	0.5%
Orange	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%	6.1%
Pamlico	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%	6.2%
Pasquotank	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%	11.8%
Pender	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%	12.3%
Perquimans	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%	13.7%
Person	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%	4.9%
Pitt	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%	6.1%
Polk	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%	7.1%
Randolph	3.3%	8.8%	1.4%	2.6%	7.9%	-3.5%	3.1%	23.8% 32.9%	19.2%	-13.1%	-2.1%	1.9%	6.3%	11.6%
Richmond	0.4%	4.4% 6.7%	12.5% 5.8%	-2.8%	-0.8% 9.8%	-1.3%	5.8%		10.2%	-8.3% -9.9%	-8.2% -0.9%	-2.7% 1.5%	16.0%	6.9%
Robeson	5.3%		5.8% 6.0%	4.7%		-7.3% 5.00/	7.0%	28.0%	12.9%				8.1%	8.1%
Rockingham	-0.2% 2.1%	5.2% -0.2%	7.7%	9.1% 1.2%	9.0% 4.0%	-5.0% -2.3%	6.3% -1.1%	29.9% 33.7%	13.2% 22.0%	-10.7% -10.7%	-6.8% -5.3%	1.4% 6.7%	7.2% 9.5%	3.7% 6.3%
Rowan	6.2%	7.8%	0.5%	5.6%	5.7%	-6.2%	2.9%	44.9%	8.5%	-10.7%	-16.5%	0.7%	1.7%	13.2%
Sampson	1.4%	13.3%	5.7%	5.3%	0.3%	-9.6%	-3.1%	45.2%	13.7%	-10.0%	-3.7%	3.3%		10.0%
Scotland	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%	6.0%
Stanly	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%	10.3%
Stokes	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%	16.5%
Surry	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%	6.2%
Swain	7.2%	6.0%	6.4%	14.3%	13.3%	3.9%		45.5%	5.3%	-12.2%	-4.7%	3.9%	12.0%	17.3%
Transylvania	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%	8.9%
Tyrrell	-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%	14.5%
Union	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%	11.7%
Vance	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%	8.8%
Wake	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%	7.8%
Warren	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%	7.3%
Washington	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%	0.9%
Watauga	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%	6.7%
Wayne	3.1%	11.8%	6.3%	6.4%		-5.8%	3.4%	8.6%	13.6%	-4.8%	-5.9%	0.1%	7.5%	4.7%
Wilkes	5.9%		1.7%	-0.6%		-4.4%						7.0%		3.3%
Wilson	3.3%			8.3%							-	-0.4%		9.6%
Yadkin	2.0%		0.7%	5.7%	15.1%	-0.1%		23.4%	4.0%	-15.8%	1.1%	3.9%		6.5%
Yancey	-5.2%	11.8%	9.1%	29.2%	10.3%	8.2%		0.7%	14.6%	-13.5%	0.1%	-2.3%	5.5%	4.1%
Unallocated	-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%	-0.8%
Statewide totals	4.6%		6.2%	9.1%		0.1%		16.4%	10.8%	-10.4%	0.5%	4.8%	9.1%	6.6%
Utility services	27.1%			14.1%		7.1%								-0.5%
8% hwy use tax	13.6%	37.0%	7.7%	13.5%		7.6%		-8.1%				7.7%	1	11.1%
Totals	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%	5.2%

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

81	105	ART	ICI	F 5 1

	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	2015-2016
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	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	2,184,664,518
Alexander	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	173,035,706
Alleghany	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	66,831,443
Anson	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	134,996,521
Ashe	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	228,411,083
Avery	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	226,280,202
Beaufort	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	433,465,897
Bertie	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	80,972,618
Bladen	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	194,520,492
Brunswick	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	1,448,484,197
Buncombe	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	4,705,944,445
Burke	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	650,624,008
Cabarrus	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	3,099,317,306
Caldwell	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	571,758,036
Camden	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	53,588,026
Carteret	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	1,042,560,897
Caswell	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	58,971,286
Catawba	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	2,118,665,330
Chatham	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	539,459,689
Cherokee	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	260,681,114
Chowan	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	116,863,237
Clay	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	70,199,429
Cleveland	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	814,306,290
Columbus	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	354,048,645
Craven	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	988,762,387
Cumberland	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	3,848,839,911
Currituck	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	438,318,788
Dare	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	1,352,076,063
Davidson	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	1,164,256,536
Davie	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	298,742,597
Duplin	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	362,030,577
Durham	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	6,458,506,000
Edgecombe	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	327,274,028
Forsyth	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	4,915,860,777
Franklin	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	356,048,044
Gaston	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	1,940,105,647
Gates	12,504,167 25,038,696	12,738,802	14,858,685 32,518,223	17,216,084 33,356,479	16,834,908 38,366,542	14,186,882	15,044,544	15,440,984 38,422,626	22,454,230	22,906,918 43,500,477	24,437,298 48,573,970	26,773,298	28,572,612 50,971,378	30,456,711	32,437,062 57,091,677
Graham		26,469,728				42,691,401	42,960,478		42,693,185			52,080,215		51,869,562	
Granville	165,276,291 30,591,572	176,265,166 31,585,971	196,763,574 35,862,818	201,855,848 38,975,047	219,515,432 39,722,010	216,125,048 42,797,432	202,409,479 40,322,270	205,760,716 38,123,937	233,606,179 47,552,272	234,782,070 50,440,874	247,796,008 57,307,232	256,717,964 53,470,289	270,499,775 56,173,473	304,135,195 60,407,472	317,539,506 64,516,633
Greene Guilford	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	6,706,236,444
	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	458,191,165
Halifax	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		589,696,285	615,980,667	706,003,585	784,421,211
Harnett Haywood	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	564,710,410 540,735,522	560,682,305	565,672,009	631,113,234	668,797,028
Henderson	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	1,100,557,143
Hertford	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	207,428,383
Hoke	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	175,796,704
Hvde	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	58.877.060
Iredell	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	2,101,568,527
Jackson	217,334,979	227,092,222	239,004,422		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	426,989,736
Jackson	217,004,977	221,072,222	202,004,422	200,220,711	274,100,100	223,100,740	221,740,004	200,702,017	224,100,170	017,200,077	220,711,007	007,004,771	200,232,040	111,123,570	120,707,700

TABLE 37A. -Continued

	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	2015-2016
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Johnston	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	1,543,412,374
Jones	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	29,520,289
Lee	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	707,003,905
Lenoir	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	504,752,172
Lincoln	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	634,594,224
Macon	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	445,185,068
Madison	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	95,782,217
Martin	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	189,186,131
McDowell	158,735,994	161,480,838	177,112,381	202,887,959	216,592,725	237,168,391	243,209,446	236,529,412	244,051,224	248,385,595	281,250,189	271,353,329	291,446,832	306,649,350	318,946,993
Mecklenburg	9,885,534,402	10,148,949,555	10,989,373,456	11,883,552,607	13,357,308,426	14,078,512,749	14,178,740,492	12,476,582,833	13,259,834,567	13,689,815,041	14,853,835,526	15,561,579,637	16,427,509,693	18,298,730,968	19,643,687,312
Mitchell	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	130,054,551
Montgomery	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	162,476,299
Moore	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	1,136,776,167
Nash	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	987,814,638
New Hanover	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	4,033,313,586
Northampton	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	92,012,357
Onslow	746,041,525	806,180,674	968,075,133	, ,	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	1,884,607,709
Orange	742,453,428	794,904,808	816,361,724	843,358,966	907,564,371	948,302,963	971,591,672	926,654,246	987,769,036	1,017,355,198	1,058,416,058	1,175,757,132	1,422,221,938	1,476,943,491	1,567,807,425
Pamlico	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	80,432,280
Pasquotank	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	452,153,218
Pender	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	403,279,198
Perquimans	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	60,797,932
Person	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	295,455,471
Pitt	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	2,146,289,368
Polk	54,274,123	54,202,692	57,625,737	60,699,383	67,547,190	69,609,526	73,837,960	64,258,284	78,536,847	78,322,874	82,759,130	83,701,243	95,839,869	113,499,877	122,013,129
Randolph	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	1,039,470,412
Richmond	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	357,250,304
Robeson	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	997,980,361
Rockingham	388,582,472	379,678,052	392,865,241	419,102,331	451,117,768	488,795,146	475,692,199	490,435,682	525,837,123	550,150,383	581,701,778	553,367,632	560,719,790	599,889,640	623,152,389
Rowan	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	1,166,662,819
Rutherford	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	518,663,223
Sampson	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	455,902,149
Scotland	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	266,860,665
Stanly	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	516,303,810
Stokes	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	202,701,209
Surry	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	829,841,645
Swain	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	123,806,048
Transylvania	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	298,920,589
Tyrrell	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	21,170,151
Union	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	1,799,712,318
Vance	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	417,768,054
Wake	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	14,319,129,427
Warren	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	73,027,114
Washington	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	72,803,309
Watauga	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	774,529,812
Wavne	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	1,099,388,616
Wilkes	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	529,554,376
Wilson	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	909,128,062
Yadkin	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	196,776,548
Yancev	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	107,936,282
Unallocated	13,430,239,185	15,166,495,418	13,586,551,059	<b> </b>		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	7,531,132,868
Statewide totals	-,,,	-,,, -	- /-	- , , ,	- / / /	106,587,219,763	, , - ,	-,, - , -	- / / /	-,-, -, -, -,	102,830,051,937	- ,- ,- ,	, , , ,	, , ,	
B / 9		, , ,	,- , .,	, , , ,,,,,,,	, ,,	,, .,	, , , , , , , , , , , , , , , , , , , ,	, , ,	,,,	, , . , . , . ,	,, ,	,- : ,- ,- ,-	,, )	/- · /- · /- · /- ·	, , , ,

Detail may not add to totals due to rounding.

Source: State Sales and Use Tax Statistics For Fiscal Year series at < www ncdor.gov/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>

#### 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 class fied 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 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 October 1, 2009, the rate increased to 5.75%; effective October 1, 2009, the rate increased to 5.75%; effective October 1, 2009, the rate increased to 5.75%; effective October 1, 2009.

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

Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.

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

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

Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level ]

Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only f fty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50) ] Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged).

Effective October 1, 2007, bakery thrift store sales of 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 and 2015-16:

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 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 were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

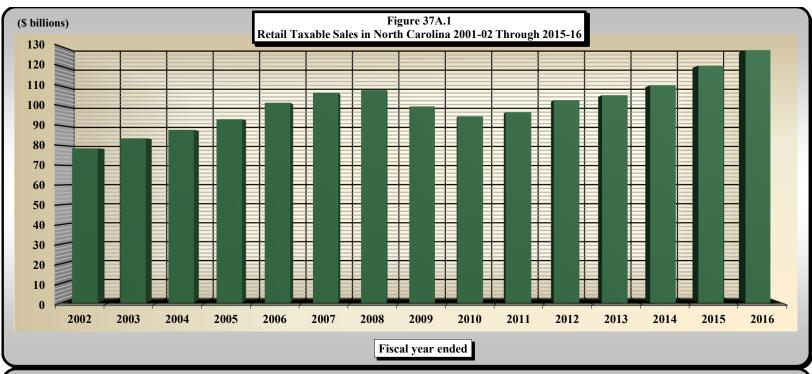
Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

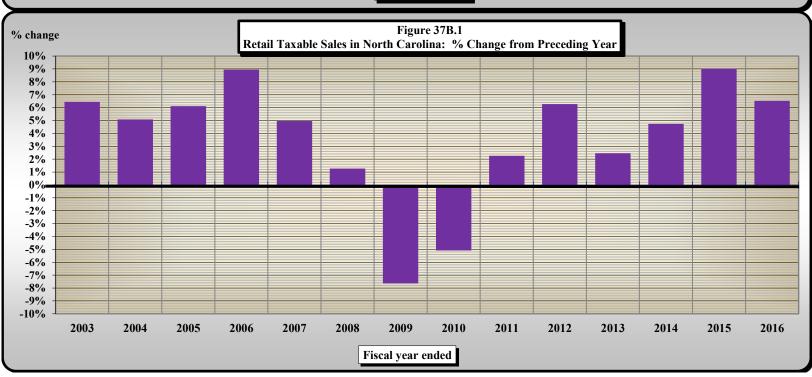
#### Changes in State 2% and 2.5% rates in 2003-04 and 2013-14:

Effective <u>January 1, 2014</u>, the State general rate applies to the sales price (f fty 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

						Veer-		r % cha		SALIE	ANDU	SE IAA	. FERC	ENI CI	IANGE IN KETA	IL IAA	ADLE 3	ALES D	COUN	11	Veer-	over-yea	r % char	nge					
	02/02	0.4/02	0=104	0.510.	0=10.5					40/44	10/10	4 4 4 2	4-144	4 - 14 -	<b>a</b> .	02/02	0.4/0.2	0.5/0.4	0.510.5	0=10.6		· ·			40/44	12/12	4.442		4 5 14 5
County	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	16/15	County	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	16/15
Alamance	0.1%	9.2%	4.7%	7.5%	12.3% 6.7%	65%	-2.0%	-4.6%	10 9%	91% 99%	0 8%	9.4%	99%	9.2%	Johnston	8.2%	20.7%	9.4% -9.5%	2.4%	81%	-3 1%	-5 8%		3 1%	5 9%	3 5%	4 5%	93%	6 5%
Allegham	7.4% 5.5%	5.4% 12.9%	5.7% 13.2%	0.9%		-93% 49%		24 3%	6.7%		0.4%	-0 1% 5.4%	5 5% 6.2%	8.0%	Jones	1.5%	30.5% 13.3%		-4 8% 2 5%	-1 5%	-3 9%	-3 1% -7.7%			13.0%	-0.6%	2.4% -0.6%	-2.4% 5.4%	3 3% 10 3%
Alleghany	3.1%	4.3%	3.9%	13.7% 7.6%		-2.2%		-4.2% 53%	7.6% 4.7%	-0.7% 43%	-5 9% 1 49/	8.4%	1.7%	2.4% 10.1%	Lee	-1.5%	6.1%	8.2% 2.2%	10 8%	2 1% -9.6%	-0 9% -1 3%	-7.7% -5.6%		11.4% -0 1%	8 3% 6.7%	-3 5%	1.4%	-0 3%	49%
	15.5%	8.4%	2.1%			: :	-2.4 % -6 1%		4.7%		1.4% -3.2%	2.7%	9.0%		Lenoir	1.1%		9.0%	58%	9.5%	-0 1%	•		11%	51%	1.6%		12 1%	8.2%
Ashe Avery	0.9%	2.9%	4.9%	3.6% 9.2%		28%	-13.7%		1.7%	4 1% -0 9%	1.7%	6.6%	10.3%	13 1% 7 1%	Lincoln Macon	4.9%	8.8%	8.2%	83%	89%	-2.0%	-113%	1.6% -4 9%	-0.4%	3 8%	4 5%	2.7%	7.2%	63%
Beaufort	10.6%		16.9%		-12.1%	6.0%	-4 5%		0.7%	89%	-5 1%	-2.2%	15.7%	0.2%	Madison	11.3%	-4.9%	6.1%	17.2%		0.5%			13%	58%	39%	1 5%		12 5%
Bertie	10.0%	18.8%	12.4%		-27.5%		0.0%	59.7%	53%	4.2%	8 5%	3 9%	9.6%	2.3%	Martin	-21.0%	7.5%	-8.3%	4 5%		11.7%	7 9%		11%	99%	-5 5%	0.0%	3.0%	0.4%
Bladen	36.1%	6.1%	0.8%			-10.4%			3.7%	7.2%	3 5%	18%		3.0%	McDowell	1.7%	9.7%	14.6%	68%		2.5%		:		13.2%	-3 5%	7.4%	5.2%	4.0%
Brunswick	10.2%	9.4%	8.8%	9.6%		-0.3%	-4.4%	5.2%	4.0%	6.7%	71%	78%	10.1%	7.7%	Mecklenburg	2.7%	8.3%	8.1%	12.4%	5.4%	0.7%	-12.0%	63%	3.2%	8 5%	48%		11.4%	7.3%
Buncombe	3.7%	6.6%	9.5%	8.8%			-8 8%	-1.4%	5.8%	59%	98%	43%	13.6%	93%	Mitchell	2.7%	3.4%	6.7%	-2.2%	11 8%	-5.4%	01%		3 9%	6.4%	-6.0%	3.8%	0.5%	2.0%
Burke	0.3%	10.5%	-0.4%	2.5%		2.7%	-59%		5.4%	2.6%	5.2%	6.0%	6.7%	7 5%	Montgomery	0.1%	4.8%	17.4%	-8 5%		-10 3%	-69%		-1 8%	4 8%	7.5%	2.7%	9.2%	8.2%
Cabarrus	7.3%	7.5%	9.7%	9.2%	-	: :			2 8%	11.6%	63%	61%	1	9.0%	Moore	3.7%	8.1%	8.2%	1	10 9%	-3.2%		14.2%	5.2%	3 8%	2 9%	5.0%	69%	6.0%
Caldwell	1.2%	7.0%	0.9%	3.0%	6.8%	3 5%	-1.6%	-0.2%	2.4%	8.0%	-3 1%	53%	13.4%	2.0%	Nash	-1.5%	7.8%	2.0%	68%		-2.6%	-7 3%		-0 1%	4.4%	-3.4%	0.4%	48%	7.2%
Camden	40.2%	-1.8%	7.6%	53.8%	0.3%		-14 8%	39 1%	11 1%	-1 5%	-1 5%	-3.2%	-1 3%	12 3%	New Hanover	6.1%	9.7%	10.0%	8.6%	3 3%	-3 3%	-98%	: :		10 9%	3.0%	4.0%	11.0%	73%
Carteret	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%	6.4%	Northampton	-10.8%	18.0%	-8.8%	23 8%	-11 3%	0.6%	-93%	61 9%	61%	59%	19 3%	-7.2%	4 5%	20.2%
Caswell	21.6%	-7.1%	7.5%	-6.5%	-1.2%	-2.0%	-2 3%	44.4%	15 3%	17.2%	-12.4%	4 5%	99%	08%	Onslow	8.1%	20.1%	9.6%	63%	9.7%	-0.2%	5.2%	16 5%	83%	10 8%	3.2%	-1.4%	15%	0.4%
Catawba	1.3%	6.5%	4.2%	7.3%	6.6%	-0.6%	-10.0%	03%	3.4%	2.6%	-0.6%	3 3%	83%	81%	Orange	7.1%	2.7%	3.3%	7.6%	4 5%	2 5%	-4.6%	6.6%	3.0%	4.0%	11 1%	21.0%	38%	6.2%
Chatham	7.2%	10.9%	4.1%	0.2%	24.0%	2.2%	-6 5%	18.7%	63%	3 5%	4.7%	7.7%	12.6%	13 1%	Pamlico	3.0%	10.5%	14.5%	15.7%	-4.0%	199%	2.6%	-48%	12 5%	-3 3%	-0 1%	6.6%	9 5%	5 5%
Cherokee	8.9%	4.5%	9.0%	13.5%	8.5%	-11 9%	-5.0%	-12 1%	03%	18%	-1.6%	18%	10 1%	8.0%	Pasquotank	2.6%	17.0%	1.5%	10 5%	58%	-3.6%	-51%	-0 9%	1.2%	6.7%	99%	-11.4%	59%	119%
Chowan	2.9%	16.1%	0.6%	7.1%	4.8%	-59%	-9.6%	27 3%	4.6%	48%	-1.2%	4 5%	19%	12.7%	Pender	16.8%	17.1%	12.1%	24.7%	7 8%	-1.2%	-9 9%	11.6%	8 5%	8.6%	2 8%	6.4%	14.7%	12 3%
Clay	2.6%	16.9%	13.9%	9.7%	-4.2%	-1 5%	-9.4%	17 3%	-3.2%	3.6%	-1 1%	10 8%	4.0%	6.0%	Perquimans	25.7%	15.8%	-0.1%	14 5%	21 5%	4.0%	-21.2%	14.4%	09%	19%	10 5%	8.4%	5.4%	13.6%
Cleveland	4.8%	5.0%	5.8%	2.4%	1.8%	0.2%	0.6%	-98%	10.7%	83%	0.7%	-1.2%	14 5%	18%	Person	8.9%	8.0%	7.2%	0.6%	5.7%	3 1%	-5.4%	-4 9%	18%	9.4%	-3.6%	5.7%	4.7%	4.6%
Columbus	5.7%		7.4%	0.3%	2.0%	-3.6%	-0.2%	-0.7%	1.4%	2 3%	51%	1.4%	08%	4.4%	Pitt	11.8%	14.9%	0.6%	-0 1%	5.0%	1.2%	-6 5%	17.6%	71%	3 1%	1 5%	03%	9.2%	6.2%
Craven	7.0%	12.2%	7.0%	10.4%		-3.0%	51%	4.0%	-2 9%	8.7%	-3.2%	-03%	69%	8.0%	Polk	-0.1%	6.3%	5.3%	11 3%	31%	61%	-13.0%	22.2%	-03%	5.7%	11%	14 5%	18.4%	7 5%
Cumberland.	4.6%	11.8%	6.0%	5.1%	9.7%	0.2%	3.4%		4.2%	4.6%	08%	-1.4%	5.2%	4.2%	Randolph	2.2%	9.1%	1.8%	1.7%	6.7%	-1.4%	-0 3%		10 1%	3 1%	-0 3%	19%		11 5%
Currituck	14.2%		3.4%	10.0%	-0.9%	5 5	-2 1%		4 3%	13 3%	48%	15%	3.6%		Richmond	0.5%	3.5%	11.4%	-2 8%	-0.4%	08%	2.0%		1.7%	9.0%	-7.0%		15 9%	69%
Dare	8.9%		5.2%					-10 1%	4.4%	5 5%	2.7%	2.0%	5.2%	58%	Robeson	3.7%		5.6%	3.7%		-48%	31%		4.2%	68%	0.7%	18%	8.0%	7 8%
Davidson	0.9%		7.1%	4.4%		5 5	-53%		3 3%	7.0%	-0 5%	3 5%	14 9%	9 5%	Rockingham	-2.3%	3.5%	6.7%	7.6%	8.4%	-2.7%	31%		4.6%	5.7%	-4 9%	1 3%	7.0%	3 9%
Davie	-7.4%		9.6%	15.7%			01%	1.6%	-1 3%	58%	17.0%	8 8%	2.4%	4.4%	Rowan	1.0%	0.1%	8.5%	-0 8%	3.6%	08%		11.0%	12 1%	59%	-3 5%	6 5%	9.7%	61%
Duplin	6.6%	9.6%	11.1%	7.1%	-		4 3%		7.0%	83%		0.5%	1.7%	7 5%	Rutherford	4.0%		1.4%	4.0%	53%	-3.4%	-1 1%			16.4%	-	0.0%	19%	
Durham	18.9%	1.1%	6.7%						3 5%	6 5%		12.2%	10 8%	59%	Sampson	0.3%	14.7%	6.7%	4.2%	-4 8%	-7 9%		14 3%	53%	6 5%		3.4%		10 1%
Edgecombe	8.4%	6.5%	3.3%	-0.5%		: :	0.2%		73%	79%	-8.2%	7.6%	0.2%	2.6%	Scotland		14.2%	9.4%	-0.6%	0.2%	-4.2%	-19%		-5 1%	18%	-3.4%	3.2%	4 5%	59%
Forsyth	7.2%		6.3%	4.6%			-9 1%	-3.2%	5.2%	51%	-0 8%	2.4%	8.7%	8.0%	Stanly	1.4%		15.0%	11%		-3.0%	-4 1%		1.2%	1.0%	2 8%	-0.4%		10 5%
Franklin	2.6%	21.0%	12.2%	18.8%	7.0%	-7.7%	-10.6%	-89%	2 3%	10.0%	3 5%	5.4%	11 5%	10 5%	Stokes	26.6%	25.0%	46.1%	-0 1%	-33.0%	-22 5%	0.7%	79%	4 9%	41%	4 8%	2.7%		15.4%
Gaston	5.2% 1.9%		5.5% 15.9%	-0.3%	9.1% -15.7%		-4.6%		3.7% 2.0%	9.6% 6.7%	-2 3%	3.0% 6.7%	99%	8.0%	Surry	-3.8%	5.6%	9.1%	6.6% 13.2%	6.4%	-5.6%	0.0% -0.2%		2 5% -4 5%	1 1% 3 5%	2 5% -2.7%	2.2% 2.9%	5.4% 12.6%	6.2%
Gates		16.6% 22.9%	2.6%		11.3%	6.0% 0.6%			19%	11.7%	9.6%	-2 1%	6.6% 1.8%	6 5% 10 1%	Swain	3.0% 6.4%	7.4%	4.9% 14.0%	11.2%		8 1% -1 5%		14 8% -9 3%	11%	1.2%	7.0%	1.4%	9.2%	88%
Graham Granville		11.6%	2.6%	8.7%				13 5%	0.5%	5.5%	7.2% 3.6%	5.4%	12.4%	4.4%	Transylvania	-0.1%	6.2% 3.9%	0.9%	16.4%		-0 1%		-9 3 % 27.7%		25.4%		4.7%	-2 9%	
Greene		13.5%	8.7%	1.9%		-5 8%			61%	13.6%	-6.7%	51%	7.5%	6.8%	Tyrrell Union	0.8%	8.5%	10.6%	15.4%	10.7%	-1.4%	-3 1%		4.2%	6.7%	10 3%			11 8%
Guilford	1.9%		6.6%	1.8%				-10.0%	65%	5.2%	0.7%	4.0%	99%	4.0%	Vance	1.8%	4.1%	3.0%	1.2%	10.7%	-9 9%		11 9%	-4.2 %	51%	-2.7%	41%	4.4%	89%
Halifax	5.5%		7.0%	-0.2%			2.7%		13%	10 3%	01%	3 8%	6.6%	19%	Wake	6.5%	11.8%	5.8%	10.5%	91%	0.7%	-8.5%		2.6%	63%	5.2%		10 1%	7.7%
Harnett		13.0%	14.6%		12.7%	-8 1%	-2.7%		41%	5.2%	4.4%	45%		11 1%	Warren	1.4%		-5.2%	12 1%		12.2%	-6 5%			12 5%	-0 9%	-1.0%	1.4%	7.7%
Havwood	1.7%	10.6%	1.2%	9.6%		: :	-10 9%	61%	-03%	43%	3.7%	09%	11.6%	6.0%	Washington	1.9%	10.8%	0.0%	03%	-0.8%	3.4%	8.0%		8.4%	19%	-3 1%	3 5%	0.5%	11%
Henderson	14.7%	7.7%	3.1%	2.2%	15.3%	-8.0%	-10 9 % -7 8%	-0.5%	1.7%	2.2%	9.4%	25%	9.6%	11 1%	Watauga	3.6%	7.1%	6.0%	68%	8 5%	0.4%	-8 5%	-3.7%	0.4%	29%	0.6%	7.7%	63%	68%
Hertford	4.2%		8.7%	0.8%			2.4%	-0.7%	12.3%	10.7%	-0 9%	33%	3.0%	1 1%	Wayne	1.8%		4.8%	6.2%	5.6%	-3.2%	-0 1%			13 1%	-43%	0.0%	7.4%	48%
Hoke	22.5%	9.1%	13.2%				0.4%	58.4%		11%	18.4%	-1 1%		5.0%	Wilkes	0.5%	6.2%	1.3%	-1.7%	43%	-2.0%	-9 5%			10.6%	-03%	6.6%	0.7%	3.4%
Hyde	-0.1%		2.2%	1.8%		9.7%			19%	18%	-2 5%	6.7%	1	5.7%	Wilson	3.2%	0.5%	2.2%	59%	12 8%	5.5%	-9 1%		-1.6%	43%	3.6%	-0.5%	4.6%	9.5%
Iredell	11.7%	16.8%	10.5%	11.8%			-10.2%			12 3%	-2 3%		11 1%	6.0%	Yadkin	-1.8%	2.2%	1.7%	5.4%	14 3%	2.4%	-0.4%		-4.7%	-03%	3.4%	38%	8 1%	6.6%
Jackson	4.5%		8.9%	1	22.4%			i i	-1 5%	5 5%	09%		13.2%	3.0%	Yancev	-6.4%		6.8%	28.7%	ī		-17.3%		5.2%	2.4%	1.4%	-2 3%	6.0%	4 3%
Jucasonium I	/ 0	J.2 / 0	J. 7 / 0	2.0 /0		. 1/0	. 570	2.770	2070	2 2 70	V / / V	. 0 / 0	10.2 / 0	2.0 /0	Unallocated	12.9%		2.2%	19.4%		11 3%		-31.4%	-163%	-0.4%	-3.7%	7.4%	61%	-1.0%
															Statewide totals	6.4%	5.1%	6.1%	89%	5.0%	13%			2 3%	63%	2 5%	4.7%	9.0%	6.5%
															Sate mad totals	U-T /0	J.1 /0	0.1 /0	0 / /0	5.0 /0	1 5 /0	7.0 /0	J 1 /0	2 3 /0	0 0 /0	2 3 /0	147 /0	7.0 /0	0 5 / 0

# TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 2001-2002 AND 2015-2016 [RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

	Fis	cal year	2001-2002		
		%			%
County	Rank	of total	County	Rank	of total
Alamance	13		Johnston	21	0 88%
Alexander	77	0.11%	Jones	96	0.03%
Alleghany	85	0.05%	Lee	36	0 50%
Anson	78	0.10%	Lenoir	35	0 56%
Ashe	73	0.14%	Lincoln	44	0 39%
Avery	69	0.16%	Macon	46	0 37%
Beaufort	49	0.34%	Madison	89	0.05%
Bertie	95	0.03%	Martin	68	0 18%
Bladen	72	0.15%	McDowell	64	0 20%
Brunswick	26		Mecklenburg	1	12 38%
Buncombe	6	2.81%	Mitchell	76	0 12%
Burke	39		Montgomery	74	0 14%
Cabarrus	10		Moore	27	0.71%
Caldwell	42		Nash	19	0 92%
Camden	98		New Hanover	7	2 57%
Carteret	28		Northampton	91	0.04%
Caswell	94		Onslow	18	0.93%
Catawba	9		Orange	16	0 97%
Chatham	57		Pamlico	90	0.04%
Cherokee	58		Pasquotank	48	0.35%
Chowan	80		Pender	71	0 15%
Clay	87		Perquimans	97	0.03%
Cleveland	32		Person	59	0.03 /6
Columbus	52		Pitt	12	1 33%
Craven	30		Polk	81	0.07%
Cumberland	8	2.419/-	Randolph	25	0.07%
Currituck	65		Richmond	53	0.7376
Dare	15		Robeson	31	0.66%
	23	0.040/	Rockingham	38	0.66%
Davidson	_				
Davie	67 61		Rowan	22 45	0 84%
Duplin			Rutherford		0 39%
Durham	5 55		Sampson	51	0 32%
Edgecombe		0.27%	Scotland	56	0 25%
Forsyth	4		Stanly	40	0.46%
Franklin	60		Stokes	75	0 13%
Gaston	11		Surry	33	0.62%
Gates	99		Swain	83	0.06%
Graham	93		Transylvania	62	0 21%
Granville	63		Tyrrell	100	0.01%
Greene	92		Union	17	0 96%
Guilford	3		Vance	47	0 35%
Halifax	50		Wake	2	9 29%
Harnett	43		Warren	86	0.05%
Haywood	37		Washington	84	0.05%
Henderson	24	0.76%	Watauga	34	0.61%
Hertford	66	0.19%	Wayne	20	0 92%
Hoke	82		Wilkes	41	0.46%
Hyde	88	0.05%	Wilson	29	0.70%
Iredell	14		Yadkin	70	0 16%
Jackson	54	0.27%	Yancey	79	0.09%
			Unallocated	1	19.01%
			Statewide totals	_	100.00%

PERCENTAGE, A	AND OV	EKALL		ar 2015-2016			
		%	% change			%	% change
County	Rank	of total	16/02	County	Rank	of total	16/02
Alamance	10	1.71%		Johnston	18		140.17%
Alexander	76	0.13%		Jones	99	0.02%	51.31%
Alleghany	91	0.05%		Lee	36	0.54%	91.08%
Anson	78			Lenoir	46		23.31%
Ashe	68	0.18%		Lincoln	39		122.43%
Avery	69	0.18%		Macon	50		66.85%
Beaufort	52	0.34%		Madison	84		180.89%
Bertie	86	0.06%		Martin	74		48.27%
Bladen	73			McDowell	61		120.64%
Brunswick	19	1.13%		Mecklenburg	1		118.09%
Buncombe	6	3.67%		Mitchell	79		44.42%
Burke	38			Montgomery	77		63.32%
Cabarrus	9	2.42%		Moore	23		120.17%
Caldwell	41	0.45%		Nash	29		48.46%
Canden	97	0.4376		New Hanover	7		115.59%
Carteret	27	0.81%		Northampton	85		228.27%
Caswell	95	0.05%		Onslow	15		179.06%
Catawba	12	1.65%		Orange	17	1	122.33%
Chatham	42	0.42%		Pamlico	87		156.67%
Cherokee	67	0.42 /6		Pasquotank	49	0.35%	79.65%
Chowan	82	0.20%	110 160/	Pender	55		269.39%
Clay	90	0.05%		Perquimans	93		218.38%
Clay Cleveland	33	0.64%		Person	65	i	80.47%
Columbus	59	0.04%		Pitt	05 11	1.67%	121.35%
	30				81		
Craven Cumberland	8	0.77% 3.01%		Polk	26	0.10% 0.81%	147.90% 90.86%
Currituck	51	0.34%		Randolph Richmond	57		76.42%
Dare	20	1.05%		Robeson	28	0.28%	107.13%
Davidson	20 22			Rockingham	28 40		
		0.91% 0.23%			40 21		84.15%
Davie	64			Rowan			91.35%
Duplin	56	0.28%		Rutherford	44		84.32%
Durham	4	5.04%		Sampson	48		99.15%
Edgecombe	60	0.26%		Scotland	66		49.48%
Forsyth	5			Stanly	45		55.59%
Franklin	58	0.28%		Stokes	71		121.95%
Gaston	14	1.52%		Surry	32	ï	85.61%
Gates	98	0.03%		Swain	80		194.06%
Graham	96			Transylvania	63	i	97.15%
Granville	62	0.25%		Tyrrell	100		142.58%
Greene	92			Union	16		157.48%
Guilford	3	5.23%		Vance	54		64.77%
Halifax	47	0.36%		Wake	2		111.96%
Harnett	34	0.61%		Warren	89		104.58%
Haywood	37	0.52%		Washington	88		91.84%
Henderson	24			Watauga	35		74.77%
Hertford	70	0.16%		Wayne	25		65.11%
Hoke	75			Wilkes	43	1	59.84%
Hyde	94			Wilson	31		79.83%
Iredell	13			Yadkin	72		73.29%
Jackson	53			Yancey	83		63.59%
Detail may not ad	d to tota	ls due to		Unallocated	3	5.86%	-45.70%
rounding.				Statewide totals	-	100.00%	76.22%

Statewide totals - 100.00% rounding. Statewide totals - 100.00 rounding.

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 2001-2002 AND 2015-2016 [RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 2001-2002 % County Rank of total County Rank of total Alamance. 1.27% Johnston..... 21 0.91% 77 0.03% Alexander..... 0.12% Jones.... 96 86 0.05% Lee..... 36 0.53% Alleghany..... 78 0.11% Lenoir..... 35 0.58% Anson..... 74 0.14% Lincoln..... 44 0.42% 71 0.16%Macon..... 0.37% Avery..... 47 0.37% Madison...... 90 0.05% Beaufort..... Bertie..... 94 0.04% Martin..... 65 0.20% Bladen..... 69 0.17% McDowell...... 64 0.20% 12.59% Brunswick..... 26 0.76% Mecklenburg... Buncombe..... 2.87% Mitchell..... 76 0.13% 73 Burke..... 40 0.48% Montgomery..... 0.15% 28 10 1.57% Moore..... 0.73% Cabarrus..... 42 17 0.97% Caldwell..... 0.46% Nash..... 98 0.02% New Hanover... 2.61% Camden..... 29 0.73% Northampton... 0.05% Carteret..... 93 0.95% Caswell..... 0.04% Onslow..... 19 Catawba..... 20 1.83% Orange..... 0.95% Chatham. ...... 56 0.25% Pamlico...... 91 0.05% 0.24% Pasquotank.... 49 0.36% Cherokee..... Chowan..... 80 0.08% Pender..... 0.15% Clay...... 88 0.05% Perquimans..... 97 0.03% Cleveland..... 32 0.68% Person..... 57 0.24% Columbus..... 52 0.32% Pitt..... 12 1.39% 31 Craven..... .... 0.68% Polk..... 81 0.07% Cumberland..... 2.45% Randolph..... 25 0.78% Currituck..... 66 0.20% 6 Richmond..... 0.29% Robeson..... 30 15 1.13% 0.70% Dare ... 23 0.879 Rockingham.... 38 0.49% Davidson..... 68 0.18% Rowan... 22 0.87% Davie.... Duplin..... 60 0.23% Rutherford..... 0.41% Durham..... 3.49% Sampson..... 51 0.34% 59 Edgecombe..... 54 0.28% Scotland..... 0.24% 4.06% Stanly..... 41 0.47% Forsyth..... Franklin..... 61 0.23% Stokes..... 75 0.13% Gaston..... 11 1.49% Surry..... 0.67% Gates..... 99 0.02% Swain..... 83 0.06% 62 0.21% Graham..... 95 0.03% Transylvania..... Granville..... 63 0.21% Tyrrell..... 100 0.01% 92 1.00% Greene.... 0.04% U**nion....** 16 Guilford..... 3 6.23% Vance..... 48 0.37% Halifax..... 50 0.35% Wake..... 9.44% 43 85 0.05% Harnett..... 0.43% Warren..... ... 37 84 0.50% Washington..... 0.05% Haywood..... Henderson..... 24 0.78% Watauga..... 34 0.62% Hertford..... 67 0.20% Wavne..... ... 0.95% 82 0.06% 39 0.49% Hoke ... Wilkes.. Wilson..... Hyde..... 87 0.059 27 0.74% Iredell..... 13 1.27% Yadkin...... 70 0.16% 0.28% Yancey ..... Jackson. 79 0.09% Unallocated..... 17.10%

Statewide totals

County					ar 2015-2016		1	
Alamance			, .	0			, ,	
Alexander.         76         0 14%         84.4%         Jones.         99         0.02%         31.6%           Alleghany.         91         0.05%         61.9%         Lee.         36         0.55%         69.1%           Anson.         78         0 11%         60.4%         Lenoir.         46         0.39%         9.9%           Ashe.         68         0 18%         109.9%         Lincoln.         39         0.50%         93.6%           Avery.         691         0 18%         79.8%         Macon.         50         0.35%         52.2%           Beaufort.         52         0 34%         49.4%         Macison.         84         0.07%         157.9%           Bertic.         86         0.06%         194.6%         Martin.         74         0.15%         22.0.0%           Bladen.         73         0 15%         49.7%         McDowell.         61         0.25%         10.09%           Burcombe.         6         3.67%         109.0%         Mitchell.         79         0.10%         28.7%           Caldwell.         41         0.45%         59.6%         Nash.         30         0.77%         29.5%								
Alleghany								
Anson.         78         0 11%         60.4%         Lenoir.         46         0.39%         9.9%           Ashe								
Ashe			0.000					
Avery	Anson							
Beaufort	Ashe	68		109.9%		39	0.50%	93.6%
Bertie								
Bladen		52	0 34%					157.9%
Brunswick         19         1 133%         141.9%         Mecklenburg         1         15.33%         98.7%           Buncombe         6         3.67%         109.0%         Mitchell         79         0.10%         28.7%           Burke         38         0.51%         72.9%         Moore         23         0.89%         99.2%           Caldwell         41         0.45%         59.6%         Nash         30         0.77%         29.5%           Camden         97         0.04%         230.5%         New Hanover         7         3.15%         96.5%           Carderet         26         0.81%         82.8%         Northampton         85         0.07%         143.6%           Caswell         94         0.05%         112.1%         Onslow         15         1.47%         152.6%           Catawba         12         1.65%         47.2%         Orange         17         1.22%         111.2%           Cherokee         67         0.20%         36.5%         Pasquotank         49         0.35%         61.0%           Cheveland         33         0.64%         53.0%         Person         55         0.31%         239.6%	Bertie	86	0.06%			74	0.15%	20.0%
Buncombe.         6         3.67%         109.0%         Mitchell	Bladen	73	0 15%	49.7%	McDowell	61	0.25%	100.9%
Burke	Brunswick	19	1 13%	141.9%	Mecklenburg	1	15.33%	98.7%
Cabarrus         9         2.42%         151.4%         Moore         23         0.89%         99.2%           Caldwell         41         0.45%         59.6%         Nash         30         0.77%         29.5%           Camden         97         0.04%         230.5%         New Hanover         7         3.15%         96.5%           Carteret         26         0.81%         82.8%         Northampton         85         0.07%         143.6%           Caswell         94         0.05%         112.1%         Onslow         15         1.47%         152.6%           Catawba         12         1.65%         47.2%         Orange         17         1.22%         111.2%           Chatham         42         0.42%         175.8%         Pamlico         87         0.06%         126.8%           Cherokee         67         0.20%         36.5%         Pasquotank         49         0.35%         61.0%           Chowan         82         0.09%         89.7%         Pender         55         0.31%         239.6%           Clay         90         0.05%         82.1%         Perquimans         93         0.05%         179.9%	Buncombe	6	3.67%	109.0%	Mitchell	79	0.10%	28.7%
Caldwell         41         0.45%         59.6%         Nash         30         0.77%         29.5%           Camden         97         0.049%         230.55%         New Hanover         7         3.15%         96.5%           Carteret         26         0.81%         82.8%         Northampton         85         0.07%         143.6%           Caswell         94         0.05%         112.1%         Onslow         15         1.47%         152.6%           Catawba         12         1.65%         47.2%         Orange         17         1.22%         111.2%           Chatham         42         0.42%         175.8%         Pamlico         87         0.06%         126.8%           Cherokee         67         0.20%         36.5%         Pasquotank         49         0.35%         61.0%           Chowan         82         0.09%         89.7%         Pender         55         0.31%         239.6%           Clay         90         0.05%         82.1%         Perquimans         93         0.05%         179.9%           Clay         90         0.05%         82.1%         Perquimans         93         0.05%         179.9%	Burke	38	0 51%	72.9%	Montgomery	77	0.13%	39.9%
Camden.         97         0.04%         230.5%         New Hanover.         7         3.15%         96.5%           Carteret.         26         0.81%         82.8%         Northampton.         85         0.07%         143.6%           Caswell.         94         0.05%         112.1%         Onslow.         15         1.47%         152.6%           Catawba.         12         1.65%         47.2%         Onslow.         15         1.47%         152.6%           Chatham.         42         0.42%         175.8%         Pamilico.         87         0.06%         126.8%           Cherokee.         67         0.20%         36.5%         Pasquotank.         49         0.35%         61.0%           Chovan.         82         0.09%         89.7%         Pender.         55         0.31%         239.6%           Clay.         90         0.05%         82.1%         Perquimans.         93         0.05%         179.9%           Cleveland.         33         0.64%         53.0%         Person.         65         0.23%         54.6%           Cumbus.         59         0.28%         41.2%         Pitt.         11         1.67%         96.7%	Cabarrus	9	2.42%	151.4%	Moore	23	0.89%	99.2%
Carteret         26         0.81%         82.8%         Northampton         85         0.07%         143.6%           Caswell         94         0.05%         112.1%         Onslow         15         1.47%         152.6%           Catawba         12         1.65%         47.2%         Orange         17         1.22%         111.2%           Chatham         42         0.42%         175.8%         Pamlico         87         0.06%         126.8%           Cherokee         67         0.20%         36.5%         Pasquotank         49         0.35%         61.0%           Chowan         82         0.09%         89.7%         Pender         55         0.31%         239.6%           Clay         90         0.05%         82.1%         Perquimans         93         0.05%         179.9%           Cleveland         33         0.64%         53.0%         Person         65         0.23%         54.6%           Columbus         59         0.28%         41.2%         Pitt         111         1.67%         96.7%           Caraven         29         0.77%         85.6%         Polk         81         0.10%         124.8%           Cu	Caldwell	41	0.45%	59.6%	Nash	30	0.77%	29.5%
Caswell	Camden	97	0.04%	230.5%	New Hanover	7	3.15%	96.5%
Caswell	Carteret	26	0 81%	82.8%	Northampton	85	0.07%	143.6%
Catawba         12         1.65%         47.2%         Orange         17         1.22%         111.2%           Chatham         42         0.42%         175.8%         Pamilico         87         0.06%         126.8%           Cherokee         67         0.20%         36.5%         Pasquotank         49         0.35%         61.0%           Chowan         82         0.09%         89.7%         Pender         55         0.31%         239.6%           Clay         90         0.05%         82.1%         Perquimans         93         0.05%         179.9%           Cleveland         33         0.64%         53.0%         Person         65         0.23%         54.6%           Columbus         59         0.28%         41.2%         Pitt         11         1.67%         96.7%           Craven         29         0.77%         85.6%         Polk         81         0.10%         14.8%           Cumberland         8         3.00%         100.3%         Randolph         27         0.81%         70.5%           Currituck         51         0.34%         179.5%         Richmond         57         0.28%         58.6%           Dav		94	0.05%			15	1.47%	
Chatham	Catawba	12	1.65%			17	1.22%	111.2%
Cherokee.         67         0 20%         36.5%         Pasquotank.         49         0.35%         61.0%           Chowan.         82         0.09%         89.7%         Pender.         55         0.31%         239.6%           Clay		42	0.42%			87	0.06%	
Chowan         82         0.09%         89.7%         Pender         55         0.31%         239.6%           Clay         90         0.05%         82.1%         Perquimans         93         0.05%         179.9%           Cleveland         33         0.64%         53.0%         Person         65         0.23%         54.6%           Columbus         59         0.28%         41.2%         Pitt         11         1.67%         96.7%           Craven         29         0.77%         85.6%         Polk         81         0.10%         124.8%           Cumberland         8         3.00%         100.3%         Randolph         27         0.81%         70.5%           Currituck         51         0.34%         179.5%         Richmond         57         0.28%         58.6%           Dare         20         1.06%         51.8%         Robeson         28         0.78%         80.9%           Davidson         22         0.91%         70.3%         Rockingham         40         0.49%         60.4%           Davie         64         0.23%         106.7%         Rowan         21         0.91%         70.6%           Duplin								
Clay         90         0.05%         82.1%         Perquimans         93         0.05%         179.9%           Cleveland         33         0.64%         53.0%         Person         65         0.23%         54.6%           Columbus         59         0.28%         41.2%         Pitt         11         1.67%         96.7%           Craven         29         0.77%         85.6%         Polk         81         0.10%         124.8%           Cumberland         8         3.00%         100.3%         Randolph         27         0.81%         70.5%           Currituck         51         0.34%         179.5%         Richmond         57         0.28%         58.6%           Dare         20         1.06%         51.8%         Robeson         28         0.78%         80.9%           Davidson         22         0.91%         70.3%         Rockingham         40         0.49%         60.4%           Davie         64         0.23%         106.7%         Rowan         21         0.91%         70.6%           Duplin         56         0.28%         97.1%         Rutherford         44         0.40%         62.8%           Duplin </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Cleveland         33         0.64%         53.0%         Person         65         0.23%         54.6%           Columbus         59         0.28%         41.2%         Pitt         11         1.67%         96.7%           Craven         29         0.77%         85.6%         Polk         81         0.10%         124.8%           Cumberland         8         3.00%         100.3%         Randolph         27         0.81%         70.5%           Currituck         51         0.34%         179.5%         Richmond         57         0.28%         58.6%           Dare		-						
Columbus         59         0 28%         41.2%         Pitt         11         1.67%         96.7%           Craven         29         0.77%         85.6%         Polk         81         0.10%         124.8%           Cumberland         8         3.00%         100.3%         Randolph         27         0.81%         70.5%           Currituck         51         0.34%         179.5%         Richmond         57         0.28%         58.6%           Dare         20         1.06%         51.8%         Robeson         28         0.78%         80.9%           Davidson         22         0.91%         70.3%         Rockingham         40         0.49%         60.4%         60.4%         0.49%         60.4%         60.4%         0.49%         60.4%         60.4%         0.49%         60.4%         60.4%         0.49%         60.4%         60.4%         0.49%         60.4%         60.4%         0.49%         60.4%         60.4%         0.49%         60.4%         60.4%         0.49%         60.4%         60.6%         0.28%         97.1%         Rutherford         44         0.40%         62.8%         0.01%         62.8%         21         0.19%         11.7%         60.4%			i				ii l	
Craven         29         0.77%         85.6%         Polk         81         0.10%         124.8%           Cumberland         8         3.00%         100.3%         Randolph         27         0.81%         70.5%           Currituck         51         0.34%         179.5%         Richmond         57         0.28%         58.6%           Dare         20         1.06%         51.8%         Robeson         28         0.78%         80.9%           Davidson         22         0.91%         70.3%         Rockingham         40         0.49%         60.4%           Davie         64         0.23%         106.7%         Rowan         21         0.91%         70.6%           Duplin         56         0.28%         97.1%         Rutherford         44         0.40%         62.8%           Durham         4         5.04%         135.3%         Sampson         48         0.36%         72.5%           Edgecombe         60         0.26%         50.2%         Scotland         66         0.21%         41.7%           Forsyth         53         3.84%         54.1%         Stanly         45         0.40%         38.7%           Frankli								
Cumberland         8         3.00%         100.3%         Randolph         27         0.81%         70.5%           Currituck         51         0.34%         179.5%         Richmond         57         0.28%         58.6%           Dare         20         1.06%         51.8%         Robeson         28         0.78%         80.9%           Davidson         22         0.91%         70.3%         Rockingham         40         0.49%         60.4%           Davie         64         0.23%         106.7%         Rowan         21         0.91%         70.6%           Duplin         56         0.28%         97.1%         Rutherford         44         0.40%         62.8%           Durham         4         5.04%         135.3%         Sampson         48         0.36%         72.5%           Edgecombe         60         0.26%         50.2%         Scotland         66         0.21%         41.7%           Forsyth         58         0.28%         101.1%         Stokes         71         0.16%         96.1%           Gaston         14         151%         65.3%         Surry         32         0.65%         56.8%           Gates </td <td></td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td>1</td> <td></td>			1				1	
Currituck         51         0 34%         179.5%         Richmond         57         0.28%         58.6%           Dare         20         1.06%         51.8%         Robeson         28         0.78%         80.9%           Davidson         22         0 91%         70.3%         Rockingham         40         0.49%         60.4%           Davie         64         0 23%         106.7%         Rowan         21         0.91%         70.6%           Duplin         56         0 28%         97.1%         Rutherford         44         0.40%         62.8%           Durham         4         5.04%         135.3%         Sampson         48         0.36%         72.5%           Edgecombe         60         0 26%         50.2%         Scotland         66         0.21%         41.7%           Forsyth         51         3 84%         54.1%         Stanly         45         0.40%         38.7%           Franklin         58         0 28%         101.1%         Stokes         71         0.16%         96.1%           Gaston         14         1 51%         65.3%         Surry         32         0.65%         56.8%           Gates								
Dare								
Davidson         22         0 91%         70.3%         Rockingham         40         0.49%         60.4%           Davic         64         0 23%         106.7%         Rowan         21         0.91%         70.6%           Duplin         56         0 28%         97.1%         Rutherford         44         0.40%         62.8%           Durham         4         5.04%         135.3%         Sampson         48         0.36%         72.5%           Edgecombe         60         0 26%         50.2%         Scotland         66         0.21%         41.7%           Forsyth         5         3 84%         54.1%         Stanly         45         0.40%         38.7%           Franklin         58         0 28%         101.1%         Stokes         71         0.16%         96.1%           Gaston         14         1 51%         65.3%         Surry         32         0.65%         56.8%           Gates         98         0.03%         159.4%         Swain         80         0.10%         161.6%           Granville         62         0 25%         92.1%         Tyrrell         100         0.02%         114.4%           Greene <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Davie         64         0 23%         106.7%         Rowan         21         0.91%         70.6%           Duplin         56         0 28%         97.1%         Rutherford         44         0.40%         62.8%           Durham         4         5.04%         135.3%         Sampson         48         0.36%         72.5%           Edgecombe         60         0 26%         50.2%         Scotland         66         0.21%         41.7%           Forsyth         5         3 84%         54.1%         Stanly         45         0.40%         38.7%           Franklin         58         0 28%         101.1%         Stokes         71         0.16%         96.1%           Gaston         14         1 51%         65.3%         Surry         32         0.65%         56.8%           Gates         98         0.03%         159.4%         Swain         80         0.10%         161.6%           Graham         96         0.04%         128.0%         Transylvania         63         0.23%         77.7%           Granville         62         0 25%         92.1%         Tyrrell         100         0.02%         114.4%           Greene <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Duplin         56         0 28%         97.1%         Rutherford         44         0.40%         62.8%           Durham         4         5.04%         135.3%         Sampson         48         0.36%         72.5%           Edgecombe         60         0 26%         50.2%         Scotland         66         0.21%         41.7%           Forsyth         5         3 84%         54.1%         Stanly         45         0.40%         38.7%           Franklin         58         0 28%         101.1%         Stokes         71         0.16%         96.1%           Gaston         14         1 51%         65.3%         Surry         32         0.65%         56.8%           Gates         98         0.03%         159.4%         Swain         80         0.10%         161.6%           Graham         96         0.04%         128.0%         Transylvania         63         0.23%         77.7%           Granville         62         0 25%         92.1%         Tyrrell         100         0.02%         114.4%           Greene         92         0.05%         110.9%         Union         16         1.40%         129.5%           Guilfor			i		-		i	
Durham								
Edgecombe         60         0 26%         50.2%         Scotland         66         0.21%         41.7%           Forsyth         5         3 84%         54.1%         Stanly         45         0.40%         38.7%           Franklin         58         0 28%         101.1%         Stokes         71         0.16%         96.1%           Gaston         14         1 51%         65.3%         Surry         32         0.65%         56.8%           Gates         98         0.03%         159.4%         Swain         80         0.10%         161.6%           Graham         96         0.04%         128.0%         Transylvania         63         0.23%         77.7%           Granville         62         0 25%         92.1%         Tyrrell         100         0.02%         114.4%           Greene         92         0.05%         110.9%         Union         16         1.40%         129.5%           Guilford         3         5 23%         37.1%         Vance         54         0.33%         44.2%           Halifax         47         0 36%         65.5%         Wake         2         11.17%								
Forsyth         5         3 84%         54.1%         Stanly         45         0.40%         38.7%           Franklin         58         0 28%         101.1%         Stokes         71         0.16%         96.1%           Gaston         14         1 51%         65.3%         Surry         32         0.65%         56.8%           Gates         98         0.03%         159.4%         Swain         80         0.10%         161.6%           Graham         96         0.04%         128.0%         Transylvania         63         0.23%         77.7%           Granville         62         0 25%         92.1%         Tyrrell         100         0.02%         114.4%           Greene         92         0.05%         110.9%         Union         16         1.40%         129.5%           Guilford         3         5 23%         37.1%         Vance         54         0.33%         44.2%           Halifax         47         0 36%         65.5%         Wake         2         11.17%         93.1%           Haywood         37         0 52%         71.5%         Washington         89         0.06%         75.5%           Henderson <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		-						
Franklin         58         0.28%         101.1%         Stokes         71         0.16%         96.1%           Gaston         14         1.51%         65.3%         Surry         32         0.65%         56.8%           Gates         98         0.03%         159.4%         Swain         80         0.10%         161.6%           Graham         96         0.04%         128.0%         Transylvania         63         0.23%         77.7%           Granville         62         0.25%         92.1%         Tyrrell         100         0.02%         114.4%           Greene         92         0.05%         110.9%         Union         16         1.40%         129.5%           Guilford         3         5.23%         37.1%         Vance         54         0.33%         44.2%           Halifax         47         0.36%         65.5%         Wake         2         11.17%         93.1%           Harnett         34         0.61%         130.4%         Warren         88         0.06%         75.5%           Haywood         37         0.52%         71.5%         Washington         89         0.06%         70.3%           Henderson </td <td>U</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	U							
Gaston	·							
Gates         98         0.03%         159.4%         Swain         80         0.10%         161.6%           Graham         96         0.04%         128.0%         Transylvania         63         0.23%         77.7%           Granville         62         0.25%         92.1%         Tyrrell         100         0.02%         114.4%           Greene         92         0.05%         110.9%         Union         16         1.40%         129.5%           Guilford         3         5 23%         37.1%         Vance         54         0.33%         44.2%           Halifax         47         0 36%         65.5%         Wake         2         11.17%         93.1%           Harnett         34         0.61%         130.4%         Warren         88         0.06%         75.5%           Haywood         37         0 52%         71.5%         Washington         89         0.06%         70.3%           Henderson         24         0 86%         79.7%         Watauga         35         0.60%         58.7%           Hertford         70         0 16%         35.2%         Wayne         25         0.86%         47.1%           Hoke <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td> <td></td> <td></td>						_		
Graham								
Granville								
Greene					•		i I	
Guilford					•			
Halifax								
Harnett								
Haywood								
Henderson         24         0.86%         79.7%         Watauga         35         0.60%         58.7%           Hertford         70         0.16%         35.2%         Wayne         25         0.86%         47.1%           Hoke         75         0.14%         271.4%         Wilkes         43         0.41%         37.5%           Hyde         95         0.05%         43.6%         Wilson         31         0.71%         55.6%           Iredell         13         1.64%         110.3%         Yadkin         72         0.15%         52.2%           Jackson         53         0.33%         96.5%         Yancey         83         0.08%         45.8%           Detail may not add to totals due to         Unallocated         3         5.88%         -43.9%								
Hertford         70         0 16%         35.2%         Wayne         25         0.86%         47.1%           Hoke         75         0 14%         271.4%         Wilkes         43         0.41%         37.5%           Hyde         95         0.05%         43.6%         Wilson         31         0.71%         55.6%           Iredell         13         1.64%         110.3%         Yadkin         72         0.15%         52.2%           Jackson         53         0 33%         96.5%         Yancey         83         0.08%         45.8%           Detail may not add to totals due to         Unallocated         3         5.88%         -43.9%								
Hoke								
Hyde								
Iredell			1				1	
Jackson         53   0.33%         96.5%         Yancey         83   0.08%         45.8%           Detail may not add to totals due to         Unallocated         3   5.88%         -43.9%	•							
Detail may not add to totals due to Unallocated 3 5.88% -43.9%							0.120,0	
rounding. Statewide totals - 100.00% 63.2%	Detail may not ad	ld to tot	als due t	0	Unallocated	3	5.88%	-43.9%
	rounding.				Statewide totals	-	$\overline{100.00\%}$	63.2%

Fiscal year 2015-2016

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.

100.00%

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

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

	Tax revenue Generateu Irom Motor Venicie Retain Sales and Leases											
				Highway Use	e Tax Collecti							
					Collections	Annual	Net	Collections				
	Revenue	Revenue	Revenue	Total	to	transfer	Highway	to	, <u> </u>	Year-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
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	628,466,644	23,916,454	65,776,523	718,159,621	652,383,098	-	652,383,098	65,776,523	9.35%	5.59%	6.41%	8.95%
2015-16	700,325,903	28,799,759	73,061,051	802,186,713	729,125,662	-	729,125,662			20.42%	11.07%	11.70%
D 4 3				· ·	·	·	·	·	· ·	· ·	· ·	

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 <u>July 1, 2014</u>, 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, provided the charge is separately stated on the bill of sale or other similar document given to the purchaser at the time of the sale. [SL 2015-259, s. 5(d)]

Effective for sales made on or after <u>January 1, 2016</u>, the maximum tax is increased to \$2,000 (previously \$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, and for each certificate of title issued for a recreational vehicle (previously, \$1,500 applied for each certificate of title issued for a recreational vehicle not subject to the \$1,000 maximum tax). [SL 2015-241, s. 29.34A(a)]

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.

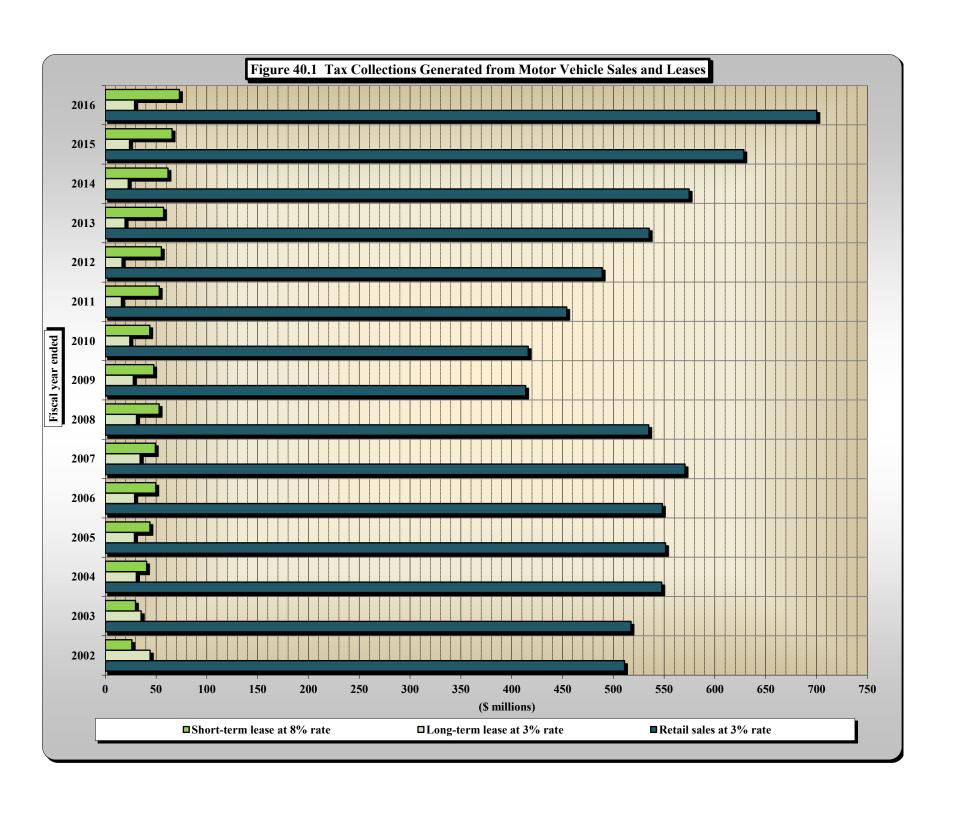
Historical note: Effective October 1, 1989, retail sales of motor vehicles became exempt from the 2% rate (\$300 limit) sales and use tax and became subject to the 3% rate of highway use tax with a minimum tax of \$40 and a maximum tax of \$1,000 on any one motor vehicle. The maximum tax per vehicle 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

18 105 ARTICLE 5B.1

		[§ 105 ARTICLE 5B.]												
					Distributions and Transfers									
						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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	-	-	-
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	17,374,495	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	-
2015-16	19,283,437	28,468	19,254,969	13,200,850	5,646,467	-	-	-	<u> </u>	298,096	12,730	96,420	407	<u>-</u>

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.

<b>Bead Diameter of Tire</b>	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).

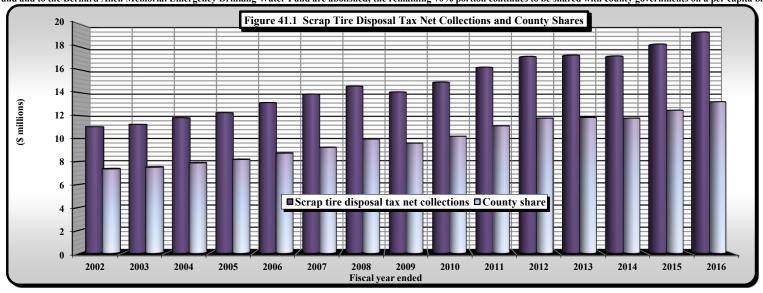


TABLE 42. WHITE GOODS DISPOSAL TAX COLLECTIONS
18 105 ARTICLE 5C.1

	§ 105 ARTICLE 5C.  Distributions and Transfers											
							Distribution	ns and Trai	nsfers			
					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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2001-02	4,562,228	15,405	4,546,823	2,169,048	348,719	-	186,849	1,841,220	987	-	-	-
2002-03	4,433,262	37,945	4,395,317	2,146,053	338,944	1,751,808	158,085	-	427	-	-	-
2003-04	4,531,663	17,638	4,514,026	2,553,992	343,698	1,398,539	216,446	-	1,351	-	-	-
2004-05	4,777,814	11,797	4,766,016	2,984,971	363,826	1,199,028	218,138	-	53	-	-	-
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	-
2015-16	5,044,915	8,874	5,036,041	2,566,372	-	-	329,012	2,136,296	43	4,299	18	-

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 August 1, 2013, 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).

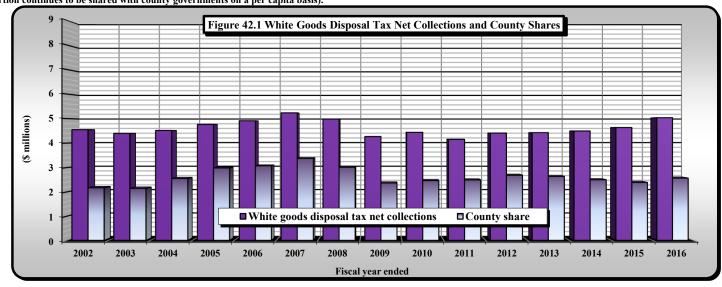


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS

18 105 ARTICLE 5D.I

	[8 103	AKTICLI	3 3 5 1
			Net
	Gross		collections
	tax		before
Fiscal	collections	Refunds	transfers
year	[\$]	[\$]	[\$]
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
2014-15.	235,437	-	235,437
2015-16.	232,457	-	232,457

### **Dry-cleaning solvent tax rates and bases:**

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

SL 09-483 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).]

†[Collections are \$0 for fiscal year 2015-16 thereafter; table retained for historical value]

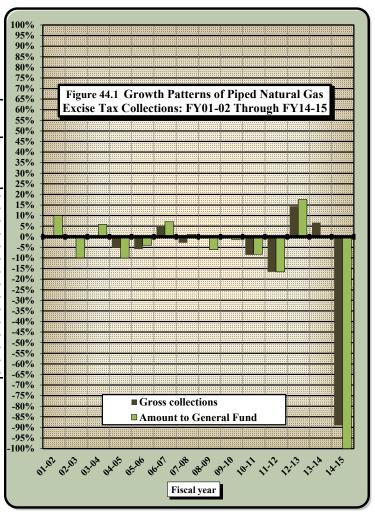
				Distributions and Transfers							
						OSBM	Collec-	Collection		Year-ov	ver-year
			Net			Civil Pen-	tion	fees on	Collections	% cha	ange
	Gross		collections		Special	alty &	cost of	overdue	to		Amount
	tax		before	Municipal	Reserve	Forfeiture	fines/for-	tax	General	Gross	to
Fiscal	collections†	Refunds	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	08%	-10.0%
2003-04.	65,502,633	709,827	64,792,806	25,797,925	-	-	-	-	38,994,881	-0.6%	58%
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	51%	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 July 1, 1999, 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 manufacturers/farmers for qualifying purposes are exempt
First 200	\$.047	effective for transactions on/after <u>July 1, 2010</u> ]
201 to 15,000	.035	<u>2001-02</u>
15,001 to 60,000	.024	The State retained \$16,163,604 of allocable municipal share funds due
60,001 to 500,000	.015	to the revenue shortfall.
Over 500,000	.003	



<sup>\*,\*\*</sup>Applicable rates prior to October 1, 2001.

## TABLE 45. CERTAIN MACHINERY and EQUIPMENT TAX COLLECTIONS

				[8 105 AI	CHCLE 5F	•]				
					Trans	fers				
				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%
2015-16	47,414,223	704,463	46,709,760	5,416	290,888	1,227	-	46,412,229	14.0%	12.9%

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. [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 July 1, 2007, 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.

Effective for transactions made on or after <u>July 1, 2015</u>, purchases or sales of datacenter machinery and equipment by or to an owner of a datacenter, or a contractor or subcontractor of an owner of a datacenter, are subject to the general 4.75% State rate of sales and use tax (the privilege tax imposed on machinery and equipment transactions purchased by a qualifying datacenter pursuant to § 105 Article 5F expires for transactions made on or after July 1, 2015).

Effective July 1, 2008, 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 July 1, 2013, Article 5F was expanded to impose the tax on a company located at a ports facility for waterborne commerce that purchases machinery and equipment that is used at the facility to unload or to facilitate the unloading or processing of bulk cargo to make it suitable for delivery to and use by manufacturing facilities (includes parts, accessories, or attachments used to maintain, repair, replace, upgrade, improve, or otherwise modify such machinery and equipment); provisions are effective for transactions occurring on or after July 1, 2013.

Effective July 1, 2013, 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 and expire for transactions occurring on or after July 1, 2018.

### TABLE 46. SOLID WASTE DISPOSAL TAX COLLECTIONS

### **18 105 ARTICLE 5G.1**

				Distributions and Transfers													
								ibutions an									
				Local shares:	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	-			
2015-16	19,168,743	254,906	18,913,837	3,516,695	3,516,695	9,377,852	-	2,335,446	67,835	-	-	98,900	415	_			

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 <u>July 1, 2013</u>, 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.]

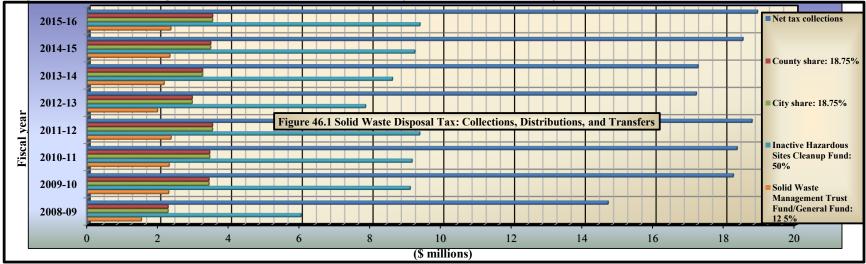


TABLE 46A. 911 SERVICE CHARGE FOR PREPAID WIRELESS TELECOMMUNICATIONS SERVICE [§ 105 ARTICLE 5H.]

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.

			1 rans	sters	
Fiscal	Gross		§ 62A-	54(c)	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
2015-16	10,914,143	_	11,834,759	380,069	(1,300,685)

†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.]

-					JAKTICEI						
				Collection	OSBM	Collection					
	Gift		Net	fees	Civil	cost	Collections	Yea	r-over-year	· % 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
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%
2015-16	442,664	409,310	33,354	23,230	6,543	28	3,553	96.10%	6,441.86%	-84.80%	-98.32%

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 2015-16 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the respective fiscal years.

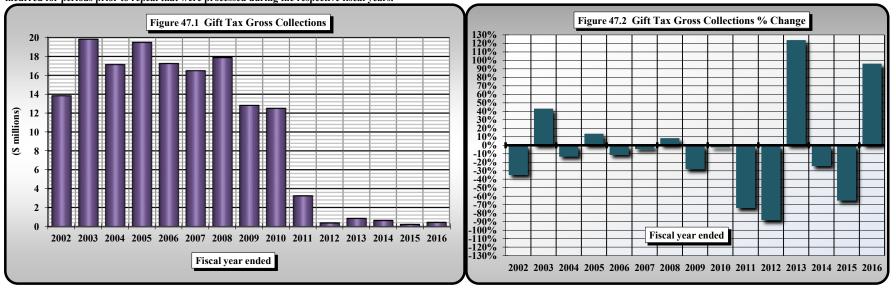
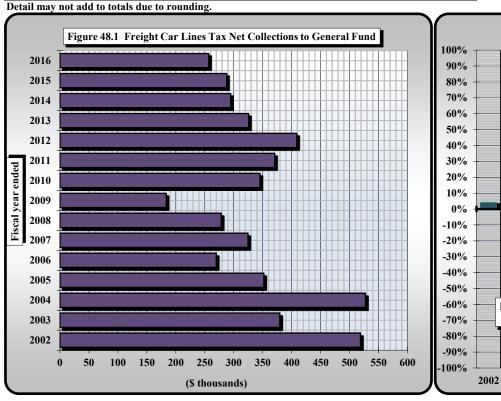


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS

		Į§.	105 ARTIC	LE 8A.J			
			Collection	OSBM	Collection		Year-over-year
			fees	Civil	cost	Collections	% change
	Gross		on	Penalty &	of	to	Amount
	tax		overdue	Forfeiture	fines/	General	to
Fiscal	collections	Refunds	tax debts	Fund	forfeitures	Fund	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	Fund
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%
2015-16	256,950	-	_	-	-	256,950	-10.75%

### 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.



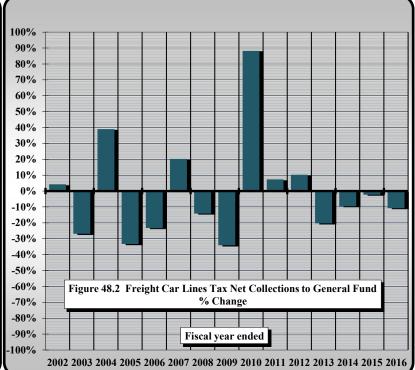
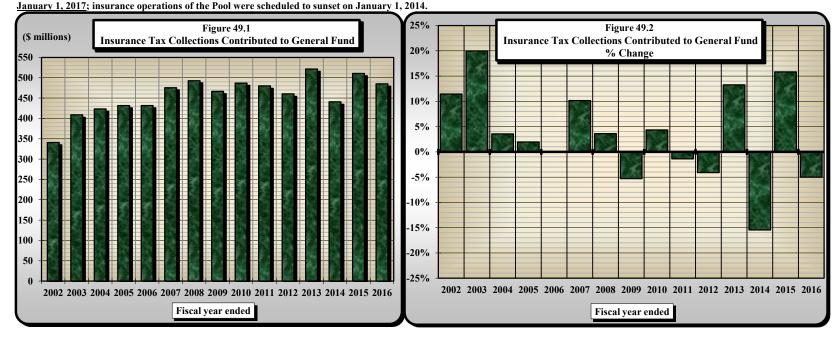


TABLE 49. INSURANCE PREMIUM TAX COLLECTIONS [§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

			Net		Allocations	and Transfe	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
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%
2015-16	561,690,493	22,314,689	539,375,804	54,270,125	-	17,448	74	485,088,157	-2.72%	63.44%	-4.32%	2.26%	-5.01%

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

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



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

#### Insurance Tax Type & Regulatory Charge Type of Insurance Company Life Fire & Casualty Additional Tax† **Health Maintenance** 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 [§ 58-84-25] Fiscal Tax Charge Tax Charge Proceeds Fund [§ 58-87-10(f)] Tax Charge Tax Charge Tax Charge year [\$] [\$] 120,594,746 7,509,419 179,123,647 11,820,159 3,373,355 2,596,933 2001-02. 10,120,064 3,731,391 (276,182)8,035,994 1,928,937 1,506,245 91,777 132,604,465 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 2002-03... 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 2,618,437 123,662 124,110,799 2005-06... 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.. 8,354,636 225,824,142 138,133,749 15,302,144 16,011,413 5,312,782 6,858,372 377,209 68,380,601 6,201,529 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 9,535,934 241,596,551 16,615,975 2012-13.. 149,871,827 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 9,343,386 250,764,501 18,009,412 2013-14... 141,007,992 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 13,885,285 837,930 53,970,531 6,140,310 20,441 6,519,810 1,531,504 131,421,986 11,501,238 237,688,984 21,858,094 2015-16.. 13,886,360 6,943,180 6,943,180 6,943,180 15,138,172 1,115,110 34,276,042 6,935,226 2,466,075 196,166

			Insurai	псе Тах Туре	& Regulator	y Charge						Dispo	sition of Proce	eds	
		Т	ype of Insur	ance Compai	ıy			Gross	Tota	al		NC		Amount	
	Self-I	nsured	Risk Purcha	sing Group	Captive†††	Otl	ier	Premiums Tax	Net Coll	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			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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	Ü		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	-	<u> </u>	-	-	-	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
2015-16	6,926,766	391,485	-	_	879,367	· · · · · · · · · · · · · · · · · · ·			497,378,485	41,997,319	54,270,125	-	485,088,157	17,448	74

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 19% 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
Property coverage contracts	0.74%		†Applies to gross premiums on insurance contracts	(1) 30% (25% eff July 1, 2013; 20% eff July 1, 2014)
†Additional rate on property coverage contracts	0.7470	On/arter ganuary 1, 2006	for property coverage. Tax imposed on:	to Volunteer Fire Department Fund
				•
[Replaced Additional Statewide/Local Fire &			(1) 10% of gross premiums from insurance contracts	[established in Article 87 of Chapter 58]
Lightning rates of 1.33% and 0 5%]			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
†Additional Statewide Fire & Lightning rate	1.33%	Before January 1, 2008	Applied to gross premiums on insurance contracts	(1) 25% to Volunteer Fire Department Fund
(excluding auto & marine)			applicable to fire and lightning coverage except	[established in Article 87 of Chapter 58]
			marine and automobile contracts. Tax imposed on:	(2) 75% to General Fund
			(1) 100% of gross premiums from insurance	
			contracts for fire loss	
			(2) Gross premiums from insurance contracts for	
			commercial multiple peril:	
			• •	
			nonliability portion: 100%	
			liability portion: 0%	
			(3) 50% of gross premiums from insurance contracts	
			for homeowners	
			(4) 30% of gross premiums from insurance contracts	
			for farm owners	
†Additional Local Fire & Lightning rate	0.5%	Before January 1, 2008	Applied to gross premiums on insurance contracts	NC Department of Insurance for
			applicable to fire and lightning coverage within fire	disbursement pursuant to § 58-84-25
			districts at the rate of 0.5%.	
Health Maintenance Organizations (HMOs)	1.9%	On/after January 1, 2007	** 0 *	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%		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	1 0 .	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
		<u> </u>	liabilities under the Workers' Compensation Act	
†††Captive insurance companies			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	
T. D. L. Cl			num of \$200,000; insurance regulatory charge does not apply	NCD 4 61 1 6
Insurance Regulatory Charge	6.5%	•	Rate established annually by the General Assembly	NC Department of Insurance to defray
	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]

	INCIR	cets the st	att s anotat			
				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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2001-02	35,460,411	160,784	35,299,626	8,824,907	26,474,720	-
2002-03	37,979,466	328	37,979,138	9,494,785	28,484,354	-
2003-04	54,939,414	235	54,939,179	13,734,795	41,204,384	-
2004-05	59,668,248	11,304	59,656,944	14,914,236	44,742,708	-
2005-06	75,254,998	136,597	75,118,401	18,779,600	56,338,801	-
2006-07	74,445,097	813	74,444,284	18,611,071	55,833,213	-
2007-08	60,785,978	3,002	60,782,976	15,195,744	45,587,232	-
2008-09	36,331,606	293,910	36,037,696	9,009,424	27,028,272	-
2009-10	34,204,312	_	34,204,312	8,551,078	25,653,234	-
2010-11	31,736,288	3,726	31,732,562	7,933,140	23,799,421	-
2011-12	34,416,861	72,001	34,344,860	8,586,215	25,758,645	-
2012-13	43,073,572	6,152	43,067,420	10,766,855	32,300,565	-
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
2015-16	60,968,254	_	60,968,254	-	-	60,968,254
D / 1			111	_	_	

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 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.]

Detail may not add to totals due to rounding.

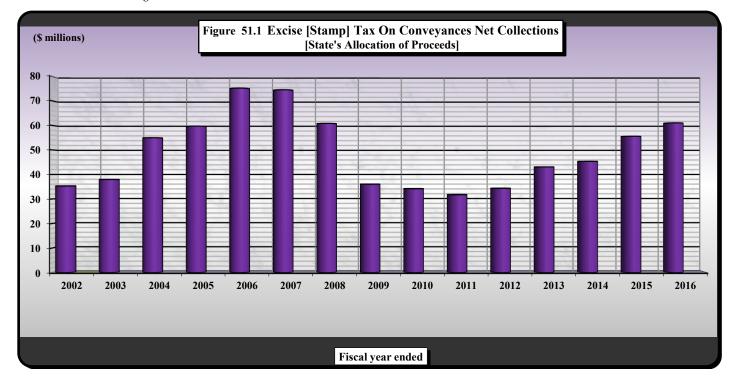


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

	1										ECTIONS BY STATE					
									of Taxation		T		Popula-	Motor fuel ex		ections
			ites per gall	on as o	f 1/1/2015; le		axes exclude				<b>N</b> T 4	Point of	tion	fiscal	year 2015	•,
	E	Gasoline	T-4-1	D		iesel Fuel	T-4-1		Sasohol	T-4-1	Notes	taxation	as		Per ca	pita
	Excise	Add'l	Total	Rank		Add'l tax	Total	Excise	Add'l tax	Total	on additional	[Gasoline;	of 7/1/2015	Amount	Amount	
State	tax [\$]	tax [\$]	tax [\$]		tax [\$]	[\$]	tax [\$]	tax [\$]	[\$]	tax [\$]	taxes and fees	Diesel]: [see legend]††		[\$1,000]		Rank
Alabama	0.1600	0.0200	0.1800	41		[4]	0.1900	0.1600	0.0200		inspection fee;	D	4,854	560,188	[\$] 115.41	
Alabama	0.1000	0.0200	0.1000	71	0.1700	-	0.1700	0.1000	0.0200		local option taxes: 1-3¢	D	4,034	300,100	113.41	33
Alaska	0.0800	_	0.0800	50	0.0800	_	0.0800	0.0800	_	0.0800	local option taxes. 1-3¢	D	738	42,003	56.94	50
Arizona	0.1800	0.0100	0.1900	37		0.0100	0.1900	0.1800	0.0100		†carrier surcharge: 8¢;	ER-Rack	6,818			
711120114	0.1000	0.0100	0.1700	ĺ	†0.2600	0.0100	†0.2700	0.1000	0.0100	0.1700	LUST tax applicable	Dit Ruck	0,010	750,011	110.07	"
Arkansas	0.2150	0.0030	0.2180	31	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	FRB-Rack	2,978	461,731	155.06	17
California	0.3600	0.0650	0.4250	2		0.2700	0.3800	0.3600	0.0650		includes prepaid sales tax:	ER-Rack	38,994	5,711,160		
				Ī							2.25% (G), 9.25% (D)		/			1
Colorado	0.2200	-	0.2200	29	0.2050	-	0.2050	0.2000	-	0.2000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	D	5,449	667,948	122.59	32
Connecticut	0.2500	-	0.2500	20		-	0.5450	0.2500	-	0.2500	plus 8.1% petroleum tax	D	3,585	481,825		
Delaware	0.2300	-	0.2300	27	0.2200	-	0.2200	0.2300	-		plus 0.9% GRT	D	944	117,401	124.36	
Florida	0.04000	0.13425	0.17425	43		0.13300	0.17300	0.04000	0.13425	0.17425	includes 13.3¢ sales tax	ER-Rack	20,245	2,481,760	122.59	
	1										and .125¢ inspection tax;					İ
				!							local taxes for gasoline					1
				į							and gasohol: 11.1-19.1¢;					į
Georgia	0.0750	0.1180	0.1930	36		0.1380	0.2130	0.0750	0.1180	0.1930	11 8¢/13.8¢ sales tax applies	D	10,199	1,025,819	100.58	44
Hawaii	0.1700	-	0.1700	45	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local	D	1,425	93,066	65.30	
											option taxes: 8.8-18¢					<u>i                                      </u>
Idaho	0.2500	0.0100	0.2600	17	0.2500	0.0100	0.2600	0.2500	0.0100	0.2600	Clean water tax:	FRB-Rack	1,653	258,993	156.70	16
				!							tax rate is reduced by the					1
											percentage of ethanol used					İ
	1			}							in blending (reported rate					1
				i !							assumes the maximum					İ
				į							10% ethanol)					<u>i                                    </u>
Illinois	0.1900	0.0110	0.2010	34	0.2150	0.0110	0.2260	0.1900	0.0110		sales tax, environmental &	D	12,839	1,293,272	100.73	43
				i !							LUST fees applicable;					İ
				ļ							carrier surcharge:					İ
				!							19 3¢ (G), 20.1¢ (D)					1
				į							local option taxes: 5¢ in					1
				į							Chicago and 6¢ in Cook					į
				<u> </u>							County (gasoline only)					<b>↓</b>
Indiana	0.1800	-	0.1800	41	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable;	FRB-Rack (G)	6,613	832,006	125.82	29
				<u> </u>							carrier surcharge: 11¢	ER-Rack (D)				<u>i</u>
Iowa	0.2100	0.0100	0.2200	29		0.0100	0.2350	0.1900	0.0100		environmental fee	ER-Rack	3,122	541,813		
Kansas	0.2400	0.0103	0.2503	19		0.0103	0.2703	0.2400	0.0103		environmental & inspection fees	D	2,907	439,045		
Kentucky	0.2620	0.0140	0.2760	14	0.2320	0.0140	0.2460	0.2620	0.0140	0.2760	environmental fee;	D	4,425	850,276	192.17	0
				!							carrier surcharge:					1
				į							2% (G), 4.7% (D);					İ
				İ							tax rate is based on the					İ
				!							average wholesale price					1
				į							and is adjusted quarterly-					į
T autair	0.20000	0.00135	0.20125	22	0.20000	0.00125	0.20125	0.20000	0.00135	0.20125	actual rate: 9%	DII Dl-	4.660	(0/ 410	120.00	1 20
Louisiana Maine	0.20000	0.00125		33 10		0.00125		0.20000	0.00125		inspection fee	PH-Rack	4,669			
wiaine	0.3000	-	0.3000	10	0.3120	-	0.3120	0.3000	-		portion of the rate adjustable	D	1,329	243,891	183.45	8
				İ							based on maintenance costs,					İ
											sales volume, cost of fuel to					1
	ı i	i i	i	i	I	i	i l	l	i	İ	state government, or inflation	I		I	i	i

TABLE 52. -Continued

									of Taxation				Popula-	Motor fuel ex	cise tax colle	ections
			tes per gallo	on as of	f 1/1/2015; lo		axes exclude					Point of	tion	fiscal	year 2015	
L		Gasoline				iesel Fuel			asohol		Notes	taxation	as		Per cap	oita
	Excise	Add'l	Total	Rank		Add'l	Total	Excise	Add'l	Total	on	[Gasoline;	of			i
_	tax	tax	tax		tax	tax	tax	tax	tax	tax	additional	Diesel]:	7/1/2015	Amount	Amount	l
State	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	taxes and fees	[see legend]††	[1,000s]	[\$1,000]	[\$]	Rank
Maryland	0.2430	0.0600	0.3030	9	0.000	0.0600	0.3105	0.2430	0.0600		6% sales tax applies	D	5,995	923,483	154.04	
Massachusetts	0.2400	<u>- i</u>	0.2400		0.2400	-	0.2400	0.2400	-	0.2400		D	6,784			
Michigan	0.1900	- 0.010	0.1900	37	0.1500	- 0.0010	0.1500	0.1900	- 0.0010		sales tax applicable	PH-Rack	9,918		101.88	
Minnesota	0.2850	0.0010	0.2860	12	0.2850	0.0010	0.2860	0.2850	0.0010	0.2860	inspection fee;	FRB-Rack	5,482	884,596	161.35	15
	į	į									portion of the rate					į
		į									is adjustable based on maintenance costs, sales					i
											volume, cost of fuel to state					!
	ĺ	į									government, or inflation					į
Mississippi	0.1800	0.0040	0.1840	40	0.1800	0.0040	0.1840	0.1800	0.0040	0.1940	environmental fee	IMP-FR (G)	2,989	428,278	143.27	21
wiississippi	0.1000	0.0040	0.1040	40	0.1000	0.0040	0.1040	0.1000	0.0040	0.1040	environmentar ree	D (D)	2,707	420,276	143.27	21
Missouri	0.1700	0.0030	0.1730	44	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection and load fees	PH-Rack	6,076	695,145	114.40	36
Montana	0.2700	0.0050	0.2700	15	0.2775	0.0050	0.2775	0.2700	0.0050	0.2700	inspection and load ices	D	1,032		219.76	
Nebraska	0.2560	0.0090	0.2650	16		0.0030	0.2590	0.2560	0.0090		petroleum fee;	D	1,894		173.02	12
1 (CD) usku	0.2500	0.0070	0.2000	10	0.2500	0.0000	0.2570	0.2500	0.0070	0.2000	portion of the rate adjustable		1,00	027,003	170.02	
	j	į									based on maintenance costs,					i
		i									sales volume, cost of fuel to					ł
		i									state government, or inflation					į.
Nevada	0.23000	0.00805	0.23805	26	0.27000	0.00750	0.27750	0.23000	0.00805	0.23805	inspection & cleanup fee;	D	2,884	304,364	105.54	41
	į	į			į						local option taxes: 4-9¢		ĺ	<u> </u>		i
New	0.22200	0.01625	0.23825	25	0.22200	0.01625	0.23825	0.22200	0.01625	0.23825	oil discharge cleanup fee	D	1,330	146,796	110.36	40
Hampshire	ļ															<u>!</u>
New Jersey	0.1050	0.0400	0.1450	49	0.1350	0.0400	0.1750	0.1050	0.0400	0.1450	petroleum fee	ER-Rack	8,935	535,550	59.94	49
	i				į											
New Mexico	0.17000	0.01875	0.18875	39	0.21000	0.01875	0.22875	0.17000	0.01875		petroleum loading fee	FRB-Rack	2,080	240,177	115.45	
New York	0.0800	0.1780	0.2580	18	0.0800	0.1605	0.2405	0.0800	0.1780	0.2580	sales tax applicable;	IMP-FR (G)	19,747	1,648,106	83.46	46
37 (1	0.2550	0.0025	0.2555		0.2550	0.0025	0.2555	0.2550	0.0025	0.2555	petroleum tax	EDMF (D)	10.025	1.024.000	101.53	<del></del>
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	10,035	1,924,089	191.73	7
Carolina		į									tax rate is based on the					i
											average wholesale price and					!
		į									is adjusted semiannually- actual rate: 17.5¢ + 7%					į
		į		•							,					i
North Dakota	0.2300	_ !	0.2300	27	0.2300		0.2300	0.2300		0.2300	of average wholesale price	D	757	232,296	306.93	1
Ohio	0.2800	-	0.2800		0.2800	-	0.2800	0.2800		0.2800		D	11,605		164.41	
Oklahoma	0.1600	0.0100	0.1700	45	0.1300	0.0100	0.1400	0.1600	0.0100		environmental fee	ER-Rack	3,907		116.52	
Oregon	0.3000	- 0.0100	0.3000	10		- 0.0100	0.3000	0.3000	- 0.0100		local option taxes: 1-3¢	D (G)	4,025		130.36	
Oregon	0.000	ļ	0.2000	10	0.000		0.000	0.000		0.000	local option taxes. 1 of	R (D)	1,020	32 1,003	100.00	·
Pennsylvania	0.5050	- !	0.5050	1	0.6420	-	0.6420	0.5050	-	0.5050	oil franchise tax only	D	12,792	2,731,605	213.54	4
Rhode Island	0.3200	0.0100	0.3300	6		0.0100	0.3300	0.3200	0.0100		LUST tax	D	1,056		81.28	
South	0.1600	0.0075	0.1675	47	0.1600	0.0075	0.1675	0.1600	0.0075		inspection fee & LUST tax	ER-Rack	4,895		111.54	
Carolina	İ	ļ			İ	İ					_					i

TABLE 52. -Continued

Rate   Rate						Mo	tor Fuel Exc	cise Tax Rat	es and Point	of Taxation	l			Popula-	Motor fuel ex	cise tax coll	ections
Excise tax   tax			[Ra	ites per gall	on as o	f 1/1/2015; lo	ocal option t	axes exclude	ed]				Point of	tion	fiscal	year 2015	
State   Ist   Is			Gasoline			D	iesel Fuel		(	Gasohol		Notes	taxation	as		Per ca	pita
State   Si   Si   Si   Si   Si   Si   Si   S		Excise	Add'l	Total	Rank	Excise	Add'l	Total	Excise	Add'l	Total	on	[Gasoline;	of			
South Dakota   0.2200   0.0200   0.2400   0.2200   0.0200   0.2400   0.2200   0.0200   0.2400   0.2200   0.0200   0.24		tax	tax	tax		tax	tax	tax	tax	tax	tax	additional	Diesel]:	7/1/2015	Amount	Amount	
Tennessee	State	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	taxes and fees	[see legend]†	[1,000s]	[\$1,000]	[\$]	Rank
Texas   0.2000   0.0140   0.2140   32   0.1700   0.0140   0.1840   0.2000   0.0140   0.2450   0.2450	South Dakota	0.2200	0.0200	0.2400	22	0.2200	0.0200	0.2400	0.2200	0.0200	0.2400	inspection fee;	PH-Rack	858	148,170	172.71	13
PH-Rack (D)   PH-Rack (D)					l							local option tax: 1¢					<u> </u>
Texas   0.2000   - 0.2000   35   0.2000   - 0.2000   0.2000   - 0.2000   - 0.2000   - 0.2450   -	Tennessee	0.2000	0.0140	0.2140	32	0.1700	0.0140	0.1840	0.2000	0.0140	0.2140	local option tax: 1¢;	IMP-FR (G)	6,595	857,605	130.04	25
Texas   0.2000   - 0.2000   35   0.2000   - 0.2000   0.2000   - 0.2000   - 0.2000   - 0.2000   - 0.2000   - 0.2000   - 0.2000   - 0.2000   - 0.2450   - 0.2170   -					İ							<u> </u>	PH-Rack (D)				1
Vermont   0.1210   0.1987   0.3197   8   0.2800   0.0400   0.3200   0.1820   0.1377   0.3197   0.3197   0.3197   8   0.2800   0.0400   0.3200   0.1820   0.1377   0.3197					<u>i                                      </u>					i !		mental fee					<u> </u>
Vermont   0.1210   0.1987   0.3197   8   0.2800   0.0400   0.3200   0.1820   0.1377   0.3197   0.3197   cleanup fee; transport fee portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation			-				-			-							
Vermont	Utah	0.2450	-	0.2450	21	0.2450	-	0.2450	0.2450	-	0.2450		` /	2,991	377,390	126.19	28
Virginia   0.1620   - 0.1620   48   0.2020   - 0.2020   0.1620   - 0.1620     0.1640     0.1640					<u> </u>					i !			PH-Rack (D)				<u> </u>
Virginia   0.1620   -   0.1620   48   0.2020   -   0.2020   0.1620   -   0.1620   0.1620     0.1620     0.1620     0.1620     0.1620     0.1620   0	Vermont	0.1210	0.1987	0.3197	8	0.2800	0.0400	0.3200	0.1820	0.1377	0.3197		D	626	85,619	136.75	22
Virginia   0.1620   -   0.1620   48   0.2020   -   0.2020   0.1620   -   0.1620     -   0.1620     -   0.1620     -   0.1620					!					•		1.					1
Virginia   0.1620   -   0.1620   48   0.2020   -   0.2020   0.1620   -   0.1620   0.1620     0.1620     0.1620     0.1620     0.1620     0.1620   0.1620     0.1620     0.1620     0.1620     0.1620     0.1620   0.1620     0.1620     0.1620     0.1620     0.1620     0.1620   0.1620     0.1620     0.1620     0.1620     0.1620     0.1620   0					İ							,					İ
Virginia   0.1620   -   0.1620   48   0.2020   -   0.2020   0.1620   -   0.1620     -   0.1620					İ							sales volume, cost of fuel to					1
Washington   0.3750   -   0.3750   4   0.3750   -   0.3750   0.3750   0.3750   0.3750   0.3750   0.3750   0.3750   0.5% privilege tax   PH-Rack   7,160   1,247,817   174.27   10   10   10   10   10   10   10   1					<u> </u>					ī !		<u> </u>					<u> </u>
12.6¢ (G), 3.5¢ (D); actual rates: 5.1% (G), 6% (D)   1247,817   174.27   10   10   10   10   10   10   10   1	Virginia	0.1620	-	0.1620	48	0.2020	-	0.2020	0.1620	-	0.1620	, ,	ER-Rack	8,368	755,681	90.31	45
Washington   0.3750   -   0.3750   4   0.3750   -   0.3750   0.3750   -   0.3750   0.3750   -   0.3750   0.5% privilege tax   PH-Rack   7,160   1,247,817   174.27   10					1					ļ		1 0					1
Washington         0.3750         -         0.3750         4         0.3750         -         0.3750         -         0.3750         0.3750         0.3750         0.3750         0.3750         0.3750         0.5% privilege tax         PH-Rack         7,160         1,247,817         174.27         10           West Virginia         0.2050         0.1410         0.3460         0.2050         0.1410         0.3460         0.2050         0.1410         0.3460 sales tax applicable         FRB-Rack         1,841         433,877         235.67         2           Wisconsin         0.3090         0.0200         0.3290         7         0.3090         0.0200         0.3290         petroleum inspection fee         PH-Rack         5,768         1,014,656         175.91         9           Wyoming         0.2300         0.0100         0.2400         0.2300         0.0100         0.2400         0.2300         0.0100         PH-Rack         5,768         1,014,656         175.91         9           Total 50 states         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - </td <td></td> <td></td> <td></td> <td></td> <td>į</td> <td></td> <td></td> <td></td> <td></td> <td>į</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>į</td>					į					į							į
West Virginia         0.2050         0.1410         0.3460         5         0.2050         0.1410         0.3460         0.2050         0.1410         0.3460         sales tax applicable         FRB-Rack         1,841         433,877         235.67         2           Wisconsin         0.3090         0.0200         0.3290         7         0.3090         0.0200         0.3290         petroleum inspection fee         PH-Rack         5,768         1,014,656         175.91         9           Wyoming         0.2300         0.0100         0.2400         22         0.2300         0.0100         0.2400         0.2300         0.0100         PH-Rack         5,768         1,014,656         175.91         9           Wyoming         0.2300         0.0100         0.2400         0.2300         0.0100         0.2400         license tax         FRB-Rack         587         118,639         202.26         5           Total 50 states         -         -         -         -         -         -         -         -         -         -         320,226         42,499,340         132.72°         -           Federal         0.1830         0.0010         0.1840         0.1300         0.0010         0.1310					<u> </u>					!							<u> </u>
Wisconsin         0.3090         0.0200         0.3290         7         0.3090         0.0200         0.3290         0.3090         0.0200         0.3290         petroleum inspection fee         PH-Rack         5,768         1,014,656         175.91         9           Wyoming         0.2300         0.0100         0.2400         22         0.2300         0.0100         0.2400         0.2400         license tax         FRB-Rack         587         118,639         202.26         5           Total 50 states         -         -         -         -         -         -         -         -         -         320,226         42,499,340         132.72a         -           Federal         0.1830         0.0010         0.1840         38         0.2430         0.0010         0.1310         tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum			-		4		-			-							
Wyoming         0.2300         0.0100         0.2400         22         0.2300         0.0100         0.2400         0.2300         0.0100         0.2400         license tax         FRB-Rack         587         118,639         202.26         5           Total 50 states         -	_				5									/-	,-		
Total 50 states 320,226 42,499,340 132.72 <sup>a</sup> - Federal 0.1830 0.0010 0.1840 38 0.2430 0.0010 0.2440 0.1300 0.0010 0.1310 tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum					7												
Federal         0.1830         0.0010         0.1840         38         0.2430         0.0010         0.1300         0.0010         0.1310         tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum	Wyoming	0.2300	0.0100	0.2400	22	0.2300	0.0100	0.2400	0.2300	0.0100	0.2400	license tax	FRB-Rack	587	118,639	202.26	5
percentage of ethanol used in blending (reported rate assumes the maximum	Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	320,226	42,499,340	132.72 <sup>a</sup>	-
in blending (reported rate assumes the maximum	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			-		-
assumes the maximum					İ							percentage of ethanol used					
					İ					ļ		in blending (reported rate					
					!					! }		J ( 1					
					į							10% ethanol): LUST tax					

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2015 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-EST2016-01- Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.

U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

††FTA Motor Fuel Tax Uniformity Committee, E-Commerce Subcommittee Survey January 27, 2012

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House

<sup>&</sup>lt;sup>a</sup> Weighted average

## TABLE 53. MOTOR FUELS TAX COLLECTIONS [8 105 SUBCHAPTER V ]

	Motor Fuels Tax Gross Collections											Ī						
	Matau Fusia																	
	F 16: 10 16:			Motor Fuels		Special Fuels		Highway Fuels		a								
	Fees and Civil Penalties		(Gase	oline)	(Diesel & Alternative)		Use Tax*		Combined Fuel Types		pes	~		T.				
	1/4¢ Motor Fuels Regis-		Gallons		Gallons		Gallons		Gallons			Collec-			TIMS,	[See no		
			tration	on		on		on		on		Tax	tion			PDP	rate expla	inations]
	Inspection Fees††		Fees/	which		which		which		which		collections	fees on		Toal	component	July	Ĭ
	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		collections	SL 2009-451	Decem-	through
Fiscal	allocation	allocation	alties	collected	collected	collected	collected	collected	collected	collected	collected	of tax	debts	Refunds	[all sources]	s. 6.20(a)	ber†	June†
year	[\$]	[\$]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[¢]	[¢]
2001-02.	948,769	12,938,330	249,224	4,221,639,650	1,019,885,366	908,766,044	219,832,985	143,514,715	35,383,410	5,273,920,409	1,275,101,761	52,739,204	19,407	65,746,529	1,223,472,147	-	24.1	24.2
2002-03.	949,133	13,450,770	241,704	4,237,851,618	967,457,061	940,455,701	214,617,560	158,848,383	36,996,067	5,337,155,702	1,219,070,688	53,371,557	45,928	62,361,230	1,171,305,137	-	22.1	23.4
2003-04.	1,017,729	13,881,390	290,823	4,408,187,172	1,048,220,845	958,162,868	249,814,423	142,839,981	35,040,786	5,509,190,021	1,333,076,054	55,091,900	39,715	60,552,482	1,287,673,799	-	24.2	24.3
2004-05.	845,726	15,195,902	611,550	4,391,710,418	1,106,922,922	1,025,030,793	260,031,869	162,429,973	41,752,725	5,579,171,184	1,408,707,517	55,791,712	22,081	70,689,618	1,354,648,996	-	24.6	26.6
2005-06.	1,040,606	14,577,283	392,604	4,363,576,380	1,231,013,939	1,011,061,390	285,356,823	147,950,573	42,020,086	5,522,588,343	1,558,390,848	55,225,883	45,590	64,156,605	1,510,199,146	-	27.1	29.9
2006-07.	913,976	14,907,956	593,074	4,430,236,379	1,325,311,049	1,022,187,461	305,672,641	149,123,224	45,328,524	5,601,547,064	1,676,312,214	56,015,471	33,186	67,666,402	1,625,027,632	-	29.9	29.9
2007-08.	784,734	14,200,122	556,999	4,418,155,685	1,316,938,521	982,084,376	292,692,568	154,922,691	47,205,851	5,555,162,752	1,656,836,941	55,551,628	47,716	74,686,003	1,597,645,077	-	29.7	29.9
2008-09.	901,426	13,674,635	540,640	4,329,784,969	1,294,458,711	870,264,569	260,255,450	131,613,901	40,782,747	5,331,663,439	1,595,496,908	53,316,634	20,616	79,841,227	1,530,751,765	_	29.9	29.9
2009-10.	-			4,406,853,029						5,376,780,259				65,530,406	1,567,059,387	_	29.9	30.3
				4,413,267,969			285,357,919			5,367,259,903					1,678,555,563		31.9	32.5
		, ,		4,316,338,923		, ,				5,285,398,689		i ′ ′	35,233	59,895,411	1,877,438,735			38.9
		, ,		4,255,623,437		<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	
	· · ·			4,397,794,808		951,019,864		/ /		5,425,451,636							-	37.5, 36.0
				4,592,720,034						5,669,629,475					1,952,838,861	_	36.0	
		15,052,052			1,00 1,010,022	-,002,200,070	220,720,000	. 1,700,040	,,	2,002,022,173	_,010,707,721	23,070,273	10,707	0-9/109100	1,702,000,001		20.0	00.0

Detail may not add to totals due to rounding.

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¢

July 1, 2016-December 31, 2016 34¢

(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¢
34¢, multiplied by a percentage†††

(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

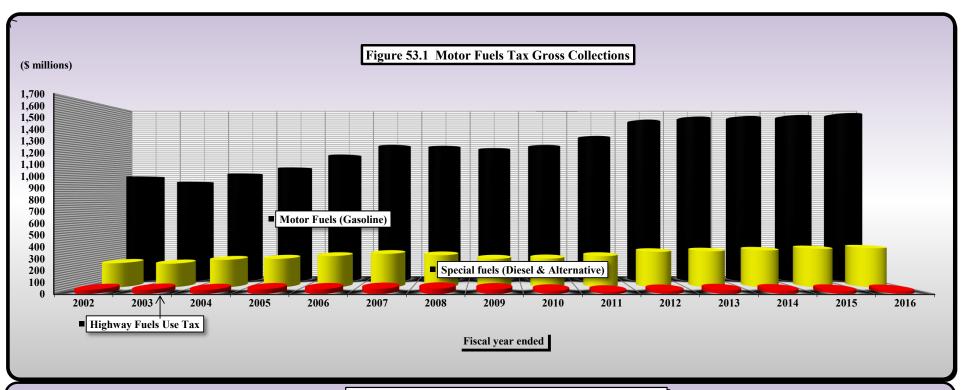
SL 2012-142, s. 24.11 amends § 105-449.80(a) to cap the motor fuels excise tax at 37.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period July 1, 2012 through June 30, 2013.

### 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.

<sup>\*</sup>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.



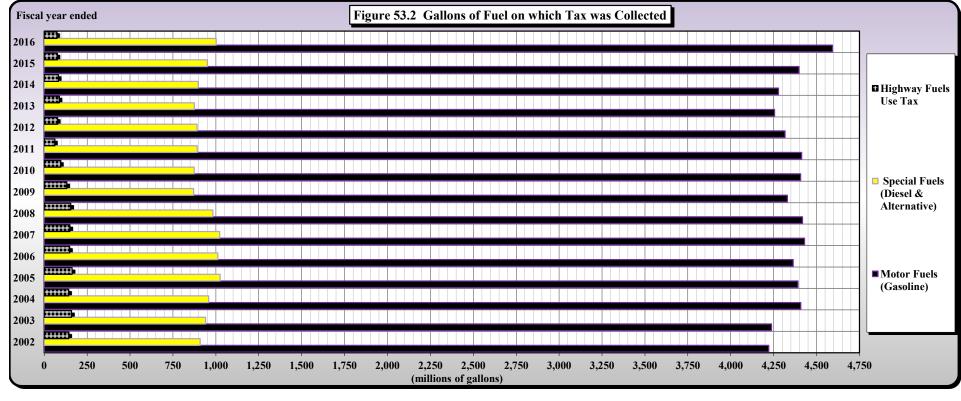


TABLE 54. GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

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

	Non-taxable gallons													Total gallon	ıs sold
									Aviation 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
2001-02	11,911,766	32,694,158	44,605,924	23,455,718	-	46,643	-	na	na	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	- 1	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	- 1	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%
2015-16	3,100,701	20,831,936	23,932,637	12,509,659	4,941,539	9,906	358,769	524,041,653	3,876,003	527,917,656	4.47%	569,670,166	5,594,926,132	6,164,596,298	4.61%

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.

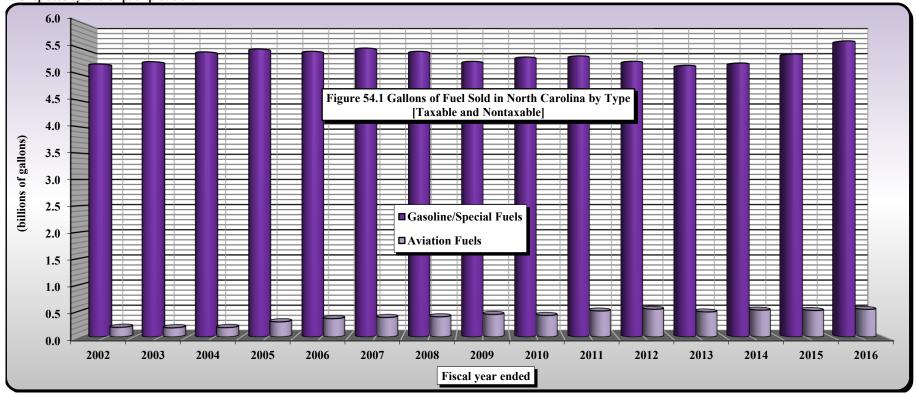


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES 18 119 ARTICLE 3.1

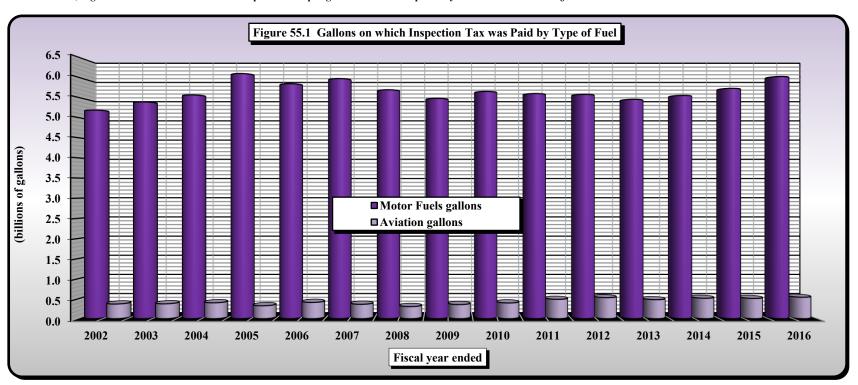
	g 117 ARTICLE 3.												
					N	Aotor Fuels†		Aviation Fuel	s and Other <b>F</b>	Kerosene	Combine	ed Fuels Total	s
					Gallons	Tax collecti	ions at	Gallons	Tax collect	ions at	Gallons	Tax collecti	ions at
	Tax Collect	tions Gener	rated from t	the 1/4¢ Per	on which tax	1/4¢ per gal	lon rate	on which tax	1/4¢ per ga	llon rate	on which tax	1/4¢ per gal	lon rate
	Gallo	n Rate by l	<b>Motor Fuel</b>	Type:	was			was			was		
Fiscal	Gasoline	Diesel	Kerosene	Alternative	collected	Amount	%	collected	Amount	%	collected	Amount	%
year	[\$]	[\$]	[\$]	[\$]	[#]	[\$]	Change	[#]	[\$]	Change	[#]	[\$]	Change
2001-02	na	na	na	na	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%
2015-16	11,553,703	3,442,137	39,687	17,235	6,020,805,700	15,052,762	5.14%	535,032,440	1,338,209	5.96%	6,555,838,140	16,390,971	5.21%

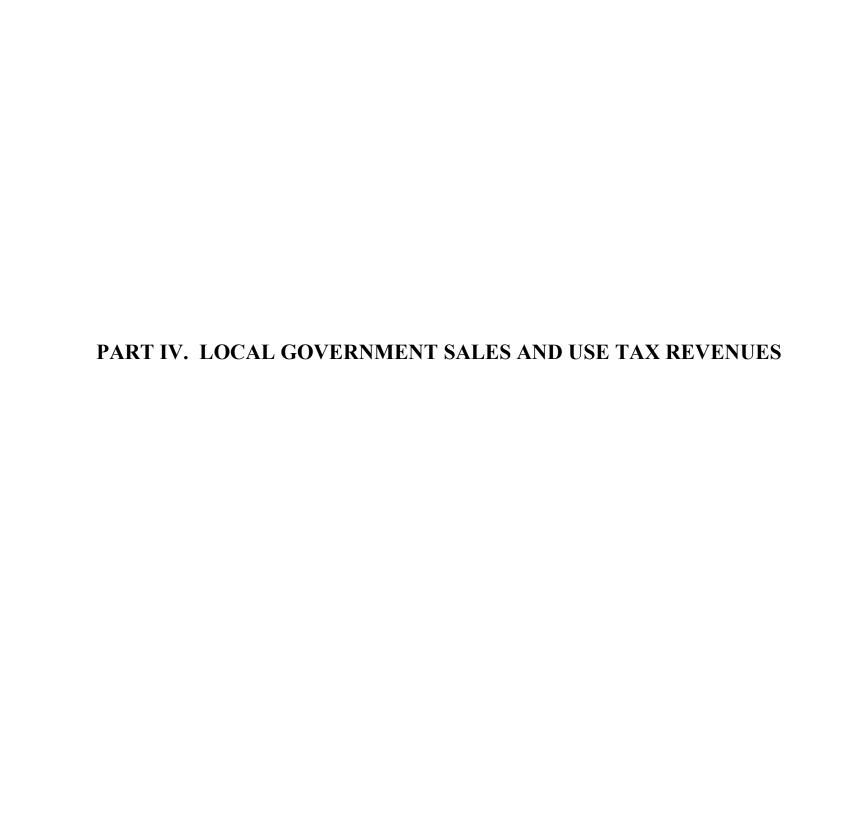
Detail may not add to totals due to rounding. Collections include tax and interest as applicable.

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 2015-2016

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

			1	11	[8 105 AK11	ICLES 39.,40.,42.,4			1				
	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	54,260,683.25	(1,798,246.89)	52,462,436.36	48,716,949.92	(1,727,269.70)	46,989,680.22	5,231,124.68	238,703.76	52,459,508.66	(2,451,272.02)	50,008,236.64	49,980,338.84	95.27%
Alexander†††	5,193,156.37	(245,795.45)	4,947,360.92	4,082,754.39	(240,748.54)	3,842,005.85	1,087,457.59	19,056.95	4,948,520.39	1,414,669.23	6,363,189.62	6,341,523.42	128.18%
Alleghany	1,889,548.02	(91,029.33)	1,798,518.69	1,502,622.14	(88,917.35)	1,413,704.79	376,544.43	7,089.30	1,797,338.52	312,374.97	2,109,713.49	2,135,014.64	118.71%
Anson†††	3,992,940.27	(115,728.63)	3,877,211.64	3,233,201.34	(111,721.76)	3,121,479.58	741,248.51	15,384.60	3,878,112.69	895,890.59	4,774,003.28	4,756,691.40	122.68%
Ashe†††	6,317,710.01	(218,926.74)	6,098,783.27	5,412,457.69	(212,051.66)	5,200,406.03	874,716.46	25,169.08	6,100,291.57	491,177.81	6,591,469.38	6,500,503.50	106.59%
Avery	5,713,463.89	(183,860.39)	5,529,603.50	4,942,527.95	(176,526.98)	4,766,000.97	739,419.14	23,880.51	5,529,300.62	(120,535.77)	5,408,764.85	5,544,131.22	100.26%
Beaufort	11,397,396.79	(923,416.23)	10,473,980.56	9,578,685.08	(910,503.22)	8,668,181.86	1,757,618.70	45,810.16	10,471,610.72	694,129.02	11,165,739.74	11,332,595.98	108.20%
Bertie	2,267,809.04	(79,077.69)	2,188,731.35	1,793,120.88	(76,476.00)	1,716,644.88	462,612.80	8,769.90	2,188,027.58	809,331.30	2,997,358.88	2,940,657.12	134.35%
Bladen	5,392,764.44	(242,106.36)	5,150,658.08	4,311,069.66	(236,020.93)	4,075,048.73	1,053,373.24	20,942.46	5,149,364.43	1,090,445.76	6,239,810.19	6,322,405.79	122.75%
Brunswick	35,728,506.05	(1,268,255.66)	34,460,250.39	32,090,834.32	(1,221,648.53)	30,869,185.79	3,425,589.82	158,757.02	34,453,532.63	(687,286.13)	33,766,246.50	35,108,532.42	101.88%
Buncombe†††	119,835,804.98	(8,527,271.48)	111,308,533.50	109,991,358.62	(8,400,229.62)	101,591,129.00	9,248,152.72	500,749.21	111,340,030.93	(7,590,300.80)	103,749,730.13	104,349,369.03	93.75%
Burke	17,714,381.40	(926,044.38)	16,788,337.02	14,436,489.49	(906,205.94)	13,530,283.55	3,186,220.30	68,646.56	16,785,150.41	1,972,450.71	18,757,601.12	18,813,483.84	112.06%
Cabarrus†††	78,104,898.13	(7,610,803.97)	70,494,094.16	72,296,578.24	(7,524,964.44)	64,771,613.80	5,418,435.81	324,135.25	70,514,184.86	(3,029,919.50)	67,484,265.36	67,864,236.13	96.27%
Caldwell	15,792,843.12	(645,596.85)	15,147,246.27	12,941,969.65	(627,742.18)	12,314,227.47	2,764,691.32	63,807.39	15,142,726.18	1,868,163.60	17,010,889.78	17,064,454.75	
Camden	1,410,940.74	(52,495.02)	1,358,445.72	1,192,224.13	(50,882.10)	1,141,342.03	210,350.95	5,396.45	1,357,089.43	334,635.48	1,691,724.91	1,623,314.28	119.50%
Carteret	25,745,256.62	(1,524,750.40)	24,220,506.22	22,809,550.00	(1,494,489.11)	21,315,060.89	2,788,674.86	111,216.25	24,214,952.00	(1,183,477.13)	23,031,474.87	23,647,118.18	97.63%
Caswell	1,885,212.62	(159,290.54)	1,725,922.08	1,329,131.83	(157,526.45)	1,171,605.38	548,463.87	5,912.89	1,725,982.14	1,128,426.95	2,854,409.09	2,757,698.67	159.78%
Catawba†††	54,591,866.77	(2,561,032.85)	52,030,833.92	48,884,396.25	(2,500,755.09)	46,383,641.16	5,432,404.67	229,187.70	52,045,233.53	(983,565.26)	51,061,668.27	50,694,083.35	97.43%
Chatham	14,152,382.81	(580,494.11)	13,571,888.70	12,386,736.29	(562,846.07)	11,823,890.22	1,685,021.34	60,336.31	13,569,247.87	1,154,232.48	14,723,480.35	14,761,541.42	
Cherokee	6,982,038.79	(236,178.54)	6,745,860.25	5,961,513.40	(227,762.89)	5,733,750.51	981,959.34	29,553.21	6,745,263.06	211,641.55	6,956,904.61	6,882,351.30	102.02%
Chowan	3,040,309.07	(194,142.22)	2,846,166.85	2,521,000.53	(190,647.63)	2,330,352.90	501,907.73	12,220.04	2,844,480.67	297,175.19	3,141,655.86	3,228,233.31	113.42%
Clay	1,893,967.54	(91,142.81)	1,802,824.73	1,581,304.57	(88,895.82)	1,492,408.75	302,139.91	7,866.69	1,802,415.35	274,579.73	2,076,995.08	2,035,778.75	112.92%
Cleveland	21,728,811.55	(1,595,526.22)	20,133,285.33	18,282,478.86	(1,571,482.71)	16,710,996.15	3,334,371.37	86,112.86	20,131,480.38	1,689,022.10	21,820,502.48	21,798,223.99	
Columbus	9,883,227.67	(525,077.50)	9,358,150.17	8,078,024.55	(513,447.88)	7,564,576.67	1,752,790.41	37,961.17	9,355,328.25	1,569,300.63	10,924,628.88	10,049,988.96	
Craven	25,271,329.62	(1,841,188.03)	23,430,141.59	22,000,402.21	(1,812,177.73)	20,188,224.48	3,141,559.69	104,028.61	23,433,812.78	1,216,695.66	24,650,508.44	24,853,581.66	106.08%
Cumberland†††.	101,022,825.91	(5,012,571.33)	96,010,254.58	90,239,305.35	(4,898,692.90)	85,340,612.45	10,281,256.65	414,539.08	96,036,408.18	789,085.38	96,825,493.56	95,865,573.80	99.85%
Currituck	10,205,727.39	(191,757.77)	10,013,969.62	9,399,497.99	(176,321.11)	9,223,176.88	743,126.07	47,194.78	10,013,497.73	(814,761.79)	9,198,735.94	9,034,228.97	
Dare	31,053,275.56	(603,581.04)	30,449,694.52	28,894,843.68	(558,321.01)	28,336,522.67	1,963,432.19	147,553.40	30,447,508.26	(4,990,645.12)	25,456,863.14	26,614,961.26	87.41%
Davidson†††	32,375,850.03	(2,157,589.00)	30,218,261.03	27,134,011.08	(2,123,993.26)	25,010,017.82	5,094,447.43	122,108.38	30,226,573.63	4,317,342.23	34,543,915.86	34,156,380.83	113.03%
Davie	7,984,620.93	(296,260.46)	7,688,360.47	6,812,536.32	(286,734.95)	6,525,801.37	1,127,196.42	33,271.70	7,686,269.49	857,018.30	8,543,287.79	8,286,086.74	107.77%
Duplin†††	10,191,062.98	(361,403.22)	9,829,659.76	8,414,816.51	(350,681.90)	8,064,134.61	1,728,260.86	39,681.57	9,832,077.04	1,817,394.47	11,649,471.51	11,696,180.46	118.99%
Durham†††	170,738,156.34	(20,006,623.20)	150,731,533.14	160,685,598.82	(19,862,023.91)	140,823,574.91	9,301,666.87	641,314.47	150,766,556.25	(8,265,294.66)	142,501,261.59	144,888,906.61	96.12%
Edgecombe†††	9,539,499.04	(674,710.18)	8,864,788.86	7,615,185.78	(665,366.27)	6,949,819.51	1,881,593.17	35,641.68	8,867,054.36	1,787,697.44	10,654,751.80	10,699,869.62	120.70%
Forsyth	123,295,521.03	(12,282,041.56)	111,013,479.47	109,927,916.30	(12,138,968.47)	97,788,947.83	12,711,428.57	501,280.09	111,001,656.49	(2,690,177.64)	108,311,478.85	106,657,935.80	96.08%
Franklin	9,720,192.24	(246,646.33)	9,473,545.91	8,155,479.48	(234,924.73)	7,920,554.75	1,510,053.60	40,234.36	9,470,842.71	1,809,732.87	11,280,575.58	11,092,071.29	117.08%
Gaston	52,014,422.01	(3,248,388.71)	48,766,033.30	44,451,884.67	(3,187,959.83)	41,263,924.84	7,288,826.98	205,925.28	48,758,677.10	2,316,031.50	51,074,708.60	51,317,512.54	105.23%
Gates	1,060,645.82	(39,180.61)	1,021,465.21	700,364.35	(38,249.46)	662,114.89	355,574.86	3,477.41	1,021,167.16	550,192.39	1,571,359.55	1,522,052.85	149.01%
Graham	1,517,029.63	(58,454.10)	1,458,575.53	1,221,302.61	(56,792.45)	1,164,510.16	287,761.12	6,041.21	1,458,312.49	239,049.41	1,697,361.90	1,677,081.54	114.98%
Granville	9,000,386.81	(542,938.15)	8,457,448.66	7,314,156.75	(533,036.65)	6,781,120.10	1,640,152.45	35,175.93	8,456,448.48	1,790,946.58	10,247,395.06	10,340,296.41	122.26%
Greene†††	1,993,950.86	(47,809.54)	1,946,141.32	1,487,148.03	(45,948.56)	1,441,199.47	498.052.63	7,283.83	1,946,535.93	955,295.57	2,901,831.50	2,813,155.18	144.55%
Guilford	166,970,462.83	(12,832,804.46)	154,137,658.37	148,829,710.30	(12,638,418.70)	136,191,291.60	17,229,598.91	699,296.74	154,120,187.25	(3,437,563.33)	150,682,623.92	147,589,335.24	95.75%
Halifax†††	12,513,936.39	(850,165.18)	11,663,771.21	10,681,459.85	(836,701.42)	9,844,758.43	1,774,918.26	46,973.57	11,666,650.26	1,008,164.46	12,674,814.72	12,660,825.55	108.55%
1.1.1	21,405,437.32	` ' '	20,299,195.17	18,155,369.28	(1,084,599.74)	17,070,769.54	3,148,648.09	40,973.57 84,860.85	20,304,278.48	3,728,315.26	24,032,593.74	23,845,060.61	117.47%
Harnett†††		(1,106,242.15) (453,929.50)	17,573,222.30	15,761,971.28		15,328,389.91	, ,	,	20,504,278.48 17,577,986.98	178,968.19	17,756,955,17	, ,	101.09%
Haywood†††	18,027,151.80	( / /	, ,	/ /	(433,581.37)	, , ,	2,174,226.45	75,370.62	, ,	,	, ,	17,764,252.29	
Henderson	28,577,438.49	(2,067,702.08)	26,509,736.41	24,964,327.65	(2,033,755.32)	22,930,572.33	3,452,795.09	119,453.84	26,502,821.26	894,886.38	27,397,707.64	27,603,143.46	104.12%

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	Gross		Net	~		***	Allocated net		Total net	§ 105-486(a)			Total net
	collections	Refunds	collections	Gross		Net	[non-county a	ttributable]†	collections	per capita		m	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†††	5,854,595.00	(467,187.93)	5,387,407.07	4,904,390.30	(461,342.39)	4,443,047.91	923,609.86	22,105.33	5,388,763.10	489,124.19	5,877,887.29	5,871,756.24	108.99%
Hoke	5,130,611.31	(466,608.30)	4,664,003.01	4,062,437.44	(461,092.56)	3,601,344.88	1,041,995.31	18,368.20	4,661,708.39	2,160,156.93	6,821,865.32	6,685,370.11	143.34%
Hyde	1,446,538.56	(29,159.33)	1,417,379.23	1,272,233.48	(27,239.07)	1,244,994.41	167,694.70	6,459.03	1,419,148.14	33,364.21	1,452,512.35	1,436,804.55	
Iredell	52,663,352.54	(2,145,015.52)	50,518,337.02	47,256,746.51	(2,078,206.98)	45,178,539.53	5,100,812.73	230,377.05	50,509,729.31	(1,314,848.92)	49,194,880.39	48,815,010.99	96.63%
Jackson	11,056,197.39	(270,725.03)	10,785,472.36	9,677,607.15	(256,484.28)	9,421,122.87	1,315,941.31	47,494.72	10,784,558.90	100,701.40	10,885,260.30	10,987,340.02	101.87%
Johnston	39,287,273.47	(1,833,624.53)	37,453,648.94	34,249,360.12	(1,786,096.20)	32,463,263.92	4,818,408.29	167,151.09	37,448,823.30	2,650,181.73	40,099,005.03	39,916,575.39	106.58%
Jones	880,039.65	(41,861.84)	838,177.81	666,600.91	(40,925.61)	625,675.30	208,696.42	3,228.38	837,600.10	473,724.57	1,311,324.67	1,228,247.47	146.54%
Lee†††	17,903,913.07	(432,514.69)	17,471,398.38	15,685,818.82	(412,186.55)	15,273,632.27	2,127,310.60	75,057.16	17,476,000.03	153,102.17	17,629,102.20	17,366,217.84	99.40%
Lenoir	13,415,295.90	(892,311.78)	12,522,984.12	11,253,913.66	(877,551.48)	10,376,362.18	2,091,667.74	54,008.52	12,522,038.44	935,745.63	13,457,784.07	12,862,081.49	102.71%
Lincoln	16,928,206.06	(469,974.52)	16,458,231.54	14,414,949.32	(449,461.01)	13,965,488.31	2,416,478.17	72,046.18	16,454,012.66	1,313,138.28	17,767,150.94	17,505,318.61	106.36%
Macon	11,038,895.16	(394,861.04)	10,644,034.12	9,735,290.16	(381,128.74)	9,354,161.42	1,241,365.64	47,826.63	10,643,353.69	(280,373.84)	10,362,979.85	10,257,906.45	
Madison	2,776,665.53	(101,928.03)	2,674,737.50	2,188,974.06	(98,760.00)	2,090,214.06	572,581.00	10,676.78	2,673,471.84	771,509.30	3,444,981.14	3,367,454.30	125.90%
Martin†††	5,298,058.24	(188,994.42)	5,109,063.82	4,518,200.61	(183,343.52)	4,334,857.09	753,993.51	21,564.81	5,110,415.41	459,379.23	5,569,794.64	5,600,084.09	
McDowell	8,699,397.73	(384,355.85)	8,315,041.88	7,192,608.18	(374,269.15)	6,818,339.03	1,459,940.71	35,055.53	8,313,335.27	1,013,361.37	9,326,696.64	9,596,545.47	
Mecklenburg	510,047,048.27	(30,082,406.61)	479,964,641.66	475,518,717.71	(29,552,427.86)	445,966,289.85	31,815,847.17	2,116,797.78	479,898,934.80	(29,028,191.46)	450,870,743.34	440,151,808.57	91.71%
Mitchell	3,568,593.06	(243,481.09)	3,325,111.97	2,986,218.66	(239,610.69)	2,746,607.97	564,213.99	14,036.44	3,324,858.40	257,786.41	3,582,644.81	3,506,975.13	
Montgomery†††.	4,780,673.45	(231,825.31)	4,548,848.14	3,843,936,48	(226,981.18)	3,616,955.30	915,394.25	17,611.18	4,549,960.73	865,800.23	5,415,760.96	5,332,090.12	
Moore	28,559,416.48	(1,801,906.08)	26,757,510.40	25,216,002.80	(1,767,166.12)	23,448,836.68	3,183,445.35	118,787.08	26,751,069.11	(302,169.41)	26,448,899.70	27,090,994.04	101.25%
Nash	25,656,261.51	(1,487,527.67)	24,168,733.84	21,944,845.11	(1,458,174.60)	20,486,670.51	3,572,864.23	105,153.11	24,164,687.85	544,019.83	24,708,707.68	24,089,088.70	
New Hanover†††	101,921,474.67	(5,260,324.82)	96,661,149.85	93,831,189.66	(5,145,684.09)	88,685,505.57	7,564,028.73	438,604.67	96,688,138.97	(6,788,142.08)	89,899,996.89	90,574,046.40	93.70%
Northampton	2,393,780.68	(254,035.13)	2,139,745.55	1,976,046.10	(251,140.37)	1,724,905.73	404,653.03	8,688.18	2,138,246.94	844,811.94	2,983,058.88	2,973,368.59	138.96%
Onslow†††	49,236,919.08	(2,114,802.08)	47,122,117.00	43,934,019.61	(2,058,771.06)	41,875,248.55	5,053,192.47	206,389.81	47,134,830.83	2,285,088.81	49,419,919.64	49,782,683.80	
Orange†††	45,071,304.31	(5,720,904.92)	39,350,399.39	40,324,717.86	(5,682,621.81)	34,642,096.05	4,567,159.01	149,324.86	39,358,579.92	2,069,051.99	41,427,631.91	42,841,535.15	
Pamlico	2,279,048.04	(112,348.55)	2,166,699.49	1,853,712.17	(109,790.51)	1,743,921.66	413,701.24	9,040.14	2,166,663.04	352,542.04	2,519,205.08	2,499,107.21	115.34%
Pasquotank	11,616,003.72	(861,701.64)	10,754,302.08	10,125,862.25	(848,422.47)	9,277,439.78	1,426,392.04	47,598.60	10,751,430.42	55,057.36	10,806,487.78	10,753,585.88	99.99%
	_ / /	/	, ,	_ / /		/ /	, ,		, ,	,	, ,		110.29%
Pender	10,592,511.22	(208,124.67)	10,384,386.55	9,052,780.79	(195,020.98)	8,857,759.81	1,475,067.50	46,102.95	10,378,930.26	1,166,649.99	11,545,580.25	11,452,774.83	
Perquimans	1,703,159.48	(58,074.96)	1,645,084.52	1,332,827.95	(56,178.21)	1,276,649.74	359,583.94	6,631.36	1,642,865.04	501,415.53	2,144,280.57	2,198,990.70	
Person	7,945,802.97	(206,843.41)	7,738,959.56	6,643,937.12	(197,261.26)	6,446,675.86	1,258,698.61	33,185.28	7,738,559.75	742,570.77	8,481,130.52	8,444,123.84	
Pitt†††	54,925,613.49	(7,782,523.85)	47,143,089.64	49,330,494.06	(7,725,654.64)	41,604,839.42	5,340,393.04	210,016.46	47,155,248.92	1,195,801.96	48,351,050.88	49,053,424.99	
Polk	3,298,528.37	(215,444.49)	3,083,083.88	2,682,989.35	(211,825.47)	2,471,163.88	598,093.81	12,775.33	3,082,033.02	625,830.04	3,707,863.06	3,693,502.83	119.80%
Randolph†††	28,629,083.58	(1,180,841.99)	27,448,241.59	24,120,741.22	(1,150,816.22)	22,969,925.00	4,371,978.30	113,271.83	27,455,175.13	3,473,691.22	30,928,866.35	30,693,914.66	
Richmond	9,588,320.78	(343,628.75)	9,244,692.03	8,030,115.63	(332,384.02)	7,697,731.61	1,506,854.80	38,930.46	9,243,516.87	812,473.22	10,055,990.09	10,323,093.86	
Robeson†††	27,480,633.65	(2,010,293.02)	25,470,340.63	23,380,395.69	(1,983,252.04)	21,397,143.65	3,974,644.66	104,800.01	25,476,588.32	3,262,954.82	28,739,543.14	29,027,080.07	113.96%
Rockingham	17,532,901.21	(1,160,609.36)	16,372,291.85	14,217,881.42	(1,141,087.62)	13,076,793.80	3,228,078.71	65,875.59	16,370,748.10	2,281,275.18	18,652,023.28	18,645,338.29	
Rowan†††	31,889,667.67	(1,776,777.17)	30,112,890.50	27,411,978.86	(1,742,748.69)	25,669,230.17	4,324,860.59	126,601.52	30,120,692.28	2,618,377.67	32,739,069.95	31,757,387.49	105.46%
Rutherford	13,993,252.31	(495,056.05)	13,498,196.26	11,720,008.03	(478,423.15)	11,241,584.88	2,196,201.03	58,210.20	13,495,996.11	1,247,261.19	14,743,257.30	14,576,053.93	107.99%
Sampson†††	12,595,108.21	(779,584.73)	11,815,523.48	10,624,525.15	(766,938.52)	9,857,586.63	1,911,526.74	49,458.63	11,818,572.00	1,672,750.22	13,491,322.22	13,241,918.09	
Scotland	7,377,120.82	(549,928.58)	6,827,192.24	6,061,991.61	(542,101.94)	5,519,889.67	1,277,692.12	28,610.26	6,826,192.05	784,812.51	7,611,004.56	7,523,998.36	110.21%
Stanly	14,063,613.40	(681,268.77)	13,382,344.63	11,834,355.06	(664,668.91)	11,169,686.15	2,151,787.38	57,985.99	13,379,459.52	863,233.25	14,242,692.77	14,131,954.94	
Stokes	5,831,042.67	(202,673.07)	5,628,369.60	4,580,226.47	(196,342.94)	4,383,883.53	1,220,677.42	22,625.45	5,627,186.40	1,713,809.08	7,340,995.48	7,350,839.69	130.60%
Surry†††	22,625,411.58	(1,126,293.47)	21,499,118.11	19,604,739.09	(1,102,263.08)	18,502,476.01	2,910,070.25	92,275.52	21,504,821.78	305,711.68	21,810,533.46	21,988,606.99	102.28%
Swain	3,184,927.39	(97,019.36)	3,087,908.03	2,701,059.11	(93,184.31)	2,607,874.80	465,695.50	12,931.78	3,086,502.08	234,793.95	3,321,296.03	3,328,764.19	107.80%
Transylvania	7,952,320.92	(483,449.86)	7,468,871.06	6,768,517.27	(474,408.60)	6,294,108.67	1,140,726.25	32,914.09	7,467,749.01	428,148.98	7,895,897.99	8,112,981.98	108.62%
Tyrrell	592,649.68	(53,512.70)	539,136.98	480,470.72	(52,877.42)	427,593.30	109,347.79	2,195.88	539,136.97	141,886.37	681,023.34	675,387.86	125.27%
Union	46,509,376.83	(1,585,720.12)	44,923,656.71	40,934,664.21	(1,527,615.11)	39,407,049.10	5,309,426.61	203,333.27	44,919,808.98	3,046,912.22	47,966,721.20	47,909,700.39	106.65%
•													•

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	10,928,384.26	(328,066.21)	10,600,318.05	9,226,461.01	(314,812.05)	8,911,648.96	1,641,971.79	45,508.41	10,599,129.16	473,627.23	11,072,756.39	11,158,120.08	105.26%
Wake	353,296,311.12	(17,347,538.49)	335,948,772.63	321,522,504.82	(16,901,436.74)	304,621,068.08	29,748,213.99	1,554,833.40	335,924,115.47	(17,460,394.69)	318,463,720.78	313,791,051.91	93.40%
Warren	2,099,218.39	(126,937.73)	1,972,280.66	1,552,980.63	(124,762.69)	1,428,217.94	536,557.46	7,355.23	1,972,130.63	875,086.65	2,847,217.28	2,792,097.98	141.57%
Washington	2,083,031.05	(74,355.33)	2,008,675.72	1,623,331.40	(72,150.66)	1,551,180.74	448,511.25	8,047.01	2,007,739.00	374,890.67	2,382,629.67	2,411,968.62	120.08%
Watauga	19,003,648.53	(986,240.28)	18,017,408.25	17,128,277.03	(962,085.32)	16,166,191.71	1,766,199.27	81,671.22	18,014,062.20	(878,592.67)	17,135,469.53	17,285,650.85	95.94%
Wayne	28,952,949.10	(1,765,980.96)	27,186,968.14	24,811,827.74	(1,731,747.68)	23,080,080.06	3,988,750.87	115,777.53	27,184,608.46	1,760,577.73	28,945,186.19	28,431,797.11	104.58%
Wilkes†††	14,676,101.72	(701,149.41)	13,974,952.31	12,351,522.54	(685,952.88)	11,665,569.66	2,255,720.77	57,205.55	13,978,495.98	1,599,017.31	15,577,513.29	15,619,014.70	111.76%
Wilson	23,145,100.10	(879,410.14)	22,265,689.96	20,165,731.81	(850,785.54)	19,314,946.27	2,847,080.08	100,239.00	22,262,265.35	46,283.55	22,308,548.90	22,075,201.91	99.14%
Yadkin	5,484,491.50	(227,098.09)	5,257,393.41	4,341,438.31	(220,887.71)	4,120,550.60	1,114,053.53	20,947.02	5,255,551.15	1,245,332.86	6,500,884.01	6,476,700.85	123.19%
Yancey	2,986,200.24	(132,569.59)	2,853,630.65	2,388,790.47	(129,216.73)	2,259,573.74	581,437.63	11,463.74	2,852,475.11	510,225.56	3,362,700.67	3,362,991.05	117.85%
Totals	3,117,870,888.09	(195,175,678.18)	2,922,695,209.91	2,786,466,231.77	(191,674,781.77)	2,594,791,450.00	315,021,155.52	12,882,604.35	2,922,695,209.87	-	2,922,695,209.87	2,906,137,192.65	99.43%
Less administ	rative costs:												
pursua	nt to § 105-472								(9,092,558 53)				
pursua	nt to § 105-501								(7,045,281 97)		•		
pursua	nt to § 105-507.3						• • • • • • • • • • • • • • • • • • • •		(420,176.72)				

†Allocated collections consist of tax collections generated from the local 2% rate levied on food for home consumption as well as local sales or use taxes that cannot be identified as being attributable to a particular taxing county. Collections generated from the local 2% rate levied on food for home consumption 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.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2015-16 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, 2015 through June 30, 2016 was \$16,558.017.22.

Article 39 proceeds are allocated to counties on a point-of-sale basis (according to sourcing principles). § 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 <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.)

Effective for transactions on or after January 1, 2016, SL 2015-259, s. 4 1(b) subjects the gross receipts derived from the retail sale of aviation gasoline and jet fuel to the 7% combined general rate of sales and use tax (previously 4.75% general State and local and transit rates applied); as local and transit rates no longer apply, tax proceeds generated by such transactions are no longer includable within the local sales and use tax distribution process.

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 sourced. 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 (according to sourcing principles). 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 levied by and 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 (according to sourcing principles). 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 (according to sourcing principles). 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 2015-2016

Food	FOR FISCAL YEAR 2015-2016											
Point-of-sale   Iexcludes	-			ony								
County   S   S   S   S   S   S   S   S   S		D: ( C )		,	T. 4.1	<b>C</b> 4						
County   S							D: 4 % 4 11					
County												
Alamanec		_										
Alexander         1,716,117-93         488,912.69         0.31040%         2,205,030.62         (7,192.05)         2,197,388.75           Alleghany         710,236.61         200,762.85         0.12746%         910,999,46         (2,962.13)         90,803.73           Anson												
Alleghany					· · · · · ·							
Anson         1,391,033,83         322,171,99         0,20454%         1,713,205,82         (5,587,38)         1,707,618,44           Ashe         2,321,420,45         439,753,62         0,27919%         2,761,174,07         (8,982,60)         2,752,191,47           Avery         2,394,528,80         455,882,70         0,28943%         2,880,411,50         (9,254,60)         2,841,156,09           Bertic         86,2551,51         135,931,48         0,86360%         998,482,99         1325,191,99         995,231,00           Bladen         2,047,752,93         496,662,20         0,31532%         2,544,415,13         8,305,88         2,536,109,25           Brunswick         15,512,710,49         1,563,591,50         0,99269%         17,076,301,99         (55,413,46)         17,020,888,33           Burke         6,798,894,59         1,771,804,70         1,12488%         8,570,699,29         (27,898,99)         8,542,800,30           Caldwell         6,189,083,24         1,457,949,16         0,92562%         7,647,032,40         (24,818,21)         7,622,214,19           Carieret         10,712,322,64         1,689,899,20         1,072,889         12,402,34,69         12,361,987,15           Caswell         589,407,69         173,797,03         0,11034%         <			· ·									
Ashe.         2.321,420.45         439,753.62         0.27919%         2.761,174.07         (8,982.60)         2.752,191.47           Avery.         2.394,528.80         455,882.70         0.28943%         2.880,411.50         (9,254.60)         2.841,156.90           Beaufort.         4,356,792.24         1,001,247.30         0.63567%         5,358,039.54         1/1463.37)         5,340,576.17           Bertie.         862,551.51         135,931.48         0.08630%         998,482.99         (3,251.99)         995,231.00           Biaden.         2.047,752.93         496,662.20         0.315527%         2.544.415.13         80.088.80         2536.109.25           Brunswick.         15.512.710.49         1.563.591.50         0.992.69%         17.076.301.99         (55.413.46)         17.202.888.53           Burcombe.         45.375.827.72         5,272.114.70         3.34715%         8.6790.699.29         (55.413.46)         17.202.888.53           Burke.         6,798.894.59         1,771.804.70         1.12488%         8.570.699.29         (27.898.99         8.542.800.00           Caldwell.         618.908.324         1,457.949.16         0.92560*         7.647.032.40         (418.81.21         7.622.214.19           Carretet.         10,712.222.64         1,689												
Avery					, , , , , , , , , , , , , , , , , , ,	( /						
Beaufort.         4,356,792.24         1,001,247.30         0.63567%         5,358,039.54         (17,463.37)         5,340,576.17           Bertic.         862,551.51         135,591.48         0.08630%         998,482.99         (3,231.99)         995,231.00           Bladen.         2,047,752.93         496,662.20         0.31522%         2,544,415.13         (8,305.88)         2,556,109.25           Brunswick.         15,512,710.49         1.563,591.50         0.99269%         17,076,301.99         (55,413.46)         17,020,888.53           Buncombe.         45,375,827.72         5,272,114.70         3.34715%         50,647,942.42         (164,556.35)         50,483,386.07           Cabarrus.         28,959,159.51         2,402,319.49         1.52518%         31,361,479.00         (101,601.68)         31,259,877.32           Caldwell.         618,9083.24         1,457,991.60         0.95626%         7,647,032.40         (101,601.68)         31,259,877.32           Carteret.         10,712,322.64         1,689,899.20         1,072.88%         12,402,221.84         40,234.69         12,361,871.5           Caswell.         589,407.69         173,797.30         0.1103.4%         763,204.72         40,234.69         760,729.04           Catawba.         20,716,671.39			,		, ,							
Bertie		, ,			, , , , , , , , , , , , , , , , , , ,	( )	, ,					
Bladen					, , , , , , , , , , , , , , , , , , ,							
Brunswick         15,512,710.49         1,563,591.50         0.99269%         17,076,301.99         (55,413.46)         17,020,888.53           Buncombe         45,375,827.72         5,272,114.70         3.34715%         50,647,942.42         (164,556.35)         50,483,386.07           Burke         6,798,894.59         1,771,804.70         8,706,099.20         (27,898.99)         8,542,800.30           Cabarrus         28,959,159.51         2,402,319.49         1,52518%         31,361,479.00         (101,601.68)         31,259,877.32           Caldwell         6,189,083.24         1,457,949.16         0.92562%         7,647,032.40         (24,818.21)         7,622,214.19           Camden         562,974.21         48,087.85         0.03053%         611,062.06         (1,983.58)         609,078.48           Cartert         10,712,322.64         1,689,899.20         1.07288%         12,402.221.84         (40,234.69)         12,361,987.15           Caswell         589,407.69         173,797.03         0.11034%         763,204.72         (2,475.68)         760,729.04           Chatamba         20,716,071.39         2,963,891.91         1.88171%         23,679,963.30         (77,041.00)         23,602,922.30           Charlama         5,940,216.88         598,697.52						( /						
Buncombe.					, , , , , , , , , , , , , , , , , , ,	` '	, ,					
Burke		, ,			, ,	( /						
Cabarrus         28,959,159.51         2,402,319.49         1.52518%         31,361,479.00         (101,601.68)         31,259,877.32           Caldwell         6,189,083.24         1,457,949.16         0.92562%         7,647,032.40         (24,818.21)         7,622,214.19           Camden         562,974.21         48,087.85         0.03053%         611,00.06         (19,83.89)         609,078.48           Carteret         10,712,322.64         1,689,899.20         1.07288%         12,402,221.84         (40,234.69)         12,361,987.15           Caswell         589,407.69         173,797.03         0.11034%         763,204.72         (2,475.68)         760,729.04           Chardama         20,716,071.39         2,963,891.91         1.88171%         23,679,63.30         (77,041.00)         23,602,922.30           Chatham         5,940,216.88         598,697.52         0.38010%         6,538,914.40         (21,234.86)         6,517,679.54           Cherokee         2,881,461.22         546,860.80         0.34719%         3,428,322.20         (11,159.08)         3,417,162.94           Clay         750,068.71         131,080.17         0.08322%         81,148.88         (2,855.25)         878,293.63           Clevland         8,398,237.83         1,783,791.27			· · · · · · · · · · · · · · · · · · ·		· · · · · ·							
Caldwell         6,189,083.24         1,457,949.16         0.92562%         7,647,032.40         (24,818.21)         7,622,214.19           Camden         562,974.21         48,087.85         0.03053%         611,062.06         (1,983.88)         609,078.48           Carteret         10,712,322.64         1,689,899.20         1.07288%         12,402,221.84         (40,234.69)         12,361,987.15           Caswell         589,407.69         173,797.03         0.11034%         763,204.72         (2,475.68)         760,729.04           Chatham         5,940,216.88         598,697.52         0.38010%         6,538,914.40         (21,234.86)         6,517,679.54           Cherokee         2,881,461.22         546,860.80         0.34719%         3,428,322.02         (11,159.08)         3,417,162.94           Chowan         1,171,211.45         269,500.45         0.17110%         1,440,711.90         (4,711.22)         1,436,000.68           Clay         750,068.71         131,080.17         0.08322%         881,148.88         (2,855.25)         878,295.63           Cleveland         8,398,237.83         1,783,791.27         1,3249         10,182,209.10         (33,185.37)         10,148,843.73           Columbus         3,600,973.33 <t< td=""><td></td><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td>, , , , , , , , , , , , , , , , , , ,</td><td>, , ,</td><td>, ,</td></t<>			· · · · · · · · · · · · · · · · · · ·		, , , , , , , , , , , , , , , , , , ,	, , ,	, ,					
Camden         562,974.21         48,087.85         0.03053%         611,062.06         (1,983.58)         609,078.48           Carteret         10,712,322.64         1,689,899.20         1.07288%         12,402,221.84         (40,234.69)         12,361,987.15           Caswell         589,407.69         173,797.03         0.11034%         763,204.72         (2,475.68)         760,729.04           Catawba         20,716,071.39         2,963,891.91         1.88171%         23,679,963.30         (77,041.00)         23,602,922.30           Chatham         5,940,216.88         598,697.52         0.38010%         6,538,914.40         (21,234.86)         6,517,679.54           Cherokee         2,881,461.22         546,860.80         0.34719%         3,428.322.02         (11,159.08)         3,417,162.94           Chowan         1,171,211.45         269,500.45         0.17110%         1,440,711.90         (4,711.22)         1,436,000.68           Clay         750,068.71         131,080.17         0.08322%         881,148.88         (2,855.25)         878,293.63           Cleveland         8,398,237.83         1,783,791.27         1,31249%         10,182,029.10         (33,185.37)         10,148,843.73           Columbus         3,800,973.33					· · · · · ·							
Carteret					, , , , , , , , , , , , , , , , , , ,	( /						
Caswell         589,407.69         173,797.03         0.11034%         763,204.72         (2,475.68)         760,729.04           Catawba			- )			( )						
Catawba         20,716,071.39         2,963,891.91         1.88171%         23,679,963.30         (77,041.00)         23,602,922.30           Chatham         5,940,216.88         598,697.52         0.38010%         6,538,14.40         (21,234.86)         6,517,679.54           Cherokee         2,881,461.22         546,860.80         0.34719%         3,428,322.02         (11,159.08)         3,417,162.94           Chowan         1,171,211.45         269,500.45         0.17110%         1,440,711.90         (4,711.22)         1,436,000.68           Clay         750,668.71         131,080.17         0.08322%         881,148.88         (2,855.25)         878,293.63           Cleveland         8,398,237.83         1,783,791.27         1.13249%         10,182,029.10         (33,185.37)         10,148,843.73           Columbus         3,800,973.33         839,168.91         0.53277%         4,640,142.24         (15,142.52)         4,624,999.20           Craven         10,145,753.55         1,485,387.49         0.94304%         11,631,141.04         (37,802.41)         11,593,338.63           Currituck         4,635,234.70         347,231.91         0.22045%         4,982,466.61         (15,959.79)         4,966,506.82           Darie         14,241,082.		, ,			/ /	· /						
Chatham         5,940,216.88         598,697.52         0.38010%         6,538,914.40         (21,234.86)         6,517,679.54           Cherokee         2,881,461.22         546,860.80         0.34719%         3,428,322.02         (11,159.08)         3,417,162.94           Chowan         1,171,211.45         269,500.45         0.17110%         1,440,711.90         (4,711.22)         1,436,000.68           Clay         750,068.71         131,080.17         0.08322%         881,148.88         (2,855.25)         878,293.63           Cleveland         8,398,237.83         1,783,791.27         1.13249%         10,182,029.10         (33,185.37)         10,148,843.73           Columbus         3,800,973.33         389,168.91         0.53277%         4,640,142.24         (15,142.52)         4,624,999.72           Craven         10,145,753.55         1,485,387.49         0.94304%         11,611.04         (37,802.41)         11,593,338.63           Cumberland         38,141,789.47         5,052,812.73         3.20792%         43,194,602.20         (140,454.52)         43,054,147.68           Currituck         4,635,234.70         347,231.91         0.22045%         4,982,466.61         (15,959.79)         4,966,506.82           Daridson         11,146,		,			,		,					
Cherokee         2,881,461.22         546,860.80         0.34719%         3,428,322.02         (11,159.08)         3,417,162.94           Chowan         1,171,211.45         269,500.45         0.17110%         1,440,711.90         (4,711.22)         1,436,000.68           Clay         750,068.71         131,080.17         0.08322%         881,148.88         (2,855.25)         878,293.63           Cleveland         8,398,237.83         1,783,791.27         1.13249%         10,182,029.10         (33,185.37)         10,148,843.73           Columbus         3,800,973.33         839,168.91         0.53277%         4,640,142.24         (15,142.52)         4,624,999.72           Craven         10,145,753.55         1,485,387.49         0.94304%         11,631,141.04         (37,802.41)         11,593,338.63           Cumberland         38,141,789.47         5,052,812.73         3.20792%         43,194,602.20         (140,454.52)         43,054,147.68           Currituck         4,635,234.70         347,231.91         0.22045%         4,982,466.61         (15,959.79)         4,966,506.82           Dare         14,241,082.21         1,402,536.93         0.89044%         15,643,619.14         (50,263.16)         15,593,355.98           Davidson         <		· · · · · ·										
Chowan			′ ′			, , ,	, ,					
Clay		, ,			, ,							
Cleveland		, ,			, , , , , , , , , , , , , , , , , , ,		, ,					
Columbus         3,800,973.33         839,168.91         0.53277%         4,640,142.24         (15,142.52)         4,624,999.72           Craven         10,145,753.55         1,485,387.49         0.94304%         11,631,141.04         (37,802.41)         11,593,338.63           Cumberland         38,141,789.47         5,052,812.73         3.20792%         43,194,602.20         (140,454.52)         43,054,147.68           Currituck         4,635,234.70         347,231.91         0.22045%         4,982,466.61         (15,959.79)         4,966,506.82           Dare         14,241,082.21         1,402,536.93         0.89044%         15,643,619.14         (50,263.16)         15,593,355.98           Davidson         11,146,624.69         2,489,942.63         1.58081%         13,636,567.32         (44,435.74)         13,592,131.58           Davie         3,279,140.07         469,806.62         0.29827%         3,748,946.69         (12,205.65)         3,736,741.04           Duplin         3,602,408.71         775,440.14         0.49231%         4,377,848.85         (14,254.28)         4,363,594.57           Durham         51,570,401.73         4,686,758.19         2.97552%         56,257,159.92         (183,125.07)         56,074,034.85           Edgecombe         3,108,130.92					· · · · · · · · · · · · · · · · · · ·	` '						
Craven			· · · · · · · · · · · · · · · · · · ·		· · · · · ·	· /						
Cumberland         38,141,789.47         5,052,812.73         3.20792%         43,194,602.20         (144,454.52)         43,054,147.68           Currituck         4,635,234.70         347,231.91         0.22045%         4,982,466.61         (15,959.79)         4,966,506.82           Dare         14,241,082.21         1,402,536.93         0.89044%         15,643,619.14         (50,263.16)         15,593,355.98           Davidson         11,146,624.69         2,489,942.63         1.58081%         13,636,567.32         (44,435.74)         13,592,131.58           Davie         3,279,140.07         469,806.62         0.29827%         3,748,946.69         (12,205.65)         3,736,741.04           Duplin         3,602,408.71         775,440.14         0.49231%         4,377,848.85         (14,254.28)         4,363,594.57           Edgecombe         3,108,130.92         1,001,735.57         0.63598%         4,109,866.49         (13,339.86)         4,096,526.63           Forsyth         49,144,461.85         6,948,515.39         4.41146%         56,092,977.24         (182,530.58)         55,910,446.66           Franklin         3,979,631.94         509,420.54         0.32342%         4,489,052.48         (14,633.86)         4,474,418.62           Gaston         20,709,637.07					, , , , , , , , , , , , , , , , , , ,	· /						
Currituck		, ,	/ /									
Dare												
Davidson	Currituck				, , , , , , , , , , , , , , , , , , ,	(15,959.79)						
Davie			· · · · · · · · · · · · · · · · · · ·		· · · · · ·	· /						
Duplin         3,602,408.71         775,440.14         0.49231%         4,377,848.85         (14,254.28)         4,363,594.57           Durham         51,570,401.73         4,686,758.19         2.97552%         56,257,159.92         (183,125.07)         56,074,034.85           Edgecombe         3,108,130.92         1,001,735.57         0.63598%         4,109,866.49         (13,339.86)         4,096,526.63           Forsyth         49,144,461.85         6,948,515.39         4.41146%         56,092,977.24         (182,530.58)         55,910,446.66           Franklin         3,979,631.94         509,420.54         0.32342%         4,489,052.48         (14,633.86)         4,474,418.62           Gaston         20,709,637.07         3,952,081.68         2.50909%         24,661,718.75         (80,221.80)         24,581,496.95           Gates         332,724.97         166,882.30         0.10595%         499,607.27         (1,626.43)         497,980.84           Graham         585,166.64         147,776.28         0.09382%         732,942.92         (2,386.46)         730,556.46           Granville         3,407,975.55         719,823.15         0.45700%         4,127,798.70         (13,455.37)         4,114,343.33           Greene         647,099.19         161,259.19 <td></td> <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td>· /</td> <td></td>			· · · · · · · · · · · · · · · · · · ·			· /						
Durham			,		, ,	( / /						
Edgecombe         3,108,130.92         1,001,735.57         0.63598%         4,109,866.49         (13,339.86)         4,096,526.63           Forsyth					, , , , , , , , , , , , , , , , , , ,	· /						
Forsyth			· · · · · · · · · · · · · · · · · · ·									
Franklin	Ü			0.63598%	, , , , , , , , , , , , , , , , , , ,		4,096,526.63					
Gaston	•		′ ′			( /	55,910,446.66					
Gates		/ /	,		4,489,052.48							
Graham	Gaston		· · · · · · · · · · · · · · · · · · ·		· · · · · ·	· /	, ,					
Granville	Gates				· · · · · · · · · · · · · · · · · · ·							
Greene					· · · · · · · · · · · · · · · · · · ·							
Guilford       68,434,326.83       9,123,547.23       5.79234%       77,557,874.06       (252,392.10)       77,305,481.96         Halifax       4,397,499.43       930,651.04       0.59085%       5,328,150.47       (17,414.63)       5,310,735.84         Harnett       7,625,917.86       1,162,270.33       0.73790%       8,788,188.19       (28,664.44)       8,759,523.75         Haywood       6,848,931.90       1,225,337.55       0.777794%       8,074,269.45       (26,224.08)       8,048,045.37	Granville					, , ,						
Halifax						( / /						
Harnett		68,434,326.83	9,123,547.23	5.79234%	77,557,874.06		77,305,481.96					
Haywood 6,848,931.90 1,225,337.55 0.77794% 8,074,269.45 (26,224.08) 8,048,045.37		4,397,499.43	930,651.04		5,328,150.47	· /						
	Harnett	7,625,917.86	1,162,270.33	0.73790%	8,788,188.19	(28,664.44)	8,759,523.75					
Henderson							8,048,045.37					
	Henderson	11,524,340.84	1,699,428.61	1.07893%	13,223,769.45	(43,066.06)	13,180,703.39					

TABLE 57. - Continued

		Tax Alloca	tion†			
		Food				
	Point-of-sale	Point-of-s	sale	Total	Cost	
	[excludes	based on 1997-98		tax	of	Distributable
	food]	[1997-98 percent	tage shares]	allocation	collection	proceeds
County	[\$]	[\$]	% share	[\$]	[\$]	[\$]
Hertford	1,981,228.51	533,992.20	0.33902%	2,515,220.71	(8,208.08)	2,507,012.63
Hoke	1,809,786.84	234,832.37	0.14909%	2,044,619.21	(6,680.34)	2,037,938.87
Hyde	625,424.06	76,581.52	0.04862%	702,005.58	(2,260.75)	699,744.83
Iredell	22,703,605.70	2,457,306.43	1.56009%	25,160,912.13	(81,938.74)	25,078,973.39
Jackson	4,733,538.61	666,143.53	0.42292%	5,399,682.14	(17,534.50)	5,382,147.64
Johnston	16,313,352.98	1,972,032.13	1.25200%	18,285,385.11	(59,516.56)	18,225,868.55
Jones	314,468.46	42,574.98	0.02703%	357,043.44	(1,164.97)	355,878.47
Lee	6,822,473.00	1,188,826.60	0.75476%	8,011,299.60	(26,117.43)	7,985,182.17
Lenoir	5,214,671.69	1,158,773.58	0.73568%	6,373,445.27	(20,745.69)	6,352,699.58
Lincoln	7,017,888.42	1,146,613.77	0.72796%	8,164,502.19	(26,584.01)	8,137,918.18
Macon	4,698,831.69	696,464.34	0.44217%	5,395,296.03	(17,487.93)	5,377,808.10
Madison	1,050,426.41	231,067.88	0.14670%	1,281,494.29	(4,164.42)	1,277,329.87
Martin	1,936,546.27	378,088.23	0.24004%	2,314,634.50	(7,526.49)	2,307,108.01
McDowell	3,426,601.22	741,937.65	0.47104%	4,168,538.87	(13,536.51)	4,155,002.36
Mecklenburg	179,557,497.99	15,813,410.89	10.03961%	195,370,908.88	(635,796.90)	194,735,111.98
Mitchell	1,380,270.18	314,485.47	0.19966%	1,694,755.65	(5,509.80)	1,689,245.85
Montgomery	1,616,069.20	474,642.23	0.30134%	2,090,711.43	(6,799.57)	2,083,911.86
Moore	11,783,621.17	1,711,273.41	1.08645%	13,494,894.58	(43,883.84)	13,451,010.74
Nash	10,294,895.50	2,074,272.23	1.31691%	12,369,167.73	(40,220.66)	12,328,947.07
New Hanover	39,624,145.68	4,133,801.61	2.62446%	43,757,947.29	(142,405.63)	43,615,541.66
Northampton	866,465.41	68,123.21	0.04325%	934,588.62	(3,057.31)	931,531.31
Onslow	18,702,329.13	1,989,452.79	1.26306%	20,691,781.92	(67,396.65)	20,624,385.27
Orange	12,701,128.13	2,350,120.49	1.49204%	15,051,248.62	(49,124.60)	15,002,124.02
Pamlico	874,765.19	205,677.18	0.13058%	1,080,442.37	(3,519.92)	1,076,922.45
Pasquotank	4,662,525.28	797,964.16	0.50661%	5,460,489.44	(17,746.71)	5,442,742.73
Pender	4,450,820.38	581,607.64	0.36925%	5,032,428.02	(16,349.87)	5,016,078.15
Perquimans	641,603.51	143,114.00	0.09086%	784,717.51	(2,564.21)	782,153.30
Person	3,239,694.55	636,610.33	0.40417%	3,876,304.88	(12,596.09)	3,863,708.79
Pitt	18,592,918.57	2,577,518.48	1.63641%	21,170,437.05	(69,153.62)	21,101,283.43
Polk	1,241,875.26	269,752.49	0.17126%	1,511,627.75	(4,922.86)	1,506,704.89
Randolph	10,264,576.91	2,105,790.10	1.33692%	12,370,367.01	(40,282.52)	12,330,084.49
Richmond	3,868,089.59	783,788.18	0.49761%	4,651,877.77	(15,157.63)	4,636,720.14
Robeson	9,561,732.99	1,856,750.14	1.17881%	11,418,483.13	(37,244.51)	11,381,238.62
Rockingham	6,570,851.88	1,762,196.57	1.11878%	8,333,048.45	(27,126.68)	8,305,921.77
Rowan	11,459,449.68	2,126,707.51	1.35020%	13,586,157.19	(44,199.94)	13,541,957.25
Rutherford	5,647,722.85	1,124,263.03	0.71377%	6,771,985.88	(22,015.20)	6,749,970.68
Sampson	4,404,590.84	891,163.14	0.56578%	5,295,753.98	(17,243.23)	5,278,510.75
Scotland	2,774,306.62	705,820.46	0.44811%	3,480,127.08	(11,350.22)	3,468,776.86
Stanly	5,613,325.82	1,185,314.14	0.75253%	6,798,639.96	(22,168.79)	6,776,471.17
Stokes	2,202,943.41	479,351.78	0.30433%	2,682,295.19	(8,774.77)	2,673,520.42
Surry	8,265,796.53	1,741,200.41	1.10545%	10,006,996.94	(32,571.80)	9,974,425.14
Swain	1,310,389.04	231,272.64	0.14683%	1,541,661.68	(4,984.52)	1,536,677.16
Transylvania	3,162,979.02	611,487.39	0.38822%	3,774,466.41	(12,272.03)	3,762,194.38
Tyrrell	214,874.79	43,693.31	0.02774%	258,568.10	(840.56)	257,727.54
Union	19,803,740.03	1,898,584.95	1.20537%	21,702,324.98	(70,737.91)	21,631,587.07

TABLE 57. - Continued

			1' 1	aca		
L.		Tax Alloca				
		Food				
	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	4,478,307.95	927,642.61	0.58894%	5,405,950.56	(17,612.78)	5,388,337.78
Wake	153,078,904.29	14,186,094.25	9.00644%	167,264,998.54	(543,854.41)	166,721,144.13
Warren	717,748.86	211,615.32	0.13435%	929,364.18	(3,029.28)	926,334.90
Washington	779,570.25	247,196.95	0.15694%	1,026,767.20	(3,339.18)	1,023,428.02
Watauga	8,122,317.42	928,099.37	0.58923%	9,050,416.79	(29,300.36)	9,021,116.43
Wayne	11,594,883.07	1,998,446.63	1.26877%	13,593,329.70	(44,294.02)	13,549,035.68
Wilkes	5,211,302.51	1,148,551.15	0.72919%	6,359,853.66	(20,738.85)	6,339,114.81
Wilson	9,706,632.25	1,556,928.78	0.98846%	11,263,561.03	(36,679.78)	11,226,881.25
Yadkin	2,070,668.91	513,594.57	0.32607%	2,584,263.48	(8,419.75)	2,575,843.73
Yancey	1,135,281.57	297,616.09	0.18895%	1,432,897.66	(4,660.77)	1,428,236.89
Totals	1,196,175,638.83	157,510,563.28	100.00000%	1,353,686,202.11	(4,403,663.39)	1,349,282,538.72

†County tax allocation (excluding food) is determined by the point-of-sale basis (according to sourcing principles). 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 2015-16 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 2015-2016

	Per	Article 40							
	capita	Tax a	llocation [per ca		Cost	§ 105-486(b)			
	adjust-		u.	Total tax	of	adjustment	Distributable		
	ment	[Non-food]	[Food]	allocation	collection	factor	proceeds		
County	factor	` [\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Alamance	1.02	9,352,838.93	1,231,658.84	10,584,497.77	(34,433.45)	244,888.82	10,794,953.14		
Alexander	1.00	2,272,730.58	299,272.45	2,572,003.03	(8,367.01)	8,214.89	2,571,850.91		
Alleghany	1.04	667,533.38	87,890.79	755,424.17	(2,457.38)	32,542.85	785,509.64		
Anson	1.00	1,591,408.88	209,538.26	1,800,947.14	(5,858.50)	5,752.02	1,800,840.66		
Ashe	0.97	1,651,888.16	217,481.42	1,869,369.58	(6,080.87)	(49,949.61)	1,813,339.10		
Avery	1.12	1,076,791.36	141,768.22	1,218,559.58	(3,963.87)	149,698.78	1,364,294.49		
Beaufort	1.06	2,872,615.03	378,185.70	3,250,800.73	(10,574.42)	204,869.90	3,445,096.21		
Bertie	0.97	1,240,647.66	163,340.66	1,403,988.32	(4,567.05)	(37,514.59)	1,361,906.68		
Bladen	1.04	2,114,383.08	278,355.52	2,392,738.60	(7,783.19)	103,076.32	2,488,031.73		
Brunswick	1.17	7,069,227.90	930,999.16	8,000,227.06	(26,026.99)	1,381,683.94	9,355,884.01		
Buncombe	1.06	15,097,629.85	1,988,019.01	17,085,648.86	(55,581.29)	1,076,764.01	18,106,831.58		
Burke	1.02	5,372,019.49	707,207.80	6,079,227.29	(19,774.58)	140,650.60	6,200,103.31		
Cabarrus	1.05	11,449,669.45	1,508,058.16	12,957,727.61	(42,156.89)	687,414.05	13,602,984.77		
Caldwell	1.02	4,962,813.79	653,371.08	5,616,184.87	(18,268.76)	129,937.75	5,727,853.86		
Camden	0.92	616,159.98	81,131.55	697,291.53	(2,268.36)	(53,396.02)	641,627.15		
Carteret	1.14	4,172,814.75	549,387.83	4,722,202.58	(15,360.95)	674,290.63	5,381,132.26		
Caswell	0.95	1,423,171.53	187,333.42	1,610,504.95	(5,238.45)	(75,150.61)	1,530,115.89		
Catawba	0.99	9,374,476.75	1,234,256.38	10,608,733.13	(34,509.67)	(71,900.02)	10,502,323.44		
Chatham	1.02	4,124,457.13	543,161.91	4,667,619.04	(15,184.92)	107,992.77	4,760,426.89		
Cherokee	0.98	1,652,440.65	217,549.27	1,869,989.92	(6,082.84)	(31,320.02)	1,832,587.06		
Chowan	1.09	882,829.40	116,203.64	999,033.04	(3,249.47)	92,845.10	1,088,628.67		
Clay	0.96	649,651.54	85,529.87	735,181.41	(2,391.45)	(26,974.83)	705,815.13		
Cleveland	1.01	5,888,271.20	775,290.05	6,663,561.25	(21,676.55)	87,726.71	6,729,611.41		
Columbus	0.81	3,469,870.44	456,810.75	3,926,681.19	(12,772.90)	(731,385.00)	3,182,523.29		
Craven	1.04	6,289,711.66	828,086.10	7,117,797.76	(23,153.54)	306,626.67	7,401,270.89		
Cumberland	0.98	19,859,991.90	2,614,221.96	22,474,213.86	(73,101.46)	(376,418.46)	22,024,693.94		
Currituck	0.94	1,502,919.40	197,947.08	1,700,866.48	(5,533.56)	(96,325.95)	1,599,006.97		
Dare	1.49	2,130,017.77	280,447.63	2,410,465.40	(7,841.17)	1,185,432.97	3,588,057.20		
Davidson	0.98	9,890,663.09	1,302,252.40	11,192,915.49	(36,410.31)	(187,466.54)	10,969,038.64		
Davie	0.93	2,496,671.09	328,694.90	2,825,365.99	(9,190.55)	(188,183.85)	2,627,991.59		
Duplin	1.02	3,618,602.10	476,410.36	4,095,012.46	(13,320.65)	94,743.50	4,176,435.31		
Durham	1.14	17,519,918.57	2,307,454.34	19,827,372.91	(64,505.38)	2,831,187.24	22,594,054.77		
Edgecombe	1.02	3,341,764.79	439,928.80	3,781,693.59	(12,301.11)	87,494.24	3,856,886.72		
Forsyth	0.96	21,882,353.94	2,881,456.59	24,763,810.53	(80,559.51)	(908,611.49)	23,774,639.53		
Franklin	0.97	3,799,641.13	500,316.53	4,299,957.66	(13,988.05)	(114,894.39)	4,171,075.22		
Gaston	1.03	12,671,053.20	1,668,372.65	14,339,425.85	(46,646.27)	474,745.13	14,767,524.71		
Gates	0.95	716,583.20	94,346.28	810,929.48	(2,637.91)	(37,840.05)	770,451.52		
Graham	0.98	531,662.05	69,992.42	601,654.47	(1,957.07)	(10,077.07)	589,620.33		
Granville	1.03	3,495,022.57	460,164.65	3,955,187.22	(12,866.06)	130,946.87	4,073,268.03		
Greene	0.95	1,278,846.52	168,396.72	1,447,243.24	(4,708.03)	(67,531.81)	1,375,003.40		
Guilford	0.94	30,779,976.42	4,053,025.84	34,833,002.26	(113,315.12)	(1,972,720.01)	32,746,967.13		
Halifax	1.01	3,206,915.97	422,133.61	3,629,049.58	(11,804.14)	47,776.01	3,665,021.45		
Harnett	0.99	7,541,277.73	993,188.88	8,534,466.61	(27,765.24)	(57,839.40)	8,448,861.97		
Haywood	1.02	3,603,436.60	474,444.45	4,077,881.05	(13,265.24)	94,347.43	4,158,963.24		
Henderson	1.04	6,657,211.39	876,683.24	7,533,894.63	(24,509.33)	324,553.35	7,833,938.65		

TABLE 58A. - Continued

	Per			Article	e 40			
	capita	Tax a	llocation [per ca		Cost	§ 105-486(b)		
	adjust-			Total tax	of	adjustment	Distributable	
	ment	[Non-food]	[Food]	allocation	collection	factor	proceeds	
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Hertford	1.01	1,479,738.44	194,808.83	1,674,547.27	(5,447.07)	22,045.40	1,691,145.60	
Hoke	0.97	3,065,113.21	403,581.47	3,468,694.68	(11,283.73)	(92,683.26)	3,364,727.69	
Hyde	0.98	346,102.53	45,556.59	391,659.12	(1,273.93)	(6,559.98)	383,825.21	
Iredell	0.99	10,037,171.17	1,321,753.15	11,358,924.32	(36,952.54)	(76,982.43)	11,244,989.35	
Jackson	1.05	2,467,558.14	324,898.89	2,792,457.03	(9,083.88)	148,140.40	2,931,513.55	
Johnston	1.00	10,807,032.51	1,423,188.08	12,230,220.59	(39,787.61)	39,063.88	12,229,496.86	
Jones	0.90	630,989.14	83,060.72	714,049.86	(2,322.57)	(68,919.44)	642,807.85	
Lee	0.96	3,564,340.50	469,242.00	4,033,582.50	(13,120.58)	(147,997.50)	3,872,464.42	
Lenoir	0.88	3,543,181.51	466,447.08	4,009,628.59	(13,042.56)	(466,967.37)	3,529,618.66	
Lincoln	0.97	4,822,204.71	634,932.20	5,457,136.91	(17,752.14)	(145,814.28)	5,293,570.49	
Macon	0.98	2,069,130.52	272,450.65	2,341,581.17	(7,617.30)	(39,218.28)	2,294,745.59	
Madison	0.96	1,296,772.20	170,756.56	1,467,528.76	(4,774.03)	(53,845.29)	1,408,909.44	
Martin		1,427,653.19	187,952.64	1,615,605.83	(5,255.32)	53,488.73	1,663,839.24	
McDowell	1.09	2,726,738.98	359,001.53	3,085,740.51	(10,037.71)	286,773.97	3,362,476.77	
Mecklenburg.	0.89	60,751,185.19	8,001,218.14	68,752,403.33	(223,675.62)	(7,321,427.73)	61,207,299.98	
Mitchell	0.95	947,970.61	124,864.26	1,072,834.87	(3,490.45)	(50,060.72)	1,019,283.70	
Montgomery	0.97	1,673,834.76	220,376.01	1,894,210.77	(6,161.74)	(50,613.35)	1,837,435.68	
Moore	1.11	5,589,793.94	736,085.97	6,325,879.91	(20,579.07)	714,052.15	7,019,352.99	
Nash	0.93	5,691,593.90	749,296.00	6,440,889.90	(20,951.19)	(428,996.27)	5,990,942.44	
New Hanover.	1.07	13,023,948.38	1,715,113.56	14,739,061.94	(47,949.19)	1,075,846.76	15,766,959.51	
Northampton.		1,278,085.46	168,264.91	1,446,350.37	(4,704.81)	4,619.32	1,446,264.88	
Onslow	1.04	11,636,258.54	1,531,869.84	13,168,128.38	(42,833.40)	567,267.17	13,692,562.15	
Orange	1.15	8,419,620.47	1,108,519.26	9,528,139.73	(30,994.33)	1,455,545.59	10,952,690.99	
Pamlico	0.99	789,963.63	104,012.03	893,975.66	(2,908.08)	(6,058.91)	885,008.67	
Pasquotank	1.00	2,386,394.79	314,213.94	2,700,608.73	(8,785.13)	8,625.46	2,700,449.06	
Pender	0.99	3,392,148.10	446,729.93	3,838,878.03	(12,488.87)	(26,016.90)	3,800,372.26	
Perquimans	1.06	822,254.19	108,234.97	930,489.16	(3,026.59)	58,640.51	986,103.08	
Person	1.00	2,362,491.03	311,044.14	2,673,535.17	(8,696.83)	8,538.80	2,673,377.14	
Pitt	1.07	10,492,269.68	1,381,437.28	11,873,706.96	(38,624.66)	866,694.08	12,701,776.38	
Polk	1.00	1,246,827.63	164,170.66	1,410,998.29	(4,590.03)	4,506.60	1,410,914.86	
Randolph	0.99	8,605,981.87	1,133,094.10	9,739,075.97	(31,680.90)	(66,005.82)	9,641,389.25	
Richmond	1.09	2,746,597.84	361,533.31	3,108,131.15	(10,109.66)	288,854.19	3,386,875.68	
Robeson	1.04	8,043,825.38	1,058,947.26	9,102,772.64	(29,609.63)	392,136.57	9,465,299.58	
Rockingham	1.01	5,566,821.33	732,941.07	6,299,762.40	(20,492.87)	82,937.04	6,362,206.57	
Rowan	0.92	8,348,107.67	1,099,076.54	9,447,184.21	(30,730.70)	(723,430.88)	8,693,022.63	
Rutherford	0.98	4,071,225.98	535,969.00	4,607,194.98	(14,986.39)	(77,164.99)	4,515,043.60	
Sampson	0.96	3,875,048.96	510,181.80	4,385,230.76	(14,264.79)	(160,899.69)	4,210,066.28	
Scotland	0.98	2,172,033.54	285,935.83	2,457,969.37	(7,995.27)	(41,168.14)	2,408,805.96	
Stanly	0.99	3,669,998.25	483,236.62	4,153,234.87	(13,510.68)	(28,147.96)	4,111,576.23	
Stokes	1.01	2,815,350.11	370,662.82	3,186,012.93	(10,363.84)	41,944.09	3,217,593.18	
Surry		4,438,611.60	584,434.92	5,023,046.52	(16,340.14)	266,473.78	5,273,180.16	
Swain	1.02	890,032.82	117,211.43	1,007,244.25	(3,276.80)	23,304.14	1,027,271.59	
Transylvania.	1.10	2,009,721.24	264,619.43	2,274,340.67	(7,398.48)	234,044.55	2,500,986.74	
Tyrrell	0.99	249,343.14	32,827.24	282,170.38	(917.86)	(1,912.48)	279,340.04	
Union	1.01	12,948,983.32	1,705,420.83	14,654,404.15	(47,675.66)	192,931.02	14,799,659.51	

TABLE 58A. - Continued

		TABLE 501 Continued											
	Per			Article	e <b>40</b>								
	capita	Tax a	llocation [per ca	apita]	Cost	§ 105-486(b)							
	adjust-			Total tax	of	adjustment	Distributable						
	ment	[Non-food]	[Food]	allocation	collection	factor	proceeds						
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]						
Vance	1.04	2,712,859.58	357,164.59	3,070,024.17	(9,986.47)	132,253.08	3,192,290.78						
Wake	0.96	59,079,631.64	7,781,059.87	66,860,691.51	(217,521.12)	(2,453,180.31)	64,189,990.08						
Warren	0.97	1,234,001.12	162,471.07	1,396,472.19	(4,542.67)	(37,313.73)	1,354,615.79						
Washington	1.04	764,710.85	100,657.15	865,368.00	(2,814.73)	37,278.83	899,832.10						
Watauga	1.06	3,182,679.84	419,049.95	3,601,729.79	(11,716.40)	226,986.24	3,816,999.63						
Wayne	0.96	7,558,161.51	995,152.12	8,553,313.63	(27,823.84)	(313,831.41)	8,211,658.38						
Wilkes	1.02	4,204,674.31	553,584.81	4,758,259.12	(15,478.27)	110,088.73	4,852,869.58						
Wilson	0.98	4,899,727.18	645,075.65	5,544,802.83	(18,036.66)	(92,868.50)	5,433,897.67						
Yadkin	1.00	2,280,736.49	300,229.48	2,580,965.97	(8,395.17)	8,242.72	2,580,813.52						
Yancey	1.01	1,077,914.09	141,910.77	1,219,824.86	(3,967.94)	16,058.99	1,231,915.91						
Totals	-	598,095,728.71	78,755,296.12	676,851,024.83	(2,201,857.41)	-	674,649,167.42						

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 2015-16 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 2015-2016

	Per							
	capita		Tax allocation	÷ .	Article 42 § 105-501	Cost	§ 105-486(b)	
	adjust-	Point-of-sale	Per capita	Total tax	cost	of	adjustment	Distributable
	ment	Non-food	Food	allocation	allocation††	collection	factor	proceeds
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	1.02	11,804,111.02	1,231,658.84	13,035,769.86	(139,069.78)	(41,974.15)	28,580.69	12,883,306.62
Alexander	1.00	858,061.41	299,272.45	1,157,333.86	(10,141.19)	(3,741.77)	959.17	1,144,410.07
Alleghany	1.04	355,158.44	87,890.79	443,049.23	(4,191.89)	(1,426.78)	3,797.28	441,227.84
Anson	1.00	695,518.31	209,538.26	905,056.57	(8,208.42)	(2,924.93)	671.56	894,594.78
Ashe	0.97	1,160,710.36	217,481.42	1,378,191.78	(13,793.63)	(4,438.44)	(5,827.49)	1,354,132.22
Avery	1.12	1,197,327.14	141,768.22	1,339,095.36	(14,278.41)	(4,299.77)	17,466.47	1,337,983.65
Beaufort	1.06	2,178,486.05	378,185.70	2,556,671.75	(25,629.74)	(8,248.53)	23,903.11	2,546,696.59
Bertie	0.97	431,316.38	163,340.66	594,657.04	(5,069.81)	(1,920.81)	(4,376.78)	583,289.64
Bladen	1.04	1,023,937.35	278,355.52	1,302,292.87	(12,205.61)	(4,211.04)	12,026.22	1,297,902.44
Brunswick	1.17	7,756,514.11	930,999.16	8,687,513.27	(91,306.78)	(27,897.47)	161,253.75	8,729,562.77
Buncombe	1.06	22,687,930.81	1,988,019.01	24,675,949.82	(266,521.99)	(79,295.21)	125,652.69	24,455,785.31
Burke	1.02	3,399,568.86	707,207.80	4,106,776.66	(40,266.80)	(13,235.14)	16,410.56	4,069,685.28
Cabarrus	1.05	14,479,589.00	1,508,058.16	15,987,647.16	(169,433.21)	(51,253.36)	80,236.51	15,847,197.10
Caldwell	1.02	3,094,650.22	653,371.08	3,748,021.30	(36,403.94)	(12,044.34)	15,161.31	3,714,734.33
Camden	0.92	281,524.50	81,131.55	362,656.05	(3,299.77)	(1,167.49)	(6,230.56)	351,958.23
Carteret	1.14	5,356,291.93	549,387.83	5,905,679.76	(62,773.17)	(18,948.99)	78,674.96	5,902,632.56
Caswell	0.95	294,744.59	187,333.42	482,078.01	(3,530.46)	(1,554.21)	(8,766.39)	468,226.95
Catawba	0.99	10,358,042.09	1,234,256.38	11,592,298.47	(121,591.78)	(37,315.39)	(8,386.96)	11,425,004.34
Chatham	1.02	2,970,224.66	543,161.91	3,513,386.57	(34,804.40)	(11,300.38)	12,604.08	3,479,885.87
Cherokee	0.98	1,440,799.12	217,549.27	1,658,348.39	(16,994.96)	(5,341.86)	(3,653.79)	1,632,357.78
Chowan	1.09	585,654.21	116,203.64	701,857.85	(6,864.82)	(2,272.65)	10,830.68	703,551.06
Clay	0.96	375,071.83	85,529.87	460,601.70	(4,368.63)	(1,478.82)	(3,147.15)	451,607.10
Cleveland	1.01	4,199,249.20	775,290.05	4,974,539.25	(49,328.42)	(16,051.25)	10,237.61	4,919,397.19
Columbus	0.81	1,900,569.83	456,810.75	2,357,380.58	(22,388.47)	(7,619.58)	(85,330.11)	2,242,042.42
Craven	1.04	5,073,016.05	828,086.10	5,901,102.15	(59,386.57)	(18,986.80)	35,777.29	5,858,506.07
Cumberland.	0.98	19,070,906.68	2,614,221.96	21,685,128.64	(225,481.03)	(69,777.90)	(43,906.66)	21,345,963.05
Currituck	0.94	2,317,681.19	197,947.08	2,515,628.27	(27,474.39)	(7,971.53)	(11,242.44)	2,468,939.91
Dare	1.49	7,120,662.89	280,447.63	7,401,110.52	(84,054.61)	(23,488.41)	138,318.09	7,431,885.59
Davidson	0.98	5,573,320.94	1,302,252.40	6,875,573.34	(65,918.94)	(22,189.21)	(21,871.49)	6,765,593.70
Davie	0.93	1,639,652.80	328,694.90	1,968,347.70	(19,317.16)	(6,346.07)	(21,955.30)	1,920,729.17
Duplin	1.02	1,801,207.65	476,410.36	2,277,618.01	(21,242.16)	(7,347.18)	11,054.94	2,260,083.61
Durham	1.14	25,785,213.37	2,307,454.34	28,092,667.71	(305,579.91)	(90,447.91)	330,439.37	28,027,079.26
Edgecombe	1.02	1,554,067.39	439,928.80	1,993,996.19	(18,038.55)	(6,412.35)	10,208.42	1,979,753.71
Forsyth	0.96	24,572,531.79	2,881,456.59	27,453,988.38	(287,422.11)	(88,393.82)	(106,023.19)	26,972,149.26
Franklin	0.97	1,989,908.28	500,316.53	2,490,224.81	(23,535.11)	(8,041.83)	(13,406.07)	2,445,241.80
Gaston	1.03	10,355,021.83	1,668,372.65	12,023,394.48	(121,603.07)	(38,710.91)	55,398.15	11,918,478.65
Gates	0.95	166,390.80	94,346.28	260,737.08	(1,944.49)	(842.54)	(4,414.99)	253,535.06
Graham	0.98	292,612.64	69,992.42	362,605.06	(3,514.54)	(1,169.08)	(1,175.62)	356,745.82
Granville	1.03	1,704,076.00	460,164.65	2,164,240.65	(20,013.51)	(6,989.67)	15,279.66	2,152,517.13
Greene	0.95	323,550.96	168,396.72	491,947.68	(3,830.74)	(1,590.17)	(7,880.17)	478,646.60
Guilford	0.94	34,217,540.01	4,053,025.84	38,270,565.85	(401,370.49)	(123,227.24)	(230,191.57)	37,515,776.55
Halifax	1.01	2,198,751.55	422,133.61	2,620,885.16	(26,054.61)	(8,480.63)	5,574.11	2,591,924.03
Harnett	0.99	3,812,962.51	993,188.88	4,806,151.39	(44,776.29)	(15,530.72)	(6,748.60)	4,739,095.78
Haywood	1.02	3,424,468.46	474,444.45	3,898,912.91	(40,505.97)	(12,529.06)	11,009.40	3,856,887.28
Henderson	1.04	5,762,325.08	876,683.24	6,639,008.32	(68,016.40)	(21,399.55)	37,877.14	6,587,469.51

TABLE 58B. - Continued

	Per				Article 42	e 42				
	capita		Tax allocation	+	§ 105-501	Cost	§ 105-486(b)			
	adjust-	Point-of-sale	Per capita	Total tax	cost	of	adjustment	Distributable		
	ment	Non-food	Food	allocation	allocation††	collection	factor	proceeds		
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Hertford	1.01	990,614.29	194,808.83	1,185,423.12	(11,622,41)	(3,830.32)	2,572.36	1,172,542.75		
Hoke	0.97	904,956.29	403,581.47	1,308,537.76	(10,794.93)	(4,238.87)	(10,814.05)	1,282,689.91		
Hvde		312,738.32	45,556.59	358,294.91	(3,703.58)	(1,142.22)	(765.22)	352,683.89		
Iredell		11,352,020.17	1,321,753.15	12,673,773.32	(134,174.46)	(40,835.75)	(8,981.31)	12,489,781.80		
Jackson	1.05	2,366,856.73	324,898.89	2,691,755.62	(28,074.69)	(8,649.47)	17,286.16	2,672,317.62		
Johnston	1.00	8,156,850.85	1,423,188.08	9,580,038.93	(95,866.88)	(30,873.02)	4,561.45	9,457,860.48		
Jones	0.90	157,264.57	83,060.72	240,325.29	(1,852.48)	(778.09)	(8,039.94)	229,654.78		
Lee	0.96	3,411,238.32	469,242.00	3,880,480.32	(40,311.84)	(12,518.26)	(17,265.88)	3,810,384.34		
Lenoir	0.88	2,607,435.91	466,447.08	3,073,882.99	(30,560.74)	(9,904.73)	(54,478.85)	2,978,938.67		
Lincoln	0.97	3,509,066.43	634,932.20	4,143,998.63	(41,305.26)	(13,358.66)	(17,013.10)	4,072,321.61		
Macon	0.98	2,349,504.39	272,450.65	2,621,955.04	(27,753.57)	(8,406.81)	(4,575.89)	2,581,218.77		
Madison	0.96	525,262.91	170,756.56	696,019.47	(6,217.88)	(2,242.38)	(6,283.04)	681,276.17		
Martin	1.03	968,273.98	187,952.64	1,156,226.62	(11,365.34)	(3,722.64)	6,240.88	1,147,379.52		
McDowell	1.09	1,713,377.64	359,001.53	2,072,379.17	(20,147.57)	(6,663.88)	33,460.64	2,079,028.36		
Mecklenburg	0.89	89,779,370.46	8,001,218.14	97,780,588.60	(1,058,402.71)	(314,756.44)	(854,488.63)	95,552,940.82		
Mitchell	0.95	690,184.21	124,864.26	815,048.47	(8,142.77)	(2,622.90)	(5,843.02)	798,439.78		
Montgomery.	0.97	808,034.55	220,376.01	1,028,410.56	(9,570.45)	(3,313.26)	(5,905.07)	1,009,621.78		
Moore	1.11	5,891,963.40	736,085.97	6,628,049.37	(69,497.53)	(21,325.72)	83,328.60	6,620,554.72		
Nash	0.93	5,147,574.13	749,296.00	5,896,870.13	(60,421.58)	(18,974.24)	(50,049.39)	5,767,424.92		
New Hanover		19,812,090.58	1,715,113.56	21,527,204.14	(235,583.62)	(69,285.88)	125,554.99	21,347,889.63		
Northampton	1.00	433,273.52	168,264.91	601,538.43	(5,134.86)	(1,949.87)	539.25	594,992.95		
Onslow	1.04	9,351,169.81	1,531,869.84	10,883,039.65	(110,137.88)	(35,091.08)	66,184.07	10,803,994.76		
Orange		6,350,568.54	1,108,519.26	7,459,087.80	(75,317.70)	(24,098.38)	169,830.50	7,529,502.22		
Pamlico	0.99	437,421.59	104,012.03	541,433.62	(5,146.54)	(1,747.08)	(706.84)	533,833.16		
Pasquotank	1.00	2,331,337.47	314,213.94	2,645,551.41	(27,495.78)	(8,507.30)	1,007.06	2,610,555.39		
Pender	0.99	2,225,498.14	446,729.93	2,672,228.07	(26,309.17)	(8,598.50)	(3,035.55)	2,634,284.85		
Perquimans	1.06	320,838.70	108,234.97	429,073.67	(3,791.01)	(1,389.46)	6,840.89	430,734.09		
Person	1.00	1,619,920.29	311,044.14	1,930,964.43	(19,035.79)	(6,212.57)	996.87	1,906,712.94		
Pitt	1.07	9,296,467.80	1,381,437.28	10,677,905.08	(108,023.47)	(34,524.73)	101,127.93	10,636,484.81		
Polk	1.00	620,997.61	164,170.66	785,168.27	(7,346.66)	(2,533.21)	526.16	775,814.56		
Randolph	0.99	5,132,290.70	1,133,094.10	6,265,384.80	(60,765.58)	(20,204.43)	(7,699.54)	6,176,715.25		
Richmond	1.09	1,934,124.65	361,533.31	2,295,657.96	(22,773.23)	(7,405.39)	33,696.52	2,299,175.86		
Robeson	1.04	4,780,870.63	1,058,947.26	5,839,817.89	(56,879.00)	(18,861.85)	45,751.57	5,809,828.61		
Rockingham.	1.01	3,285,546.23	732,941.07	4,018,487.30	(38,724.73)	(12,953.74)	9,678.39	3,976,487.22		
Rowan	0.92	5,729,730.07	1,099,076.54	6,828,806.61	(67,569.61)	(21,996.06)	(84,403.79)	6,654,837.15		
Rutherford	0.98	2,823,964.84	535,969.00	3,359,933.84	(33,206.99)	(10,814.27)	(9,001.76)	3,306,910.82		
Sampson	0.96	2,202,300.36	510,181.80	2,712,482.16	(25,903.73)	(8,747.85)	(18,772.27)	2,659,058.31		
Scotland		1,387,221.03	285,935.83	1,673,156.86	(16,287.60)	(5,403.39)	(4,802.40)	1,646,663.47		
Stanly		2,806,765.05	483,236.62	3,290,001.67	(33,004.50)	(10,619.66)	(3,283.65)	3,243,093.86		
Stokes	1.01	1,101,541.04	370,662.82	1,472,203.86	(13,082.14)	(4,772.05)	4,894.52	1,459,244.19		
Surry	1.05	4,132,899.94	584,434.92	4,717,334.86	(48,679.15)	(15,193.10)	31,094.79	4,684,557.40		
Swain	1.02	655,238.88	117,211.43	772,450.31	(7,822.41)	(2,472.24)	2,719.84	764,875.50		
Transylvania		1,581,572.28	264,619.43	1,846,191.71	(18,655.89)	(5,941.26)	27,309.97	1,848,904.53		
Tyrrell	0.99	107,456.77	32,827.24	140,284.01	(1,289.44)	(452.00)	(223.14)	138,319.43		
Union	1.01	9,902,071.21	1,705,420.83	11,607,492.04	(116,594.06)	(37,456.51)	22,520.33	11,475,961.80		

**TABLE 58B. - Continued** 

	Per				Article 42			
	capita		Tax allocation	Ť	§ 105-501	Cost	§ 105-486(b)	
	adjust-	Point-of-sale	Per capita	Total tax	cost	of	adjustment	Distributable
	ment	Non-food	Food	allocation	allocation††	collection	factor	proceeds
County	factor	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Vance	1.04	2,239,232.39	357,164.59	2,596,396.98	(26,347.66)	(8,372.41)	15,431.15	2,577,108.06
Wake	0.96	76,540,026.82	7,781,059.87	84,321,086.69	(900,511.25)	(271,241.01)	(286,302.58)	82,863,031.85
Warren	0.97	358,914.50	162,471.07	521,385.57	(4,194.19)	(1,685.97)	(4,353.48)	511,151.93
Washington	1.04	389,820.20	100,657.15	490,477.35	(4,554.77)	(1,579.94)	4,348.79	488,691.43
Watauga	1.06	4,061,272.52	419,049.95	4,480,322.47	(47,916.39)	(14,348.31)	26,485.97	4,444,543.74
Wayne	0.96	5,797,583.85	995,152.12	6,792,735.97	(68,895.03)	(21,908.84)	(36,616.77)	6,665,315.33
Wilkes	1.02	2,605,657.04	553,584.81	3,159,241.85	(30,776.42)	(10,201.12)	12,845.81	3,131,110.12
Wilson	0.98	4,853,443.66	645,075.65	5,498,519.31	(57,204.55)	(17,718.07)	(10,834.17)	5,412,762.52
Yadkin	1.00	1,035,403.63	300,229.48	1,335,633.11	(12,261.34)	(4,311.68)	962.14	1,320,022.23
Yancey	1.01	567,688.53	141,910.77	709,599.30	(6,726.43)	(2,286.07)	1,873.84	702,460.64
Totals	-	598,095,728.71	78,755,296.12	676,851,024.83	(7,045,281.97)	(2,178,877.88)	-	667,626,864.98

†Tax allocation (excluding food) is determined by the point-of-sale basis (according to sourcing principles). 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 2015-16 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

		I ADLE 3	7. AKTICLE 44		S AND DISTRIBU				IAA					
					FISCAL YEAR		CEEDS B1 COC	1111						
	Tax				Tax	010 2010			Tax					
	allocation	Cost			allocation	Cost			allocation	Cost				
	[Point-	of	Distributable		[Point-	of	Distributable		[Point-	of	Dist			
	of sale]	collection	proceeds		of sale]	collection	proceeds		of sale]	collection	pr			
County	[\$]	[\$]	[\$]	County	[\$]	[\$]	[\$]	County	[\$]	[\$]	r			
Alamance	12,314.57	(41.43)		Hertford	311.39	(1.01)	310.38	Vance	384.68	(1.22)				
Alexander	694.62	(2.19)	· · · · · · · · · · · · · · · · · · ·	Hoke	13.67	(0.03)		Wake	16,944.04	(58.19)				
Alleghany	240.63	(0.80)		Hyde	552.74	(2.12)	550.62	Warren	(4.66)	0.02				
Anson	371.03	(1.23)		Iredell	1,270.62	(4.17)	1,266.45	Washington	17.12	(0.05)				
Ashe	391.43	(1.25)	390.18	Jackson	1,365.51	(4.30)	1,361.21	(9.43)						
Avery	698.41	(2.23)	696.18	Johnston	3,360.40	(10.90)		Wayne	(19.17)					
Beaufort	227.72	(0.71)	227.01	Jones	(93.92)	0.29	(93.63)	Wilkes	567.86	(1.87)				
Bertie	230.53	(0.73)	229.80	Lee	1,495.67	(4.97)	1,490.70	Wilson	1,665.73	(5.26)				
Bladen	363.59	(1.22)	362.37	Lenoir	827.22	(2.64)	824.58	Yadkin	21.45	(0.08)				
Brunswick	2,204.18	(7.07)		Lincoln	1,513.21	(4.88)	1,508.33	Yancey	378.85	(1.24)				
Buncombe	15,304.79	(50.78)	15,254.01	Macon	4,147.61	(13.62)	4,133.99	Totals	358,770.66	(1,164.90)	3			
Burke	897.88	(2.93)	894.95	Madison	(61.38)	0.20	(61.18)							
Cabarrus	4,085.57	(13.42)	4,072.15	Martin	9.51	(0.03)	9.48	Tax allocation	ns for Article 44 d	o not include ta	xes			
Caldwell	(348.79)	1.16	(347.63)	McDowell	38.09	(0.11)	37.98	collected on fo	ood purchased for	home consump	tion.			
Camden	20,715.27	(64.85)	20,650.42	Mecklenburg	43,195.79	(142.24)	43,053.55							
Carteret	1,370.69	(4.48)	1,366.21	Mitchell	5.82	(0.02)	5.80	The 2007 Gen	eral Assembly en	acted legislation	1			
Caswell	(1,378.59)	5.38	(1,373.21)	Montgomery	221.30	(0.73)	220.57	directing the State to assume the nonfederal,						
Catawba	5,982.25	(19.48)	5,962.77	Moore	75.84	(0.25)	75.59	nonadministr	ative Medicaid fu	nding responsib	ility fo			
Chatham	3,560.34	(11.22)	3,549.12	Nash	1,779.92	(5.65)	1,774.27	county govern	ments; in exchan	ge, the State wo	uld			
Cherokee	244.28	(0.76)	243.52	New Hanover	9,520.94	(31.32)	9,489.62	assume the lo	cal option sales ta	x rate authorize	ed und			
Chowan	53.07	(0.17)	52.90	Northampton	581.46	(2.01)	579.45	Article 44 Third One-Half Cent (1/2¢) Local Govern						

3,908.96

5,155.55

3,353.43

2.046.13

(161.80)

326.04

68.75

2,162.95

6,160.07

1,540.71

50,895,43

4,142.60

1,039.57

(248.75)

816.27

483.50

708.74

(60.21)

899.20

2,500.03

0.85

323.21

725.13

0.23

(12.93)

(16.53)

(10.50)

0.50

(6.56)

0.00

(1.07)

(7.09)

(0.23)

(19.49)

(1.03)

(5.08)

(2.40)

(161.77)

(13.77)

(3.43)

0.82

(2.59)

(1.60)

(2.29)

0.15

(2.87)

0.00

(8.02)

5,139.02

3,342.93

(161.30)

0.23

324.97

68.52

322.18

2,155.86

6,140.58

1,535.63

50,733.66

4,128.83

1,036.14

813.68

481.90

706.45

(60.06)

896.33

2,492.01

0.85

722.73

2.039.57

(0.20)

(1.22)

(1.34)

(1.42)

(4.85)

0.69

(5.49)

(5.70)

(2.47)

(6.18)

(34.71)

(13.56)

(2.35)

(4.98)

(0.29)

(0.52)

(0.57)

(0.59)

(72.15)

(8.94)

(6.37)

(5.88)

(3.33)

(157.29)

62.89 Onslow.....

371.66 Orange.....

423.53 Pamlico......

466.07 Pasquotank.....

1.546.92 Pender.....

(224.73) Perquimans.....

1,633.50 Person.....

1,776.53 Pitt.....

1,897.38 Randolph......

10,837.36 Richmond......

3,770.06 Robeson.....

1,335.65 Rowan.....

50,012.23

85.43

700.35 Rockingham....

158.93 Scotland.....

167.92 Stanly.....

177.70 Stokes.....

21,109.60 Surry.....

2,791.47 Swain.....

1,929.51 Transylvania.....

1.820.23 Tyrrell.....

1.031.91 Union.....

Rutherford.....

Sampson.....

624.94 Polk.....

63.09

372.88

424.87

467.49

(225.42)

1,551.77

1,638.99

1,782.23

1,903.56

10,872.07

3,783.62

1,340.63

50,169.52

702.70

85.72

159.45

168.49

178.29

21,181.75

2,800.41

1,935.88

1,826,11

1,035,24

627.41

Clay..... Cleveland.....

Columbus.....

Craven.....

Cumberland...

Currituck.....

Dare.....

Davidson.....

Davie.....

Duplin.....

Durham.....

Edgecombe.....

Forsyth..... Franklin.....

Gaston.....

Gates.....

Graham.....

Granville.....

Greene.....

Guilford.....

Halifax.....

Harnett.....

Haywood.....

Henderson.....

on ibility for vould zed under Government 3.896.03 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.

Distributable proceeds [\$] 383.46 16,885.85 (4.64)17.07 2,991.05 5,787.72 565.99 1,660.47 21.37 377.61 357,605.76

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.

†SL 2007-323, s.31.16.4(f) (effective October 1, 2009) rewrote (247.93)the Article 44 heading to read "Local Government Hold Harmless Provisions."

> These amounts do not agree with the actual receipts of the local governments in fiscal year 2015-16 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	07.4]	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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2015-16	120,569,699.64	(420,176.72)	120,149,522.92	88,923,646.74	(310,244.50)	88,613,402.24	25,460,292.28	(88,464.37)	25,371,827.91	6,185,760.62	(21,467.85)	6,164,292.77

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)		(0.30)
2015-16	29.09	(0.10)	28.99

#### Local Government Sales and Use Tax for Beach Nourishment Act:

SB 622 (SL 2005-276, s. 33.33) amended Chapter 123 of the 2004 Session Laws that added a new Article 45, Local Government Sales and Use Tax for Beach Nourishment, § 105-525 through § 105-531. The act, as amended, added a new Section 3.1 to provide that the board of commissioners of Dare County were authorized to levy a temporary additional 1% local sales and use tax to be used only for beach nourishment. The administration of the tax was in accordance with Article 39 of Chapter 105. The tax did not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B. The tax was only in effect from January 1, 2006 through June 30, 2006. Amounts received after 2005-06 reflect delinquent returns, audits, and refunds associated with the six-month period the tax was in effect. Negative collection values indicate an excess of refunds relative to collections.

TABLE 60C. ARTICLE 46. ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2015-2016

	Effective	Net	Cost	OIL I DOLLE I E
	date	collections	of	Distributable
	of	[1/4¢ tax]	collection	proceeds
County	levy	[\$]	[\$]	[\$]
Alexander	April 1, 2008	428,127.49	(1,396.05)	426,731.44
Anson	April 1, 2015	354,422.72	(1,155.00)	353,267.72
Ashe	April 1, 2015	582,342.52	(1,891.99)	580,450.53
Buncombe	April 1, 2012	11,324,884.24	(36,772.18)	11,288,112.06
Cabarrus	October 1, 2011	7,173,326.02	(23,221.23)	7,150,104.79
Catawba	April 1, 2008	5,174,691.12	(16,820.62)	5,157,870.50
Cumberland	October 1, 2008	9,469,997.09	(30,774.88)	9,439,222.21
Davidson	October 1, 2014	2,837,077.48	(9,237.10)	2,827,840.38
Duplin	January 1, 2011	897,088.63	(2,919.04)	894,169.59
Durham	April 1, 2012	12,852,896.70	(41,824.24)	12,811,072.46
Edgecombe	April 1, 2013	765,411.91	(2,479.41)	762,932.50
Greene	April 1, 2013	154,103.91	(502.30)	153,601.61
Halifax	January 1, 2012	1,093,929.10	(3,576.34)	1,090,352.76
Harnett	April 1, 2014	1,901,851.67	(6,202.07)	1,895,649.60
Haywood	October 1, 2008	1,704,065.65	(5,529.48)	1,698,536.17
Hertford	July 1, 2010	502,384.80	(1,639.92)	500,744.88
Lee	July 1, 2010	1,702,244.11	(5,547.90)	1,696,696.21
Martin	April 1, 2008	483,318.18	(1,570.34)	481,747.84
Montgomery	April 1, 2012	402,206.90	(1,306.67)	400,900.23
New Hanover	October 1, 2010	9,866,262.58	(32,096.60)	9,834,165.98
Onslow	October 1, 2010	4,673,060.73	(15,215.14)	4,657,845.59
Orange	April 1, 2012	3,198,239.59	(10,453.46)	3,187,786.13
Pitt	April 1, 2008	4,626,838.84	(15,114.33)	4,611,724.51
Randolph	July 1, 2010	2,547,878.50	(8,293.41)	2,539,585.09
Robeson	January 1, 2011	2,376,928.77	(7,751.14)	2,369,177.63
Rowan	July 1, 2010	2,826,026.51	(9,189.71)	2,816,836.80
Sampson	April 1, 2008	1,096,815.75	(3,569.14)	1,093,246.61
Surry	April 1, 2008	2,062,446.40	(6,708.56)	2,055,737.84
Wilkes	October 1, 2010	1,299,590.80	(4,236.60)	1,295,354.20
Totals	•	94,378,458.71	(306,994.85)	94,071,463.86

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  $(1/4 \not e)$  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 2015-16 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)

		<b>.</b>			cated to local govern	iments; includes	anocateu amou			- ·	aii)		
			y property ta	x levies and tax re				Municipal pro	operty tax levies	and tax revenues			
		License,			Scrap tire,					Utility,			
		local land			white goods,			License,		solid waste,			
		transfer,			solid waste,			occupancy,		beverage,		District	
		occupancy,			beverage,			and		telecommuni-		and	
		and meals	Excise		utility,			meals		cations,		township	
		taxes	tax	Sales	telecommuni-			taxes	Sales	and		(general	
	General	[excludes	on	and	cations, and		General	[excludes	and	video		property	
	property	gross receipts	convey-	use	video program-	Total	property	gross receipts	use	programming	Total	tax	
Fiscal	tax	taxes]	ances	taxes	ming taxes	county	tax	taxes]	taxes	taxes	municipal	only)	Total
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2015-16	6,803,322,030	274,507,199	64,741,547	1,770,351,524 b	56,609,191 c,d	8,969,531,491	2,716,738,868	136,190,792	978,284,000 b	471,579,529 d	4,302,793,189	413,739,170	13,686,063,850

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 2015-16 designation reflect levies collected by the county governments during the July 1, 2014 through June 30, 2015 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].

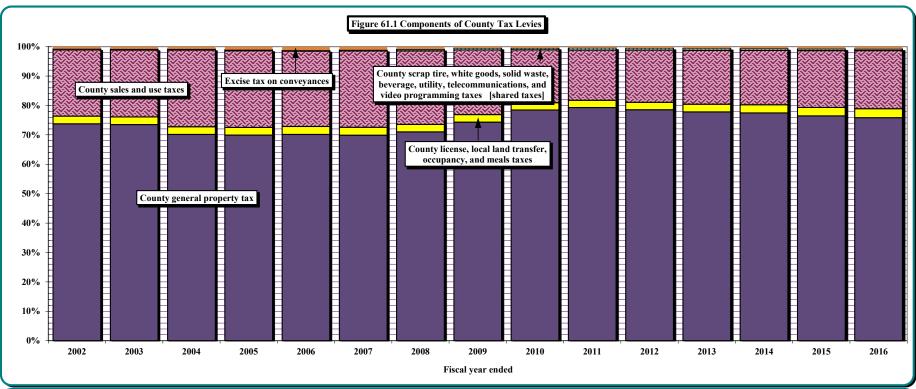
The 2001 General Assembly enacted Article 44 (Third One-Half Cent (1/2¢) Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy, setting July 1, 2003 as the earliest effective date of the levy. The 2002 General Assembly advanced the earliest effective date to December 1, 2002; 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 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.



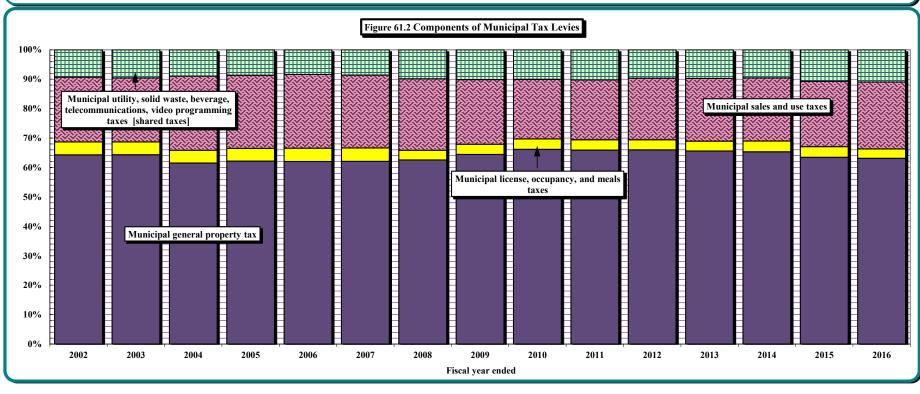


TABLE 62, SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

		Cour	nty revenues				Mu	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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2015-16	8,848,180,753	64,741,547	56,609,191	57,773,606	9,027,305,096	3,831,213,660	471,579,529	147,759,959	-	4,450,553,149	413,739,170	13,891,597,415

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.

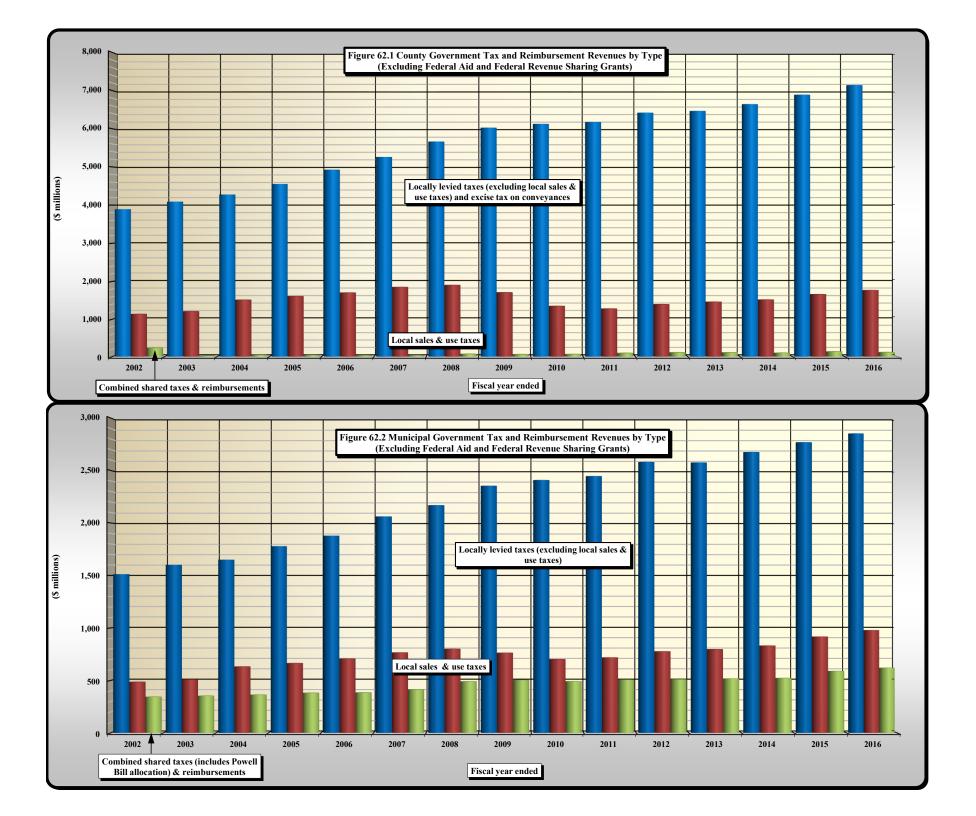


TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

					County sha	ares								N	Iunicipal sha	res				
						5	State sales a	and use tax:						St	ate sales and	use tax:				
				Beer	Utility	7%	6 combined	l general rate				Beer	Utility	7%	combined ge	neral 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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2001-02	2,204,790	7,291,213	-	-	-	-	-	-	-	9,496,003	-	-	96,915,830	-	-	9,704,764	-	135,438,430	242,059,024	251,555,027
2002-03	2,120,673	7,491,900	-	10,367,617	-	-	-	-	-	19,980,190	-	17,041,309	149,982,576	-	-	55,183,726	-	130,234,131	352,441,742	372,421,932
2003-04	2,379,120	7,749,884	-	10,690,363	-	-	-	-	-	20,819,367	-	17,784,710	153,049,253	-	-	52,922,447	-	120,726,041	344,482,451	365,301,817
2004-05	3,023,674	8,140,943	-	11,074,970	-	-	-	-	-	22,239,587	- 1	18,703,575	156,416,273	-	-	56,290,836	-	135,305,539	366,716,223	388,955,810
2005-06	2,969,528	8,563,891	-	11,112,647	-	-	-	-	-	22,646,065	-	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	-	- 1	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
2015-16	2,493,559	13,139,685	3,440,231	13,018,840	-	669,337	2,712	93,728	23,751,098	56,609,191	3,440,231	24,001,878	-	327,930,766	12,218,548	50,928,437	53,059,668	147,759,959	619,339,488	675,948,679

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, reconstructing 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. 48(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.

bln 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 spec fied 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 distr butable 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 <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.

††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	eimbursements:						Municipal 1	reimbursements	:		Annual
	Exemption			Sales taxes	Local gover	nment		Exemption			Sales taxes	Local government		combined
	of			lost due to	hold harı	mless	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]†	[§ 105-521]† [§ 105-523]†† 0		a	disabled	tax	food stamps	[§ 105-521]	distr butions	distributions
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	-	-	-	-	14,157,460	14,157,460	29,013,405
2005-06	-	-	-	-	9,188,605	-	9,188,605	-	-	-	-	11,211,914	11,211,914	20,400,519
2006-07	-	-	-	-	4,021,523	-	4,021,523	-	-	-	-	10,070,276	10,070,276	14,091,799
2007-08	-	-	-	-	4,406,864	17,132,008	21,538,872	-	-	-	-	8,047,673	8,047,673	29,586,545
2008-09	-	-	-	-	4,000,835	4,601,001	8,601,835	-	-	-	-	8,163,255	8,163,255	16,765,090
2009-10	-	-	-	-	11,727,268	6,630,563	18,357,831	-	-	-	-	12,515,129	12,515,129	30,872,960
2010-11	-	-	-	-	13,494,583	24,552,141	38,046,723	- 1	-	-	-	13,250,049	13,250,049	51,296,772
2011-12	-	-	-	-	10,173,108	44,216,576	54,389,684	- 1	-	-	-	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
2015-16	-	-	-	-	-	57,773,606	57,773,606	-	-	- !	-	-	-	57,773,606

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 distr bution 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	2015-16	-
2006-07	\$14,091,799	2011-12	\$22,131,753		
2007-08	\$12,454,537	2012-13	\$17,465,023		

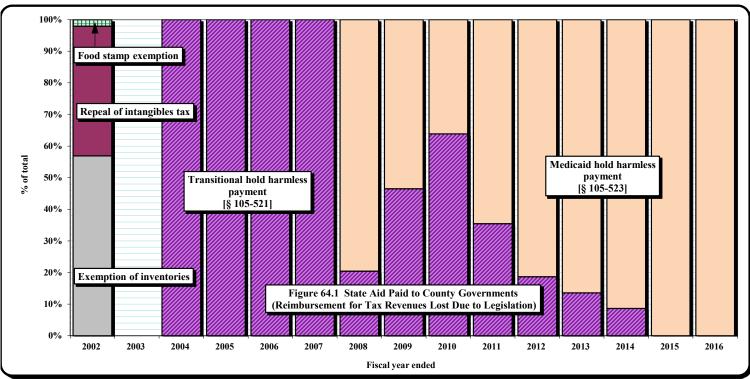
#### ††Chapter 323 of the 2007 Session Laws-Hold Harmless |§ 105-523|

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), effective July 1, 2014, reduces each county's assured benefit from \$500,000 to \$375,000 annually; SL 14-100, s. 37.2(b), effective July 1, 2015, reduces each county's assured benefit from \$375,000 to \$250,000 annually for the hold harmless distr bution payment intended as reimbursement to compensate for local revenue losses as a result of the Medicaid swap legislation.



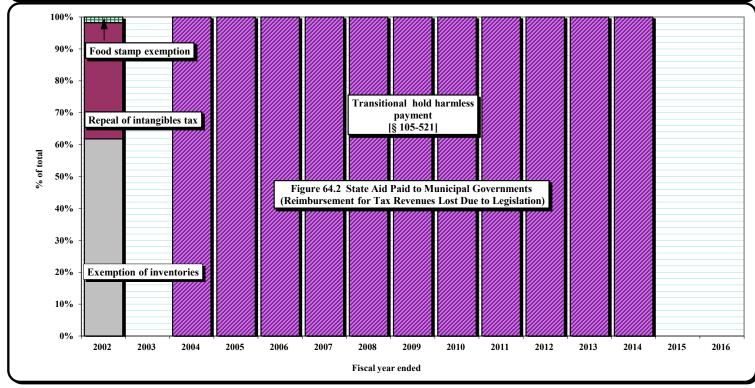


TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2015-2016

	Locally Levied Taxes:								State aid:			Cour	ity Shares	of State Levie	d Taxes:			
	Property, L	icense, Land		•		ccupancy, Sa	les and Use		Statutory		Beer					combined gen	eral rate	
	County-	,		ollected dur			County share:	Excise	hold	Solid	and	Scrap	White		Piped	Telecommu-	Video	
	wide	fiscal	year 2014-2	015 accordii	ng to tax typ	e††:	local government	tax on	harmless	waste	wine	tire	goods	Electricity†	natural gas†	nications†	programming	
	property		Land		Gross		sales taxes	convey-	Medicaid	disposal	excise	disposal	disposal	§ 105-	§ 105-	§ 105-	§ 105-	
	tax	License	Transfer	Meals	Receipts	Occupancy	[see notes a,b,c]	ances†††	§ 105-523	tax	taxes	tax	tax	164.44K	164.44L	164.44F	164.44I	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	74,930,142	79,797	-	-	79,906	876,600		651,864	-	46,084	258,829	205,397	51,211	-	-	-	172,231	104,444,070
Alexander	20,161,089	12,000	-	-	-		5,795,032	79,534	859,927	27,877	<del>.</del>	49,925	12,446	-	-	-	167,729	27,165,559
Alleghany	8,645,245	-	-	-	-	57,635		47,568	184,539	7,300	41,069	14,670	3,656	-	-	-	69,734	10,774,624
Anson	14,344,875	815	-	-	2 (20	30,608		44,762	-	11,842	-	34,972	2 210	-	-	-	23,811	17,265,753
Ashe	16,766,878	6,825	-	-	3,620	211,805	5,644,456	135,052	-	19,081	-	36,315	2,210	-	-	-	86,443	22,912,686
Avery	16,278,185	7,140					4,600,299	180,647	340,929	11,828		23,671					53,586	21,496,285
Beaufort	30,935,048	4,095	-	-	20,473	-	8,180,206	130,344	340,929	26,808	150,678	63,160	15,738	-	-	-	127,633	39,654,183
Bertie	10,787,864	5,527		_	252		1,867,467	23,093	_	11,206	62,769	27,273	5,136	_	_	-	3,574	12,794,161
Bladen	22,191,250	770	_	_		_	4,946,639	69,320	_	21,219	5,514	46,494	11,585	_	_	_	42,531	27,335,322
Brunswick	113,094,574	67,006	_	_	_	1,209,422		1,668,929	1,948,487	47,721	269,014	155,201	38,702	_	_	_	416,674	139,641,879
Di uno men	110,00 1,00	07,000				1,20>, .22	20,720,215	1,000,>2>	1,5 10,107	,	200,011	100,201	00,702				110,071	10,011,07
Buncombe	177,803,131	90,700	-	-	621,302	10,590,065	77,975,684 a	2,158,375	-	110,530	619,991	331,674	82,681	_	-	-	1,485,296	271,869,429
Burke	43,832,679	16,735	-	-	36,523	374,590	12,005,023	224,551	-	45,569	-	118,135	-	-	-	-	264,605	56,918,410
Cabarrus	141,368,523	576,483	-	-	199,511	4,865,216	43,320,549	1,521,085	1,254,503	39,236	-	251,251	62,669	-	-	=	518,335	193,977,362
Caldwell	39,533,421	20,808	-	-	3,843	121,857	9,610,864	190,701	-	33,921	-	109,112	27,189	-	-	=	388,798	50,040,513
Camden	7,204,273	5,035	587,693	-	408	23,917	1,599,057	45,832	596,175	7,974	44,896	13,538	3,375	669,337	2,712	93,728	71,678	10,969,628
~		40.00				<b></b>		==o										
Carteret	43,084,099	10,205	-	-	62,991	6,427,084	15,348,638	643,770	547,888	30,809	173,280	91,727	22,859	-	-	-	444,138	66,887,488
Caswell	10,653,128	485	-	-	-	-	2,539,259	36,962	266,287	16,808	94,226	31,312	7,800	-	-	-	14,864	13,661,132
Catawba	92,100,004	47,749	-	-	99,680	86,018	33,085,903	644,606	2 040 202	65,960	370,978	206,053	51,352	-	-	-	609,064	127,281,348 74,650,559
Chatham Cherokee	60,063,668 16,125,598	23,040 7,300	-	-	14,211	269,350		691,572 143,685	2,040,392	41,971 18,845	236,774 4,920	90,563 36,330	22,582	-	-	-	207,273 49,302	22,538,558
Cherokee	10,123,376	7,500	-	-	_	207,330	3,003,227	143,003	-	10,043	4,720	30,330	-	-	-	-	47,502	22,330,330
Chowan	9,977,422	_	492,377	_	5,996	127,792	2,575,585	41,303	122,537	7,638	42,828	19,427	4,839	_	_	_	16,062	13,433,806
Clay	7,593,738	4,560	- · · ·	-	-	16,018		60,892	163,063	8,193	46,035	14,283	3,559	_	-	_	22,214	9,921,668
Cleveland	58,921,052	19,700	_	_	63,463	463,985	16,552,887	225,158	, -	44,600	´ -	129,402	32,252	_	-	_	283,098	76,735,596
Columbus	29,006,224	23,100	-	-	22,456	79,913	7,079,957	72,471	-	32,392	-	76,295	19,011	_	-	-	61,591	36,473,410
Craven	46,722,130	55,648	-	-	126,032	1,480,269	14,839,550	410,207	1,283,322	34,757	195,556	138,268	34,456	-	-	-	301,992	65,622,187
Cumberland	171,099,027	290,120	-	6,203,405	790,426	5,588,081	50,252,249	901,451	-	68,103	381,333	436,937	108,838	-	-	-	509,025	236,628,995
Currituck	28,583,263	510,727	2,968,642	<u>-</u> .	-	10,884,887	8,989,303	370,832	220,094	19,520	110,291	32,984	8,227	-	-	-	334,860	53,033,629
Dare	55,710,701	32,257	7,309,512	2,314,104		25,055,537		663,467	67,145	13,533	76,128	46,813	<u>-</u> .	-	-	-	117,446	109,692,476
Davidson	73,598,202	63,875	-	-	58,835	225.066	22,512,215	493,841	843,909	81,237	-	217,375		-	-	-	852,241	98,762,664
Davie	31,407,952	19,250	-	-	1,762	225,066	6,258,805	188,668	647,225	25,621	-	54,892	13,678	-	-	-	115,419	38,958,338
Duplin	29,702,853	22,323		_	13,233	257,162	8,609,016	91,787	297,775	35,618		79,552	19,824				23.089	39,152,232
Dupiin Durham	256,763,909	1,276,662	-	-	410,964	11,692,693	(0 (15 50)	3,363,643	643,438	33,663	192,688	384,548	95,905	-	-	-	515,045	335,988,663
Edgecombe	30,071,924	30,393	-	-	5,205	94,475		61,396	043,436	17,503	98,321	73,491	23,203	-	-	-	49,830	35,982,344
Forsyth	239,050,983	346,053	<u>-</u>	-	408,843	4,870,493		1,730,486	-	45,662	256,637	480,695	-	-	-	<u>-</u>	548,820	309,743,543
Franklin	41,780,963	3,032	_	_	-100,043	52,703		322,070	604,697	43,063	241,716	83,481	20,809	-	-	-	124,064	52,953,910
	11,700,700	-,002				22,700	,,o,e11	,-10	00.,007	,	2.1,.10	00,.01	-0,007				12.,301	52,755,710

a Includes \$17,448,709.04 paid to the School Capital Fund Commission for Buncombe County in accordance with Chapter 534 of the 1983 Session Laws.

b Excludes \$28.99 for Beach Nourishment in Dare County.

c Excludes the following amount for 1/2% Local Government Public Transportation Sales Tax: Durham County, \$24,522,708.04.

<sup>†</sup> 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. 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.

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).

			Loc	ally Levied	Taxes:				State aid:		-	Cour	tv Shares	of State Levie	d Taxes:			
	Property, L	icense, Land				ccupancy, Sal	les and Use		Statutory		Beer					combined gen	eral rate	
	County-			collected dur		1	County share:	Excise	hold	Solid	and	Scrap	White		Piped	Telecommu-	Video	
	wide	fiscal			ng to tax typ	ett:	local government	tax on	harmless	waste	wine	tire	goods	Electricity†	natural gas†	nications†	programming	
	property		Land		Gross	- 1	sales taxes	convey-	Medicaid	disposal	excise	disposal	disposal	§ 105-	§ 105-	§ 105-	§ 105-	
	tax	License	Transfer	Meals	Receipts	Occupancy	[see notes a,b,c]	ances†††	§ 105-523	tax	taxes	tax	tax	164.44K	164.44L	164.44F	164.44I	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Gaston	133,358,391	590,306			253,084	1,366,768	32,669,479	871,096		61,325	1	278,451	69,402	-			431,826	169,950,129
Gates	6,182,945	2,226	-	-	-	-	1,434,677	26,075	493,369	9,072	51,019	15,751	3,925	-	-	-	1,393	8,220,453
Graham	6,572,688	4,100	-	-	-	190,618	1,458,480	27,818	-	6,392	_	11,691	2,913	-	-	-	4,159	8,278,859
Granville	33,146,606	6,245	-	-	-	188,142	6,355,055	227,320	1,316,730	28,646	161,178	76,818	19,145	-	-	-	70,456	41,596,340
Greene	8,522,402	6,324	-	-	-	-	2,541,211	34,043	335,822	14,887	83,893	28,094	-	-	-	-	93,133	11,659,808
Guilford	359,210,985	180,239	-	-	790,938	5,502,984	81,408,013	2,658,642	-	71,108	401,080	676,197	168,564	_	-	_	788,765	451,857,516
Halifax	25,356,093	25,058	-	-	23,258	793,819	8,095,130	87,637	-	23,912	134,102	70,556	-	-	-	-	93,902	34,703,469
Harnett	60,153,588	· -	_	_	· -	· -	19,743,397	467,677	1,839,322	78,828	· -	165,548	10,124	-	-	-	197,256	82,655,739
Haywood	41,843,264	33,420	-	-	30,119	1,083,221	13,342,511	312,781	-	33,898	-	79,196	19,738	-	-	-	328,106	57,106,254
Henderson	67,787,770	16,695	-	-	52,713	1,564,862	21,406,403	753,178	1,154,408	60,168	339,327	146,194	-	-	-	-	501,385	93,783,102
Hertford	13,373,523	16,358	_	_	26,595	47,410	4,179,098	44,228	-	11,869	66,609	32,536	8,107	-	_	-	37,782	17,844,115
Hoke	25,283,884	1,858,012	-	-	13,997	-	5,735,577	178,031	666,633	36,054	203,012	67,355	-	-	-	-	20,227	34,062,783
Hyde	7,406,756	-	_	_	· -	463,960	1,433,585	33,440	192,471	4,503	25,241	7,616	1,435	_	-	-	3,288	9,572,295
Iredell	113,590,754	73,244	-	-	171,013	· -	32,129,738	1,410,183	784,752	79,785	447,637	220,443	54,960	-	-	-	484,004	149,446,513
Jackson	32,946,858	25,501	_	-	20,003	840,969	10,257,172	358,463	889,365	29,235	164,552	54,225	10,211	-	-	-	64,104	45,660,657
Johnston	116,967,981	71,701	_	_	_	700,788	31,544,491	1,064,310	692,009	100,090	564,937	237,312	59,171	_	_	_	350,445	152,353,234
Jones	6,424,664	2,638	_	_	7	-	1,112,679	20,128	185,800	6,889	38,641	13,881		_	-	-	5,578	7,810,904
Lee	40,414,174	3,445	_	_	53,413	203,237	11,979,144	215,649	´ -	22,889	63,180	78,377	19,529	-	_	-	205,795	53,258,832
Lenoir	34,563,332	20,102	_	_	66,369	197,979	8,955,219	123,307	-	26,670	149,833	77,918	19,413	_	-	-	156,323	44,356,465
Lincoln	52,078,554	-	-	-	33,462	-	14,629,516	495,992	603,201	54,447	306,511	105,969	-	-	-	-	220,188	68,527,840
Macon	27,925,875	114,542	_	_	21,467	695,393	8,512,943	304,719	_	23,067	_	45,461	_	_	_	_	84,347	37,727,814
Madison	11,039,316	11,340	_	_	-	235,141	2,597,385	93,440	-	13,990	-	28,488	7,102	-	-	-	16,832	14,043,035
Martin	14,172,869	4,110	_	_	9,380	266,613	4,161,883	38,440	_	11,738	65,721	31,391	, <u>-</u>	_	_	_	36,603	18,798,747
McDowell	19,632,772	493	_	_	, <u>-</u>	391,620	8,058,515	131,102	-	28,317	´ -	59,938	14,937	-	_	-	172,400	28,490,093
Mecklenburg	973,565,828	382,811	-	29,235,368	4,457,569	49,117,187	217,526,686 c	11,858,308	-	39,350	224,193	1,333,438	´ -	-	-	-	600,677	1,288,341,415
Mitchell	9,174,662	5,580	-	_	-	55,281	2,993,200	44,815	-	10,163	_	20,798	5,188	_	_	_	55,525	12,365,212
Montgomery	18,542,891	9,935	_	_	641	32,576	3,783,976	110,975	191,578	15,653	88,036	36,794	-	_	-	-	19,585	22,832,641
Moore	55,374,022	41,358	_	_	60,803	1,400,139	16,037,751	660,676	1,455,585	35,914	202,586	122,775	30,609	_	-	-	16,055	75,438,274
Nash	48,438,240	153,192	_	_	71,833	1,349,341	13,355,597	266,517	-	32,057	180,226	125,151	31,183	_	-	-	195,396	64,198,732
New Hanover	172,828,019	52,803	-	-	600,778	4,955,993	63,514,254	2,253,131	-	72,218	406,869	286,010	71,311	-	-	-	1,207,926	246,249,311
Northampton	17,722,033	6,210	-	-	-	58,643	1,923,380	58,918	-	11,762	66,103	28,099	_	_	-	_	6,695	19,881,844
Onslow	90,525,173	69,929	-	-	358,698	1,740,989	34,773,821	711,615	4,159,726	85,549	481,682	255,894	63,756	-	-	-	980,013	134,206,845
Orange	146,336,146	523,074	-	-	72,307	1,357,706	19,797,941 c	1,006,256	6,049,672	42,563	239,145	185,079	46,123	-	-	-	301,926	175,957,939
Pamlico	10,181,821	5,145	-	-	-	-	2,230,050	66,360	260,112	6,064	34,123	17,361	4,327	-	-	-	10,892	12,816,255
Pasquotank	22,821,404	9,345	804,935	-	61,181	552,763	7,513,057	117,871	-	16,994	95,862	52,440	13,071	-	-	-	205,087	32,264,010

c Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Mecklenburg County, \$46,814,801.78; Orange County, \$6,178,199.74.

			Loc	ally Levied	Taxes:			State aid: County Shares of State Levied Taxes:										
	Property, Li	icense, Land	d Transfer, N	Meals, Gross	Receipts, O	ccupancy, Sa	les and Use		Statutory		Beer			Sales and	l Use tax: 7%	combined gen	ieral rate	
	County-		Taxes	collected du	ring		County share:	Excise	hold	Solid	and	Scrap	White		Piped	Telecommu-	Video	
	wide	fisca	l year 2014-2	2015 accordi	ng to tax typ	e††:	local government	tax on	harmless	waste	wine	tire	goods	Electricity†	natural gas†	nications†	programming	
	property		Land		Gross		sales taxes	convey-	Medicaid	disposal	excise	disposal	disposal	§ 105-	§ 105-	§ 105-	§ 105-	
	tax	License	Transfer	Meals	Receipts	Occupancy	[see notes a,b,c]	ances†††	§ 105-523	tax	taxes	tax	tax	164.44K	164.44L	164.44F	164.44I	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Pender	45,713,005	-	-	-	-	7,347	9,562,917	487,156	303,254	38,565	217,670	74,478	18,572	-	-	-	280,906	56,703,869
Perquimans	7,911,222	10,910	278,116	_	-	5,046	1,583,686	39,599	489,793	8,539	47,708	18,091	4,506	-	-	-	19,843	10,417,061
Person	30,959,191	19,713	· -	_	13,729	221,528	7,000,173	206,132	-	24,329	136,843	51,931	12,942	-	_	-	64,367	38,710,877
Pitt	81,726,184	8,535	_	_	244,295	1,838,338	27,841,482	685,366	368,878	48,754	274,390	230,614	57,474	-	_	-	409,571	113,733,881
Polk	14,453,905	4,700	-	_		117,868		116,027	484,670	13,547	´ -	27,397	6,829	-	-	_	24,044	18,115,438
	,,	,				,	,, -	-,-	- ,	- ,-		,	-,-				<i>)-</i>	., .,
Randolph	68,679,200	-	-	-	36,183	853,511	19,890,398	390,428	366,347	69,237	-	189,148		-	-	-	362,430	90,884,023
Richmond	25,567,568	5,034	-	-	20,493	335,425	, ,	67,157	-	21,372	80,194	60,434	15,053	-	-	-	213,703	32,647,286
Robeson	48,832,546	45,119	-	-	45,631	-	20,417,234	140,402	-	75,197	-	176,887	44,072	-	-	-	207,981	69,985,070
Rockingham	49,382,433	73,489	-	-	25,756	200,258		163,726	-	42,499	239,097	122,356		-	-	-	243,949	61,905,686
Rowan	79,054,924	77,614	-	-	82,263	372,198	19,714,265	395,655	-	59,892	336,481	183,527	45,733	-	-	-	406,756	100,729,309
Rutherford	38,425,663	11,450	_	_	19,067	758,210	10,701,305	218,677	_	38,085	_	89,525	22,306	_	_	_	39,966	50,324,253
Sampson	35,655,435	21,960	-	_	14,815	73,665	10,371,021	97,338	-	40,799	_	85,183	16,042	-	-	_	50,773	46,427,031
Scotland	21,911,980	12,060	-	_	17,555	332,325	5,946,353	64,359	-	14,442	81,165	47,768	11,901	-	-	_	58,391	28,498,299
Stanly	29,874,042	46,455	_	-	19,771	263,469	8,197,771	171,296	22,917	24,803	6,464	80,639	20,100	-	-	_	149,659	38,877,386
Stokes	23,071,142	33,510	-	-	-	-	6,106,247	101,800	892,845	30,482	170,771	61,889	15,423	-	-	-	112,743	30,596,854
Surry	32,034,738	35,986	_	_	21,832	85,231	17,022,495	165,351	_	44,053	247,090	97,532	24,310	_	_	_	224,635	50,003,253
Swain	5,686,228	10,980	_	_	,	656,064	2,894,875	49,038	391,849		,	19,543	4,873	_	_	_	35,396	9,759,226
Transvlvania	, ,	,	_	_	_	-	6,582,772	260,714	612,658		109,645	44,162	11,007	_	_	_	110,224	35,294,177
Tyrrell	3,363,782	1,795	_	_	_	4,771	605,285	18,491	221,806		14,556	5,482	,	_	_	_	571	4,239,128
Union	183,479,732	54,618	-	-	159,399	, -	36,351,486	1,934,459	6,228,961	54,552	14,257	284,234	70,885	-	-	-	502,564	229,135,148
Vance	22,610,988	16,128	_	_	24,821	335,417	8,081,804	66,705	_	22,918	128,885	59,639	14,862	_	_	_	130,713	31,492,880
Wake	807,665,827	497,054	_	24,141,622		21,356,118		12,057,678	11,299,208		894,226	1,296,752	323,406		_	_	1,696,702	
Warren	17,649,887	2,780	_	,,	_,,,,,,,,,		2,432,325	81,198	-1,2//,200	14,428	81,152	27,124	6,760		_	_	12,926	20,308,579
Washington	7,126,075	42,338	_	_	_	104,718		22,486	11,690	6,356	35,636	16,827	4,191	_	_	_	14,428	9,284,799
Watauga	27,661,711	13,320	-	-	51,480	1,129,177		446,395	1,386,687	25,813	-	69,946		-	-	-	331,953	42,177,543
Wayne	53,923,342	40,082	_	_	61,613	_	19,476,989	325,581	_	64,479	120,171	166,105	41,399	_	_	_	515,368	74,735,130
Wilkes	37,296,948	12,445	_	_	01,013	_	13,270,255	171,181	_	48,063	269,296	92,426		_	_	_	242,948	51,426,595
Wilson	50,403,945	35,933	-	-	-	515,957	13,529,484	193,516	-	20,961	117,694	107,718		-	<u>-</u>	-	71,851	64,997,060
Yadkin	19,311,563	33,733	_	_	928	27,017	5,409,879	77,257	387,896	,	135,677	50,171	12,498	_	_	_	82,696	25,519,766
Yancev	12,985,082	8,460	-	-	720	42,220		63,313	101,258		133,077	23,699	12,770	-	-	-	72,872	16,246,555
		-,	12 441 275	<i>C</i> 1 904 400	14 006 027						12 010 040		2 402 550	660 225	2.712	02 720		
All counties	6,803,322,030	9,148,164	12,441,275	01,894,499	14,086,827	191,023,261	1,770,351,524	64,741,547	57,773,606	3,440,231	13,018,840	15,159,685	2,493,559	669,337	2,712	93,728	23,751,098	9,041,391,923

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, 2015, and the assessed valuation for class fied registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2015, net of releases made by that date.

Detail may not add to totals due to rounding.

County governments are authorized to levy a gross receipts tax of 1.2% on the short-term lease or rental of heavy equipment by a person whose principal business is the short-term lease or rental of heavy equipment at retail. [§ 153A-156 1]

<sup>††</sup> License, land transfer, meals, gross receipts, and occupancy taxes collections are compiled from source data reported for county jurisdictions on Form TR-1-15 as processed by the NCDOR Local Government Division.

County governments are authorized to levy a gross receipts tax on the short-term lease or rental of vehicles at retail to the general public (tax rate not to exceed 1.5%). [§ 153A-156]

<sup>†††</sup> Computations of county retained shares generated from July 2015 through June 2016 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 2015-2016

		TABL			AL REVENUES	BY TYPES ANI	) MUNICIPA				R 2015-2016			
			Locally Levied	1 axes:				Niunicip	al Shares of Stat		ned General Rate			
	Municipal		Taxes collected	during		Municipal	Solid	Beer	Sales	Piped	Telecommu-	Video	State	
	property	ficant was		ording to tax type		share: local	waste	and wine	Electricity	natural gas	nications	programming	street-aid	
	tax	iiscai yea	11 2014-2015 acco	Gross		government		excise	distribution††	distribution††	distribution	distribution	[Powell Bill	
	levies	License	Meals	receipts	0	sales taxes†	disposal		§105-164.44K	§105-164.44L	§105-164.44F	§105-164.44I	allocation]	Total
Municipalities	[S]	[\$]	[S]	[\$]	Occupancy [\$]	[S]	tax [S]	taxes [\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	131	[3]	[3]	[3]	[3]	[3]	[3]	131	[3]	[3]	[3]	[3]	[3]	191
Alamance	187,689	250			_	232,517	649	4,497	32,350	11,415	3,969	640	28,320	502,296
Burlington*	27,160,655	3,875	-	-	-	11,792,503	32,929	228,407	3,073,598	(116,343)	854,694	363,498	1,453,384	44,847,201
Elon	2,421,156	3,470	-	-	-	2,295,458	6,414	44,808	308,316	83,609	56,253	87,313	252,494	5,559,290
Gibsonville*	2,776,620	5,787	-	-	-	1,134,493	4,317	29,983	275,490	54,206	55,345	59,835	189,008	4,585,084
Graham	4,701,351	5,767	-	-	-	3,257,643	9,076	62,932	634,680	60,001	205,654	96,668	393,952	9,422,500
Granam Green Level	241,926	2,067	-	-	-	477,029	1,329	9,188	50,637	2,310	12,215	7,411	56,964	861,076
Haw River	702,347	21,698	-	-	-	531,766	1,482	10,280	104,671	10,379	34,827	13,530	62,418	1,493,398
Mebane*	8,426,584	5,457	-	-	-	2,747,514	7,827	54,398	1,070,795	44,859	105,297	64,286	340,513	12,867,531
		3,437	-	-								,	340,513	
Ossipee	17,353	-	-	-	-	127,824	356	2,463	13,927	4,978	5,154	1,986	-	174,042
Swepsonville	-	-	-	-	-	282,512	-	5,543	86,633	11,021	2,587	4,402	-	392,698
Alexander														
Taylorsville	615,129	6,416	-	-	-	467,524	1,349	9,352	138,605	(4,110)	53,116	35,352	60,883	1,383,615
Alleghany														
Sparta	526,892	1,990	-	-	-	405,914	1,120	7,755	251,677	-	20,575	8,142	59,540	1,283,606
Anson														
Ansonville	122,528	-	-	-	-	103,841	392	1,813	19,998	-	3,132	2,188	25,233	279,125
Lilesville	83,944	-	-	-	-	89,709	339	-	16,898	(192)	7,847	2,350	18,236	219,129
McFarlan	9,177	-	-	-	-	19,848	-	-	2,386	-	115	-	4,649	36,175
Morven	67,607	-	-	-	-	83,103	313	1,445	16,810	-	6,720	726	17,117	193,842
Peachland	53,260	-	-	-	-	71,321	269	-	13,868	-	7,359	682	16,992	163,751
Polkton	106,864	-	-	-	-	578,189	2,211	15,627	35,756	(44)	11,331	2,113	95,642	847,688
Wadesboro	1,846,269	2,110	-	-	-	949,863	3,585	24,740	280,423	23,003	41,064	34,773	179,999	3,385,828
Ashe														
Jefferson	508,856	-	-	-	-	392,093	995	6,873	140,360	4,914	5,150	9,576	53,682	1,122,499
Lansing	27,610	-	-	-	-	39,442	-	´ -	6,528	´ -	1,737	309	5,772	81,397
West Jefferson	1,044,546	10,103	-	-	40,509	336,667	853	5,899	181,055	3,281	19,462	785	46,024	1,689,184
Averv														
Banner Elk	1,102,985	510	_	_	145,638	368,904	726	5,054	94,557	(1,672)	22,879	6,833	42,601	1,789,015
	See Watauga County	310	_	_	143,050	300,704	720	3,034	74,557	(1,072)	22,017	0,000	42,001	1,700,013
Crossnore	26,246				_	66,095	129		8,392		1,947	568	7,962	111,340
Elk Park	58,513	30				145,499	286	1,321	15,967		3,690	4,010	13,445	242,761
Grandfather Villa		30	-	-	-	8,095	200	110	29,537	_	230	89	15,445	38,060
Newland	356,511	1,280	-	-	-	228,281	-	3,090	86,281	(5,615)	21,010	4,451	26,213	721,502
Seven Devils**	See Watauga County	1,200	-	-	-	220,201	_	3,070	00,201	(3,013)	21,010	4,431	20,213	721,302
	1,290,327				248,075	63,901	125	867	137,923	968	1,838	8,159	27,072	1,779,255
Sugar Mountain Beaufort	1,290,327	-	-	-	246,075	03,901	125	00/	137,923	908	1,030	6,159	27,072	1,779,255
	142 201					122 175	323	2 220	20.224		8,061	2,916	24.706	333,035
Aurora	142,301	-	-	-	-	123,175		2,230	29,234	-	- ,		24,796	,
Bath	91,675	-	-	-	-	59,155	155 1,038	1,073	4,137	-	7,386	342 7,725	8,184	172,108
Belhaven	620,391	7.220	-	-	-	396,122		7,170	82,844	-	24,929	1,125	60,005	1,200,225
Chocowinity	320,081	7,220	-	-	-	198,400	520 113	3,598	50,201	-	19,532 9,723	11	27,599	627,153
Pantego	30,989	1// 202	-	-	-	42,998		779	10,712	-	. , .		6,687	102,013
Washington	4,299,483	166,303	-	18,807	247,187	2,341,704	6,137	42,419	1,038,257	58,058	142,298	100,574	293,231	8,754,458
Washington Park	154,113	-	-	-	-	108,230	283	1,958	7,121	2,123	4,469	2,816	15,213	296,325
Bertie												~-	0.400	-0.2
Askewville	19,589	-	-	-	-	39,394	150	1,034	7,965	-	821	837	8,492	78,282
Aulander	281,379		-	-	-	143,240	546	3,761	55,583	-	8,894	5,071	28,976	527,449
Colerain	61,635	206	-	-	-	32,561	124	853	12,521	-	4,860	2,657	4,561	119,978
Kelford	23,326	-	-	-	-	39,951	152	1,047	7,681	-	1,601	-	8,700	82,458
Lewiston-Woodvil		277	-	-	-	89,178	339	2,340	18,482	3,752	6,158	592	15,497	261,862
Powellsville	18,597	-	-	-	-	43,947	168	1,157	7,184	-	2,452	1,654	7,458	82,617
Roxobel	25,097	50	-	-	-	37,837	144	994	9,075	-	2,532	804	8,587	85,121
Windsor	204,126	-	-	-	-	618,752	2,379	16,738	114,534	401	28,958	41,557	106,970	1,134,416
Bladen														
Bladenboro	553,602	10,485	-	-	-	178,941	1,125	360	74,110	(4,594)	16,867	13,502	58,959	903,357
Clarkton	390,831	2,176	-	-	-	114,887	541	3,770	143,779	(1,815)	7,838	5,437	35,022	702,465
Dublin	80,200	-	-	-	-	27,833	222	71	16,585	4,500	3,622	3,569	12,343	148,946
	48,690	-	-	-	-	17,621	-	2,108	8,081	-	1,571	1,708	13,393	93,173
East Arcadia	40,070													
East Arcadia Elizabethtown	1,748,649	36,284	-	-	-	669,041	2,293	15,849	272,541	910	37,486	34,689	114,510	2,932,252
		36,284	-	-	-	669,041 6,585	2,293 77	15,849 25	272,541 4,233	910 (1,020)	37,486 1,520	34,689 917	114,510 6,233	2,932,252 41,602

						TABLE 66	Continued							
			Locally Levied	Taxes:				Municip	al Shares of Stat					
	Nr2		T			M	6.121	n	Sales		ned General Rat		Gr. r.	
	Municipal	e	Taxes collected			Municipal	Solid	Beer	EL	Piped	Telecommu-	Video	State	
	property tax	iiscai yea	ir 2014-2015 acc	ording to tax type Gross	:	share: local government	waste	and wine excise	Electricity distribution††	natural gas distribution††	nications distribution	programming distribution	street-aid [Powell Bill	
	levies	License	Meals	receipts	Occupancy	sales taxes†	disposal tax	taxes	§105-164.44K	§105-164.44L	§105-164.44F	§105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[S]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Brunswick	131	191	[3]	[3]	[3]	131	[3]	191	[3]	131	191	[3]	[3]	131
Bald Head Island	7,267,794	_	_	_	1,061,251	41,177	105	730	433,791	_	8,724	13,881	44,779	8,872,233
Belville	136,327	1,955	_	_	1,001,201	514,591	-	9,128	64,197	1,707	2,511	7,344	46,072	783,832
Boiling Spring Lak		-,	_	_	_	1,480,676	_	26,398	179,820	-,	62,084	68,076	307,824	3,029,420
Bolivia	6,604	_	_	_	_	37,017	_	660	10,141	(4,227)		529	6,268	62,520
Calabash	233,099	635	-	_	_	470,662	1,204	8,336	117,584	(-,==-)	22,178	6,715	60,905	921,318
Carolina Shores	416,374	792	-	_	_	816,437	2,092	14,525	141,970	_	30,418	5,493	107,669	1,535,771
Caswell Beach	604,266	2,013	_	_	290,214	105,385	270	1,870	62,393	_	4,989	5,255	8,812	1,085,467
Holden Beach	1,798,625	-	_	_	1,753,185	149,730	383	2,653	188,227	_	8,447	37,116	35,038	3,973,404
Leland	3,370,130	91,530	-	_	141,354	3,937,336	10,120	70,661	713,304	(1,641)		56,381	456,104	8,872,265
Navassa	252,151	-	_	_	-	407,296	-	7,241	59,857	156	3,723	4,353	47,510	782,287
Northwest	116,556	-	-	-	-	194,296	_	3,444	16,456	313	4,503	81	24,479	360,129
Oak Island	6,744,409	-	-	-	1,284,187	1,769,548	4,529	31,387	767,055	-	24,455	148,313	308,331	11,082,215
Ocean Isle Beach	3,121,818	4,178	-	-	2,250,984	147,872	379	2,626	320,824	-	10,418	87,064	32,984	5,979,145
Sandy Creek	45,527	-	-	-	-	67,870	174	1,201	7,681	-	1,434	484	10,396	134,767
Shallotte	2,266,399	-	-	-	65,865	1,011,612	2,592	17,992	401,526	-	48,375	73,428	126,781	4,014,569
Southport	1,812,002	4,362	-	-	80,131	774,115	1,987	13,835	278,500	3,185	43,608	50,431	109,954	3,172,111
St James	714,157	-	-	-	-	946,424	2,441	17,147	232,456	-	35,469	98,743	-	2,046,837
Sunset Beach	2,472,778	435	-	-	923,560	954,783	2,445	16,967	353,992	-	42,601	43,227	142,924	4,953,712
Varnamtown	21,789	-	-	-	-	142,926	-	2,534	18,942	-	6,645	2,040	-	194,876
Buncombe														
Asheville	54,108,727	2,726,373	-	377,903	_	20,551,063	56,550	392,599	6,055,467	372,635	1,405,334	1,015,703	2,444,984	89,507,338
Biltmore Forest	2,477,558	-	_	_	_	979,880	882	6,080	196,912	13,947	315	17,332	64,253	3,757,158
Black Mountain	3,805,113	_	-	861	_	1,515,256	5,239	36,366	503,774	18,476	68,723	119,457	239,977	6,313,242
Montreat	960,345	_	_	_	_	386,112	459	3,191	78,381	-	7,020	12,357	40,141	1,488,007
Weaverville	2,762,732	101,640	-	-	-	1,121,591	2,399	16,615	369,256	21,113	64,985	43,880	106,776	4,610,986
Woodfin	1,896,698	51,825	-	-	-	739,452	4,076	28,268	248,200	12,493	17,498	58,179	187,442	3,244,131
Burke	, ,	, i				,	,	· ·	· · · · · · · · ·	· ·		· ·	, i	
Connelly Springs	4,893	-	-	-	-	338,795	1,041	-	34,231	(1,416)	15,481	5,807	36,786	435,618
Drexel	355,373	-	-	-	-	381,551	1,172	-	71,146	117	16,720	33,821	57,258	917,158
Glen Alpine	362,671	-	-	-	-	315,062	970	6,716	46,511	4,457	9,435	5,405	44,539	795,766
Hickory**	See Catawba County													
Hildebran	229,432	-	-	-	-	410,237	1,261	8,692	127,654	5,653	12,775	8,538	48,405	852,646
Long View**	See Catawba County													
Morganton	9,034,409	189,008	-	-	-	3,461,348	10,634	73,551	1,413,434	11,707	253,060	126,549	483,418	15,057,118
Rhodhiss*	216,270	-	-	-	-	216,122	684	-	33,140	1,482	4,272	5,141	35,516	512,628
Rutherford College		-	-	-	-	282,659	869	6,022	105,545	21,249	11,020	10,345	47,561	598,310
Valdese	1,755,704	-	-	-	-	918,811	2,823	19,536	351,150	(11,493)	48,025	52,817	149,002	3,286,373
Cabarrus														
Concord	46,727,251	2,037,839	-	168,715	-	15,121,493	53,988	375,795	4,485,896	349,272	472,672	548,151	2,300,997	72,642,069
Harrisburg	2,844,736	13,364	-	-	-	1,479,865	9,305	65,250	608,502	46,422	48,909	118,801	402,895	5,638,049
Kannapolis*	23,382,109	836,776	-	5,303	-	7,885,246	28,145	195,433	2,056,240	114,067	197,231	325,476	1,280,133	36,306,159
Locust**	See Stanly County													
Midland	708,270	1,044	-	-	-	223,478	2,211	15,449	129,696	6,256	31,945	12,318	81,838	1,212,506
Mount Pleasant	668,481	-	-	-	-	219,031	1,097	7,619	84,061	-	17,699	18,889	49,804	1,066,681
Caldwell														
Blowing Rock**	See Watauga County													
Cajah Mountain	-	_	_	_	_	521,678	1,756	_	55,108	6,874	17,485	11,449	_	614,351
Cedar Rock	80,246	_	_	_	_	55,414	187	_	15,847	-	2,702	1,041	16,748	172,185
Gamewell	-	_	_	_	_	756,912	2,550	_	83,612	94	23,851	14,224		881,243
Granite Falls	1,781,049	57,249	_	28,178	_	879,247	2,961	20,460	231,996	(18,715)		36,129	151,417	3,208,918
Hickory**	See Catawba County	0.,249	_	20,170	_	0.,,247	2,,,01	20,100	20.1,770	(10,710)	20,747	20,127	,,,,,	2,200,710
Hudson	1.088,699	_	-	509	-	732,988	2,470	17,099	173,320	4,583	34,707	37,189	122,364	2,213,928
Lenoir	12,817,031	156,070	-	2,933	88,990	3,370,973	11,353	78,486	2,000,164	35,839	260,677	135,927	572,266	19,530,709
Rhodhiss**	See Burke County	,,,,,		_,,,,,	,-,-	-,- : -,> . •	,-00	, 100	-,,-0.	,50	,	,/-	,200	,,, 02
Sawmills	508,377	_	-	_	-	974,276	3,282	_	155,169	11,117	23,557	29,192	149,980	1,854,950
Camden						. ,	-,		,	,	- ,	- ,	.,	,
	a b . 10													

Elizabeth City\*\* See Pasquotank County

Marciandifies	-			Locally Lovied	Toron		I ABLE 66.	-Continued	Municin	al Charge of State	a Laviad Tayası				
Part				Locally Levieu	raxes:				Withhelp			and Command Date			
Part		Municipal		Taxos collected	during		Municipal	Solid	Door	Sales				Stata	
Marikasiantific   Point   Po			£							Electricite.					
Membrasissis   Membrasis   M			nscai yea	ir 2014-2015 acco											
Cutre   Cutr															m . 1
Attauric Part At								*****							Total
Resulter   Resulter		[8]	[8]	\$	[\$]	[S]	[\$]	\$	ISI	\$	[\$]	[\$]	[\$]	[8]	[\$]
Result	Carteret														
Beging   37,156	Atlantic Beach	2,551,084	538,340	-	-	-	1,032,497	961	6,642	331,615	-	34,708	87,785	59,491	4,643,123
Color Force   G17-301   380   -   -   240,048   1.59   9.414   195.37   2.808   8.914   31,035   5.221   1.05.08	Beaufort	2,673,365	8,920	-	-	-	989,147	2,632	18,194	310,731	-	39,321	27,420	122,250	4,191,980
Color Force   G17-301   380   -   -   240,048   1.59   9.414   195.37   2.808   8.914   31,035   5.221   1.05.08	Bogue	37,126	-	-	-	-	14,332	_	3,172	47,733	-	1,463	5,548	20,840	130,214
Control   12-2-208   1-1-2-2			380	_	_	_		1,359			2,808				1,089,877
Part			200												476,073
Marchaed (17			_	-	-						,				6,680,287
Monches   Marc			492	-	-			2,401			-			131,470	1,276,384
Proper				-	26.016			5.026			( 021			252 445	
Peter   14,1546   359			47,033	-	26,916	-					6,931				10,728,260
Prince   P			250	-	-	-		3,050			-				2,264,992
Millon				-	-	-		-			-				121,878
Milling   Mil		1,777,436	26,219	-	-	-	/32,282	869	6,005	193,472	-	24,538	24,968	46,497	2,832,285
Catarobin															
Browker   19,109			-	-	-			-			-			-	65,539
Proceder of 19,103   -   -   -   88,817   239   1,654   11,756   1,659   13,13   3,395   15,133   Catawha   32,877   -     -     2,800   334,168   903   6,277   377,287   31,454   33,457   33,244   44,613   Convert   4,864,141   22,654,88   1984   1984   1,126,159   1,127,290   1		346,700	-	-	-	-	146,848	1,278	8,846	93,131	6,426	15,754	12,245	41,099	672,328
Claremon															
Convert	Brookford		-	-	-	-									223,337
Commore	Catawba	328,977	-	-	-		142,289							21,861	555,610
Hickory*   25.97,007   1.283,208   131,412   1.616.17   9.489,617   25.623   177.14   3.102.451   3.002.851   3.008.851   3.94.851   1.214.857   1.002.457   1.	Claremont	1,763,221	-	-	-	2,830	334,168		6,273	377,297	1,545	33,157			2,597,251
Maiden	Conover	4,869,174	236,568	-	804	-	1,950,284	5,265	36,472	780,130	14	104,053	63,389	253,582	8,299,735
Maiden	Hickory*	25,397,007	1,283,208	-	131,412	1,616,179	9,489,617	25,623	177,419	3,102,451	(30,038)	495,170	399,451	1,214,687	43,302,185
Maiden	Long View*	1,217,297	327,464	-	· -	_	1,127,750	3,101	18,203	258,479	79,820	18,130	19,498	146,269	3,216,010
Newton				_	_	_									7,428,209
Cary			260	_	10,664	_									10,306,904
Capt		5,720,725	200		10,001		0,007,705	0,2	27,200	012,001		10,,00,	,,,.2	0,0,0,2	10,000,701
Goldston															
Pittsbrow   2,075,216   465		See Wake County													
Selective   1946, 1968   190, 17   1946   1919, 185   1919, 185, 185, 185, 185, 185, 185, 185, 185			-	-	-	-									138,917
Cherokec   Andrews   S98,685   S,538   -   -   485,396   1,118   7,725   89,376   -   19,114   5,185   54,453     Murphy   958,354   -   -   -   446,230   1,129   7,113   42,542   -   44,826   9,460   57,202     Chowan   Charleston   1,823,175   68,406   5,996   -   621,197   3,127   21,555   358,633   (5,182)   51,858   25,709   139,186     Cley   Hayesville   97,781   -   -   -   -   -   33,130   207   1,447   23,288   -   20,565   11,55   12,570     Hayesville   97,881   -   -   -   -   -   -   -   -   -	Pittsboro	2,075,216	465	-	-	-	973,064		18,550	183,065	14,004	27,358			3,448,787
Andrews         598,685         5,538         -         -         485,196         1,118         7,275         89,76         -         19,104         5,185         54,435           Murphy         958,354         6,8406         5,996         6,21,197         3,127         21,585         358,633         (5,182)         51,888         25,709         139,186           Clay         Hayesville         97,781         -         -         6,296         621,197         3,130         207         1,447         23,288         -         20,565         1,155         12,700           Cleveland         Total         8,241         1,810         -         -         -         -         2,066         -         4,697         3,343         -           Belwod         -         -         -         -         -         2,066         -         4,697         3,343         -           Cast         6,247         -         -         -         -         1,066         -         1,155         12,370           Cast         6,167         1,1810         -         -         -         1,066         -         -         1,056         -         -         - <th< td=""><td>Siler City</td><td>2,046,968</td><td>100,177</td><td>-</td><td>724</td><td>-</td><td>1,919,443</td><td>5,255</td><td>36,419</td><td>355,890</td><td>16,039</td><td>46,735</td><td>32,531</td><td>223,912</td><td>4,784,093</td></th<>	Siler City	2,046,968	100,177	-	724	-	1,919,443	5,255	36,419	355,890	16,039	46,735	32,531	223,912	4,784,093
Murphy	Cherokee														
Fedenton   1,822,175   68,406   6,596   6,596   621,197   3,127   21,555   358,633   (5,182)   51,858   25,709   139,186     Clay	Andrews	598,685	5,538	-	-	-	485,396	1,118	7,725	89,376	-	19,104	5,185	54,453	1,266,580
Fedenton   1,822,175   68,406   6,596   6,596   621,197   3,127   21,555   358,633   (5,182)   51,858   25,709   139,186     Clay	Murphy	958,354	-	-	-	-	446,230	1,029	7,113	42,542	-	44,826	9,460	57,202	1,566,757
Hayesville															
Laty Strike   197,781	Edenton	1,823,175	68,406	-	5,996	-	621,197	3,127	21,555	358,633	(5,182)	51,858	25,709	139,186	3,113,660
Delevand   Beling Springs   Sep5.421   1,810   - 17.558   335,654   3,004   - 155,012   8,910   30,008   32,583   133,171   Casar   6,247   -   -   6,2436   -   -   10,966   -   11,601   -   -     Earl   16,176   -   -   6,371   168   -   5,754   -   3,515   2,529   6,909   Fallston   21,525   45   -   3,565   52,289   452   3,121   23,191   1216   21,014   2,406   23,883   Kings Mountain*   4,593,994   15,607   -   106,403   1,660,983   6,756   46,770   799,027   32,749   150,740   40,767   315,246   4,508   4															
Belwood	Havesville	97,781	_	_	_	_	33,130	207	1.447	23,288	_	20,565	1,155	12,570	190,144
Belling Springs	•	,					,		-,	,		,	-,	,	
Boiling Springs										20.616		4.607	2 242		28,656
Casar		905 421	1 910	-	-	17.550	225 (54	2 004			9.010			122 171	1,613,132
Earl         16,176         -         -         -         6,371         168         -         5,754         -         3,515         2,529         6,909           Fallston         21,525         45         -         -         7,945         -         2,661         26,857         -         9,407         3,553         19,087           Grover         138,668         -         -         -         3,565         52,289         452         3,121         23,191         1,216         21,014         2,406         23,838           Kings Mountain*         4,593,994         15,607         -         106,403         1,660,983         6,756         46,770         799,027         32,749         150,740         40,767         315,246           Kingstown         78,380         -         -         -         -         -         -         -         14,822         294         -         17,926         -         2,942         2,401         13,971           Lattimore         37,067         -         -         -         -         -         -         -         -         -         3,002         18,182         2,04         -         12,045           Lattimore </td <td></td> <td></td> <td>1,010</td> <td>-</td> <td></td> <td>17,556</td> <td></td> <td>3,004</td> <td></td> <td></td> <td>8,910</td> <td></td> <td>32,363</td> <td>133,171</td> <td></td>			1,010	-		17,556		3,004			8,910		32,363	133,171	
Fallston 21,525 45 7,945 - 2,661 26,887 - 9,407 3,553 19,087 Grover 138,568 3,565 52,289 452 3,121 23,191 1,216 21,014 2,406 23,883 Kings Mountain* 4,593,994 15,607 - 106,403 1,660,983 6,786 46,770 79,027 32,749 150,740 40,767 315,246 Kingstown 78,380 106,403 1,660,983 6,786 46,770 79,027 32,749 150,740 40,767 315,246 Kingstown 78,380 106,403 1,660,983 6,786 46,770 79,027 32,749 150,740 40,767 315,246 Kingstown 78,380 30,261 431 - 11,926 2,942 2,401 13,971 14,000 14			-	-	-	-		-	-		-		2.520	-	31,250
Grover 138,568 3,565 52,289 452 3,121 23,191 1,216 21,014 2,406 23,883 Kings Mountain* 4,593,994 15,607 106,403 1,660,983 6,756 46,770 799,027 32,79 150,740 40,767 315,246 Kingstown 78,380 30,261 431 - 17,926 - 2,942 2,401 13,971 Lattimore 37,067 30,261 431 - 17,926 - 2,942 2,401 13,971 Lattimore 52,331 14,822 294 - 12,975 - 3,398 539 12,625 Lawndale 52,331 19,595 385 2,656 18,383 - 29,847 3,309 18,889 Mooresboro 8,740 19,363 1,118 Patterson Springs 8,740 19,363 1,118 Patterson Springs			-	-	-	-		168	-		-				41,422
Kings Mountain* 4,593,994 15,607 106,403 1,660,983 6,756 46,770 799,027 32,749 150,740 40,767 315,246 Kingstown 78,380 30,261 431 - 17,926 - 2,942 2,401 13,971 13,071 14,071 13,071 13,071 14,071			45	-	-			-			-				91,050
Kingstown 78,380 30,261 431 - 17,926 - 2,942 2,401 13,971 Lattimore 37,067 14,822 294 - 12,975 - 3,598 539 12,625 Lawndale 52,331 19,595 385 2,656 18,383 - 29,847 3,309 18,889 Mooresboro 19,595 385 2,656 18,383 - 29,847 3,309 18,889 Mooresboro 19,595 385 2,656 18,383 - 29,847 3,309 18,889 Mooresboro 3,605 1,118 - 19,405 1,118 - 19,405 1,118 - 19,405 1,118 - 19,405 1,118 - 19,405 1,118 - 19,405 1,118 - 19,405 1,118 - 19,405 1,118 - 19,405 1,118 - 19,405 1,118 - 19,405 1,118 1,118 1,118 1,119				-	-										269,705
Lattimore 37,067 14,822 294 - 12,975 - 3,398 539 12,625 Lawndale 52,331 19,595 385 2,656 18,383 - 29,847 3,309 18,889 Mooresboro			15,607	-	-	106,403			46,770		32,749				7,769,041
Lawndale 52,331 19,595 385 2,656 18,383 - 29,847 3,309 18,889 Moresboro 19,595 385 2,656 18,383 - 29,847 3,309 18,889 Moresboro			-	-	-	-			-		-	,			146,311
Mooresboro			-	-	-	-			-		-				81,720
Patterson Springs Patterson Springs Patterson Springs Polkville Po	Lawndale	52,331	-	-	-	-	19,595	385	2,656	18,383	-			18,889	145,396
Polkville         13,553         60         -         -         -         5,035         -         2,385         13,814         -         8,058         1,738         13,400           Shelby         8,159,409         7,845         -         -         161,325         3,002,514         12,819         88,688         1,268,043         86,936         420,728         182,017         614,291           Waco         27,125         -         -         -         11,643         205         -         8,048         1,268,043         86,936         420,728         182,017         614,291           Waco         27,125         -         -         -         11,643         205         -         8,048         1,268,043         86,936         420,728         182,017         614,291           Columbus         -         -         -         -         11,643         205         -         8,048         -         4,943         655         12,034           Boardman         3,414         -         -         -         -         27,564         -         -         6,303         -         650         -         3,979           Bolton         111,731         209	Mooresboro	-	-	-	-	-	-	-	-	8,740	-	19,363		-	29,222
Shelby         8,159,409         7,845         -         -         161,325         3,002,514         12,819         88,688         1,268,043         86,936         420,728         182,017         614,291           Waco         27,125         -         -         -         -         11,643         205         -         8,048         -         4,943         655         12,034           Columbus           Boardman         3,414         -         -         -         -         27,564         -         -         6,303         -         650         -         3,979           Bolton         111,731         209         -         -         -         123,900         441         3,053         21,312         -         3,431         1,005         33,275           Brunswick         87,501         50         -         -         199,910         713         4,958         18,269         62         4,610         3,215         25,729           Cerro Gordo         13,576         -         -         -         327,122         1,163         8,037         94,507         -         15,823         10,826         64,284           Fair Bluff         2	Patterson Springs	-	-	-	-	-	-	394	2,722	14,171	-	1,840	1,984	-	21,112
Shelby         8,159,409         7,845         -         -         161,325         3,002,514         12,819         88,688         1,268,043         86,936         420,728         182,017         614,291           Waco         27,125         -         -         -         -         11,643         205         -         8,048         -         4,943         655         12,034           Columbus           Boardman         3,414         -         -         -         -         27,564         -         -         6,303         -         650         -         3,979           Bolton         111,731         209         -         -         -         123,900         441         3,053         21,312         -         3,431         1,005         33,275           Brunswick         87,501         50         -         -         199,910         713         4,958         18,269         62         4,610         3,215         25,729           Cerro Gordo         13,576         -         -         -         327,122         1,163         8,037         94,507         -         15,823         10,826         64,284           Fair Bluff         2	Polkville	13,553	60	-	-	-	5,035	-	2,385	13,814	-	8,058	1,738	13,400	58,042
Waco         27,125         -         -         -         1,643         205         -         8,048         -         4,943         655         12,034           Columbus           Boardman         3,414         -         -         -         -         27,564         -         -         6,303         -         650         -         3,979           Bolton         111,731         209         -         -         122,900         441         3,053         21,312         -         3,431         1,005         33,275           Brunswick         87,501         50         -         -         199,910         713         4,958         18,269         62         4,610         3,215         25,729           Cerro Gordo         13,576         -         -         -         36,024         128         -         10,421         -         2,291         119         7,373           Chadbourn         492,654         2,291         -         -         360,24         128         -         10,421         -         15,823         10,826         64,284           Fair Bluff         239,950         -         -         -         168,500				-	_	161,325		12,819			86,936				14,004,615
Columbus   Saddman   Sad			-	_	_										64,652
Boardman         3,414         -         -         -         27,564         -         -         6,303         -         650         -         3,979           Bolton         111,731         209         -         -         123,900         441         3,053         21,312         -         3,431         1,005         33,275           Brunswick         87,501         50         -         -         199,910         713         4,958         18,269         62         4,610         3,215         25,729           Cerro Gordo         13,576         -         -         -         36,024         128         -         10,421         -         2,291         119         7,373           Chadbourn         492,654         2,291         -         -         327,122         1,163         8,037         94,597         -         15,823         10,826         64,284           Fair Bluff         239,950         -         -         -         168,500         599         4,144         49,152         -         7,914         3,344         41,000           Lake Waccamaw         549,197         262         -         -         266,833         948         6,554		,					,			-,-		,		,	- /
Bolton 111,731 209 123,900 441 3,053 21,312 - 3,431 1,005 33,275 Brunswick 87,501 50 199,910 713 4,958 18,269 62 4,610 3,215 25,729 Cerro Gordo 13,576 36,024 128 - 10,421 - 2,291 119 7,373 Chadbourn 492,654 2,291 327,122 1,163 8,037 94,597 - 15,823 10,826 64,284 Fair Bluff 239,950 168,500 599 4,144 49,152 - 7,914 3,344 41,000 Lake Waccamaw 549,197 262 266,383 948 6,554 78,441 - 10,889 5,299 47,474 Sandyfield 52,624 82,107 9,577 - 983 1,629 14,991 Tabor City 1,076,047 110 704,727 2,515 17,503 173,992 1,446 18,166 14,461 113,989		3,414	_	_	_	_	27,564	_	_	6.303	_	650	_	3.979	41,910
Brunswick 87,501 50 199,910 713 4,958 18,269 62 4,610 3,215 25,729 Cerro Gordo 13,576 36,024 128 - 10,421 - 2,291 119 7,373 Chadbourn 492,654 2,291 327,122 1,163 8,037 94,597 - 15,823 10,826 64,284 Fair Bluff 239,950 168,500 599 4,144 49,152 - 7,914 3,344 41,000 Lake Waccamaw 549,197 262 266,383 948 6,554 78,441 - 10,889 5,299 47,474 Sandyfield 52,624 82,107 9,577 - 983 1,629 14,991 Tabor City 1,076,047 110 704,727 2,515 17,503 173,992 1,446 18,166 14,461 113,989			209	_	_	_		441	3.053		_		1,005	,	298,356
Cerro Gordo         13,576         -         -         -         -         36,024         128         -         10,421         -         2,291         119         7,373           Chadbourn         492,654         2,291         -         -         327,122         1,163         8,037         94,597         -         15,823         10,826         64,284           Fair Bluff         239,950         -         -         -         168,500         599         4,144         49,152         -         7,914         3,344         41,000           Lake Waccamaw         549,197         262         -         -         -         266,838         948         6,554         78,441         -         10,889         5,299         47,474           Sandyfield         52,624         -         -         -         82,107         -         -         9,577         -         983         1,629         14,991           Tabor City         1,076,047         110         -         -         704,727         2,515         17,503         173,992         1,446         18,166         14,461         113,989				_	<u>-</u>	<u>-</u>									345,015
Chadbourn 492,654 2,291 327,122 1,163 8,037 94,597 - 15,823 10,826 64,284 Fair Bluff 239,950 168,500 599 4,144 49,152 - 7,914 3,344 41,000 Lake Waccamaw 549,197 262 266,383 948 6,554 78,441 - 10,889 5,299 47,474 Sandyfield 52,624 82,107 9,577 - 983 1,629 14,991 Tabor City 1,076,047 110 704,727 2,515 17,503 173,992 1,446 18,166 14,461 113,989			30	-	-	-			7,730		02				69,932
Fair Bluff 239,950 168,500 599 4,144 49,152 - 7,914 3,344 41,000 Lake Waccamaw 549,197 262 266,383 948 6,554 78,441 - 10,889 5,299 47,474 Sandyfield 52,624 82,107 9,577 - 983 1,629 14,991 Tabor City 1,076,047 110 704,727 2,515 17,503 173,992 1,446 18,166 14,461 113,989			2 201	-	-	-			9 027		-				1,016,797
Lake Waccamaw 549,197 262 266,383 948 6,554 78,441 - 10,889 5,299 47,474 Sandyfield 52,624 82,107 9,577 - 983 1,629 14,991 Tabor City 1,076,047 110 704,727 2,515 17,503 173,992 1,446 18,166 14,461 113,989			2,291	-	-	-					-				
Sandyfield 52,624 82,107 9,577 - 983 1,629 14,991 Tabor City 1,076,047 110 704,727 2,515 17,503 173,992 1,446 18,166 14,461 113,989		,	-	-	-	-			,	. , .	-	,	- /-	,	514,603
Tabor City 1,076,047 110 704,727 2,515 17,503 173,992 1,446 18,166 14,461 113,989			262	-	-	-		948	6,554		-				965,446
			-	-	-	-									161,911
				-	-	-									2,122,957
Whiteville 2,525,813 57,050 967,610 3,445 23,864 429,810 (981) 73,518 51,272 168,393	Whiteville	2,525,813	57,050	-	-	-	967,610	3,445	23,864	429,810	(981)	73,518	51,272	168,393	4,299,795

-			Locally Levied	Γaxes:		TABLE 66.	-Continued	Municin	al Shares of Stat	e Levied Taxes:			ı	
			,	***						tax: 7% Combi	ned General Rat	e		
	Municipal		Taxes collected	during		Municipal	Solid	Beer		Piped	Telecommu-	Video	State	
	property	fiscal vea	r 2014-2015 acco	rding to tax type	:	share: local	waste	and wine	Electricity	natural gas	nications	programming	street-aid	
	tax			Gross		government	disposal	excise	distribution††	distribution††	distribution	distribution	[Powell Bill	
	levies	License	Meals	receipts	Occupancy	sales taxes†	tax	taxes	§105-164.44K	§105-164.44L	§105-164.44F	§105-164.44I	allocation]	Total
Municipalities	[S]	[\$]	[\$]	[S]	[\$]	[\$]	[\$]	[\$]	[8]	[8]	[\$]	[\$]	[8]	[\$]
Craven														
Bridgeton	355,581	1,608	_	_	_	159,339	294	2,037	37,836	_	6,188	3,485	15,957	582,325
Cove City	45,361	1,000	_	_	_	12,345	2,7	1,738	17,439	(4,911)	4,792	699	12,851	90,314
Dover	51,031				_	22,804	249	1,724	12,877	(91)	5,457	695	12,970	107,716
Havelock	4,853,381	1,930	-	23,055	_	2,086,478	13,124	90,583	971,900	2,816	122,992	103,538	497,208	8,767,005
New Bern	13,457,276	268,509	-	41,335		6,200,764	19,079	132,193	2,095,137	39,882	265,992	290,892	867,643	23,678,704
River Bend	887,947	5,957	-	41,555	_	406,303	1,964	13,566	123,970	37,662	15,733	61,224	90,502	1,607,167
Trent Woods	1,103,825	4,026	_	_	_	503,213	1,704	17,965	83,083	6,433	22,131	22,804	107,861	1,871,341
Vanceboro	267,524	3,219			_	119,809	638	4,417	48,121	(2,923)	13,274	4,225	33,668	491,971
Cumberland	207,324	3,217	-	-	_	117,007	030	4,417	40,121	(2,723)	13,274	4,223	33,000	471,771
	(22.042					<b>∠</b> ₹ 000		1 < 220	110.250	0.72	24062	20.742	## caa	1.5/5.040
Eastover	633,043	-	-	-	-	676,999	-	16,228	110,278	872	34,062	20,743	75,622	1,567,848
Falcon*	24,058		-	-	-	63,039	221	1,553	14,738	(513)	2,584	2,466	11,258	119,404
Fayetteville	68,362,713	2,281,197	-	601,149	-	38,222,880	132,772	916,625	10,098,594	242,848	1,358,949	2,263,327	5,453,054	129,934,108
Godwin	19,942		-	-	-	25,475	-	611	5,652	(1,295)	3,539	-	4,488	58,412
Hope Mills	5,122,535	50,025	-	-	-	2,973,804	10,377	72,359	643,124	(19,281)	72,354	202,693	435,237	9,563,226
Linden	23,847	-	-	-	-	23,522	82	563	4,878	-	3,687	1,683	5,099	63,361
Spring Lake	3,267,964	66,269	-	-	-	2,195,549	7,624	52,603	410,757	-	71,717	97,569	289,899	6,459,951
Stedman	309,978	5,088	-	-	-	195,674	680		44,459	-	7,676	13,006	31,129	607,689
Wade	97,998	-	-	-	-	102,629	-	2,455	17,004	(111)	6,337	4,638	17,386	248,337
Currituck	No incorporated towns													
Dare														
Duck	3,340,033	-	-	-	-	1,022,283	245	1,698	342,842	-	3,550	29,439	_	4,740,090
Kill Devil Hills	7,906,195	29,062	_	-	_	2,207,066	4,452	30,837	726,707	2,774	70,071	192,244	245,017	11,414,427
Kitty Hawk	3,885,168	· -	-	-	-	1,109,165	2,172	15,044	389,022	(242)	29,961	113,880	106,555	5,650,725
Manteo	2,043,698	10,004	-	-	-	604,335	961	6,656	209,265	_	19,607	94,180	34,172	3,022,876
Nags Head	6,272,681	27,401	-	-	-	2,484,878	1,851	12,827	726,459	5,446	41,502	178,931	120,333	9,872,310
Southern Shores	2,919,059	-	-	-	-	895,103	1,818	12,599	279,145	2,410	27,499	97,193	119,567	4,354,393
Davidson			-	-										
Denton	690,815	-	-	-	-	306,294	1,023	-	77,069	-	14,010	12,885	53,957	1,156,052
High Point**	See Guilford County													
Lexington	9,110,538	-	-	-	304,418	3,557,499	11,895	82,393	1,983,479	86,940	206,688	132,442	586,982	16,063,273
Midway	181,603	-	-	-	-	898,714	3,005	-	120,683	3,934	43,497	16,759	-	1,268,195
Thomasville*	9,905,179	8,435	-	-	125,548	5,125,431	17,134	118,640	1,537,810	37,961	165,530	217,908	714,079	17,973,655
Wallburg	132,569	-	-	-	-	585,411	-	-	42,199	3,691	28,332	10,916	-	803,118
Davie														
Bermuda Run	789,481	446,460	_	_	69,808	552,527	1,643	11,464	143,312	21,786	23,748	42,459	63,759	2,166,448
Cooleemee	155,628	63,665	_	_	- ,	206,430	612	4,232	35,969	(1,577)	10,664	3,412	28,603	507,638
Mocksville	2,149,709	2,186	_	572	41,208	1,113,170	3,306	22,998	391,532	8,699	42,125	21,063	160,201	3,956,769
Duplin	-, ,	_,.00		J	,200	-,,-,0	-,- 30	,	,,,,,,	-,	,1=0	,000	,	-,,/0/
Beulaville	432,766	2,774	_	_	_	273,045	848	5,839	78,748	(728)	10,563	7,668	45,628	857,150
Calypso	81,099	183	_	_	_	114,152	355	-,50,	44,679	-	2,818	1,980	20,911	266,178
Faison*	274,428	998	_	_	_	203,705	633	4,386	65,140	607	7,537	1,032	33,771	592,237
Greenevers	52,439		_	_	_	133,779	-	2,871	11,034	-	2,895	2,321	19,347	224,686
Harrells**	See Sampson County					,.,,		-,5/1	,00		-,570	_,0=1	,- • • •	,,,,,
Kenansville	312,276	_	_	_	_	170,294	528	3,634	81,639	15,404	11,787	2,603	33,952	632,116
Magnolia	169,672	820	_	_	_	198,318	617	2,858	28,881		5,536	1,584	35,467	443,752
Mount Olive**	See Wayne County	020				1,0,010	V.,	2,000	20,001		2,230	2,004	20,.07	,.52
Rose Hill	443,272	1,785	_	_	_	345,254	1,074	7,408	65,615	(102)	12,853	6,528	55,792	939,479
Teachey	105,081	- 1,703	_	_	_	79,190	246	-,.56	12,046	(194)	2,518	1,474	13,920	214,282
Wallace*	1,480,970	450	_	_	_	818,006	2,546	17,666	206,474	(10,028)	28,829	21,572	119,394	2,685,877
Warsaw	876,446	543	-	-	_	635,741	1,976	13,672	157,306	(1,082)	22,801	9,700	95,903	1,813,008
Durham	0.0,440	240	_	_	_	000,741	2,7.0	10,072	10.,000	(1,302)	22,301	>,700	,,,,,,,	1,010,000
Chapel Hill**	See Orange County													
Durham*	148,786,420	3,360,035	-	351,993	-	54,660,968	154,745	1,073,831	15,128,065	763,785	1,856,026	2,184,665	6,173,473	234,494,006
Morrisville**	See Wake County													
Raleigh**	See Wake County													

-			Locally Levied	Т		I ADLE 00.	Continuea	Maniala	al Shares of Stat	. Id Tanana			1	
			Locally Levieu	1 axes:				Municip		tax: 7% Combi	and Common Dat	_		
	M		тп	a		34	6.19.1	D	Sales				Gr. r.	
	Municipal		Taxes collected			Municipal	Solid	Beer	***	Piped	Telecommu-	Video .	State	
	property	nscai yea	ir 2014-2015 acco	ording to tax type	:	share: local	waste	and wine	Electricity	natural gas	nications	programming	street-aid	
	tax	¥ *	M 1	Gross	0	government	disposal	excise	distribution††	distribution††	distribution	distribution	[Powell Bill	T-4-1
34	levies	License	Meals	receipts	Occupancy	sales taxes†	tax	taxes	§105-164.44K	§105-164.44L	§105-164.44F	§105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[8]	[\$]	[\$]	[\$]	[\$]	[8]	[\$]
Edgecombe	21 (02					46.120	102	1.250	0.117		2.160	012	0.555	01.225
Conetoe	21,683	-	-	-	-	46,128	182	1,258	9,116	-	2,169	913	9,777	91,227
Leggett	9,563	-	-	-	-	9,654	-	264	2,857	-	1,128	-		23,466
Macclesfield	69,205	89	-	-	-	74,399	294	2,028	3,539	(349)	7,265	1,073	14,737	172,280
Pinetops	194,752		-	-	-	215,577	851	5,877	9,463	-	16,350	5,124	46,102	494,097
Princeville	320,265	502	-	-	-	349,998	1,385	9,607	30,237	-	15,444	8,199	60,919	796,557
Rocky Mount**	See Nash County													
Sharpsburg**	See Nash County					12.055		256	1.051		1 200		2 222	24.222
Speed	14,375	-	-	-	-	12,977	51	356	1,851		1,290	-	3,322	34,222
Tarboro	3,704,988	6,249	-	3,990	-	1,811,958	7,156	49,484	774,667	38,566	121,661	175,703	327,236	7,021,659
Whitakers**	See Nash County													
Forsyth														
Bethania	99,340	-	-		-	32,603	208	1,433	16,788	107	1,361	2,532	7,306	161,677
Clemmons	2,308,436	-	-	3,367	-	778,448	12,268	85,085	718,663	8,965	90,447	192,892	525,349	4,723,920
High Point**	See Guilford County													
Kernersville*	13,954,996	124,675	-	67,663	113,742	4,557,864	15,347	106,354	1,441,713	(8,601)	201,780	247,715	646,769	21,470,017
King**	See Stokes County													
Lewisville	2,183,350	300	-	-	-	744,269	8,258	57,253	440,965	16,912	46,465	152,364	357,609	4,007,745
Rural Hall	1,177,119	-	-	-	-	380,555	1,936	13,374	183,554	8,536	19,800	23,409	86,112	1,894,393
Tobaccoville*	93,154	3,309	-	-	-	30,939	1,585	10,945	74,260	1,880	8,961	12,175	51,909	289,117
Walkertown	785,385	59,185	-	-	-	256,851	3,053	21,066	257,307	56,398	24,407	36,911	124,890	1,625,452
Winston-Salem	115,088,178	2,747,351	-	336,466	-	36,940,874	150,883	1,046,536	13,642,565	618,280	2,129,618	2,211,617	6,535,410	181,447,778
Franklin														
Bunn	160,578	_	_	_	_	53,996	218	1,509	24,439	_	3,796	1,217	11,562	257,315
Centerville	-	_	_	_	_	-	_	386	3,195	_	315	156	-	4,053
Franklinton	761,383	12,172	_	_	_	286,009	1,285	8,886	94,071	3,798	16,769	12,525	64,060	1,260,959
Louisburg	1,401,083	22,130	_	_	_	481,373	2,144	14,763	267,697	8,016	34,315	19,254	95,851	2,346,626
Wake Forest**	See Wake County	,				- ,	,	,		-,-	- /-	.,-	,	,,
Youngsville	936,795	5,654	_	_	_	296,843	795	5,551	87,122	2,068	10,621	9,658	37,389	1,392,498
Gaston	,	-,				,		-,	,	_,	,	-,	,	-,,
Belmont	5,780,376	50,717	_	_	85,065	1,928,531	6,841	47,504	679,519	40,918	108,274	98,986	303,914	9,130,645
Bessemer City	1,475,772		_	_	-	511,907	3,428	23,737	345,740	10,296	63,971	36,893	169,422	2,641,168
Cherryville	1,632,596	6,373	_	_	_	579,998	3,686	25,527	236,380	35,429	82,597	41,931	187,955	2,832,471
Cramerton	2,200,935	115	_	_	_	704,088	3,006	20,855	206,840	15,442	19,377	42,881	122,713	3,336,254
Dallas	1,062,968	5,224	_	_	_	359,731	2,977	20,618	155,684	14,680	57,313	17,036	132,370	1,828,601
Gastonia	28,644,499	1,108,505	_	79,337	567,496	9,887,399	46,489	321,943	3,696,248	251,266	826,315	518,890	2,045,768	47,994,154
High Shoals	100,928	125	_	-		41,734	443	-	20,313	,	4,305	1,992	19,447	189,287
	See Cleveland County					, -					,	, .	- ,	,
Lowell	1,145,477	3,670	_	24,041	_	385,619	2,308	15,995	139,480	11,420	28,533	28,674	94,519	1,879,736
McAdenville	342,488	50	_	,	_	116,457	421	2,912	259,845	2,342	6,520	4,948	17,755	753,736
Mount Holly	6,201,847	12,830	_	_	81,136	2,062,116	9,189	63,833	777,479	55,572	100,917	121,192	405,091	9,891,202
Ranlo	797,834	,000	_	_	-	240,487	2,218	15,361	166,104	10,399	15,356	20,643	97,920	1,366,322
Spencer Mountain		_	_	_	_	210,107	-,-10	10,001	205	38	597	20,0.0	,,,,=0	840
Stanley	1,416,908	_	_	_	_	475,380	2,303	15,959	147,248	10,427	52,521	12,846	106,407	2,240,000
Gates	1,110,700	_	_	_	_	,500	2,000	10,707	1.7,240	10,127	02,021	12,040	100,107	2,2 .0,000
	56,225				_	62,233	200	1,381	12,196	1,073	4,256	_	9,202	146,766
Gatesville	50,225	-	-	-	-	62,233	200	1,381	12,196	1,0/3	4,256	-	9,202	140,/66
Graham	# F04				70.763	1.54	12		310		101	40	- 4/-	07.000
Fontana Dam	7,596	-	-	-	70,762	1,746	13	-	310	-	184	10	5,467	86,089
Lake Santeetlah Robbinsville	154,966 321,185	-	-	-	27,569	46,714 110,965	28 383	-	12,195 88,554	-	668 18,076	545	8,613 17,465	223,184 584,741
Granville	321,185	-	-	-	27,369	110,965	383	-	00,334	-	10,076	545	17,405	304,/41
	3.033.103	E0 240				1 444 057	4.020	24.154	200.040	(3/=	71.261	0.002	102.00=	4 2 40 02 4
Butner	2,023,102	72,349	-	-	-	1,444,856	4,930	34,154	399,040	6,247	71,361	8,982	183,005	4,248,026
Creedmoor	1,961,100	37,623	-	-	-	803,846	2,744	19,026	221,273	3,411	77,816	88,544	117,392	3,332,774
Oxford	3,534,956	681	-	-	-	1,576,875	5,374	37,136	528,050	30,433	70,680	66,958	235,456	6,086,600
Stem	211,151	2.001	-	-	-	95,929	265	2,265	20,784	580	3,252	1,825	17,803	353,590
Stovall	82,132	3,091	-	-	-	77,977	266	1,839	12,862	-	2,597	1,483	14,172	196,418
Greene						****								
Hookerton	70,847	-	-	-	-	30,239	259	1,790	23,247	(1,412)	3,939	84,994	13,538	227,441
Snow Hill	382,364	-	-	-	-	164,797	1,011	6,994	75,443	915	23,378	88,871	48,596	792,369
Walstonburg	55,323	-	-	-	-	24,195	139	959	2,702	-	1,378	84,428	7,785	176,909

						TABLE 66.	-Continued							
			Locally Levied 7	Taxes:				Municip	al Shares of Stat					
	M		T	a		M	6.11.1	D	Sales		ned General Rat		64.4.	
	Municipal	C 1	Taxes collected			Municipal	Solid	Beer and wine	Electricity	Piped	Telecommu-	Video	State	
	property	nscai yea	r 2014-2015 acco			share: local	waste	and wine excise	distribution††	natural gas distribution††	nications distribution	programming distribution	street-aid [Powell Bill	
	tax	T :	Meals	Gross	0	government	disposal tax	taxes	§105-164.44K	§105-164.44L	§105-164.44F	§105-164.44I	•	Total
Municipalities	levies [\$]	License [\$]	[S]	receipts [\$]	Occupancy [\$]	sales taxes† [\$]	[S]	[\$]	§105-164.44K [\$]	§105-164.44L	§105-164.44F [\$]	§105-164.441 [\$]	allocation] [\$]	[S]
Guilford	[3]	131	[3]	[3]	191	[3]	191	[3]	[3]	131	[4]	[3]	[3]	191
Archdale**	See Randolph County													
Burlington**	See Alamance County													
Gibsonville**	See Alamance County													
Greensboro	161,966,938	5,672,714	-	317,680	4,824,447	46,361,760	178,187	1,235,242	17,280,243	288,848	3,268,539	2,982,627	7,412,720	251,789,947
High Point*	58,700,678	2,733,639	-	149,490	362,423	17,383,671	68,875	477,534	6,442,689	448,910	725,431	956,258	2,944,473	91,394,071
Jamestown	1,860,472	-	-	-	-	527,102	2,304	15,973	203,189	(153,521)	59,640	42,320	100,704	2,658,184
Kernersville**	See Forsyth County													
Oak Ridge	778,313	-	-	-	-	218,814	4,382	30,472	208,460	82,802	22,985	64,601	-	1,410,829
Pleasant Garden	93,165	-	-	-	-	26,729	-	20,213	133,281	9,343	3,294	29,197	-	315,223
Sedalia	133,660	70	-	-	-	37,266	406	2,811	26,738	-	385	2,265	15,337	218,938
Stokesdale	-	-	-	-	-	-	-	24,005	246,107	47,310	10,276	36,276	-	363,974
Summerfield	387,146		-	-	-	113,354	7,008	48,683	294,095	97,605	18,220	93,632	-	1,059,743
Whitsett	80,272	282	-	-	-	20,806	384	2,657	20,301	(32,611)	10,170	2,140	-	104,401
Halifax														
Enfield	687,711	20,603	-	-	-	255,546	1,596	11,024	98,908	314	18,926	13,707	76,932	1,185,267
Halifax	77,703	75	-	-	-	29,442	149	1,029	17,349	-	4,861	1,464	9,470	141,542
Hobgood	59,067	-	-	-	-	25,562	215	1,487	13,692	-	3,076	793	15,029	118,922
Littleton	272,767	497	-	-	-	97,456	420	2,899	37,275	-	7,814	11,483	24,800	455,410
Roanoke Rapids	7,444,419	378,455	-	22,413	135,805	3,533,224	9,807	67,709	1,187,139	62,849	170,606	150,312	463,891	13,626,628
Scotland Neck	783,206	9,924	-	-	-	257,608	1,271	8,767	131,201	24	19,451	17,144	64,786	1,293,383
Weldon	1,352,811	1,767	-	-	-	509,711	1,009	6,964	121,395	(3,258)	14,324	17,154	49,337	2,071,212
Harnett														
Angier*	1,713,086	-	-	-	-	614,884	3,058	21,339	216,160	426	22,244	40,353	139,284	2,770,835
Benson**	See Johnston County													
Broadway**	See Lee County													
Coats	597,590	-	-	-	-	248,146	1,435	9,955	80,954	-	10,986	20,381	70,602	1,040,049
Dunn	3,935,164	2.060	-	-	437,753	1,576,708	6,084	42,129	543,625	41,042	91,454	97,923	302,431	7,074,311
Erwin	1,209,031	3,860	-	-	-	504,612	2,900	20,094	149,228	(2,454)	31,648	14,492	142,176	2,075,586
Lillington	1,726,018	28,244	-	-	-	692,469	2,108	14,609	262,863	13,357	23,116	30,717	102,637	2,896,138
Haywood	2,774,778	19,513	_	1,417	_	1,088,620	2,689	18,625	747,829	5,504	72,590	45,241	138,461	4,915,266
Canton Clyde	340,175	19,513	-	1,41/	-	314,691	777	10,025	50,104	623	35,385	11,842	38,080	791,677
Maggie Valley	1,604,149	2,586	-	-	-	325,869	806	5,600	150,956	623	25,851	41,950	36,860	2,194,627
Waynesville	5,078,263	132,933	-	23,347	-	2,529,413	6,246	43,233	632,715	11,653	208,596	119,906	338,971	9,125,276
Henderson	3,070,203	132,933	-	23,347	-	2,329,413	0,240	43,233	032,713	11,033	200,390	119,900	330,771	9,123,270
	007.020					202 555		14,209	126.010	22 204	20.656	41 000		1 524 002
Flat Rock Fletcher	986,030 3,675,902	11,600	-	-	-	293,775 1,349,944	4,798	33,318	136,019 606,440	22,294 38,551	30,676 49,583	41,900 60,955	192,165	1,524,902 6,023,256
		388,538	-	14564	-									
Hendersonville Laurel Park	7,846,726 1,617,595	28,131	-	14,564	-	3,127,155	8,657 1,402	60,103 9,726	894,323 129,068	66,947 8,387	239,415	114,410 27,100	386,360 99,032	13,147,198 2,515,524
Mills River	1,131,702	26,131	-	-	-	587,623 363,407	1,402	31,092	312,965	20,419	7,461 64,782	24,966	99,032	1,949,333
		-	-	-	-	303,407	-	31,092	312,903	20,419	04,782	24,900	-	1,949,333
Saluda**	See Polk County													
Hertford														
Ahoskie	2,675,323	102,002	-	-	45,117	1,086,288	3,118	21,520	298,717	18,153	46,137	33,644	154,267	4,484,286
Cofield	140,722	-	-	-	-	58,438	259	1,790	55,096	-	3,472	-	10,984	270,761
Como	15,993	-	-	-	-	7,009		405	4,830	-	1,543	326		30,106
Harrellsville	21,572	-	-	-	-	9,244	67	462	3,715	-	1,156	373	3,041	39,630
Murfreesboro	886,836	6,030	-	-	-	354,176	2,017	14,081	137,271	-	21,618	25,955	91,823	1,539,808
Winton	197,162	556	-	-	-	101,518	471	3,251	38,646	92	7,267	3,522	24,433	376,917
Hoke	2,339,506	275				922,610	3,080	21,256	450,060	/4 00Th	35,025	38,233	150,342	3,955,489
Raeford		2/5	-	-	-	922,610	3,080	21,256	450,060	(4,897)	35,025	38,233	150,342	3,933,489
Hyde	No incorporated towns													
Iredell														
Davidson**	See Mecklenburg Count	ty												
Harmony	31,127	_	-	-	-	133,632	343	2,367	23,241	-	6,135	2,502	15,349	214,696
Love Valley	25,141	-	-	-	-	29,401	75	522	2,178	-	96	421	9,729	67,563
Mooresville	33,840,429	21,030	_	118,336	999,255	8,912,133	22,953	160,096	3,219,518	151,639	162,460	198,258	962,188	48,768,294
Mooresville	33,040,427	-1,000												
Statesville	11,981,744	337,254	-	35,941	915,685	6,209,467	15,939	110,423	1,956,558 218,390	125,926	252,588	141,959	748,401	22,831,886 2,742,224

			Locally Levied	Tayes:		TABLE 66.	-Continued	Municir	al Shares of Stat	e Levied Tayes				
			Locally Ecvicu	i axes.				wanien			ned General Rat	e		
	Municipal		Taxes collected	during		Municipal	Solid	Beer	Sures	Piped	Telecommu-	Video	State	
	property	fiscal vea		rding to tax type:	:	share: local	waste	and wine	Electricity	natural gas	nications	programming	street-aid	
	tax			Gross		government	disposal	excise	distribution††	distribution††	distribution	distribution	[Powell Bill	
	levies	License	Meals	receipts	Occupancy	sales taxes†	tax	taxes	§105-164.44K	§105-164.44L	§105-164.44F	§105-164.44I	allocation	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[8]	[\$]
Jackson														
Dillsboro	92,808	672	-	-	-	45,486	-	994	19,268	-	6,322	1,798	6,114	173,463
Forest Hills	56,054	-	-	-	-	22,026	-	1,610	2,546	-	3,366	1,289	12,391	99,282
Highlands**	See Macon County													
Sylva	1,368,115	67,830	-	17,708	-	512,306	1,697	11,741	288,598	7,246	53,237	15,386	72,494	2,416,358
Webster	29,383	-	-	-	-	11,574	-	1,614	24,714	442	3,921	1,303	-	72,953
Johnston														
Archer Lodge	406,175	-	-	-	-	109,707	-	20,257	103,528	-	42,201	68,719	-	750,588
Benson*	1,551,979	-	-	-	8,656	544,953	2,152	14,904	343,179	6,139	26,765	18,561	104,085	2,621,373
Clayton*	9,729,357	76,305	-	-	-	3,164,458	11,001	76,300	987,149	(21,846)		227,433	477,477	14,790,220
Four Oaks	708,902	3,521	-	-	-	248,052	1,261	8,741	94,988	(782)	13,277	7,031	62,388	1,147,380
Kenly*	785,530	22,527	-	-	25,586	282,583	856	5,930	88,945	-	14,273	3,720	44,464	1,274,414
Micro	111,600	133	-	-	-	41,277	286	1,980	20,376	-	2,415	859	13,465	192,391
Pine Level	473,512	-	-	-	-	163,903	1,121	7,769	66,856	307	8,412	5,857	52,364	780,101
Princeton	400,143	318	-	-	-	143,328	769	5,323	69,457	(12,379)	11,361	959	38,212	657,490
Selma	2,221,531	-	-	-	97,480	781,785	3,926	27,186	334,408	(13,610)	49,678	25,973	166,691	3,695,048
Smithfield	6,071,765	3,033	-	-	207,012	2,219,645	7,024	48,639	874,869	23,797	126,133	101,294	323,780	10,006,992
Wilson's Mills	626,983	2,278	-	-	-	180,271	-	10,773	60,337	961	974	8,631	63,113	954,321
Zebulon**	See Wake County												-	
Jones														
Maysville	238,632	_	-	-	-	64,211	672	4,645	38,821	_	5,502	7,749	35,219	395,451
Pollocksville	73,686	-	-	-	-	21,671	-	1,430	13,070	(7,136)	3,608	2,398	12,472	121,199
Trenton	63,317	-	-	-	-	19,266	-	1,333	16,051	(17,555)	4,560	1,075	9,862	97,910
Lee														
Broadway*	382,458	-	-	-	-	131,164	811	5,604	54,833	-	9,217	6,033	39,124	629,244
Sanford	14,752,070	2,545	-	-	-	5,046,581	18,281	63,180	1,892,927	70,250	176,643	191,426	807,859	23,021,761
Lenoir														
Grifton**	See Pitt County													
Kinston	10,107,300	222,645	_	50,261	198,092	3,556,045	13,508	93,311	1,858,853	73,776	301,945	160,197	621,015	17,256,947
La Grange	647,813	222,043	_	50,201	170,072	211,695	1,809	12,506	114,918	(550)		27,908	93,939	1,138,292
Pink Hill	202,540	153		_	-	67,903	335	2,327	29,197	(330)	9,129	856	20,103	332,542
Lincoln	202,540	135				07,705	555	2,527	20,107		,,12)	0.50	20,103	552,542
Lincolnton	4,705,689	_	_	21,269	109,122	2,608,902	6,693	46,286	602,351	(32,549)	256,701	46,930	312,774	8,684,167
Maiden**	See Catawba County			21,207	10>,122	2,000,702	0,075	40,200	002,551	(52,547)	250,701	40,550	312,774	0,004,107
	See Catawda County													
Macon														
Franklin	2,022,715	3,042	-	10,299	108,194	679,683	-	17,517	333,485	10,151	122,568	29,197	130,441	3,467,293
Highlands*	2,891,824	638	-	-	-	1,015,111	588	4,073	222,027	-	41,244	30,450	54,969	4,260,924
Madison	225 (22					110 (07	2/2	2.505	20.505			2.010	22.220	400 520
Hot Springs	235,633	2 (21	-	-	-	110,605	362	2,507	29,507		5,559	2,018	23,329	409,520
Mars Hill	545,797	2,631	-	-	-	426,932	1,402	9,757	107,504	6,412	26,303	7,205	61,808	1,195,752
Marshall	461,735	-	-	-	-	172,105	563	3,879	97,781	-	42,382	3,107	22,711	804,263
Martin Roor Gross	15,806					5,727		321	4,426		1,491	266	2,618	30,655
Bear Grass Everetts	28,281	284	-	-	-	10,781	-	699	6,765	-	2,155	200	2,618 5,616	54,582
		204	-	-	-					- -		1 222		
Hamilton Hassell	70,223 6,417	-	-	-	-	27,038 2,333	253	1,746 365	228,990 4,776	610	3,439 841	1,223	14,153 4,443	347,676 19,175
Jamesville	137,206	120	-	-	-	47,123	304	2,103	17,707	310	9,842	2,215	16,001	232,930
Oak City	70,831	120	-	-	-	26,696	304	1,346	11,057	(35)	3,571	1,888	13,067	128,421
•	63,689	_	-	-	-	23,511	173	1,197	8,019	(33)	2,129	1,000	9,295	108,012
Parmele	553,604	7,636	-	-	-	204,141	917	6,339	98,984	(26,258)		10,639	56,479	934,731
Robersonville Williamston	2,793,060	21,431	-	3,880	-	1,004,224	3,505	24,480	325,956		77,013	41,315	172,229	4,452,915
McDowell	2,773,000	21,431	-	3,000	-	1,004,224	3,303	24,400	323,730	(14,180)	77,013	41,313	1/2,229	7,432,713
Marion	2,292,320	83,575				1,270,369	5,224	36,173	424,555	11,086	147,061	66,151	226,619	4,563,132
Old Fort	´´		-	-	-		´	30,173		947				//
Mecklenburg	336,201	3,118	-	-	-	170,863	573	-	123,712	947	22,096	6,561	30,278	694,350
Charlotte	437,982,259	14,753,558	_	3,839,667	17,924,790	110,794,542	508,619	3,534,093	44,754,469	1,638,588	7,693,582	7,722,525	20,399,633	671,546,326
Cornelius	12,262,290	17,700,000	-	71,295	270,462	3,095,648	18,012	125,546	1,291,946	165,749	187,343	252,782	741,996	18,483,070
Davidson*	6,407,249	171,276	-	/1,2/3	270,402	1,633,359	7,796	54,248	642,321	47,207	100,335	133,487	319,925	9,517,204
Huntersville	19,492,582	1/1,2/0	_	36,479	_	4,922,455	33,990	236,757	2,336,937	362,685	291,307	562,093	1,418,102	29,693,386
Matthews	11,431,547	729,815	-	30,479	504,123	2,795,729	18,996	132,013	1,363,718	(59,738)	293,186	211,770	772,343	18,193,502
Mint Hill*	6,373,239	127,013	-	-	304,123	1,635,114	16,111	111,983	860,774	312,493	81,084	242,618	691,947	10,325,361
Pineville	5,736,753	596,221	-	-	-	1,339,025	5,383	37,506	889,436	72,847	71,474	45,291	199,605	8,993,540
Stallings**	See Union County	370,221	-	-	-	1,557,025	3,303	37,300	302,430	72,047	/1,4/4	73,291	177,003	0,770,040
Weddington**	See Union County													
Wednigton."	See Onion County													

	1		* n * · · =			TABLE 66.	-Continued		101 22	· · · · ·				
	1		Locally Levied Ta	axes:	1			Municip	al Shares of Stat		16			
	M		T			34	0.11.1	D	Sales	tax: 7% Combi			64.4	
	Municipal		Taxes collected d			Municipal	Solid	Beer	TEL	Piped	Telecommu-	Video	State	
	property	fiscal year	r 2014-2015 accor			share: local	waste	and wine	Electricity	natural gas	nications	programming	street-aid	
	tax			Gross	_	government	disposal	excise	distribution††	distribution††	distribution	distribution	[Powell Bill	
	levies	License	Meals	receipts	Occupancy	sales taxes†	tax	taxes	§105-164.44K	§105-164.44L	§105-164.44F	§105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[8]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[8]	[\$]
Mitchell														
Bakersville	142,836	1,079	-	-	-	51,571	303		25,739	(1,451)	13,847	5,055	15,305	254,283
Spruce Pine	1,128,259	5,033	-	-	-	431,997	1,441	10,047	243,797	(26,108)	30,460	22,376	86,177	1,933,479
Montgomery														
Biscoe	720,786	-	-	-	-	330,726	1,084	7,496	230,528	-	10,138	6,050	53,703	1,360,512
Candor*	414,305	120	-	-	-	163,392	536	3,704	99,191	-	9,088	2,700	28,891	721,927
Mount Gilead	494,622	-	-	-	-	217,502	714	4,936	58,443	(23,407)	18,965	7,095	40,315	819,185
Star	284,668	-	-	-	-	163,106	536	3,713	32,020	-	6,256	2,968	31,257	524,523
Troy	963,865	3,029	-	-	-	638,279	2,095	14,495	261,969	-	38,722	7,580	95,721	2,025,754
Moore														
Aberdeen	3,433,804	157,542	_	10,303	_	1,732,162	4,583	31,532	431,074	22,709	26,041	114,976	220,337	6,185,062
Cameron	102,964	600	_	,	_	73,807	196	1,354	13,295	,	3,283	1,093	9,968	206,560
Candor**	See Montgomery County					75,007	170	1,034	15,275		5,265	1,075	2,200	200,500
Carthage	1,097,253	12,027				547,670	1,454	10,069	158,702		16,774	12,547	77,469	1,933,966
		12,027	-	-	-		1,434			-				
Foxfire Village	611,456	-	-	-	-	234,006	-	4,333	57,192	-	4,216	24,951	42,548	978,702
Pinebluff	389,162	381	-	-	-	333,492	886	6,141	64,916		6,990	15,155	54,416	871,538
Pinehurst	9,664,831	2,010	-	-	-	3,758,147	9,985	69,341	1,046,739	21,718	96,392	291,923	495,083	15,456,169
Robbins	432,284	-	-	-	-	270,155	717	2,998	53,534	-	9,210	1,076	35,729	805,703
Southern Pines	8,556,251	67,863	-	33,651	-	3,171,665	8,428	58,550	938,523	40,904	120,786	161,043	404,887	13,562,552
Taylortown	369,691	-	-	-	-	176,065	467	3,233	32,839	3,330	5,477	2,605	23,369	617,077
Vass	348,786	-	-	-	-	178,119	473	3,286	44,479	-	10,076	5,973	30,131	621,323
Whispering Pines	1,756,334	245	_	_	_	759,717	2,020	14,046	173,852	_	14,697	39,400	119,005	2,879,317
Nash	,,					,	,	,	- /		,	,	. ,	,,-
Bailey	196,485	1,579	_	_	_	108,331	349	2,411	33,556	_	9,826	28,696	18,492	399,724
Castalia	21,476	1,240				50,848	164	1,131	8,415		2,593	467	8,564	94,898
Dortches	21,470	1,240	-	-	-	191,994	104	4,333	21,128	-	2,401	645	0,304	220,501
	296 091	1,783	-	-	-		- -			-			26,537	517,323
Middlesex	286,981	1,/63	-	-	-	157,597	508	3,510	33,772	-	5,966	669	20,557	
Momeyer	15,440	-	-	-	-	43,096		959	6,437	-	2,699	775		69,407
Nashville	2,091,700	-	-	-	-	1,054,442	3,399	23,482	274,061	(7,531)	40,939	48,796	153,437	3,682,725
Red Oak	-	-	-	-	-	683,588	-	15,273	91,254	-	7,944	13,020	-	811,080
Rocky Mount*	24,040,817	852,068	-	-	-	10,441,170	35,630	246,175	3,378,663	195,938	619,550	505,398	1,603,638	41,919,048
Sharpsburg*	442,109	-	-	-	-	297,769	1,256	8,679	70,332	263	16,719	11,398	57,567	906,092
Spring Hope	503,772	1,526	-	-	-	258,826	834	5,767	73,312	-	12,887	32,237	40,664	929,825
Whitakers*	253,615	1,123	-	_	-	128,757	460	3,180	35,068	(30,644)	7,503	3,501	23,894	426,457
New Hanover										` ′ ′				
Carolina Beach	3,967,136	47,658	_	_	873,485	1,458,628	3,756	26,033	474,039	(23)	50,035	97,765	187,368	7,185,881
Kure Beach	2,148,797	7,595	_	_	394,061	792,462	1,351	9,374	192,117	()	13,174	36,638	65,406	3,660,975
Wilmington	65,044,995	2,681,466	_	266,018	3,059,010	22,492,722	72,096	501,086	7,267,968	171,974	1,099,580	1,420,350	2,953,143	107,030,408
Wrightsville Beach		26,222		200,010	1,144,474	1,227,216	1,593	11,015	338,910	(656)	41,563	65,627	69,277	6,221,045
Northampton	3,273,803	20,222	-	_	1,144,474	1,227,210	1,373	11,013	336,710	(030)	41,505	03,027	07,277	0,221,043
	225 564	60				140.021		2 (79	70 007	(20)	6 722	1.260	24 200	400 592
Conway	235,564	60 7.719	-	-	-	140,931	-	3,678	78,007	(30)	6,732	1,260	24,380	490,582
Garysburg	177,750	7,718	-	-	-	174,396	-	4,535	24,699	-	8,442	9,311	34,726	441,577
Gaston	212,105	12,373	-	-	-	190,705	-	4,953	48,747	-	12,922	13,724	40,871	536,400
Jackson	193,842	2,260	-	-	-	83,302	-	2,160	34,085	-	5,355	1,763	16,610	339,376
Lasker	10,770	-	-	-	-	20,543	-	532	4,129	-	809	430	4,006	41,220
Rich Square	287,933	-	-	-	-	160,565	-	4,161	54,864	-	8,764	4,085	31,781	552,153
Seaboard	125,381	36,255	-	-	-	103,450	-	2,683	23,914	-	4,553	6,524	19,609	322,369
Severn	239,627	-	-	-	-	45,829	-	1,192	43,140	-	1,520	895	9,308	341,511
Woodland	143,721	90	_	_	_	131,386	_	3,405	30,341	_	4,815	5,088	24,852	343,698
Onslow	- /					- ,,,,,		-,	,,		,,,,,,	- ,	,	,
Holly Ridge	1,104,640	1,116	_	_	_	504,205	942	6,568	122,142	_	6,675	13,741	47,715	1,807,744
Jacksonville	23,133,526	712,683	_	189,273	840,118	11,152,096	48,918	336,855	2,894,628	62,898	465,440	447,524	1,815,480	42,099,438
North Topsail Bea		231	<u>-</u>	107,273	913,520	1,574,106	488	3,378	265,880	02,070	12,306	46,020	27,022	6,022,024
	581,994	900	-	-	913,320					_			,	
Richlands		900	-	-	-	285,948	1,056	7,285	106,592	-	12,718	20,346	51,628	1,068,465
Surf City**	See Pender County								***					
Swansboro	1,489,428	405	-	-	61,941	720,920	1,850	12,827	200,448	(21)	18,377	27,021	81,280	2,614,476
Orange														
Carrboro	12,631,014	559,871	-	-	160,381	4,068,494	13,050	90,328	1,011,952	44,105	154,748	242,738	494,257	19,470,938
Chapel Hill*	39,402,736	1,024,615	-	54,193	1,100,478	11,920,603	37,972	262,873	3,691,064	193,210	587,697	766,725	1,488,601	60,530,768
Durham**	See Durham County													
Hillsborough	5,466,558	30,983	338,480	9,163	72,718	1,259,029	4,032	27,828	483,546	29,295	92,072	80,437	184,863	8,079,005
Mebane**	See Alamance County	•	-	•			-		•	•	•	•	•	

Municipalities Pamlico Alliance	Municipal property tax levies	fiscal yea	Taxes collected			M. data		-	al Shares of Stat	tax: 7% Combi	ned General Rate			
Pamlico	property tax	fiscal yea		during		M	~		Sales					
Pamlico	property tax	fiscal yea		during										
Pamlico	tax	fiscal yea				Municipal	Solid	Beer		Piped	Telecommu-	Video	State	
Pamlico			r 2014-2015 acco	rding to tax type		share: local	waste	and wine	Electricity	natural gas	nications	programming	street-aid	
Pamlico	levies			Gross		government	disposal	excise	distribution††	distribution††	distribution	distribution	[Powell Bill	
Pamlico		License	Meals	receipts	Occupancy	sales taxes†	tax	taxes	§105-164.44K	§105-164.44L	§105-164.44F	§105-164.44I	allocation]	Total
	[\$]	[\$]	[\$]	[\$]	[\$]	[8]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alliance														
	27,114	3,629	-	_	-	7,943	484	3,352	26,316	499	6,507	2,493	17,517	95,854
Arapahoe	_ ·	· -	_	_	_	· -	_	2,494	13,548	_	2,466	2,462	· -	20,970
Bayboro	83,388	_	_	_	_	25,104	793	5,494	34,353	12,071	6,874	7,660	33,178	208,914
Grantsboro	30,050					8,025	-	3,035	19,688	325	1,208	1,353	20,170	63,685
	39,140	-	-	-	-	11,808	137	946	5,936		2,241	610	6,627	67,443
Mesic		-	-	-	-					-				
Minnesott Beach	132,891	-	-	-	-	39,039	294	2,046	15,810	-	1,331	3,121	18,847	213,379
Oriental	453,185	-	-	-	21,780	136,820	573	3,972	59,004	-	4,524	11,160	40,287	731,305
Stonewall	30,695	-	-	-	-	9,278	-	1,227	9,876	67	1,355	341	8,145	60,984
Vandemere	48,388	_	_	_	_	14,199	159	1,100	9,623	_	2,251	717	15,315	91,752
Pasquotank														
Elizabeth City*	7,555,501	244,043	_	53,480	_	3,175,891	11,423	78,935	1,150,769	79,041	190,863	133,859	484,663	13,158,468
Pender	1,000,001	211,010		55,100		0,170,071	11,120	70,700	1,100,707	//,011	1,0,000	100,009	10 1,000	10,100,100
Atkinson	50,614					76,492	204	1,412	18,934		5,023	1,135	13,438	167,253
			-	-	-									
Burgaw	1,383,675	1,711	-	-	8,511	956,810	2,546	17,635	201,516	8,856	42,508	22,285	112,505	2,758,557
Saint Helena	16,985	-	-	-	-	98,967	263	1,826	10,757	-	2,345	1,569	10,786	143,498
Surf City*	5,498,248	40,649	-	-	540,667	913,591	1,270	8,816	399,028	-	17,521	68,423	79,207	7,567,420
Topsail Beach	1,837,797	-	-	-	442,800	92,989	248	1,716	156,399	-	7,268	19,516	16,532	2,575,264
Wallace**	See Duplin County													
Watha	4,551	_	_	_	_	49,219	131	915	2,775	(900)	1,274	1,079	4,945	63,990
Perquimans	4,551	_	_	_	_	47,217	101	713	2,773	(200)	1,274	1,075	4,243	05,770
	555 202	26.724				420 100	1 2/0	0.450	00.401	4.010	25 201	15 102	59,882	1 215 770
Hertford	555,293	26,724	-	-	-	429,189	1,369	9,458	88,491	4,810	25,381	15,183		1,215,779
Winfall	220,145	2,225	-	-	-	120,674	385	2,657	27,024	925	4,960	2,490	19,536	401,021
Person														
Roxboro	4,552,445	143,722	-	14,847	-	1,358,492	5,190	35,882	588,796	35,672	109,006	69,113	225,600	7,138,765
Pitt														
Ayden	1,232,977	_	_	_	_	1,002,408	3,189	22,074	359,867	_	58,218	34,817	153,103	2,866,652
Bethel	394,874	136	_	_	_	316,201	1,005	6,950	53,821	_	18,686	9,925	52,485	854,084
Falkland	19,883	150			_	19,383	62	427	922	_	2,097	172	2,060	45,005
	,	56.350	-	-						_			,	
Farmville	1,561,521	56,258	-	-	-	942,086	2,997	20,737	309,320	18,393	48,706	32,889	143,253	3,136,160
Fountain	124,654	260	-	-	-	86,130	274	1,892	18,599	(30)	4,837	511	14,989	252,116
Greenville	31,856,411	574,105	-	-	1,838,338	17,457,745	55,554	384,628	5,890,828	241,506	816,845	871,962	2,224,123	62,212,045
Grifton*	575,207	9,410	-	-	-	501,648	1,688	11,684	90,317	-	22,744	4,796	76,994	1,294,488
Grimesland	105,366	650	_	_	_	89,769	286	1,984	19,969	(41)	12,105	2,961	13,665	246,714
Simpson	99,358	_	_	_	_	83,261	265	1,830	4,691	`-	4,084	1,477	12,886	207,853
Winterville	3,577,484	3,296	_	24,107	_	1,886,124	6,000	41,504	274,349	_	55,560	70,141	264,282	6,202,847
Polk	5,577,101	0,270		,		1,000,121	0,000	11,001	27.1,017		20,000		201,202	0,202,017
	514 527	£ 021		_	26,153	209,704	625	4,320	77,350	5 165	15,856	8,333	34,185	902,160
Columbus	514,537	5,931	-	-	20,155					5,165				
Saluda*	628,080	2,015	-	-	-	158,515	460	3,182	55,364	-	12,739	11,898	30,734	902,988
Tryon	1,012,154	-	-	-	22,774	363,465	1,085	7,527	105,740	5,223	22,610	17,934	68,714	1,627,226
Randolph														
Archdale*	2,723,675	240,525	-	1,453	-	2,221,076	7,519	52,137	453,451	50,031	101,700	109,559	325,317	6,286,442
Asheboro	15,537,533	295,253	-	31,836	-	4,943,513	16,363	113,322	2,103,531	(30,877)	198,429	153,494	684,616	24,047,012
Franklinville	166,061	-	_	-	_	227,133	754		34,125	1,053	2,260	2,657	35,143	469,186
	See Guilford County	_	_	_	_	,100	.54	_	0.,123	1,555	2,200	2,007	00,140	.0,,100
	970,396	16,344		57	_	512,117	1,694	11,728	122,723	22,255	34,953	13,547	91,853	1,797,668
Liberty			-	5/	-									
Ramseur	798,455	18,874	-	-	-	324,562	1,073	3,041	35,029	6,388	13,107	10,105	51,474	1,262,110
Randleman	2,511,262	-	-	-	-	800,917	2,651	18,352	443,018	(5,060)	28,040	25,145	122,607	3,946,933
Seagrove	148,249	-	-	-	-	43,802	145	-	14,746	-	4,614	808	11,067	223,431
Staley	23,371	-	-	-	-	77,034	255	-	6,936	508	3,626	1,423	14,124	127,276
	See Davidson County													
Trinity	553,070	_	_	_	_	1,275,134	4,220	_	245,124	10,181	27,988	45,905	151,652	2,313,274
Richmond	555,070					-,-,-,	.,		2.0,127	10,101	2.,,,,,	.0,,,,,	,002	_,0.10,2.74
	86,511					180,620		3,713	20,171	_	2,172	4,740	31,650	329,576
Dobbins Heights		-	-	-	-		-			-	,		. ,	
Ellerbe	218,094		-	-	-	221,299	659	3,040	42,761		19,615	7,708	38,500	551,676
Hamlet	1,992,397	36,180	-	-	-	1,367,069	4,067	28,039	318,375	32,526	62,317	77,973	203,477	4,122,420
Hoffman	37,172	-	-	-	-	122,738	365	2,521	12,918	-	1,600	2,810	28,679	208,804
Norman	-	-	-	-	-	29,655	-	406	3,378	-	666	-	-	34,105
Rockingham	3,048,099	41,582	-	19,300	-	1,999,288	5,950	41,064	665,313	3,045	183,240	112,198	273,754	6,392,834

-				_		TABLE 66	Continued		101					
			Locally Levied	Taxes:		Т		Municip	al Shares of Stat					
									Sales		ned General Rat			
	Municipal		Taxes collected			Municipal	Solid	Beer		Piped	Telecommu-	Video	State	
	property	fiscal yea	<u>ır 2014-2015 acc</u>	ording to tax type	:	share: local	waste	and wine	Electricity	natural gas	nications	programming	street-aid	
	tax			Gross		government	disposal	excise	distribution††	distribution††	distribution	distribution	[Powell Bill	
	levies	License	Meals	receipts	Occupancy	sales taxes†	tax	taxes	§105-164.44K	§105-164.44L	§105-164.44F	§105-164.44I	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[8]	[8]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Robeson														
Fairmont	778,591	11,612	-	-	-	559,850	1,686	11,662	127,814	-	20,855	15,527	90,565	1,618,162
Lumber Bridge	25,351	-	-	-	-	19,620	-	-	8,132	(114)	2,366	1,058	4,107	60,519
Lumberton	9,891,216	416,169	-	-	1,049,138	4,549,068	13,703	94,754	1,459,723	89,475	235,243	166,352	651,249	18,616,089
Marietta	-	-	-	-	-	37,201	-	-	1,497	-	867	625	-	40,191
Maxton*	734,904	7,737	-	-	-	514,046	1,519	10,492	110,592	621	26,803	10,373	78,706	1,495,792
McDonald	1,871	-	-	-	-	23,490	-	-	3,031	-	347	395	3,901	33,034
Orrum	-	-	-	-	-	19,408	59	-	4,684	-	1,600	326	-	26,077
Parkton	130,214	-	-	-	-	92,053	277	-	23,740	-	3,445	4,370	18,010	272,109
Pembroke	1,135,360	48,209	-	-	27,192	633,634	1,908	13,188	219,320	8,426	29,547	10,645	90,861	2,218,289
Proctorville	9,799	· -	-	-	-	24,545		-	4,049	-	1,034	412	4,281	44,120
Raynham	2,497	-	-	-	-	20,043	60	-	2,414	-	431	-	2,870	28,316
Red Springs*	1,155,828	3,823	-	-	-	722,290	2,173	14,992	152,932	11,526	27,890	25,124	103,674	2,220,252
Rennert	11,356		-	-	-	81,645	_	´ -	5,381	´ -	1,083	´ -	11,263	110,728
Rowland	383,548	1,992	_	_	9,650	215,902	650	4,491	54,029	_	4,926	2,529	41,694	719,412
St Pauls	758,184	2,995	-	_	41,355	472,593	1,423	9,832	113,422	8,489	15,492	7,939	70,637	1,502,361
Rockingham	700,101	-,,,,			11,000	,.,.	1,120	>,002	110,122	0,10>	10,102	.,,,,,	70,027	1,002,001
Eden	5,583,186	159,576	_	_	135,971	3,004,663	9,799	67,814	749,715	(42,686)	138,382	128,537	486,485	10,421,443
Madison	1,619,871	76,533	_	_	100,571	432,518	1,411	9,766	367,539	(24,281)	28,623	21,949	72,657	2,606,584
Mayodan	1,263,495	13,196				478,667	1,561	10,799	217,167	4,120	18,842	22,032	75,008	2,104,888
Reidsville	8,444,977	1,010			51,036	2,781,582	9,073	62,817	1,353,052	(42,524)	157,601	110,885	441,251	13,370,760
Stoneville	500,225	335	-		31,030	203,782	665	4,601	56,521	(42,324)	10,034	4,003	33,902	814,068
Wentworth	300,223	333	-	-		539,920	-	12,198	99,738	15,569	117	9,823	33,702	677,366
Rowan	-	-	-	-	-	339,920	-	12,190	99,730	13,307	117	9,023	-	077,300
	1,693,771				_	767,813	2,650	18,330	241,514	9,664	41,572	22,780	117,806	2,915,900
China Grove Cleveland	402,789	-	-	-	-	160,251	553	3,827	168,478	(8,247)	14,320	5,556	29,659	777,185
	. ,	-	-	-	-		960							
East Spencer	716,190	1 404	-	-	-	278,224		6,634	94,778	3,543	12,025	3,965	55,062	1,171,379
Faith	258,786	1,494	-	-	-	149,815	517	3,581	37,762	1,474	7,894	7,878	26,552	495,753
Granite Quarry	857,788	1,200	-	-	-	553,703	1,913	13,250	99,802	10,910	14,253	27,275	82,910	1,663,002
Kannapolis**	See Cabarrus County									0.440	40.44			
Landis	1,199,581	-	-	-	-	571,652	1,973	13,650	267,576	9,468	19,465	10,975	100,845	2,195,185
Rockwell	681,892	6,139	-	-	-	389,193	1,343	9,282	77,776	(11,728)	23,995	15,532	60,655	1,254,080
Salisbury	18,502,035	154,028	-	52,164	358,086	6,237,535	21,551	149,367	2,240,940	(45,455)	493,608	250,336	974,470	29,388,665
Spencer	1,318,892	769	-	-	-	600,820	2,073	14,332	159,275	13,936	25,999	9,508	104,709	2,250,313
Rutherford														
Bostic	43,749	-	-	-	-	16,288	246	-	8,405	-	18,247	1,991	12,397	101,323
Chimney Rock Vi		-	-	-	-	19,190	71	493	14,359	-	2,706	662	-	84,352
Ellenboro	56,136	-	-	280	-	21,391	558	-	17,821	-	27,187	1,580	26,985	151,937
Forest City	3,388,670	500	-	13,449	-	1,286,177	4,740	32,838	721,376	24,022	117,983	39,147	244,666	5,873,569
Lake Lure	2,377,486	310,987	-	-	-	919,496	766	5,296	218,219	-	19,788	27,579	68,562	3,948,179
Ruth	80,896	-	-	-	-	28,554	283	-	13,201	312	3,682	-	14,722	141,649
Rutherfordton	1,760,770	43,955	-	-	-	732,930	2,667	18,449	267,901	13,400	106,864	33,477	138,251	3,118,665
Spindale	1,315,743	-	-	1,378	-	496,953	2,742	18,955	199,683	7,618	41,369	10,354	145,099	2,239,894
Sampson														
Autryville	60,047	-	-	-	-	42,912	128	-	10,577	-	3,432	2,058	11,286	130,441
Clinton	2,934,089	75,446	-	16,283	-	1,860,553	5,540	38,328	786,310	36,782	97,653	40,948	259,926	6,151,858
Faison**	See Duplin County													
Garland	201,301	55	-	-	-	135,770	405	2,807	35,751	-	6,986	3,055	31,544	417,672
Harrells*	24,620	-	-	-	-	43,410	130	366	10,466	-	3,482	724	6,239	89,437
Newton Grove	219,043	-	-	-	-	121,887	364	2,525	47,707	(1,916)		2,027	20,087	418,638
Roseboro	569,398	47,470	-	274	-	256,549	764	5,288	76,078	3,569	11,391	7,800	42,994	1,021,573
Salemburg	91,259	1,401	-	-	-	93,871	279	-	30,579	(2,828)	4,315	3,687	17,580	240,142
Turkey	28,077	-	-	-	-	65,176	194	-	7,918	11	2,630	796	10,500	115,304
Scotland														
East Laurinburg	15,197	-	-	-	-	5,726	188	1,298	6,587	1,836	2,099	9,687	10,501	53,118
Gibson	111,938	-	-	-	-	41,892	334	2,305	17,835	-	7,444	3,394	18,068	203,210
Laurinburg	3,415,409	2,019	-	17,773	-	1,278,286	10,044	69,354	700,775	29,440	200,461	228,438	470,844	6,422,843
Maxton**	See Robeson County	•		*			-	•	•		•	•	•	
Wagram	184,170	_	-	_	_	68,539	529	3,651	27,335	_	7,834	_	29,531	321,588
•	- ,					,		- /- /-	,		,		. ,	- /

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			Locally Levied	axes:		I		Municip	oal Shares of Stat	tax: 7% Combi	and Commal Dat	_		
	Municipal		Tames sellested	danata a		Municipal	Solid	Beer	Sales	Piped	Telecommu-	Video	State	
	Municipal	£	Taxes collected		_	share: local			Electricity		nications		street-aid	
	property tax	iiscai yea	r 2014-2015 acco	Gross		government	waste	and wine excise	distribution††	natural gas distribution††	distribution	programming distribution	[Powell Bill	
	levies	License	Meals	receipts	Ossunanav	sales taxes†	disposal tax		§105-164.44K	§105-164.44L	§105-164.44F	§105-164.44I	allocation]	Total
Maniala alidiaa			[S]	[\$]	Occupancy [\$]		*****	taxes			§105-164.44F [\$]	[\$]	[\$]	[S]
Municipalities	[\$]	[\$]	191	191	191	[\$]	[\$]	[\$]	[\$]	[\$]	191	191	191	191
Stanly	5 015 525	150,599		20,117	249 446	2 197 202	10 127	70 100	1 107 079	37,939	138,887	118,150	<b>522 900</b>	11,526,078
Albemarle Badin	5,915,535 212,529	150,599	-	20,117	248,446 4,657	3,186,202 393,979	10,137 1,253	70,199 8,648	1,106,068 36,960	37,939	8,366	8,864	523,800 56,159	731,531
		20.462	-	-	4,657									
Locust*	1,343,613	28,462	-	-	-	622,123	1,951	13,553	190,838	2,251	22,169	17,669	104,784	2,347,414
Misenhimer	28,408	-	-	-	-	139,907	447	1,284	20,660	-	6,461		14,762	211,929
New London	174,283	-	-	-	-	121,268	386	124	157,732	1,935	15,125	5,414	20,023	496,289
Norwood	1,074,482	1,489	-	-	-	474,137	1,508	10,443	143,533	(4,139)	16,450	20,543	77,876	1,816,322
Oakboro	618,437	80	-	-	-	384,925	1,226	3,478	142,588	465	17,826	15,351	73,334	1,257,711
Red Cross	84,169	-	-	-	-	149,706	477	153	30,357	-	6,896	2,657	15,590	290,005
Richfield	114,746	2,995	-	-	2,832	124,589	397	2,740	41,214	-	8,716	5,101	25,236	328,566
Stanfield	381,507	391	-	-	-	305,396	972	6,748	69,142	(8,943)	14,444	8,034	46,946	824,638
Stokes														
Danbury	27,274	-	-	-	-	11,883	118	815	11,898	-	4,313	1,324	6,674	64,299
King*	2,191,900	-	-	-	-	916,204	4,361	30,083	352,082	3,229	53,240	40,067	203,688	3,794,853
Tobaccoville**	See Forsyth County													
Walnut Cove	414,327	28,500	-	-	-	160,713	895	6,185	71,446	(14,444)	12,654	9,212	48,414	737,901
Surry														
Dobson	558,984	2,885	-	-	132,557	430,791	1,017	7,047	128,242	7,659	8,681	8,986	47,137	1,333,986
Elkin*	2,741,982	51,415	-	-	179,272	1,080,466	2,560	17,803	357,001	8,888	47,281	25,861	131,079	4,643,607
Mount Airy	5,277,166	177,989	-	18,122	402,608	2,798,281	6,602	45,705	838,153	16,494	75,332	66,716	330,141	10,053,310
Pilot Mountain	814,343	26,762	-	· -	21,763	404,920	956	6,625	102,066	-	12,695	7,209	45,507	1,442,846
Swain														
Bryson City	534,616	20,769	-	_	-	399,397	961	6,704	101,125	3,039	35,755	20,066	49,346	1,171,779
Transylvania	,					,		,		· ·	, i	· ·	· · · · · ·	, ,
Brevard	4,611,874	33,319	_	_	_	1,361,830	4,963	34,404	456,070	37,364	78,903	46,615	225,824	6,891,166
Rosman	88,017	1,300	_	_	-	26,643	375	2,609	22,594		5,419	2,630	14,203	163,790
Tyrrell		-,				,		_,	,,		-,	_,	,	,
Columbia	268,792	1,190	_	_	_	70,715	_	3,669	43,342	3,575	9,991	23,830	24,372	449,477
Union	200,752	1,170				70,710		2,007	.0,0 .2	0,070	,,,,,	20,000	21,072	,
Fairview	81,656	_	_	_	_	23,170	_	721	109,086	8,641	32,429	8,116	_	263,819
Hemby Bridge	01,030	_	_	_	_	25,170	_	314	41,246	5,553	14,156	14,867	_	76,136
Indian Trail	6,812,766	106,850		30,922	-	1,836,035	23,161	161,125	1,172,170	(350,832)	80,259	300,548	839,583	11,012,588
Lake Park	627,535	900		30,722		165,855	2,271	6,431	90,703	31,970	1,772	20,428	96,897	1,044,763
Marshville	847,544	2,534	-		-	232,766	1,569	10,861	171,668	(59)	26,310	12,227	69,661	1,375,083
Marvin	538,156	2,334	-	-	-	148,028	1,309	27,586	164,997	94,031	57,292	65,841	05,001	1,095,932
	66,635	-	-	1,146	_	18,844		578	209,353	4,045	4,837	20,610	-	326,048
Mineral Springs Mint Hill**	See Mecklenburg County		-	1,140	-	10,044	-	3/0	209,333	4,043	4,037	20,010	-	320,040
Monroe	19,540,987	1,019,125		68,163	481,231	5,214,537	21,586	149,706	2,761,934	68,974	347,467	220,241	971,652	30,865,603
			-	08,103	461,231	987,485				128,314	8,550			6,109,983
Stallings*	3,681,318	59,622	-	-	-	28,257	9,565	66,552	604,671			171,497	392,409	386,289
Unionville	103,038	20.520	-	-	-			1,288	161,470	7,336	57,722	27,177	210 450	
Waxhaw	5,704,130	28,530	-	-	-	1,477,790	7,576	53,236	540,289	70,898	64,209	174,499	310,470	8,431,627
Weddington*	1,066,470	22 (01	-	-		298,110	-	44,465	341,038	91,244	7,050	94,615	-	1,942,991
Wesley Chapel	152,754	22,691	-	-	-	40,896		36,151	190,716	49,990	8,855	94,457		596,509
Wingate	540,741	500	-	-	-	138,599	2,281	15,669	109,670	-	21,385	20,655	92,355	941,856
Vance	< 000 240	< 0.55				2 025 204	0.624		<b>5</b> (0.0(1	70.246	120 550	112.071	445 500	10 (2( 1/2
Henderson	6,099,349	6,057	-	-	-	2,935,384	9,634	66,600	768,961	50,346	130,578	112,051	447,503	10,626,463
Kittrell	8,116	-	-	-	-	3,761	-	2,230	6,176	-	2,441	1,205	12,826	36,756
Middleburg	26,028	-	-	-	-	11,525	-	576	6,856	-	1,139	-	6,633	52,758
Wake														
Angier**	See Harnett County													
Apex	20,643,639	-	-	51,335	-	8,529,956	26,876	187,787	1,858,292	134,776	201,734	418,958	1,100,031	33,153,384
Cary*	87,235,152	3,596,785	-	96,540	-	29,873,668	93,753	652,512	7,565,537	527,681	1,244,386	1,530,149	3,787,821	136,203,984
Clayton**	See Johnston County													
Durham**	See Durham County													
Fuquay-Varina	10,299,731	23,979	-	-	-	4,284,844	13,582	96,073	1,012,338	74,937	91,067	217,301	609,192	16,723,044
Garner	16,476,403	396,907	-	96,788	-	5,513,781	17,310	120,043	1,616,121	21,618	247,503	295,426	720,354	25,522,255
Holly Springs	16,835,603	7,506	-	-	-	5,761,252	18,153	126,844	1,426,329	84,887	29,293	289,258	773,472	25,352,598
Knightdale	6,380,605	181,566	-	39,242	-	2,627,165	8,268	57,635	649,648	31,306	61,904	155,626	346,267	10,539,233
Morrisville*	16,269,906	1,225,032	-	67,513	-	4,493,818	14,246	100,798	1,555,389	66,051	111,129	542,981	546,237	24,993,101
Raleigh*	225,565,169	13,725,709	-	861,595	-	87,165,426	273,745	1,901,079	23,924,314	1,262,714	4,541,690	4,760,852	10,588,984	374,571,276
Rolesville	3,257,807	47,948	-		-	975,416	3,101	22,065	254,519	15,225	9,044	112,521	142,189	4,839,834
Wake Forest*	23,439,501	456,573	-	47,957	-	6,605,013	21,031	146,483	1,990,967	83,143	112,493	398,857	836,028	34,138,045
Wendell	2,398,256	88,234	-	· -	-	1,256,385	3,946	27,379	274,919	2,353	49,928	118,434	172,681	4,392,515
Zebulon*	4,517,020	49,674	-	4,756	-	929,832	2,921	20,279	501,096	4,248	58,838	84,646	125,331	6,298,641
	<i>y- y-</i> -	. ,		,		,	, -	-,	/	,	,	- /	- /	, , . =

	Locally Levied Taxes:						Municipal Shares of State Levied Taxes:							
											ned General Rate	e		
	Municipal		Taxes collected	during		Municipal	Solid	Beer		Piped	Telecommu-	Video	State	
	property	fiscal vea	r 2014-2015 acco		:	share: local	waste	and wine	Electricity	natural gas	nications	programming	street-aid	
	tax			Gross		government	disposal	excise	distribution††	distribution††	distribution	distribution	[Powell Bill	
	levies	License	Meals	receipts	Occupancy	sales taxes†	tax	taxes	§105-164.44K	§105-164.44L	§105-164.44F	§105-164.44I	allocation]	Total
Municipalities	[S]	[8]	[S]	[\$]	[\$]	[\$]	[S]	[S]	[S]	[\$]	[\$]	[\$]	[\$]	[\$]
Warren	191	191	191	191	191	191	191	191	191	191	191	191	191	
Macon	15,989	120	_	_	_	22,915	74	515	3,874	_	1,420	415	4,432	49,754
Norlina	267,938	-	_	_	_	215,300	699	4,839	38,093	1,753	7,173	5,218	38,392	579,404
Warrenton	500,827	27,911	_	_	_	166,278	540	3,735	68,457	3,871	7,810	16,372	27,249	823,050
Washington	200,027	2.,511				100,270	2.0	2,700	00,127	0,071	,,010	10,072	,	020,000
Creswell	82,929	1,278	_	_	_	27,382	_	1,175	15,718	(732)	5,572	947	9,046	143,315
Plymouth	1,022,315	1,270		_	-	407,624	2,375	16,382	159,001	(707)	49,847	18,816	111,557	1,787,210
Roper	147,337	993		-		60,423	2,373	2,582	22,104	(519)	9,011	5,777	20,368	268,077
Watauga	147,557	773	-	-	-	00,423	_	2,362	22,104	(317)	,,011	3,777	20,500	200,077
Beech Mountain*	3,924,341	_			249,224	1,576,651	206	1,425	303,472	_	3,329	31,894	114,054	6,204,597
Blowing Rock*	3,674,909	1,320	-	-	841,221	1,466,494	814	5,631	306,639	-	35,788	45,105	77,365	6,455,285
Boone	5,860,989	7,375	_	33,731	1,143,245	2,695,289	11,595	80,180	942,189	46,393	204,279	157,873	441,801	11,624,939
Seven Devils*	822,060	643	-	33,731	92,797	301,409	11,333	902	51,540	40,393	2,049	14,381	29,527	1,315,307
Wayne	022,000	043	-	-	92,191	301,409	-	902	31,340	-	2,049	14,361	29,321	1,313,307
	77.022					24.965	125	287	10.040		2 251	694	6.080	132,274
Eureka	77,033 338,158	-	-	-	-	34,865 165,085	799	5,530	10,840 59,426	-	2,351 15,721	6,735	45,179	636,633
Fremont		2.077	-	- - (0.450	-					106 520				
Goldsboro	15,549,753	2,977	-	60,458	608,514	7,517,765	22,534	155,882	2,340,691	106,520	482,025	283,702	988,963	28,119,784
Mount Olive*	1,594,533	-	-	-	-	713,410	2,967	20,473	280,075	(4,306)	50,300	21,295	138,722	2,817,468
Pikeville	267,267	-	-	-	-	129,143	431	986	42,567	(31)	13,595	6,293	22,776	483,026
Seven Springs	24,281	20	-	-	-	11,822		167	5,122	-	3,631		4,539	49,583
Walnut Creek	659,647	-	-	-	-	318,363	543	3,757	53,264	-	3,476	5,914	35,767	1,080,729
Wilkes														
Elkin**	See Surry County											***		
North Wilkesboro		9,424	-	-	-	1,102,460	2,866	19,848	350,615	11,031	64,657	39,898	149,041	3,821,376
Ronda	61,258	<del>.</del>	-	-		101,762	265	1,823	22,047		1,489	5,191	17,635	211,470
Wilkesboro	2,798,767	645	-	-	127,394	841,415	2,186	15,124	541,775	7,763	29,610	38,057	115,371	4,518,107
Wilson														
Black Creek	167,302	-	-	-	-	62,892	488	3,374	39,419	<del>-</del>	4,959	5,639	21,353	305,425
Elm City	426,971	-	-	-	-	146,445	841	5,811	73,841	(7,391)	19,540	4,689	41,064	711,809
Kenly**	See Johnston County													
Lucama	183,290	30	-	-	-	66,127	721	5,002	59,514	-	10,447	4,571	31,222	360,924
Saratoga	135,458	135	-	-	-	45,860	260	1,799	6,028	(480)	2,395	1,449	13,742	206,647
Sharpsburg**	See Nash County													
Sims	83,466	300	-	-	-	27,718	192	1,328	9,536	-	5,836	2,444	8,548	139,369
Stantonsburg	191,851	65	-	-	-	67,825	496	3,431	62,868	(11,092)	9,160	11,425	24,336	360,365
Wilson	21,975,072	618,358	-	45,896	-	7,669,324	31,272	216,526	4,313,451	118,753	380,406	460,547	1,382,907	37,212,510
Yadkin														
Boonville	359,203	-	-	-	-	141,873	774	5,349	103,536	117	5,871	6,891	39,153	662,768
East Bend	219,887	-	-	-	-	85,509	381	2,626	31,737	-	13,777	4,009	22,979	380,905
Jonesville	783,580	4,017	-	-	306,005	329,277	1,437	9,924	136,771	1,550	20,640	18,119	74,864	1,686,184
Yadkinville	1,115,957	12,330	-	-	31,153	409,935	1,864	12,889	554,849	3,650	28,411	17,703	89,802	2,278,542
Yancey														
Burnsville	873,894	17,912	-	-	-	405,670	1,081	7,461	135,072	(17,085)	43,738	16,871	52,869	1,537,484
All reporting														
municipalities	2,716,738,868	78,596,013	338,480	9,400,302	57,256,299	978,284,000	3,440,231	24,001,878	327,930,766	12,218,548	50,928,437	53,059,668	147,759,959	4,459,953,450
типстраниез	2,/10,/30,000	70,370,013	330,400	7,400,302	37,230,299	270,20 <del>4</del> ,000	J,TTU,2J1	24,001,076	321,730,700	12,210,340	30,720,437	33,037,000	141,137,737	7,732,733,430

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, 2015, 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 2015, net of releases made by that date.

License, meals, and occupancy taxes collections information are compiled from source data reported for municipal jurisdictions on Form TR-2-15 as processed and provided by the NCDOR Local Government Division.

Municipal governments are authorized to levy a gross receipts tax on the short-term lease or rental of vehicles at retail to the general public (tax rate not to exceed 1.5%). [§ 160A-215.1]

Municipal governments are authorized to levy a gross receipts tax of 0.8% on the short-term lease or rental of heavy equipment by a person whose principal business is the short-term lease or rental of heavy equipment at retail. [§ 160A-215.2]

<sup>††\$</sup>L 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).

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).

<sup>\*,\*\*</sup>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, 2015.

<sup>†</sup> Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$37,164,225.02 and Huntersville, \$2,480,840.98.

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

	Property in unincorporated areas  County- District or				Property in mui	nicipalities		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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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	
2015-16	2,724,182,865	na	na	4,079,139,165	na	2,716,738,868		6,803,322,030	413,739,170	2,716,738,868	9,933,800,068	

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	unicipalities		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	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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	
2015-16	.630	na	na	.685	na	.456	na	.662	.966	

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	[\$]	[\$]	[\$]	[\$]	[\$]
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
2015-16	345,699,585,598	494,266,888,840	156,166,630,342	31,999,613,218	1,028,132,717,998

<sup>†</sup> 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	[\$]	[\$]	[\$]
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
2015-16	432,403,407,674	595,729,310,324	1,028,132,717,998

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	[\$]	[\$]	[\$]
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
2015-16	43,326,948	370,412,222	413,739,170

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

<sup>§ 105-330.5(</sup>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 2015-2016

	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
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	158,912,635	57,129	158,969,764	13,606,851	47,774,632	43,283,504	-	43,283,504	14,629,825	278,264,576
Alexander	43,684,815	-	43,684,815	18,197,772	1,012,304	7,841,448	-	7,841,448	-	70,736,339
Alleghany	1,552,979	<u>-</u>	1,552,979	35,045,980		443,998	-	443,998	-	37,042,957
Anson	48,116,131	2,118,943	50,235,074	138,423,663	43,171,717	10,512,575	-	10,512,575	6,078	242,349,107
Ashe	-		-	79,675,050	1,159,018	1,583,396		1,583,396	-	82,417,464
Avery	3,462,948	-	3,462,948	22,164,953	2,560,855	5,471,700	-	5,471,700	-	33,660,456
Beaufort	23,005,875	6,328		30,599,386	4,300,223	12,836,971	-	12,836,971	-	70,748,783
Bertie	14,333,838	4,900		13,697,158	4,249,031	6,045,640	-	6,045,640	-	38,330,567
Bladen	29,615,810	481,366		50,023,361	36,824,760	5,002,788	-	5,002,788	-	121,948,085
Brunswick	1,219,205,916	13,870,375	1,233,076,291	176,286,786	28,317,368	12,718,539		12,718,539	-	1,450,398,984
Buncombe	338,926,776	761,512	339,688,288	17,815,149	65,283,358	72,893,120	9,853	72,902,973	-	495,689,768
Burke	134,828,032	16,897	134,844,929	36,278,690	18,657,846	21,082,876	-	21,082,876	-	210,864,341
Cabarrus	118,496,004	-	118,496,004	25,878,701	90,753,862	50,952,386	183,414	51,135,800	10,971,663	297,236,030
Caldwell	76,781,602	81,739		54,051,986	9,275,677	24,018,570	-	24,018,570	-	164,209,574
Camden	6,706,431	_	6,706,431	9,864,954	372,604	2,857,150	10.255	2,857,150	-	19,801,139
Carteret	49,141,856	126.254	49,141,856	51,329,355	1,726,825	20,390,298	10,375	20,400,673	1 262 445	122,598,709
Caswell	41,324,390	426,254	41,750,644	11,241,831	3,332,988	7,901,477	-	7,901,477	1,262,445	65,489,385
Catawba	589,730,779	12,338,706	602,069,485	12,964,546	36,223,883	38,036,757	-	38,036,757	1,276,622	690,571,293
Chatham	112,685,588	6,154,737	118,840,325	20,264,539	26,344,376	21,659,864	-	21,659,864	13,389,237	200,498,341
Cherokee	22,707,683 16,840,212	2 502	22,707,683	19,988,150 5,295,629	1,623,644	8,080,068 4,121,033	<u>-</u>	8,080,068	-	50,775,901 27,884,021
Chowan	, ,	3,503	16,843,715	, ,	1,023,044	, ,	-	4,121,033	-	29,498,790
Clay Cleveland	3,412,860 576,760,980	8,172	3,412,860 576,769,152	22,835,591 17,551,239	3,506,883	3,250,339 151,071,958	-	3,250,339 151,071,958	14,548,636	763,447,868
Columbus	61,307,270	8,1/2	61,307,270	59,037,537	12,323,541	26,005,858	9,503		14,548,030	158,683,709
Craven	53,687,202	85,351	53,772,553	15,315,658	18,580,245	27,478,310	9,503	27,478,310	-	
Cumberland	100,012,292	37,747	100,050,039	76,888,502	60,169,363	73,495,349		73,495,349	1,304,867	115,146,766 311,908,120
Currituck	74,436,530	149,600	74,586,130	211,193	1,175,574	8,766,692	-	8,766,692	1,304,607	84,739,589
Dare	101,779,172	11,500	101,790,672	12,808,754	287,175	16,230,992	_	16,230,992		131,117,593
Davidson	98,033,586	2,596,997	100,630,583	77,804,149	5,902,165	89,904,367	_	89,904,367	54,382,355	328,623,619
Davie	39,625,080	7,712,400	47,337,480	24,677,415	4,626,633	3,544,114	_	3,544,114	810,247	80,995,889
Duplin	40,005,436		40,049,844	51,280,836	10,123,466	11,766,351	64,500		- 010,247	113,284,997
Durham	250,121,598	126,200	250,247,798	15,296,562	79,303,663	135,914,819	04,500	135,914,819		480,762,842
Edgecombe	29,925,042	13,324	29,938,366	29,365,205	11,967,845	43,307,648	_	43,307,648		114,579,064
Forsyth	329,658,459	5,695,996	335,354,455	7,846,351	82,750,703	119,108,731	_	119,108,731	4,862,353	549,922,593
Franklin	56,764,724	33,010	56,797,734	35,452,016	13,803,590	21,970,442	_	21,970,442	4,002,555	128,023,782
Gaston	410,228,089	445,654	410,673,743	36,858,810	79,820,014	59,423,006	-	59,423,006	41,312,756	628,088,329
Gates	9,192,130	90,333	/ /	7,266,725	5,371,134	4,149,482	-	4,149,482	-1,512,750	26,069,804
Graham	28,391,235		28,391,235	-,200,720		2,567,099	-	2,567,099	_ [	30,958,334
Granville	50,541,475	_	50,541,475	28,531,616	24,763,069	12,526,122	_	12,526,122	_ [	116,362,282
Greene	7,468,500	_	7,468,500			4,234,613	_	4,234,613	_	41,270,651

	Electric power companies  System Non-system Total			Electric membership corporations:	Gas companies:	Te	lephone compan		Gas pipeline companies:	Total utility
	•	Non-system		Total	Total	System	Non-system	Total	Total	company
Counties	valuation††	valuation	100% valuation	valuation	valuation	valuation††	valuation	100% valuation	valuation	valuation
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Guilford	431,526,729			2,885,552	137,108,189	217,150,974	-	217,150,974	160,462,726	949,968,109
Halifax	114,621,400	,	, ,	26,695,106	5,738,293		-	16,349,684	-	163,847,118
Harnett	68,532,491	131,009	68,663,500	57,177,003	8,534,995	25,119,035	-	25,119,035	1,054,030	160,548,563
Haywood	73,348,668			52,165,582	4,695,790	19,317,266	-	19,317,266	-	149,555,006
Henderson	148,722,658	802,230		-	38,318,219	26,219,729	8,945	26,228,674	-	214,071,781
Hertford	36,305,727		36,309,254	18,535,303	5,489,508	6,692,468	11,490	6,703,958	506,287	67,544,310
Hoke	25,033,179	-	25,033,179	35,996,765	4,284,847	8,778,049	-	8,778,049	-	74,092,840
Hyde	62,651	-	62,651	21,897,080	857,971	2,819,814	-	2,819,814	-	25,637,516
Iredell	150,979,999	16,976		70,770,114	50,415,948	39,353,196	2.050	39,353,196	30,333,230	341,869,463
Jackson	130,695,156	3,798,320	134,493,476	9,096,957	3,776,780	13,833,895	3,850	13,837,745	0.002.241	161,204,958
Johnston	131,905,120			15,200,026	95,857,177	31,814,043	-	31,814,043	9,092,241	284,527,662
Jones	8,373,865		8,373,865	28,197,896	862,171	3,140,354	- -	3,140,354	- (00.704	40,574,286
Lee	48,315,566			18,841,876	15,298,493	21,862,046	50,000	21,912,046	690,794	105,277,153
Lenoir	39,550,788	, ,	40,554,029	10,363,114	10,836,659	18,528,868	-	18,528,868	0.052.522	80,282,670
Lincoln	286,231,767	3,249	286,235,016	41,659,075	10,168,161	21,246,232		21,246,232	9,852,723	369,161,207
Macon Madison	110,606,133 12,213,152	113,430	110,719,563 12,213,152	10,265,138 35,674,508	9,000,000 1,143,632	10,844,887 5,135,613	-	10,844,887 5,135,613	-	140,829,588 54,166,905
Martin	44,159,766	7,913	, ,	8,009,611	3,438,885	4,682,868	-	4,682,868	-	60,299,043
McDowell	107,430,633			15,597,010	6,625,670	9,477,120	-	9,477,120	-	139,191,953
Mecklenburg	2,083,132,179	3,468,787	, ,	39,956,278	314,282,583	509,549,091	209,200	465,070,853	51,780,491	2,775,000,549
Mitchell	13,743,002		13,743,002	11,881,969	3,505,690	5,826,840	209,200	5,826,840	31,700,491	34,957,501
Montgomery	51,847,259		, ,	14,922,377	614,911	5,646,786	_	5,646,786	_	74,368,731
Moore	82,802,188			33,655,977	5,127,430	25,596,278	_	25,596,278	1,337,500	148,776,248
Nash	65,451,691	3,540		1,745,989	2,465,501	25,083,598	_	25,083,598	1,557,500	94,750,319
New Hanover	451,574,042	1,173,059	452,747,101	1,743,707	40,338,562	68,550,545	_	68,550,545	_	561,636,208
Northampton	58,977,105	84,610		8,154,063	3,305,034	6,009,787	_	6,009,787	1,377,405	77,908,004
Onslow	69,681,552	2,000		132,815,054	7,439,306	36,041,527	_	36,041,527		245,979,439
Orange	118,997,091	-,000	118,997,091	56,085,377	31,580,462	32,992,958	_	32,992,958	6,869,508	246,525,396
Pamlico	8,461,781	_	8,461,781	20,039,348	319,376		_	3,317,892	-	32,138,397
Pasquotank	30,272,261	143,828		18,464,640	4,020,586	10,539,296	_	10,539,296	_	63,440,611
Pender	45,846,369		45,846,369	49,509,628	5,678,578	14,119,292	-	14,119,292	-	115,153,867
Perquimans	24,349,206			19,251,038	621,814	3,990,210	_	3,990,210	-	48,215,771
Person	778,415,338	19,233,103	797,648,441	26,343,478	24,289,173	8,311,687	_	8,311,687	96,126	856,688,905
Pitt	24,446,387			15,207,532	21,933,516	37,222,211	_	37,222,211	´ <b>-</b>	98,858,061
Polk	29,564,223	_	29,564,223	18,981,223	11,036,890	8,014,515	_	8,014,515	392,864	67,989,715
Randolph	131,717,164	-	131,717,164	64,639,397	19,905,560	27,908,913	-	27,908,913	-	244,171,034
Richmond	523,228,093	863,945	524,092,038	146,478,623	37,146,309	16,879,736	-	16,879,736	1,052,071	725,648,777
Robeson	85,530,964			83,824,767	66,122,245	50,403,307	25,750		-	285,928,659
Rockingham	599,666,567			11,063,718	35,841,098		-	21,359,676	52,297,014	733,300,440
Rowan	533,453,005						-	37,404,164	43,204,341	667,217,098

**TABLE 72. -Continued** 

	Elect	ric power compa	nnies	Electric membership corporations:	Gas companies:	Te	lephone compan	ies	Gas pipeline companies:	Total utility
	System	Non-system	Total	Total	Total	System	Non-system	Total	Total	company
Counties	valuation††	valuation	100% valuation	valuation	valuation	valuation††	valuation	100% valuation	valuation	valuation
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Rutherford	434,443,707	27,000	434,470,707	29,782,369	13,057,162	20,180,673	-	20,180,673	-	497,490,911
Sampson	62,465,682	1,036,732	63,502,414	58,429,835	8,899,145	10,673,067	-	10,673,067	-	141,504,461
Scotland	28,237,995	-	28,237,995	15,856,506	22,488,618	13,624,080	-	13,624,080	-	80,207,199
Stanly	48,110,364	130,234	48,240,598	33,649,473	20,725,825	15,221,258	234,840	15,456,098	-	118,071,994
Stokes	519,813,774	1,139,328	520,953,102	19,306,674	942,859	10,190,297	-	10,190,297	-	551,392,932
Surry	83,066,827	16,270	83,083,097	40,247,400	7,358,900	16,331,793	-	16,331,793	-	147,021,190
Swain	47,828,453	79,100	47,907,553	-	736,772	6,201,795	-	6,201,795	-	54,846,120
Transylvania	55,441,967	5,030,710	60,472,677	22,402,334	3,739,275	26,379,077	-	26,379,077	-	112,993,363
Tyrrell	8,013,657	-	8,013,657	-	129,268	2,264,268	-	2,264,268	-	10,407,193
Union	102,780,835	36,500	102,817,335	131,842,605	57,112,580	40,940,633	90,440	41,031,073	-	332,803,593
Vance	49,097,852	41,530	49,139,382	4,474,082	7,340,325	11,978,507	-	11,978,507	-	72,932,296
Wake	2,022,514,571	15,167,048	2,037,681,619	85,988,230	262,249,347	393,645,936	-	393,645,936	27,909,210	2,807,474,342
Warren	27,751,339	36,594	27,787,933	21,214,106	941,981	7,246,618	-	7,246,618	28,601	57,219,239
Washington	39,128,802	-	39,128,802	2,296,199	2,938,721	3,431,688	-	3,431,688	-	47,795,410
Watauga	- !	-	_	68,238,139	2,243,928	11,080,285	-	11,080,285	-	81,562,352
Wayne	529,908,034	104,154	530,012,188	26,866,711	46,969,283	28,198,053	-	28,198,053	-	632,046,235
Wilkes	105,623,399	190,060	105,813,459	27,553,419	4,246,563	9,133,815	-	9,133,815	-	146,747,256
Wilson	13,933,665	22,825	13,956,490	992,321	7,233,611	22,574,894	123,504	22,698,398	-	44,880,820
Yadkin	50,941,672	-	50,941,672	17,358,129	2,235,244	2,124,067	-	2,124,067	-	72,659,112
Yancey	10,429,358		10,429,358	25,393,251	1,278,222	4,188,936		4,188,936		41,289,767
All counties	17,390,716,828	125,764,112	17,333,790,318	3,274,112,768	2,411,109,889	3,305,194,640	1,035,664	3,261,542,866	557,094,246	26,837,650,087

<sup>†</sup> 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 2015.

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

<sup>††</sup> System valuation shown in the table is the original appraised system property value prior to equalization adjustment: the total 100% valuation (base to which tax rate is applied to derive reflects the equalized system value. The total 100% valuation is not equal to the sum of the system valuation plus non-system valuation for a county affected by equalization adjustment System valuation means the real property and tangible personal property used by a public service company in its public service activities.

### TABLE 73. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES† BY COUNTIES AND BY TYPES OF COMPANIES FOR 2015-2016

						Motor		es or comme						Motor	
	Rai	lroad proper	t <b>y††</b>	Airline	Busline	freight	Total		Rai	lroad proper	t <b>y††</b>	Airline	Busline	freight	Total
	G .	***	W	companies:	companies:	carriers:	transportation		G .	**	T . 1	companies:	companies:	carriers:	transportation
o	System	Non-system	Total	System	System	Total	company	<i>a</i>	System	Non-system	Total	System	System	Total	company
Counties	valuation	valuation	100% valuation	1.1.1		1.1.1	valuation	Counties	valuation	valuation	100% valuation	111	1.1.1	valuation†††	
Alamance	[\$] 6,650,813	[\$] 3,569,119	[\$] 10,219,932	[\$]	[\$] 626,239	[\$] 286,440	[\$] 11,132,611	Cuilfoud	[\$] 47,896,935	[\$] 1,872,260	[\$] 49,769,195	[\$] 41,548,275	[\$] 1,628,348	[\$] 84,159,543	[\$] 177,105,361
Alexander	2,079,361	899,034	2,978,395	_	020,239	200,440	2,978,395		22,990,405	593,130	23,583,535	41,340,273	253,644	81,722	, ,
Alleghany	2,079,301	699,034	2,970,393	_	2,967	_	· / /	Harnett	13,607,648	483,068	14,090,716	-	135,139	/	14,225,855
Anson	21,182,757	17,666	21,200,423	_	21,918	3,282,061	24,504,402		3,232,620	405,000	3,232,620	_	356,072		3,588,692
Ashe	21,102,737	17,000	21,200,423	_	654	3,202,001	· / /	Henderson	5,781,946	_	5,781,946	_	99,767	6,528,329	/ /
Avery	_	_	_	_	1,694	_		Hertford	9,591,462	109,585	9,701,047	_	41,704	-	9,742,751
Beaufort	12,052,630	526,950	12,579,580	_	34,411	937,619	13,551,610		2,837,090	_	2,837,090	_	15,310	830,022	, ,
Bertie	5,275,304	78,200	5,353,504	-	58,668	_	5,412,172	Hvde	_	_	_	-	-	-	_
Bladen	16,904,444	113,464	17,017,908	-	17,947	-	17,035,855	Iredell	16,388,040	1,163,810	17,551,850	-	532,650	6,375,508	24,460,008
Brunswick	9,164,898	40,298	9,205,196	-	36,709	6,331,952	15,573,857	Jackson	4,738,960	· -	4,738,960	-	14,483	292,045	5,045,488
Buncombe	28,517,192	878,450	26,543,923	9,355,083	470,010	7,403,428	43,772,444	Johnston	39,073,184	1,253,140	40,326,324	-	622,866	11,949,075	52,898,265
Burke	16,562,114	16,560	16,578,674	-	364,571	1,570,215	18,513,460	Jones	797,109	-	740,275	-	66,936	236,686	1,043,897
Cabarrus	16,295,173	673,060	15,977,486	198,823	328,545	24,941,772	41,446,626	Lee	10,024,315	244,269	10,268,584	-	23,606	1,620,500	, ,
Caldwell	-	72,500	72,500	-	27,099	15,463,828	15,563,427		4,987,572	120,080	5,107,652	401,332		4,148,849	/ /
Camden	2,316,066	-	2,316,066	-	6,413	-	2,322,479		11,545,688	48,978	11,594,666	-	471,196	-	12,065,862
Carteret	5,540,471	2,840,495	8,380,966	675	/	-	8,425,656		335,200	-	335,200	-	1,834	273,873	
Caswell	5,805,388	205,860	6,011,248	-	91,312	6,372,918	12,475,478		16,677,226	6,000	15,010,500	-	-	-	15,010,500
Catawba	16,270,190	177,000	16,447,190	216,529	· · · · · · · · · · · · · · · · · · ·	53,901,175	71,415,076		3,085,840	350,016	3,435,856	-	69,663	-	3,505,519
Chatham	8,079,734	377,633	8,457,367	-	60,902	-	- ) ,	McDowell	58,335,914	173,315	58,509,229	-	355,745	-	58,864,974
Cherokee Chowan	1,257,000 2,221,746	-	1,257,000 2,078,666	110,042	6,606	399,191	1,257,000 2,594,505	Mecklenburg	74,745,570 35,891,702	22,613,750 43,850	89,735,272 35,935,552	824,554,356	1,099,709	1,313,856	
	2,221,740	-	2,078,000	110,042	0,000	399,191	2,394,303	Montgomery	5,238,675	43,850 1,890,787	7,129,462	-	95,054	/ /	7,224,516
Clay Cleveland	22,569,999	524,150	23,094,149	_	86,275	10,117,507	33,297,931	0 ,	9,229,861	440,970	9,670,831	9.027	43,568	2,420,683	
Columbus	5,861,653	596,331	6,457,984	_	1,292	10,117,307	6,459,276		12,683,312	194,251	12,877,563	9,027	375,075	7,534,175	
Craven	13,503,415	556,480	14,059,895	5,421,898	133,185	2,005,218	-,, -	New Hanover	7,153,392	3,626,500	10,289,885	17,312,362	96,602	9,610,375	-,,
Cumberland	34,089,678	1,524,007	35,613,685	6,794,494	291,043	24,699,045		Northampton	24,961,326	11,042	24,972,368	-	104,624	5,489,248	
Currituck	7,351,280	/ /	7,351,280	, ,	-	-	7,351,280		-	530,820	530,820	8,685,219	/	669,820	, ,
Dare	, , , , , , , , , , , , , , , , , , ,	-	_ ´ ´ _	644,570	26,313	350,233	1,021,116	Orange	8,927,240	562,710	9,489,950	-	711,525	2,128,130	12,329,605
Davidson	48,070,552	543,870	48,614,422	-	439,910	9,976,300	59,030,632	Pamlico	300	174,900	175,179	-	1,633	-	176,812
Davie	3,494,009	117,106	3,611,115	-	209,868	209,177	4,030,160	Pasquotank	6,261,243	-	6,261,243	2,337	12,169	-	6,275,749
Duplin	5,982,832	-	5,982,832	-	241,727	372,715	6,597,274		-	33,280	33,280	-	166,109	4,269,871	4,469,260
Durham	10,258,539	3,214,102	13,472,641	-	1,198,849	9,107,753	23,779,243	Perquimans	7,927,230	-	7,927,230	-	11,572	211,914	
Edgecombe	19,400,166	1,328,764	20,728,930		112,150	-	20,841,080		2,862,032	65,761	2,927,793	-	1,829	-	2,929,622
Forsyth	24,746,861	1,771,446	26,518,307	13,897	767,774	31,147,262	58,447,240		9,427,776	658,998	10,086,774	2,532,946	78,571	6,442,710	/ /
Franklin	2,240,691	198,250	2,326,234	-	462,396	-	2,788,630		4,144,206	-	4,144,206	-	20,413	-	4,164,619
Gaston	33,092,884	565,686	33,658,570	-	500,375	3,427,141	37,586,086		7,651,242	947,420	8,598,662	-	389,066	12,131,024	
Gates	-	-	-	-	35,066	-	35,066	Richmond	34,629,936	173,963	34,803,899	-	79,336	-	34,883,235
Graham		-	-	-	-	-	-	Robeson	48,718,511	389,321	49,107,832	-	224,281	4,188,925	, ,
Granville	7,342,494	194,150	7,536,644	-	395,632	3,597,637		Rockingham	24,076,356	233,515	24,309,871	-	167,782	6,747,108	
Greene	768,788	-	768,788	_	35,947	-	804,735	Kowan	35,914,016	671,903	36,585,919	-	324,755	12,208,088	49,118,762

							171DLE 73	-Continucu							
						Motor								Motor	
	Rai	lroad propert	y††	Airline	Busline	freight	Total		Rai	lroad propert	t <b>y††</b>	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	29,222,937	651,325	29,874,262	-	39,927	8,517,573	38,431,762	Vance	3,819,705	613,387	4,433,092	-	346,035	73,745	4,852,872
Sampson	575,034	170,230	745,264	-	159,056	4,924,344	5,828,664	Wake	31,212,704	9,794,986	41,007,690	205,820,910	1,227,509	21,638,508	269,694,617
Scotland	14,593,693	69,000	14,662,693	-	23,946	6,229,660	20,916,299	Warren	843,246	234,761	1,078,007	-	184,809	786,936	2,049,752
Stanly	9,089,719	-	8,462,528	-	13,347	-	8,475,875	Washington	3,561,104	32,700	3,593,804	-	24,635	1,680,228	5,298,667
Stokes	8,437,839	544,068	8,981,907	-	83,382	-	9,065,289	Watauga	- 1	-	-	-	40,527	1,727,975	1,768,502
Surry	6,611,559	-	6,611,559	-	264,698	32,104,561	38,980,818	Wayne	11,996,064	370,390	12,366,454	47,647	125,027	5,165,167	17,704,295
Swain	3,938,600	-	3,938,600	-	7,614	-	3,946,214	Wilkes	2,442,745	-	2,320,363	-	36,876	1,133,802	3,491,041
Transylvania	1,219,200	329,175	1,548,375	-	1,931	-	1,550,306	Wilson	26,979,396	235,960	27,215,356	-	216,388	10,679,404	38,111,148
Tyrrell	-	-	-	-	23,674	-	23,674	Yadkin	-	_	-	-	160,296	5,416,767	5,577,063
Union	27,609,691	109,613	27,719,304	-	23,357	942,079	28,684,740	Yancey	4,644,245	101,220	4,745,465	-	-	-	4,745,465
								All counties	1,234,117,683	74,558,838	1,293,985,059	1,123,670,422	20,208,831	681,588,812	3,119,453,124

<sup>†</sup> 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 2015.

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.

<sup>††</sup> 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 (base 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 a county 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 2015-2016

	1			T			AS A FERCI	ENTAGE BY TYP						1	
	Taxable	Real Prope	erty:	Taxable I	Personal Prop	erty:			Taxable	Real Prope	erty:	Taxable I	Personal Prop	erty:	
	Property								Property						
	Class fied	Other	Total	Class fied	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	1.29%	78.48%	79.77%	8.95%	9.04%	17.99%	2.24%	Johnston	1.58%	77.02%	78.60%	10.32%	8 82%	19 14%	2.25%
Alexander	5.88%	75.39%	81.27%	10.52%	5.32%	15.84%	2 90%	Jones	12.32%	66.57%	78.90%	10.43%	5 52%	15 96%	5.15%
Alleghany	4.74%	82.72%	87.45%	6.25%	4.09%	10.35%	2.20%	Lee	0.82%	72.68%	73.50%	8.46%	15.73%	24 19%	2.31%
Anson	13.37%	53.67%	67.05%	8.80%	9.19%	17.99%	14 96%	Lenoir	4.80%	64.84%	69.64%	9.95%	18.23%	28 18%	2.18%
Ashe	2.71%	86.41%	89 13%	6.10%	2.64%	8.74%	2 13%	Lincoln	1.77%	78.24%	80.01%	8.48%	7.03%	15 51%	4.48%
Avery	1.63%	90.37%	92.00%	4.63%	2.44%	7.08%	0 93%	Macon	1.42%	91.54%	92.96%	3.78%	1.49%	5.27%	1.77%
Beaufort	4.51%	65.95%	70.46%	7.17%	20.92%	28.09%	1.45%	Madison	6.72%	79.53%	86.25%	7.78%	2.70%	10.48%	3.27%
Bertie	13.43%	58.52%	71 95%	11.46%	13.16%	24.63%	3.42%	Martin	6.26%	55.20%	61.46%	9.58%	25.65%	35.22%	3.32%
Bladen	6.35%	64.51%	70 87%	9.65%	14.33%	23.98%	5 16%	McDowell	0.70%		74.46%	9.08%	10 90%	19 98%	5.56%
Brunswick	0.44%	85.88%	86 32%	5.02%	2.37%	7.39%	6.29%	Mecklenburg	0.04%	81.70%	81.74%	7.21%	7 80%	15.01%	3.25%
Buncombe	0.44%	85.07%	85 51%	6.81%	5.85%	12.65%	1 84%	Mitchell	3.38%	75.83%	79.21%	7.21%	9.40%	16.62%	4.18%
Burke	1.29%	76.15%	77.43%	9.02%	9.98%	19.00%	3 57%	Montgomery	3.50%		81.74%	7.19%	8 33%	15 52%	2.74%
Cabarrus	0.48%	81.17%	81.65%	8.38%	8.29%	16.67%	1.68%	Moore	2.32%		88.72%	7.20%	2.73%	9 93%	1.35%
Caldwell	1.53%	73.08%	74.62%	8.42%	14.23%	22.65%	2.73%	Nash	3.20%		75.29%	11.06%	12.05%	23 11%	1.60%
Camden	5.62%	79.80%	85.43%	9.03%	3.45%	12.48%	2.09%	New Hanover	0.10%	86.04%	86.14%	6.24%	5.64%	11 87%	1.99%
Carteret	0.42%	90.68%	91 10%	4.59%	3.40%	7.99%	0 91%	Northampton	9.30%	-	74.49%	7.60%	12.27%	19 87%	5.64%
Caswell	3.49%		82.25%	10.00%	2.77%	12.77%	4 98%	Onslow	0.93%		85.48%	8.50%	4 10%	12.60%	1.91%
Catawba	0.66%		72.27%	7.90%	15.06%	22.96%	4.77%	Orange	1.78%		89.89%	6.25%	2 30%	8 56%	1.56%
Chatham	3.99%		86 55%	6.77%	4.51%	11.28%	2 17%	Pamlico	3.22%		85.54%	6.85%	5.62%	12.47%	1.99%
Cherokee	1.27%	86.62%	87 90%	6.93%	3.49%	10.42%	1.68%	Pasquotank	3.61%		82.70%	9.53%	5.44%	14 97%	2.33%
Chowan	3.81%	76.81%	80.62%	8.95%	8.22%	17.16%	2.22%	Pender	2.42%		87.77%	7.53%	2 90%	10.44%	1.79%
Clay	0.79%	91.21%	91 99%	4.53%	2.07%	6.61%	1.40%	Perquimans	88.01%		86.97%	6.54%	3 35%	9 89%	3.14%
Cleveland	2.57%		64 18%	8.14%	17.93%	26.06%	9.76%	Person	2.69%		62.36%	7.35%	10 83%	18 18%	19.46%
Columbus	6.85%	58.36%	65.21%	10.55%	19.65%	30.20%	4.60%	Pitt	2.09%		79.24%	10.03%	9.75%	19.78%	0.99%
Craven	1.42%	81.93%	83 36%	7.94%	7.33%	15.27%	1 37%	Polk	3.89%		89.33%	6.21%	1 88%	8.09%	2.59%
	0.35%	81.90%	82.25%	9.60%	6.50%	16.10%	1.64%	Randolph	1.41%		76.54%	10.05%	10 88%	20 93%	2.54%
Cumberland Currituck	0.35%		91 85%	4.09%	2.51%	6.60%	1.04%	Richmond	1.41%		57.40%	9.51%		18.42%	2.54%
									3.83%						5.37%
Dare	0.00%	93.46%	93.46%	2.95%	2.57%	5.52%	1.02%	Robeson			67.97%	13.46%	13.20%	26.66%	
Davidson	0.80%		81.47%	9.32%	6.36%	15.68%	2 85%	Rockingham	2.32%		68.89%	9.57%	10.74%	20 31%	10.80%
Davie	1.48%	79.29%	80.77%	9.11%	8.14%	17.25%	1 97%	Rowan	2.58%	71.71%	74.29%	8.76%	10 94%	19.70%	6.01%
Duplin	4.99%	70.01%	75.00%	10.10%	11.94%	22.04%	2 96%	Rutherford	2.06%	61.85%	63.92%	6.68%	20 92%	27.60%	8.48%
Durham	0.19%	80.92%	81 11%	6.41%	10.91%	17.33%	1 56%	Sampson	14.13%		75.85%	11.94%		20.70%	3.45%
Edgecombe	6.38%	66.17%	72 55%	10.51%	12.65%	23.16%	4.29%	Scotland	2.49%		68.60%	10.47%	16 16%	26.63%	4.77%
Forsyth	0.37%		80 37%	8.44%	9.33%	17.77%	1 86%	Stanly	4.91%		79.07%	10.49%	7.60%	18.09%	2.84%
Franklin	2.69%	74.60%	77 30%	10.70%	9.10%	19.80%	2 90%	Stokes	5.52%	64.92%	70.44%	9.43%	5.05%	14.48%	15.09%
Gaston	0.68%	76.73%	77.42%	10.08%	8.15%	18.23%	4 35%	Surry	4.82%	71.62%	76.44%	10.07%	10 11%	20 17%	3.39%
Gates	12.19%	70.09%	82.27%	9.67%	5.35%	15.02%	2.71%	Swain	0.57%	i	85.30%	5.52%	5.45%	10 97%	3.73%
Graham	2.15%	85.44%	87 59%	6.62%	3.03%	9.65%	2.76%	Transylvania	0.56%		91.79%	4.48%	1 86%	6 34%	1.87%
Granville	5.69%	70.05%	75.74%	10.83%	10.22%	21.05%	3.21%	Tyrrell	14.15%		86.26%	5.83%	5.76%	11 59%	2.15%
Greene	9.30%	63.58%	72 88%	12.78%	10.44%	23.22%	3 89%	Union	1.69%	81.99%	83.68%	9.41%	5 38%	14.79%	1.53%
Gui ford	0.15%	79.80%	79 95%	8.14%	9.53%	17.66%	2 39%	Vance	2.76%	74.61%	77.38%	10.35%	9 54%	19 89%	2.73%
Halifax	3.78%	67.77%	71 55%	10.19%	12.82%	23.01%	5.45%	Wake	0.30%	•	85.64%	7.09%	4 92%	12.01%	2.35%
Harnett	2.02%		83.65%	10.12%	4.05%	14.16%	2 18%	Warren	1.68%		89.33%	5.03%	3.42%	8.45%	2.22%
Haywood	2.69%		85 17%	6.91%	5.84%	12.75%	2.08%	Washington	12.56%		76.27%	10.12%		17 80%	5.93%
Henderson	1.30%	82.35%	83.65%	7.22%	7.41%	14.63%	1.72%	Watauga	1.38%	91.66%	93.05%	4.25%	1.76%	6.01%	0.94%
Hertford	4.81%	65.24%	70.05%	10.48%	14.60%	25.08%	4 88%	Wayne	3.42%	69.27%	72.68%	10.71%	8 57%	19.28%	8.03%
Hoke	2.99%	78.16%	81 14%	9.66%	6.89%	16.54%	2 31%	Wi kes	5.82%	75.01%	80.83%	9.43%	6 94%	16 37%	2.80%
Hyde	9.51%	79.40%	88 91%	3.98%	4.89%	8.87%	2.22%	Wilson	2.83%	68.80%	71.63%	9.30%	17 87%	27 17%	1.20%
Iredell	1.50%	79.77%	81.27%	7.52%	9.51%	17.02%	1.70%	Yadkin	8.93%		78.27%	10.40%	8.65%	19.05%	2.68%
Jackson	1.41%	93.45%	94 86%	2.60%	1.12%	3.73%	1.41%	Yancey	3.65%	84.73%	88.38%	6.20%	3.65%	9 85%	1.77%
Note: Detail may		ls due to roi	ınding.	-			-	·		į					
Information cor	mpiled from sor	irce data nr	ovided by t	he NCDOR La	ocal Governm	ent Division		All counties	1.56%	80.30%	81.86%	7.71%	7 51%	15.22%	2.92%
Porcontogo com									mnony voluotio	n dote from			. 5170	10.2270	

Percentage computations generally reflect property valuations as of January 1, 2015 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 2015, net of releases made by that date.

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

	Пр				OF OCCUPANCY				es, AND LICEN	R			2015	
	R		Fiscal year 2012-				Fiscal year 2013			1 1		Fiscal year 2014		
	a	Occupancy	34 1	Land	a	1 ,	34 .	Land		a	Occupancy		Land	
	t	tax	Meals	transfer	t		Meals	transfer		t	tax	Meals	transfer	
	e	[see rate	tax	tax	License	•	tax	tax	License	e	[see rate	tax	tax	License
<b>.</b>		column]	[1% rate]	[1% rate]	taxes	column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes
County	%	[\$]	[\$]	[\$]	[\$] %		[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Alamance	3	585,146			69,693 3	637,507			72,911		876,600		i	79,797
Alexander		i			12,420				12,180				į	12,000
Alleghany	6	53,210			4,335 6	52,865			3,680		57,635		į.	
Anson	6	34,126			5,055 6	33,496			875		30,608		į	815
Ashe	3	161,334		}	7,340 3	245,562			6,780	3	211,805		į.	6,825
													į	
Avery					8,460				7,320				į	7,140
Beaufort		į			7,490				2,990				į	4,095
Bertie				1	5,536				5,634				į.	5,527
Bladen		į			2,787				3,269				į	770
Brunswick	1	1,221,647			61,245 1	1,307,052			64,275		1,209,422		į	67,006
		1,221,017			01,210	1,007,002			0.,2.0		1,202,122		į	07,000
Buncombe	4	8,204,628			24,885 4	9,184,430			73,180	4	10,590,065		į	90,700
Burke	6	297,918			21,620 6				15,595		374,590		į	16,735
Cabarrus		4,041,699			582,949 6				582,459		4,865,216		į	576,483
	6				9,297 3								į	
Caldwell	3	88,741		2 ( 7 000				405.222	20,076		121,857		505 coa	20,808
Camden	6	28,736		267,888	275,257 6	43,923		407,233	7,909	6	23,917		587,693	5,035
<b>C</b> 4 4	_	4 207 107			15.250	5 100 050			17.153		C 427 004		į	10.205
Carteret	5	4,396,186			15,270 6	5,189,070			16,153		6,427,084		į	10,205
Caswell		i		•	705				6,755				į	485
Catawba					48,520				44,541				•	47,749
Chatham	3	78,482			19,930 3				20,171		86,018		į	23,040
Cherokee	4	164,125			13,080 4	197,285			5,075	4	269,350		į	7,300
		į											į	
Chowan	5	125,258		324,750	2,550 5			306,897			127,792		492,377	
Clay	3	14,057			4,500 3				4,860		16,018		į	4,560
Cleveland	3	234,492			19,765 3	222,004			19,395	3	463,985		į	19,700
Columbus	3	55,150			11,676 3				21,623	3	79,913		į	23,100
Craven	6	1,317,551			59,902 6				55,947		1,480,269		•	55,648
		, ,			,	, ,			ĺ		, ,		į	,
Cumberland	6	5,117,214	5,754,816		462,472 6	5,045,585	5,843,751		373,984	6	5,588,081	6,203,405	į	290,120
Currituck	6	10,046,807		2,803,239	308,261 6			2,831,474			10,884,887		2,968,642	510,727
Dare	5	19,327,008			78,008 6	21,643,798		4,644,664			25,055,537		7,309,512	32,257
Davidson		17,527,000	2,073,240	4,075,227	57,098	21,043,770	2,174,740	4,044,004	59,957	U	23,033,337	2,514,104	7,507,512	63,875
Davidson	3	177,912			16,855 3	203,145			18,230	3	225,066		į	19,250
Davic		177,512			10,033	203,143			10,230	3	223,000		į	17,230
Dunlin	6	203,582			27,315 6	221,380			25,759	6	257,162		!	22,323
Duplin Durham	6	· · · · · ·		İ	1,485,398 6				1,583,998				İ	
	0	8,484,975									11,692,693		į	1,276,662
Edgecombe		4 025 525			5,508 6	26,923			18,657	0	94,475		į	30,393
Forsyth	6	4,037,735			334,744 6				312,581	6			•	346,053
Franklin	6	48,835			21,771 6	49,119			2,662	6	52,703		ļ	3,032
<b>~</b> .		4 4 5 0 - 1 -											į	<b>-</b> 00.555
Gaston	3	1,153,742		į	609,015 3	1,166,135			655,990		1,366,768		į	590,306
Gates					1,320	1			1,226				į	2,226
Graham	3	182,197			4,440 3				3,750		190,618		į	4,100
Granville	6	167,032			6,020 6	159,513			6,370		188,142		!	6,245
Greene		į	i	İ	5,882				6,080				İ	6,324

TABLE 75. -Continued

	R	]	Fiscal year 2012-2	2013		R	]	Fiscal year 2013	-2014		R		Fiscal year 2014	-2015	
	a	Occupancy		Land		a	Occupancy		Land		a	Occupancy		Land	
	t	tax	Meals	transfer		t	tax	Meals	transfer		t	tax	Meals	transfer	
	e	see rate	tax	tax	License	e	[see rate	tax	tax	License	e	[see rate	tax	tax	License
		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes
County	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Guilford	3	4,576,426			192,116	3	4,979,148		į	142,215	3	5,502,984			180,239
Halifax	5	701,500		į	26,018	5	710,527	ļ	į	21,852	5	793,819		į	25,058
Harnett	6	412,486		į		6	430,146	į	į		6			į	
Haywood	4	983,444			28,920		1,003,097		ļ	28,620	4	1,083,221			33,420
Henderson	5	1,245,722		į	18,414	5	1,417,955		į	14,642	5	1,564,862			16,695
		İ		į					į						
Hertford	3				3,441	3	46,927		ļ	20,392	3	47,410			16,358
Hoke		į	į	į	1,747,006				į	1,778,054					1,858,012
Hyde	3	424,528		į	945	3	442,326		:		3	463,960			
Iredell				į	81,835				į	101,260				İ	73,244
Jackson	3	316,402		į	25,484	4	744,133	İ	į	27,461	4	840,969		į	25,501
Johnston	3	575,687		į	69,782	3	625,749	j	į	69,285	3	700,788		į	71,701
Jones		į		į	3,175				į	3,565					2,638
Lee	3	181,829		į	15,727		203,071		į	17,112	3	203,237		1	3,445
Lenoir	3	191,730		į	21,411	3	225,693		į	20,460	3	197,979		İ	20,102
Lincoln				į	29,580				:						
		Î		į					į					1	
Macon	3	539,038		į	114,037		592,366	į	į	108,719		695,393		į	114,542
Madison	5	167,352			9,720		185,459		ļ	9,120		235,141			11,340
Martin	6	225,049	İ	į	6,650	6	272,022	į	į	5,610		266,613		į	4,110
McDowell	5	321,418		į	16,970		357,610		į	613		391,620			493
Mecklenburg	8	40,777,103	24,702,345	ļ	262,343	8	43,674,250	26,303,672	ļ	360,010	8	49,117,187	29,235,368		382,811
		į	İ	į				į	į						
Mitchell	3	50,832		į	7,020		52,232	į	į	5,460		55,281		į	5,580
Montgomery	3	27,975		į	1,762		27,951		1	10,435		32,576			9,935
Moore	3	1,266,403		į	46,990		1,629,703		į	46,655	3	1,400,139		1	41,358
Nash	5	1,287,112		į	265,779		1,255,424	į	į	257,889		1,349,341		į	153,192
New Hanover†	3	4,121,712		ļ	672,292	3	4,348,584		ļ	671,957	3	4,955,993			52,803
			İ	į				į	į						
Northampton	6	40,588		į	5,045		43,721	•	į	4,225		58,643		•	6,210
Onslow	3	1,710,390			87,451		1,742,900		ļ	90,101		1,740,989			69,929
Orange	3	1,054,181		į	542,321	3	1,257,874		į	541,803	3	1,357,706		İ	523,074
Pamlico		402.050				_	-00.460		010.00	985				004005	5,145
Pasquotank	6	493,870		775,451	7,980	6	509,460		913,026	8,600	6	552,763		804,935	9,345
Dandar	,	7 220		į	104 (24	,	0.420	į	į	15 130	١, ١	5 2 45		į	
Pender	3	7,330		255 200	194,624		9,438		210.072	15,120		7,347		270 117	10.010
Perquimans	6	4,983		257,388		6	4,575		210,972	10,950		5,046		278,116	10,910
Person	6	185,621	į	į	23,273		209,947		į	22,976		221,528			19,713
Pitt	6	1,613,657		į	9,438		1,689,561		į	8,785		1,838,338			8,535
Polk	3	69,564		į	3,920	٥	76,154		į	2,850	3	117,868			4,700
Dandalak	_	710 046		į	110 004	١	700 477	ļ	į	117 700	_	052 511		į	
Randolph	5 3	719,846		ļ	119,894		780,476		ļ	116,708 5,057		853,511		1	5 A2 4
Richmond	3	311,904		į	4,634	3	315,001	į	į			335,425		į	5,034
Robeson	2	176 702		į	43,142 47,497	2	184,719		į	48,183 51,389		200 250			45,119
Rockingham Rowan	3	176,702 320,791		ļ	86,257		341,732		ļ	51,389 84,899		200,258 372,198		İ	73,489 77,614
AUWan	ادا	320,791	i	i	00,237	١٦	341,/32	i	i	04,099	J	3/2,198	i	i	77,014

TABLE 75. -Continued

	R	1	Fiscal year 2012-2	2013		R	]	Fiscal year 2013	-2014		R		Fiscal year 2014-	-2015	
	a	Occupancy		Land		a	Occupancy		Land		a	Occupancy		Land	
	t	tax	Meals	transfer		t	tax	Meals	transfer		t	tax	Meals	transfer	
	e	[see rate	tax	tax	License	e	[see rate	tax	tax	License	e	[see rate	tax	tax	License
		column]	[1% rate]	[1% rate]	taxes	L	column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes
County	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Rutherford	5	584,897	į		11,325		602,627	į		10,675		758,210		j	11,450
Sampson	3	57,200	į		22,620		62,567	į		23,760		73,665			21,960
Scotland	6	338,089			11,730		338,234			11,039		332,325			12,060
Stanly	6	235,447	į		40,820	6	230,931	į		45,486		263,469		į	46,455
Stokes					4,825					5,050					33,510
		į	į Į					i I					İ	į	
Surry	6	78,660	į		34,692		81,574	į		35,625		85,231		į	35,986
Swain	4	532,965			9,960		569,571			8,100		656,064			10,980
Transylvania	5	j	į		12,612			į		12,181				j	
Tyrrell	6	8,612	İ		580	6	4,193	İ		880		4,771			1,795
Union					49,990					52,388					54,618
Vance	6	323,129	İ		22,012		345,508	İ		20,006		335,417	i i		16,128
Wake	6	17,288,953	20,818,212		436,407	6	19,213,443	22,026,888		457,461		21,356,118	24,141,622		497,054
Warren		į	į		9,714			į		4,970				į	2,780
Washington	6	90,320			3,870		119,305			53,642		104,718			42,338
Watauga††	6	981,129			13,650	6	1,001,735			13,510	6	1,129,177		Ī	13,320
														į	
Wayne					37,132					37,722					40,082
Wilkes		j	į		9,130			į		10,719				j	12,445
Wilson	3		ļ		26,715		498,821	ļ		24,242		515,957			35,933
Yadkin††	6	33,400			17,820		33,086			16,440		27,017		į.	
Yancey	3					3	54,695				3	42,220			8,460
Total		155,705,501	53,370,613	9,121,943	10,336,871		169,749,125	56,369,252	9,314,266			191,023,261	61,894,499	12,441,275	9,148,164
Total collection	S				228,534,928					245,598,884					274,507,199

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 and provided by the NCDOR Local Government Division. †New Hanover Occupancy Tax is 3% countywide with an additional 3% in unincorporated areas.

<sup>††</sup>Applicable only in unincorporated areas.

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

IA	R		year 2012-2	OCCUPANCY, N	R		ear 2013-20		R		ar 2014-2015	
	a		ycai 2012-2	1	a	Occupancy	cai 2015-20.	i -	a	Occupancy	ai 2014-2013	
	ľt		Meals		ť		Meals		ť	tax	Meals	
	e		tax	License	e		tax	License	e	[see rate	tax	License
	ľ	column]	[1% rate]		ľ	column]	[1% rate]	taxes	ľ	column]	[1% rate]	taxes
Municipality	%		[\$]	[\$]	%		[\$]	[\$]	%	[\$]	[\$]	[\$]
Alamance					Ì				Ì	•		
Alamance			į	475				250				250
Burlington*				562,546				562,491				3,875
Elon			İ	6,568				5,736				3,470
Gibsonville*			į	10,685				10,845				5,787
Graham			ļ	46,241				41,717				545
Green Level			į	1,243				1,759				2,067
Haw River			į	21,890				21,306				21,698
Mebane*				168,465				204,683				5,457
Ossipee			ĺ	į				į				
Swepsonville			į	į				į				
Alexander			İ					Ì				
Taylorsville			į	45,201				51,156				6,416
Alleghany			<u> </u>	ļ								
Sparta			į	2,968				3,645				1,990
Anson			į	į				į				
Ansonville			ļ	48								
Lilesville			į	154				95				
McFarlan			ĺ	ļ				į				
Morven			!					•				
Peachland			į	į				į				
Polkton				į				į				
Wadesboro			İ	45,156				23,803				2,110
Ashe			į	į								
Jefferson				į				į				
Lansing			İ					Ì				
West Jefferson	3	35,092	į	12,909	3	78,121		10,357	3	40,509		10,103
Avery			į	ļ				į				
Banner Elk	6	127,952	į	3,617	6	141,494		2,079	6	145,638		510
Beech Mountain**			į	İ				į				
Crossnore			ļ	ļ				į				
Elk Park			į	30				30				30
Grandfather Village			į	į				į				
Newland			į	1,023				1,305				1,280
Seven Devils**	Ι.		į	į	١.			<u>.</u>	١.			
Sugar Mountain	6	211,178	į	į	6	236,768		į	6	248,075		
Beaufort												
Aurora			ĺ	1,609				1,719				
Bath			į	400				325				
Belhaven				4,473	l			3,825				
Chocowinity	- [		į	5,795	l			5,425				7,220
Pantego			į		_				_	<b></b>		
Washington	6	209,346	1	215,339	6	222,208		191,291	6	247,187		166,303
Washington Park	ı		į	į	ı			į	1			i

-	R	Fiscal v	ear 2012-20	013	R	Fiscal v	ear 2013-201	14	R	Fiscal ve	ar 2014-2015	
	a	Occupancy			a	Occupancy			a	Occupancy		-
	t	tax	Meals		ť	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e		tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%		[\$]	[\$]	%	[\$]	[\$]	[\$]
Bertie		1				1.1				•		1.1
Askewville												
Aulander		į		i !								
Colerain								265				206
Kelford				<u>[</u>								
Lewiston-Woodville				400				158				277
Powellsville												
Roxobel				į								50
Windsor				3,246				868				20
Bladen				3,240				i				
Bladenboro				19,075				3,689				10,485
Clarkton				1,990				2,040				2,176
Dublin				758				7,612				2,170
East Arcadia				/30				7,012				
				91,325				49.7(0				26 204
Elizabethtown				91,325				48,769				36,284
Tar Heel				10 (21				969 11 207				5.064
White Lake				10,621				11,307				5,064
Brunswick		0.40.520		į	_	1 01 4 7 40		į		1 0 (1 251		
Bald Head Island†	6	940,528		1010	6	1,014,740			6	1,061,251		40==
Belville			İ	4,818				7,337				1,955
Boiling Spring Lakes				8,592				5,261				
Bolivia				į								
Calabash				8,690				6,456				635
Carolina Shores				110,575				4,846				792
Caswell Beach	6	287,116		5,288		259,580		5,638		290,214		2,013
Holden Beach	6	1,631,922		7,471				7,199		1,753,185		
Leland	3			90,039	3	117,887		89,789	3	141,354		91,530
Navassa												
Northwest				1,315				1,530				
Oak Island	5	1,128,868		13,305		1,166,651		16,444		1,284,187		
Ocean Isle Beach	6	2,018,515		29,854	6	2,110,446		22,769	6	2,250,984		4,178
Sandy Creek												
Shallotte	3	58,758		26,863		64,552		23,280	3	65,865		
Southport	3	69,527		25,193	3	84,007		22,044	3	80,131		4,362
St James												
Sunset Beach	5	890,124		505	5	739,268		550	5	923,560		435
Varnamtown												
Buncombe				•								
Asheville				2,190,670				2,110,546				2,726,373
Biltmore Forest												
Black Mountain				į				30,213				
Montreat								, ·				
Weaverville				92,902				101,440				101,640
Woodfin				88,334				60,409				51,825
			i	. 55,561	•	•		,,		!	•	21,020

	R	Fiscal v	year 2012-2	013	R	Fiscal v	ear 2013-201	14	R	Fiscal ve	ear 2014-2015	
	a	Occupancy			a	Occupancy		]	a	_		
	t	tax	Meals		t	tax	Meals		t		Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e		tax	License
	ľ	column]	[1% rate]	taxes	ľ	column	[1% rate]	taxes	ľ	column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%		[\$]	[\$]
Burke		• •				• •						•
Connelly Springs				i				į				
Drexel				!				•				
Glen Alpine				1,058				1,083	3			
Hickory**				•				•				
Hildebran				į				į				
Long View**				i I				į				
Morganton				300,547				183,143	3			189,008
Rhodhiss**												
Rutherford College				•				1				
Valdese				į				į				
Cabarrus				:				į				
Concord				2,012,364				2,724,395	5			2,037,839
Harrisburg				16,190				14,266				13,364
Kannapolis*				762,031				1,070,782				836,776
Locust**								.,,,,,,,,				222,
Midland				608				1,177	7			1,044
Mount Pleasant				!								-,
Caldwell				į				į			į	
Blowing Rock**				!				}				
Cajah Mountain				į				į				
Cedar Rock				i 1				į				
Gamewell				Ì				}				
Granite Falls				77,855				59,398				57,249
Hickory**				,,,,				0,,0,0				
Hudson				i !				<u> </u>				
Lenoir	3	63,335		288,630	3	71,883		162,778	3	88,990		156,070
Rhodhiss*		00,000		1	ľ	71,000		102,770				100,070
Sawmills				į				į			1	
Camden				į				į				
Elizabeth City**												
Carteret				•				į				
Atlantic Beach				!				549,534	ı			538,340
Beaufort				<u> </u>				21,754				8,920
Bogue				•				21,70				0,720
Cape Carteret				!				10,853	3			380
Cedar Point				•				6,189			•	
Emerald Isle								1 0,10				
Indian Beach				•				1,005	,			483
Morehead City								67,129				47,033
Newport				<u> </u>				23,964			į	47,033
Peletier				į				1,960			į	350
Pine Knoll Shores								30,378				26,219
Time Knon Shores	1 1	l i	i	i	1		i	i 30,376	'1	I	i	20,219

	R	Fiscal v	ear 2012-20	013	R	Fiscal v	ear 2013-20	14	R	Fiscal ve	ear 2014-2015	
	a	Occupancy			a	Occupancy		1	a	Occupancy		-
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e		tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%		[\$]	[\$]	%	[\$]	[\$]	[\$]
Caswell												• •
Milton								ł				
Yanceyville								į				
Catawba								į				
Brookford												
Catawba								į				
Claremont	4	6,760			4			į	4	2,830		
Conover		ĺ		277,219				138,015		,		236,568
Hickory*	6	1,322,744		1,301,746		1,418,592		1,351,882		1,616,179		1,283,208
Long View*		, ,		67,289				328,280		, ,		327,464
Maiden*				ĺ				ĺ				,
Newton				40,730				410				260
Chatham				, , , ,								
Cary**								į				
Goldston				286				293				
Pittsboro				11,025				7,556				465
Siler City				133,302				139,366				100,177
Cherokee				,								,
Andrews				5,259				4,992			į	5,538
Murphy				-,				.,,,,				-,
Chowan								į			į	
Edenton				83,550				93,316				68,406
Clay				00,000				]				00,.00
Hayesville								į				
Cleveland												
Belwood												
Boiling Springs	3	15,795		2,570	3	15,992		2,177	3	17,558		1,810
Casar		,				1				,		-,
Earl												
Fallston				75				45				45
Grover				8,500		3,037		515	3	3,565		
Kings Mountain*	3	76,183		958				14,807		106,403		15,607
Kingstown		7 0,100		,	ľ	35,110		1.,007	ا ا	100,.00		10,007
Lattimore								İ				
Lawndale												
Mooresboro								ļ				
Patterson Springs												
Polkville				45				50				60
Shelby	3	138,506		43	3	140,213		8,750		161,325		7,845
Waco	ا ّ ا	150,500			ا ّ ا	140,213		i 0,730	ا ا	101,023	ĺ	7,043
vi acu	1 1	i	i	i		l	i	ī	ı		i	j

	R	Fiscal v	ear 2012-20	013	R	TABLE 76Co Fiscal v	ear 2013-201	14	R	Fiscal va	ear 2014-2015	
	a	Occupancy	car 2012-20		a	Occupancy	Car 2015-201		a	Occupancy		
	ť	tax	Meals		ť	tax	Meals		ť	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
	'	column	[1% rate]	taxes	١	column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%		[\$]	[\$]
Columbus	70	191	IΨI	ĮΨĮ	70	[Ψ]	ΙΨ]	ΙΨ]	70	IΨI	ΙΨ1	IΨI
Boardman											[	
Bolton								421			į	209
Brunswick				14,925				620			!	50
Cerro Gordo				14,723				020				30
Chadbourn				14,344				26,007			!	2,291
Fair Bluff				14,544				882			•	2,291
Lake Waccamaw				2 506				1,974			!	262
				3,596				1,974			•	202
Sandyfield				20 201				40.522			!	110
Tabor City				28,291				48,533			•	110
Whiteville				142,991				75,205				57,050
Craven							j				<b>j</b>	
Bridgeton				1,696				1,634			•	1,608
Cove City				180				296			[	
Dover				! !							•	
Havelock				144,998				102,282			•	1,930
New Bern								284,002				268,509
River Bend				4,154				6,293			į	5,957
Trent Woods				2,757				2,367			į	4,026
Vanceboro				2,995				3,156			!	3,219
Cumberland											į	
Eastover											!	
Falcon*				! ! !							•	
Fayetteville				3,708,105				2,873,678			!	2,281,197
Godwin							į	· · ·			<b>!</b>	
Hope Mills				379,960				379,960			!	50,025
Linden				<u> </u>			İ	ĺ			•	,
Spring Lake				153,314				93,372			•	66,269
Stedman				10,020				10,286			•	5,088
Wade				10,020				10,200				2,000
Currituck											į	
Dare											•	
Duck											!	
Kill Devil Hills				39,387				40,087			•	29,062
Kitty Hawk				39,367				40,007				23,002
Manteo Manteo				16,351			į	19,735			<b>!</b>	10,004
				59,792				46,609			[	· · · · · · · · · · · · · · · · · · ·
Nags Head				59,192			į	40,009			<b>j</b>	27,401
Southern Shores				! !							!	
Davidson											[	
Denton											•	
High Point**									_		•	
Lexington	6	268,263		144,037	6	262,733			6	304,418	<u> </u>	
Midway				i !							<u> </u>	
Thomasville*	6	87,268		46,518	6	115,480		45,313	6	125,548	į į	8,435
Wallburg				<b>;</b>			<b>;</b>				1	

	R	Fiscal	year 2012-20	013	R	Fiscal v	ear 2013-201	14	R	Fiscal ve	ear 2014-2015	
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e		tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%		[\$]	[\$]	%	[\$]	[\$]	[\$]
Davie		1.1	<del>                                     </del>							1.1		1.1
Bermuda Run			•	450,660	3	61,827		450,660	3	69,808		446,460
Cooleemee			į	63,300				63,300		ŕ		63,665
Mocksville			į		3	38,282		39,783		41,208		2,186
Duplin			•									
Beulaville			į	2,836				2,834				2,774
Calypso			İ	183				223				183
Faison*			!	1,060				1,233				998
Greenevers			İ	j P								
Harrells**			İ	i							•	
Kenansville			!									
Magnolia			İ	3,076				620			ļ	820
Mount Olive**			İ	i							•	
Rose Hill			!	1,515				1,410				1,785
Teachey			İ	<u>.</u>								
Wallace*			į	103,458				87,924				450
Warsaw			!	6,667				7,740				543
Durham			į	į								
Chapel Hill**			ĺ									
Durham*			!	3,673,481				3,193,120				3,360,035
Morrisville**			į	į								
Raleigh**			į	; !								
Edgecombe			!									
Conetoe			į	į								
Leggett			į	; !								
Macclesfield			!	162				90				89
Pinetops			ĺ	1,140				1,170				
Princeville			į	836				6,287				502
Rocky Mount**			!									
Sharpsburg**			1	}								
Speed			į	4				26.254				ć <b>2</b> 10
Tarboro			į	46,530				26,371				6,249
Whitakers**			•	•								
Forsyth Bethania			į	į								
Clemmons			į	650				1 045				
High Point**			{	050				1,045				
Kernersville*			į	151 525	3	106,656		112,099	3	113,742		124 675
Kernersville" King**			į	151,525	١,	100,050		112,099	اد	113,/42	j	124,675
Lewisville			{	210				275				300
Rural Hall			į	210				2/3				300
Kurai Hali Tobaccoville*			•	3,032				2,821				3,309
Walkertown			!	80,088				59,010			•	59,185
Winston-Salem			į	5,616,153				6,537,594				2,747,351
winston-satem			!	3,010,133	I	I	!!!	0,337,394	1 1	1	!	2,747,331

						TABLE 76Co						
	R		ear 2012-20	013	R		ear 2013-201	14	R	Fiscal ye	ar 2014-2015	
	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	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	<b>%</b>	[\$]	[\$]	[\$]
Franklin												
Bunn				1,154								
Centerville												
Franklinton				37,011				11,132				12,172
Louisburg				90,365				43,364				22,130
Wake Forest**												
Youngsville				13,137				7,604				5,654
Gaston												
Belmont	3	75,601		27,686	3	76,344		16,224	3	85,065		50,717
Bessemer City				85,538				6,564				
Cherryville				7,172				6,902				6,373
Cramerton				423				125				115
Dallas				20,920				16,581				5,224
Gastonia	3	462,765		995,325	3	474,255		1,379,268	3	567,496		1,108,505
High Shoals*		ĺ		200		,		175		,		125
Kings Mountain**												
Lowell				25,468				3,545				3,670
McAdenville				50				75				50
Mount Holly	3	68,558		18,397	3	72,781		12,347		81,136		12,830
Ranlo		00,000		10,0%		,.01		12,0		01,100		12,000
Spencer Mountain												
Stanley												
Gates												
Gatesville												
Graham												
Fontana Dam					3	73,338			3	70,762		
Lake Santeetlah						70,000				70,702		
Robbinsville					3	10,438			3	27,569		
Granville					3	10,450				27,505		
Butner				123,325				117,821				72,349
Creedmoor				42,828				49,929				37,623
Oxford				402,000				322,059				681
Stem				402,000				322,039				001
Stovall								10,730				3,091
Greene								10,730				3,091
Greene Hookerton												
Snow Hill				100				150				
Walstonburg	1 1			192				172				

			2015	0.4.2		TABLE 76Col			_		20112617	
	R		ear 2012-20	013	R		ear 2013-201	4	R		ar 2014-2015	
	a	Occupancy			a	Occupancy			a	Occupancy		
	l t	tax	Meals		t	tax	Meals	τ.	t	tax	Meals	
	e	[see rate	tax	License	e		tax	License	e		tax	License
Municipality	%	column] [\$]	[1% rate] [\$]	taxes [\$]	%	column] [\$]	[1% rate] [\$]	taxes [\$]	%	column] [\$]	[1% rate] [\$]	taxes [\$]
Guilford	70	[9]	[4]	[ ] 	70	[3]	[3]	[3]	70	[3]	[3]	[3]
Archdale**											ł	
Burlington** Gibsonville**												
		2.074.052		( 102 57(	١,	4 220 5 41		6,279,119	,	4 924 447		5 (72 714
Greensboro	3	3,974,053		6,103,576 2,817,112								5,672,714
High Point*	3	303,244		2,817,112	٥	326,624		2,930,055	3	362,423	ł	2,733,639
Jamestown Kernersville**												
Oak Ridge				17,500							i	
Pleasant Garden				17,500							ł	
Sedalia				140				230				70
Stokesdale				140				230				70
Summerfield											ł	
Whitsett				134				282				282
Halifax				134				202				202
Enfield				36,021				17,703			ł	20,603
Halifax				123				100				20,003 75
Hobgood				223				143			i	73
Littleton				7,303				7,945			ł	497
Roanoke Rapids	1	122,648		316,069	1	122,508		512,044	1	135,805		378,455
Scotland Neck	1	122,040		13,964	*	122,300		15,058	•	155,005	į	9,924
Weldon				13,912				2,945				1,767
Harnett				13,712				2,743				1,707
Angier				19,025				8,248			į	
Broadway**				1,,020				0,2.0				
Coats				8,010				3,145			•	
Dunn				230,609	6	430,146		90,158	6	437,753	į	
Erwin				7,399		,		7,396		<u> </u>		3,860
Lillington				12,023				9,822			}	28,244
Haywood				ĺ				ĺ				, ,
Canton				60,946				27,966			:	19,513
Clyde				315				198			}	
Maggie Valley				29,667				16,346				2,586
Waynesville				119,165				136,791				132,933
Henderson												
Flat Rock												
Fletcher				49,987				35,735				11,600
Hendersonville				519,295				386,373				388,538
Laurel Park				29,086				28,219			į	28,131
Mills River												
Saluda**												
Hertford												
Ahoskie	3	44,973		279,276	3	54,429		316,819	3	45,117		102,002
Cofield								355				
Como												
Harrellsville											i	
Murfreesboro				6,405		1,128		6,205	3			6,030
Winton	1 1			1,260				3,198				556

	R	Fiscal	year 2012-2	012	R	Fiscal v		14	R	Fiscal vo	ear 2014-2015	
		Occupancy	year 2012-2	U13 	1 1	Occupancy	ear 2013-20	14 	1	Occupancy	ar 2014-2015	
	a		Meals		a		Meals		a		Meals	
	t	tax		License	t	tax		License	t	tax [see rate		License
	e	[see rate column]	tax [1% rate]		e	[see rate column]	tax [1% rate]		e	column]	tax	
Municipality	%	[\$]	[\$]	taxes [\$]	%	[\$]	[\$]	taxes [\$]	%		[1% rate] [\$]	taxes [\$]
Hoke	70	[3]	[ [4]	[J]	70	[4]	[4]	[ J	/0	[4]	[4]	[ [ ] [ ]
Raeford				550				500			ł	275
Red Springs**			] 	330				300				2/3
			i									
Hyde Iredell				į				!				
Davidson**				į								
Harmony			i	•								
				j P								
Love Valley Mooresville		828,947	į	88,031	1	870,843		111,503	4	999,255	i	21,030
Statesville	4	803,829		720,922				647,017				337,254
	5	003,029	İ	720,922	3	010,512		047,017	Э	915,005		337,234
Troutman			i	•								
Jackson Dillsboro				1 240				1 100			•	(72
Forest Hills				1,348				1,198				672
Forest Hills Highlands**			į								į	
S				98,379				68,719				(7.920
Sylva Webster			į	98,379				08,/19				67,830
Johnston			:								•	
Benson	2	8,652	į	į	٦	8,207		į	,	8,656		
Clayton	4	0,032	i	124,599	_	0,207		88,747		0,030		76,305
Four Oaks				3,802				3,808			ł	3,521
Kenly*	2	24,269	i !	22,604	٦	24,716		22,617	2	25,586		22,527
Micro	4	24,209	i	22,004	_	24,/10		22,017		23,360		133
Pine Level			<u> </u>									133
Princeton				2,580				2,020				318
Selma	2	85,684	i	2,380 8,599		88,502		9,228		97,480		310
Smithfield	2	160,076		78,011	2	188,648		87,990				3,033
Wilson's Mills		100,070		691	-	100,040		938		207,012		2,278
Zebulon**			i	021				1			i	2,270
Jones			!									
Maysville				į								
Pollocksville			i									
Trenton			!									! !
Lee				į								
Broadway*			i	•								
Sanford				11,898				2,844				2,545
Lenoir				11,000				_,,,				2,0.0
Grifton**				į							ł	
Kinston	3	186,667	] 	247,865	3	207,838		280,023	3	198,092		222,645
La Grange	1	100,007	į	1		207,000		1 200,020		150,052		1,
Pink Hill				2,791				2,986			ł	153
Lincoln			i !					_,,,,				100
Lincolnton	3	78,832	i		3	86,635			3	109,122	i	
Maiden**		. 0,002	}			33,000				10,,122		
Macon			į									
Franklin	3	106,613	i	38,383	3	102,815		30,016	3	108,194	i	3,042
Highlands*			!	21,976		102,010		11,222		100,17		638
	1 1		:	: 21,570		!	•	:,	•		:	: 350

	_	*** *	2012 2	0.1.2	<u></u>	TABLE 76Co		1.4	r	*** *	2011207	
	R		year 2012-20	013	R		ear 2013-201	14	R		ar 2014-2015	
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		l t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e		tax	License	e	[see rate	tax	License
3.5	۵,	column]	[1% rate]	taxes	١,,	column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Madison			•								j L	
Hot Springs			i i								,	
Mars Hill				10,024				8,255			i !	2,631
Marshall			<b>!</b>								ļ	
Martin			! !				}				<u> </u>	
Bear Grass							į	į			į	
Everetts			!	175				203				284
Hamilton											i <u>!</u>	
Hassell			<b>!</b>								ļ	
Jamesville				470				470				120
Oak City			[					į			<u>.</u>	
Parmele			<b>!</b>									
Robersonville				11,791				10,810			İ	7,636
Williamston				109,590				86,075			, 	21,431
McDowell			! !					! !				
Marion			<u> </u>	83,169				108,076			į	83,575
Old Fort			!	2,748				2,830				3,118
Mecklenburg												
Charlotte			į į	34,519,138				32,629,165	6			14,753,558
Cornelius			!		3	251,769		! !	3	270,462		
Davidson*			<b>!</b>	156,145				187,837			<u>.</u>	171,276
Huntersville												
Matthews				546,422	2	444,973		947,760	2	504,123	<u> </u>	729,815
Mint Hill			<u> </u>								į	
Pineville			! !	602,585				627,670				596,221
Stallings**											i I	
Weddington**			<b>i</b> i				İ				į	
Mitchell			!					! !				
Bakersville			<b>!</b> !	995				1,068			<u>.</u>	1,079
Spruce Pine			<b>i</b> i	5,445				5,696				5,033
Montgomery			!!!								<u> </u>	
Biscoe											į	
Candor			<b>i</b> i	30				45				120
Mount Gilead								90			į	
Star			<b>!</b> !								ļ	
Troy			!	3,049				3,079			,	3,029
Moore											i I	
Aberdeen			į į	168,155				69,985				157,542
Cameron			!!!	295				499				600
Carthage				14,357				13,758			į	12,027
Foxfire Village								i				
Pinebluff			!					1,468			į	381
Pinehurst			<b>j</b>	1,775			i i	2,230			į	2,010
Robbins			[	1,911				351			į	
Southern Pines			j i	85,353			į	53,248			j	67,863
Taylortown												
Vass			[								į	
Whispering Pines				4,134		1	•	879			j	245

	R	Fiscal y	ear 2012-20	013	R	Fiscal y	ear 2013-201	14	R	Fiscal ye	ar 2014-2015	
	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				1,453				1,688				1,579
Castalia								1,150				1,240
Dortches												
Middlesex				1,973				2,011				1,783
Momeyer								! !				
Nashville				51,612				51,018				
Red Oak												
Rocky Mount*				989,505				975,371				852,068
Sharpsburg*				11,779				14,040				
Spring Hope				7,230				7,272				1,526
Whitakers*				1,506				1,123				1,123
New Hanover										i		
Carolina Beach	3	733,422		126,062		795,317		98,747	3	873,485		47,658
Kure Beach	3	315,163		11,227	3	353,766		8,423	3	394,061		7,595
Wilmington	3	2,596,916		2,587,219	3	2,729,889		2,846,293	3	3,059,010		2,681,466
Wrightsville Beach	3	1,028,389		28,635	3	1,075,541		29,539	3	1,144,474		26,222
Northampton												
Conway				25				60				60
Garysburg				10,108				10,501				7,718
Gaston				21,861				33,455		i		12,373
Jackson				2,220				2,210				2,260
Lasker												
Rich Square				5,975				7,925				
Seaboard				32,506				24,152				36,255
Severn												
Woodland				120				115				90
Onslow												
Holly Ridge				11,173				6,887				1,116
Jacksonville				765,542		888,247		761,840		840,118		712,683
North Topsail Beach	3	742,098		11,702	3	470,730		6,480	3	913,520		231
Richlands				7,712				1,420				900
Surf City**												
Swansboro				28,038	3	62,007		25,292	3	61,941		405
Orange												
Carrboro				521,840		103,661		726,590		160,381		559,871
Chapel Hill*	3	977,365		1,002,054	3	1,044,856		1,325,467	3	1,100,478		1,024,615
Durham**				İ				i				
Hillsborough			280,165	96,549	3	65,238	277,648	44,556	3	72,718	338,480	30,983
Mebane**								į				

	R	Fiscal v	ear 2012-20	013	R	Fiscal y	ear 2013-20	14	R	Fiscal ve	ear 2014-2015	_
	a	Occupancy			a	Occupancy			a	Occupancy		
	l t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Pamlico											! !	
Alliance				3,500				3,355				3,629
Arapahoe				! !								
Bayboro				1,021				694				
Grantsboro								į				
Mesic								Į.			į	
Minnesott Beach				45				60				
Oriental	3	21,362		! !	3	21,783			3	21,780		
Stonewall								İ				
Vandemere								i			i	
Pasquotank								į				
Elizabeth City*				294,353				233,837				244,043
Pender											!	
Atkinson				į				j			j	į
Burgaw	3	6,864		7,914	3	7,959		3,745	3	8,511		1,711
Saint Helena		-,		ŕ		,				- )-		,
Surf City*	3	519,718		45,214	3	510,731		51,828	3	540,667		40,649
Topsail Beach	3	390,841		7,996		405,422		5,827		442,800		
Wallace**				į		,				,		į
Watha				! ! !				i				
Perquimans								•				
Hertford				35,278				46,772			į	26,724
Winfall				3,541				4,385				2,225
Person				- /-				,				, -
Roxboro				210,345				152,887				143,722
Pitt								]			•	
Ayden								į				
Bethel				1,063				1,091				136
Falkland				130				125				
Farmville				63,463				68,361			i	56,258
Fountain				275				325				260
Greenville				1,554,930	6	1,689,561		668,604		1,838,338		574,105
Grifton*				11,132	-	-,000,000		12,944		-,	į	9,410
Grimesland				2,472				649				650
Simpson				-,								
Winterville				21,098				12,762				3,296
Polk				21,000				[				5,270
Columbus	3	19,616		18,158	3	19,882		10,717	3	26,153		5,931
Saluda*	ا ٔ ا	1,,010		7,735		15,002		5,545		20,130		2,015
Tryon	3	18,887		i ,,,,,,	3	16,294		i 3,343	3	22,774	i	2,013
11,011	1 21	10,007	1	I	,	10,274	1	ı	ادا	22,174	1	ı

	]	R	Fiscal v	ear 2012-20	013	R	Fiscal v	ear 2013-201	14	R	Fiscal ve	ar 2014-2015	
	_ l :	aГ	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	9	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Randolph													
Archdale*					139,067				224,464				240,525
Asheboro					314,215				318,792				295,253
Franklinville									1,200				
High Point**													
Liberty					24,190				12,191				16,344
Ramseur					13,576				15,537				18,874
Randleman					5,025								
Seagrove													
Staley													
Thomasville**													
Trinity													
Richmond													
<b>Dobbins Heights</b>													
Ellerbe					1,118				1,325				
Hamlet					29,391				39,963				36,180
Hoffman			į		ŕ				ĺ				ĺ
Norman													
Rockingham					106,269				121,290				41,582
Robeson					ŕ				ŕ				,
Fairmont					75,433				12,330				11,612
Lumber Bridge			į		Í				ĺ				ĺ
Lumberton		6	977,277		605,335	6	978,917		663,763	6	1,049,138		416,169
Marietta			ŕ		ŕ		Í		ĺ				ĺ
Maxton*			į		43,467				13,298				7,737
McDonald					,				ĺ				,
Orrum													
Parkton									681				
Pembroke		3	33,669		170,223	3	29,234		41,907	3	27,192		48,209
Proctorville			ĺ		ĺ		ĺ		ĺ		ĺ		,
Raynham													
Red Springs*					118,964				4,439				3,823
Rennert					ĺ				ĺ				,
Rowland		2	12,842		2,585	2	10,197		2,789	2	9,650		1,992
St Pauls		6	32,613		72,615				6,515		41,355		2,995
Rockingham			ĺ		,		,		ĺ		,		,
Eden		2	104,612		171,822	2	73,741		221,787	2	135,971		159,576
Madison			• -,1		62,247		, 1		63,985				76,533
Mayodan					14,730				12,940				13,196
Reidsville		2	49,661		50,123		50,425		53,438		51,036		1,010
Stoneville		1	.,,,,,,,,		946		30,123		1,069		21,050		335
Wentworth					740				1,507				203
TT CHETTOI CH	1	1			!			!	!		!		

	T	***	0010 0	012	_	<u>TABLE 76Co</u>			г	*** *	2011207	
	R		year 2012-20	013	R		ear 2013-20	14	R		ar 2014-2015	
	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
34		column]	[1% rate]			column]	[1% rate]	taxes	0/	column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Rowan			į	į			į	į				į
China Grove			į					į				į
Cleveland							<u> </u>	420				
East Spencer			į	į			į	130				
Faith				26.540			! ! !	1,533				1,494
Granite Quarry			!	36,519			!	11,817			!	1,200
Kannapolis**				į								
Landis			ł					- 000			į	
Rockwell		24 4 02 -	į	201.501	١.	240404	į	7,903	_	270.006		6,139
Salisbury	3	314,837	i	324,581	3	340,181		414,727	3	358,086		154,028
Spencer				30,928				2,063				769
Rutherford			į	j			į	j			j	j
Bostic			!									ŀ
Chimney Rock			!	<u>[</u>								[
Ellenboro			į				į				į	
Forest City			}	460				741				500
Lake Lure				275,215				317,272				310,987
Ruth			! !									
Rutherfordton				58,623				65,450				43,955
Spindale			į	915				90				
Sampson			! !									}
Autryville			<u>[</u>	320				200				
Clinton			į	141,365				164,136				75,446
Faison**			}									
Garland				8,874			į	5,535			ĺ	55
Harrells*			į				}				į	į
Newton Grove			ł				}	3,940				
Roseboro				36,785			į	40,202			į	47,470
Salemburg				1,391			! ! !	1,414				1,401
Turkey			<u> </u>	}			}	]			}	}
Scotland				į								į
East Laurinburg			!					- 000				ŀ
Gibson			•	• • • • •				7,000				
Laurinburg			į	20,695			į	18,861				2,019
Maxton**			! !	2 200				4 404				}
Wagram				3,288				4,481				<u> </u>
Stanly			į	200 (04	_	215 254		155.260		240.446		150 500
Albemarle			}	289,604				157,269				150,599
Badin				22.206	6	4,717	į	26.025	6	4,657	ĺ	20.462
Locust*			İ	33,286				26,037				28,462
Misenhimer			! !				<u>!</u>	]			<u> </u>	}
New London			į				į				į	
Norwood			}	7,295			! !	5,846				1,489
Oakboro			į	2,517			į	2,318				80
Red Cross			į	44.004	L						i	
Richfield			!	11,091		3,831	! !	5,367	6	2,832	<u>.</u>	2,995
Stanfield			į	940	ı		į	968			į	391

	Ιp	T2: 3	2012.2	012	_	TABLE 76Co		1.4	ъ	T2: 1	2014 2017	
	R		year 2012-20	013	R		ear 2013-201	14	R		ar 2014-2015	
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Stokes												
Danbury			į									
King*												
Tobaccoville**			į									
Walnut Cove			!	26,124				27,570				28,500
Surry			į									
Dobson	6		į		6	122,968		2,661		132,557		2,885
Elkin*	6	123,224		66,407		144,905		46,801	6	179,272		51,415
Mount Airy	6	357,945		177,115		,		130,106		/		177,989
Pilot Mountain	6	30,963	į	33,714	6	32,188		33,064	6	21,763		26,762
Swain			į									
Bryson City			İ	6,997				20,672				20,769
Transylvania			i									
Brevard								40,501				33,319
Rosman			į	1,200				1,275				1,300
Tyrrell			[	ĺ				, , , , , , , , , , , , , , , , , , ,				ŕ
Columbia			į					34,358				1,190
Union			}					, í				,
Fairview			į									
Hemby Bridge			į									
Indian Trail				114,985				114,865				106,850
Lake Park			į	,,,				,				900
Marshville			<u>.</u>	4,205				2,728				2,534
Marvin			i	1,200				2,,,20				2,50
Mineral Springs			:									
Mint Hill**			i					i				
Monroe	5	345,096	į		5	370,771		1,062,927	5	481,231		1,019,125
Stallings*	3	343,070	į	57,936	3	370,771		58,537	3	401,231		59,622
Unionville			ł	37,930				36,337				39,022
Waxhaw			į					23,372				28,530
			i					23,372				20,550
Weddington*			[	29,233				22 925				22 (01
Wesley Chapel			į					22,825				22,691
Wingate			}	1,685				1,548				500
Vance			į					256.642				( 0.55
Henderson			}					256,642				6,057
Kittrell			<u> </u>									
Middleburg	1 1		i					1		}	;	

	R	Fiscal v	ear 2012-20	013	R	Fiscal v	ear 2013-201	14	R	Fiscal ve	ar 2014-2015	
	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
	ľ	column]	[1% rate]	taxes	ľ	column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Wake		1					, ,				1 1	1 - 1
Angier**												
Apex				154,379				218,655				
Cary*				3,339,580				3,700,818				3,596,785
Durham**												
Fuquay-Varina				165,058				155,732				23,979
Garner				384,037				504,640				396,907
Holly Springs				233,222				26,029				7,506
Knightdale				232,601				304,095				181,566
Morrisville*				1,130,477				1,177,684				1,225,032
Raleigh*				16,503,801				16,447,955				13,725,709
Rolesville				66,474				65,596				47,948
Wake Forest*				386,049				555,998				456,573
Wendell				200,015				16,363				88,234
Zebulon*				36,278				45,778				49,674
Warren				30,270				43,770				42,074
Macon				170				140				120
Norlina				170				140				120
Warrenton				8,690				11,393				27,911
Washington				0,070				11,575				27,711
Creswell												1,278
Plymouth				4,270				11,275				1,276
Roper				1,275				763				993
Watauga				1,273				/03				773
Watauga Beech Mountain*	6	202,330			6	215,702			6	249,224		
Blowing Rock*	6	736,420		13,158	6			12,918	6	841,221		1,320
Boone	6	1,006,442		71,987	6			41,533		1,143,245		7,375
Seven Devils*	6	75,996		298		82,349		41,333 997		92,797		643
	l °	73,990		290	0	62,349		997	0	92,797		043
Wayne Eureka												
Fremont								125				
rremont Goldsboro	۔ ا	504 404		496,660	_	559,596		589,491		(00 514		2,977
	5	594,404			٦	559,590				608,514		2,977
Mount Olive*				31,016				28,586				
Pikeville				205				205				20
Seven Springs				205				205				20
Walnut Creek												
Wilkes												
Elkin**				22.051				10.010				0.464
North Wilkesboro				22,951				12,049				9,424
Ronda		440.750		218	ا ا	400.000		170		40-00		
Wilkesboro	3	113,569		120,555	3	122,862	l i	111,796	3	127,394		645

**TABLE 76. -Continued** 

-	R	Fiscal v	ear 2012-20	)13	R	Fiscal v	ear 2013-201	14	R	Fiscal ve	ar 2014-2015	
	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	<b>%</b>	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Wilson												
Black Creek								575				
Elm City				2,709				2,779				
Kenly**												
Lucama				1,079				938				30
Saratoga				160				135				135
Sharpsburg**												
Sims				311				300				300
Stantonsburg				9,603				9,727				65
Wilson				604,214				630,598				618,358
Yadkin												
Boonville								1,140				
East Bend												
Jonesville	6	261,966		38,528	6	271,732		38,261	6	306,005		4,017
Yadkinville	6	21,271		400	6	24,373		46,702	6	31,153		12,330
Yancey												
Burnsville				23,333				21,057				17,912
Total		29,688,969	280,165	111,430,638		35,936,009	277,648	112,464,535		57,256,299	338,480	78,596,013
Total collections	]			141,399,771				148,678,192	l		Į.	136,190,792

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.

<sup>\*,\*\*</sup> 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.

<sup>†</sup>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.]

	I.	teler to Table	31 for details	of State affoca	tea proceeds st			OR by the 15th nment Fiscal Yo	•	ith following t	ne county gov	ernment cone	ction month.		
	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	2015-2016
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	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	1,278,169
Alexander	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	155,953
Alleghany	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	93,270
Anson	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	87,776
Ashe	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	264,815
Avery	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	354,213
Beaufort	222,912	260,596	253,429	392,602	556,542	517,458	332,101	211,857	227,611	217,189	283,866	227,065	250,834	328,088	255,576
Bertie	39,656	61,908	57,710	82,554	106,506	172,500	90,266	41,100	47,479	43,017	37,341	65,207	66,275	68,240	45,276
Bladen	89,413	91,056	108,539	141,359	156,693	151,446	149,623	112,996	100,197	107,019	78,401	104,636	106,769	123,854	135,922
Brunswick	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	3,272,417
Buncombe.	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	4,232,106
Burke	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	440,302
Cabarrus	1,381,577	1,556,100	1,689,691	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	2,982,527
Caldwell	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	373,929
Camden	67,099	105,206	93,749	126,337	138,077	115,130	88,066 1,270,979	60,547	58,271	59,784	66,493 942,867	51,999	80,159	114,726	89,869
Carteret Caswell	900,387 74,627	1,141,489 63,890	1,348,144 64,269	2,299,997 106,847	3,131,033 94,832	1,923,366 99,907	1,270,979	872,050 78,057	859,387 77,851	887,137 49,104	942,867 61,188	997,528 75,933	1,007,210 65,027	1,141,267 71,074	1,262,296 72,474
Caswell	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	1,263,933
Chatham	568,770	621,270	666,092	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	1,356,022
Cherokee	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	281,741
Chowan	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	80,988
Clay	120,960	154,468	173,116	348,060	471,399	282,017	158,986	135,046	109,856	101,845	90,614	106,557	108,415	113,886	119,403
Cleveland	395,466	368,997	364,718	511,866	579,981	640,669	581,301	289,810	309,251	287,402	325,794	332,586	323,021	415,996	441,494
Columbus	136,116	151,731	127,773	172,510	221,984	288,930	190,947	111,997	106,826	85,092	107,600	114,950	108,251	155,991	142,102
Craven	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	804,346
Cumberland	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	1,767,554
Currituck	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	727,127
Dare	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	1,300,911
Davidson	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	968,315
Davie	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	369,939
Duplin	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	179,984
Durham	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	6,595,382
Edgecombe	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	120,385
Forsyth	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	3,393,115
Franklin	330,801	344,226	363,676	627,057	668,433	742,949	625,218	363,798	382,059	274,453	287,032	362,558	404,701	452,866	631,520
Gaston	1,138,842 22,668	1,064,547 45,942	1,272,842 40,575	1,723,104	1,859,448 64,282	2,238,846 89,856	1,807,563 78,111	1,032,672 45,797	966,642 33,560	760,244 26,709	872,216 49,807	1,045,755 39,051	1,302,960	1,452,581 44,264	1,708,028 51,129
Gates Graham	48,756	58,026	50,896	61,435 66,514	126,601	97,522	52,123	30,126	29,101	30,858	28,533	443,020	46,676 73,413	58,047	54,541
Granville	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	445,731
Greene	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	66,756
Guilford	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	5,213,029
Halifax	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	171,840
Harnett	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	917,025
Haywood	450,604	485,565	531,541	801,351	1,123,444	1,031,259	687,520	386,668	417,226	401,601	398,069	454,038	434,495	599,968	613,304
Henderson	913,175	1,013,869	1,134,996	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	1,476,824
Hertford	69,529	68,849	56,275	73,540	98,233	148,116	85,918	55,501	54,820	51,697	48,087	66,946	69,352	64,053	86,726
Hoke	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	349,070
Hyde	37,882	66,630	75,449	105,192	115,948	84,767	106,977	102,103	50,158	45,121	87,445	46,041	40,234	93,707	65,570
Iredell	1,367,537	1,632,959	2,021,048	2,658,697	3,427,923	3,481,908	2,841,577	1,361,703	1,419,563	1,392,542	1,455,003	1,942,446	2,062,117	2,431,429	2,765,068
Jackson	589,575	677,110	843,679	1,401,439	1,808,470	1,702,126	1,106,691	616,298	696,571	588,859	503,923	612,161	601,389	679,404	702,870
Johnston	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	2,086,886
Jones	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	39,475
Lee	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	422,846
Lenoir	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	241,783
Lincoln	511,948	542,376	628,575	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	972,527

TABLE 77. - Continued

-		County Government Fiscal Year:													
	2001-2002	01-2002   2002-2003   2003-2004   2004-2005   2005-2006		2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Macon	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	597,494
Madison	110,017	122,809	140,804	217,307	415,004	361,106	256,593	138,833	132,624	110,798	111,948	112,954	140,729	158,421	183,215
Martin	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	75,374
McDowell	219,889	194,921	239,311	314,301	406,155	511,443	342,940	168,999	208,898	156,528	173,284	186,873	168,120	220,049	254,214
Mecklenburg	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	23,251,585
Mitchell	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	87,876
Montgomery	169,839	146,447	178,552	238,950	356,478	295,956	253,289	152,555	109,075	116,892	132,388	129,579	143,088	176,495	217,583
Moore	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	1,295,442
Nash	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	522,579
New Hanover	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	4,417,910
Northampton	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	115,533
Onslow	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	1,395,328
Orange	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	1,973,054
Pamlico	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	130,118
Pasquotank	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	231,123
Pender	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	955,205
Perquimans	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	77,647
Person	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	404,188
Pitt Polk	911,226 145,067	974,389 219,115	1,186,607 236,864	1,498,517 381,011	1,848,944 515,468	1,694,502 503,411	1,611,005 327,075	894,290 152,921	942,863 130,613	709,798 126,223	812,260 230,586	1,210,235 181,131	1,178,608 189,606	1,126,286 222,336	1,343,854
Randolph	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	765,547
Richmond	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	131,684
Robeson	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	275,303
Rockingham	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	321,035
Rowan	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	775,797
Rutherford	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	428,785
Sampson	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	190,862
Scotland	95,430	94,044	118,229	156,296	161,378	131,666	116,568	84,168	79,531	65,393	56,149	68,737	80,901	95,180	126,194
Stanly	302,542	244,114	263,607	370,632	415,436	432,431	405,116	247,979	222,671	170,262	175,046	215,236	222,193	283,092	335,882
Stokes	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	199,607
Surry	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	324,225
Swain	78,025	104,852	143,012	145,436	304,153	185,999	128,912	76,903	63,084	59,480	70,793	213,727	84,923	79,894	96,150
Transylvania	445,160	434,900	449,940	670,293	865,313	769,655	527,581	294,740	348,948	313,878	322,372	372,961	364,506	489,901	511,204
Tyrrell	14,919	50,298	30,471	33,306	50,747	41,858	61,404	29,291	12,300	16,505	18,120	30,155	61,260	18,846	36,265
Union	2,015,134	2,197,492	2,842,066	4,004,664	5,163,391	5,284,536	3,618,294	2,303,527	2,034,024	1,751,776	1,986,429	2,556,916	3,069,834	3,440,975	3,793,056
Vance	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	130,802
Wake	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	23,642,508
Warren	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	159,218
Washington	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	44,094
Watauga	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	875,288
Wayne	453,837 224,023	474,915 276,054	520,279	631,485	743,192 481,410	645,118 487,321	700,907	525,385	466,113 267,341	458,148 212,976	400,945 213,984	373,391 238,983	498,114 262,924	530,314 283,491	638,401 335,644
Wilkes	,	,	307,936	375,046			394,948	232,349		,					
Wilson Yadkin	355,409 96,435	412,175 98,788	366,237	506,950	593,410	577,434 175,674	531,823 151,006	294,445	357,074 94,060	287,674	234,873 81,739	282,331 134,896	429,290	359,813	379,439
	200,778	98,788 168,796	110,765 177,207	134,265 209,016	139,309 415,374	426,738	209,902	115,362 146,350	132,652	89,662 105,872	113,027	134,896	102,446 170,498	125,181 135,839	151,487 124,149
Yancey	400,778	100,/90	1//,20/	209,010	413,3/4	440,/38	209,902	140,330	132,032	105,672	113,027	115,204	170,498	133,639	124,149
Total	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	126,941,631
Dotail may not									l						

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).

Refer to Table 65 for information pertaining to county shares for fiscal year 2015-2016; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.

<sup>†</sup>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.

## **APPENDIX**

## TAX YEAR 2015 INDIVIDUAL INCOME TAX STATISTICS

**Characteristics of Filers** 

#### ALL RETURNS

	Combined	Filing Statuses	FILING STATUS											RESIDENCY STATUS													
		Net	Married Filing Jointly/										Part-Year Resident Returns††/														
		Tax	Single				Surviving Spouse				Married Filing Separately				Head of Household				Resident Returns†					Nonresident Returns†††			
		Liability	Returns Filed Net Tax Liability		Returns Filed Net Tax Lia					Net Tax Liability				Net Tax Lia	ability			Net Tax Liab	Net Tax Liability		Returns Filed		Net Tax Liability				
	Number	after	Number	% of	THE THE EST	% of	Number	% of	. tet Tua Lau	% of	Number	_	1100 1411 151	% of	Number			% of	Number	% of	THE THE LINE	% of	Number	% of	THE THE LIM	% of	
	- c	application	of	Bracket				Bracket		Bracket				Bracket				Bracket	of	Bracket		Bracket		Bracket		Bracket	
	01	**	-			Bracket	of				of	Bracket			of	Bracket			-								
	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										A. I			AXABLE IN	COME										12.101			
No Taxable Income	852,395	-	483,533		-	-	224,714	26.4%	-		15,336	1.8%	-		128,812		-		741,123		-	-	111,272	13.1%	-	-	
\$ 1 - 2,000	232,677	9,742,783 26,318,451	129,601	55.7%	6,750,742 17,766,435		50,380	21.7%	2,186,719 5,556,970		3,940	1.7%	197,782 523,603	2.0%	48,756		607,540	6.2%	165,298		6,718,490	69.0%	67,379	29.0% 18.5%	3,024,293		
2,001 - 4,000 4,001 - 6,000	203,387 179,139	41,349,916	110,098 95,134	54.1% 53.1%	26,114,618		40,104 36,425	19.7% 20.3%	8,555,458		3,316 3,084	1.6% 1.7%	523,603 827,668	2.0%	49,869 44,496		2,471,443 5,852,172	9.4% 14.2%	165,742 152,780		20,427,065 34,305,045	77.6% 83.0%	37,645 26,359	14.7%	5,891,386 7,044,871		
6,001 - 10,000	310,049	122,036,422	157,325	50.7%	69,422,984		68,293	22.0%	26,515,120		6,084	2.0%	2,644,687	2.0%	78,347		23,453,631	19.2%	271,670		105,527,547	86.5%	38,379	12.4%	16,508,875		
10,001 - 10,605	45,357	23,960,783	22,243		12,875,121	53.7%		23.6%	5,548,919		959	2.1%	539,402	2.3%	11,453		4,997,341	20.9%	40,256		21,068,028	87.9%		11.2%	2,892,755		
10,626 - 12,750	147,594	89,298,582	71,658	48.6%	47,073,231	52.7%	34,974	23.7%	20,702,353		3,373	2.3%	2,176,470	2.4%	37,589		19,346,528	21.7%	132,069		79,306,058	88.8%	15,525	10.5%	9,992,524		
12,751 - 15,000	148,191	107,971,501	70,654		55,328,423	51.2%		24.3%	25,630,723		3,748	2.5%	2,883,751	2.7%	37,778		24,128,604	22.3%	133,510	90.1%	96,734,238	89.6%	14,681	9.9%	11,237,263		
15,001 - 17,000	124,965	106,112,702	58,605	46.9%	52,970,776	49.9%	31,904	25.5%	26,450,670		3,270	2.6%	2,902,138	2.7%	31,186		23,789,118	22.4%	113,545		95,980,200	90.5%	11,420	9.1%	10,132,502		
17,001 - 20,000	174,067	172,482,448	80,506	46.3%	84,147,663	48.8%	46,636	26.8%	45,213,926	26.2%	4,944	2.8%	5,076,516	2.9%	41,981	24.1%	38,044,343	22.1%	158,900	91.3%	156,916,034	91.0%	15,167	8.7%	15,566,414	9.0%	
20,001 - 21,250	67,849	75,970,333	31,077	45.8%	36,254,978	47.7%	19,176	28.3%	20,926,831		2,009	3.0%	2,305,011	3.0%	15,587		16,483,513	21.7%	61,985		69,233,039	91.1%	5,864	8.6%	6,737,294		
21,251 - 25,000	189,364	238,599,959	86,340	45.6%	112,937,444		55,961	29.6%	68,796,274		6,010	3.2%	7,757,933	3.3%	41,053		49,108,308	20.6%	173,984		218,732,849	91.7%	15,380	8.1%	19,867,110		
25,001 - 30,000	221,578	335,127,096	102,121	46.1%	158,640,753			32.1%	105,897,972		7,738	3.5%	11,856,818	3.5%	40,677	18.4%	58,731,553	17.5%	204,055		308,163,624	92.0%	17,523	7.9%	26,963,472		
30,001 - 40,000	341,988	658,138,978	149,043		291,664,705		130,121	38.0%	248,750,111		12,630	3.7%	24,525,305	3.7%	50,194		93,198,857	14.2%	315,970		607,371,278	92.3%	26,018	7.6%	50,767,700		
40,001 - 50,000	252,502	627,492,084	94,974		238,680,689	38.0%	120,183	47.6%	297,518,983		8,505	3.4%	21,326,864	3.4%	28,840		69,965,548	11.2%	234,003		580,698,933	92.5%	18,499	7.3%	46,793,151	7.5%	
50,001 - 60,000	191,810	583,982,797	58,507	30.5%	179,635,776	30.8%	110,873	57.8%	336,790,543		5,243	2.7%	16,086,746	2.8%	17,187	9.0%	51,469,732	8.8%	178,522		542,861,011	93.0%	13,288	6.9%	41,121,786		
60,001 - 75,000 75,001 - 80,000	217,603 58,637	811,168,204 252,402,506	50,451 11,183	23.2% 19.1%	188,664,763 48,474,224		148,248 43,463	68.1% 74.1%	552,434,355 186,642,097		4,487 1,017	2.1% 1.7%	16,771,250 4,401,099	2.1% 1.7%	14,417 2,974	6.6% 5.1%	53,297,836 12,885,086	6.6% 5.1%	203,467 55,062	93.5% 93.9%	757,459,803 236,692,685	93.4% 93.8%	14,136 3,575	6.5% 6.1%	53,708,401 15,709,821	6.6%	
80,001 - 100,000	178,235	891,404,972	28,298	15.9%	140,579,404		139,985	78.5%	701,179,133		2,490	1.4%	12,324,545	1.4%	7,462	4.2%	37,321,890	4.2%	167,872		838,788,864	94.1%	10,363	5.8%	52,616,108		
100,001 - 120,000	114,004	699,029,920	14,467	12.7%	87,943,650	12.6%	94,438	82.8%	579,969,233		1,338	1.2%	8,124,318	1.4 /6	3,761		22,992,719	3.3%	107,572		659,043,903	94.1%	6,425	5.6%	39,986,017	5.7%	
120,001 - 160,000	125,258	964,131,316	13,293	10.6%	100,878,759	10.5%	107,269	85.6%	827,374,829	85.8%	1,130	0.9%	8,540,819	0.9%	3,566	2.8%	27,336,909	2.8%	118,045		907,828,928	94.2%	7,213	5.8%	56,302,388		
160,001 - 200,000	63,238	627,596,583	5,811	9.2%	57,154,680		55,397	87.6%	550,237,169		503	0.8%	4,931,965	0.8%	1,527	2.4%	15,272,769	2.4%	59,672		591,626,645	94.3%	3,566	5.6%	35,969,938		
200,001 or more	126,211	3,423,773,029	10,974	8.7%	330,118,243	9.6%	111,453	88.3%	2,960,789,216	86.5%	1,151	0.9%	58,045,010	1.7%	2,633	2.1%	74,820,560	2.2%	118,196	93.6%	3,152,151,208	92.1%	8,015	6.4%	271,621,821	7.9%	
TOTAL	4,566,098	10,888,091,365	1,935,896	42.4%	2,344,078,061	21.5%	1,787,752	39.2%	7,603,667,604	69.8%	102,305	2.2%	214,769,700	2.0%	740,145	16.2%	725,576,000	6.7%	4,073,305	89.2%	10,087,635,475	92.6%	492,793	10.8%	800,455,890	7.4%	
FAGI Level									В	. BY SIZ	E OF FE	DERAL .	ADJUSTED	GROSS I	NCOME												
Non-Positive AGI	66,370	3,103,486	36,636		756,719		22,105	33.3%	1,912,792		2,735	4.1%	294,851	9.5%	4,894	7.4%	139,124	4.5%	56,708		2,806,534		9,662	14.6%	296,952		
\$ 1 - 3,999	215,402	485,686	182,978	84.9%	271,957		16,844	7.8%	167,031	34.4%	3,029	1.4%	42,221	8.7%	12,551	5.8%	4,477	0.9%	202,303		426,822	87.9%	13,099	6.1%	58,864		
4,000 - 9,999	420,592	9,382,560		74.2%	8,845,172		36,597	8.7%	199,841		6,624	1.6%	297,390	3.2%	65,245	15.5%	40,157	0.4%	387,749		8,730,942		32,843	7.8%	651,618		
10,000 - 14,999	384,425	57,079,148		58.2%	53,931,273		47,497	12.4%	376,127	0.7% 4.2%	6,484	1.7%	1,526,414	2.7%	106,600		1,245,334	2.2%	355,369		53,982,524	94.6%	29,056	7.6%	3,096,624		
15,000 - 19,999 20,000 - 24,999	349,580 314,337	110,944,346 174,149,003	177,988 153,247	50.9% 48.8%	86,983,060 113,406,390	78.4% 65.1%	57,941 62,078	16.6% 19.7%	4,684,195 16,256,189		7,250 8,258	2.1% 2.6%	3,359,152 5,877,961	3.0% 3.4%	106,401 90,754		15,917,939 38,608,463	14.3% 22.2%	322,327 289,103		105,244,919 165,767,656	94.9% 95.2%	27,253 25,234	7.8% 8.0%	5,699,427 8,381,347	5.1%	
25,000 - 24,999	282,751	222,784,168		46.4%	129,101,799		63,552	22.5%	29,952,764		8,465	3.0%	8,126,963	3.6%	79,402		55,602,642	25.0%	259,799		212,414,446	95.2%	25,234	8.1%	10,369,722		
30,000 - 39,999	471,454	537,110,252	213,627	45.3%	287,518,036	53.5%	128,921		103,247,077	19.2%	16,323	3.5%	21,810,993	4.1%	112,583		124,534,146	23.0%	431,586		512,043,862	95.3%	39,868	8.5%	25,066,390		
40,000 - 49,999	346,425	544,557,308		43.3%	266,342,510	48.9%	123,850	35.8%	157,474,523		13,041	3.8%	23,494,043	4.3%	59,475		97,246,232	17.9%	313,821		517,112,385		,	9.4%	27,444,923		
50,000 - 59,999	270,071	528,881,941	103,178	38.2%	221,801,722	41.9%	123,432	45.7%	213,075,823		8,703	3.2%	19,832,661	3.7%	34,758		74,171,735	14.0%	243,000		501,001,433	94.7%	27,071	10.0%	27,880,508		
60,000 - 69,999	218,965	511,944,238			171,639,101	33.5%	124,177	56.7%	270,556,163		5,487	2.5%	14,480,177	2.8%	21,034		55,268,797	10.8%	195,402		484,036,574	94.5%	23,563	10.8%	27,907,664		
70,000 - 79,999	184,904	508,528,019		24.8%	133,500,729	26.3%	122,092	66.0%	322,628,582		3,745		11,586,745	2.3%	13,161		40,811,963	8.0%	163,904		480,063,610	94.4%		11.4%	28,464,409		
80,000 - 89,999	158,236	502,190,021	31,640	20.0%	105,732,063	21.1%	115,560	73.0%	356,560,346	71.0%	2,547	1.6%	8,982,939	1.8%	8,489	5.4%	30,914,673	6.2%	139,760	88.3%	473,931,257	94.4%	18,476	11.7%	28,258,764	5.6%	
90,000 - 99,999	133,024	478,363,228	21,563		80,364,124		104,184	78.3%	368,468,669	77.0%	1,794	1.3%	6,885,236	1.4%	5,483	4.1%	22,645,199	4.7%	116,827		450,660,607	94.2%	16,197	12.2%	27,702,621	5.8%	
100,000 - 149,999	375,962	1,810,983,131	47,499	12.6%	225,045,032		312,979	83.2%	1,505,941,032		4,015		19,243,636	1.1%	11,469	3.1%	60,753,431	3.4%	324,344		1,700,206,583	93.9%	51,618	13.7%	110,776,548		
150,000 - 199,999	147,104	1,036,515,048	14,273	9.7%	94,901,236	9.2%	128,338	87.2%	908,647,616	87.7%	1,176		7,690,135	0.7%	3,317	2.3%	25,276,061	2.4%	120,798		964,531,997	93.1%	26,306	17.9%	71,983,051		
200,000 - 499,999	165,475	1,873,686,442	15,064		155,661,989		145,736	88.1%	1,665,808,191		1,384		13,609,513	0.7%	3,291		38,606,749	2.1%	123,436		1,736,319,272		42,039	25.4%	137,367,170		
500,000 - 999,999	33,342	704,297,741	3,340	10.0%	58,360,331	8.3%	28,896	86.7%	625,239,113		414	1.2%	6,198,424	0.9%	692		14,499,873	2.1%	18,874		643,446,424	91.4%	14,468	43.4%	60,851,317		
1,000,000 or more TOTAL		1,273,105,599 10,888,091,365	3,329	12.0%	149,914,818	11.8%	22,973	83.0%	7,603,667,604	82.7%	831 102,305	3.0%	41,430,246 214,769,700	3.3%	546 740,145	2.0% 16.2%	29,289,005 725,576,000	2.3% 6.7%	8,195		1,074,907,628 10,087,635,475	84.4% 92.6%	19,484	70.4% 10.8%	198,197,971 800,455,890	15.6%	
	, ,	urns filed by	, ,		, , ,		, ,		, , ,				, ,		-		123,370,000	0.7 /0	7,070,000	37.2 /0	10,007,000,473	72.0 /0	472,173	10.0 /0	000,700,070	7.77	

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015

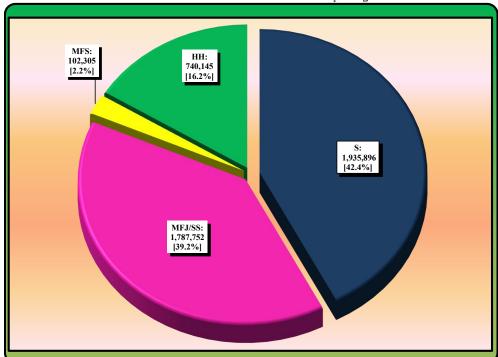
<sup>††</sup>Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2015

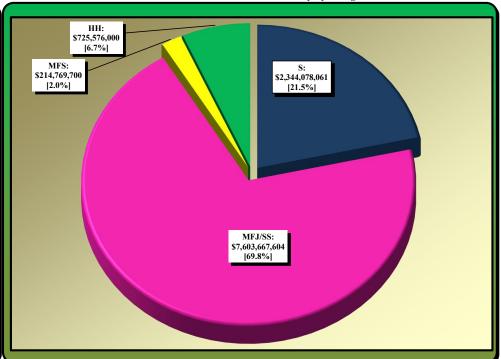
<sup>†††</sup>Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2015 with North Carolina reportable income
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2016; 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.

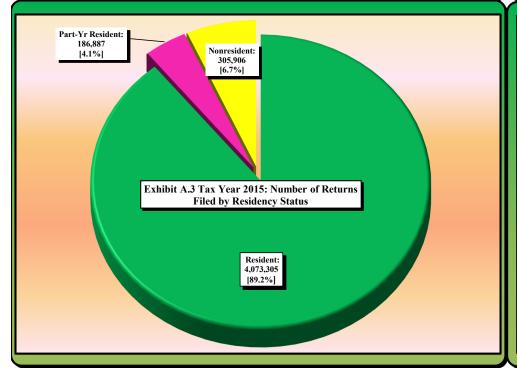
SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

Basic standard deduction allowances applicable for taxable year 2015 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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.







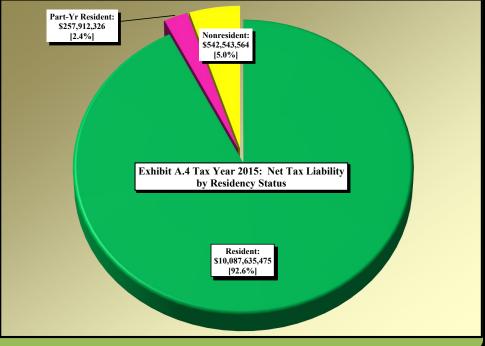


Exhibit A5. Tax Year 2015 All Returns: Distribution of Number of Returns Filed and Net Tax Liability (NTL) By FAGI Level

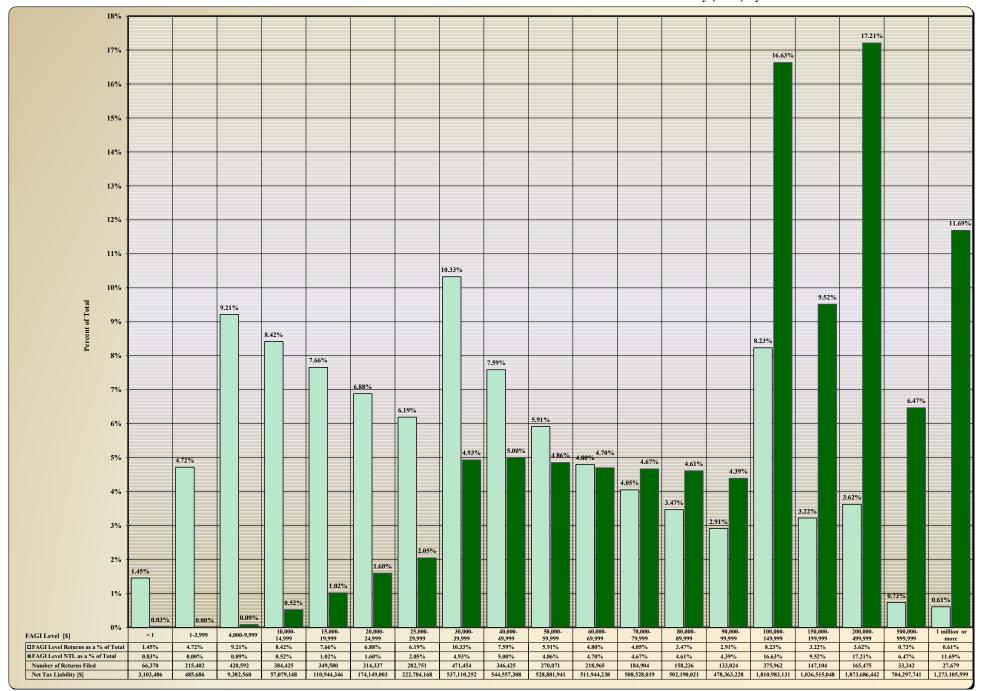
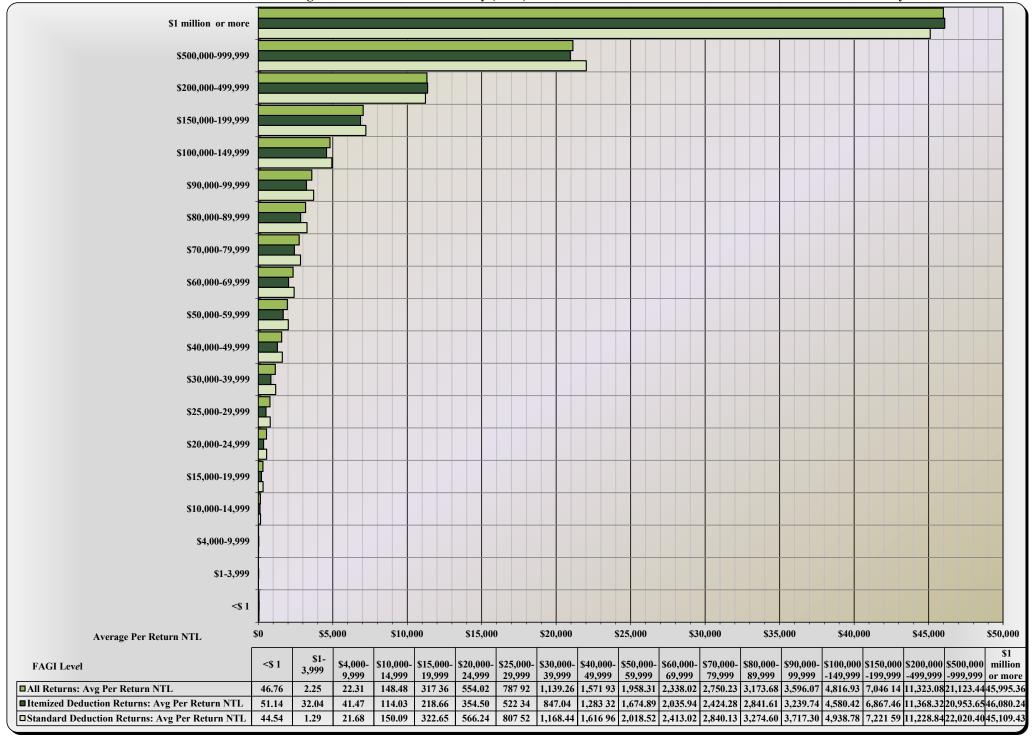


Exhibit A6. Tax Year 2015 All Returns: Distribution of Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns By FAGI Level 90% 1,200 1,000 800 40% 30% G 400 20% 200 10% 4,000-10,000-14,999 15,000-19,999 20,000-24,999 25,000-29,999 30,000-39,999 40,000-50,000-70,000-79,999 80,000 200,000-499,999 500,000-999,999 1-3,999 FAGI Level [\$] 9,999 49,999 59,999 69,999 89,999 99,999 149,999 199,999 more Standard Deduction Returns: NTL [\$] 1,961,754 269,916 8,826,644 55,116,155 107,056,430 167,719,075 212,633,492 500,859,586 484,562,300 449,622,990 423,274,781 411,622,254 397,383,004 368,963,856 1,225,445,310 536,001,100 602,707,722 116,862,255 109,164,816 215,770 555,916 79,258,951 109,399,372 585,537,821 1,270,978,720 587,435,486 ,163,940,783 1,141,732 1,962,993 3,887,916 10,150,676 36,250,666 59,995,002 88,669,457 96,905,765 104,807,017 500,513,948 Itemized Deduction Returns: NTL [\$] 6,429,928 FAGI Level NTL as a % of Total NTL 0.00% 0.09% 0.52% 1.02% 1.60% 2.05% 4.93% 5.00% 4.86% 4.70% 4.67% 4.61% 4.39% 16.63% 9.52% 17.21% 6.47% 11.69% Standard Deduction: NTL as % of FAGI Level 63.21% 55.57% 82.68% 77.13% 8.57% 94.08% 96.56% 96.50% 96.31% 95.44% 93.25% 88.98% 85.01% 80.94% 79.13% 67.67% 51.71% 32.17% 16.59% Itemized Deduction: NTL as % of FAGI Level 36.79% 44.43% 5.92% 3.44% 3.50% 3.69% 4.56% 6.75% 11.02% 14.99% 17.32% 19.06% 20.87% 22.87% 32.33% 48.29% 67.83% 83.41% 91.43%

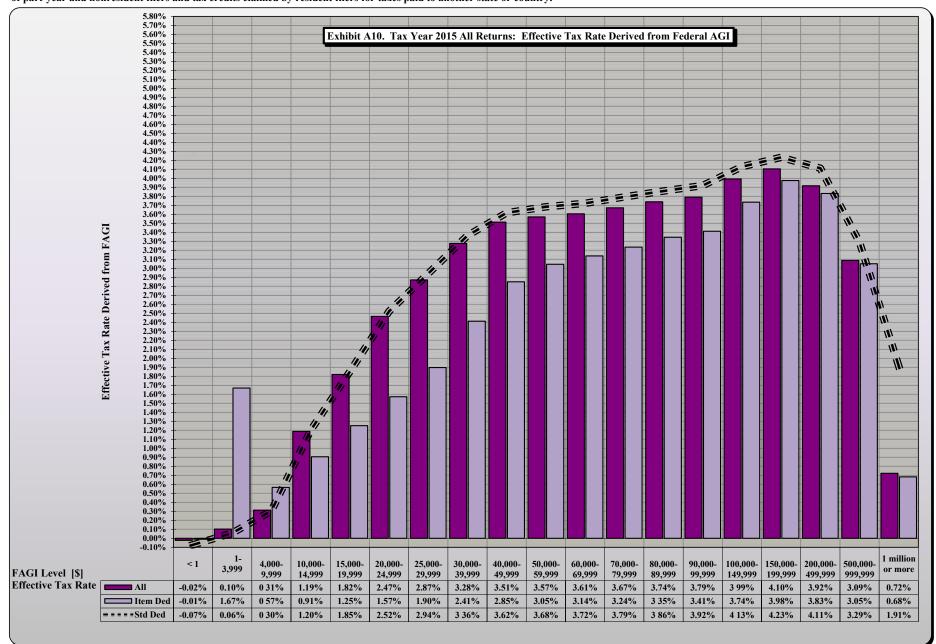
Exhibit A7. Tax Year 2015 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level (thousands) 100% 425 90% 400 375 80% 350 325 70% 300 R 275 60% Returns Filed 250 225 50% 200 % 40% 175 150 A G 30% 125 100 20% 75 50 10% 25 4,000-10,000- 15,000-20,000-25,000-30,000-40,000-50,000-60,000-70,000-80,000-90,000- 100,000- 150,000- 200,000- 500,000- 1 million FAGI Level [\$] < 1 9,999 14,999 19,999 24,999 29,999 39,999 49,999 59,999 69,999 79,999 89,999 99,999 149,999 199,999 499,999 999,999 Taxable Returns Filed 423 119,767 232,753 293,408 266,835 446,299 326,859 254,104 206,364 175,216 150,530 126,898 361,478 1,619 293,937 141,643 156,150 29,973 22,887 Nontaxable Returns Filed 65,947 213,783 300,825 151,672 55,643 20,929 15,916 25,155 19,566 15,967 12,601 9,688 7,706 6,126 14,484 5,461 9,325 3,369 4,792 Taxable Returns as % of FAGI Level 0.64% 0.75% 28.48% 60.55% 84.08% 93.34% 94.37% 94.66% 94.35% 94.09% 94.25% 94.76% 95.13% 95.39% 96.15% 96.29% 94.36% 89.90% 82.69%

Exhibit A8. Tax Year 2015 All Returns: Distribution of Number of Standard Deduction and Itemized Deduction Returns Filed By FAGI Level (thousands) 450 100% 425 400 375 80% 350 325 D 300 275 Number of Returns Filed 250 225 50% 200 40% 175 150 125 100 20% A 75  $\mathbf{G}$ 50 10% 25 90,000- 100,000- 150,000- 200,000- 500,000-4,000-10,000-15,000-20,000-25,000-30,000-40,000-50,000-60,000-70,000-80,000-1 million FAGI Level [\$] 9,999 14,999 19,999 24,999 29,999 39,999 49,999 59,999 69,999 79,999 89,999 99,999 149,999 199,999 499,999 999,999 or more 407,186 263,318 222,749 99,256 Standard Deduction Returns Filed 44,045 208,668 367,211 331,799 296,199 428,657 299,675 175,413 144,931 121,353 248,127 74,222 53,675 5,307 2,420 ■ Itemized Deduction Returns Filed 22,325 6,734 13,406 17,214 17,781 18,138 19,433 42,797 46,750 47,322 43,552 39,973 36,883 33,768 127,835 72,882 111,800 28,035 25,259 23.31% Itd Ded Returns as % of FAGI Level 33.64% 3.13% 3.19% 4.48% 5.09% 5.77% 6.87% 9.08% 13.49% 17.52% 19.89% 21.62% 25.38% 34.00% 49.54% 67.56% 84.08% 91.26%

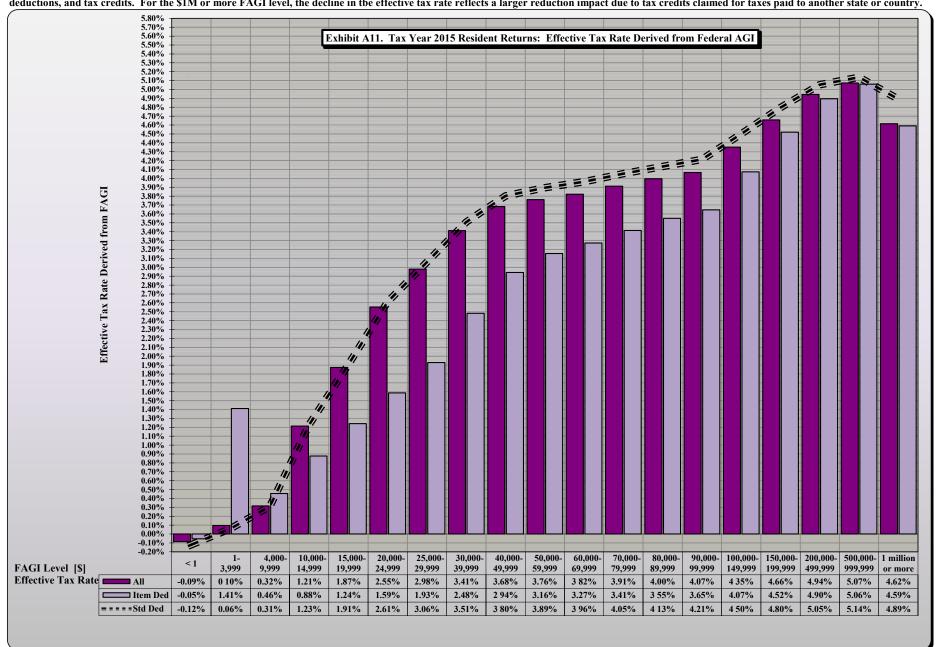
Exhibit A9. Tax Year 2015 All Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level



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 5.75% 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.

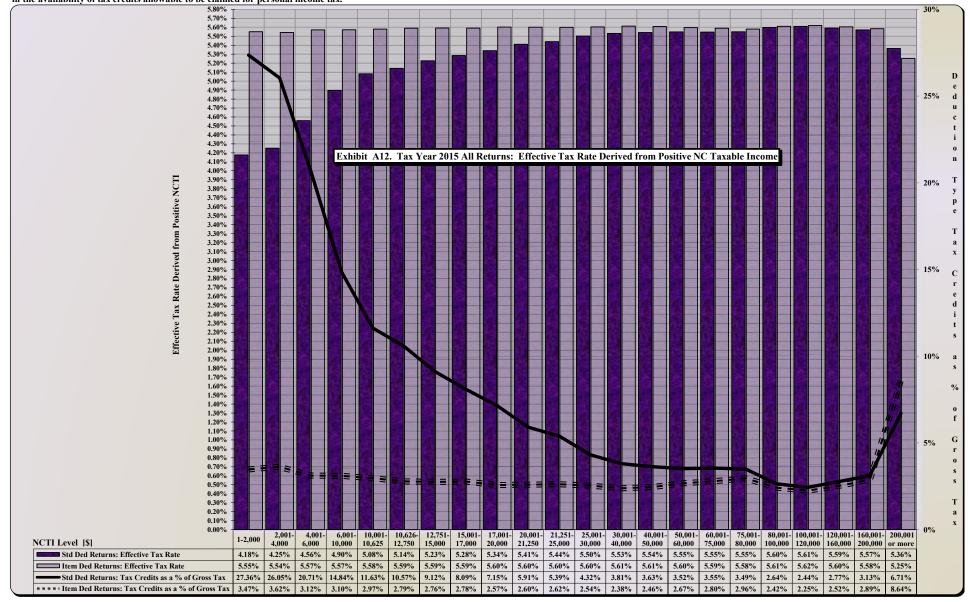


TABLE B. TAX YEAR 2015 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY FOR RESIDENT RETURNS BY FILING STATUS BY INCOME LEVEL

## RESIDENT RETURNS

	Combin	ned Filing	Statuses								FILING S	ΓATUS											
	Numb	er	Net							Marrie	d Filing Jointly/												
	of		Tax		S	ingle				Survi	ving Spouse			]	Married	Filing Separ	ately			Head	of Household	1	
	Retur	ns	Liability	Returns	Filed	Net Tax	Liability	7	Returns I	iled	Net Tax	Liability		Returns	Filed	Net T	ax Liabilit	ty	Returns	Filed	Net Ta:	x Liability	/
	Filed		[after	Number	% of		% of	Avg	Number	% of		% of	Avg	Number	% of		% of	Avg	Number	% of		% of	Avg
		No	application	of	Bracket		Bracket	Net		Bracket		Bracket	Net		Bracket		Bracket	Net		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.		E OF NC TAXAE	BLE INCO	)ME										
No Taxable Income		741,123		435,096	58.7%				175,494	23.7%		·	-	10,915	1.5%			-	119,618	16.1%	-		-
\$ 1 - 2,000	117,314	47,984	6,718,490	95,403	57.7%	5,132,426	76.4%	54	25,580	15.5%	1,039,740	15.5%	41	2,254	1.4%	117,965	1.8%	52	42,061	25.4%	428,359	6.4%	10
2,001 - 4,000	135,502	30,240	20,427,065	91,492	55.2%	14,700,479	72.0%	161	25,791	15.6%	3,309,484	16.2%	128	2,265	1.4%	354,353	1.7%	156	46,194	27.9%	2,062,749	10.1%	45
4,001 - 6,000	141,789	10,991	34,305,045	82,335		22,537,852	65.7%	274	26,325	17.2%	5,861,040	17.1%	223	2,303	1.5%	614,779	1.8%	267	41,817	27.4%	5,291,374	15.4%	127
6,001 - 10,000	267,560	4,110 148	105,527,547	139,263		61,398,539	58.2%	441	53,108	19.5%	20,006,908	19.0%	377	4,817	1.8%	2,087,178	2.0%	433	74,482	27.4%	22,034,922	20.9%	296
10,001 - 10,625	II ' i		21,068,028	19,931	49.5%	11,520,945	54.7%	578	8,586	21.3%	4,356,118	20.7%	507	814	2.0%	455,901	2.2%	560	10,925	27.1%	4,735,064	22.5% 23.3%	433
10,626 - 12,750		408	79,306,058	64,788	49.1%	42,524,899	53.6%	656	28,368	21.5%	16,476,391	20.8%	581	2,844	2.2%	1,832,159	2.3%	644	36,069	27.3%	18,472,609		512
12,751 - 15,000	133,140	370	96,734,238 95,980,200	64,313	48.2%	50,342,815 48,586,431	52.0%	783 903	29,696	22.2%	20,825,902	21.5%	701	3,241 2,885	2.4%	2,488,119	2.6%	768 887	36,260	27.2% 26.5%	23,077,402	23.9%	636 761
15,001 - 17,000	113,265	280		53,785			50.6%		26,789	23.6%	21,938,868	22.9%	819		2.5%	2,560,228	2.7%		30,086		22,894,673	23.9%	904
17,001 - 20,000 20,001 - 21,250	158,509 61,830	391 155	156,916,034 69,233,039	74,566 28,842	46.9% 46.5%	77,919,583 33,635,503	49.7% 48.6%	1,045 1,166	39,493 16,293	24.9% 26.3%	37,912,285 17,635,672	24.2% 25.5%	960 1.082	4,377 1,806	2.8%	4,490,135 2,069,942	2.9% 3.0%	1,026 1,146	40,464 15,044	25.5% 24.3%	36,594,031 15,891,922	23.3% 23.0%	1.056
							48.0%		48,225	27.7%	, ,	26.9%	,					1,146		22.8%		23.0%	1,195
21,251 - 25,000 25,001 - 30,000	173,547 203,588	437 467	218,732,849 308,163,624	80,652 95,923		105,463,017 148,979,919	48.2%	1,308 1,553	61,835	30.3%	58,862,074 91,793,160	29.8%	1,221 1,484	5,470 7,100	3.1% 3.5%	7,051,102 10,867,074	3.2% 3.5%	1,531	39,637 39,197	19.2%	47,356,656 56,523,471	18.3%	1,195
30,001 - 40,000	315,185	785	607,371,278	140,752		275,336,158	45.3%	1,956	115,276	36.5%	219,844,651	36.2%	1,907	11,675	3.7%	22,653,811	3.7%	1,940	48,267	15.3%	89,536,658	14.7%	1,855
40,001 - 40,000	233,388	615	580,698,933	89,814		275,530,136	38.8%	2,511	108,638	46.4%	268,365,989	46.2%	2,470	7,853	3.4%	19,659,975	3.4%	2,503	27,698	11.8%	67,135,174	11.6%	2,424
50,001 - 60,000	178,025	497	542,861,011	55,322		169,722,215	31.3%	3,068	101,942	57.1%	309,200,451	57.0%	3.033	4,805	2.7%	14,723,945	2.7%	3,064	16,453	9.2%	49,214,400	9.1%	2,991
60,001 - 75,000	202,877	590	757,459,803	47,678	23.4%	178,146,799	23.5%	3,736	137,980	67.8%	513,394,753	67.8%	3,721	4,029	2.0%	15,027,720	2.0%	3,730	13,780	6.8%	50,890,531	6.7%	3,693
75,001 - 73,000	54,896	166	236,692,685	10,537	19.1%	45,624,914	19.3%	4,330	40,789	74.1%	174,909,853	73.9%	4.288	902	1.6%	3,892,198	1.6%	4,315	2,834	5.1%	12,265,720	5.2%	4,328
80,001 - 100,000	167,441	431	838,788,864	26,693		132,474,154	15.8%	4,963	131,875	78.6%	659,947,526	78.7%	5,004	2,198	1.3%	10,866,950	1.3%	4,944	7,106	4.2%	35,500,234	4.2%	4,996
100,001 - 120,000	107,299	280	659,043,903	13,643		82,819,249	12.6%	6,070	89,193	82.9%	547,323,305	83.0%	6,136	1,150	1.1%	6,950,594	1.1%	6,044	3,593	3.3%	21,950,755	3.3%	6,109
120,001 - 160,000	117,767	278	907,828,928	12,493	10.6%	94,694,967	10.4%	7,580	101,210	85.7%	779,970,816	85.9%	7,706	972	0.8%	7,314,138	0.8%	7,525	3,370	2.9%	25,849,007	2.8%	7,670
160,001 - 200,000	59,529	143	591,626,645	5,416	9.1%	53,169,261	9.0%	9,817	52,380	87.8%	519,816,447	87.9%	9,924	429	0.7%	4,184,805	0.7%	9,755	1,447	2.4%	14,456,132	2.4%	9,990
200,001 or more	117,750	446	3,152,151,208	10,119	8.6%	295,478,915	9.4%	29,200	104,725	88.6%	2,740,473,318	86.9%	26,168	877	0.7%	46,009,654	1.5%	52,463	2,475	2.1%	70,189,321	2.2%	28,359
TOTAL	3,231,970	841,335	10,087,635,475	., .		2,175,746,835	21.6%	1,251		38.0%	7,033,264,751	69.7%	4,539	85,981		186,272,725	1.8%	2,166	698,877	17.2%	692,351,164	6.9%	991
FAGI Level							<u> </u>		B. BY SIZ	E OF FE	DERAL ADJUS	ΓED GRO	OSS INCO	OME	•		<u> </u>	-					
Non-Positive AGI	356	56,352	2,806,534	32,109	56.6%	717,266	25.6%	22	18,306	32.3%	1,764,129	62.9%	96	1,865	3.3%	209,968	7.5%	113	4,428	7.8%	115,171	4.1%	26
\$ 1 - 3,999	1,161	201,142	426,822	171,890	85.0%	230,946	54.1%	1	16,030	7.9%	166,095	38.9%	10	2,483	1.2%	25,304	5.9%	10	11,900	5.9%	4,477	1.0%	0
4,000 - 9,999	109,058	278,691	8,730,942	285,808	73.7%	8,258,646	94.6%	29	34,415	8.9%	195,862	2.2%	6	5,581	1.4%	236,892	2.7%	42	61,945	16.0%	39,542	0.5%	1
10,000 - 14,999	213,083	142,286	53,982,524	203,461	57.3%	51,056,407	94.6%	251	44,553	12.5%	362,466	0.7%	8	5,473	1.5%	1,349,628	2.5%	247	101,882	28.7%	1,214,023	2.2%	12
15,000 - 19,999	271,837	50,490	105,244,919	160,460	49.8%	82,173,452	78.1%	512	54,007	16.8%	4,509,641	4.3%	84	6,231	1.9%	3,074,591	2.9%	493	101,629	31.5%	15,487,235	14.7%	152
20,000 - 24,999	271,826	17,277	165,767,656	137,904	47.7%	107,175,700	64.7%	777	57,242	19.8%	15,573,949	9.4%	272	7,213	2.5%	5,450,776	3.3%	756	86,744	30.0%	37,567,231	22.7%	433
25,000 - 29,999	246,910	12,889	212,414,446	118,707	45.7%	122,304,434	57.6%	1,030	57,879	22.3%	28,561,304	13.4%	493	7,467	2.9%	7,538,946	3.5%	1,010	75,746	29.2%	54,009,762	25.4%	713
30,000 - 39,999	411,329	20,257	512,043,862	193,909	44.9%	272,814,414	53.3%	1,407	116,168	26.9%	98,122,626	19.2%	845	14,584	3.4%	20,454,127	4.0%	1,403	106,925	24.8%	120,652,695	23.6%	1,128
40,000 - 49,999	298,368	15,453	517,112,385	135,225	43.1%	252,005,530	48.7%	1,864	111,177	35.4%	149,526,775	28.9%	1,345	11,542	3.7%	21,879,295	4.2%	1,896	55,877	17.8%	93,700,785	18.1%	1,677
50,000 - 59,999	230,497	12,503	501,001,433	92,350	38.0%	209,137,665	41.7%	2,265	110,784	45.6%	202,342,165	40.4%	1,826	7,623	3.1%	18,377,595	3.7%	2,411	32,243	13.3%	71,144,008	14.2%	2,206
60,000 - 69,999	185,987	9,415	484,036,574	60,248	30.8%	161,229,959	33.3%	2,676	111,192	56.9%	256,957,910	53.1%	2,311	4,637	2.4%	13,196,718	2.7%	2,846	19,325	9.9%	52,651,987	10.9%	2,725
70,000 - 79,999	157,083	6,821	480,063,610	39,624	24.2%	124,632,110	26.0%	3,145	109,275	66.7%	306,307,563	63.8%	2,803	3,067	1.9%	10,339,962	2.2%	3,371	11,938	7.3%	38,783,975	8.1%	3,249
80,000 - 89,999	000 - 89,999   134,721   5,039   473,931,257   26,949   19.3%   98,349,472   20.8%   3,649   103,165   73.8%   338,392,053   71.		71.4%	3,280	2,058	1.5%	8,008,979	1.7%	3,892	7,588	5.4%	29,180,753	6.2%	3,846									
90,000 - 99,999	000 - 99,999   112,974   3,853   450,660,607   18,107   15.5%   74,529,513   16.5%   4,116   92,464   79.1%   348,713,449   77.4%		77.4%	3,771	1,372	1.2%	5,975,577	1.3%	4,355	4,884	4.2%	21,442,068	4.8%	4,390									
100,000 - 149,999	9 317,350 6,994 1,70		1,700,206,583	38,749	11.9%	207,977,157	12.2%	5,367	272,569	84.0%	1,418,389,359	83.4%	5,204	2,974	0.9%	16,505,388	1.0%	5,550	10,052	3.1%	57,334,679	3.4%	5,704
150,000 - 199,999	119,702	1,096	964,531,997	10,829	9.0%	86,798,512	9.0%	8,015	106,410	88.1%	847,604,010	87.9%	7,965	785	0.6%	6,489,048	0.7%	8,266	2,774	2.3%	23,640,427	2.5%	8,522
200,000 - 499,999	122,830	606	1,736,319,272	10,228	8.3%	142,616,044	8.2%	13,944	109,978	89.1%	1,546,778,268	89.1%	14,064	767	0.6%	10,932,134	0.6%	14,253	2,463	2.0%	35,992,826	2.1%	14,613
500,000 - 999,999	18,784	90	643,446,424	1,541	8.2%	51,460,295	8.0%	33,394	16,803	89.0%	573,822,715	89.2%	34,150	149	0.8%	4,927,277	0.8%	33,069	381	2.0%	13,236,137	2.1%	34,741
1,000,000 or more	8,114	81	1,074,907,628	758	9.2%	122,279,313	11.4%	161,318	7,174	87.5%	895,174,412	83.3%	124,780	110	1.3%	31,300,520	2.9%	284,550	153	1.9%	26,153,383	2.4%	170,937
TOTAL  Resident returns=		-	10,087,635,475			2,175,746,835		1,251	1,549,591	38.0%	7,033,264,751	69.7%	4,539	85,981	2.1%	186,272,725	1.8%	2,166	698,877	17.2%	692,351,164	6.9%	991

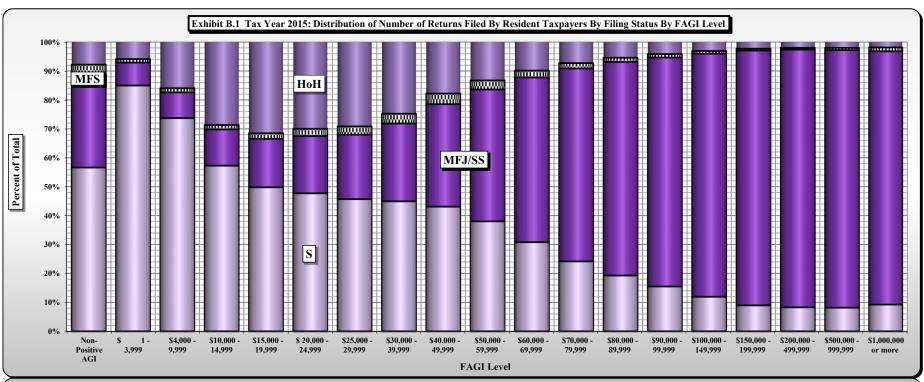
Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015

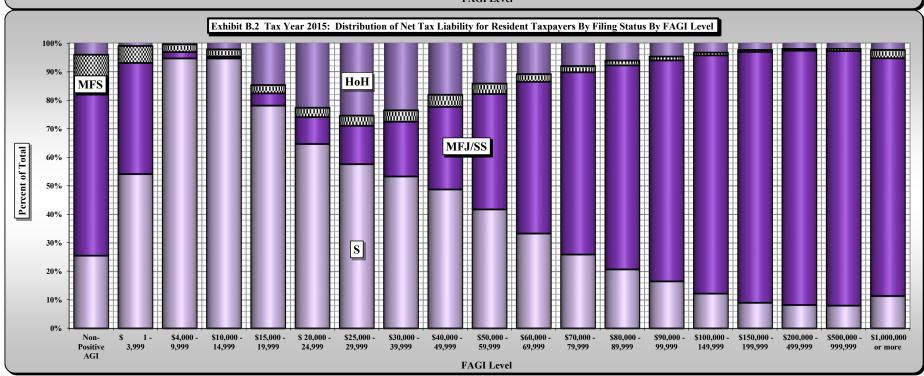
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; the extract is a composite database consisting of both 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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% for taxable years beginning on after January 1, 2017.

Basic standard deduction allowances applicable for taxable year 2015 vary according to filing status: S=\$7,500; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515,000; MFS|\$515

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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.





#### ALL RETURNS

	Num			400 Filing Fina					Modific	cations	Ι	eductions Clair			Computed NC T					Aver-	
	of			lance Tax Due	1.0		Federal		to			[§105-134.6.(	,,, v v		[includes return	s with deficit]			Net	age	
	Retu		Balance	Tax Due	Over	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	4.4.424	D. J	of	Deduction	of	Deduction	residency	residency	Tax	Credits	application	[All	Tax
Income I and	Filing	Lia- bility]	Returns	Amount	Returns Filed	Amount	deficit]	Value	Additions	Deductions	Returns Filed	Amount	Returns Filed	Amount	proration]	proration]	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	Statuses]	bilityj	Filed	[8]	rneu	[\$]	[\$]	[\$]	[\$]	[\$]		[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	052 2051	052 205	1.010	01.062	450.204	126 #20 006	10.000 845 580	55.004	1 255 505 501			AXABLE INCO		C 502 402 401	20 200 422 600	(# 000 222 #4C)					
No Taxable Income	852,395	852,395	1,810	91,062	479,284	136,538,806	48,666,745,579		1,377,705,701	6,874,114,180	731,035	7,297,500,000	121,360	6,582,403,401	29,290,433,699	(7,809,323,746)	12 020 270	2 277 406	0.742.792	41.87	4.30%
\$ 1 - 2,000 2,001 - 4,000	232,677 203,387	52,446 31,088	68,283 66,851	2,828,973 7,160,748	148,284 125,973	31,493,322 30,210,919	12,273,100,950 9,850,233,327	52,747 48,431	190,014,686 147,042,303	535,665,283 450,051,368	209,854 186,771	2,074,635,000 1,862,317,500	22,823	801,299,644 584,986,597	9,051,515,709 7,099,920,165	226,436,470 603,915,430	13,020,279 34,725,604	3,277,496 8,407,153	9,742,783 26,318,451	129.40	4.36%
4,001 - 6,000	179,139	11,313	67,432	10,422,005	106,847	28,434,747	7,918,789,233	44,205	77,227,698	394,062,823	164,704	1,657,216,500	16,616 14,435	483,697,391	5,461,040,217	890,974,012	51,231,249	9,881,333	41,349,916	230.83	4.64%
6,001 - 10,000	310,049	4,301	127,624	26,259,170	177,823	52,736,268	13,616,479,485	43,917	132,462,075	738,207,720	284,838	2,913,100,500	25,211	758,332,168	9,339,301,173	2,464,532,608	141,711,311	19,674,889	122,036,422	393.60	4.95%
10,001 - 10,605	45,357	164	19,090	4,562,040	25,668	7,908,729	2,143,404,517	47,256	20,079,197	120,300,474	41,584	430,209,000	3,773	121,523,035	1,491,451,205	467,717,032	26,893,885	2,933,102	23,960,783	528.27	5.12%
10,626 - 12,750	147,594	468	63,755	16,422,849	81,870	25,612,383	7,169,012,749	48,573	59,610,220	354,514,806	135,453	1,404,138,000	12,141	333,014,319	5,136,955,844	1,724,262,800	99,145,202	9,846,620	89,298,582	605.03	5.18%
12,751 - 15,000	148,191	418	65,098	17,950,891	81,216	26,175,077	7,744,227,025	52,258	73,726,135	373,929,342	135,739	1,414,339,500	12,452	474,535,400	5,555,148,918	2,054,011,457	118,105,879	10.134.378	107,971,501	728.60	5.26%
15,001 - 17,000	124,965	315	55,920	16,348,935	67,459	22,515,250	6,555,332,669	52,457	53,259,393	351,274,600	114,253	1,199,376,000	10,712	350,604,970	4,707,336,492	1,997,987,579	114,884,392	8,771,690	106,112,702	849.14	5.31%
17,001 - 20,000	174,067	436	78,860	24,102,069	92,904	31,823,874	8,676,705,458	49,847	53,713,268	507,788,233	158,200	1,671,081,000	15,867	454,471,009	6,097,078,484	3,216,100,050	184,926,132	12,443,684	172,482,448	990.90	5.36%
20,001 - 21,250	67,849	169	31,260	10,026,431	35,715	12,210,394	3,422,038,009	50,436	21,817,330	213,266,046	61,231	651,006,000	6,618	172,942,763	2,406,640,530	1,399,337,999	80,462,007	4,491,674	75,970,333	1,119.70	5.43%
21,251 - 25,000	189,364	474	88,902	29,619,692	97,979	34,154,178	11,039,526,303	58,298	161,526,005	752,261,278	169,860	1,812,187,500	19,504	559,610,939	8,076,992,591	4,372,922,284	251,443,354	12,843,395	238,599,959	1,260.01	5.46%
25,001 - 30,000	221,578	511	106,744	37,650,864	112,097	40,034,765	12,632,428,238	57,011	127,588,664	900,426,958	196,228	2,104,639,500	25,350	638,871,113	9,116,079,331	6,078,217,748	349,497,857	14,370,761	335,127,096	1,512.46	5.51%
30,001 - 40,000	341,988	842	168,695	66,597,902	169,498	64,845,378	24,488,824,242	71,607	148,950,468	1,536,139,535	293,641	3,249,043,500	48,347	1,361,863,263	18,490,728,412	11,873,869,510	682,748,070	24,609,092	658,138,978	1,924.45	5.54%
40,001 - 50,000	252,502	654	125,636	58,716,819	124,627	52,447,934	20,848,986,008	82,570	148,068,406	1,220,589,140	208,071	2,446,417,500	44,431	1,017,780,270	16,312,267,504		649,722,870	22,230,786	627,492,084	2,485.10	5.55%
50,001 - 60,000	191,810	518	95,838	52,139,269	94,506	43,348,838	18,910,471,557	98,590	134,463,166	931,989,012	152,880	1,911,882,000	38,930	1,207,620,953	14,993,442,758	10,507,701,656	604,193,107	20,210,310	583,982,797	3,044.59	5.56%
60,001 - 75,000	217,603	611	111,319	68,355,207	104,838	52,375,941	24,214,249,602	111,277	155,008,347	1,018,167,202	168,438	2,229,664,500	49,165	1,128,026,938	19,993,399,309		839,508,332	28,340,128	811,168,204	3,727.74	5.56%
75,001 - 80,000	58,637	179	30,654	20,673,541	27,626	14,986,307	7,259,348,528	123,801	53,276,653	440,759,126	44,118	601,185,000	14,519	363,219,325	5,907,461,730	4,542,119,870	261,171,951	8,769,445	252,402,506	4,304.49	5.56%
80,001 - 100,000	178,235	452	100,929	75,029,098	76,275	46,743,590	25,808,117,748	144,798	183,392,629	817,854,347	128,098	1,781,529,000	50,137	1,366,926,407	22,025,200,623	15,913,486,633	915,025,921	23,620,949	891,404,972	5,001.29	5.60%
100,001 - 120,000	114,004	289	65,413	58,081,970	47,975	34,764,955	17,720,544,674	155,438	125,904,299	551,688,595	74,152	1,048,483,500	39,852	971,316,712	15,274,960,166	12,452,529,024	716,020,459	16,990,539	699,029,920	6,131.63	5.61%
120,001 - 160,000	125,258	295	72,386	83,799,312	52,192	49,635,459	25,291,008,330	201,911	244,048,130	668,434,506	70,279	1,001,863,500	54,979	1,633,379,422	22,231,379,032	17,225,996,119	990,494,853	26,363,537	964,131,316	7,697.16	5.60%
160,001 - 200,000	63,238	153	35,895	57,783,532	27,034	35,817,679	15,630,807,115	247,174	246,350,470	366,785,017	28,974	414,448,500	34,264	949,306,790	14,146,617,278	11,251,878,287	646,983,139	19,386,556	627,596,583	9,924.36	5.58%
200,001 or more	126,211	464	62,755	340,495,272	62,789		102,501,480,811		4,157,145,997	2,727,355,080	35,810	508,792,500	90,401	7,605,091,408		64,904,330,344	3,731,999,139	308,226,110	3,423,773,029	27,127.37	5.28%
TOTAL	4,566,098	958,955	1,711,149	1,085,117,651	2,420,479	1,243,617,935	434,381,862,158	95,132	8,092,381,240	22,845,624,671	3,794,211	41,685,055,500	771,887	29,920,824,237	348,022,738,990	192,258,665,098	11,503,914,992	615,823,627	10,888,091,365	2,384.55	5.44%
FAGI Level										B. BY SIZE OF	FEDERA	L ADJUSTED	GROSS I	NCOME				•			
Non-Positive AGI	66,370	65,947	459	828,384	16,153	31,022,821	(13,130,003,492)	(197,830)	1,439,010,826	401,346,116	44,045	448,887,000	22,325	264,430,472	(12,805,656,254)	(3,739,413,151)	3,348,529	245,043	3,103,486	46.76	-0.02%
\$ 1 - 3,999	215,402	213,783	1,221	330,956	126,232	8,484,714	475,200,954	2,206	24,450,426	13,661,049	208,668	1,736,301,000	6,734	90,263,690	(1,340,574,359)	(1,312,637,805)	501,259	15,573	485,686	2.25	0.10%
4,000 - 9,999	420,592	300,825	35,106	2,509,368	303,134	41,499,020	2,997,310,203	7,126	39,632,293	53,249,418	407,186	3,598,507,500	13,406	193,920,526	(808,734,948)	(790,856,963)	10,103,003	720,443	9,382,560	22.31	0.31%
10,000 - 14,999	384,425	151,672	102,556	14,532,615	226,303	45,639,317	4,806,258,843	12,502	28,747,945	142,250,663	367,211	3,561,822,000	17,214	258,801,487	872,132,638	826,603,793	64,913,706	7,834,558	57,079,148	148.48	1.19%
15,000 - 19,999	349,580	55,643	125,953	22,285,032	196,310	53,217,755	6,093,436,656	17,431	27,219,375	238,681,519	331,799	3,364,912,500	17,781	275,803,785	2,241,258,227	2,135,705,833	132,225,217	21,280,871	110,944,346	317.36	1.82%
20,000 - 24,999	314,337	20,929	128,618	28,470,590	169,318	50,527,026	7,059,626,297	22,459	28,089,901	328,063,774	296,199	3,053,335,500	18,138	290,410,501	3,415,906,422	3,259,961,100	196,074,578	21,925,575	174,149,003	554.02	2.47%
25,000 - 29,999	282,751	15,916	120,498	30,995,389	148,578	46,774,119	7,759,498,710	27,443	29,894,987	416,981,750	263,318	2,760,636,000	19,433	314,053,508	4,297,722,439	4,103,422,133	243,749,548	20,965,380	222,784,168	787.92	2.87%
30,000 - 39,999	471,454	25,155	208,662	61,238,913	241,699	78,729,374	16,391,419,661	34,768	58,153,888	1,008,600,603	428,657	4,581,703,500	42,797	670,702,286	10,188,567,161	9,715,719,972	570,952,846	33,842,594	537,110,252	1,139.26	3.28%
40,000 - 49,999	346,425	19,566	158,423	55,777,995	172,926	61,068,089	15,501,692,623	44,748	65,344,560	1,223,088,571	299,675	3,329,271,000	46,750	727,178,530	10,287,499,082	9,724,982,866	568,717,972	24,160,664	544,557,308	1,571.93	3.51%
50,000 - 59,999	270,071	15,967	123,414	51,121,955	135,074	52,123,436	14,807,608,711	54,829	60,487,401	1,443,396,574	222,749	2,629,344,000	47,322	763,961,974	10,031,393,564	9,419,445,061	549,801,045	20,919,104	528,881,941	1,958.31	3.57%
60,000 - 69,999	218,965	12,601	99,765	48,291,143	110,659	47,174,418	14,197,886,386	64,841	57,538,898	1,516,197,373	175,413	2,208,168,000	43,552	748,931,546	9,782,128,365	9,111,117,433	530,837,052	18,892,814	511,944,238	2,338.02	3.61%
70,000 - 79,999	184,904	9,688	86,507	46,152,379	91,881	42,617,450	13,844,396,228	74,873	66,023,337	1,476,772,220	144,931	1,914,270,000	39,973	718,259,938	9,801,117,407	9,080,572,827	526,881,065	18,353,046	508,528,019	2,750.23	3.67%
80,000 - 89,999	158,236	7,706	75,973	44,374,338	76,970	38,026,168	13,429,625,219	84,871	56,706,328	1,421,250,471	121,353	1,656,447,000	36,883	694,243,488	9,714,390,588	8,974,570,680	519,713,546	17,523,525	502,190,021	3,173.68	3.74%
90,000 - 99,999	133,024	6,126	64,676	41,246,244	64,160	34,357,258	12,618,874,449	94,862	59,320,438	1,323,247,349	99,256	1,385,272,500	33,768	666,277,124	9,303,397,914	8,562,239,756	495,188,949	16,825,721	478,363,228	3,596.07	3.79%
100,000 - 149,999	375,962	14,484	202,781	161,437,477	162,395	110,552,865	45,358,080,479	120,645	258,601,007	4,007,879,495	248,127	3,523,929,000	127,835	2,674,667,460	35,410,205,531	32,147,848,578	1,853,925,052	42,941,921	1,810,983,131	4,816.93	3.99%
150,000 - 199,999	147,104	5,461	78,895	94,969,273	63,464	62,445,954	25,251,151,457	171,655	215,341,836	1,546,613,786	74,222	1,063,938,000	72,882	1,666,541,454	21,189,400,053	18,518,010,764	1,065,642,721	29,127,673	1,036,515,048	7,046.14	4.10%
200,000 - 499,999	165,475	9,325	78,926	191,095,537	78,376	139,986,223	47,832,109,376	289,059	739,435,996	1,691,846,110	53,675	764,080,500	111,800	3,088,478,977	43,027,139,785	33,880,119,290	1,948,901,292	75,214,850	1,873,686,442	11,323.08	3.92%
500,000 - 999,999	33,342	3,369	12,080	75,098,269	18,571		22,807,060,831	684,034	697,640,381	579,017,734	5,307	72,474,000	28,035	, , , .	21,611,503,317	13,115,772,533	754,308,599	50,010,858	704,297,741	21,123.44	3.09%
1,000,000 or more	27,679	4,792	6,636	114,361,793	18,276		176,280,628,567		4,140,741,417	4,013,480,097	2,420	31,756,500			161,803,942,057	25,525,480,398	1,468,129,013		1,273,105,599	45,995.36	0.72%
TOTAL				, , ,	, ,		434,381,862,158	,	, , ,				,		348,022,738,990				, , ,	2,384.55	2.51%

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

tax system during 2016; 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

<sup>†</sup>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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>††</sup>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 applicable for taxable year 2015 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: qual fied home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

<sup>†††</sup>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

<sup>†††</sup>Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

Balance Tax Due/Overpayment

#### ALL RETURNS: STANDARD DEDUCTION

Standard Deduction††:

Computed NC Taxable Income

[includes returns with deficit]

Modification

Federal

	Retu	irns		Tax Due		payment	AGI	Aver-	Feder	·al		%			1	urns with deficit	Effec-	a			Tax	Net Tax	i
	File		Dumine	[Net Tax†	0.6.	[Net Tax†	[includes	age	AG			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	deficitl	Value	Additions	Deductions	Returns	Filed	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]	•	Rate†††
Income Level	bility	bility	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	·	·					. ,			A. BY SIZE	E OF NC T						· /	· ·					
No Taxable Income	- 1	731,035	1,390	62,129	434,295	77,083,177	7,475,517,481	10,226	163,200,013	3,412,799,007	731,035	85.8%	7,297,500,000	9,982	(3,071,581,513)	(4,906,243,308)	159.7%	-41.1%		- 1	- 1	-1	
\$ 1- 2,000	158,181	51,673	57,951	2,373,730	136,792	27,026,743	4,427,944,573	21,100	27,264,105	275,416,940	209,854	90.2%	2,074,635,000	9,886	2,105,156,738	205,697,135	9.8%	47.5%	11,827,776	3,236,110	8,591,666	40.94	4.18%
2,001 - 4,000	155,974	30,797	59,224	6,107,817	117,240	25,849,678	3,803,542,902	20,365	19,771,925	241,993,052	186,771	91.8%	1,862,317,500	9,971	1,719,004,275	554,444,958	32.3%	45.2%	31,881,033	8,304,200	23,576,833	126.23	4.25%
4,001 - 6,000	153,510	11,194	60,813	8,971,276	99,162	24,295,992	3,506,680,738	21,291	16,872,947	221,943,900	164,704	91.9%	1,657,216,500	10,062	1,644,393,285	819,100,727	49.8%	46.9%	47,098,553	9,752,374	37,346,179	226.75	4.56%
6,001 - 10,000	280,662	4,176	116,381	22,667,381	164,036	44,046,068	6,790,244,590	23,839	25,731,809	400,524,531	284,838	91.9%	2,913,100,500		3,502,351,368	2,263,891,173	64.6%	51.6%	130,174,365	19,316,903	110,857,462	389.19	4.90%
10,001 - 10,625	41,436	148	17,487	3,945,906	23,522	6,563,795	1,058,478,764	25,454	2,987,167	61,619,168	41,584	91.7%	430,209,000		569,637,763	428,819,460	75.3%	53.8%	24,657,283	2,866,768	21,790,515	524.01	5.08%
10,626 - 12,750	135,031	422	58,489	14,154,207	75,068	21,367,585	3,672,086,734	27,110	11,304,796	204,967,407	135,453	91.8%	1,404,138,000		2,074,286,123	1,582,272,883	76.3%	56.5%	90,980,762	9,619,030	81,361,732	600.66	5.14%
12,751 - 15,000	135,365	374	59,799	15,458,694	74,139	21,676,583	3,936,928,597	29,004	9,974,429	219,113,597	135,739	91.6%	1,414,339,500	10,420	2,313,449,929	1,881,364,945	81.3%	58.8%	108,178,661	9,860,676	98,317,985	724.32	5.23%
15,001 - 17,000	113,974	279	51,479	14,037,435	61,247	18,241,636	3,572,734,063	31,270	8,700,212	204,572,708	114,253	91.4%	1,199,376,000	10,498	2,177,485,567	1,826,623,596	83.9%	60.9%	105,030,950	8,498,151	96,532,799	844.90	5.28%
17,001 - 20,000	157,807	393	72,480	20,600,767	83,507	25,592,643	5,395,563,163	34,106	13,709,427	307,231,233	158,200	90.9%	1,671,081,000		3,430,960,357	2,922,622,386	85.2%	63.6%	168,051,184	12,010,200	156,040,984	986.35	5.34%
20,001 - 21,250	61,075	156	28,606	8,445,583	31,779	9,590,657	2,213,096,422	36,143	5,022,596	129,302,176	61,231	90.2%	651,006,000	10,632	1,437,810,842	1,262,840,496	87.8%	65.0%	72,613,340	4,287,983	68,325,357	1,115.86	5.41%
21,251 - 25,000	169,448	412	81,131	24,928,908	86,361	26,342,141	6,590,982,889	38,802	15,667,002	403,518,457	169,860	89.7%	1,812,187,500	10,669	4,390,943,934	3,921,837,483	89.3%	66.6%	225,505,985	12,164,891	213,341,094	1,255.98	5.44%
25,001 - 30,000	195,793	435	96,617	31,284,457	96,995	29,947,279	8,540,958,494	43,526	20,638,583	544,177,355	196,228	88.6%	2,104,639,500	10,725	5,912,780,222	5,381,272,393	91.0%	69.2%	309,423,421	13,353,480	296,069,941	1,508.81	5.50%
30,001 - 40,000	292,909	732	149,434	53,875,219	140,642	46,080,807	15,174,547,255	51,677	37,122,812	963,505,351	293,641	85.9%	3,249,043,500	11,065	10,999,121,216	10,183,927,349	92.6%	72.5%	585,576,422	22,294,035	563,282,387	1,918.27	5.53%
40,001 - 50,000	207,512	559	107,624	45,436,885	98,402	34,969,068	13,051,638,137	62,727	35,664,841	745,763,876	208,071	82.4%	2,446,417,500	11,758	9,895,121,602	9,305,241,939	94.0%	75.8%	535,051,800	19,409,348	515,642,452	2,478.20	5.54%
50,001 - 60,000	152,467	413	80,161	39,482,416	71,423	27,035,622	11,215,531,246	73,362	35,555,060	563,187,499	152,880	79.7%	1,911,882,000	12,506	8,776,016,807	8,372,087,155	95.4%	78.2%	481,395,299	16,925,678	464,469,621	3,038.13	5.55%
60,001 - 75,000	167,949	489	91,228	49,911,514	75,985	31,258,762	14,565,039,548	86,471	49,339,318	585,314,378	168,438	77.4%	2,229,664,500	13,237	11,799,399,988	11,291,887,351	95.7%	81.0%	649,283,697	23,022,476	626,261,221	3,718.05	5.55%
75,001 - 80,000	43,997	121	24,608	14,749,683	19,231	8,399,405	4,283,655,551	97,095	13,838,445	149,209,699	44,118	75.2%	601,185,000	13,627	3,547,099,297	3,417,213,473	96.3%	82.8%	196,489,820	6,855,723	189,634,097	4,298.34	5.55%
80,001 - 100,000	127,807	291	78,932	52,032,540	48,368	24,130,925	13,939,283,818	108,817	54,120,881	431,343,632	128,098	71.9%	1,781,529,000	13,908	11,780,532,067	11,418,278,174	96.9%	84.5%	656,551,382	17,356,691	639,194,691	4,989.89	5.60%
100,001 - 120,000	73,982	170	47,533	37,285,880	26,161	15,676,970	9,604,513,381	129,525	45,156,096	277,528,778	74,152	65.0%	1,048,483,500	14,140	8,323,657,199	8,086,061,579	97.1%	86.7%	464,948,568	11,334,426	453,614,142	6,117.36	5.61%
120,001 - 160,000	70,119	160	46,913	48,430,768	22,932	19,011,316	11,098,861,647	157,926	75,763,100	279,209,048	70,279	56.1%	1,001,863,500		9,893,552,199	9,619,218,754	97.2%	89.1%	553,105,087	15,330,656	537,774,431	7,651.99	5.59%
160,001 - 200,000	28,925	49	19,644	29,259,617	9,169	11,490,404	5,769,830,798	199,138	52,571,312	129,078,842	28,974	45.8%	414,448,500	14,304	5,278,874,768	5,136,610,168	97.3%	91.5%	295,355,093	9,238,581	286,116,512	9,874.94	5.57%
200,001 or more	35,664	146	22,390	97,357,972	13,197	45,497,885	13,888,191,871	387,830	422,826,579	319,513,933	35,810	28.4%	508,792,500	14,208	13,482,712,017	12,899,182,752	95.7%	97.1%	741,703,027	49,791,682	691,911,345	19,321.74	5.36%
TOTAL	2,959,587	834,624	1,430,314	640,860,784	2,009,653	621,175,141	173,575,852,663	45,748	1,162,803,455	11,070,834,567	3,794,211	83.1%	41,685,055,500	10,986	121,982,766,051	107,874,253,021	88.4%	70.3%	6,484,883,508	304,830,062	6,180,053,446	1,628.81	5.48%
FAGI Level										B. BY SIZE OF	FEDERA	L ADJU	STED GROSS I	INCOM	E								
Non-Positive AGI	266	43,779	305	413,148	10,504	11,133,010	(2,712,330,110)	(61,581)	208,072,307	95,592,167	44,045	66.4%	448,887,000	10,192	(3,048,736,970)	(1,901,763,871)	62.4%	112.4%	2,107,376	145,622	1,961,754	44.54	-0.07%
\$ 1 - 3,999	511	208,157	539	207,669	124,273	7,508,132	462,280,849	2,215	20,326,614	9,552,425	208,668	96.9%	1,736,301,000	8,321	(1,263,245,962)	(1,237,866,402)	98.0%	-273.3%	281,940	12,024	269,916	1.29	0.06%
4,000 - 9,999	117,510	289,676	33,648	2,235,930	297,807	39,193,614	2,899,114,499	7,120	33,044,984	41,939,503	407,186	96.8%	3,598,507,500	8,838	(708,287,520)	(693,626,919)	97.9%	-24.4%	9,532,415	705,771	8,826,644	21.68	0.30%
10,000 - 14,999	224,740	142,471	97,819	13,616,758	219,020	42,403,043	4,589,502,495	12,498	22,106,147	118,464,924	367,211	95.5%	3,561,822,000	9,700	931,321,718	883,724,193	94.9%	20.3%	62,912,368	7,796,213	55,116,155	150.09	1.20%
15,000 - 19,999	283,599	48,200	120,292	20,748,649	188,095	48,884,332	5,782,771,571	17,429	20,333,092	191,391,086	331,799	94.9%	3,364,912,500	10,141	2,246,801,077	2,141,309,717	95.3%	38.9%	128,222,581	21,166,151	107,056,430	322.65	1.85%
20,000 - 24,999	280,742	15,457	122,264	26,373,606	160,496	45,648,306	6,650,907,404	22,454	21,170,349	254,879,337	296,199	94.2%	3,053,335,500	10,308	3,363,862,915	3,211,265,995	95.5%	50.6%	189,417,308	21,698,233	167,719,075	566.24	2.52%
25,000 - 29,999	251,970	11,348	113,590	28,288,237	138,697	41,251,215	7,224,579,550	27,437	20,842,204	314,720,705	263,318	93.1%	2,760,636,000	10,484	4,170,065,049	3,983,485,033	95.5%	57.7%	233,199,141	20,565,649	212,633,492	807.52	2.94%
30,000 - 39,999	410,878	17,779	193,341	54,300,935	218,689	66,059,438	14,888,686,248	34,733	40,499,600	734,432,093	428,657	90.9%	4,581,703,500	10,689	9,613,050,255	9,165,026,611	95.3%	64.6%	533,490,863	32,631,277	500,859,586	1,168.44	3.36%
40,000 - 49,999	286,438	13,237	141,655	47,271,646	146,757	46,543,088	13,397,096,356	44,705	40,366,424	852,382,860	299,675	86.5%	3,329,271,000	11,110	9,255,808,920	8,737,339,278	94.4%	69.1%	507,031,047	22,468,741	484,562,306	1,616.96	3.62%
50,000 - 59,999	212,448	10,301	106,189	41,240,410	108,343	36,988,452	12,205,164,065	54,793	36,405,760	980,562,801	222,749	82.5%	2,629,344,000	11,804	8,631,663,024	8,083,048,582	93.6%	70.7%	468,421,853	18,798,863	449,622,990	2,018.52	3.68%
60,000 - 69,999	167,548	7,865	84,093	37,920,232	85,477	31,530,762	11,371,462,727	64,827	34,003,363	1,012,263,263	175,413	80.1%	2,208,168,000	12,588	8,185,034,827	7,599,876,717	92.9%	72.0%	439,786,325	16,511,544	423,274,781	2,413.02	3.72%
70,000 - 79,999	139,034	5,897	71,877	35,555,974	68,686	26,888,029	10,849,176,450	74,858	36,501,678	974,896,042	144,931	78.4%	1,914,270,000	13,208	7,996,512,086	7,394,199,681	92.5%	73.7%	427,104,714	15,482,460	411,622,254	2,840.13	3.79%
80,000 - 89,999	116,800	4,553	62,067	33,041,669	55,895	23,050,250	10,296,452,142	84,847	30,211,239	930,554,664	121,353	76.7%	1,656,447,000	13,650	7,739,661,717	7,135,787,714	92.2%	75.2%	411,719,434	14,336,430	397,383,004	3,274.60	3.86%
90,000 - 99,999	95,785	3,471	51,838	29,965,990	44,811	19,912,540	9,412,842,145	94,834	30,199,260	844,341,378	99,256	74.6%	1,385,272,500	13,957	7,213,427,527	6,630,556,447	91.9%	76.6%	382,265,545	13,301,689	368,963,856	3,717.30	3.92%
100,000 - 149,999	240,860	7,267	148,803	106,424,068	93,290	53,005,430	29,682,115,306	119,625	122,902,312	2,273,178,158	248,127	66.0%	3,523,929,000	14,202	24,007,910,460	21,799,667,899	90.8%	80.9%	1,255,027,019	29,581,709	1,225,445,310	4,938.78	4.13%
150,000 - 199,999	72,064	2,158	46,761	51,676,891	25,366	23,579,094	12,661,688,212	170,592	70,959,603	707,584,227	74,222	50.5%	1,063,938,000	14,335	10,961,125,588	9,588,776,650	87.5%	86.6%	551,494,935	15,493,835	536,001,100	7,221.59	4.23%
200,000 - 499,999	51,337	2,338	31,836	74,242,813	19,654	34,933,254	14,658,567,365	273,099	169,084,174	523,144,486	53,675	32.4%	764,080,500	14,235	13,540,426,553	10,939,799,459	80.8%	92.4%	629,083,987	26,376,265	602,707,722	11,228.84	4.11%
500,000 - 999,999	4,897	410	2,510	18,574,832	2,446	11,384,422	3,554,105,439	669,701	78,485,565	79,990,355	5,307	15.9%	72,474,000	13,656	3,480,126,649	2,211,830,084	63.6%	97.9%	127,180,236	10,317,981	116,862,255	22,020.40	3.29%
1,000,000 or more	2,160	260	887	18,761,325	1,347	11,278,731	5,701,669,950	2,356,062	127,288,780	130,964,093	2,420	8.7%	31,756,500	13,123	5,666,238,137	2,201,816,153	38.9%	99.4%	126,604,421	17,439,605	109,164,816	45,109.43	1.91%
TOTAL	2,959,587	834,624	1,430,314	640,860,784	2,009,653	621,175,141	173,575,852,663	45,748	1,162,803,455	11,070,834,567	3,794,211	83.1%	41,685,055,500	10,986	121,982,766,051	107,874,253,021	88.4%	70.3%	6,484,883,508	304,830,062	6,180,053,446	1,628.81	3.56%
Source: 2015 in	ndividual i	income ta	x extract.	Statistical	summaries	s are compile	d from persona	l income ta	x informatio	n extracted fro	m tax yea	r 2015 I	D-400, D-400 S	Sch S, ai	nd D-400TC for	ms processed w	ithin the l	OOR dyn	amic integrated			•	

tax system during 2016; 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

<sup>†</sup>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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>††</sup>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.

<sup>††</sup>Basic standard deduction allowances applicable for tax year 2015 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, charitable contributions as allowed

under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes. †††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

<sup>†††</sup>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

	Nun			400 Filing Fina					Modifica	ations		Itemized	Deductions††:			Taxable Income		NCTI				Aver-	1
	of	-		lance Tax Due			Federal		to			as a			[includes ret	ırns with deficit]		as			Net	age	1
	Retu		Balance	Tax Due	Over	payment	AGI	Aver-	Federa			%					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	4 1 124	D 1 4	of	turns	Deduction	ID	residency	residency	ration	Federal	Tax	Credits	application	[All ID	Tax
Income I coul	Lia- bility	Lia- bility	Returns Filed	Amount	Returns Filed	Amount	deficit]	Value	Additions	Deductions	Returns	Filed [%]	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]		Rate†††
Income Level	bility	bility	rnea	[\$]	riieu	[8]	[\$]	[\$]	[\$]	[\$]	Filed		[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level		121 260	120	20.022	44.000	50 155 (20)	11 101 220 000	220 44 4	1 21 1 707 (00	A. BY SIZE				<b>5122</b> 0	22.262.047.244	(2.002.000.420)	0.00/	<b>5</b> 0 (0/		,			
No Taxable Income		121,360	420	28,933	44,989	59,455,629	41,191,228,098	339,414	1,214,505,688	3,461,315,174		14.2%	6,582,403,401		32,362,015,211	(2,903,080,438)	-9.0%	78.6%	- 402 503	-		ابتمتا	
\$ 1 - 2,000 2,001 - 4,000	22,050	773 291	10,332 7,627	455,243 1,052,931	11,492 8,733	4,466,578 4,361,241	7,845,156,377 6,046,690,425	343,739 363,908	162,750,581 127,270,378	260,248,343 208,058,316	22,823 16,616	9.8% 8.2%	801,299,644 584,986,597	35,109 35,206	6,946,358,971 5,380,915,890	20,739,335 49,470,472	0.3% 0.9%	88.5% 89.0%	1,192,503 2,844,571	41,386 102,953	1,151,117	50.44	5.55% 5.54%
2,001 - 4,000 4,001 - 6,000	16,325 14,316	119	6,619	1,052,931	7,685	4,361,241	4,412,108,495	305,654	60,354,751	172,118,923	14,435	8.1%	483,697,391	33,509	3,816,646,932	71,873,285	1.9%	86.5%	4,132,696	102,953	2,741,618 4,003,737	165.00 277.36	5.57%
6,001 - 10,000	25,086	119	11,243	3,591,789	13,787	8,690,200	6,826,234,895	270,764	106,730,266	337,683,189	25,211	8.1%	758,332,168	30,079	5,836,949,804	200,641,435	3.4%	85.5%	11,536,946	357,986	11,178,960	443.42	5.57%
10,001 - 10,625	3,757	16	1,603	616,134	2,146	1,344,934	1,084,925,753	287,550	17.092.030	58,681,306	3,773	8.3%	121,523,035	32,209	921,813,442	38,897,572	4.2%	85.0%	2,236,602	66,334	2,170,268	575.21	5.58%
10,626 - 12,750	12.095	46	5,266	2,268,642	6,802	4,244,798	3,496,926,015	288,026	48,305,424	149,547,399	12,141	8.2%	333,014,319		3,062,669,721	141,989,917	4.6%	87.6%	8,164,440	227,590	7,936,850	653.72	5.59%
12,751 - 15,000	12,408	44	5,299	2,492,197	7,077	4,498,494	3,807,298,428	305,758	63,751,706	154,815,745	12,452	8.4%	474,535,400	38,109	3,241,698,989	172,646,512	5.3%	85.1%	9,927,218	273,702	9,653,516	775.26	5.59%
15,001 - 17,000	10,676	36	4,441	2,311,500	6,212	4,273,614	2,982,598,606	278,435	44,559,181	146,701,892	10,712	8.6%	350,604,970	32,730	2,529,850,925	171,363,983	6.8%	84.8%	9,853,442	273,702	9,579,903	894.32	5.59%
17,001 - 20,000	15,824	43	6,380	3,501,302	9,397	6,231,231	3,281,142,295	206,790	40,003,841	200,557,000	15,867	9.1%	454,471,009	28,643	2,666,118,127	293,477,664	11.0%	81.3%	16,874,948	433,484	16,441,464	1.036.20	5.60%
20,001 - 21,250	6,605	13	2,654	1,580,848	3,936	2,619,737	1,208,941,587	182,675	16,794,734	83,963,870	6,618	9.8%	172,942,763	- ,	968,829,688	136,497,503	14.1%	80.1%	7,848,667	203,691	7,644,976	1,155,18	5.60%
21,251 - 25,000	19,442	62	7,771	4,690,784	11,618	7,812,037	4,448,543,414	228,084	145,859,003	348,742,821	19,504	10.3%	559,610,939	28,692	3,686,048,657	451,084,801	12.2%	82.9%	25,937,369	678,504	25,258,865	1,295.06	5.60%
25,001 - 30,000	25,274	76	10,127	6,366,407	15,102	10,087,486	4,091,469,744	161,399	106,950,081	356,249,603	25,350	11.4%	638,871,113	25,202	3,203,299,109	696,945,355	21.8%	78.3%	40,074,436	1,017,281	39,057,155	1,540.72	5.60%
30,001 - 40,000	48,237	110	19,261	12,722,683	28,856	18,764,571	9,314,276,987	192,655	111,827,656	572,634,184	48,347	14.1%	1,361,863,263	28,169	7,491,607,196	1,689,942,161	22.6%	80.4%	97,171,648	2,315,057	94,856,591	1,962.00	5.61%
40,001 - 50,000	44,336	95	18,012	13,279,934	26,225	17,478,866	7,797,347,871	175,493	112,403,565	474,825,264	44,431	17.6%	1,017,780,270	22,907	6,417,145,902	1,994,277,567	31.1%	82.3%	114,671,070	2,821,438	111,849,632	2,517.38	
50,001 - 60,000	38,825	105	15,677	12,656,853	23,083	16,313,216	7,694,940,311	197,661	98,908,106	368,801,513	38,930	20.3%	1,207,620,953	31,020	6,217,425,951	2,135,614,501	34.3%	80.8%	122,797,808	3,284,632	119,513,176	3,069.95	5.60%
60,001 - 75,000	49,043	122	20,091	18,443,693	28,853	21,117,179	9,649,210,054	196,262	105,669,029	432,852,824	49,165	22.6%	1,128,026,938	22,944	8,193,999,321	3,308,255,075	40.4%	84.9%	190,224,635	5,317,652	184,906,983	3,760.95	5.59%
75,001 - 80,000	14,461	58	6,046	5,923,858	8,395	6,586,902	2,975,692,977	204,952	39,438,208	291,549,427	14,519	24.8%	363,219,325	25,017	2,360,362,433	1,124,906,397	47.7%	79.3%	64,682,131	1,913,722	62,768,409	4,323.19	5.58%
80,001 - 100,000	49,976	161	21,997	22,996,558	27,907	22,612,665	11,868,833,930		129,271,748	386,510,715	50,137	28.1%	1,366,926,407	27,264	10,244,668,556	4,495,208,459	43.9%	86.3%	258,474,539	6,264,258	252,210,281	5,030,42	5.61%
100,001 - 120,000	39,733	119	17,880	20,796,090	21,814	19,087,985	8,116,031,293	203,654	80,748,203	274,159,817	39,852	35.0%	971,316,712		6,951,302,967	4,366,467,445	62.8%	85.6%	251,071,891	5,656,113	245,415,778	6,158.18	5.62%
120,001 - 160,000	54,844	135	25,473	35,368,544	29,260	30,624,143	14,192,146,683	258,138	168,285,030	389,225,458	54,979	43.9%	1,633,379,422		12,337,826,833	7,606,777,365	61.7%	86.9%	437,389,766	11,032,881	426,356,885	7,754.90	5.60%
160,001 - 200,000	34,160	104	16,251	28,523,915	17,865	24,327,275	9,860,976,317	287,794	193,779,158	237,706,175	34,264	54.2%	949,306,790		8,867,742,510	6,115,268,119	69.0%	89.9%	351,628,046	10,147,975	341,480,071	9,966.15	
200,001 or more	90,083	318	40,365	243,137,300	49,592	323,305,257	88,613,288,940	980,225	3,734,319,418	2,407,841,147	90,401	71.6%	7,605,091,408	-		52,005,147,592	63.2%	92.9%	2,990,296,112		2,731,861,684	30,219,37	5.25%
TOTAL	647,556	124,331	280,835	444,256,867	410,826	622,442,794	260,806,009,495	337,881		11,774,790,104	771,887	16.9%	29,920,824,237	38,763	226,039,972,939	84,384,412,077	37.3%	86.7%	5,019,031,484	310,993,565	4,708,037,919	6,099.39	5.39%
FAGI Level				•						B. BY SIZE OF	FEDERA	L ADJUS	STED GROSS I	NCOME	E					•			
Non-Positive AGI	157	22,168	154	415,236	5,649	19,889,811	(10,417,673,382)	(466,637)	1,230,938,519	305,753,949	22,325	33.6%	264,430,472	11,845	(9,756,919,284)	(1,837,649,280)	18.8%	93.7%	1,241,153	99,421	1,141,732	51.14	-0.01%
\$ 1 - 3,999	1,108	5,626	682	123,287	1,959	976,582	12,920,105	1,919	4,123,812	4,108,624	6,734	3.1%	90,263,690	13,404	(77,328,397)	(74,771,403)	96.7%	-598.5%	219,319	3,549	215,770	32.04	1.67%
4,000 - 9,999	2,257	11,149	1,458	273,438	5,327	2,305,406	98,195,704	7,325	6,587,309	11,309,915	13,406	3.2%	193,920,526	14,465	(100,447,428)	(97,230,044)	96.8%	-102.3%	570,588	14,672	555,916	41.47	0.57%
10,000 - 14,999	8,013	9,201	4,737	915,857	7,283	3,236,274	216,756,348	12,592	6,641,798	23,785,739	17,214	4.5%	258,801,487	15,034	(59,189,080)	(57,120,400)	96.5%	-27.3%	2,001,338	38,345	1,962,993	114.03	0.91%
15,000 - 19,999	10,338	7,443	5,661	1,536,383	8,215	4,333,423	310,665,085	17,472	6,886,283	47,290,433	17,781	5.1%	275,803,785	15,511	(5,542,850)	(5,603,884)	101.1%	-1.8%	4,002,636	114,720	3,887,916	218.66	1.25%
20,000 - 24,999	12,666	5,472	6,354	2,096,984	8,822	4,878,720	408,718,893	22,534	6,919,552	73,184,437	18,138	5.8%	290,410,501	16,011	52,043,507	48,695,105	93.6%	12.7%	6,657,270	227,342	6,429,928	354.50	1.57%
25,000 - 29,999	14,865	4,568	6,908	2,707,152	9,881	5,522,904	534,919,160	27,526	9,052,783	102,261,045	19,433	6.9%	314,053,508	16,161	127,657,390	119,937,100	94.0%	23.9%	10,550,407	399,731	10,150,676	522.34	1.90%
30,000 - 39,999	35,421	7,376	15,321	6,937,978	23,010	12,669,936	1,502,733,413	35,113	17,654,288	274,168,509	42,797	9.1%	670,702,286	15,672	575,516,906	550,693,361	95.7%	38.3%	37,461,983	1,211,317	36,250,666	847.04	
40,000 - 49,999	40,421	6,329	16,768	8,506,349	26,169	14,525,001	2,104,596,267	45,018	24,978,136	370,705,711	46,750	13.5%	727,178,530	15,555	1,031,690,162	987,643,588	95.7%	49.0%	61,686,925	1,691,923	59,995,002	1,283.32	2.85%
50,000 - 59,999	41,656	5,666	17,225	9,881,545	26,731	15,134,984	2,602,444,646	54,994	24,081,641	462,833,773	47,322	17.5%	763,961,974	16,144	1,399,730,540	1,336,396,479	95.5%	53.8%	81,379,192	2,120,241	79,258,951	1,674.89	
60,000 - 69,999	38,816	4,736	15,672	10,370,911	25,182	15,643,656	2,826,423,659	64,898	23,535,535	503,934,110	43,552	19.9%	748,931,546	17,196	1,597,093,538	1,511,240,716	94.6%	56.5%	91,050,727	2,381,270	88,669,457	2,035.94	
70,000 - 79,999	36,182	3,791	14,630	10,596,405	23,195	15,729,422	2,995,219,778	74,931	29,521,659	501,876,178	39,973	21.6%	718,259,938	17,969	1,804,605,321	1,686,373,146	93.4%	60.2%	99,776,351	2,870,586	96,905,765	2,424.28	3.24%
80,000 - 89,999	33,730	3,153	13,906	11,332,669	21,075	14,975,918	3,133,173,077	84,949	26,495,089	490,695,807	36,883	23.3%	694,243,488	18,823	1,974,728,871	1,838,782,966	93.1%	63.0%	107,994,112	3,187,095	104,807,017	2,841.61	3.35%
90,000 - 99,999	31,113	2,655	12,838	11,280,253	19,349	14,444,718		94,943	29,121,178	478,905,971	33,768	25.4%	666,277,124	19,731	2,089,970,387	1,931,683,309	92.4%	65.2%	112,923,404	3,524,032	109,399,372	3,239.74	
100,000 - 149,999	120,618	7,217	53,979	55,015,149	69,104	57,544,114	15,675,965,173	122,627	135,698,695	1,734,701,337	127,835	34.0%	2,674,667,460	20,923	11,402,295,071	10,348,180,679	90.8%	72.7%	598,898,033	13,360,212	585,537,821	4,580.42	
150,000 - 199,999	69,579	3,303	32,134	43,292,382	38,098	38,866,861	12,589,463,245	172,738	144,382,233	839,029,559	72,882	49.5%	1,666,541,454	22,866	10,228,274,465	8,929,234,114	87.3%	81.2%	514,147,786	13,633,838	500,513,948		3.98%
200,000 - 499,999	104,813	6,987	47,090	116,852,723	58,722	105,052,969	33,173,542,011	296,722	570,351,822	1,168,701,624		67.6%	3,088,478,977	27,625	29,486,713,232	22,940,319,831	77.8%	88.9%	1,319,817,305	48,838,585	1,270,978,720		3.83%
500,000 - 999,999	25,076	2,959	9,569	56,521,698	16,126	65,959,921	19,252,955,392	686,747	619,154,816	499,027,379	28,035	84.1%	1,241,706,161			10,903,942,449	60.1%	94.2%	627,128,363	39,692,877	587,435,486	. ,	
1,000,000 or more	20,727	4,532	5,749	95,600,468	16,929	210,752,175	170,578,958,617	6,753,195	4,013,452,637	3,882,516,004	25,259				156,137,703,920	23,323,664,245	14.9%	91.5%	1,341,524,592	177,583,809	1,163,940,783	46,080.24	0.68%
TOTAL Source: 2015 in	647,556	124,331	280,835	444,256,867 t Statistica	410,826	, ,	260,806,009,495		6,929,577,785	/ / /			, , , ,	,	226,039,972,939 and D-400TC for		37.3%		5,019,031,484		4,708,037,919	6,099.39	1.81%

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

tax system during 2016; 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

<sup>†</sup>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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>††</sup>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 applicable for tax year 2015 vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

<sup>††</sup>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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

<sup>†††</sup>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

<sup>†††</sup>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.

## \$0 TAX LIABILITY: ALL RETURNS

	Num	ber of	D-400	Filing			Modific	ations	De	eductions Claim	ed Pursuai	nt to	Computed	NC Taxable Inc	ome	NCTI	Com-	Sele	cted Tax Cr	edits Claime	l††† and Itemi	zed Deduction	ns†† Claimed	
	Retur	ıs Filed	Financia	l Statistics	Federal		to			[§105-134.6.(a	a2)] by Typ	e††:	[includes r	eturns with defi	cit]	as	puted	Child	Taxes		Itemiz	zed Deduction	s††:	
	[\$0 Tax l	Liability]	Overp	payment	AGI	Aver-	Feder	ral	Standa	rd Deduction	Itemized	Deductions			Effec-	a	Tax Lia-	Tax Credit	Paid	Quali-		Allowed		
		as a %		[Net Tax†	[includes	age	AG	a:							tive	%	bility	\$125/\$100	To Other	fying	Real	Home Mtg	Chari-	Medical
	[Com-	of All	Number	< Pre-	returns	Federal			Number		Number		[before	[after	Pro-	of	[before	[per	States/	Home	Estate	Int/Real	table	and
	bined	Returns	of	payments]	with	AGI			of	Deduction	of	Deduction	residency	residency	ration	Federal	application	Qualifying	Foreign	Mortgage	Property	Estate	Contri-	Dental
	Filing	Filed	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	proration]	proration]	Factor	AGI	of credits]	Child]	Taxes	Interest	Taxes	Taxes	butions	Expenses
Income Level	Statuses	[%]	Filed	[8]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[S]	[\$]	[8]	[%]	[%]	[8]	[\$]	[8]	[8]	[\$]	[\$]	[8]	[\$]
NCTI Level	1 055 205	1400 00/	150 405	126 5 12 120	10 444 - 10 - 10							TAXABLE IN			1 2=0/	6001		140 #16 410	02.04.5					1 202 221 212
No Taxable Income \$ 1 - 2.000	852,395 52,446	100.0% 22.5%	479,285 38,520	136,542,128 9,561,658	48,666,745,579 724,089,993	57,094 13,806	1,377,705,701	6,874,114,180 10,555,922	731,035 51,673	7,297,500,000 615,748,500	121,360 773	6,582,403,401 15,578,079	29,290,433,699 85,222,817	(7,809,323,746) 54,270,469	) -27% 64%	60% 12%	3,120,314	19,546,149 9,748,024	83,925 42,155	715,137,319 5,803,308	726,250,052	942,785,402	4,372,206,799 4,065,675	1,287,254,247 4,875,069
2.001 - 4.000	31,088		21,834	6,134,183	476,277,297	15,320	3,015,325 919,190	3,278,655	30,797	373,266,000	291	6,032,195	94,619,637	89,475,923	95%	20%	5,144,780		91,134	2,779,604	2,124,991 894,179	6,789,514 3,089,096	1,343,867	1,723,105
4,001 - 6,000	11,313	6.3%	7,937	2,590,804	201,621,256	17,822	275,591	1,470,048	11,194	138,627,000	119	2,402,634	59,397,165	53,467,283	90%	29%	3,074,385		137,573	1,459,266	354,593	1,225,420	574,439	622,859
6.001 - 10.000	4,301	1.4%	2,863	1,180,406	93,120,224	21,651	308,586	2,412,709	4,176	52,345,500	125	2,769,717	35,900,884	30,477,228		39%	1,752,381		346,384	969,344	365,474	1,179,261	957,721	685,856
10,001 - 12,750	632	0.3%	255	166,730	20,056,495	31,735	271,714	1,401,867	570	6,895,500	62	1,271,946	10,758,896	7,152,452		54%	411,273	148,672	268,008	424,602	192,495	567,111	368,652	360,638
12,751 - 15,000	418	0.3%	169	106,695	13,868,378	33,178	221,645	807,620	374	4,464,000	44	790,362	8,028,041	5,809,330		58%	334,033	66,010	272,552	270,285	95,158	298,300	243,125	271,527
15,001 - 17,000	315	0.3%	102	67,481	11,203,378	35,566	154,221	1,034,168	279	3,231,000	36	736,268	6,356,163	5,030,404	79%	57%	289,247	39,132	265,439	245,925	94,398	284,500	277,282	187,467
17,001 - 20,000	436	0.3%	116	76,164	16,343,316	37,485	44,459	1,073,231	393	4,611,000	43	777,785	9,925,759	8,057,549	81%	61%	463,317	49,995	422,580	220,576	94,868	283,358	252,469	256,392
20,001 - 25,000	643	0.2%	165	181,476	29,396,589	45,718	276,722	1,961,589	568	6,858,000	75	1,752,274	19,101,448	14,415,637	75%	65%	828,896	61,511	741,907	432,523	302,785	674,838	779,602	319,454
25,001 - 30,000	511	0.2%	109	128,501	25,736,032	50,364	69,279	2,154,190	435	5,127,000	76	1,685,276	16,838,845	13,997,567	83%	65%	804,867	36,348	726,595	641,098	231,254	730,817	655,466	332,164
30,001 - 40,000	842	0.2%	210	318,056	47,374,031	56,264	452,374	3,300,418	732	9,033,000	110	2,296,602	33,196,385	29,221,057	88%	70%	1,680,228	70,954	1,595,151	753,422	332,985	958,555	989,138	394,744
40,001 - 50,000	654	0.3%	168	292,184	45,636,167	69,780	1,251,970	5,677,497	559	6,964,500	95	2,069,108	32,177,032	29,235,473	91%	71%	1,681,046	44,850	1,504,360	861,553	350,760	1,101,594	898,710	160,496
50,001 - 60,000	518	0.3%	128	250,256	42,548,867	82,141	383,564	3,079,394	413	5,010,000	105	3,028,536	31,814,501	28,434,763	89%	75%	1,635,009	31,800	1,431,866	875,464	354,505	1,152,348	1,679,934	229,075
60,001 - 75,000	611	0.3%	146	372,140	54,041,055	88,447	304,602	3,459,828	489	5,622,000	122	2,140,183	43,123,646	40,951,920		80%	2,354,731	30,000	2,007,581	983,620	416,297	1,292,552	744,367	144,425
75,001 - 80,000	179	0.3%	50	172,491	21,052,511	117,612	301,863	1,315,975	121	1,464,000	58	1,937,562	16,636,837	13,887,942	83%	79%	798,559	6,100	677,005	549,130	310,039	669,847	1,219,521	48,194
80,001 - 100,000	452 289	0.3%	138 107	439,489	63,949,804	141,482	1,089,847	3,199,523	291	3,615,000	161	6,283,676	51,941,452	40,176,390		81% 81%	2,310,139	5,900	1,896,038 1,388,786	1,401,008	690,189	1,869,657	4,316,300	126,220 145,076
100,001 - 120,000 120,001 - 160,000	289	0.3%	119	479,268 594,006	49,734,611 48,665,174	172,092	853,290 727,578	2,171,204 2,088,992	170	2,103,000	119 135	5,963,013	40,350,684 42,278,404	31,598,974 40,355,297	78% 95%	87%	1,816,939 2,320,422	-	,,	1,273,548	550,895	1,596,180	4,283,272 1,015,843	- /
160,001 - 160,000	153		79	582,674	48,665,174 34,335,803	164,967 224,417	1,309,282	1,766,486	160	2,026,500 637,500	104	2,998,856 3,489,973	29,751,126	27,258,771	95%	87%	1,567,384	-	1,632,473 1,097,132	1,430,706 1,271,987	670,694 718,438	1,869,807 1,590,981	1,015,845	139,408 40,137
200,001 - 200,000 200,001 or more	464	0.4%	261	8,180,884	644,106,783	1,388,161	69,886,940	66,259,362	146	1,927,500	318	111,566,970	534,239,891	518,717,571	97%	83%	29.826.258		28,365,198	4,403,834	4,645,651	5,123,152	106,359,311	84.507
TOTAL	958,955	21.0%	552,761	168,417,674		53,527	1,459,823,743		834,624	8,547,076,500	124,331	6,757,974,416	30,492,093,312	(6,727,331,746				43,403,903		742,188,122		975,132,290		1,298,401,060
FAGI Level										B. BY SIZE O	F FEDERA	AL ADJUSTEI	GROSS INCOM	1E										
Non-Positive AGI	65,947	99.4%	15,992	29,920,729	(12,379,897,124)	(187,725)	442,761,380	356,091,781	43,779	445,933,500	22,168	261,035,200	(13,000,196,225)	(3,797,487,517	) 29%	105%	9,245	732,610	104,434	112,374,656	126,238,034	136,070,332	4,595,593	122,300,549
\$ 1 - 3,999	213,783	99.2%	125,629	8,313,185	471,608,653	2,206	13,458,560	12,619,039	208,157	1,732,017,000	5,626	89,578,321	(1,349,147,147)	(1,321,176,952	98%	-286%	10,265	2,258,992	*	27,716,287	10,914,013	30,960,272	5,876,026	53,999,338
4,000 - 9,999	300,825	71.5%	218,934	29,115,051	1,957,732,398	6,508	9,367,566	51,097,437	289,676	2,715,786,000	11,149	183,396,318	(983,179,791)	(958,028,844	97%	-50%	490,419	10,363,067	17,367	40,612,945	22,413,859	58,817,394	20,481,740	106,167,302
10,000 - 14,999	151,672		98,816	25,367,174	1,891,385,418	12,470	5,076,564	133,983,196	142,471	1,789,704,000	9,201	189,155,030	(216,380,244)	(220,679,831)	,	-11%		17,726,233	135,304	41,760,559	19,121,666	52,567,029	21,942,631	117,110,611
15,000 - 19,999	55,643	15.9%	31,976	11,920,302	939,422,761	16,883	3,350,043	204,726,625	48,200	599,032,500	7,443	167,207,948	(28,194,269)	(49,861,742		-3%	6,554,709		235,542	31,424,052	19,702,080	44,335,982	22,815,232	101,067,604
20,000 - 24,999	20,929		7,937	4,068,393	466,413,871	22,286	2,142,991	239,632,158	15,457	179,587,500	5,472	137,465,193	(88,127,989)	(123,781,477		-19%	1,508,578	1,496,240	364,918	24,696,235	12,362,316	33,220,314	19,333,735	85,935,794
25,000 - 29,999	15,916	5.6%	5,286	2,743,112	436,672,227	27,436	2,043,046	274,671,880	11,348	127,822,500	4,568	119,627,980	(83,407,087)	(123,404,227		-19%	706,593	301,839	521,274	18,211,299	10,090,606	26,095,997	18,436,943	75,899,254
30,000 - 39,999	25,155	5.3%	8,763	4,740,424	874,930,443	34,782	5,388,406	581,374,953	17,779	208,159,500	7,376	187,080,408	(96,296,012)	(141,010,503)	,	-11%	1,439,722		1,286,124	28,905,304	16,823,710	42,676,570	33,644,443	112,410,811 91,340,499
40,000 - 49,999 50,000 - 59,999	19,566 15,967	5.6%	7,283 6,086	4,312,117 3,754,316	876,748,354 875,833,939	44,810 54,853	5,544,814 4,262,770	594,986,005	13,237 10,301	157,966,500 126,882,000	6,329	157,887,613 152,703,172	(28,546,950) 2,752,082	(141,910,503 (116,548,180		-3% 0%	1,370,981 1,480,684	129,587	1,282,543 1,391,878	24,028,284 22,658,483	14,175,606 13,870,453	36,162,886 34,232,056	31,834,659 30,725,001	91,340,499 89,152,536
50,000 - 59,999 60,000 - 69,999	15,967	5.9% 5.8%	5,088	3,754,316	875,833,939 816,384,915	64,787	4,262,770	597,759,455 536,249,147	7,865	126,882,000	5,666 4,736	139,700,219	2,752,082 43,434,141	(94,121,264		5%	1,480,684	94,284 64,803	1,391,878	20,460,944	12,364,123	34,232,056	28,117,878	89,152,536 81,821,600
70,000 - 79,999	9,688	5.2%	3,879	3,149,422	724,840,686	74.818	4,627,979	447,371,017	5,897	79,135,500	3,791	109,483,972	93,478,176	(54,351,281	-58%	13%	1,622,846	45,928	1,447,819	18,810,497	11,122,159	27,924,627	24,833,371	57,679,663
80,000 - 79,999	7,706	4.9%	3,048	2,771,805	654,177,770	84,892	4,316,397	383,592,950	4,553	62,772,000	3,153	94,143,252	117,985,965	(39,765,929		18%	1,389,086	29,415	1,213,709	17,718,722	10,594,602	25,894,428	23,208,347	45,748,798
90,000 - 99,999	6,126	4.6%	2,372	2,348,367	580,840,051	94,816	4,747,594	326,888,674	3,471	48,360,000	2,655	82,133,805	128,205,166	(27,662,785		22%	1,269,440	27,032	1,126,570	15,921,185	9,766,759	23,476,850	21,131,293	38,192,480
100,000 - 149,999	14,484	3.9%	5,076	6,612,853	1,731,004,348	119,511	16,681,953	749,788,065	7,267	101,560,500	7,217	218,489,615	677,848,121	(15,503,531		39%	4,531,878	*	3,464,480	55,069,667	33,811,884	78,328,407	65,015,641	76,440,950
150,000 - 199,999	5,461	3.7%	1,370	2,701,993	942,631,775	172,612	13,708,151	170,216,953	2,158	29,583,000	3,303	98,005,194	658,534,779	28,546,218		70%	2,498,449	*	1,681,745	35,725,843	22,863,499	47,352,891	30,415,301	20,563,315
200,000 - 499,999	9,325	5.6%	2,032	5,280,553	2,844,344,230	305,024	81,544,504	177,798,183	2,338	32,424,000	6,987	232,722,716	2,482,943,835	92,869,996	4%	87%	6,134,151	-	4,349,385	95,702,441	74,142,099	113,561,661	103,235,069	16,240,624
500,000 - 999,999	3,369	10.1%	938	3,719,105	2,357,543,285	699,775	79,549,499	86,359,636	410	5,559,000	2,959	165,978,191	2,179,195,957	49,474,731	2%	92%	2,996,472	-	2,298,149	44,676,551	54,488,676	50,697,326	110,110,379	5,246,059
1,000,000 or more	4,792	17.3%	2,256	13,946,577	44,267,285,344	9,237,747	756,863,434	1,067,375,705	260	3,402,000	4,532	3,972,180,269	39,981,190,804	374,909,180		90%	21,971,190	-	22,705,560	65,714,168	245,174,556	81,844,455	3,889,337,066	1,083,273
TOTAL	958,955	21.0%	552,761	168,417,674	51,329,903,343	53,527	1,459,823,743	6,992,582,858	834,624	8,547,076,500	124,331	6,757,974,416	30,492,093,312	(6,727,331,746)	) -22%	59%	62,214,208	43,403,903	44,993,842	742,188,122	740,040,700	975,132,290	4,505,090,348	1,298,401,060

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

tax system during 2016; 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 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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

†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 applicable for tax year 2015 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. †††Tax credits claimed=value of tax 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.

<sup>†\*</sup>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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

<sup>\*</sup>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.

## \$0 TAX LIABILITY: STANDARD DEDUCTION

	Aggr															Com-								
	Numl			) Filing			Modific	ations		Standard	Deduction†††	:		NC Taxable Inco		puted			RE	SIDENCY	STATU			
	Returns	Filed	Financia	l Statistics	Federal		to		Number	as a			[includes r	eturns with defic	it]	Tax Lia-					Part-	Year Resi	dent Return	as††/
	[\$0 Tax l	_iability]	Over	payment	AGI	Aver-	Feder		of	%					Effec-	bility		Resident	Returns†		N	onresiden	t Returns††	
		Std Ded		[Net Tax*	[includes	age	AG	I:	Returns	of All		Aver-			tive	[before	Return		Gross T		Return		Gross T	
	[Com-	as a %	Number	< Pre-	returns	Federal			Filed	SD		age	[before	[after	Pro-	applica-	Number	% of		% of	Number	% of		% of
	bined	of \$0 Tax	of	payments]	with	AGI			with	Re-	Deduction	SD	residency	residency	ration	tion of	of	Bracket		Bracket	of	Bracket		Bracket
	Filing	Returns	Returns	Amount	deficit]	Value	Additions	Deductions	\$0 Tax	turns	Amount	Value	proration]	proration]	Factor	credits]	Returns	Total	Amount	Total	Returns	Total	Amount	Total
Income Level	Statuses]	[%]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Liability	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[\$]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]
FAGI Level									B. BY SI	ZE OF F	EDERAL ADJ		GROSS INCOM	E										
Non-Positive AGI	65,947	66.4%	10,417	10,743,697	(2,652,170,054)	(60,581)	92,791,329	85,941,292	43,779	99.4%	445,933,500	10,186	(3,091,253,517)	(1,938,263,180)	62.7%	8,657	40,117	91.6%	8,657	100.0%	3,662	8.4%	-	
<b>\$</b> 1 - 3,999	213,783	97.4%	124,010	7,422,471	460,828,189	2,214	11,945,797	8,788,723	, .		1,732,017,000	8,321	(1,268,031,737)	( ) )- ))	98.0%	9,086	195,941	94.1%	602	6.6%	12,216	5.9%	8,484	93.4%
4,000 - 9,999	300,825	96.3%	214,374	27,032,996	1,877,421,812	6,481	6,666,275	40,485,942	289,676	71.1%	2,715,786,000	9,375	(872,183,855)	(850,960,422)	97.6%	485,543	268,227	92.6%	468,663	96.5%	21,449	7.4%	16,880	3.5%
10,000 - 14,999	151,672	93.9%	94,777	23,269,100	1,776,867,474	12,472	3,442,965	112,393,664	142,471	38.8%	1,789,704,000	12,562	(121,787,225)	(128,964,924)	105.9%	4,682,021	133,675	93.8%	4,571,548	97.6%	8,796	6.2%	110,473	2.4%
15,000 - 19,999	55,643	86.6%	28,388	9,413,284	810,497,373	16,815	1,455,147	164,854,116	48,200	14.5%	599,032,500	12,428	48,065,904	24,760,068	51.5%	6,520,611	43,569	90.4%	6,338,267	97.2%	4,631	9.6%	182,344	2.8%
20,000 - 24,999	20,929	73.9%	5,385	2,109,578	343,698,744	22,236	921,866	187,027,688	15,457	5.2%	179,587,500	11,619	(21,994,578)	(57,489,947)	261.4%	1,463,066	12,260	79.3%	1,405,334	96.1%	3,197	20.7%	57,732	3.9%
25,000 - 29,999	15,916	71.3%	3,319	1,206,269	311,300,681	27,432	901,947	206,623,324	11,348	4.3%	127,822,500	11,264	(22,243,196)	(60,817,526)	273.4%	651,300	8,738	77.0%	612,757	94.1%	2,610	23.0%	38,543	5.9%
30,000 - 39,999	25,155	70.7%	5,733	2,325,211	617,538,390	34,734	2,519,026	416,822,405	17,779	4.1%	208,159,500	11,708	(4,924,489)	(89,922,887)	1826.0%	1,330,792	13,710	77.1%	1,278,978	96.1%	4,069	22.9%	51,814	3.9%
40,000 - 49,999	19,566	67.7%	4,641	2,176,835	592,725,379	44,778	3,061,891	395,843,554	13,237	4.4%	157,966,500	11,934	41,977,216	(58,809,287)	-140.1%	1,251,940	9,924	75.0%	1,199,201	95.8%	3,313	25.0%	52,739	4.2%
50,000 - 59,999	15,967	64.5%	3,664	1,833,954	564,226,813	54,774	1,277,109	377,565,848	10,301	4.6%	126,882,000	12,317	61,056,074	(40,883,158)	-67.0%	1,295,139	7,639	74.2%	1,240,942	95.8%	2,662	25.8%	54,197	4.2%
60,000 - 69,999	12,601	62.4%	2,962	1,650,605	509,639,110	64,798	1,927,526	324,476,915	7,865	4.5%	101,389,500	12,891	85,700,221	(25,079,311)	-29.3%	1,350,939	5,496	69.9%	1,310,038	97.0%	2,369	30.1%	40,901	3.0%
70,000 - 79,999	9,688	60.9%	2,158	1,421,997	440,850,489	74,758	1,298,205	261,799,660	5,897	4.1%	79,135,500	13,420	101,213,534	(10,347,346)	-10.2%	1,343,186	3,874	65.7%	1,287,951	95.9%	2,023	34.3%	55,235	4.1%
80,000 - 89,999	7,706	59.1%	1,713	1,322,421	386,295,471	84,844	1,457,279	216,705,003	4,553	3.8%	62,772,000	13,787	108,275,747	(6,127,147)	-5.7%	1,059,199	2,784	61.1%	1,023,334	96.6%	1,769	38.9%	35,865	3.4%
90,000 - 99,999	6,126	56.7%	1,235	1,023,017	328,959,638	94,774	1,368,856	174,342,220	3,471	3.5%	48,360,000	13,933	107,626,274	(847,662)	-0.8%	959,737	2,005	57.8%	933,403	97.3%	1,466	42.2%	26,334	2.7%
100,000 - 149,999	14,484	50.2%	2,279	2,498,622	862,051,304	118,625	4,898,021	342,629,527	7,267	2.9%	101,560,500	13,976	422,759,297	22,552,144	5.3%	2,842,535	3,179	43.7%	2,663,890	93.7%	4,088	56.3%	178,645	6.3%
150,000 - 199,999	5,461	39.5%	467	737,486	370,253,087	171,572	3,165,600	59,833,317	2,158	2.9%	29,583,000	13,709	284,002,370	15,204,466	5.4%	1,014,547	367	17.0%	903,712	89.1%	1,791	83.0%	110,835	10.9%
200,000 - 499,999	9,325	25.1%	480	1,346,760	669,560,641	286,382	9,033,502	34,587,010	2,338	4.4%	32,424,000	13,868	611,583,133	37,280,992	6.1%	2,189,120	167	7.1%	2,039,702	93.2%	2,171	92.9%	149,418	6.8%
500,000 - 999,999	3,369	12.2%	105	467,155	279,989,290	682,901	7,790,210	8,649,964	410	7.7%	5,559,000	13,559	273,570,536	11,181,436	4.1%	642,934	18	4.4%	638,797	99.4%	392	95.6%	4,137	0.6%
1,000,000 or more	4,792	5.4%	110	586,097	800,541,752	3,079,007	13,582,699	20,933,010	260	10.7%	3,402,000	13,085	789,789,441	46,739,108	5.9%	2,687,500	17	6.5%	2,531,365	94.2%	243	93.5%	156,135	5.8%
TOTAL	958,955	87.0%	506,217	98,587,556	9,351,075,582	11,204	169,505,250	3,440,303,182	834,624	22.0%	8,547,076,500	10,241	(2,466,798,850)	(4,353,406,443)	176.5%	31,787,852	751,707	90.1%	30,457,141	95.8%	82,917	9.9%	1,330,711	4.2%

†Resident returns=returns filed by individuals who reportedly ma nta ned permanent residence n North Carol na for the entire calendar year 2015

- ††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2015
- †††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2015 with North Carolina reportable income
  Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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 tax credits.

- \*Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability
- \*\* Gross tax=computed tax liability before 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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.
- ††††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 applicable for tax year 2015 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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

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.

## \$0 TAX LIABILITY: ITEMIZED DEDUCTIONS

	Aggre															Com-								
	Numb	er of	D-400	Filing			Modific	ations		Itemized	l Deductions††††	:	Computed No	C Taxable Incom	e	puted			RE	SIDENCY	STATUS	8		
	Returns	Filed	Financia	Statistics	Federal		to		Number	as a			[includes retu	urns with deficit]		Tax Lia-					Part-Y	ear Resi	dent Returi	ns††/
	[\$0 Tax I	iability]	Overp	ayment	AGI	Aver-	Fede	ral	of	%					Effec-	bility		Resident	Returns†		No	onresiden	t Returns†	††
•		Itd Ded		[Net Tax*	[includes	age	AG	I:	Returns	of All		Aver-			tive	[before	Return	s Filed	Gross T	ax**	Returns	Filed	Gross'	Tax**
	[Com-	as a %	Number	< Pre-	returns	Federal			Filed	ID		age	[before	[after	Pro-	applica-	Number	% of		% of	Number	% of		% of
	bined	of \$0 Tax	of	payments]	with	AGI			with	Re-	Deduction	ID	residency	residency	ration	tion of	of	Bracket		Bracket	of	Bracket		Bracket
	Filing	Returns	Returns	Amount	deficit]	Value	Additions	Deductions	\$0 Tax	turns	Amount	Value	proration]	proration]	Factor	credits]	Returns	Total	Amount	Total	Returns	Total	Amount	Total
Income Level	Statuses]	[%]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Liability	[%]	[8]	[\$]	[\$]	[\$]	[%]	[\$]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]
FAGI Level									B. BY SIZ	ZE OF F	EDERAL ADJU	STED GR	OSS INCOME											
Non-Positive AGI	65,947	33.6%	5,575	19,177,032	(9,727,727,070)	(438,818)	349,970,051	270,150,489	22,168	99.3%	261,035,200	11,775	(9,908,942,708)	(1,859,224,337)	18.8%	588	16,235	73.2%	580	98.6%	5,933	26.8%	8	1.4%
\$ 1 - 3,999	213,783	2.6%	1,619	890,714	10,780,464	1,916	1,512,763	3,830,316	5,626	83.5%	89,578,321	15,922	(81,115,410)	(78,565,092)	96.9%	1,179	5,201	92.4%	952	80.7%	425	7.6%	227	19.3%
4,000 - 9,999	300,825	3.7%	4,560	2,082,055	80,310,586	7,203	2,701,291	10,611,495	11,149	83.2%	183,396,318	16,450	(110,995,936)	(107,068,422)	96.5%	4,876	10,464	93.9%	4,647	95.3%	685	6.1%	229	4.7%
10,000 - 14,999	151,672	6.1%	4,039	2,098,074	114,517,944	12,446	1,633,599	21,589,532	9,201	53.5%	189,155,030	20,558	(94,593,019)	(91,714,907)	97.0%	12,182	8,611	93.6%	12,149	99.7%	590	6.4%	33	0.3%
15,000 - 19,999	55,643	13.4%	3,588	2,507,018	128,925,388	17,322	1,894,896	39,872,509	7,443	41.9%	167,207,948	22,465	(76,260,173)	(74,621,810)	97.9%	34,098	6,921	93.0%	32,914	96.5%	522	7.0%	1,184	3.5%
20,000 - 24,999	20,929	26.1%	2,552	1,958,815	122,715,127	22,426	1,221,125	52,604,470	5,472	30.2%	137,465,193	25,122	(66,133,411)	(66,291,530)	100.2%	45,512	5,017	91.7%	43,453	95.5%	455	8.3%	2,059	4.5%
25,000 - 29,999	15,916	28.7%	1,967	1,536,843	125,371,546	27,446	1,141,099	68,048,556	4,568	23.5%	119,627,980	26,188	(61,163,891)	(62,586,701)	102.3%	55,293	4,151	90.9%	52,930	95.7%	417	9.1%	2,363	4.3%
30,000 - 39,999	25,155	29.3%	3,030	2,415,213	257,392,053	34,896	2,869,380	164,552,547	7,376	17.2%	187,080,408	25,363	(91,371,522)	(98,924,921)	108.3%	108,930	6,547	88.8%	106,020	97.3%	829	11.2%	2,910	2.7%
40,000 - 49,999	19,566	32.3%	2,642	2,135,282	284,022,975	44,876	2,482,923	199,142,451	6,329	13.5%	157,887,613	24,947	(70,524,166)	(83,101,216)	117.8%	119,041	5,529	87.4%	115,638	97.1%	800	12.6%	3,403	2.9%
50,000 - 59,999	15,967	35.5%	2,422	1,920,362	311,607,126	54,996	2,985,661	220,193,607	5,666	12.0%	152,703,172	26,951	(58,303,992)	(75,665,022)	129.8%	185,545	4,864	85.8%	172,025	92.7%	802	14.2%	13,520	7.3%
60,000 - 69,999	12,601	37.6%	2,126	1,981,590	306,745,805	64,769	2,460,566	211,772,232	4,736	10.9%	139,700,219	29,498	(42,266,080)	(69,041,953)	163.4%	184,358	3,919	82.7%	166,641	90.4%	817	17.3%	17,717	9.6%
70,000 - 79,999	9,688	39.1%	1,721	1,727,425	283,990,197	74,912	3,329,774	185,571,357	3,791	9.5%	109,483,972	28,880	(7,735,358)	(44,003,935)	568.9%	279,660	2,947	77.7%	270,544	96.7%	844	22.3%	9,116	3.3%
80,000 - 89,999	7,706	40.9%	1,335	1,449,384	267,882,299	84,961	2,859,118	166,887,947	3,153	8.5%	94,143,252	29,858	9,710,218	(33,638,782)	-346.4%	329,887	2,255	71.5%	307,169	93.1%	898	28.5%	22,718	6.9%
90,000 - 99,999	6,126	43.3%	1,137	1,325,350	251,880,413	94,870	3,378,738	152,546,454	2,655	7.9%	82,133,805	30,936	20,578,892	(26,815,123)	-130.3%	309,703	1,848	69.6%	300,488	97.0%	807	30.4%	9,215	3.0%
100,000 - 149,999	14,484	49.8%	2,797	4,114,231	868,953,044	120,404	11,783,932	407,158,538	7,217	5.6%	218,489,615	30,274	255,088,823	(38,055,675)	-14.9%	1,689,343	3,815	52.9%	1,620,514	95.9%	3,402	47.1%	68,829	4.1%
150,000 - 199,999	5,461	60.5%	903	1,964,507	572,378,688	173,291	10,542,551	110,383,636	3,303	4.5%	98,005,194	29,672	374,532,409	13,341,752	3.6%	1,483,902	729	22.1%	1,408,244	94.9%	2,574	77.9%	75,658	5.1%
200,000 - 499,999	9,325	74.9%	1,552	3,933,793	2,174,783,589	311,261	72,511,002	143,211,173	6,987	6.2%	232,722,716	33,308	1,871,360,702	55,589,004	3.0%	3,945,031	439	6.3%	3,751,953	95.1%	6,548	93.7%	193,078	4.9%
500,000 - 999,999	3,369	87.8%	833	3,251,950	2,077,553,995	702,114	71,759,289	77,709,672	2,959	10.6%	165,978,191	56,093	1,905,625,421	38,293,295	2.0%	2,353,538	72	2.4%	2,215,865	94.2%	2,887	97.6%	137,673	5.8%
1,000,000 or more	4,792	94.6%	2,146	13,360,480	43,466,743,592	9,591,073	743,280,735	1,046,442,695	4,532	17.9%	3,972,180,269	876,474	39,191,401,363	328,170,072	0.8%	19,283,690	64	1.4%	18,881,545	97.9%	4,468	98.6%	402,145	2.1%
TOTAL	958,955	13.0%	46,544	69,830,118	41,978,827,761	337,638	1,290,318,493	3,552,279,677	124,331	16.1%	6,757,974,416	54,355	32,958,892,161	(2,373,925,303)	-7.2%	30,426,356	89,628	72.1%	29,464,271	96.8%	34,703	27.9%	962,085	3.2%

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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 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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

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.

<sup>††</sup>Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2015

<sup>†††</sup>Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2015 with North Carolina reportable income

<sup>\*</sup>Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

<sup>\*\*</sup> Gross tax=computed tax liability before application of tax credits

<sup>††††</sup>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 applicable for tax year 2015 vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

# SINGLE

		D-	-400 Filing Fir	nancial Stat	tistics:			Modific	ations		Deductions Clai	med Pursi	uant to	Computed NC T	axable Income				Aver-	
			alance Tax Du			Federal		to			[§105-134.6.(			[includes return				Net	age	I
		Balanc	e Tax Due	Over	payment	AGI	Aver-	Fede	ral	Standar	d Deduction	Itemized	d Deductions					Tax	Net Tax	i
	Number		[Net Tax†		[Net Tax†	[includes	age	AC	a:							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 S	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	[\$7,500]	Returns	Amount	proration]	proration]	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	[S]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level											CAXABLE INC									
No Taxable Income	483,533	898	31,901	284,263	43,481,526	7,099,105,476	14,682	241,385,660	2,044,273,355	429,634	3,222,255,000	53,899	1,468,726,168	605,236,613	(3,060,258,598)	-	-	-	-	-
\$ 1 - 2,000	129,601	43,125	1,785,829	83,452	13,196,322	2,653,071,511	20,471	74,231,393	148,980,476	120,944	907,080,000	8,657	160,823,377	1,510,419,051	123,958,102	7,127,605	376,863	6,750,742	52.09	5.45%
2,001 - 4,000	110,098	45,061	4,734,163	63,199	10,026,992	2,192,818,481	19,917	22,426,648	122,221,365	102,905	771,787,500	7,193	116,970,991	1,204,265,273	326,666,800	18,783,671	1,017,236	17,766,435	161.37	5.44%
4,001 - 6,000	95,134	44,833	6,763,971	48,705	7,971,371	2,077,754,434	21,840	15,164,029	105,223,681	88,489	663,667,500	6,645	114,046,001	1,209,981,281	472,528,388	27,170,538	1,055,920	26,114,618	274.50	5.53%
6,001 - 10,000	157,325	82,114	15,787,950	72,203	12,778,950	3,892,515,031	24,742	28,413,034	195,632,267	145,642	1,092,315,000	11,683	212,020,714	2,420,960,084	1,246,784,931	71,690,369	2,267,385	69,422,984	441.27	5.57%
10,001 - 10,625	22,243	12,086	2,617,582	9,704	1,814,232	679,214,005	30,536	9,029,470	33,755,455	20,523	153,922,500	1,720	28,165,716	472,399,804	229,400,961	13,190,637	315,516	12,875,121	578.84	5.61%
10,626 - 12,750	71,658	40,077	9,250,011 9,850,554	30,064	5,749,485 5,755,282	1,947,885,918 1,994,004,393	27,183 28,222	10,416,552	88,598,007	66,200	496,500,000	5,458	79,250,989	1,293,953,474 1,337,882,103	837,049,200	48,130,351	1,057,120	47,073,231	656.92 783.09	5.62% 5.65%
12,751 - 15,000 15,001 - 17,000	70,654 58,605	40,495 34,346	8,603,743	28,709 23,042	4,815,102	1,923,894,135	32,828	10,679,813 7,949,624	96,781,254 84,674,793	65,093 53,781	488,197,500 403,357,500	5,561 4,824	81,823,349 73,482,758	1,370,328,708	978,846,769 936,842,447	56,283,779 53,868,512	955,356 897,736	55,328,423 52,970,776	903.86	5.65%
17,001 - 17,000	80,506	48,019	12,386,033	30,691	6,894,544	2,676,903,620	33,251	10,472,177	133,146,504	73,314	549,855,000	7,192	118,685,111	1,885,689,182	1,486,692,529	85,484,983	1,337,320	84,147,663	1,045.23	5.66%
20,001 - 21,250	31,077	18,637	4,991,591	11,778	2,738,185	1,161,165,814	37,364	4,917,670	56,370,997	28,064	210,480,000	3,013	67,427,164	831,805,323	640,859,746	36,849,453	594,475	36,254,978	1,166.62	5.66%
21,251 - 25,000	86,340	52,189	14,075,669	32,312	7,672,813	3,317,893,894	38,428	12,209,886	164,411,916	77,691	582,682,500	8,649	140,966,300	2,442,043,064	1,994,408,283	114,678,729	1,741,285	112,937,444	1,308.05	5.66%
25,001 - 30,000	102,121	61,708	17,170,396	38,382	9,461,664	4,226,327,550	41,385	16,000,327	209,539,861	90,762	680,715,000	11,359	147,994,158	3,204,078,858	2,801,287,536	161,074,203	2,433,450	158,640,753	1,553.46	5.66%
30,001 - 40,000	149,043	90,725	27,729,950	55,660	14,916,922	7,320,193,574	49,115	32,477,505	324,212,781	127,179	953,842,500	21,864	294,378,482	5,780,237,316	5,158,638,691	296,622,023	4,957,318	291,664,705	1,956.92	5.65%
40,001 - 50,000	94,974	56,421	20,744,500	37,142	11,699,881	5,987,708,160	63,046	23,659,499	219,909,117	74,898	561,735,000	20,076	276,537,953	4,953,185,589	4,236,441,533	243,595,619	4,914,930	238,680,689	2,513.12	5.63%
50,001 - 60,000	58,507	33,912	15,161,373	23,818	9,124,598	4,234,113,325	72,369	23,256,220	151,257,534	42,561	319,207,500	15,946	208,432,470	3,578,472,041	3,193,720,809	183,639,026	4,003,250	179,635,776	3,070.33	5.62%
60,001 - 75,000	50,451	29,537	16,612,260	20,258	9,812,642	4,639,861,867	91,968	35,146,284	153,603,899	33,270	249,525,000	17,181	234,350,839	4,037,528,413	3,365,895,721	193,539,034	4,874,271	188,664,763	3,739.56	5.61%
75,001 - 80,000	11,183	6,597	4,381,203	4,457	2,638,529	1,153,131,918	103,115	6,805,965	36,352,015	6,854	51,405,000	4,329	59,738,326	1,012,442,542	865,858,331	49,786,908	1,312,684	48,474,224	4,334.64	5.60%
80,001 - 100,000	28,298	16,197	13,271,881	11,773	8,292,778	3,388,779,275	119,753	45,923,951	103,594,571	15,887	119,152,500	12,411	204,643,778	3,007,312,377	2,514,330,826	144,574,078	3,994,674	140,579,404	4,967.82	5.59%
100,001 - 120,000	14,467	8,096	8,976,576	6,219	5,755,966	2,309,082,692	159,610	24,413,248	68,130,428	7,263	54,472,500	7,204	162,980,430	2,047,912,582	1,576,431,607	90,644,840	2,701,190	87,943,650	6,078.91	5.58%
120,001 - 160,000	13,293	7,460	12,167,516	5,705	7,453,567	2,568,993,578	193,259	46,659,315	79,708,331	5,960	44,700,000	7,333	174,941,889	2,316,302,673	1,817,517,605	104,507,260	3,628,501	100,878,759	7,588.86	5.55%
160,001 - 200,000	5,811	3,195	8,158,508	2,577	4,905,030	1,589,053,602	273,456	50,245,917	51,745,986	2,312	17,340,000	3,499	114,029,365	1,456,184,168	1,032,908,372	59,392,266	2,237,586	57,154,680	9,835.60	5.53%
200,001 or more	10,974	5,474	43,091,219	5,419	45,271,451	13,007,030,514	1,185,259	599,988,292	402,151,211	3,308	24,810,000	7,666	1,768,444,338	11,411,613,257	6,369,439,317	366,242,762	36,124,519	330,118,243	30,081.85	5.18%
TOTAL	1,935,896	781,202	278,344,379	929,532	252,227,831	82,040,502,768	42,379	1,351,872,479	5,074,275,804	, ,	12,619,005,000	253,362	6,308,860,666	59,390,233,777	39,146,249,906	2,426,876,646	82,798,585	2,344,078,061	1,210.85	5.55%
FAGI Level									B. BY SIZE OF	F FEDERA	L ADJUSTED	GROSS II	NCOME							
Non-Positive AGI	36,636	225	232,547	7,094	6,501,291	(2,015,998,350)	(55,028)	181,471,447	62,359,368	26,164	196,230,000	10,472	80,813,005	(2,173,929,276)	(1,066,623,676)	810,589	53,870	756,719	20.66	-0.04%
\$ 1 - 3,999	182,978	849	176,911	111,518	6,027,887	405,226,156	2,215	15,659,371	5,973,960	178,429	1,338,217,500	4,549	53,080,463	(976,386,396)	(957,822,191)	272,720	763	271,957	1.49	0.07%
4,000 - 9,999	312,126	33,851	2,225,087	232,263	29,381,347	2,177,172,821	6,975	25,804,654	30,039,379	303,018	2,272,635,000	9,108	119,472,135	(219,169,039)	(216,242,407)	9,514,576	669,404	8,845,172	28.34	0.41%
10,000 - 14,999	223,844	95,317	13,539,290	115,180	17,143,913	2,773,183,559	12,389	11,903,089	98,209,946	211,598	1,586,985,000	12,246	166,104,421	933,787,281	887,060,707	56,508,133	2,576,860	53,931,273	240.93	1.94%
15,000 - 19,999	177,988	91,498	17,590,766	75,126	12,305,567	3,100,353,214	17,419	8,715,586	141,682,545	166,560	1,249,200,000	11,428	158,198,189	1,559,988,066	1,474,556,256	89,442,180	2,459,120	86,983,060	488.70	2.81%
20,000 - 24,999	153,247	84,910	18,574,501	58,968	10,685,992	3,438,373,531	22,437	8,587,086	170,211,706	142,389	1,067,917,500	10,858	156,190,501	2,052,640,910	1,938,826,146	115,439,229	2,032,839	113,406,390	740.02	3.30%
25,000 - 29,999 30,000 - 39,999	131,332	75,501	17,796,090	47,895	9,597,231	3,602,141,963	27,428	9,885,416	206,903,020	120,484	903,630,000	10,848	153,473,542	2,348,020,817	2,223,190,503	131,209,256 292,005,408	2,107,457 4,487,372	129,101,799	983.02 1,345.89	3.58% 3.87%
30,000 - 39,999 40,000 - 49,999	213,627 150,059	124,342 86,566	30,746,683 25,105,359	77,737 55 <b>,</b> 597	16,831,492 14,355,388	7,426,049,294 6,706,134,361	34,762 44,690	19,061,581 19,684,538	452,175,084 528,978,911	190,757 124,910	1,430,677,500 936,825,000	22,870 25,149	308,493,692 333,843,850	5,253,764,600 4,926,171,138	4,991,160,159 4,646,156,114		4,487,372	287,518,036 266,342,510	1,774.92	3.87%
50,000 - 59,999			20,171,089	40,267	12,681,816	5,642,318,052	54,685	19,509,533	590,547,065	77,857	583,927,500	25,149	350,886,727	4,136,466,293	3,874,186,571	271,109,491 226,364,058	4,766,981	200,342,510	2,149.70	3.97%
60,000 - 59,999	103,178 68,267	57,240 36,707	16,079,163	28,092	11,136,163	4,413,452,692	64,650	16,333,047	517,022,033	46,710	350,325,000	25,321	307,988,316	3,254,450,390	3,006,190,438	175,285,938	3,646,837	171,639,101	2,149.70	3.89%
70,000 - 79,999	45,906	24,705	12,741,554	19,035	9,205,020	3,427,940,264	74,673	18,145,396	385,136,470	28,898	216,735,000	17,008	251,465,836	2,592,748,354	2,352,062,666	136,658,716	3,157,987	133,500,729	2,908.13	3.89%
80,000 - 79,999	31,640	17,435	10,540,045	12,811	7,343,590	2,679,659,294	84,692	14,307,542	271,082,177	18,449	138,367,500	13,191	202,644,196	2,081,872,963	1,873,405,137	108,525,632	2,793,569	105,732,063	3,341.72	3.95%
90,000 - 99,999	21,563	11,407	8,031,218	9,242	6,222,345	2,042,259,537	94,711	11,622,695	201,273,743	11,727	87,952,500	9,836	160,259,165	1,604,396,824	1,425,460,118	82,528,245	2,793,309	80,364,124	3,726.95	3.95%
100,000 - 149,999	47,499	24,681	24,848,551	20,909	18,727,687	5,662,297,616	119,209	44,832,061	463,502,155	22,628	169,710,000	24,871	438,353,161	4,635,564,361	4,013,960,606	231,696,416	6,651,384	225,045,032	4,737.89	3.97%
150,000 - 149,999	14,273	7,153	12,538,369	6,411	8,824,325	2,442,922,433	171,157	31,985,507	159,332,229	5,732	42,990,000	8,541	174,880,948	2,097,704,763	1,707,129,126	98,324,329	3,423,093	94,901,236	6,649.00	3.88%
200,000 - 499,999	15,064	6,744	23,965,118	7,400	18,400,071	4,374,587,135	290,400	105,228,931	176,091,800	4,830	36,225,000	10,234	280,522,849	3,986,976,417	2,851,740,160	164,156,719	8,494,730	155,661,989	10,333.38	3.56%
500,000 - 999,999	3,340	1,214	9,883,231	1,829	8,267,705		691,757	74,411,900	67,676,756	853	6,397,500	2,487	121,655,140	2,189,150,903	1,106,564,824	63,627,545	5,267,214	58,360,331	17,473.15	2.53%
1,000,000 or more	3,329	857	13,558,806	2,158	28,589,001	21,431,960,797	6,437,958	714,723,099	546,077,458	541	4,057,500	2,788	2,490,534,530	19,106,014,408	3.015.288.649	173,397,466	23,482,648	149,914,818	45,032.99	0.70%
TOTAL			278,344,379	929,532	252,227,831			1,351,872,479			12,619,005,000		, , ,	.,,. ,	39,146,249,906			2,344,078,061	1,210.85	2.86%
Source: 2015 in					cummonios	are compiled fre			information	ovtracted	from tox your	2015 D	100 D 400 Sal				DOD dynar	nia ntograted		

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; the extract is a composite database consisting of both audited and unaudited (edited and uneulited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

<sup>†</sup>Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

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Basic standard deduction allowances applicable for tax year 2015 vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

<sup>††</sup>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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

<sup>†††</sup>Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income lafter residency prorationl for returns with positive taxable income

<sup>†††</sup>Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

## SINGLE: STANDARD DEDUCTION

		D-4	100 Filing Fina	ancial Stati	istics:			Modific	ations	9	Standard	Deduction††:		Computed No	C Taxable Income		NCTI				Aver-	
	Aggre-	Ba	lance Tax Due	/Overpayn	nent	Federal		to			as a		as a	[includes ret	urns with deficit]		as			Net	age	
	gate	Balance	Tax Due	Over	payment	AGI	Aver-	Feder	al		% 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]	Returns]	Rate†††
Income Level	[S]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level									A. B	Y SIZE O	F NC TA	XABLE INCO	ME									
No Taxable Income	483,533	716	25,094	266,266	28,360,986	2,585,572,357	6,018	43,273,918	1,040,974,331	429,634	88.9%	3,222,255,000	68.7%	(1,634,383,056)	(2,117,238,602)	129.5%	-63.2%	-	-	-	-	
\$ 1 - 2,000	129,601	38,941	1,582,128	79,266	11,533,919	1,700,999,357	14,064	12,798,604	79,694,974	120,944	93.3%	907,080,000	84.9%	727,022,987	115,786,373	15.9%	42.7%	6,657,728	371,325	6,286,403	51.98	5.43%
2,001 - 4,000	110,098	41,284	4,195,931	59,847	8,424,905	1,504,779,630	14,623	9,325,915	67,399,200	102,905	93.5%	771,787,500	86.8%	674,918,845	305,092,100	45.2%	44.9%	17,543,149	1,006,256	16,536,893	160.70	5.42%
4,001 - 6,000	95,134	41,341	5,978,318	45,604	6,491,855	1,428,941,839	16,148	7,264,364	58,063,969	88,489	93.0%	663,667,500	85.3%	714,474,734	439,453,397	61.5%	50.0%	25,268,720	1,039,213	24,229,507	273.81	5.51%
6,001 - 10,000	157,325	76,237	13,910,438	66,481	9,849,667	2,784,313,014	19,118	10,112,857	97,777,680	145,642	92.6%	1,092,315,000	83.7%	1,604,333,191	1,153,959,961	71.9%	57.6%	66,352,904	2,211,089	64,141,815	440.41	5.56%
10,001 - 10,625	22,243	11,224	2,293,089	8,856	1,333,388	427,001,713	20,806	1,027,670	13,562,286	20,523	92.3%	153,922,500	84.5%	260,544,597	211,668,609	81.2%	61.0%	12,171,028	301,448	11,869,580	578.36	5.61%
10,626 - 12,750	71,658	37,390	8,094,839	27,324	4,315,571	1,460,278,081	22,059	3,290,964	45,710,677	66,200	92.4%	496,500,000	86.2%	921,358,368	773,212,419	83.9%	63.1%	44,459,720	1,015,608	43,444,112	656.26	5.62%
12,751 - 15,000	70,654	37,819	8,594,594	25,858	4,274,797	1,572,700,605	24,161	3,235,367	50,519,102	65,093	92.1%	488,197,500	85.6%	1,037,219,370	901,787,852	86.9%	66.0%	51,852,894	904,584	50,948,310	782.70	5.65%
15,001 - 17,000	58,605	32,120	7,455,422	20,474	3,396,839	1,404,772,761	26,120	2,757,574	43,741,664	53,781	91.8%	403,357,500	84.6%	960,431,171	859,655,831	89.5%	68.4%	49,430,293	846,888	48,583,405	903.36	5.65%
17,001 - 20,000	80,506	44,844	10,685,576	26,726	4,737,606	2,118,766,726	28,900	3,479,332	70,310,166	73,314	91.1%	549,855,000	82.2%	1,502,080,892	1,353,741,942	90.1%	70.9%	77,840,350	1,242,138	76,598,212	1,044.80	5.66%
20,001 - 21,250	31,077	17,327	4,225,879	10,091	1,823,310	862,498,836	30,733	1,203,729	29,239,198	28,064	90.3%	210,480,000	75.7%	623,983,367	578,734,404	92.7%	72.3%	33,277,241	544,070	32,733,171	1,166.38	5.66%
21,251 - 25,000	86,340	48,414	11,956,596	27,495	5,108,938	2,592,783,434	33,373	4,816,986	89,938,634	77,691	90.0%	582,682,500	80.5%	1,924,979,286	1,794,398,750	93.2%	74.2%	103,178,151	1,598,385	101,579,766	1,307,48	5.66%
25,001 - 30,000	102,121	56,818	14,325,806	31,965	6,069,008	3,416,328,100	37,641	6,849,410	119,132,308	90,762	88.9%	680,715,000	82.1%	2,623,330,202	2,488,885,950	94.9%	76.8%	143,111,025	2,183,154	140,927,871	1,552,72	5.66%
30,001 - 40,000	149,043	81,683	22,454,195	42,964	8,803,771	5,684,472,685	44,697	9,665,759	175,530,217	127,179	85.3%	953,842,500	76.4%	4,564,765,727	4,394,431,184	96.3%	80.3%	252,680,117	4,369,678	248,310,439	1,952.45	5.65%
40,001 - 50,000	94,974	48,291	15,691,403	25,286	6,176,496	4,135,965,208	55,221	9,002,610	112,808,086	74,898	78.9%	561,735,000		3,470,424,732	3,335,546,834	96.1%	83.9%	191,794,103	4,078,291	187,715,812	2,506.29	5.63%
50,001 - 60,000	58,507	27,692	11,006,204	14,166	4,247,185	2,784,194,265	65,417	10,205,664	73,606,961	42,561	72.7%	319,207,500	60.5%	2,401,585,468	2,320,274,872	96.6%	86.3%	133,415,930	3,114,473	130,301,457	3,061.52	5.62%
60,001 - 75,000	50,451	22,649	11,101,886	10,064	4,215,084	2,644,595,733	79,489	10,650,360	66,432,698	33,270	65.9%	249,525,000		2,339,288,395	2,214,379,577	94.7%	88.5%	127,326,839	3,383,699	123,943,140	3,725.37	5.60%
75,001 - 80,000	11,183	4,868	2,879,389	1,886	1,030,048	631,405,593	92,122	2,990,698	15,029,754	6,854	61.3%	51,405,000	46.3%	567,961,537	530,664,846	93.4%	90.0%	30,513,269	828,623	29,684,646	4,331.00	5.59%
80,001 - 100,000	28,298	11,241	8,363,899	4,402	2,828,571	1,635,673,802	102,957	10,067,546	42,081,621	15,887	56.1%	119,152,500	36.8%	1,484,507,227	1,408,225,532	94.9%	90.8%	80,973,034	2,312,925	78,660,109	4,951.22	5.59%
100,001 - 120,000	14,467	5,043	5,161,635	2,105	1,799,345	914,026,098	125,847	6,485,201	23,599,441	7,263	50.2%	54,472,500		842,439,358	790,487,236	93.8%	92.2%	45,453,029	1,602,518	43,850,511	6,037.52	5.55%
120,001 - 160,000	13,293	4,202	6,548,612	1,672	2,297,715	927,886,096	155,686	13,527,141	25,227,414	5,960	44.8%	44,700,000		871,485,823	811,823,569	93.2%	93.9%	46,679,854	1,758,940	44,920,914	7,537.07	5.53%
160,001 - 200,000	5,811	1,592	4,149,840	697	1,512,142	469,611,782	203,119	8,245,860	13,221,148	2,312	39.8%	17,340,000		447,296,494	409,735,676	91.6%	95.2%	23,559,804	975,241	22,584,563	9,768.41	5.51%
200,001 or more	10,974	2,047	15,084,338	1,225	6,342,186	1,504,678,129	454,860	66,659,555	33,634,486	3,308	30.1%	24,810,000	1.4%	1,512,893,198	1,412,580,711	93.4%	100.5%	81,223,404	8,645,591	72,577,813	21,940.09	5.14%
TOTAL	1,935,896	693,783	195,765,111			45,192,245,845	26,860	256,937,084						30,442,941,913		87.0%	67.4%			1,600,428,449	951.20	5.60%
FAGI Level												DJUSTED GR		OME								
Non-Positive AGI	36,636	174	192,171	5,101	3,009,106	(706,274,872)	(26,994)	53,037,830	12,908,558	26,164	71.4%	196,230,000		(862,375,600)	(652,312,583)	75.6%	122.1%	680,874	53,456	627,418	23.98	-0.09%
\$ 1 - 3,999	182,978	411	116,768	110,199	5,643,235	396,436,599	2,222	14,098,749	4,362,705	178,429	97.5%	1,338,217,500		(932,044,857)	(914,306,105)	98.1%	-235.1%	143,464	471	142,993	0.80	0.04%
4,000 - 9,999	312,126	32,803	2,080,677	228,697	28,191,948	2,110,095,108	6,964	23,552,147	25,002,975	303,018	97.1%	2,272,635,000		(163,990,720)	(162,479,799)	99.1%	-7.8%	9,174,068	666,092	8,507,976	28.08	0.40%
10,000 - 14,999	223,844	91,112	12,824,626	110,286	15,333,091	2,618,993,777	12,377	9,592,932	82,468,572	211,598	94.5%	1,586,985,000		959,133,137	912,160,492	95.1%	36.6%	54,989,593	2,558,944	52,430,649	247.78	2.00%
15,000 - 19,999	177,988	86,975	16,358,915	70,348	10,334,295	2,901,207,636	17,418	6,069,981	108,954,186	166,560	93.6%	1,249,200,000		1,549,123,431	1,464,642,774	94.5%	53.4%	86,323,044	2,430,854	83,892,190	503.68	2.89%
20,000 - 24,999	153,247	80,541	17,038,232	54,199	8,659,122	3,193,983,572	22,431	5,882,479	121,812,608	142,389	92.9%	1,067,917,500		2,010,135,943	1,898,821,748	94.5%	62.9%	110,697,162	1,986,353	108,710,809	763.48	3.40%
25,000 - 29,999	131,332	71,417	16,055,020	42,687	7,301,465	3,303,740,827	27,421	6,275,308	144,582,375	120,484	91.7%	903,630,000	85.5%	2,261,803,760	2,141,197,083	94.7%	68.5%	124,450,700	2,026,293	122,424,407	1,016.11	3.71%
30,000 - 39,999	213,627	115,914	26,904,673	65,873	11,818,300	6,623,397,511	34,722	12,556,175	297,848,256	190,757	89.3%	1,430,677,500		4,907,427,930	4,658,588,765	94.9%	74.1%	269,743,645	4,227,265	265,516,380	1,391.91	4.01%
40,000 - 49,999	150,059	77,357	20,739,791	41,878	8,535,612	5,573,863,484	44,623	12,739,015	324,421,318	124,910	83.2%	936,825,000		4,325,356,181	4,068,261,914	94.1%	77.6%	235,182,167	4,266,067	230,916,100	1,848.66	4.14%
50,000 - 59,999	103,178	47,963	15,288,662	26,232	6,439,762	4,250,283,420	54,591	10,282,791	333,011,300	77,857	75.5%	583,927,500		3,343,627,411	3,112,318,305	93.1%	78.7%	179,848,765	3,847,656	176,001,109	2,260.57	4.14%
60,000 - 69,999	68,267	28,910	11,472,498	15,786	4,907,881	3,016,548,231	64,580	8,190,640	262,928,776	46,710	68.4%	350,325,000	53.2%	2,411,485,095	2,202,173,977	91.3%	79.9%	127,014,694	2,879,198	124,135,496	2,657.58	4.12%
70,000 - 79,999	45,906	18,439	8,675,853	9,295	3,584,665	2.156,039,580	74,609	9,202,266	178,278,054	28,898	63.0%	216,735,000		1,770,228,792	1,578,797,309	89.2%	82.1%	90,960,984	2,273,267	88,687,717	3,068,99	4.11%
80,000 - 89,999	31,640	12,373	6,680,372	5,363	2,654,134	1,561,173,077	84,621	6,207,347	116,928,450	18,449	58.3%	138,367,500		1,312,084,474	1,152,798,427	87.9%	84.0%	66,363,127	1,812,100	64,551,027	3,498.89	4.13%
90,000 - 99,999	21,563	7,756	4,890,136	3,535	2,150,802	1,110,035,020	94,656	4,656,241	82,331,614	11,727	54.4%	87,952,500		944,407,147	815,856,970	86.4%	85.1%	46,962,417	1,312,002	45,650,415	3,892.76	4.11%
100,000 - 149,999	47,499	14,785	13,751,629	6,885	5,518,188	2,679,492,507	118,415	15,690,892	168,717,131	22,628	47.6%	169,710,000		2,356,756,268	1,967,060,797	83.5%	88.0%	113,177,277	3,598,835	109,578,442	4,842.60	4.09%
150,000 - 199,999	14,273	3,592	6,350,010	1,799	2,647,368	978,939,548	170,785	9,668,191	55,741,754	5,732	40.2%	42,990,000	19.7%	889,875,985	692,708,407	77.8%	90.9%	39,867,280	1,530,542	38,336,738	6,688.20	3.92%
200,000 - 499,999	15,064	2,703	10,296,884	1,828	3,998,073	1,373,725,144	284,415	23,360,346	43,103,162	4,830	32.1%	36,225,000	11.4%	1,317,757,328	901,992,907	68.4%	95.9%	51,865,376	3,129,318	48,736,058	10,090.28	3.55%
500,000 - 999,999	3,340	373	2,916,473	412	1,876,851	577,725,951	677,287	10,942,224	11,870,339	853	25.5%	6,397,500	5.0%	570,400,336	258,156,751	45.3%	98.7%	14,844,023	1,700,316	13,143,707	15,408.80	2.28%
1,000,000 or more	3,329	185	3,131,721	317	2,369,435	1,472,839,725	2,722,439	14,931,530	11,963,883	541	16.3%	4,057,500	0.2%	1,471,749,872	390,850,884	26.6%	99.9%	22,473,926	4,035,108	18,438,818	34.082.84	1.25%
TOTAL	1,935,896	693,783	195,765,111			45,192,245,845	26,860		2,387,236,015			12,619,005,000		30,442,941,913		87.0%	67.4%	, -, -	44,334,137	1,600,428,449	951.20	3.54%
6 3015	********					11 1 6	- / *			- /17		40440	AA 10		1000000		701 7 7	KAK 1 /				

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

tax system during 2016; the extract is a composite database consisting of both audited and unadited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

<sup>†</sup>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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>††</sup>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.

<sup>††</sup>Basic standard deduction allowances applicable for tax year 2015 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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

<sup>†††</sup>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

<sup>†††</sup>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.

## SINGLE: ITEMIZED DEDUCTIONS Itemized Deductions††:

	n 1	D 4	00 Filing Fina	naial Stati	eties	1		Modifica		SHIGLE.		Deductions††:		Computed NO	Taxable Income		NCTI		1		Avon	
						F. J 1			ttions			reductions [ ]:				=				NI.4	Aver-	
	Aggre-		ance Tax Due			Federal		to			as a			Includes rett	ırns with deficit]	77.00	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 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]	Returns]	Rate†††
Income Level	[S]	Filed	[8]	Filed	[\$]	[\$]	[\$]	[S]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[8]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level									A. B	Y SIZE O	F NC TA	XABLE INCOM	ИE									
No Taxable Income	483,533	182	6,807	17,997	15,120,540	4,513,533,119	83,741	198,111,742	1,003,299,024	53,899	11.1%	1,468,726,168	27,250	2,239,619,669	(943,019,996)	-42.1%	49.6%	- 1	- 1	-	- 1	
\$ 1 - 2,000	129,601	4,184	203,701	4,186	1,662,403	952,072,154	109,977	61,432,789	69,285,502	8,657	6.7%	160,823,377	18,577	783,396,064	8,171,729	1.0%	82.3%	469,877	5,538	464,339	53.64	5.68%
2,001 - 4,000	110,098	3,777	538,232	3,352	1,602,087	688,038,851	95,654	13,100,733	54,822,165	7,193	6.5%	116,970,991	16,262	529,346,428	21,574,700	4.1%	76.9%	1,240,522	10,980	1,229,542	170.94	5.70%
4,001 - 6,000	95,134	3,492	785,653	3,101	1,479,516	648,812,595	97,639	7,899,665	47,159,712	6,645	7.0%	114,046,001	17,163	495,506,547	33,074,991	6.7%	76.4%	1,901,818	16,707	1,885,111	283.69	5.70%
6,001 - 10,000	157,325	5,877	1,877,512	5,722	2,929,283	1,108,202,017	94,856	18,300,177	97,854,587	11,683	7.4%	212,020,714	18,148	816,626,893	92,824,970	11.4%	73.7%	5,337,465	56,296	5,281,169	452.04	5.69%
10,001 - 10,625	22,243	862	324,493	848	480,844	252,212,292	146,635	8,001,800	20,193,169	1,720	7.7%	28,165,716	16,375	211,855,207	17,732,352	8.4%	84.0%	1,019,609	14,068	1,005,541	584.62	5.67%
10,626 - 12,750	71,658	2,687	1,155,172	2,740	1,433,914	487,607,837	89,338	7,125,588	42,887,330	5,458	7.6%	79,250,989	14,520	372,595,106	63,836,781	17.1%	76.4%	3,670,631	41,512	3,629,119	664.92	5.68%
	,	,	1,255,960	, .			/					81,823,349	,							4,380,113		
12,751 - 15,000	70,654 58,605	2,676	1,255,960	2,851	1,480,485	421,303,788	75,760	7,444,446	46,262,152	5,561 4,824	7.9% 8.2%	- / /	14,714	300,662,733	77,058,917	25.6%	71.4%	4,430,885	50,772	4,380,113	787.65	5.68%
15,001 - 17,000	/	2,226	, -,-	2,568	1,418,263	519,121,374	107,612	5,192,050	40,933,129	,-		73,482,758	15,233	409,897,537	77,186,616	18.8%	79.0%	4,438,219	50,848		909.49	5.68%
17,001 - 20,000	80,506	3,175	1,700,457	3,965	2,156,938	558,136,894	77,605	6,992,845	62,836,338	7,192	8.9%	118,685,111	16,502	383,608,290	132,950,587	34.7%	68.7%	7,644,633	95,182	7,549,451	1,049.70	5.68%
20,001 - 21,250	31,077	1,310	765,712	1,687	914,875	298,666,978	99,126	3,713,941	27,131,799	3,013	9.7%	67,427,164	22,379	207,821,956	62,125,342	29.9%	69.6%	3,572,212	50,405	3,521,807	1,168.87	5.67%
21,251 - 25,000	86,340	3,775	2,119,073	4,817	2,563,875	725,110,460	83,837	7,392,900	74,473,282	8,649	10.0%	140,966,300	16,299	517,063,778	200,009,533	38.7%	71.3%	11,500,578	142,900	11,357,678	1,313.18	5.68%
25,001 - 30,000	102,121	4,890	2,844,590	6,417	3,392,656	809,999,450	71,309	9,150,917	90,407,553	11,359	11.1%	147,994,158	13,029	580,748,656	312,401,586	53.8%	71.7%	17,963,178	250,296	17,712,882	1,559.37	5.67%
30,001 - 40,000	149,043	9,042	5,275,755	12,696	6,113,151	1,635,720,889	74,813	22,811,746	148,682,564	21,864	14.7%	294,378,482	13,464	1,215,471,589	764,207,507	62.9%	74.3%	43,941,906	587,640	43,354,266	1,982.91	5.67%
40,001 - 50,000	94,974	8,130	5,053,097	11,856	5,523,385	1,851,742,952	92,237	14,656,889	107,101,031	20,076	21.1%	276,537,953	13,775	1,482,760,857	900,894,699	60.8%	80.1%	51,801,516	836,639	50,964,877	2,538.60	5.66%
50,001 - 60,000	58,507	6,220	4,155,169	9,652	4,877,413	1,449,919,060	90,927	13,050,556	77,650,573	15,946	27.3%	208,432,470	13,071	1,176,886,573	873,445,937	74.2%	81.2%	50,223,096	888,777	49,334,319	3,093.84	5.65%
60,001 - 75,000	50,451	6,888	5,510,374	10,194	5,597,558	1,995,266,134	116,132	24,495,924	87,171,201	17,181	34.1%	234,350,839	13,640	1,698,240,018	1,151,516,144	67.8%	85.1%	66,212,195	1,490,572	64,721,623	3,767.05	5.62%
75,001 - 80,000	11,183	1,729	1,501,814	2,571	1,608,481	521,726,325	120,519	3,815,267	21,322,261	4,329	38.7%	59,738,326	13,800	444,481,005	335,193,485	75.4%	85.2%	19,273,639	484,061	18,789,578	4,340.40	5.61%
80,001 - 100,000	28,298	4,956	4,907,982	7,371	5,464,207	1,753,105,473	141,254	35,856,405	61,512,950	12,411	43.9%	204,643,778	16,489	1,522,805,150	1,106,105,294	72.6%	86.9%	63,601,044	1,681,749	61,919,295	4,989.07	5.60%
100,001 - 120,000	14,467	3,053	3,814,941	4,114	3,956,621	1,395,056,594	193,650	17,928,047	44,530,987	7,204	49.8%	162,980,430	22,624	1,205,473,224	785,944,371	65.2%	86.4%	45,191,811	1,098,672	44,093,139	6,120.65	5.61%
120,001 - 160,000	13,293	3,258	5,618,904	4,033	5,155,852	1,641,107,482	223,798	33,132,174	54,480,917	7,333	55.2%	174,941,889	23,857	1,444,816,850	1,005,694,036	69.6%	88.0%	57,827,406	1,869,561	55,957,845	7,630.96	5.56%
160,001 - 200,000	5,811	1,603	4,008,668	1,880	3,392,888	1,119,441,820	319,932	42,000,057	38,524,838	3,499	60.2%	114,029,365	32,589	1,008,887,674	623,172,696	61.8%	90.1%	35,832,462	1,262,345	34,570,117	9,880.00	5.55%
200,001 or more	10,974	3,427	28,006,881	4,194	38,929,265	11,502,352,385	1,500,437	533,328,737	368,516,725	7,666	69.9%	1,768,444,338	230,687	9,898,720,059	4,956,858,606	50.1%	86.1%	285,019,358	27,478,928	257,540,430	33,595.15	5.20%
TOTAL	1,935,896	87,419	82,579,268	128,812	117,254,499	36,848,256,923	145,437	1,094,935,395	2,687,039,789	253,362	13.1%	6,308,860,666	24,901		12,658,960,883	43.7%	78.6%	782,114,060	38,464,448	743,649,612	2,935.13	5.47%
FAGI Level				·					B. BY SIZ	E OF FE	DERAL A	DJUSTED GR	OSS INCO	OME								
Non-Positive AGI	36,636	51	40,376	1,993	3,492,185	(1,309,723,478)	(125,069)	128,433,617	49,450,810	10,472	28.6%	80,813,005	7,717	(1,311,553,676)	(414,311,093)	31.6%	100.1%	129,715	414	129,301	12.35	-0.01%
\$ 1- 3,999	182,978	438	60,143	1,319	384,652	8,789,557	1,932	1,560,622	1,611,255	4,549	2.5%	53,080,463	11,669	(44,341,539)	(43,516,086)	98.1%	-504.5%	129,256	292	128,964	28.35	1.47%
4,000 - 9,999	312,126	1,048	144,410	3,566	1,189,399	67,077,713	7,365	2,252,507	5,036,404	9,108	2.9%	119,472,135	13,117	(55,178,319)	(53,762,608)	97.4%	-82.3%	340,508	3,312	337,196	37.02	0.50%
10,000 - 14,999	223,844	4,205	714,664	4,894	1,810,822	154,189,782	12,591	2,310,157	15,741,374	12,246	5.5%	166,104,421	13,564	(25,345,856)	(25,099,785)	99.0%	-16.4%	1,518,540	17,916	1,500,624	122.54	0.97%
15,000 - 19,999	177,988	4,523	1,231,851	4,778	1,971,272	199,145,578	17,426	2,645,605	32,728,359	11,428	6.4%	158,198,189	13,843	10,864,635	9,913,482	91.2%	5.5%	3,119,136	28,266	3,090,870	270.46	1.55%
20,000 - 24,999	153,247	4,369	1,536,269	4,769	2,026,870	244,389,959	22,508	2,704,607	48,399,098	10,858	7.1%	156,190,501	14,385	42,504,967	40,004,398	94.1%	17.4%	4,742,067	46,486	4,695,581	432.45	1.92%
25,000 - 29,999	131,332	4,084	1,741,070	5,208	2,295,766	298,401,136	27,507	3,610,108	62,320,645	10,838	8.3%	153,473,542	14,148	86,217,057	81,993,420	95.1%	28.9%	6,758,556	81,164	6,677,392	615.54	2.24%
30,000 - 39,999	213,627	8,428	3,842,010	11,864	5,013,192	802,651,783	35,096	6,505,406	154,326,827	22,870	10.7%	308,493,692	13,489	346,336,670	332,571,394	96.0%	43.1%	22,261,763	260,107	22,001,656	962.03	2.74%
	150,059	9,209	4,365,568	13,719	5,819,776	1,132,270,877			204,557,593		16.8%	333,843,850	13,275		577,894,200	96.0%	53.1%	35,927,324		35,426,410		
-,	,	. ,	4,882,427	14,035	5,819,776 6,242,054	1,132,270,877	45,023 54,975	6,945,523		25,149 25,321	24.5%		13,275	600,814,957 792,838,882		96.2% 96.1%	53.1%		500,914 714,680	35,426,410 45,800,613	1,408.66 1,808.80	3.13% 3.29%
	103,178	9,277						9,226,742	257,535,765			350,886,727			761,868,266			46,515,293				
60,000 - 69,999	68,267	7,797	4,606,665	12,306	6,228,282	1,396,904,461	64,801	8,142,407	254,093,257	21,557	31.6%	307,988,316	14,287	842,965,295	804,016,461	95.4%	60.3%	48,271,244	767,639	47,503,605	2,203.63	3.40%
70,000 - 79,999	45,906	6,266	4,065,701	9,740	5,620,355	1,271,900,684	74,782	8,943,130	206,858,416	17,008	37.0%	251,465,836	14,785	822,519,562	773,265,357	94.0%	64.7%	45,697,732	884,720	44,813,012	2,634.82	3.52%
80,000 - 89,999	31,640	5,062	3,859,673	7,448	4,689,456	1,118,486,217	84,792	8,100,195	154,153,727	13,191	41.7%	202,644,196	15,362	769,788,489	720,606,710	93.6%	68.8%	42,162,505	981,469	41,181,036	3,121.90	3.68%
90,000 - 99,999	21,563	3,651	3,141,082	5,707	4,071,543	932,224,517	94,777	6,966,454	118,942,129	9,836	45.6%	160,259,165	16,293	659,989,677	609,603,148	92.4%	70.8%	35,565,828	852,119	34,713,709	3,529.25	3.72%
100,000 - 149,999	47,499	9,896	11,096,922	14,024	13,209,499	2,982,805,109	119,931	29,141,169	294,785,024	24,871	52.4%	438,353,161	17,625	2,278,808,093	2,046,899,809	89.8%	76.4%	118,519,139	3,052,549	115,466,590	4,642.62	3.87%
150,000 - 199,999	14,273	3,561	6,188,359	4,612	6,176,958	1,463,982,885	171,406	22,317,316	103,590,475	8,541	59.8%	174,880,948	20,475	1,207,828,778	1,014,420,719	84.0%	82.5%	58,457,049	1,892,551	56,564,498	6,622.70	3.86%
200,000 - 499,999	15,064	4,041	13,668,234	5,572	14,401,998	3,000,861,991	293,225	81,868,585	132,988,638	10,234	67.9%	280,522,849	27,411	2,669,219,089	1,949,747,253	73.0%	88.9%	112,291,343	5,365,412	106,925,931	10,448.11	3.56%
500,000 - 999,999	3,340	841	6,966,759	1,417	6,390,854	1,732,742,448	696,720	63,469,676	55,806,417	2,487	74.5%	121,655,140	48,916	1,618,750,567	848,408,073	52.4%	93.4%	48,783,522	3,566,898	45,216,624	18,181.19	2.61%
1,000,000 or more	3,329	672	10,427,085	1,841	26,219,566	19,959,121,072	7,158,939	699,791,569	534,113,575	2,788	83.7%	2,490,534,530	893,305	17,634,264,536	2,624,437,765	14.9%	88.4%	150,923,540	19,447,540	131,476,000	47,157.82	0.66%
TOTAL	1,935,896	87,419	82,579,268	128,812	117,254,499	36,848,256,923	145,437	1,094,935,395	2,687,039,789	253,362	13.1%	6,308,860,666	24,901	28,947,291,863	12,658,960,883	43.7%	78.6%	782,114,060	38,464,448	743,649,612	2,935.13	2.02%
Source: 2015 i	ndividual	incomo to	v ovtract S	totictical	cummariae a	ro compiled fro	m norcono	income toy i	nformation avi	racted fr	om tov s	oor 2015 D 4	00 D 400	Sch S and D 4	OOTC forms pr	occeed w	ith n tho	DOD dynamic	ntograted		•	

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400. D-400 Sch S. and D-400TC forms processed with n the DOR dynamic ntegrated

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 2016; 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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>††</sup>In calculating NC taxable income, a taxpaver 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 applicable for tax year 2015 vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

<sup>††</sup>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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

<sup>†††</sup>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

<sup>†††</sup>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	/		[includes return	s with deficit]			Net	age	
	Number	Balance	e Tax Due	Overp	ayment	AGI	Aver-	Feder		Standard	d Deduction	Itemized	Deductions					Tax	Net Tax	
	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
Income I aval	[MFJ/ SS]	Returns Filed	Amount	Returns Filed	Amount	deficit]	Value	Additions	Deductions	Returns Filed	[\$15,000] [\$]	Returns Filed	Amount	proration]	proration]	Liability	Taken	of credits]		Rate†††
Income Level	33]	riieu	[\$]	riieu	[\$]	[\$]	[\$]	[\$]	[\$]				[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	224514	502	41 503	101.660	<b>72</b> 106 010	26 550 640 224	162.504	1 007 310 006			C TAXABLE IN		4 500 055 550	26.265.426.422	(2.00( 452.152)				1	
No Taxable Income	224,714	793	41,702	101,668	72,106,918	36,759,649,224	163,584	1,007,218,996	4,388,206,218	168,144	2,522,160,000	56,570	4,589,075,579	26,267,426,423	(3,906,472,172)	2 515 524	520.015	2 107 710	42.40	4.620/
\$ 1 - 2,000 2,001 - 4,000	50,380 40,104	19,538 14,308	812,356 1,779,443	27,398 24,141	9,716,732 9,875,062	8,432,426,406 6,502,120,542	167,376 162,131	102,693,406 101,514,737	358,876,623 305,491,011	37,967 31,988	569,505,000	12,413 8,116	590,503,475 437,662,202	7,016,234,714 5,380,662,066	47,225,341 119,574,162	2,715,534 6,875,674	528,815 1,318,704	2,186,719 5,556,970	43.40 138.56	4.63% 4.65%
4,001 - 4,000	36,425	12,839	2,447,319	22,682	9,909,344	4,630,017,832	102,131	58,851,046	267,635,626	29,917	479,820,000 448,755,000	6,508	331,907,106	3,640,571,146	181,887,439	10,458,616	1,903,158	8,555,458	234.88	4.05%
6,001 - 10,000	68,293	23,807	6,556,563	43,789	20,859,787	7,566,642,818	110,797	96,057,221	504,536,468	57,304	859,560,000	10,989	491,509,218	5,807,094,353	545,781,642	31,382,729	4,867,609	26,515,120	388.26	4.86%
10,001 - 10,625	10,702	3,662	1,204,205	6,974	3,325,107	1,102,820,453	103,048	9,518,005	80,346,029	9,023	135,345,000	1,679	77,485,311	819,162,118	110,340,215	6,344,597	795,678	5,548,919	518.49	5.03%
10,626 - 12,750	34,974	11,985	4,390,429	22,814	10,963,963	3,878,983,868	110,911	45,872,909	247,973,960	29,614	444,210,000	5,360	231,171,727	3,001,501,090	408,652,429	23,497,474	2,795,121	20,702,353	591.94	5.07%
12,751 - 15,000	36,011	12,119	4,904,974	23,734	11,514,175	4,521,904,947	125,570	58,597,135	260,843,225	30,651	459,765,000	5,360	361,587,737	3,498,306,120	499,627,294	28,728,656	3,097,933	25,630,723	711.75	5.13%
15,001 - 17,000	31,904	10,891	4,792,142	20,888	10,421,503	3,451,469,051	108,183	41,954,345	250,690,436	27,413	411,195,000	4,491	252,678,647	2,578,859,313	510,336,454	29,344,459	2,893,789	26,450,670	829.07	5.18%
17,001 - 20,000	46,636	15,862	7,389,374	30,613	15,037,722	4,403,730,454	94,428	37,307,208	354,151,407	40,129	601,935,000	6,507	302,025,972	3,182,925,283	862,554,771	49,597,069	4,383,143	45,213,926	969.51	5.24%
20,001 - 21,250	19,176	6,494	3,123,050	12,607	6,108,553	1,652,161,991	86,158	15,848,950	148,800,261	16,490	247,350,000	2,686	93,267,156	1,178,593,524	395,616,683	22,748,043	1,821,212	20,926,831	1,091.30	5.29%
21,251 - 25,000	55,961	19,906	10,067,816	35,825	17,692,705	5,695,868,653	101,783	143,962,080	559,869,857	48,077	721,155,000	7,884	317,909,780	4,240,896,096	1,293,603,108	74,382,184	5,585,910	68,796,274	1,229.36	5.32%
25,001 - 30,000	71,042	26,795	14,017,647	43,948	21,576,910	6,291,621,332	88,562	54,280,726	611,231,442	61,224	918,360,000	9,818	425,982,520	4,390,328,096	1,951,840,779	112,231,010	6,333,038	105,897,972	1,490.64	5.43%
30,001 - 40,000	130,121	53,014	28,957,863	76,517	38,206,924	13,953,234,991	107,233	105,012,988	1,165,115,546	111,768	1,676,520,000	18,353	949,550,013	10,267,062,420	4,545,003,472	261,337,865	12,587,754	248,750,111	1,911.68	5.47%
40,001 - 50,000	120,183	53,235	30,515,373	66,421	33,465,893	12,363,637,728	102,873	113,339,390	968,207,925	102,725	1,540,875,000	17,458	620,326,738	9,347,567,455	5,399,361,265	310,463,546	12,944,563	297,518,983	2,475.55	5.51%
50,001 - 60,000	110,873	52,122	31,149,148	58,259	29,599,210	12,896,904,274	116,321	101,424,993	757,464,050	93,337	1,400,055,000	17,536	917,144,530	9,923,665,687	6,089,852,883	350,166,672	13,376,129	336,790,543	3,037.62	5.53%
60,001 - 75,000	148,248	72,786	45,680,188	74,826	38,501,224	17,720,246,763	119,531	109,580,383	839,012,023	122,028	1,830,420,000	26,220	801,916,595	14,358,478,528	9,974,133,433	573,512,793	21,078,438	552,434,355	3,726.42	5.54%
75,001 - 80,000	43,463	21,966	14,611,784	21,307	11,475,098	5,691,689,122	130,955	42,250,173	398,604,279	34,723	520,845,000	8,740	273,047,942	4,541,442,074	3,367,287,763	193,619,064	6,976,967	186,642,097	4,294.28	5.54%
80,001 - 100,000	139,985	79,701	56,850,674	59,676	35,604,560	21,027,728,254	150,214	124,646,464	699,015,192	106,357	1,595,355,000	33,628	1,089,186,832	17,768,817,694	12,514,644,305	719,592,414	18,413,281	701,179,133	5,008.96	5.60%
100,001 - 120,000	94,438	54,735	45,913,895	39,281	27,417,324	14,455,858,264	153,072	93,313,074	471,936,417	64,306	964,590,000	30,132	735,389,512	12,377,255,409	10,320,481,933	593,427,701	13,458,468	579,969,233	6,141.27	5.62%
120,001 - 160,000	107,269	62,447	67,249,213	44,313	40,103,929	21,076,307,064	196,481	187,805,614	557,573,803	62,170	932,550,000	45,099	1,216,357,469	18,557,631,406	14,766,668,235	849,083,528	21,708,699	827,374,829	7,713.08	5.60%
160,001 - 200,000	55,397	31,644	46,910,940	23,496	29,553,038	13,419,173,558	242,236	186,740,300	304,563,781	25,882	388,230,000	29,515	804,460,261	12,108,659,816	9,858,301,521	566,852,442	16,615,273	550,237,169	9,932.62	5.58%
200,001 or more	111,453	55,506	283,505,354	55,390	305,839,764	83,587,211,420	749,977	3,389,601,462	2,177,071,892	31,531	472,965,000	79,922	5,561,146,814	78,765,629,176	56,005,105,276	3,220,293,705		2,960,789,216	26,565.36	5.29%
	1,787,752	716,155	712,871,451	936,567	808,875,444	311,081,409,009	174,007	6,227,391,605	16,677,217,471					259,018,770,006	135,861,408,231	8,030,033,773	432,988,171	/,003,00/,004	4,253.20	5.44%
FAGI Level	22.405	404	100.105		21 210 010	(0.400.000.000)	(10 ( 000)	4 4 2 0 2 2 0 5 4 0			L ADJUSTED G			(0.050.054.050)	(2.200.400.252)	2001115	454 655	1 012 702	06.80	0.000/
Non-Positive AGI \$ 1 - 3,999	22,105	191 135	499,106 122,976	7,547 5,577	21,240,049	(9,423,993,993) 33,233,772	(426,329) 1,973	1,139,739,629 7,363,199	292,244,937 6,379,626	14,525	217,875,000	7,580	164,580,657 31,753,676	(8,958,954,958) (228,581,331)	(2,389,489,263) (223,152,801)	2,084,447 179,278	171,655 12,247	1,912,792	86.53 9.92	-0.02% 0.50%
4.000 - 9.999	16,844 36,597	218	124,859	19,366	1,661,489 5,139,018	266,923,605	7,294	9,097,449	14,748,566	15,403 33,726	231,045,000 505,890,000	1,441 2,871	61,664,027	(306,281,539)	(223,152,801)	211,729	11,888	167,031 199,841	5.46	0.50%
10,000 - 14,999	47,497	381	221,188	29,216	9,887,008	601,356,469	12,661	11,805,685	28,757,487	44,092	661,380,000	3,405	75,568,050	(152,543,383)	(148,103,930)	409,501	33,374	376,127	7.92	0.06%
15,000 - 14,999	57,941	11,949	1,496,936	37,088	16,094,354	1,013,564,012	17,493	13,774,994	72,858,276	53,496	802,440,000	4,445	95,616,184	56,424,546	52,732,291	7,079,344	2,395,149	4,684,195	80.84	0.46%
20,000 - 24,999	62,078	16,650	4,078,003	40,179	18,613,859	1,397,609,605	22,514	15,059,845	126,365,392	57,063	855,945,000	5,015	107,396,572	322,962,486	306,153,771	21,674,101	5,417,912	16,256,189	261.87	1.16%
25,000 - 29,999	63,552	18,243	6,157,726	41,073	18,893,766	1,747,636,235	27,499	15,907,315	170,629,204	57,977	869,655,000	5,575	123,590,958	599,668,388	561,540,445	36,150,942	6,198,178	29,952,764	471.31	1.71%
30,000 - 39,999	128,921	39,450	16,465,918	82,457	37,581,648	4,511,659,146	34,996	32,304,279	465,698,706	116,952	1,754,280,000	11,969	261,397,538	2,062,587,181	1,924,800,322	116,970,952	13,723,875	103,247,077	800.86	2.29%
40,000 - 49,999	123,850	44,321	20,494,273	74,048	33,261,920	5,566,201,020	44,943	39,525,794	599,491,201	111,040	1,665,600,000	12,810	280,946,737	3,059,688,876	2,852,118,140	168,894,365	11,419,842	157,474,523	1,271.49	2.83%
50,000 - 59,999	123,432	48,611	23,162,189	69,941	30,950,391	6,792,333,998	55,029	34,978,248	767,139,809	109,325	1,639,875,000	14,107	307,494,683	4,112,802,754	3,837,195,625	224,736,701	11,660,878	213,075,823	1,726.26	3.14%
60,000 - 69,999	124,177	52,244	26,238,114	67,544	30,573,054	8,070,899,175	64,995	36,679,270	926,230,787	108,336	1,625,040,000	15,841	354,667,916	5,201,639,742	4,843,404,777	282,721,250	12,165,087	270,556,163	2,178.79	3.35%
70,000 - 79,999	122,092	54,467	28,743,906	63,676	29,518,501	9,154,713,476	74,982	41,716,845	1,040,957,920	103,984	1,559,760,000	18,108	396,009,479	6,199,702,922	5,780,851,023	335,595,801	12,967,219	322,628,582	2,642.50	3.52%
80,000 - 89,999	115,560	53,199	30,194,102	58,749	28,282,696	9,815,185,980	84,936	39,739,369	1,115,123,024	95,750	1,436,250,000	19,810	432,921,770	6,870,630,555	6,391,784,929	370,303,108	13,742,762	356,560,346	3,085.50	3.63%
90,000 - 99,999	104,184	49,801	30,332,999	51,322	26,275,490	9,887,827,887	94,907	45,042,094	1,097,350,941	83,167	1,247,505,000	21,017	460,047,876	7,127,966,164	6,611,523,741	382,392,049	13,923,380	368,468,669	3,536.71	3.73%
100,000 - 149,999	312,979	170,643	128,176,126	133,932	86,802,742	37,851,856,015	120,941	202,815,559	3,483,995,178	217,634	3,264,510,000	95,345	2,109,558,383	29,196,608,013	26,706,295,801	1,540,069,460	34,128,428	1,505,941,032	4,811.64	3.98%
150,000 - 199,999	128,338	69,582	78,153,714	54,904	51,402,124	22,038,947,454	171,726	176,691,536	1,368,772,238	66,710	1,000,650,000	61,628	1,440,242,911	18,405,973,841	16,221,631,689	933,415,744	24,768,128	908,647,616	7,080.11	4.12%
200,000 - 499,999	145,736	70,144	159,815,175	68,601	116,977,732	42,106,891,241	288,926	599,608,493	1,485,611,810	47,564	713,460,000	98,172	2,727,830,597	37,779,597,327	30,081,937,078	1,730,320,693	64,512,502	1,665,808,191	11,430.31	3.96%
500,000 - 999,999	28,896	10,450	62,056,950	16,146	67,020,402	19,739,642,883	683,127	602,485,163	491,748,766	4,259	63,885,000	24,637	1,085,703,788	18,700,790,492	11,624,355,063	668,543,455	43,304,342	625,239,113	21,637.57	3.17%
1,000,000 or more	22,973	5,476	96,337,192	15,201	178,699,201	139,908,921,029	6,090,146	3,163,056,839	3,123,113,603	1,765	26,475,000	21,208	10,954,301,334	128,968,087,931	21,123,354,149		162,431,325	1,052,471,530	45,813.41	0.75%
	1,787,752		712,871,451			, , ,			16,677,217,471		, , ,			259,018,770,006 and D-400TC for					4,253.20	2.44%

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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.

<sup>†</sup>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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

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

<sup>†††</sup>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

<sup>†††</sup>Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

## MARRIED FILING JOINTLY/SURVIVING SPOUSE: STANDARD DEDUCTION

	I A	n.	400 E::: E:					Modifica	riling jointi			Deduction††:	DAIRD DED		C Tamabla Imaam	_	NCTI	ı	-	1	A 1	
	Aggre-		400 Filing Fin						ations			Deduction 77:	0/		C Taxable Income	e	NCTI			<b>N</b> Y 4	Aver-	
	gate		lance Tax Due			Federal		to			as a %		as a %	[includes ret	urns with deficit]		as			Net	age	
	Number	Balance	e Tax Due	Over	payment	AGI	Aver-	Feder			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	[%]	[8]	[%]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level									A. BY SIZE	E OF NC T	AXABLI	EINCOME										
No Taxable Income	224,714	573	29,784	78,110	33,922,395	3,680,600,218	21,890	110,792,018	2,172,214,639	168,144	74.8%	2,522,160,000	35.5%	(902,982,404)	(2,154,822,737)	238.6%	-24.5%	- 1	- 1	- 1	- 1	
S 1 - 2,000	50,380	14,161	592,358	20,910	7,225,816	1,935,997,282	50,992	12,358,552	181,534,351	37,967	75.4%	569,505,000	49.1%	1,197,316,483	36,243,879	3.0%	61.8%	2.084.113	507,897	1,576,216	41.52	4.35%
2.001 - 4.000	40,104	11,019	1,334,781	19,452	7,452,935	1,447,147,474	45,240	8,989,252	163,482,651	31,988	79.8%	479,820,000	52.3%	812,834,075	95,562,015	11.8%	56.2%	5,494,931	1,263,545	4,231,386	132.28	4.43%
4,001 - 6,000	36,425	10,276	1,896,984	18,790	7,623,973	1,231,526,707	41,165	8,017,907	152,832,845	29,917	82.1%	448,755,000	57.5%	637,956,769	149,476,697	23.4%	51.8%	8,595,022	1,836,485	6,758,537	225.91	4.52%
6,001 - 10,000	68,293	19,559	5,174,398	37,119	15,977,514	2,297,027,884	40,085	12,211,366	282,087,521	57,304	83.9%	859,560,000	63.6%	1,167,591,729	458,338,841	39.3%	50.8%	26,354,737	4,678,803	21,675,934	378.26	4.73%
10,001 - 10,625	10,702	3,046	960,805	5,919	2,591,668	354,134,581	39,248	1,495,851	44,917,601	9,023	84.3%	135,345,000	63.6%	175,367,831	93,034,540	53.1%	49.5%	5,349,529	762,712	4,586,817	508.35	4.73 %
.,	34,974								, ,		84.7%					53.1%	52.6%					4.98%
10,626 - 12,750	- /	9,914	3,486,205	19,551	8,586,911	1,238,185,600	41,811	6,291,746	149,375,540	29,614		444,210,000	65.8%	650,891,806	346,040,190			19,897,261	2,679,485	17,217,776	581.41	
12,751 - 15,000	36,011	10,127	3,933,216	20,385	9,023,282	1,299,865,446	42,409	5,560,595	157,681,372	30,651	85.1%	459,765,000	56.0%	687,979,669	425,259,483	61.8%	52.9%	24,452,472	2,961,337	21,491,135	701.16	5.05%
15,001 - 17,000	31,904	9,214	3,867,326	18,087	8,018,170	1,224,118,227	44,655	4,816,377	150,910,641	27,413	85.9%	411,195,000	61.9%	666,828,963	438,522,925	65.8%	54.5%	25,215,179	2,761,365	22,453,814	819.09	5.12%
17,001 - 20,000	46,636	13,484	5,969,888	26,499	11,715,720	1,892,991,136	47,173	8,461,569	223,445,413	40,129	86.0%	601,935,000	66.6%	1,076,072,292	742,167,541	69.0%	56.8%	42,674,781	4,185,298	38,489,483	959.14	5.19%
20,001 - 21,250	19,176	5,506	2,490,971	10,916	4,711,472	797,280,561	48,349	3,305,373	94,732,855	16,490	86.0%	247,350,000	72.6%	458,503,079	340,214,696	74.2%	57.5%	19,562,380	1,720,186	17,842,194	1,082.00	5.24%
21,251 - 25,000	55,961	17,056	8,086,452	30,825	13,340,397	2,435,889,259	50,666	9,255,717	297,570,765	48,077	85.9%	721,155,000	69.4%	1,426,419,211	1,111,322,726	77.9%	58.6%	63,901,095	5,248,043	58,653,052	1,219.98	5.28%
25,001 - 30,000	71,042	23,217	11,388,895	37,756	16,216,762	3,362,416,484	54,920	11,424,464	406,329,702	61,224	86.2%	918,360,000	68.3%	2,049,151,246	1,682,110,482	82.1%	60.9%	96,721,522	5,852,885	90,868,637	1,484.20	5.40%
30,001 - 40,000	130,121	46,295	23,434,069	64,939	27,761,760	6,923,425,548	61,945	23,338,401	761,414,746	111,768	85.9%	1,676,520,000	63.8%	4,508,829,203	3,903,209,446	86.6%	65.1%	224,434,711	11,465,865	212,968,846	1,905.45	5.46%
40,001 - 50,000	120,183	46,514	24,140,149	55,741	23,380,495	7,176,817,987	69,864	23,146,371	615,977,112	102,725	85.5%	1,540,875,000	71.3%	5,043,112,246	4,615,036,964	91.5%	70.3%	265,364,832	11,520,956	253,843,876	2,471.10	5.50%
50,001 - 60,000	110,873	45,121	24,341,355	47,787	19,728,364	7,285,520,222	78,056	22,003,262	478,640,305	93,337	84.2%	1,400,055,000	60.4%	5,428,828,179	5,125,780,981	94.4%	74.5%	294,732,545	11,487,465	283,245,080	3,034.65	5.53%
60,001 - 75,000	148,248	62,152	34,745,403	59,332	24,781,618	10,878,293,297	89,146	35,629,380	510,183,722	122,028	82.3%	1,830,420,000	69.5%	8,573,318,955	8,203,903,600	95.7%	78.8%	471,724,584	17,792,891	453,931,693	3,719.90	5.53%
75,001 - 80,000	43,463	18,311	10,806,484	16,261	6,982,643	3,417,736,118	98,429	9,617,787	131,891,826	34,723	79.9%	520,845,000	65.6%	2,774,617,079	2,689,912,473	96.9%	81.2%	154,669,986	5,691,745	148,978,241	4,290.48	5.54%
80,001 - 100,000	139,985	64,470	40,697,438	41,388	20,139,293	11,701,762,276	110,023	40,602,519	383,691,917	106,357	76.0%	1,595,355,000	59.4%	9,763,317,878	9,491,246,378	97.2%	83.4%	545,746,976	14,409,845	531,337,131	4,995.79	5.60%
100,001 - 120,000	94,438	41,018	30,428,923	22,973	13,278,949	8,373,212,053	130,209	36,308,594	250,865,486	64,306	68.1%	964,590,000	56.7%	7,194,065,161	7,014,499,736	97.5%	85.9%	403,333,741	9,280,467	394,053,274	6,127.78	5.62%
120,001 - 160,000	107,269	41,379	39,542,549	20,466	16,132,730	9,840,779,924	158,288	59,175,071	244,377,183	62,170	58.0%	932,550,000	43.4%	8,723,027,812	8,515,309,911	97.6%	88.6%	489,630,337	13,023,953	476,606,384	7,666.18	5.60%
160,001 - 200,000	55,397	17,572	23,840,048	8,177	9,642,740	5,152,391,253	199,072	42,276,580	114,487,964	25,882	46.7%	388,230,000	32.6%	4,691,949,869	4,588,782,992	97.8%	91.1%	263,855,035	8,045,210	255,809,825	9,883.70	5.57%
200,001 - 200,000 200,001 or more	111,453	19,783	78,878,510	11,569	37,998,799	11,965,560,923	379,486	330,261,701	281,487,814	31,531	28.3%	472,965,000	7.8%	11.541.369.810	11,114,306,855	96.3%	96.5%	639,072,646	38,839,763	600,232,883	19,036,28	5.40%
TOTAL	1,787,752	549,767	380,066,990	692,952	346,234,405	105,912,680,460	78,876	825,340,453				20,141,520,000	48.4%	78,346,366,941		88.1%	74.0%	4,092,868,415		3,916,852,214	2,917.00	5.50%
FAGI Level	1,707,702	0.5,707	200,000,>>0	072,702	0.0,20.,.00	100,712,000,100	70,070	, ,	B. BY SIZE OF	, ,		, , ,		70,010,000,711	05,020,100,011	001170	7 110 70	1,072,000,110	170,010,201	0,>10,002,211	2,517100	0.0070
Non-Positive AGI	22,105	107	160.006	4.575	7,418,807	(1,839,565,902)	(126 (40)	136,668,182	79,943,440	14,525	65.7%	217,875,000	57.0%	(2.000.716.160)	(1 110 175 070)	55.9%	108.8%	1,113,324	75 210	1 020 114	71.47	-0.06%
		99	160,006	4,575			(126,648)		, ,	,				(2,000,716,160)	(1,118,175,070)				75,210	1,038,114	71.47	
\$ 1 - 3,999	16,844		82,322	5,118	1,166,138	30,504,952	1,980	5,040,549	4,449,574	15,403	91.4%	231,045,000	87.9%	(199,949,073)	(195,691,952)	97.9%	-655.5%	127,975	10,482	117,493	7.63	0.39%
4,000 - 9,999	36,597	164	81,714	18,117	4,229,465	246,078,534	7,296	6,049,321	10,820,232	33,726	92.2%	505,890,000	89.1%	(264,582,377)	(258,124,856)	97.6%	-107.5%	142,961	8,056	134,905	4.00	0.05%
10,000 - 14,999	47,497	319	172,364	27,468	8,795,706	558,491,515	12,667	8,218,190	23,881,056	44,092	92.8%	661,380,000	89.7%	(118,551,351)	(115,903,838)	97.8%	-21.2%	288,605	30,498	258,107	5.85	0.05%
15,000 - 19,999	57,941	11,499	1,403,107	34,572	14,164,988	935,688,516	17,491	9,961,927	61,960,830	53,496	92.3%	802,440,000	89.4%	81,249,613	76,238,265	93.8%	8.7%	6,874,775	2,377,523	4,497,252	84.07	0.48%
20,000 - 24,999	62,078	15,556	3,835,024	37,304	16,317,464	1,284,462,270	22,510	11,243,524	106,785,865	57,063	91.9%	855,945,000	88.9%	332,974,929	315,790,504	94.8%	25.9%	20,973,987	5,344,146	15,629,841	273.90	1.22%
25,000 - 29,999	63,552	16,612	5,678,487	38,043	16,526,546	1,594,146,030	27,496	11,078,460	138,741,632	57,977	91.2%	869,655,000	87.6%	596,827,858	560,349,248	93.9%	37.4%	34,659,199	6,051,063	28,608,136	493.44	1.79%
30,000 - 39,999	128,921	35,713	14,785,590	75,697	32,212,852	4,092,120,092	34,990	22,529,423	368,742,075	116,952	90.7%	1,754,280,000	87.0%	1,991,627,440	1,858,167,276	93.3%	48.7%	110,877,529	13,273,625	97,603,904	834.56	2.39%
40,000 - 49,999	123,850	40,235	18,016,393	66,526	26,973,534	4,989,265,222	44,932	23,392,972	463,519,916	111,040	89.7%	1,665,600,000	85.6%	2,883,538,278	2,687,040,982	93.2%	57.8%	157,507,174	10,846,305	146,660,869	1,320.79	2.94%
50,000 - 59,999	123,432	43,878	19,976,418	61,624	24,219,399	6,014,970,614	55,019	22,279,225	592,537,937	109,325	88.6%	1,639,875,000	84.2%	3,804,836,902	3,548,318,956	93.3%	63.3%	206,561,488	10,799,006	195,762,482	1,790.65	3.25%
60,000 - 69,999	124,177	46,855	22,107,154	58,104	22,910,921	7,040,317,115	64,986	22,739,714	706,466,657	108,336	87.2%	1,625,040,000	82.1%	4,731,550,172	4,405,715,874	93.1%	67.2%	255,615,492	11,051,306	244,564,186	2,257.46	3.47%
70,000 - 79,999	122,092	48,027	23,613,159	53,016	21,062,297	7,794,563,939	74,959	24,625,494	768,419,604	103,984	85.2%	1,559,760,000	79.8%	5,491,009,829	5,123,194,035	93.3%	70.4%	296,297,189	11,463,052	284,834,137	2,739.21	3.65%
80,000 - 89,999	115,560	45,943	24,018,918	47,293	19,269,692	8,129,704,555	84,906	22,821,123	797,032,264	95,750	82.9%	1,436,250,000	76.8%	5,919,243,414	5,510,178,276	93.1%	72.8%	318,154,099	11,816,213	306,337,886	3,199.35	3.77%
90,000 - 99,999	104,184	41,779	23,241,460	39,329	16,970,034	7,890,010,958	94,869	24,602,763	750,825,058	83,167	79.8%	1,247,505,000	73.1%	5,916,283,663	5,491,154,667	92.8%	75.0%	316,689,160	11,513,022	305,176,138	3,669.44	3.87%
100,000 - 149,999	312,979	129,688	87,986,574	83,086	45,692,810	26,074,265,717	119,808	102,802,370	2,081,205,051	217,634	69.5%	3,264,510,000	60.7%	20,831,353,036	19,089,745,155	91.6%	79.9%	1,099,114,603	24,868,309	1,074,246,294	4,936.02	4.12%
150,000 - 199,999	128,338	42,146	43,268,856	22,877	20,344,439	11,379,648,887	170,584	59,281,902	644,566,059	66,710	52.0%	1,000,650,000	41.0%	9,793,714,730	8,656,106,540	88.4%	86.1%	497,823,568	13,556,344	484,267,224	7,259.29	4.26%
200,000 - 499,999	145,736	28,444	61,432,612	17,289	30,043,662	12,932,328,947	271,893	140,146,261	473,747,170	47,564	32.6%	713,460,000	20.7%	11,885,268,038	9,773,242,385	82.2%	91.9%	562,005,737	22,564,698	539,441,039	11,341.37	4.17%
500,000 - 999,999	28,896	2,043	15,030,326	1,942	9,213,456	2,843,138,411	667,560	65,036,819	66,578,466	4,259	14.7%	63,885,000	5.6%	2,777,711,764	1,875,818,233	67.5%	97.7%	107,859,544	8,345,239	99,514,305	23,365,65	3.50%
1,000,000 or more	22,973	660	15,176,505	972	8,702,195	3.922.540.088	2,222,402	106,822,234	109,911,085	1,765	7.7%	26,475,000	0.2%	3,892,976,237	1,742,295,934	44.8%	99.2%	100,182,006	12,022,104	88,159,902	49,948,95	2.25%
TOTAL	1,787,752		380,066,990				78,876	825,340,453						78,346,366,941		88.1%	74.0%	4,092,868,415			2,917.00	3.70%
Source: 2015		,				re compiled from									C forms proces					,,,	.,	

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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.

<sup>†</sup>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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>†</sup>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.

<sup>††</sup>Basic standard deduction allowances applicable for tax year 2015 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, charitable contributions as allowed under the Code, and medical and dental expenses 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.

<sup>†††</sup>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

<sup>†††</sup>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-		100 Filing Fina					Modifica	ations		Itemized 1	Deductions††:			C Taxable Income	;	NCTI				Aver-	
	gate		lance Tax Due			Federal		to			as a %			[includes retu	urns 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	a:		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]	Returns]	Rate†††
Income Level	SS]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level									A. BY SIZE	OF NC	[AXABL]	E INCOME										
No Taxable Income	224,714	220	11,918	23,558	38,184,523	33,079,049,006	584,745	896,426,978	2,215,991,579	56,570	25.2%	4,589,075,579	81,122	27,170,408,826	(1,751,649,435)	-6.4%	82.1%	-	-	-	-	
\$ 1 - 2,000	50,380	5,377	219,998	6,488	2,490,915	6,496,429,124	523,357	90,334,854	177,342,272	12,413	24.6%	590,503,475	47,571	5,818,918,231	10,981,462	0.2%	89.6%	631,421	20,918	610,503	49.18	5.56%
2,001 - 4,000	40,104	3,289	444,662	4,689	2,422,127	5,054,973,068	622,840	92,525,485	142,008,360	8,116	20.2%	437,662,202	53,926	4,567,827,991	24,012,147	0.5%	90.4%	1,380,743	55,159	1,325,584	163.33	5.52%
4,001 - 6,000	36,425	2,563	550,335	3,892	2,285,371	3,398,491,125	522,202	50,833,139	114,802,781	6,508	17.9%	331,907,106	51,000	3,002,614,377	32,410,742	1.1%	88.4%	1,863,594	66,673	1,796,921	276.11	5.54%
6,001 - 10,000	68,293	4,248	1,382,165	6,670	4,882,273	5,269,614,934	479,535	83,845,855	222,448,947	10,989	16.1%	491,509,218	44,727	4,639,502,624	87,442,801	1.9%	88.0%	5,027,992	188,806	4,839,186	440.37	5.53%
10,001 - 10,625	10,702	616	243,400	1,055	733,439	748,685,872	445,912	8,022,154	35,428,428	1,679	15.7%	77,485,311	46,150	643,794,287	17,305,675	2.7%	86.0%	995,068	32,966	962,102	573.02	5.56%
10,626 - 12,750	34,974	2,071	904,224	3,263	2,377,052	2,640,798,268	492,686	39,581,163	98,598,420	5,360	15.3%	231,171,727	43,129	2,350,609,284	62,612,239	2.7%	89.0%	3,600,213	115,636	3,484,577	650.11	5.57%
12,751 - 15,000	36,011	1,992	971,758	3,349	2,490,893	3,222,039,501	601,127	53,036,540	103,161,853	5,360	14.9%	361,587,737	67,460	2,810,326,451	74,367,811	2.6%	87.2%	4,276,184	136,596	4,139,588	772.31	5.57%
15,001 - 17,000	31,904	1,677	924,816	2,801	2,403,333	2,227,350,824	495,959	37,137,968	99,779,795	4,491	14.1%	252,678,647	56,263	1,912,030,350	71,813,529	3.8%	85.8%	4,129,280	132,424	3,996,856	889.97	5.57%
17,001 - 20,000	46,636	2,378	1,419,486	4,114	3,322,002	2,510,739,318	385,852	28,845,639	130,705,994	6,507	14.0%	302,025,972	46,416	2,106,852,991	120,387,230	5.7%	83.9%	6,922,288	197,845	6,724,443	1,033.42	5.59%
20,001 - 21,250	19,176	988	632,079	1,691	1,397,081	854,881,430	318,273	12,543,577	54,067,406	2,686	14.0%	93,267,156	34,723	720,090,445	55,401,987	7.7%	84.2%	3,185,663	101,026	3,084,637	1,148.41	5.57%
21,251 - 25,000	55,961	2,850	1,981,364	5,000	4,352,308	3,259,979,394	413,493	134,706,363	262,299,092	7,884	14.1%	317,909,780	40,323	2,814,476,885	182,280,382	6.5%	86.3%	10,481,089	337,867	10,143,222	1,286.56	5.56%
25,001 - 30,000	71,042	3,578	2,628,752	6,192	5,360,148	2,929,204,848	298,350	42,856,262	204,901,740	9,818	13.8%	425,982,520	43,388	2,341,176,850	269,730,297	11.5%	79.9%	15,509,488	480,153	15,029,335	1,530.79	5.57%
30,001 - 40,000	130,121	6,719	5,523,794	11,578	10,445,164	7,029,809,443	383,033	81,674,587	403,700,800	18,353	14.1%	949,550,013	51,738	5,758,233,217	641,794,026	11.1%	81.9%	36,903,154	1,121,889	35,781,265	1,949.61	5.58%
40,001 - 50,000	120,183	6,721	6,375,224	10,680	10,085,398	5,186,819,741	297,103	90,193,019	352,230,813	17,458	14.5%	620,326,738	35,533	4,304,455,209	784,324,301	18.2%	83.0%	45,098,714	1,423,607	43,675,107	2,501.72	5.57%
50,001 - 60,000	110,873	7,001	6,807,793	10,472	9,870,846	5,611,384,052	319,992	79,421,731	278,823,745	17,536	15.8%	917,144,530	52,301	4,494,837,508	964,071,902	21.4%	80.1%	55,434,127	1,888,664	53,545,463	3,053,46	5.55%
60,001 - 75,000	148,248	10,634	10,934,785	15,494	13,719,606	6,841,953,466	260,944	73,951,003	328,828,301	26,220	17.7%	801,916,595	30,584	5,785,159,573	1,770,229,833	30.6%	84.6%	101,788,209	3,285,547	98,502,662	3,756.78	5.56%
75,001 - 80,000	43,463	3,655	3,805,300	5,046	4,492,455	2,273,953,004	260,178	32,632,386	266,712,453	8,740	20.1%	273,047,942	31,241	1,766,824,995	677,375,290	38.3%	77.7%	38,949,078	1,285,222	37,663,856	4,309.37	5.56%
80,001 - 100,000	139,985	15,231	16,153,236	18,288	15,465,267	9,325,965,978	277,327	84,043,945	315,323,275	33,628	24.0%	1,089,186,832	32,389	8,005,499,816	3,023,397,927	37.8%	85.8%	173,845,438	4,003,436	169,842,002	5,050.61	5.62%
100,001 - 120,000	94,438	13,717	15,484,972	16,308	14,138,375	6,082,646,211	201,867	57,004,480	221,070,931	30,132		735,389,512	24,406	5,183,190,248	3,305,982,197	63.8%	85.2%	190,093,960	4,178,001	185,915,959	6,170.05	5.62%
120,001 - 160,000	107,269	21,068	27,706,664	23,847	23,971,199	11,235,527,140	249,130	128,630,543	313,196,620	45,099	42.0%	1,216,357,469	26,971	9,834,603,594	6,251,358,324	63.6%	87.5%	359,453,191	8,684,746	350,768,445	7,777.74	5.61%
160,001 - 200,000	55,397	14,072	23,070,892	15,319	19,910,298	8,266,782,305	280,087	144,463,720	190,075,817	29,515	53.3%	804,460,261	27,256	7,416,709,947	5,269,518,529	71.0%	89.7%	302,997,407	8,570,063	294,427,344	9,975,52	5.59%
200,001 or more	111,453	35,723	204,626,844	43,821	267,840,965	71,621,650,497	896,144	3,059,339,761	1,895,584,078	79,922	71.7%	5,561,146,814	69,582	67,224,259,366	44,890,798,421	66.8%	93.9%	2,581,221,059	220,664,726	2,360,556,333	29,535,75	5.26%
TOTAL	1,787,752	166,388	332,804,461	243,615	462,641,039	205,168,728,549	461,070	5,402,051,152	8,427,083,500	444,984	24.9%	21,471,293,136	48,252	180,672,403,065	66,835,947,617	37.0%	88.1%	3,943,787,360	256,971,970	3,686,815,390	8,285.28	5.38%
FAGI Level								•	B. BY SIZE OF	FEDERA	L ADJUS	STED GROSS	NCOME				•	•			•	
Non-Positive AGI	22,105	84	339,100	2,972	13,821,242	(7,584,428,091)	(1,000,584)	1,003,071,447	212,301,497	7,580	34.3%	164,580,657	21,712	(6,958,238,798)	(1,271,314,193)	18.3%	91.7%	971,123	96,445	874,678	115.39	-0.01%
\$ 1- 3,999	16,844	36	40,654	459	495,351	2,728,820	1,894	2,322,650	1,930,052	1,441	8.6%	31,753,676	22,036	(28,632,258)	(27,460,849)	95.9%	########	51,303	1,765	49,538	34.38	1.82%
4,000 - 9,999	36,597	54	43,145	1,249	909,553	20,845,071	7,261	3,048,128	3,928,334	2,871	7.8%	61,664,027	21,478	(41,699,162)	(39,399,763)	94.5%	-200.0%	68,768	3,832	64,936	22.62	0.31%
10,000 - 14,999	47,497	62	48,824	1,748	1,091,302	42,864,954	12,589	3,587,495	4,876,431	3,405	7.2%	75,568,050	22,193	(33,992,032)	(32,200,092)	94.7%	-79.3%	120,896	2,876	118,020	34.66	0.28%
15,000 - 19,999	57,941	450	93,829	2,516	1,929,366	77,875,496	17,520	3,813,067	10,897,446	4,445	7.7%	95,616,184	21,511	(24,825,067)	(23,505,974)	94.7%	-31.9%	204,569	17,626	186,943	42.06	0.24%
20,000 - 24,999	62,078	1.094	242,979	2,875	2,296,395	113,147,335	22,562	3,816,321	19,579,527	5,015	8.1%	107,396,572	21,415	(10,012,443)	(9,636,733)	96.2%	-8.8%	700,114	73,766	626,348	124.89	0.55%
25,000 - 29,999	63,552	1,631	479,239	3,030	2,367,220	153,490,205	27,532	4,828,855	31,887,572	5,575	8.8%	123,590,958	22,169	2,840,530	1,191,197	41.9%	1.9%	1,491,743	147,115	1,344,628	241.19	0.88%
30,000 - 39,999	128,921	3,737	1,680,328	6,760	5,368,796	419,539,054	35,052	9,774,856	96,956,631	11,969	9.3%	261,397,538	21,840	70,959,741	66,633,046	93.9%	16.9%	6,093,423	450,250	5,643,173	471.48	1.35%
40,000 - 49,999	123,850	4,086	2,477,880	7,522	6,288,386	576,935,798	45,038	16,132,822	135,971,285	12,810	10.3%	280,946,737	21,932	176,150,598	165,077,158	93.7%	30.5%	11,387,191	573,537	10,813,654	844.16	1.87%
50,000 - 59,999	123,432	4,733	3,185,771	8,317	6,730,992	777,363,384	55,105	12,699,023	174,601,872	14,107	11.4%	307,494,683	21,797	307,965,852	288,876,669	93.8%	39.6%	18,175,213	861,872	17,313,341	1,227.29	2.23%
60,000 - 69,999	124,177	5,389	4,130,960	9,440	7,662,133	1,030,582,060	65,058	13,939,556	219,764,130	15,841	12.8%	354,667,916	22,389	470,089,570	437,688,903	93.1%	45.6%	27,105,758	1,113,781	25,991,977	1,640.80	2.52%
70,000 - 79,999	122,092	6,440	5,130,747	10,660	8,456,204	1,360,149,537	75,113	17,091,351	272,538,316	18,108	14.8%	396,009,479	21,869	708,693,093	657,656,988	92.8%	52.1%	39,298,612	1,504,167	37,794,445	2,087.17	2.78%
80,000 - 89,999	115,560	7,256	6,175,184	11,456	9,013,004	1,685,481,425	85,082	16,918,246	318,090,760	19,810	17.1%	432,921,770	21,854	951,387,141	881,606,653	92.7%	56.4%	52,149,009	1,926,549	50,222,460	2,535.21	2.98%
90,000 - 99,999	104,184	8,022	7,091,538	11,993	9,305,456	1,997,816,929	95,057	20,439,331	346,525,883	21,017	20.2%	460,047,876	21,889	1,211,682,501	1,120,369,074	92.5%	60.7%	65,702,889	2,410,358	63,292,531	3,011.49	3.17%
100,000 - 149,999	312,979	40,955	40,189,552	50,846	41,109,933	11,777,590,298	123,526	100,013,189	1,402,790,127	95,345		2,109,558,383	22,126	8,365,254,977	7,616,550,646	91.0%	71.0%	440,954,857	9,260,119	431,694,738	4,527.71	3.67%
150,000 - 199,999	128,338	27,436	34,884,858	32,027	31,057,685	10,659,298,567	172,962	117,409,634	724,206,179	61,628		1,440,242,911	23,370	8,612,259,111	7,565,525,149	87.8%	80.8%	435,592,176	11,211,784	424,380,392	6,886.16	3.98%
200,000 - 499,999	145,736	41,700	98,382,563	51,312	86,934,070		297,178	459,462,232	1,011,864,640	98,172		2,727,830,597	27,786	25,894,329,289	20,308,694,693	78.4%	88.8%	1,168,314,956	41,947,804	1,126,367,152	11,473.41	3.86%
500,000 - 999,999	28,896	8,407	47,026,624	14,204	57,806,946	16,896,504,472	685,818	537,448,344	425,170,300	24,637	85.3%	1,085,703,788	44,068	15,923,078,728	9,748,536,830	61.2%	94.2%	560,683,911	34,959,103	525,724,808	21,338.83	3.11%
1,000,000 or more	22,973	4,816	81,160,686	14,229	169,997,006	135,986,380,941	6,412,032	3.056.234.605	3,013,202,518	21,208		10,954,301,334	,	125,075,111,694	19,381,058,215	15.5%	92.0%	) )	150,409,221	964,311,628	45,469.24	0.71%
TOTAL	1,787,752		332,804,461			205,168,728,549		5,402,051,152				21,471,293,136		180,672,403,065		37.0%		3,943,787,360		3,686,815,390	8,285.28	1.80%
Source: 2015 i		,	, ,	,	, ,	re compiled from	-	, , ,	, , ,			, , ,		, , ,				, , ,	, ,			

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

tax system during 2016; 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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<sup>†††</sup>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

<sup>†††</sup>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 SEPARATELY

Aver-

			400 Filing Fin				Modifications				Deductions Clai			Computed NC T	axable Income				Aver-	
			lance Tax Du			Federal				[§105-134.6.(	/1 0 01		[includes return	s with deficit]			Net	age		
		Balance	Tax Due	Over	payment	AGI	Aver-	Feder	L	Standard	l 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]	Returns]	Rate†††
Income Level	[MFS]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level											TAXABLE INC									
No Taxable Income		38	4,107	6,502	5,253,431	3,172,896,013	206,892	78,223,354	198,399,015	10,222	76,665,000	5,114	409,019,655	2,567,035,697	(205,137,068)					
\$ 1 - 2,000	3,940	1,661	68,039	2,112	454,476	261,077,843	66,263	3,530,983	12,966,675	2,948	22,110,000	992	28,306,815	201,225,336	3,724,399	214,134	16,352	197,782	50.20	5.31%
2,001 - 4,000	3,316	1,411	159,008	1,841	397,142	253,980,545	76,592	7,610,047	12,245,235	2,628	19,710,000	688	15,391,386	214,243,971	9,817,826	564,522	40,919	523,603	157.90	5.33%
4,001 - 6,000	3,084	1,372	226,750	1,660	395,266	326,125,825	105,748	1,369,340	12,743,561	2,396	17,970,000	688	21,029,280	275,752,324	15,404,367	885,757	58,089	827,668	268.37	5.37%
6,001 - 10,000	6,084	3,025	664,971	2,954	811,310	360,220,255	59,208	3,048,239	21,060,641	4,773	35,797,500	1,311	29,745,635	276,664,718	48,613,194	2,795,269	150,582	2,644,687	434.70	5.44%
10,001 - 10,625	959	461	119,271	475	109,723	80,892,463	84,351	566,917	3,072,948	781	5,857,500	178	8,273,989	64,254,943	9,888,804	568,604	29,202	539,402	562.46	5.45%
10,626 - 12,750 12,751 - 15,000	3,373 3,748	1,762 2,055	460,014 534,525	1,536 1,632	369,710 429,691	306,200,054 169,634,746	90,780 45,260	587,510 1,542,085	9,053,287 6,239,851	2,720 3,014	20,400,000 22,605,000	653 734	8,040,170 7,406,074	269,294,107 134,925,906	39,504,220 51,971,786	2,271,503 2,988,385	95,033 104,634	2,176,470 2,883,751	645.26 769.41	5.51% 5.55%
,,						, ,						629					,		887.50	5.55%
15,001 - 17,000 17,001 - 20,000	3,270 4,944	1,770 2,722	479,567 747,041	1,428 2,118	381,165 611,281	245,025,630 243,013,584	74,931 49,153	2,004,352 3,678,825	6,359,056 7,403,127	2,641 3,954	19,807,500 29,655,000	990	8,414,019 12,989,691	212,449,407 196,644,591	52,309,129 91,363,877	3,007,752 5,253,429	105,614 176,913	2,902,138 5,076,516	1,026.80	5.56%
20,001 - 21,250	2,009	1,135	345,978	2,116 844	280,616	80,175,629	39,908	388,612	3,372,904	1,544	11,580,000	465	4,409,882	61,201,455	41,460,351	2,383,962	78,951	2,305,011	1,147.34	5.56%
21,251 - 25,000	6,010	3,456	1,041,650	2,424	654,563	509,216,567	84,728	2,570,091	11,754,163	4,612	34,590,000	1,398	74,022,303	391,420,192	138,978,067	7,991,232	233,299	7,757,933	1,147.34	5.58%
25,001 - 30,000	7,738	4,497	1,458,463	3,103	957,767	433,131,033	55,975	54,367,756	61,306,601	5,631	42,232,500	2,107	22,210,952	361,748,736	212,521,875	12,220,000	363,182	11,856,818	1,532.28	5.58%
30,001 - 40,000	12,630	7,630	2,707,111	4,800	1,444,726	740,849,861	58,658	6,414,505	17,434,057	8,366	62,745,000	4,264	47,730,054	619,355,255	438,702,401	25,225,377	700,072	24,525,305	1,941.83	5.59%
40,001 - 50,000	8,505	5,456	2,196,867	2,936	1,103,599	772,389,848	90,816	6,234,602	12,268,831	4,793	35,947,500	3,712	68,433,512	661,974,607	379,088,873	21,797,601	470,737	21,326,864	2,507.57	5.63%
50,001 - 60,000	5,243	3,260	1,733,520	1,918	837,167	489,647,108	93,391	4,275,458	10,673,686	2,481	18,607,500	2,762	34,955,209	429,686,171	286,072,525	16,449,183	362,437	16,086,746	3,068.23	5.62%
60,001 - 75,000	4,487	2,687	1,743,200	1,750	917,894	586,310,329	130,669	4,725,878	10,553,827	1,769	13,267,500	2,718	38,191,735	529,023,145	299,356,888	17,213,024	441,774	16,771,250	3,737.74	5.60%
75,001 - 73,000	1,017	609	521,139	394	254,701	132,410,484	130,009	2,605,016	3,020,594	346	2,595,000	671	16,924,732	112,475,174	78,734,369	4,527,224	126,125	4,401,099	4,327.53	5.59%
80,001 - 100,000	2,490	1,419	1,458,228	1,036	823,424	579,903,691	232,893	7,313,269	6,921,673	717	5,377,500	1,773	31,223,703	543,694,084	221,217,832	12,720,022	395,477	12,324,545	4,949.62	5.57%
100,001 - 120,000	1,338	758	1,032,961	565	508,653	453,603,783	339,016	5,317,696	6,302,672	350	2,625,000	988	44,532,644	405,461,163	145,598,392	8,371,915	247,597	8,124,318	6,071.99	5.58%
120,001 - 160,000	1,130	603	1,261,285	511	684,767	981,365,396	868,465	3,381,292	22,856,576	261	1,957,500	869	208,260,245	751,672,367	154,407,583	8,878,435	337,616	8,540,819	7,558.25	5.53%
160,001 - 200,000	503	290	805,803	207	425,893	197,711,047	393,064	3,728,342	4,222,092	107	802,500	396	11,243,355	185,171,442	89,245,197	5,131,600	199,635	4,931,965	9,805.10	5.53%
200,001 or more	1,151	540	5,590,215	593	10,608,075	3,922,237,967	3,407,679	86,182,093	108,093,441	141	1,057,500	1,010	209,615,592	3,689,653,527	1,091,754,302	62,775,872	4,730,862	58,045,010	50,430.07	5.32%
TOTAL	102,305	48,617	25,359,713	43,339	28,715,040	15,298,019,701	149,533	289,666,262	568,324,513	67,195	503,962,500	35,110	1,360,370,632		3,694,599,189	224,234,802	9,465,102	214,769,700	2,099.31	5.51%
FAGI Level									B. BY SIZE OF	FEDERA	L ADJUSTED	GROSS IN	COME							
Non-Positive AGI	2,735	29	26,409	784	2,431,081	(1,311,528,655)	(479,535)	57,949,795	27,287,766	1,220	9,150,000	1,515	9,452,112	(1,299,468,738)	(144,462,517)	312,814	17,963	294,851	107.81	-0.02%
\$ 1 - 3,999	3,029	215	27,079	1,294	202,073	6,207,083	2,049	431,600	960,995	2,443	18,322,500	586	2,606,564	(15,251,376)	(13,929,316)	43,713	1,492	42,221	13.94	0.68%
4,000 - 9,999	6,624	942	123,547	3,978	761,855	47,710,808	7,203	1,355,356	6,634,102	5,627	42,202,500	997	5,327,779	(5,098,217)	(5,552,846)	322,414	25,024	297,390	44.90	0.62%
10,000 - 14,999	6,484	2,295	437,347	3,423	688,131	81,066,655	12,503	672,469	8,230,825	5,510	41,325,000	974	6,214,751	25,968,548	24,023,189	1,651,304	124,890	1,526,414	235.41	1.88%
15,000 - 19,999	7,250	3,250	732,408	3,396	743,636	127,473,558	17,583	877,039	10,324,926	6,143	46,072,500	1,107	8,324,024	63,629,147	58,633,049	3,559,409	200,257	3,359,152	463.33	2.64%
20,000 - 24,999	8,258	4,207	993,677	3,512	817,476	186,018,147	22,526	512,025	12,549,443	6,998	52,485,000	1,260	9,691,834	111,803,895	103,858,652	6,109,206	231,245	5,877,961	711.79	3.16%
25,000 - 29,999	8,465	4,551	1,196,542	3,462	929,489	232,609,832	27,479	819,740	15,944,478	6,874	51,555,000	1,591	12,648,060	153,282,034	143,934,968	8,420,856	293,893	8,126,963	960.07	3.49%
30,000 - 39,999	16,323	9,284	2,752,292	6,233	1,763,785	569,617,886	34,897	1,335,071	36,563,843	12,140	91,050,000	4,183	36,739,392	406,599,722	385,781,346	22,502,375	691,382	21,810,993	1,336.21	3.83%
40,000 - 49,999	13,041	7,528	2,570,177	4,921	1,635,983	583,549,395	44,747	1,554,700	37,834,128	8,412	63,090,000	4,629	42,110,277	442,069,690	416,848,853	24,181,718	687,675	23,494,043	1,801.55	4.03%
50,000 - 59,999	8,703	5,268	2,207,393	3,081	1,209,626	475,238,170	54,606	1,991,589	30,972,278	4,725	35,437,500	3,978	38,753,962	372,066,019	348,015,078	20,194,566	361,905	19,832,661	2,278.83	4.17%
60,000 - 69,999	5,487	3,125	1,580,844	2,124	896,375	354,765,098	64,656	947,102	25,864,449	2,578	19,335,000	2,909	30,690,017	279,822,734	255,827,980	14,810,962	330,785	14,480,177	2,639.00	4.08%
70,000 - 79,999	3,745	2,103	1,293,595	1,515	816,989	279,590,528	74,657	3,076,619	17,327,572	1,514	11,355,000	2,231	25,051,627	228,932,948	205,926,485	11,883,892	297,147	11,586,745	3,093.92	4.14%
80,000 - 89,999	2,547	1,365	985,948	1,079	605,128	215,787,891	84,722	978,098	12,215,525	893	6,697,500	1,654	18,735,748	179,117,216	159,671,690	9,203,573	220,634	8,982,939	3,526.87	4.16%
90,000 - 99,999	1,794	935	776,427	775	506,312	169,787,512	94,642	575,397	8,854,061	562	4,215,000	1,232	15,223,219	142,070,629	123,091,128	7,101,611	216,375	6,885,236	3,837.92	4.06%
100,000 - 149,999	4,015	2,022	2,538,317	1,789	1,555,010	478,162,295	119,094	5,239,670	25,642,285	1,038	7,785,000	2,977	39,921,862	410,052,818	345,941,275	19,922,659	679,023	19,243,636	4,792.94	4.02%
150,000 - 199,999	1,176	584	1,144,798	531	749,446	202,142,407	171,890	1,932,249	7,418,110	236	1,770,000	940	15,018,147	179,868,399	138,988,052	7,993,913	303,778	7,690,135	6,539.23	3.80%
200,000 - 499,999	1,384	602	2,578,994	675	1,478,304	409,498,169	295,880	16,585,516	17,306,912	217	1,627,500	1,167	25,789,140	381,360,133	250,402,968	14,399,290	789,777	13,609,513	9,833.46	3.32%
500,000 - 999,999	414	145	1,193,061	217	891,778	286,117,839	691,106	10,830,878	11,376,030	33	247,500	381	14,906,388	270,418,799	114,599,719	6,598,064	399,640	6,198,424	14,972.04	2.17%
1,000,000 or more	831	167	2,200,858	550	10,032,563	11,904,205,083	14,325,157	182,001,349	255,016,785	32	240,000	799	1,003,165,729	10,827,783,918	782,999,436	45,022,463	3,592,217	41,430,246	49,855.89	0.35%
TOTAL	102,305	48,617	25,359,713	43,339	28,715,040	15,298,019,701	149,533	289,666,262	568,324,513	67,195	503,962,500	35,110	1,360,370,632	13,155,028,319	3,694,599,189	224,234,802	9,465,102	214,769,700	2,099.31	1.40%

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Special rules apply for married taxpayers filing separate returns: a taxpayer may not claim (deduct) the standard deduction allowance amount if the taxpayer's spouse claims itemized deductions for State purposes.

<sup>†††</sup>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

<sup>†††</sup>Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

## MARRIED FILING SEPARATELY: STANDARD DEDUCTION

Filed   File	Net age Tax Net Tax Liability Per Re- [after turn [All application MFS-SD Tax of credits] [S] [8] [%]
Second   S	Tax Net Tax Liability Per Re- [after turn [All tive application MFS-SD Tax of credits] Returns] Rate†††
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Liability   Per Re-   Effecturn [All tive application of credits]   Returns   Rate+++
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	[after application of credits] turn [All tive two MFS-SD Tax Returns] Rate†††
Returns   Of   payments   Of   payments   Filed   Returns   Filed   Returns   Amount   Returns   Amount   Returns   Amount   Returns   Amount   AGI   Value   Additions   Deductions   Filed   St.	application MFS-SD Tax of credits Returns Rate†††
Filed   File	of credits] Returns] Rate†††
Income Level   MFS    Filed   S    Filed   S    S    S    S    S    S    S	
No Taxable Income   15,336    D     D  4,661   1,437,683   62,637,774   6,128   3,004,812   55,708,709   10,222   66.7%   76,665,000   15.8%   (66,731,123)   (86,116,815)   129.1%   -106.5%   -   -	
\$ 1 - 2,000   3,940   1,169   49,456   1,726   341,183   67,358,783   22,849   372,691   5,594,798   2,948   74.8%   22,110,000   43,9%   40,026,676   2,857,144   7.1%   59.4%   164,271   14,067	150,204 50.95 5.26%
2,001 - 4,000   3,316   1,027   109,797   1,562   285,407   49,170,313   18,710   78,276   4,932,799   2,628   79,3%   19,710,000   56,2%   24,605,790   7,773,583   31.6%   50.0%   446,975   34,586	412,389 156.92 5.31%
4,001 - 6,000   3,084   1,009   152,021   1,354   254,350   44,859,556   18,723   304,256   4,870,197   2,396   77.7%   17,970,000   46.1%   22,323,615   11,992,638   53.7%   49.8%   689,585   50,519	639,066 266.72 5.33%
$6,001 - 10,000  \begin{vmatrix} 6,084 & 2,310 & 452,640 & 2,378 & 435,731 & 100,789,492 & 21,117 & 326,074 & 8,268,393 & 4,773 & 78.5\% & 35,797,500 & 54.6\% & 57,049,673 & 38,109,159 & 66.8\% & 56.6\% & 2,191,282 & 127,228 & 127,2$	2,064,054 432.44 5.42%
10,001 - 10,625   959 376 85,329 386 76,131 18,683,358 23,922 64,335 1,167,648 781 81.4% 5,857,500 41.4% 11,722,545 8,052,729 68.7% 62.7% 463,032 26,431	436,601 559.03 5.42%
10,626 - 12,750  3,373  1,443  328,876  1,213  217,559  66,656,037  24,506  182,000  3,293,980  2,720  80.6%  20,400,000  71.7%  43,144,057  31,844,347  73.8%  64.7%  1,831,065  80,145  1,831,065  1,	1,750,920 643.72 5.50%
12,751 - 15,000   3,748   1,666   374,798   1,302   271,180   81,121,536   26,915   198,638   3,043,527   3,014   80.4%   22,605,000   75.3%   55,671,647   41,792,778   75.1%   68.6%   2,403,089   86,157	2,316,932 768.72 5.54%
15,001 - 17,000  3,270  1,456  346,259  1,122  242,955  72,540,434  27,467  118,914  2,550,264  2,641  80.8%  19,807,500  70.2%  50,301,584  42,259,174  84.0%  69.3%  2,429,877  87,168  10,000  10	2,342,709 887.05 5.54%
17,001 - 20,000   4,944   2,224   532,044   1,640   360,929   113,245,170   28,641   278,721   3,450,552   3,954   80.0%   29,655,000   69.5%   80,418,339   73,042,308   90.8%   71.0%   4,199,930   138,960	4,060,970 1,027.05 5.56%
20,001 - 21,250   2,009   906   232,190   612   146,853   47,363,820   30,676   70,383   1,653,500   1,544   76.9%   11,580,000   72.4%   34,200,703   31,855,969   93.1%   72.2%   1,831,703   65,772	1,765,931 1,143.74 5.54%
21,251 - 25,000   6,010   2,790   716,364   1,705   339,624   152,307,062   33,024   221,997   3,986,618   4,612   76.7%   34,590,000   31.8%   113,952,441   106,556,482   93.5%   74.8%   6,126,987   181,187	5,945,800 1,289.20 5.58%
25,001 - 30,000   7,738   3,450   936,491   2,055   408,997   208,513,154   37,030   282,640   4,741,516   5,631   72.8%   42,232,500   65.5%   161,821,778   154,479,001   95.5%   77.6%   8,882,532   270,575	8,611,957 1,529.38 5.57%
30,001 - 40,000   12,630   5,376   1,602,843   2,823   646,106   366,721,383   43,835   741,032   5,987,752   8,366   66.2%   62,745,000   56.8%   298,729,663   289,515,563   96.9%   81.5%   16,647,154   468,891	16,178,263 1,933.81 5.59%
40,001 - 50,000   8,505   3,341   1,134,665   1,371   404,652   258,911,496   54,019   598,179   3,875,307   4,793   56.4%   35,947,500   34.4%   219,686,868   212,800,740   96.9%   84.9%   12,236,050   265,192	11,970,858 2,497.57 5.63%
50,001 - 60,000   5,243   1,747   821,632   691   247,157   166,046,022   66,927   549,460   2,371,081   2,481   47.3%   18,607,500   34.7%   145,616,901   135,226,052   92.9%   87.7%   7,775,499   170,351	7,605,148 3,065.36 5.62%
60,001 - 75,000   4,487   1,271   767,179   463   163,720   138,831,262   78,480   504,436   1,507,136   1,769   39.4%   13,267,500   25.8%   124,561,062   117,583,606   94.4%   89.7%   6,761,062   192,246	6,568,816 3,713.29 5.59%
75,001 - 80,000   1,017   240   191,149   96   34,212   36,067,725   104,242   57,962   698,577   346   34.0%   2,595,000   13.3%   32,832,110   26,790,149   81.6%   91.0%   1,540,434   55,441	1,484,993 4,291.89 5.54%
80,001 - 100,000   2,490   521   514,041   184   108,925   75,594,171   105,431   888,357   1,306,309   717   28.8%   5,377,500   14.7%   69,798,719   63,196,564   90.5%   92.3%   3,633,797   89,938	3,543,859 4,942.62 5.61%
100,001 - 120,000   1,338   255   354,609   86   79,535   44,685,246   127,672   375,030   520,340   350   26.2%   2,625,000   5.6%   41,914,936   38,075,725   90.8%   93.8%   2,189,358   51,285	2,138,073 6,108.78 5.62%
120,001 - 160,000	1,928,485 7,388.83 5.46%
160,001 - 200,000   503   70   251,916   34   26,897   20,508,861   191,672   561,999   480,223   107   21.3%   802,500   6.7%   19,788,137   19,007,977   96.1%   96.5%   1,092,958   59,044   200,001 or more   1,151   90   591,453   49   135,146   80,460,882   570,645   15,740,147   980,282   141   12.3%   1,057,500   0.5%   94,163,247   63,627,244   67.6%   117.0%   3,658,567   774,192	1,033,914 9,662.75 5.44% 2,884,375 20,456,56 4.53%
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	85,834,317 1,277.39 5.53%
FAGI Level  B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME	3,211,05
Non-Positive AGI   2,735   D    D  258 257,078 (83,733,998) (68,634) 13,497,640 1,500,773 1,220 44.6% 9,150,000 49.2% (80,887,131) (50,676,826) 62.7% 96.6% 220,304 15,545	204,759 167.84 -0.24%
S 1 - 3,999 3,029 30 24,430 1,172 150,052 5,134,555 2,102 245,852 521,938 2,443 80.7% 18,322,500 87.5% (13,464,031) (12,575,792) 93.4% -262.2% 5,816 -	5,816 2.38 0.11%
4.000 - 9.999  6.624  600  42.142  3.693  656.671  40.642.092  7.223  300.417  4.508.124  5.627  84.9%  42.202.500  88.8%  (5.768.115)  (5.600.548)  97.1%  -14.2%  168.414  19.159	149,255 26.52 0.37%
10,000 - 14,999   6,484   1,874   296,536   3,104   550,505   68,854,864   12,496   532,498   5,546,204   5,510   85,0%   41,325,000   86,9%   22,516,158   20,588,824   91.4%   32.7%   1,332,316   113,683	1,218,633 221.17 1.77%
15,000 - 19,999   7,250   2,728   553,276   2,958   568,896   107,934,301   17,570   700,499   7,269,755   6,143   84.7%   46,072,500   84.7%   55,292,545   50,809,740   91.9%   51.2%   3,011,404   172,204	2,839,200 462.18 2.63%
20,000 - 24,999 8,258 3,583 747,268 2,998 633,412 157,533,883 22,511 301,837 8,850,942 6,998 84.7% 52,485,000 84.4% 96,499,778 89,728,293 93.0% 61.3% 5,229,848 194,225	5,035,623 719.58 3.20%
25,000 - 29,999 8,465 3,728 845,736 2,794 629,779 188,739,131 27,457 445,558 10,706,236 6,874 81.2% 51,555,000 80.3% 126,923,453 119,272,303 94.0% 67.2% 6,928,043 243,269	6,684,774 972.47 3.54%
30,000 - 39,999   16,323   7,209   1,841,937   4,391   968,682   422,172,632   34,775   820,936   21,323,752   12,140   74.4%   91,050,000   71.3%   310,619,816   295,229,302   95.0%   73.6%   17,075,065   520,196	16,554,869 1,363.66 3.92%
40,000 - 49,999 13,041 5,230 1,548,010 2,823 719,936 375,247,454 44,609 652,676 18,594,166 8,412 64.5% 63,090,000 60.0% 294,215,964 276,752,419 94.1% 78.4% 15,982,845 448,532	15,534,313 1,846.68 4.14%
50,000 - 59,999 8,703 3,215 1,147,153 1,331 465,423 257,311,354 54,457 594,978 12,930,926 4,725 54.3% 35,437,500 47.8% 209,537,906 194,531,202 92.8% 81.4% 11,212,852 206,213	11,006,639 2,329.45 4.28%
$60,000 - 69,999  \boxed{5,487}  \boxed{1,727}  763,570  750  257,446  \boxed{166,346,931}  \boxed{64,526}  290,834  8,918,613  2,578  47.0\%  \boxed{19,335,000}  38.7\%  \boxed{138,384,152}  \boxed{123,920,047}  \boxed{89.5\%}  83.2\%  7,140,629  \boxed{176,969}  $	6,963,660 2,701.19 4.19%
$70,000 - 79,999  \boxed{3,745}  \boxed{1,046}  \boxed{590,467}  \boxed{410}  \boxed{172,395}  \boxed{112,821,844}  \boxed{74,519}  \boxed{276,305}  \boxed{5,253,097}  \boxed{1,514}  \boxed{40.4\%}  \boxed{11,355,000}  \boxed{31.2\%}  \boxed{96,490,052}  \boxed{85,084,924}  \boxed{88.2\%}  \boxed{88.2\%}  \boxed{4,896,113}  \boxed{115,032}  \boxed{112,821,844}  \boxed{74,519}  \boxed{74,519}  \boxed{76,305}  \boxed{5,253,097}  \boxed{1,514}  \boxed{40.4\%}  \boxed{11,355,000}  \boxed{31.2\%}  \boxed{96,490,052}  \boxed{85,084,924}  \boxed{88.2\%}  \boxed{88.2\%}  \boxed{4,896,113}  \boxed{115,032}  \boxed{112,821,844}  \boxed{112,325,000}  \boxed{112,821,844}  \boxed{112,821,844}  \boxed{112,821,844}  \boxed{112,821,844}  \boxed{112,821,844}  \boxed$	4,781,081 3,157.91 4.24%
80,000 - 89,999   2,547   597   381,912   249   108,731   75,643,225   84,707   321,810   3,608,904   893   35.1%   6,697,500   26.3%   65,658,631   56,303,555   85.8%   86.8%   3,239,717   99,046	3,140,671 3,516.99 4.15%
$90,000 - 99,999  \boxed{1,794}  366  290,812  172  97,203  53,197,445  94,657  122,149  2,268,548  562  31.3\%  4,215,000  21.7\%  46,836,046  37,825,336  80.8\%  88.0\%  2,175,692  71,550 $	2,104,142 3,744.02 3.96%
100,000 - 149,999   4,015   693   928,811   289   224,211   123,233,073   118,722   1,293,684   4,897,643   1,038   25.9%   7,785,000   16.3%   111,844,114   89,511,048   80.0%   90.8%   5,148,099   159,551	4,988,548 4,805.92 4.05%
150,000 - 199,999   1,176	1,457,714 6,176.75 3.61%
200,000 - 499,999   1,384   124   578,316   81   127,735   60,082,473   276,878   1,429,258   2,544,008   217   15.7%   1,627,500   5.9%   57,340,223   40,758,906   71.1%   95.4%   2,343,638   177,987	2,165,651 9,979.96 3.60%
500,000 - 999,999   414   10   37,551   20   50,158   22,337,680   676,899   743,830   356,366   33   8.0%   247,500   1.6%   22,477,644   8,627,155   38.4%   100.6%   496,061   890	495,171 15,005.18 2.22%
1,000,000 or more 831 11 45,751 19 20,164 123,792,210 3,868,507 3,438,857 7,165,934 32 3.9% 240,000 0.0% 119,825,133 18,987,937 15.8% 96.8% 1,091,807 588,009	503,798 15,743.69 0.41%
TOTAL 102,305 32,917 10,991,549 27,588 6,740,856 2,317,720,383 34,492 26,220,660 128,289,189 67,195 65.7% 503,962,500 27.0% 1,711,689,354 1,465,633,337 85.6% 73.9% 89,225,603 3,391,286 Source: 2015 individual income tax extract. Stat stical summaries are compiled from personal neome tax information extracted from tax year 2015 D-400. D-400 Sch. S. and D-400 TC forms processed within the DOR dynamic negrated	85,834,317 1,277.39 3.70%

Source: 2015 individual income tax extract. Stat stical summaries are compiled from personal ncome tax information extracted from tax year 2015 D-400, D-400 Sch S. and D-400 TC forms processed within the DOR dynamic ntegrated

tax system during 2016; 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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>††</sup>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.

<sup>††</sup>Basic standard deduction allowances applicable for tax year 2015 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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

Special rules apply for married taxpayers filing separate returns: a taxpayer may not claim (deduct) the standard deduction allowance amount if the taxpayer's spouse claims itemized deductions for State purposes.

<sup>†††</sup>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

<sup>†††</sup>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. [D]=suppressed to avoid disclosing details of individual taxpayers. Data have been combined with that in an adjacent category as appropriate: combined data are italicized.

## MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS

			400 Filing Fina				Modifications				temized E	Deductions††:			C Taxable Income	e	NCTI				Aver-	
	Aggre-		lance 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	l:		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		<b>5</b> 1 0	of	turns	Deduction	ID	residency	residency	ration	Federal	Tax	Credits	application	MFS-ID	Tax
Income I coul	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]	rneu	[\$]	riieu	[\$]	[\$]	[\$]	[\$]	[\$]		[%] IZE OF N	[\$] C TAXABLE I	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
	15 22/	(15)	(ID)	1.041	2 015 740	2 110 250 220	C00 105	75 210 542	142 (00 20)					2 (22 5(( 020	(110.020.252)	4.50/	04.70/	-		-		
No Taxable Income	15,336	[D]	[D]	1,841	3,815,748	3,110,258,239	608,185	75,218,542	142,690,306	5,114		409,019,655	79,980	2,633,766,820	(119,020,253)	-4.5%	84.7%	40.062	2 205	47.570	47.06	- 5 400/
\$ 1 - 2,000	3,940	530	22,690	386	113,293 111,735	193,719,060	195,281 297,689	3,158,292	7,371,877	992 688		28,306,815 15,391,386	28,535	161,198,660	867,255	0.5% 1.1%	83.2%	49,863	2,285	47,578	47.96	5.49% 5.44%
2,001 - 4,000 4,001 - 6,000	3,316 3,084	384 363	49,211 74,729	279 306	140,916	204,810,232 281,266,269	408,817	7,531,771 1,065,084	7,312,436 7,873,364	688		21,029,280	22,371 30,566	189,638,181 253,428,709	2,044,243 3,411,729	1.1%	92.6% 90.1%	117,547 196,172	6,333 7,570	111,214 188,602	161.65 274.13	5.53%
6,001 - 10,000	6,084	715	212,331	576	375,579	259,430,763	197,888	2,722,165	12,792,248	1,311		29,745,635	22,689	219,615,045	10,504,035	4.8%	84.7%	603,987	23,354	580,633	442.89	5.53%
10,001 - 10,625	959	85	33,942	89	33,592	62,209,105	349,489	502,582	1,905,300	1,311		8,273,989	46,483	52,532,398	1,836,075	3.5%	84.4%	105,572	2,771	102,801	577.53	5.60%
10,626 - 12,750	3,373	319	131,138	323	152,151	239,544,017	366,836	405,510	5,759,307	653		8,040,170	12,313	226,150,050	7,659,873	3.4%	94.4%	440,438	14,888	425,550	651.68	5.56%
12,751 - 15,000	3,748	389	159,727	330	158,511	88,513,210	120,590	1,343,447	3,196,324	734	19.6%	7,406,074	10,090	79,254,259	10,179,008	12.8%	89.5%	585,296	18,477	566,819	772.23	5.57%
15,001 - 17,000	3,270	314	133,308	306	138,210	172,485,196	274,221	1,885,438	3,808,792	629	19.2%	8,414,019	13,377	162,147,823	10,049,955	6.2%	94.0%	577,875	18,446	559,429	889.39	5.57%
17,001 - 20,000	4,944	498	214,997	478	250,352	129,768,414	131,079	3,400,104	3,952,575	990	20.0%	12,989,691	13,121	116,226,252	18,321,569	15.8%	89.6%	1,053,499	37,953	1,015,546	1,025.80	5.54%
20,001 - 21,250	2,009	229	113,788	232	133,763	32,811,809	70,563	318,229	1,719,404	465		4,409,882	9,484	27,000,752	9,604,382	35.6%	82.3%	552,259	13,179	539,080	1,159.31	5.61%
21,251 - 25,000	6,010	666	325,286	719	314,939	356,909,505	255,300	2,348,094	7,767,545	1,398		74,022,303	52,949	277,467,751	32,421,585	11.7%	77.7%	1,864,245	52,112	1,812,133	1,296.23	5.59%
25,001 - 30,000	7,738	1,047	521,972	1,048	548,770	224,617,879	106,606	54,085,116	56,565,085	2,107	27.2%	22,210,952	10,542	199,926,958	58,042,874	29.0%	89.0%	3,337,468	92,607	3,244,861	1,540.04	5.59%
30,001 - 40,000	12,630	2,254	1,104,268	1,977	798,620	374,128,478	87,741	5,673,473	11,446,305	4,264	33.8%	47,730,054	11,194	320,625,592	149,186,838	46.5%	85.7%	8,578,223	231,181	8,347,042	1,957.56	5.60%
40,001 - 50,000	8,505	2,115	1,062,202	1,565	698,947	513,478,352	138,329	5,636,423	8,393,524	3,712		68,433,512	18,436	442,287,739	166,288,133	37.6%	86.1%	9,561,551	205,545	9,356,006	2,520.48	5.63%
50,001 - 60,000	5,243	1,513	911.888	1,227	590,010	323,601,086	117,162	3,725,998	8,302,605	2,762		34,955,209	12,656	284,069,270	150,846,473	53.1%	87.8%	8,673,684	192,086	8,481,598	3,070.82	5.62%
60,001 - 75,000	4,487	1,416	976,021	1,287	754,174	447,479,067	164,635	4,221,442	9,046,691	2,718		38,191,735	14,051	404,462,083	181,773,282	44.9%	90.4%	10,451,962	249,528	10,202,434	3,753.65	5.61%
75,001 - 80,000	1,017	369	329,990	298	220,489	96,342,759	143,581	2,547,054	2,322,017	671	66.0%	16,924,732	25,223	79,643,064	51,944,220	65.2%	82.7%	2,986,790	70,684	2,916,106	4,345.91	5.61%
80,001 - 100,000	2,490	898	944,187	852	714,499	504,309,520	284,439	6,424,912	5,615,364	1,773	71.2%	31,223,703	17,611	473,895,365	158,021,268	33.3%	94.0%	9,086,225	305,539	8,780,686	4,952.45	5.56%
100,001 - 120,000	1,338	503	678,352	479	429,118	408,918,537	413,885	4,942,666	5,782,332	988	73.8%	44,532,644	45,074	363,546,227	107,522,667	29.6%	88.9%	6,182,557	196,312	5,986,245	6,058.95	5.57%
120,001 - 160,000	1,130	423	815,488	436	608,843	936,718,550	1,077,927	2,680,971	15,556,895	869	76.9%	208,260,245	239,655	715,582,381	119,096,363	16.6%	76.4%	6,848,039	235,705	6,612,334	7,609.13	5.55%
160,001 - 200,000	503	220	553,887	173	398,996	177,202,186	447,480	3,166,343	3,741,869	396	78.7%	11,243,355	28,392	165,383,305	70,237,220	42.5%	93.3%	4,038,642	140,591	3,898,051	9,843.56	5.55%
200,001 or more	1,151	450	4,998,762	544	10,472,929	3,841,777,085	3,803,740	70,441,946	107,113,159	1,010	87.7%	209,615,592	207,540	3,595,490,280	1,028,127,058	28.6%	93.6%	59,117,305	3,956,670	55,160,635	54,614.49	5.37%
TOTAL	102,305	15,700	14,368,164	15,751	21,974,184	12,980,299,318	369,704	263,445,602	440,035,324	35,110	34.3%	1,360,370,632	38,746	11,443,338,965	2,228,965,852	19.5%	88.2%	135,009,199	6,073,816	128,935,383	3,672.33	5.49%
FAGI Level									B. BY S	SIZE OF F	EDERAL	ADJUSTED G	ROSS INC	OME								
Non-Positive AGI	2,735	[D]	[D]	526	2,174,003	(1,227,794,657)	(810,426)	44,452,155	25,786,993	1,515	55.4%	9,452,112	6,239	(1,218,581,607)	(93,785,691)	7.7%	99.2%	92,510	2,418	90,092	59.47	-0.01%
\$ 1 - 3,999	3,029	214	29,058	122	52,021	1,072,528	1,830	185,748	439,057	586	19.3%	2,606,564	4,448	(1,787,345)	(1,353,524)	75.7%	-166.6%	37,897	1,492	36,405	62.12	3.39%
4,000 - 9,999	6,624	342	81,405	285	105,184	7,068,716	7,090	1,054,939	2,125,978	997	15.1%	5,327,779	5,344	669,898	47,702	7.1%	9.5%	154,000	5,865	148,135	148.58	2.10%
10,000 - 14,999	6,484	421	140,811	319	137,626	12,211,791	12,538	139,971	2,684,621	974	15.0%	6,214,751	6,381	3,452,390	3,434,365	99.5%	28.3%	318,988	11,207	307,781	316.00	2.52%
15,000 - 19,999	7,250	522	179,132	438	174,740	19,539,257	17,651	176,540	3,055,171	1,107	15.3%	8,324,024	7,519	8,336,602	7,823,309	93.8%	42.7%	548,005	28,053	519,952	469.69	2.66%
20,000 - 24,999	8,258	624	246,409	514	184,064	28,484,264	22,607	210,188	3,698,501	1,260		9,691,834	7,692	15,304,117	14,130,359	92.3%	53.7%	879,358	37,020	842,338	668.52	2.96%
25,000 - 29,999	8,465	823	350,806	668	299,710	43,870,701	27,574	374,182	5,238,242	1,591	18.8%	12,648,060	7,950	26,358,581	24,662,665	93.6%	60.1%	1,492,813	50,624	1,442,189	906.47	3.29%
30,000 - 39,999	16,323	2,075	910,355	1,842	795,103	147,445,254	35,249	514,135	15,240,091	4,183		36,739,392	8,783	95,979,906	90,552,044	94.3%	65.1%	5,427,310	171,186	5,256,124	1,256.54	3.56%
40,000 - 49,999	13,041	2,298	1,022,167	2,098	916,047	208,301,941	44,999	902,024	19,239,962	4,629		42,110,277	9,097	147,853,726	140,096,434	94.8%	71.0%	8,198,873	239,143	7,959,730	1,719.54	3.82%
50,000 - 59,999	8,703	2,053	1,060,240	1,750	744,203	217,926,816	54,783	1,396,611	18,041,352	3,978	45.7%	38,753,962	9,742	162,528,113	153,483,876	94.4%	74.6%	8,981,714	155,692	8,826,022	2,218.71	4.05%
60,000 - 69,999	5,487	1,398	817,274	1,374	638,929	188,418,167	64,771	656,268	16,945,836	2,909	53.0%	30,690,017	10,550	141,438,582	131,907,933	93.3%	75.1%	7,670,333	153,816	7,516,517	2,583.88	3.99%
70,000 - 79,999	3,745	1,057	703,128	1,105	644,594	166,768,684	74,751	2,800,314	12,074,475	2,231	59.6%	25,051,627	11,229	132,442,896	120,841,561	91.2%	79.4%	6,987,779	182,115	6,805,664	3,050.50	4.08%
80,000 - 89,999	2,547	768 560	604,036	830 603	496,397	140,144,666	84,731	656,288	8,606,621	1,654	64.9%	18,735,748	11,328	113,458,585	103,368,135	91.1%	81.0%	5,963,856	121,588	5,842,268	3,532.21	4.17% 4.10%
90,000 - 99,999 100,000 - 149,999	1,794 4,015	569 1,329	485,615 1,609,506	1,500	409,109 1,330,799	116,590,067 354,929,222	94,635 119,224	453,248 3,945,986	6,585,513 20,744,642	1,232 2,977	68.7% 74.1%	15,223,219 39,921,862	12,357 13,410	95,234,583 298,208,704	85,265,792 256,430,227	89.5% 86.0%	81.7% 84.0%	4,925,919 14,774,560	144,825 519,472	4,781,094 14,255,088	3,880.76 4,788.41	4.10% 4.02%
150,000 - 149,999	1,176	438	816,927	1,500 455	667,067	354,929,222 161,713,173	172,035		5,894,850	940		15,018,147	15,977	, ,		78.9%	84.0% 88.1%	6,466,973	234,552	6,232,421	6,630.24	3.85%
150,000 - 199,999 200,000 - 499,999	1,176	438 478	2,000,678	455 594	1,350,569	349,415,696	299,414	1,721,207 15,156,258	5,894,850 14,762,904	940 1,167	79.9% 84.3%	15,018,147 25,789,140	22,099	142,521,383 324,019,910	112,432,540 209,644,062	78.9% 64.7%	88.1% 92.7%	12,055,652	611,790	6,232,421	6,630.24 9,806.22	3.85%
500,000 - 499,999 500,000 - 999,999	1,384	135	1,155,510	594 197	841,620	263,780,159	692,336	10,087,048	11,019,664	381	92.0%	14,906,388	39,124	247,941,155	105,972,564	42.7%	94.0%	6,102,003	398,750	5,703,253	14,969.17	3.28% 2.16%
1,000,000 or more	831	156	2,155,107	531	10.012.399	11.780.412.873	14,743,946	178,562,492	247,850,851	799	96.1%	1,003,165,729	1,255,527	10,707,958,785	764,011,499	7.1%	90.9%	43,930,656	3,004,208	40,926,448	51,222.09	0.35%
TOTAL	102,305	15,700	14,368,164	15,751		12,980,299,318	369,704		440,035,324	35,110		1,360,370,632		11,443,338,965	2,228,965,852	19.5%	88.2%	135,009,199	6,073,816	128,935,383	3,672.33	0.99%
Source: 2015	, , , , , , ,																			-20,700,000	-,0.2.00	242270

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

tax system during 2016; 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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>†</sup>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 applicable for tax year 2015 vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HoH=\$12,000.

<sup>††</sup>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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

Special rules apply for married taxpayers filing separate returns: a taxpayer may not claim (deduct) the standard deduction allowance amount if the taxpayer's spouse claims itemized deductions for State purposes.

<sup>†††</sup>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

<sup>†††</sup>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.

[D]=suppressed to avoid disclosing details of individual taxpayers. Data have been combined with that in an adjacent category as appropriate; combined data are italicized.

## HEAD OF HOUSEHOLD

		D-4	400 Filing Fin	ancial Stati	istics:		Modifications			]	Deductions Clai			Computed NC T	Taxable Income				Aver-	
			lance Tax Due			Federal		to			[§105-134.6.(			[includes retur	ns with deficit]			Net	age	
		Balance	Tax Due	Overp	payment	AGI	Aver-	Feder		Standar	d Deduction	Itemized	Deductions					Tax	Net Tax	
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	H:							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											F NC TAXABI							-		
No Taxable Income	128,812	81	13,352	86,851	15,696,931	1,635,094,866	12,694	50,877,691	243,235,592	123,035	1,476,420,000	5,777	115,581,999	(149,265,034)	(637,455,908)	<del>-</del> .	<del>.</del> .			<del>-</del>
\$ 1 - 2,000	48,756	3,959	162,749	35,322	8,125,792	926,525,190	19,003	9,558,904	14,841,509	47,995	575,940,000	761	21,665,977	323,636,608	51,528,628	2,963,006	2,355,466	607,540	12.46	1.18%
2,001 - 4,000	49,869	6,071	488,134	36,792	9,911,723	901,313,759	18,074	15,490,871	10,093,757	49,250	591,000,000	619	14,962,018	300,748,855	147,856,642	8,501,737	6,030,294	2,471,443	49.56	1.67%
4,001 - 6,000	44,496	8,388	983,965	33,800	10,158,766	884,891,142	19,887	1,843,283	8,459,955	43,902	526,824,000	594	16,715,004	334,735,466	221,153,818	12,716,338	6,864,166	5,852,172	131.52	2.65%
6,001 - 10,000	78,347	18,678	3,249,686	58,877	18,286,221	1,797,101,381	22,938	4,943,581	16,978,344	77,119	925,428,000	1,228	25,056,601	834,582,017	623,352,841	35,842,944	12,389,313	23,453,631	299.36	3.76%
10,001 - 10,625	11,453 37,589	2,881	620,982	8,515	2,659,667	280,477,596	24,489 27,560	964,805	3,126,042 8,889,552	11,257 36,919	135,084,000	196 670	7,598,019	135,634,340	118,087,052	6,790,047	1,792,706 5,899,346	4,997,341	436.33 514.69	4.23% 4.41%
10,626 - 12,750 12,751 - 15,000	37,589	9,931 10,429	2,322,395 2,660,838	27,456 27,141	8,529,225 8,475,929	1,035,942,909 1,058,682,939	28,024	2,733,249 2,907,102	10,065,012	36,919	443,028,000 443,772,000	797	14,551,433 23,718,240	572,207,173 584,034,789	439,056,951 523,565,608	25,245,874 30,105,059	5,976,455	19,346,528 24,128,604	638.69	4.41%
15,001 - 17,000	31,186	8,913	2,473,483	22,101	6,897,480	934,943,853	29,980	1,351,072	9,550,315	30,418	365,016,000	768	16,029,546	545,699,064	498,499,549	28,663,669	4,874,551	23,789,118	762.81	4.01%
17,001 - 17,000	41,981	12,257	3,579,621	29,482	9,280,327	1,353,057,800	32,230	2,255,058	13,087,195	40,803	489,636,000	1,178	20,770,235	831,819,428	775,488,873	44,590,651	6,546,308	38,044,343	906.23	4.77%
20,001 - 21,250	15,587	4,994	1,565,812	10,486	3,083,040	528,534,575	33,909	662,098	4,721,884	15,133	181,596,000	454	7,838,561	335,040,228	321,401,219	18,480,549	1,997,036	16,483,513	1,057.52	5.13%
21,251 - 25,000	41,053	13,351	4,434,557	27,418	8,134,097	1,516,547,189	36,941	2,783,948	16,225,342	39,480	473,760,000	1,573	26,712,556	1,002,633,239	945,932,826	54,391,209	5,282,901	49,108,308	1,196.22	5.19%
25,001 - 30,000	40,677	13,744	5,004,358	26,664	8,038,424	1,681,348,323	41,334	2,939,855	18,349,054	38,611	463,332,000	2,066	42,683,483	1,159,923,641	1,112,567,558	63,972,644	5,241,091	58,731,553	1,443.85	5.28%
30,001 - 40,000	50,194	17,326	7,202,978	32,521	10,276,806	2,474,545,816	49,300	5,045,470	29,377,151	46,328	555,936,000	3,866	70,204,714	1,824,073,421	1,731,524,946	99,562,805	6,363,948	93,198,857	1,856.77	5.38%
40,001 - 50,000	28,840	10,524	5,260,079	18,128	6,178,561	1,725,250,272	59,821	4,834,915	20,203,267	25,655	307,860,000	3,185	52,482,067	1,349,539,853	1,284,627,835	73,866,104	3,900,556	69,965,548	2,425.99	5.45%
50,001 - 60,000	17,187	6,544	4,095,228	10,511	3,787,863	1,289,806,850	75,045	5,506,495	12,593,742	14,501	174,012,000	2,686	47,088,744	1,061,618,859	938,055,439	53,938,226	2,468,494	51,469,732	2,994.69	5.49%
60,001 - 75,000	14,417	6,309	4,319,559	8,004	3,144,181	1,267,830,643	87,940	5,555,802	14,997,453	11,371	136,452,000	3,046	53,567,769	1,068,369,223	960,756,384	55,243,481	1,945,645	53,297,836	3,696.87	5.55%
75,001 - 80,000	2,974	1,482	1,159,415	1,468	617,979	282,117,004	94,861	1,615,499	2,782,238	2,195	26,340,000	779	13,508,325	241,101,940	230,239,407	13,238,755	353,669	12,885,086	4,332.58	5.60%
80,001 - 100,000	7,462	3,612	3,448,315	3,790	2,022,829	811,706,528	108,779	5,508,945	8,322,911	5,137	61,644,000	2,325	41,872,094	705,376,468	663,293,670	38,139,407	817,517	37,321,890	5,001.59	5.63%
100,001 - 120,000	3,761	1,824	2,158,538	1,910	1,083,012	501,999,935	133,475	2,860,281	5,319,078	2,233	26,796,000	1,528	28,414,126	444,331,012	410,017,092	23,576,003	583,284	22,992,719	6,113.46	5.61%
120,001 - 160,000	3,566	1,876	3,121,298	1,663	1,393,196	664,342,292	186,299	6,201,909	8,295,796	1,888	22,656,000	1,678	33,819,819	605,772,586	487,402,696	28,025,630	688,721	27,336,909	7,665.99	5.61%
160,001 - 200,000	1,527	766	1,908,281	754	933,718	424,868,908	278,238	5,635,911	6,253,158	673	8,076,000	854	19,573,809	396,601,852	271,423,197	15,606,831	334,062	15,272,769	10,001.81	5.63%
200,001 or more	2,633	1,235	8,308,485	1,387	7,083,852	1,985,000,910	753,893	81,374,150	40,038,536	830	9,960,000	1,803	65,884,664	1,950,491,860	1,438,031,449	82,686,800	7,866,240		28,416.47	5.20%
TOTAL	740,145		68,542,107	511,041	153,799,620		35,077	223,450,894	525,806,883	701,714	8,420,568,000	38,431	780,299,803	16,458,706,888	13,556,407,772	816,147,769		725,576,000	980.32	5.11%
FAGI Level									B. BY SIZ	E OF FEI	DERAL ADJUS	TED GROS	SS INCOME		<u> </u>					
Non-Positive AGI	4,894	14	70,322	728	850,400	(378,482,494)	(77,336)	59,849,955	19,454,045	2,136	25,632,000	2,758	9,584,698	(373,303,282)	(138,837,695)	140,679	1,555	139,124	28.43	-0.04%
\$ 1 - 3,999	12,551	22	3,990	7,843	593,265	30,533,943	2,433	996,256	346,468	12,393	148,716,000	158	2,822,987	(120,355,256)	(117,733,497)	5,548	1,071	4,477	0.36	0.01%
4,000 - 9,999	65,245	95	35,875	47,527	6,216,800	505,502,969	7,748	3,374,834	1,827,371	64,815	777,780,000	430	7,456,585	(278,186,153)	(271,537,091)	54,284	14,127	40,157	0.62	0.01%
10,000 - 14,999	106,600	4,563	334,790	78,484	17,920,265	1,350,652,160	12,670	4,366,702	7,052,405	106,011	1,272,132,000	589	10,914,265	64,920,192	63,623,827	6,344,768	5,099,434	1,245,334	11.68	0.09%
15,000 - 19,999	106,401	19,256	2,464,922	80,700	24,074,197	1,852,045,872	17,406	3,851,756	13,815,772	105,600	1,267,200,000	801	13,665,388	561,216,468	549,784,237	32,144,284	16,226,345	15,917,939	149.60	0.86%
20,000 - 24,999	90,754	22,851	4,824,409	66,659	20,409,699	2,037,625,014	22,452	3,930,945	18,937,233	89,749	1,076,988,000	1,005	17,131,594	928,499,132	911,122,531	52,852,042		38,608,463	425.42	1.89%
25,000 - 29,999	79,402	22,203	5,845,031	56,148	17,353,633	2,177,110,680	27,419	3,282,516	23,505,048	77,983	935,796,000	1,419	24,340,948	1,196,751,200	1,174,756,217	67,968,494	12,365,852	55,602,642	700.27	2.55%
30,000 - 39,999	112,583	35,586	11,274,020	75,272	22,552,449	3,884,093,335	34,500	5,452,957	54,162,970	108,808	1,305,696,000	3,775	64,071,664	2,465,615,658	2,413,978,145	139,474,111	14,939,965	124,534,146	1,106.15	3.21%
40,000 - 49,999	59,475	20,008	7,608,186	38,360	11,814,798	2,645,807,847	44,486	4,579,528	56,784,331	55,313	663,756,000	4,162	70,277,666	1,859,569,378	1,809,859,759	104,532,398	7,286,166	97,246,232	1,635.08	3.68%
50,000 - 59,999	34,758	12,295	5,581,284	21,785	7,281,603	1,897,718,491	54,598	4,008,031	54,737,422	30,842	370,104,000	3,916	66,826,602	1,410,058,498	1,360,047,787	78,505,720	4,333,985	74,171,735	2,133.95	3.91%
60,000 - 69,999	21,034	7,689	4,393,022	12,899	4,568,826	1,358,769,421	64,599	3,579,479	47,080,104	17,789	213,468,000	3,245	55,585,297	1,046,215,499	1,005,694,238	58,018,902	2,750,105	55,268,797	2,627.59	4.07%
70,000 - 79,999	13,161	5,232	3,373,324	7,655	3,076,940	982,151,960	74,626	3,084,477	33,350,258	10,535	126,420,000	2,626	45,732,996	779,733,183	741,732,653	42,742,656	1,930,693	40,811,963	3,100.98	4.16%
80,000 - 89,999	8,489	3,974	2,654,243	4,331	1,794,754	718,992,054	84,697	1,681,319	22,829,745	6,261	75,132,000	2,228	39,941,774	582,769,854	549,708,924	31,681,233	766,560	30,914,673	3,641.73	4.30%
90,000 - 99,999	5,483	2,533	2,105,600	2,821	1,353,111	518,999,513	94,656	2,080,252	15,768,604	3,800	45,600,000	1,683	30,746,864	428,964,297	402,164,769	23,167,044	521,845	22,645,199	4,130.07	4.36%
100,000 - 149,999	11,469	5,436	5,876,223	5,764	3,464,104	1,365,764,553	119,083	5,713,717	34,739,877	6,827	81,924,000	4,642	86,834,054	1,167,980,339	1,081,650,896	62,236,517	1,483,086	60,753,431	5,297.19	4.45%
150,000 - 199,999	3,317	1,576	3,132,392	1,618	1,470,059	567,139,163	170,980	4,732,544	11,091,209	1,544	18,528,000	1,773	36,399,448	505,853,050	450,261,897	25,908,735	632,674	25,276,061	7,620.16	4.46%
200,000 - 499,999	3,291	1,436	4,736,249	1,700	3,130,116	941,132,831	285,972	18,013,056	12,835,588	1,064	12,768,000	2,227	54,336,391	879,205,908	696,039,084	40,024,590	1,417,841	38,606,749	11,731.01	4.10%
500,000 - 999,999	692	270	1,963,289	380	1,164,458	470,831,710	680,393	9,912,440	8,216,182	162	1,944,000	530	19,440,845	451,143,123	270,252,927	15,539,535	1,039,662	, ,	20,953.57	3.08%
1,000,000 or more	546	136	2,264,937	367	4,710,142	3,035,541,658	5,559,600	80,960,130	89,272,251	82	984,000	464	124,189,737	2,902,055,800	603,838,164	34,806,229	5,517,224	29,289,005	53,642.87	0.96%
TOTAL	740,145		68,542,107	_		25,961,930,680	35,077	223,450,894	525,806,883		8,420,568,000	_	780,299,803		13,556,407,772 forms processed			725,576,000	980.32	2.79%

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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.

<sup>†</sup>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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015, the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>††</sup>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 applicable for tax year 2015 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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

<sup>†††</sup>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

<sup>†††</sup>Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

## HEAD OF HOUSEHOLD: STANDARD DEDUCTION

	1	D	400 Filing Fin	ancial Stati	istics:			Modific	ations			Deduction††:		Computed N	C Taxable Income		NCTI	1			Aver-	
	Aggre-		lance Tax Due			Federal		to	ations		as a	Deduction    .	as a		urns with deficitl	*	as			Net	age	
	gate		e Tax Due		payment	AGI	Aver-	Feder	·al		% of		% of	[merauco rec	l dring with deficity	Effec-	a			Tax	Net Tax	
	Number	Dalance	[Net Tax†	0,101	[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	[]		[4]		[4]	[4]	(*)	(*)			` '	BLE INCOME	[ [ ]	(*)	(*)	(/*)	( , , ,	(*)	[4]	(~)	[4]	[,*]
No Taxable Income	128,812	[DI]	IDI	85,258	13,362,112	1,146,707,132	9,320	6,129,265	143,901,327	123,035		1,476,420,000	92.7%	(467,484,930)	(548,065,154)	117.2%	-40.8%				1	
\$ 1 - 2,000	48,756	3,781	157,039	34,890	7,925,825	723,589,151	15,076	1,734,258	8,592,817	47,995		575,940,000	96.4%	140,790,592	50,809,739	36.1%	19.5%	2,921,664	2,342,821	578,843	12.06	1.14%
2,001 - 4,000	49,869	5,894	467,308	36,379	9,686,431	802,445,485	16,293	1,378,482	6,178,402	49,250		591,000,000		206,645,565	146,017,260	70.7%	25.8%	8,395,978	5,999,813	2,396,165	48.65	1.64%
4,001 - 6,000	44,496	8,187	943,953	33,414	9,925,814	801,352,636	18,253	1,286,420	6,176,889	43,902		526,824,000		269,638,167	218,177,995	80.9%	33.6%	12,545,226	6,826,157	5,719,069	130.27	2.62%
6,001 - 10,000	78,347	18,275	3,129,905	58,058	17,783,156	1,608,114,200	20,852	3,081,512	12,390,937	77,119		925,428,000		673,376,775	613,483,212	91.1%	41.9%	35,275,442	12,299,783	22,975,659	297.92	3.75%
10,001 - 10,625	11,453	2,841	606,683	8,361	2,562,608	258,659,112	22,978	399,311	1,971,633	11,257	98.3%	135,084,000		122,002,790	116,063,582	95.1%	47.2%	6,673,694	1,776,177	4,897,517	435.06	4.22%
10,626 - 12,750	37,589	9,742	2,244,287	26,980	8,247,544	906,967,016	24,566	1,540,086	6,587,210	36,919		443,028,000		458,891,892	431,175,927	94.0%	50.6%	24,792,716	5,843,792	18,948,924	513.26	4.39%
12,751 - 15,000	37,778	10,187	2,556,086	26,594	8,107,324	983,241,010	26,588	979,829	7,869,596	36,981		443,772,000		532,579,243	512,524,832	96.2%	54.2%	29,470,206	5,908,598	23,561,608	637.13	4.60%
15,001 - 17,000	31,186	8,689	2,368,428	21,564	6,583,672	871,302,641	28,644	1,007,347	7,370,139	30,418		365,016,000		499,923,849	486,185,666	97.3%	57.4%	27,955,601	4,802,730	23,152,871	761.16	4.76%
17,001 - 20,000	41,981	11,928	3,413,259	28,642	8,778,388	1,270,560,131	31,139	1,489,805	10,025,102	40,803	97.2%	489,636,000		772,388,834	753,670,595	97.6%	60.8%	43,336,123	6,443,804	36,892,319	904.16	4.90%
20,001 - 21,250	15,587	4,867	1,496,543	10,160	2,909,022	505,953,205	33,434	443,111	3,676,623	15,133		181,596,000		321,123,693	312,035,427	97.0%	63.5%	17,942,016	1,957,955	15,984,061	1,056.24	5.12%
21,251 - 25,000	41,053	12,871	4,169,496	26,336	7,553,182	1,410,003,134	35,714	1,372,302	12,022,440	39,480		473,760,000		925,592,996	909,559,525	98.3%	65.6%	52,299,752	5,137,276	47,162,476	1,194.59	5.19%
25,001 - 30,000	40,677	13,132	4,633,265	25,219	7,252,512	1,553,700,756	40,240	2,082,069	13,973,829	38,611		463,332,000		1,078,476,996	1,055,796,960	97.9%	69.4%	60,708,342	5,046,866	55,661,476	1,441.60	5.27%
30,001 - 40,000	50,194	16,080	6,384,112	29,916	8,869,170	2,199,927,639	47,486	3,377,620	20,572,636	46,328		555,936,000		1,626,796,623	1,596,771,156	98.2%	73.9%	91,814,440	5,989,601	85,824,839	1,852.55	5.37%
40,001 - 40,000	28,840	9,478	4,470,668	16,004	5,007,425	1,479,943,446	57,686	2,917,681	13,103,371	25,655		307,860,000		1,161,897,756	1,141,857,401	98.3%	78.5%	65,656,815	3,544,909	62,111,906	2,421.04	5.44%
50,001 - 60,000	17,187	5,601	3,313,225	8,779	2,812,916	979,770,737	67,566	2,796,674	8,569,152	14,501		174,012,000		799,986,259	790,805,250	98.9%	81.7%	45,471,325	2,153,389	43,317,936	2,987.24	5.48%
60,001 - 75,000	14,417	5,156	3,297,046	6,126	2,098,339	903,319,256	79,441	2,750,074	7,190,822	11,371		136,452,000		762,231,576	756,020,568	99.2%	84.4%	43,471,212	1,653,640	41,817,572	3,677.56	5.53%
75,001 - 80,000	2,974	1,189	872,661	988	352,502	198,446,115	90,408	1,171,998	1,589,542	2,195		26,340,000		171,688,571	169,846,005	98.9%	86.5%	9,766,131	279,914	9,486,217	4,321.74	5.59%
80,001 - 100,000	7,462	2,700	2,457,162	2,394	1,054,137	526,253,569	102,444	2,562,459	4,263,785	5,137	68.8%	61,644,000		462,908,243	455,609,700	98.4%	88.0%	26,197,575	543,983	25,653,592	4,993.89	5.63%
100,001 - 120,000	3,761	1,217	1,340,713	997	519,141	272,589,984	122,073	1,987,271	2,543,511	2,233		26,796,000		245,237,744	242,998,882	99.1%	90.0%	13,972,440	400,156	13,572,284	6,078.05	5.59%
120,001 - 120,000	3,566	1,152	1,893,810	719	504,947	285,548,781	151,244	2,360,567	2,304,770	1,888		22,656,000		262,948,578	256,774,054	97.7%	92.1%	14,764,500	445,852	14,318,648	7,584.03	5.58%
160,001 - 200,000	1,527	410	1,017,813	261	308,625	127,318,902	189,181	1,486,873	889,507	673		8,076,000		119,840,268	119,083,523	99.4%	94.1%	6,847,296	159,086	6,688,210	9,937.90	5.62%
200,001 - 200,000 200,001 or more	2,633	470	2,803,672	354	1,021,754	337.491.937	406,617	10,165,176	3,411,351	830		9,960,000		334,285,762	308,667,942	92.3%	99.0%	17,748,410	1.532.136	16,216,274	19.537.68	5.25%
TOTAL	740,145		54,037,133			20,153,205,975	28,720	54,305,258	305,175,391			8,420,568,000		11,481,767,842		94.9%	57.0%	658,026,904		576,938,466	822.18	
FAGI Level	740,143	155,047	34,057,155	400,070	155,226,547	20,135,203,773	20,720	34,503,230	B. BY SIZE OF	,				11,401,707,042	10,075,070,047	74.770	37.070	030,020,704	01,000,400	370,750,400	022.10	3.0470
	4.00.4	(ID)	(D)	570	440.010	(82,755,338)	(20.742)	4,868,655						(104 750 070)	(00 500 202)	76.00/	126.60/	02.074	1 411	01.462	42.02	0.110/
Non-Positive AGI \$ 1 - 3,999	4,894 12,551	[D] 23	45,120	570 7,784	448,019 548,707	30,204,743	(38,743)	941,464	1,239,396 218,208	2,136 12,393		25,632,000 148,716,000		(104,758,079)	(80,599,392)	76.9% 97.9%	126.6% -390.0%	92,874 4,685	1,411 1,071	91,463 3,614	42.82 0.29	-0.11% 0.01%
4,000 - 9,999	65,245	81	31,397	47,300	6,115,530	502,298,765	2,437 7,750	3,143,099	1,608,172	64,815		777,780,000		(117,788,001) (273,946,308)	(115,292,553) (267,421,716)	97.9%	-54.5%	46,972	1,071	34,508	0.29	0.01%
10,000 - 14,999	106,600	4,514	323,232	78,162	17,723,741	1.343.162.339	12,670	3,762,527	6,569,092	106,011		1,272,132,000		68,223,774	66,878,715	98.0%	5.1%	6,301,854	5,093,088	1,208,766	11.40	0.01%
15,000 - 14,999	106,600	19,090	2,433,351	80,217	23,816,152	1,837,941,118	17,405	3,600,685	13,206,315	105,600		1,272,132,000		561,135,488	549,618,938	98.0% 97.9%	30.5%	32,013,358	16,185,570	1,208,766	149.88	0.09%
20,000 - 24,999	90,754	22,584	4,753,082	65,995	20,038,308	2,014,927,679	22,451	3,742,509	13,206,315	89,749		1,076,988,000		924,252,266	906,925,450	98.1%	30.5% 45.9%	52,516,311	14,173,509	38,342,802	427.22	1.90%
25,000 - 29,999	79,402	21,833	5,708,994	55,173	16,793,425		27,416	3,042,878	20,690,462	77,983	98.9%	935,796,000		1,184,509,978	1,162,666,399	98.1%	55.4%	67,161,199	12,245,024	54,916,175	704.21	2.57%
30,000 - 39,999	112,583	34,505	10,768,735	72,728	21,059,604	3,750,996,013	34,474	4,593,066	46,518,010	108,808		1,305,696,000		2,403,375,069	2,353,041,268	98.2% 97.9%	64.1%	135,794,624	14,610,191	121,184,433	1,113.75	3.23%
40,000 - 49,999	59,475	18,833	6,967,452	35,530	10,314,006	2,458,720,196	44,451	3,581,761	45,847,460	55,313	93.0%	663,756,000		1,752,698,497	1,705,283,963	97.9%	71.3%	98,358,861	6,907,837	91,451,024	1,653.34	3.72%
50,000 - 59,999	34,758	11,133	4,828,177	19,156	5,863,868	1,682,598,677	54,555	3,581,761	45,847,460	30,842		370,104,000		1,752,698,497	1,227,880,119	96.4%	75.7%	70,798,748	3,945,988	66,852,760	2,167.59	3.72%
60,000 - 69,999	21,034	6,601	3,577,010	10,837	3,454,514	1,148,250,450	64,548	2,782,175	33,949,217	17,789		213,468,000		903,615,408	868,066,819	96.1%	78.7%	50,015,510	2,404,071	47,611,439	2,676.45	4.15%
70,000 - 79,999	13,161	4,365	2,676,495	5,965	2,068,671	785,751,087	74,585	2,782,175	22,945,287	10,535	80.0%	126,420,000		638,783,413	607,123,413	95.0%	81.3%	34,950,428	1,631,109	33,319,319	3,162.73	4.15%
80,000 - 79,999	8,489	3,154	1,960,467	2,990	1,017,693	529,931,285	84,640	860,959	12,985,046	6,261		75,132,000		442,675,198	416,507,456	94.1%	83.5%	23,962,491	609,071	23,353,420	3,729.98	4.41%
90,000 - 99,999	5,483	1,937	1,543,582	1,775	694,501	359,598,722	94,631	818,107	8,916,158	3,800	69.3%	45,600,000		305,900,671	285,719,474	93.4%	85.1%	16,438,276	405,115	16,033,161	4,219.25	4.46%
100,000 - 149,999	11,469	3,637	3,757,054	3,030	1,570,221	805,124,009	117,932	3,115,366	18,358,333	6,827	59.5%	81,924,000		707,957,042	653,350,899	92.3%	87.9%	37,587,040	955,014	36,632,026	5,365.76	4.55%
150,000 - 149,999	3,317	3,63 / 877	1,730,154	3,030 614	504,908	262,670,543	170,123	1,798,468	5,753,154	1,544	59.5% 46.5%	18,528,000	33.7%	240,187,857	213,406,191	92.3% 88.8%	91.4%	12,277,147	337,723	11,939,424	7,732.79	4.55%
200,000 - 499,999	3,291	565	1,730,154	456	763,784	292,430,801	274,841	4,148,309	3,750,146	1,544		12,768,000		280,060,964	223,805,261	88.8% 79.9%	91.4%	12,869,236	504,262	12,364,974	11,621.22	4.55%
500,000 - 999,999	692	84	590,483	456 72	243,957	110,903,397	684,589	1,762,692	1,185,184	1,064		1,944,000		109,536,905	69,227,945	63.2%	98.8%	3,980,608	271,536		22,895.51	3.34%
1,000,000 - 999,999	546	31	407,348	39	186,937	182,497,927	2,225,584	2,096,159	1,185,184	82		984,000	0.8%	181,686,895	49,681,398	27.3%	98.8%	2,856,682	794,384	2,062,298	25,149.98	1.13%
TOTAL	740,145					20,153,205,975	28,720	54,305,258				8,420,568,000			10,895,870,047	94.9%	57.0%	658,026,904		576,938,466	822.18	
	,	,				, , ,	,	, ,	, ,	,				, , ,	D-400TC forms			the DOR dynan			022.10	2.00 /0

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400. D-400 Sch S. and D-400TC forms processed within the DOR dynam c integrated

tax system during 2016; 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.

<sup>†</sup>Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

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<sup>††</sup>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.

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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. [D]=suppressed to avoid disclosing details of individual taxpayers. Data have been combined with that in an adjacent category as appropriate: combined data are italicized.

## HEAD OF HOUSEHOLD: ITEMIZED DEDUCTIONS

			00 Filing Fina					Modific	ations	It	emized I	Deductions††:			C Taxable Income	2	NCTI				Aver-	i
	Aggre-		ance Tax Due			Federal		to			as a			[includes retu	rns with deficit]		as			Net	age	i
	gate	Balance	Tax Due	Overp	payment	AGI	Aver-	Feder	al		% of					Effec-	a			Tax	Net Tax	i
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	I:		All		Aver-			tive	%	Computed		Liability	Per Re-	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal				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												BLE INCOME										
No Taxable Income	128,812	[D]	[D]	1,593	2,334,819	488,387,734	84,540	44,748,426	99,334,265	5,777	4.5%	115,581,999	20,007	318,219,896	(89,390,754)	-28.1%	65.2%	-	-	-	-	-
\$ 1 - 2,000	48,756	259	19,062	432	199,967	202,936,039	266,670	7,824,646	6,248,692	761	1.6%	21,665,977	28,470	182,846,016	718,889	0.4%	90.1%	41,342	12,645	28,697	37.71	3.99%
2,001 - 4,000	49,869	177	20,826	413	225,292	98,868,274	159,723	14,112,389	3,915,355	619	1.2%	14,962,018	24,171	94,103,290	1,839,382	2.0%	95.2%	105,759	30,481	75,278	121.61	4.09%
4,001 - 6,000	44,496	201	40,012	386	232,952	83,538,506	140,637	556,863	2,283,066	594	1.3%	16,715,004	28,140	65,097,299	2,975,823	4.6%	77.9%	171,112	38,009	133,103	224.08	4.47%
6,001 - 10,000	78,347	403	119,781	819	503,065	188,987,181	153,898	1,862,069	4,587,407	1,228	1.6%	25,056,601	20,404	161,205,242	9,869,629	6.1%	85.3%	567,502	89,530	477,972	389.23	4.84%
10,001 - 10,625	11,453	40	14,299	154	97,059	21,818,484	111,319	565,494	1,154,409	196	1.7%	7,598,019	38,765	13,631,550	2,023,470	14.8%	62.5%	116,353	16,529	99,824	509.31	4.93%
10,626 - 12,750	37,589	189	78,108	476	281,681	128,975,893	192,501	1,193,163	2,302,342	670	1.8%	14,551,433	21,719	113,315,281	7,881,024	7.0%	87.9%	453,158	55,554	397,604	593.44	5.05%
12,751 - 15,000	37,778	242	104,752	547	368,605	75,441,929	94,657	1,927,273	2,195,416	797	2.1%	23,718,240	29,759	51,455,546	11,040,776	21.5%	68.2%	634,853	67,857	566,996	711.41	5.14%
15,001 - 17,000	31,186	224	105,055	537	313,808	63,641,212	82,866	343,725	2,180,176	768	2.5%	16,029,546	20,872	45,775,215	12,313,883	26.9%	71.9%	708,068	71,821	636,247	828.45	5.17%
17,001 - 20,000	41,981	329	166,362	840	501,939	82,497,669	70,032	765,253	3,062,093	1,178	2.8%	20,770,235	17,632	59,430,594	21,818,278	36.7%	72.0%	1,254,528	102,504	1,152,024	977.95	5.28%
20,001 - 21,250	15,587	127	69,269	326	174,018	22,581,370	49,739	218,987	1,045,261	454	2.9%	7,838,561	17,266	13,916,535	9,365,792	67.3%	61.6%	538,533	39,081	499,452	1,100.11	5.33%
21,251 - 25,000	41,053	480	265,061	1,082	580,915	106,544,055	67,733	1,411,646	4,202,902	1,573	3.8%	26,712,556	16,982	77,040,243	36,373,301	47.2%	72.3%	2,091,457	145,625	1,945,832	1,237.02	5.35%
25,001 - 30,000	40,677	612	371,093	1,445	785,912	127,647,567	61,785	857,786	4,375,225	2,066	5.1%	42,683,483	20,660	81,446,645	56,770,598	69.7%	63.8%	3,264,302	194,225	3,070,077	1,486.00	5.41%
30,001 - 40,000	50,194	1,246	818,866	2,605	1,407,636	274,618,177	71,034	1,667,850	8,804,515	3,866	7.7%	70,204,714	18,160	197,276,798	134,753,790	68.3%	71.8%	7,748,365	374,347	7,374,018	1,907.40	5.47%
40,001 - 50,000	28,840	1,046	789,411	2,124	1,171,136	245,306,826	77,019	1,917,234	7,099,896	3,185	11.0%	52,482,067	16,478	187,642,097	142,770,434	76.1%	76.5%	8,209,289	355,647	7,853,642	2,465.82	5.50%
50,001 - 60,000	17,187	943	782,003	1,732	974,947	310,036,113	115,427	2,709,821	4,024,590	2,686	15.6%	47,088,744	17,531	261,632,600	147,250,189	56.3%	84.4%	8,466,901	315,105	8,151,796	3,034.92	5.54%
60,001 - 75,000	14,417	1,153	1,022,513	1,878	1,045,842	364,511,387	119,669	3,000,660	7,806,631	3,046	21.1%	53,567,769	17,586	306,137,647	204,735,816	66.9%	84.0%	11,772,269	292,005	11,480,264	3,768.96	5.61%
75,001 - 80,000 80,001 - 100,000	2,974 7,462	293 912	286,754 991,153	480 1,396	265,477 968,692	83,670,889 285,452,959	107,408 122,775	443,501 2,946,486	1,192,696 4,059,126	779 2,325	26.2%	13,508,325 41,872,094	17,341	69,413,369 242,468,225	60,393,402 207,683,970	87.0% 85.7%	83.0% 84.9%	3,472,624 11,941,832	73,755 273,534	3,398,869 11,668,298	4,363.12 5,018.62	5.63% 5.62%
80,001 - 100,000 100,001 - 120,000	3,761	607	817.825	913	563,871	229,409,951	150,137	873,010	2,775,567	1,528	31.2% 40.6%	28,414,126	18,010 18,596	199,093,268	167,018,210	83.9%	86.8%	9,603,563	183,128	9,420,435	6,165.21	5.64%
120,001 - 120,000	3,566	724	1,227,488	944	888,249	378,793,511	225,741	3,841,342	5,991,026	1,678	47.1%	33,819,819	20,155	342,824,008	230,628,642	67.3%	90.5%	13,261,130	242,869	13,018,261	7,758.20	5.64%
160,001 - 200,000	1,527	356	890,468	493	625,093	297,550,006	348,419	4,149,038	5,363,651	854	55.9%	19,573,809	22,920	276,761,584	152,339,674	55.0%	93.0%	8,759,535	174,976	8,584,559	10.052.18	5.64%
200,001 - 200,000 200,001 or more	2,633	765	5,504,813	1.033	6,062,098	1,647,508,973	913,760	71,208,974	36,627,185	1.803	68.5%	65,884,664	36,542	1,616,206,098	1,129,363,507	69.9%	98.1%	64,938,390	6.334.104	58,604,286	32,503.76	5.19%
TOTAL	740,145	11,328	14,504,974	22,648	20,573,073	5,808,724,705	151,147	169,145,636		38,431	5.2%	780,299,803	20,304	4,976,939,046	2,660,537,725	53.5%	85.7%	158,120,865	9,483,331	148,637,534	3,867.65	
FAGI Level	., ., .,	<i>)-</i> -	7 7	,	.,,.	.,,		., .,	B. BY SIZE OF			, ,		, ,, ,, ,,	,,,			, , ,	.,,	-, ,	.,	
Non-Positive AGI	4,894	[D]	[D]	158	402,381	(295,727,156)	(107,225)	54,981,300	18,214,649	2,758	56.4%	9,584,698	3,475	(268,545,203)	(58,238,303)	21.7%	90.8%	47,805	144	47,661	17.28	-0.02%
\$ 1- 3,999	12,551	13	29,192	59	44,558	329,200	2,084	54,792	128,260	158	1.3%	2,822,987	17,867	(2,567,255)	(2,440,944)	95.1%	-779.8%	863	-	863	5.46	0.26%
4,000 - 9,999	65,245	14	4,478	227	101,270	3,204,204	7,452	231,735	219,199	430	0.7%	7,456,585	17,341	(4,239,845)	(4,115,375)	97.1%	-132.3%	7,312	1,663	5,649	13.14	0.18%
10,000 - 14,999	106,600	49	11,558	322	196,524	7,489,821	12,716	604,175	483,313	589	0.6%	10,914,265	18,530	(3,303,582)	(3,254,888)	98.5%	-44.1%	42,914	6,346	36,568	62.08	0.49%
15,000 - 19,999	106,401	166	31,571	483	258,045	14,104,754	17,609	251,071	609,457	801	0.8%	13,665,388	17,060	80,980	165,299	204.1%	0.6%	130,926	40,775	90,151	112.55	0.64%
20,000 - 24,999	90,754	267	71,327	664	371,391	22,697,335	22,584	188,436	1,507,311	1,005	1.1%	17,131,594	17,046	4,246,866	4,197,081	98.8%	18.7%	335,731	70,070	265,661	264.34	1.17%
25,000 - 29,999	79,402	370	136,037	975	560,208	39,157,118	27,595	239,638	2,814,586	1,419	1.8%	24,340,948	17,154	12,241,222	12,089,818	98.8%	31.3%	807,295	120,828	686,467	483.77	1.75%
30,000 - 39,999	112,583	1,081	505,285	2,544	1,492,845	133,097,322	35,258	859,891	7,644,960	3,775	3.4%	64,071,664	16,973	62,240,589	60,936,877	97.9%	46.8%	3,679,487	329,774	3,349,713	887.34	2.52%
40,000 - 49,999	59,475	1,175	640,734	2,830	1,500,792	187,087,651	44,951	997,767	10,936,871	4,162	7.0%	70,277,666	16,886	106,870,881	104,575,796	97.9%	57.1%	6,173,537	378,329	5,795,208	1,392.41	3.10%
50,000 - 59,999	34,758	1,162	753,107	2,629	1,417,735	215,119,814	54,934	759,265	12,654,784	3,916	11.3%	66,826,602	17,065	136,397,693	132,167,668	96.9%	63.4%	7,706,972	387,997	7,318,975	1,868.99	3.40%
60,000 - 69,999	21,034	1,088	816,012	2,062	1,114,312	210,518,971	64,875	797,304	13,130,887	3,245	15.4%	55,585,297	17,130	142,600,091	137,627,419	96.5%	67.7%	8,003,392	346,034	7,657,358	2,359.74	3.64%
70,000 - 79,999	13,161	867	696,829	1,690	1,008,269	196,400,873	74,791	686,864	10,404,971	2,626	20.0%	45,732,996	17,415	140,949,770	134,609,240	95.5%	71.8%	7,792,228	299,584	7,492,644	2,853.25	3.81%
80,000 - 89,999	8,489	820	693,776	1,341	777,061	189,060,769	84,857	820,360	9,844,699	2,228	26.2%	39,941,774	17,927	140,094,656	133,201,468	95.1%	74.1%	7,718,742	157,489	7,561,253	3,393.74	4.00%
90,000 - 99,999	5,483	596	562,018	1,046	658,610	159,400,791	94,712	1,262,145	6,852,446	1,683	30.7%	30,746,864	18,269	123,063,626	116,445,295	94.6%	77.2%	6,728,768	116,730	6,612,038	3,928.72	4.15%
100,000 - 149,999	11,469	1,799	2,119,169	2,734	1,893,883	560,640,544	120,776	2,598,351	16,381,544	4,642	40.5%	86,834,054	18,706	460,023,297	428,299,997	93.1%	82.1%	24,649,477	528,072	24,121,405	5,196.34	4.30%
150,000 - 199,999	3,317	699	1,402,238	1,004	965,151	304,468,620	171,725	2,934,076	5,338,055	1,773	53.5%	36,399,448	20,530	265,665,193	236,855,706	89.2%	87.3%	13,631,588	294,951	13,336,637	7,522.07	4.38%
200,000 - 499,999	3,291	871	2,801,248	1,244	2,366,332	648,702,030	291,290	13,864,747	9,085,442	2,227	67.7%	54,336,391	24,399	599,144,944	472,233,823	78.8%	92.4%	27,155,354	913,579	26,241,775	11,783.46	4.05%
500,000 - 999,999	692	186	1,372,806	308	920,501	359,928,313	679,110	8,149,748	7,030,998	530	76.6%	19,440,845	36,681	341,606,218	201,024,982	58.8%	94.9%	11,558,927	768,126	10,790,801	20,360.00	3.00%
1,000,000 or more	546	105 11,328	1,857,589 14,504,974	328	4,523,205 20,573,073	2,853,043,731	6,148,801	78,863,971	87,349,060 220,631,492	464 38.431	85.0% 5.2%	124,189,737 780,299,803	267,650 20,304	2,720,368,905	554,156,766 2,660,537,725	20.4% 53.5%	95.3%	31,949,547 158,120,865	4,722,840 9,483,331	27,226,707 148,637,534	58,678.25 3,867.65	0.95%
TOTAL	740,145	,	14,504,974	22,648	- , ,	5,808,724,705	151,147	169,145,636	220,631,492	,-		,,	- ,	4,976,939,046	, ,		85.7%	158,120,865	. , ,	148,037,534	3,807.05	2.56%

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal ncome tax information extracted from tax year 2015 D-400. D-400 Sch S. and D-400TC forms processed with n the DOR dynamic ntegrated

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Number

D-400 Filing Financial Statistics:

#### RESIDENT RETURNS

**Deductions Claimed Pursuant to** 

Computed NC Taxable Income

Aver-

Modifications

	Nun			400 Filing Fina					Modific		п	eductions Clair			Computed NC I				NT 4	Aver-	
	of			lance Tax Due	1.0		Federal		to			[§105-134.6.(	/, t t		[includes return	is with deficit]			Net	age	
	Retu		Balance	e Tax Due	Overp	payment	AGI	Aver-	Fede		Standard	l Deduction	Itemized	l Deductions					Tax	Net Tax	
	File			[Net Tax†		[Net Tax†	[includes	age	AG	al:							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 SIZE	E OF NC T.	AXABLE INCO	OME								
No Taxable Income	741,123	741,123	1,600	87,658	433,954	103,047,284	5,998,266,608	8,093	265,069,950	5,500,485,949	654,077	6,483,997,500	87,046	1,937,719,784	(7,658,866,675)	(7,658,866,674)	-	-	-	-	-
S 1 - 2,000	165,298	47,984	34,187	1,733,367	117,688	27,192,935	2,148,828,734	13,000	10,567,668	317,142,351	156,025	1,526,286,000	9,273	147,161,232	168,806,819	168,806,819	9,706,585	2,988,095	6,718,490	40.64	3.98%
2,001 - 4,000	165,742	30,240	49,169	5,510,800	106,552	26,873,572	2,486,894,900	15,005	10,121,202	304,102,920	156,133	1,545,459,000	9,609	153,884,070	493,570,112	493,570,112	28,380,589	7,953,524	20,427,065	123.25	4.14%
4,001 - 6,000	152,780	10,991	55,427	8,753,032	92,784	25,691,385	2,628,601,030	17,205	10,984,995	294,537,420	143,133	1,432,263,000	9,647	152,431,421	760,354,184	760,354,184	43,720,588	9,415,543	34,305,045	224.54	4.51%
6,001 - 10,000	271,670	4,110	110,638	22,943,193	156,762	47,648,360	5,583,165,118	20,551	17,752,386	558,658,467	253,382	2,580,369,000	18,288	299,757,026	2,162,133,012	2,162,133,011	124,323,259	18,795,712	105,527,547	388.44	4.88%
10,001 - 10,625	40,256	148	16,997	4,077,632	22,698	7,180,013	935,544,940	23,240	2,686,616	89,867,065	37,405	385,314,000	2,851	47,926,325	415,124,166	415,124,166	23,869,764	2,801,736	21,068,028	523.35	5.08%
10,626 - 12,750	132,069	408	57,355	14,764,138	72,874	23,344,541	3,245,409,222	24,574	8,783,937	291,710,103	122,874	1,268,343,000	9,195	151,066,293	1,543,073,763	1,543,073,763	88,726,860	9,420,802	79,306,058	600.49	5.14%
12,751 - 15,000	133,510	370	59,137	16,297,208	72,604	23,807,227	3,599,799,278	26,963	9,430,624	314,839,853	123,768	1,284,471,000	9,742	159,193,943	1,850,725,106	1,850,725,106	106,416,941	9,682,703	96,734,238	724.55	5.23%
15,001 - 17,000	113,545	280	51,218	14,917,814	60,826	20,345,114	3,339,849,964	29,414	9,568,870	294,563,103	104,907	1,096,225,500	8,638	143,296,818	1,815,333,413	1.815.333.413	104,381,800	8,401,600	95,980,200	845.31	5.29%
17,001 - 20,000	158,900	391	72,831	22,225,301	83,890	28,915,088	5,115,159,313	32,191	13,595,387	446,974,518	145,909	1,532,847,000	12,991	212,872,467	2,936,060,715	2,936,060,715	168,823,860	11,907,826	156,916,034	987.51	5.34%
20,001 - 21,250	61,985	155	28,938	9,225,555	32,212	11,012,693	2,147,982,167	34,653	5,068,077	187,696,480	56,487	597,145,500	5,498	89,856,954	1,278,351,310	1,278,351,310	73,505,287	4,272,248	69,233,039	1,116.93	5.42%
21,251 - 25,000	173,984	437	82,645	27,364,105	88,981	30,998,864	6,513,829,519	37,439	17,076,536	575,313,124	157,577	1,671,484,500	16,407	266,118,582	4,017,989,849	4,017,989,849	231,034,783	12,301,934	218,732,849	1,257.20	5.44%
25,001 - 30,000	204,055	467	99,448	34,822,234	101,991	36,127,399	8,637,743,965	42,330	23,377,221	773,315,418	182,259	1,942,126,500	21,796	347,902,057	5,597,777,211	5,597,777,211	321,872,520	13,708,896	308,163,624	1,510.20	5.51%
30,001 - 40,000	315,970	785	158,054	61,931,862	154,313	58,485,160	15,984,672,446	50,589	45,953,511	1,380,865,218	273,327	3,005,418,000	42,643	672,971,249	10,971,371,490	10,971,371,490	630,854,438	23,483,160	607,371,278	1,922,24	5.54%
40,001 - 50,000	234,003	615	118,031	54,692,706	113,843	47,254,737	14,415,140,351	61,602	46,917,709	1,083,760,142	194,285	2,275,162,500	39,718	631,260,877	10,471,874,541	10,471,874,541	602,133,242	21,434,309	580,698,933	2,481.59	5.55%
50,001 - 60,000	178,522	497	90,546	48,727,554	86,594	38,891,531	12,946,359,762	72,520	49,557,602	845,686,763	143,495	1,791,706,500	35,027	577,645,159	9,780,878,942	9,780,878,942	562,400,762	19,539,751	542,861,011	3,040.86	5.55%
60,001 - 75,000	203,467	590	105,686	64,022,312	96,407	47,340,975	17,392,201,677	85,479	65,538,120	920,793,726	158,935	2,103,984,000	44,532	779,511,259	13,653,450,812	13,653,450,812	785,073,561	27,613,758	757,459,803	3,722.76	5.55%
75,001 - 75,000	55,062	166	29,218	19,421,915	25,510	13,486,608	5,303,889,471	96,326	21,064,148	246,790,355	41,823	570,409,500	13,239	242,601,965	4,265,151,799	4,265,151,799	245,246,235	8,553,550	236,692,685	4,298.66	5.55%
80,001 - 100,000	167,872	431	96,761	70,907,397	70,138	41,958,359	18,205,538,692	108,449	87,494,465	730,413,978	121,882	1,696,575,000	45,990	877,299,077	14,988,745,102	14.988,745,102	861,853,260	23,064,396	838,788,864	4,996.60	5.60%
100,001 - 120,000	107,572	280	62,817	54,877,186	44,177	31,229,648	13,914,382,085	129,341	75,930,832	496,118,032	70,772	1,001,344,500	36,807	741,906,949	11,750,943,436	11,750,943,436	675,679,326	16,635,423	659,043,903	6,126.14	5.61%
120,001 - 120,000	118,045	278		78,891,273				158,431	140,419,363		66,965	955,338,000	51,080	1,096,526,571	16,234,744,372	16,234,744,372	933,497,891	25,668,963	907,828,928	7,690.53	5.59%
			69,521	54,432,227	47,898 24,897	43,478,017 31,993,699	18,701,977,621 11,947,335,601	200,217	112,367,239	555,788,041 302,207,102		396,246,000		743,116,898	10,618,132,840	10,618,132,840	610,542,779		591,626,645		5.57%
160,001 - 200,000 200,001 or more	59,672 118,196	143 446	34,492 60,210	318,211,788	57,367	313,751,817	63,543,918,184		2,081,789,027	1,681,209,099	27,671 34,040	484,255,500	32,001 84,156	3,479,445,519	59,980,797,093	59,980,797,093	3,448,895,961	18,916,134 296,744,753	3,152,151,208	9,914.64 26,668.85	5.26%
,	4,073,305		1,544,926		- ,		244,736,490,649			,, , ,	- /	37,626,771,000		-, -, -,	178,096,523,412	,, . ,			10,087,635,475	2,476.52	
	4,073,303	041,555	1,544,720	1,000,050,250	2,104,700	1,000,033,027	244,730,470,047	00,005	3,131,113,403				_		170,070,323,412	170,070,323,412	10,000,740,271	373,304,610	10,007,055,475	2,470.32	3.43 /0
FAGI Level	F ( F00	# C 2#2	420	501.055	12.055	21 000 (52	(2.250.245.460)	(55 000)	220.074.500	B. BY SIZE OF					(2.604.222.266)	(2.004.222.200	2.040.616	242.002	2.006.524	40.40	0.000/
Non-Positive AGI	56,708	56,352	420	781,057	13,057	21,888,653	(3,278,247,460)	(57,809)	330,964,598	158,085,974	40,364	410,181,000	16,344	178,772,430	(3,694,322,266)		3,048,616	242,082	2,806,534	49.49	-0.09%
\$ 1 - 3,999	202,303	201,142	1,041	316,794	118,696	7,855,350	444,532,631	2,197	21,464,771	12,730,734	196,404	1,636,128,000	5,899	85,016,281	(1,267,877,613)	(1,267,877,613)	433,598	6,776	426,822	2.11	0.10%
4,000 - 9,999	387,749	278,691	32,081	2,382,625	280,573	38,612,719	2,762,485,426	7,124	32,813,046	51,104,731	375,495	3,331,332,000	12,254	181,670,928	(768,809,187)	(768,809,187)	9,428,098	697,156	8,730,942	22.52	0.32%
10,000 - 14,999	355,369	142,286	95,034	13,987,017	208,643	42,780,749	4,444,431,195	12,507	25,592,630	139,019,929	339,240	3,310,519,500	16,129	244,567,594	775,916,802	775,916,802	61,609,396	7,626,872	53,982,524	151.91	1.21%
15,000 - 19,999	322,327	50,490	116,778	21,391,956	181,217	50,042,324	5,617,983,564	17,429	22,742,833	232,320,561	305,681	3,120,216,000	16,646	260,916,860	2,027,272,976	2,027,272,976	125,907,929	20,663,010	105,244,919	326.52	1.87%
20,000 - 24,999	289,103	17,277	119,360	27,303,918	156,171	47,548,164	6,492,725,773	22,458	25,468,897	319,982,236	272,214	2,821,767,000	16,889	272,850,035	3,103,595,398	3,103,595,399	186,995,817	21,228,161	165,767,656	573.39	2.55%
25,000 - 29,999	259,799	12,889	111,603	29,699,582	136,863	44,029,151	7,129,747,822	27,443	25,510,249	405,585,856	241,642	2,541,970,500	18,157	295,923,753	3,911,777,962	3,911,777,962	232,671,110	20,256,664	212,414,446	817.61	2.98%
30,000 - 39,999	431,586	20,257	192,476	58,584,243	221,515	73,556,809	15,001,846,788	34,760	51,174,280	975,963,864	391,690	4,190,415,000	39,896	626,908,297	9,259,733,908	9,259,733,908	544,640,408	32,596,546	512,043,862	1,186.42	3.41%
40,000 - 49,999	313,821	15,453	145,005	53,179,009	156,628	56,475,234	14,039,586,119	44,738	55,007,626	1,178,449,935	270,346	3,006,322,500	43,475	676,663,575	9,233,157,735	9,233,157,735	540,364,467	23,252,082	517,112,385	1,647.79	3.68%
50,000 - 59,999	243,000	12,503	112,340	48,679,100	121,660	48,168,911	13,322,257,619	54,824	50,969,173	1,387,730,240	199,120	2,355,471,000	43,880	707,666,332	8,922,359,220	8,922,359,220	521,133,679	20,132,246	501,001,433	2,061.73	3.76%
60,000 - 69,999	195,402	9,415	90,229	45,794,707	98,943	43,322,569	12,668,387,169	64,832	47,875,752	1,448,817,673	155,364	1,963,938,000	40,038	689,397,232	8,614,110,016	8,614,110,016	502,200,388	18,163,814	484,036,574	2,477.13	3.82%
70,000 - 79,999	163,904	6,821	77,904	43,694,726	81,632	39,123,125	12,271,242,330	74,868	58,105,161	1,405,768,144	127,763	1,698,106,500	36,141	650,887,383	8,574,585,464	8,574,585,464	497,736,740	17,673,130	480,063,610	2,928.93	3.91%
80,000 - 89,999	139,760	5,039	68,424	41,932,000	68,086	34,683,155	11,861,249,397	84,869	47,660,057	1,347,395,305	106,566	1,463,998,500	33,194	624,733,638	8,472,782,011	8,472,782,011	490,825,456	16,894,199	473,931,257	3,391.04	4.00%
90,000 - 99,999	116,827	3,853	57,949	38,935,224	56,421	31,165,095	11,081,492,042	94,854	49,715,061	1,249,728,547	86,732	1,217,754,000	30,095	593,426,723	8,070,297,833	8,070,297,833	466,872,205	16,211,598	450,660,607	3,857.50	4.07%
100,000 - 149,999	324,344	6,994	180,347	151,592,753	139,311	100,040,178	39,078,765,741	120,486	213,941,007	3,718,207,971	213,189	3,044,467,500	111,155	2,326,327,759	30,203,703,518	30,203,703,518	1,742,075,446	41,868,863	1,700,206,583	5,241.99	4.35%
150,000 - 199,999	120,798	1,096	67,862	88,178,226	51,953	55,651,863	20,709,362,483	171,438	172,749,759	1,378,468,454	60,611	873,844,500	60,187	1,376,646,664	17,253,152,624	17,253,152,624	992,898,313	28,366,316	964,531,997	7,984.67	4.66%
200,000 - 499,999	123,436	606	64,471	174,854,075	58,266	122,555,314	35,113,184,420	284,465	508,283,910	1,335,185,238	40,650	583,473,000	82,786	2,248,829,507	31,453,980,585	31,453,980,585	1,809,383,711	73,064,439	1,736,319,272	14,066.55	4.94%
500,000 - 999,999	18,874	90	8,464	66,003,612	10,307	65,499,130	12,684,660,600	672,071	361,634,947	322,444,962	3,101	43,549,500	15,773	651,139,634	12,029,161,451	12,029,161,451	691,827,553	48,381,129	643,446,424	34,091.68	5.07%
1,000,000 or more	8,195	81	3,138	101,547,635	5,018	157,056,533	23,290,796,990	2,842,074	1,029,441,728	1,125,848,874	959	13,317,000	7,236	1,259,127,870	21,921,944,974	21,921,944,974	1,260,887,361	185,979,733	1,074,907,628	131,166.28	4.62%
	4,073,305	841,335	1,544,926	1,008,838,258	2,164,960	1,080,055,027	244,736,490,649			18,192,839,227	3,427,131	37,626,771,000	646,174	13,951,472,495	178,096,523,412	178,096,523,412	10,680,940,291	593,304,816	10,087,635,475	2,476.52	4.12%
Desirate and and		C1.11		1. 1	4		anent residence	* N/L	C P C	41		2015									

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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

<sup>\*</sup>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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>††</sup>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 applicable for tax year 2015 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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

<sup>†††</sup>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

<sup>†††</sup>Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

## RESIDENT RETURNS: STANDARD DEDUCTION

	Number			400 Filing Fina					Modifications			Standard	Deduction††:		Computed NC 7							
	Returns I	Filed	Bal	lance Tax Due/	Overpayn	ient	Federal		to Fodovol			as a			[includes retur	ns with deficit]	NCTI			Net	Aver-	
	Reside	ent	Balance	Tax Due	Over	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	-	654,077	1,217	59,637	398,643	64,538,858	4,773,638,705	7,298	65,477,229	3,173,764,486	654,077	88.3%	6,483,997,500	9,913	(4,818,646,052)	(4,818,646,051)	-100.9%	-	-	-	-	
\$ 1 - 2,000	108,638	47,387	30,507	1,526,031	112,435	23,763,430	1,887,746,785	12,099	7,969,473	209,975,203	156,025	94.4%	1,526,286,000	9,782	159,455,055	159,455,055	8.4%	9,168,882	2,954,345	6,214,537	39.83	3.90%
2,001 - 4,000	126,166	29,967	44,783	4,861,576	101,458	23,442,621	2,204,666,365	14,120	8,366,454	203,016,542	156,133	94.2%	1,545,459,000	9,898	464,557,277	464,557,277	21.1%	26,712,349	7,860,699	18,851,650	120.74	4.06%
4,001 - 6,000	132,252	10,881	50,997	7,739,113	87,640	22,304,286	2,328,766,191	16,270	8,793,486	193,086,612	143,133	93.7%	1,432,263,000	10,007	712,210,065	712,210,065	30.6%	40,952,294	9,299,989	31,652,305	221.14	4.44%
6,001 - 10,000	249,374	4,008	102,426	20,229,033	146,788	40,621,286	4,940,438,299	19,498	12,810,304	356,781,376	253,382	93.3%	2,580,369,000	10,184	2,016,098,227	2,016,098,227	40.8%	115,926,240	18,477,331	97,448,909	384.59	4.83%
10,001 - 10,625	37,270	135	15,767	3,593,895	21,091	6,045,094	824,406,663	22,040	2,125,756	55,491,742	37,405	92.9%	385,314,000	10,301	385,726,677	385,726,677	46.8%	22,179,415	2,742,801	19,436,614	519.63	5.04%
10,626 - 12,750	122,500	374	53,246	12,957,648	67,829	19,812,204	2,884,554,001	23,476	6,051,847	186,773,435	122,874	93.0%	1,268,343,000	10,322	1,435,489,413	1,435,489,413	49.8%	82,540,758	9,215,275	73,325,483	596.75	5.11%
12,751 - 15,000	123,435	333	54,936	14,277,116	67,113	19,976,702	3,196,513,841	25,827	6,414,425	202,794,826	123,768	92.7%	1,284,471,000	10,378	1,715,662,440	1,715,662,440	53.7%	98,650,807	9,433,371	89,217,436	720.84	5.20%
15,001 - 17,000	104,658	249	47,622	13,021,297	55,825	16,871,588	2,957,503,962	28,192	5,935,895	190,094,814	104,907	92.4%	1,096,225,500	10,449	1,677,119,543	1,677,119,543	56.7%	96,434,496	8,146,380	88,288,116	841.58	5.26%
17,001 - 20,000	145,550	359	67,502	19,265,100	76,284	23,678,248	4,509,245,756	30,905	10,026,423	290,662,856	145,909	91.8%	1,532,847,000	10,506	2,695,762,323	2,695,762,323	59.8%	155,006,718	11,516,096	143,490,622	983.43	5.32%
20,001 - 21,250	56,342	145	26,673	7,876,384	28,996	8,798,520	1,881,487,678	33,308	3,145,226	122,534,832	56,487	91.1%	597,145,500	10,571	1,164,952,572	1,164,952,572	61.9%	66,984,811	4,088,604	62,896,207	1,113.46	5.40%
21,251 - 25,000	157,191	386	76,036	23,376,470	79,263	24,370,849	5,680,809,810	36,051	11,104,524	382,025,140	157,577	90.6%	1,671,484,500	10,607	3,638,404,694	3,638,404,694	64.0%	209,208,624	11,682,157	197,526,467	1,253.52	5.43%
25,001 - 30,000	181,852	407	90,651	29,325,741	89,082	27,546,311	7,445,034,350	40,849	15,525,422	520,090,675	182,259	89.3%	1,942,126,500	10,656	4,998,342,597	4,998,342,597	67.1%	287,404,936	12,768,204	274,636,732	1,506.85	5.49%
30,001 - 40,000	272,636	691	140,820	50,667,292	129,090	42,370,397	13,383,911,005	48,967	29,080,893	927,655,063	273,327	86.5%	3,005,418,000	10,996	9,479,918,835	9,479,918,835	70.8%	545,095,910	21,317,713	523,778,197	1,916.31	5.53%
40,001 - 50,000	193,752	533	101,720	42,927,401	90,603	32,258,647	11,654,205,911	59,985	30,486,766	720,734,121	194,285	83.0%	2,275,162,500	11,710	8,688,796,056	8,688,796,056	74.6%	499,606,117	18,736,436	480,869,681	2,475.07	5.53%
50,001 - 60,000	143,089	406	76,205	37,322,396	66,052	24,932,996	10,165,028,659	70,839	30,021,296	544,144,571	143,495	80.4%	1,791,706,500	12,486	7,859,198,884	7,859,198,884	77.3%	451,904,195	16,416,261	435,487,934	3,034.86	5.54%
60,001 - 75,000	158,462	473	87,157	47,399,227	70,606	29,054,452	13,284,825,531	83,587	40,284,900	564,713,638	158,935	78.1%	2,103,984,000	13,238	10,656,412,793	10,656,412,793	80.2%	612,743,897	22,477,347	590,266,550	3,713.89	5.54%
75,001 - 80,000	41,709	114	23,615	14,067,268	17,944	7,733,095	3,942,088,872	94,256	12,067,338	144,340,049	41,823	76.0%	570,409,500	13,639	3,239,406,661	3,239,406,661	82.2%	186,265,900	6,708,656	179,557,244	4,293.27	5.54%
80,001 - 100,000	121,602	280	76,110	49,829,503	45,006	22,439,227	12,929,590,367	106,083	47,281,517	415,964,121	121,882	72.6%	1,696,575,000	13,920	10,864,332,763	10,864,332,763	84.0%	624,699,485	17,017,938	607,681,547	4,985.82	5.59%
100,001 - 120,000	70,608	164	45,922	35,705,398	24,413	14,681,976	8,945,327,384	126,396	42,081,146	268,235,167	70,772	65.8%	1,001,344,500	14,149	7,717,828,863	7,717,828,863	86.3%	443,775,209	11,137,564	432,637,645	6,113.12	5.61%
120,001 - 160,000	66,814	151	45,298	46,276,603	21,261	17,619,283	10,314,158,968	154,023	67,109,310	260,769,421	66,965	56.7%	955,338,000	14,266	9,165,160,857	9,165,160,857	88.9%	526,996,771	14,950,224	512,046,547	7,646.48	5.59%
160,001 - 200,000	27,625	46	18,966	27,769,535	8,556	10,744,994	5,377,455,807	194,335	47,576,899	122,996,843	27,671	46.4%	396,246,000	14,320	4,905,789,863	4,905,789,863	91.2%	282,082,909	9,030,179	273,052,730	9,867.83	5.57%
200,001 or more	33,899	141	21,603	92,107,606	12,229	41,905,287	12,558,130,868	368,923	372,324,559	275,992,238	34,040	28.8%	484,255,500	14,226	12,170,207,689	12,170,207,689	96.9%	699,786,958	47,925,808	651,861,150	19,149.86	5.36%
TOTAL	2,675,424	751,707	1,299,779	602,181,271	1,818,207	565,510,352	148,069,535,779	43,205	882,061,088	10,332,637,771	3,427,131	84.1%	37,626,771,000	10,979	100,992,188,096	100,992,188,096	68.2%	6,084,127,681	293,903,378	5,790,224,303	1,689.53	5.47%
FAGI Level										B. BY SIZE OF	FEDERA	L ADJUS	STED GROSS I	NCOME	2							
Non-Positive AGI	247	40,117	288	404,774	9,370	9,760,193	(1,575,279,314)	(39,027)	138,350,378	51,025,100	40,364	71.2%	410,181,000	10,162	(1,898,135,036)	(1,898,135,036)	120.5%	2,037,191	145,302	1,891,889	46.87	-0.12%
\$ 1 - 3,999	463	195,941	515	205,720	117,087	6,988,525	433,147,282	2,205	18,025,499	9,110,729	196,404	97.1%	1,636,128,000	8,330	(1,194,065,948)	(1,194,065,948)	-275.7%	269,613	3,454	266,159	1.36	0.06%
4,000 - 9,999	107,268	268,227	30,904	2,154,580	275,638	36,454,910	2,672,474,680	7,117	27,954,683	40,928,647	375,495	96.8%	3,331,332,000	8,872	(671,831,284)	(671,831,284)	-25.1%	9,004,567	683,573	8,320,994	22.16	0.31%
10,000 - 14,999	205,565	133,675	90,577	13,124,495	201,756	39,735,453	4,241,294,475	12,502	19,517,297	116,188,671	339,240		3,310,519,500	9,759	834,103,601	834,103,601	19.7%	59,789,969	7,590,260	52,199,709	153.87	1.23%
15,000 - 19,999	262,112	43,569	111,444	19,918,535	173,459	46,084,302	5,327,256,640	17,428	17,256,783	187,537,836	305,681	94.8%	3,120,216,000	10,207	2,036,759,587	2,036,759,587	38.2%	122,191,845	20,554,767	101,637,078	332.49	1.91%
20,000 - 24,999	259,954	12,260	113,438	25,293,595	147,849	43,021,744	6,112,214,064	22,454	19,519,274	249,235,956	272,214	94.2%	2,821,767,000	10,366	3,060,730,381	3,060,730,382	50.1%	180,740,612	21,010,338	159,730,274	586.78	2.61%
25,000 - 29,999	232,904	8,738	105,160	27,103,485	127,498	38,778,729	6,629,972,595	27,437	18,530,406	306,187,744	241,642	93.0%	2,541,970,500	10,520	3,800,344,757	3,800,344,757	57.3%	222,647,969	19,870,552	202,777,417	839.16	3.06%
30,000 - 39,999	377,980	13,710	178,182	51,917,864	199,760	61,476,004	13,601,011,427	34,724	35,596,425	711,760,895	391,690	90.8%	4,190,415,000	10,698	8,734,431,957	8,734,431,957	64.2%	508,704,845	31,432,444	477,272,401	1,218.50	3.51%
40,000 - 49,999	260,422	9,924	129,369	45,015,415	132,014	42,753,450	12,082,768,953	44,694	34,242,998	822,975,656	270,346	86.1%	3,006,322,500	11,120	8,287,713,795	8,287,713,795	68.6%	481,154,362	21,613,543	459,540,819	1,699.82	3.80%
50,000 - 59,999	191,481	7,639	96,401	39,222,363	96,481	33,760,466	10,909,241,893	54,787	31,642,290	945,229,733	199,120	81.9%	2,355,471,000	11,829	7,640,183,450	7,640,183,450	70.0%	442,938,297	18,080,127	424,858,170	2,133.68	3.89%
60,000 - 69,999	149,868	5,496	75,833	35,850,668	75,379	28,548,831	10,070,263,615	64,817	28,097,098	967,902,894	155,364	79.5%	1,963,938,000	12,641	7,166,519,819	7,166,519,819	71.2%	414,854,339	15,855,993	398,998,346	2,568.15	3.96%
70,000 - 79,999	123,889	3,874	64,672	33,637,897	60,193	24,253,917	9,563,567,963	74,854	33,378,773	931,913,270	127,763	77.9%	1,698,106,500	13,291	6,966,926,966	6,966,926,966	72.8%	402,523,050	14,882,461	387,640,589	3,034.06	4.05%
80,000 - 89,999	103,782	2,784	55,827	31,180,004	48,682	20,638,309	9,041,752,771	84,847	25,742,642	886,392,884	106,566	76.2%	1,463,998,500	13,738	6,717,104,029	6,717,104,029	74.3%	387,639,572	13,804,499	373,835,073	3,508.01	4.13%
90,000 - 99,999	84,727	2,005	46,367	28,226,785	38,834	17,749,088	8,224,046,477	94,821	25,687,778	800,774,882	86,732		1,217,754,000	14,040	6,231,205,373	6,231,205,373	75.8%	359,297,477	12,813,843	346,483,634	3,994.88	4.21%
100,000 - 149,999	210,010	3,179	132,376	99,730,247	78,095	46,961,081	25,468,338,175	119,464	104,067,398	2,126,097,723	213,189		3,044,467,500		20,401,840,350	20,401,840,350	80.1%	1,174,645,150	28,803,389	1,145,841,761	5,374.77	4.50%
150,000 - 199,999	60,244	367	40,142	47,882,900	19,963	20,734,637	10,326,348,554	170,371	57,599,657	638,796,223	60,611	50.2%	873,844,500		8,871,307,488	8,871,307,488	85.9%	510,238,047	15,017,844	495,220,203	8,170.47	4.80%
200,000 - 499,999	40,483	167	26,107	67,747,132	14,284	30,274,754	10,972,838,134	269,935	131,514,940	434,272,358	40,650		583,473,000		10,086,607,716	10,086,607,716	91.9%	580,025,416	25,456,859	554,568,557	13,642.52	5.05%
500,000 - 999,999	3,083	18	1,706	16,110,994	1,380	9,416,052	2,046,262,663	659,872	49,884,306	51,624,195	3,101	16.4%	43,549,500	14,044	2,000,973,274	2,000,973,274	97.8%	115,055,960	9,929,679	105,126,281	33,900.77	5.14%
1,000,000 or more	942	17	471	17,453,817	485	8,119,909	1,922,014,732	2,004,186	65,452,463	54,682,375	959		13,317,000	13,886	1,919,467,820	1,919,467,820	99.9%	110,369,400	16,354,451	94,014,949	98,034.36	4.89%
TOTAL	2,675,424	751,707	1,299,779	602,181,271	1,818,207	565,510,352	148,069,535,779	43,205	882,061,088	10,332,637,771	3,427,131	84.1%	37,626,771,000	10,979	100,992,188,096	100,992,188,096	68.2%	6,084,127,681	293,903,378	5,790,224,303	1,689.53	3.91%
Resident retur							anent residence							•								

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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

<sup>†</sup>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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>†</sup>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.

<sup>††</sup>Basic standard deduction allowances applicable for tax year 2015 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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

<sup>†††</sup>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

<sup>†††</sup>Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

Number of

## RESIDENT RETURNS: ITEMIZED DEDUCTIONS

Itemized Deductions††:

Computed NC Taxable Income

Modifications

ļ	Numbe			400 Filing Fina					Modifica	itions	l:		Deductions††:		Computed NC							
ļ	Returns			lance Tax Due			Federal		to			as a			[includes return	s with deficit	NCTI			Net	Aver-	
ļ	Resid		Balance	Tax Due	Overp	payment	AGI	Aver-	Feder			% of					as			Tax	age	
ļ	[Combin			[Net Tax†		[Net Tax†	[includes	age	AG	l:		Resi-		Aver-			%	Computed		Liability	Net	Effec-
ļ	Filing Sta	tuses]	Number	> Pre-	Number	< Pre-	returns	Federal			Number	dent		age	[before	[after	of	Gross	Total	[after	Tax	tive
ļ		No	of	payments]	of	payments]	with	AGI			of	Re-	Deduction	ID	residency	residency	Federal	Tax	Credits	application	Per	Tax
ļ	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	-	87,046	383	28,021	35,311	38,508,425	1,224,627,903	14,069	199,592,721	2,326,721,464	87,046	11.7%	1,937,719,784	22,261	(2,840,220,624)	(2,840,220,623)	-231.9%	-	-	-	-	
\$ 1 - 2,000	8,676	597	3,680	207,336	5,253	3,429,505	261,081,949	28,155	2,598,195	107,167,148	9,273	5.6%	147,161,232	15,870	9,351,764	9,351,764	3.6%	537,703	33,750	503,953	54.35	5.39%
2,001 - 4,000	9,336	273	4,386	649,224	5,094	3,430,951	282,228,535	29,371	1,754,748	101,086,378	9,609	5.8%	153,884,070	16,015	29,012,835	29,012,835	10.3%	1,668,240	92,825	1,575,415	163.95	5.43%
4,001 - 6,000	9,537	110	4,430	1,013,919	5,144	3,387,099	299,834,839	31,081	2,191,509	101,450,808	9,647	6.3%	152,431,421	15,801	48,144,119	48,144,119	16.1%	2,768,294	115,554	2,652,740	274.98	5.51%
6,001 - 10,000	18,186	102	8,212	2,714,160	9,974	7,027,074	642,726,819	35,145	4,942,082	201,877,091	18,288	6.7%	299,757,026	16,391	146,034,784	146,034,784	22.7%	8,397,019	318,381	8,078,638	441.75	5.53%
10,001 - 10,625	2,838	13	1,230	483,737	1,607	1,134,919	111,138,277	38,982	560,860	34,375,323	2,851	7.1%	47,926,325	16,810	29,397,489	29,397,489	26.5%	1,690,349	58,935	1,631,414	572.23	5.55%
10,626 - 12,750	9,161	34	4,109	1,806,490	5,045	3,532,337	360,855,221	39,245	2,732,090	104,936,668	9,195	7.0%	151,066,293	16,429	107,584,350	107,584,350	29.8%	6,186,102	205,527	5,980,575	650.42	5.56%
12,751 - 15,000	9,705	37	4,201	2,020,092	5,491	3,830,525	403,285,437	41,397	3,016,199	112,045,027	9,742	7.3%	159,193,943	16,341	135,062,666	135,062,666	33.5%	7,766,134	249,332	7,516,802	771.59	5.57%
15,001 - 17,000	8,607	31	3,596	1,896,517	5,001	3,473,526	382,346,002	44,263	3,632,975	104,468,289	8,638	7.6%	143,296,818	16,589	138,213,870	138,213,870	36.1%	7,947,304	255,220	7,692,084	890.49	5.57%
17,001 - 20,000	12,959	32	5,329	2,960,201	7,606	5,236,840	605,913,557	46,641	3,568,964	156,311,662	12,991	8.2%	212,872,467	16,386	240,298,392	240,298,392	39.7%	13,817,142	391,730	13,425,412	1,033.44	5.59%
20,001 - 21,250	5,488	10	2,265	1,349,171	3,216	2,214,173	266,494,489	48,471	1,922,851	65,161,648	5,498	8.9%	89,856,954	16,344	113,398,738	113,398,738	42.6%	6,520,476	183,644	6,336,832	1,152.57	5.59%
21,251 - 25,000	16,356	51	6,609	3,987,635	9,718	6,628,015	833,019,709	50,772	5,972,012	193,287,984	16,407	9.4%	266,118,582	16,220	379,585,155	379,585,155	45.6%	21,826,159	619,777	21,206,382	1,292.52	5.59%
25,001 - 30,000	21,736	60	8,797	5,496,493	12,909	8,581,088	1,192,709,615	54,721	7,851,799	253,224,743	21,796	10.7%	347,902,057	15,962	599,434,614	599,434,614	50.3%	34,467,584	940,692	33,526,892	1,538.21	5.59%
30,001 - 40,000	42,549	94	17,234	11,264,570	25,223	16,114,763	2,600,761,441	60,989	16,872,618	453,210,155	42,643	13.5%	672,971,249	15,782	1,491,452,655	1,491,452,655	57.3%	85,758,528	2,165,447	83,593,081	1,960.30	5.60%
40,001 - 50,000	39,636	82	16,311	11,765,305	23,240	14,996,090	2,760,934,440	69,513	16,430,943	363,026,021	39,718	17.0%	631,260,877	15,894	1,783,078,485	1,783,078,485	64.6%	102,527,125	2,697,873	99,829,252	2,513.45	5.60%
50,001 - 60,000	34,936	91	14,341	11,405,158	20,542	13,958,535	2,781,331,103	79,405	19,536,306	301,542,192	35,027	19.6%	577,645,159	16,491	1,921,680,058	1,921,680,058	69.1%	110,496,567	3,123,490	107,373,077	3,065.44	5.59%
60,001 - 75,000	44,415	117	18,529	16,623,085	25,801	18,286,523	4,107,376,146	92,234	25,253,220	356,080,088	44,532	21.9%	779,511,259	17,505	2,997,038,019	2,997,038,019	73.0%	172,329,664	5,136,411	167,193,253	3,754.45	5.58%
75,001 - 80,000	13,187	52	5,603	5,354,647	7,566	5,753,513	1,361,800,599	102,863	8,996,810	102,450,306	13,239	24.0%	242,601,965	18,325	1,025,745,138	1,025,745,138	75.3%	58,980,335	1,844,894	57,135,441	4,315.69	5.57%
80,001 - 100,000	45,839	151	20,651	21,077,894	25,132	19,519,132	5,275,948,325	114,719	40,212,948	314,449,857	45,990	27.4%	877,299,077	19,076	4,124,412,339	4,124,412,339	78.2%	237,153,775	6,046,458	231,107,317	5,025.16	5.60%
100,001 - 120,000	36,691	116	16,895	19,171,788	19,764	16,547,672	4,969,054,701	135,003	33,849,686	227,882,865	36,807	34.2%	741,906,949	20,157	4,033,114,573	4,033,114,573	81.2%	231,904,117	5,497,859	226,406,258	6,151.17	5.61%
120,001 - 160,000	50,953	127	24,223	32,614,670	26,637	25,858,734	8,387,818,653	164,209	73,310,053	295,018,620	51,080	43.3%	1,096,526,571	21,467	7,069,583,515	7,069,583,515	84.3%	406,501,120	10,718,739	395,782,381	7,748.28	5.60%
160,001 - 200,000	31,904	97	15,526	26,662,692	16,341	21,248,705	6,569,879,794	205,302	64,790,340	179,210,259	32,001	53.6%	743,116,898	23,222	5,712,342,977	5,712,342,977	86.9%	328,459,870	9,885,955	318,573,915	9,955.12	5.58%
200,001 or more	83,851	305	38,607	226,104,182	45,138	271,846,530	50,985,787,316	605,849	1,709,464,468	1,405,216,861	84,156	71.2%	3,479,445,519	41,345	47,810,589,404	47,810,589,404	93.8%	2,749,109,003	248,818,945	2,500,290,058	29,710.18	5.23%
TOTAL	556,546	89,628	245,147	406,656,987	346,753	514,544,675	96,666,954,870	149,599	2,249,054,397	7,860,201,456	646,174	15.9%	13,951,472,495	21,591	77,104,335,316	77,104,335,316	79.8%	4,596,812,610	299,401,438	4,297,411,172	6,650.55	5.38%
FAGI Level										B. BY SIZE OF	FEDERA	L ADJU	STED GROSS II	NCOME								
Non-Positive AGI	109	16,235	132	376,283	3,687	12,128,460	(1,702,968,146)	(104,195)	192,614,220	107,060,874	16,344	28.8%	178,772,430	10,938	(1,796,187,230)	(1,796,187,230)	105.5%	1,011,425	96,780	914,645	55.96	-0.05%
\$ 1 - 3,999	698	5,201	526	111,074	1,609	866,825	11,385,349	1,930	3,439,272	3,620,005	5,899	2.9%	85,016,281	14,412	(73,811,665)	(73,811,665)	-648.3%	163,985	3,322	160,663	27.24	1.41%
4,000 - 9,999	1,790	10,464	1,177	228,045	4,935	2,157,809	90,010,746	7,345	4,858,363	10,176,084	12,254	3.2%	181,670,928	14,825	(96,977,903)	(96,977,903)	-107.7%	423,531	13,583	409,948	33.45	0.46%
10,000 - 14,999	7,518	8,611	4,457	862,522	6,887	3,045,296	203,136,720	12,595	6,075,333	22,831,258	16,129	4.5%	244,567,594	15,163	(58,186,799)	(58,186,799)	-28.6%	1,819,427	36,612	1,782,815	110.53	0.88%
15,000 - 19,999	9,725	6,921	5,334	1,473,421	7,758	3,958,022	290,726,924	17,465	5,486,050	44,782,725	16,646	5.2%	260,916,860	15,674	(9,486,611)	(9,486,611)	-3.3%	3,716,084	108,243	3,607,841	216.74	1.24%
20,000 - 24,999	11,872	5,017	5,922	2,010,323	8,322	4,526,420	380,511,709	22,530	5,949,623	70,746,280	16,889	5.8%	272,850,035	16,155	42,865,017	42,865,017	11.3%	6,255,205	217,823	6,037,382	357.47	1.59%
25,000 - 29,999	14,006	4,151	6,443	2,596,097	9,365	5,250,422	499,775,227	27,525	6,979,843	99,398,112	18,157	7.0%	295,923,753	16,298	111,433,205	111,433,205	22.3%	10,023,141	386,112	9,637,029	530.76	1.93%
30,000 - 39,999	33,349	6,547	14,294	6,666,379	21,755	12,080,805	1,400,835,361	35,112	15,577,855	264,202,968	39,896	9.2%	626,908,297	15,714	525,301,951	525,301,951	37.5%	35,935,563	1,164,102	34,771,461	871.55	2.48%
40,000 - 49,999	37,946	5,529	15,636	8,163,594	24,614	13,721,784	1,956,817,166	45,010	20,764,628	355,474,279	43,475	13.9%	676,663,575	15,564	945,443,940	945,443,940	48.3%	59,210,105	1,638,539	57,571,566	1,324.25	2.94%
50,000 - 59,999	39,016	4,864	15,939	9,456,737	25,179	14,408,445	2,413,015,726	54,991	19,326,883	442,500,507	43,880	18.1%	707,666,332	16,127	1,282,175,770	1,282,175,770	53.1%	78,195,382	2,052,119	76,143,263	1,735.26	3.16%
60,000 - 69,999	36,119	3,919	14,396	9,944,039	23,564	14,773,738	2,598,123,554	64,891	19,778,654	480,914,779	40,038	20.5%	689,397,232	17,219	1,447,590,197	1,447,590,197	55.7%	87,346,049	2,307,821	85,038,228	2,123.94	3.27%
70,000 - 79,999	33,194	2,947	13,232	10,056,829	21,439	14,869,209	2,707,674,367	74,920	24,726,388	473,854,874	36,141	22.1%	650,887,383	18,010	1,607,658,498	1,607,658,498	59.4%	95,213,690	2,790,669	92,423,021	2,557.29	3.41%
80,000 - 89,999	30,939	2,255	12,597	10,751,996	19,404	14,044,846	2,819,496,626	84,940	21,917,415	461,002,421	33,194	23.8%	624,733,638	18,821	1,755,677,982	1,755,677,982	62.3%	103,185,884	3,089,700	100,096,184	3,015.49	3.55%
90,000 - 99,999	28,247	1,848	11,582	10,708,438	17,587	13,416,007	2,857,445,565	94,948	24,027,283	448,953,665	30,095	25.8%	593,426,723	19,718	1,839,092,460	1,839,092,460	64.4%	107,574,728	3,397,755	104,176,973	3,461.60	3.65%
100,000 - 149,999	107,340	3,815	47,971	51,862,506	61,216	53,079,098	13,610,427,566	122,445	109,873,609	1,592,110,248	111,155	34.3%	2,326,327,759	20,929	9,801,863,168	9,801,863,168	72.0%	567,430,296	13,065,474	554,364,822	4,987.31	4.07%
150,000 - 199,999	59,458	729	27,720	40,295,326	31,990	34,917,227	10,383,013,929	172,513	115,150,102	739,672,231	60,187	49.8%	1,376,646,664	22,873	8,381,845,136	8,381,845,136	80.7%	482,660,266	13,348,472	469,311,794	7,797.56	4.52%
200,000 - 499,999	82,347	439	38,364	107,106,942	43,982	92,280,561	24,140,346,286	291,599	376,768,970	900,912,880	82,786	67.1%	2,248,829,507	27,164	21,367,372,869	21,367,372,869	88.5%	1,229,358,295	47,607,580	1,181,750,715	14,274.77	4.90%
500,000 - 999,999	15,701	72	6,758	49,892,619	8,927	56,083,078	10,638,397,937	674,469	311,750,641	270,820,767	15,773	83.6%	651,139,634	41,282	10,028,188,177	10,028,188,177	94.3%	576,771,593		538,320,143	34,129.22	5.06%
1,000,000 or more	7,172	64	2,667	84,093,817	4,533	148,936,624	21,368,782,258	2,953,121	963,989,265	1,071,166,499	7,236	88.3%	1,259,127,870	174,009	20,002,477,154	20,002,477,154	93.6%	1,150,517,961		980,892,679	135,557.31	4.59%
TOTAL	556,546	89,628	245,147	406,656,987	346,753	- ) ).	96,666,954,870	149,599		7,860,201,456	646,174	15.9%	13,951,472,495	21,591		77,104,335,316	79.8%	4,596,812,610		4,297,411,172	6,650.55	4.45%
	,	,	-,		,		nanent residen	. ,	, .,,		,		.,,,	,	,,,010	,,,010	70	,,,010	,	,,,	.,	

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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

<sup>†</sup>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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

<sup>††</sup>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 applicable for tax year 2015 vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HoH=\$12,000.

<sup>††</sup>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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

<sup>†††</sup>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

<sup>†††</sup>Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

TABLE C1. TAX YEAR 2015 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY

Part	TABLE CI. TA	X YEAR 20				X CALCULATIO			as to FACI.			Dodustio	n Amounti	.4	1	Nort	ь I	Computed	г г	Not Toy I	ability.	Net			_
Part			Number					Modification	is to FAGI:											-		Δνσ	Fffec-		
Part						•				Basic Standard Deduction				eduction								-			
Part				-		with defic				Dusie						Tuanore I	ncome		ŀ	or tur er	cuitoj	a	_		
Part										S=\$7,500						[before	[after		Total		Per capita†	%	Per		1
		2015			of		Per			MFJ/SS=\$	15,000	HoH=\$12,000		%		residency	residency	of	Credits			of	Re-	i l	
Marchan   15.00   15		Popu-		Total	County	Amount	Return	Additions	Deductions	Return	as a %	Amount	Return	of	Amount	proration]	proration]	tax credits]	Taken	Amount	Amt	Total	turn		
Marchen   1998   1998   1998   1999						[*]	[*]	[~]	[*]			[*]	-		[~]			[*]	[4]	1.41					_
March   Marc																									
Marche   1965																									
Part																									
Paralleline   1989		17,816	6,142	1,572	25.6%	252,367,215	41,089	8,421,873	29,312,971	5,460	88.9%	61,473,000		11.1%	14,601,046	155,402,071	152,729,853	9,771,939	356,625	9,415,314	528 72	0.1%	1,533		
Pate	Beaufort																								
Part Series   19.50   19.00																									
December   1948   1948   1949   194																									
Part   Part																									
Charless   19,71   53,70   51,10   51,																									
Charlest   19.22   19.85   99   27.97   26.64.249   29.80   21.14		195,714	83,339	15,139	18.2%	5,143,355,893	61,716	51,716,597	272,387,132	68,746	82.5%	770,905,500	14,593	17.5%	290,218,541	3,861,561,317	3,790,556,044	226,083,298	12,003,977	214,079,321					
Career   C																									
Camellan   19.00   1																				- / /			,		
Camelon																							, .		
Charlane   Charlane																									
Chemistral   1454  5.936   1.859   2.975   30.0557.41   3.175.000   4.151.00																									
Capasis   1,10,04   4,999   1,299													, , , ,												
Chemisms   Chemisms																									
Columbia   Columbia																									
Comberland   19,809   9,609   24,805   26,905   28,905																									
Carrient   Carrient																									
Darkisson	Cumberland	328,860	111,608	31,241	28.0%	5,143,759,532	46,088	42,444,038	692,369,359	97,007	86.9%	1,059,460,500	14,601	13.1%	281,073,444	3,153,300,267	2,979,264,384	182,370,298	6,579,422	175,790,876	535 70	1.6%	1,575	5.5% 3.40	%
Decision   165,193   68,422   13,79   13,185   3388,719.253   49,009   34,067,733   229,841,087   61,128   93.75   79.009   67.																							,		
Part   1,128   17,898   3,499   19,506   1,1185,078   1,1185,078   1,1185,078   1,1865,184   1,289   1,189																									
Depthalm																									
Define   Proper   18,800   12,900   18,900   12,900   18,900   19,900   1			_						. ,,	,			- /				,-,-				,				
Part   Part	•																								
Frankling   Galden	Edgecombe	54,367	19,735	5,060	25.6%	746,039,088	37,803	14,803,585			90.9%	193,309,500		9.1%		459,459,675	457,765,354	28,183,831	2,241,874	25,941,957			1,315		
Cartes																						3.8%			
Graham											0.010 7.0				//				/ /			0.4%	,		
Gramilless   St. St. St. St. St. St. St. St. St. St.																									
Green   Set   T.   S																							,		
Figure   F			23,286	4,622	19.8%	1,199,331,392		9,419,211				222,493,500	3,399	14.6%	60,364,965	824,605,964	814,216,619	48,725,513	1,766,954	46,958,559	802 25	0.4%	2,017	5.5% 3.90	%
Harfatta																							,		
Harstell Harvend   12,127   41,574   10,308   24.8%   19.45,528.29   46,797   22,883,283   186,641,667   36,085   88.5%   147,399,000   4,769   11,5%   90,378,727   12,739,921,18   1,207,127,954   43,207,127   43,209,000   43,245,25%   3,266   4,246   43,207,127   43,090,01   43,227,295   43,246,248   43,207,127   43,090,01   43,227,295   43,246,248   43,207,127   43,090,01   43,227,295   43,246,248   43,207,127   43,090,01   43,247,288   43,247,288   43,248,248   4																									
Henderson. 112,511 48,772 1,0005 20.5% 25.94 0,951.49 5,3188 32,2337 46,624 21,481,8677 224,808 87.0% 87.0% 61,808,509 7,947,375.00 3,292 1,308 65,917.872 754,065,298 733,967,570 45,1094 26.4% 309,408,805 40,949 4,344,728 32,303,062 6,749 89.9% 74,737,500 762 10.1% 14,191,646 192,521,325 190,685,575 11,603,058 1,682,843 9,920,215 406 95 0.1% 1313 4.9% 32% 16,104,000 1,175 10.7% 29,143,149 31,305,657 349,252,023 4,344,244 11,191,104,140 11,176,140																									
Herdforson.         112,511         48,772         10,005         2,594,095,149         53,188         32,846,927         274,690,842         40,300,807         7942         16,336         163,802,600         1,728,040,134         1,616,168,7520         11,556,524         5,733,427         95,823,097         852         23         0.9%         1,946         19,205,737         1,116,03,688         1,682,843         99,920,155         40,69         5,031         1,775         1,5978         4,158         2,60%         630,281,752         3,947         2,766,686         6,145,0084         14,263         89,3%         161,149,500         1,715         1,775         41,597         1,418         1,60%         3,833         3,948         1,414,149,500         1,718         3,948         2,264,788         1,28,600         1,898         4,145         3,843,141,141         3,145         4,143,149,603         3,843,141,213         1,340         4,559         3,284         4,145         8,233,000         3,284,617,88         1,340,603         4,342,229,23         2,284,647,88         1,346,603         3,442,143,133         3,442,143,133         3,443,243,333         3,443,243,333         3,443,243,333         3,443,243,333         3,443,243,333         3,443,243,333         3,443,243,333         3,444,243,333         3,444,243,3																									
Hole																									
Hyde																									
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Dohnston   184,519   74,997   14,832   19.8%   4,077,620,015   54,370   42,296,055   279,463,596   64,694   86,3%   741,519,000   10,303   13.7%   10,423   3,472   931   26,8%   147,612,839   42,515   2,456,483   19,706,155   3,147   90.6%   35,328,000   325   94,%   62,77,088   88,78,8079   87,329,910   5,733,200   199,185   5,534,01,85   531   10,1%   1,599   5,6%   3,7%   1,599,5649   48,008   10,433,306   103,675,961   2,1184   87.7%   237,150,000   2,974   10,7%   46,269,278   63,978,822   765,225,072   750,429,130   45,339,61   2,336,943   45,339,61   2,346,944   48,675,75   41,42,90,149   1,390,665,014   48,131   1,4156,102   46,667,246,141   49,936,730   115,214,944   299,979,000   49,77   15,996,808   21,983,181   214,310,388   13,269,700   39,802,669   25,189,806,809   47,425   47,423   47,																									
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$																						0.0-7.0			
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	_						42,515											5,733,200	199,185		531 71	0.1%	1,594		
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$																									
Macon         34,771         13,863         3,618         26.1%         667,246,416         48,131         14,156,102         80,627,420         12,143         87,6%         137,467,500         1,720         12.4%         48,673,578         414,634,020         398,022,695         25,189,058         3,367,026         21,822,032         628         51         0.2%         1,574         5.0%         3.3%           Madison			24.207	- 004									4.0==	4 = 00/									2 - 22		
Madison			_	- /																			-,		
Martin																									
McDowell																									
Mitchell	McDowell	45,370	17,484	3,881	22.2%	748,305,732	42,799	4,565,473	61,001,688	16,292	93.2%	185,715,000		6.8%	24,364,644	481,789,873	474,350,774	28,670,678	986,784	27,683,894	610 56	0.3%			
Montgomery									, , , ,									, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- /- /						
Moore 94,492 38,238 8,418 22.0% 2,494,875,952 65,246 33,187,781 308,175,495 30,748 80.4% 347,128,500 7,490 19.6% 164,378,167 1,708,381,571 1,653,219,495 100,969,000 6,105,491 94,863,509 1,004 16 0.9% 2,481 5.4% 38.9% 1.5% 3.9% 1.5% 1.5% 3.9% 1.5% 1.5% 3.9% 1.5% 1.5% 1.5% 1.5% 1.5% 1.5% 1.5% 1.5																									
Nash																									

TABLE C1. TAX YEAR 2015 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

Part			Number o	f Returns	Filed	Federal A	GI	Modification	s to FAGI:			Deduction	n Amount	†		Nort	h	Computed		Net Tax Li	ability	Net	1		_
Part   Part				\$0 Tax Li	ability	[includes ret	turns					[§ 105-15	53.5(a)(1),(	2)]		Caroli	na	Gross		[after appli	cation	Tax	Avg	Effec-	
Part   Part				[after	r	with defic	it]			Basic S	Standard	Deduction	It	emized D	eduction	Taxable I	ncome	Tax		of tax cr	edits]	as	Net	tive	
Post   Facility   Post   Pos				tax crec	lits]		Aver-				Allowa	nces:		Allow	ances:			[before				a	Tax	Tax	
Popular   Papu			Ī		as a %		age			S=\$7,500		MFS=\$7,500		as a		[before	[after	application	Total		Per capita	† %	Per	Rate†††	
Part		2015			of		Per			MFJ/SS=\$1	5,000	HoH=\$12,000		%		residency	residency	of	Credits			of	Re-		
Value   Valu		Popu-		Total	County	Amount	Return	Additions	Deductions	Return	as a %	Amount	Return	of	Amount	proration]	proration]	tax credits]	Taken	Amount	Amt	Total	turn	NCTI FAG	ЭI
December   19446   58.88   15.96   2.979   2.400.92.408   4.201   18.28.022   39.08.855   50.72   90.87   57.16.200   57.09.857   57.16.200   57.09.857   57.16.200   57.09.857   57.16.200   57.17.26.67   59.10.200   57.17.26.67   59.10.200   57.17.26.67   59.10.200   57.17.26.67   59.10.200   57.17.26.67   59.10.200   57.17.26.67   59.10.200   57.17.26.67   59.10.200   57.17.26.67   59.10.200   57.17.26.67   59.10.200   57.17.26.67   59.10.200   57.17.26.67   59.10.200   59.10.20	County	lation	Total	Filed	Returns	[\$]	[\$]	[\$]	[\$]	Count	of Total	[\$]	Count	Total	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$] Rai	ık [%]	[\$]	[%] [%]	L
Family   F	Northampton	21,073	7,062	1,923	27.2%	281,065,748	39,800	3,857,209	37,199,678	6,287	89.0%	69,094,500	775	11.0%	14,199,839	164,428,940	162,712,111	10,038,344	1,449,075	8,589,269	408 9	4 0.1%	a 1,216	4.9% 3.1%	%
Panging   Pang	Onslow	194,636	55,859	15,567	27.9%		44,201	18,428,022	350,488,535			571,362,000		9.2%	103,734,251	1,461,866,644	1,320,446,701	81,810,420	3,235,543		404 9	6 0.7%	1,407	5.5% 3.2%	%
Pennel   Page	Orange	140,144	54,544		18.0%	5,177,276,676		77,960,387					14,248		343,493,969	4,160,233,105	4,030,108,635		12,419,987	226,381,999	1,615	1 2.1%	4,150	5.5% 4.4%	%
Percy	Pamlico	13,174	5,008			266,424,087		2,265,427	44,017,300			49,897,500		13.3%	13,034,530		157,123,490	9,752,957	581,431	9,171,526	696 4	5 0.1%	1,831	5.4% 3.4%	%
Person   13,648   5,065   13,67   25,07   12,18   13,07   13	Pasquotank	39,731	15,283		28.5%	697,765,215	45,656	4,027,787	99,512,535		87.6%	147,553,500	1,890	12.4%		416,507,293			4,220,084	20,396,927	513 7	6 0.2%	1,335	4.8% 2.9%	%
Person	Pender		22,322									215,601,000									780 2	9 0.4%	2,026	5.5% 3.8%	%
Prof.   Prof	Perquimans		5,065					3,069,024							13,806,031		139,342,670				547 6	6 0.1%			%
Policy   P	Person		15,972			744,245,827				14,221						499,737,556	494,594,366					1 0.3%	1,761		
Randolph   142,945   59,247   12,231   20,6%   27,908,185,14   45,575   27,180,884   182,797,571   52,058,191   13,165,104   13,174   5.5%   3.9%   13,174	Pitt		64,505			3,482,148,163		42,358,028				600,978,000			190,577,921	2,459,116,501		145,785,886	- / /			6 1.3%	, ,		%
Refine   R																						7 0.1%	, , .		
Robecom   133.775   44.204   12.027   27.276   1.580,694.067   35.759   13.880,349   33.495.781   33.895.78	Randolph		59,247					,,														3 1.0%	1,774		
Rowan   140,122   7,669   1,738   21,39   21,19   27,8859,08   46,478   9,255,829   18,517,871   32,517,976   30,157,976   31,057,978	Richmond		17,393																				1,307		
Rutherford   G-1617   C-1618	Robeson		44,204																			7 0.5%	1,207		
Rutherford	Rockingham	92,084	36,982					9,255,829	138,517,871									68,390,555							%
Sampson	Rowan	140,122	57,668		22.1%			,, -				, ,				/ //	/ / /		, ,	, . ,		2 1.0%	1,837		_
	Rutherford							. , . , .				- ,,			- / /	, ,.	. , ,		-, -,	,- ,			, ,		
Staley         61,234         24,701         51,13         20,709         1,101,290,264         48,631         21,119,507         95,807,235         21,24         88,8%         248,106,000         2,777         11,20%         55,799,640         823,235,956         111,298,009         12,864,039         4,673,437         777         30         0.4%         1,036         55,8%         4,0%           Story         73,195         27,196         6,337         23,3%         1,245,469,205         45,796         26,246,719         105,885,730         24,778         91,1%         284,407,500         2,418         8,9%         53,064,523         828,358,171         822,970,612         50,563,087         30,63,305         47,546,748         60         0         0.4%         1,748         5.4%         20,718         1,88         4,97         1,518         8,9%         53,064,523         828,358,171         822,970,612         50,563,087         30,163,39         47,546,748         60         0         0.4%         1,748         5.4%         2,80           Variand         1,495         6,807         3,25         48,764         1,418,039         4,473,437         7,9         9,48,43         1,418,039         4,473,437         7,9         0,44,441,41         2,48																						,	, , , .		
Stokes.         46,763         19,285         3,846         19,99         1919,871,381         47,699         7,744,605         69,436,755         17,494         90,79         200,007,000         1,719         9,376         34,188,714         623,038,397         619,618,244         37,368,700         1,284,014         36,084,695         772         31         0.3%         1,871         5.5%         3.9%           Swain.         14,955         6,807         3,265         48,0%         271,588,708         29,618,38         11,180,878         6,647         91,79         28,407,500         2,34         88,355,171         822,970,612         50,630,87         3,014,67         20,00         0.0%         1,015         3,04         1,017,14         48,407,500         2,418         8,9%         53,064,523         823,585,171         822,970,612         50,630,873         3,014,481         6,00         0.0%         4,00         3,0         4,00         4,												. , ,							,,	, ,			, , , .		
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$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Surry									, .		- , - ,											1,748		
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$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Tyrrell											,,			, . ,	. , ,			. ,	,,					
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$																					-,		,		
Warren		- ,	, , ,					, ,							- , -,-								, , ,		
Washington         12,589         4,670         1,247         26.7%         178,890,996         38,306         2,643,520         22,899,005         4,190         89.7%         46,524,000         480         10,3%         8,828,885         103,282,626         102,521,031         6,350,550         310,660         6,039,590         480         84         0.1%         1,293         5.5%         3.4%           Watunga																							, .		
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Wilkes																						,	, ,		
Wilson         81,689         36,369         8,477         23.3%         1,677,830,723         46,134         25,885,850         153,720,889         31,78         87.9%         352,837,500         4,391         12,17         84,386,499         1,112,771,685         1,108,953,392         67,722,079         2,78,088         64,943,991         79         28         0.6%         1,786         3.9%           Yankey         17,95         7,014         1,71         22.8%         285,626,72         40,722         46,081,58         30,105,555         61,08,751,910         610         8,78         11,896,115         41,896,115         44,648,188         64,943,991         79         28         0.6%         1,786         5.5%         3,8%           Yankey         17,95         7,014         1,741         22.8%         285,626,72         40,015,555         64,043,150         1,189,615         41,896,512,93         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,650         173,212,												, ,											,		
Yadkin         37,705         15,464         3,17         20.2%         711,139,248         45,987         7,510,859         56,507,510         13,973         90.4%         160,231,500         1,491         9.6%         30,112,552         471,798,545         468,648,867         28,194,005         865,802         27,328,203         72         37         0.3%         1,67         5.6%         3.8%           Yamey         17,959         7,014         1,741         24.8%         285,626,572         40,102         46,048,861         173,214,6837         103,214,6137         107,19,827         46,752         46,752         46,752         10,741,79,821         46,752         46,752         10,741,79,821         46,752         10,741,79,821         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         10,741,79,821         46,752         10,741,79,821         46,752         10,741,79,821         46												, - ,								, ,	-	,			
											) )										,	-,			
Out-of State         -         511,842         114,874         22.4%         189,070,581,826         369,392         4,978,214,032         4,891,908,690         382,24         74.7%         4,161,915,000         129,602         25.3%         16,056,531,293         16,892,9444,875         17,527,003,030         1,034,431,260         48,209,783         986,221,477         1,927         -         9,1%         1,927         5.5%         0.5%           Totals         10,056,683         4,566,098         958,955         21.0%         434,381,862,158         951,32         8,092,381,240         22,845,624,671         3,794,211         83.1%         41,685,055,500         71,887         16.9%         29,920,824,237         348,022,738,990         192,258,665,098         11,503,914,992         615,823,627         10,888,091,365         1,083         -         100.0%         2,385         5.4%         2,5%														, ,		, ,									
Totals 10,056,683 4,566,098 958,955 21.0% 434,381,862,158 95,132 8,092,381,240 22,845,624,671 3,794,211 83.1% 41,685,055,500 771,887 16.9% 29,920,824,237 348,022,738,990 192,258,665,098 11,503,914,992 615,823,627 10,888,091,365 1,083 - 100.0% 2,385 5.4% 2.5% 10,000 10,		17,959				,,-	- /	,,				- / /			,,			-, -,-	, .	-, -,					
		-		- /-			/								-,,,	, . , . , ,							. ,		
		.,,	,,	,			,						, , , , ,		- , ,- , -	,- ,,			615,823,627	10,888,091,365	1,083	100.09	2,385	5.4% 2.5%	<b>%</b>

Population figures are the 2015 Certified Estimates of County Population published by the State Demographer (September 2016 update). <a href="https://www.osbm.nc.gov/demog/county-estimates">www.osbm.nc.gov/demog/county-estimates</a>

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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.

Out-of-state category also includes twenty-three (23) returns with a total net tax liability of \$11,269 for which county designation is indeterminable.

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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

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

†††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 2015 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

Alexander 2,423 16.0% 32,762 0.1% 14 2,578 17.0% 664,721 2.5% 258 2,225 14.7% 1,559,004 5.8% 701 1,777 11.7% 2,136,404 7.9% 1,202 1,284 8.5% 2,09 Alleghany 876 20.4% 12,653 0.2% 14 803 18.7% 165,083 2.5% 206 666 15.5% 376,864 5.7% 566 455 10.6% 448,091 6.8% 985 334 7.8% 46 Anson 1,608 17.9% 16,615 0.1% 10 1,901 21.2% 389,648 3.5% 205 1,699 18.9% 1,144,402 10.2% 677 1,047 11.7% 1,216,521 10.8% 1,162 706 7.9% 1,111 Ashe 2,036 19.7% 30,346 0.2% 15 1,876 18.2% 432,865 2.7% 231 1,516 14.7% 973,936 6.1% 642 1,090 10.6% 1,164,651 7.3% 1,068 772 7.5% 1,211 Avery 1,158 18.9% 17,239 0.2% 15 1,237 20.1% 275,332 2.9% 223 881 14.3% 577,348 6.1% 655 705 11.5% 797,566 8.5% 797,566 8.7% 1,131 486 7.9% 7.9% 1,211 Avery 1,256 17.4% 14,116 0.2% 11 1,502 20.7% 310,135 3.4% 206 1,382 19.1% 886,805 9.8% 642 874 12.1% 974,640 10.8% 1,115 573 7.9% 86 Baden 2,007 17.2% 30,165 0.2% 15 2,226 19.1% 452,856 2.6% 203 1,953 16.8% 1,237,663 7.6% 630 4,789 9.3% 4,998,851 4.7% 1,044 3,744 7.3% 5,40 Buncombe. 18,361 16.2% 319,809 0.1% 17 7,906 15.3% 1,505,12 2.0% 271 15,862 14.0% 11.445,551 4.4% 722 12,146 10.7% 14,546,100 5.6% 1,198 8,644 7.6% 14,18 Burke 5,637 16.6% 97,876 0.2% 17 5,995 17.6% 1,415,651 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,472 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,52	3,852 8,498 9,721 0,464 3,522 0,044 6,496 7,266 5,561 0,018 9,659 9,430 3,389	% of county 6.5% 7.8% 7.1% 9.9% 6.2% 6.2% 9.6% 7.9% 5.1% 5.4%	Avg tax [\$] 1,652 1,634 1,406 1,573 1,572 1,584 1,568 1,514 1,545
Returns of tax	3,852 8,498 9,721 0,464 3,522 0,044 6,496 7,266 5,561 0,018 9,659 9,430 3,389	of county 6.5% 7.8% 7.1% 9.9% 7.6% 8.2% 6.2% 9.6% 7.9% 5.1%	tax [\$] 1,652 1,634 1,406 1,573 1,572 1,584 1,568 1,514 1,545
Returns   Of   Filed   County   S    Count	3,852 8,498 9,721 0,464 3,522 0,044 6,496 7,266 5,561 0,018 9,659 9,430 3,389	of county 6.5% 7.8% 7.1% 9.9% 7.6% 8.2% 6.2% 9.6% 7.9% 5.1%	tax [\$] 1,652 1,634 1,406 1,573 1,572 1,584 1,568 1,514 1,545
Alamance 9,980   15.0%   154,946   0.1%   16   11,650   17.5%   2,689,880   2.0%   231   9,526   14.3%   6,559,393   4.8%   689   7,358   11.1%   8,795,006   6.5%   1,195   5,341   8.0%   8,82   Alexander 2,423   16.0%   32,762   0.1%   14   2,578   17.0%   664,721   2.5%   258   2,225   14.7%   1,559,004   5.8%   701   1,777   11.7%   2,136,404   7.9%   1,202   1,284   8.5%   2,09   Alleghany 876   20.4%   12,653   0.2%   14   803   18.7%   165,083   2.5%   206   666   15.5%   376,864   5.7%   566   455   10.6%   448,091   6.8%   985   334   7.8%   Anson 1,608   17.9%   16,615   0.1%   10   1,901   21.2%   389,648   3.5%   205   1,699   18.9%   1,149,402   10.2%   677   1,047   11.7%   1,216,521   10.8%   1,162   706   7.9%   1,11   Ashe 2,036   19.7%   30,346   0.2%   15   1,876   18.2%   432,865   2.7%   231   1,516   14.7%   973,936   6.1%   642   1,090   10.6%   1,164,651   7.3%   1,068   772   7.5%   1,21   Avery 1,158   18.9%   17,239   0.2%   15   1,237   20.1%   275,323   2.9%   223   881   14.3%   577,348   6.1%   655   705   11.5%   797,566   8.5%   1,131   486   7.9%   77   Beatfort 1,256   17.4%   14,116   0.2%   11   1,502   20.7%   310,135   3.4%   206   1,382   19.1%   886,805   5.8%   644   1,974   10.1%   2,199,238   6.3%   1,114   1,382   7.1%   886,805   1.8%   1,256   17.4%   14,116   0.2%   15   2,226   19.1%   452,856   2.6%   203   1,953   16.8%   1,237,963   7.0%   634   1,512   13.0%   1,696,417   9.6%   1,115   573   7.9%   8.8%   1,308   1,267,40   10.8%   1,156   1.2%   1,415   1.2%   1,415   1.2%   2.6%   236   5,644   16.6%   3,799,179   7.0%   673   4,172   12.3%   4,798,679   8.8%   1,150   2,869   8.4%   4,528   6.4%   6.4%   3,799,179   7.0%   673   4,172   12.3%   4,798,679   8.8%   1,150   2,869   8.4%   4,528   6.4%   6.4%   6.4%   3,799,179   7.0%   634   4,172   12.3%   4,798,679   8.8%   1,150   2,869   8.4%   4,458   6.4%   4,458   6.4%   4,458   6.4%   4,458   6.4%   4,458   6.4%   4,458   6.4%   4,458   6.4%   4,458   6.4%   4,458   6.4%	3,852 8,498 9,721 0,464 3,522 0,044 6,496 7,266 5,561 0,018 9,659 9,430 3,389	6.5% 7.8% 7.1% 9.9% 7.6% 8.2% 6.2% 9.6% 7.9% 5.1%	1,652 1,634 1,406 1,573 1,572 1,584 1,568 1,514 1,545
Alexander 2,423 16.0% 32,762 0.1% 14 2,578 17.0% 664,721 2.5% 258 2,225 14.7% 1,559,004 5.8% 701 1,777 11.7% 2,136,404 7.9% 1,202 1,284 8.5% 2,09 Alleghany 876 20.4% 12,653 0.2% 14 803 18.7% 165,083 2.5% 206 666 15.5% 376,864 5.7% 566 455 10.6% 448,091 6.8% 985 334 7.8% 46 Anson 1,608 17.9% 16,615 0.1% 10 1,901 21.2% 389,648 3.5% 205 1,699 18.9% 1,149,402 10.2% 677 1,047 11.7% 11.7% 1,216,521 10.8% 1,162 706 7.9% 1,11 Ashe 2,036 19.7% 30,346 0.2% 15 1,876 18.2% 432,865 2.7% 231 1,516 14.7% 973,936 6.1% 642 1,009 10.6% 1,164,651 7.3% 1,068 772 7.5% 1,21 Avery 1,158 18.9% 17,239 0.2% 15 1,237 20.1% 275,323 2.9% 223 881 14.3% 577,348 6.1% 655 705 11.5% 797,566 8.5% 1,131 486 7.9% 77 Beaufort 3,368 17.2% 64,799 0.2% 19 3,736 19.1% 755,514 2.2% 202 2,765 14.1% 1,782,006 5.1% 644 1,974 10.1% 2,199,238 6.3% 1,114 1,382 7.1% Bladen 1,256 17.4% 14,116 0.2% 11 1,502 20.7% 310,135 3.4% 206 1,382 19.1% 886,805 9.8% 642 874 12.1% 974,640 10.8% 1,115 573 7.9% 8Bunswick 7,622 14.8% 126,749 0.1% 17 7,906 15.3% 1,735,962 1.6% 220 6,101 11.8% 3,844,857 3.6% 630 4,789 9.3% 4,998,851 4.7% 1,044 3,744 7.3% 5,40 Burcombe. 18,361 16.2% 319,809 0.1% 17 7,906 15.3% 1,735,962 1.6% 220 6,101 11.8% 3,844,857 3.6% 630 4,789 9.3% 4,998,851 4.7% 1,044 3,744 7,3% 5,40 Burcombe. 18,361 16.2% 319,809 0.1% 17 19,039 16.8% 5,168,021 2.0% 271 15,862 14.0% 114,555,91 4.4% 722 12,146 10.7% 14,546,100 5.6% 1,198 8,644 7.6% 14,116 6.2% 17,445 14.9% 175,574 0.1% 14,145,610 5.6% 9,78,679 8.8% 1,150 2,869 8.4% 4,550 14.8% 17,574 1.1% 17,574 1.1% 17,574 1.1% 17,5754 0.1% 14,145,615 1.2,415,610 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.36 686 8,266 9.9% 9,819,041 4.6% 1,188 6,309 7.6% 10,39	8,498 9,721 0,464 3,522 0,044 6,496 7,266 5,561 0,018 9,659 9,430 3,389	7.8% 7.1% 9.9% 7.6% 8.2% 6.2% 9.6% 7.9% 5.1%	1,634 1,406 1,573 1,572 1,584 1,568 1,514 1,545
Alleghany 876 20.4% 12,653 0.2% 14 803 18.7% 165,083 2.5% 206 666 15.5% 376,864 5.7% 566 455 10.6% 448,091 6.8% 985 334 7.8% 46 Anson 1,608 17.9% 16,615 0.1% 10 1,901 21.2% 389,648 3.5% 205 1,699 18.9% 1,149,402 10.2% 677 1,047 11.7% 1,216,521 10.8% 1,162 706 7.9% 1,11 Ashe 2,036 19.7% 30,346 0.2% 15 1,876 18.2% 422,865 2.7% 231 1,516 14.7% 973,336 6.1% 642 1,090 10.6% 1,164,651 7.3% 1,068 772 7.5% 1,21 Avery 1,158 18.9% 17,239 0.2% 15 1,237 20.1% 275,323 2.9% 223 881 14.3% 577,348 6.1% 655 705 11.5% 797,566 8.5% 1,131 486 7.9% 77 Beaufort 3,368 17.2% 64,799 0.2% 19 3,736 19.1% 755,514 2.2% 202 2,765 14.1% 1,782,006 5.1% 644 1,974 10.1% 2,199,238 6.3% 1,114 1,382 71.9% 21.0% Beather 1,256 17.4% 14,116 0.2% 11 1,502 20.7% 310,135 3.4% 206 1,382 19.1% 886,805 9.8% 642 874 12.1% 974,640 10.8% 1,115 573 7.9% 86 Bladen 2,007 17.2% 30,165 0.2% 15 2,226 19.1% 452,856 2.6% 203 1,953 16.8% 1,237,963 7.0% 634 1,512 13.0% 1,696,417 9.6% 1,122 903 7.8% 13.98 Brunswick 7,622 14.8% 126,749 0.1% 17 7,906 15.3% 1,735,962 1.6% 220 6,101 11.8% 3,844,857 3.6% 630 4,789 9.3% 4,998,851 4.7% 1,044 3,744 7.3% 5,40 Burke 5,637 16.6% 97,876 0.2% 17 5,995 17.6% 1,415,651 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 18.8% 1,150 2,869 8.4% 4,52 5.6% 10.38 9,850 11.8% 6,758,022 3.2% 686 8,266 9.9% 9,819,041 4.6% 1,188 6,309 7.6% 10.39 12.4% 12.4% 12.4% 12.4% 175,571 0.1% 14 12,415 14.9% 2,960,896 1.4% 238 9,850 11.8% 6,758,022 3.2% 686 8,266 9.9% 9,819,041 4.6% 1,188 6,309 7.6% 10.39	9,721 0,464 3,522 0,044 6,496 7,266 5,561 0,018 9,659 9,430 3,389	7.1% 9.9% 7.6% 8.2% 6.2% 9.6% 7.9% 5.1%	1,406 1,573 1,572 1,584 1,568 1,514 1,545
Anson 1,608 17.9% 10,615 0.1% 10 1,901 21.2% 389,648 3.5% 205 1,699 18.9% 1,144,402 10.2% 677 1,047 11.7% 1,216,521 10.8% 1,162 706 7.9% 1,11 Ashe 2,036 19.7% 30,346 0.2% 15 1,876 18.2% 432,865 2.7% 231 1,516 14.7% 973,936 6.1% 642 1,090 10.6% 1,164,651 7.3% 1,068 772 7.5% 1,21 Avery 1,158 18.9% 17,239 0.2% 15 1,237 20.1% 275,323 2.9% 223 881 14.3% 577,348 6.1% 655 705 11.5% 797,566 8.5% 1,131 486 7.9% 77 8eaufort 3,368 17.2% 64,799 0.2% 19 3,736 19.1% 755,514 2.2% 202 2,765 14.1% 1,782,006 5.1% 644 1,974 10.1% 2,199,238 6.3% 1,114 1,382 7.11% 11.502 10.7% 310,135 3.4% 206 1,382 19.1% 886,805 9.8% 642 874 12.1% 974,640 10.8% 1,115 573 7.9% 86 Bladen 2,007 17.2% 30,165 0.2% 15 2,226 19.1% 452,856 2.6% 203 1,953 16.8% 1,237,963 7.0% 634 1,512 13.0% 1,696,417 9.6% 1,122 903 7.8% 13.98 Brunswick 7,622 14.8% 126,749 0.1% 17 7,906 15.3% 1,735,962 1.6% 220 6,101 11.8% 3,844,857 3.6% 630 4,789 9.3% 4,998,851 4,7% 1,044 3,744 7.3% 5,40 Burke 5,637 16.6% 97,876 0.2% 17 19,039 16.8% 5,168,021 2.0% 271 15,862 14.0% 11,459,591 4.4% 722 12,146 10.7% 14,546,100 5.6% 1,188 6,309 7.6% 19,39 Cabarrus 12,426 14.9% 175,574 0.1% 14 12,415 14.9% 2,960,896 1.4% 238 9,850 11.8% 6,758,022 3.2% 686 8,866 9.9% 9,819,041 4.6% 1,188 6,309 7.6% 10,39	0,464 3,522 0,044 6,496 7,266 5,561 0,018 9,659 9,430 3,389	9.9% 7.6% 8.2% 6.2% 9.6% 7.9% 5.1%	1,573 1,572 1,584 1,568 1,514 1,545
Ashe	3,522 0,044 6,496 7,266 5,561 0,018 9,659 9,430 3,389	7.6% 8.2% 6.2% 9.6% 7.9% 5.1%	1,572 1,584 1,568 1,514 1,545
Avery 1,158 18.9% 17,239 0.2% 15 1,237 20.1% 275,323 2.9% 223 881 14.3% 577,348 6.1% 655 705 11.5% 797,566 8.5% 1,131 486 7.9% 77 Beaufort 3,368 17.2% 64.799 0.2% 19 3,736 19.1% 755,514 2.2% 202 2,765 14.1% 1,782,006 5.1% 644 1,974 10.1% 2,199,238 6.3% 1,114 1,382 7.1% 2,16 Bladen 1,256 17.4% 14,116 0.2% 11 1,502 20.7% 310,135 3.4% 206 1,382 19.1% 886,805 9.8% 642 874 12.1% 974,640 10.8% 1,115 573 7.9% 2,16 Bladen 2,007 17.2% 30,165 0.2% 15 2,226 19.1% 452,856 2.6% 203 1,953 16.8% 1,237,963 7.0% 634 1,512 13.0% 1,696,417 9.6% 1,122 903 7.8% 1,39 Brunswick. 7,622 14.8% 126,749 0.1% 17 7,906 15.3% 1,735,962 1.6% 220 6,101 11.8% 3,844,857 3.6% 630 4,789 9.3% 4,998,851 4,7% 1,044 3,744 7.3% 5,40 Burcombe. 18,361 16.2% 319,809 0.1% 17 19,039 16.8% 5,168,021 2.0% 271 15,862 14.0% 114,5559 1 4.4% 722 12,146 10.7% 14,546,100 5.6% 1,198 8,644 7.6% 14,15 12 10.7% 14,561,00 5.6% 17,595 17.6% 14,15,651 12.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,158 6,309 7.6% 10,39 11.8% 6,758,022 3.2% 686 8,266 9.9% 9,819,041 4.6% 1,188 6,309 7.6% 10,39	0,044 6,496 7,266 5,561 0,018 9,659 9,430 3,389	8.2% 6.2% 9.6% 7.9% 5.1%	1,584 1,568 1,514 1,545
Beaufort 3,368 17.2% 64,799 0.2% 19 3,736 19.1% 755,514 2.2% 202 2,765 14.1% 1,782,006 5.1% 644 1,974 10.1% 2,199,238 6.3% 1,114 1,382 7.1% 2,16 Bertie 1,256 17.4% 14,116 0.2% 11 1,502 20.7% 310,135 3.4% 206 1,382 19.1% 886,805 9.8% 642 874 12.1% 974,640 10.8% 1,115 573 7.9% 86 Baden 2,007 17.2% 30,165 0.2% 15 2,226 19.1% 452,856 2.6% 203 1,953 16.8% 1,237,963 7.0% 634 1,512 13.0% 1,696,417 9.6% 1,122 903 7.8% 1,39 Brunswick. 7,622 14.8% 126,749 0.1% 17 7,906 15.3% 1,735,962 1.6% 220 6,101 11.8% 3,844,857 3.6% 630 4,789 9.3% 4,998,851 4.7% 1,044 3,744 7.3% 5,40 Burke 18,361 16.2% 319,809 0.1% 17 19,039 16.8% 5,168,021 2.0% 271 15,862 14.0% 11,459,591 4.4% 722 12,146 10.7% 14,546,100 5.6% 1,198 8,644 7.6% 14,115 Burke 12,426 14.9% 175,574 0.1% 14 12,415 14.9% 2,960,896 1.4% 238 9,850 11.8% 6,758,022 3.2% 686 8,266 9.9% 9,819,041 4.6% 1,188 6,309 7.6% 10,39	6,496 7,266 5,561 0,018 9,659 9,430 3,389	6.2% 9.6% 7.9% 5.1%	1,568 1,514 1,545
Bertie 1,256 17.4% 14,116 0.2% 11 1,502 20.7% 310,135 3.4% 206 1,382 19.1% 886,805 9.8% 642 874 12.1% 974,640 10.8% 1,115 573 7.9% 86 Bladen 2,007 17.2% 30,165 0.2% 15 2,226 19.1% 452,856 2.6% 203 1,953 16.8% 1,237,963 7.0% 634 1,512 13.0% 1,696,417 9.6% 1,122 903 7.8% 1,39 Brunswick. 7,622 14.8% 126,749 0.1% 17 7,906 15.3% 1,735,962 1.6% 220 6,101 11.8% 3,844,857 3.6% 630 4,789 9.3% 4,998,851 4.7% 1,044 3,744 7.3% 5,40 Burke 5,637 16.6% 97,876 0.2% 17 5,995 17.6% 1,415,651 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,585 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2.8% 1,15	7,266 5,561 0,018 9,659 9,430 3,389	9.6% 7.9% 5.1%	1,514 1,545
Bladen 2,007 17.2% 33,165 0.2% 15 2,226 19.1% 452,856 2.6% 203 1,953 16.8% 1,237,963 7.0% 634 1,512 13.0% 1,696,417 9.6% 1,122 903 7.8% 1,398	5,561 0,018 9,659 9,430 3,389	7.9% 5.1%	1,545
Brunswick 7,622 14.8% 126,749 0.1% 17 7,906 15.3% 1,735,962 1.6% 220 6,101 11.8% 3,844,857 3.6% 630 4,789 9.3% 4,998,851 4.7% 1,044 3,744 7.3% 5,40 8 1 1,000 1 1,00	0,018 9,659 9,430 3,389	5.1%	
Buncombe. 18,361 16.2% 319,809 0.1% 17 19,039 16.8% 5,168,021 2.0% 271 15,862 14.0% 11,459,591 4.4% 722 12,146 10.7% 14,546,100 5.6% 1,198 8,644 7.6% 14,118 Burke 5,637 16.6% 97,876 0.2% 17 5,995 17.6% 1,415,651 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,52 Cabarrus 12,426 14.9% 175,574 0.1% 14 12,415 14.9% 2,960,896 1.4% 238 9,850 11.8% 6,758,022 3.2% 686 8,266 9.9% 9,819,041 4.6% 1,188 6,309 7.6% 10,39	9,659 9,430 3,389		1 112
Burke 5,637 16.6% 97,876 0.2% 17 5,995 17.6% 1,415,651 2.6% 236 5,644 16.6% 3,799,179 7.0% 673 4,172 12.3% 4,798,679 8.8% 1,150 2,869 8.4% 4,52 Cabarrus 12,426 14.9% 175,574 0.1% 14 12,415 14.9% 2,960,896 1.4% 238 9,850 11.8% 6,758,022 3.2% 686 8,266 9.9% 9,819,041 4.6% 1,188 6,309 7.6% 10,39	9,430 3,389		1,442
Cabarrus 12,426 14.9% 175,574 0.1% 14 12,415 14.9% 2,960,896 1.4% 238 9,850 11.8% 6,758,022 3.2% 686 8,266 9.9% 9,819,041 4.6% 1,188 6,309 7.6% 10,39	3,389	8.3%	1,579
		4.9%	1,647
		8.1%	1,618
	3,152	5.9%	1,141
	7,440	4.7%	1,368
	0,817	8.7%	1,455
	6,352	5.9%	1,662
	8,773	2.9%	1,555
Cherokee 1,983 19.5% 30,228 0.2% 15 2,159 21.2% 430,502 3.6% 199 1,526 15.0% 883,999 7.3% 579 1,072 10.5% 1,041,695 8.6% 972 751 7.4% 1,05	4,424	8.7%	1,404
Chowan 1,033 17.4% 43,517 0.4% 42 1,058 17.8% 221,151 2.2% 209 866 14.6% 554,531 5.5% 640 690 11.6% 729,798 7.3% 1,058 410 6.9% 55	4,619	5.5%	1,353
Clay 807 19.7% 16,238 0.3% 20 760 18.5% 140,644 2.7% 185 560 13.7% 289,758 5.5% 517 417 10.2% 375,618 7.1% 901 310 7.6% 39	3,854	7.4%	1,270
Cleveland 6,702 16.9% 89,063 0.1% 13 7,495 18.9% 1,607,388 2.5% 214 5,781 14.6% 3,804,391 5.8% 658 4,505 11.4% 5,107,952 7.8% 1,134 3,186 8.1% 4,96	8,735	7.6%	1,560
	1,225	7.4%	1,500
	9,550	5.5%	1,398
	3,664	6.9%	1,442
	1,734	6.1%	1,058
	8,333	6.0%	1,568
	8,216	6.9%	1,656
	2,082	4.8%	1,590
	2,164	9.1%	1,580
	8,524	5.4%	1,736
	9,509 0,582	8.9% 4.7%	1,638 1,656
	4,714	7.1%	1,649
	6,037	6.6%	1,646
	6,842	7.6%	910
	0,707	9.5%	1,331
	5,034	6.7%	1,631
	1,564	8.2%	1,568
	8,715	5.0%	1,683
	8,167	8.2%	1,508
	2,699	7.2%	1,539
	2,196	7.2%	1,569
Henderson 7,763 15.9% 115,215 0.1% 15 7,786 16.0% 1,915,077 2.0% 246 6,579 13.5% 4,352,361 4.5% 662 4,918 10.1% 5,500,945 5.7% 1,119 3,727 7.6% 5,78	4,573	6.0%	1,552
	2,675	9.0%	1,378
	7,503	8.6%	1,466
	9,864	8.3%	1,543
	4,357	4.1%	1,666
Jackson   2,616   18.7%   38,107   0.2%   15   2,628   18.8%   631,410   2.8%   240   1,876   13.4%   1,230,505   5.4%   656   1,461   10.4%   1,603,381   7.1%   1,097   1,124   8.0%   1,71	3,919	7.6%	1,525

TABLE C2. TAX YEAR 2015 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

TRIBLE C2.		,,,,,,											FAGI Leve					-сопиниси							
		\$50,	000 - \$59,999				\$60.	,000 - \$69,999				\$7	0,000 - \$79,999				\$80,0	000 - \$89,999				\$90,0	00 - \$99,999		
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg
<b>G</b>	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 6.3%	[\$]	county 6.5%	[\$]	filed 3,400	county	[\$] 8,514,084	county	[\$]	filed	county 4.2%	[\$]	county	[\$] 2,962	filed	county 3.6%	[\$]	county 6.2%	[\$]	filed	county 2.9%	[\$]	county 5.6%	3,933
Alamance Alexander	4,225 1,075	7.1%	8,740,815 2,214,767	8.2%	2,069 2,060	3,400 863	5.1% 5.7%	2,178,991	6.3% 8.1%	2,504 2,525	2,823 667	4.4%	8,362,410 2,017,909	6.2% 7.5%	3,025	2,404 566	3.6%	8,330,880 1,995,182	7.4%	3,465 3,525	1,938 447	2.9%	7,622,256 1,775,210		3,933
Alleghany	249	5.8%	416,244	! !	1,672	207	4.8%	450,608	6.8%	2,323	152	3.5%	382,233	5.8%	2,515	122		348,156	5.3%	2,854	79	1.8%	232,092		2,938
Anson	495	5.5%	1,013,591	9.0%	2,048	350	3.9%	838,445	7.5%	2,396	264	2.9%	765,106	6.8%	2,898	238	2.7%	772,469	6.9%	3,246	168	1.9%	638,463		3,800
Ashe	645	6.3%	1,241,266	7.8%	1,924	524	5.1%	1,212,685	7.6%	2,314	419	4.1%	1,141,257	7.2%	2,724	330	3.2%	1,042,076	6.5%	3,158	270	2.6%	954,507	6.0%	3,535
Avery	398	6.5%	739,616	7.9%	1,858	273		639,462	6.8%	2,342	203	3.3%	585,266	6.2%	2,883	182	3.0%	568,742	6.0%	3,125	143	2.3%	513,258	5.5%	3,589
Beaufort	1,101	5.6%	2,058,875	5.9%	1,870	875	4.5%	2,047,072	5.9%	2,340	759	3.9%	2,097,830	6.0%	2,764	658	3.4%	2,065,314	5.9%	3,139	584	3.0%	2,119,396	6.1%	3,629
Bertie	410	5.7%	782,242	8.7%	1,908	299	4.1%	647,001	7.2%	2,164	218	3.0%	563,755	6.2%	2,586	169	2.3%	513,515	5.7%	3,039	144	2.0%	486,626	5.4%	3,379
Bladen	664	5.7%	1,268,714	7.2%	1,911	501		1,160,588	6.6%	2,317	379	3.3%	1,056,138	6.0%	2,787	364	3.1%	1,144,090	6.5%	3,143	272	2.3%	1,000,458		3,678
Brunswick	3,220	6.3%	5,683,865	5.4%	1,765	2,537	4.9%	5,279,320	5.0%	2,081	2,456	4.8%	6,034,554	5.7%	2,457	2,159	4.2%	5,990,620	5.7%	2,775	1,960	3.8%	6,158,814	5.8%	3,142
Buncombe.	6,818	6.0%	13,824,907	5.3%	2,028	5,491	4.8%	13,256,022	5.1%	2,414	4,633	4.1%	13,251,905	5.1%	2,860	3,910	3.5%	12,872,947	5.0%	3,292	2,959	2.6%	10,957,680		3,703
Burke	2,104	6.2%	4,165,094		1,980	1,721	5.1%	4,181,364	7.7%	2,430	1,340	3.9%	3,891,165	7.1%	2,904	1,090	3.2%	3,562,466	6.5%	3,268	825	2.4%	3,045,471		3,691
Cabarrus Caldwell	5,015 2,000	6.0% 6.4%	10,524,702 4,147,600		2,099 2,074	4,153 1,576		10,530,962 3,937,546	4.9% 7.7%	2,536 2,498	3,654 1,247	4.4% 4.0%	10,992,996 3,711,447	5.1% 7.3%	3,008 2,976	3,335 1,022		11,660,051 3,526,476	5.4% 6.9%	3,496 3,451	2,945 721	3.5% 2.3%	11,813,403 2,864,429		4,011 3,973
Canden	2,000	6.8%	348,550	5.5%	1,291	247		3,937,340	6.1%	1,566	213	5.4%	420,996	6.6%	1,977	205		443,711	7.0%	2,164	185	4.7%	419,421	: 1	2,267
Carteret	1,750	6.0%	3,125,551	5.0%	1,786	1,492		3,119,985	4.9%	2,091	1,322	4.5%	3,312,396	5.3%	2,506	1,139	3.9%	3,257,463	5.2%	2,860	975	3.3%	3,310,493		3,395
Caswell	546	6.2%	944,820	:	1,730	410	4.7%	877,477	7.1%	2,140	399	4.6%	987,272	8.0%	2,474	313		955,032	7.8%	3,051	271	3.1%	901,884		3,328
Catawba	4,529	6.4%	9,372,500		2,069	3,621		9,039,243	5.7%	2,496	2,956	4.2%	8,819,734	5.5%	2,984	2,387		8,252,484	5.2%	3,457	1,875	2.6%	7,435,053		3,965
Chatham	1,627	5.4%	3,148,206	3.1%	1,935	1,357	4.5%	3,184,396	3.1%	2,347	1,298	4.3%	3,583,780	3.5%	2,761	1,165		3,703,844	3.6%	3,179	1,087	3.6%	3,942,700	3.8%	3,627
Cherokee	603	5.9%	1,005,310	8.3%	1,667	493	4.8%	1,002,917	8.3%	2,034	379	3.7%	922,847	7.6%	2,435	280	2.7%	777,979	6.4%	2,778	246	2.4%	787,332	6.5%	3,201
Chowan	330	5.6%	549,959	5.5%	1,667	266	4.5%	517,153	5.1%	1,944	233	3.9%	580,239	5.8%	2,490	213	3.6%	621,097	6.2%	2,916	170	2.9%	534,096	5.3%	3,142
Clay	246	6.0%	368,318	i	1,497	193		339,393	6.4%	1,759	157	3.8%	315,126	5.9%	2,007	149	3.6%	373,414	7.0%	2,506	90	2.2%	260,632		2,896
Cleveland	2,447	6.2%	4,730,903		1,933	1,974		4,642,627	7.1%	2,352	1,626	4.1%	4,624,111	7.1%	2,844	1,322		4,351,632	6.7%	3,292	1,078	2.7%	3,936,490		3,652
Columbus	1,044		1,977,228	1	1,894	791		1,763,273	6.4%	2,229	659	3.4%	1,727,494	6.2%	2,621	614		1,932,491	7.0%	3,147	480	2.5%	1,715,883		3,575
Craven	2,449	6.3%	4,317,718	5.8%	1,763	2,079	5.4% 4.6%	4,315,070	5.8%	2,076 2,127	1,804	4.6% 3.8%	4,543,407	6.1% 5.9%	2,519 2,471	1,527	3.9%	4,351,250	5.8%	2,850 2,868	1,287	3.3%	4,328,880		3,364
Cumberland Currituck	6,316 691	5.7% 7.0%	11,443,146 869,284	6.5% 6.6%	1,258	5,094 510	5.2%	10,837,307 748,277	6.2% 5.7%	1,467	4,230 469	3.8% 4.8%	10,450,781 781,062	5.9%	1,665	3,405 457	3.1% 4.6%	9,766,495 856,270	5.6% 6.5%	1,874	2,727 414	2.4% 4.2%	8,931,712 905,409		2,187
Dare	1,040	5.9%	1,973,410	5.2%	1,898	861	4.9%	1,914,147	5.1%	2,223	770	4.4%	2,038,839	5.4%	2,648	629	3.6%	1,868,805	4.9%	2,971	542	3.1%	1,826,689		3,370
Davidson	4,380	6.4%	9,158,698	6.8%	2,091	3,614		9,175,493	6.8%	2,539	3,146	4.6%	9,500,901	7.1%	3,020	2,553		8,953,253	6.7%	3,507	1,991	2.9%	7,975,385		4,006
Davie	1,087	6.1%	2,208,839	4.8%	2,032	975		2,368,601	5.2%	2,429	854	4.8%	2,437,579	5.3%	2,854	724	4.0%	2,453,201	5.4%	3,388	565	3.2%	2,151,487		3,808
Duplin	1,067	5.3%	2,121,313		1,988	830		1,980,274	6.7%	2,386	689	3.4%	2,010,223	6.8%	2,918	562		1,895,192	6.5%	3,372	396	2.0%	1,491,844		3,767
Durham	8,231	6.4%	17,936,788	5.3%	2,179	6,236		16,096,967	4.7%	2,581	5,223	4.1%	15,873,684	4.7%	3,039	4,477	3.5%	15,767,670	4.6%	3,522	3,824	3.0%	15,086,850	4.4%	3,945
Edgecombe	934	4.7%	1,914,240	7.4%	2,050	702	3.6%	1,658,341	6.4%	2,362	526	2.7%	1,515,591	5.8%	2,881	471	2.4%	1,561,666	6.0%	3,316	337	1.7%	1,257,651	4.8%	3,732
Forsyth	9,164	5.9%	19,025,656	4.6%	2,076	7,497		18,700,685	4.5%	2,494	6,346	4.1%	18,683,150	4.5%	2,944	5,345		18,290,945	4.4%	3,422	4,356	2.8%	17,020,160		3,907
Franklin	1,492	6.3%	3,066,923		2,056	1,261		3,151,957	6.9%	2,500	1,030	4.4%	3,021,444	6.6%	2,933	906	3.9%	3,092,686	6.8%	3,414	776	3.3%	3,071,884		3,959
Gaston	5,642	6.3%	11,666,973		2,068	4,547	5.1%	11,404,148	6.2%	2,508	3,866	4.3%	11,432,676	6.2%	2,957	3,046		10,443,062	5.7%	3,428	2,608	2.9%	10,120,005		3,880
Gates	286	7.2%	303,234	i	1,060	255	6.4%	313,777	7.3%	1,230	198	5.0%	331,799	7.7%	1,676	164	4.1%	303,187	7.0%	1,849	130	3.3%	277,886		2,138
Graham	190 1,545	6.4%	309,516 3,189,207	8.6%	1,629	141	4.8% 5.4%	317,075 3,133,167	8.8% 6.7%	2,249	103 1,021	3.5%	265,155 2,985,432	7.4%	2,574 2,924	97 920	3.3% 4.0%	262,882 3,071,805	7.3%	2,710 3,339	66 720	2.2%	263,206 2,780,147		3,988 3,861
Granville	362	6.6% 5.4%	722,632	6.8% 7.2%	2,064 1,996	1,267 273	5.4% 4.1%	649,214	6.5%	2,473 2,378	280	4.4% 4.2%	2,985,432 812,044	6.4% 8.1%	2,924	920 178	2.7%	607,262	6.5% 6.1%	3,412	155	3.1% 2.3%	560,302		3,615
Greene Guilford	12,541	5.8%	26,188,031	4.7%	2,088	9,842		24,536,944	4.4%	2,493	8,098	3.7%	23,908,205	4.3%	2,952	7,041	3.2%	23,851,538	4.3%	3,388	6,035	2.8%	23,491,351	4.2%	3,893
Halifax	1,071	5.3%	1,994,639	7.2%	1.862	818		1,812,530	6.6%	2,216	604	3.0%	1,587,240	5.8%	2,628	479	2.4%	1,481,705	5.4%	3,093	396	2.0%	1,397,502		3,529
Harnett	2,520	6.1%	4,818,258	6.9%	1,912	2,118	5.1%	4,768,020	6.8%	2,251	1,769	4.3%	4,819,729	6.9%	2,725	1,431	3.4%	4,631,949	6.6%	3,237	1,189	2.9%	4,291,149		3,609
Haywood	1,662	6.6%	3,279,681	7.6%	1,973	1,365	5.4%	3,310,520	7.6%	2,425	1,109	4.4%	3,059,835	7.1%	2,759	920	3.6%	3,032,667	7.0%	3,296	755	3.0%	2,745,130		3,636
Henderson	3,069	6.3%	5,909,667		1,926	2,651		6,075,695	6.3%	2,292	2,265	4.6%	6,172,899	6.4%	2,725	1,925		6,084,109	6.3%	3,161	1,590	3.3%	5,529,902		3,478
Hertford	380	5.0%	628,567	6.3%	1,654	279	3.7%	542,564	5.5%	1,945	243	3.2%	617,303	6.2%	2,540	190	2.5%	544,315	5.5%	2,865	160	2.1%	519,831		3,249
Hoke	914	5.7%	1,680,704	8.3%	1,839	731	4.6%	1,577,114	7.8%	2,157	571	3.6%	1,445,277	7.1%	2,531	507	3.2%	1,527,247	7.5%	3,012	393	2.5%	1,298,624	6.4%	3,304
Hyde	87	4.9%	179,065	7.1%	2,058	81	,	183,150	7.2%	2,261	77	4.3%	218,078	8.6%	2,832	46	2.6%	129,082	5.1%	2,806	41	2.3%	133,620	5.3%	3,259
Iredell	4,323	6.0%	8,924,291	4.1%	2,064	3,597	5.0%	9,056,673	4.1%	2,518	3,093	4.3%	9,207,035	4.2%	2,977	2,653	3.7%	9,267,650	4.2%	3,493	2,228	3.1%	8,895,291	4.1%	3,993
Jackson	842	6.0%	1,644,843	7.2%	1,953	710	5.1%	1,631,533	7.2%	2,298	569	4.1%	1,512,536	6.7%	2,658	448	3.2%	1,344,808	5.9%	3,002	371	2.6%	1,290,037	5.7%	3,477

TABLE C2. TAX YEAR 2015 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

TABLE C2.	IAA IEA	K 2015 1	NDIVIDUAL	INCOM	E IAA;	DISTRIB		AGI Level	OF KE	LUKIN	FILED A	NDREI	IAA LIABII	LIII DI	FAGI	LEVEL DI	JOUNT	-Continued					
		\$100	.000 - \$149,99	9				000 - \$199,999				\$20	0.000 or more	:			To	otal Returns File	d and Ne	et Tax Li	ability		
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		Rank	
	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	Net tax l	iability
County	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	total	[\$]	total	[\$]	filed	Total	Average
Alamance	4,965	7.5%	26,331,287	19.5%	5,303	1,530	2.3%	12,222,770	9.0%	7,989	1,396	2.1%	28,143,846	20.8%	20,160	66,536	1.5%	135,291,425	1.2%	2,033	16	17	24
Alexander	829	5.5%	4,350,432	16.1%	5,248	219	1.4%	1,741,635		7,953	214	1.4%	4,221,851	15.6%	19,728	15,167	0.3%	26,987,366	0.2%	1,779	65	60	39
Alleghany	208	4.9%	886,782		4,263	62	1.4%	455,906		7,353	73	1.7%	1,985,383		27,197	4,286	0.1%	6,629,816	0.1%	1,547	93	91	63
Anson	363	4.0%	1,734,325	:	4,778	74	0.8%	589,936		7,972	67	0.7%	1,014,751		15,146	8,980	0.2%	11,249,736	0.1%	1,253	76	79	91
Ashe	507	4.9%	2,276,189		4,490	155	1.5%	1,134,976	7.1%	7,322	176	1.7%	3,123,110		17,745	10,316	0.2%	15,941,386	0.1%	1,545	71	71	64
Avery	298	4.9%	1,422,277		4,773	89	1.4%	782,698		8,794	89	1.4%	1,726,475		19,399	6,142	0.1%	9,415,314	0.1%	1,533	86	84	67
Beaufort	1,547 293	7.9% 4.0%	7,469,169 1,385,208		4,828 4,728	436 53	2.2% 0.7%	3,276,302 398,650	9.4% 4.4%	7,514 7,522	382 66	2.0% 0.9%	6,666,373 1,207,490		17,451 18,295	19,567 7,239	0.4% 0.2%	34,768,384 9,037,449	0.3% 0.1%	1,777 1,248	52 81	53 86	41 92
Bertie Bladen	582	5.0%	2,930,524		5,035	157	1.3%	1,164,078		7,415	131	1.1%	3,075,524		23,477	11,651	0.2%	17,613,076	0.1%	1,512	70	69	68
Brunswick	5,453	10.6%	23,173,769		4,250	1,900	3.7%	12,181,458		6,411	1,658	3.2%	25,129,822		15,157	51,505	1.1%	105,738,659	1.0%	2,053	22	19	23
Buncombe.	8.317		41,050,660		4,936	2,956	2.6%	21,703,652	8.4%	7,342	4,184	3.7%	86,814,365		20,749	113,320	2.5%	259,345,318	2.4%	2,289	6	7	15
Burke	1,672		8,276,963		4,950	469	1.4%	3,494,228		7,450	476	1.4%	9,352,542		19,648	34,014	0.7%	54,610,108	0.5%	1,606	33	35	56
Cabarrus	, ,	10.5%	47,629,034		5,436	3,186		25,939,371		8,142	3,024	3.6%	54,881,880		18,149	83,339	1.8%	214,079,321	2.0%	2,569	11	11	11
Caldwell	1,536		7,844,629		5,107	392	1.3%	3,088,261		7,878	363	1.2%	8,538,796		23,523	31,102	0.7%	50,977,605	0.5%	1,639	35	37	53
Camden	521	13.2%	1,690,642	26.7%	3,245	118	3.0%	615,676		5,218	76	1.9%	952,748		12,536	3,954	0.1%	6,338,245	0.1%	1,603	96	92	57
Carteret	2,625	9.0%	12,098,885		4,609	785	2.7%	5,620,897		7,160	934	3.2%	19,811,154	31.4%	21,211	29,171	0.6%	63,044,829	0.6%	2,161	37	34	20
Caswell	501	5.7%	2,205,483	18.0%	4,402	107	1.2%	761,754	6.2%	7,119	83	0.9%	1,271,490	10.4%	15,319	8,750	0.2%	12,282,707	0.1%	1,404	77	77	79
Catawba	4,735	6.7%	24,800,083	15.6%	5,238	1,642	2.3%	13,069,651	8.2%	7,960	2,161	3.0%	49,123,324	30.8%	22,732	71,028	1.6%	159,389,996	1.5%	2,244	14	15	16
Chatham	3,470	11.5%	17,005,073	16.5%	4,901	1,790	5.9%	13,359,830	13.0%	7,464	2,412	8.0%	45,771,400	44.5%	18,977	30,120	0.7%	102,931,666	0.9%	3,417	36	22	5
Cherokee	490	4.8%	2,040,498	16.8%	4,164	102	1.0%	597,251	4.9%	5,855	109	1.1%	1,549,688		14,217	10,193	0.2%	12,124,670	0.1%	1,190	72	78	98
Chowan	410	6.9%	1,807,685		4,409	116	2.0%	819,681	8.2%	7,066	141	2.4%	2,518,005		17,858	5,936	0.1%	10,051,531	0.1%	1,693	88	81	50
Clay	265	6.5%	997,854	:	3,765	78	1.9%	495,347		6,351	67	1.6%	930,672		13,891	4,099	0.1%	5,296,868	0.0%	1,292	94	96	89
Cleveland	2,321	5.9%	11,078,319		4,773	564	1.4%	4,114,911	6.3%	7,296	561	1.4%	12,220,010		21,783	39,562	0.9%	65,276,532	0.6%	1,650	27	31	52
Columbus	1,055		5,042,769		4,780	260		1,914,664		7,364	209	1.1%	4,264,689		20,405	19,521	0.4%	27,740,316	0.3%	1,421	53	56	76
Craven	3,229	8.3%	14,456,310		4,477	960 2,172	2.5%	6,747,267	9.0% 8.5%	7,028	902	2.3%	18,439,952		20,443	38,804	0.8%	74,666,209	0.7%	1,924	29 7	13	60
Cumberland	6,772	6.1%	30,644,022		4,525		1.9%	14,939,090		6,878	1,939	1.7%	38,343,490		19,775	111,608	2.4% 0.2%	175,790,876	1.6% 0.1%	1,575	'		80 82
Currituck Dare	1,096 1,351	11.1% 7.7%	2,769,906 5,915,239		2,527 4,378	347 491	3.5% 2.8%	1,438,835 3,269,267		4,146 6,658	216 645	2.2% 3.7%	2,246,295 12,232,039		10,400 18,964	9,841 17,504	0.4%	13,152,316 37,893,104	0.1%	1,336 2,165	73 57	74 49	82 19
Davidson	4,814	7.0%	25,715,293	i I	5,342	1.317	1.9%	10,466,782		7,947	1,203	1.8%	25,206,215	1	20,953	68,422	1.5%	134,040,354	1.2%	1,959	15	18	28
Davie	1,687	9.4%	8,861,634		5,253	615	3.4%			8,055	703	3.9%	13,837,896		19,684	17,895	0.4%	45,618,746	0.4%	2,549	56	42	12
Duplin	874	4.3%	4,313,847		4,936	237	1.2%	1,823,436		7,694	192	1.0%	3,702,598		19,284	20,157	0.4%	29,365,081	0.3%	1,457	50	54	73
Durham	11,543	9.0%	61,169,422		5,299	4,581	3.6%	35,911,291	10.6%	7,839	5,505	4.3%	109,273,631		19,850	128,802	2.8%	340,258,428	3.1%	2,642	5	5	9
Edgecombe	723	3.7%	3,615,631		5,001	187	0.9%	1,453,746		7,774	174	0.9%	4,621,605	8	26,561	19,735	0.4%	25,941,957	0.2%	1,315	51	61	84
Forsyth	12,350	8.0%	65,366,480	15.6%	5,293	4,423	2.8%	35,200,597	8.4%	7,959	6,322	4.1%	165,549,585	39.6%	26,186	155,222	3.4%	417,798,544	3.8%	2,692	4	4	8
Franklin	1,923	8.2%	10,140,874	22.3%	5,273	551	2.3%	4,335,685	9.5%	7,869	388	1.6%	6,284,296	13.8%	16,197	23,523	0.5%	45,487,446	0.4%	1,934	45	43	29
Gaston	6,791	7.6%	35,316,540	19.2%	5,200	2,105	2.4%	16,419,394	8.9%	7,800	2,006	2.3%	40,837,859	22.3%	20,358	88,905	1.9%	183,477,058	1.7%	2,064	9	12	22
Gates	344	8.7%	1,006,808	23.3%	2,927	65	1.6%	349,113	8.1%	5,371	29	0.7%	425,691	9.8%	14,679	3,964	0.1%	4,326,992	0.0%	1,092	95	97	99
Graham	109	3.7%	488,687		4,483	23	0.8%	131,441	3.7%	5,715	21	0.7%	502,672		23,937	2,967	0.1%	3,590,160	0.0%	1,210	98	98	96
Granville	2,022	8.7%	10,636,603		5,260	549	2.4%	4,407,400		8,028	400	1.7%	7,352,049		18,380	23,286	0.5%	46,958,559	0.4%	2,017	46	40	26
Greene	312	4.7%	1,627,617	16.3%	5,217	65	1.0%	483,180	4.8%	7,434	61	0.9%	1,751,339	17.5%	28,710	6,654	0.1%	9,994,781	0.1%	1,502	85	82	69
Guilford	17,084	7.9%	89,521,755	16.0%	5,240	6,509	3.0%	51,691,710	9.2%	7,942	8,675	4.0%	211,597,008		24,392	217,054	4.8%	560,645,090	5.1%	2,583	3	3	10
Halifax	964	4.8%	4,705,338		4,881	224	1.1%	1,596,020		7,125	233	1.2%	4,886,308		20,971	20,207	0.4%	27,533,505	0.3%	1,363	49	58	81
Harnett	2,987	7.2%	14,460,526		4,841	832	2.0%	6,177,642		7,425	526	1.3%	10,485,407		19,934	41,574	0.9%	69,930,018	0.6%	1,682	26	30	51
Haywood	1,730	6.8%	8,392,326		4,851	420	1.7%	3,030,975		7,217	441	1.7%	6,929,026		15,712	25,372	0.6%	43,292,712	0.4%	1,706	40	45	49
Henderson	3,978	8.2%	18,919,903		4,756	1,277	2.6%	8,958,118	9.3%	7,015	1,244	2.6%	20,504,633		16,483	48,772	1.1%	95,823,097	0.9%	1,965	23	23	27
Hertford	396 844	5.2% 5.3%	1,736,575 3,961,553	17.5% 19.5%	4,385 4,694	104 188	1.4% 1.2%	679,907 1,260,695	6.9% 6.2%	6,538	99 95	1.3% 0.6%	1,739,073 1,459,563	1	17,566 15,364	7,556 15,978	0.2% 0.3%	9,920,215 20,327,758	0.1% 0.2%	1,313 1,272	80 61	83 68	85 90
Hoke Hvde	81	4.6%	384,946		4,752	188 [D]	1.2% [D]	1,260,695 [D]	6.2% [D]	6,706 [D]	95 [D]	0.6% [D]		7.2% [D]	15,364 [D]	15,978	0.5%	2,537,613	0.2%	1,430	99	99	90 75
Iredell	6,388	8.8%	34,072,292		5,334	2,544	3.5%	راما 20,445,547	9.3%	8,037	3,526	4.9%	راما 92,857,795			72,368	1.6%	2,557,615	2.0%	3,031	13	99 10	6
Jackson	860		3,992,485	: 1	4,642	1 ' :	1.7%	1,640,351		6,806	265	1.9%	4,420,510			14,011	0.3%	22,694,425	0.2%		66	65	55
Jackson	000	0.1 /0	3,774,403	17.0 /0	4,042	241	1./ /0	1,040,331	7.4 /0	0,000	203	1.7 /0	4,420,310	17.570	10,001	14,011	0.5 /0	44,074,443	0.4 /0	1,020	00	03	33

TABLE C2. TAX YEAR 2015 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

TABLE C2.	IAA IEA	IK 2013 I	NDIVIDUAL	INCOM	E IAA.	DISTRIE	OTION	OF NUMBER	OF KE	TORING	FILED AIL	DIVE	FAGI Leve		ragi L	EVELDIV	COUNTI	-Continued							
			< \$10,000				\$10	.000 - \$19,999				\$2	20,000 - \$29,999		1		\$30	.000 - \$39,999				\$40.0	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 c	ounty	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]
Johnston	11,136	14.8%	165,498	0.1%	15	11,372		2,480,823	1.5%	218		12.1%	5,972,776	3.6%	659	7,819	10.4%	9,117,713	5.5%	1,166	6,081	8.1%	9,995,215		1,644
Jones	593		10,635	0.2%	18	635		131,132	2.4%	207		16.1%	366,122	6.6%	656	432	12.4%	475,504	8.6%	1,101	308	8.9%	478,344		1,553
Lee	3,871	16.0%	70,324	0.2%	18		17.9%	906,376	2.1%	210		14.9%	2,349,760	5.4%	652	2,761	11.4%	3,175,999	7.4%	1,150	1,963	8.1%	3,159,195		1,609
Lenoir	4,077	17.6%	64,714	: 1	16		21.0%	922,333	2.6%	189		17.7%	2,723,285	7.6%	663	2,843	12.3%	3,270,450	9.2%	1,150	1,659	7.2%	2,583,573		1,557
Lincoln Macon	4,724 2,640		66,884 33,758	0.1% 0.2%	14 13	4,602	14.7% 19.0%	1,116,130 567,712	1.4% 2.6%	243 215	-,	12.5% 14.7%	2,676,143 1,288,853	3.4% 5.9%	683 631	3,198 1,456	10.2% 10.5%	3,779,319 1,550,657	4.8% 7.1%	1,182 1,065	2,391 1,047	7.6% 7.6%	3,880,829 1,526,840		1,623
Madison	1,541	18.8%	19,162	0.2%	12		17.8%	330,460	2.6%	215		13.9%	754,509	6.0%	661	940	11.5%	1,061,111	8.4%	1,129	696	8.5%	1,070,015		1,537
Martin	1,596		22,348	0.2%	14		20.5%	429,310	3.3%	229		17.1%	1,013,535	7.9%	649	1,004	11.0%	1,111,259	8.6%	1,107	668	7.3%	994,751		1,489
McDowell	2,924	16.7%	45,836	0.2%	16		17.6%	700,193	2.5%	228	-	16.3%	1,968,499	7.1%	690	2,388	13.7%	2,790,723	10.1%	1,169	1,414	8.1%	2,249,744		1,591
Mecklenburg	63,999	14.4%	1,099,338	0.1%	17	69,324	15.6%	16,518,325	1.0%	238		12.3%	38,561,390	2.4%	705	45,183	10.1%	55,460,084	3.5%	1,227	34,847	7.8%	59,893,637		1,719
Mitchell	1,054	17.9%	11,007	0.1%	10	1,072	18.2%	235,465	2.7%	220	826 1	14.1%	519,008	6.0%	628	709	12.1%	808,076	9.3%	1,140	454	7.7%	708,332	8.2%	1,560
Montgomery	1,554	16.1%	32,124	0.2%	21	1,942	20.2%	411,702	2.6%	212	1,658 1	17.2%	1,092,195	6.9%	659	1,198	12.4%	1,375,466	8.7%	1,148	814	8.5%	1,291,382	8.2%	1,586
Moore	5,903		95,343	0.1%	16		15.2%	1,362,798		235	4,610 1		3,065,352	3.2%	665	3,489	9.1%	3,810,285	4.0%	1,092	2,664	7.0%	3,960,215		1,487
Nash	6,338		101,618	0.1%	16		19.0%	1,636,497	2.2%	218	5,778 1		3,824,977	5.1%	662	4,642	11.8%	5,417,687	7.2%	1,167	3,164	8.0%	5,165,591		1,633
New Hanover	15,635		267,480	0.1%	17			4,053,027	1.6%	270		12.1%	8,167,435	3.2%	724	9,067	9.7%	11,050,772	4.3%	1,219	6,985	7.5%	11,558,066		1,655
Northampton	1,149		11,958	0.1%	10		20.3%	276,596	3.2%	193		17.8%	777,989	9.1%	619	897	12.7%	850,712	9.9%	948	557	7.9%	764,030		1,372
Onslow	9,250		126,454	0.2%	14	10,604		2,405,625	3.1%	227		15.5%	5,030,154	6.4%	581	6,195	11.1%	5,986,763	7.6%	966	4,356	7.8%	5,788,364		1,329
Orange	8,350 827		148,133 9,163		18 11		12.3% 16.4%	1,826,973 169,575	0.8% 1.8%	272 207	6,170 1 615 1		4,551,603 388,001	2.0% 4.2%	738 631	4,799 555	8.8% 11.1%	5,733,469 570,380	2.5% 6.2%	1,195 1,028	3,514 364	6.4% 7.3%	5,848,926 524,896		1,664 1,442
Pamlico Pasquotank	2,626	17.2%	38,697	0.1% 0.2%	15		19.5%	595,361	2.9%	207		14.0%	1,257,233	6.2%	586	555 1,664	10.9%	1,621,150	7.9%	974	1,112	7.3%	1,399,082		1,442
Pender	3,705	16.6%	54,546	0.1%	15	_	16.6%	842,572	1.9%	227	_	12.2%	1,747,472	3.9%	640	2,247	10.1%	2,474,992	5.5%	1,101	1,674	7.5%	2,545,492		1,521
Perquimans	813	16.1%	9,955	0.1%	12	843		169,174	2.3%	201		13.1%	387,533	5.2%	585	514	10.1%	508,703	6.8%	990	378	7.5%	471,718		1,248
Person	2,577	16.1%	36,016	0.1%	14		17.0%	576,596	2.1%	212		13.5%	1,441,024	5.1%	670	1,820	11.4%	2,170,255	7.7%	1,192	1,406	8.8%	2,289,741		1,629
Pitt	11,208		186,610	0.1%	17		19.1%	2,775,573	2.0%	225		13.9%	6,232,694	4.4%	693	6,573		7,896,614	5.6%	1,201	4,676	7.2%	7,791,964		1,666
Polk	1,446	18.0%	27,512	0.2%	19	1,322	16.4%	296,641	2.1%	224	983 1	12.2%	607,183	4.2%	618	750	9.3%	759,982	5.3%	1,013	563	7.0%	777,787	5.4%	1,382
Randolph	9,643	16.3%	170,618	0.2%	18	10,502	17.7%	2,416,006	2.3%	230	9,249 1	15.6%	6,208,227	5.9%	671	6,853	11.6%	8,066,339	7.7%	1,177	4,839	8.2%	7,987,328	7.6%	1,651
Richmond	3,151	18.1%	37,182	0.2%	12		22.3%	789,290	3.5%	204		16.8%	1,851,940	8.1%	632	1,978	11.4%	2,187,047	9.6%	1,106	1,275	7.3%	1,994,003	8.8%	1,564
Robeson	8,057	18.2%	122,569	0.2%	15	10,742		1,976,954	3.7%	184		17.6%	4,932,067	9.2%	635	5,546	12.5%	6,351,117	11.9%	1,145	3,184	7.2%	5,035,286		1,581
Rockingham	5,857	15.8%	67,758	0.1%	12		17.9%	1,485,836	2.3%	224		14.6%	3,563,866	5.5%	659	4,361	11.8%	4,982,409	7.7%	1,142	3,073	8.3%	4,793,041		1,560
Rowan	9,440	16.4%	124,525	0.1%	13	10,324		2,280,855	2.2%	221		14.1%	5,427,558	5.1%	668	6,778	11.8%	7,967,219	7.5%	1,175	4,628	8.0%	7,373,168		1,593
Rutherford	4,432		61,695	0.2%	14		19.2%	1,005,457	2.8%	215		14.6%	2,250,427	6.4%	633	2,773	11.4%	3,063,215	8.7%	1,105	1,945	8.0%	2,904,982		1,494
Sampson	4,085		74,290 30,921	0.2%	18 12		20.2% 22.6%	932,417 547,545	2.4% 3.2%	187 183		16.8%	2,595,374 1,343,821	6.7%	629 635	3,105	12.6% 11.2%	3,507,969	9.1%	1,130 1,105	2,127 941	8.6%	3,408,779		1,603 1,535
Scotland Stanly	2,510 4,061		99,081	0.2% 0.2%	24		16.5%	975,609	2.0%	239		16.0% 13.9%	2,339,140	7.8% 4.9%	683	1,482 2,786		1,637,525 3,296,006	9.5% 6.9%	1,105	2,055	7.1% 8.3%	1,444,785 3,316,489		1,614
Stokes	3,076	16.0%	59,035	0.2%	19		15.6%	715,490	2.0%	238		13.6%	1,785,968	4.9%	679	2,780	11.0%	2,442,304	6.8%	1,155	1,647	8.5%	2,674,457		1,624
Surry	4,821		81,023		17	4,895		1,087,699	2.3%	222	_	15.5%	2,746,388	5.8%	653	2,918	10.7%	3,254,603	6.8%	1,115	2,145	7.9%	3,315,252		1,546
Swain	850		8,703		10		26.3%	214,684	3.4%	120		14.9%	448,382	7.2%	441	835	12.3%	586,453	9.4%	702	571	8.4%	576,825		1,010
Transylvania	2,189	16.9%	32,200	0.1%	15	2,259	17.5%	522,399	2.2%	231	1,742 1	13.5%	1,136,961	4.8%	653	1,280	9.9%	1,403,529	5.9%	1,097	942	7.3%	1,398,208		1,484
Tyrrell	289	19.4%	4,741	0.3%	16	347	23.3%	63,190	3.4%	182	245 1	16.5%	152,581	8.3%	623	168	11.3%	195,853	10.6%	1,166	133	8.9%	221,819	12.1%	1,668
Union	13,410	15.2%	231,327	0.1%	17	11,229	12.8%	2,709,150	0.9%	241	9,424 1	10.7%	6,392,083	2.1%	678	7,711	8.8%	8,890,049	3.0%	1,153	6,142	7.0%	9,854,187	3.3%	1,604
Vance	3,187	18.3%	33,539	0.1%	11	3,868	22.3%	779,362	3.2%	201	3,140 1	18.1%	2,047,975	8.5%	652	2,033	11.7%	2,381,568	9.8%	1,171	1,309	7.5%	2,112,664	8.7%	1,614
Wake	60,685		1,063,010	0.1%	18		12.3%	14,112,161	0.9%	261		10.4%	33,062,152	2.1%	723	40,262	9.1%	50,034,689	3.1%	1,243	32,228	7.3%	55,726,838		1,729
Warren	1,020	16.8%	15,753	0.2%	15		20.2%	246,506	3.3%	200		19.4%	762,615	10.2%	646	806	13.2%	900,021	12.1%	1,117	507	8.3%	793,842		1,566
Washington	904		14,413		16		22.0%	202,185	3.3%	197		15.6%	464,512	7.7%	638	500	10.7%	542,734	9.0%	1,085	340	7.3%	522,191		1,536
Watauga	3,830		57,262	0.1%	15	_	16.4%	857,403	2.2%	289	,	12.3%	1,565,746	4.0%	702	1,567	8.6%	1,801,719	4.6%	1,150	1,255	6.9%	1,977,438		1,576
Wayne	6,989		111,021	0.1%	16		19.0%	1,797,346	2.4%	212		16.6%	4,743,570	6.2%	641	5,488	12.3%	6,103,896	8.0%	1,112	3,527	7.9%	5,296,901		1,502 1,587
Wilkes Wilson	4,807 6,235	17.8% 17.1%	58,347 86,260	0.1% 0.1%	12 14	,	17.9% 19.8%	1,084,964 1,425,983	2.3% 2.2%	224 198	,	16.1% 14.6%	2,937,638 3,481,161	6.3% 5.4%	674 654	3,035 4,216	11.2% 11.6%	3,400,859 4,835,586	7.3% 7.4%	1,121 1,147	2,098 2,734	7.8% 7.5%	3,329,188 4,455,462		1,630
Yadkin	2,495		34,551	0.1%	14		16.6%	603,768	2.2%	235		15.2%	1,609,250	5.4%	687	4,216 1,760	11.6%	2,067,585	7.6%	1,147	1,249	8.1%	2,029,061		1,625
Yancey	1,204		29,700	0.1%	25	1,326	18.9%	284,523	2.8%	215		14.5%	638,411	6.2%	626	868	12.4%	1,000,746	9.8%	1,153	594	8.5%	901,752		1,518
Out-of State	64,456		1,251,296	0.3 %	19	60,999		12,671,801	1.3%	208	,	10.4%	29,169,994	3.0%	547	43,281	8.5%	37,638,798	3.8%	870	34,121	6.7%	39,151,352		1,147
Totals	702,364		12,971,732	0.1%	18		16.1%	168,023,494	1.5%	229	_	13.1%	396,933,171	3.6%	665	471,454	10.3%	537,110,252	4.9%	1,139	346,425	7.6%	544,557,308		1,572
- vtais	. 02,004	10.779	,,,19,02	J.1 / 0	10	,003	10.1/0	100,020,777	2.0/0	22)	J.,,000 1	/0	0,0,,00,1/1	2.0/0	303	, 1, 101	10.070	00.,110,232	/ /0	2,107	0.05723	0 /0	2,007,000	2.370	1,012

TABLE C2. TAX YEAR 2015 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

TABLE C2.	TAX TEA	11 2015 1	(DIVIDEAL	II (COM)	L 17171.	DISTRIB	CIIOI	OI IVEMBER	OI KL	I CICI	) I ILLD A	IDITE	FAGI Leve		TAGIL	LVLL DI	COUNT	-continueu							
		\$50.	000 - \$59,999				\$60.	.000 - \$69,999				\$7	0.000 - \$79.999	.1			\$80,0	000 - \$89,999				\$90,0	00 - \$99,999		
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg
	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax
County	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]
Johnston	4,938	6.6%	10,258,199	6.2%	2,077	4,116	5.5%	10,292,948	6.2%	2,501	3,648	4.9%	10,948,528	6.6%	3,001	3,223	4.3%	11,256,738	6.8%	3,493	2,695	3.6%	10,618,295		3,940
Jones	220	6.3%	396,510	7.2%	1,802	165	4.8%	360,552	6.5%	2,185	129	3.7%	355,091	6.4%	2,753	97	2.8%	310,293	5.6%	3,199	65	1.9%	219,279		3,374
Lee	1,452	6.0%	2,879,992	6.7%	1,983	1,176	4.9%	2,855,055	6.6%	2,428	942	3.9%	2,735,966	6.3%	2,904	806	3.3%	2,713,647	6.3%	3,367	674	2.8%	2,452,317		3,638
Lenoir	1,197 1,952	5.2% 6.2%	2,223,007 4,032,520	6.2%	1,857 2,066	939 1,641	4.1% 5.2%	2,207,682 4,131,675	6.2% 5.2%	2,351 2,518	740 1,463	3.2% 4.7%	2,006,225 4,351,559	5.6% 5.5%	2,711 2,974	602 1,204	2.6% 3.8%	1,868,438	5.2% 5.3%	3,104 3,467	515 1,028	2.2% 3.3%	1,916,934 4,043,370		3,722 3,933
Lincoln Macon	786	5.7%	1,398,000	5.1% 6.4%	1,779	651	4.7%	1,439,506	6.6%	2,211	516	3.7%	1,387,366	6.4%	2,689	422	3.0%	4,174,585 1,265,862	5.8%	3,000	364	2.6%	1,238,419		3,402
Madison	510	6.2%	1,015,015	8.0%	1,990	423	5.2%	986,094	7.8%	2,331	364	4.4%	1,072,822	8.5%	2,947	267	3.3%	857,730	6.8%	3,212	228	2.8%	837,234		3,672
Martin	525		1,022,425		1,947	409	4.5%	967,471	7.5%	2,365	328	3.6%	983,617	7.6%	2,999	255		821,441	6.4%	3,221	199	2.2%	746,247		3,750
McDowell	1,066	6.1%	2,175,820	7.9%	2,041	927	5.3%	2,278,852	8.2%	2,458	726	4.2%	2,133,832	7.7%	2,939	570	3.3%	1,945,255	7.0%	3,413	400	2.3%	1,551,778	5.6%	3,879
Mecklenburg	26,937	6.0%	58,460,824	3.7%	2,170	20,876	4.7%	54,220,736	3.4%	2,597	16,881	3.8%	51,155,451	3.2%	3,030	14,472	3.2%	50,736,755	3.2%	3,506	12,326	2.8%	48,735,464	3.1%	3,954
Mitchell	406	6.9%	805,144	9.3%	1,983	363	6.2%	904,576	10.4%	2,492	263	4.5%	756,587	8.7%	2,877	184	3.1%	622,915	7.2%	3,385	154	2.6%	616,694		4,005
Montgomery	544		1,080,141	6.8%	1,986	404	4.2%	981,252	6.2%	2,429	351	3.6%	996,387	6.3%	2,839	244		809,487	5.1%	3,318	188	2.0%	713,321		3,794
Moore	2,238	5.9%	4,120,212		1,841	1,877	4.9%	4,029,948	4.2%	2,147	1,706	4.5%	4,314,962	4.5%	2,529	1,541		4,490,497	4.7%	2,914	1,281	3.4%	4,223,159		3,297
Nash	2,457 5,273	6.2% 5.7%	5,055,354	6.7%	2,058 2,026	1,847	4.7% 4.6%	4,516,194	6.0% 4.1%	2,445	1,485	3.8% 4.0%	4,340,324	5.8%	2,923 2,845	1,236	3.1%	4,170,763	5.5%	3,374 3,305	1,028 2,724	2.6% 2.9%	3,919,065 10,352,387		3,812
New Hanover Northampton	390	5.5%	10,684,502 646,296	4.2% 7.5%	1,657	4,260 291	4.0%	10,351,348 624,215	7.3%	2,430	3,719 241	3.4%	10,580,670 571,687	4.2% 6.7%	2,372	3,150 201	3.4% 2.8%	10,409,551 576,327	4.1% 6.7%	2,867	166	2.4%	534,696		3,800
Onslow	3,426	6.1%	5,657,946	7.2%	1,651	2,769	5.0%	5,477,852	7.0%	1,978	2,266	4.1%	5,301,896	6.7%	2,340	1,860	3.3%	5,051,835	6.4%	2,716	1,394	2.5%	4,439,152		3,184
Orange	2,756		5,630,028		2,043	2,304	4.2%	5,665,796	2.5%	2,459	1,965	3.6%	5,606,767	2.5%	2,853	1,816		6,137,382		3,380	1,587	2.9%	6,018,387		3,792
Pamlico	306		484,817	5.3%	1,584	278	5.6%	568,808	6.2%	2,046	217	4.3%	538,894	5.9%	2,483	212		626,189	6.8%	2,954	155	3.1%	536,325		3,460
Pasquotank	899	5.9%	1,337,542	6.6%	1,488	776	5.1%	1,320,250	6.5%	1,701	660	4.3%	1,338,002	6.6%	2,027	512	3.4%	1,312,023	6.4%	2,563	440	2.9%	1,262,533	6.2%	2,869
Pender	1,320	5.9%	2,546,053	5.6%	1,929	1,085	4.9%	2,619,713	5.8%	2,414	1,025	4.6%	2,903,891	6.4%	2,833	921	4.1%	3,030,396	6.7%	3,290	753	3.4%	2,811,623		3,734
Perquimans	318	6.3%	504,235	6.8%	1,586	253	5.0%	468,845	6.3%	1,853	248	4.9%	547,886	7.3%	2,209	211	4.2%	543,551	7.3%	2,576	177	3.5%	498,990		2,819
Person	1,065	6.7%	2,186,429	7.8%	2,053	850	5.3%	2,104,484	7.5%	2,476	637	4.0%	1,886,639	6.7%	2,962	593	3.7%	2,005,081	7.1%	3,381	515	3.2%	2,047,162		3,975
Pitt	3,506		7,190,250		2,051	2,664	4.1%	6,563,075	4.7%	2,464	2,377	3.7%	6,888,303	4.9%	2,898	2,039		6,997,411	5.0%	3,432	1,724	2.7%	6,549,649		3,799
Polk Randolph	560 3,781	7.0% 6.4%	894,807 7,895,913	6.3% 7.5%	1,598 2,088	402 3,004	5.0% 5.1%	769,010 7,742,678	5.4% 7.4%	1,913 2,577	350 2,595	4.4% 4.4%	800,464 7,862,630	5.6% 7.5%	2,287 3,030	305 2,063	3.8%	814,970 7,286,180	5.7% 6.9%	2,672 3,532	233 1,587	2.9% 2.7%	651,208 6,352,467		2,795 4,003
Richmond	959	5.5%	1,778,579	7.8%	1,855	727	4.2%	1,651,290	7.3%	2,271	565	3.2%	1,539,215	6.8%	2,724	438	2.5%	1,331,168	5.9%	3,039	350	2.0%	1,302,096		3,720
Robeson	2,102		4,184,474		1,991	1,550	3.5%	3,643,833	6.8%	2,351	1,194	2.7%	3,333,476	6.2%	2,792	937	2.1%	2,981,828	5.6%	3,182	736	1.7%	2,704,905		3,675
Rockingham	2,269	6.1%	4,499,931	7.0%	1,983	1,851	5.0%	4,451,335	6.9%	2,405	1,594	4.3%	4,576,527	7.1%	2,871	1,318		4,371,711	6.8%	3,317	1,072	2.9%	4,089,398		3,815
Rowan	3,522	6.1%	7,188,663	6.8%	2,041	3,021	5.2%	7,387,119	7.0%	2,445	2,467	4.3%	7,180,477	6.8%	2,911	2,001	3.5%	6,796,690	6.4%	3,397	1,620	2.8%	6,294,749		3,886
Rutherford	1,544	6.3%	2,831,685	8.0%	1,834	1,240	5.1%	2,770,291	7.8%	2,234	915	3.7%	2,425,810	6.9%	2,651	747		2,281,622	6.4%	3,054	626	2.6%	2,232,297		3,566
Sampson	1,324	5.4%	2,661,061	6.9%	2,010	1,012	4.1%	2,466,056	6.4%	2,437	835	3.4%	2,382,294	6.2%	2,853	669	2.7%	2,292,258	5.9%	3,426	529	2.2%	2,043,361		3,863
Scotland	696	5.3%	1,286,877	7.4%	1,849	537	4.1%	1,231,677	7.1%	2,294	411	3.1%	1,118,286	6.5%	2,721	352		1,049,113	6.1%	2,980	274	2.1%	931,084		3,398
Stanly	1,609	6.5%	3,297,252	6.9%	2,049	1,342	5.4%	3,365,911	7.1%	2,508	1,093	4.4%	3,257,400	6.8%	2,980	973	3.9%	3,358,756	7.0%	3,452	738	3.0%	2,853,733		3,867
Stokes	1,364 1,705	7.1% 6.3%	2,751,478 3,383,555	7.6% 7.1%	2,017 1,984	1,139 1,336	5.9% 4.9%	2,863,009 3,254,945	7.9% 6.8%	2,514	930 1,099	4.8%	2,730,852 3,209,237	7.6% 6.7%	2,936 2,920	836 947	4.3% 3.5%	2,952,603 3,180,196	8.2% 6.7%	3,532 3,358	665 709	3.4% 2.6%	2,641,932 2,723,428		3,973
Surry Swain	438	6.4%	620,813		1,417	276	4.9%	462,905	7.4%	1,677	217	3.2%	475,999	7.6%	2,194	187	2.7%	455,231	7.3%	2,434	107	1.6%	252,297		2,358
Transylvania	784	6.1%	1,449,348		1,849	648	5.0%	1,412,117	6.0%	2,179	560	4.3%	1,461,024	6.2%	2,609	478	3.7%	1,443,991	6.1%	3,021	351	2.7%	1,153,853		3,287
Tyrrell	74	5.0%	127,398	6.9%	1,722	49	3.3%	110,794	6.0%	2,261	50	3.4%	145,561	7.9%	2,911	39	2.6%	117,126	6.4%	3,003	24	1.6%	88,943		3,706
Union	5,039	5.7%	10,245,923	3.4%	2,033	4,343	4.9%	10,744,731	3.6%	2,474	3,825	4.3%	11,293,376	3.8%	2,953	3,429	3.9%	11,599,340	3.9%	3,383	3,101	3.5%	12,060,309		3,889
Vance	828	4.8%	1,657,943	6.8%	2,002	654	3.8%	1,571,752	6.5%	2,403	527	3.0%	1,471,111	6.1%	2,791	461	2.7%	1,515,055	6.3%	3,286	326	1.9%	1,205,114	5.0%	3,697
Wake	25,674	5.8%	55,478,720	3.5%	2,161	21,056	4.8%	54,282,231	3.4%	2,578	18,331	4.2%	55,255,295	3.5%	3,014	16,644		58,396,564	3.7%	3,509	15,313	3.5%	60,798,427		3,970
Warren	328	5.4%	612,292		1,867	245	4.0%	534,791	7.2%	2,183	197	3.2%	514,661	6.9%	2,612	135	2.2%	424,500	5.7%	3,144	118	1.9%	411,889		3,491
Washington	241	5.2%	436,636	7.2%	1,812	196	4.2%	458,458	7.6%	2,339	171	3.7%	470,728	7.8%	2,753	120	2.6%	385,864	6.4%	3,216	102	2.2%	373,542		3,662
Watauga	1,008	5.6% 5.8%	1,983,687	5.1% 6.5%	1,968	839 2,073	4.6% 4.7%	1,961,816	5.0%	2,338	739 1,656	4.1% 3.7%	2,069,920	5.3%	2,801 2,724	598 1,403	3.3%	1,930,612	4.9% 5.6%	3,228	543	3.0% 2.5%	1,958,675		3,607
Wayne Wilkes	2,596 1,703	6.3%	4,920,856 3,479,804		2,043	1,410	5.2%	4,652,732 3,478,587	6.1% 7.4%	2,244	1,050	3.9%	4,511,121 3,167,082	5.9% 6.8%	2,724	1,403 852	3.1%	4,291,147 2,859,081	6.1%	3,059 3,356	1,101 694	2.6%	3,894,649 2,661,561		3,835
Wilson	2,076	5.7%	4,235,936	6.5%	2,040	1,607	4.4%	3,995,513	6.2%	2,486	1,351	3.7%	3,922,559	6.0%	2,903	1,040		3,516,671	5.4%	3,381	942	2.6%	3,687,000		3,914
Yadkin	1,014	6.6%	2,073,833	7.6%	2,045	895	5.8%	2,199,024	8.0%	2,457	652	4.2%	1,917,800	7.0%	2,941	569	3.7%	1,950,020	7.1%	3,427	456	2.9%	1,781,362		3,906
Yancey	454	6.5%	899,024		1,980	374	5.3%	902,788	8.8%	2,414	307	4.4%	870,450	8.5%	2,835	228	3.3%	745,761	7.3%	3,271	174	2.5%	642,057		3,690
Out-of State	27,796	5.4%	38,345,226	3.9%	1,380	23,847	4.7%	37,635,289	3.8%	1,578	20,900	4.1%	37,481,442	3.8%	1,793	18,392	3.6%	36,624,979	3.7%	1,991	15,789	3.1%	34,622,431	3.5%	2,193
Totals	270,071	5.9%	528,881,941	4.9%	1,958	218,965	4.8%	511,944,238	4.7%	2,338	184,904	4.0%	508,528,019	4.7%	2,750	158,236	3.5%	502,190,021	4.6%	3,174	133,024	2.9%	478,363,228	4.4%	3,596

TABLE C2. TAX YEAR 2015 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

TABLE C2.			MDIVIDUAL	1.100.11		Digitub		AGI Level	01 111		11222	. (10 . (10 .			1.101			Continued					
		\$100	,000 - \$149,99	9			\$150,0	00 - \$199,999				\$20	0,000 or more				To	otal Returns File	d and Ne	t Tax Lia	bility		
		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		%	Net	%	Avg		Rank	
	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	of	tax	of	tax	Returns	Net tax l	
County	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	county	[\$]	county	[\$]	filed	total	[\$]	total	[\$]	filed	Total	Average
Johnston	7,259	9.7%	39,219,771		5,403	2,156	2.9%	17,365,238		8,054	1,496	2.0%	27,974,141		18,699	74,997	1.6%	165,665,883	1.5%	2,209	12	14	17
Jones	170	4.9%	833,788		4,905	57	1.6%	435,191	7.9%	7,635	43	1.2%	1,161,574		27,013	3,472	0.1%	5,534,015	0.1%	1,594	97	95	58
Lee	1,656	6.9%	8,425,072		5,088	504	2.1%	3,830,616		7,600	419		7,648,699		18,255	24,154	0.5%	43,203,018	0.4%	1,789	44	46	37
Lenoir	1,028	4.4%	5,177,894		5,037	275	1.2%	2,117,885		7,701	307	1.3%	8,523,657		27,764	23,161	0.5%	35,606,077	0.3%	1,537	47	51	66
Lincoln	2,878	9.2%	15,281,650		5,310	1,090	3.5%	8,747,248	11.0%	8,025	1,199	3.8%	22,958,794		19,148	31,286	0.7%	79,240,706	0.7%	2,533	34	25	13
Macon	793	5.7%	3,564,723		4,495	218	1.6%	1,525,788		6,999	290	2.1%	5,034,548		17,361	13,863	0.3%	21,822,032	0.2%	1,574	67	66	61
Madison	420	5.1%	2,006,850		4,778	105	1.3%	767,809		7,312	103	1.3%	1,839,637		17,861	8,198	0.2%	12,618,448	0.1%	1,539	78	76 75	65
Martin	504	5.5%	2,633,515		5,225	106	1.2%	830,192	6.4%	7,832	87	1.0%	1,310,574		15,064	9,114	0.2%	12,886,685	0.1%	1,414	75 50	75 55	77
McDowell	804 38,554	4.6%	3,918,820		4,874	172	1.0%	1,335,104		7,762	165	0.9%	4,589,438		27,815	17,484	0.4%	27,683,894	0.3%	1,583	58	57 2	59
Mecklenburg	284	8.7%	206,555,626 1,413,446	-	5,358	17,719 55	4.0%	141,862,605 389,324		8,006	29,640 50	6.7%	806,310,784 879,184		27,203 17,584	445,421	9.8%	1,589,571,019	14.6%	3,569	1 89	87	70
Mitchell	461	4.8% 4.8%	2,246,262		4,977 4,873	112	0.9% 1.2%	830,290		7,079 7,413	155	0.9% 1.6%	3,913,579		25,249	5,874 9,625	0.1% 0.2%	8,669,758 15,773,588	0.1% 0.1%	1,476 1,639	74	72	54
Montgomery Moore	3,858	10.1%	17,155,012		4,447	1,507	3.9%	10,327,778		6,853	1,763		33,907,948		19,233	38,238	0.2 /6	94,863,509	0.1 /6	2,481	30	24	14
Nash	2,536	6.4%	13,160,568		5,189	712	1.8%	5,549,068		7,794	758	1.9%	18,356,965		24,218	39,496	0.8 %	75,214,671	0.7%	1,904	28	28	32
New Hanove	8,197	8.8%	41,291,637		5,037	3,336	3.6%	25,648,931		7,689	4,480	4.8%	100,249,364		22,377	93,123	2.0%	254,665,170	2.3%	2,735	8	8	7
Northampton	349	4.9%	1,509,820		4,326	73	1.0%	450,568		6,172	61		994,375		16,301	7,062	0.2%	8,589,269	0.1%	1,216	82	88	95
Onslow	3,513	6.3%	15,277,028		4,349	908	1.6%	5,961,888		6,566	664		12,069,920		18,178	55,859	1.2%	78,574,877	0.7%	1,407	20	26	78
Orange	5,605	10.3%	29,160,730		5,203	3,226	5.9%	25,297,997		7,842		10.5%	124,755,808		21,765	54,544	1.2%	226,381,999	2.1%	4,150	21	9	1
Pamlico	411	8.2%	1,886,277		4,589	136	2.7%	952,176		7,001	113		1,916,025		16,956	5,008	0.1%	9,171,526	0.1%	1,831	91	85	36
Pasquotank	1.002	6.6%	3,713,258		3,706	248	1.6%	1,408,034		5,678	219		3,793,762		17,323	15,283	0.3%	20,396,927	0.2%	1,335	64	67	83
Pender	1,989	8.9%	10,096,661		5,076	614	2.8%	4,633,777		7,547	545	2.4%	8,913,525		16,355	22,322	0.5%	45,220,713	0.4%	2,026	48	44	25
Perquimans	430	8.5%	1,552,479		3,610	131	2.6%	791,301		6,040	87	1.7%	1,010,930		11,620	5,065	0.1%	7,465,300	0.1%	1,474	90	89	71
Person	1,191	7.5%	6,345,888		5,328	268	1.7%	2,011,191		7,504	180	1.1%	3,020,247		16,779	15,972	0.3%	28,120,753	0.3%	1,761	62	55	44
Pitt	4,898	7.6%	25,575,984		5,222	1,569		12,303,505		7,842	1,947		43,749,881		22,470	64,505	1.4%	140,701,513	1.3%	2,181	17	16	18
Polk	641	8.0%	2,490,382		3,885	211	2.6%	1,292,314		6,125	272	3.4%	4,108,380		15,104	8,038	0.2%	14,290,640	0.1%	1,778	79	73	40
Randolph	3,511	5.9%	18,604,240	17.7%	5,299	828	1.4%	6,496,363	6.2%	7,846	792	1.3%	18,009,213	17.1%	22,739	59,247	1.3%	105,098,202	1.0%	1,774	18	21	42
Richmond	806	4.6%	3,990,585	17.6%	4,951	187	1.1%	1,346,112	5.9%	7,198	156	0.9%	2,930,085	12.9%	18,783	17,393	0.4%	22,728,592	0.2%	1,307	59	64	87
Robeson	1,652	3.7%	7,937,398	14.9%	4,805	352	0.8%	2,589,403		7,356	379	0.9%	7,575,625		19,988	44,204	1.0%	53,368,935	0.5%	1,207	25	36	97
Rockingham	2,454	6.6%	12,606,369	19.5%	5,137	607	1.6%	4,668,569	7.2%	7,691	483	1.3%	10,458,942	16.2%	21,654	36,982	0.8%	64,615,692	0.6%	1,747	31	33	46
Rowan	3,790	6.6%	19,692,212	18.6%	5,196	1,012	1.8%	7,876,723	7.5%	7,783	942	1.6%	20,082,922	19.0%	21,319	57,668	1.3%	105,672,880	1.0%	1,832	19	20	35
Rutherford	1,324	5.4%	5,961,566	16.8%	4,503	309	1.3%	2,145,195	6.1%	6,942	317	1.3%	5,448,439	15.4%	17,188	24,409	0.5%	35,382,681	0.3%	1,450	43	52	74
Sampson	1,184	4.8%	5,909,592	15.3%	4,991	296	1.2%	2,280,946	5.9%	7,706	322	1.3%	7,971,451	20.7%	24,756	24,591	0.5%	38,525,848	0.4%	1,567	42	48	62
Scotland	597	4.5%	2,750,305	15.9%	4,607	160	1.2%	1,120,566	6.5%	7,004	145	1.1%	2,810,294	16.2%	19,381	13,211	0.3%	17,302,799	0.2%	1,310	68	70	86
Stanly	1,725	7.0%	8,954,385	18.8%	5,191	430	1.7%	3,382,151	7.1%	7,865	381	1.5%	9,177,524	19.3%	24,088	24,701	0.5%	47,673,437	0.4%	1,930	41	38	30
Stokes	1,329	6.9%	7,116,119	19.7%	5,354	319	1.7%	2,637,622	7.3%	8,268	227	1.2%	4,713,826	13.1%	20,766	19,285	0.4%	36,084,695	0.3%	1,871	54	50	33
Surry	1,535	5.6%	7,806,121		5,085	416	1.5%	3,198,651	6.7%	7,689	465	1.7%	10,305,650		22,163	27,196	0.6%	47,546,748	0.4%	1,748	38	39	45
Swain	324	4.8%	1,030,175		3,180	138	2.0%	415,915		3,014	56	0.8%	686,000		12,250	6,807	0.1%	6,234,382	0.1%	916	84	93	100
Transylvania	999	7.7%	4,459,544		4,464	335	2.6%	2,245,100		6,702	352	2.7%	5,578,758		15,849	12,919	0.3%	23,697,032	0.2%	1,834	69	63	34
Tyrrell	46	3.1%	205,370		4,465	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	1,488	0.0%	1,840,002	0.0%	1,237	100	100	93
Union	9,769	11.1%	52,344,381	17.4%	5,358	4,398	5.0%	34,842,798		7,922	6,200	7.0%	129,635,319		20,909	88,020	1.9%	300,842,973	2.8%	3,418	10	6	4
Vance	702	4.0%	3,432,344		4,889	160	0.9%	1,220,878		7,630	175	1.0%	4,803,897		27,451	17,370	0.4%	24,233,202	0.2%	1,395	60	62	80
Wake	52,616	11.9%	287,251,506		5,459	25,916	5.9%	211,512,878		8,161	32,329		657,463,699		20,337	440,840	9.7%	1,594,438,170	14.6%	3,617	2	1	2
Warren	215	3.5%	869,097		4,042	51	0.8%	302,961		5,940	51	0.8%	1,054,956		20,685	6,085	0.1%	7,443,884	0.1%	1,223	87	90	94
Washington	247	5.3%	1,211,455		4,905	54	1.2%	411,082		7,613	40	0.9%	545,790		13,645	4,670	0.1%	6,039,590	0.1%	1,293	92	94	88
Watauga	1,451	8.0%	7,024,666		4,841	473	2.6%	3,576,466		7,561	615	3.4%	12,363,707		20,104	18,117	0.4%	39,129,117	0.4%	2,160	55	47	21
Wayne	2,514	5.6%	12,164,079		4,839	655	1.5%	4,993,865		7,624	684	1.5%	18,746,180		27,407	44,561	1.0%	76,227,363	0.7%	1,711	24	27	48
Wilkes	1,350	5.0%	6,866,051		5,086	392	1.5%	3,026,027	6.5%	7,719	427	1.6%	10,421,622		24,407	27,027	0.6%	46,770,811	0.4%	1,731	39	41	47
Wilson	2,296	6.3%	11,990,015		5,222	693	1.9%	5,496,793		7,932	659		13,815,052		20,964	36,369	0.8%	64,943,991	0.6%	1,786	32	32	38
Yadkin	1,006	6.5%	5,294,181		5,263	249	1.6%	1,995,523		8,014	205	1.3%	3,772,245		18,401	15,464	0.3%	27,328,203	0.3%	1,767	63	59	43
Yancey	319	4.5%	1,537,348		4,819	68	1.0%	544,959	5.3%	8,014	78 74,333	1.1%	1,225,556		15,712	7,014	0.2%	10,223,075	0.1%	1,458	83	80	72
Out-of State	49,794 375,962	9.7%	135,759,735 1.810,983,131		2,726 4,817	24,805 147,104	4.8%	83,965,348 1.036,313,614		3,385			461,903,786 3,850,274,200		6,214 17,003	511,842 4,566,098	11.2%	986,221,477	9.1% 100.0%	1,927 2,385	-	-	
Totals										7,045								10,888,091,365 FAGI value			- NZ	-	

[D] Suppressed for a county designation reported on the 2015 D-400 form for which fewer than twenty (20) D-400 forms were filed with a reported FAGI value of at least \$150K.

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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. Out-of-state category also includes twenty-three (23) returns with a total net tax liability of \$11,269 for which county designation is indeterminable.

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2015 AND 2014

TABLE CS. I	Tot		17.7.7.1	STRIDU	HON OF N	UNIDER	OF REIT	JIII O I ILI	DUITH	ANGSIAI	Filing		I OK IMA	i Ening 20	)15 AND 20	,17						
	Return							N	Aarried Fi	ling Jointly	/										-	
	[Com				Single					g Spouse					Filing Sepa					of Househ		
	Fili	0	Tax year		Tax year		0/	Tax year		Tax year		0/	Tax year		Tax year		0/	Tax year		Tax year		0/
	Statu Number of		Returns	% of	Returns	% of	% change	Returns	% of	Returns	% of	% change	Returns	% of	Returns	% of	% change	Returns	% of	Returns	% of	% change
County	2015	2014	[#]	county	[#]	county	15/14	[#]	county	[#]	county	15/14	[#]	county	[#]	county	15/14	[#]	county	[#]	county	15/14
Alamance	66,536	64,438	27,593	41 5%	26,250	40.7%	51%	24,617	37.0%	24,361	37 8%	1.1%	1,341	2.0%	1,221	1.9%	9.8%	12,985	19.5%	12,606	19.6%	3.0%
Alexander	15,167	14,889	6,018	39.7%	5,768	38.7%	4 3%	6,896	45.5%	6,955	46.7%	-0.8%	281	1.9%	268	1.8%	4.9%	1,972	13.0%	1,898	12.7%	3.9%
Alleghany	4,286	4,241	1,563	36 5%	1,535	36.2%	18%	2,107	49.2%	2,117	49 9%	-0.5%	57	1.3%	63	1.5%	-9.5%	559	13.0%	526	12.4%	6.3%
Anson	8,980	8,819	3,522	39.2%	3,462	39.3%	1.7%	2,545	28.3%	2,580	29 3%	-1.4%	168	1.9%	175	2.0%	-4.0%	2,745	30.6%	2,602	29.5%	5.5%
Ashe	10,316 6,142	10,084 6,072	3,886 2,601	37.7% 42.3%	3,693 2,529	36.6% 41.7%	5.2%	5,125 2,767	49.7% 45.1%	5,087 2,792	50.4% 46.0%	-0.9%	173 133	1.7% 2.2%	153 117	1.5% 1.9%	13.1% 13.7%	1,132 641	11.0% 10.4%	1,151 634	11.4% 10.4%	-1.7% 1.1%
Beaufort	19,567	19,383	7,536	38 5%	7,310	37.7%	31%	7,792	39.8%	7,900	40.8%	-1.4%	443	2.3%	395	2.0%	12.2%	3,796	19.4%	3,778	19.5%	0.5%
Bertie	7,239	7,236	2,685	37 1%	2,622	36.2%	2.4%	2,165	29.9%	2,196	30 3%	-1.4%	163	2.3%	179	2.5%	-8.9%	2,226	30.8%	2,239	30.9%	-0.6%
Bladen	11,651	11,712	4,265	36.6%	4,153	35.5%	2.7%	4,043	34.7%	4,088	34 9%	-1.1%	258	2.2%	232	2.0%	11.2%	3,085	26.5%	3,239	27.7%	-4.8%
Brunswick	51,505	49,059	19,680	38.2%	18,563	37.8%	6.0%	24,948	48.4%	23,847	48.6%	4.6%	1,055	2.0%	915	1.9%	15.3%	5,822	11.3%	5,734	11.7%	1.5%
Buncombe	113,320	110,094	55,778	49.2%	53,479	48.6%	43%	42,135	37.2%	41,467	37.7%	1.6%	2,064	1.8%	1,962	1.8%	5.2%	13,343	11.8%	13,186	12.0%	1.2%
Burke	34,014	33,471	14,079	41.4%	13,555	40.5%	3 9%	13,854	40.7%	13,943	41.7%	-0.6%	632	1.9% 1.9%	595 1 462	1.8% 1.8%	6.2% 6.9%	5,449	16.0%	5,378	16.1% 15.9%	1.3% 4.3%
Cabarrus Caldwell	83,339 31,102	79,604 30,497	32,995 12,087	39.6% 38.9%	30,817 11,565	38.7% 37.9%	7 1% 4 5%	35,603 13,313	42.7% 42.8%	34,696 13,351	43.6% 43.8%	2.6% -0.3%	1,563 655	2.1%	1,462 649	2.1%	0.9%	13,178 5,047	15.8% 16.2%	12,629 4,932	16.2%	2.3%
Canden	3,954	3,906	1,455	36 8%	1,409	36.1%	33%	1,976	50.0%	1,958	50 1%	0.9%	113	2.1 /6	133	3.4%	-15.0%	410	10.4%	406	10.4%	1.0%
Carteret	29,171	28,880	12,487	42 8%	12,217	42.3%	2.2%	12,761	43.7%	12,761	44.2%	0.0%	637	2.2%	605	2.1%	5.3%	3,286	11.3%	3,297	11.4%	-0.3%
Caswell	8,750	8,621	3,361	38.4%	3,240	37.6%	3.7%	3,524	40.3%	3,560	41 3%	-1.0%	204	2.3%	179	2.1%	14.0%	1,661	19.0%	1,642	19.0%	1.2%
Catawba	71,028	69,432	30,312	42.7%	28,943	41.7%	4.7%	28,698	40.4%	28,697	41 3%	0.0%	1,330	1.9%	1,271	1.8%	4.6%	10,688	15.0%	10,521	15.2%	1.6%
Chatham	30,120	29,083	11,466	38 1%	11,085	38.1%	3.4%	14,123	46.9%	13,604	46 8%	3.8%	577	1.9%	511	1.8%	12.9%	3,954	13.1%	3,883	13.4%	1.8%
Cherokee	10,193	9,845	3,968	38 9%	3,706	37.6%	7 1% 4 8%	4,806 2,308	47.2% 38.9%	4,760 2,359	48 3%	1.0% -2.2%	168 146	1.6% 2.5%	176 137	1.8% 2.3%	-4.5%	1,251	12.3%	1,203	12.2%	4.0% 2.4%
Chowan Clay	5,936 4,099	5,846 3,968	2,292 1,510	38.6% 36.8%	2,188 1,426	37.4% 35.9%	4 8% 5 9%	2,308	50.8%	2,359 2,071	40.4% 52.2%	0.5%	83	2.5%	137 77	1.9%	6.6% 7.8%	1,190 424	20.0% 10.3%	1,162 394	19.9% 9.9%	7.6%
Cleveland	39,562	38,740	15,752	39 8%	15,120	39.0%	4.2%	15,557	39.3%	15,647	40.4%	-0.6%	640	1.6%	664	1.7%	-3.6%	7,613	19.2%	7,309	18.9%	4.2%
Columbus	19,521	19,408	7,179	36 8%	6,960	35.9%	31%	6,948	35.6%	7,076	36 5%	-1.8%	407	2.1%	416	2.1%	-2.2%	4,987	25.5%	4,956	25.5%	0.6%
Craven	38,804	38,082	15,286	39.4%	14,768	38.8%	3 5%	16,215	41.8%	16,364	43.0%	-0.9%	1,112	2.9%	905	2.4%	22.9%	6,191	16.0%	6,045	15.9%	2.4%
Cumberland.	111,608	109,512	45,268	40.6%	43,934	40.1%	3.0%	36,877	33.0%	37,062	33 8%	-0.5%	4,058	3.6%	3,830	3.5%	6.0%	25,405	22.8%	24,686	22.5%	2.9%
Currituck	9,841	9,584	3,934	40.0%	3,816	39.8%	3 1%	4,608	46.8%	4,502	47.0%	2.4%	269	2.7%	256	2.7%	5.1%	1,030	10.5%	1,010	10.5%	2.0%
Dare Davidson	17,504 68,422	17,191 66,934	8,261 26,915	47.2% 39.3%	8,137 25,719	47.3% 38.4%	1 5% 4.7%	6,957 29,125	39.7% 42.6%	6,860 29,092	39 9% 43 5%	1.4% 0.1%	423 1,210	2.4% 1.8%	418 1,209	2.4% 1.8%	1.2% 0.1%	1,863 11,172	10.6% 16.3%	1,776 10,914	10.3% 16.3%	4.9% 2.4%
Davie	17,895	17,339	6,856	38 3%	6,422	37.0%	68%	8,544	47.7%	8,426	48.6%	1.4%	272	1.5%	326	1.9%	-16.6%	2,223	12.4%	2,165	12.5%	2.7%
Duplin	20,157	20,158	7,103	35.2%	7,057	35.0%	0.7%	7,094	35.2%	7,125	35 3%	-0.4%	383	1.9%	429	2.1%	-10.7%	5,577	27.7%	5,547	27.5%	0.5%
Durham	128,802	125,787	62,497	48 5%	60,020	47.7%	41%	38,540	29.9%	37,569	29 9%	2.6%	3,159	2.5%	3,027	2.4%	4.4%	24,606	19.1%	25,171	20.0%	-2.2%
Edgecombe	19,735	19,611	8,143	41 3%	8,022	40.9%	15%	4,963	25.1%	4,982	25.4%	-0.4%	389	2.0%	367	1.9%	6.0%	6,240	31.6%	6,240	31.8%	0.0%
Forsyth	155,222	151,536	67,844	43.7%	65,271	43.1%	3 9%	55,570	35.8%	55,304	36 5%	0.5%	3,010	1.9%	2,855	1.9%	5.4%	28,798	18.6%	28,106	18.5%	2.5%
Franklin	23,523	22,593	8,906	37 9%	8,343	36.9%	6.7%	9,725	41.3%	9,469	41 9%	2.7%	556	2.4%	580	2.6%	-4.1%	4,336	18.4%	4,201	18.6%	3.2%
Gaston Gates	88,905 3,964	85,956 3,885	37,231 1,518	41 9% 38 3%	35,186 1,447	40.9% 37.2%	5 8% 4 9%	34,247 1,658	38.5% 41.8%	33,969 1,661	39 5% 42 8%	0.8% -0.2%	1,538 117	1.7% 3.0%	1,523 112	1.8% 2.9%	1.0% 4.5%	15,889 671	17.9% 16.9%	15,278 665	17.8% 17.1%	4.0% 0.9%
Graham	2,967	2,959	1,175	39.6%	1,159	39.2%	1.4%	1,381	46.5%	1,403	47.4%	-1.6%	39	1.3%	25	0.8%	56.0%	372	12.5%	372	12.6%	0.0%
Granville	23,286	22,496	9,155	39 3%	8,581	38.1%	6.7%	8,769	37.7%	8,683	38.6%	1.0%	617	2.6%	584	2.6%	5.7%	4,745	20.4%	4,648	20.7%	2.1%
Greene	6,654	6,594	2,477	37.2%	2,366	35.9%	4.7%	2,355	35.4%	2,390	36.2%	-1.5%	147	2.2%	138	2.1%	6.5%	1,675	25.2%	1,700	25.8%	-1.5%
Guilford	217,054	212,454	97,866	45 1%	94,770	44.6%	3 3%	74,727	34.4%	74,339	35.0%	0.5%	4,405	2.0%	4,294	2.0%	2.6%	40,056	18.5%	39,051	18.4%	2.6%
Halifax	20,207	20,158	7,956	39.4%	7,792	38.7%	2 1%	5,684	28.1%	5,799	28 8%	-2.0%	430	2.1%	446	2.2%	-3.6%	6,137	30.4%	6,121	30.4%	0.3%
Harnett	41,574	39,838	15,368		14,468	36.3%	6.2%	16,667	40.1%	16,357	41 1%	1.9%	1,231	3.0%	1,120	2.8%	9.9%	8,308	20.0%	7,893	19.8%	
Haywood Henderson	25,372 48,772	24,769 47,333	10,775 20,617	42 5% 42 3%	10,514 19,655	42.4% 41.5%	2 5% 4 9%	11,310 21,990	44.6% 45.1%	11,136 21,557	45.0% 45.5%	1.6% 2.0%	449 878	1.8% 1.8%	387 892	1.6% 1.9%	16.0% -1.6%	2,838 5,287	11.2% 10.8%	2,732 5,229	11.0% 11.0%	3.9% 1.1%
Hertford	7,556	7,607	2,934	38 8%	2,931	38.5%	01%	2,226	29.5%	2,248	29.6%	-1.0%	169	2.2%	175	2.3%	-3.4%	2,227	29.5%	2,253	29.6%	-1.2%
Hoke	15,978	15,411	5,392		5,011	32.5%	7.6%	5,410	33.9%	5,333	34.6%	1.4%	609	3.8%	632	4.1%	-3.6%	4,567	28.6%	4,435	28.8%	
Hyde	1,775	1,775	737	41 5%	746	42.0%	-1.2%	659	37.1%	657	37.0%	0.3%	41	2.3%	30	1.7%	36.7%	338	19.0%	342	19.3%	-1.2%
Iredell	72,368	69,835	29,699		28,250		51%	31,282		30,685		1.9%	1,333		1,255		6.2%	10,054		9,645		
Jackson	14,011	13,522	6,471	46.2%	6,043	44.7%	7 1%	5,659	40.4%	5,598	41.4%	1.1%	286	2.0%	286	2.1%	0.0%	1,595	11.4%	1,595	11.8%	0.0%

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2015 AND 2014-Continued

	To	tal									Filing				01011112							
	Return	s Filed						N	Aarried Fi	ling Jointly	/											
		bined			Single				Survivin	9 1					Filing Sepa					of Househo		
	Fili	0	Tax year		Tax year		0.4	Tax year		Tax year		0.4	Tax year		Tax year		0.4	Tax year		Tax year		
	Statu		D	% -£	D . 4	%	%	D	%	D	%	%	D	%	D	% -£	% -h	D.4	%	D.4	% ~ <b>f</b>	%
County	2015	f Returns 2014	Returns [#]	of county	Returns [#]	of county	change 15/14	Returns [#]	of county	Returns [#]	of county	change 15/14	Returns [#]	of county	Returns [#]	of county	change 15/14	Returns [#]	of county	Returns [#]	of county	change 15/14
Johnston	74,997	71,946	27,854	37 1%	26,234	36.5%	6.2%	32,732	43.6%	31,760	44 1%	3.1%	1,739	2.3%	1,621	2.3%	7.3%	12,672	16.9%	12,331	17.1%	2.8%
Jones	3,472	3,438	1,374	39.6%	1,358	39.5%	1.2%	1,354	39.0%	1,381	40.2%	-2.0%	83	2.4%	64	1.9%	29.7%	661	19.0%	635	18.5%	4.1%
Lee	24,154	23,711	9,554	39.6%	9,064	38.2%	5.4%	9,012	37.3%	8,953	37 8%	0.7%	422	1.7%	422	1.8%	0.0%	5,166	21.4%	5,272	22.2%	-2.0%
Lenoir	23,161	23,099	9,208	39 8%	9,081	39.3%	1.4%	7,389	31.9%	7,446	32.2%	-0.8%	531	2.3%	529	2.3%	0.4%	6,033	26.0%	6,043	26.2%	-0.2%
Lincoln	31,286	30,129	12,077	38.6%	11,360	37.7%	63%	14,700	47.0%	14,336	47.6%	2.5%	538	1.7%	516	1.7%	4.3%	3,971	12.7%	3,917	13.0%	1.4%
Macon Madison	13,863 8,198	13,600 7,948	5,800	41 8% 39 9%	5,582 3,097	41.0% 39.0%	3 9% 5.7%	6,303 3,845	45.5% 46.9%	6,321 3,802	46 5% 47 8%	-0.3% 1.1%	270 147	1.9% 1.8%	231 146	1.7% 1.8%	16.9% 0.7%	1,490 933	10.7% 11.4%	1,466 903	10.8% 11.4%	1.6% 3.3%
Martin	9,114	8,949	3,273 3,556	39.0%	3,427	38.3%	3.7%	3,221	35.3%	3,261	36.4%	-1.2%	147 170	1.9%	140 166	1.9%	2.4%	2,167	23.8%	2,095	23.4%	3.4%
McDowell	17,484	17,130	6,785	38.8%	6,598	38.5%	28%	7,500	42.9%	7,450	43 5%	0.7%	343	2.0%	307	1.8%	11.7%	2,856	16.3%	2,775	16.2%	2.9%
Mecklenburg	445,421	430,680	213,532	47 9%	203,244	47.2%	51%	144,542	32.5%	141,630	32 9%	2.1%	8,930	2.0%	8,606	2.0%	3.8%	78,417	17.6%	77,200	17.9%	1.6%
Mitchell	5,874	5,725	2,164	36 8%	2,065	36.1%	4 8%	2,934	49.9%	2,932	51.2%	0.1%	106	1.8%	104	1.8%	1.9%	670	11.4%	624	10.9%	7.4%
Montgomery	9,625	9,619	3,645	37 9%	3,533	36.7%	3.2%	3,650	37.9%	3,687	38 3%	-1.0%	123	1.3%	120	1.2%	2.5%	2,207	22.9%	2,279	23.7%	-3.2%
Moore	38,238	37,555	15,148	39.6%	14,767	39.3%	2.6%	17,211	45.0%	17,028	45 3%	1.1%	935	2.4%	879	2.3%	6.4%	4,944	12.9%	4,881	13.0%	1.3%
Nash New Hanover	39,496 93,123	39,112 90,323	16,251 46,222	41 1% 49.6%	15,809 44,200	40.4% 48.9%	2 8% 4.6%	13,059 33,518	33.1% 36.0%	13,216 32,856	33 8% 36.4%	-1.2% 2.0%	840 1,999	2.1% 2.1%	826 1,918	2.1% 2.1%	1.7% 4.2%	9,346 11,384	23.7% 12.2%	9,261 11,349	23.7% 12.6%	0.9% 0.3%
Northampton	7,062	7,080	2,803	39.7%	2,793	39.4%	0.4%	2,087	29.6%	2,124	30.4 %	-1.7%	1,999	2.1%	1,916	2.1 /6	5.0%	2,024	28.7%	2,022	28.6%	0.3 /6
Onslow	55,859	53,622	21,602	38.7%	20,673	38.6%	4 5%	23,359	41.8%	22,816	42 5%	2.4%	2,531	4.5%	2,218	4.1%	14.1%	8,367	15.0%	7,915	14.8%	5.7%
Orange	54,544	53,358	25,192	46.2%	24,464	45.8%	3.0%	22,078	40.5%	21,729	40.7%	1.6%	1,150	2.1%	1,086	2.0%	5.9%	6,124	11.2%	6,079	11.4%	0.7%
Pamlico	5,008	4,993	1,892	37 8%	1,851	37.1%	2.2%	2,261	45.1%	2,286	45 8%	-1.1%	101	2.0%	93	1.9%	8.6%	754	15.1%	763	15.3%	-1.2%
Pasquotank	15,283	14,842	6,396	41 9%	6,048	40.7%	5 8%	5,511	36.1%	5,498	37.0%	0.2%	421	2.8%	397	2.7%	6.0%	2,955	19.3%	2,899	19.5%	1.9%
Pender	22,322	21,340	8,368	37 5%	7,853	36.8%	6.6%	9,921	44.4%	9,502	44 5%	4.4%	506	2.3%	525	2.5%	-3.6%	3,527	15.8%	3,460	16.2%	1.9%
Perquimans Person	5,065 15,972	5,002 15,678	1,800 6,364	35 5% 39 8%	1,706 6,129	34.1% 39.1%	5 5% 3 8%	2,354 6,176	46.5% 38.7%	2,370 6,171	47.4% 39.4%	-0.7% 0.1%	131 334	2.6% 2.1%	143 302	2.9% 1.9%	-8.4% 10.6%	780 3,098	15.4% 19.4%	783 3,076	15.7% 19.6%	-0.4% 0.7%
Pitt	64,505	63,418	28,310	43 9%	27,480	43.3%	3.0%	21,221	32.9%	21,186	33.4%	0.1 %	1,409	2.1%	1,371	2.2%	2.8%	13,565	21.0%	13,381	21.1%	1.4%
Polk	8,038	7,921	3,425	42.6%	3,314	41.8%	3 3%	3,712	46.2%	3,702	46.7%	0.3%	135	1.7%	134	1.7%	0.7%	766	9.5%	771	9.7%	-0.6%
Randolph	59,247	58,044	22,914	38.7%	21,956	37.8%	4.4%	25,256	42.6%	25,215	43.4%	0.2%	964	1.6%	940	1.6%	2.6%	10,113	17.1%	9,933	17.1%	1.8%
Richmond	17,393	17,124	6,837	39 3%	6,584	38.4%	3 8%	5,599	32.2%	5,678	33.2%	-1.4%	320	1.8%	330	1.9%	-3.0%	4,637	26.7%	4,532	26.5%	2.3%
Robeson	44,204	43,968	16,227	36.7%	15,661	35.6%	3.6%	12,136	27.5%	12,240	27 8%	-0.8%	785	1.8%	770	1.8%	1.9%	15,056	34.1%	15,297	34.8%	-1.6%
Rockingham Rowan	36,982 57,668	36,593 56,110	14,642 23,467	39.6% 40.7%	14,246 22,435	38.9% 40.0%	2 8% 4.6%	14,966 23,046	40.5% 40.0%	15,041 22,965	41 1% 40 9%	-0.5% 0.4%	758 986	2.0% 1.7%	702 970	1.9% 1.7%	8.0% 1.6%	6,616 10,169	17.9% 17.6%	6,604 9,740	18.0% 17.4%	0.2% 4.4%
Rutherford	24,409	23,915	9,455	38.7%	9,002	37.6%	5.0%	10,609	43.5%	10,719	44 8%	-1.0%	420	1.7%	401	1.7%	4.7%	3,925	16.1%	3,793	15.9%	3.5%
Sampson	24,591	24,865	8,539	34.7%	8,568	34.5%	-0 3%	8,671	35.3%	8,689	34 9%	-0.2%	472	1.9%	464	1.9%	1.7%	6,909	28.1%	7,144	28.7%	-3.3%
Scotland	13,211	12,988	4,848	36.7%	4,626	35.6%	48%	3,932	29.8%	4,056	31.2%	-3.1%	225	1.7%	201	1.5%	11.9%	4,206	31.8%	4,105	31.6%	2.5%
Stanly	24,701	24,166	9,998	40 5%	9,621	39.8%	3 9%	10,655	43.1%	10,622	44.0%	0.3%	454	1.8%	407	1.7%	11.5%	3,594	14.6%	3,516	14.5%	2.2%
Stokes	19,285	18,318	7,625	39 5%	7,100	38.8%	7.4%	8,990	46.6%	8,673	47 3%	3.7%	350	1.8%	310	1.7%	12.9%	2,320	12.0%	2,235	12.2%	3.8%
Surry Swain	27,196 6,807	27,474 6,733	10,527 3,039	38.7% 44.6%	10,410 2,984	37.9% 44.3%	1 1% 1 8%	12,285 2,350	45.2% 34.5%	12,661 2,364	46 1% 35 1%	-3.0% -0.6%	461 150	1.7% 2.2%	459 137	1.7% 2.0%	0.4% 9.5%	3,923 1,268	14.4% 18.6%	3,944 1,248	14.4% 18.5%	-0.5% 1.6%
Transylvania	12,919	12,540	5,329	41.2%	5,034	40.1%	59%	6,052	46.8%	5,990	47 8%	1.0%	232	1.8%	232	1.9%	0.0%	1,306	10.1%	1,284	10.2%	1.7%
Tyrrell	1,488	1,444	609	40 9%	583	40.4%	4 5%	472	31.7%	476	33.0%	-0.8%	38	2.6%	27	1.9%	40.7%	369	24.8%	358	24.8%	3.1%
Union	88,020	84,971	31,950	36 3%	30,473	35.9%	48%	42,944	48.8%	41,765	49.2%	2.8%	1,657	1.9%	1,648	1.9%	0.5%	11,469	13.0%	11,085	13.0%	3.5%
Vance	17,370	17,139	6,692	38 5%	6,494	37.9%	3.0%	4,799	27.6%	4,810	28 1%	-0.2%	349	2.0%	351	2.0%	-0.6%	5,530	31.8%	5,484	32.0%	0.8%
Wake	440,840		,	44.4%	186,888	43.9%	4 8%	177,522	40.3%	172,996	40.6%	2.6%	9,119	2.1%	8,453	2.0%	7.9%	58,348	13.2%	57,617	13.5%	1.3%
Warren	6,085				2,248	37.5%	53%	1,756		1,786		-1.7%	124	2.0%	116		6.9%	1,837	30.2%	1,841	30.7%	-0.2%
Washington Watauga	4,670 18,117	4,658 17,469	1,838 8,967	39.4% 49.5%	1,794 8,471	38.5% 48.5%	2 5% 5 9%	1,559 7,611	33.4% 42.0%	1,583 7,512	34.0% 43.0%	-1.5% 1.3%	71 330	1.5% 1.8%	86 318	1.8% 1.8%	-17.4% 3.8%	1,202 1,209	25.7% 6.7%	1,195 1,168	25.7% 6.7%	0.6% 3.5%
Wayne	44,561	44,210	17,533	39 3%	17,270	39.1%	15%	15,788	35.4%	15,930	36.0%	-0.9%	1,247	2.8%	1,221	2.8%	2.1%	9,993	22.4%	9,789	22.1%	2.1%
Wilkes	27,027	26,713	10,410	38 5%	10,100	37.8%	3 1%	12,492	46.2%	12,551	47.0%	-0.5%	411	1.5%	430	1.6%	-4.4%	3,714	13.7%	3,632	13.6%	2.3%
Wilson	36,369	35,931	14,404	39.6%	14,005	39.0%	2 8%	11,857	32.6%	11,893		-0.3%	776	2.1%	734	2.0%	5.7%	9,332	25.7%	9,299	25.9%	0.4%
Yadkin	15,464	15,268	6,086	39.4%	5,864	38.4%	3 8%	7,123	46.1%	7,142		-0.3%	265	1.7%	246	1.6%	7.7%	1,990	12.9%	2,016	13.2%	
Yancey	7,014	6,882	2,590	36 9%	2,539	36.9%	2.0%	3,501	49.9%	3,468	50.4%	1.0%	141	2.0%	134	1.9%	5.2%	782	11.1%	741	10.8%	5.5%
Out-of State	511,842		216,102	42.2%	209,928	41.6%	2 9%	233,196	45.6%	225,681	44 8%	3.3%	16,737	3.3% 2.2%	23,574	4.7%	-29.0%	45,807	8.9%	45,038	8.9%	1.7%
Totals	4,300,098	4,454,154	1,733,876	42.4%	1,858,637	41.7%	4.2%	1,787,752	39.2%	1,762,392	39.6%	1.4%	102,305	2.2%	105,182	2.4%	-2.7%	740,145	16.2%	727,943	16.3%	1.7%

Source: 2015 and 2014 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. Out-of-state category also includes returns for which county designation is indeterminable.

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2015 AND 2014

No.   Tal. Labelings			Total										Filing S	tatus										
Tay   Variable   Tay   Variable   Tay   Variable   Tay   Variable   Tay   Variable   Tay   Variable   Tay   Variable   Tay   Variable   Tay   Variable   Tay   Variable   Tay   Variable		Net T	ax Liability							1	Married	Filing Jointly	/											
March   Marc		[Combined	l Filing Statuse	s]			Single			9	Survivin	g Spouse			M	arried l	Filing Separa	itely			Head	of Househole	d	
December   County		Tax Year	Tax Year		Tax year 2			2014		Tax year	2015	Tax year	2014		Tax year	2015	Tax yea	r 2014		Tax year	2015	Tax year	2014	
Manumer.   St.		2015	2014	%	Net	%	Net	%	%	Net	%			%	Net	%	Net	%	%	Net	%	Net	%	%
Abernanders.   18.5391425   340374581   3458   34564.079   2479   24795.079   3479   9079.11   2479   9079.1		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
Alegalary	County	[\$]	[\$]	15/14	[\$]	county	[\$]	county	15/14	[\$]	county	[\$]	county	15/14	[\$]	county	[\$]	county	15/14	[\$]	county	[\$]	county	15/14
Alegeany   Alego   A	Alamance	135,291,425	130,374,533	3.8%	30,566,296	22.6%	29,096,213	22 3%	5.1%	90,975,112	67.2%	88,711,826	68.0%	2.6%	2,445,231	1.8%	2,118,667	1.6%	15.4%	11,304,786	8.4%	10,447,827	8.0%	8.2%
Alegness (6.229.07) (6.229.03) (7.27) (7.29.02.07) (7.29.	Alexander	26,987,366	26,221,993	2.9%	5,467,576	20.3%	5,215,550	19 9%	4.8%			19,055,321	72.7%	2.3%	368,599	1.4%	395,450	1.5%	-6.8%	1,659,316	6.1%	1,555,672	5.9%	6.7%
Anne	Alleghany	6,629,816	6,520,318	1.7%			1,219,292	18.7%	1.9%	4,878,461	73.6%	4,900,147	75.2%	-0.4%	195,158		89,533	1.4%	118.0%	314,271	4.7%	311,346	4.8%	0.9%
Aberlane   15-941-88		11,249,736	11,204,171	0.4%	2,903,265	25.8%	2,911,962	26.0%	-0.3%	6,223,288	55.3%	6,210,261	55.4%	0.2%	221,083	2.0%	301,321	2.7%	-26.6%	1,902,100	16.9%	1,780,627	15.9%	6.8%
No.				2.8%					5.1%					2.1%										6.2%
Remirc		9,415,314	9,400,660	0.2%	2,152,199	22.9%	2,410,670	25.6%	-10.7%	6,490,900	68.9%	6,377,358	67 8%	1.8%	182,111	1.9%	156,342	1.7%	16.5%	590,104	6.3%	456,290	4.9%	
Berlind	•		35,384,133	-1.7%	7,146,794	20.6%	7,036,128	19 9%	1.6%	24,248,956	69.7%			-3.5%	667,090	1.9%	599,718	1.7%	11.2%	2,705,544	7.8%	2,615,511	7.4%	3.4%
Barbare   17.613.076   16.536.709   4.0%   3.867.4412.20%   3.539.096.20%   9.5%   6.11   18.569.076.21%   1.05.00%   1	Bertie	9,037,449	8,968,268	0.8%	2,134,174	23.6%			0.5%	5,298,225	58.6%	5,242,787	58 5%		198,347	2.2%	222,794	2.5%	-11.0%	1,406,703	15.6%	1,379,189	15.4%	2.0%
Benrombic   195.738.659   95.165.309   21.883.059   10.055   21.883.059   10.055   21.883.059   10.055   21.883.059   10.055   21.883.059   10.055   22.883.059		17,613,076	16,936,170	4.0%	3,867,444	22.0%	3,539,095	20 9%	9.3%	11,105,607	63.1%	10,828,984	63 9%	2.6%	367,584	2.1%	346,583	2.0%	6.1%	2,272,441	12.9%	2,221,508	13.1%	2.3%
Sample   S				6.3%	21,803,495	20.6%	20,107,126	20.2%	8.4%			73,196,050	73.6%	5.5%	1,684,853	1.6%	1,610,879	1.6%	4.6%					9.5%
Sample   S	Buncombe	259,345,318	248,090,461	4.5%	66,803,062	25.8%	64,749,342	26 1%	3.2%	174,611,021	67.3%	166,793,473	67.2%	4.7%	3,902,375	1.5%	3,331,542	1.3%	17.1%	14,028,860	5.4%	13,216,104	5.3%	6.1%
Calavesta 214.079.321 201.023.911 6279 13.416.022 1279 10.824.091.229 10.824.091.229 4.879 4.879.676.729 4.74.64.02474.059 4.75.091.229 4.75.091.	Burke	54,610,108	52,294,178	4.4%	12,311,028	22.5%	11,487,883	22.0%	7.2%	36,871,800	67.5%	35,757,011	68.4%	3.1%	813,181	1.5%	758,290	1.5%	7.2%	4,614,099	8.4%	4,290,994	8.2%	7.5%
Calwell   G.977,605   48,590,870   49%   11,41,612 2227   10,824,009 239   48%   34,788,394,68229   33,189,475 6829   43,404   43,605   41,407		214,079,321	201,623,911	6.2%	36,599,578	17.1%	36,883,560	18 3%	-0.8%	159,497,626	74.5%	147,951,753	73.4%	7.8%	2,986,061	1.4%	2,846,546	1.4%	4.9%	14,996,056	7.0%	13,942,052	6.9%	7.6%
Carwert	Caldwell	50,977,605	48,590,879	4.9%	11,341,622	22.2%	10,824,040	22 3%	4.8%	34,788,394	68.2%	33,159,475	68.2%	4.9%	986,316	1.9%	1,015,929	2.1%	-2.9%					7.5%
Carwert	Camden	6,338,245	6,359,490	-0.3%	1,118,970	17.7%	1,129,011	17 8%	-0.9%	4,686,280	73.9%	4,744,024	74.6%	-1.2%	189,389	3.0%	144,291	2.3%	31.3%	343,606	5.4%	342,164	5.4%	0.4%
Cathaba	Carteret	63,044,829	59,778,575	5.5%	13,143,703	20.8%	13,120,159	21 9%	0.2%			42,645,669	71 3%	7.1%	1,037,674	1.6%	921,620	1.5%	12.6%	3,206,350	5.1%			3.7%
Cherolac.   19.231.666   98.581.137   4.49   17.358.291   1.79   17.358.291   1.79   17.358.291   1.79	Caswell	12,282,707	11,722,015	4.8%	2,977,977	24.2%	2,876,093	24 5%	3.5%	7,899,301	64.3%	7,513,479	64 1%	5.1%	275,794	2.2%	227,740	1.9%	21.1%	1,129,635	9.2%	1,104,703	9.4%	2.3%
Chrowless   10,0815.13   1,991,126   0.696   2,779,1071,22.996   2,583,961   2,269   7,696   8,428,309 69.596   8,021,152 701   0.196.13   0.196.13   0.196.13   0.096.13   0.196.13   0.	Catawba	159,389,996	153,131,300	4.1%	33,761,542	21.2%	31,798,437	20 8%	6.2%	113,494,733	71.2%	109,794,080	71.7%	3.4%	2,398,675	1.5%	2,161,593	1.4%	11.0%	9,735,046	6.1%	9,377,190	6.1%	3.8%
Cheveland   19.0515.51   9.991,126   0.6%   1.202.2381.91.92   1.061.171   1.067   1	Chatham	102,931,666	98,581,137	4.4%	17,358,930	16.9%	17,155,221	17.4%	1.2%	79,656,761	77.4%	76,091,800	77.2%	4.7%	1,461,642	1.4%	1,382,239	1.4%	5.7%	4,454,333	4.3%	3,951,877	4.0%	12.7%
Chay	Cherokee	12,124,670	11,440,904	6.0%	2,779,107	22.9%	2,583,963	22.6%	7.6%	8,428,309	69.5%	8,021,152	70 1%	5.1%			178,749	1.6%	17.6%	707,020	5.8%	657,040	5.7%	7.6%
Civeyland, 65,276,526 (1,890,075 5% 14,090,491); 1.6% 16,043,662; 1.5% 0.5% 14,090,362; 12.6% 0.5% 0.5% 14,090,362; 12.6% 0.5% 0.5% 0.5% 0.5% 0.5% 0.5% 0.5% 0.5	Chowan	10,051,531	9,991,126	0.6%	1,920,283	19.1%			-2.1%	7,183,117	71.5%	7,116,592	71.2%	0.9%	177,774	1.8%	195,549	2.0%	-9.1%	770,357	7.7%	717,568	7.2%	7.4%
Columbus   Columbus	Clay	5,296,868	5,193,216	2.0%	1,055,289	19.9%	1,064,368	20 5%	-0.9%	3,957,017	74.7%	3,831,864	73 8%	3.3%	68,895	1.3%	84,202	1.6%	-18.2%	215,667	4.1%	212,782	4.1%	1.4%
Crumer   T.   T.   T.   T.   T.   T.   T.   T		65,276,532	61,890,075	5.5%	14,090,943	21.6%	14,003,862	22.6%	0.6%	44,568,858	68.3%	41,672,195	67 3%	7.0%	951,297	1.5%	987,594	1.6%	-3.7%	5,665,434	8.7%	5,226,424	8.4%	8.4%
Currituck	Columbus	27,740,316	27,562,840	0.6%	6,001,011	21.6%	6,085,876	22 1%	-1.4%	17,983,476	64.8%	17,831,807	64.7%	0.9%	599,331	2.2%	571,868	2.1%	4.8%	3,156,498	11.4%	3,073,289	11.2%	2.7%
Curriuck	Craven	74,666,209	71,580,612	4.3%	15,655,906	21.0%	14,844,044	20.7%	5.5%	51,777,331	69.3%	50,777,702	70 9%	2.0%	1,348,263	1.8%	1,153,150	1.6%	16.9%	5,884,709	7.9%	4,805,716	6.7%	22.5%
Davidson	Cumberland.	175,790,876	170,021,360	3.4%	43,752,521	24.9%	41,232,621	24 3%	6.1%	107,751,122	61.3%	105,761,794	62.2%	1.9%	4,678,794	2.7%	4,495,159	2.6%	4.1%	19,608,439	11.2%	18,531,786	10.9%	5.8%
Davie	Currituck	13,152,316	12,636,368	4.1%	2,927,353	22.3%	2,745,070	21.7%	6.6%	9,219,550	70.1%	8,986,539	71 1%	2.6%	325,400	2.5%	275,004	2.2%	18.3%	680,013	5.2%	629,755	5.0%	8.0%
Davie	Dare	37,893,104	36,734,086	3.2%	9,371,327	24.7%	8,712,174	23.7%	7.6%	25,894,856	68.3%	25,500,451	69.4%	1.5%	739,180	2.0%	701,113	1.9%	5.4%	1,887,741	5.0%	1,820,348	5.0%	3.7%
Duplin	Davidson	134,040,354	127,687,167	5.0%	27,133,636	20.2%	25,381,931	19 9%	6.9%	95,107,223	71.0%	91,258,594	71 5%	4.2%	2,001,258	1.5%	1,900,655	1.5%	5.3%	9,798,237	7.3%	9,145,987	7.2%	7.1%
Durham	Davie	45,618,746	44,022,585	3.6%	7,854,740	17.2%	7,164,248	16 3%	9.6%	34,958,456	76.6%	34,050,451	77 3%	2.7%	433,396	1.0%	689,823	1.6%	-37.2%	2,372,154	5.2%	2,118,063	4.8%	12.0%
Edgecombe 25,941,957 25,076,277 3.5% 6,564,265 25.3% 6,240,113 24 9% 5.2% 14,442,548 55.7% 14,095,330 56.2% 2.5% 519,160 2.0% 485,060 1.9% 7.0% 4,415,984 17.0% 4,255,774 17.0% 3.8% Forsyth	Duplin	29,365,081	26,978,504	8.8%	6,468,507	22.0%	5,991,345	22.2%	8.0%	18,278,313	62.2%	16,862,707	62 5%	8.4%	735,797	2.5%	702,416	2.6%	4.8%	3,882,464	13.2%	3,422,036	12.7%	13.5%
Forsyth	Durham	340,258,428	321,707,389	5.8%	98,460,901	28.9%	93,332,695	29.0%	5.5%			196,561,787	61 1%	6.2%	7,065,265	2.1%	6,664,843	2.1%	6.0%	25,959,069	7.6%	25,148,064	7.8%	
Franklin	Edgecombe	25,941,957	25,076,277	3.5%	6,564,265	25.3%	6,240,113	24 9%	5.2%	14,442,548	55.7%	14,095,330	56.2%	2.5%	519,160	2.0%	485,060	1.9%	7.0%	4,415,984	17.0%	4,255,774	17.0%	
Gaston	Forsyth	417,798,544	406,000,436	2.9%	88,645,188	21.2%	82,954,208	20.4%	6.9%	293,083,785	70.1%	286,651,065	70.6%	2.2%	8,592,603	2.1%	9,862,664	2.4%	-12.9%	27,476,968	6.6%	26,532,499	6.5%	3.6%
Gates	Franklin	45,487,446								, ,					,									
Graham	Gaston		, ,		, ,		, ,			, ,		, ,					, ,			, ,				
Granville 46,958,559	Gates	4,326,992	4,470,031	-3.2%	944,447	21.8%	882,593	19.7%	7.0%	2,931,985	67.8%	3,097,319	69 3%	-5.3%	87,755	2.0%	82,693	1.8%	6.1%	362,805	8.4%	407,426	9.1%	
Greene	Graham						,	=		, ,	-				· · · · ·		,	-		,				
Guilford 560,645,090 539,414,933 3.9% 120,934,101 21.6% 116,748,986 21.6% 3.6% 390,391,253 69.6% 376,680,846 69.8% 3.6% 8,488,328 1.5% 8,527,585 1.6% -0.5% 40,833,408 7.3% 37,457,516 6.9% 9.0% Halifax 27,533,505 27,532,979 0.0% 6,685,025 24.3% 6,515,174 23.7% 2.6% 16,240,716 59.0% 16,350,718 59.4% -0.7% 546,113 2.0% 628,841 2.3% -13.2% 4,061,651 14.8% 4,038,246 14.7% 0.6% Harnett 69,930,018 66,010,493 5.9% 14,486,688 20.7% 13,433,739 20.4% 7.8% 47,352,946 67.7% 45,122,422 68.4% 4.9% 1,600,078 2.3% 1,536,098 2.3% 4.2% 6,490,306 9.3% 5,918,234 9.0% 9.7% Haywood 43,292,712 41,813,698 3.5% 10,302,342 23.8% 9,845,195 23.5% 4.6% 29,710,580 68.6% 29,010,224 (69.4% 2.4% 790,405 1.8% 608,949 1.5% 29.8% 2,489,385 5.8% 2,349,330 5.6% 6.0% Henderson 95,823,097 91,213,845 5.1% 21,594,018 22.5% 20,411,260 22.4% 5.8% 68,170,048 71.1% 64,962,098 71.2% 4.9% 1,321,006 1.4% 1,392,820 1.5% -5.2% 4,738,025 4.9% 4,447,667 4.9% 6.5% Hoke 20,327,758 19,172,469 6.0% 4,760,915 23.3% 4,429,362 23.1% 7.5% 11,739,009 57.7% 11,174,891 58 3% 5.0% 672,531 32,605,060 -2.6% 659,822 26.0% 676,580 26.0% -2.5% 1583,374 62.4% 165,0583 [63.4% 4.1% 48,100 1.9% 26,054 1.0% 84.6% 246,317 9.7% 251,843 9.7% -2.2% 1redell 219,318,227 196,077,884 11.9% 37,263,803 17.0% 34,456,454 17.6% 8.1% 167,611,289 76.4% 148,982,677 76.0% 12.5% 2,594,023 1.2% 2,047,690 1.0% 26.7% 11,849,112 5.4% 10,591,063 5.4% 11.9%		, ,			, ,		, ,			, ,		, ,								, ,				
Halifax					, ,	3	, ,			, ,		, ,			/ -					, ,	-	, ,		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Guilford																							
Haywood   43,292,712   41,813,698   3.5%   10,302,342   23.8%   9,845,195   23.5%   4.6%   29,710,580   68.6%   29,010,224   69.4%   2.4%   790,405   1.8%   608,949   1.5%   29.8%   2,489,385   5.8%   2,349,330   5.6%   6.0%   6										, ,		, ,			· · · · ·		,			, ,				
Henderson 95,823,097 91,213,845 5.1% 21,594,018 22.5% 20,411,260 22.4% 5.8% 68,170,048 71.1% 64,962,098 71.2% 4.9% 1,321,006 1.4% 1,392,820 1.5% -5.2% 4,738,025 4.9% 4,447,667 4.9% 6.5% Hertford 9,920,215 10,210,581 -2.8% 2,384,333 24.0% 2,325,021 22 8% 2.6% 5,858,605 59.1% 6,140,845 60 1% -4.6% 238,210 2.4% 270,796 2.7% -12.0% 1,439,067 14.5% 1,473,919 14.4% -2.4% Hoke 20,327,758 19,172,469 6.0% 4,760,915 23.4% 4,429,362 23 1% 7.5% 11,739,009 57.7% 11,174,891 58 3% 5.0% 672,536 3.3% 683,323 3.6% -1.6% 3,155,298 15.5% 2,884,893 15.0% 94.% Hyde 2,537,613 2,605,060 -2.6% 659,822 26.0% 676,580 26.0% -2.5% 1,583,374 62.4% 16,501,883 63.4% -4.1% 48,100 1.9% 26,054 1.0% 84.6% 246,317 9.7% 251,843 9.7% -2.2% Iredell 219,318,227 196,077,884 11.9% 37,263,803 17.0% 34,456,454 17.6% 8.1% 167,611,289 76.4% 148,982,677 76.0% 12.5% 2,594,023 1.2% 2,047,690 1.0% 26.7% 11,849,112 5.4% 10,591,063 5.4% 11.9%								=			-							:						
Hertford 9,920,215 10,210,581 -2.8% 2,384,333 24.0% 2,325,021 22 8% 2.6% 5,858,605 59.1% 6,140,845 60 1% -4.6% 238,210 2.4% 270,796 2.7% -12.0% 1,433,067 14.5% 1,473,919 14.4% -2.4% Hoke					- ) )-		. , ,					. , ,			,									
Hoke					, ,	-	, ,			, -,		, ,					, ,			, ,	_	, ,		
Hyde								•			-													
Iredell			, ,		, ,		, ,					, ,			,		,			, ,				
	•	, ,	, ,		,		,	:		, ,	-	, ,					,	:			•	,		
Jackson   22,694,425  21,357,218  6.3%   5,623,420 24.8%  5,312,569 24.9%  5.9%  15,448,986 68.1%  14,488,442 67.8%  6.6%  370,426  1.6%  367,711  1.7%  0.7%  1,251,593  5.5%  1,188,496  5.6%  5.3%																								
	Jackson	22,694,425	21,357,218	6.3%	5,623,420	24.8%	5,312,569	24 9%	5.9%	15,448,986	68.1%	14,488,442	67 8%	6.6%	370,426	1.6%	367,711	1.7%	0.7%	1,251,593	5.5%	1,188,496	5.6%	5.3%

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2015 AND 2014-Continued

		Total										Filing S	tatus										
	Net T	Γax Liability							N	Married	Filing Jointly	/											
	[Combine	d Filing Statuse	s]			Single			S	Survivin	g Spouse			Ma	arried	Filing Separa	tely			Head	of Househol	d	
	Tax Year	Tax Year		Tax year	2015	Tax year 2	2014		Tax year 2	2015	Tax year	2014		Tax year	2015	Tax year	r 2014		Tax year	2015	Tax year	2014	
	2015	2014	%	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	[\$]	[\$]	15/14	[\$]	county	[\$]	county	15/14	[\$]	county	[\$]	county	15/14	[\$]	county	[\$]	county	15/14	[\$]	county	[\$]	county	15/14
Johnston	165,665,883	154,137,744	7.5%	30,672,419	18.5%	27,994,220		9.6%	118,890,081	71.8%	111,533,254		6.6%	3,128,597	1.9%	3,060,254		2.2%	12,974,786		11,550,016		12.3%
Jones	5,534,015	5,302,626	4.4%	1,206,024	1 21.8%	1,202,841	22.7%	0.3%	3,764,154	68.0%	3,622,160	68 3%	3.9%	96,261	1.7%	78,928	1.5%	22.0%	467,576	8.4%	398,697	7.5%	17.3%
Lee	43,203,018	41,453,685	4.2%	9,702,923	3 22.5%	9,278,420	22.4%	4.6%	28,758,472	66.6%	27,640,486	66.7%	4.0%	716,338	1.7%	662,036	1.6%	8.2%	4,025,285	9.3%	3,872,743	9.3%	3.9%
Lenoir	35,606,077	35,491,725	0.3%	7,758,131	21.8%	7,554,612	21 3%	2.7%	23,233,399	65.3%	23,303,012	65.7%	-0.3%	731,649	2.1%	716,332	2.0%	2.1%	3,882,898	10.9%	3,917,769	11.0%	-0.9%
Lincoln	79,240,706	74,510,710	6.3%	13,523,854	17.1%	12,525,947	16 8%	8.0%	60,355,851	76.2%	56,955,567	76.4%	6.0%	1,129,382	1.4%	938,424	1.3%	20.3%	4,231,619	5.3%	4,090,772	5.5%	3.4%
Macon	21,822,032	24,105,792	-9.5%	5,056,569	23.2%	5,016,068	20 8%	0.8%	15,449,774	70.8%	17,912,078	74 3%	-13.7%	374,151	1.7%	274,881	1.1%	36.1%	941,538	4.3%	902,765	3.7%	4.3%
Madison	12,618,448	11,679,712	8.0%	3,158,499	25.0%	2,632,422	22 5%	20.0%	8,550,580	67.8%	8,176,955	70.0%	4.6%	209,891	1.7%	209,369	1.8%	0.2%	699,478	5.5%	660,966	5.7%	5.8%
Martin	12,886,685	12,664,961	1.8%	2,936,100	22.8%	2,867,867	22.6%	2.4%	8,271,272	64.2%	8,208,483	64 8%	0.8%	221,170	1.7%	219,814	1.7%	0.6%	1,458,143	11.3%	1,368,797	10.8%	6.5%
McDowell	27,683,894	25,486,687	8.6%	6,887,012	24.9%	5,940,185	23 3%	15.9%	18,113,439	65.4%	17,098,297	67 1%	5.9%	444,873	1.6%	424,233	1.7%	4.9%	2,238,570	8.1%	2,023,972	7.9%	10.6%
Mecklenburg	1,589,571,019	1,421,068,654	11.9%	372,222,755	5 23.4%	324,773,895	22 9%	14.6%	1,081,595,234	68.0%	986,063,636	69.4%	9.7%	39,899,720	2.5%	24,948,971	1.8%	59.9%	95,853,310	6.0%	85,282,152	6.0%	12.4%
Mitchell	8,669,758	8,352,767	3.8%	1,915,476	5 22.1%	1,759,372	21 1%	8.9%	6,168,573	71.2%	6,042,379	72 3%	2.1%	127,583	1.5%	127,076	1.5%	0.4%	458,126	5.3%	423,940	5.1%	8.1%
Montgomery	15,773,588	15,267,347	3.3%	3,301,108	3 20.9%	2,954,348	19.4%	11.7%	10,771,730	68.3%	10,627,049	69.6%	1.4%	164,689	1.0%	182,360	1.2%	-9.7%	1,536,061	9.7%	1,503,590	9.8%	2.2%
Moore	94,863,509	94,248,208	0.7%	18,574,023	3 19.6%	18,419,261	19 5%	0.8%	69,814,336	73.6%	69,323,087	73.6%	0.7%	1,579,045	1.7%	1,679,703	1.8%	-6.0%	4,896,105	5.2%	4,826,157	5.1%	1.4%
Nash	75,214,671	72,701,141	3.5%	17,206,394	1 22.9%	16,389,804	22 5%	5.0%	48,166,512	64.0%	46,576,915	64 1%	3.4%	1,424,103	1.9%	1,647,113	2.3%	-13.5%	8,417,662	11.2%	8,087,309	11.1%	4.1%
New Hanover	254,665,170	256,205,852	-0.6%	60,571,747	7 23.8%	57,915,396	22.6%	4.6%	177,198,177	69.6%	182,486,786		-2.9%	4,120,278	1.6%	3,729,684	1.5%	10.5%	12,774,968	5.0%	12,073,986	4.7%	5.8%
Northampton	8,589,269	8,309,942	3.4%	2,392,164	1 27.9%	2,123,373	25.6%	12.7%	4,728,241	55.0%	4,712,237	56.7%	0.3%	188,470	2.2%	165,998	2.0%	13.5%	1,280,394	14.9%	1,308,334	15.7%	-2.1%
Onslow	78,574,877	73,334,561	7.1%	17,732,195	22.6%	16,612,429	22.7%	6.7%	52,682,666	67.0%	49,405,954	67.4%	6.6%	2,202,000	2.8%	1,963,188	2.7%	12.2%	5,958,016	7.6%	5,352,990	7.3%	11.3%
Orange	226,381,999	221,642,226	2.1%	40,607,489	17.9%	38,567,906	17.4%	5.3%	172,470,521	76.2%	169,161,323	76 3%	2.0%	3,143,062	1.4%	4,108,611	1.9%	-23.5%	10,160,927	4.5%	9,804,386	4.4%	3.6%
Pamlico	9,171,526	9,855,259	-6.9%	1,787,269	19.5%	1,747,956	17.7%	2.2%	6,672,057	72.7%	7,462,255	75.7%	-10.6%	159,540	1.7%	125,106	1.3%	27.5%	552,660	6.0%	519,942	5.3%	6.3%
Pasquotank	20,396,927	19,875,938	2.6%	4,830,232	2 23.7%	4,773,405	24.0%	1.2%	13,263,856	65.0%	12,872,453	64 8%	3.0%	469,798	2.3%	466,990	2.3%	0.6%	1,833,041	9.0%	1,763,090	8.9%	4.0%
Pender	45,220,713	41,276,311	9.6%	8,356,697	7 18.5%	7,426,115	18.0%	12.5%	32,854,646	72.7%	30,150,285	73.0%	9.0%	830,523	1.8%	818,968	2.0%	1.4%	3,178,847	7.0%	2,880,943	7.0%	10.3%
Perquimans	7,465,300	7,547,070	-1.1%	1,411,346	18.9%	1,348,223	179%	4.7%	5,403,641	72.4%	5,564,229	73.7%	-2.9%	142,048	1.9%	184,514	2.4%	-23.0%	508,265	6.8%	450,104	6.0%	12.9%
Person	28,120,753	27,502,956	2.2%	6,551,046	23.3%	6,250,402	22.7%	4.8%	18,217,098	64.8%	18,121,901	65 9%	0.5%	503,721	1.8%	417,913	1.5%	20.5%	2,848,888	10.1%	2,712,740	9.9%	5.0%
Pitt	140,701,513	136,634,333	3.0%	31,216,777	7 22.2%	29,694,593	21.7%	5.1%	94,656,136	67.3%	93,860,846	68.7%	0.8%	3,915,259	2.8%	2,613,722	1.9%	49.8%	10,913,341	7.8%	10,465,172	7.7%	4.3%
Polk	14,290,640	15,540,633	-8.0%	3,617,550		3,620,639	23 3%	-0.1%	9,835,745	68.8%	10,950,333		-10.2%	172,577	1.2%	361,974	2.3%	-52.3%	664,768	4.7%	607,687	3.9%	9.4%
Randolph	105,098,202	104,183,216	0.9%	22,566,983		21,130,984		6.8%	72,757,187		73,826,632		-1.4%	1,646,346	1.6%	1,546,994		6.4%	8,127,686		7,678,606		5.8%
Richmond	22,728,592	22,132,444	2.7%	5,647,872		5,375,820		5.1%	13,511,096		13,471,730		0.3%	454,192	2.0%	467,174		-2.8%	3,115,432		2,817,720		10.6%
Robeson	53,368,935	51,493,379	3.6%	12,914,411		12,538,224		3.0%	29,730,627		28,822,501		3.2%	1,141,621		1,060,516		7.6%	9,582,276		9,072,138		5.6%
Rockingham.	64,615,692	62,741,204	3.0%	15,110,331		13,375,645		13.0%	43,132,273		43,227,794		-0.2%	1,070,422		974,772		9.8%	5,302,666		5,162,993		2.7%
Rowan	105,672,880	99,812,748	5.9%	22,887,878	-	21,295,917		7.5%	72,619,122		69,250,167		4.9%	1,653,059	1.6%	1,561,731		5.8%	8,512,821		7,704,933		10.5%
Rutherford	35,382,681	34,213,781	3.4%	7,445,346		7,151,599		4.1%	24,757,951		24,089,996		2.8%	550,264		536,451		2.6%	2,629,120		2,435,735		7.9%
Sampson	38,525,848	37,711,218	2.2%	7,210,543		7,248,411		-0.5%	25,667,113		25,094,068		2.3%	691,918		675,400		2.4%	4,956,274		4,693,339		5.6%
Scotland	17,302,799	17,137,682	1.0%	3,753,500		3,773,258		-0.5%	10,477,587		10,385,338		0.9%	342,169		367,082		-6.8%	2,729,543		2,612,004		4.5%
Stanly	47,673,437	44,194,608	7.9%	9,582,947		8,811,630		8.8%	34,117,237		31,722,366		7.5%	750,808		610,953		22.9%	3,222,445		3,049,659		5.7%
Stokes	36,084,695	33,383,115	8.1%	7,227,930		6,636,676		8.9%	26,162,276		24,240,913		7.9%	475,499	1.3%	410,806		15.7%	2,218,990		2,094,720		5.9%
Surry	47,546,748	47,926,602	-0.8%	9,354,422		9,242,157		1.2%	34,657,174		35,218,547		-1.6%	688,648	1.4%	640,563		7.5%	2,846,504		2,825,335	-	0.7%
Swain	6,234,382	5,696,097	9.5%	1,533,325		1,504,531		1.9%	4,049,157		3,648,143		11.0%	129,335		97,534		32.6%	522,565		445,889		17.2%
Transylvania	23,697,032	22,382,016	5.9%	5,480,263		5,274,110		3.9%	16,935,794		15,985,307		5.9%	322,021		325,622		-1.1%	958,954		796,977		20.3%
Tyrrell	1,840,002	1,901,687	-3.2%	432,416		416,758		3.8%	1,135,356		1,245,669		-8.9%	39,883		32,230		23.7%	232,347		207,030		12.2%
Union	300,842,973	272,404,908	10.4%	34,339,421		32,341,116		6.2%	248,376,061		223,242,040		11.3%	3,373,444		3,285,855		2.7%	14,754,047		13,535,897		9.0%
Vance	24,233,202	23,538,309	3.0%	6,045,835		5,510,197		9.7%	14,104,483 1,169,049,887		14,035,482		0.5%	528,731		532,567		-0.7%	3,554,153		3,460,063	-	2.7%
Wake	1,594,438,170	1,509,596,628	5.6%	309,252,781 1,918,771		288,019,189 1,842,457		7.4%	, , ,		1,121,225,078		4.3%	23,521,332 200,486		20,955,428		12.2% 4.3%	92,614,170 1,328,422		79,396,933		16.6%
Warren	7,443,884	7,444,168	0.0%	, ,				4.1%	3,996,205		4,143,601		-3.6%	103,999		192,232			722,778		1,265,878		4.9%
Washington	6,039,590	6,121,444		1,548,289 8,372,769		1,493,599 7,764,637		3.7%	3,664,524 28,884,885		3,836,333 26,836,305		-4.5%	616,851		111,746 514,634		-6.9%	1,254,612		679,766 1,145,540		6.3%
Watauga	39,129,117	36,261,116														1,699,002							
Wayne	76,227,363	75,844,230		17,450,064		17,307,595 9,924,569			49,949,665		49,801,847 31,386,670		0.3%	1,566,790					7,260,844		7,035,786		3.2%
Wilkes	46,770,811	45,243,821		9,389,424					33,290,001				6.1%	553,960		639,866			3,537,426		3,292,716		
Wilson	64,943,991	64,163,341		14,297,816 5,549,316		13,847,644			41,873,185 19,673,883		41,847,528		0.1%	1,263,625		1,225,241			7,509,365		7,242,928		
Yadkin	27,328,203	27,316,904				5,361,934					19,811,934		-0.7%	448,084		406,339			1,656,920		1,736,697		
Yancey	10,223,075	9,958,713		2,123,992		2,074,781 219,410,482	24 10/	2.4%	7,434,266		7,279,227 618,699,929		2.1%	162,197		153,199 30,192,768		5.9%	502,620		451,506		
Out-of State	986,221,477	911,206,489		232,994,913		2,192,497,126	24 170	6.2%	673,586,283				8.9% 5.2%	35,138,820					44,501,461		42,903,310		
Totals	10,888,091,365	10,200,340,481	3.9%	4,344,0/8,061	21.5%	4,174,49/,120	41 3%	0.9%	7,603,667,604	07.6%	1,229,025,923	/U 3%	5.2%	214,769,700	4.0%	100,384,1/0	1.8%	13.9%	725,576,000	U./%	670,439,256	0.5%	8.2%

Source: 2015 and 2014 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. Out-of-state category also includes twenty-three (23) returns with a total net tax liability of \$11,269 for which county designation is indeterminable.

TABLE C5. TAX YEAR 2015 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS and SELECT TAX CREDITS CLAIMED BY COUNTY

TABLE C5. TAX	X YEAR 201				X: NC IT	EMIZED DEDU	CTIONS a	nd SELE					05 153 5	(-)(3)! B		1000	- d-d- C						П	6.1 .~	C 11: C	9-1	
		Number o	f Returns \$0 Tax L		-	TOTAL	ı		QUALIFYING	NC ITE	MIZED DI	EDUCTIONS [§ 1 REAL	U5-153.5(		orted on Form D OWABLE HOMI		edule S:						Сни	Select T D TAX CI	Cax Credits C		PAID TO
			afte	-		NC			HOME			ESTATE			GAGE INTERI									\$125/\$100 i			STATES/
			tax cre			ITEMIZED			MORTGAGE			PROPERTY			EAL ESTATE	2017		CHARITABLE		MEI	OICAL, DENTAI		ll .	Oualifying (			N TAXES
		F	tuatre	as a %	r	DEDUCTIONS			INTEREST			TAXES			PERTY TAXES	††		ONTRIBUTIONS			EXPENSES	-		Quali-	Credit	TORLIO	Credit
	2015			of																				fying	Claimed		Claimed
	Popu-		Total	County	Return	Claimed	Avg	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†	[8]	[\$]	Count	[\$]	[8]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[8]	[\$]	Count	[\$]	[8]	Count	Count	[\$]	Count	[\$]
Alamance	157,522	66,536	12,919	19.4%	8,619	176,828,283	20,516	6,341	52,014,188	8,203	7,629	22,199,536	2,910	7,727	69,752,214	9,027	7,546	64,820,293	8,590	3,484	42,255,776	12,129	17,013	28,881	3,221,979	1,795	2,067,641
Alexander Alleghany	37,952 11,190	15,167 4,286	2,953 1,237	19.5% 28.9%	1,460 401	29,263,991 8,595,273	20,044 21,435	1,067 289	9,100,399 2,524,395	8,529 8,735	1,355 365	3,419,028 868,755	2,523 2,380	1,372 376	11,090,008 3,162,979	8,083 8,412	1,307 357	11,908,237 3,056,242	9,111 8,561	638 220	6,265,746 2,376,052	9,821 10,800	3,605 984	6,127 1,670	681,318 192,134	258 302	278,523 527,916
Anson	26,155	8,980	2,224	24.8%	803	15,159,511	18,879	524	3,300,131	6,298	680	1,598,577	2,351	710	4,688,467	6,603	728	5,981,232	8,216	413	4,489,812	10,871	2,540	3,982	461,321	222	271,057
Ashe	27,332	10,316	2,671	25.9%	1,135	22,798,096	20,086	804	7,631,492	9,492	998	2,554,969	2,560	1,040	9,374,213	9,014	943	7,324,648	7,767	560	6,099,235	10,891	2,230	3,792	429,945	304	627,658
Avery	17,816	6,142	1,572	25.6%	682	14,601,046	21,409	482	4,482,710	9,300	592	1,583,250	2,674	611	5,417,741	8,867	570	5,285,989	9,274	364	3,897,316	10,707	1,282	2,207	250,517	121	106,315
Beaufort	47,829	19,567	4,811	24.6%	2,471	48,581,369	19,661	1,688	13,320,035	7,891	2,154	5,560,485	2,581	2,197	17,762,807	8,085		17,354,412	7,867	1,259	13,464,150	10,694	4,916	8,038	921,183	571	594,408
Bertie Bladen	20,533 35,011	7,239 11,651	1,809 2,928	25.0% 25.1%	580 1,224	10,196,826 24,559,245	17,581 20,065	359 807	2,364,181 5,870,246	6,585 7,274	475 1,016	968,934 2,905,212	2,040 2,859	486 1,063	3,206,799 8,000,510	6,598 7,526		4,333,362 9,692,312	8,530 9,050	292 658	2,656,665 6,866,423	9,098 10,435	2,095 3,507	3,141 5,803	365,989 662,316	335 279	541,048 312,681
Brunswick	123,535	51,505	11,401	22.1%	9,984	195,520,598	19,583	8,114	76,254,603	9,398	9,306	29,258,499	3,144	9,429	97,269,527	10,316	8,811	49,958,888	5,670	5,063	48,292,183	9,538	8,672	14,345	1,601,287	3,179	4,677,223
Buncombe	254,836	113,320	22,597	19.9%	18,393	403,963,489	21,963	13,318	130,679,901	9,812	16,373	60,769,963	3,712	16,588	170,897,479	10,302	15,907	134,647,774	8,465	7,827	98,418,236	12,574	20,419	34,466	3,784,010	5,252	8,460,338
Burke	89,114	34,014	7,712	22.7%	3,258	64,798,656	19,889	2,259	17,491,938	7,743	2,946	8,834,457	2,999	2,989	24,094,973	8,061	2,857	22,944,438	8,031	1,537	17,759,245	11,554	- /	14,134	1,590,157	605	742,204
Cabarrus	195,714	83,339	15,139	18.2%	14,593	290,218,541	19,888	12,181	113,187,435	9,292	13,464	43,255,701	3,213	13,643	146,349,023	10,727		99,925,279	7,541	4,414	43,944,239	9,956	19,726	34,754	3,758,843	2,668	7,255,595
Caldwell Camden	82,577 10,224	31,102 3,954	6,710 939	21.6% 23.7%	2,585 641	51,502,784 11,512,158	19,924 17,960	1,799 527	14,071,541 5,509,380	7,822 10,454	2,361 590	6,108,829 1,377,401	2,587 2,335	2,395 597	18,906,446 6,633,312	7,894 11,111	2,266 528	18,494,047 2,720,425	8,162 5,152	1,213 221	14,102,291 2,158,421	11,626 9,767	8,003 800	12,786 1,396	1,441,188 138,056	421 965	486,322 2,525,289
Carteret	69,826	29,171	7,454	25.6%	4,617	95,694,557	20,727	3,486	34,883,923	10,007	4,225	11,764,666	2,785	4,282	42,564,210	9,940	3,959	31,347,927	7,918	2,042	21,782,420	10,667	4,958	8,081	889,921	1,104	1,126,371
Caswell	23,606	8,750	2,072	23.7%	832	14,678,708	17,643	596	4,615,738	7,745	726	1,609,819	2,217	744	5,892,897	7,921	724	5,129,404	7,085	373	3,656,407	9,803	2,134	3,486	388,527	1,228	1,917,926
Catawba	155,828	71,028	13,938	19.6%	9,012	190,331,073	21,120	6,749	61,017,330	9,041	8,237	26,485,156	3,215	8,371	79,345,273	9,479	8,061	73,454,820	9,112	3,520	37,530,980	10,662	16,707	28,443	3,151,609	1,833	2,335,507
Chatham	71,815	30,120	5,481	18.2%	7,384 1,075	166,359,678	22,530	5,607	64,005,853	11,415	6,641	28,662,749	4,316	6,706 974	80,407,579	11,990		48,560,165	7,393	2,659	37,391,934	14,062	5,527	10,237	1,128,576	1,921	3,772,957
Cherokee	27,770 14,541	10,193 5,936	2,898 1,584	28.4% 26.7%	860	20,328,988 20,731,010	18,911 24,106	759 609	5,765,884 5,454,863	7,597 8,957	949 773	1,894,849 2,506,496	1,997 3,243	783	7,349,288 7,191,400	7,545 9,184	901 759	7,192,952 9,747,347	7,983 12,842	611 397	5,786,748 3,792,263	9,471 9,552	2,175 1,418	3,756 2,253	415,735 254,607	954 409	1,125,315 773,793
Clay	11,036	4,099	1,229	30.0%	571	11,411,336	19,985	420		9,899	529	1,163,923	2,200	536	4,901,332	9,144			7,141	310	3,025,080	9,758	740	1,286	143,872	692	832,845
Cleveland	97,871	39,562	9,025	22.8%	4,145	80,719,355	19,474	2,924	21,166,167	7,239	3,741	9,346,447	2,498	3,825	29,135,675	7,617	3,713		8,332	1,932	20,646,363	10,687	10,292	17,025	1,925,178	2,407	3,110,604
Columbus	57,206	19,521	5,173	26.5%	1,879	33,952,909	18,070	1,197	7,935,282	6,629	1,625	4,773,689	2,938	1,680	11,903,691	7,086	1,648	12,821,473	7,780	969	9,227,745	9,523	5,899	9,501	1,087,127	1,422	1,834,034
Craven	103,691	38,804	9,639	24.8%	5,430	108,391,919	19,962	4,053	38,704,087	9,549	4,928	14,017,496	2,844	4,990	44,302,754	8,878	4,792	38,044,106	7,939	2,493	26,045,059	10,447	8,627	14,424	1,587,364	1,231	1,129,166
Cumberland Currituck	328,860 25,627	111,608 9,841	31,241 2,462	28.0% 25.0%	14,601 1,682	281,073,444 31,321,803	19,250 18,622	11,344 1,472	90,766,738 17,612,928	8,001 11,965	12,879 1,560	63,667,080 3,445,762	4,943 2,209	13,076 1,582	124,168,087 19,285,109	9,496 12,190	12,619 1,349	111,544,651 6,660,807	8,839 4,938	4,730 530	45,360,706 5,375,887	9,590 10,143	29,558 1,896	47,838 3,281	5,328,484 338,387	1,939 3,004	2,420,227 8,157,320
Dare	36,001	17,504	3,695	21.1%	3,470	69,707,563	20,089	2,914	33,623,393	11,539	3,225	11,068,390	3,432	3,266	39,073,488			16,782,331	5,886	1,458	13,851,744	9,501	3,050	5,129	563,337	786	2,488,192
Davidson	165,193	68,422	13,739	20.1%	7,294	144,170,912	19,766	5,347	44,340,657	8,293	6,603	16,491,916	2,498	6,705	57,301,923	8,546		51,468,537	8,047	3,054	35,400,452	11,592	16,908	28,082	3,141,555	1,262	1,912,944
Davie	41,743	17,895	3,497	19.5%	3,005	66,396,804	22,095	2,272	21,218,635	9,339	2,791	8,826,490	3,162	2,828	28,040,946	9,915	2,683		8,838	1,192	14,644,799	12,286	3,679	6,295	691,812	597	724,455
Duplin Durham	59,868 297,219	20,157 128,802	4,962 22,968	24.6% 17.8%	1,544 25,312	29,781,980 508,215,688	19,289 20,078	989 19,809	7,526,232 167,679,041	7,610 8,465	1,319 22,401	3,637,088 92,905,791	2,757 4,147	1,372 22,666	10,224,024 240,760,793	7,452 10,622	1,364 22,011	11,344,934 173,541,940	8,317 7,884	784 7,344	8,213,022 93,912,955	10,476 12,788	6,980 27,115	12,839 47,766	1,480,338 5,328,097	300 5,203	499,110 6,114,692
Edgecombe	54,367	19,735	5,060	25.6%	1,795	35,170,825	19,594	1,160	7,281,248	6,277	1,452	3,718,863	2,561	1,507	10,328,132	6,853	1,533	14,392,376	9,388	903	10,450,317	11,573	6,047	9,691	1,126,936	333	530,119
Forsyth	366,543	155,222	30,674	19.8%	25,300	581,787,281	22,996	18,835	163,160,010	8,663	22,761	83,971,849	3,689	23,031	221,333,434	9,610		246,201,850	10,815	9,065	114,251,997	12,604	35,662	60,429	6,790,386	5,653	8,256,872
Franklin	64,206	23,523	4,926	20.9%	3,185	58,357,270	18,323	2,596	21,967,319	8,462	2,914	8,231,787	2,825	2,963	28,870,984	9,744	2,717	17,828,178	6,562	1,264	11,658,108	9,223	6,060	10,406	1,155,690	378	502,489
Gaston	212,636	88,905	17,487	19.7%	11,765	233,753,369	19,869	9,117	74,634,080	8,186	10,672	35,677,079	3,343	10,788	103,088,789	9,556	10,547	86,428,856	8,195	4,179	44,235,724	10,585		36,198	4,037,065	4,138	7,772,480
Gates Graham	11,739 8,761	3,964 2,967	1,121 946	28.3% 31.9%	489 195	8,582,544 3,948,545	17,551 20,249	358 136	2,666,337 1,055,018	7,448 7,757	423 171	781,442 475,491	1,847 2,781	434 179	3,435,853 1,443,923	7,917 8,067	416 157	3,475,708 1,409,055	8,355 8,975	203 106	1,670,983 1,095,567	8,231 10,336	898 827	1,508 1,455	158,891 161,769	1,380 181	2,824,945 222,742
Granville	58,547	23,286	4,622	19.8%	3,399	60,364,965	17,760	2,679	22,740,085	8,488	3,024	8,409,566	2,781	3,082	29,547,451	9,587	2,910	18,251,258	6,272	1,372	12,566,256	9,159	5,746	9,564	1,058,770	847	762,776
Greene	21,158	6,654	1,581	23.8%	605	10,543,144	17,427	393	2,525,553	6,426	515	1,009,593	1,960	519	3,358,260	6,471	529	4,499,229	8,505	309	2,685,655	8,691	2,008	3,318	383,209	99	53,608
Guilford	517,124	217,054	43,778	20.2%	36,313	783,427,602	21,574	27,916	245,488,767	8,794	32,514	127,343,896	3,917	32,914	336,709,976	10,230	32,396	293,693,443	9,066	12,439	153,024,183	12,302	48,127	79,759	8,970,298	8,174	16,332,701
Halifax	52,423	20,207	5,253	26.0%	2,084	39,136,423	18,779	1,393	10,284,863	7,383	1,775	5,245,534	2,955	1,814	14,543,928	8,018	, -	14,067,168	7,912	1,060	10,525,327	9,930	5,767	8,858	1,024,990	1,316	1,950,949
Harnett Haywood	127,127 60,631	41,574 25,372	10,308 5,647	24.8% 22.3%	4,769 3,292	90,378,727 65,917,872	18,951 20,024	3,757 2,322	31,053,128 20,016,428	8,265 8,620	4,305 3,012	11,631,931 8,413,543	2,702 2,793	4,379 3,055	40,626,034 26,885,521	9,277 8,800	4,045 2,830	31,219,434 21,524,838	7,718 7,606	1,810 1,648	18,533,259 17,507,513	10,239 10,623	11,992 5,046	20,899 8,105	2,310,125 907,589	774 526	1,296,508 896,968
Henderson	112,511	48,772	10,005	20.5%	7,942	163,787,600	20,623	5,558	49,809,912	8,962	7,084	19,110,682	2,793	7,159	63,584,262	8,882		53,855,088	7,790	4,013	46,348,250	11,550	9,491	16,530	1.832.415	2,606	3,933,381
Hertford	24,426	7,556	1,994	26.4%	762	14,191,646	18,624	511	3,485,469	6,821	644	1,701,296	2,642	653	4,939,435	7,564	668	5,702,263	8,536	361	3,549,948	9,834	2,137	3,328	386,342	804	1,355,261
Hoke	51,776	15,978	4,158	26.0%	1,715	29,143,197	16,993	1,397	11,072,747	7,926	1,507	3,674,622	2,438	1,544	13,951,952	9,036		10,347,841	7,161	577	4,843,404	8,394		9,218	1,030,178	219	238,193
Hyde	5,631	1,775	471	26.5%	169	3,803,691	22,507	98	890,955	9,091	142	451,294	3,178	146	1,232,466	8,442		1,472,828	10,228	102	1,098,397	10,769	487	826	94,280	43	46,764
Iredell Jackson	170,230 41,597	72,368 14,011	13,995 3,606	19.3% 25.7%	12,543 1,494	272,843,486 31,449,693	21,753 21,051	10,333 1,072	116,825,009 12,818,143	11,306 11,957	11,669 1,334	41,198,274 3,281,141	3,531 2,460	11,828 1,373	137,462,076 12,822,794	11,622 9,339		92,657,375 11,515,876	8,324 9,250	4,035 713	42,724,035 7,111,023	10,588 9,973	15,414 2,706	26,492 4,496	2,843,857 501,380	2,370 378	6,530,864 806,016
Johnston	184,519	74,997	14,832	19.8%	10,303	193,691,541	18,800	8,548	73,057,625	8,547	9,487	28,130,365	2,965	9,614	94,009,147	9,778	8,914	60,932,690	6,836	3,555	38,749,704	10,900	20,509	36,199	3,969,861	1,278	1,693,065
Jones	10,423	3,472	931	26.8%	325	6,277,088	19,314	240	1,718,086	7,159	292	827,919	2,835	300	2,227,417	7,425	270	2,108,792	7,810	170	1,940,879	11,417	787	1,330	153,270	47	62,549
Lee	58,908	24,154	5,403	22.4%	2,970	63,978,822	21,542	2,250	17,332,954	7,704	2,715	9,257,022	3,410	2,753	24,937,713	9,058		21,240,453	8,204	1,203	17,800,656	14,797	6,864	11,817	1,341,958	641	800,174
Lenoir	58,338	23,161 31,286	6,144 5,804	26.5%	2,474 4,977	46,269,278 106,152,775	18,702	1,538 4,087	9,256,078 43,325,816	6,018	2,092 4,674	5,673,010 15,609,005	2,712	2,126 4,734	14,104,284 52,653,164	6,634	2,167 4,486	19,617,566 37,554,525	9,053	1,325 1,629	12,547,428 15,945,086	9,470	6,545 6,819	10,752	1,245,466 1,249,195	298 1.077	553,306
Lincoln Macon	81,397 34,771	13,863	5,804 3,618	18.6% 26.1%	1,720	106,152,775 48,673,578	21,329 28,299	1,200	43,325,816 10,963,990	10,601 9,137	1,549	3,802,636	3,340 2,455	1,591	13,436,084	11,122 8,445		37,554,525 25,441,038	8,371 17,546	921	9,796,456	9,788 10,637	2,752	11,434 4,776	1,249,195 534,293	763	2,572,964 2,175,245
Madison	21,663	8,198	2,061	25.1%	775	14,870,958	19,188	549	4,930,513	8,981	697	1,680,884	2,433	704	6,334,870	8,998	630	4,545,007	7,214	349	3,991,081	11,436	1,841	2,995	335,790	199	267,017
Martin	23,746	9,114	2,328	25.5%	812	14,008,812	17,252	490	2,756,505	5,626	681	1,602,016	2,352	706	4,213,730	5,968	715	5,712,558	7,990	429	4,082,524	9,516	2,369	3,808	436,525	220	204,793
McDowell	45,370	17,484	3,881	22.2%	1,192	24,364,644	20,440	853		7,763	1,077	4,814,833	4,471	1,097	8,461,205	7,713		9,354,828	9,299	596	6,548,611	10,988		7,401	835,454	299	253,760
Mecklenburg	1,035,605	445,421	78,928	17.7%	93,241	2,301,521,837	24,684	77,253	805,819,046	10,431	84,709	421,622,436	4,977	85,815	1,034,752,419	12,058	83,979	1,003,868,630	11,954	23,451	262,900,788	11,211	90,557	157,144	17,133,038	30,601	87,659,459

TABLE C5. TAX YEAR 2015 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS and SELECT TAX CREDITS CLAIMED BY COUNTY-Continued

		Number o	f Returns	Filed						NC ITEM	AIZED DE	DUCTIONS [§ 1	05-153.5	a)(2)  Rep	orted on Form D	-400 Sch	edule S:							Select 7	Tax Credits C	laimed†††	
			\$0 Tax Li	iability		TOTAL			QUALIFYING			REAL		ALLO	OWABLE HOME	E							CHII	D TAX C	REDIT	TAXES	PAID TO
			[afte	r		NC			HOME			ESTATE		MOR	TGAGE INTERE	EST/								\$125/\$100	per	OTHER	STATES/
			tax cre	dits]		ITEMIZED			MORTGAGE			PROPERTY		R	EAL ESTATE		(	CHARITABLE		MED	ICAL, DENTAI		Q	Qualifying (	Child	FOREIG	N TAXES
				as a %	Ι	DEDUCTIONS			INTEREST			TAXES		PRO	PERTY TAXES	††	CO	NTRIBUTIONS			EXPENSES			Quali-	Credit		Credit
	2015			of																				fying	Claimed		Claimed
	Popu-		Total	County	Return	Claimed	Avg	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†	[8]	[\$]	Count	[\$]	[8]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[8]	Count	Count	[\$]	Count	[S]
Mitchell	15,335	5,874	1,438	24.5%	441	10,367,339	23,509	287	2,053,437	7,155	399	821,381	2,059	406	2,748,012	6,769	385	3,325,695	8,638	233	4,293,632	18,428	1,369	2,286	253,871	104	115,404
Montgomery	27,826	9,625	2,192	22.8%	768	15,493,505	20,174	532	4,597,932	8,643	695	2,419,629	3,481	703	6,378,603	9,073	684	5,494,342	8,033	342	3,620,560	10,586	2,883	5,153	586,110	204	531,895
Moore	94,492	38,238	8,418	22.0%	7,490	164,378,167	21,946	5,536	55,147,423	9,962	6,778	24,109,560	3,557	6,869	71,003,400	10,337	6,605	50,330,997	7,620	3,310	43,043,770	13,004	7,098	11,882	1,304,781	2,003	4,865,421
Nash	94,370	39,496	8,543	21.6%	5,269	107,583,998	20,418	3,872	28,437,629	7,344	4,624	12,339,315	2,669	4,714	38,608,119	8,190	4,726	46,531,018	9,846	2,290	22,444,861	9,801	10,325	16,857	1,902,431	1,179	1,886,614
New Hanover Northampton	220,231 21,073	93,123 7,062	18,743 1,923	20.1% 27.2%	17,391 775	381,048,958 14,199,839	21,911 18,322	13,815 479	147,989,273 3,266,278	10,712	15,870 666	62,059,357 1,968,855	3,910 2,956	16,071 688	183,466,176 4,959,101	11,416	14,924 680	126,508,660 4,876,879	8,477	6,403 445	71,074,122 4,363,859	11,100 9,806	15,283 1,802	25,427 2,760	2,762,607 318,465	4,621 877	1,220,831
Onslow	194,636	55,859	15,567	27.2%	5,135	103,734,251	20,201	4.013	34.803.577	6,819 8,673	4,577	12,474,510	2,725	4,661	4,959,101	7,208 9,501	4,257	32,075,446	7,172 7,535	1,867	27,373,990	14,662	1,802	24,098	2,593,182	1,045	1,036,593
Orange	140,144	54,544	9,811	18.0%	14,248	343,493,969	24,108	11,023	119,223,890	10,816	13,016	92,165,544	7,081	13,126	178,142,496	13,572	12,451	116,859,858	9,386	3,471	48,491,615	13,971	8,061	14,403	1,528,741	4,204	9,485,689
Pamlico	13,174	5,008	1,305	26.1%	667	13,034,530	19,542	492	4,230,371	8,598	614	1,616,569	2,633	625	5,409,620	8,655	588	3,982,216	6,772	342	3,642,694	10,651	951	1,471	167,845	168	422,535
Pasquotank	39,731	15.283	4,359	28.5%	1.890	38,219,674	20,222	1,419	12,228,588	8,618	1.652	4,647,196	2,813	1.694	15,895,709	9,384	1.621	13.842.656	8.540	735	8,481,309	11,539	3.854	6.367	700.862	1.931	3.633.681
Pender	57,941	22,322	5,018	22.5%	3,440	64,872,858	18,858	2,773	27,305,418	9,847	3,133	10,449,887	3,335	3,197	35,012,051	10,952	2,864	17,249,883	6,023	1,310	12,610,924	9,627	5,294	9,050	993,074	618	842,367
Perquimans	13,648	5,065	1,362	26.9%	733	13,806,031	18,835	531	5,089,334	9,584	661	1,604,410	2,427	665	6,126,915	9,213	634	4,022,695	6,345	381	3,656,421	9,597	1,089	1,769	194,483	470	1,058,480
Person	39,574	15,972	3,469	21.7%	1,751	32,578,948	18,606	1,325	10,251,668	7,737	1,552	3,733,578	2,406	1,602	13,316,464	8,312	1,517	10,955,095	7,222	749	8,307,389	11,091	3,863	6,269	693,405	700	1,038,729
Pitt	175,532	64,505	14,487	22.5%	8,689	190,569,671	21,932	6,531	56,171,933	8,601	7,568	24,516,377	3,239	7,675	72,792,874	9,484	7,609	83,371,222	10,957	3,083	34,405,575	11,160	16,199	26,348	2,962,063	1,765	1,586,687
Polk	20,828	8,038	1,992	24.8%	1,512	34,075,332	22,537	923	8,609,630	9,328	1,226	3,759,649	3,067	1,246	11,259,324	9,036	1,347	10,591,458	7,863	846	12,224,550	14,450	1,302	2,281	252,890	1,259	2,573,983
Randolph	142,943	59,247	12,231	20.6%	5,290	102,205,386	19,320	3,873	29,288,940	7,562	4,818	13,060,477	2,711	4,886	40,267,625	8,241	4,605	38,188,401	8,293	2,254	23,749,360	10,537	15,941	27,354	3,088,663	989	1,519,722
Richmond	45,353	17,393	4,608	26.5%	1,367	24,664,017	18,042	896	5,907,188	6,593	1,201	3,470,425	2,890	1,222	8,988,345	7,355	1,210	9,623,557	7,953	631	6,052,115	9,591	5,213	8,517	983,792	657	919,160
Robeson	133,375	44,204	12,027	27.2%	3,549	67,713,655	19,080	2,376	16,044,942	6,753	2,877	7,949,117	2,763	3,017	22,452,905	7,442	3,089	26,487,724	8,575	1,604	18,773,026	11,704	15,928	26,654	3,083,211	1,200	1,774,902
Rockingham	92,084	36,982	7,879	21.3%	3,465	64,780,121	18,696	2,402	23,658,297	9,849	3,112	7,828,899	2,516	3,170	24,185,136	7,629	3,014	22,315,574	7,404	1,599	18,279,411	11,432	9,117	14,947	1,684,530	1,900	2,351,696
Rowan	140,122	57,668	12,738	22.1%	6,744	136,555,574	20,248	4,878	40,249,557	8,251	6,115	17,307,871	2,830	6,206	53,017,930	8,543	6,005	51,475,770	8,572	2,945	32,061,874	10,887	14,556	24,880	2,786,325	1,552	1,883,998
Rutherford	67,617	24,409	6,066	24.9%	2,318	45,848,904	19,780	1,652	12,998,519	7,868	2,091	5,505,910	2,633	2,132	17,481,480	8,200	2,008	16,294,438	8,115	1,089	12,072,986	11,086	6,120	10,088	1,139,580	1,882	2,792,178
Sampson	63,993 35,821	24,591	6,027	24.5%	2,102 1,545	40,265,641 29,685,616	19,156	1,420 983	10,156,214	7,152	1,824 1,236	5,496,490	3,013	1,872 1,266	14,391,713	7,688 7,075	1,860 1,376	16,290,212 11,525,038	8,758	949 765	9,583,716 9,203,269	10,099 12,030	8,372	15,389 6,517	1,759,408	429 575	667,602
Scotland Stanly	61,234	13,211 24,701	3,648 5,113	27.6% 20.7%	2,777	55,799,640	19,214 20,093	2,044	5,925,787 15,909,950	6,028 7,784	2,534	3,336,283 7,130,114	2,699 2,814	2,580	8,957,309 21,687,039	8,406	2,427	21,269,503	8,376 8,764	1,183	12,843,098	10,856	4,113 5,873	9,893	755,161 1,099,729	5/5	916,157 793,537
Stokes	46,763	19,285	3,846	19.9%	1,791	34,188,714	19,089	1,304	10,221,266	7,838	1,620	3,697,245	2,282	1,657	12.911.530	7,792	1,574	11,411,226	7,250	847	9,865,958	11,648	4,134	6,817	754,157	532	572,027
Surry	73,195	27,196	6,337	23.3%	2,418	53,064,523	21,946	1,661	14,587,114	8,782	2,189	7,350,853	3,358	2,232	17,539,918	7,858	2,113	19,865,277	9,401	1,139	15,659,328	13,748	6,809	11,629	1,312,129	1,437	1,628,968
Swain	14,953	6,807	3,265	48.0%	334	6,152,413	18,420	234	2,087,017	8,919	276	489,882	1,775	295	2,359,789	7,999	268	2,197,348	8,199	159	1,595,276	10,033	1,558	2,608	293,117	86	73,132
Transylvania	33,745	12,919	2,914	22.6%	1,985	44,733,653	22,536	1,312	11,776,470	8,976	1,794	5,604,507	3,124	1.820	15,966,543	8,773	1,724	16,828,248	9,761	1,068	11,938,862	11,179	2,307	3,937	441,782	633	1,376,938
Tyrrell	4,217	1,488	441	29.6%	131	2,494,651	19,043	78	542,388	6,954	116	396,587	3,419	120	917,568	7,646	115	841,378	7,316	80	735,705	9,196	483	756	87,714	23	23,288
Union	219,992	88,020	16,010	18.2%	20,410	440,612,777	21,588	17,925	202,666,927	11,306	19,287	75,707,172	3,925	19,537	246,237,163	12,604	18,496	141,800,176	7,667	5,252	52,575,438	10,011	19,685	37,295	3,882,362	5,796	17,645,118
Vance	45,097	17,370	4,374	25.2%	1,677	32,478,674	19,367	1,128	8,134,786	7,212	1,402	4,034,530	2,878	1,438	11,439,785	7,955	1,452	12,592,130	8,672	843	8,446,759	10,020	5,522	8,908	1,039,993	490	801,757
Wake	1,007,631	440,840	72,263	16.4%	100,833	2,252,999,354	22,344	84,754	902,075,608	10,643	92,739	394,717,878	4,256	93,799	1,153,829,300	12,301	88,839	815,745,327	9,182	24,023	283,424,727	11,798	78,377	137,131	14,645,288	19,330	55,117,001
Warren	20,473	6,085	1,506	24.7%	653	12,400,797	18,991	452	3,502,513		568	1,609,904	2,834	584	4,736,929	8,111	577	4,079,058	7,069	378	3,584,810	9,484	1,802	2,822	326,114	288	319,271
Washington	12,589	4,670	1,247	26.7%	480	8,828,885	18,394	253	1,490,980	5,893	429	992,520	2,314	438	2,404,735	5,490	442	3,736,382	8,453	298	2,687,768	9,019	1,276	1,954	226,025	106	141,823
Watauga	53,737	18,117	4,328	23.9%	2,855	63,544,604	22,257	2,156	22,311,153	10,348	2,600	7,066,049	2,718	2,647	26,564,771	10,036	2,458	24,429,217	9,939	1,168	12,550,616	10,745	2,690	4,673	510,503	627	655,028
Wayne	124,984	44,561	10,753	24.1%	4,535	87,476,724	19,289	3,198	23,891,386	7,471	3,978	10,724,887	2,696	4,049	31,695,083	7,828	3,991	36,810,228	9,223	1,861	18,971,413	10,194	12,517	21,181	2,401,418	740	3,016,239
Wilkes	69,663	27,027	6,257	23.2%	2,188	47,114,200	21,533	1,492	11,542,903	7,737	2,025	5,881,796	2,905	2,047	16,022,346	7,827	1,951	19,960,183	10,231	1,059	11,131,671	10,511	6,661	11,285	1,271,316	578	948,331
Wilson Yadkin	81,689 37,705	36,369	8,477	23.3%	4,391	84,386,499	19,218	3,235 1,008	23,154,298	7,157	3,846	11,123,816	2,892	3,921	32,468,970	8,281	3,952	32,048,055	8,109	1,906 697	19,869,474 8,632,360	10,425		17,020	1,943,069	627 253	905,748
Yadkin Yancev	17,959	15,464 7,014	3,117 1,741	20.2% 24.8%	1,491 610	30,112,552 11,896,015	20,196 19,502	399	7,703,173 3,281,622	7,642 8,225	1,342 544	3,094,784 1,362,800	2,306 2,505	1,362 558	10,212,655 4,372,120	7,498 7,835	1,292 506	11,267,537 3,618,554	8,721 7,151	355	3,905,341	12,385 11,001	3,559 1,613	6,158 2,659	693,558 299,556	158	217,965 166,546
Out-of State	17,959	511,842	114.874	22.4%	129,602	16,065,524,793	19,502	95,127	1,333,872,748	14,022	113,448		14,253	115.190	1,660,866,985	14,418	109,846	3,618,554	127,927	22,548	352,397,244	15,629	74.782	130,976	9,986,300	12,929	36,619,525
	10.056,683	4,566,098	958,955	21.0%		29,920,750,258	38,763	597,536	6,124,222,854		694,389		5,518	110,170	-,000,000,00	11,200	-07,010	19,186,120,248		242,855	2.845,500,389	11,717	,		183,063,399	184,757	394,942,796
	.,,	,,	,		/	., .,,	/	, , , , , , ,	-, , ,		/	-,,,	- /	- ,	gov/demog/cou	,	,	17,100,120,240	20,070	_42,033	2,043,300,307	11,717	,,,,,,,,,	.,372,747	200,000,099	104,737	577,772,770

Population figures are the 2015 Certified Estimates of County Population published by the State Demographer (September 2016 update). <www.osbm.nc.gov/demog/county-estimates>

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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.

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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

†Return count for Total NC itemized deductions indicates returns for which the standard deduction allowance amount for the respective filing status was not claimed: the 2015 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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

†††Tax credits claimed=value of tax 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.

TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2015 AND 2014

								FAGI	Level							
			< \$10,000			\$10	,000 - \$19,999			\$20	),000 - \$29,999			\$3	0,000 - \$39,999	
	Number of	Returns	Net Tax Lia	ability [\$]	Number of	f Returns	Net Tax	Liability [\$]	Number of	Returns	Net Tax Li	iability [\$]	Number o	f Returns	Net Tax Lial	oility [\$]
NCTI Level	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
less than \$1	573,059	575,129			120,359	116,476			31,871	27,361			23,726	21,566		
1 - 2,000	100,836	107,162	5,205,011	5,271,650	83,148	84,562	2,086,958	2,053,959	10,409	9,168	504,742	443,595	6,278	5,707	320,070	282,857
2,001 - 4,000	25,213	24,583	3,033,542	2,908,477	141,911	140,481	17,343,951	17,248,024	10,305	9,102	1,641,739	1,458,622	5,041	4,348	812,425	705,306
4,001 - 6,000	1,616	876	443,832	240,817	135,609	135,842	29,942,279	30,044,814	20,960	20,728	5,129,815	5,082,997	4,381	3,831	1,188,286	1,047,370
6,001 - 10,000	955	878	402,657	382,806	178,940	178,875	70,875,048	71,537,951	92,262	95,152	33,848,067	35,071,839	9,800	8,041	4,345,327	3,605,510
10,001 - 10,625	27	17	15,340	10,060	19,400	19,467	11,175,081	11,309,396	19,362	19,540	8,980,851	9,084,186	2,271	2,021	1,302,514	1,164,065
10,626 - 12,750	80	57	50,328	36,257	52,452	51,596	33,852,094	33,632,917	71,607	72,910	40,002,730	41,002,487	9,653	9,555	6,310,362	6,324,375
12,751 - 15,000	57	44	42,315	33,185	790	682	604,760	527,651	119,136	119,862	85,447,744	86,580,559	13,311	13,787	10,238,853	10,719,259
15,001 - 17,000	43	32	38,045	28,319	432	423	382,108	381,911	84,132	82,514	71,615,703	70,763,855	25,482	26,583	20,640,076	21,776,691
17,001 - 20,000	39	34	41,115	33,994	478	457	491,288	476,698	84,100	82,098	84,923,901	83,542,313	63,488	65,049	59,880,077	61,868,720
20,001 - 25,000	74	39	90,789	49,387	151	83	187,629	101,804	51,568	50,853	61,875,532	61,575,586	152,388	152,182	185,047,045	186,400,406
25,001 - 30,000	40	35	62,308	54,112	97	50	145,930	74,964	825	758	1,243,767	1,158,219	115,951	109,350	175,725,259	167,257,773
30,001 - 40,000	73	64	137,817	125,581	83	63	155,236	120,955	258	134	487,482	254,918	39,164	35,285	69,347,686	62,996,650
40,001 - 50,000	37	37	92,580	93,197	48	27	117,253	66,333	97	85	236,389	212,003	213	148	519,709	365,524
50,001 - 60,000	28	28	83,705	84,186	34	19	104,937	59,584	51	42	156,922	130,593	108	70	324,995	212,374
60,001 - 75,000	34	36	129,090	142,635	20	26	75,219	101,698	53	43	198,358	168,347	86	52	320,982	194,776
75,001 - 80,000	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	14	[D]	61,426	[D]	12	11	52,582	48,788
80,001 - 100,000	29	17	142,558	84,308	19	13	92,321	62,417	34	21	159,534	106,130	36	29	182,950	146,930
100,001 - 120,000	71	44	548,702	334,251	22	22	175,762	170,494	16	10	98,009	61,193	20	11	125,763	66,775
120,001 - 160,000	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	12	14	92,587	113,142	25	18	195,374	140,570
160,001 - 200,000	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	16	18	227,873	284,313	20	17	229,917	272,828
200,001 or more	53	41	2,411,998	1,184,405	12	10	215,640	225,567	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
Totals: FAGI Level	702,364	709,153	12,971,732	11,097,627	734,005	729,174	168,023,494	168,197,137	597,088	590,413	396,933,171	397,094,897	471,454	457,661	537,110,252	525,597,547

-								FAGI	Level							
		\$40,0	00 - \$49,999			\$50,	000 - \$59,999			\$60	,000 - \$69,999			\$70	,000 - \$79,999	
	Number of	Returns	Net Tax Lia	ability [\$]	Number o	f Returns	Net Tax	Liability [\$]	Number of	Returns	Net Tax L	iability [\$]	Number of	f Returns	Net Tax Liab	ility [\$]
NCTI Level	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
less than \$1	18,627	16,736			15,208	13,533			11,963	10,448			9,113	7,855		
1 - 2,000	4,571	4,299	233,470	221,456	3,541	3,455	184,840	179,735	2,885	2,744	150,902	144,055	2,243	2,174	114,553	113,200
2,001 - 4,000	3,380	3,205	555,833	528,612	2,609	2,546	433,459	422,532	2,065	2,107	343,307	353,003	1,735	1,671	287,913	279,671
4,001 - 6,000	2,885	2,699	795,715	748,696	2,224	2,121	617,098	596,856	1,826	1,625	510,344	455,179	1,410	1,411	394,329	399,213
6,001 - 10,000	5,665	4,900	2,502,747	2,186,080	4,172	3,925	1,854,307	1,769,164	3,171	3,142	1,412,728	1,413,336	2,530	2,437	1,136,396	1,107,514
10,001 - 10,625	936	739	537,690	427,367	653	560	373,260	322,669	496	429	283,701	250,632	406	377	234,349	220,899
10,626 - 12,750	3,201	2,524	2,088,162	1,654,472	2,122	1,873	1,392,739	1,238,424	1,565	1,540	1,025,470	1,022,221	1,302	1,218	855,013	804,013
12,751 - 15,000	4,044	3,304	3,145,594	2,594,727	2,313	2,105	1,799,175	1,647,066	1,692	1,558	1,316,836	1,223,648	1,336	1,233	1,041,260	970,402
15,001 - 17,000	5,189	4,779	4,685,115	4,376,927	2,259	1,890	2,028,210	1,707,108	1,572	1,378	1,415,345	1,244,725	1,242	1,113	1,114,689	1,011,352
17,001 - 20,000	10,888	11,295	11,408,684	11,951,261	4,150	3,377	4,334,181	3,543,073	2,479	2,080	2,560,640	2,185,039	1,814	1,623	1,887,171	1,702,250
20,001 - 25,000	21,383	22,208	26,907,554	28,291,621	12,498	12,604	16,094,308	16,423,681	5,036	4,079	6,393,943	5,235,965	3,177	2,792	4,038,931	3,572,579
25,001 - 30,000	64,271	65,451	95,107,594	97,770,419	15,681	15,920	24,245,361	24,849,329	9,725	9,871	15,289,136	15,696,772	3,888	3,477	6,026,651	5,461,601
30,001 - 40,000	176,215	168,869	336,808,076	325,107,717	64,721	68,227	129,284,221	137,625,400	20,968	21,052	41,192,238	41,651,125	14,792	14,911	29,288,869	29,809,626
40,001 - 50,000	24,639	21,892	57,406,076	51,491,053	122,873	117,249	301,720,786	289,765,144	57,260	61,138	147,077,911	158,409,283	14,814	14,584	37,488,334	37,321,482
50,001 - 60,000	232	147	697,534	446,528	14,611	12,478	42,278,010	36,433,261	87,573	83,572	262,251,385	251,933,727	52,318	56,316	163,811,276	177,716,898
60,001 - 75,000	133	82	489,605	303,551	225	153	835,161	567,445	8,420	7,133	29,038,756	24,895,735	72,110	66,623	256,894,699	238,394,210
75,001 - 80,000	33	19	146,093	84,175	33	24	144,684	104,458	51	42	220,497	181,207	263	196	1,131,366	841,398
80,001 - 100,000	60	37	297,325	187,194	81	65	403,888	324,400	102	102	502,742	502,014	227	178	1,101,296	883,604
100,001 - 120,000	17	31	102,745	186,785	33	23	198,213	137,618	49	47	298,990	290,982	66	59	401,998	349,706
120,001 - 160,000	27	24	208,664	191,406	30	34	218,183	261,731	41	51	314,135	397,371	61	35	458,236	278,764
160,001 - 200,000	29	13	433,032	129,852	20	18	204,442	189,787	12	11	114,164	107,209	22	19	220,417	198,039
200,001 or more	[D]	13	[D]	223,816	14	21	237,415	305,212	14	26	231,068	460,846	35	21	600,273	302,257
Totals: FAGI Level	346,425	333,266	544,557,308	529,103,715	270,071	262,201	528,881,941	518,414,093	218,965	214,175	511,944,238	508,054,074	184,904	180,323	508,528,019	501,738,678

TABLE D. -Continued

								FAGI	Level							
		\$80,0	000 - \$89,999			\$90,0	000 - \$99,999			\$100	,000 -\$149,999			\$150,	000 - \$199,999	
	Number of	Returns	Net Tax Li	ability [\$]	Number of	f Returns	Net Tax	Liability [\$]	Number of	Returns	Net Tax Li	ability [\$]	Number of	Returns	Net Tax Liab	ility [\$]
NCTI Level	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
less than \$1	7,268	6,273			5,772	5,018			13,522	11,661			5,088	4,603		
1 - 2,000	1,842	1,800	95,961	91,974	1,507	1,481	76,626	75,881	4,685	4,163	239,585	209,879	2,469	2,119	121,267	105,742
2,001 - 4,000	1,334	1,289	221,266	217,438	1,111	1,086	186,911	181,522	2,912	2,816	490,078	477,323	1,263	1,165	213,191	194,517
4,001 - 6,000	1,161	1,021	325,419	292,348	886	801	250,925	227,317	2,288	2,009	647,829	573,070	892	821	253,045	234,664
6,001 - 10,000	1,950	1,853	872,785	842,032	1,472	1,386	656,697	626,490	3,568	3,304	1,612,623	1,503,339	1,353	1,177	608,667	533,488
10,001 - 10,625	320	261	187,140	153,198	223	202	129,433	119,146	542	451	315,971	268,292	188	154	110,038	92,431
10,626 - 12,750	925	852	606,746	563,365	726	684	477,844	457,107	1,646	1,474	1,089,798	987,119	529	504	351,376	336,312
12,751 - 15,000	970	959	758,682	759,468	767	761	598,126	602,255	1,605	1,500	1,258,936	1,190,260	554	477	434,658	379,380
15,001 - 17,000	950	826	854,942	755,119	637	580	573,236	531,201	1,406	1,362	1,280,036	1,245,946	428	384	390,981	352,055
17,001 - 20,000	1,337	1,240	1,391,149	1,306,445	1,006	908	1,052,935	957,898	2,083	1,897	2,178,507	2,015,897	587	557	612,981	594,570
20,001 - 25,000	2,298	2,111	2,910,294	2,696,638	1,816	1,581	2,303,161	2,018,055	3,595	3,259	4,589,819	4,191,681	945	856	1,206,456	1,107,205
25,001 - 30,000	2,626	2,320	4,077,468	3,620,711	1,765	1,609	2,738,423	2,520,981	3,801	3,386	5,927,466	5,334,178	1,010	887	1,567,756	1,395,999
30,001 - 40,000	8,731	8,127	17,721,931	16,679,824	4,437	3,840	8,820,078	7,709,705	7,824	6,953	15,561,384	13,958,517	1,824	1,668	3,587,561	3,331,512
40,001 - 50,000	10,693	10,943	27,057,564	27,971,220	8,076	7,863	20,632,542	20,317,116	9,650	8,487	24,686,394	21,914,457	1,859	1,681	4,713,613	4,322,267
50,001 - 60,000	11,373	11,432	35,146,602	35,715,246	8,203	8,240	25,374,287	25,658,739	13,410	12,189	41,752,469	38,474,971	1,883	1,668	5,784,019	5,209,208
60,001 - 75,000	90,354	89,490	347,333,167	345,577,330	15,560	17,966	59,061,315	69,636,212	24,876	23,838	94,963,994	91,955,738	3,120	2,830	11,835,657	10,856,922
75,001 - 80,000	10,445	9,027	45,076,289	39,362,983	35,823	35,438	153,362,521	153,242,032	10,029	9,780	43,770,766	43,013,514	1,100	1,001	4,804,466	4,349,819
80,001 - 100,000	3,443	2,939	15,744,343	13,618,871	42,902	38,649	199,462,882	181,142,983	122,597	120,666	629,208,831	623,671,061	5,644	4,896	28,631,774	25,123,549
100,001 - 120,000	96	87	586,656	545,005	158	145	952,905	868,809	101,151	94,299	619,321,062	582,389,930	9,400	9,122	58,386,019	57,057,764
120,001 - 160,000	65	59	496,442	456,291	113	94	849,369	725,508	44,233	39,482	315,445,081	283,492,466	73,136	69,435	586,189,428	560,659,498
160,001 - 200,000	30	21	284,011	208,381	31	32	308,426	310,002	318	272	3,141,900	2,684,891	33,245	29,484	317,619,460	283,965,646
200,001 or more	25	30	441,164	449,460	33	30	494,586	459,486	221	247	3,500,602	3,940,297	587	538	9,092,635	7,977,962
Totals: FAGI Level	158,236	152,960	502,190,021	491,883,347	133,024	128,394	478,363,228	468,388,445	375,962	353,495	1,810,983,131	1,723,492,826	147,104	136,027	1,036,515,048	968,180,510

						FA	AGI Level									
		\$200,0	00 - \$499,999			\$500	,000 - \$999,999			\$1,00	0,000 or more			Tota	ls: NCTI Level	
	Number of	Returns	Net Tax Lia	ability [\$]	Number of	Returns	Net Tax	Liability [\$]	Number of	Returns	Net Tax Li	ability [\$]	Number o	f Returns	Net Tax Lial	oility [\$]
NCTI Level	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
less than \$1	8,857	8,045			3,265	2,933			4,697	4,223			852,395	831,860		
1 - 2,000	4,690	4,256	228,942	209,851	1,778	1,536	84,557	73,504	1,795	1,640	95,299	86,568	232,677	236,266	9,742,783	9,563,906
2,001 - 4,000	2,595	2,260	434,071	383,608	905	818	151,678	138,147	1,008	939	169,087	158,009	203,387	198,416	26,318,451	25,654,811
4,001 - 6,000	1,612	1,445	456,513	414,407	671	595	190,407	169,753	718	625	204,080	181,033	179,139	176,450	41,349,916	40,708,534
6,001 - 10,000	2,214	1,989	999,094	904,032	951	898	434,828	406,801	1,046	968	474,451	444,528	310,049	308,925	122,036,422	122,334,910
10,001 - 10,625	293	227	172,919	135,392	104	118	61,876	70,616	136	160	80,620	95,804	45,357	44,723	23,960,783	23,724,153
10,626 - 12,750	865	721	579,266	484,843	381	361	254,186	241,884	540	384	362,468	259,658	147,594	146,253	89,298,582	89,045,454
12,751 - 15,000	863	721	684,507	578,903	326	303	260,087	242,417	427	383	339,968	306,974	148,191	147,679	107,971,501	108,356,154
15,001 - 17,000	641	550	586,777	508,006	223	252	205,065	232,113	329	356	302,374	330,014	124,965	123,022	106,112,702	105,245,342
17,001 - 20,000	852	764	905,823	814,590	328	307	350,024	329,492	438	397	463,972	424,742	174,067	172,083	172,482,448	171,746,982
20,001 - 25,000	1,112	1,139	1,419,648	1,462,762	527	406	673,173	524,431	645	579	832,010	750,859	257,213	254,771	314,570,292	314,402,660
25,001 - 30,000	977	805	1,522,985	1,270,989	417	353	656,016	559,782	504	457	790,976	727,782	221,578	214,729	335,127,096	327,753,611
30,001 - 40,000	1,563	1,372	3,099,301	2,751,049	533	532	1,049,100	1,054,635	802	677	1,597,998	1,353,043	341,988	331,774	658,138,978	644,530,257
40,001 - 50,000	1,280	1,184	3,275,300	3,038,384	333	332	840,028	862,348	630	518	1,627,605	1,341,152	252,502	246,168	627,492,084	617,490,963
50,001 - 60,000	1,195	1,093	3,729,908	3,422,510	270	260	849,806	822,941	521	398	1,636,942	1,264,892	191,810	187,952	583,982,797	577,585,658
60,001 - 75,000	1,682	1,435	6,436,355	5,491,046	356	307	1,348,383	1,177,310	584	463	2,247,404	1,791,935	217,603	210,456	811,168,204	791,163,949
75,001 - 80,000	591	535	2,570,156	2,340,458	92	73	404,806	322,751	141	137	616,913	610,878	58,637	56,304	252,402,506	244,593,402
80,001 - 100,000	2,236	1,908	11,275,413	9,754,388	341	300	1,724,687	1,537,641	484	420	2,474,428	2,175,845	178,235	170,240	891,404,972	859,321,335
100,001 - 120,000	2,344	2,032	14,465,782	12,659,097	245	212	1,537,348	1,295,124	383	310	2,395,038	1,960,824	114,004	106,407	699,029,920	657,986,839
120,001 - 160,000	6,506	5,923	51,745,815	47,374,694	396	295	3,102,347	2,355,627	573	453	4,522,263	3,620,353	125,258	115,949	964,131,316	900,304,358
160,001 - 200,000	28,824	27,064	298,283,905	282,106,953	278	245	2,752,799	2,468,866	400	345	4,088,133	3,543,873	63,238	57,554	627,596,583	576,215,163
200,001 or more	93,683	86,498	1,470,813,962	1,368,496,634	20,622	19,049	687,366,540	638,260,793	10,878	9,629	1,247,783,570	1,050,125,247	126,211	116,173	3,423,773,029	3,072,818,040
Totals: FAGI Level	165,475	151,966	1,873,686,442	1,744,602,596	33,342	30,485	704,297,741	653,146,976	27,679	24,461	1,273,105,599	1,071,554,013	4,566,098	4,454,154	10,888,091,365	10,280,546,481

[D]Summary information for this category has been combined with that of a preceding category to avoid disclosing specific taxpayer details in categories with low participation; categories containing combined data are italicized. All FAGI and NCTI level totals reflect data in its original class.

Source: 2015 and 2014 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 and 2014 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 tax credits.

Exhibit E. TAX YEAR 2015 TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS

	All R	eturns	AGI <	\$25,000	AGI \$25,00	0 - \$49,999	AGI \$50,0	00 - \$99,999	AGI \$100,	000 or more
	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 [\$]
	101===		10.75				/0.300	/= / · · · · · · ·	0.7.0.1.1	
Foreign/Other State Taxes Paid	184,757	394,942,796	18,627	3,322,082	30,986	16,658,566	48,300	47,406,342	86,844	327,555,806
Children	993,763	183,063,399	403,080	78,488,820	327,204	62,016,944	263,216	42,509,716	263	47,919
Historic Rehabilitation	912	8,712,130	84	532,571	83	326,262	169	1,101,438	576	6,751,859
Income-producing	246	2,627,809	52	257,310	37	108,294	33	220,737	124	2,041,468
Nonincome-producing	666	6,084,321	32	275,261	46	217,968	136	880,701	452	4,710,391
Historic Mill Facility Rehabilitation	214	6,375,459	36	131,285	38	83,051	43	256,695	97	5,904,428
Income-producing	167	5,879,413	[D]	[D]	[D]	[D]	32	220,761	77	5,453,411
Nonincome-producing	47	496,046	[D]	[D]	[D]	[D]	11	35,934	20	451,017
Carryforward of Prior Year Tax Credits	4,555	31,576,888	1,250	2,052,396	1,404	2,764,082	1,141	5,047,446	760	21,712,964
Business Incentive and Energy Tax Credits†	6,453	57,049,452	161	126,414	444	312,586	1,372	1,914,400	4,476	54,696,052
Credits Claimed	-	681,720,124	-	84,653,568	=	82,161,491	-	98,236,037	-	416,669,028
Credits Not Taken††	-	65,896,497	-	32,631,505	-	3,192,853	-	5,721,827	-	24,350,312
Credits Taken	-	615,823,627	-	52,022,063	_	78,968,638	_	92,514,210	_	392,318,716

[D]=Suppressed to avoid disclosing specific details of individual taxpayers

Source: 2015 individual income tax extract. Tax credit summaries are compiled from personal income tax information extracted from tax year 2015 D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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 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.

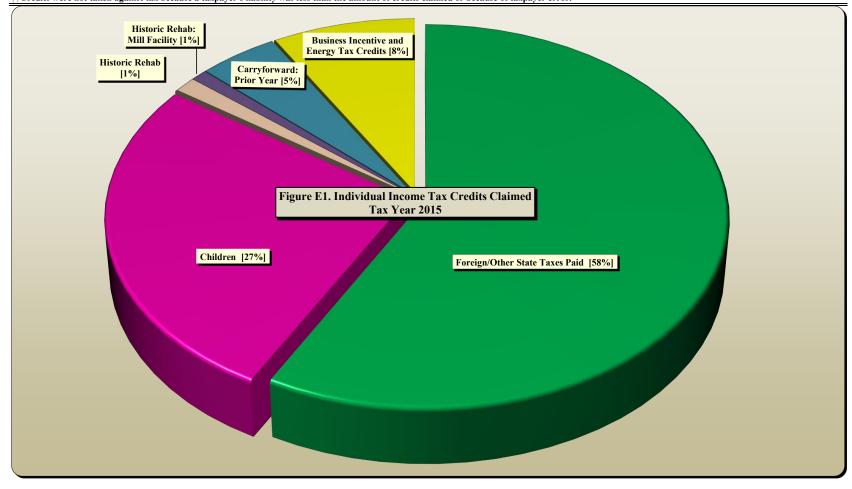


Exhibit F. TAX YEAR 2015 NC ITEMIZED DEDUCTIONS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS

	All F	Returns	AGI <	\$25,000	AGI \$25,0	00 - \$49,999	AGI \$50,0	00 - \$99,999	AGI \$100.	,000 or more
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
Itemized Deduction Type	Returns	Claimed [\$]	Returns	Claimed [\$]	Returns	Claimed [\$]	Returns	Claimed [\$]	Returns	Claimed [\$]
Qualifying Home Mortgage Interest [unlimited]	597,536	6,124,222,854	48,536	371,928,075	75,987	520,220,126	161,222	1,246,254,043	311,791	3,985,820,610
Real Estate Property Taxes [unlimited]	694,389	3,831,528,846	65,719	259,406,663	91,172	212,504,304	184,028	513,158,088	353,470	2,846,459,791
Allowable Home Mortgage Interest and Real Estate										
Property Taxes [capped at \$20,000]†	704,404	7,889,129,621	67,709	494,208,833	93,286	682,881,816	186,933	1,690,786,622	356,476	5,021,252,350
Charitable Contributions	676,199	19,186,120,248	55,873	166,898,244	92,486	394,448,185	179,876	1,009,787,502	347,964	17,614,986,317
Medical and Dental Expenses	242,855	2,845,500,389	66,213	712,457,155	62,282	634,596,573	75,975	891,114,946	38,385	607,331,715
Itemized Deductions Claimed [Total]	-	31,987,372,337	-	1,510,690,137	-	1,761,769,188	-	3,660,314,579	-	25,054,598,433
Itemized Deductions in Excess of \$20,000††	-	2,066,622,079	-	137,125,905	-	49,842,614	-	68,625,509	-	1,811,028,051
Itemized Deductions Allowable	-	29,920,750,258		1,373,564,232	-	1,711,926,574		3,591,689,070	-	23,243,570,382

Source: 2015 individual income tax extract. Itemized deduction summaries are compiled from personal income tax information extracted from tax year 2015 D-400 Sch S forms processed

within the DOR dynamic integrated tax system during 2016; 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 claim multiple types of itemized deductions.

†The allowable sum of the combined deductions for qualifying home mortgage interest and real estate property taxes is capped at \$20,000.

††Sum of values of qualifying home mortgage interest and real estate property taxes in excess of \$20,000 and disallowed as an itemized deduction.

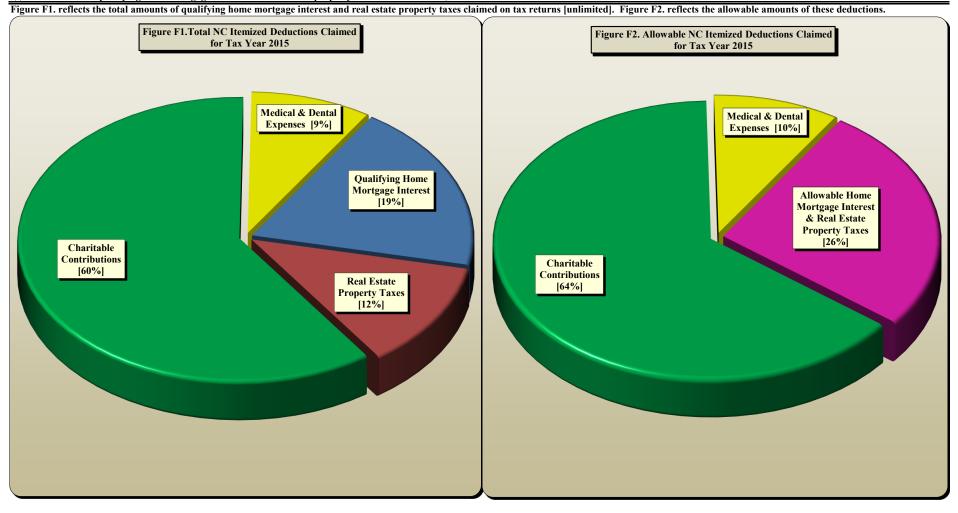


TABLE 11. TAX YEAR 2015 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE S BY DEDUCTION TYPE BY FILING STATUS BY FAGI LEVEL

	ITEN	AL ALLOWABLE MIZED DEDUCTION reflects \$20,000 cap	ONS	MOI	ALIFYING HON RTGAGE INTER 1-prior to \$20,000	REST	PI	REAL ESTATE ROPERTY TAXE 1-prior to \$20,000		HOME M REAL ES	LLOWABLE IORTGAGE INTI TATE PROPERT reflects \$20,000 ca	Y TAXE		CHARITABLE CONTRIBUTIONS	S		MEDICAL, DENTAL EXPENSES	
FAGI BRACKET	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
							AGGI	REGATE - COMI	BINED F	ILING ST	ATUSES							
Non-Positive AGI	22,325	264,415,472	11,844	8,551	113,986,096	13,330	10,710	128,124,577	11,963	11,127	137,194,355	12,330	552	4,528,505	8,204	9,501	122,692,612	12,914
\$ 1 - 3,999	6,734	90,263,690	13,404	3,186	27,618,613	8,669	4,143	10,828,953	2,614	4,299	30,722,776	7,146	3,933	5,800,239	1,475	4,643	53,740,675	11,575
4,000 - 9,999	13,406	193,906,026	14,464	6,881	42,945,924	6,241	9,631	23,715,732	2,462	9,907	62,405,062	6,299	9,483	22,224,784	2,344	10,613	109,276,180	10,296
10,000 - 14,999	17,214	258,779,758	15,033	9,290	59,471,672	6,402	13,170	29,226,912	2,219	13,568	80,374,568	5,924	13,056	35,301,479	2,704	14,198	143,103,711	10,079
15,000 - 19,999	17,781	275,803,785	15,511	9,957	60,593,292	6,085	13,768	34,661,495	2,518	14,133	88,367,614	6,253	14,092	45,804,502	3,250	13,850	141,631,669	10,226
20,000 - 24,999	18,138	290,395,501	16,010	10,671	67,312,478	6,308	14,297	32,848,994	2,298	14,675	95,144,458	6,483	14,757	53,238,735	3,608	13,408	142,012,308	10,592
25,000 - 29,999	19,433	314,045,258	16,160	12,045	83,011,596	6,892	15,547	35,799,994	2,303	15,940	108,166,582	6,786	16,196	63,823,470	3,941	13,418	142,055,206	10,587
30,000 - 39,999	42,797	670,702,286	15,672	29,193	204,177,646	6,994	35,334	83,371,847	2,360	36,176	260,287,730	7,195	36,218	152,803,457	4,219	25,645	257,611,099	10,045
40,000 - 49,999	46,750	727,179,030	15,555	34,749	233,030,884	6,706	40,291	93,332,463	2,316	41,170	314,427,504	7,637	40,072	177,821,258	4,438	23,219	234,930,268	10,118
50,000 - 59,999	47,322	763,946,974	16,144	36,452	253,423,540	6,952	41,936	103,580,568	2,470	42,753	343,214,470	8,028	41,064	194,839,025	4,745	20,540	225,893,479	10,998
60,000 - 69,999	43,552	748,931,546	17,196	34,327	252,305,632	7,350	39,399	101,740,447	2,582	40,096	341,801,078	8,525	38,406	198,387,303	5,166	17,564	208,743,165	11,885
70,000 - 79,999	39,973	718,259,938	17,969	32,055	248,889,522	7,764	36,694	105,349,907	2,871	37,232	339,343,263	9,114	35,916	203,633,011	5,670	14,848	175,283,664	11,805
80,000 - 89,999	36,883	694,243,488	18,823	30,243	248,373,927	8,213	34,259	102,247,854	2,985	34,724	336,695,826	9,696	33,506	206,507,590	6,163	12,619	151,040,072	11,969
90,000 - 99,999	33,768 127,835	666,307,124	19,732 20,923	28,145 110,249	243,261,422 1,077,333,795	8,643 9,772	31,740 122,132	100,239,312 466,343,330	3,158	32,128	329,731,985	10,263 11,692	30,984 119,841	206,420,573 891,348,488	6,662 7,438	10,404 26,335	130,154,566	12,510 12,983
100,000 - 149,999 150,000 - 199,999	72,882	2,674,652,460	20,923	64,539			70,622		3,818	123,275 71,156	1,441,383,873	13,719	69,075	//	7,438 8,261	7,265	341,920,099	16,484
200,000 - 499,999	111,800	1,666,541,454 3,088,478,977	27,625	98,091	746,047,513 1,388,915,981	14,159	109,022	327,336,021 744,862,873	4,635 6,832	109,889	976,186,845 1,702,146,727	15,490	106,985	570,601,003 1,268,190,204	11,854	4,414	119,753,606 118,142,046	26,765
500,000 - 999,999	28,035	1,241,706,161	44,291	22,480	410,674,078	18,268	27,276	344,092,709	12,615	27,522	461,408,974	16,765	27,315	760,980,278	27,859	282	19,316,909	68,500
1,000,000 or more	25,259	14,572,191,330	576,911	16,432	362,849,243	22,082	24,418	963,824,858	39,472	24,634	440,125,931	17,867	24,748	14,123,866,344	570,707	89	8,199,055	92,124
TOTAL	771,887	29,920,750,258	38,763	597,536	6,124,222,854	10,249	694,389	3,831,528,846	5,518	704,404	7,889,129,621	11,200	676,199	19,186,120,248	28,373	242,855	2,845,500,389	11,717
TOTAL	771,007	27,720,730,230	20,702	377,300	0,121,222,031	10,217	071,007	5,051,520,010	5,510	701,101	7,007,127,021	11,200	070,177	17,100,120,210	20,070	212,000	2,013,300,007	11,717
									SINGLE									
Non-Positive AGI	10,472	80,813,005	7,717	2,894	25,197,869	8,707	3,864	25,525,209	6,606	4,032	36,632,524	9,085	260	1,365,962	5,254	3,882	42,814,519	11,029
\$ 1 - 3,999	4,549	53,080,463	11,669	1,899	12,089,933	6,366	2,576	5,610,125	2,178	2,676	16,278,268	6,083	2,420	3,518,794		3,072	33,283,401	10,834
4,000 - 9,999	9,108	119,457,635	13,116	4,357	22,699,732	5,210	6,391	14,021,200	2,194	6,570	35,650,345	5,426	6,231	13,125,903	,	7,286	70,681,387	9,701
10,000 - 14,999	12,246	166,090,192	13,563	6,237	32,178,359	5,159	9,236	17,993,392	1,948	9,505	48,955,450	5,150	9,155	22,618,627	2,471	10,257	94,516,115	9,215
15,000 - 19,999	11,428	158,198,189	13,843	5,903	30,489,034	5,165	8,604	17,890,973	2,079	8,812	47,248,084	5,362	8,900	25,657,837	2,883	8,954	85,292,268	9,526
20,000 - 24,999	10,858	156,190,501	14,385	5,875	31,644,910	5,386	8,285	17,018,352	2,054	8,460	47,628,081	5,630	8,682	27,872,935	3,210	7,876	80,689,485	-
25,000 - 29,999	10,848	153,465,292	14,147	6,360	36,139,032	5,682	8,444	17,546,450	2,078	8,656	51,790,169	5,983	8,833	30,964,463	3,506	7,138	70,710,660	9,906
30,000 - 39,999	22,870	308,493,692	13,489	15,087	87,345,286	5,789	18,534	38,669,979	2,086	18,925	122,399,129	6,468	18,904	69,353,868	3,669	12,375	116,740,695	9,434
40,000 - 49,999	25,149	333,844,350	13,275	18,484	110,824,785	5,996	21,593	44,583,229	2,065	22,021	151,442,665	6,877	20,972	79,702,292	3,800	10,302	102,699,393	9,969
50,000 - 59,999 60,000 - 69,999	25,321 21,557	350,886,727 307,988,316	13,858 14,287	19,089 16,404	117,028,518 105,469,516	6,131 6,429	22,317 19,287	48,635,489 45,607,026	2,179 2,365	22,683 19,571	163,945,610 148,941,660	7,228 7,610	21,249 18,328	85,063,832 78,045,672	4,003 4,258	8,483 6,180	101,877,285 81,000,984	12,010 13,107
70,000 - 79,999		, ,	14,287	12,983	87,520,721	,				,		8,056	14,590	66,147,265	4,230	4,124	, , , , , , , , , , , , , , , , , , ,	
80,000 - 79,999 80,000 - 89,999	17,008 13,191	251,465,836 202,644,196	14,785	12,983	71,533,212	6,741 7,043	15,318 11,864	39,649,206 32,552,419	2,588 2,744	15,522 12,028	125,051,353 102,080,801	8,487	11,331	54,226,864	4,534 4,786	2,743	60,267,218 46,336,531	14,614 16,893
90,000 - 99,999	9,836	160,259,165	16,293	7,532	55,645,972	7,043	8,896	25,965,473	2,744	9,006	79,675,769	8,847	8,411	42,785,437	5,087	1,874	37,797,959	20,170
100,000 - 149,999	24,871	438,353,161	17,625	19.028	153,246,177	8,054	22,536	77,289,853	3,430	22,853	221,324,058	9,685	21,644	126,301,363	5,835	3,779	90,727,740	24,008
150,000 - 199,999	8,541	174,880,948	20,475	6,271	58,632,781	9,350	7,814	35,116,389	4,494	7,919	86,306,924	10,899	7,577	57,698,377	7,615	948	30,875,647	32,569
200,000 - 499,999	10,234	280,522,849	27,411	7,152	82,901,039	11,591	9,352	61,853,629	6,614	9,511	118,083,737	12,415	9,238	127,146,838	13,763	679	35,292,274	51,977
500,000 - 999,999	2,487	121,655,140	48,916	1,533	24,098,137	15,720	2,261	27,291,618	12,071	2,298	32,994,647	14,358	2,302	79,947,459	,	75	8,713,034	116,174
1,000,000 or more	2,788	2,490,534,530	893,305	1,469	30,703,348	20,901	2,500	96,677,879	38,671	2,542	41,938,571	16,498	2,637	2,444,800,903	927,114	30	3,795,056	126,502
TOTAL	253,362	6,308,824,187	24,900	168,714	1,175,388,361	6,967	209,672	689,497,890	3,288	213,590	1,678,367,845	7,858	201,664	3,436,344,691	17,040		1,194,111,651	11,934

Table I1, continued

							_	Table I1.	continue	1								
										A	LLOWABLE							
	TOT	AL ALLOWABLE	NC	QU	ALIFYING HO!	ME		REAL ESTATE		HOME N	IORTGAGE INTI	EREST/					MEDICAL,	
	ITE	MIZED DEDUCTION	ONS	MO	RTGAGE INTEI	REST	Pl	ROPERTY TAXE	S	REAL ES	TATE PROPERT	Y TAXE		CHARITABLE			DENTAL	
	[1	reflects \$20,000 cap	l†	[unlimited	d-prior to \$20,000	capl	[unlimite	d-prior to \$20,000	capl	[1	reflects \$20,000 ca	p]†	(	CONTRIBUTIONS	S		EXPENSES	
		i					1	•			1							
	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg
FAGI BRACKET	Count††	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	ISI	Count	[\$]	[\$]	Count	[\$]	[\$]
TAGI BRACKET	Count	[Ψ]	[4]	Count	[4]	[Ψ]	Count	[4]	IΨI	Count	ΙΦ]	Ψ	Count	[4]	[4]	Count	[4]	[9]
							MADDI	ED FILING JOIN	TTI V/CI	DVIVING	CDOUCE							
Non-Positive AGI	7,580	164,565,657	21,711	5,002	80,379,067	16,069	6,077	90,816,713	14,944	6,274	90,413,148	14,411	229	2,831,617	12,365	4,971	71,320,892	14,347
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\$ 1 - 3,999	1,441	31,753,676	22,036	1,020	13,390,101	13,128	1,272	4,269,438	3,356	1,302	11,695,799	8,983	1,173	1,765,507	1,505	1,306	18,292,370	14,006
4,000 - 9,999	2,871	61,664,027	21,478	1,934	15,786,378		2,557	7,896,257	3,088	2,618	20,960,745	8,006	2,466	7,265,781	2,946	2,624	33,437,501	12,743
10,000 - 14,999	3,405	75,568,050	22,193	2,284	16,444,421	7,200	3,071	8,919,010	2,904	3,142	23,934,488	7,618	2,951	10,143,908	3,437	3,140	41,489,654	13,213
15,000 - 19,999	4,445	95,616,184	21,511	2,988	22,145,410	7,411	4,030	14,107,772	3,501	4,115	31,055,826	7,547	3,920	16,416,138	4,188	3,935	48,144,220	12,235
20,000 - 24,999	5,015	107,381,572	21,412	3,459	25,063,450	7,246	4,586	12,454,375	2,716	4,697	35,332,546	7,522	4,467	19,926,022	4,461	4,410	52,123,004	11,819
25,000 - 29,999	5,575	123,590,958	22,169	3,876	28,977,448	7,476	5,141	14,003,296	2,724	5,237	40,009,588	7,640	5,105	24,575,271	4,814	4,809	59,006,099	12,270
30,000 - 39,999	11,969	261,397,538	21,840	8,709	65,938,721	7,571	11,116	31,120,913	2,800	11,312	90,873,239	8,033	11,034	58,607,444	5,312	9,751	111,916,855	11,477
40,000 - 49,999	12,810	280,946,737	21,932	9,713	75,468,415	7,770	11,941	34,562,950	2,894	12,123	104,506,485	8,621	11,884	68,870,970	5,795	9,655	107,569,282	11,141
50,000 - 59,999	14,107	307,479,683	21,796	11,137	89,970,974		13,228	40,558,373	3,066	13,428	121,056,621	9,015	13,259	81,535,149	6,149	9,699	104,887,913	10,814
60,000 - 69,999	15,841	354,667,916	22,389	12,901	108,399,216		14,906	43,833,684	2,941	15,162	143,269,836	9,449	14,856	96,027,274		9,859	115,370,806	11,702
70,000 - 79,999	18,108	396,009,479	21,869	15,024	128,036,627	,	17,181	54,428,918	3,168	17,413	171,241,255	9,834	17,162	117,766,389	,	9,783	107,001,835	10,938
80,000 - 89,999	19,810	432,921,770	21,854	16,784	149,240,159		18,995	59,976,189	3,157	19,206	198,383,133	10,329	18,853	135,827,171	7,205	9,204	98,711,466	10,725
90,000 - 99,999	21,017	460,077,876	21,834	18,140	165,157,460		20,291	66,397,700	3,137	20,505	221,125,388	10,329	20.071	150,626,456		8,137	88,326,032	10,723
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100,000 - 149,999	95,345	2,109,558,383	22,126		859,141,444		92,825	364,848,139	3,930	93,500	1,136,390,608	12,154	91,619	730,496,865	7,973	21,820	242,670,910	11,121
150,000 - 199,999	61,628	1,440,242,911	23,370	55,961	660,770,525		60,356	280,813,442	4,653	60,741	855,931,226	14,091	59,119	497,712,055	8,419	6,182	86,599,630	14,008
200,000 - 499,999	98,172	2,727,830,597	27,786	88,145	1,266,541,484		96,609	661,390,082	6,846	97,250	1,537,136,255	15,806	94,729	1,110,904,948	11,727	3,636	79,789,394	21,944
500,000 - 999,999	24,637	1,085,703,788	44,068	20,281	374,755,516		24,226	306,113,928	12,636	24,417	415,011,053	16,997	24,186	660,634,548	,	201	10,058,187	50,041
1,000,000 or more	21,208	10,954,301,334	516,517	14,245	316,768,704	22,237	20,813	790,292,290	37,971	20,973	378,096,720	18,028	20,968	10,572,154,507	504,204	56	4,050,107	72,323
TOTAL	444,984	21,471,278,136	48,252	376,327	4,462,375,520	11,858	429,221	2,886,803,469	6,726	433,415	5,626,423,959	12,982	418,051	14,364,088,020	34,360	123,178	1,480,766,157	12,021
								MARRIED 1	FILING	SEPARAT	ELY							
Non-Positive AGI	1,515	9,452,112	6,239	363	4,708,662	12,972	439	8,567,804	19,517	477	5,656,940	11,859	44	210,517	4,784	377	3,584,655	9,508
\$ 1 - 3,999	586	2,606,564	4,448		1,035,864	6,556	180	529,663	2,943	199	1,445,370	7,263	224	331,648	1,481	152	829,546	5,458
4,000 - 9,999	997	5,327,779	5,344		1,763,941	5,860	365	787,499	2,158	389	2,485,259	6,389	483	945,073	,	407	1,897,447	4,662
10,000 - 14,999	974	6,207,251	6,373		2,155,458	5,938	425	884,937	2,082	456	2,982,411	6,540	513	1,147,378	2,237	400	2,077,462	5,194
15,000 - 19,999	1,107	8,324,024	7,519	497	2,919,528	,	539	1,160,138	2,152	578	3,996,667	6,915	672	1,606,758	2,391	439	2,720,599	6,197
20,000 - 24,999	1,260	9,691,834	7,692	617	3,551,342		671	1,387,192	2,067	725	4,873,118	6,722	793	2,216,327	2,795	450	2,602,389	5,783
25,000 - 29,999	1,591	12,648,060	7,950	781	4,646,383		887	1,588,535	1,791	925	6,168,253	6,668	1,058	3,045,609	2,773 2,879	551	3,434,198	6,233
, , , , , , , , , , , , , , , , , , ,		, ,	,	2,551		-						,	2,967		,			
30,000 - 39,999	4,183	36,739,392	8,783	,	20,932,181	8,205	2,715	5,081,284	1,872	2,854	19,770,619	6,927	, .	9,146,550		1,178	7,822,223	6,640
40,000 - 49,999	4,629	42,110,277	9,097		19,607,791		3,253	6,204,684	1,907	3,400	24,879,603	7,318	3,430	10,748,810	3,134	1,106	6,481,864	5,861
50,000 - 59,999	3,978	38,753,962	9,742		17,713,660		2,923	5,900,040	2,018	3,072	23,203,264	7,553	3,000	10,083,376	,	734	5,467,322	7,449
60,000 - 69,999	2,909	30,690,017	10,550	2,103	13,747,365		2,235	4,755,752	2,128	2,323	18,281,558	7,870	2,250	8,740,782	3,885	505	3,667,677	7,263
70,000 - 79,999	2,231	25,051,627	11,229	1,654	11,956,196		1,759	4,379,287	2,490	1,813	15,768,102	8,697	1,767	6,962,830	3,940	304	2,320,695	7,634
80,000 - 89,999	1,654	18,735,748	11,328	1,247	9,025,642	7,238	1,309	3,396,349	2,595	1,358	12,035,522	8,863	1,271	5,318,788	4,185	198	1,381,438	6,977
90,000 - 99,999	1,232	15,223,219	12,357	889	7,066,427	7,949	951	2,683,551	2,822	990	9,375,218	9,470	960	4,361,972	4,544	139	1,486,029	10,691
100,000 - 149,999	2,977	39,906,862	13,405	2,153	18,571,779	-	2,346	7,751,586	3,304	2,424	24,791,966	10,228	2,365	11,778,814	4,980	257	3,336,082	12,981
150,000 - 199,999	940	15,018,147	15,977	649	6,687,434	,	739	3,451,485	4,670	768	8,859,812	11,536	733	5,277,577	,	53	880,758	16,618
200,000 or more	2,347	1,043,861,257	444,764	1,318	20,188,360		1,842	70,930,423	38,507	1,897	28,501,187	15,024	1,962	1,013,993,425	516,816	33	1,366,645	41,413
TOTAL	35,110	1,360,348,132	38,745	21,560	166,278,013	7,712	23,578	129,440,209	5,490	24,648	213,074,869	8,645	24,492	1,095,916,234	44,746	7,283	51,357,029	7,052
- 0 171L	55,110	1,000,010,102	20,743	21,500	100,270,013	79712	20,070	127,110,207	5,170	21,010	210,071,007	0,040	2-1,-1,2	1,075,710,254	-11,740	7,200	31,037,027	7,002

Table I1. continued

										A	LLOWABLE							
	TOTA	AL ALLOWABLE	NC	QU	ALIFYING HON	ИE		REAL ESTATE		HOME M	IORTGAGE INT	EREST/					MEDICAL,	
	ITEN	MIZED DEDUCTION	ONS	MO	RTGAGE INTER	REST	P	ROPERTY TAXE	ES	REAL ES	TATE PROPERT	Y TAXE		CHARITABLE			DENTAL	
	[r	reflects \$20,000 cap	l†	[unlimite	d-prior to \$20,000	cap]	[unlimite	d-prior to \$20,000	cap]	ſ	reflects \$20,000 ca	p]†	(	CONTRIBUTIONS	3		EXPENSES	
	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg	Return	Claimed	Avg
FAGI BRACKET	Count††	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]	Count	[\$]	[\$]
								HEAD O	F HOUS	EHOLD								
Non-Positive AGI	2,758	9,584,698	3,475		3,700,498	12,673	330	3,214,851	9,742	344	4,491,743	13,057	19	120,409	6,337	271	4,972,546	18,349
\$ 1 - 3,999	158	2,822,987	17,867		1,102,715	10,117	115	419,727	3,650	122	1,303,339	10,683	116	184,290	1,589	113	1,335,358	11,817
4,000 - 9,999	430	7,456,585	17,341	289	2,695,873	9,328	318	1,010,776	3,179	330	3,308,713	10,026	303	888,027	2,931	296	3,259,845	11,013
10,000 - 14,999	589	10,914,265	18,530	406	8,693,434	21,412	438	1,429,573	3,264	465	4,502,219	9,682	437	1,391,566	3,184	401	5,020,480	12,520
15,000 - 19,999	801	13,665,388	17,060	569	5,039,320	8,856	595	1,502,612	2,525	628	6,067,037	9,661	600	2,123,769	3,540	522	5,474,582	10,488
20,000 - 24,999	1,005	17,131,594	17,046	720	7,052,776	9,796	755	1,989,075	2,635	793	7,310,713	9,219	815	3,223,451	3,955	672	6,597,430	9,818
25,000 - 29,999	1,419	24,340,948	17,154	1,028	13,248,733	12,888	1,075	2,661,713	2,476	1,122	10,198,572	9,090	1,200	5,238,127	4,365	920	8,904,249	9,679
30,000 - 39,999	3,775	64,071,664	16,973	2,846	29,961,458	10,528	2,969	8,499,671	2,863	3,085	27,244,743	8,831	3,313	15,695,595	4,738	2,341	21,131,326	9,027
40,000 - 49,999	4,162	70,277,666	16,886	3,443	27,129,893	7,880	3,504	7,981,600	2,278	3,626	33,598,751	9,266	3,786	18,499,186	4,886	2,156	18,179,729	8,432
50,000 - 59,999	3,916	66,826,602	17,065	3,419	28,710,388	8,397	3,468	8,486,666	2,447	3,570	35,008,975	9,806	3,556	18,156,668	5,106	1,624	13,660,959	8,412
60,000 - 69,999	3,245	55,585,297	17,130	2,919	24,689,535	8,458	2,971	7,543,985	2,539	3,040	31,308,024	10,299	2,972	15,573,575	5,240	1,020	8,703,698	8,533
70,000 - 79,999	2,626	45,732,996	17,415	2,394	21,375,978	8,929	2,436	6,892,496	2,829	2,484	27,282,553	10,983	2,397	12,756,527	5,322	637	5,693,916	8,939
80,000 - 89,999	2,228	39,941,774	17,927	2,055	18,574,914	9,039	2,091	6,322,897	3,024	2,132	24,196,370	11,349	2,051	11,134,767	5,429	474	4,610,637	9,727
90,000 - 99,999	1,683	30,746,864	18,269	1,584	15,391,563	9,717	1,602	5,192,588	3,241	1,627	19,555,610	12,019	1,542	8,646,708	5,607	254	2,544,546	10,018
100,000 - 149,999	4,642	86,834,054	18,706		46,374,395	10,676	4,425	16,453,752	3,718	4,498	58,877,241	13,090	4,213	22,771,446	5,405	479	5,185,367	10,825
150,000 - 199,999	1,773	36,399,448	20,530	1,658	19,956,773	12,037	1,713	7,954,705	4,644	1,728	25,088,883	14,519	1,646	9,912,994	6,022	82	1,397,571	17,044
200,000 or more	3,221	197,966,973	61,461		46,482,714	_	3,113	38,230,591	12,281	3,157	51,919,462	16,446	3,026	143,454,198	47,407	75	2,593,313	34,578
TOTAL	38,431	780,299,803	20,304	30,935	320,180,960	10,350	31,918	125,787,278	3,941	32,751	371,262,948	11,336	31,992	289,771,303	9,058	12,337	119,265,552	9,667

Upper FAGI bracket levels have been collapsed for the married filing separately and head of household filing status categories to avoid disclosing specific taxpayer details for itemized deduction types with low participation.

FAGI bracket level data for the aggregate-combined filing statuses category reflect data in its original class.

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

†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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

††Return count for Total NC itemized deductions indicates returns for which the standard deduction allowance amount for the respective filing status was not claimed: the 2015 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. In some instances, the average total allowable NC itemized deductions claimed value shown in the above table may be less than the standard deduction allowance for the respective filing status: for example, the \$3,475 average total allowable NC itemized deductions value shown for head of household with non-positive AGI is less than the \$12,000 standard deduction allowance because 2,380 of the 2,758 returns in this category reported a total NC itemized deductions value of \$0.

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 applicable for taxable year 2015 vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

## TABLE 12. TAX YEAR 2015 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE S BY DEDUCTION TYPE BY RESIDENCY STATUS BY FAGI LEVEL

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2015

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2015 with North Carolina reportable income

		ALIFYING HOME				aniched valgade of												
	MOR	TGAGE INTERES	T															
	[unlimited	d-prior to \$20,000	cap]	I.	Full Year	Resident Returns†			II.	Part-Yea	r Resident Return	s††		1	II. NonRe	esident Returns†††		
	]	AGGREGATE]			%		%			%		%			%		%	
					of		of			of		of			of		of	
	Return	Claimed	Avg	Return	Total	Claimed	Total	Avg	Return	Total	Claimed	Total	Avg	Return	Total	Claimed	Total	Avg
FAGI BRACKET	Count	[\$]	[\$]	Count	[%]	[\$]	[%]	[\$]	Count	[%]	[\$]	[%]	[\$]	Count	[%]	[\$]	[%]	[\$]
Non-Positive AGI	8,551	113,986,096	13,330	6,302	73.7%	69,746,734	61.2%	11,067	155	1.8%	1,826,381	1.6%	11,783	2,094	24 5%	42,412,981	37.2%	20,255
\$ 1 - 3,999	3,186	27,618,613	8,669	2,988	93 8%	25,782,933	93.4%	8,629	68	2.1%	490,626	1.8%	7,215	130	4 1%	1,345,054	49%	10,347
4,000 - 9,999	6,881	42,945,924	6,241	6,467	94.0%	39,667,566	92.4%	6,134	139	2.0%	1,040,190	2.4%	7,483	275	4.0%	2,238,168	5.2%	8,139
10,000 - 14,999	9,290	59,471,672	6,402	8,767	94.4%	55,516,126	93 3%	6,332	222	2.4%	1,386,046	2.3%	6,243	301	3.2%	2,569,500	4 3%	8,537
15,000 - 19,999	9,957	60,593,292	6,085	9,376	94.2%	56,027,612	92 5%	5,976	214	2.1%	1,297,932	2.1%	6,065	367	3.7%	3,267,748	5.4%	8,904
20,000 - 24,999	10,671	67,312,478	6,308	9,967	93.4%	61,825,924	91 8%	6,203	253	2.4%	1,791,088	2.7%	7,079	451	4.2%	3,695,466	5 5%	8,194
25,000 - 29,999	12,045	83,011,596	6,892	11,332	94 1%	77,348,538	93.2%	6,826	281	2.3%	2,139,416	2.6%	7,614	432	3.6%	3,523,642	4.2%	8,157
30,000 - 39,999	29,193	204,177,646	6,994	27,329	93.6%	189,834,831	93.0%	6,946	586	2.0%	3,888,548	1.9%	6,636	1,278	4.4%	10,454,267	51%	8,180
40,000 - 49,999	34,749	233,030,884	6,706	32,455	93.4%	215,098,429	92 3%	6,628	739	2.1%	5,389,758	2.3%	7,293	1,555	4 5%	12,542,697	5.4%	8,066
50,000 - 59,999	36,452	253,423,540	6,952	33,880	92 9%	232,219,901	91.6%	6,854	743	2.0%	5,604,266	2.2%	7,543	1,829	5.0%	15,599,373	6.2%	8,529
60,000 - 69,999	34,327	252,305,632	7,350	31,612	92 1%	229,580,484	91.0%	7,262	832	2.4%	6,379,461	2.5%	7,668	1,883	5 5%	16,345,687	6 5%	8,681
70,000 - 79,999	32,055	248,889,522	7,764	28,948	90 3%	221,418,159	89.0%	7,649	979	3.1%	7,554,113	3.0%	7,716	2,128	6.6%	19,917,250	8.0%	9,360
80,000 - 89,999	30,243	248,373,927	8,213	27,241	90 1%	219,338,281	88 3%	8,052	885	2.9%	7,627,654	3.1%	8,619	2,117	7.0%	21,407,992	8.6%	10,112
90,000 - 99,999	28,145	243,261,422	8,643	25,064	89 1%	213,051,521	87.6%	8,500	889	3.2%	7,995,627	3.3%	8,994	2,192	7 8%	22,214,274	91%	10,134
100,000 - 149,999	110,249	1,077,333,795	9,772	95,767	86 9%	918,955,504	85 3%	9,596	3,901	3.5%	40,038,706	3.7%	10,264	10,581	9.6%	118,339,585	11.0%	11,184
150,000 - 199,999	64,539	746,047,513	11,560	53,304	82.6%	605,791,394	81.2%	11,365	2,777	4.3%	32,755,362	4.4%	11,795	8,458	13 1%	107,500,757	14.4%	12,710
200,000 - 499,999	98,091	1,388,915,981	14,159	72,964	74.4%	1,002,251,676	72.2%	13,736	4,312	4.4%	61,045,449	4.4%	14,157	20,815	21.2%	325,618,856	23.4%	15,643
500,000 - 999,999	22,480	410,674,078	18,268	12,997	57 8%	229,709,513	55 9%	17,674	648	2.9%	11,752,354	2.9%	18,136	8,835	39 3%	169,212,211	41.2%	19,152
1,000,000 or more	16,432	362,849,243	22,082	5,114	31 1%	100,524,615	27.7%	19,657	257	1.6%	5,323,219	1.5%	20,713	11,061	67 3%	257,001,409	70 8%	23,235
TOTAL	597,536	6,124,222,854	10,249	501,874	84.0%	4,763,689,741	77 8%	9,492	18,880	3.2%	205,326,196	3.4%	10,875	76,782	12 8%	1,155,206,917	18 9%	15,045

		REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap]																
			conl	т,	Full Voor	Resident Returns†			п	Port Voc	r Resident Return	e++		١ .	III NonD	esident Returns†††		
		AGGREGATEI	сарј	1.	%	Resident Returns	%		11.	%	Resident Return	%		i	%	esident Returns	%	
		I COLLEGITE,			of		of			of		of			of		of	
	Return	Claimed	Avg	Return	Total	Claimed	Total	Avg	Return	Total	Claimed	Total	Avg	Return	Total	Claimed	Total	Avg
FAGI BRACKET	Count	[\$]	[\$]	Count	[%]	[\$]	[%]	[\$]	Count	[%]	[\$]	[%]	[\$]	Count	[%]	[\$]	[%]	[\$]
Non-Positive AGI	10,710	128,124,577	11,963	7,749	72.4%	42,282,567	33.0%	5,457	170	1.6%	1,081,780	0.8%	6,363	2,791	26 1%	84,760,230	66.2%	30,369
\$ 1 - 3,999	4,143	10,828,953	2,614	3,887	93 8%	9,509,951	87 8%	2,447	79	1.9%	279,198	2.6%	3,534	177	4 3%	1,039,804	9.6%	5,875
4,000 - 9,999	9,631	23,715,732	2,462	9,090	94.4%	20,696,355	87 3%	2,277	176	1.8%	550,997	2.3%	3,131	365	3 8%	2,468,380	10.4%	6,763
10,000 - 14,999	13,170	29,226,912	2,219	12,538	95.2%	26,777,937	91.6%	2,136	251	1.9%	687,559	2.4%	2,739	381	2 9%	1,761,416	6.0%	4,623
15,000 - 19,999	13,768	34,661,495	2,518	13,074	95.0%	32,050,874	92 5%	2,451	239	1.7%	701,329	2.0%	2,934	455	3 3%	1,909,292	5 5%	4,196
20,000 - 24,999	14,297	32,848,994	2,298	13,471	94.2%	29,970,339	91.2%	2,225	295	2.1%	918,492	2.8%	3,114	531	3.7%	1,960,163	6.0%	3,691
25,000 - 29,999	15,547	35,799,994	2,303	14,704	94.6%	32,742,136	91 5%	2,227	308	2.0%	854,918	2.4%	2,776	535	3.4%	2,202,940	6.2%	4,118
30,000 - 39,999	35,334	83,371,847	2,360	33,203	94.0%	75,906,134	91.0%	2,286	654	1.9%	1,961,525	2.4%	2,999	1,477	4.2%	5,504,188	6.6%	3,727
40,000 - 49,999	40,291	93,332,463	2,316	37,706	93.6%	84,666,782	90.7%	2,245	810	2.0%	2,529,940	2.7%	3,123	1,775	4.4%	6,135,741	6.6%	3,457
50,000 - 59,999	41,936	103,580,568	2,470	39,089	93.2%	93,407,527	90.2%	2,390	803	1.9%	2,631,550	2.5%	3,277	2,044	4 9%	7,541,491	7 3%	3,690
60,000 - 69,999	39,399	101,740,447	2,582	36,415	92.4%	91,367,707	89 8%	2,509	872	2.2%	2,768,434	2.7%	3,175	2,112	5.4%	7,604,306	7 5%	3,601
70,000 - 79,999	36,694	105,349,907	2,871	33,314	90 8%	92,359,843	87.7%	2,772	1,052	2.9%	3,701,034	3.5%	3,518	2,328	6 3%	9,289,030	88%	3,990
80,000 - 89,999	34,259	102,247,854	2,985	30,978	90.4%	88,775,704	86 8%	2,866	926	2.7%	3,732,238	3.7%	4,030	2,355	6 9%	9,739,912	9 5%	4,136
90,000 - 99,999	31,740	100,239,312	3,158	28,381	89.4%	85,104,561	84 9%	2,999	931	2.9%	3,660,211	3.7%	3,931	2,428	7.6%	11,474,540	11.4%	4,726
100,000 - 149,999	122,132	466,343,330	3,818	106,457	87.2%	389,652,009	83.6%	3,660	4,039	3.3%	17,774,625	3.8%	4,401	11,636	9 5%	58,916,696	12.6%	5,063
150,000 - 199,999	70,622	327,336,021	4,635	58,496	82 8%	252,631,953	77.2%	4,319	2,851	4.0%	14,535,464	4.4%	5,098	9,275	13 1%	60,168,604	18.4%	6,487
200,000 - 499,999	109,022	744,862,873	6,832	80,936	74.2%	481,642,159	64.7%	5,951	4,449	4.1%	29,602,179	4.0%	6,654	23,637	21.7%	233,618,535	31.4%	9,884
500,000 - 999,999	27,276	344,092,709	12,615	15,447	56.6%	150,731,522	43 8%	9,758	691	2.5%	7,747,535	2.3%	11,212	11,138	40 8%	185,613,652	53 9%	16,665
1,000,000 or more	24,418	963,824,858	39,472	7,083	29.0%	116,854,511	12 1%	16,498	295	1.2%	6,044,078	0.6%	20,488	17,040	69 8%	840,926,269	87.2%	49,350
TOTAL	694,389	3,831,528,846	5,518	582,018	83 8%	2,197,130,571	57 3%	3,775	19,891	2.9%	101,763,086	2.7%	5,116	92,480	13 3%	1,532,635,189	40.0%	16,573

Table I2, continued

							Tabl	le 12. conti	nued									
	1	ALLOWABLE																
	HOME M	IORTGAGE INTE	EREST/															
	REAL ES	TATE PROPERT	Y TAXES															
	[re	flects \$20,000 cap]		I. 1	Full Year	Resident Returns†			II.	Part-Yea	r Resident Return	s††		l	III. NonRe	esident Returns†††		
	[	AGGREGATE]			%		%			%		%			%		%	
					of		of			of		of			of		of	
	Return	Claimed	Avg	Return	Total	Claimed	Total	Avg	Return	Total	Claimed	Total	Avg	Return	Total	Claimed	Total	Avg
FAGI BRACKET	Count	[\$]	[\$]	Count	[%]	[\$]	[%]	[\$]	Count	[%]	[\$]	[%]	[\$]	Count	[%]	[\$]	[%]	[\$]
Non-Positive AGI	11,127	137,194,355	12,330	8,084	72.7%	87,285,126	63.6%	10,797	179	1.6%	2,181,815	1.6%	12,189	2,864	25.7%	47,727,414	34 8%	16,665
\$ 1 - 3,999	4,299	30,722,776	7,146	4,033	93 8%	28,196,923	91 8%	6,992	84	2.0%	733,671	2.4%	8,734	182	4.2%	1,792,182	5 8%	9,847
4,000 - 9,999	9,907	62,405,062	6,299	9,347	94 3%	57,351,971	91 9%	6,136	185	1.9%	1,457,055	2.3%	7,876	375	3 8%	3,596,036	58%	9,589
10,000 - 14,999	13,568	80,374,568	5,924	12,908	95 1%	74,638,718	92 9%	5,782	265	2.0%	2,022,501	2.5%	7,632	395	2 9%	3,713,349	4.6%	9,401
15,000 - 19,999	14,133	88,367,614	6,253	13,403	94 8%	82,057,025	92 9%	6,122	252	1.8%	1,896,072	2.1%	7,524	478	3.4%	4,414,517	5.0%	9,235
20,000 - 24,999	14,675	95,144,458	6,483	13,810	94 1%	87,596,979	92 1%	6,343	311	2.1%	2,501,277	2.6%	8,043	554	3 8%	5,046,202	53%	9,109
25,000 - 29,999	15,940	108,166,582	6,786	15,068	94 5%	100,506,041	92 9%	6,670	314	2.0%	2,641,715	2.4%	8,413	558	3 5%	5,018,826	4.6%	8,994
30,000 - 39,999	36,176	260,287,730	7,195	33,976	93 9%	240,374,288	92 3%	7,075	677	1.9%	5,650,656	2.2%	8,347	1,523	4.2%	14,262,786	5 5%	9,365
40,000 - 49,999	41,170	314,427,504	7,637	38,498	93 5%	290,071,524	92 3%	7,535	835	2.0%	7,353,293	2.3%	8,806	1,837	4 5%	17,002,687	5.4%	9,256
50,000 - 59,999	42,753	343,214,470	8,028	39,822	93 1%	314,765,479	91.7%	7,904	832	1.9%	7,645,182	2.2%	9,189	2,099	4 9%	20,803,809	61%	9,911
60,000 - 69,999	40,096	341,801,078	8,525	37,027	92 3%	311,345,229	91 1%	8,409	905	2.3%	8,679,393	2.5%	9,590	2,164	5.4%	21,776,456	6.4%	10,063
70,000 - 79,999	37,232	339,343,263	9,114	33,767	90.7%	302,208,019	89 1%	8,950	1,081	2.9%	10,904,361	3.2%	10,087	2,384	6.4%	26,230,883	7.7%	11,003
80,000 - 89,999	34,724	336,695,826	9,696	31,361	90 3%	298,768,787	88.7%	9,527	956	2.8%	10,538,619	3.1%	11,024	2,407	6 9%	27,388,420	8 1%	11,379
90,000 - 99,999	32,128	329,731,985	10,263	28,702	89 3%	288,868,521	87.6%	10,064	961	3.0%	10,978,365	3.3%	11,424	2,465	7.7%	29,885,099	91%	12,124
100,000 - 149,999	123,275	1,441,383,873	11,692	107,371	87 1%	1,231,070,066	85.4%	11,466	4,128	3.3%	53,650,784	3.7%	12,997	11,776	9.6%	156,663,023	10 9%	13,304
150,000 - 199,999	71,156	976,186,845	13,719	58,891	82 8%	792,929,971	81.2%	13,464	2,903	4.1%	42,991,509	4.4%	14,809	9,362	13.2%	140,265,365	14.4%	14,982
200,000 - 499,999	109,889	1,702,146,727	15,490	81,503	74.2%	1,235,312,655	72.6%	15,157	4,513	4.1%	74,012,301	4.3%	16,400	23,873	21.7%	392,821,771	23 1%	16,455
500,000 - 999,999	27,522	461,408,974	16,765	15,583	56.6%	254,959,485	55 3%	16,361	697	2.5%	12,374,897	2.7%	17,755	11,242	40 8%	194,074,592	42 1%	17,263
1,000,000 or more	24,634	440,125,931	17,867	7,134	29.0%	119,378,871	27 1%	16,734	299	1.2%	5,288,571	1.2%	17,688	17,201	69 8%	315,458,489	71.7%	18,340
TOTAL	704,404	7,889,129,621	11,200	590,288	83 8%	6,197,685,678	78.6%	10,499	20,377	2.9%	263,502,037	3.3%	12,931	93,739	13 3%	1,427,941,906	18 1%	15,233

		CHARITABLE			C 11 X7	B :1 (B)				D 4 X7	D 11 (D)				m v p	·1 . / D		
		ONTRIBUTIONS		l.		Resident Returns†			11.		r Resident Return					sident Returns†††		
		AGGREGATE]			%		%			%		%			%		%	
	D 4	GI : 1		D (	of	CI · I	of		D 4	ot	CI : I	of		D (	of	CI · I	of	
E . CY DD . CYCET	Return	Claimed	Avg	Return	Total	Claimed	Total	Avg	Return	Total	Claimed	Total	Avg	Return	Total	Claimed	Total	Avg
FAGI BRACKET	Count	[\$]	[\$]	Count	[%]	[\$]	[%]	[\$]	Count	[%]	[\$]	[%]	[\$]	Count	[%]	[\$]	[%]	[\$]
Non-Positive AGI	552	4,528,505	8,204	483	87 5%	3,125,995	69.0%	6,472	14	2.5%	93,979	2.1%	6,713		10.0%	1,308,531	28 9%	23,791
\$ 1 - 3,999	3,933	5,800,239	1,475	3,674	93.4%	5,477,115	94.4%	1,491	75	1.9%	97,052	1.7%	1,294		4.7%	226,072	3 9%	1,229
4,000 - 9,999	9,483	22,224,784	2,344	8,928	94 1%	21,013,660	94.6%	2,354	194	2.0%	403,175	1.8%	2,078		3 8%	807,949	3.6%	2,238
10,000 - 14,999	13,056	35,301,479	2,704	12,430	95.2%	33,664,385	95.4%	2,708	267	2.0%	592,329	1.7%	2,218		2.7%	1,044,765	3.0%	2,910
15,000 - 19,999	14,092	45,804,502	3,250	13,353	94 8%	43,486,157	94 9%	3,257	281	2.0%	781,468	1.7%	2,781	458	3 3%	1,536,877	3.4%	3,356
20,000 - 24,999	14,757	53,238,735	3,608	13,945	94 5%	50,292,334	94 5%	3,606	303	2.1%	954,369	1.8%	3,150	509	3.4%	1,992,032	3.7%	3,914
25,000 - 29,999	16,196	63,823,470	3,941	15,303	94 5%	60,569,786	94 9%	3,958	336	2.1%	1,057,712	1.7%	3,148	557	3.4%	2,195,972	3.4%	3,942
30,000 - 39,999	36,218	152,803,457	4,219	34,032	94.0%	143,449,686	93 9%	4,215	723	2.0%	2,676,023	1.8%	3,701	1,463	4.0%	6,677,748	4.4%	4,564
40,000 - 49,999	40,072	177,821,258	4,438	37,515	93.6%	166,379,657	93.6%	4,435	832	2.1%	3,368,484	1.9%	4,049	1,725	4 3%	8,073,117	4 5%	4,680
50,000 - 59,999	41,064	194,839,025	4,745	38,307	93 3%	181,754,003	93 3%	4,745	810	2.0%	3,416,059	1.8%	4,217	1,947	4.7%	9,668,963	5.0%	4,966
60,000 - 69,999	38,406	198,387,303	5,166	35,477	92.4%	183,541,401	92 5%	5,174	902	2.3%	4,269,078	2.2%	4,733	2,027	5 3%	10,576,824	53%	5,218
70,000 - 79,999	35,916	203,633,011	5,670	32,651	90 9%	185,864,551	91 3%	5,692	1,036	2.9%	5,225,490	2.6%	5,044	2,229	6.2%	12,542,970	6.2%	5,627
80,000 - 89,999	33,506	206,507,590	6,163	30,336	90 5%	188,240,571	91.2%	6,205	913	2.7%	4,686,426	2.3%	5,133	2,257	6.7%	13,580,593	6.6%	6,017
90,000 - 99,999	30,984	206,420,573	6,662	27,774	89.6%	186,985,334	90.6%	6,732	918	3.0%	5,037,207	2.4%	5,487		7.4%	14,398,032	7.0%	6,282
100,000 - 149,999	119,841	891,348,488	7,438	104,837	87 5%	790,771,592	88.7%	7,543	3,903	3.3%	22,502,525	2.5%	5,765	11,101	9 3%	78,074,371	88%	7,033
150,000 - 199,999	69,075	570,601,003	8,261	57,362	83.0%	480,726,087	84.2%	8,381	2,743	4.0%	16,288,384	2.9%	5,938	8,970	13.0%	73,586,532	12 9%	8,204
200,000 - 499,999	106,985	1,268,190,204	11,854	79,580	74.4%	924,114,276	72 9%	11,612	4,240	4.0%	33,008,009	2.6%	7,785	,	21.7%	311,067,919	24 5%	13,428
500,000 - 999,999	27,315	760,980,278	27,859	15,423	56 5%	387,854,066	51.0%	25,148	673	2.5%	9,499,950	1.2%	14,116		41 1%	363,626,262	47 8%	32,412
1,000,000 or more	24,748	14,123,866,344	570,707	7,133	28 8%	1,137,188,617	81%	159,426	290	1.2%	37,551,738	0.3%	129,489	17,325	70.0%	12,949,125,989		,
TOTAL	676,199	19,186,120,248	28,373	568,543	84 1%	5,174,499,273	27.0%	9,101	19,453	2.9%	151,509,457	0.8%	7,788	88,203	13.0%	13,860,111,518		157,139

Table I2. continued
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	ME	DICAL, DENTAL																
		EXPENSES		I. Full Year Resident Returns†					II. Part-Year Resident Returns††				III. NonResident Returns†††					
	[AGGREGATE]				%		%			%		%			%		%	
					of		of			of		of			of		of	
	Return	Claimed	Avg	Return	Total	Claimed	Total	Avg	Return	Total	Claimed	Total	Avg	Return	Total	Claimed	Total	Avg
FAGI BRACKET	Count	[\$]	[\$]	Count	[%]	[\$]	[%]	[\$]	Count	[%]	[\$]	[%]	[\$]	Count	[%]	[\$]	[%]	[\$]
Non-Positive AGI	9,501	122,692,612	12,914	7,499	78 9%	88,346,309	72.0%	11,781	165	1.7%	2,247,984	1.8%	13,624	1,837	19 3%	32,098,319	26.2%	17,473
\$ 1 - 3,999	4,643	53,740,675	11,575	4,410	95.0%	51,342,243	95 5%	11,642	96	2.1%	946,459	1.8%	9,859	137	3.0%	1,451,973	2.7%	10,598
4,000 - 9,999	10,613	109,276,180	10,296	10,053	94.7%	103,290,797	94 5%	10,275	226	2.1%	2,581,356	2.4%	11,422	334	3 1%	3,404,027	3 1%	10,192
10,000 - 14,999	14,198	143,103,711	10,079	13,565	95 5%	136,242,762	95.2%	10,044	274	1.9%	2,531,475	1.8%	9,239	359	2 5%	4,329,474	3.0%	12,060
15,000 - 19,999	13,850	141,631,669	10,226	13,229	95 5%	135,373,678	95.6%	10,233	253	1.8%	2,467,356	1.7%	9,752	368	2.7%	3,790,635	2.7%	10,301
20,000 - 24,999	13,408	142,012,308	10,592	12,750	95 1%	134,945,722	95.0%	10,584	258	1.9%	2,754,971	1.9%	10,678	400	3.0%	4,311,615	3.0%	10,779
25,000 - 29,999	13,418	142,055,206	10,587	12,746	95.0%	134,839,676	94 9%	10,579	272	2.0%	2,989,115	2.1%	10,989	400	3.0%	4,226,415	3.0%	10,566
30,000 - 39,999	25,645	257,611,099	10,045	24,277	94.7%	243,084,323	94.4%	10,013	486	1.9%	5,638,372	2.2%	11,602	882	3.4%	8,888,404	3 5%	10,078
40,000 - 49,999	23,219	234,930,268	10,118	21,850	94 1%	220,212,394	93.7%	10,078	453	2.0%	5,309,834	2.3%	11,721	916	3 9%	9,408,040	4.0%	10,271
50,000 - 59,999	20,540	225,893,479	10,998	19,289	93 9%	211,131,850	93 5%	10,946	388	1.9%	4,388,464	1.9%	11,310	863	4.2%	10,373,165	4.6%	12,020
60,000 - 69,999	17,564	208,743,165	11,885	16,396	93.4%	194,510,602	93.2%	11,863	365	2.1%	4,394,204	2.1%	12,039	803	4.6%	9,838,359	4.7%	12,252
70,000 - 79,999	14,848	175,283,664	11,805	13,725	92.4%	162,814,813	92 9%	11,863	370	2.5%	4,868,241	2.8%	13,157	753	5 1%	7,600,610	4 3%	10,094
80,000 - 89,999	12,619	151,040,072	11,969	11,628	92 1%	137,724,280	91.2%	11,844	294	2.3%	4,447,248	2.9%	15,127	697	5 5%	8,868,544	59%	12,724
90,000 - 99,999	10,404	130,154,566	12,510	9,469	91.0%	117,602,868	90.4%	12,420	268	2.6%	4,208,527	3.2%	15,703	667	6.4%	8,343,171	6.4%	12,509
100,000 - 149,999	26,335	341,920,099	12,983	23,468	89 1%	304,471,101	89.0%	12,974	752	2.9%	11,596,929	3.4%	15,421	2,115	8.0%	25,852,069	7.6%	12,223
150,000 - 199,999	7,265	119,753,606	16,484	6,194	85 3%	102,990,606	86.0%	16,627	240	3.3%	4,670,801	3.9%	19,462	831	11.4%	12,092,199	10 1%	14,551
200,000 - 499,999	4,414	118,142,046	26,765	3,387	76.7%	89,402,576	75.7%	26,396	157	3.6%	5,020,835	4.2%	31,980	870	19.7%	23,718,635	20 1%	27,263
500,000 - 999,999	282	19,316,909	68,500	147	52 1%	8,326,083	43 1%	56,640	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
1,000,000 or more	89	8,199,055	92,124	27	30 3%	2,560,382	31.2%	94,829	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
TOTAL	242,855	2,845,500,389	11,717	224,109	92 3%	2,579,213,065	90.6%	11,509	5,322	2.2%	71,306,736	2.5%	13,398	13,424	5 5%	194,980,588	69%	14,525

[D]=Suppressed to avoid disclosing specific taxpayer details for FAGI levels with low participation.

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

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, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

Return count for Total Allowable NC itemized deductions indicates returns for which the standard deduction allowance amount for the respective filing status was not claimed: the 2015 Extract data considers a return to itemize deduction 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.

Basic standard deduction allowances applicable for taxable year 2015 vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

