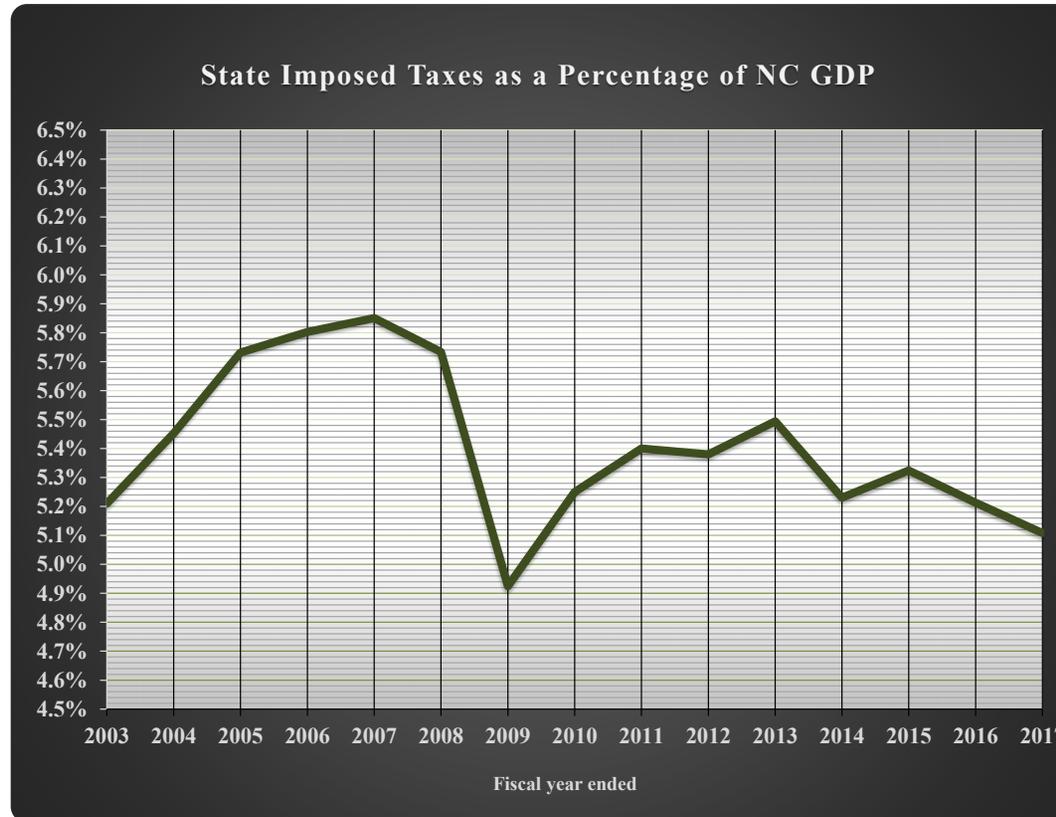


Statistical Abstract of North Carolina Taxes 2017



NCDOR

Financial Services Division
Revenue Research Section

**Statistical Abstract of North Carolina Taxes
2017**

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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PART I. TAXES AND NORTH CAROLINA GROSS DOMESTIC PRODUCT

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

Fiscal year	NC GDP† [current dollars] [calendar year basis]		State imposed taxes [July - June (fiscal year basis)]				State imposed taxes as percent of NC GDP
	Amount [\$]	Percent change %	General tax amount [\$]	Unemployment tax amount [\$]	Total tax amount [\$]	Percent change	
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...	475,282,000,000	4.47%	23,918,573,851	1,388,047,810	25,306,621,661	6.35%	5.32%
2015-2016...	502,077,000,000	5.64%	24,920,017,610	1,251,892,070	26,171,909,680	3.42%	5.21%
2016-2017...	518,378,000,000	3.25%	25,432,395,151	1,048,249,845	26,480,644,997	1.18%	5.11%

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

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

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, May 4, 2018 release; North Carolina Employment Security Commission. Unemployment taxes.

Figure 1.1 North Carolina GDP Compared to State Tax Revenue

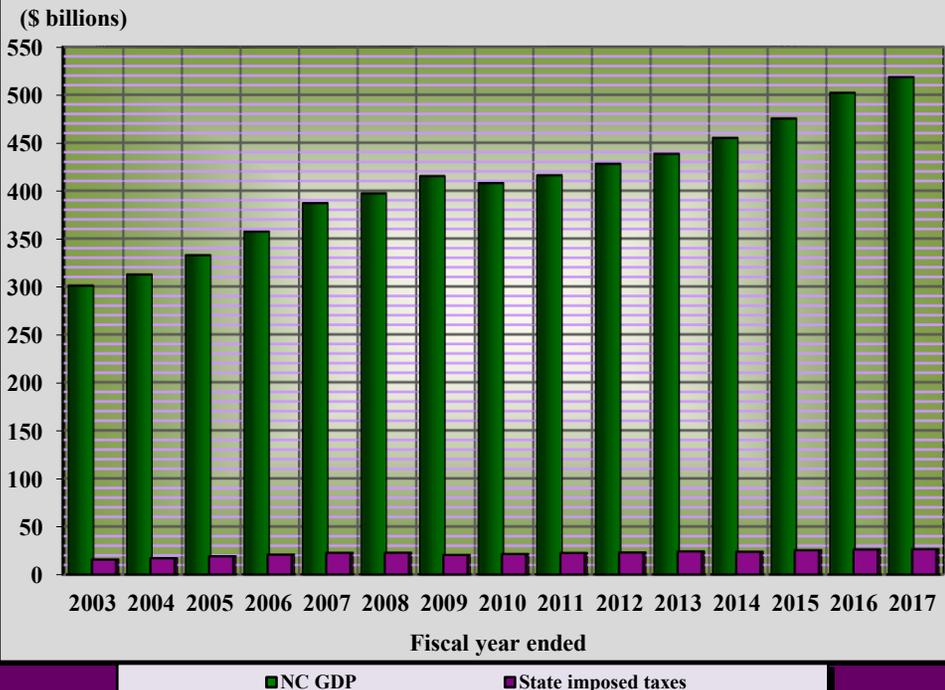
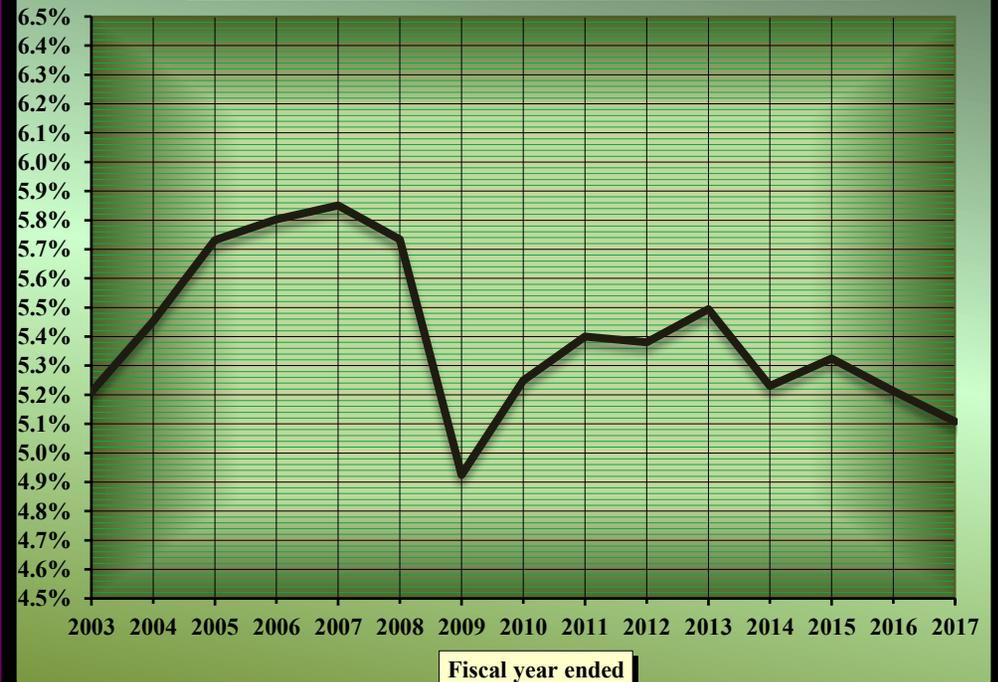


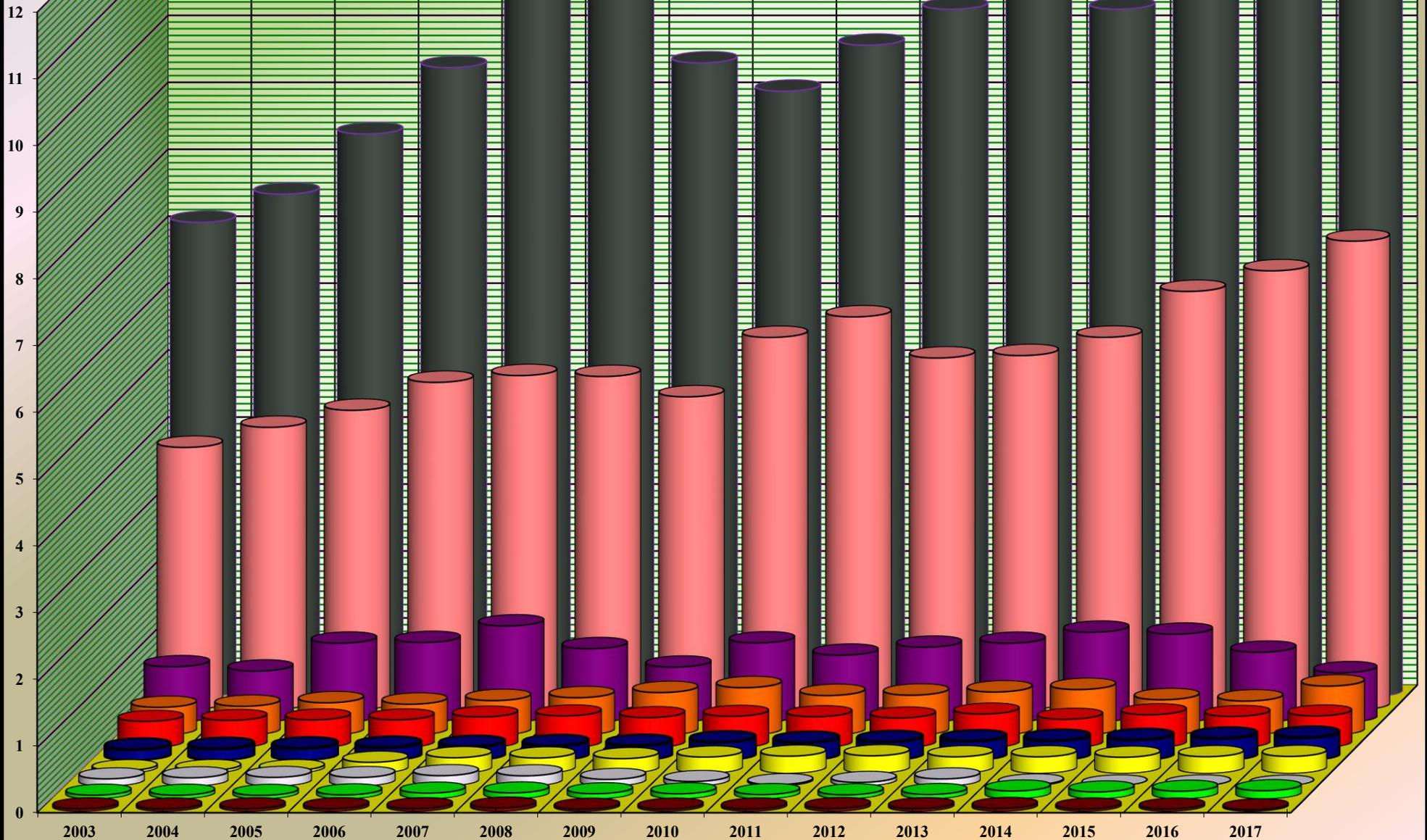
Figure 1.2 State Imposed Taxes as a Percentage of NC GDP



PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

Figure 2.1 Fifteen-Year Trend in North Carolina General Fund Tax Revenues by Major Sources

(\$ billions)



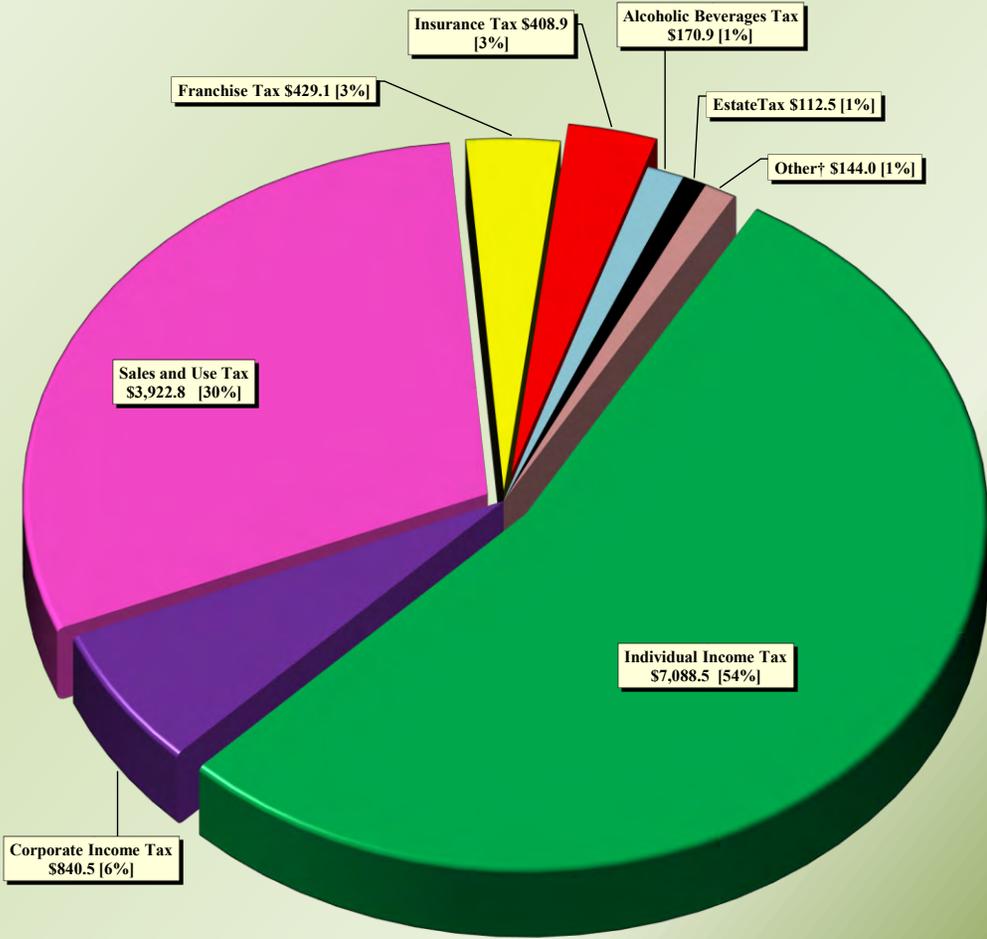
Fiscal year ended

■ Privilege License
 ■ Other
 ■ Estate
 ■ Tobacco Products
 ■ Alcoholic Beverage
 ■ Insurance
 ■ Franchise
 ■ Corporate
 ■ Sales and Use
 ■ Individual

GENERAL FUND TAX REVENUES BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND TAX REVENUE COMPARISON: FISCAL YEARS 2002-2003 and 2016-2017

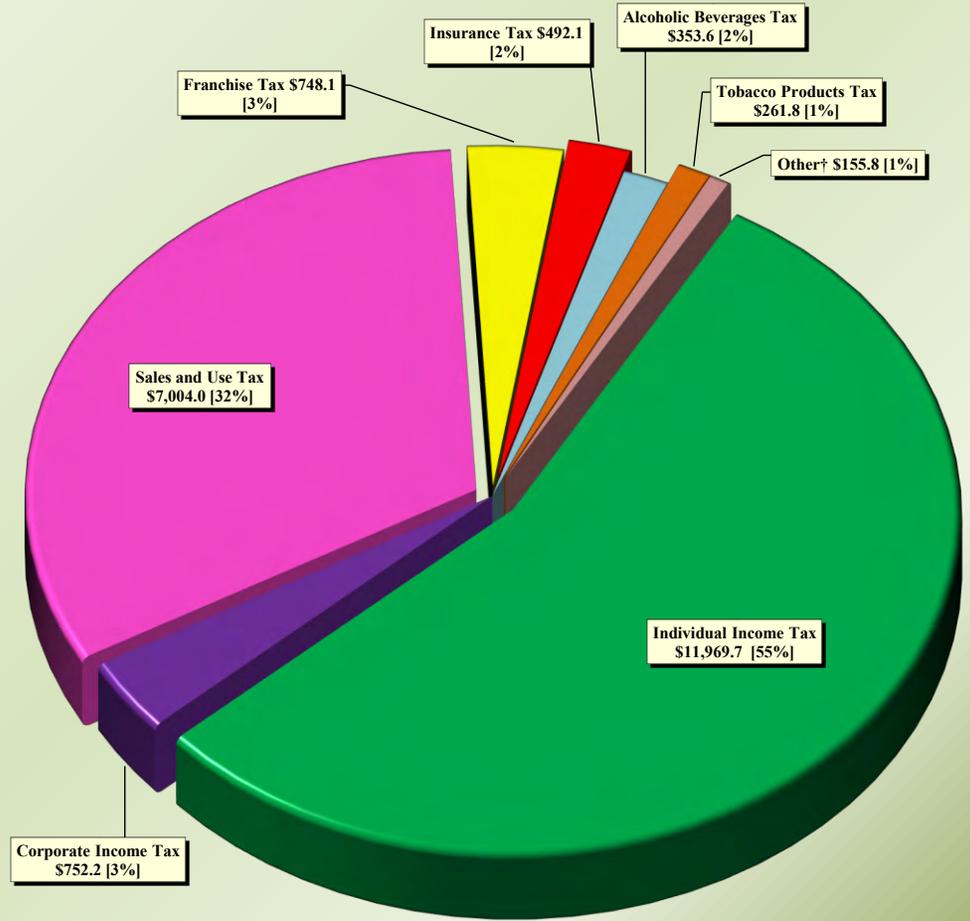
[Charts reflect tax revenues credited to the General Fund after deduction of refunds; local shares of state taxes; certain reimbursements to local governments; and intergovernmental transfers.]

Figure 2.2 Fiscal Year 2002-2003
[amounts in \$ millions]



†Other category includes Privilege License Tax, \$44.7M; Tobacco Products Tax, \$42.0M; Piped Natural Gas Tax, \$36.9M; Gift Tax, \$19.3M; Miscellaneous Tax Receipts, \$0.7M; and Freight Car Lines Tax, \$0.4M.

Figure 2.3 Fiscal Year 2016-2017
[amounts in \$ millions]



†Other category includes Real Estate Conveyance Tax, \$67.5M; Manufacturing Tax, \$47.3M; Privilege License Tax, \$29.4M; Scrap Tire Disposal Tax, \$5.8M; White Goods Disposal Tax, \$2.5M; Solid Waste Disposal Tax, \$2.5M; Estate Tax, \$0.7M; Freight Car Lines Tax, \$0.2M; Miscellaneous Tax Receipts, \$0.01M; and Gift Tax, \$0.003M.

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
	Amount [\$]	Percent of total								
Estate Tax	112,504,407	0.79%	128,479,443	0.85%	135,211,344	0.83%	133,379,473	0.75%	161,586,810	0.83%
Privilege License Tax.....	44,721,244	0.31%	41,615,694	0.28%	44,992,019	0.28%	45,569,504	0.25%	46,277,585	0.24%
Tobacco Products Tax.....	41,998,713	0.29%	43,732,769	0.29%	42,981,044	0.26%	171,636,758	0.96%	241,174,320	1.24%
Franchise Tax.....	429,128,005	3.01%	445,294,486	2.95%	498,681,391	3.05%	477,055,108	2.67%	531,412,140	2.73%
Income Taxes:										
Individual Income Tax.....	7,088,526,873	49.76%	7,509,898,086	49.82%	8,409,288,618	51.51%	9,400,167,970	52.59%	10,507,966,531	54.00%
Corporate Income Tax.....	840,499,824	5.90%	776,964,847	5.15%	1,193,529,164	7.31%	1,204,102,940	6.74%	1,451,399,198	7.46%
Total income taxes.....	7,929,026,697	55.66%	8,286,862,932	54.98%	9,602,817,782	58.82%	10,604,270,911	59.33%	11,959,365,728	61.46%
Sales and Use Tax.....	3,922,821,877	27.54%	4,222,201,842	28.01%	4,477,159,178	27.42%	4,893,911,220	27.38%	4,995,570,841	25.67%
Alcoholic Beverage Tax.....	170,896,552	1.20%	182,392,509	1.21%	189,308,658	1.16%	200,845,242	1.12%	212,608,231	1.09%
Gift Tax.....	19,304,091	0.14%	16,630,438	0.11%	18,896,837	0.12%	16,237,070	0.09%	15,641,779	0.08%
Freight Car Lines Tax.....	379,551	0.00%	527,447	0.00%	351,890	0.00%	269,931	0.00%	324,535	0.00%
Insurance Tax.....	408,873,355	2.87%	423,405,050	2.81%	431,664,202	2.64%	431,729,295	2.42%	475,545,413	2.44%
Piped Natural Gas Tax*.....	36,853,402	0.26%	38,994,881	0.26%	35,081,603	0.21%	33,654,268	0.19%	36,057,204	0.19%
Real Estate Conveyance Tax**.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax***.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax†.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax††.....	-	-	-	-	-	-	11,951,991	0.07%	36,558,780	0.19%
Solid Waste Disposal Tax†††.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	722,893	0.01%	589,383	0.00%	411,955	0.00%	5,032	0.00%	2,987	0.00%
Total Tax Revenue.....	13,117,230,784	92.08%	13,830,726,874	91.76%	15,477,557,903	94.80%	17,020,515,803	95.22%	18,712,126,352	96.16%
Total Non-tax Revenue & Transfers.....	1,128,835,549	7.92%	1,242,615,142	8.24%	848,923,661	5.20%	853,832,727	4.78%	747,904,898	3.84%
Total General Fund Revenue.....	14,246,066,333	100.00%	15,073,342,016	100.00%	16,326,481,563	100.00%	17,874,348,531	100.00%	19,460,031,250	100.00%
Sources of revenue	Fiscal Year									
	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Amount [\$]	Percent of total								
Estate Tax	158,764,850	0.80%	104,256,014	0.54%	71,905,766	0.39%	23,755,446	0.12%	58,102,538	0.30%
Privilege License Tax.....	56,309,007	0.28%	37,515,608	0.20%	39,196,662	0.21%	41,347,664	0.22%	48,543,571	0.25%
Tobacco Products Tax.....	237,377,533	1.20%	227,056,891	1.19%	251,730,957	1.35%	265,270,142	1.38%	270,900,735	1.39%
Franchise Tax.....	574,460,805	2.90%	651,938,670	3.41%	724,451,377	3.88%	607,500,353	3.17%	612,527,735	3.14%
Income Taxes:										
Individual Income Tax.....	10,902,299,190	55.00%	9,470,172,885	49.46%	9,047,605,408	48.49%	9,734,868,036	50.82%	10,272,136,381	52.59%
Corporate Income Tax.....	1,111,668,852	5.61%	835,544,512	4.36%	1,197,865,423	6.42%	1,013,546,433	5.29%	1,132,871,164	5.80%
Total income taxes.....	12,013,968,042	60.60%	10,305,717,397	53.83%	10,245,470,831	54.91%	10,748,414,469	56.11%	11,405,007,545	58.39%
Sales and Use Tax.....	4,981,673,149	25.13%	4,677,947,376	24.43%	5,565,043,256	29.83%	5,871,669,069	30.65%	5,257,585,406	26.92%
Alcoholic Beverage Tax.....	225,125,416	1.14%	228,458,572	1.19%	282,316,942	1.51%	275,193,609	1.44%	287,363,097	1.47%
Gift Tax.....	17,354,083	0.09%	12,291,039	0.06%	12,028,801	0.06%	2,963,637	0.02%	159,977	0.00%
Freight Car Lines Tax.....	278,555	0.00%	183,472	0.00%	345,414	0.00%	370,786	0.00%	408,762	0.00%
Insurance Tax.....	492,698,607	2.49%	466,601,945	2.44%	486,848,660	2.61%	480,134,608	2.51%	460,440,592	2.36%
Piped Natural Gas Tax*.....	36,476,388	0.18%	34,240,028	0.18%	33,794,094	0.18%	30,995,454	0.16%	25,861,167	0.13%
Real Estate Conveyance Tax**.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax***.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax†.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax††.....	37,748,630	0.19%	32,865,620	0.17%	31,897,136	0.17%	32,496,612	0.17%	36,182,589	0.19%
Solid Waste Disposal Tax†††.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	2,852	0.00%	6,402	0.00%	7,408	0.00%	4,870	0.00%	9,788	0.00%
Total Tax Revenue.....	18,832,237,918	95.00%	16,779,079,034	87.64%	17,745,037,304	95.11%	18,380,116,720	95.95%	18,463,093,503	94.52%
Total Non-tax Revenue & Transfers.....	991,845,829	5.00%	2,366,598,932	12.36%	912,269,988	4.89%	776,500,873	4.05%	1,070,828,533	5.48%
Total General Fund Revenue.....	19,824,083,747	100.00%	19,145,677,966	100.00%	18,657,307,292	100.00%	19,156,617,593	100.00%	19,533,922,036	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
	Amount [\$]	Percent of total								
Estate Tax	111,430,080	0.54%	19,275,568	0.10%	2,989,335	0.01%	4,358,180	0.02%	709,623	0.00%
Privilege License Tax.....	46,112,081	0.22%	49,954,683	0.25%	41,066,599	0.19%	39,925,452	0.18%	29,354,173	0.13%
Tobacco Products Tax.....	255,400,938	1.24%	255,532,320	1.27%	248,534,095	1.16%	257,433,563	1.16%	261,751,586	1.16%
Franchise Tax.....	660,141,126	3.21%	697,012,493	3.46%	544,122,153	2.54%	524,368,294	2.37%	748,077,119	3.31%
Income Taxes:										
Individual Income Tax.....	10,953,140,820	53.32%	10,272,358,828	50.97%	11,078,522,431	51.65%	11,905,157,743	53.75%	11,969,650,952	52.93%
Corporate Income Tax.....	1,191,730,504	5.80%	1,356,856,207	6.73%	1,327,688,128	6.19%	1,058,215,438	4.78%	752,173,350	3.33%
Total income taxes.....	12,144,871,325	59.12%	11,629,215,034	57.71%	12,406,210,560	57.84%	12,963,373,181	58.52%	12,721,824,302	56.26%
Sales and Use Tax.....	5,294,146,987	25.77%	5,566,518,176	27.62%	6,252,023,175	29.15%	6,559,483,149	29.61%	7,003,963,702	30.97%
Alcoholic Beverage Tax.....	298,639,842	1.45%	305,994,895	1.52%	318,729,834	1.49%	340,096,582	1.54%	353,603,883	1.56%
Gift Tax.....	817,951	0.00%	524,891	0.00%	211,789	0.00%	3,553	0.00%	2,864	0.00%
Freight Car Lines Tax.....	325,798	0.00%	294,799	0.00%	287,893	0.00%	256,950	0.00%	244,893	0.00%
Insurance Tax.....	521,509,351	2.54%	440,922,114	2.19%	510,676,294	2.38%	485,088,157	2.19%	492,097,802	2.18%
Piped Natural Gas Tax*.....	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%	67,466,758	0.30%
White Goods Disposal Tax***.....	-	-	1,514,356	0.01%	1,971,588	0.01%	2,136,296	0.01%	2,495,894	0.01%
Scrap Tire Disposal Tax†.....	-	-	5,046,243	0.03%	5,341,147	0.02%	5,646,467	0.03%	5,759,441	0.03%
Manufacturing Tax††.....	36,861,312	0.18%	35,522,329	0.18%	41,115,193	0.19%	46,412,229	0.21%	47,336,810	0.21%
Solid Waste Disposal Tax†††.....	-	-	2,145,380	0.01%	2,308,107	0.01%	2,335,446	0.01%	2,462,654	0.01%
Miscellaneous Tax Receipts.....	13,170	0.00%	16,002	0.00%	19,368	0.00%	16,130	0.00%	13,114	0.00%
Total Tax Revenue.....	19,400,681,546	94.45%	19,085,213,041	94.70%	20,431,128,234	95.26%	21,291,901,883	96.12%	21,737,164,616	96.12%
Total Non-tax Revenue & Transfers.....	1,140,731,536	5.55%	1,067,387,263	5.30%	1,016,805,580	4.74%	858,820,449	3.88%	876,918,158	3.88%
Total General Fund Revenue.....	20,541,413,082	100.00%	20,152,600,304	100.00%	21,447,933,814	100.00%	22,150,722,332	100.00%	22,614,082,774	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 tax revenue; for fiscal years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. SL 2013-360, s. 14.17.(a) directs twenty-eight percent (28%) of the net tax proceeds to be credited to the General Fund effective August 1, 2013.

†**Scrap Tire Disposal Tax.** For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the scrap tire disposal tax were required to be credited to the General Fund: for fiscal year 2001-02, the proceeds were credited to the General Fund as tax revenue; for fiscal years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. SL 2013-360, s. 14.16.(a) directs thirty percent (30%) of the net tax proceeds to be credited to the General Fund effective July 1, 2013.

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

The Current Operations Appropriations Act of 2017 (SL 2017-57) repeals Article 5 of Chapter 105 [the one-percent (1%) privilege tax on mill machinery and mill machinery parts and accessories] and substitutes an exemption from the sales and use tax for these items effective for purchases made on or after July 1, 2018.

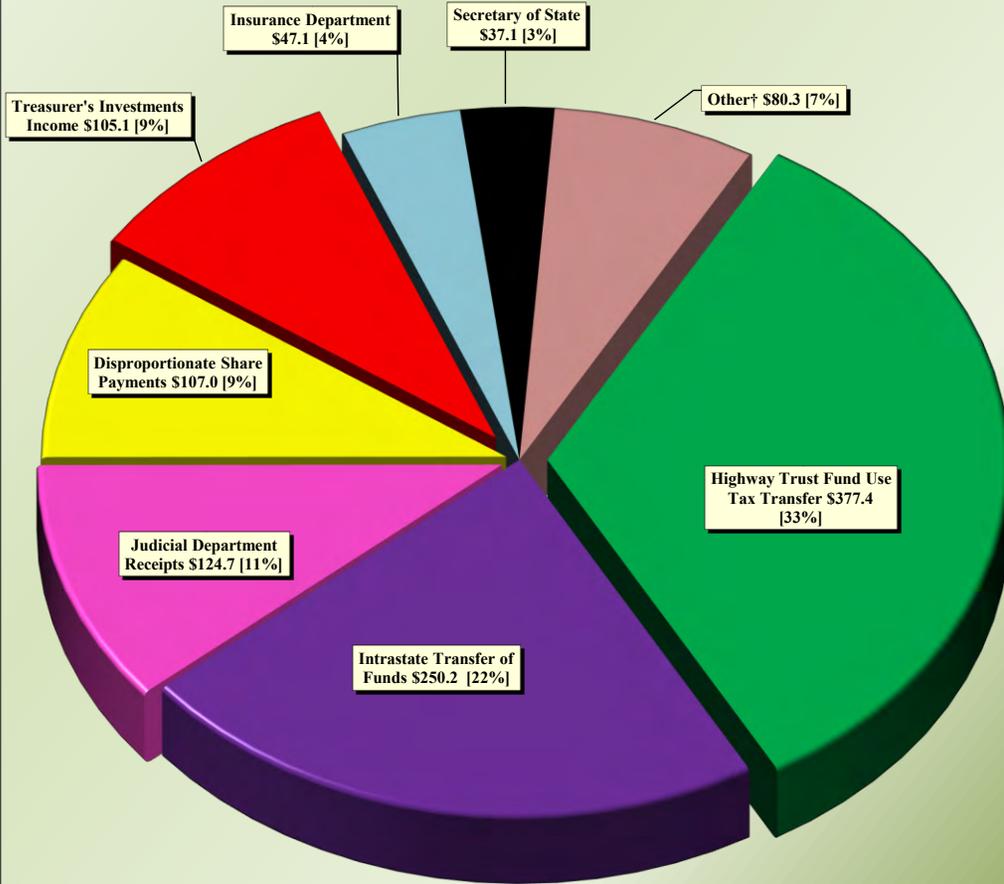
†††**Solid Waste Disposal Tax.** SL 2013-360, s. 14.18.(a) directs twelve and one-half percent (12.5%) of the distributable tax proceeds to be credited to the General Fund effective July 1, 2013.

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

GENERAL FUND NON-TAX REVENUES BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND NON-TAX REVENUE COMPARISON: FISCAL YEARS 2002-2003 and 2016-2017

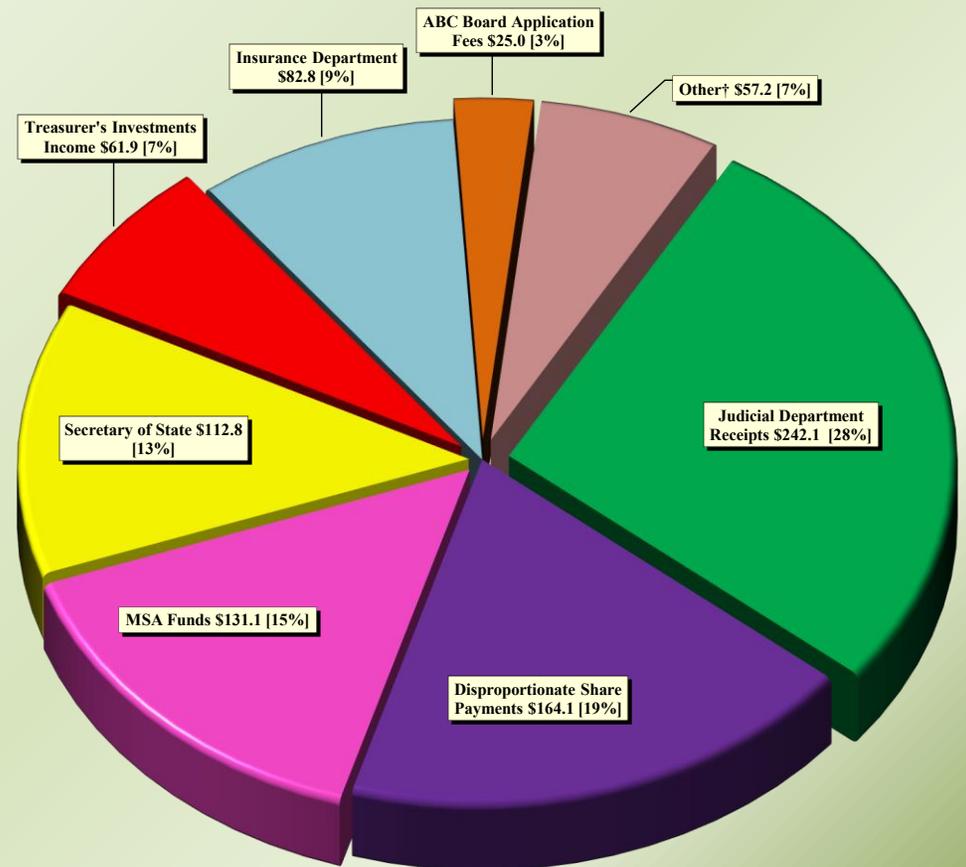
[Charts reflect non-tax revenues credited to the General Fund.]

Figure 3.1 Fiscal Year 2002-2003
[amounts in \$ millions]



†Other category: see Table 3. State General Fund: Non-Tax Revenues and Transfers By Source for information regarding non-tax revenue sources not separately itemized in chart.

Figure 3.2 Fiscal Year 2016-2017
[amounts in \$ millions]



†Other category: see Table 3. State General Fund: Non-Tax Revenues and Transfers By Source for information regarding non-tax revenue sources not separately itemized in chart.

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

Sources of revenue	Fiscal Year									
	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	105,079,415	9.31%	78,345,325	6.30%	71,445,489	8.42%	119,143,785	13.95%	202,542,534	27.08%
Judicial Department receipts.....	124,733,850	11.05%	139,033,534	11.19%	141,632,044	16.68%	159,102,325	18.63%	167,640,350	22.41%
Sales tax reimbursement - Highway Fund†.....	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††.....	11,013,787	0.98%	14,456,215	1.16%	10,252,680	1.21%	3,013,584	0.35%	4,124,281	0.55%
Secretary of State.....	37,068,673	3.28%	41,007,706	3.30%	47,469,987	5.59%	56,291,957	6.59%	58,421,595	7.81%
Cost of local sales and use tax administration.....	12,495,009	1.11%	13,988,816	1.13%	13,932,123	1.64%	14,355,818	1.68%	16,978,912	2.27%
Disproportionate share payments.....	107,000,000	9.48%	97,144,325	7.82%	111,109,834	13.09%	100,000,000	11.71%	100,000,000	13.37%
Intrastate transfer of funds.....	250,218,103	22.17%	491,015,835	39.51%	96,158,466	11.33%	46,985,858	5.50%	34,336,953	4.59%
Banking and investment fees.....	4,484,763	0.40%	4,758,163	0.38%	5,164,962	0.61%	5,386,359	0.63%	5,466,337	0.73%
Insurance Department.....	47,077,910	4.17%	51,167,950	4.12%	51,695,754	6.09%	54,007,923	6.33%	57,806,201	7.73%
Reversions of capital improvements funds.....	178,832	0.02%	12,544	0.00%	444	0.00%	679	0.00%	45	0.00%
ABC Board application fees.....	12,469,734	1.10%	12,625,300	1.02%	13,016,693	1.53%	13,220,860	1.55%	13,035,315	1.74%
Gasoline and oil inspection fees.....	949,133	0.08%	1,017,729	0.08%	845,726	0.10%	1,040,606	0.12%	913,976	0.12%
Transfer of Use Tax from Highway Trust Fund†††.....	377,400,000	33.43%	252,422,125	20.31%	242,520,317	28.57%	252,558,117	29.58%	57,486,602	7.69%
Administrative Office of the Courts: DWI service fees.....	6,806,328	0.60%	8,175,582	0.66%	7,838,407	0.92%	7,687,043	0.90%	7,906,795	1.06%
Probation - supervision fees.....	13,830,098	1.23%	16,186,488	1.30%	15,919,030	1.88%	15,880,669	1.86%	16,007,817	2.14%
Miscellaneous.....	2,669,916	0.24%	4,878,505	0.39%	3,755,305	0.44%	5,157,144	0.60%	5,237,186	0.70%
Master Settlement Agreement Funds.....	-	-	-	-	-	-	-	-	-	-
Reversion of Rural Economic Development Center funds..	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund.....	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers.....	1,128,835,549	100.00%	1,242,615,142	100.00%	848,923,661	100.00%	853,832,727	100.00%	747,904,898	100.00%

Sources of revenue	Fiscal Year									
	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	239,680,009	24.17%	113,334,285	4.79%	40,784,359	4.47%	26,306,054	3.39%	17,787,804	1.66%
Judicial Department receipts.....	198,400,888	20.00%	191,174,120	8.08%	216,854,082	23.77%	225,804,493	29.08%	259,770,555	24.26%
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%	20,235,353	1.89%
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	-	-	-	-	196,849,542	18.38%
Sales tax refund - Non-Highway Fund††.....	3,303,137	0.33%	1,906,144	0.08%	2,133,686	0.23%	2,432,477	0.31%	3,555,009	0.33%
Secretary of State.....	62,372,377	6.29%	64,652,127	2.73%	81,509,992	8.93%	76,753,295	9.88%	85,420,766	7.98%
Cost of local sales and use tax administration.....	16,982,244	1.71%	15,612,660	0.66%	14,602,888	1.60%	13,691,728	1.76%	12,176,873	1.14%
Disproportionate share payments.....	100,000,000	10.08%	100,000,000	4.23%	124,994,954	13.70%	135,000,000	17.39%	115,000,000	10.74%
Intrastate transfer of funds.....	49,619,999	5.00%	1,546,195,685	65.33%	165,058,045	18.09%	87,076,297	11.21%	112,727,493	10.53%
Banking and investment fees.....	5,861,957	0.59%	5,708,831	0.24%	5,954,689	0.65%	6,092,141	0.78%	6,689,458	0.62%
Insurance Department.....	74,293,875	7.49%	76,451,493	3.23%	69,643,055	7.63%	67,475,688	8.69%	72,313,510	6.75%
Reversions of capital improvements funds.....	3,507,038	0.35%	40,000,000	1.69%	22,161,866	2.43%	1	0.00%	-	-
ABC Board application fees.....	13,437,365	1.35%	14,143,782	0.60%	14,708,380	1.61%	15,232,055	1.96%	15,090,555	1.41%
Gasoline and oil inspection fees.....	784,734	0.08%	901,426	0.04%	1,002,905	0.11%	1,222,610	0.16%	1,331,796	0.12%
Transfer of Use Tax from Highway Trust Fund†††.....	172,543,306	17.40%	147,531,245	6.23%	108,561,829	11.90%	72,894,864	9.39%	76,720,918	7.16%
Administrative Office of the Courts: DWI service fees.....	8,593,365	0.87%	8,536,186	0.36%	7,099,247	0.78%	8,320,538	1.07%	8,362,573	0.78%
Probation - supervision fees.....	16,268,302	1.64%	16,005,024	0.68%	11,377,159	1.25%	14,258,962	1.84%	15,367,842	1.44%
Miscellaneous.....	8,007,233	0.81%	6,835,924	0.29%	8,265,682	0.91%	6,935,172	0.89%	6,775,483	0.63%
Master Settlement Agreement Funds.....	-	-	-	-	-	-	-	-	44,653,001	4.17%
Reversion of Rural Economic Development Center funds..	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund.....	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers.....	991,845,829	100.00%	2,366,598,932	100.00%	912,269,988	100.00%	776,500,873	100.00%	1,070,828,533	100.00%

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	12,468,221	1.09%	17,250,782	1.62%	18,324,283	1.80%	37,140,697	4.32%	61,906,275	7.06%
Judicial Department receipts.....	250,846,849	21.99%	236,849,684	22.19%	234,549,956	23.07%	244,802,911	28.50%	242,085,347	27.61%
Sales tax reimbursement - Highway Fund†.....	24,080,070	2.11%	21,551,663	2.02%	19,288,738	1.90%	-	-	-	-
Transfer for State Highway Patrol - Highway Fund.....	196,209,049	17.20%	196,582,981	18.42%	196,582,981	19.33%	-	-	-	-
Sales tax refund - Non-Highway Fund††.....	2,825,727	0.25%	3,716,166	0.35%	2,451,642	0.24%	2,188,868	0.25%	1,875,630	0.21%
Secretary of State.....	90,298,883	7.92%	95,104,972	8.91%	102,111,663	10.04%	108,407,901	12.62%	112,765,556	12.86%
Cost of local sales and use tax administration.....	8,942,660	0.78%	9,388,296	0.88%	10,518,872	1.03%	11,374,208	1.32%	13,037,767	1.49%
Disproportionate share payments.....	115,000,000	10.08%	110,000,000	10.31%	109,000,000	10.72%	147,465,847	17.17%	164,074,772	18.71%
Intrastate transfer of funds.....	168,300,282	14.75%	43,438,865	4.07%	45,732,291	4.50%	45,550,142	5.30%	12,565,048	1.43%
Banking and investment fees.....	6,107,270	0.54%	7,568,299	0.71%	7,684,476	0.76%	4,595,289	0.54%	4,100,683	0.47%
Insurance Department.....	72,590,212	6.36%	73,382,761	6.87%	76,335,234	7.51%	78,465,987	9.14%	82,826,030	9.45%
Reversions of capital improvements funds.....	114,467	0.01%	-	-	-	-	-	-	1,733	0.00%
ABC Board application fees.....	15,083,915	1.32%	15,201,447	1.42%	24,042,735	2.36%	24,027,072	2.80%	25,040,440	2.86%
Gasoline and oil inspection fees.....	1,202,822	0.11%	1,293,347	0.12%	1,278,485	0.13%	1,358,939	0.16%	1,460,653	0.17%
Transfer of Use Tax from Highway Trust Fund†††.....	27,595,861	2.42%	-	-	-	-	-	-	-	-
Administrative Office of the Courts: DWI service fees.....	7,992,121	0.70%	7,476,512	0.70%	7,046,139	0.69%	6,304,835	0.73%	5,672,507	0.65%
Probation - supervision fees.....	14,728,807	1.29%	13,647,901	1.28%	13,092,871	1.29%	12,439,135	1.45%	11,459,630	1.31%
Miscellaneous.....	4,933,569	0.43%	5,001,107	0.47%	4,182,562	0.41%	5,755,907	0.67%	5,450,397	0.62%
Master Settlement Agreement Funds.....	121,410,749	10.64%	164,576,047	15.42%	138,621,827	13.63%	127,230,121	14.81%	131,053,787	14.94%
Reversion of Rural Economic Development Center funds..	-	-	29,356,432	2.75%	1,748,056	0.17%	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	16,000,000	1.50%	2,854,222	0.28%	123,273	0.01%	-	-
Eastern Regional Economic Transfer to General Fund.....	-	-	-	-	1,358,547	0.13%	1,589,316	0.19%	1,541,901	0.18%
Total General Fund Non-tax Revenue and Transfers.....	1,140,731,536	100.00%	1,067,387,263	100.00%	1,016,805,580	100.00%	858,820,449	100.00%	876,918,158	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.

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 2005-06 or 2006-07.

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 July 1, 2004. [§ 105-164.14(e)]

†††Transfer of Use Tax from the Highway Trust Fund provisions were repealed by SL 2010-31, s. 28.7(i), and SL 2013-183, s. 4.1, effective July 1, 2013.

PART III. STATE TAX COLLECTIONS BY STATUTORY ARTICLE OF TAX

TABLE 4. STATE GOVERNMENT TAX COLLECTIONS IN THE UNITED STATES BY TYPE OF TAX BY STATE
(Collections data for fiscal year ending June 30, 2016)*

State	State Tax Collections By Tax Type																Population, GDP, Personal Income (PI), and Taxes as % of PI							
	Property		General Sales and Gross Receipts††		Selective Sales		Licenses		Taxes Based on Income				Other		Total		Population as of 7/1/2016 [1,000s]	GDP††† [current \$] calendar year 2015 [1,000s]	Personal income calendar year 2015		Total state tax collections as a percentage of personal income			
	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Individual		Corporation		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]			Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]												
Alabama.....	352,378	72.50	2,596,223	534.14	2,509,879	516.38	507,479	104.41	3,492,904	718.62	473,736	97.47	90,352	18.59	10,022,951	2,062.10	4,861	199,804,000	185,484,754	38,238	5.40%	36		
Alaska.....	111,736	150.68	-	-	260,846	351.77	120,529	162.54	-	-	67,457	90.97	336,801	454.20	897,369	1,210.17	742	52,448,000	41,701,086	56,507	2.15%	50		
Arizona.....	943,008	136.50	6,300,443	911.97	2,015,362	291.72	482,362	69.82	3,336,174	482.90	570,548	82.58	32,524	4.71	13,680,421	1,980.19	6,909	293,318,000	270,258,279	39,731	5.06%	39		
Arkansas.....	1,097,908	367.41	3,314,363	1,109.14	1,275,709	426.91	396,891	132.82	2,781,458	930.80	450,159	150.64	114,345	38.27	9,430,833	3,155.99	2,988	119,081,000	116,227,802	39,060	8.11%	5		
California.....	2,513,157	63.95	39,189,007	997.27	12,413,173	315.89	10,275,132	261.48	80,753,345	2,054.98	9,902,185	251.99	145,715	3.71	155,191,714	3,949.25	39,296	2,510,167,000	2,133,664,158	54,664	7.27%	9		
Colorado.....	-	-	2,840,173	513.58	2,282,819	412.80	702,667	127.06	6,485,602	1,172.78	626,109	113.22	84,079	15.20	13,021,449	2,354.65	5,530	315,621,000	282,665,204	51,956	4.61%	45		
Connecticut.....	-	-	3,752,793	1,046.02	2,396,151	667.88	455,454	126.95	7,557,153	2,106.41	765,492	213.37	363,091	101.20	15,290,134	4,261.84	3,588	253,467,000	244,940,968	68,155	6.24%	22		
Delaware.....	-	-	-	-	539,193	565.96	1,452,596	1,524.72	1,112,368	1,167.60	318,152	333.95	99,992	104.96	3,522,301	3,697.19	953	69,893,000	44,438,426	47,069	7.93%	6		
Florida.....	-	-	22,418,257	1,085.28	8,138,145	393.97	2,241,468	108.51	-	-	2,272,230	110.00	2,697,400	130.58	37,767,500	1,828.35	20,657	890,884,000	919,957,986	45,388	4.11%	47		
Georgia.....	961,881	93.26	5,480,196	531.36	2,928,260	283.92	663,946	64.38	10,439,534	1,012.21	981,002	95.12	142	0.01	21,454,961	2,080.26	10,314	505,693,000	418,382,680	41,020	5.13%	38		
Hawaii.....	-	-	3,206,154	2,244.13	1,109,748	776.76	263,130	184.18	2,116,130	1,481.18	108,169	75.71	115,704	80.99	6,919,035	4,842.95	1,429	81,900,000	69,637,831	48,823	9.94%	2		
Idaho.....	-	-	1,559,332	928.16	561,614	334.29	372,883	221.95	1,521,238	905.48	188,996	112.50	5,303	3.16	4,209,366	2,505.54	1,680	65,670,000	64,209,286	38,931	6.56%	16		
Illinois.....	60,814	4.74	11,344,480	883.82	7,179,785	559.36	2,745,949	213.93	13,806,525	1,075.63	3,367,461	262.35	402,206	31.33	38,907,220	3,031.17	12,836	778,353,000	652,685,245	50,745	5.96%	28		
Indiana.....	10,699	1.61	7,306,331	1,101.35	3,356,103	505.89	704,869	106.25	5,218,166	786.58	1,034,367	155.92	1,885	0.28	17,632,420	2,657.88	6,634	333,436,000	276,730,346	41,862	6.37%	20		
Iowa.....	1,410	0.45	3,162,854	1,010.22	1,435,103	458.37	925,958	295.75	3,553,325	1,134.93	376,865	120.37	109,584	35.00	9,565,099	3,055.09	3,131	180,511,000	142,825,634	45,800	6.70%	13		
Kansas.....	663,841	228.30	3,240,354	1,114.39	1,084,599	373.01	396,648	136.41	2,231,902	767.58	391,877	134.77	49,728	17.10	8,058,949	2,771.56	2,908	151,677,000	136,598,008	47,009	5.90%	29		
Kentucky.....	563,435	127.01	3,267,331	736.53	2,228,035	502.25	490,985	110.68	4,069,501	917.36	751,910	169.50	274,844	61.96	11,646,041	2,625.28	4,436	190,832,000	170,266,901	38,504	6.84%	12		
Louisiana.....	62,273	13.29	3,186,614	680.01	2,354,627	502.46	400,191	85.40	2,866,456	611.69	171,579	36.61	456,267	97.36	9,498,007	2,026.82	4,686	242,059,000	200,091,950	42,835	4.75%	44		
Maine.....	35,425	26.63	1,359,190	1,021.77	718,723	540.30	272,253	204.67	1,551,637	1,166.44	137,492	103.36	55,522	41.74	4,130,242	3,104.90	1,330	57,242,000	56,928,613	42,875	7.26%	10		
Maryland.....	748,389	124.22	4,504,242	747.62	4,435,188	736.16	884,363	146.79	8,517,529	1,413.76	1,129,008	187.39	675,480	112.12	20,894,199	3,468.06	6,025	365,162,000	337,212,412	56,197	6.20%	23		
Massachusetts...	5,818	0.85	6,089,860	892.45	2,594,006	380.15	1,122,219	164.46	14,430,331	2,114.73	2,333,892	342.03	706,879	103.59	27,283,005	3,998.26	6,824	490,402,000	426,359,872	62,755	6.40%	19		
Michigan.....	2,060,543	207.43	9,263,616	932.57	4,067,766	409.50	1,648,758	165.98	9,202,587	926.42	1,052,320	105.94	312,952	31.50	27,608,542	2,779.35	9,933	470,289,000	427,199,321	43,072	6.46%	17		
Minnesota.....	849,824	153.81	5,583,910	1,010.65	4,536,737	821.12	1,426,235	258.14	10,732,570	1,942.53	1,515,697	274.33	544,155	98.49	25,189,128	4,559.08	5,525	326,221,000	280,406,484	51,139	8.98%	3		
Mississippi.....	26,725	8.95	3,297,760	1,104.62	1,480,034	495.75	553,510	185.40	1,800,053	602.95	463,111	155.12	39,198	13.13	7,660,391	2,565.94	2,985	106,207,000	103,901,356	34,804	7.37%	8		
Missouri.....	30,892	5.07	3,536,396	580.58	1,765,868	289.91	599,276	98.38	6,023,701	988.92	328,736	53.97	12,250	2.01	12,297,119	2,018.84	6,091	291,764,000	257,514,867	42,406	4.78%	43		
Montana.....	278,497	268.13	-	-	562,474	541.54	319,020	307.15	1,181,042	1,137.09	118,969	114.54	167,941	161.69	2,627,943	2,530.14	1,039	46,179,000	43,844,378	42,637	5.99%	26		
Nebraska.....	123	0.06	1,783,498	934.94	579,220	303.64	185,082	97.02	2,244,719	1,176.72	307,672	161.29	16,819	8.82	5,117,133	2,682.49	1,908	116,111,000	93,868,240	49,572	5.45%	35		
Nevada.....	280,055	95.28	4,266,267	1,451.48	2,081,510	708.18	652,383	221.96	-	-	-	-	746,147	253.86	8,026,362	2,730.75	2,939	142,081,000	124,341,475	43,128	6.46%	18		
New Hampshire.....	406,394	304.41	-	-	982,832	736.20	329,549	246.85	87,973	65.90	700,237	524.52	134,961	101.09	2,641,946	1,978.96	1,335	75,162,000	72,548,919	54,543	3.64%	49		
New Jersey.....	4,638	0.52	9,267,703	1,032.22	3,905,629	435.00	1,499,889	167.05	13,355,992	1,487.57	2,229,487	248.32	1,283,382	142.94	31,546,720	3,513.62	8,978	563,616,000	538,220,307	60,069	5.86%	32		
New Mexico.....	37,084	17.78	2,085,366	999.97	844,638	405.02	342,527	164.25	1,313,648	629.92	92,876	44.54	559,299	268.19	5,275,438	2,529.66	2,085	92,987,000	78,996,822	37,938	6.68%	14		
New York.....	-	-	13,534,170	682.29	11,255,847	567.44	1,794,988	90.49	46,504,528	2,344.42	4,181,811	210.82	4,078,516	205.61	81,349,860	4,101.06	19,836	1,458,253,000	1,155,937,626	58,324	7.04%	11		
North Carolina.....	-	-	7,187,844	707.70	3,961,800	390.07	1,878,827	184.98	12,042,957	1,185.72	1,066,511	105.01	74,342	7.32	26,212,281	2,580.79	10,157	502,077,000	415,234,837	41,351	6.31%	21		
North Dakota.....	3,910	5.18	1,017,269	1,346.40	479,555	634.71	204,055	270.08	351,125	464.73	103,069	136.42	1,550,122	2,051.65	3,709,105	4,909.16	756	56,253,000	42,002,831	55,643	8.83%	4		
Ohio.....	-	-	12,226,504	1,051.96	6,004,663	516.64	2,223,747	191.33	8,169,197	702.87	33,235	2.86	37,537	3.23	28,694,883	2,468.90	11,623	611,350,000	508,379,906	43,803	5.64%	34		
Oklahoma.....	-	-	2,471,242	630.22	1,307,157	333.36	1,038,699	264.89	3,324,654	847.86	327,783	83.59	348,968	89.00	8,818,503	2,248.93	3,921	189,612,000	171,788,102	43,999	5.13%	37		
Oregon.....	20,587	5.04	-	-	1,513,201	370.34	1,048,709	256.66	7,611,745	1,862.89	633,871	155.13	141,938	34.74	10,970,051	2,684.80	4,086	215,940,000	178,432,319	44,424	6.15%	25		
Pennsylvania.....	43,124	3.37	10,221,593	799.37	9,062,781	708.74	2,159,170	168.86	11,932,232	933.15	2,456,231	192.09	1,519,458	118.83	37,394,589	2,924.40	12,787	709,722,000	637,183,688	49,815	5.87%	30		
Rhode Island.....	2,544	2.41	973,585	920.59	691,853	654.19	100,771	95.29	1,236,194	1,168.90	144,269	136.42	96,346	91.10	3,245,562	3,068.90	1,058	56,197,000	52,525,608	49,744	6.18%	24		
South Carolina.....	32,670	6.59	3,192,331	643.64	1,332,869	268.73	507,760	102.37	3,869,342	780.14	408,297	82.32	114,061	23.00	9,457,330	1,906.79	4,960	202,807,000	189,836,135	38,802	4.98%	40		

TABLE 4. -Continued

State	State Tax Collections By Tax Type																Population, GDP, Personal Income (PI), and Taxes as % of PI					
	Property		General Sales and Gross Receipts ^{††}		Selective Sales		Licenses		Taxes Based on Income				Other		Total		Popula- tion as of 7/1/2016 [1,000s]	GDP ^{†††} [current \$] calendar year 2015 [\$1,000s]	Personal income calendar year 2015		Total state tax collections as a percentage of personal income	
									Individual		Corporation								Amount	Per capita		
	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	%	Rank		
South Dakota....	-	-	968,787	1,124.48	471,254	546.99	268,724	311.91	-	-	32,684	37.94	6,598	7.66	1,748,047	2,028.97	862	47,231,000	40,892,772	47,882	4.27%	46
Tennessee.....	-	-	7,006,376	1,053.68	2,697,871	405.73	1,516,966	228.14	323,952	48.72	1,538,649	231.40	302,355	45.47	13,386,169	2,013.14	6,649	317,325,000	277,836,898	42,156	4.82%	42
Texas.....	-	-	32,131,385	1,151.46	14,239,389	510.28	3,414,335	122.36	-	-	-	-	2,347,708	84.13	52,132,817	1,868.23	27,905	1,611,958,000	1,284,521,219	46,787	4.06%	48
Utah.....	-	-	2,083,671	684.45	948,148	311.45	290,426	95.40	3,374,535	1,108.47	333,358	109.50	52,823	17.35	7,082,961	2,326.61	3,044	149,515,000	118,724,635	39,775	5.97%	27
Vermont.....	1,056,323	1,694.58	371,365	595.75	659,892	1,058.62	117,328	188.22	729,986	1,171.06	98,336	157.75	52,635	84.44	3,085,865	4,950.42	623	30,299,000	30,599,347	49,002	10.08%	1
Virginia.....	30,367	3.61	3,931,717	467.26	2,948,184	350.37	826,306	98.20	12,237,996	1,454.41	752,689	89.45	486,021	57.76	21,213,280	2,521.07	8,414	479,669,000	436,655,248	52,189	4.86%	41
Washington.....	2,062,065	283.21	13,560,382	1,862.45	4,075,649	559.77	1,461,200	200.69	-	-	-	-	1,120,792	153.94	22,280,088	3,060.06	7,281	453,186,000	379,950,931	53,119	5.86%	31
West Virginia....	6,957	3.80	1,286,833	703.71	1,279,857	699.90	128,478	70.26	1,845,711	1,009.34	144,680	79.12	435,454	238.13	5,127,970	2,804.26	1,829	72,583,000	67,273,774	36,566	7.62%	7
Wisconsin.....	170,537	29.54	5,058,789	876.30	2,704,652	468.51	1,151,656	199.49	7,486,676	1,296.86	986,785	170.93	90,372	15.65	17,649,467	3,057.29	5,773	303,826,000	265,094,105	46,025	6.66%	15
Wyoming.....	338,776	579.19	641,495	1,096.74	178,651	305.43	157,086	268.56	-	-	-	-	597,599	1,021.69	1,913,607	3,271.63	585	39,474,000	33,010,402	56,322	5.80%	33
Total 50 states....	15,874,807	49.19 ^a	291,068,051	901.92 ^a	148,437,049	459.95 ^a	53,723,432	166.47 ^a	342,824,393	1,062.29 ^a	46,470,049	143.99 ^a	24,088,592	74.64 ^a	922,486,373	2,858.46 ^a	322,722	17,885,514,000	15,497,989,993	48,376 ^a	5.95% ^a	-

Detail may not add to totals due to rounding.

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

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

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

Per capita tax collection amounts are computations based on July 1, 2016 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, 2015 population estimates of the Bureau of the Census.

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

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

^{††}Data for some states include state-collected local sales tax. North Carolina sales tax data include \$16,558,017.22 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-EST2017-01- Annual Estimates of the Resident Population for the States: July 1, 2016, December 2017 release.*

U.S. Census Bureau, 2016 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. May 12, 2017 release, April 20, 2018 update.

Bureau of Economic Analysis. *GDP by State*, Regional Economic Accounts, May 4, 2018 release.

Bureau of Economic Analysis. *Table SAI*, Regional Economic Accounts, March 22, 2018 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) .]

Fiscal year	Estate tax/ Inheritance tax* gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/ forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change		
								Estate tax/ Inheritance tax* gross collections	Estate tax/ Inheritance tax* refunds	Estate tax/ Inheritance tax* collections to General Fund
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%
2016-17†,††...	879,197	151,601	727,596	17,338	632	3	709,623	-82.46%	-71.35%	-83.72%

*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 for estates of decedents dying prior to the repeal date are a combination of inheritance and supplementary estate taxes (as applicable). Estate taxes are due to be filed nine months from the date of death, as were inheritance taxes. Depending on date of death, collections for subsequent fiscal years reflect either revenue generated from the estate tax (§§ 105-32.1 to 105-32.8) as result of the law change, or revenue generated from the inheritance tax (§§ 105-2 to 105-32) prior to repeal. The estate tax is imposed on the right to transfer property at death; the inheritance tax was based on the relationship of beneficiaries. The inheritance tax was assessed on property or interest over which the State had jurisdiction when the title passed by will, contract, entirety, or by descent and distribution. The property was taxed based on one of three graduated rate scales determined by the relationship of the beneficiary to the decedent. Certain tax credits applied to property passing to lineal ancestors or descendants. [Property passing to a surviving spouse was exempt, along with other types of property.] When the combined total of inheritance taxes was less than the credit allowed under the basic rates of the federal estate tax, a supplementary estate tax was imposed equal to the difference between the total North Carolina inheritance tax and the maximum state tax credit allowed by the Federal Estate Tax Act. When the inheritance tax was repealed, the estate tax was retained. The estate tax was equal to the state tax credit for federal purposes. Under the new federal estate tax law, effective for estates of decedents dying on or after January 1, 2002, the exclusion 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 exclusion provisions).

††SL 2013-316, s. 7.(a) repeals the North Carolina estate tax effective January 1, 2013 and applies to the estates of decedents dying on or after that date.

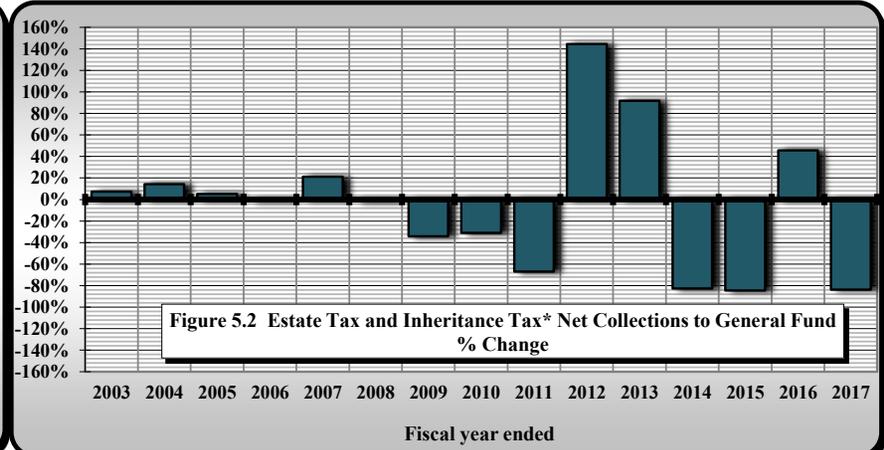
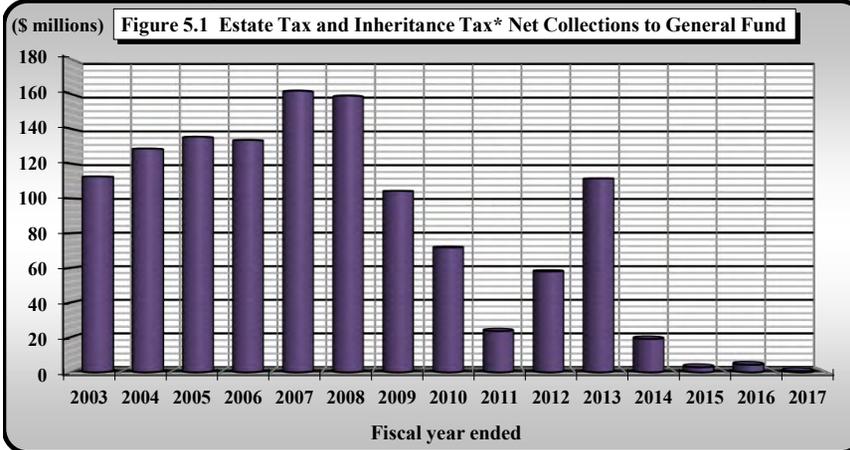


TABLE 6. PRIVILEGE TAX COLLECTIONS

[§ 105 ARTICLE 2.]

[The Tax Simplification and Reduction Act of 2013 repeals §§ 105-37.1, 105-38.1, and 105-40 effective January 1, 2014, applicable to gross receipts derived from an admission charge sold at retail on or after that date.]

Fiscal year	Privilege tax gross collections [S]	Refunds [S]	Privilege Tax Net Collections Before & After Transfers								Year-over-year % change				
			Net collections before transfers [S]	Solid Waste Management Trust Fund [S]	Intergovernmental inter-fund transfers [S]	N.C. Public Campaign Financing Fund [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	Collections to General Fund [S]	Privilege tax gross collections	Privilege tax refunds	Net collections before transfers	Amount to General Fund	
2002-03.....	44,908,220	167,145	44,741,075	486	-	-	-	19,346	-	-	44,721,244	-1.12%	-73.25%	-0.11%	68.26%
2003-04.....	42,032,598	346,785	41,685,813	49	-	-	49,746	20,324	-	-	41,615,694	-6.40%	107.48%	-6.83%	-6.94%
2004-05.....	45,191,583	143,550	45,048,033	92	-	-	36,821	19,100	-	-	44,992,019	7.52%	-58.61%	8.07%	8.11%
2005-06.....	46,503,672	596,339	45,907,333	1,667	-	-	23,246	21,581	291,335	-	45,569,504	2.90%	315.42%	1.91%	1.28%
2006-07.....	50,670,355	4,059,726	46,610,628	1,802	-	-	-	16,809	313,128	1,305	46,277,585	8.96%	580.78%	1.53%	1.55%
2007-08.....	57,268,276	615,518	56,652,758	7	-	-	-	17,138	325,277	1,329	56,309,007	13.02%	-84.84%	21.54%	21.68%
2008-09.....	39,707,960	1,858,993	37,848,967	36	-	-	-	20,757	311,257	1,310	37,515,608	-30.66%	202.02%	-33.19%	-33.38%
2009-10.....	39,669,774	101,193	39,568,581	-	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	-	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	-	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%
2016-17.....	30,848,016	1,004,407	29,843,609	-	-	-	-	72,649	414,953	1,834	29,354,173	-23.57%	2,015.44%	-25.98%	-26.48%

Privilege tax rates and bases:

Rate

Base

3% of gross receipts

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

[rate repealed on/after 1/1/14]†

†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

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

[rate repealed on/after 1/1/14]††

††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)]

\$50

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

\$12.50

.277% of face value

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

\$250 annual tax

Loan agencies (\$250 per location)

\$30 per \$1 million in assets

Banks: 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)]

\$15 per ton

Publishers of newsprint publications: the number of tons by which a newsprint publisher's recycled content tonnage falls short of the tonnage of recycled post-consumer recovered paper needed to achieve the applicable minimum recycled content percentage (repealed 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. Licensure and regulatory provisions governing peddlers, itinerant merchants, and specialty market operators repealed under Chapter 105 were transferred to Article 32 of Chapter 66.

1998-99

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

1999-00

Effective July 1, 1999, the \$100 annual license tax levied on installment paper dealers was repealed; concurrently, the tax rate on obligations was increased from .275% to .277% of face value. 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:

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, 2016)

State	Cigarette excise tax rate as of 1/01/2017		Tobacco Products net tax collections [cigarette/other]		Cigarette tax rate as of 6/30/2016	Cigarette tax net collections			Average retail price per pack†† [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/16)		Other Tobacco Products net tax collections		% of total tobacco taxes from:		Other Tobacco Products taxed†††	Population as of 7/1/2016 [1,000s]
	Rate	Rank	Amount	Per capita		Amount	Amount	Per 1¢ of tax†	Wtd. avg price	Cigarette taxes	Total	Per capita	Amount	Per capita	Ciga- rettes	Other Tobacco Products			
	[\$]	Rank	[\$1,000s]	[\$]	[\$]	[\$1,000s]	[\$]	[\$]	[\$]	As % of price	[in millions of packs]	[in numbers of packs]	[\$1,000s]	[\$]					
Alabama.....	0.675	39	172,311	35.45	0.675	163,342	33.61	50	5.410	1.685	31.1%	292.1	60.1	8,969	1.85	94.8%	5.2%	CSCSn	4,861
Alaska.....	2.000	12	66,100	89.14	2.000	52,295	70.52	35	9.013	3.010	33.4%	26.3	35.6	13,806	18.62	79.1%	20.9%	CSCSn	742
Arizona.....	2.000	12	317,962	46.02	2.000	297,043	43.00	22	6.923	3.010	43.5%	157.9	23.1	20,919	3.03	93.4%	6.6%	CSCSn	6,909
Arkansas.....	1.150	32	228,811	76.57	1.150	176,162	58.95	51	5.744	2.160	37.6%	161.5	54.2	52,649	17.62	77.0%	23.0%	CSCSn	2,988
California.....	0.870	36	819,647	20.86	0.870	741,887	18.88	22	5.607	1.880	33.5%	859.9	22.0	77,760	1.98	90.5%	9.5%	CSCSn	39,296
Colorado.....	0.840	37	201,187	36.38	0.840	162,437	29.37	35	5.490	1.850	33.7%	195.2	35.8	38,750	7.01	80.7%	19.3%	CSCSn	5,530
Connecticut.....	3.900	2	373,028	103.97	3.650	360,807	100.57	28	8.892	4.910	55.2%	101.6	28.3	12,221	3.41	96.7%	3.3%	CSCSn	3,588
Delaware.....	1.600	23	112,433	118.02	1.600	108,996	114.41	.72	5.993	2.610	43.6%	64.4	68.1	3,437	3.61	96.9%	3.1%	CSCSn	953
Florida.....	1.339	28	1,213,017	58.72	1.339	1,102,124	53.35	.40	5.789	2.349	40.6%	842.0	41.5	110,892	5.37	90.9%	9.1%	SChSn	20,657
Georgia.....	0.370	48	215,559	20.90	0.370	175,362	17.00	.46	4.919	1.380	28.1%	483.4	47.3	40,197	3.90	81.4%	18.6%	CSCSn	10,314
Hawaii.....	3.200	5	125,065	87.54	3.200	116,383	81.46	25	9.038	4.210	46.6%	36.4	25.4	8,682	6.08	93.1%	6.9%	CSCSn	1,429
Idaho.....	0.570	44	50,472	30.04	0.570	37,122	22.10	39	5.213	1.580	30.3%	67.4	40.7	13,350	7.95	73.5%	26.5%	CSCSn	1,680
Illinois.....	1.980	17	823,627	64.17	1.980	786,063	61.24	31	7.488	2.990	39.9%	405.5	31.5	37,564	2.93	95.4%	4.6%	CSCSn	12,836
Indiana.....	0.995	35	462,271	69.68	0.995	428,350	64.57	.65	5.581	2.005	35.9%	412.9	62.4	33,921	5.11	92.7%	7.3%	CSCSn	6,634
Iowa.....	1.360	27	229,433	73.28	1.360	198,170	63.30	.47	5.997	2.370	39.5%	148.9	47.7	31,263	9.99	86.4%	13.6%	CSCSn	3,131
Kansas.....	1.290	30	146,473	50.37	1.290	138,908	47.77	37	5.914	2.300	38.9%	106.1	36.4	7,565	2.60	94.8%	5.2%	CSCSn	2,908
Kentucky.....	0.600	42	251,189	56.62	0.600	229,910	51.83	86	5.015	1.610	32.1%	384.9	87.0	21,279	4.80	91.5%	8.5%	CSCSn	4,436
Louisiana.....	1.080	33	244,472	52.17	1.080	211,598	45.15	53	5.727	2.090	36.5%	261.2	55.9	32,874	7.02	86.6%	13.4%	CSE	4,686
Maine.....	2.000	12	141,464	106.35	2.000	129,338	97.23	.49	6.807	3.010	44.2%	64.9	48.9	12,126	9.12	91.4%	8.6%	CSCSn	1,330
Maryland.....	2.000	12	396,327	65.78	2.000	361,497	60.00	30	6.719	3.010	44.8%	182.4	30.4	34,830	5.78	91.2%	8.8%	CSCSn	6,025
Massachusetts.....	3.510	4	639,758	93.76	3.510	609,379	89.30	25	9.076	4.520	49.8%	174.0	25.6	30,379	4.45	95.3%	4.7%	ChSn	6,824
Michigan.....	2.000	12	953,023	95.94	2.000	877,496	88.34	.44	6.689	3.010	45.0%	445.4	44.9	75,527	7.60	92.1%	7.9%	CSCSn	9,933
Minnesota.....	3.040	7	667,055	120.73	3.000	566,962	102.62	34	8.318	4.553	54.7%	163.8	29.8	100,093	18.12	85.0%	15.0%	CSCSnE	5,525
Mississippi.....	0.680	38	133,719	44.79	0.680	114,842	38.47	57	5.129	1.690	32.9%	177.1	59.2	18,877	6.32	85.9%	14.1%	CSCSn	2,985
Missouri.....	0.170	50	103,120	16.93	0.170	83,686	13.74	81	4.615	1.180	25.6%	507.5	83.4	19,434	3.19	81.2%	18.8%	CSCSn	6,091
Montana.....	1.700	20	86,302	83.09	1.700	72,940	70.23	.41	6.444	2.710	42.1%	43.6	42.2	13,361	12.86	84.5%	15.5%	CSCSn	1,039
Nebraska.....	0.640	40	64,946	34.05	0.640	55,099	28.88	.45	5.355	1.650	30.8%	87.7	46.3	9,847	5.16	84.8%	15.2%	CSCSn	1,908
Nevada.....	1.800	18	173,839	59.14	1.800	160,707	54.68	30	6.361	2.100	44.2%	89.3	30.9	13,132	4.47	92.4%	7.6%	CSCSn	2,939
New Hampshire.....	1.780	19	226,032	169.31	1.780	215,564	161.47	91	6.432	2.790	43.4%	121.8	91.5	10,468	7.84	95.4%	4.6%	ChSn	1,335
New Jersey.....	2.700	9	700,392	78.01	2.700	678,271	75.54	28	7.510	3.710	49.4%	251.6	28.1	22,120	2.46	96.8%	3.2%	CSCSn	8,978
New Mexico.....	1.660	22	93,877	45.02	1.660	84,867	40.70	25	6.518	2.670	41.0%	51.3	24.6	9,010	4.32	90.4%	9.6%	CSCSn	2,085
New York.....	4.350	1	1,252,551	63.14	4.350	1,203,768	60.69	14	10.226	5.360	52.4%	276.8	14.0	48,782	2.46	96.1%	3.9%	CSCSn	19,836
North Carolina.....	0.450	46	286,334	28.19	0.450	245,360	24.16	54	4.900	1.460	29.8%	546.1	54.4	40,975	4.03	85.7%	14.3%	CSCSnE	10,157
North Dakota.....	0.440	47	30,642	40.56	0.440	23,393	30.96	.70	4.806	1.450	30.2%	53.1	70.2	7,249	9.59	76.3%	23.7%	CSCSn	756
Ohio.....	1.600	23	1,009,037	86.82	1.600	945,737	81.37	51	6.227	2.610	41.9%	590.3	50.8	63,300	5.45	93.7%	6.3%	CSCSn	11,623
Oklahoma.....	1.030	34	318,212	81.15	1.030	241,495	61.59	.60	5.837	2.040	34.9%	239.3	61.2	76,717	19.56	75.9%	24.1%	CSCSn	3,921
Oregon.....	1.320	29	268,794	65.78	1.320	210,894	51.61	39	6.002	2.330	38.8%	161.0	40.0	57,900	14.17	78.5%	21.5%	CSCSn	4,086
Pennsylvania.....	2.600	10	966,061	75.55	1.600	966,061	75.55	.47	7.804	3.610	46.3%	617.4	48.2	-	-	100.0%	0.0%	-	12,787
Rhode Island.....	3.750	3	143,646	135.83	3.750	137,569	130.08	35	8.822	4.760	54.0%	37.2	35.2	6,077	5.75	95.8%	4.2%	CSCSn	1,058
South Carolina.....	0.570	44	162,827	32.83	0.570	153,695	30.99	54	5.049	1.580	31.3%	280.4	57.3	9,132	1.84	94.4%	5.6%	CSCSn	4,960
South Dakota.....	1.530	25	66,572	77.27	1.530	57,996	67.32	.44	6.252	2.540	40.6%	38.3	44.6	8,576	9.95	87.1%	12.9%	CSCSn	862
Tennessee.....	0.620	41	263,329	39.60	0.620	246,861	37.13	.60	5.133	1.630	31.8%	406.3	61.6	16,468	2.48	93.7%	6.3%	CSCSn	6,649
Texas.....	1.410	26	1,464,896	52.50	1.410	1,240,006	44.44	32	6.043	2.420	40.0%	899.8	32.8	224,890	8.06	84.6%	15.4%	CSCSn	27,905
Utah.....	1.700	20	111,533	36.64	1.700	90,014	29.57	17	6.504	2.710	41.7%	55.5	18.5	21,519	7.07	80.7%	19.3%	CSCSn	3,044
Vermont.....	3.080	6	79,529	127.58	3.080	70,467	113.04	37	8.034	4.090	50.9%	23.4	37.4	9,062	14.54	88.6%	11.4%	CSCSn	623
Virginia.....	0.300	49	178,352	21.20	0.300	158,857	18.88	.63	5.102	1.310	25.7%	532.9	63.6	19,496	2.32	89.1%	10.9%	CSCSn	8,414
Washington.....	3.025	8	443,128	60.86	3.025	391,487	53.77	18	7.986	4.035	50.5%	129.1	18.0	51,641	7.09	88.3%	11.7%	CSCSn	7,281
West Virginia.....	1.200	31	100,610	55.02	0.550	92,997	50.86	92	5.668	2.210	39.0%	176.1	95.5	7,613	4.16	92.4%	7.6%	CSCSn	1,829
Wisconsin.....	2.520	11	649,238	112.46	2.520	573,112	99.28	39	7.510	3.530	47.0%	229.1	39.7	76,127	13.19	88.3%	11.7%	CSCSn	5,773
Wyoming.....	0.600	42	23,594	40.34	0.600	18,045	30.85	51	5.264	1.610	30.6%	32.0	54.6	5,549	9.49	76.5%	23.5%	CSCSn	585
Total 50 states.....	-	-	18,251,796	56.56 ^a	-	16,565,420	51.33 ^a	-	6.037 ^a	2.677 ^a	44.3% ^a	12,692.1	-	1,686,376	5.23 ^a	90.8%	9.2%	-	322,722

Detail may not add to totals due to rounding. ^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes. †Computation based on prevalent rate in effect for 2015-16. Per capita tax collection amounts are computations based on July 1, 2016 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax collected on behalf of each individual. ††as of November 1, 2016; 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-EST2017-01 -Annual Estimates of the Population for the States: July 1, 2016, December 2017 release. Orzechowski and Walker. The Tax Burden on Tobacco, Historical Compilation, Volume 51, 2016.

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

Fiscal year	Tobacco products tax: cigarette, vapor products, and other tobacco products											Year-over-year % change			
	Gross collections				Refunds	Net collections		Transfers				Collections to General Fund	Net collections		
	Cigarette	Other tobacco products [OTP]		Gross collections		Cigarette	Other tobacco products	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection cost of fines/forfeitures	University Cancer Research Fund		Cigarette	Other tobacco products	Amount to General Fund
		Vapor products	OTP non-vapor												
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	36,095,587	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%
2016-17...	249,011,980	3,692,890	40,324,691	293,029,561	808,898	248,687,355	43,533,309	82,987	60,811	269	30,325,010	261,751,586	1.4%	6.2%	1.7%

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.]

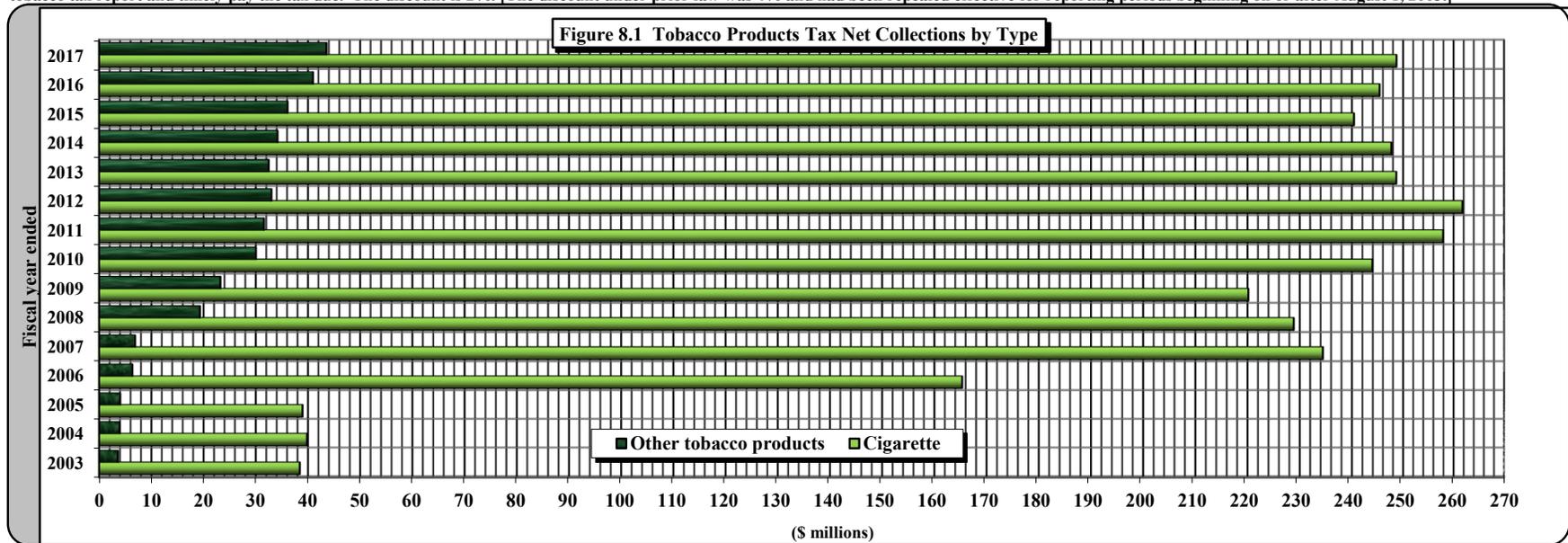


TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended	Per capita National cigarette sales (number of packs)	Per capita North Carolina cigarette sales (number of packs)	rate of tax per pack (¢)
1970	126.7	172.4	2*
1971	132.4	187.6	2
1972	131.6	214.1	2
1973	135.1	226.5	2
1974	141.7	227.3	2
1975	134.9	226.0	2
1976	145.3	230.2	2
1977	138.9	217.0	2
1978	140.9	205.5	2
1979	141.1	197.3	2
1980	139.9	187.8	2
1981	139.8	179.3	2
1982	137.9	179.0	2
1983	126.3	169.8	2
1984	121.6	160.6	2
1985	119.6	156.3	2
1986	117.5	154.4	2
1987	114.4	150.5	2
1988	110.0	146.0	2
1989	105.6	139.3	2
1990	100.8	133.7	2
1991	96.5	132.7	2
1992	94.8	128.9	5**
1993	93.1	129.7	5
1994	90.6	112.7	5
1995	89.5	124.9	5
1996	87.7	129.7	5
1997	86.9	125.6	5
1998	85.8	126.0	5
1999	82.1	113.1	5
2000	77.4	109.0	5
2001	73.7	100.1	5
2002	71.7	98.5	5
2003	67.9	97.7	5
2004	65.1	95.6	5
2005	63.3	93.8	5
2006	61.1	89.6	30**
2007	58.9	78.3	35**
2008	55.5	73.7	35
2009	52.6	69.6	35
2010	47.9	61.5	45
2011	46.5	60.9	45
2012	45.1	60.7	45
2013	43.0	57.5	45
2014	41.0	56.7	45
2015	40.4	54.1	45
2016	39.5	54.4	45

Source: Orzechowski and Walker. *The Tax Burden on Tobacco, Historical Compilation, Volume 51, 2016.*

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

**Tax rate increase effective August 1, 1991.

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).

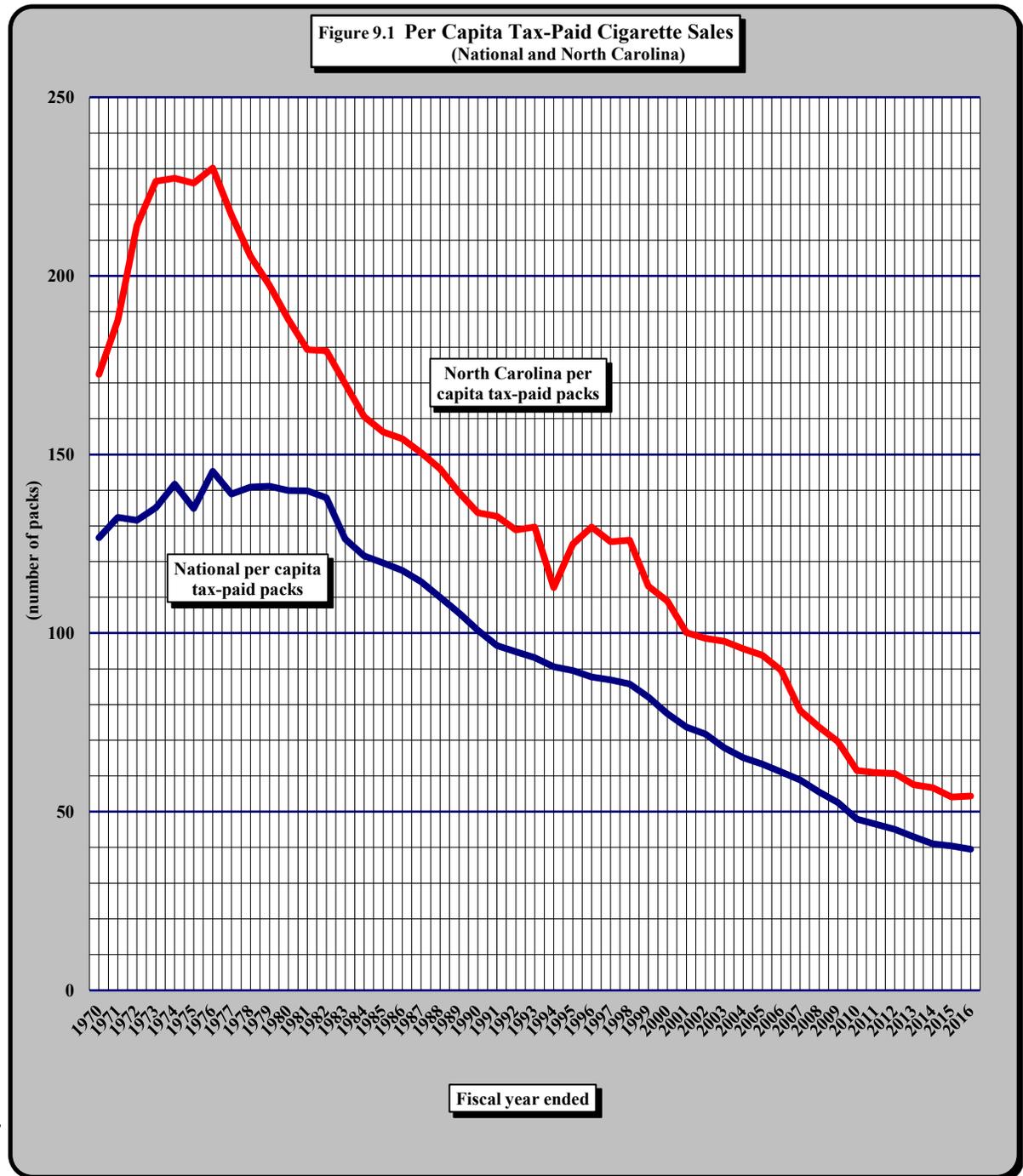


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
(Collections data for fiscal year ending June 30, 2016)†

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2016]									Pop- ulation as of 7/1/2016 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2016				Personal income for calendar year 2015	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$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	-----	4,861	210,535	43.32	4,224	0.87	185,484,754	38,238
Alaska	1.07	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	742	42,430	57.22	1,919	2.59	41,701,086	56,507
Arizona	0.16	yes	-----	0.84	yes	>24%-\$4.00/gal	3.00	yes	-----	6,909	72,281	10.46	7,416	1.07	270,258,279	39,731
Arkansas	0.23	yes	3% off- and 10% on-premise tax	0.75	yes	<5%-\$0.25/gal; \$0.05/case; and 3% off- and 10% on-premise retail tax	2.50	yes	<5%-\$0.50/gal; <21%-\$1.00/gal; \$0.20/case and 3% off-14% on-premise retail taxes	2,988	55,164	18.46	4,624	1.55	116,227,802	39,060
California	0.20	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	39,296	368,699	9.38	57,406	1.46	2,133,664,158	54,664
Colorado	0.08	yes	-----	0.28	yes	-----	2.28	yes	-----	5,530	43,407	7.85	7,367	1.33	282,665,204	51,956
Connecticut	0.24	yes	-----	0.72	yes	>21% and sparkling wine-\$1.80/gal	5.40	yes	<7%-\$2.46/gal	3,588	56,345	15.71	9,356	2.61	244,940,968	68,155
Delaware	0.16	n.a.	-----	0.97	n.a.	Sacramental wines excepted	3.75	n.a.	<=25%-\$2.30/gal	953	20,274	21.28	1,584	1.66	44,438,426	47,069
Florida	0.48	yes	-----	2.25	yes	>17.25%-\$3.00/gal, sparkling wine-\$3.50/gal	6.50	yes	<17.25%-\$2.25/gal >55.78%-\$9.53/gal	20,657	396,418	19.19	9,132	0.44	919,957,986	45,388
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	10,314	190,536	18.47	3,983	0.39	418,382,680	41,020
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	-----	1,429	50,590	35.41	-	-	69,637,831	48,823
Idaho	0.15	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,680	9,235	5.50	1,662	0.99	64,209,286	38,931
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.	12,836	287,865	22.43	13,097	1.02	652,685,245	50,745
Indiana	0.115	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,634	48,310	7.28	12,871	1.94	276,730,346	41,862
Iowa	0.19	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,131	22,423	7.16	15,468	4.94	142,825,634	45,800
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	2,908	133,709	45.98	3,672	1.26	136,598,008	47,009
Kentucky	0.08	yes††	10.75% wholesale tax	0.50	yes	10.75% wholesale tax	1.92	yes	<6%-\$0.25/gal; \$0.05/case and 10.75% wholesale tax	4,436	131,951	29.74	6,616	1.49	170,266,901	38,504
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	-----	4,686	63,356	13.52	-	-	200,091,950	42,835
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	-----	1,330	18,741	14.09	5,445	4.09	56,928,613	42,875
Maryland	0.09	--	9% sales tax	0.40	--	9% sales tax	1.50	yes	9% sales tax	6,025	31,627	5.25	1,446	0.24	337,212,412	56,197

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2016]									Pop- ulation as of 7/1/2016 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2016				Personal income for calendar year 2015	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	General Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax ap- plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
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	6,824	83,395	12.22	3,450	0.51	426,359,872	62,755
Michigan	0.20	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,933	156,499	15.75	18,655	1.88	427,199,321	43,072
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	5,525	88,352	15.99	2,580	0.47	280,406,484	51,139
Mississippi	0.4268	yes	-----	0.35	yes	sparkling wine-\$1.00/gal; champagne-\$1.00/gal	GC	yes	-----	2,985	42,352	14.19	1,306	0.44	103,901,356	34,804
Missouri	0.06	yes	-----	0.42	yes	includes additional charges	2.00	yes	-----	6,091	36,849	6.05	5,359	0.88	257,514,867	42,406
Montana	0.14	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	1,039	31,907	30.72	3,374	3.25	43,844,378	42,637
Nebraska	0.31	yes	-----	0.95	yes	>14%-\$1.35/gal	3.75	yes	-----	1,908	30,520	16.00	648	0.34	93,868,240	49,572
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	2,939	45,098	15.34	-	-	124,341,475	43,128
New Hamp- shire	0.30	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,335	12,850	9.63	18,056	13.52	72,548,919	54,543
New Jersey	0.12	yes	-----	0.875	yes	-----	5.50	yes	-----	8,978	138,799	15.46	4,199	0.47	538,220,307	60,069
New Mexico	0.41	yes	-----	1.70	yes	-----	6.06	yes	-----	2,085	37,084	17.78	-	-	78,996,822	37,938
New York	0.14	yes	additional \$0.12/gal-NY City	0.30	yes	-----	6.44	yes	<24%-\$2.54/gal; additional \$1.00/gal-NY City	19,836	299,931	15.12	61,706	3.11	1,155,937,626	58,324
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes††	-----	10,157	378,744	37.29	25,140	2.48	415,234,837	41,351
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	756	9,026	11.95	381	0.50	42,002,831	55,643
Ohio	0.18	yes	-----	0.32	yes	>14% to 21%-\$1.00/gal; vermouth-\$1.10/gal; sparkling wine-\$1.50/gal	GC	yes	-----	11,623	100,712	8.67	42,501	3.66	508,379,906	43,803
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	3,921	120,099	30.63	1,224	0.31	171,788,102	43,999
Oregon	0.08	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	4,086	18,375	4.50	4,543	1.11	178,432,319	44,424
Pennsyl- vania	0.08	yes	-----	GC	yes	-----	GC	yes	-----	12,787	373,004	29.17	17,741	1.39	637,183,688	49,815
Rhode Island	0.10	yes	\$0.04/case whole- sale tax	1.40	yes	\$0.30/gal for still wines made entirely from fruit grown in state; sparkling wine-\$0.75/gal	5.40	yes	-----	1,058	20,399	19.29	72	0.07	52,525,608	49,744
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	4,960	173,138	34.91	11,675	2.35	189,836,135	38,802

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2016]									Pop-ulation as of 7/1/2016 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2016				Personal income for calendar year 2015	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	General Sales tax applies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax applies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax applies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
South Dakota	0.27	yes	-----	0.93	yes	14% to 20%-\$1.45/gal; >21%, sparkling wine-\$2.07/gal; 2% wholesale tax	3.93	yes	<14%-\$0.93/gal; 2% wholesale tax	862	16,656	19.33	1,027	1.19	40,892,772	47,882
Tennessee	1.29	yes	17% wholesale tax and excise barrelog tax	1.21	yes	15% on-premise	4.40	yes	15% on-premise; <7%-\$1.10/gal	6,649	174,340	26.22	1,467	0.22	277,836,898	42,156
Texas	0.20	yes	14.95% on-premise and \$0.05/drink on airline sales	0.204	yes	>14%-\$0.408/gal and sparkling wine-\$0.516/gal; 6.7% on-premise and \$0.05/drink on airline sales	2.40	yes	6.7% on-premise and \$0.05/drink on airline sales	27,905	1,191,961	42.72	74,711	2.68	1,284,521,219	46,787
Utah	0.41	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	3,044	51,563	16.94	2,669	0.88	118,724,635	39,775
Vermont	0.265	yes	>6%-\$0.55; 10% on-premise sales tax	0.55	yes	>16%-sold through state store, 10% on-premise sales tax	GC	no	10% on-premise sales tax	623	25,025	40.15	431	0.69	30,599,347	49,002
Virginia	0.26	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	8,414	268,547	31.92	13,297	1.58	436,655,248	52,189
Washington	0.26	yes	-----	0.87	yes	>14%-\$1.72/gal	14.27	--	privatized liquor sales eff. 6/1/12; \$9.24/gal on-premise; 20.5% retail sales tax, 13.7% on-premise sales tax	7,281	347,642	47.75	143,858	19.76	379,950,931	53,119
West Virginia	0.18	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,829	17,936	9.81	995	0.54	67,273,774	36,566
Wisconsin	0.06	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	\$0.03/gal administrative fee	5,773	58,970	10.21	1,823	0.32	265,094,105	46,025
Wyoming	0.02	yes	-----	GC	yes	-----	GC	yes	-----	585	1,919	3.28	-	-	33,010,402	56,322
Total 50 states	0.20*	-----	-----	0.72*	-----	-----	3.75*	-----	-----	322,722	6,605,588	20.47 ^a	630,176	1.95 ^a	15,497,989,993	48,376 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2016 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, 2015 population estimates of the Bureau of the Census.

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

* U.S. median tax rates

†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; Wine Institute; Commerce Clearing House

U.S. Census Bureau, Population Division. *Table NST-EST2017-01* -Annual Estimates of the Resident Population for the States: July 1, 2016, December 2017 release.

U.S. Census Bureau, 2016 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. May 12, 2017 release, April 20, 2018 update.

Bureau of Economic Analysis. *Table SA1*, Regional Economic Accounts, March 22, 2018 release.

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

Fiscal year	Alcoholic beverage tax gross collections [\$]	Refunds [\$]	Net collections before local government distribution allocation/transfers [\$]	Alcoholic Beverage Tax Allocations and Transfers					Net collections to General Fund [\$]	Year-over-year % change			
				Local government distribution allocation† [\$]	Intergovernmental/inter-fund transfers					Gross collections	Refunds	Net collections before allocation/transfers	Amount to General Fund
					Department of Commerce transfer* [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]					
2002-03.....	198,759,850	99,687	198,660,162	27,408,926	350,000	4,685	-	-	170,896,552	-1.49%	-25.97%	-1.47%	-2.15%
2003-04.....	211,370,795	152,739	211,218,056	28,475,073	350,000	474	-	-	182,392,509	6.34%	53.22%	6.32%	6.73%
2004-05.....	219,520,359	82,044	219,438,315	29,778,545	350,000	1,112	-	-	189,308,658	3.86%	-46.28%	3.89%	3.79%
2005-06.....	231,610,071	60,574	231,549,497	30,229,766	440,039	-	34,450	-	200,845,242	5.51%	-26.17%	5.52%	6.09%
2006-07.....	245,387,597	552,404	244,835,193	31,638,059	559,961	1,170	27,657	115	212,608,231	5.95%	811.95%	5.74%	5.86%
2007-08.....	259,110,001	85,614	259,024,387	33,073,333	800,000	-	25,534	104	225,125,416	5.59%	-84.50%	5.80%	5.89%
2008-09.....	262,810,968	35,642	262,775,326	33,379,600	875,000	7,297	54,627	230	228,458,572	1.43%	-58.37%	1.45%	1.48%
2009-10.....	294,285,374	1,053,570	293,231,804	10,860,329	-	6,574	47,737	221	282,316,942	11.98%	2,855.98%	11.59%	23.57%
2010-11.....	309,412,522	115,502	309,297,020	34,021,288	-	325	81,445	352	275,193,609	5.14%	-89.04%	5.48%	-2.52%
2011-12.....	321,599,488	23,123	321,576,364	34,110,110	-	121	102,614	422	287,363,097	3.94%	-79.98%	3.97%	4.42%
2012-13.....	331,874,776	627,827	331,246,949	32,555,824	-	15,209	35,930	144	298,639,842	3.20%	2,615.16%	3.01%	3.92%
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%
2016-17.....	393,775,309	574,683	393,200,626	39,534,929	-	7,180	54,393	240	353,603,883	4.31%	73.25%	4.25%	3.97%

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.

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, 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 allocation was capped at \$90,000. Effective July 1, 2009, SL 2009-451 repeals the statutory requirement provisions for the transfer.

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

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

Type of Tax	Fiscal Year									
	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
	Collection amount [\$]	% of total								
License tax:†										
Beer	799	0.00%	-	-	-	-	-	-	-	-
Wine	47	0.00%	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	846	0.00%	-	-	-	-	-	-	-	-
Excise tax:										
Beer excise	88,496,593	44.55%	93,474,008	44.25%	93,218,652	42.48%	96,152,889	41.53%	98,740,195	40.33%
Fortified wine excise	1,250,035	0.63%	1,257,801	0.60%	1,038,294	0.47%	1,098,362	0.47%	942,117	0.38%
Unfortified wine excise	10,254,364	5.16%	11,241,818	5.32%	11,843,907	5.40%	13,045,850	5.63%	13,536,924	5.53%
Liquor excise	89,463,937	45.03%	95,129,952	45.04%	102,143,159	46.55%	108,997,192	47.07%	118,497,662	48.40%
Liquor surcharge	9,189,704	4.63%	10,114,003	4.79%	11,193,190	5.10%	12,255,203	5.29%	13,117,126	5.36%
Total excise	198,654,633	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%
Total collections	198,655,479	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%	244,834,023	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%	31,638,059	12.92%
Intergovernmental transfers:										
Department of Commerce transfer††	350,000	0.18%	350,000	0.17%	350,000	0.16%	440,039	0.19%	559,961	0.23%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	34,450	0.01%	27,657	0.01%
Collection cost of fines/forfeitures	-	-	-	-	-	-	-	-	115	0.00%
Net collections to General Fund	170,896,552	86.03%	182,392,509	86.35%	189,308,658	86.27%	200,845,242	86.74%	212,608,231	86.84%

Type of Tax	Fiscal Year									
	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Collection amount [\$]	% of total								
License tax:†										
Beer	-	-	-	-	-	-	-	-	-	-
Wine	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	-	-								
Excise tax:										
Beer excise	101,250,933	39.09%	100,332,391	38.18%	110,514,793	37.69%	114,551,504	37.04%	115,472,726	35.91%
Fortified wine excise	909,261	0.35%	848,605	0.32%	854,060	0.29%	814,755	0.26%	788,506	0.25%
Unfortified wine excise	14,722,932	5.68%	15,163,494	5.77%	18,701,084	6.38%	21,407,583	6.92%	22,192,483	6.90%
Liquor excise	128,377,545	49.56%	134,215,336	51.08%	151,024,406	51.50%	160,259,549	51.81%	169,704,562	52.77%
Liquor surcharge	13,763,716	5.31%	12,208,203	4.65%	12,130,887	4.14%	12,263,304	3.96%	13,417,967	4.17%
Total excise	259,024,387	100.00%	262,768,029	100.00%	293,225,229	100.00%	309,296,694	100.00%	321,576,244	100.00%
Total collections	259,024,387	100.00%	262,768,029	100.00%	293,225,229	100.00%	309,296,694	100.00%	321,576,244	100.00%
Less:										
Local distribution allocations	33,073,333	12.77%	33,379,600	12.70%	10,860,329	3.70%	34,021,288	11.00%	34,110,110	10.61%
Intergovernmental transfers:										
Department of Commerce transfer††	800,000	0.31%	875,000	0.33%	-	-	-	-	-	-
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	25,534	0.01%	54,627	0.02%	47,737	0.02%	81,445	0.03%	102,614	0.03%
Collection cost of fines/forfeitures	104	0.00%	230	0.00%	221	0.00%	352	0.00%	422	0.00%
Net collections to General Fund	225,125,416	86.91%	228,458,572	86.94%	282,316,942	96.28%	275,193,609	88.97%	287,363,097	89.36%

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
	Collection amount [\$]	% of total								
License tax:†										
Beer	-	-	-	-	-	-	-	-	-	-
Wine	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	-	-	-	-	-	-	-	-	-	-
Excise tax:										
Beer excise	115,698,892	34.93%	115,643,022	33.82%	117,666,274	32.83%	120,572,033	31.97%	121,031,497	30.78%
Fortified wine excise	770,210	0.23%	772,565	0.23%	760,728	0.21%	719,473	0.19%	676,053	0.17%
Unfortified wine excise	23,202,276	7.00%	24,477,278	7.16%	25,713,643	7.17%	26,761,297	7.10%	27,394,039	6.97%
Liquor excise	177,418,778	53.56%	186,694,439	54.60%	199,586,988	55.69%	213,345,450	56.57%	227,391,099	57.83%
Liquor surcharge	14,141,584	4.27%	14,324,659	4.19%	14,663,747	4.09%	15,761,756	4.18%	16,700,758	4.25%
Total excise	331,231,740	100.00%	341,911,963	100.00%	358,391,379	100.00%	377,160,009	100.00%	393,193,446	100.00%
Total collections	331,231,740	100.00%	341,911,963	100.00%	358,391,379	100.00%	377,160,009	100.00%	393,193,446	100.00%
Less:										
Local distribution allocations	32,555,824	9.83%	35,723,179	10.45%	39,525,134	11.03%	37,020,719	9.82%	39,534,929	10.05%
Intergovernmental transfers:										
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	35,930	0.01%	193,113	0.06%	135,852	0.04%	42,563	0.01%	54,393	0.01%
Collection cost of fines/forfeitures	144	0.00%	776	0.00%	559	0.00%	146	0.00%	240	0.00%
Net collections to General Fund	298,639,842	90.16%	305,994,895	89.50%	318,729,834	88.93%	340,096,582	90.17%	353,603,883	89.93%

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

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

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

[§ 105 ARTICLE 2C.]

Fiscal year	Wine Excise Tax											
	Fortified wine excise tax				Unfortified wine excise tax				Total wine excise tax net collections	Wine license collections	State sales tax rate in effect for period	Commerce transfer [formerly credited to DOACS]
	Fortified wine tax collections			Tax rate: [¢ per liter]	Unfortified wine tax collections			Tax rate: [¢ per liter]				
	Total net collections	State share	Local share reserve		Total net collections	State share	Local share reserve					
[\$]	[\$]	[\$]		[\$]	[\$]	[\$]		[\$]	[\$]	[%]	[\$]	
2002-03.....	1,250,035	975,251	274,784	24	10,254,364	4,244,010	6,010,354	21	11,504,399	47	4.5	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	-	"	-
2016-17.....	676,053	537,264	138,789	"	27,394,039	12,894,811	14,499,228	"	28,070,092	-	"	-

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.

Figure 13.1 Wine Excise Tax Collections by Type

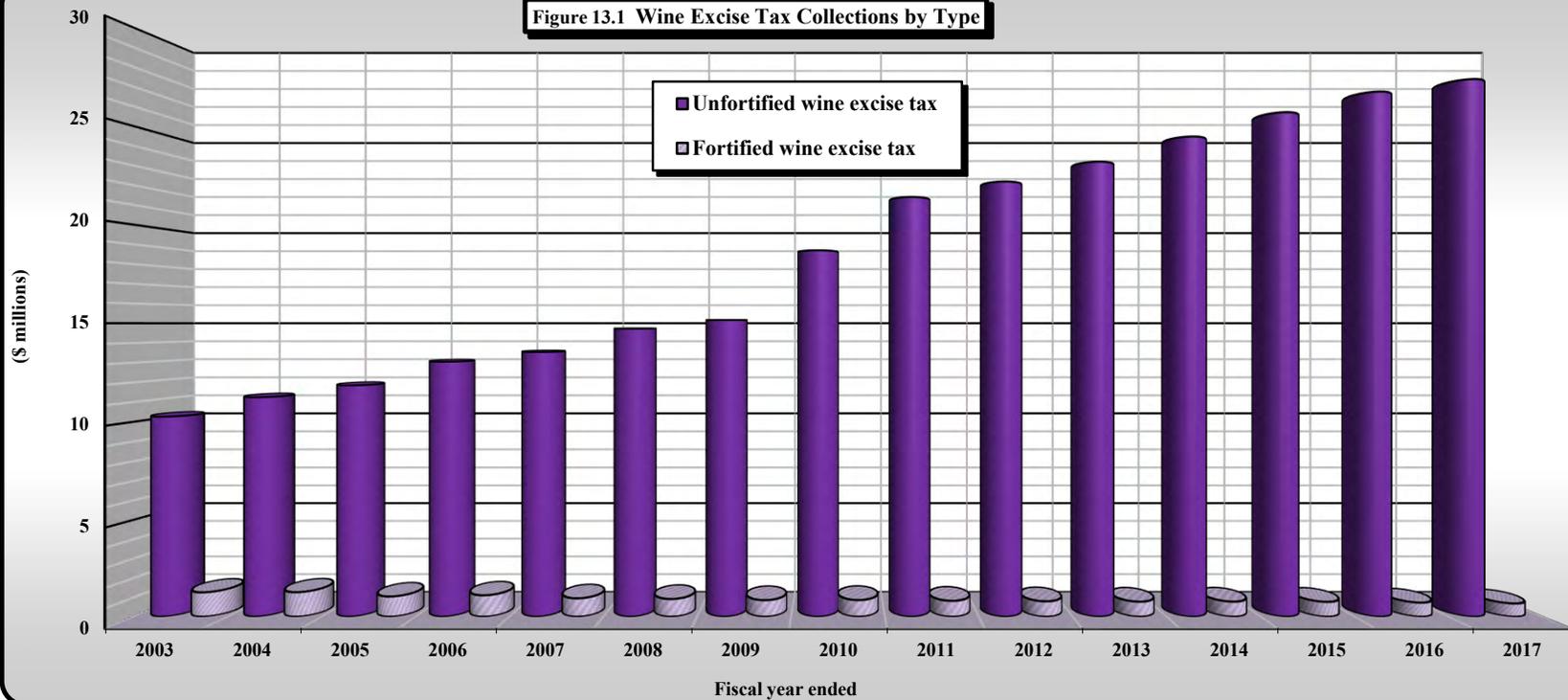
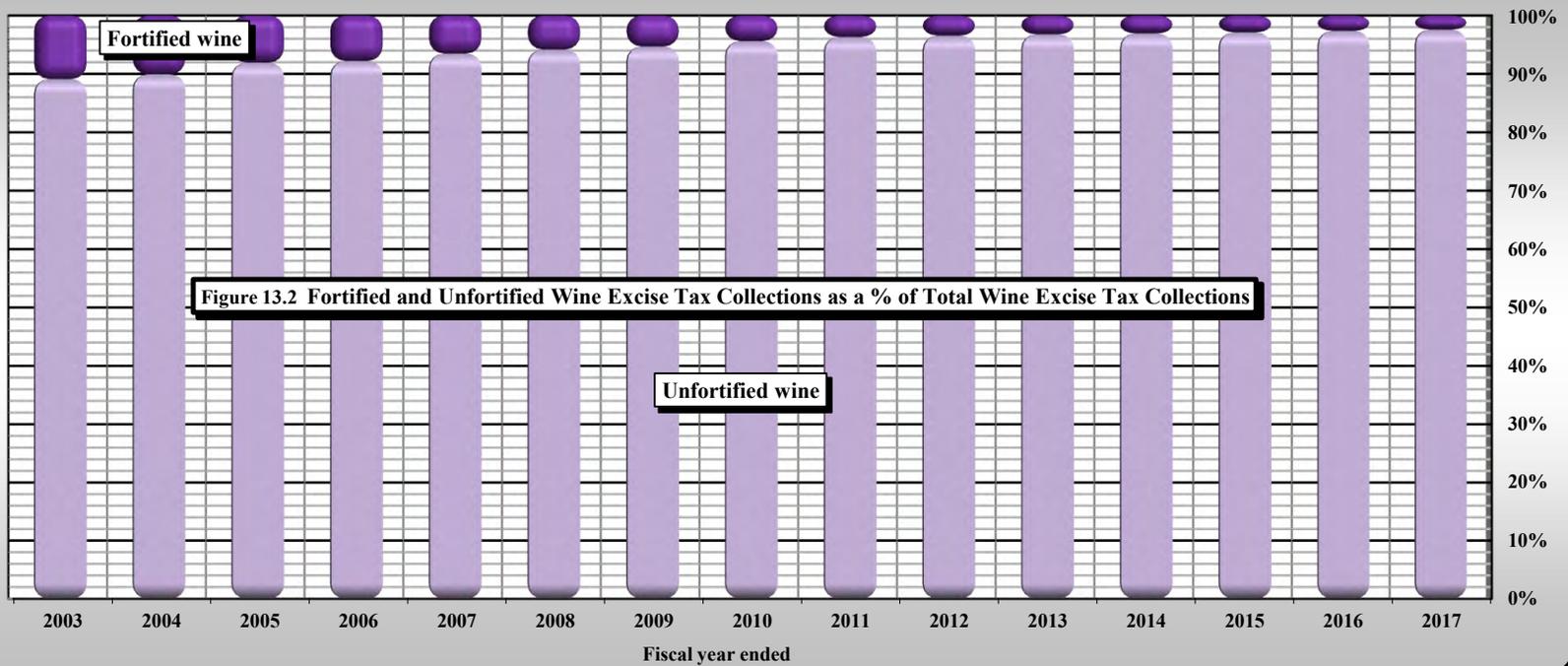


Figure 13.2 Fortified and Unfortified Wine Excise Tax Collections as a % of Total Wine Excise Tax Collections



**TABLE 14. COLLECTIONS OF BEER AND SPIRITUOUS LIQUOR EXCISE TAXES AND LICENSES
AND LIQUOR SURCHARGE TAX**
[§ 105 ARTICLE 2C.; § 18B.]

Fiscal year	Beer Excise Tax				Beer license collections [\$]	Spirituos liquor excise tax collections [\$]	Spirituos liquor excise tax rate [%]	Liquor surcharge tax collections [\$]
	Total net collections [\$]	Beer excise tax rate [¢ per gallon]	State share [\$]	Local share reserve [\$]				
2002-03.....	88,496,593	53.177	67,372,805	21,123,787	799	89,463,937	25	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
2016-17.....	121,031,497	"	96,140,555	24,890,942	-	227,391,099	"	16,700,758

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.]

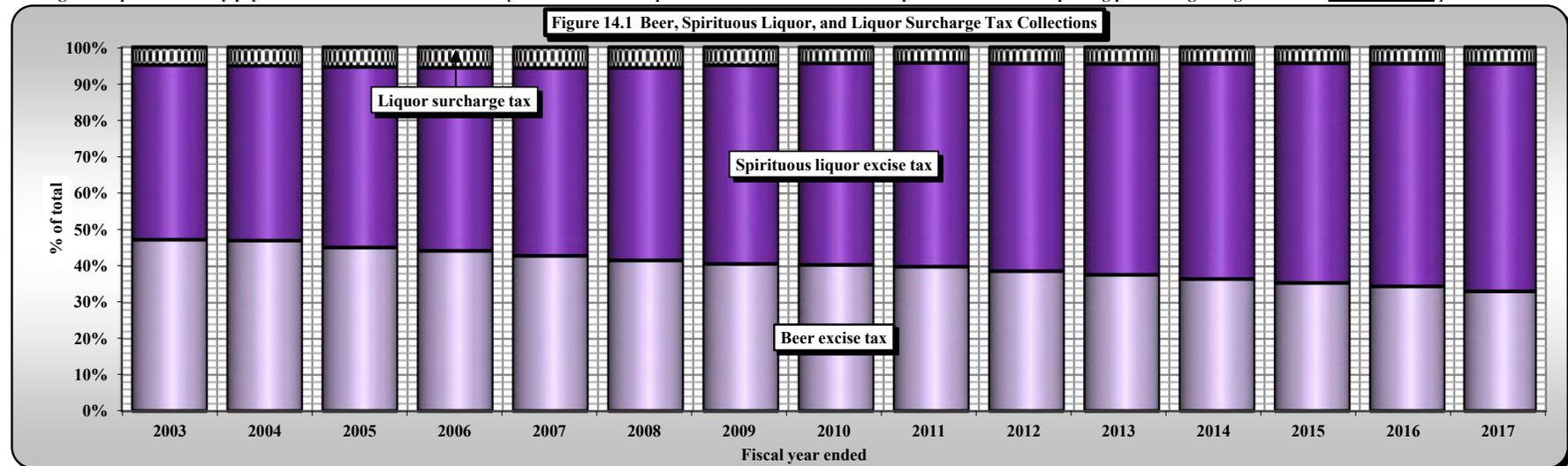


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[§ 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers							Net collections after transfers [S]
				Administrative costs [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	DOR reimbursement by law enforcement agencies [S]	Unencumbered proceeds	General Fund non-tax revenue [S]	
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)
2016-17....	7,991,868	364,364	7,627,504	56,915	570,687	558,620	2,469	-	4,342,993	1,306,397	789,424

Detail may not add to totals due to rounding.

[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.]

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.

Unauthorized substance

Unauthorized substance	Rate	Minimum Quantity Before Tax is Due
Marijuana stems & stalks that have been separated from the plant	\$0.40 for each gram or fraction thereof	More than 42.5 grams
Marijuana other than separated stems and stalks, or synthetic cannabinoids	\$3.50 for each gram or fraction thereof	More than 42.5 grams
Cocaine	\$50.00 for each gram or fraction thereof	7 or more grams
Any other controlled substance that is sold by weight	\$200.00 for each gram or fraction thereof	7 or more grams
Any other controlled substance that is <i>not</i> sold by weight	\$200.00 for each 10 dosage units or fraction thereof	10 dosage units
Any low-street-value drug that is not sold by weight	\$50.00 for each 10 dosage units or fraction thereof	10 dosage units
Illicit spirituous liquor sold by the drink	\$31.70 for each gallon or fraction thereof	No minimum
Illicit spirituous liquor <i>not</i> sold by the drink	\$12.80 for each gallon or fraction thereof	No minimum
Mash	\$1.28 per gallon or fraction thereof	No minimum
Illicit mixed beverages	\$20.00 on each 4 liters and a proportional sum on lesser quantities	No minimum

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

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

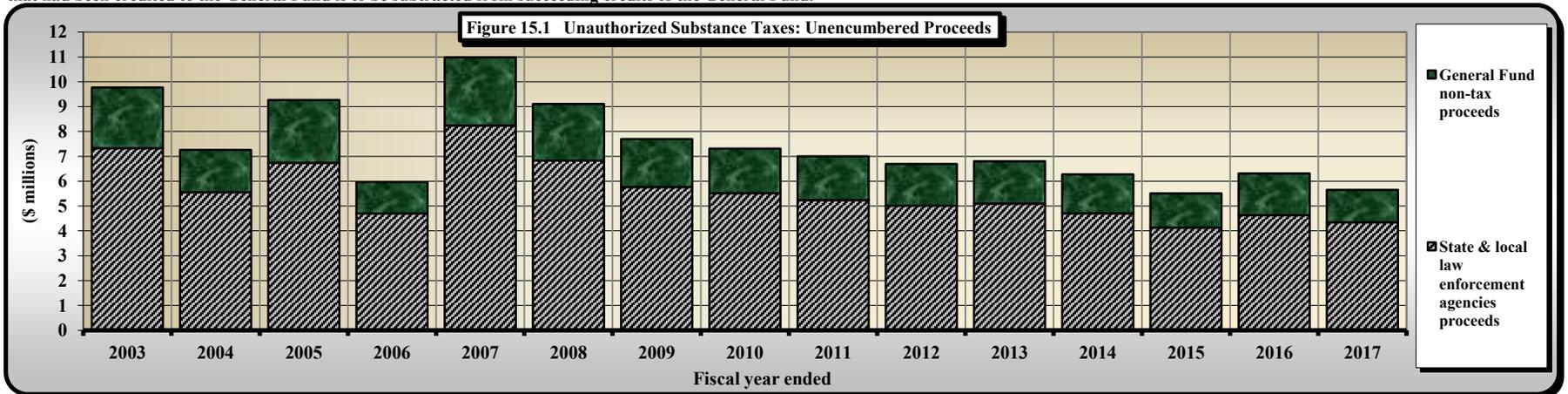


TABLE 16. FRANCHISE TAX COLLECTIONS
[§ 105 ARTICLE 3.]

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

Fiscal year	Franchise Tax Gross Collections						Franchise Tax Net Collections Before & After Deductions										Year-over-year % change			
	Taxpayer Type						Refunds	Net collections before transfers/deductions	§ 105-116.1 Municipal/local share††	Administrative costs	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection cost of fines/forfeitures	Inter-governmental/inter-fund transfers	Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund	
	§ 105-116 Power	Gas	Utilities†		Other [Business Corporations, Burial Assns.]	Total gross collections														
			§ 105-116 Water & Sewer	Telephone																
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
2002-03	255,511,612	-	2,286,030	322,145	301,503,663	559,623,448	6,748,194	552,875,255	123,528,913	43,772	174,565	-	-	-	429,128,005	-8.07%	-19.07%	-7.91%	-3.84%	
2003-04	251,948,379	-	2,088,287	372,744	327,828,064	582,237,474	9,460,029	572,777,445	127,251,328	77,594	154,037	-	-	-	445,294,486	4.04%	40.19%	3.60%	3.77%	
2004-05	264,720,551	-	2,167,437	-	370,157,694	637,045,682	7,255,355	629,790,327	130,939,863	76,314	92,760	-	-	-	498,681,391	9.41%	-23.31%	9.95%	11.99%	
2005-06	291,633,056	-	2,841,294	-	348,762,264	643,236,615	24,698,444	618,538,171	138,492,509	89,261	118,318	2,782,974	-	-	477,055,108	0.97%	240.42%	-1.79%	-4.34%	
2006-07	307,698,448	-	2,502,510	-	376,923,993	687,124,951	15,043,431	672,081,519	137,257,731	71,153	192,209	3,135,221	13,065	-	531,412,140	6.82%	-39.09%	8.66%	11.39%	
2007-08	325,129,273	-	3,610,522	-	417,715,525	746,455,320	7,045,995	739,409,325	160,484,424	102,335	163,570	4,181,105	17,087	-	574,460,805	8.63%	-53.16%	10.02%	8.10%	
2008-09	330,828,428	-	3,235,011	-	509,183,231	843,246,670	17,647,835	825,598,834	168,483,698	105,668	76,780	4,973,092	20,925	-	651,938,670	12.97%	150.47%	11.66%	13.49%	
2009-10	334,860,001	-	3,658,951	-	582,131,144	920,650,096	12,108,720	908,541,376	178,430,323	107,406	282,804	5,242,927	24,229	2,310	724,451,377	9.18%	-31.39%	10.05%	11.12%	
2010-11	340,671,401	-	4,920,624	-	473,310,864	818,902,889	17,879,536	801,023,352	188,267,524	109,700	136,303	4,806,389	20,757	182,327	607,500,353	-11.05%	47.66%	-11.83%	-16.14%	
2011-12	331,542,797	-	4,369,065	-	477,292,015	813,203,876	12,182,051	801,021,825	184,351,730	111,936	246,274	3,741,239	15,402	27,508	612,527,735	-0.70%	-31.87%	0.00%	0.83%	
2012-13	339,395,679	-	4,208,847	-	526,425,624	870,030,150	7,464,726	862,565,424	196,669,118	99,390	202,217	5,353,176	21,499	78,898	660,141,126	6.99%	-38.72%	7.68%	7.77%	
2013-14	343,338,249	-	3,858,691	-	568,697,709	915,894,648	11,791,384	904,103,264	203,353,181	-	200,431	3,494,245	14,033	28,881	697,012,493	5.27%	57.96%	4.82%	5.59%	
2014-15	21,399,211	-	1,331,404	-	578,630,712	601,361,327	52,237,690	549,123,637	-	-	148,162	4,833,423	19,899	-	544,122,153	-34.34%	343.02%	-39.26%	-21.94%	
2015-16	-	-	44,336	-	541,586,479	541,630,815	12,480,240	529,150,575	-	-	260,934	4,502,357	18,990	-	524,368,294	-9.93%	-76.11%	-3.64%	-3.63%	
2016-17	-	-	14,177	-	764,339,163	764,353,340	10,650,772	753,702,568	-	-	243,613	5,358,156	23,680	-	748,077,119	41.12%	-14.66%	42.44%	42.66%	

Franchise tax rates and bases:

Utility franchise tax† :	Rate	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 January 1, 2002, telecommunications reform legislation repeals the telephone franchise tax and concurrently enacts legislation that consolidated all taxes on telecommunications services into a single State sales tax rate of 6% [7% combined general rate effective October 1, 2005]. [6.75% effective December 1, 2006; 7% effective April 1, 2008; 8% effective September 1, 2009; 7% effective July 1, 2011]

Business corporations†††: \$1.50 per \$1,000 of the largest of 3 alternate bases; (minimum tax, \$35)

Three alternate bases:
 (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.
 (3) total actual investment in tangible property in NC.

†††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). SL 2017-57 reduces the tax rate applicable to S Corporations: the tax rate is \$200 for the first \$1,000,000 of the tax base and \$1.50 per \$1,000 of the tax base portion that exceeds \$1,000,000 (minimum tax, \$200) effective for taxable years beginning on or after January 1, 2019, and applicable to the calculation of franchise tax reported on the 2018 and later corporate income tax returns.

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

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 2016-2017
[§ 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%).

Collections source	Tax base/ Local share allocation percentages	Net collections and local share allocations [based on July-June collections]											
		Electricity		Piped Natural Gas		Telecommunications		Video Programming					
		§ 105-164.4(a)(9); § 105-164.44K		§ 105-164.4(a)(9); § 105-164.44L		§ 105-164.4(a)(4c); § 105-164.44F(a)(1), (a)(2)		§ 105-164.4(a)(6); § 105-164.44I(a)(2), (a)(3)		Cable		Direct-to-home satellite	
		Net collections [S]	Local share allocation† [S]	Net collections [S]	Local share allocation† [S]	Net collections [S]	Local share allocation† [S]	Net collections [S]	Local share allocation [S]	Net collections [S]	Local share allocation [S]		
Electricity	Gross receipts derived from sales of electricity sold to consumers (other than qualifying sales to farmers and manufacturers) and billed on or after July 1, 2014. Electricity for use at certain datacenters and electricity transactions to certain secondary metals recyclers are exempt from taxation. § 105-164.44K provides for a local share allocation equal to 44% of net tax proceeds collected on electricity, less administrative costs (effective for quarters beginning on or after July 1, 2014).	715,065,345	313,511,787	-	-	-	-	-	-	-	-	-	
Piped Natural Gas	Gross receipts derived from sales of piped natural gas sold to consumers (other than sales from a producer and qualifying sales to farmers, manufacturers, commercial laundry and dry cleaning establishments, and State agencies) and billed on or July 1, 2014. Piped natural gas transactions to certain secondary metals recyclers are also exempt from taxation. § 105-164.44L provides for a local share allocation equal to 20% of net tax proceeds collected on piped natural gas, less administrative costs (effective for quarters beginning on or after July 1, 2014). [Gas cities receive amounts in addition to the excise tax share effective for quarters beginning on or after July 1, 2015.]	-	-	78,246,549	15,565,418	-	-	-	-	-	-	-	
Telecommunications	Gross receipts derived from providing telephone service (includes local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services). § 105-164.44F(a)(1) provides for a local share allocation equal to 18.70% of net tax proceeds (less a freeze deduction adjustment). § 105-164.44I provides for a local share allocation equal to 7.7% (specified in § 105-164.44F(a)(2)) of net tax proceeds (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. PEG channel support funds	-	-	-	-	321,353,249	-	-	-	-	-	-	
Video Programming	Gross receipts derived from providing video programming services (cable and direct-to-home satellite). § 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 for a local share allocation equal to 37.1% of net tax proceeds (direct-to-home satellite) (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. PEG channel support funds	-	-	-	-	-	-	96,434,812	-	80,656,107	-	-	
							49,609,266						
							23,465,724						
							1,278,476						
										21,582,692		28,377,816	
										1,175,924		1,545,600	
	Totals	715,065,345	313,511,787	78,246,549	15,565,418	321,353,249	74,353,466	96,434,812	22,758,616	80,656,107	29,923,416		

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

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

TABLE 18. PRIMARY FOREST PRODUCTS TAX NET COLLECTIONS

[§ 113A ARTICLE 12.]

Fiscal year	Net collections [\$]	Collection fees on overdue tax debts [\$]	Forest Develop- ment Fund [\$]	Net collections	
				Year-over-year change	
				Amount [\$]	% change
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%
2016-17.....	1,891,674	-	1,891,674	(69,629)	-3.55%

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

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

Figure 18.1 Primary Forest Products Tax Net Collections

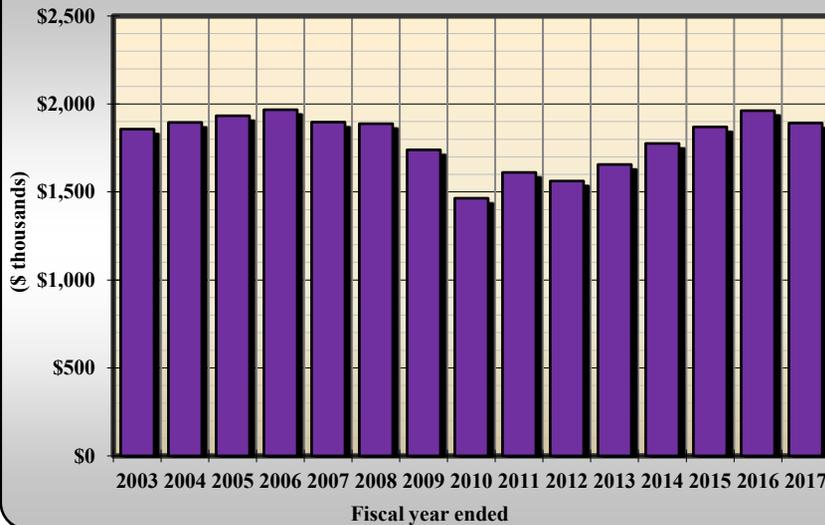
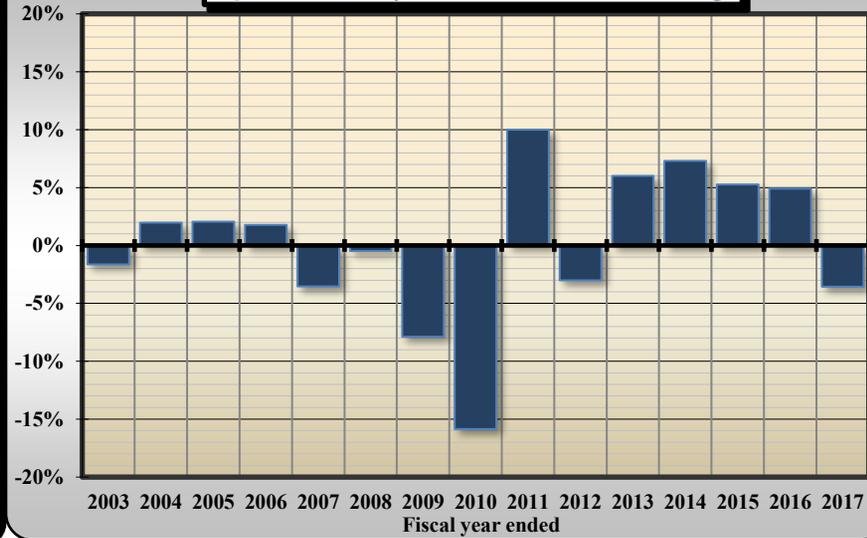


Figure 18.2 Primary Forest Products Tax % Change



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

Quarter ended	Softwood sawtimber		Hardwood sawtimber		Softwood pulpwood		Hardwood pulpwood		Total computed tax due [\$]
	Number of board feet	Computed tax due [50¢ per 1,000 board ft.] [\$]	Number of board feet	Computed tax due [40¢ per 1,000 board ft.] [\$]	Number of cords	Computed tax due [20¢ per cord] [\$]	Number of cords	Computed tax due [12¢ per cord] [\$]	
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	459,394
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
Fiscal year 2016-17:									
September 30, 2016	383,769,914	191,885	112,842,635	45,137	1,008,789	201,758	252,897	30,348	469,127
December 31, 2016	383,194,729	191,597	110,341,256	44,137	989,458	197,892	263,555	31,627	465,252
March 31, 2017	417,182,779	208,591	112,938,690	45,175	969,045	193,809	233,623	28,035	475,611
June 30, 2017	389,083,672	194,542	102,498,351	40,999	873,126	174,625	230,534	27,664	437,830
Total.....	1,573,231,094	786,616	438,620,932	175,448	3,840,418	768,084	980,609	117,673	1,847,821

Detail may not add to totals due to rounding.

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

Tax due does not equal collections for fiscal year because tax is paid during the month following the close of the calendar quarter.

Collections include penalties, interest, assessments, and other miscellaneous payments not included in the computed tax due amounts above.

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

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2015 tax year -as of January 1, 2015- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2016 [1,000s]	State Tax Collections Fiscal Year 2016†											
				Corporate income tax				Individual income tax			General sales tax††			Total tax collections [all sources]†††	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Illinois	5.25% plus 2.5% personal property replacement tax [Sales]	rates applicable to financial inst.	12,836	3,367,461	8.66%	262.35	5	13,806,525	35.49%	1,075.63	11,344,480	29.16%	883.82	38,907,220	3,031.17
Indiana	7% [6.5% on 7/1/15] [Sales]	financial inst.: 7.5%	6,634	1,034,367	5.87%	155.92	17	5,218,166	29.59%	786.58	7,306,331	41.44%	1,101.35	17,632,420	2,657.88
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [Sales]	5% franchise tax rate applicable to financial inst.; 50% federal tax deductibility	3,131	376,865	3.94%	120.37	24	3,553,325	37.15%	1,134.93	3,162,854	33.07%	1,010.22	9,565,099	3,055.09
Kansas	4% plus 3% surtax on taxable income>\$50K [3-factor/2-factor property, sales]	2.25% privilege tax rate applicable to financial inst., plus a surtax (2.125% for banks, 2.25% for S&L/trust cos.) on net income >\$25K.	2,908	391,877	4.86%	134.77	23	2,231,902	27.69%	767.58	3,240,354	40.21%	1,114.39	8,058,949	2,771.56
Kentucky	4%>\$0; 5%>\$50K; 6%>\$100K [3-factor with sales double wtd.]		4,436	751,910	6.46%	169.50	14	4,069,501	34.94%	917.36	3,267,331	28.06%	736.53	11,646,041	2,625.28
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [3-factor/Sales]	rates applicable to financial inst.; federal tax deductibility	4,686	171,579	1.81%	36.61	45	2,866,456	30.18%	611.69	3,186,614	33.55%	680.01	9,498,007	2,026.82
Maine	3.5%>\$0; 7.93%>\$25K; 8.33%>\$75K; 8.93%>\$250K [Sales]	financial inst.: 1% of net income, plus 8¢/\$1K of assets attributable to state sources; or 39¢/\$1K of assets attributable to state sources	1,330	137,492	3.33%	103.36	32	1,551,637	37.57%	1,166.44	1,359,190	32.91%	1,021.77	4,130,242	3,104.90
Maryland	8.25% [Sales/3-factor with sales double wtd.]	rate applicable to financial inst.	6,025	1,129,008	5.40%	187.39	12	8,517,529	40.77%	1,413.76	4,504,242	21.56%	747.62	20,894,199	3,468.06
Massachusetts	8% plus an additional tax of \$2.60/\$1K on either taxable tangible property (or taxable net worth allocable to state, for intangible property corporations); minimum tax: \$456 [3-factor with sales double wtd.]	9% rate applies to financial inst.	6,824	2,333,892	8.55%	342.03	2	14,430,331	52.89%	2,114.73	6,089,860	22.32%	892.45	27,283,005	3,998.26
Michigan	6% [MBT: repealed effective 1/1/12, except for those taxpayers with certified credits that elect to pay the MBT.] [Sales]		9,933	1,052,320	3.81%	105.94	30	9,202,587	33.33%	926.42	9,263,616	33.55%	932.57	27,608,542	2,779.35
Minnesota	9.8% plus minimum tax ranging from \$0 to \$9,650 based on property, payroll, and sales or receipts attributable to state sources [Sales]	rate applicable to financial inst.;	5,525	1,515,697	6.02%	274.33	4	10,732,570	42.61%	1,942.53	5,583,910	22.17%	1,010.65	25,189,128	4,559.08
Mississippi	3%>\$0; 4%>\$5K; 5%>\$10K [Sales/Other (based on specific business type)]	rates applicable to financial inst.	2,985	463,111	6.05%	155.12	19	1,800,053	23.50%	602.95	3,297,760	43.05%	1,104.62	7,660,391	2,565.94
Missouri	6.25% [3-factor/Sales]	financial inst.: 7% of net income, excluding share and surplus tax, plus 1/150 of 1% on outstanding shares and surplus>\$10M. 50% federal tax deductibility	6,091	328,736	2.67%	53.97	42	6,023,701	48.98%	988.92	3,536,396	28.76%	580.58	12,297,119	2,018.84
Montana	6.75% 7' 7% for water's edge u combined filing groups [3-factor]	rate applicable to financial inst.; gross sales option may apply; minimum tax: \$50	1,039	118,969	4.53%	114.54	25	1,181,042	44.94%	1,137.09	-	-	-	2,627,943	2,530.14

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2015 tax year -as of January 1, 2015- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2016 [1,000s]	State Tax Collections Fiscal Year 2016†										Total tax collections [all sources]†††	
				Corporate income tax			Individual income tax			General sales tax††					
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Nebraska	5.58%>\$0; 7.81%>\$100K [Sales]		1,908	307,672	6.01%	161.29	15	2,244,719	43.87%	1,176.72	1,783,498	34.85%	934.94	5,117,133	2,682.49
New Hampshire	8.5% Business Profits Tax plus a 0.75% Business Enterprise Tax for certain income levels may apply [3-factor with sales double wtd.]	rate applicable to financial inst.	1,335	700,237	26.50%	524.52	1	87,973	3.33%	65.90	-	-	-	2,641,946	1,978.96
New Jersey	6.5%>\$0; 7.5%>\$50K; 9%>\$100K [corporation business franchise rates] or alternative minimum assessment; or fixed dollar minimum tax (ranging from \$500 to \$2,000) based on gross receipts [Sales]	rates applicable to financial inst.; minimum tax: \$500	8,978	2,229,487	7.07%	248.32	7	13,355,992	42.34%	1,487.57	9,267,703	29.38%	1,032.22	31,546,720	3,513.62
New Mexico	4.8%>\$0; 6.4%>\$500K; 6.9%>\$1 million [3-factor/3-factor with sales triple wtd.]	rates applicable to financial inst.; gross sales option may apply	2,085	92,876	1.76%	44.54	43	1,313,648	24.90%	629.92	2,085,366	39.53%	999.97	5,275,438	2,529.66
New York	7.1% of ENI base (certain NY manufacturers pay 0%, 5.7% for QETCs), or capital stocks tax of 0.15% (0.132% for certain NY manufacturers/QETCs), or fixed dollar minimum tax ranging from \$25 to \$200K, depending on New York receipts (\$250 minimum tax for banks); small business taxpayers pay rates of 6.5%, 7.1%, and 4.35% on 3 brackets of ENI up to \$350K. [Sales]		19,836	4,181,811	5.14%	210.82	10	46,504,528	57.17%	2,344.42	13,534,170	16.64%	682.29	81,349,860	4,101.06
North Carolina	5% [3-factor with sales double wtd.]	rate applicable to financial inst.	10,157	1,066,511	4.07%	105.01	31	12,042,957	45.94%	1,185.72	7,187,844	27.42%	707.70	26,212,281	2,580.79
North Dakota	1.41%>\$0; 3.55%>\$25K; 4.31%>\$50K 3.5% additional tax for water's edge combined filing groups [3-factor]		756	103,069	2.78%	136.42	21	351,125	9.47%	464.73	1,017,269	27.43%	1,346.40	3,709,105	4,909.16
Ohio	CAT: 0.26% on gross receipts > \$1M, plus annual minimum tax based on gross receipts: \$150K - \$1M: \$150; > \$1M - \$2M: \$800; > \$2M - \$4M: \$2,100; > \$4M: \$2,600	FIT: Financial institutions tax [see Ohio note]	11,623	33,235	0.12%	2.86	46	8,169,197	28.47%	702.87	12,226,504	42.61%	1,051.96	28,694,883	2,468.90
Oklahoma	6% [3-factor/3-factor with sales double wtd.]	rate applicable to financial inst.	3,921	327,783	3.72%	83.59	37	3,324,654	37.70%	847.86	2,471,242	28.02%	630.22	8,818,503	2,248.93
Oregon	6.6%>\$0 7.6%>\$1M or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales [Sales]	rate applicable to financial inst.; gross sales option may apply	4,086	633,871	5.78%	155.13	18	7,611,745	69.39%	1,862.89	-	-	-	10,970,051	2,684.80
Pennsylvania	9.99% [Sales]		12,787	2,456,231	6.57%	192.09	11	11,932,232	31.91%	933.15	10,221,593	27.33%	799.37	37,394,589	2,924.40
Rhode Island	7% [Sales]	rate applicable to financial inst.; special rates for utilities minimum tax: \$500	1,058	144,269	4.45%	136.42	22	1,236,194	38.09%	1,168.90	973,585	30.00%	920.59	3,245,562	3,068.90
South Carolina	5% [Sales]	4.5% rate applicable to banks; 6% rate applicable to savings & loans after 1st 3 years of operation	4,960	408,297	4.32%	82.32	39	3,869,342	40.91%	780.14	3,192,331	33.76%	643.64	9,457,330	1,906.79

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2015 tax year -as of January 1, 2015- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2016 [1,000s]	State Tax Collections Fiscal Year 2016†											
				Corporate income tax			Individual income tax			General sales tax††			Total tax collections [all sources]†††		
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita Amount [\$]	Rank	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
South Dakota	- [see note]	6%-0.25% on net income of financial inst., banks; minimum tax: \$200 per location	862	32,684	1.87%	37.94	44	-	-	-	968,787	55.42%	1,124.48	1,748,047	2,028.97
Tennessee	6.5% [3-factor with sales double wtd.]	rate applicable to financial inst.	6,649	1,538,649	11.49%	231.40	8	323,952	2.42%	48.72	7,006,376	52.34%	1,053.68	13,386,169	2,013.14
Utah	5% [Sales/3-factor/3-factor with sales double wtd.]	rate applicable to financial inst.; minimum tax: \$100	3,044	333,358	4.71%	109.50	29	3,374,535	47.64%	1,108.47	2,083,671	29.42%	684.45	7,082,961	2,326.61
Vermont	6%>\$0; 7%>\$10K; 8.5%>\$25K [3-factor with sales double wtd.]	minimum tax: \$300 (\$75 for small farm corporations)	623	98,336	3.19%	157.75	16	729,986	23.66%	1,171.06	371,365	12.03%	595.75	3,085,865	4,950.42
Virginia	6% [Sales/3-factor with sales double wtd.]	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.	8,414	752,689	3.55%	89.45	36	12,237,996	57.69%	1,454.41	3,931,717	18.53%	467.26	21,213,280	2,521.07
West Virginia	6.5% [3-factor with sales double wtd.]	rate applicable to financial inst.	1,829	144,680	2.82%	79.12	40	1,845,711	35.99%	1,009.34	1,286,833	25.09%	703.71	5,127,970	2,804.26
Wisconsin	7.9% [Sales]	rate applicable to financial inst.; economic development surcharge ranging from \$25-\$9,800 applies if gross receipts are at least \$4M.	5,773	986,785	5.59%	170.93	13	7,486,676	42.42%	1,296.86	5,058,789	28.66%	876.30	17,649,467	3,057.29
Total 46 states			284,012	46,470,049	5.54% ^a	163.62 ^a	-	342,824,393	40.90% ^a	1,207.08 ^a	240,468,522	28.69% ^a	846.69 ^a	838,133,499	2,951.05 ^a

Detail may not add to totals due to rounding.

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

Ohio imposes a Commercial Activity Tax (CAT) equal to \$150 for gross receipts (situated 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 0.75% for most entities, 0.375% for retail/wholesale entities, and 0.331% for those entities with \$20M or less in annualized total revenue using the EZ computation. Except for the EZ calculation, the tax base is the taxable entity's margin and is computed as one of the following: (1) total revenue times 70%, or (2) total revenue minus cost of goods sold (COGS), or (3) total revenue minus compensation, or (4) total revenue minus \$1M. There is no minimum tax requirement under the franchise tax provisions. The no tax liability threshold is \$1,110,000. 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; the business and occupancy tax is calculated on the gross income from activities with no deduction provisions for labor, materials, taxes, or other costs of doing business.

Per capita tax collection amounts are computations based on July 1, 2016 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

^aWeighted average computations based on tax collection totals and population for the 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 \$16,558,017.22 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-EST2017-01- Annual Estimates of the Resident Population for the States: July 1, 2016, December 2017 release.*

U.S. Census Bureau, 2016 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. May 12, 2017 release, April 20, 2018 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.]

Fiscal year	Corporate Income Tax Gross Collections by Type				Total gross collections [S]	Refunds [S]	Corporate Income Tax Net Collections Before & After Transfers							Year-over-year % change			
	Type of payment		Net collections before transfer deductions [S]	Intergovernmental and inter-fund transfers					Net collections to General Fund [S]	Income tax gross collections	Income tax refunds	Net collections before transfers	Amount to General Fund				
	Estimated payment			Public School Building Capital Fund [S]			Critical School Facility Needs Fund [S]	Other/ collection cost of fines/forfeitures [S]						Collection fees on overdue tax debts [S]	OSBM Civil Penalty Forfeiture Fund [S]	Net collections to General Fund [S]	
	Amount [S]	% change															Amount [S]
2002-03....	836,870,149	18.55%	201,623,125	4.34%	1,038,493,274	139,974,050	898,519,224	-	-	57,869,430	149,970	-	840,499,824	15.50%	-39.35%	34.44%	105.34%
2003-04....	795,950,527	-4.89%	228,453,041	13.31%	1,024,403,568	187,050,344	837,353,223	57,620,230	2,500,000	-	268,146	-	776,964,847	-1.36%	33.63%	-6.81%	-7.56%
2004-05....	938,893,681	17.96%	476,478,614	108.57%	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	24.29%	279,307,293	-41.38%	1,446,235,869	137,992,380	1,308,243,489	98,198,520	-	-	221,499	5,720,530	1,204,102,940	2.18%	-3.66%	2.84%	0.89%
2006-07....	1,216,393,456	4.24%	533,684,069	91.07%	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	-1.45%	283,677,374	-46.85%	1,482,472,294	275,844,781	1,206,627,514	87,201,879	-	30,693	215,449	7,510,641	1,111,668,852	-15.29%	49.60%	-22.93%	-23.41%
2008-09....	1,001,342,157	-16.47%	175,586,702	-38.10%	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	13.33%	381,083,060	117.03%	1,515,939,069	221,132,886	1,294,806,183	93,834,701	-	14,264	493,596	2,598,199	1,197,865,423	28.80%	-19.69%	43.62%	43.36%
2010-11....	1,110,751,387	-2.12%	186,545,202	-51.05%	1,297,296,589	204,994,094	1,092,302,495	75,181,766	-	40,568	224,332	3,309,395	1,013,546,433	-14.42%	-7.30%	-15.64%	-15.39%
2011-12....	1,196,124,315	7.69%	164,719,867	-11.70%	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	14.45%	197,268,726	19.76%	1,566,254,040	280,140,029	1,286,114,011	89,196,686	-	(9,639)	207,342	4,989,118	1,191,730,504	15.09%	99.27%	5.40%	5.20%
2013-14....	1,450,164,189	5.93%	103,418,956	-47.57%	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	2.56%	81,078,855	-21.60%	1,568,418,204	237,987,277	1,330,430,926	-	-	10,392	208,182	2,524,225	1,327,688,128	0.95%	23.53%	-2.24%	-2.15%
2015-16....	1,373,706,807	-7.64%	48,439,253	-40.26%	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%
2016-17....	1,102,569,312	-19.74%	(90,708,772)	-287.26%	1,011,860,540	254,513,475	757,347,065	-	-	21,417	306,140	4,846,157	752,173,350	-28.85%	-28.38%	-29.01%	-28.92%

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. The Appropriations Act of 2017 [SL 2017-57] codifies the tax rate of 3% for 2017 based on the trigger being met, repeals the tax rate reduction trigger mechanism effective June 28, 2017, and reduces the tax rate from 3% to 2.5% effective for taxable years beginning on or after January 1, 2019.

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

Rates: Effective year of tax:

7% Effective for tax years 1987 through 1990

7.75% Effective for tax years 1991 through 1996

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

Tax year 1991: 4%*

Tax year 1992: 3%*

7.5% Tax year 1997

7.25% Tax year 1998

7% Tax year 1999

6.9% Tax years 2000 through 2013 [Tax years 2009, 2010: 3%*]

6% Tax year 2014

5% Tax year 2015

4% Tax year 2016

3% Tax years 2017 and 2018

2.5% Tax year 2019

Tax year 1993: 2%*

Tax year 1994: 1%*

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

Effective for tax years beginning on or after January 1, 2002, a taxpayer is assessed a fee of \$500 for each type of credit the taxpayer claims or intends to claim with respect to an establishment. § 105-129.6 related fees supported the Article 3A tax credit administration and auditing processes incurred by DOR and DOC; § 105-129.85(a) Article 3J related tax credit fees are credited to the General Fund.

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
			2016-17	\$0	\$0	\$9,500

Apportionment formula: Effective for tax years beginning on or after January 1, 1989, all business income of corporations, except excluded corporations and public utilities, engaged in business activities in North Carolina and at least one other state were required to apportion to this State by use of a formula consisting of the sum of the property factor, the payroll factor, and twice the sales factor divided by four. Excluded corporation means any company engaged in business as a building or construction contractor, a securities dealer, loan company or company which receives more than 50% of its ordinary gross income from intangible property; apportionable income of excluded corporations and public utility companies is apportioned by multiplying apportionable income by the sales factor. 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, 2017, the sales factor is quadruple-weighted; and 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

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 attributable to this program.

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

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

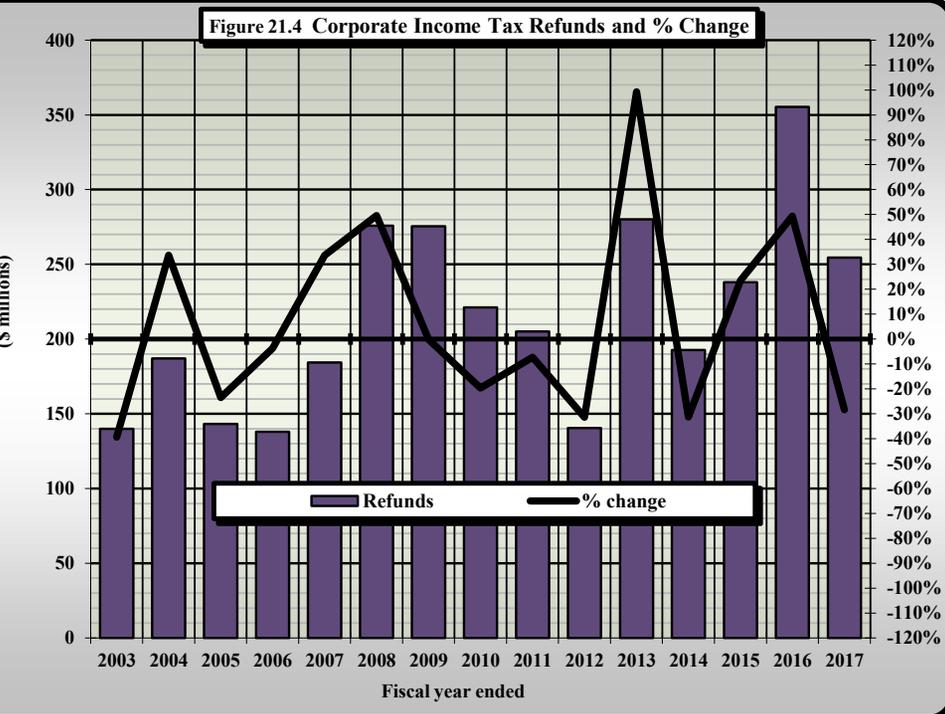
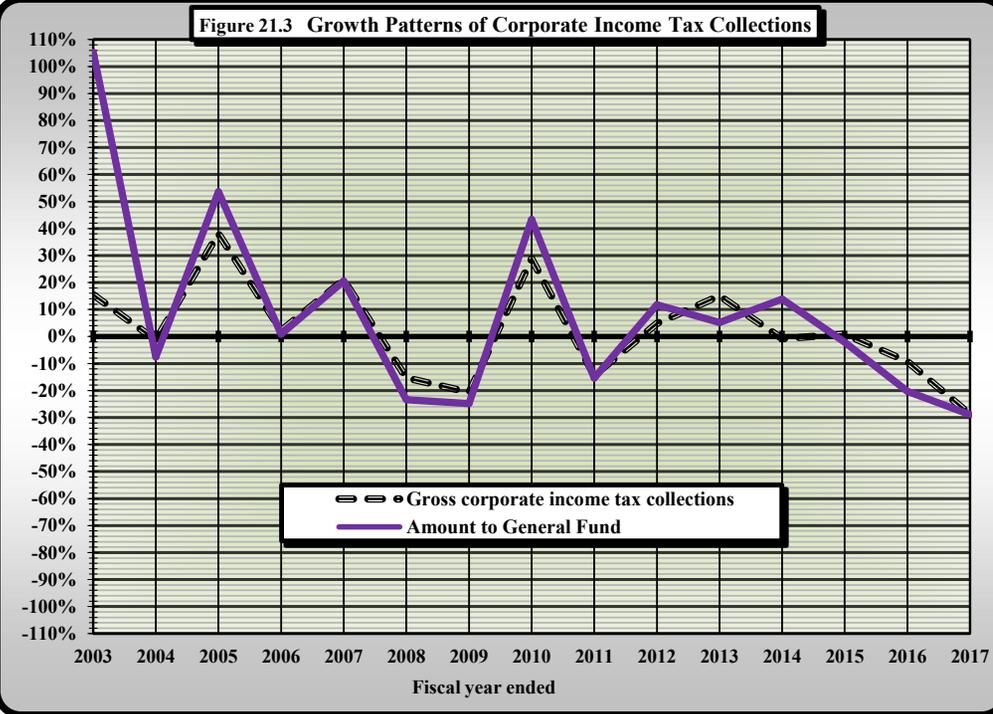
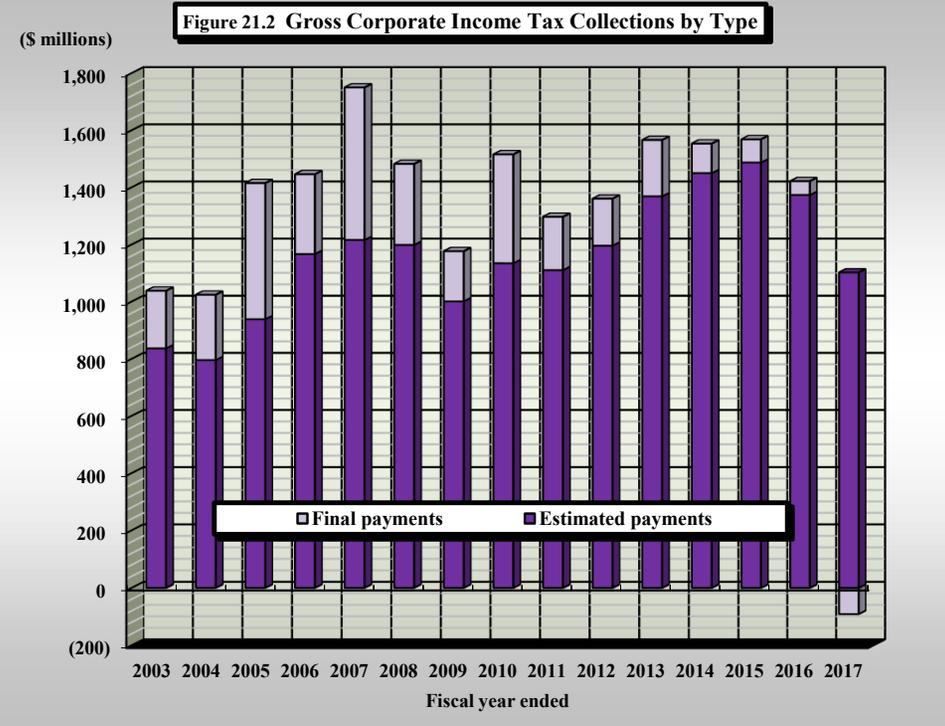
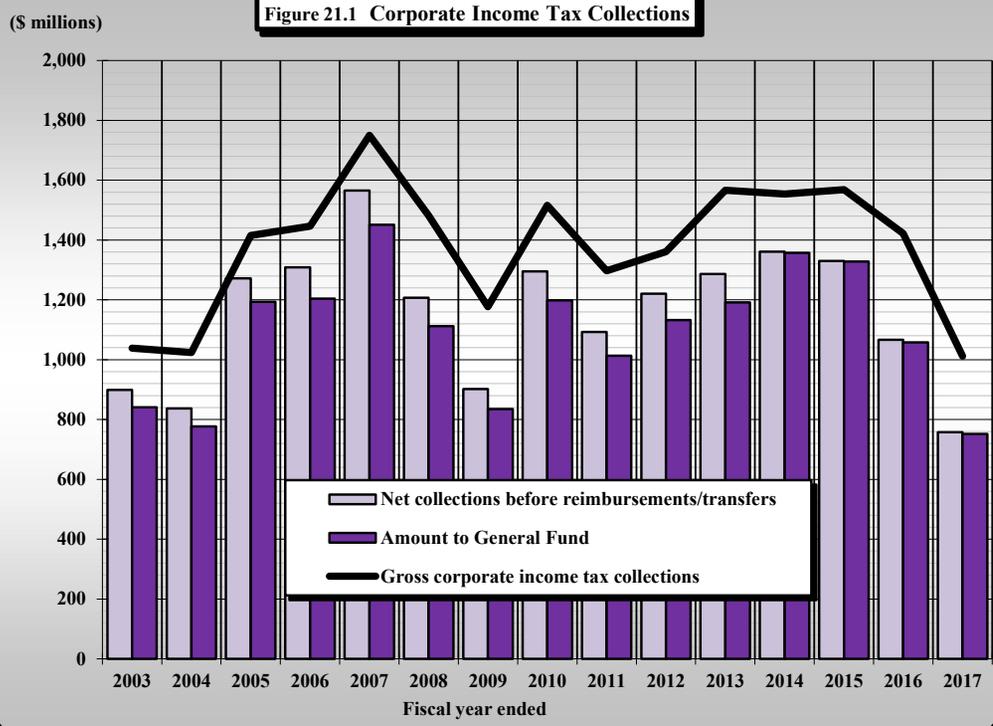


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2015 tax year [as of January 1, 2015] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2015 tax year [as of January 1, 2015]					Population as of 7/1/2016 [1,000s]	Individual income tax collections fiscal year 2016†			Personal income calendar year 2015		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
							Single	Joint	Single		Married	Dependent					
Alabama	yes	Current [specific provisions referenced]	State AGI	2%>\$0; 4%>\$500; 5%>\$3K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$1K-\$6K	\$2,000-\$2,500*	\$4,000-\$7,500*	\$1,500	\$3,000	\$300-\$1,000*	4,861	3,492,904	718.62	35	185,484,754	38,238	1.88%	33
Arizona	no	1/1/15	Fed AGI	2.59%>\$0; 2.88%>\$10,163; 3.36%>\$25,406; 4.24%>\$50,812; 4.54%>\$152,434 [applicable for S, MFS] MFJ, HH: same rates apply to income bracket ranges \$20,325-\$304,869 [community property state]	\$5,091	\$10,173	\$2,100	\$4,200	\$2,300	6,909	3,336,174	482.90	40	270,258,279	39,731	1.23%	40
Arkansas	no	Various [specific provisions adopted]	State AGI	0.9%>\$0; 2.4%>\$4,299; 3.4%>\$8,399; 4.4%>\$12,699; 6%>\$21,099; 7%>\$35,299 [applicable for S, HH, MFJ, MFS]	\$2,200	\$4,400	\$26 [tc]	\$52 [tc]	\$26 [tc]	2,988	2,781,458	930.80	27	116,227,802	39,060	2.39%	20
California	no	1/1/15	Fed AGI	1%>\$0; 2%>\$7,850; 4%>\$18,610; 6%>\$29,372; 8%>\$40,773; 9 3%>\$51,530; 10.3%>\$263,222; 11.3%>\$315,866; 12.3%>\$526,443 additional 1% tax>\$1M taxable income for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$15,700-\$1,052,886; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$15,710-\$715,962; add'l 1% tax>\$1M [community property state]	\$4,044	\$8,088	\$109 [tc]	\$218 [tc]	\$337 [tc]	39,296	80,753,345	2,054.98	4	2,133,664,158	54,664	3.78%	4
Colorado	no	Current	Fed TI	4.63% of federal taxable income	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000	5,530	6,485,602	1,172.78	14	282,665,204	51,956	2.29%	27
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100K; 6.5%>\$200K; 6.9%>\$250K; 6.99%>\$500K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$16K-\$800K MFJ: same rates apply to income ranges \$20K-\$1M	-	-	\$14,500	\$24,000	-	3,588	7,557,153	2,106.41	3	244,940,968	68,155	3.09%	6
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.60%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110 [tc]	\$220 [tc]	\$110 [tc]	953	1,112,368	1,167.60	17	44,438,426	47,069	2.50%	16
Georgia	no	1/1/16 [modified]	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$3,750; 5%>\$5,250; 6%>\$7K [applicable for S] MFJ: same rates apply to income bracket ranges \$500-\$5K MFJ, HH: same rates apply to income bracket ranges \$1K-\$10K	\$2,300	\$3,000	\$2,700	\$7,400	\$3,000	10,314	10,439,534	1,012.21	23	418,382,680	41,020	2.50%	17

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2015 tax year [as of January 1, 2015] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2015 tax year [as of January 1, 2015]					Population as of 7/1/2016 [1,000s]	Individual income tax collections fiscal year 2016†			Personal income calendar year 2015		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Hawaii	no	12/31/14	Fed AGI	1.4%>\$0; 3.2%>\$2,400; 5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14,400; 7.2%>\$19,200; 7.6%>\$24K; 7.9%>\$36K; 8.25%>\$48K; 9%>\$150K; 10%>\$175K; 11%>\$200K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$3,600-\$300K MFJ: same rates apply to income bracket ranges \$4,800-\$400K	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144	1,429	2,116,130	1,481.18	8	69,637,831	48,823	3.04%	7
Idaho	no	1/1/15	Fed AGI	1.6%>\$0; 3.6%>\$1,451; 4.1%>\$2,903; 5.1%>\$4,355; 6.1%>\$5,807; 7.1%>\$7,259; 7.4%>\$10,889 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,903-\$21,779 [community property state]	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000	1,680	1,521,238	905.48	30	64,209,286	38,931	2.37%	24
Illinois	no	Current	Fed AGI	3.75%	-	-	\$2,150	\$4,300	\$2,150	12,836	13,806,525	1,075.63	22	652,685,245	50,745	2.12%	29
Indiana	no	1/1/15	Fed AGI	3.3%	-	-	\$1,000	\$2,000	\$1,500*	6,634	5,218,166	786.58	32	276,730,346	41,862	1.89%	32
Iowa	yes	1/1/16	State AGI	0.36%>\$0; 0.72%>\$1,539; 2.43%>\$3,078; 4.5%>\$6,156; 6.12%>\$13,851; 6.48%>\$23,085; 6.8%>\$30,780; 7.92%>\$46,170; 8.98%>\$69,255 [applicable for S, HH, MFJ, MFS]	\$1,950	\$4,810	\$40 [tc]	\$80 [tc]	\$40 [tc]	3,131	3,553,325	1,134.93	20	142,825,634	45,800	2.49%	18
Kansas	no	Current	Fed AGI	2.7%>\$0; 4.6%>\$15K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket range \$30K	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250	2,908	2,231,902	767.58	34	136,598,008	47,009	1.63%	37
Kentucky	no	12/31/13 [exceptions]	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 5.8%>\$8K; 6%>\$75K [applicable for S, HH, MFJ, MFS] FSTC based on MGI/family size available for qualifying taxpayers	\$2,440	\$2,440	\$10 [tc]	\$20 [tc]	\$10 [tc]	4,436	4,069,501	917.36	29	170,266,901	38,504	2.39%	22
Louisiana	yes	Current	Fed AGI	2%>\$0; 4%>\$12,500; 6%>\$50K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$25K-\$100K [community property state]	\$4,500	\$9,000	\$1,000*	\$2,000*	\$1,000	4,686	2,866,456	611.69	38	200,091,950	42,835	1.43%	39
Maine	no	12/31/15	Fed AGI	6.5%>\$5,199; 7.95%>\$20,899 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,849-\$31,349 MFJ: same rates apply to income bracket ranges \$10,449-\$41,849	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000	1,330	1,551,637	1,166.44	18	56,928,613	42,875	2.73%	13
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K; 5%>\$100K; 5.25%>\$125K; 5.5%>\$150K; 5.75%>\$250K [applicable for S, MFS] Similar rate/bracket structures apply to MFJ/HH except: 5%>\$150K; 5.25%>\$175K; 5.5%>\$225K; 5.75%>\$300K	\$1,500- \$2,000	\$3,000- \$4,000	\$3,200	\$6,400	\$3,200	6,025	8,517,529	1,413.76	10	337,212,412	56,197	2.53%	15

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2015 tax year [as of January 1, 2015] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2015 tax year [as of January 1, 2015]					Population as of 7/1/2016 [1,000s]	Individual income tax collections fiscal year 2016†			Personal income calendar year 2015		Individual income tax collections as a % of personal income					
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank				
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank								
Massachusetts	no	1/1/05 [exceptions]	State AGI	5.15% or 12% (short-term capital gains and certain long term capital gains)					-	-	\$4,400	\$8,800	\$1,000	6,824	14,430,331	2,114.73	2	426,359,872	62,755	3.38%	5
Michigan	no	Current [optional 1/1/96]	Fed AGI	4.25%					-	-	\$4,000	\$8,000	\$4,000	9,933	9,202,587	926.42	28	427,199,321	43,072	2.15%	28
Minnesota	no	3/26/14	Fed TI	5.35%>\$0; 7.05%>\$25,070; 7.85%>\$82,360; 9.85%>\$154,950 [applicable for S] HH: same rates apply to income bracket ranges \$30,870-\$206,610 MFJ: same rates apply to income bracket ranges \$36,650-\$258,260 MFS: same rates apply to income bracket ranges \$18,330-\$129,130					\$6,300	\$12,600	\$4,000	\$8,000	\$4,000	5,525	10,732,570	1,942.53	5	280,406,484	51,139	3.83%	3
Mississippi	no	Selective	State AGI	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]					\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,985	1,800,053	602.95	39	103,901,356	34,804	1.73%	35
Missouri	yes††	Current	Fed AGI	1.5%>\$100; 2%>\$1K; 2.5%>\$2K; 3%>\$3K; 3.5%>\$4K; 4%>\$5K; 4.5%>\$6K; 5%>\$7K; 5.5%>\$8K; 6%>\$9K [applicable for S, HH, MFJ, MFS]					\$6,300	\$12,600	\$2,100	\$4,200	\$2,200/\$1,200	6,091	6,023,701	988.92	25	257,514,867	42,406	2.34%	26
Montana	yes††	Current	Fed AGI	1%>\$0; 2%>\$2,800; 3%>\$5K; 4%>\$7,600; 5%>\$10,300; 6%>\$13,300; 6.9%>\$17,100 [applicable for S, HH, MFJ, MFS]					\$1,940-\$4,370*	\$3,880-\$8,740*	\$2,330	\$4,660	\$2,330	1,039	1,181,042	1,137.09	19	43,844,378	42,637	2.69%	14
Nebraska	no	Current	Fed AGI	2.46%>\$0; 3.51%>\$3,050; 5.01%>\$18,280; 6.84%>\$29,460 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$5,690-\$43,680 MFJ: same rates apply to income bracket ranges \$6,090-\$58,920					\$6,300	\$12,600	\$130 [tc]	\$260 [tc]	\$130 [tc]	1,908	2,244,719	1,176.72	13	93,868,240	49,572	2.39%	21
New Hampshire	no	Not incorporated	Interest, dividends	5% applies to interest/dividend income					-	-	\$2,400	\$4,800	-	1,335	87,973	65.90	42	72,548,919	54,543	0.12%	42
New Jersey	no	Selective	State GI	1.4%>\$0; 1.75%>\$20K; 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$8K-\$24K MFJ: same rates apply to income bracket ranges \$4K-\$12K [community property state]					-	-	\$1,000	\$2,000	\$1,500	8,978	13,355,992	1,487.57	7	538,220,307	60,069	2.48%	19
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500; 4.7%>\$11K; 4.9%>\$16K; [applicable for S] MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K [community property state]					\$6,300	\$12,600	\$4,000*	\$8,000*	\$4,000*	2,085	1,313,648	629.92	37	78,996,822	37,938	1.66%	36

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2015 tax year [as of January 1, 2015] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2015 tax year [as of January 1, 2015]					Population as of 7/1/2016 [1,000s]	Individual income tax collections fiscal year 2016†			Personal income calendar year 2015		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
New York	no	Not incorporated	Fed AGI	4%>\$0; 4.5%>\$8,400; 5.25%>\$11,600; 5.9%>\$13,750; 6.45%>\$21,150; 6.65%>\$79,600; 6.85%>\$212,500; 8.82%>\$1,062,650 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$12,700-\$1,594,050 MFJ: same rates apply to income bracket ranges \$16,950-\$2,125,450	\$7,900	\$15,850	-	-	\$1,000	19,836	46,504,528	2,344.42	1	1,155,937,626	58,324	4.02%	2
North Carolina	no	1/1/16	Fed AGI	5.75%	\$7,500	\$15,000	-	-	-	10,157	12,042,957	1,185.72	12	415,234,837	41,351	2.90%	8
North Dakota	no	Current	Fed TI	1.10%>\$0; 2.04%>\$37,450; 2.27%>\$90,750; 2.64%>\$189,300; 2.90%>\$411,500 [applicable for S] HH: same rates apply to income bracket ranges \$50,200-\$411,500 MFJ: same rates apply to income bracket ranges \$62,600-\$411,500 MFS: same rates apply to income bracket ranges \$31,300-\$205,750	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000	756	351,125	464.73	41	42,002,831	55,643	0.84%	41
Ohio	no	4/1/15	Fed AGI	0.495%>\$0; 0.990%>\$5,200; 1.980%>\$10,400; 2.476%>\$15,650; 2.969%>\$20,900; 3.465%>\$41,700; 3.960%>\$83,350; 4.597%>\$104,250; 4.997%>\$208,500 [applicable for S, HH, MFJ, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	-	-	\$1,700-\$2,200*	\$3,400-\$4,400*	\$1,700-\$2,200*	11,623	8,169,197	702.87	36	508,379,906	43,803	1.61%	38
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$7,200; 5.25%>\$8,700 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	\$6,300	\$12,600	\$1,000	\$2,000	\$1,000	3,921	3,324,654	847.86	31	171,788,102	43,999	1.94%	31
Oregon	yes††	12/31/14	Fed AGI	5%>\$0; 7%>\$3,350; 9%>\$8,400; 9.9%>\$125K [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$6,700-\$250K	\$2,145	\$4,295	\$194 [tc]	\$388 [tc]	\$194 [tc]	4,086	7,611,745	1,862.89	6	178,432,319	44,424	4.27%	1
Pennsylvania	no	Selective	State GI	3.07% of taxable compensation, net profits, net gains from sale of property, rent, royalties, patents/copyrights, income from estates and trusts, dividends, interest, winnings	-	-	-	-	-	12,787	11,932,232	933.15	26	637,183,688	49,815	1.87%	34
Rhode Island	no	Current	Fed AGI	3.75%>\$0; 4.75%>\$60,550; 5.99%>\$137,650 [applicable for S, HH, MFJ, MFS]	\$8,275*	\$16,550*	\$3,850*	\$7,700*	\$3,850*	1,058	1,236,194	1,168.90	16	52,525,608	49,744	2.35%	25
South Carolina	no	12/31/14	Fed TI	3%>\$2,910; 4%>\$5,820; 5%>\$8,730; 6%>\$11,640; 7%>\$14,550 [applicable for S, HH, MFJ, MFS]	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000	4,960	3,869,342	780.14	33	189,836,135	38,802	2.04%	30
Tennessee	no	Not incorporated	Certain dividends, interest income	6% (applies to interest/dividend income)	-	-	\$1,250	\$2,500	-	6,649	323,952	48.72	43	277,836,898	42,156	0.12%	43

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2015 tax year [as of January 1, 2015] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2015 tax year [as of January 1, 2015]					Population as of 7/1/2016 [1,000s]	Individual income tax collections fiscal year 2016†			Personal income calendar year 2015		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Utah	no	Current	Fed AGI	5%	\$6,300*	\$12,600*	\$3,000*	\$6,000*	\$3,000*	3,044	3,374,535	1,108.47	21	118,724,635	39,775	2.84%	9
*Tax credit of 6% incorporates the modified sum of a taxpayer's federal personal exemption (3/4 of federal allowance) and standard deduction or itemized deductions. Credit is phased out according to income level.																	
Vermont	no	IRC as in effect for taxable year 2015	Fed TI	3.55%>\$0; 6.8%>\$37,450; 7.8%>\$90,750; 8.8%>\$189,300; 8.95%>\$411,500 [applicable for S] HH: same rates apply to income bracket ranges \$50,200-\$411,500 MFJ/CUFJ: same rates apply to income bracket ranges \$62,600-\$411,500 MFS/CUFS: same rates apply to income bracket ranges \$31,300-\$205,750	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000	623	729,986	1,171.06	15	30,599,347	49,002	2.39%	23
Virginia	no	12/31/15	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ, MFS]	\$3,000	\$6,000	\$930	\$1,860	\$930	8,414	12,237,996	1,454.41	9	436,655,248	52,189	2.80%	11
West Virginia	no	IRC as in effect for taxable year 2015	Fed AGI	3%>\$0; 4%>\$9,999; 4.5%>\$24,999; 6%>\$39,999; 6.5%>\$59,999 [applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$4,999-\$29,999	-	-	\$2,000	\$4,000	\$2,000	1,829	1,845,711	1,009.34	24	67,273,774	36,566	2.74%	12
[\$500 for 0 federal exemptions]																	
Wisconsin	no	12/31/13	Fed AGI	4%>\$0; 5.84%>\$11,090; 6.27%>\$22,190; 7.65%>\$244,270 [deduction phases out to \$0 for single filers at \$14,780; joint filers at \$20,740] [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$14,790-\$325,700 MFS: same rates apply to income bracket ranges \$7,400-\$162,850 [community property state]	\$10,250	\$18,460	\$700	\$1,400	\$700	5,773	7,486,676	1,296.86	11	265,094,105	46,025	2.82%	10
Total 43 states																	
										261,752	342,824,393	1,309.73 ^a	-	12,673,614,122	48,664 ^a	2.71% ^a	-

Detail may not add to totals due to rounding.

This table compares the basic tax rate schedules and the generally allowable standard deduction and personal exemption amounts among the states that levy a tax on personal income, but does not 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.

The following seven states do not impose an individual income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming.

Per capita tax collection amounts are computations based on July 1, 2016 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, 2015 population estimates of the Bureau of the Census.

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

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

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

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-EST2017-01* -Annual Estimates of the Resident Population for the States: July 1, 2016, December 2017 release.

U.S. Census Bureau, 2016 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. May 12, 2017 release, April 20, 2018 update.

Bureau of Economic Analysis. *Table SA1*, Regional Economic Accounts, March 22, 2018 release.

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

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2015
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	25.95%	74.05%	Missouri	26.18%	73.82%
Arizona	28.50%	71.50%	Montana	28.53%	71.47%
Arkansas	22.34%	77.66%	Nebraska	27.70%	72.30%
California	34.46%	65.54%	New Hampshire	31.32%	68.68%
Colorado	32.60%	67.40%	New Jersey	41.29%	58.71%
Connecticut	41.36%	58.64%	New Mexico	22.61%	77.39%
Delaware	31.92%	68.08%	New York	34.62%	65.38%
Georgia	32.98%	67.02%	†North Carolina	29.10%	70.90%
Hawaii	29.21%	70.79%	North Dakota	18.56%	81.44%
Idaho	28.13%	71.87%	Ohio	26.15%	73.85%
Illinois	31.33%	68.67%	Oklahoma	24.07%	75.93%
Indiana	22.79%	77.21%	Oregon	36.30%	63.70%
Iowa	29.56%	70.44%	Pennsylvania	28.75%	71.25%
Kansas	25.53%	74.47%	Rhode Island	32.88%	67.12%
Kentucky	26.04%	73.96%	South Carolina	27.38%	72.62%
Louisiana	23.12%	76.88%	Tennessee	19.76%	80.24%
Maine	27.70%	72.30%	Utah	35.39%	64.61%
Maryland	45.86%	54.14%	Vermont	27.34%	72.66%
Massachusetts	36.94%	63.06%	Virginia	37.38%	62.62%
Michigan	26.59%	73.41%	West Virginia	17.02%	82.98%
Minnesota	34.78%	65.22%	Wisconsin	31.13%	68.87%
Mississippi	23.38%	76.62%	United States	29.84%	70.16%

Source: IRS, Statistics of Income Division, Individual Master File System, August 2017
Tax Year 2015: Historical Table 2 (SOI Bulletin)

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2015 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 2015, 16.9% of total returns utilized itemized deductions and 83.1% claimed the standard deduction based on personal income tax information extracted from tax year 2015 D-400 forms processed within the DOR dynamic integrated tax system during 2016; the extract is a composite database reflecting information in variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

The Tax Simplification and Reduction Act of 2013 [SL 2013-316] increases the North Carolina standard deduction amount for all filing statuses, eliminates the personal exemption allowance provision, and limits allowable itemized deductions to charitable contributions as allowed under the Code, mortgage interest paid or accrued on a qualified residence, property taxes paid or accrued on real estate, and repayment of claim of right income and are no longer identical to the itemized deductions allowable for federal tax purposes. The combined itemized deductions for mortgage interest and property taxes on real estate cannot exceed \$20,000. These provisions are effective beginning with tax year 2014. The 2015 Appropriations Act [SL 2015-241] provides for a new 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.

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.]

Fiscal year	Total gross individual income tax collections [S]	Refunds [S]	Individual Income Tax Net Collections Before & After Reimbursements, Transfers											Year-over-year % change			
			Net collections before reimbursements/transfers [S]	Reserves/for administrative costs [S]	Reimbursements to local governments [S]	NC Housing Finance Agency [§ 105-129.42] [S]	NC Political Parties Financing Fund [§ 105-159.1] [S]	NC Public Campaign Fund [§ 105-159.2] [S]	NC Special Education Related Services [§ 105-151.33(h)] [S]	Inter-governmental inter-fund transfers [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collections to General Fund [S]	Individual income tax:			
														Gross collections	Refunds	Net collections before transfers	Amount to General Fund
2002-03...	8,533,920,978	1,436,462,191	7,097,458,787	122,146	-	-	479,521	-	-	13,757	8,316,491	-	7,088,526,873	-1.05%	4.64%	-2.13%	-0.65%
2003-04...	8,984,966,504	1,465,348,511	7,519,617,993	122,628	-	-	508,301	448,749	-	-	8,640,230	-	7,509,898,086	5.29%	2.01%	5.95%	5.94%
2004-05...	9,953,546,252	1,515,212,939	8,438,333,313	137,226	-	16,599,074	497,240	1,030,912	-	-	10,780,243	-	8,409,288,618	10.78%	3.40%	12.22%	11.98%
2005-06...	11,061,259,057	1,580,905,583	9,480,353,474	142,322	-	32,475,651	589,253	1,135,207	-	-	13,075,045	32,768,025	9,400,167,970	11.13%	4.34%	12.35%	11.78%
2006-07...	12,244,865,726	1,641,132,291	10,603,733,434	334,549	-	31,410,399	516,306	1,565,474	-	-	14,782,775	47,157,401	10,507,966,531	10.70%	3.81%	11.85%	11.78%
2007-08...	12,865,534,486	1,855,384,169	11,010,150,317	394,377	-	27,837,817	2,035,382	1,325,199	-	-	16,223,018	60,035,333	10,902,299,190	5.07%	13.06%	3.83%	3.75%
2008-09...	11,687,026,714	2,111,640,441	9,575,386,273	382,330	-	31,104,801	1,524,117	1,259,255	-	-	15,033,735	55,909,151	9,470,172,885	-9.16%	13.81%	-13.03%	-13.14%
2009-10...	11,259,839,831	2,108,917,484	9,150,922,346	627,094	-	28,508,611	1,391,725	1,124,882	-	-	17,233,725	54,430,901	9,047,605,408	-3.66%	-0.13%	-4.43%	-4.46%
2010-11...	11,902,031,563	2,005,937,056	9,896,094,507	35,639,996	-	38,968,004	1,243,139	1,068,584	-	-	26,602,815	57,703,933	9,734,868,036	5.70%	-4.88%	8.14%	7.60%
2011-12...	12,382,572,263	1,973,453,774	10,409,118,489	15,710,176	-	30,725,986	1,165,149	999,972	-	-	25,322,043	63,058,781	10,272,136,381	4.04%	-1.62%	5.18%	5.52%
2012-13...	13,170,072,709	2,071,058,674	11,099,014,036	16,234,199	-	31,975,556	1,145,467	915,022	2,994,000	-	27,853,934	64,755,037	10,953,140,820	6.36%	4.95%	6.63%	6.63%
2013-14...	12,417,964,513	1,999,852,222	10,418,112,291	9,138,984	-	37,100,867	491,336	67,005	3,018,000	-	27,592,165	68,345,106	10,272,358,828	-5.71%	-3.44%	-6.13%	-6.22%
2014-15...	12,302,270,205	1,077,995,161	11,224,275,044	393,759	-	47,645,312	-	-	424,000	-	26,624,597	70,664,944	11,078,522,431	-0.93%	-46.10%	7.74%	7.85%
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%
2016-17...	13,344,741,218	1,226,838,717	12,117,902,501	483,400	-	29,751,890	-	-	22,000	-	31,570,861	86,423,758	11,969,650,952	1.57%	15.47%	0.35%	0.54%

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

The Tax Simplification and Reduction Act (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] further reduces the statutory 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%. The 2017 Appropriations Act [SL 2017-57] further reduces the statutory rate from 5.499% to 5.25% effective for taxable years beginning on or after January 1, 2019.

Filing status	Individual income tax statutory and withholding tax rates					
	Tax Year					
	TY2019	TY2018	TY2017	TY2016	TY2015	TY2014
All:						
NCTI Tax Rate	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0
W/H Rate	5.25%	5.499%	5.499%	5.75%	5.75%	5.8%
	5.35%	5.599%	5.599%	5.85%	5.75%	5.8%
	Standard deduction allowances					
S	\$10,000	\$8,750	\$8,750	\$8,250	\$7,500	\$7,500
MFJ/SS	\$20,000	\$17,500	\$17,500	\$16,500	\$15,000	\$15,000
MFS	\$10,000	\$8,750	\$8,750	\$8,250	\$7,500	\$7,500
HH	\$15,000	\$14,000	\$14,000	\$13,200	\$12,000	\$12,000

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 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 further increases standard deduction allowances effective for tax years beginning on or after January 1, 2017. SL 2017-57 further increases standard deduction allowances effective for tax years beginning on or after January 1, 2019. North Carolina's itemized deductions are limited to charitable contributions as allowed under the Code, mortgage interest paid or accrued on a qualified residence, property taxes paid or accrued on real estate, and repayment of claim of right income and are no longer identical to the itemized deductions allowable for federal purposes. [The allowable combined 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 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]:

Filing status	Federal AGI levels													
	up to \$20K		>\$20K up to \$32K		>\$32K up to \$40K		>\$40K up to \$50K		>\$50K up to \$60K		>\$60K up to \$80K		>\$80K up to \$100K	
	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	-	-	-	-	-	-
HH	\$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 was \$100. [SL 2017-57 converts the child tax credit provision to a deduction provision effective for taxable years beginning on or after January 1, 2018.]

TABLE 23.- Continued

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.

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

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

The historic rehabilitation tax credit expires for qualified expenditures and rehabilitation expenses incurred on or after January 1, 2015. SL 2015-241 enacts provisions for a new historic rehabilitation tax credit under Article 3L of Chapter 105 to replace the tax credits generally allowable under Article 3D of Chapter 105 that generally affect qualifying 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 income		Applicable tax rate by tax year					Personal Exemption Threshold by Filing Status	Standard Deduction Amounts		
			2008-2013	2007	2001-2006	1991-2000	1989-1990		2004-2013	2003	1989-2002
Married filing jointly/ Qualifying widow(er): *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	Over:	Up To:						Married filing jointly/ Qualifying widow(er): <u>Federal AGI</u> \$100,000	†\$600	†\$600	†\$600
	\$0	\$21,250	6%	6%	6%	6%	6%				
	\$21,250	\$100,000	7%	7%	7%	7%	7%				
	\$100,000	\$200,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$200,000	\$250,000	7.75%	8%	8.25%	7.75%	7%				
Head of household: *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	\$0	\$17,000	6%	6%	6%	6%	6%	Head of household: <u>Federal AGI</u> \$80,000	†\$750	†\$750	†\$750
	\$17,000	\$80,000	7%	7%	7%	7%	7%				
	\$80,000	\$160,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$160,000	\$200,000	7.75%	8%	8.25%	7.75%	7%				
	\$200,000		7.75%	8%	8.25%	7.75%	7%				
Single: *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	\$0	\$12,750	6%	6%	6%	6%	6%	Single: <u>Federal AGI</u> \$60,000	†\$750	†\$750	†\$750
	\$12,750	\$60,000	7%	7%	7%	7%	7%				
	\$60,000	\$120,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$120,000	\$150,000	7.75%	8%	8.25%	7.75%	7%				
	\$150,000		7.75%	8%	8.25%	7.75%	7%				
Married filing separately: *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	\$0	\$10,625	6%	6%	6%	6%	6%	Married filing separately: <u>Federal AGI</u> \$50,000	†\$600	†\$600	†\$600
	\$10,625	\$50,000	7%	7%	7%	7%	7%				
	\$50,000	\$100,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$100,000	\$125,000	7.75%	8%	8.25%	7.75%	7%				
	\$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.]

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.

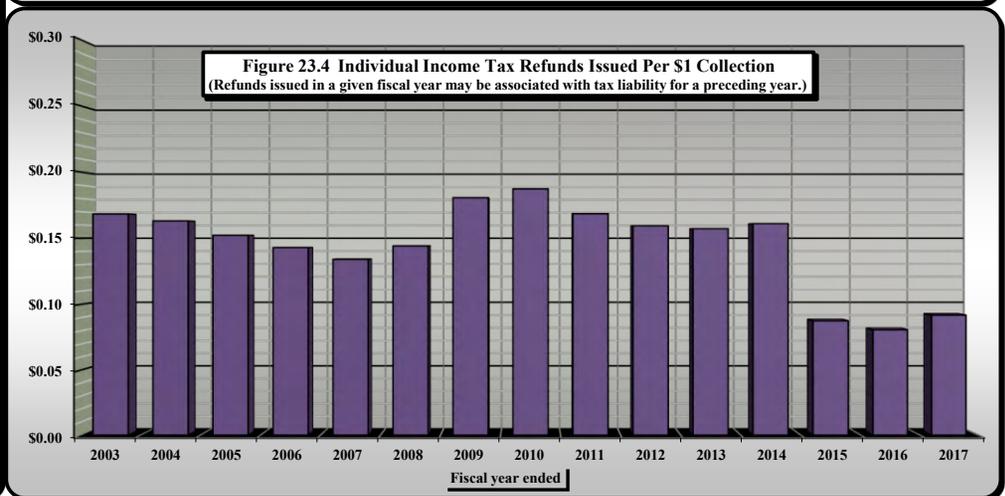
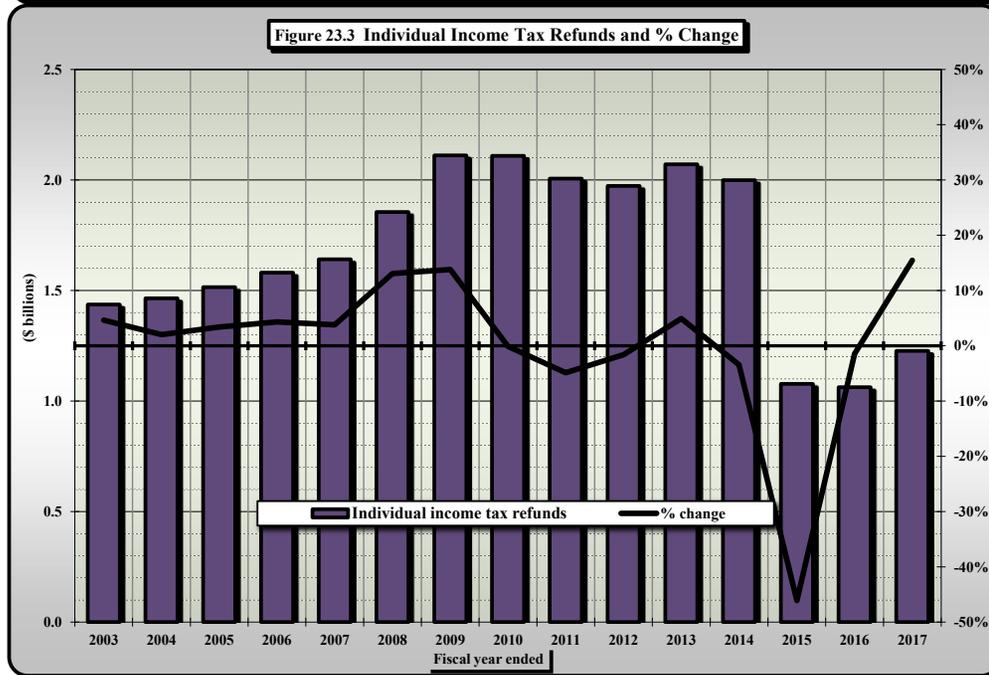
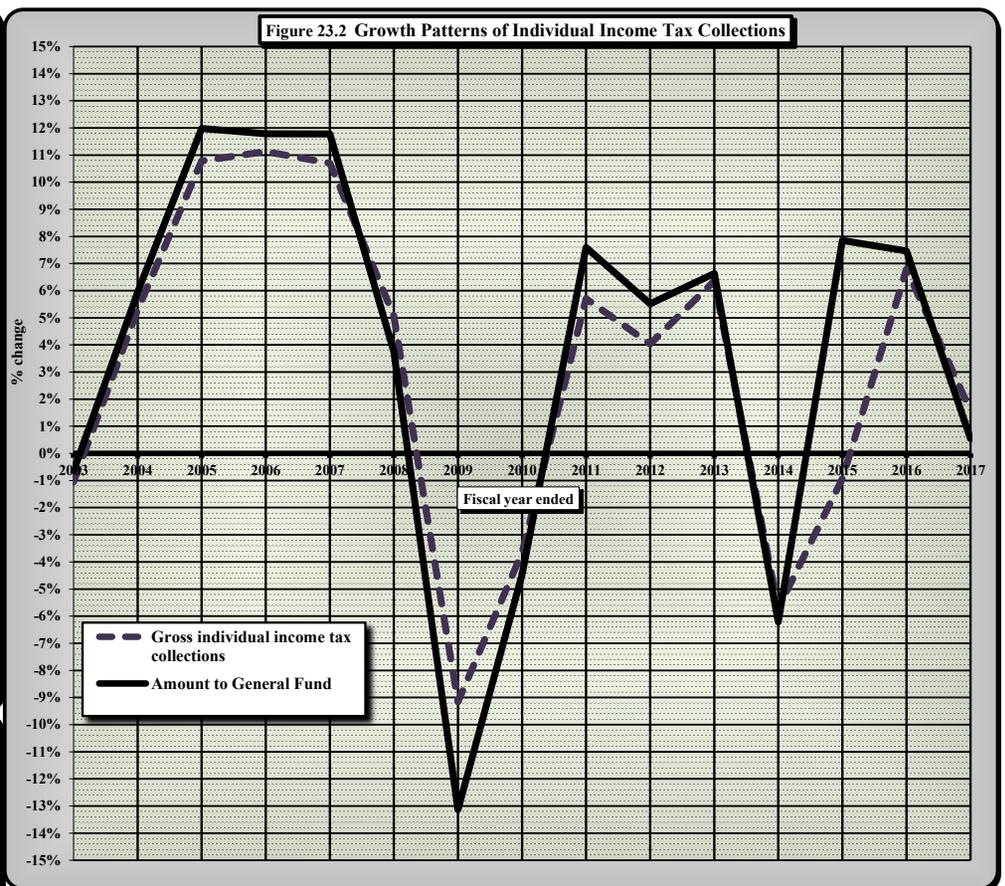
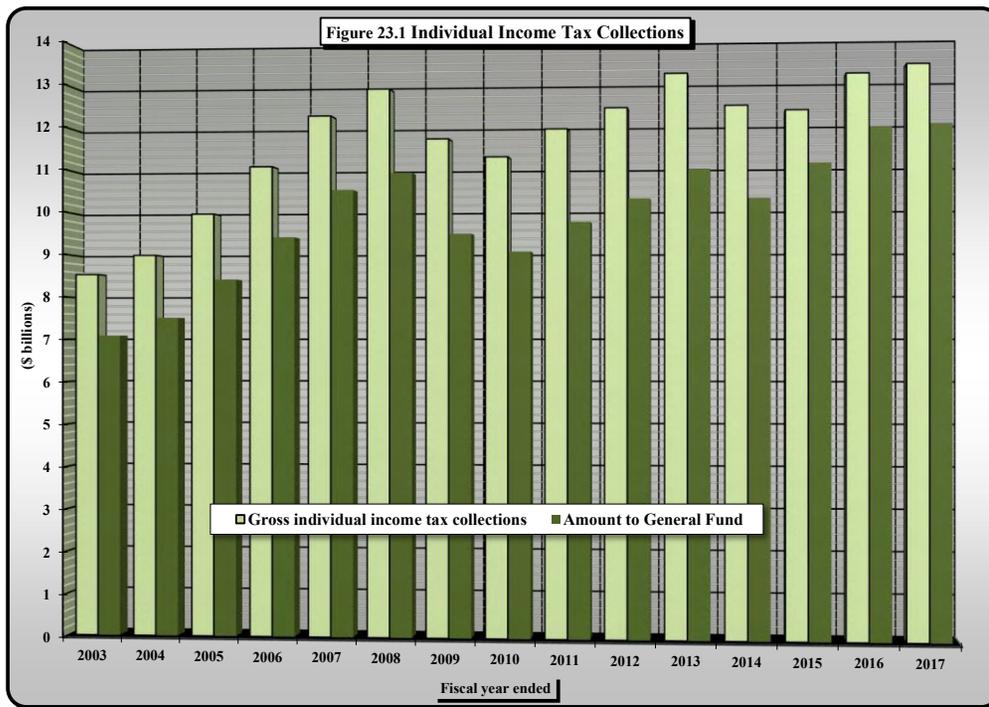


TABLE 24 . INDIVIDUAL INCOME TAX GROSS COLLECTIONS BY TYPE OF PAYMENT

Fiscal year	Withholding payments												Estimated			Final [returns & assessments]			Total individual income tax gross collections	
	Quarterly			Monthly			Accelerated			Total			Estimated payments [S]	% of total	Annual % change	Final payments [S]	% of total	Annual % change	Total payments [S]	Annual % change
	Quarterly payments [S]	% of total	Annual % change	Monthly payments [S]	% of total	Annual % change	Accelerated payments [S]	% of total	Annual % change	All payments [S]	% of total	Annual % change								
2002-03....	256,463,211	3.0%	-34.8%	634,478,675	7.4%	-4.8%	5,970,051,356	70.0%	3.6%	6,860,993,242	80.4%	0.6%	871,328,434	10.2%	-7.2%	801,599,302	9.4%	-7.1%	8,533,920,978	-1.0%
2003-04....	214,187,783	2.4%	-16.5%	666,744,805	7.4%	5.1%	6,307,899,117	70.2%	5.7%	7,188,831,704	80.0%	4.8%	875,048,942	9.7%	0.4%	921,085,858	10.3%	14.9%	8,984,966,504	5.3%
2004-05....	223,142,639	2.2%	4.2%	723,036,384	7.3%	8.4%	6,666,346,489	67.0%	5.7%	7,612,525,511	76.5%	5.9%	1,036,789,406	10.4%	18.5%	1,304,231,335	13.1%	41.6%	9,953,546,252	10.8%
2005-06....	210,370,359	1.9%	-5.7%	806,143,703	7.3%	11.5%	7,208,345,114	65.2%	8.1%	8,224,859,177	74.4%	8.0%	1,270,892,025	11.5%	22.6%	1,565,507,855	14.2%	20.0%	11,061,259,057	11.1%
2006-07....	214,168,684	1.7%	1.8%	869,063,049	7.1%	7.8%	7,778,483,800	63.5%	7.9%	8,861,715,533	72.4%	7.7%	1,412,771,164	11.5%	11.2%	1,970,379,029	16.1%	25.9%	12,244,865,726	10.7%
2007-08....	195,396,534	1.5%	-8.8%	905,978,434	7.0%	4.2%	8,199,026,462	63.7%	5.4%	9,300,401,430	72.3%	5.0%	1,511,189,973	11.7%	7.0%	2,053,943,083	16.0%	4.2%	12,865,534,486	5.1%
2008-09....	167,302,325	1.4%	-14.4%	824,378,046	7.1%	-9.0%	8,123,792,131	69.5%	-0.9%	9,115,472,501	78.0%	-2.0%	1,155,878,096	9.9%	-23.5%	1,415,676,117	12.1%	-31.1%	11,687,026,714	-9.2%
2009-10....	144,951,084	1.3%	-13.4%	789,600,949	7.0%	-4.2%	8,202,692,984	72.8%	1.0%	9,137,245,017	81.1%	0.2%	918,391,730	8.2%	-20.5%	1,204,203,084	10.7%	-14.9%	11,259,839,831	-3.7%
2010-11....	142,887,277	1.2%	-1.4%	807,908,606	6.8%	2.3%	8,512,575,363	71.5%	3.8%	9,463,371,247	79.5%	3.6%	979,522,030	8.2%	6.7%	1,459,138,287	12.3%	21.2%	11,902,031,563	5.7%
2011-12....	145,428,856	1.2%	1.8%	841,792,323	6.8%	4.2%	8,862,664,860	71.6%	4.1%	9,849,886,039	79.5%	4.1%	1,018,804,363	8.2%	4.0%	1,513,881,862	12.2%	3.8%	12,382,572,263	4.0%
2012-13....	150,954,005	1.1%	3.8%	887,120,841	6.7%	5.4%	9,278,892,526	70.5%	4.7%	10,316,967,372	78.3%	4.7%	1,109,258,207	8.4%	8.9%	1,743,847,130	13.2%	15.2%	13,170,072,709	6.4%
2013-14....	146,148,580	1.2%	-3.2%	809,837,577	6.5%	-8.7%	8,811,629,448	71.0%	-5.0%	9,767,615,605	78.7%	-5.3%	1,068,097,836	8.6%	-3.7%	1,582,251,072	12.7%	-9.3%	12,417,964,513	-5.7%
2014-15....	154,215,263	1.3%	5.0%	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	6.8%
2016-17....	161,779,634	1.2%	-3.8%	873,637,097	6.5%	3.7%	9,072,459,662	68.0%	3.2%	10,107,876,393	75.7%	3.1%	1,310,169,818	9.8%	3.5%	1,926,695,007	14.4%	-6.9%	13,344,741,218	1.6%

Detail may not add to totals due to rounding.

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 most 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.

Refer to Table 23. Individual income tax statutory and withholding tax rates and standard deduction allowances chart for information applicable for tax years 2014-2019.

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 2015 Appropriations Act [SL 2015-241] further decreases the personal income tax rate from 5.75% to 5.499% effective for taxable years beginning on or after January 1, 2017 [withholding tax rate for taxable years 2017 and 2018=5.599% (5.499%+0.1%)]. The 2016 Appropriations Act further increases standard exemption allowances effective with taxable year 2017.

The 2017 Appropriations Act [SL 2017-57] further reduces the personal income tax rate to 5.25% effective with taxable year 2019 [withholding tax rate for taxable year 2019 thereafter=5.35% (5.25%+0.1%)] and further increases standard deduction allowances effective for taxable years beginning on or after January 1, 2019.

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 January 1, 1991). In an attempt to simplify the payment of withheld taxes, the Internal Revenue Service adopted new regulations effective January 1, 1993, 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

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.

Figure 24.1 Individual Income Tax Gross Collections by Type of Payment

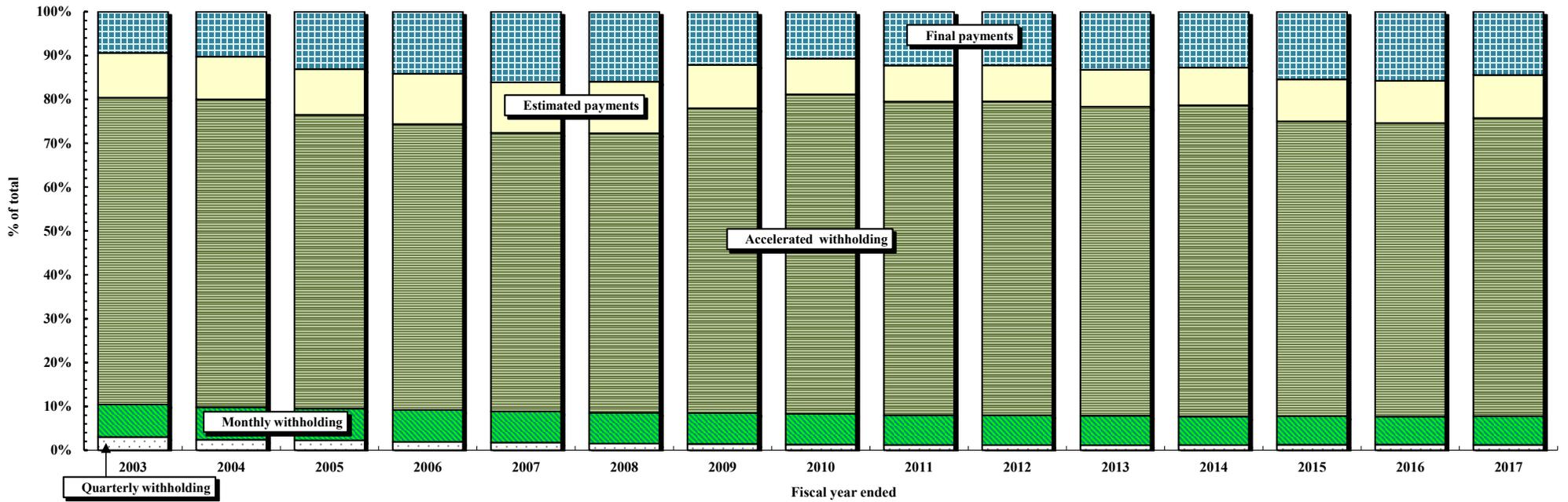


Figure 24.2 Individual Income Tax Gross Collections Components: Growth Trends

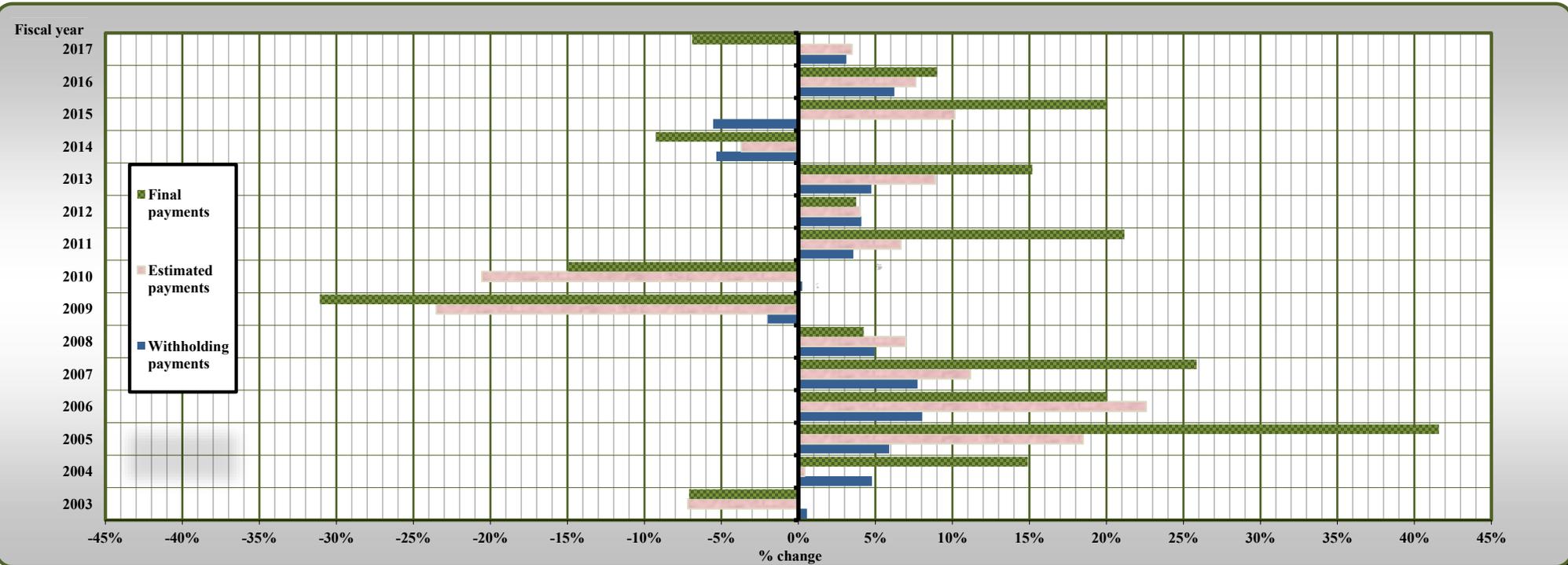


Figure 25.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income

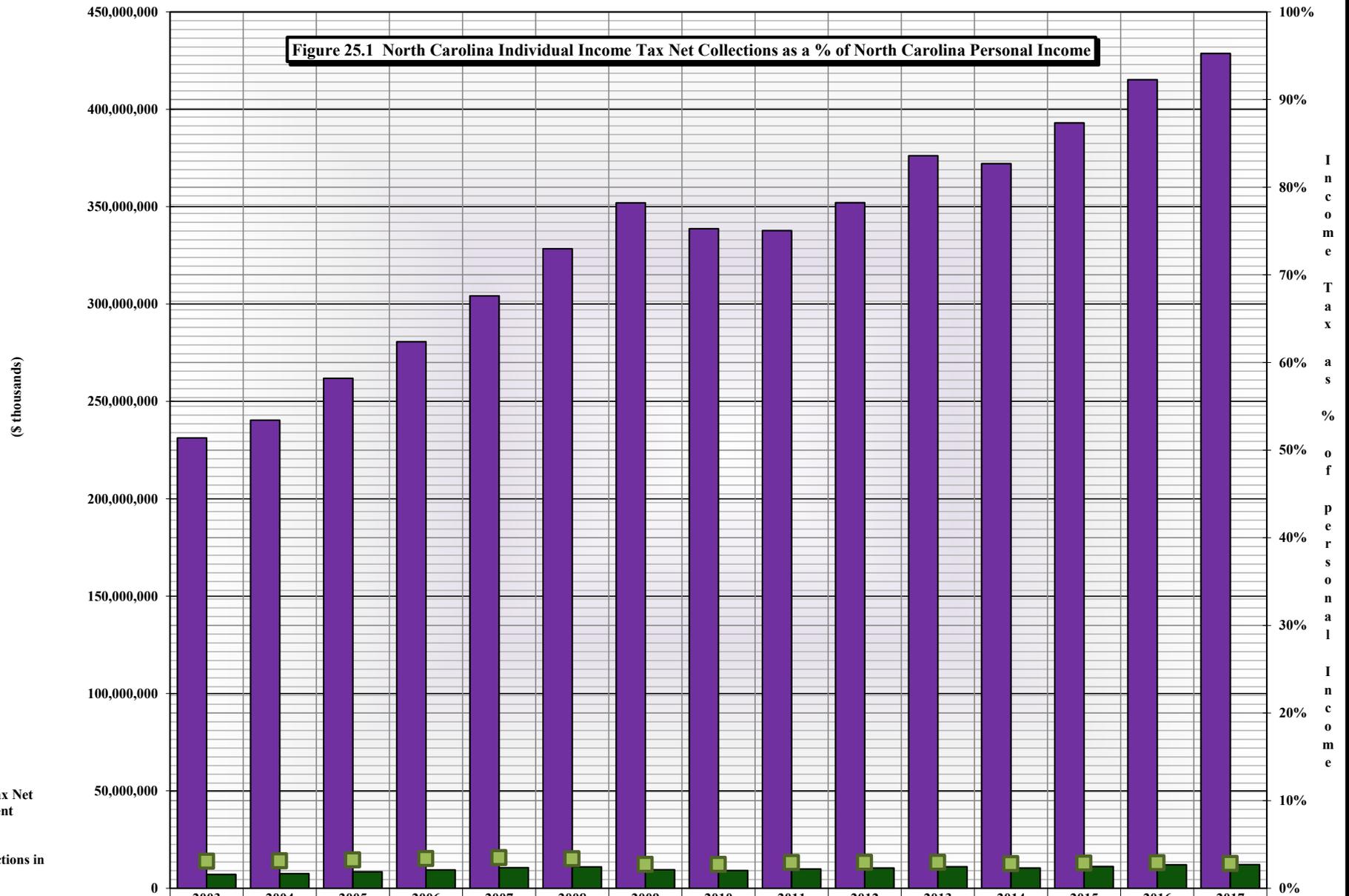


Table 25.
North Carolina
Individual Income Tax Net
Collections as a Percent
of North Carolina
Personal Income
[Income and tax collections in
\$1,000s]

■ North Carolina personal income	231,273,894	240,333,313	261,816,800	280,648,703	304,185,004	328,369,034	351,987,808	338,669,437	337,729,995	352,009,519	376,200,549	372,140,736	392,986,046	415,234,837	428,638,808
■ Individual income tax net collections	7,097,459	7,519,618	8,438,333	9,480,353	10,603,733	11,010,150	9,575,386	9,150,922	9,896,095	10,409,118	11,099,014	10,418,112	11,224,275	12,075,587	12,117,903
■ Net tax collections as a % of personal income	3.07%	3.13%	3.22%	3.38%	3.49%	3.35%	2.72%	2.70%	2.93%	2.96%	2.95%	2.80%	2.86%	2.91%	2.83%

[Personal income is for calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]
Source of personal income data: Bureau of Economic Analysis. *Table SAI*, Regional Economic Accounts, March 22, 2018 release.

TABLE 26 . STATISTICS OF SPECIAL PROGRAMS

Special Funds

For tax year	Income Tax										Privilege Tax		
	N.C. Candidates Financing Fund [Article 4, Part 2] [§ 105-269.6]		Wildlife Conservation Account [Article 4] [§ 105-269.5]		N.C. Education Endowment Fund [Article 4] [§ 105-269.7]		N.C. Political Parties Financing Fund [Article 4, Part 2] [§ 105-159.1]		N.C. Public Campaign Fund [Article 4, Part 2] [§ 105-159.2]		For tax year beginning	N.C. Public Campaign Financing Fund [Attorneys] [§ 105-41(a)(1)]	
	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]		Attorneys contributing [computed] [#]	Contribution amount [\$]
2002....	6,196	91,781	22,735	312,269	-	-	495,743	495,743	-	-	July 1, 2003	989	49,446
2003....	-	-	23,339	343,707	-	-	456,120	456,120	324,349	973,046	July 1, 2004	741	37,046
2004....	-	-	20,840	350,697	-	-	585,101	585,101	375,099	1,125,296	July 1, 2005	466	23,321
2005....	-	-	19,031	278,495	-	-	516,454	516,454	380,484	1,141,452	July 1, 2006	-	-
2006....	-	-	21,980	383,377	-	-	515,533	1,546,599	423,485	1,270,455	July 1, 2007	-	-
2007....	-	-	22,490	386,017	-	-	498,455	1,495,365	419,206	1,257,618	July 1, 2008	-	-
2008....	-	-	22,595	485,117	-	-	514,388	1,543,166	399,671	1,199,014	July 1, 2009	-	-
2009....	-	-	22,500	273,252	-	-	422,619	1,267,857	368,957	1,106,872	July 1, 2010	-	-
2010....	-	-	21,444	317,059	-	-	399,316	1,197,948	350,389	1,051,167	July 1, 2011	-	-
2011....	-	-	21,141	333,922	-	-	384,858	1,154,574	328,743	986,230	July 1, 2012	-	-
2012....	-	-	21,112	353,812	-	-	349,412	1,048,236	276,370	829,110	July 1, 2013	-	-
2013....	-	-	20,657	340,167	-	-	-	-	-	-	July 1, 2014	-	-
2014....	-	-	7,795	134,946	2,665	58,722	-	-	-	-	July 1, 2015	-	-
2015....	-	-	7,476	136,271	3,358	65,649	-	-	-	-	July 1, 2016	-	-
2016....	-	-	10,026	225,310	4,848	97,476	-	-	-	-	July 1, 2017	-	-

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

N.C. Public Campaign Fund designation [§ 105-159.2] [Repealed by SL 2013-360, s. 21.1(c), effective for tax years beginning on or after January 1, 2013, and SL 2013-381, s. 38.1(f), effective July 1, 2013.]

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

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

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

TABLE 27. GENERAL SALES TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and PERSONAL INCOME and PERSONAL CONSUMPTION EXPENDITURES

FOR THOSE STATES LEVYING A GENERAL SALES TAX

State	State sales tax rate ^{††} as of 1/1/2016	Rank based on State rate ^{††} showr	Grocery food non-prepared items [1]	Drugs Prescription, non-prescription	State Vendor Discounts ^{†††} Collection discounts of state tax liability allowed seller for qualifying transactions		Popu- lation as of 7/1/2016	General sales tax collections fiscal year 2016*			Per capita collections per 1¢ of tax [†]	Personal income 2015		Personal consumption expenditures 2015		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2016		
	[%]		Exempt (E)	Exempt (E)	Basic provisions	Maximum-M/minimum-m	[1,000s]	Amount [\$1,000s]	Amount [\$]	Rank	[\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]	
			Exempt (E)	Exempt (E)																
Alabama.....	4	38	T	E,T	5%-2% ^{†††}	\$400/mo-M	4,861	2,596,223	534.14	42	133.54	185,484,754	38,238	148,418,000	30,577	1.40%	38	3,492,904	718.62	
Arizona.....	5.6	26	E	E,T	1%	\$10K/yr-M	6,909	6,300,443	911.97	26	162.85	270,258,279	39,731	231,267,000	33,922	2.33%	17	3,336,174	482.90	
Arkansas.....	6.5	7	1.5% [2]	E,T	2%	\$1K/mo-M	2,988	3,314,363	1,109.14	8	170.64	116,227,802	39,060	89,488,000	30,051	2.85%	5	2,781,458	930.80	
California ^{††}	6.25	11	E	E,T	None		39,296	39,189,007	997.27	21	159.56	2,133,664,158	54,664	1,565,046,000	40,136	1.84%	27	80,753,345	2,054.98	
Colorado.....	2.9	45	E	E,T	3.33% ^{†††}		5,530	2,840,173	513.58	44	177.10	282,665,204	51,956	224,234,000	41,153	1.00%	44	6,485,602	1,172.78	
Connecticut.....	6.35	10	E	E,E	None		3,588	3,752,793	1,046.02	15	164.73	244,940,968	68,155	168,579,000	47,027	1.53%	35	7,557,153	2,106.41	
Florida.....	6	15	E	E,E	2.5% ^{†††}	\$30/report-M	20,657	22,418,257	1,085.28	12	180.88	919,957,986	45,388	761,153,000	37,597	2.44%	10	-	-	
Georgia.....	4	38	E [2]	E,T	3%-0.5% ^{†††}		10,314	5,480,196	531.36	43	132.84	418,382,680	41,020	342,419,000	33,572	1.31%	41	10,439,534	1,012.21	
Hawaii.....	4	38	T [3]	E,T	None		1,429	3,206,154	2,244.13	1	561.03	69,637,831	48,823	61,317,000	43,025	4.60%	1	2,116,130	1,481.18	
Idaho.....	6	15	T [3]	E,T	None ^{†††}		1,680	1,559,332	928.16	24	154.69	64,209,286	38,931	53,898,000	32,610	2.43%	11	1,521,238	905.48	
Illinois.....	6.25	11	1%	T,T [5]	1.75%	\$5/yr-m	12,836	11,344,480	883.82	28	141.41	652,685,245	50,745	515,714,000	40,168	1.74%	29	13,806,525	1,075.63	
Indiana.....	7	1	E	E,T	0.73%-0.26% ^{†††}		6,634	7,306,331	1,101.35	10	157.34	276,730,346	41,862	228,136,000	34,499	2.64%	6	5,218,166	786.58	
Iowa.....	6	15	E	E,T	None		3,131	3,162,854	1,010.22	19	168.37	142,825,634	45,800	112,560,000	36,054	2.21%	18	3,553,325	1,134.93	
Kansas.....	6.5	7	T [3]	E,T	None		2,908	3,240,354	1,114.39	7	171.45	136,598,008	47,009	101,748,000	35,004	2.37%	15	2,231,902	767.58	
Kentucky.....	6	15	E	E,T	1.75%-1.5% ^{†††}	\$50/month-M	4,436	3,267,331	736.53	32	122.76	170,266,901	38,504	142,347,000	32,172	1.92%	22	4,069,501	917.36	
Louisiana.....	4	38	E [2]	E,T	.935%		4,686	3,186,614	680.01	37	170.00	200,091,950	42,835	156,028,000	33,418	1.59%	34	2,866,456	611.69	
Maine.....	5.5	27	E	E,T	None ^{†††}		1,330	1,359,190	1,021.77	17	185.78	56,928,613	42,875	55,512,000	41,755	2.39%	14	1,551,637	1,166.44	
Maryland.....	6	15	E	E,E	1.2%-0.9% ^{†††}	\$500/return-M	6,025	4,504,242	747.62	31	124.60	337,212,412	56,197	259,192,000	43,235	1.34%	40	8,517,529	1,413.76	
Massachusetts.....	6.25	11	E	E,T	None		6,824	6,089,860	892.45	27	142.79	426,359,872	62,755	339,150,000	49,991	1.43%	37	14,430,331	2,114.73	
Michigan.....	6	15	E	E,T	0.75%-0.5% ^{†††}	\$20K(\$15K)/mo-M \$6/mo-m	9,933	9,263,616	932.57	23	155.43	427,199,321	43,072	375,418,000	37,853	2.17%	19	9,202,587	926.42	
Minnesota.....	6.875	6	E	E,E	None		5,525	5,583,910	1,010.65	18	147.00	280,406,484	51,139	231,852,000	42,290	1.99%	20	10,732,570	1,942.53	
Mississippi.....	7	1	T	E,T	2%	\$50/mo-M	2,985	3,297,760	1,104.62	9	157.80	103,901,356	34,804	87,907,000	29,406	3.17%	4	1,800,053	602.95	
Missouri.....	4.225	37	1.225%	E,T	2%		6,091	3,536,396	580.58	41	137.41	257,514,867	42,406	222,193,000	36,568	1.37%	39	6,023,701	988.92	
Nebraska.....	5.5	27	E	E,T	2.5%	\$75/mo-M	1,908	1,783,498	934.94	22	169.99	93,868,240	49,572	71,447,000	37,728	1.90%	25	2,244,719	1,176.72	
Nevada ^{††}	4.6	34	E	E,T	0.25%		2,939	4,266,267	1,451.48	3	315.54	124,341,475	43,128	101,511,000	35,201	3.43%	3	-	-	
New Jersey.....	7	1	E	E,E	None		8,978	9,267,703	1,032.22	16	147.46	538,220,307	60,069	423,738,000	47,422	1.72%	31	13,355,992	1,487.57	
New Mexico.....	5.125	29	E	E,T	None		2,085	2,085,366	999.97	20	195.12	78,996,822	37,938	72,222,000	34,717	2.64%	7	1,313,648	629.92	
New York.....	4	38	E	E,E	5%	\$200/qtr-M	19,836	13,534,170	682.29	36	170.57	1,155,937,626	58,324	890,668,000	45,104	1.17%	43	46,504,528	2,344.42	
North Carolina.....	4.75	32	E [2,4]	E,T	None		10,157	7,187,844	707.70	33	148.99	415,234,837	41,351	328,556,000	32,740	1.73%	30	12,042,957	1,185.72	
North Dakota.....	5	30	E	E,T	1.5%	\$110/mo-M	756	1,017,269	1,346.40	4	269.28	42,002,831	55,643	36,469,000	48,186	2.42%	12	351,125	464.73	
Ohio.....	5.75	25	E	E,T	0.75%		11,623	12,226,504	1,051.96	14	182.95	508,379,906	43,803	423,388,000	36,483	2.40%	13	8,169,197	702.87	
Oklahoma.....	4.5	35	T [3]	E,T	1%	\$2.5K/mo-M	3,921	2,471,242	630.22	39	140.05	171,788,102	43,999	127,043,000	32,513	1.44%	36	3,324,654	847.86	
Pennsylvania.....	6	15	E	E,E	1%		12,787	10,221,593	799.37	30	133.23	637,183,688	49,815	506,895,000	39,626	1.60%	33	11,932,232	933.15	
Rhode Island.....	7	1	E	E,T [6]	None		1,058	973,585	920.59	25	131.51	52,525,608	49,744	43,417,000	41,130	1.85%	26	1,236,194	1,168.90	
South Carolina.....	6	15	E	E,T	3%-2% ^{†††}	\$10K/yr-M	4,960	3,192,331	643.64	38	107.27	189,836,135	38,802	157,909,000	32,260	1.68%	32	3,869,342	780.14	
South Dakota.....	4	38	T [3]	E,T	1.5% ^{†††}	\$70/mo-M	862	968,787	1,124.48	6	281.12	40,892,772	47,882	32,951,000	38,408	2.37%	16	-	-	
Tennessee.....	7	1	5%	E,T	Limited		6,649	7,006,376	1,053.68	13	150.53	277,836,898	42,156	219,025,000	33,210	2.52%	8	323,952	48.72	
Texas.....	6.25	11	E	E,E	0.5% ^{†††}		27,905	32,131,385	1,151.46	5	184.23	1,284,521,219	46,787	979,221,000	35,699	2.50%	9	-	-	
Utah ^{††}	4.7	33	1.75% [2]	E,T	1.31% ^{†††}		3,044	2,083,671	684.45	35	145.63	118,724,635	39,775	100,872,000	33,729	1.76%	28	3,374,535	1,108.47	
Vermont.....	6	15	E	E,E	None ^{†††}		623	371,365	595.75	40	99.29	30,599,347	49,002	28,943,000	46,228	1.21%	42	729,986	1,171.06	
Virginia ^{††}	4.3	36	1.5% [2]	E,E	1.6%-0.8% ^{†††}		8,414	3,931,717	467.26	45	108.67	436,655,248	52,189	337,980,000	40,392	0.90%	45	12,237,996	1,454.41	
Washington.....	6.5	7	E	E,T	None		7,281	13,560,382	1,862.45	2	286.53	379,950,931	53,119	298,135,000	41,637	3.57%	2	-	-	
West Virginia.....	6	15	E	E,T	None		1,829	1,286,833	703.71	34	117.29	67,273,774	36,566	61,509,000	33,410	1.91%	23	1,845,711	1,009.34	
Wisconsin.....	5	30	E	E,T	0.5%	\$10/period-m, \$1K-M	5,773	5,058,789	876.30	29	175.26	265,094,105	46,025	216,932,000	37,610	1.91%	24	7,486,676	1,296.86	
Wyoming.....	4	38	E	E,T	1.95%-1% ^{†††}	\$500/mo-M	585	641,495	1,096.74	11	274.19	33,010,402	56,322	23,281,000	39,692	1.94%	21	-	-	
Total 45 states.....	-	-	-	-	-	-	314,568	291,068,051	925.30 ^a	-	-	15,117,024,865	48,404 ^a	11,955,688,000	38,281 ^a	1.93% ^a	-	332,831,265	1,058.06 ^a	

Detail may not add to totals due to rounding.

TABLE 27. -Continued

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

^aWeighted 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, 2015 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2016 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 \$16,558,017.22 retained by state to pay for the costs of collecting and distributing local sales taxes.

[†]Computation based on the State sales tax rate in effect as of January 1, 2016.

^{††}Additional statewide, local taxes apply: California (1.25%); Nevada (2.25%); Utah (1.25%); Virginia (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

Idaho-vendors allowed to retain any excess collections prescribed under the bracket system

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

Maine-vendors allowed to retain any excess collections prescribed under the bracket system

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

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

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

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

South Dakota-applies only to electronic filers

Texas-additional discount of 1.25% of the amount of any prepaid tax

Utah-allowable for monthly filers only

Vermont-vendors allowed to retain any excess collections prescribed under the bracket system

Virginia-discount varies: 1.1% (1.6% food tax) of the first \$62.5K; 0.84% (1.2% food tax) of the amount from \$62.5K to \$208K; and 0.56% (0.8% food tax) of the remainder. No discount allowed on electronically filed returns.

Wyoming-1.95% of the first \$6,250 tax liability and 1% of the excess amount

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-EST2017-01* -Annual Estimates of the Resident Population for the States: July 1, 2016, December 2017 release.

U.S. Census Bureau, 2016 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. May 12, 2017 release, April 20, 2018 update.

U.S. Bureau of Economic Analysis. *Table SA1*, Regional Economic Accounts, March 22, 2018 release.

U.S. Bureau of Economic Analysis. *Personal Consumption Expenditures by State*, Regional Economic Accounts, October 4, 2017 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
[§ 105 ARTICLE 5.]

Fiscal year	State sales and use tax gross collections [S]	Refunds [S]	Net collections before reimbursements/transfers [S]	Sales and Use Tax Reimbursements, Distributions, and Transfers									Net collections to General Fund [S]	Year-over-year % change			
				Local government distributions/state aid reimbursements† [S]	Refund of local sales & use tax paid by state agencies [S]	Reserves/transfers for administrative fees/costs††† [S]	Inter-governmental/interfund transfers†† [S]	Collection fees on overdue tax debts [S]	Transfer: State Public School Fund [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	Gross collections [S]		Refunds [S]	Net collections before transfers [S]	Amount to General Fund [S]	
																	Year-over-year % change
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	211,913,889	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%	
2016-17..	8,111,072,527	449,271,266	7,661,801,260	541,990,341	1,875,630	19,836,110	10,279,371	3,027,653	64,360,412	16,395,582	72,459	7,003,963,702	6.75%	10.90%	6.52%	6.78%	

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

Fiscal year	Distributions/State Aid Reimbursements†					Inter-fund Transfers††			Reserves/Transfers: Administrative Costs†††			
	Electricity §105-164.44K distribution [local shares] [S]	PNG §105-164.44L distribution [local shares] [S]	Telecommunications tax distribution [local shares] [S]	Video programming distribution [local shares]* [S]	Hold harmless payments [local shares]** [S]	Wildlife Resources Fund §105-164.44B [S]	Solvent Cleanup Fund §105-164.44E [S]	DOT Highway Fund §105-164.44M [S]	Local sales and use tax administration			
									General Fund:		Public	
									Non-tax revenue		Transit tax	
various §105-472 [S]	§105-501 [S]	§105-507.3 [S]	Other §105-501 various [S]									
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	30,187,960	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
2016-17..	313,542,649	14,785,747	50,942,152	77,720,942	84,998,850	-	8,072,185	2,207,186	11,705,849	1,331,919	529,001	6,269,342

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/interfund transfers ††

Dry-Cleaning Solvent Cleanup Fund: 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.

Beginning with 2009-10, TIMS implementation and PDP components costs are included as applicable. The transfer to the Wildlife Resources Fund of taxes on hunting and fishing supplies and equipment was repealed effective July 1, 2011. Beginning with 2016-17, the NC Competes Act provisions earmark the net proceeds of the sales and use tax collected on aviation gasoline and jet fuel to be annually transferred to the Highway Fund; this amount is annually appropriated from the Highway Fund to the Division of Aviation of the Department of Transportation for prioritized capital improvements to public airports and time-sensitive aviation capital improvement projects for economic development purposes.

Distributions/State Aid Reimbursements:

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

**Hold Harmless Payments-Repeal of local reimbursements and revenue replacement option: the 2001 General Assembly repealed local reimbursements effective July 1, 2003; the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, § 105-521 (2012 sunset extended to 2013). The 2007 General Assembly enacted § 105-523 to hold harmless any county that does not benefit by \$500,000 annually from the exchange of a portion of the local sales and use taxes (Article 44) for the State's agreement to assume the nonfederal, nonadministrative costs of Medicaid. The value of the annual county assured benefit was reduced from \$500,000 to \$375,000 (effective July 1, 2014), from \$375,000 to \$250,000 (effective July 1, 2015), and from \$250,000 to \$125,000 (effective July 1, 2016).

TABLE 28. -Continued

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 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 applicable tax rates and various taxability provisions.]

Changes in State sales tax rates by year [Information for fiscal years prior to 2002-03 retained for historical reference.]

1998-99

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

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

1999-00

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

2001-02

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

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

Effective **December 1, 2001**, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change. Effective **January 1, 2002**, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective **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.

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. § 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 **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 State and local rates under § 105-164.13(50).]

2005-06

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

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

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

Effective **January 1, 2006**, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article.

Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).

2006-07

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

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.

2007-08

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.

TABLE 28. -Continued

2008-09

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

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

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

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

2009-10

Effective 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 becomes a component part of other computer software or digital property that is offered for sale or of a service that is offered for sale.

2010-11

Effective 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 general State 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

2013-14

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

2014-15

Effective July 1, 2014, the general State rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store and to certain qualifying items (products) that previously were exempt from taxation during the annual sales tax holiday (first weekend in August) and the annual Energy Star sales tax holiday (first weekend in November); gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period). Effective 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 jet engine) is exempt from taxation.

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 aviation capital improvement projects for economic

TABLE 28. -Continued

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.

2016-17

Effective July 1, 2016, a use tax exemption is granted to a direct pay permit holder for certain boat, aircraft, and qualified jet engine charges and services: the allowable amount of the use tax exemption is the amount of the separately stated installation charges that are part of the sales price of tangible personal property or digital property. Fuel, piped natural gas, and electricity sold to a secondary metals recycler for use in recycling at its facility at which the primary activity is recycling are exempt from sales and use tax. A park model RV is classified as a motor vehicle, the sale of which is exempt from sales and use tax: the retail sale of a park model RV is subject to the highway use tax at the rate of 3% with a maximum tax of \$2,000. Effective July 11, 2016, prepaid meal plan packaging items (wrapping paper, plastic bags, cartons, paper cups, napkins, drinking straws) used for packaging, shipment, or delivery that are part of the sale and delivered with the food or prepared food provided to a person under a prepaid meal plan are exempt from sales and use tax. Effective October 1, 2016, sales of certain recycled products that are made of more than 75% by weight of recycled materials sold for use in an accepted wastewater dispersal system are exempt from sales and use tax. Effective January 1, 2017, an exemption from sales and use tax is allowed for the sales price of or the gross receipts derived from storage of a motor vehicle or towing service, provided the charge is separately stated on the invoice or other documentation provided to the purchaser at the time of the sale. Certain retail sales by certain nonprofit organizations are subject to sales and use tax: sales of items by a nonprofit civic, charitable, educational, scientific, or literary organization when the net proceeds of the sales will be given or contributed to the State or to one or more of its agencies or instrumentalities, or to one or more nonprofit charitable organizations, one of whose purposes is to serve as a conduit through which such net proceeds will flow to the State or to one or more of its agencies or instrumentalities are taxable. Certain sales at school sponsored events are exempt from sales and use tax: sales of food, prepared food, soft drinks, candy, and other items of tangible personal property sold not for profit for or at an event that is sponsored by an elementary or secondary school when the net proceeds of the sales will be given or contributed to the school or to a nonprofit charitable organization, one of whose purposes is to serve as a conduit through which the net proceeds will flow to the school are exempt. The definition of storage is amended to remove the statutory exclusions such that an item received by the purchaser or on behalf of the purchaser in the State is subject to sales and use tax even though the item is designated for ultimate use outside the State; additionally, an item purchased from outside the State that is initially stored in the State for a period of time and subsequently taken, shipped, or distributed outside the State for use is subject to sales or use tax. The 2016 General Assembly enacted various provisions affecting the sales and use tax base expansion items related to repair, maintenance, and installation [RMI] services, and service contracts: the newly enacted provisions repeal provisions for retail trade; expand the application of sales and use tax to RMI services of certain transactions for real property and certain digital property; identify specific RMI-related exemptions; clarify the application of sales and use tax to real property contracts with respect to capital improvements; grant an exemption for installation labor related to real property contracts; and expand the exemption applicable to motor vehicle service contracts. The definition of retail trade is repealed; the definition of retailer is amended to provide that the term does not include a real property contractor, but does include a person whose *only* business activity is providing RMI services (the 2015 legislated provisions applied sales and use tax to RMI services for transactions made by a person engaged in retail trade as statutorily defined). The definition of service contract is expanded in accordance with the RMI services definition with regard to services rendered with respect to digital property and certain monitoring and inspection services. Service contracts for a pool, fish tank, or similar aquatic feature and a home warranty are taxable; the term does not include a single repair, maintenance, or installation service.

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

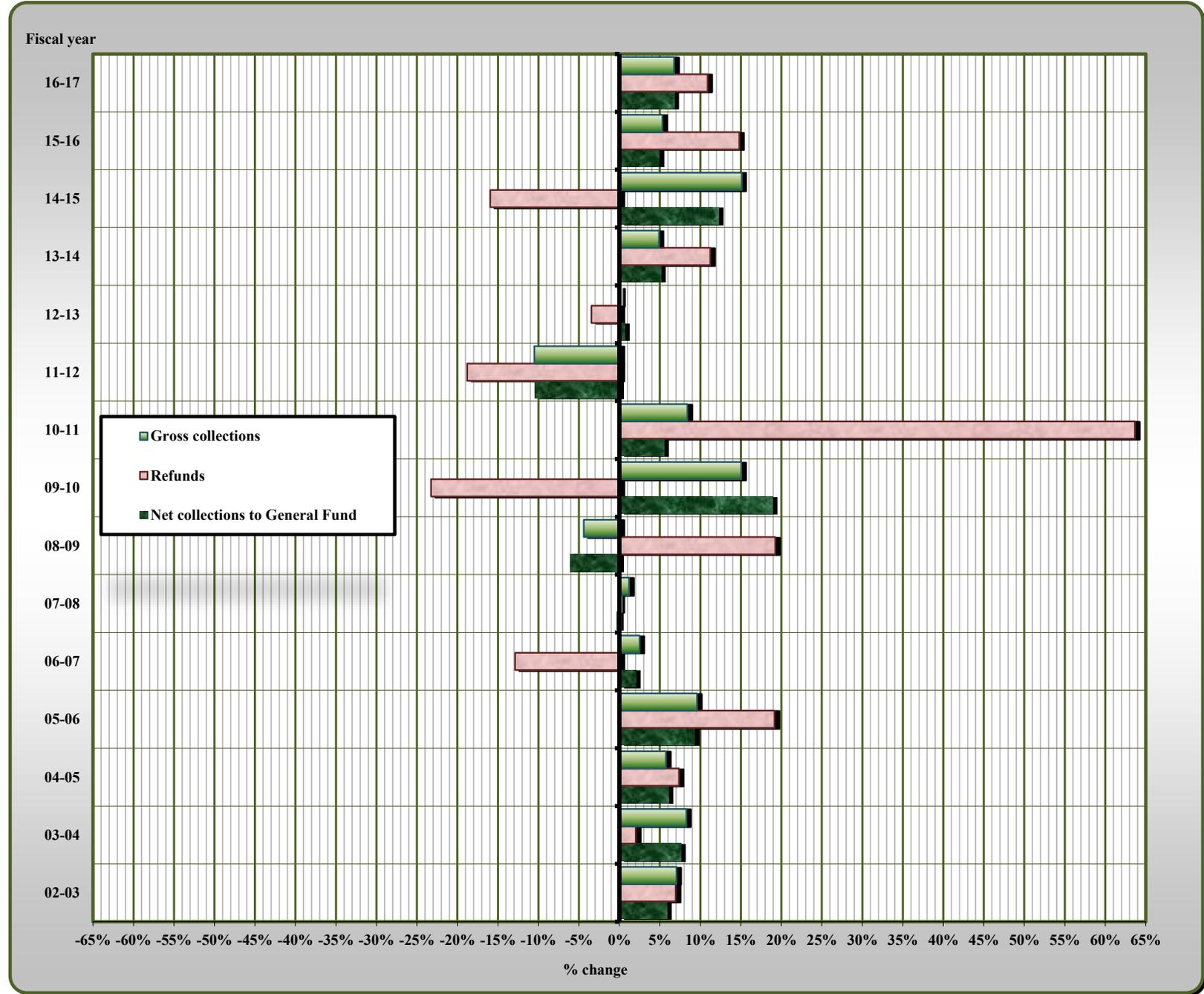


Figure 28.2 State Sales and Use Tax Refunds Issued Per \$1 Collection
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

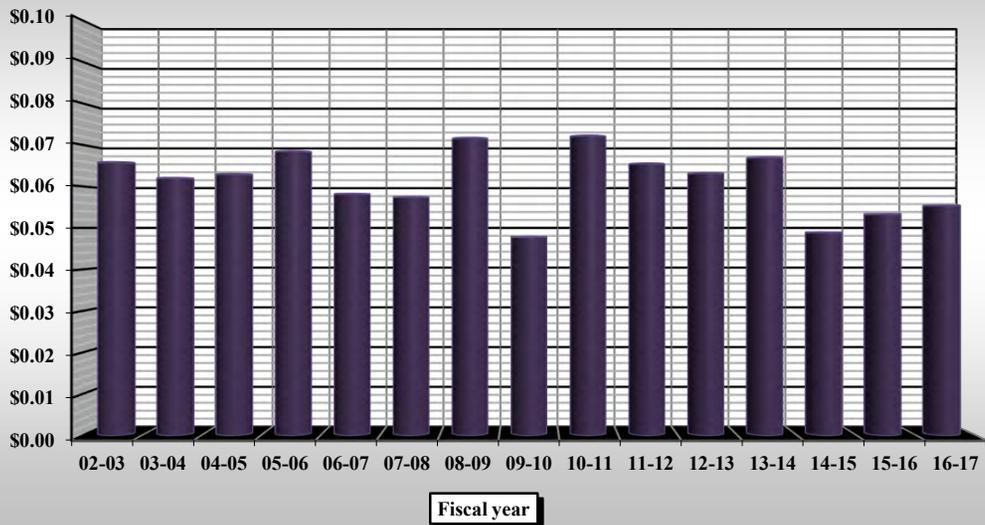


Figure 28.3 State Sales and Use Tax Collections: General Fund Portion as % of Gross Collections

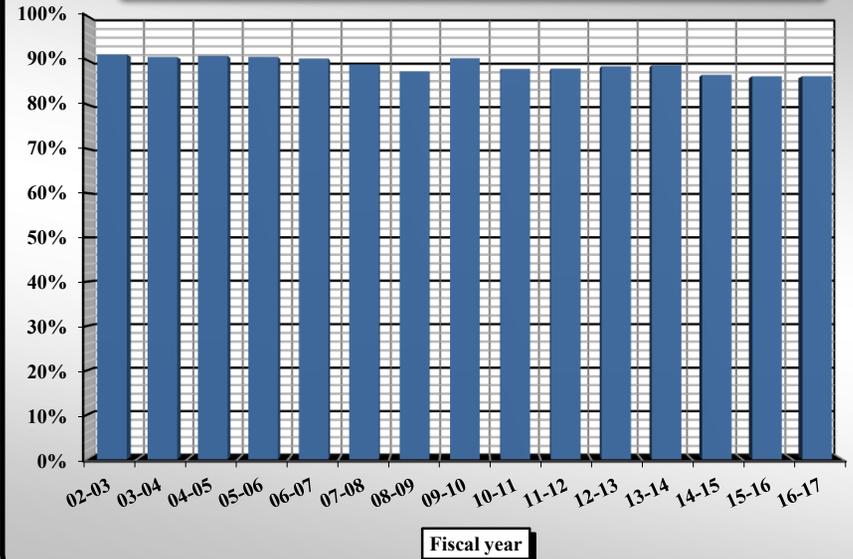


Figure 28.4 State Sales and Use Tax Gross Collections and Highway Use Tax 3% Retail Sales and 3% Long-term Lease Collections



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

Tax type: [State per capita tax collections derived from gross collections]	I. State per capita personal income for calendar year†:														
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	\$27,777	\$28,535	\$30,611	\$32,238	\$34,112	\$36,013	\$37,810	\$35,840	\$35,275	\$36,429	\$38,564	\$37,782	\$39,531	\$41,351	\$42,203
	II. State per capita tax collections for fiscal year ended:														
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
State sales & use tax.....	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$697	\$618	\$613	\$636	\$726	\$757	\$799
Motor fuels tax††	\$148	\$160	\$167	\$181	\$190	\$183	\$173	\$173	\$181	\$200	\$203	\$202	\$202	\$203	\$199
Individual income tax.....	\$1,025	\$1,067	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,243	\$1,281	\$1,350	\$1,261	\$1,238	\$1,308	\$1,314
	III. State per capita tax collections as a % of per capita personal income:														
State sales & use tax.....	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%	1.83%	1.89%
Motor fuels tax	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%	0.49%	0.47%
Individual income tax.....	3.69%	3.74%	3.80%	3.94%	4.03%	3.92%	3.32%	3.32%	3.52%	3.52%	3.50%	3.34%	3.13%	3.16%	3.11%

††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 2002 (\$27,777) is paired with tax collections for fiscal year ended 2003.

[Per capita tax collections should be interpreted as a reflection of the portion of the 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 22, 2018 release.

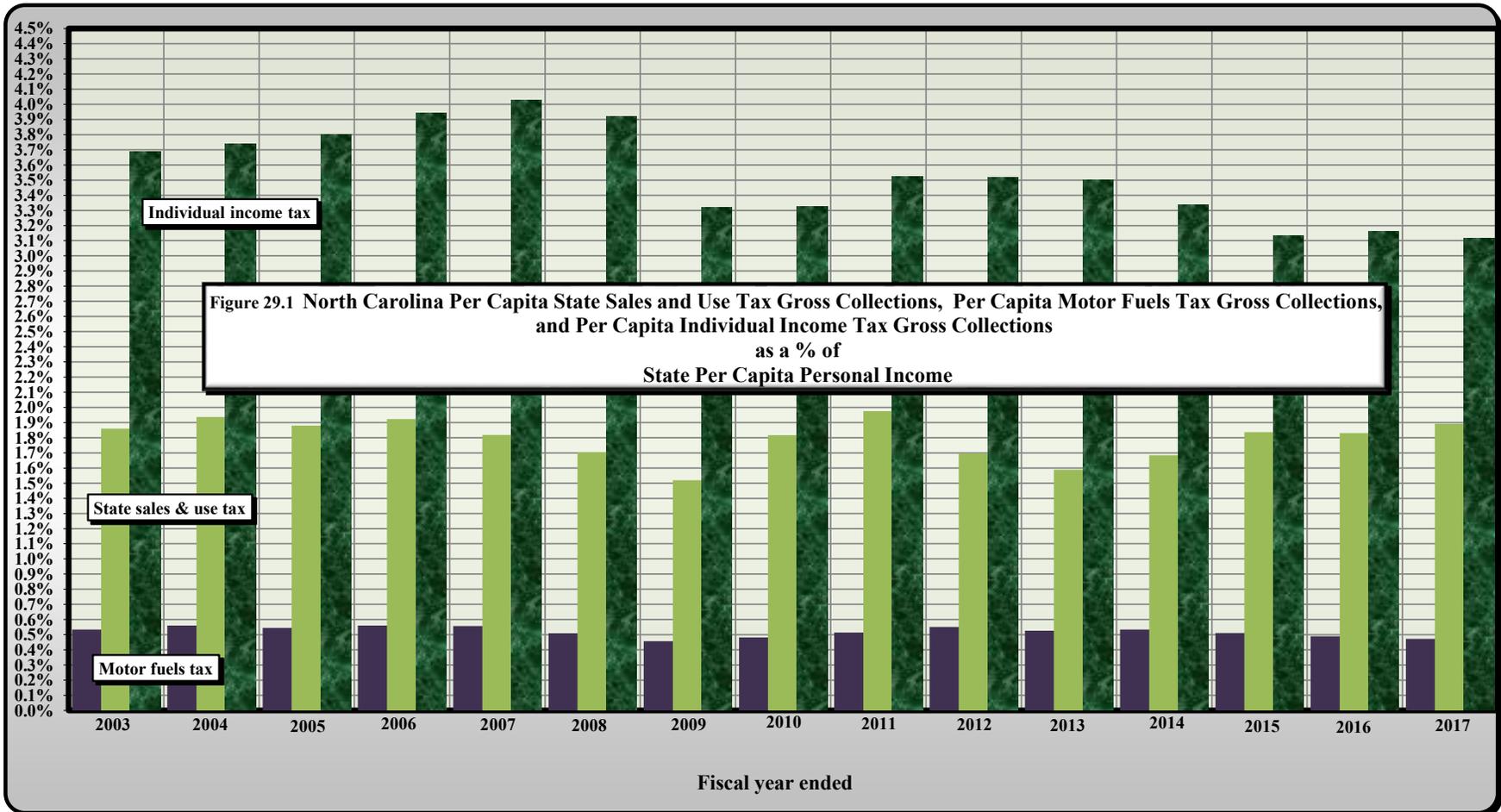


TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS
GENERATED FROM THE GENERAL STATE RATE

PER ONE CENT (1¢) OF TAX

Fiscal year	State sales and use tax gross collections [\$]	State sales and use tax gross collections taxed at general rate [\$]	Portion of State sales and use tax gross collections taxed at general rate [%]	State sales and use tax general rate [%]	Computed State sales and use tax collections per 1¢ of tax [\$]
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
2015-16....	7,561,719,463	6,098,212,775	80.65%	"	1,283,834,000
2016-17....	8,071,402,030	6,620,145,273	82.02%	"	1,393,715,000

[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 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%.

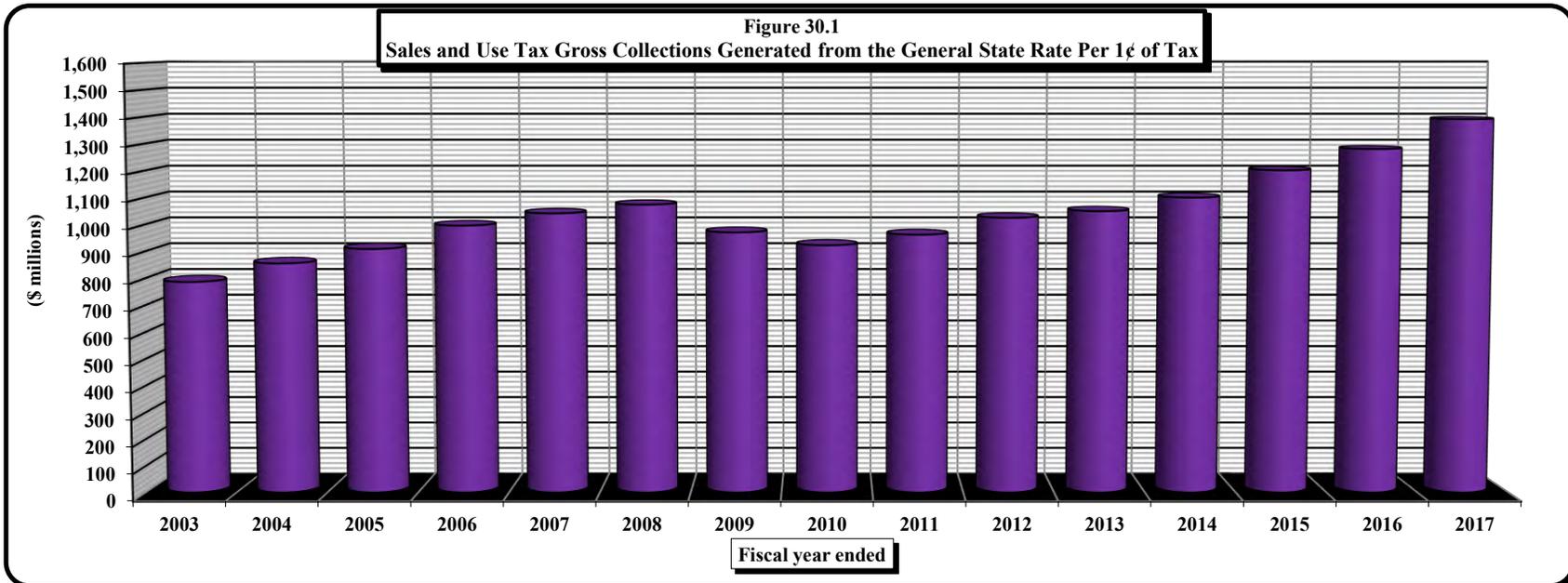
Effective May 1, 1999, the preferential 2% State rate applicable to food purchased for home consumption was repealed; selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy) received various tax treatment since the repeal and are currently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

Effective January 1, 2006, 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

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 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/news/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>



STATE SALES AND USE TAX STATISTICS

Figure 31.1 State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax

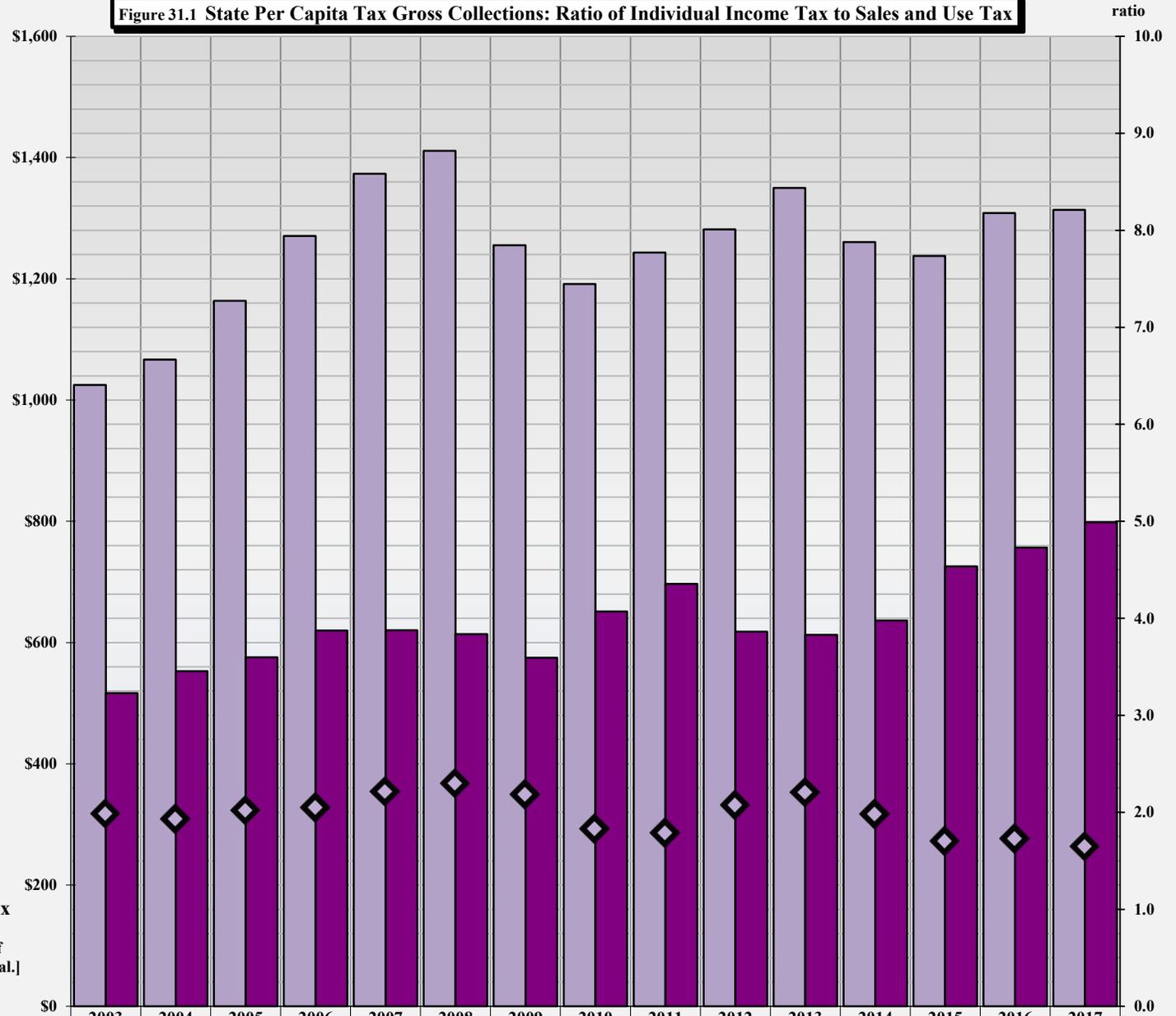


Table 31. State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax

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

Fiscal year ended	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
■ Per capita gross individual income tax collections	\$1,025	\$1,067	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,243	\$1,281	\$1,350	\$1,261	\$1,238	\$1,308	\$1,314
■ Per capita gross sales & use tax collections	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$697	\$618	\$613	\$636	\$726	\$757	\$799
◆ Ratio of per capita income tax to per capita sales & use tax	1.98	1.93	2.02	2.05	2.21	2.30	2.18	1.83	1.78	2.07	2.20	1.98	1.71	1.73	1.65

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

Business groups	Fiscal year									
	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	117,690,127	2.7%	127,897,863	2.8%	142,766,762	2.9%	157,105,070	2.9%	164,582,009	3.0%
Automotive:	227,265,003	5.3%	245,227,323	5.3%	254,507,573	5.2%	268,416,687	5.0%	294,970,807	5.4%
Motor vehicle dealers.....	37,646,002	0.9%	39,596,595	0.9%	40,597,056	0.8%	42,583,989	0.8%	45,734,450	0.8%
Airplanes, boats - (3%) rate..... [aircraft: 4.75% general State rate eff 10-1-15]	9,659,261	0.2%	12,569,582	0.3%	11,395,303	0.2%	11,335,806	0.2%	11,951,215	0.2%
Manufactured home (mobile home) dealers.....	4,300,358	0.1%	3,705,412	0.1%	2,396,813	0.0%	2,626,920	0.0%	2,842,309	0.1%
Manufactured home (mobile home)..... [2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]	10,035,961	0.2%	9,055,266	0.2%	5,607,207	0.1%	5,572,123	0.1%	5,025,574	0.1%
Modular home-[2% rate; 2.5% rate eff 1-1-04; ... 4.75% general State rate eff 1-1-14]	[included in mfd home group]		2,385,872	0.1%	7,032,204	0.1%	6,203,637	0.1%	6,636,691	0.1%
Other automotive.....	165,623,421	3.9%	177,914,596	3.8%	187,478,990	3.8%	200,094,212	3.7%	222,780,568	4.0%
Food.....	647,561,215	15.1%	698,906,710	15.1%	725,611,884	14.8%	783,417,598	14.6%	831,453,408	15.1%
Furniture.....	163,022,146	3.8%	168,784,595	3.7%	181,087,138	3.7%	198,490,297	3.7%	208,499,382	3.8%
General merchandise.....	836,211,296	19.5%	905,225,841	19.6%	987,088,322	20.2%	1,089,864,576	20.3%	1,221,612,749	22.2%
Lumber and building material.....	442,421,857	10.3%	509,484,600	11.0%	594,458,884	12.1%	665,026,475	12.4%	686,415,346	12.5%
Utility services, cable, satellite, liquor, aviation fuel..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	638,345,779	14.9%	645,652,114	14.0%	669,470,423	13.7%	763,745,628	14.2%	855,902,217	15.5%
Unclassified.....	1,145,217,411	26.7%	1,237,648,867	26.8%	1,249,760,813	25.5%	1,362,051,125	25.3%	1,190,113,490	21.6%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	43,686,015	1.0%	43,196,807	0.9%	46,272,351	0.9%	36,214,021	0.7%	2,795,484	0.1%
8% Highway use tax - motor vehicle leasing.....	29,768,723	0.7%	40,780,642	0.9%	43,909,573	0.9%	49,821,633	0.9%	49,250,929	0.9%
Total retail and use tax	4,291,189,572	100.0%	4,622,805,361	100.0%	4,894,933,722	100.0%	5,374,153,110	100.0%	5,505,595,819	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Amount [\$]	% of total								
Retail:										
Apparel.....	166,503,664	3.0%	160,766,330	3.0%	201,103,465	3.3%	228,324,220	3.4%	210,572,153	3.5%
Automotive:	268,653,868	4.8%	253,374,751	4.8%	298,594,153	4.9%	333,430,369	5.0%	293,295,322	4.9%
Motor vehicle dealers.....	41,502,539	0.7%	38,328,294	0.7%	45,651,373	0.7%	52,511,060	0.8%	46,398,619	0.8%
Airplanes, boats - (3%) rate..... [aircraft: 4.75% general State rate eff 10-1-15]	10,325,139	0.2%	7,871,696	0.1%	6,742,653	0.1%	6,241,010	0.1%	6,951,088	0.1%
Manufactured home (mobile home) dealers.....	2,482,915	0.0%	2,587,807	0.0%	2,654,471	0.0%	2,577,280	0.0%	2,176,281	0.0%
Manufactured home (mobile home)..... [2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]	4,901,261	0.1%	4,374,523	0.1%	2,793,127	0.0%	2,146,134	0.0%	2,099,181	0.0%
Modular home-[2% rate; 2.5% rate eff 1-1-04; ... 4.75% general State rate eff 1-1-14]	5,280,537	0.1%	2,878,009	0.1%	2,292,810	0.0%	1,735,914	0.0%	1,652,544	0.0%
Other automotive.....	204,161,478	3.7%	197,334,421	3.7%	238,459,719	3.9%	268,218,972	4.1%	234,017,609	3.9%
Food.....	876,098,237	15.7%	886,588,933	16.6%	1,055,334,447	17.3%	1,159,701,808	17.5%	1,032,532,550	17.4%
Furniture.....	203,240,968	3.6%	170,867,003	3.2%	183,288,893	3.0%	197,328,858	3.0%	175,004,824	2.9%
General merchandise.....	1,175,496,989	21.1%	1,207,100,654	22.7%	1,424,870,188	23.4%	1,556,012,339	23.5%	1,382,986,686	23.3%
Lumber and building material.....	644,616,863	11.6%	516,895,325	9.7%	524,953,730	8.6%	575,147,798	8.7%	532,014,339	8.9%
Utility services, cable, satellite, liquor, aviation fuel.... [See Utility services group notes for imposition and effective dates of the various tax types in category]	916,293,711	16.4%	961,872,971	18.1%	1,017,975,473	16.7%	999,108,470	15.1%	899,993,920	15.1%
Unclassified.....	1,267,588,011	22.7%	1,121,202,386	21.0%	1,337,075,208	22.0%	1,517,969,104	22.9%	1,364,255,171	22.9%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	755,963	0.0%	125,625	0.0%	8,945	0.0%	39,005	0.0%	(4,749)	0.0%
8% Highway use tax - motor vehicle leasing.....	53,016,394	1.0%	47,714,293	0.9%	43,836,892	0.7%	53,235,229	0.8%	55,176,488	0.9%
Total retail and use tax	5,572,264,667	100.0%	5,326,508,270	100.0%	6,087,041,393	100.0%	6,620,297,200	100.0%	5,945,826,703	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
	Amount [\$]	% of total								
Retail:										
Apparel.....	217,286,706	3.6%	224,340,599	3.6%	244,895,023	3.4%	257,973,768	3.4%	269,349,853	3.3%
Automotive:	291,068,243	4.9%	313,355,019	5.0%	347,722,128	4.8%	384,592,188	5.1%	452,875,544	5.6%
Motor vehicle dealers.....	45,947,125	0.8%	57,046,193	0.9%	77,158,857	1.1%	89,598,409	1.2%	101,675,806	1.3%
Airplanes, boats - (3%) rate..... [aircraft: 4.75% general State rate eff 10-1-15]	7,400,185	0.1%	7,330,327	0.1%	7,660,384	0.1%	8,576,440	0.1%	9,939,334	0.1%
Manufactured home (mobile home) dealers.....	2,024,089	0.0%	2,330,961	0.0%	2,518,496	0.0%	2,527,811	0.0%	2,948,437	0.0%
Manufactured home (mobile home)..... [2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]	1,930,091	0.0%	3,343,178	0.1%	5,812,359	0.1%	4,692,892	0.1%	5,290,615	0.1%
Modular home-[2% rate; 2.5% rate eff 1-1-04; ... 4.75% general State rate eff 1-1-14]	1,683,392	0.0%	2,648,294	0.0%	3,406,222	0.0%	4,529,877	0.1%	4,780,002	0.1%
Other automotive.....	232,083,361	3.9%	240,656,066	3.9%	251,165,810	3.5%	274,666,758	3.6%	328,241,350	4.1%
Food.....	1,050,202,818	17.5%	1,094,730,715	17.6%	1,178,821,871	16.4%	1,252,560,636	16.6%	1,298,518,552	16.1%
Furniture.....	178,706,520	3.0%	185,386,129	3.0%	198,590,003	2.8%	208,797,979	2.8%	228,039,705	2.8%
General merchandise.....	1,386,103,453	23.2%	1,435,156,083	23.1%	1,572,223,923	21.9%	1,678,831,885	22.2%	1,818,440,582	22.5%
Lumber and building material.....	525,650,799	8.8%	559,344,805	9.0%	605,434,122	8.4%	648,853,884	8.6%	734,156,654	9.1%
Utility services, cable, satellite, liquor, aviation fuel.... [See Utility services group notes for imposition and effective dates of the various tax types in category]	910,528,887	15.2%	908,938,409	14.6%	1,389,049,822	19.3%	1,381,869,197	18.3%	1,364,921,626	16.9%
Unclassified.....	1,367,382,387	22.8%	1,442,584,691	23.2%	1,583,552,992	22.0%	1,675,178,876	22.2%	1,828,703,716	22.7%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	9,082	0.0%	-	-	-	-	-	-	-	-
8% Highway use tax - motor vehicle leasing.....	57,372,140	1.0%	61,814,982	1.0%	65,776,523	0.9%	73,061,051	1.0%	76,395,796	0.9%
Total retail and use tax	5,984,311,036	100.0%	6,225,651,432	100.0%	7,186,066,406	100.0%	7,561,719,463	100.0%	8,071,402,030	100.0%

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.ncdor.gov/news/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 all 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%.

TABLE 32. - Continued

	<u>1%, 2%, 2.5%, and 3% tax group</u> (as of <u>October 1, 2015</u> , the 3% rate applicable to the sales of boats is the remaining operative non-utility State preferential sales and use tax rate):
<u>2001-02</u>	Effective <u>October 1, 2001</u> , the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.
<u>2003-04</u>	Effective for sales made on or after <u>January 1, 2004</u> , modular homes are subject to a 2.5% State sales and use tax rate under § 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties and municipalities. [§ 105-164.44G] [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 105-164.4(a)(1a).]
<u>2005-06</u>	Effective <u>January 1, 2006</u> , sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).
<u>2006-07</u>	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.)
<u>2013-14</u>	Effective <u>January 1, 2014</u> , 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%).
<u>2014-15</u>	Effective <u>September 1, 2014</u> , the State general rate applies to only fifty percent (50%) of the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser.
<u>2015-16</u>	Effective <u>October 1, 2015</u> , 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:
<u>1996-97</u>	Effective <u>January 1, 1997</u> , the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.
<u>1998-99</u>	Effective <u>July 1, 1998</u> , the State rate applicable to food purchased for home consumption was reduced from 3% to 2%. Effective <u>May 1, 1999</u> , the 2% State rate applicable to food purchased for home consumption was repealed.
<u>2003-04</u>	Effective <u>July 1, 2003</u> , all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] [Effective <u>January 1, 2004</u> , sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50).] Effective <u>January 1, 2004</u> , candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).]
<u>2005-06</u>	Effective <u>October 1, 2005</u> , all sales of candy are subject to the combined general State and county tax rate; taxation of candy sold through vending machines remains unchanged.
<u>2007-08</u>	Effective <u>October 1, 2007</u> , bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax.
<u>2008-09</u>	Effective <u>January 1, 2009</u> , bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.
<u>2014-15</u>	Effective <u>July 1, 2014</u> , 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:
<u>1996-97</u>	Effective <u>August 1, 1996</u> , 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%.
<u>1999-00</u>	Effective <u>July 1, 1999</u> , sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.
<u>2001-02</u>	Effective <u>December 1, 2001</u> , 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 <u>January 1, 2002</u> , 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.
<u>2005-06</u>	Effective <u>October 1, 2005</u> , the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor, other than mixed beverages, increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services. Effective <u>January 1, 2006</u> , the combined general rate of 7% sales and use tax 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.
<u>2006-07</u>	Effective <u>December 1, 2006</u> , the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction. The combined general rate is the State general rate plus the sum of the rates of local tax authorized for every county in the State (2.5%). The combined general rate is imposed on the gross receipts of providing telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages. Effective <u>January 1, 2007</u> , the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.
<u>2007-08</u>	Effective <u>July 1, 2007</u> , 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 <u>October 1, 2007</u> , 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 <u>April 1, 2008</u> , the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments.
<u>2008-09</u>	Effective <u>July 1, 2008</u> , 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%.
<u>2009-10</u>	Effective <u>July 1, 2009</u> , 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 <u>September 1, 2009</u> , the combined general rate increased from 7% to 8% to incorporate the general State sales tax rate increase.
<u>2010-11</u>	Effective <u>July 1, 2010</u> , the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose was repealed.
<u>2011-12</u>	Effective <u>July 1, 2011</u> , the combined general rate decreased from 8% to 7% to incorporate the general State sales tax rate reduction.
<u>2014-15</u>	Effective <u>July 1, 2014</u> , 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).
<u>2015-16</u>	Effective <u>January 1, 2016</u> , 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

Figure 32.1 Gross State Sales and Use Tax Collections by Business Classification for Fiscal Year 2002-03

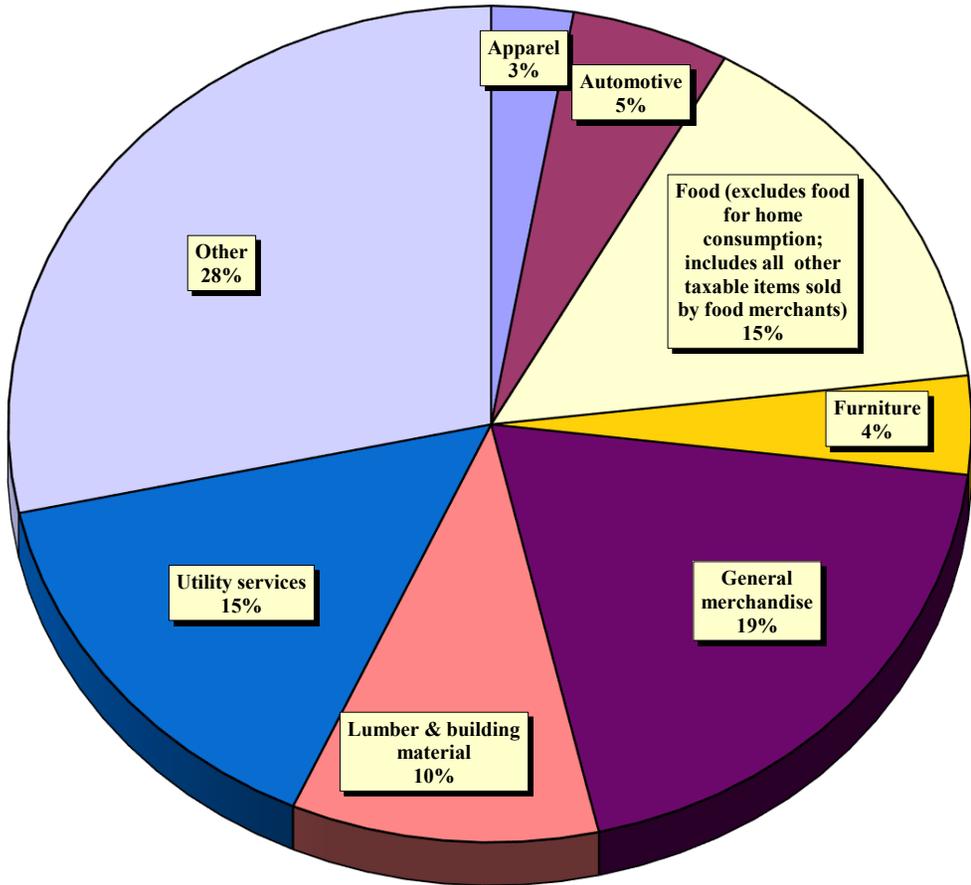
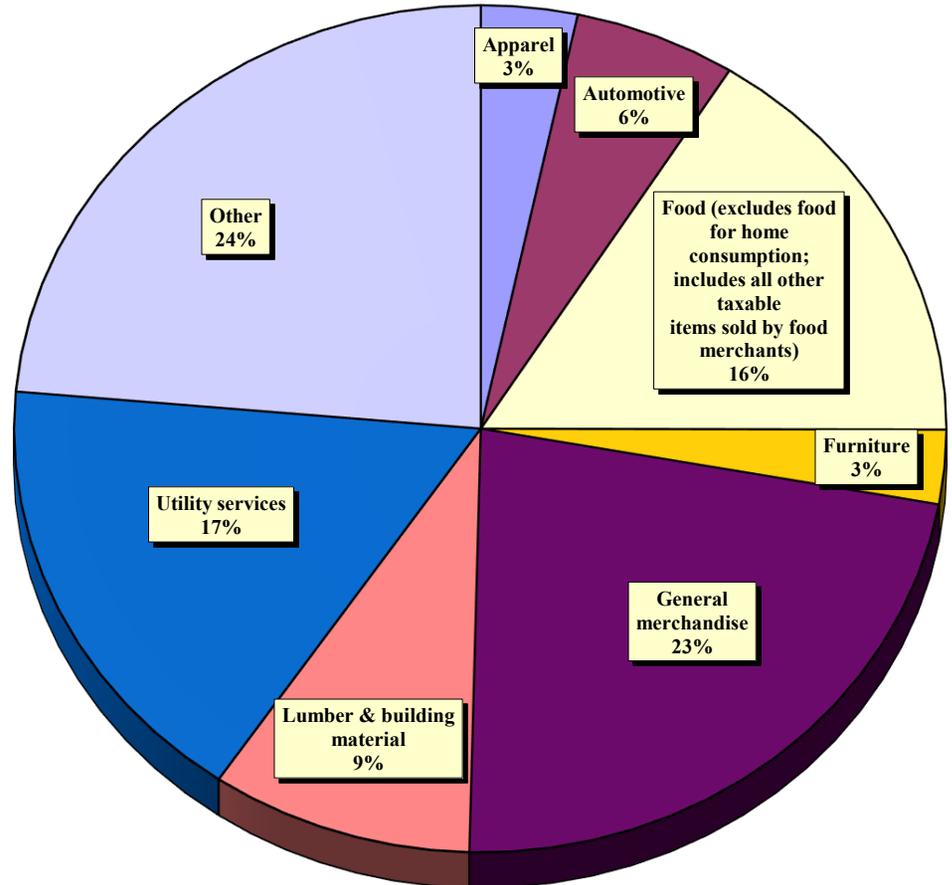


Figure 32.2 Gross State Sales and Use Tax Collections by Business Classification for Fiscal Year 2016-17



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 within 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

Fiscal year	Carriers in interstate commerce			Nonprofit hospitals, churches, etc.			North Carolina counties, municipalities, United States government and other governmental entities			All others [Excludes refunds of local tax paid by State agencies]†			All refunds [Excludes refunds of local tax paid by State agencies]†		
	State tax [S]	Local tax [S]	Total tax†† [S]	State tax [S]	Local tax [S]	Total tax†† [S]	State tax [S]	Local tax [S]	Total tax†† [S]	State tax [S]	Local tax [S]	Total tax†† [S]	State tax [S]	Local tax [S]	Total tax†† [S]
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
2016-17.....	6,653,560	3,042,479	9,696,040	247,749,847	118,884,377	366,634,224	104,707,830	66,321,527	171,029,358	90,160,029	45,808,300	135,968,328	449,271,266	234,056,684	683,327,950

Detail may not add to totals due to rounding.

†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).

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

2001-02	\$11,055,005	2009-10	\$2,133,686
2002-03	11,013,787	2010-11	2,432,477
2003-04	14,456,215	2011-12	3,555,009
2004-05	10,241,254	2012-13	2,825,727
2005-06	3,013,584	2013-14	3,716,166
2006-07	4,124,281	2014-15	2,451,642
2007-08	3,303,137	2015-16	2,188,868
2008-09	1,906,144	2016-17	1,875,630

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

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.]

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

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

[Refunds are combined State and local taxes]

Fiscal year	Counties [S]	Municipalities [S]	Public Schools† [S]	Other refunds				Total [S]
				Special Districts/ Authorities [S]	U.S. Government [S]	University System [S]	Total Other [S]	
2002-03.....	29,036,047	36,588,677	48,076,155	3,520,973	3,477,095	10,410,443	17,408,510	131,109,389
2003-04.....	30,587,302	39,128,646	46,888,586	3,463,418	3,342,312	13,631,545	20,437,275	137,041,809
2004-05.....	33,611,388	37,980,635	55,756,526	4,587,304	3,113,050	8,147,370	15,847,724	143,196,273
2005-06.....	39,130,085	50,863,093	65,346,833	5,529,512	8,089,712	10,520,337	24,139,562	179,479,572
2006-07.....	42,368,496	55,156,980	24,068,471	5,504,657	2,080,457	8,137,713	15,722,827	137,316,773
2007-08.....	51,746,686	59,799,219	21,413,784	7,396,548	5,361,775	13,351,129	26,109,453	159,069,143
2008-09.....	56,983,541	64,154,598	20,658,916	7,458,198	4,049,026	11,262,406	22,769,630	164,566,685
2009-10.....	49,884,770	61,520,991	17,859,179	7,441,093	4,358,917	9,737,770	21,537,779	150,802,719
2010-11.....	73,060,237	66,648,600	17,255,463	8,061,810	3,678,707	11,364,226	23,104,743	180,069,042
2011-12.....	60,712,820	72,056,625	15,733,314	7,383,048	8,046,010	11,358,175	26,787,233	175,289,992
2012-13.....	47,672,883	59,056,531	16,334,960	7,257,954	5,444,678	10,913,151	23,615,783	146,680,158
2013-14.....	52,187,446	65,195,453	17,215,760	6,725,423	6,722,568	11,846,109	25,294,100	159,892,760
2014-15.....	44,960,034	64,594,644	16,718,934	7,103,031	6,095,455	13,910,511	27,108,997	153,382,608
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
2016-17.....	52,726,234	76,559,352	18,104,922	6,010,610	4,311,614	13,316,627	23,638,851	171,029,358

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 January 1, 1997; SL 1998-212 created the University of North Carolina Health Care System pursuant to § 116-37 effective November 1, 1998. [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 January 1, 1998. Effective for transactions on or after July 1, 2005, 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.

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]

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2003-04					Fiscal year 2004-05					Fiscal year 2005-06					Fiscal year 2006-07					Fiscal year 2007-08				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued		
	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]
<=\$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

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2008-09					Fiscal year 2009-10					Fiscal year 2010-11					Fiscal year 2011-12					Fiscal year 2012-13				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued		
	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]
<=\$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

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2013-14					Fiscal year 2014-15					Fiscal year 2015-16					Fiscal year 2016-17				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued		
	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]
<=\$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	4,167	52.6%	3,256,199	0.9%	781
\$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	1,322	16.7%	3,780,253	1.0%	2,859
\$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	601	7.6%	2,937,749	0.8%	4,888
\$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	357	4.5%	2,467,022	0.7%	6,910
\$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	232	2.9%	2,074,810	0.6%	8,943
\$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	877	11.1%	18,386,475	5.0%	20,965
\$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	152	1.9%	10,728,541	2.9%	70,583
\$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	156	2.0%	31,854,229	8.7%	204,194
\$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	18	0.2%	12,610,695	3.4%	700,594
\$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	37	0.5%	278,538,252	76.0%	7,528,061
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	7,919	100.0%	366,634,224	100.0%	46,298

Detail may not add to totals due to rounding. Refunds reflect actual payments to taxpayers and exclude any refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

§ 105-164.14(b) provides for semiannual refunds to nonprofit entities of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in conducting their nonprofit operations [sales and use tax liability indirectly incurred by a nonprofit entity either through reimbursement to an authorized person of the entity for the purchase of tangible personal property, or on building materials, supplies, fixtures, and equipment that become a part of or annexed to any building or structure that is owned or leased by the nonprofit entity and is being erected, altered, or repaired for use by the nonprofit entity for carrying on its nonprofit activities is considered a sales or use tax liability incurred on direct purchases by the nonprofit entity].

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

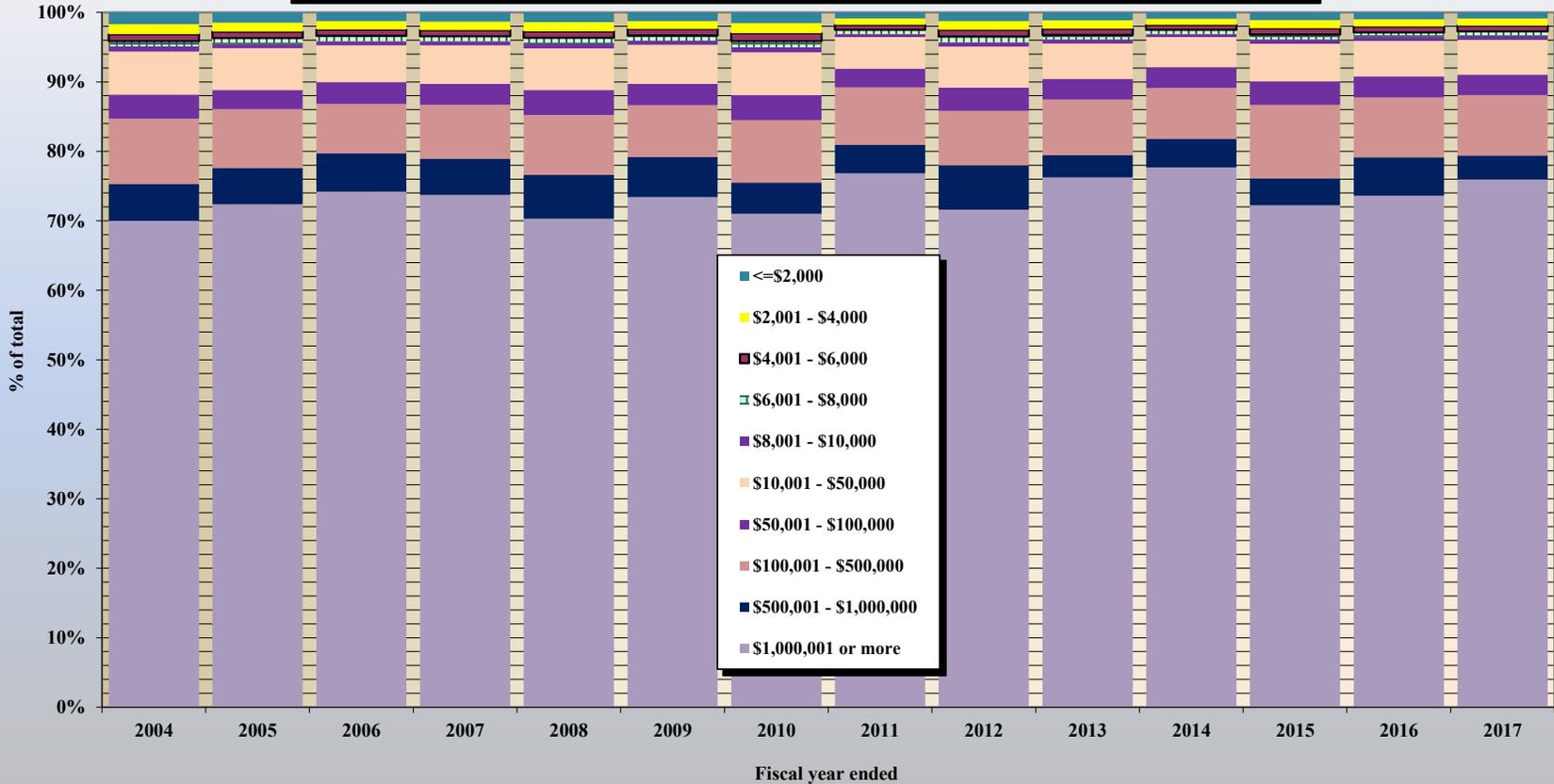
Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions. Refunds allowed under this section do not apply to purchases of electricity, telecommunications service, ancillary service, piped natural gas, video programming, or a prepaid meal plan.

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

- nonprofit hospitals (includes hospitals and medical accommodations operated by an authority or public hospital described in Article 2 of § 131E).
[nonprofit and public hospitals are allowed a refund of tax paid on items subject to the general State rate of sales and use tax including over-the-counter drugs; a for-profit hospital may only receive a refund of tax paid on over-the-counter drugs.]
- an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit.
- certain volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC.
- an organization that is a single member LLC that is disregarded for income tax purposes and meets certain conditions.
- a qualified retirement facility whose property is excluded from property tax under § 105-278.6A.
- a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

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

Figure 35A.1 Annual Sales and Use Tax Refunds Issued to Nonprofit Entities By Size of Refund By Fiscal Year
[Refunds include State and local taxes]



Claimants

Figure 35A.2 Number of Sales and Use Tax Nonprofit Refund Claimants by Size of Annual Refund by Fiscal Year

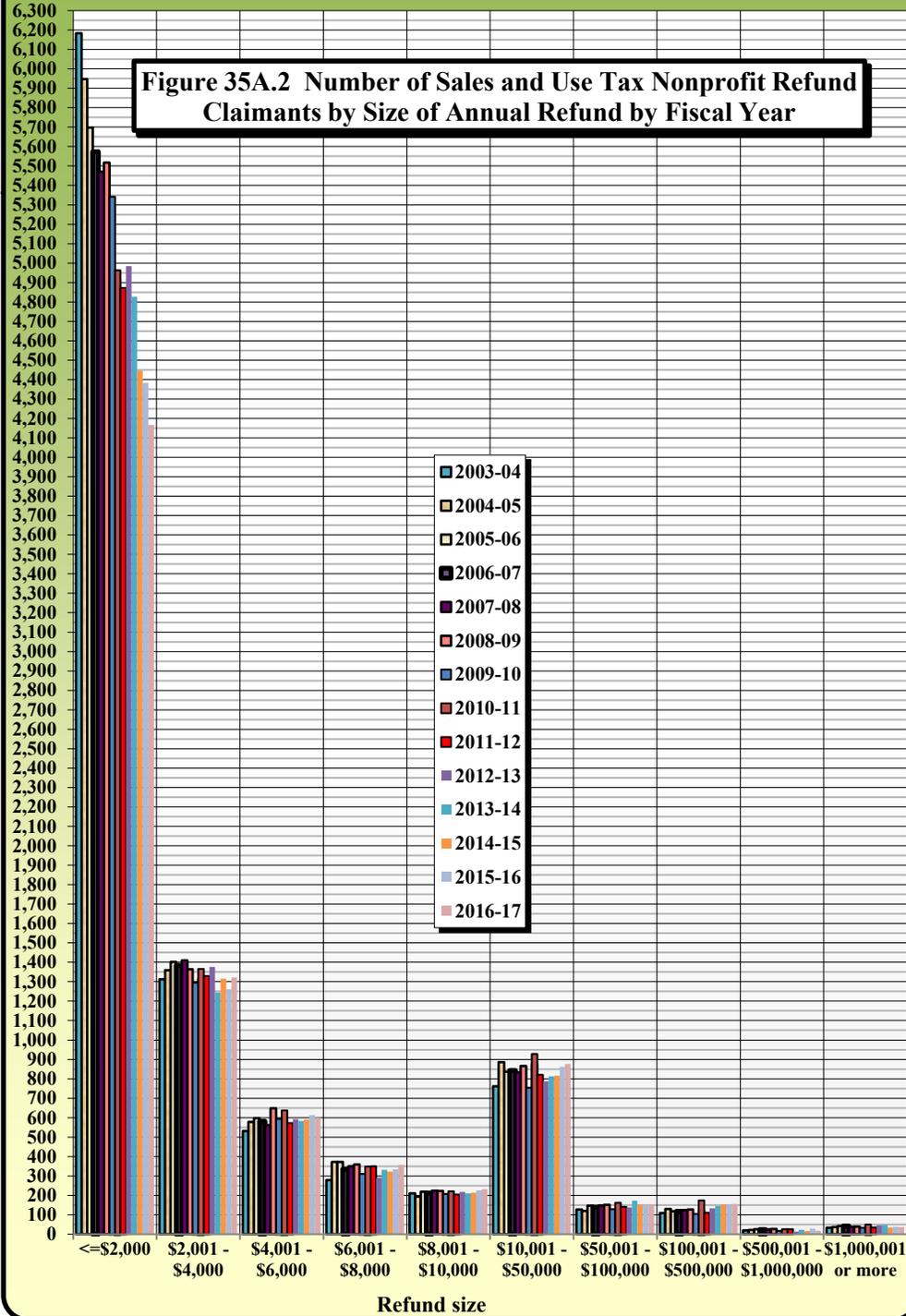


Figure 35A.3 Annual Sales and Use Tax Refunds Issued to Nonprofit Entity Claimants by Size of Refund for Fiscal Year 2016-17

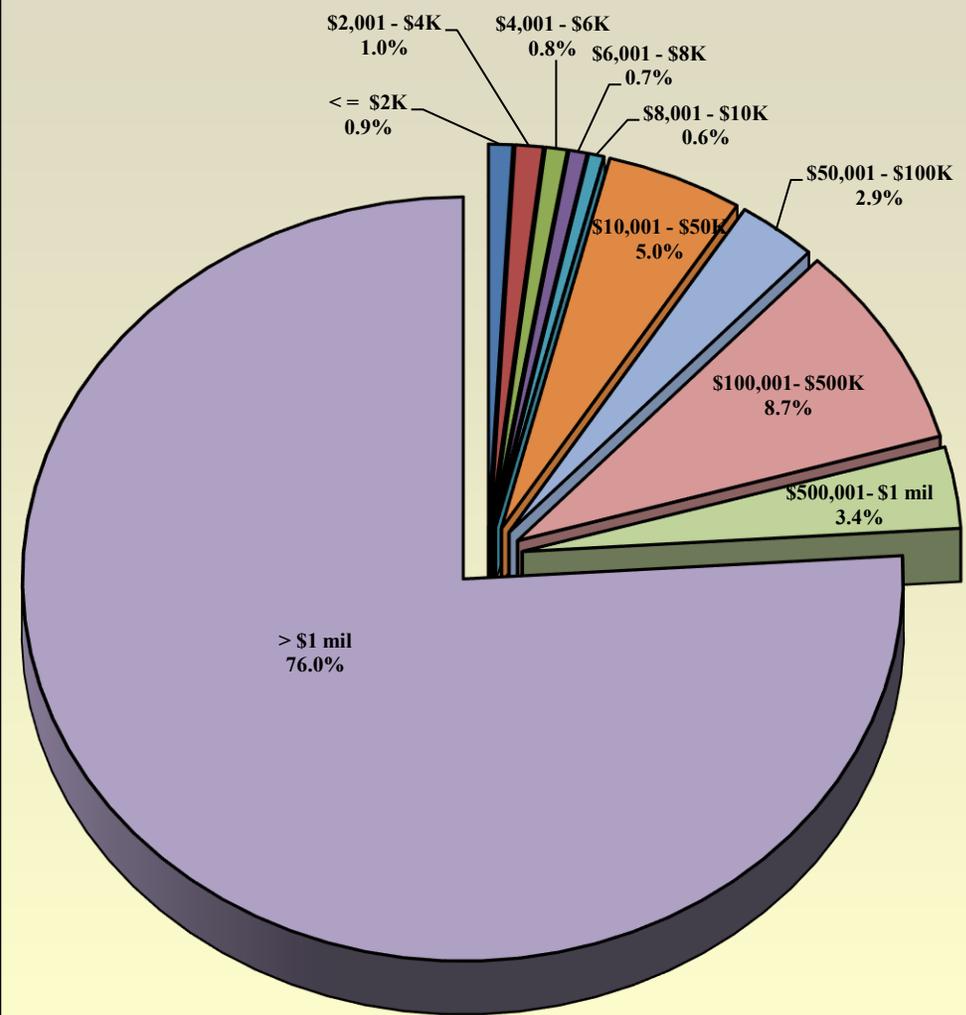


TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

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

Nonprofit Entity Type	Fiscal year 2003-04				Fiscal year 2004-05				Fiscal year 2005-06				Fiscal year 2006-07				Fiscal year 2007-08			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of 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:																				
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	5.8%	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 (includes adult care and skilled nursing 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%
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%

Nonprofit Entity Type	Fiscal year 2008-09				Fiscal year 2009-10				Fiscal year 2010-11				Fiscal year 2011-12				Fiscal year 2012-13			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of 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:																				
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 (includes adult care and skilled nursing facilities)	18	9.3%	4,323,835	1.5%	11	7.1%	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%
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%

Nonprofit Entity Type	Fiscal year 2013-14				Fiscal year 2014-15				Fiscal year 2015-16				Fiscal year 2016-17			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of 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%	68	32.2%	252,111,495	78.1%
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%	29	13.7%	45,649,882	14.1%
Elementary, secondary institutions	18	8.3%	3,444,289	1.0%	14	6.8%	2,671,591	1.0%	19	8.6%	3,111,354	1.0%	22	10.4%	3,816,994	1.2%
Churches and other religious institutions	22	10.1%	4,288,508	1.2%	19	9.3%	3,442,025	1.3%	20	9.1%	3,524,851	1.1%	23	10.9%	4,848,798	1.5%
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%	43	20.4%	10,112,469	3.1%
Retirement/convalescent facilities (includes adult care and skilled nursing 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%	26	12.3%	6,463,539	2.0%
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%	211	100.0%	323,003,176	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):

- nonprofit hospitals (includes hospitals and medical accommodations operated by an authority or public hospital described in Article 2 of § 131E).
[nonprofit and public hospitals are allowed a refund of tax paid on items subject to the general State rate of sales and use tax including over-the-counter drugs; a for-profit hospital may only receive a refund of tax paid on over-the-counter drugs.]
- an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit.
- certain volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC.
- an organization that is a single member LLC that is disregarded for income tax purposes and meets certain conditions.
- a qualified retirement facility whose property is excluded from property tax under § 105-278.6A.
- a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

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

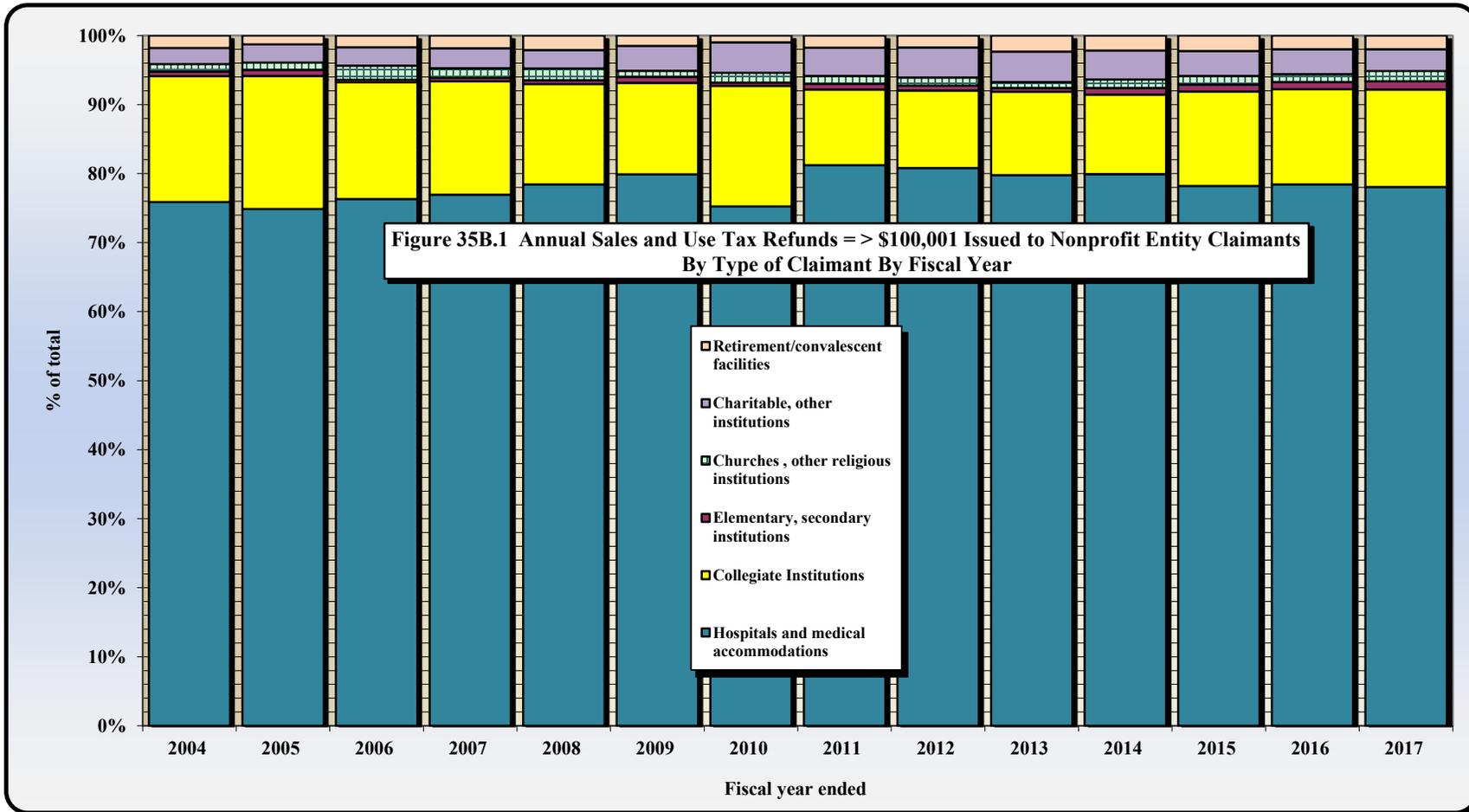


TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY
[§ 105 ARTICLE 5.]

[Beginning with fiscal year 2009-2010, county collection amounts are calculations of State taxes, as allocated to counties by gross collections of local taxes subject to the general State sales and use tax rate plus any tax collections generated from preferential State sales and use tax rates that are sourced to a specific county.]

County	2002-2003 [S]	2003-2004 [S]	2004-2005 [S]	2005-2006 [S]	2006-2007 [S]	2007-2008 [S]	2008-2009 [S]	2009-2010 [S]	2010-2011 [S]	2011-2012 [S]	2012-2013 [S]	2013-2014 [S]	2014-2015 [S]	2015-2016 [S]	2016-2017 [S]
Alamance.....	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	109,931,948
Alexander.....	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	8,907,291
Alleghany.....	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	3,490,150
Anson.....	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	6,963,561
Ashe.....	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	12,091,477
Avery.....	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	11,866,454
Beaufort.....	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	21,414,315
Bertie.....	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	4,052,515
Bladen.....	5,527,333	5,851,975	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	10,080,681
Brunswick.....	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	76,988,960
Buncombe.....	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	244,853,027
Burke.....	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	32,398,980
Cabarrus.....	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	160,346,789
Caldwell.....	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	27,105,754
Camden.....	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	2,399,079
Carteret.....	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	53,150,812
Caswell.....	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	3,018,330
Catawba.....	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	85,866,620	93,175,390	100,524,175	109,918,094
Chatham.....	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	27,695,060
Cherokee.....	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	13,874,849
Chowan.....	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	5,846,652
Clay.....	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	3,271,372
Cleveland.....	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	44,399,933
Columbus.....	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	18,620,911
Craven.....	25,218,873	28,308,173	30,400,224	33,348,067	34,511,064	32,646,845	35,637,218	44,659,260	47,030,627	43,067,062	40,937,067	40,796,555	43,699,947	47,113,908	50,026,910
Cumberland.....	89,639,324	100,333,290	107,698,387	111,929,177	119,805,925	116,874,071	125,336,722	172,926,317	194,690,482	171,394,972	169,552,847	167,238,011	176,105,728	183,530,396	192,711,533
Currituck.....	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	22,485,196
Dare.....	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	70,661,477
Davidson.....	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	60,077,560
Davie.....	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	15,668,026
Duplin.....	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	19,068,566
Durham.....	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	327,695,905
Edgecombe.....	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	16,804,379
Forsyth.....	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	255,416,903
Franklin.....	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	18,726,895
Gaston.....	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	100,306,301
Gates.....	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	1,702,271
Graham.....	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	3,302,190
Granville.....	7,437,775	8,532,624	8,829,668	9,580,449	9,465,795	8,686,735	9,146,481	12,366,440	13,564,336	12,068,434	12,272,074	12,913,704	14,520,330	15,155,707	16,749,085
Greene.....	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	3,047,168
Guilford.....	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	350,458,005
Halifax.....	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	23,465,340
Harnett.....	15,082,369	17,132,938	19,214,730	20,304,103	21,866,151	20,595,416	20,766,478	27,066,668	30,589,634	27,115,962	27,700,737	29,113,949	33,689,881	37,402,588	41,159,323
Haywood.....	17,677,346	19,293,490	19,704,660	21,790,640	23,662,241	23,474,442	21,663,242	27,483,338	29,879,599	26,321,784	26,887,770	27,152,454	30,180,126	31,895,038	33,794,395
Henderson.....	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	57,447,949
Hertford.....	6,822,671	7,457,076	8,057,391	8,105,782	7,695,132	6,551,877	6,980,336	8,359,522	10,144,126	9,487,602	9,211,660	9,512,154	9,783,091	9,887,453	10,262,833
Hoke.....	2,394,172	2,632,568	3,060,791	3,498,032	3,177,790	2,989,478	3,095,954	5,935,241	7,830,020	6,692,677	7,778,503	7,695,135	7,986,918	8,382,562	9,006,758
Hyde.....	1,775,561	1,727,383	1,747,433	1,819,018	1,928,231	2,127,210	1,936,571	2,532,015	2,958,819	2,595,693	2,424,973	2,600,518	2,677,809	2,828,831	2,911,602
Iredell.....	48,281,263	56,036,333	62,940,860	70,339,950	75,303,613	72,209,142	67,277,594	78,454,289	88,918,100	84,399,781	80,701,571	85,034,520	94,512,314	100,025,939	108,840,847
Jackson.....	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	23,233,661

TABLE 36A. - Continued

County	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	2016-2017
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Johnston.....	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	82,614,182
Jones.....	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	1,934,157
Lee.....	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	36,460,827
Lenoir.....	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	22,981,714	22,945,276	24,103,856	25,727,798
Lincoln.....	13,907,264	15,605,777	16,600,458	18,061,446	19,453,548	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	35,299,469
Macon.....	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	23,965,508
Madison.....	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	5,005,682
Martin.....	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	9,460,051
McDowell.....	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	16,638,989
Mecklenburg...	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	1,013,529,923
Mitchell.....	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	6,636,205
Montgomery...	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	8,057,972
Moore.....	26,399,180	28,476,278	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	59,391,709
Nash.....	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	49,953,237
New Hanover...	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	209,055,147
Northampton...	1,248,391	1,469,846	1,380,579	1,718,317	1,650,077	1,652,055	1,579,325	3,106,994	3,570,322	3,173,697	3,775,487	3,495,064	3,669,086	4,384,107	4,331,880
Onslow.....	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	94,385,519
Orange.....	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	82,256,872
Pamlico.....	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	4,182,812
Pasquotank....	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	22,739,496
Pender.....	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	21,703,430
Perquimans....	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	3,283,044
Person.....	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	14,859,432
Pitt.....	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	87,872,336	88,171,892	96,301,772	102,218,549	110,989,308
Polk.....	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	4,013,338	4,599,898	5,467,504	5,854,214	6,380,258
Randolph.....	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	54,553,617
Richmond.....	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	18,192,012
Robeson.....	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	50,444,018
Rockingham...	16,107,643	16,949,375	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	31,906,656
Rowan.....	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	61,198,378
Rutherford.....	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	29,004,461
Sampson.....	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	22,727,891
Scotland.....	9,082,682	9,963,112	10,617,590	10,799,784	10,977,329	10,408,995	10,795,475	13,103,546	13,252,921	11,612,451	11,011,864	11,428,770	12,006,773	12,728,664	14,098,539
Stanly.....	16,447,987	16,400,963	18,458,187	19,109,360	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	26,814,176
Stokes.....	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	10,774,330
Surry.....	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	42,385,388
Swain.....	2,154,258	2,283,750	2,430,576	2,777,305	3,145,872	3,267,663	3,373,578	4,908,865	5,171,307	4,542,309	4,329,227	4,496,817	5,036,337	5,907,419	6,577,621
Transylvania...	7,882,163	8,484,335	9,724,571	10,812,347	12,269,205	11,799,068	10,772,645	11,939,416	13,230,283	11,317,038	11,957,430	12,136,605	13,113,279	14,277,505	15,727,098
Tyrrell.....	417,336	439,557	450,017	520,132	531,366	516,149	500,760	815,849	811,650	870,228	872,335	913,131	886,545	1,015,249	1,018,243
Union.....	33,487,688	36,811,120	41,329,015	47,880,885	53,243,220	51,445,268	51,514,516	57,375,707	64,775,797	58,227,999	63,012,999	69,678,910	76,783,520	85,782,924	96,256,708
Vance.....	12,473,273	13,096,800	13,453,676	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	18,242,583	19,842,352	20,699,406
Wake.....	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	760,914,052
Warren.....	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	3,687,027
Washington....	1,904,453	2,064,006	2,092,805	2,109,446	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	5,837,588
Watauga.....	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	40,572,073
Wayne.....	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	55,672,318
Wilkes.....	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	28,523,131
Wilson.....	24,961,260	25,311,863	25,972,110	28,129,923	32,753,824	33,376,546	31,341,622	39,970,045	42,618,075	37,432,818	38,041,666	37,875,620	39,630,770	43,454,591	48,317,740
Yadkin.....	5,588,787	5,696,910	5,739,035	6,064,344	6,981,737	6,971,528	7,171,828	8,852,973	9,204,021	7,754,306	7,839,261	8,148,499	8,869,225	9,441,384	10,276,851
Yancey.....	2,988,421	3,340,002	3,642,939	4,706,965	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	5,692,787
Unallocated....	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	371,651,521
Statewide totals	3,623,075,068	3,936,372													

TABLE 36A. - Continued

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 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 were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).] Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged). Effective October 1, 2007, bakery thrift store sales of breads, rolls, and buns became exempt from the State sales tax. Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax. Effective July 1, 2014, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store.

Utility services group:

Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%. Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax. Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change. Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services. Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and spirituous liquor increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services. Effective January 1, 2006, the combined general rate of 7% sales and use tax was imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service are taxable being subject to both the State general rate of tax and local rates; effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction; effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments; effective September 1, 2009, the combined general rate increased to 8%; effective July 1, 2011, the combined general rate decreased to 7% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009. The combined general rate is imposed on the gross receipts of telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages. Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry for qualifying purposes was reduced from 2.83% to 2.6%; effective October 1, 2007, the tax rate was further reduced to 1.8% for manufacturing qualifying purposes and applicability was expanded to include electricity sold to farmers for qualifying purposes; effective July 1, 2008, the tax rate decreased from 1.8% to 1.4%; effective July 1, 2009, the tax rate decreased from 1.4% to 0.8%; effective July 1, 2010, the 0.8% tax rate was repealed. Effective July 1, 2014, gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period). 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).

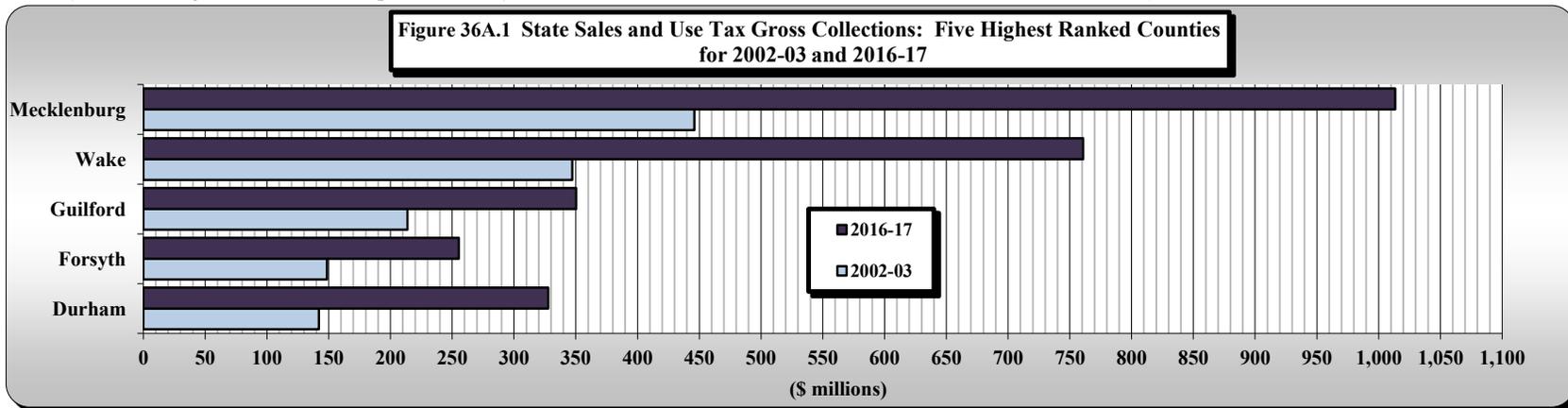


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	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	17/16
Alamance.....	10.6%	4.5%	7.9%	11.5%	3.7%	1.9%	14.4%	20.2%	-8.0%	-1.0%	9.3%	9.9%	9.4%	5.5%
Alexander.....	6.0%	5.7%	0.6%	6.4%	-11.7%	-1.7%	50.9%	14.8%	-7.4%	-1.6%	0.4%	5.2%	8.1%	8.1%
Alleghany.....	15.4%	12.3%	14.2%	8.4%	2.0%	-14.1%	14.5%	17.7%	-15.9%	-7.9%	5.0%	6.5%	2.6%	8.8%
Anson.....	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%	8.0%
Ashe.....	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%	10.9%
Avery.....	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%	9.8%
Beaufort.....	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%	3.6%
Bertie.....	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%	4.8%
Bladen.....	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%	8.9%
Brunswick.....	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%	11.7%
Buncombe.....	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%	9.2%
Burke.....	10.3%	0.1%	2.8%	3.4%	0.3%	-2.7%	33.0%	14.2%	-13.4%	3.2%	6.1%	6.7%	7.6%	4.6%
Cabarrus.....	10.9%	12.0%	7.6%	8.8%	-3.8%	1.6%	32.9%	10.7%	-6.1%	4.4%	6.0%	9.7%	9.0%	8.7%
Caldwell.....	7.8%	1.2%	4.7%	6.3%	0.8%	1.8%	20.1%	10.9%	-9.0%	-4.7%	5.4%	13.3%	2.1%	-0.5%
Camden.....	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%	-7.3%
Carteret.....	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%	7.3%
Caswell.....	11.2%	8.3%	-4.5%	0.4%	-3.7%	1.2%	74.4%	23.7%	-1.3%	-14.0%	4.4%	10.0%	0.8%	7.0%
Catawba.....	6.9%	5.2%	5.8%	8.4%	-2.9%	-7.0%	21.3%	11.5%	-13.6%	-2.6%	3.5%	8.5%	7.9%	9.3%
Chatham.....	9.5%	5.0%	2.1%	26.1%	-0.4%	-3.4%	43.2%	15.0%	-12.8%	2.8%	7.8%	12.4%	13.3%	7.5%
Cherokee.....	5.3%	9.7%	12.9%	8.0%	-14.0%	-1.9%	5.4%	9.5%	-13.8%	-3.7%	2.2%	9.6%	7.6%	11.8%
Chowan.....	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%	4.8%
Clay.....	16.9%	16.3%	6.6%	-6.8%	-3.1%	-8.0%	41.0%	7.5%	-12.0%	-2.3%	12.1%	2.1%	6.0%	-2.3%
Cleveland.....	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%	14.4%
Columbus.....	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%	10.0%
Craven.....	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%	6.2%
Cumberland.....	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%	5.0%
Currituck.....	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%	7.5%
Dare.....	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%	9.8%
Davidson.....	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%	8.0%
Davie.....	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%	9.8%
Duplin.....	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%	10.3%
Durham.....	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%	6.6%
Edgecombe.....	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%	7.4%
Forsyth.....	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%	8.9%
Franklin.....	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%	10.3%
Gaston.....	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%	8.3%
Gates.....	20.1%	13.4%	0.7%	-6.5%	4.7%	5.9%	74.5%	10.2%	-10.0%	7.4%	6.6%	6.9%	6.5%	9.8%
Graham.....	25.0%	4.9%	14.7%	11.0%	-2.5%	-8.0%	31.5%	12.0%	-5.4%	5.6%	-2.4%	1.2%	10.2%	21.2%
Granville.....	14.7%	3.5%	8.5%	-1.2%	-8.2%	5.3%	36.0%	9.1%	-11.0%	1.7%	5.2%	12.4%	4.4%	10.5%
Greene.....	13.2%	11.1%	1.6%	10.3%	-7.5%	-2.2%	50.5%	14.8%	-4.6%	-8.1%	4.8%	7.8%	6.6%	-1.4%
Guilford.....	5.2%	8.3%	1.9%	5.6%	-1.1%	-4.6%	8.5%	14.9%	-11.1%	-1.9%	4.0%	9.9%	4.0%	9.7%
Halifax.....	8.5%	10.7%	1.5%	6.2%	-7.9%	5.9%	28.0%	9.4%	-7.2%	-1.2%	3.5%	6.7%	2.0%	7.2%
Harnett.....	13.6%	12.2%	5.7%	7.7%	-5.8%	0.8%	30.3%	13.0%	-11.4%	2.2%	5.1%	15.7%	11.0%	10.0%
Haywood.....	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%	6.0%
Henderson.....	10.0%	4.9%	1.3%	7.4%	-4.1%	-4.6%	19.1%	11.0%	-13.9%	7.8%	2.5%	9.2%	11.0%	9.5%
Hertford.....	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%	3.8%
Hoke.....	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%	7.4%
Hyde.....	-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%	2.9%
Iredell.....	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%	8.8%
Jackson.....	4.2%	9.6%	5.7%	20.3%	-4.0%	-4.3%	25.2%	8.0%	-10.8%	-1.0%	8.0%	12.7%	3.1%	13.9%

TABLE 36B. -Continued

County	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	17/16
Johnston.....	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%	12.3%
Jones.....	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%	36.9%
Lee.....	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%	10.2%
Lenoir.....	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%	6.7%
Lincoln.....	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%	16.9%
Macon.....	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%	12.9%
Madison.....	-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%	9.4%
Martin.....	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%	4.9%
McDowell.....	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%	9.6%
Mecklenburg...	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%	8.3%
Mitchell.....	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%	7.1%
Montgomery....	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%	4.0%
Moore.....	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%	9.6%
Nash.....	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%	6.0%
New Hanover...	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%	8.8%
Northampton...	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%	-1.2%
Onslow.....	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%	5.0%
Orange.....	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%	10.0%
Pamlico.....	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%	8.7%
Pasquotank.....	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%	5.4%
Pender.....	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%	12.8%
Perquimans.....	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%	13.1%
Person.....	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%	5.4%
Pitt.....	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%	8.6%
Polk.....	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%	9.0%
Randolph.....	8.8%	1.4%	2.6%	7.9%	-3.5%	3.1%	23.8%	19.2%	-13.1%	-2.1%	1.9%	6.3%	11.6%	9.9%
Richmond.....	4.4%	12.5%	-2.8%	-0.8%	-1.3%	5.8%	32.9%	10.2%	-8.3%	-8.2%	-2.7%	16.0%	6.9%	6.7%
Robeson.....	6.7%	5.8%	4.7%	9.8%	-7.3%	7.0%	28.0%	12.9%	-9.9%	-0.9%	1.5%	8.1%	8.1%	5.8%
Rockingham.....	5.2%	6.0%	9.1%	9.0%	-5.0%	6.3%	29.9%	13.2%	-10.7%	-6.8%	1.4%	7.2%	3.7%	7.4%
Rowan.....	-0.2%	7.7%	1.2%	4.0%	-2.3%	-1.1%	33.7%	22.0%	-10.7%	-5.3%	6.7%	9.5%	6.3%	9.8%
Rutherford.....	7.8%	0.5%	5.6%	5.7%	-6.2%	2.9%	44.9%	8.5%	-1.9%	-16.5%	0.3%	1.7%	13.2%	17.1%
Sampson.....	13.3%	5.7%	5.3%	0.3%	-9.6%	-3.1%	45.2%	13.7%	-10.0%	-3.7%	3.3%	8.9%	10.0%	4.5%
Scotland.....	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%	10.8%
Stanly.....	-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%	9.1%
Stokes.....	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%	10.2%
Surry.....	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%	7.1%
Swain.....	6.0%	6.4%	14.3%	13.3%	3.9%	3.2%	45.5%	5.3%	-12.2%	-4.7%	3.9%	12.0%	17.3%	11.3%
Transylvania....	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%	10.2%
Tyrrell.....	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%	0.3%
Union.....	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%	12.2%
Vance.....	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%	4.3%
Wake.....	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%	11.5%
Warren.....	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%	5.8%
Washington.....	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%	67.2%
Watauga.....	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%	9.9%
Wayne.....	11.8%	6.3%	6.4%	4.3%	-5.8%	3.4%	8.6%	13.6%	-4.8%	-5.9%	0.1%	7.5%	4.7%	6.3%
Wilkes.....	6.5%	1.7%	-0.6%	3.8%	-4.4%	-6.0%	31.7%	12.9%	-6.5%	-2.5%	7.0%	0.4%	3.3%	13.0%
Wilson.....	1.4%	2.6%	8.3%	16.4%	1.9%	-6.1%	27.5%	6.6%	-12.2%	1.6%	-0.4%	4.6%	9.6%	11.2%
Yadkin.....	2.5%	0.7%	5.7%	15.1%	-0.1%	2.9%	23.4%	4.0%	-15.8%	1.1%	3.9%	8.8%	6.5%	8.8%
Yancey.....	11.8%	9.1%	29.2%	10.3%	8.2%	-14.5%	0.7%	14.6%	-13.5%	0.1%	-2.3%	5.5%	4.1%	10.4%
Unallocated.....	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%	3.9%
Statewide totals	8.6%	6.2%	9.1%	0.9%	0.1%	-6.2%	16.4%	10.8%	-10.4%	0.5%	4.8%	9.1%	6.6%	8.6%
Utility services..	1.1%	3.7%	14.1%	12.1%	7.1%	5.0%	5.8%	-1.9%	-9.9%	1.2%	-0.2%	52.8%	-0.5%	-1.2%
8% hwy use tax	37.0%	7.7%	13.5%	-1.1%	7.6%	-10.0%	-8.1%	21.4%	3.6%	4.0%	7.7%	6.4%	11.1%	4.6%
Totals.....	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%	6.7%

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

[§ 105 ARTICLE 5.]

†[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 2005-2006, the Streamlined Sales Tax Agreement required a change in information reporting requirements such that not all taxpayers report gross retail sales. Retail taxable sales are computed amounts derived from the tax remittance portion of revenue collections; beginning with fiscal year 2009-2010, the county revenue 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.]

County	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	2016-2017
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance.....	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	2,304,426,840
Alexander.....	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	186,985,995
Alleghany.....	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	72,800,107
Anson.....	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	146,050,267
Ashe.....	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	253,694,440
Avery.....	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	248,176,546
Beaufort.....	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	450,815,614
Bertie.....	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	84,817,604
Bladen.....	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	211,659,244
Brunswick.....	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	1,616,848,003
Buncombe.....	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	5,134,269,461
Burke.....	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	682,252,497
Cabarrus.....	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	3,368,351,201
Caldwell.....	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	569,037,210
Camden.....	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	50,174,851
Carteret.....	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	1,117,905,171
Caswell.....	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	58,157,331	50,936,103	53,230,314	58,477,722	58,971,286	62,996,267
Catawba.....	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	1,959,758,082	2,118,665,330	2,314,253,379
Chatham.....	209,775,780	232,666,150	242,288,764	242,699,770	301,018,001	307,741,498	341,656,165	341,656,165	363,077,777	375,860,796	393,381,994	423,568,903	477,004,188	539,459,689	580,962,690
Cherokee.....	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	291,146,684
Chowan.....	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	122,459,581
Clay.....	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	68,365,381
Cleveland.....	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	930,811,587
Columbus.....	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	331,528,639	336,324,415	338,976,004	354,048,645	390,362,600
Craven.....	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	1,051,046,107
Cumberland.....	2,010,866,645	2,248,348,862	2,382,318,850	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	4,040,268,838
Currituck.....	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	472,169,716
Dare.....	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	1,483,764,517
Davidson.....	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	1,256,590,018
Davie.....	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	286,208,698	298,742,597	327,317,625	354,581,811
Duplin.....	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	399,527,014
Durham.....	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	6,884,030,147
Edgecombe.....	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	352,056,945
Forsyth.....	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	5,355,374,589
Franklin.....	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	393,797,356
Gaston.....	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	2,102,944,605
Gates.....	12,738,802	14,858,685	17,216,084	16,834,908	14,186,882	15,044,544	15,440,984	22,454,230	22,906,918	24,437,298	26,773,298	28,572,612	30,456,711	32,437,062	35,548,498
Graham.....	26,469,728	32,518,223	33,356,479	38,366,542	42,691,401	42,960,478	38,422,626	42,693,185	43,500,477	48,573,970	52,080,215	50,971,378	51,869,562	57,091,677	68,550,545
Granville.....	176,265,166	196,763,574	201,855,848	219,515,432	216,125,048	202,409,479	205,760,716	233,606,179	234,782,070	247,796,008	256,717,964	270,499,775	304,135,195	317,539,506	351,781,612
Greene.....	31,585,971	35,862,818	38,975,047	39,722,010	42,797,432	40,322,270	38,123,937	47,552,272	50,440,874	57,307,232	53,470,289	56,173,473	60,407,472	64,516,633	63,625,609
Guilford.....	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	7,352,422,087
Halifax.....	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	492,473,309
Harnett.....	352,486,576	398,388,213	456,689,851	485,805,882	547,360,897	503,286,228	489,167,287	515,689,932	536,764,468	564,710,410	589,696,285	615,980,667	706,003,585	784,421,211	863,165,481
Haywood.....	396,362,196	438,309,008	443,396,832	485,930,182	538,500,941	549,879,484	489,719,216	519,812,261	518,290,311	540,735,522	560,682,305	565,672,009	631,113,234	668,797,028	707,655,991
Henderson.....	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	1,203,505,595
Hertford.....	159,809,952	173,581,484	188,624,217	190,179,548	175,753,267	153,955,373	157,700,619	156,627,704							

TABLE 37A. -Continued

County	2002-2003 [S]	2003-2004 [S]	2004-2005 [S]	2005-2006 [S]	2006-2007 [S]	2007-2008 [S]	2008-2009 [S]	2009-2010 [S]	2010-2011 [S]	2011-2012 [S]	2012-2013 [S]	2013-2014 [S]	2014-2015 [S]	2015-2016 [S]	2016-2017 [S]
Johnston.....	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	1,736,363,838
Jones.....	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	40,634,238
Lee.....	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	782,203,825
Lenoir.....	452,434,223	479,956,117	490,309,133	543,402,028	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	538,835,363
Lincoln.....	331,340,537	369,363,091	402,639,056	425,978,421	466,573,073	486,138,732	439,194,737	446,132,046	451,119,944	474,170,558	481,712,707	523,188,136	586,401,157	634,594,224	741,649,718
Macon.....	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	501,545,459
Madison.....	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	104,568,385
Martin.....	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	198,357,650
McDowell.....	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	349,263,767
Mecklenburg...	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	21,272,409,316
Mitchell.....	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	139,237,049
Montgomery...	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	169,206,245
Moore.....	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	1,244,569,827
Nash.....	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	1,048,439,290
New Hanover...	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	4,391,502,592
Northampton...	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	90,925,312
Onslow.....	806,180,674	968,075,133	1,060,768,138	1,127,700,627	1,237,477,858	1,234,626,495	1,298,671,543	1,513,485,900	1,639,522,858	1,817,064,412	1,875,368,357	1,848,663,953	1,876,170,696	1,884,607,709	1,981,915,248
Orange.....	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	1,726,191,488
Pamlico.....	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	87,845,138
Pasquotank....	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	477,153,630
Pender.....	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	455,211,821
Perquimans....	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	68,696,366
Person.....	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	312,556,982
Pitt.....	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	2,330,715,251
Polk.....	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	95,839,669	113,499,877	122,013,129	133,161,040
Randolph.....	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	1,141,530,605
Richmond.....	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	381,701,118
Robeson.....	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	1,056,278,780
Rockingham....	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	668,866,594
Rowan.....	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	1,283,409,334
Rutherford.....	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	603,492,398
Sampson.....	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	476,161,867
Scotland.....	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	295,719,666
Stanly.....	377,285,262	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	562,664,942
Stokes.....	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	225,771,149
Surry.....	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	889,102,484
Swain.....	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	137,618,723
Transylvania...	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	329,465,560
Tyrrell.....	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	21,231,676
Union.....	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	2,018,468,268
Vance.....	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	436,321,025
Wake.....	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	15,964,857,939
Warren.....	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	77,679,973
Washington....	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	122,557,741
Watauga.....	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	850,798,900
Wayne.....	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	1,168,988,412
Wilkes.....	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	598,576,637

TABLE 37A. -Continued

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

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.

Changes in general sales tax rate:

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

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

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

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

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

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

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

Effective October 1, 2007, bakery thrift store sales of 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.)

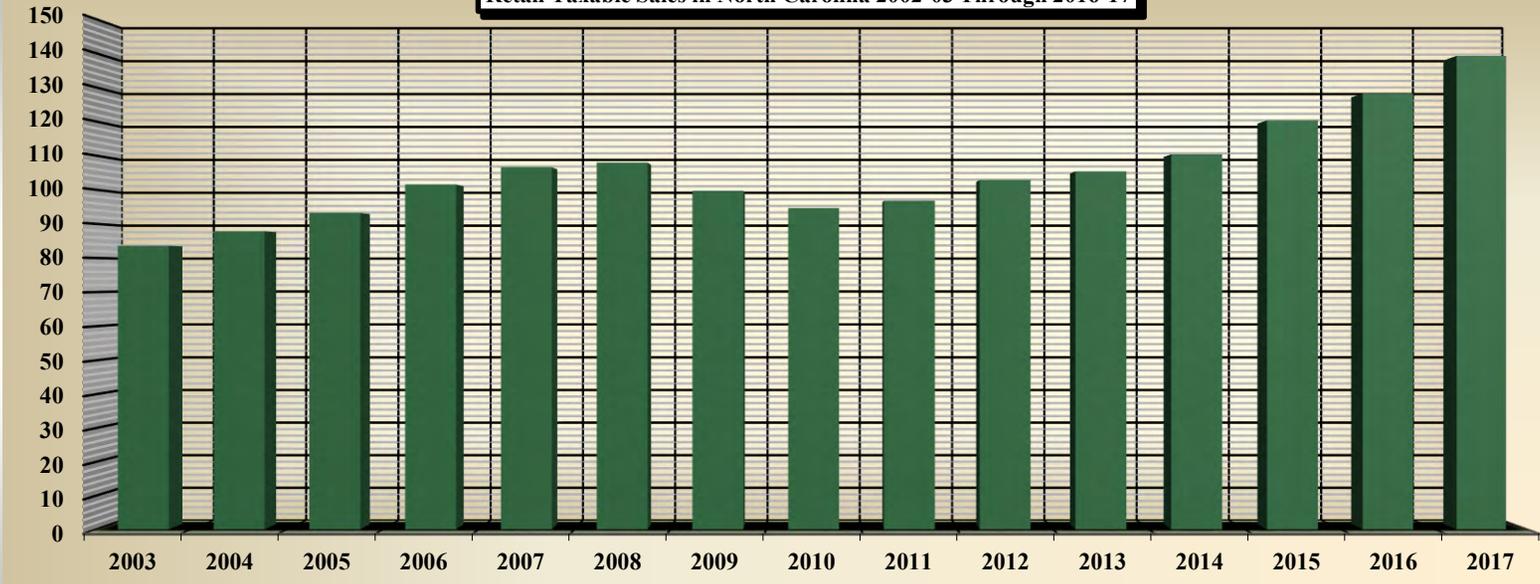
Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

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

Effective 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).

(\$ billions)

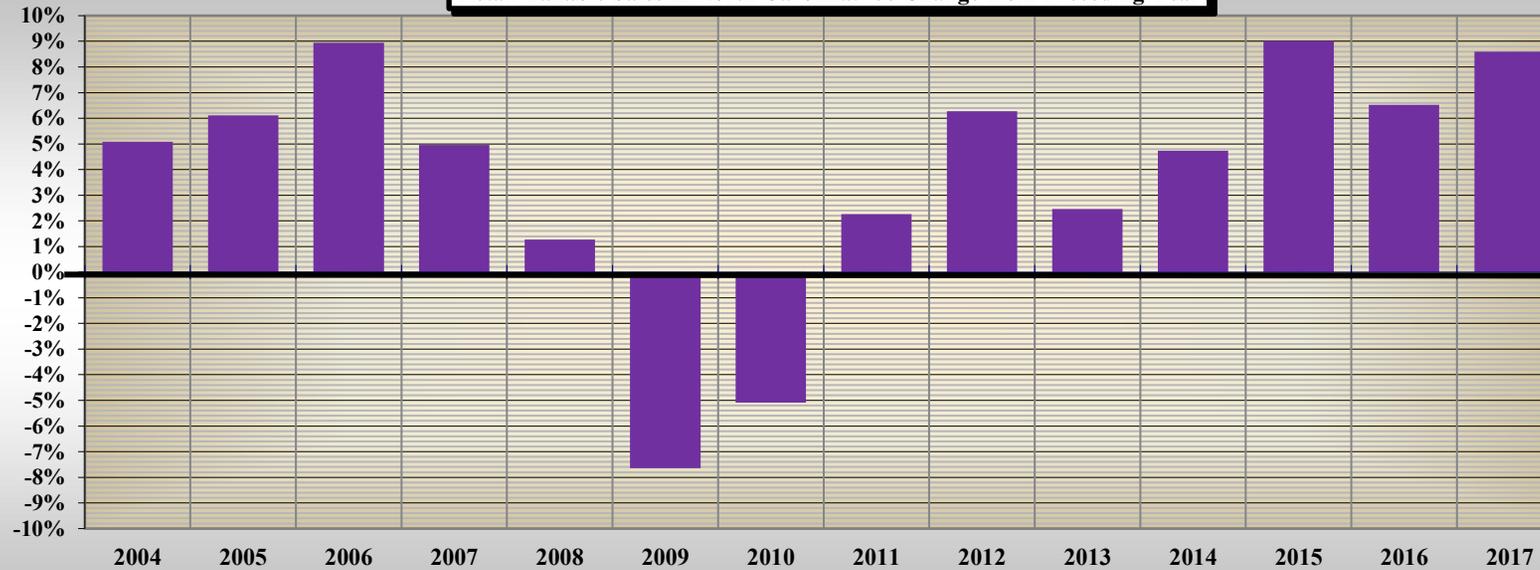
Figure 37A.1
Retail Taxable Sales in North Carolina 2002-03 Through 2016-17



Fiscal year ended

% change

Figure 37B.1
Retail Taxable Sales in North Carolina: % Change from Preceding Year



Fiscal year ended

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

County	Year-over-year % change																County	Year-over-year % change															
	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	17/16	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	17/16				
Alamance.....	9.2%	4.7%	7.5%	12.3%	6.5%	-2.0%	-4.6%	10.9%	9.1%	0.8%	9.4%	9.9%	9.2%	5.5%	Johnston.....	20.7%	9.4%	2.4%	8.1%	-3.1%	-5.8%	8.3%	3.1%	5.9%	3.5%	4.5%	9.3%	6.5%	12.5%				
Alexander.....	5.4%	5.7%	0.9%	6.7%	-9.3%	-5.4%	24.3%	6.7%	9.9%	0.4%	-0.1%	5.5%	8.0%	8.1%	Jones.....	30.5%	-9.5%	-4.8%	-1.5%	-3.9%	-3.1%	25.7%	-2.2%	13.0%	-12.3%	2.4%	-2.4%	3.3%	37.6%				
Alleghany.....	12.9%	13.2%	13.7%	9.6%	4.9%	-16.9%	-4.2%	7.6%	-0.7%	-5.9%	5.4%	6.2%	2.4%	8.9%	Lee.....	13.3%	8.2%	2.5%	2.1%	-0.9%	-7.7%	-0.4%	11.4%	8.3%	-0.6%	-0.6%	5.4%	10.3%	10.6%				
Anson.....	4.3%	3.9%	7.6%	-1.3%	-2.2%	-2.4%	5.3%	4.7%	4.3%	1.4%	8.4%	1.7%	10.1%	8.2%	Lenoir.....	6.1%	2.2%	10.8%	-9.6%	-1.3%	-5.6%	1.0%	-0.1%	6.7%	-3.5%	1.4%	-0.3%	4.9%	6.8%				
Ashe.....	8.4%	2.1%	3.6%	17.3%	3.3%	-6.1%	4.5%	4.7%	4.1%	-3.2%	2.7%	9.0%	13.1%	11.1%	Lincoln.....	11.5%	9.0%	5.8%	9.5%	-0.1%	-5.8%	1.6%	1.1%	5.1%	1.6%	8.6%	12.1%	8.2%	16.9%				
Avery.....	2.9%	4.9%	9.2%	16.5%	2.8%	-13.7%	13.3%	1.7%	-0.9%	1.7%	6.6%	10.3%	7.1%	9.7%	Macon.....	8.8%	8.2%	8.3%	8.9%	-2.0%	-11.3%	-4.9%	-0.4%	3.8%	4.5%	2.7%	7.2%	6.3%	12.7%				
Beaufort.....	9.1%	16.9%	-3.1%	-12.1%	6.0%	-4.5%	4.2%	0.7%	8.9%	-5.1%	-2.2%	15.7%	0.2%	4.0%	Madison.....	-4.9%	6.1%	17.2%	12.1%	0.5%	-1.0%	28.5%	1.3%	5.8%	3.9%	1.5%	7.6%	12.5%	9.2%				
Bertie.....	18.8%	12.4%	27.5%	-27.5%	-2.2%	0.0%	59.7%	5.3%	4.2%	8.5%	3.9%	9.6%	2.3%	4.7%	Martin.....	7.5%	-8.3%	4.5%	5.9%	11.7%	7.9%	6.2%	1.1%	9.9%	-5.5%	0.0%	3.0%	0.4%	4.8%				
Bladen.....	6.1%	0.8%	-8.7%	-25.1%	-10.4%	1.5%	35.2%	3.7%	7.3%	3.5%	1.8%	1.4%	3.0%	8.8%	McDowell.....	9.7%	14.6%	6.8%	9.5%	2.5%	-2.7%	3.2%	1.8%	13.2%	-3.5%	7.4%	5.2%	4.0%	9.5%				
Brunswick.....	9.4%	8.8%	9.6%	10.5%	-0.3%	-4.4%	5.2%	4.0%	6.7%	7.1%	7.8%	10.1%	7.7%	11.6%	Mecklenburg...	8.3%	8.1%	12.4%	5.4%	0.7%	-12.0%	6.3%	3.2%	8.5%	4.8%	5.6%	11.4%	7.3%	8.3%				
Buncombe.....	6.6%	9.5%	8.8%	12.5%	-1.6%	-8.8%	-1.4%	5.8%	5.9%	9.8%	4.3%	13.6%	9.3%	9.1%	Mitchell.....	3.4%	6.7%	-2.2%	11.8%	-5.4%	0.1%	-0.8%	3.9%	6.4%	-6.0%	3.8%	0.5%	2.0%	7.1%				
Burke.....	10.5%	-0.4%	2.5%	3.4%	2.7%	-5.9%	10.2%	5.4%	2.6%	5.2%	6.0%	6.7%	7.5%	4.9%	Montgomery....	4.8%	17.4%	-8.5%	-3.9%	-10.3%	-6.9%	15.0%	-1.8%	4.8%	7.5%	2.7%	9.2%	8.2%	4.1%				
Cabarrus.....	7.5%	9.7%	9.2%	10.5%	-1.2%	-2.0%	10.0%	2.8%	11.6%	6.3%	6.1%	9.6%	9.0%	8.7%	Moore.....	8.1%	8.2%	8.3%	10.9%	-3.2%	-7.6%	14.2%	5.2%	3.8%	2.9%	5.0%	6.9%	6.0%	9.5%				
Caldwell.....	7.0%	0.9%	3.0%	6.8%	3.5%	-1.6%	-0.2%	2.4%	8.0%	-3.1%	5.3%	13.4%	2.0%	-0.5%	Nash.....	7.8%	2.0%	6.8%	2.7%	-2.6%	-7.3%	6.3%	-0.1%	4.4%	-3.4%	0.4%	4.8%	7.2%	6.1%				
Camden.....	-1.8%	7.6%	53.8%	0.3%	5.6%	-14.8%	39.1%	11.1%	-1.5%	-1.5%	-3.2%	-1.3%	12.3%	-6.4%	New Hanover....	9.7%	10.0%	8.6%	3.3%	-3.3%	-9.8%	1.8%	8.8%	10.9%	3.0%	4.0%	11.0%	7.3%	8.9%				
Carteret.....	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%	7.2%	Northampton...	18.0%	-8.8%	23.8%	-11.3%	0.6%	-9.3%	61.9%	6.1%	5.9%	19.3%	-7.2%	4.5%	20.2%	-1.2%				
Caswell.....	-7.1%	7.5%	-6.5%	-1.2%	-2.0%	-2.3%	44.4%	15.3%	17.2%	-12.4%	4.5%	9.9%	0.8%	6.8%	Onslow.....	20.1%	9.6%	6.3%	9.7%	-0.2%	5.2%	16.5%	8.3%	10.8%	3.2%	-1.4%	1.5%	0.4%	5.2%				
Catawba.....	6.5%	4.2%	7.3%	6.6%	-0.6%	-10.0%	0.3%	3.4%	2.6%	-0.6%	3.3%	8.3%	8.1%	9.2%	Orange.....	2.7%	3.3%	7.6%	4.5%	2.5%	-4.6%	6.6%	3.0%	4.0%	11.1%	21.0%	3.8%	6.2%	10.1%				
Chatham.....	10.9%	4.1%	0.2%	24.0%	2.2%	-6.5%	18.7%	6.3%	3.5%	4.7%	7.7%	12.6%	13.1%	7.7%	Pamlico.....	10.5%	14.5%	15.7%	-4.0%	19.9%	2.6%	-4.8%	12.5%	-3.3%	-0.1%	6.6%	9.5%	5.3%	9.2%				
Cherokee.....	4.5%	9.0%	13.5%	8.5%	-11.9%	-5.0%	-12.1%	0.3%	1.8%	-1.6%	1.8%	10.1%	8.0%	11.7%	Pasquotank....	17.0%	1.5%	10.5%	5.8%	-3.6%	-5.1%	-0.9%	1.2%	6.7%	9.9%	-11.4%	5.9%	11.9%	5.5%				
Chowan.....	16.1%	0.6%	7.1%	4.8%	-5.9%	-9.6%	27.3%	4.6%	4.8%	-1.2%	4.5%	1.9%	12.7%	4.8%	Pender.....	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%	12.9%				
Clay.....	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%	-2.6%	Perquimans....	15.8%	-0.1%	14.5%	21.5%	4.0%	-21.2%	14.4%	0.9%	1.9%	10.5%	8.4%	5.4%	13.6%	13.0%				
Cleveland.....	5.0%	5.8%	2.4%	1.8%	0.2%	0.6%	-9.8%	10.7%	8.3%	0.7%	-1.2%	14.5%	1.8%	14.3%	Person.....	8.0%	7.2%	0.6%	5.7%	3.1%	-5.4%	-4.9%	1.8%	9.4%	-3.6%	5.7%	4.7%	4.6%	5.8%				
Columbus.....	9.2%	7.4%	0.3%	2.0%	-3.6%	-0.2%	-0.7%	1.4%	2.3%	5.1%	1.4%	0.8%	4.4%	10.3%	Pitt.....	14.9%	0.6%	-0.1%	5.0%	1.2%	-6.5%	17.6%	7.1%	3.1%	1.5%	0.3%	9.2%	6.2%	8.6%				
Craven.....	12.2%	7.0%	10.4%	4.9%	-3.0%	5.1%	4.0%	-2.9%	8.7%	-3.2%	-0.3%	6.9%	8.0%	6.3%	Polk.....	6.3%	5.3%	11.3%	3.1%	6.1%	-13.0%	22.2%	-0.3%	5.7%	1.1%	14.5%	18.4%	7.5%	9.1%				
Cumberland	11.8%	6.0%	5.1%	9.7%	0.2%	3.4%	13.9%	4.2%	4.6%	0.8%	-1.4%	5.2%	4.2%	5.0%	Randolph.....	9.1%	1.8%	1.7%	6.7%	-1.4%	-0.3%	3.0%	10.1%	3.1%	-0.3%	1.9%	6.4%	11.5%	9.8%				
Currituck.....	12.4%	3.4%	10.0%	-0.9%	1.9%	-2.1%	40.8%	4.3%	13.3%	4.8%	1.5%	3.6%	5.6%	7.7%	Richmond.....	3.5%	11.4%	-2.8%	-0.4%	0.8%	2.0%	10.2%	1.7%	9.0%	-7.0%	-2.3%	15.9%	6.9%	6.8%				
Dare.....	7.9%	5.2%	4.1%	4.1%	-0.4%	-1.4%	10.1%	4.4%	5.5%	2.7%	2.0%	5.2%	5.8%	9.7%	Robeson.....	5.9%	5.6%	3.7%	8.6%	-4.8%	3.1%	6.4%	4.2%	6.8%	0.7%	1.8%	8.0%	7.8%	5.8%				
Davidson.....	14.9%	7.1%	4.4%	4.8%	-2.5%	-5.3%	-5.2%	3.3%	7.0%	-0.5%	3.5%	14.9%	9.5%	7.9%	Rockingham....	3.5%	6.7%	7.6%	8.4%	-2.7%	3.1%	7.2%	4.6%	5.7%	-4.9%	1.3%	7.0%	3.9%	7.3%				
Davie.....	7.6%	9.6%	15.7%	14.6%	-1.2%	0.1%	1.6%	-1.3%	5.8%	17.0%	8.8%	2.4%	4.4%	9.6%	Rowan.....	0.1%	8.5%	-0.8%	3.6%	0.8%	-4.8%	11.0%	12.1%	5.9%	-3.5%	6.5%	9.7%	6.1%	10.0%				
Duplin.....	9.6%	11.1%	7.1%	-5.7%	-2.2%	4.3%	8.8%	7.0%	8.3%	6.4%	0.5%	1.7%	7.5%	10.4%	Rutherford.....	7.7%	1.4%	4.0%	5.3%	-3.4%	-1.1%	10.8%	-0.2%	16.4%	-15.1%	0.0%	1.9%	13.1%	16.4%				
Durham.....	1.1%	6.7%	5.2%	2.4%	-2.5%	-2.0%	10.8%	3.5%	6.5%	10.6%	12.2%	10.8%	5.9%	6.6%	Sampson.....	14.7%	6.7%	4.2%	-4.8%	-7.9%	-6.3%	14.3%	5.3%	6.5%	-1.6%	3.4%	8.9%	10.1%	4.4%				
Edgecombe.....	6.5%	3.3%	-0.5%	8.4%	3.3%	0.2%	-4.1%	7.3%	7.9%	-8.2%	7.6%	0.2%	2.6%	7.6%	Scotland.....	14.2%	9.4%	-0.6%	0.2%	-4.2%	-1.9%	-2.4%	-5.1%	1.8%	-3.4%	3.2%	4.5%	5.9%	10.8%				
Forsyth.....	6.6%	6.3%	4.6%	3.7%	0.7%	-9.1%	-3.2%	5.2%	5.1%	-0.8%	2.4%	8.7%	8.0%	8.9%	Stanly.....	1.6%	15.0%	1.1%	8.6%	-3.0%	-4.1%	-5.3%	1.2%	1.0%	2.8%	-0.4%	6.4%	10.5%	9.0%				
Franklin.....	21.0%	12.2%	18.8%	7.0%	-7.7%	-10.6%	-8.9%	2.3%	10.0%	3.5%	5.4%	11.5%	10.5%	10.6%	Stokes.....	25.0%	46.1%	-0.1%	-33.0%	-22.5%	0.7%	7.9%	4.9%	4.1%	4.8%	2.7%	5.0%	15.4%	11.4%				
Gaston.....	5.1%	5.5%	-0.3%	9.1%	-1.2%	-4.6%	1.8%	3.7%	9.6%	-2.3%	3.0%	9.9%	8.0%	8.4%	Surry.....	5.6%	9.1%	6.6%	6.4%	-5.6%	0.0%	6.0%	2.5%	1.1%	2.5%	2.2%	5.4%	6.2%	7.1%				
Gates.....	16.6%	15.9%	-2.2%	-15.7%	6.0%	2.6%	45.4%	2.0%	6.7%	9.6%	6.7%	6.6%	6.5%	9.6%	Swain.....	7.4%	4.9%	13.2%	14.4%	8.1%	-0.2%	14.8%	-4.5%	3.5%	-2.7%	2.9%	12.6%	17.9%	11.2%				
Graham.....	22.9%	2.6%	15.0%	11.3%	0.6%	-10.6%	11.1%	1.9%	11.7%	7.2%	-2.1%	1.8%	10.1%	20.1%	Transylvania...	6.2%	14.0%	11.8%	15.6%	-1.5%	-11.3%	-9.3%	1.1%	1.2%	7.0%	1.4%	9.2%	8.8%	10.2%				
Granville.....	11.6%	2.6%	8.7%	-1.5%	-6.3%	1.7%	13.5%	0.5%	5.5%	3.6%	5.4%	12.4%	4.4%	10.8%	Tyrrell.....	3.9%	0.9%	16.4%	1.6%	-0.1%	-6.4%	27.7%	-7.1%	25.4%	2.1%	4.7%	-2.9%	14.9%	0.3%				
Greene.....	13.5%	8.7%	1.9%	7.7%	-5.8%	-5.5%	24.7%	6.1%	13.6%	-6.7%	5.1%	7.5%	6.8%	-1.4%	Union.....	8.5%	10.6%	15.9%	10.7%	-1.4%	-3.1%	-7.9%	4.2%	6.7%	10.3%	10.5%	10.2%	11.8%	12.2%				
Guilford.....	4.8%	6.6%	1.8%	5.7%	1.5%	-8.0%	-10.0%	6.5%	5.2%	0.1%	4.0%	9.9%	4.0%	9.6%	Vance.....	4.1%	3.0%	1.2%	10.5%	-9.9%	-2.4%	11.9%	-4.8%	5.1%	-2.7%	4.1%	4.4%	8.9%	4.4%				
Halifax.....	9.4%	7.0%	-0.2%	0.7%	-2.9%	2.7%	6.1%	1.3%	10.3%	0.1%	3.8%	6.6%	1.9%	7.5%	Wake.....	11.8%	5.8%	10.5%	9.1%	0.7%	-8.5%	-4.8%	2.6%	6.3%	5.2%	5.8%	10.1%	7.7%	11.5%				
Harnett.....	13.0%	14.6%	6.4%	12.7%	-8.1%	-2.8%	5.4%	4.1%	5.2%	4.4%	4.5%	14.6%	11.1%	10.0%	Warren.....	3.6%	-5.2%	12.1%	5.0%	12.2%	-6.5%	1.0%	8.1%	12.5%	-0.9%	-1.0%	1.4%	7.1%	6.4%				
Haywood.....	10.6%	1.2%	9.6%	10.8%	2.1%	-10.9%	6.1%	-0.3%	4.3%	3.7%	0.9%	11.6%	6.0%	5.8%	Washington....	10.8%	0.0%	0.3%	-0.8%	3.4%	8.0%	12.5%	8.4%	1.9%	-3.1%	3.5%	0.5%	1.1%	68.3%				
Henderson.....	7.7%	3.1%	2.2%	15.3%	-8.0%	-7.8%	-0.5%	1.7%	2.2%	9.4%	2.5%	9.6%	11.1%	9.4%	Watauga.....	7.1%	6.0%	6.8%	8.5%	0.9%	-8.5%	-3.7%	0.9%	2.9%	0.6%	7.7%	6.3%	6.8%	9.8%				
Hertford.....	8.6%	8.7%	0.8%	-7.6%	-12.4%	2.4%	-0.7%	12.3%	10.7%	-0.9%	3.3%	3.0%	1.1%	3.7%	Wayne.....	10.7%	4.8%	6.2%	5.6%	-3.2%	-0.1%	-8.3%	5.2%	13.1%	-4.3%	0.0%	7.4%	4.8%	6.3%				
Hoke.....	9.1%	13.2%	11.6%	-9.6%	-3.9%	0.4%	58.4%	23.2%	1.1%	18.4%	-1.1%	3.8%	5.0%	7.4%	Wilkes.....	6.2%	1.3%	-1.7%	4.3%	-2.0%	-9.5%	5.9%	4.4%	10.6%	-0.3%	6.6%	0.7%	3.4%	13.0%				
Hyde.....	-2.7%	2.2%	1.8%	4.4%	9.7%	-7.0%	13.5%	1.9%	1.8%	-2.5%	6.7%	3.0%	5.7%	2.9%	Wilson.....	0.5%	2.2%	5															

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 2002-2003 AND 2016-2017

Fiscal year 2002-2003						Fiscal year 2016-2017							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 17/03	County	Rank	% of total	% change 17/03
Alamance.....	15	1.19%	Johnston.....	19	0.92%	Alamance.....	11	1.66%	154.98%	Johnston.....	17	1.25%	147.69%
Alexander.....	77	0.12%	Jones.....	97	0.03%	Alexander.....	76	0.13%	102.76%	Jones.....	98	0.03%	96.65%
Alleghany.....	85	0.05%	Lee.....	36	0.50%	Alleghany.....	90	0.05%	83.34%	Lee.....	36	0.55%	101.37%
Anson.....	78	0.10%	Lenoir.....	35	0.52%	Anson.....	78	0.11%	91.90%	Lenoir.....	46	0.39%	35.81%
Ashe.....	72	0.15%	Lincoln.....	45	0.38%	Ashe.....	68	0.18%	121.20%	Lincoln.....	37	0.53%	153.82%
Avery.....	69	0.16%	Macon.....	46	0.38%	Avery.....	69	0.18%	106.42%	Macon.....	47	0.36%	74.05%
Beaufort.....	49	0.33%	Madison.....	86	0.05%	Beaufort.....	54	0.32%	77.51%	Madison.....	85	0.08%	175.72%
Bertie.....	92	0.04%	Martin.....	73	0.14%	Bertie.....	88	0.06%	217.56%	Martin.....	74	0.14%	85.68%
Bladen.....	71	0.15%	McDowell.....	65	0.19%	Bladen.....	73	0.15%	82.38%	McDowell.....	62	0.25%	136.93%
Brunswick.....	25	0.77%	Mecklenburg....	1	12.31%	Brunswick.....	19	1.16%	175.00%	Mecklenburg....	1	15.29%	127.21%
Buncombe.....	6	2.83%	Mitchell.....	76	0.13%	Buncombe.....	6	3.69%	138.97%	Mitchell.....	79	0.10%	46.42%
Burke.....	40	0.45%	Montgomery.....	75	0.13%	Burke.....	39	0.49%	98.10%	Montgomery.....	77	0.12%	72.86%
Cabarrus.....	10	1.56%	Moore.....	28	0.73%	Cabarrus.....	9	2.42%	182.88%	Moore.....	23	0.90%	124.98%
Caldwell.....	42	0.43%	Nash.....	21	0.88%	Caldwell.....	44	0.41%	74.36%	Nash.....	30	0.75%	56.25%
Camden.....	98	0.03%	New Hanover....	7	2.61%	Camden.....	97	0.04%	151.46%	New Hanover....	7	3.15%	121.35%
Carteret.....	26	0.75%	Northampton....	93	0.03%	Carteret.....	27	0.80%	95.76%	Northampton....	86	0.07%	247.00%
Caswell.....	94	0.03%	Onslow.....	16	0.99%	Caswell.....	95	0.05%	155.19%	Onslow.....	16	1.42%	162.80%
Catawba.....	9	1.73%	Orange.....	17	0.98%	Catawba.....	12	1.66%	75.73%	Orange.....	18	1.24%	131.32%
Chatham.....	58	0.25%	Pamlico.....	90	0.04%	Chatham.....	43	0.42%	210.62%	Pamlico.....	87	0.06%	161.41%
Cherokee.....	57	0.25%	Pasquotank.....	47	0.35%	Cherokee.....	67	0.21%	53.26%	Pasquotank.....	50	0.34%	78.64%
Chowan.....	80	0.07%	Person.....	67	0.17%	Chowan.....	82	0.09%	121.72%	Person.....	53	0.33%	258.43%
Clay.....	88	0.05%	Perquimans.....	95	0.03%	Clay.....	93	0.05%	85.87%	Perquimans.....	92	0.05%	180.79%
Cleveland.....	32	0.66%	Person.....	59	0.24%	Cleveland.....	32	0.67%	87.03%	Person.....	65	0.22%	73.28%
Columbus.....	51	0.31%	Pitt.....	12	1.44%	Columbus.....	58	0.28%	66.44%	Pitt.....	10	1.67%	112.22%
Craven.....	29	0.70%	Polk.....	81	0.07%	Craven.....	29	0.75%	98.37%	Polk.....	81	0.10%	165.41%
Cumberland....	8	2.47%	Randolph.....	27	0.74%	Cumberland....	8	2.91%	114.99%	Randolph.....	26	0.82%	102.89%
Currituck.....	60	0.22%	Richmond.....	55	0.27%	Currituck.....	52	0.34%	178.43%	Richmond.....	59	0.27%	87.60%
Dare.....	14	1.21%	Robeson.....	31	0.67%	Dare.....	20	1.07%	61.68%	Robeson.....	28	0.76%	108.03%
Davidson.....	24	0.82%	Rockingham....	41	0.44%	Davidson.....	22	0.91%	102.67%	Rockingham....	40	0.48%	98.08%
Davie.....	68	0.16%	Rowan.....	23	0.82%	Davie.....	64	0.24%	165.16%	Rowan.....	21	0.92%	105.60%
Duplin.....	62	0.22%	Rutherford.....	44	0.39%	Duplin.....	56	0.29%	142.99%	Rutherford..	41	0.44%	103.13%
Durham.....	5	3.92%	Sampson.....	52	0.31%	Durham.....	4	4.94%	130.76%	Sampson.....	51	0.34%	105.13%
Edgecombe.....	53	0.28%	Scotland.....	56	0.25%	Edgecombe.....	60	0.25%	64.71%	Scotland.....	66	0.21%	55.22%
Forsyth.....	4	4.10%	Stanly.....	39	0.45%	Forsyth.....	5	3.85%	71.85%	Stanly.....	45	0.40%	63.02%
Franklin.....	63	0.21%	Stokes.....	74	0.13%	Franklin.....	57	0.28%	140.52%	Stokes.....	70	0.16%	121.22%
Gaston.....	11	1.47%	Surry.....	34	0.60%	Gaston.....	14	1.51%	88.95%	Surry.....	33	0.64%	94.16%
Gates.....	99	0.01%	Swain.....	83	0.06%	Gates.....	99	0.03%	252.38%	Swain.....	80	0.10%	205.33%
Graham.....	96	0.03%	Transylvania....	61	0.22%	Graham.....	91	0.05%	190.80%	Transylvania....	63	0.24%	99.53%
Granville.....	64	0.21%	Tyrrell.....	100	0.01%	Granville.....	61	0.25%	125.19%	Tyrrell.....	100	0.02%	143.99%
Greene.....	91	0.04%	Union.....	18	0.92%	Greene.....	94	0.05%	129.54%	Union.....	15	1.45%	187.44%
Guilford.....	3	5.90%	Vance.....	48	0.34%	Guilford.....	3	5.29%	63.94%	Vance.....	55	0.31%	65.95%
Halifax.....	50	0.33%	Wake.....	2	9.58%	Halifax.....	48	0.35%	96.01%	Wake.....	2	11.48%	119.13%
Harnett.....	43	0.42%	Warren.....	89	0.05%	Harnett.....	34	0.62%	172.90%	Warren.....	89	0.06%	112.90%
Haywood.....	37	0.49%	Washington	84	0.05%	Haywood.....	38	0.51%	91.17%	Washington.....	83	0.09%	206.52%
Henderson.....	22	0.83%	Watauga.....	33	0.63%	Henderson.....	24	0.87%	91.66%	Watauga.....	35	0.61%	78.91%
Hertford.....	66	0.19%	Wayne.....	20	0.90%	Hertford.....	72	0.15%	50.42%	Wayne.....	25	0.84%	70.32%
Hoke.....	82	0.07%	Wilkes.....	38	0.46%	Hoke.....	75	0.14%	276.20%	Wilkes.....	42	0.43%	70.53%
Hyde.....	87	0.05%	Wilson.....	30	0.69%	Hyde.....	96	0.04%	63.98%	Wilson.....	31	0.73%	93.57%
Iredell.....	13	1.33%	Yadkin.....	70	0.15%	Iredell.....	13	1.64%	125.43%	Yadkin.....	71	0.16%	84.88%
Jackson.....	54	0.28%	Yancey.....	79	0.08%	Jackson.....	49	0.35%	128.12%	Yancey.....	84	0.09%	90.49%
			Unallocated.....	1	18.10%					Unallocated.....	16	5.61%	-43.34%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	83.00%

Detail may not add to totals due to rounding.

Computations and rankings exclude tax collections derived from the 8% rate levied on short-term motor vehicle leasing and the combined general rate of 7% levied on 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 2002-2003 AND 2016-2017
[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 2002-2003						Fiscal year 2016-2017							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 17/03	County	Rank	% of total	% change 17/03
Alamance.....	14	1.19%	Johnston.....	19	0.93%	Alamance.....	12	1.66%	131.7%	Johnston.....	17	1.25%	123.4%
Alexander.....	77	0.12%	Jones.....	97	0.03%	Alexander.....	76	0.13%	85.5%	Jones.....	98	0.03%	78.4%
Alleghany.....	85	0.05%	Lee.....	36	0.52%	Alleghany.....	90	0.05%	67.2%	Lee.....	36	0.56%	79.1%
Anson.....	78	0.10%	Lenoir.....	35	0.54%	Anson.....	78	0.10%	68.2%	Lenoir.....	46	0.39%	19.1%
Ashe.....	73	0.15%	Lincoln.....	45	0.40%	Ashe.....	68	0.18%	101.9%	Lincoln.....	37	0.53%	123.8%
Avery.....	72	0.15%	Macon.....	47	0.37%	Avery.....	69	0.18%	95.5%	Macon.....	47	0.36%	63.5%
Beaufort.....	46	0.38%	Madison.....	87	0.05%	Beaufort.....	54	0.32%	40.5%	Madison.....	85	0.08%	153.0%
Bertie.....	94	0.04%	Martin.....	74	0.15%	Bertie.....	88	0.06%	180.5%	Martin.....	74	0.14%	59.2%
Bladen.....	64	0.21%	McDowell.....	66	0.19%	Bladen.....	73	0.15%	19.7%	McDowell.....	62	0.25%	116.3%
Brunswick.....	25	0.79%	Mecklenburg....	1	12.14%	Brunswick.....	19	1.16%	145.0%	Mecklenburg....	1	15.29%	109.6%
Buncombe.....	6	2.79%	Mitchell.....	76	0.12%	Buncombe.....	6	3.69%	119.8%	Mitchell.....	79	0.10%	34.1%
Burke.....	40	0.45%	Montgomery.....	75	0.14%	Burke.....	39	0.49%	80.7%	Montgomery.....	77	0.12%	45.5%
Cabarrus.....	10	1.58%	Moore.....	29	0.71%	Cabarrus.....	9	2.42%	154.7%	Moore.....	23	0.89%	110.3%
Caldwell.....	42	0.43%	Nash.....	21	0.90%	Caldwell.....	44	0.41%	57.0%	Nash.....	30	0.75%	39.6%
Camden.....	98	0.03%	New Hanover....	7	2.61%	Camden.....	97	0.04%	120.7%	New Hanover....	7	3.16%	101.5%
Carteret.....	27	0.73%	Northampton....	92	0.04%	Carteret.....	27	0.80%	82.4%	Northampton....	86	0.07%	169.8%
Caswell.....	91	0.04%	Onslow.....	16	0.96%	Caswell.....	95	0.05%	86.4%	Onslow.....	16	1.42%	145.8%
Catawba.....	9	1.74%	Orange.....	17	0.95%	Catawba.....	11	1.66%	58.8%	Orange.....	18	1.24%	117.2%
Chatham.....	57	0.25%	Pamlico.....	90	0.04%	Chatham.....	43	0.42%	176.9%	Pamlico.....	87	0.06%	140.4%
Cherokee.....	59	0.25%	Pasquotank.....	50	0.34%	Cherokee.....	67	0.21%	40.0%	Pasquotank.....	50	0.34%	65.6%
Chowan.....	80	0.08%	Pender.....	68	0.17%	Chowan.....	83	0.09%	93.2%	Pender.....	53	0.33%	228.3%
Clay.....	89	0.05%	Perquimans.....	95	0.03%	Clay.....	93	0.05%	72.9%	Perquimans.....	91	0.05%	151.6%
Cleveland.....	32	0.67%	Person.....	58	0.25%	Cleveland.....	32	0.67%	66.9%	Person.....	65	0.22%	50.3%
Columbus.....	51	0.32%	Pitt.....	12	1.46%	Columbus.....	58	0.28%	47.3%	Pitt.....	10	1.67%	91.1%
Craven.....	31	0.68%	Polk.....	82	0.06%	Craven.....	29	0.76%	84.4%	Polk.....	81	0.10%	145.7%
Cumberland....	8	2.41%	Randolph.....	26	0.75%	Cumberland....	8	2.90%	100.9%	Randolph.....	26	0.82%	83.1%
Currituck.....	62	0.21%	Richmond.....	55	0.27%	Currituck.....	52	0.34%	163.8%	Richmond.....	59	0.27%	68.6%
Dare.....	15	1.16%	Robeson.....	30	0.68%	Dare.....	20	1.07%	53.0%	Robeson.....	28	0.76%	84.7%
Davidson.....	24	0.82%	Rockingham....	39	0.45%	Davidson.....	22	0.90%	82.2%	Rockingham....	40	0.48%	76.2%
Davie.....	69	0.16%	Rowan.....	23	0.83%	Davie.....	64	0.24%	144.5%	Rowan.....	21	0.92%	85.9%
Duplin.....	60	0.23%	Rutherford.....	44	0.40%	Duplin.....	56	0.29%	104.0%	Rutherford.....	41	0.43%	82.1%
Durham.....	5	3.90%	Sampson.....	52	0.32%	Durham.....	4	4.95%	110.9%	Sampson.....	51	0.34%	79.7%
Edgecombe.....	53	0.28%	Scotland.....	56	0.26%	Edgecombe.....	60	0.25%	49.0%	Scotland.....	66	0.21%	38.5%
Forsyth.....	4	4.09%	Stanly.....	41	0.45%	Forsyth.....	5	3.85%	56.5%	Stanly.....	45	0.40%	49.1%
Franklin.....	61	0.22%	Stokes.....	70	0.16%	Franklin.....	57	0.28%	116.8%	Stokes.....	70	0.16%	72.6%
Gaston.....	11	1.48%	Surry.....	33	0.61%	Gaston.....	14	1.51%	70.4%	Surry.....	33	0.64%	74.6%
Gates.....	99	0.02%	Swain.....	83	0.06%	Gates.....	99	0.03%	179.1%	Swain.....	80	0.10%	182.3%
Graham.....	96	0.03%	Transylvania....	63	0.21%	Graham.....	92	0.05%	159.0%	Transylvania....	63	0.24%	84.1%
Granville.....	65	0.21%	Tyrrell.....	100	0.01%	Granville.....	61	0.25%	99.6%	Tyrrell.....	100	0.02%	115.3%
Greene.....	93	0.04%	Union.....	18	0.95%	Greene.....	94	0.05%	101.4%	Union.....	15	1.45%	155.3%
Guilford.....	3	5.96%	Vance.....	48	0.35%	Guilford.....	3	5.28%	47.6%	Vance.....	55	0.31%	47.9%
Halifax.....	49	0.35%	Wake.....	2	9.45%	Halifax.....	48	0.35%	68.5%	Wake.....	2	11.47%	102.1%
Harnett.....	43	0.42%	Warren.....	86	0.05%	Harnett.....	34	0.62%	144.9%	Warren.....	89	0.06%	84.1%
Haywood.....	37	0.47%	Washington....	84	0.05%	Haywood.....	38	0.51%	78.5%	Washington....	82	0.09%	181.4%
Henderson.....	22	0.84%	Watauga.....	34	0.60%	Henderson.....	24	0.86%	71.4%	Watauga.....	35	0.61%	68.4%
Hertford.....	67	0.19%	Wayne.....	20	0.91%	Hertford.....	72	0.15%	34.6%	Wayne.....	25	0.84%	53.6%
Hoke.....	81	0.07%	Wilkes.....	38	0.46%	Hoke.....	75	0.14%	225.4%	Wilkes.....	42	0.43%	54.6%
Hyde.....	88	0.05%	Wilson.....	28	0.72%	Hyde.....	96	0.04%	47.9%	Wilson.....	31	0.72%	65.2%
Iredell.....	13	1.34%	Yadkin.....	71	0.15%	Iredell.....	13	1.64%	104.9%	Yadkin.....	71	0.15%	69.4%
Jackson.....	54	0.27%	Yancey.....	79	0.08%	Jackson.....	49	0.35%	114.8%	Yancey.....	84	0.09%	72.1%
			Unallocated.....	1	18.14%					Unallocated.....	3	5.64%	-48.2%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	66.5%

Detail may not add to totals due to rounding.

Computations and rankings exclude tax collections derived from the 8% rate levied on short-term motor vehicle leasing and the combined general rate of 7% levied on utility services. The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.

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

Fiscal year	Highway Use Tax Collections									Year-over-year % change			
	Revenue generated from retail sales at 3% rate	Revenue generated from long-term leases at 3% rate	Revenue generated from short-term leases at 8% rate	Total revenue generated from all rates	Collections to Highway Trust Fund [3% rate proceeds]	Annual transfer to General Fund from Highway Trust Fund†	Net Highway Trust Fund receipts after appropriation	Collections to General Fund [8% lease proceeds +	Revenue generated from retail sales at 3% rate	Revenue generated from long-term leases at 3% rate	Revenue generated from short-term leases at 8% rate	Total revenue generated from all rates	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	at 3% rate	at 3% rate	at 8% rate	rates	
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	73,061,051	11.43%	20.42%	11.07%	11.70%	
2016-17.....	749,679,784	34,305,511	76,395,796	860,381,091	783,985,295	-	783,985,295	76,395,796	7.05%	19.12%	4.56%	7.25%	

Detail may not add to totals due to rounding.

§ 105-187.2-§ 105-187.3:

A highway use tax is imposed on the privilege of using the highways in this State. A tax rate of 3% is applied to the retail value of a motor vehicle for which a certificate of title is issued (as of July 1, 2014, the tax also applies to any dealer administrative fee regulated by § 20-101.1). The tax does not apply to the sales price of a service contract, 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)]

SL 2016-94 requires that the charge for a service contract be separately stated on documentation given to the purchaser at the time the lease or rental agreement goes into effect (effective January 1, 2017 and applies to sales made on or after that date).

Effective for sales made on or after January 1, 2016, 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. The 2017 Appropriations Act provides that the sum of \$10 million of the taxes collected from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund (effective June 28, 2017, and applies to taxes collected on or after that date).

Figure 40.1 Tax Collections Generated from Motor Vehicle Sales and Leases

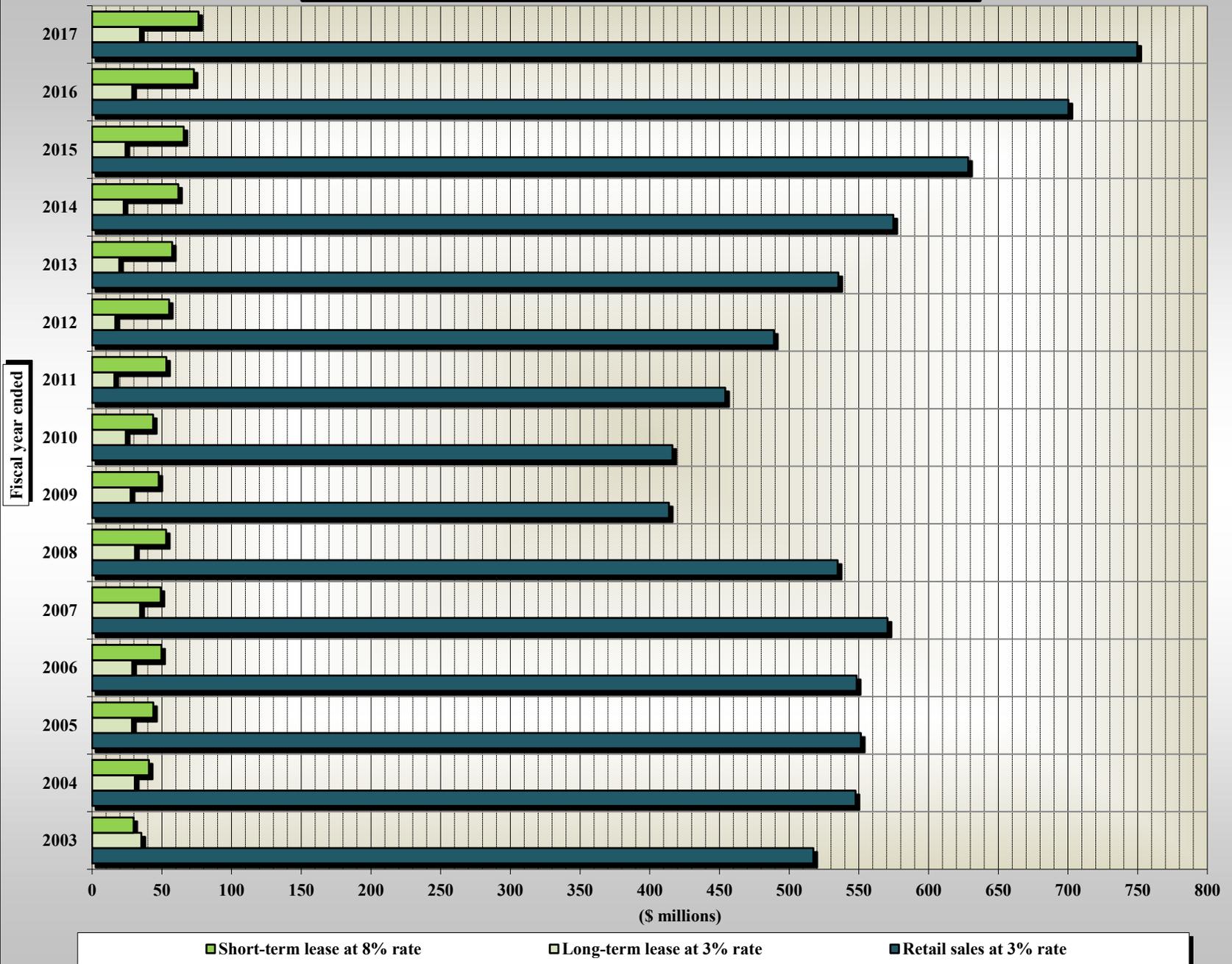


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5B.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers											
				County share [\$]	General Fund† [\$]	Solid Waste Management Trust Fund† [\$]	Scrap Tire Disposal Account† [\$]	Inactive Hazardous Sites Cleanup Fund† [\$]	Bernard Allen Memorial Emergency Drinking Water Fund† [\$]	Administrative costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	TIMS, PDP component costs SL 2009-451, s. 6.20(a) [\$]	
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	-	-	-	-	298,096	12,730	96,420	407	-	-
2016-17.....	19,725,068	74,956	19,650,111	13,464,535	5,759,441	-	-	-	-	324,039	10,785	90,910	402	-	-

Detail may not add to totals due to rounding.

Tax rate and base:

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

Bead Diameter of Tire	Rate	Exemptions:
Less than 20 inches	2%	bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement 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 July 1, 2013, 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).

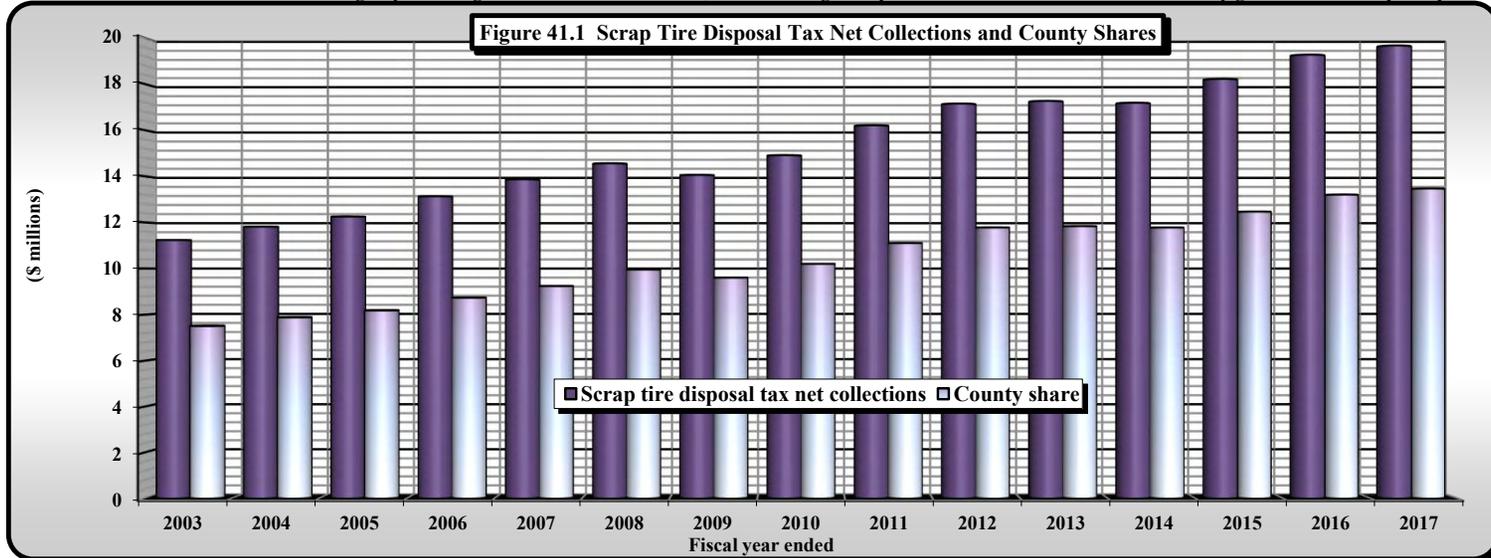


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5C.]

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers										
				County share [S]	Solid Waste Management Trust Fund† [S]	White Goods Management Account† [S]	Administrative costs [S]	General Fund† [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	TIMS, PDP component costs SL 2009-451, s. 6.20(a) [S]		
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	-	-	-
2016-17.....	5,797,929	12,652	5,785,277	2,995,952	-	-	280,410	2,495,894	1,155	11,813	52	-	-	-

Detail may not add to totals due to rounding.

Tax rate and base: A privilege tax (excise 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). Effective on or after **July 1, 2016**, a retailer-contractor is liable for tax for any white good withdrawn from inventory to fulfill a real property contract in the State.

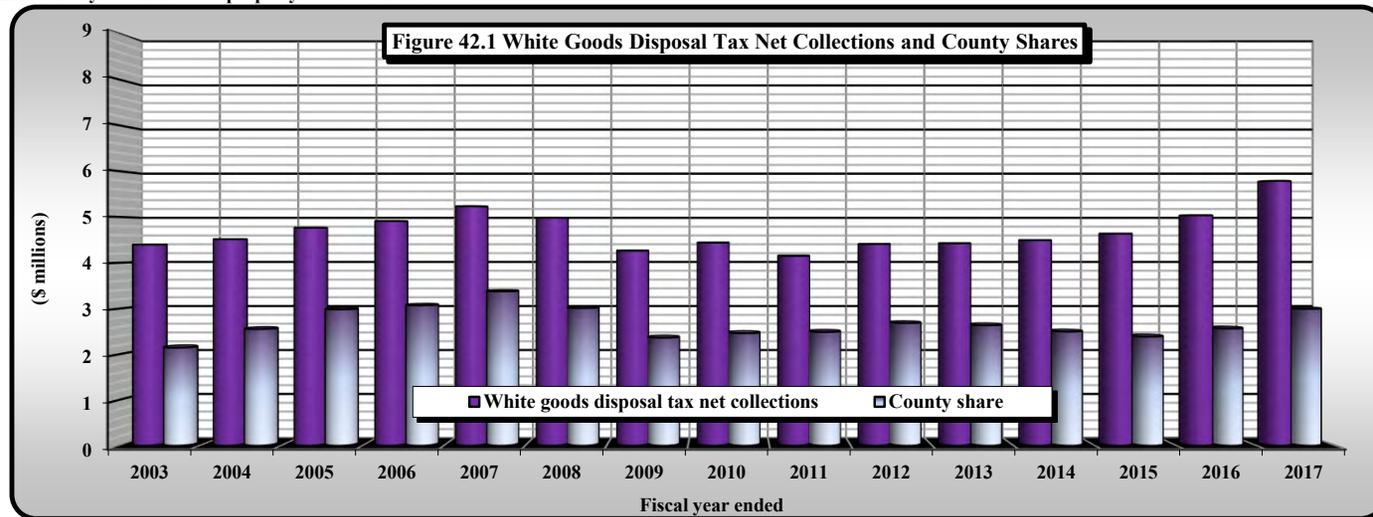


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS
[§ 105 ARTICLE 5D.]

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]
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
2016-17.	196,599	-	196,599

Dry-cleaning solvent tax rates and bases:

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

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

SL 09-483 extends the sunset provision from January 1, 2010 to January 1, 2020.

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 July 1, 2014, 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.]

Fiscal year	Gross tax collections† [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers					Collections to General Fund [S]	Year-over-year % change	
				Municipal share [S]	Special Reserve Fund [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	Collection fees on overdue tax debts [S]		Gross collections	Amount to General Fund
2000-01.	65,165,433	-	65,165,433	27,952,436	-	-	-	-	37,212,997	33.1%	34.3%
2001-02.	65,324,778	257,719	65,067,059	7,953,531	16,163,604	-	-	-	40,949,924	0.2%	10.0%
2002-03.	65,875,332	2,568,268	63,307,065	26,453,663	-	-	-	-	36,853,402	0.8%	-10.0%
2003-04.	65,502,633	709,827	64,792,806	25,797,925	-	-	-	-	38,994,881	-0.6%	5.8%
2004-05.	62,084,042	1,526,029	60,558,013	25,476,410	-	-	-	-	35,081,603	-5.2%	-10.0%
2005-06.	58,507,317	185,898	58,321,419	24,639,745	-	27,406	-	-	33,654,268	-5.8%	-4.1%
2006-07.	61,514,335	11,431	61,502,904	25,445,011	-	686	3	-	36,057,204	5.1%	7.1%
2007-08.	59,771,818	9,719	59,762,099	23,285,683	-	28	-	-	36,476,388	-2.8%	1.2%
2008-09.	59,680,420	-	59,680,420	25,435,897	-	-	-	4,495	34,240,028	-0.2%	-6.1%
2009-10.	59,805,447	7,244	59,798,203	25,982,258	-	20,161	93	1,597	33,794,094	0.2%	-1.3%
2010-11.	54,701,827	-	54,701,827	23,706,373	-	-	-	-	30,995,454	-8.5%	-8.3%
2011-12.	45,621,128	5,139	45,615,989	19,754,660	-	134	1	28	25,861,167	-16.6%	-16.6%
2012-13.	52,215,503	90,736	52,124,767	21,712,714	-	-	-	468	30,411,586	14.5%	17.6%
2013-14.	55,703,643	1,531	55,702,112	25,311,963	-	-	-	-	30,390,149	6.7%	-0.1%
2014-15.	6,116,901	6,116,901	0	0	-	-	-	-	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.

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

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

Monthly Volume of Therms	Rate Per Therm
First 200	\$.047
201 to 15,000	.035
15,001 to 60,000	.024
60,001 to 500,000	.015
Over 500,000	.003

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

2001-02
The State retained \$16,163,604 of allocable municipal share funds due to the revenue shortfall.

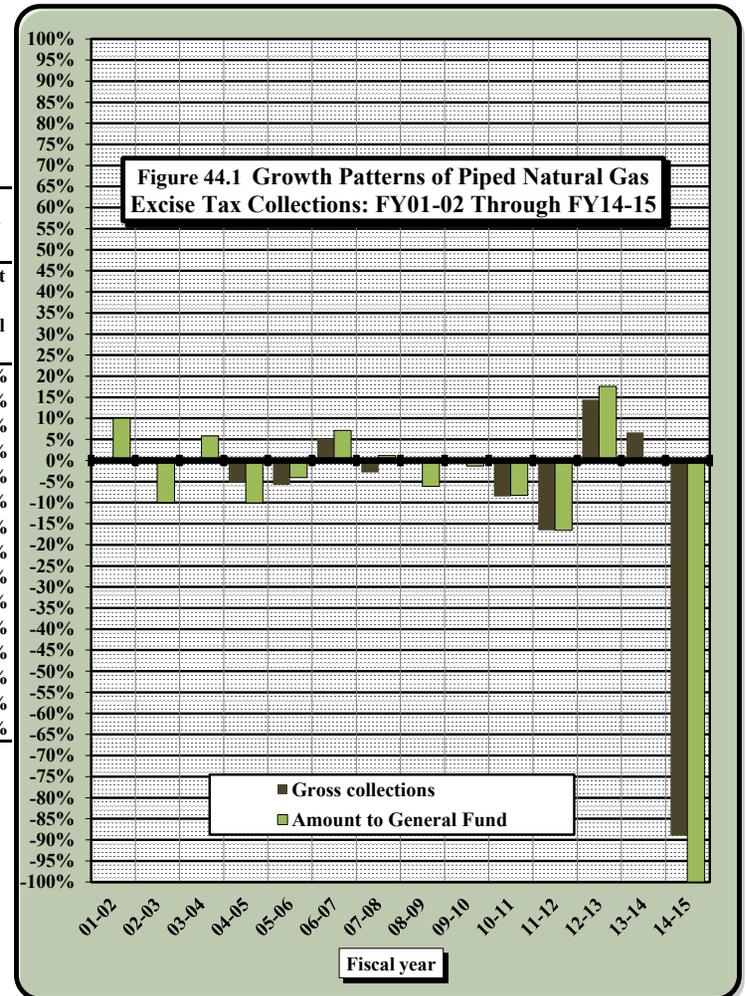


TABLE 45. CERTAIN MACHINERY and EQUIPMENT TAX COLLECTIONS

[§ 105 ARTICLE 5F.]

[SL 2017-57 repeals the entirety of § 105 ARTICLE 5F effective July 1, 2018, and applies to transactions made on or after that date.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Transfers				Collections to General Fund [\$]	Year-over-year % change	
				Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	TIMS and PDP component costs s. 6.20(a) [\$]		Gross collections	Amount to General 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	209.66%	205.88%
2007-08...	38,186,316	252,803	37,933,513	6,813	177,345	725	-	37,748,630	2.83%	3.25%
2008-09...	33,447,785	401,208	33,046,577	2,432	177,777	748	-	32,865,620	-12.41%	-12.94%
2009-10...	33,028,880	905,334	32,123,546	7,174	218,227	1,008	-	31,897,136	-1.25%	-2.95%
2010-11...	34,073,552	1,349,973	32,723,579	431	222,053	959	3,524	32,496,612	3.16%	1.88%
2011-12...	36,661,349	321,757	36,339,592	7,418	137,916	568	11,101	36,182,589	7.59%	11.34%
2012-13...	37,270,518	229,711	37,040,807	6,090	172,351	692	362	36,861,312	1.66%	1.88%
2013-14...	37,352,859	1,664,026	35,688,833	5,254	160,605	645	-	35,522,329	0.22%	-3.63%
2014-15...	41,609,565	253,891	41,355,674	5,818	233,701	962	-	41,115,193	11.40%	15.74%
2015-16...	47,414,223	704,463	46,709,760	5,416	290,888	1,227	-	46,412,229	13.95%	12.88%
2016-17...	48,388,426	733,047	47,655,379	11,380	305,837	1,352	-	47,336,810	2.05%	1.99%

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.]

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 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 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.

Effective July 1, 2016, Article 5F was expanded to impose the tax on certain tangible personal property purchases by certain recyclers, certain tangible personal property purchases by precious metal extraction companies, and certain tangible personal property purchases by certain metal work fabrication companies. Effective July 14, 2016, Article 5F was expanded to impose the tax on companies located at ports facilities (applies retroactively to purchases made on or after July 1, 2013).

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

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers										
				Local shares: 37.5%*		Inactive Hazardous Sites Cleanup Fund [S]	Solid Waste Management Trust Fund† [S]	General Fund† [S]	Administrative costs of collection [S]	Permit application costs [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	TIMS and PDP component costs SL 2009-451, s. 6.20(a) [S]
				County share: 18.75% [S]	City share: 18.75% [S]									
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	-
2016-17...	20,192,078	417,190	19,774,888	3,693,981	3,693,981	9,850,615	-	2,462,654	45,999	-	4,896	22,663	100	-

Tax rate and base:

Effective July 1, 2008, an excise tax (\$2 per ton of waste) is imposed on the disposal of municipal solid waste and construction and demolition debris in any landfill and on the transfer of municipal solid waste and construction and demolition debris to a transfer station for disposal outside the State (applies to landfills and transfer stations permitted pursuant to Solid Waste Management laws, Article 9 of Chapter 130A of the NC General Statutes). The tax liability is on the municipal solid waste and construction and demolition debris received from third parties and on municipal solid waste and construction and demolition debris disposed of by the owner or operator.

Disposition of Proceeds:

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

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

A city or county served by a regional solid waste management authority established under Article 22 is excluded from the solid waste disposal tax distribution.

†Solid Waste Management Trust Fund [§ 130A-309.12]: 12.5% [Effective July 1, 2013, SL 2013-360, s. 14.18.(a) repeals § 130A-309.12 and amends § 105-187.63(3) to provide for 12.5% of the net tax proceeds to remain in the General Fund instead of being credited to the Solid Waste Management Trust Fund.]

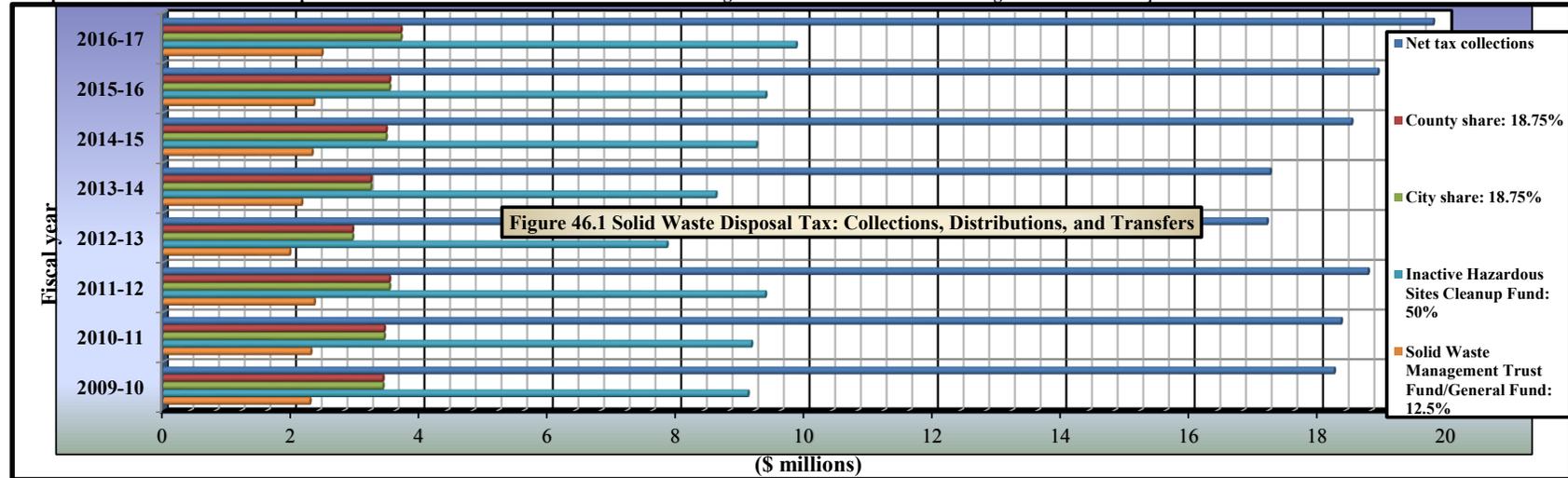


TABLE 46A. 911 SERVICE CHARGE FOR PREPAID WIRELESS TELECOMMUNICATIONS SERVICE
[§ 105 ARTICLE 5H.]

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.

Fiscal year	Gross revenue† [S]	Refunds [S]	Transfers § 62A-54(c)		OSBM Civil Penalty & Forfeiture Fund		Net revenue [S]
			911 Fund [S]	DOR cost [S]	Amount [S]	Cost [S]	
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)
2016-17...	11,933,190	16,724	9,801,114	404,913	27,526	122	1,682,792

†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.]

Fiscal year	Gift tax gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change			
								Gift tax gross collections	Gift tax refunds	Gift tax net collections	Gift tax collections to General Fund
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%
2016-17.....	3,027	-	3,027	163	-	-	2,864	-99.32%	-100.00%	-90.92%	-19.39%

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 January 1, 2006, is \$12,000. (Gifts made on or after January 1, 2002, and prior to January 1, 2006, 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 January 1, 2009. Collection levels for fiscal years 2009-10 through 2016-17 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the respective fiscal years.

Figure 47.1 Gift Tax Gross Collections

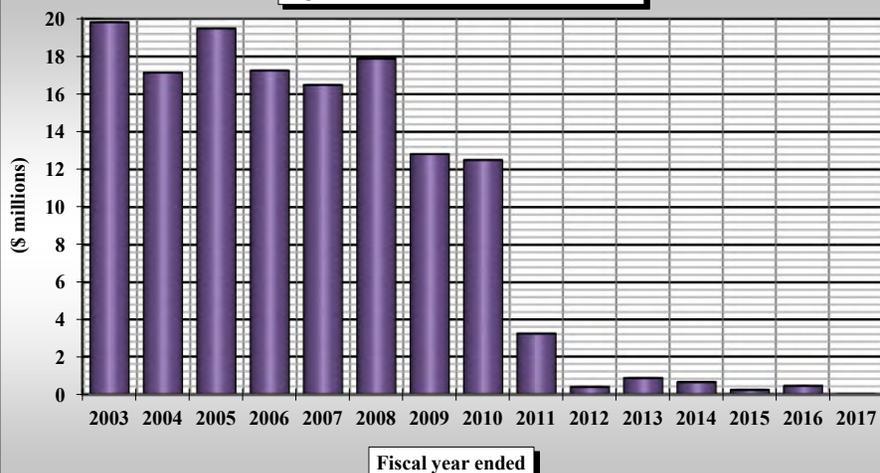


Figure 47.2 Gift Tax Gross Collections % Change

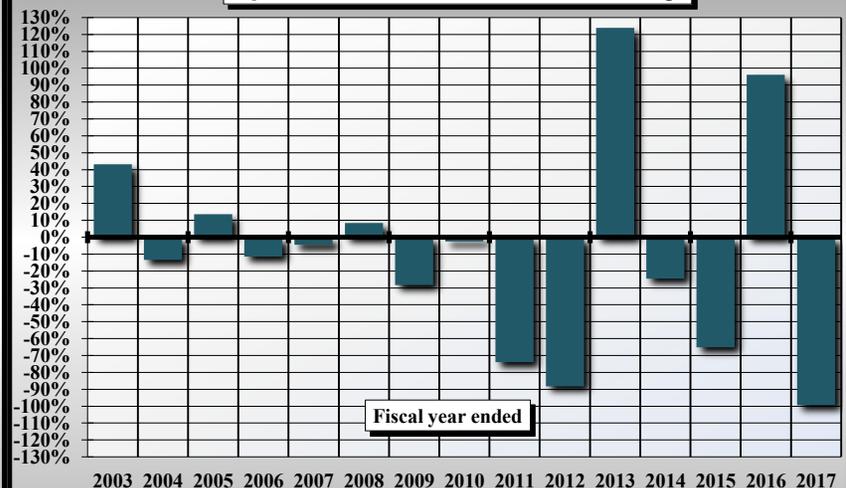


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS

[§ 105 ARTICLE 8A.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change
							Amount to General Fund
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%
2016-17.....	245,206	288	-	25	0	244,893	-4.69%

Detail may not add to totals due to rounding.

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.

Figure 48.1 Freight Car Lines Tax Net Collections to General Fund

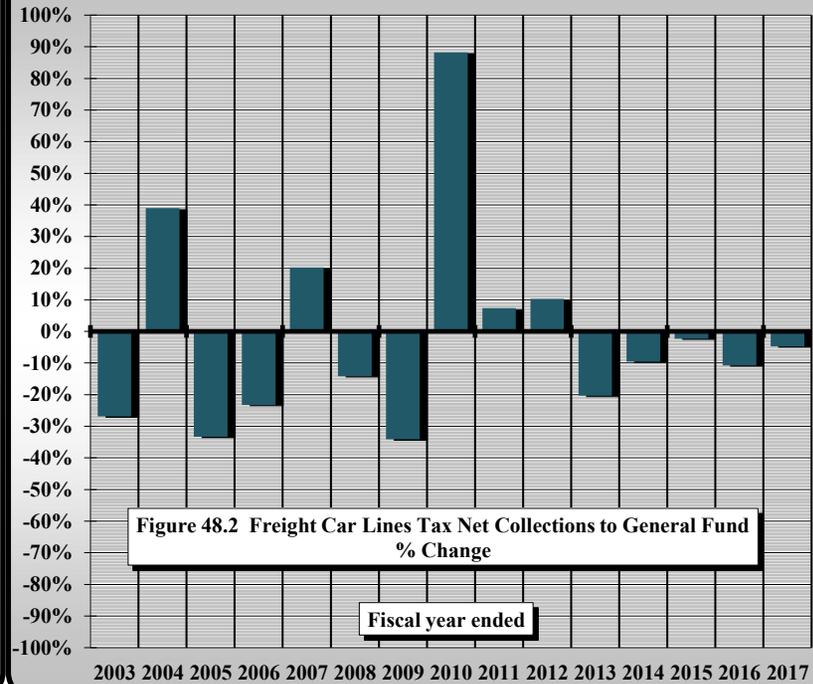
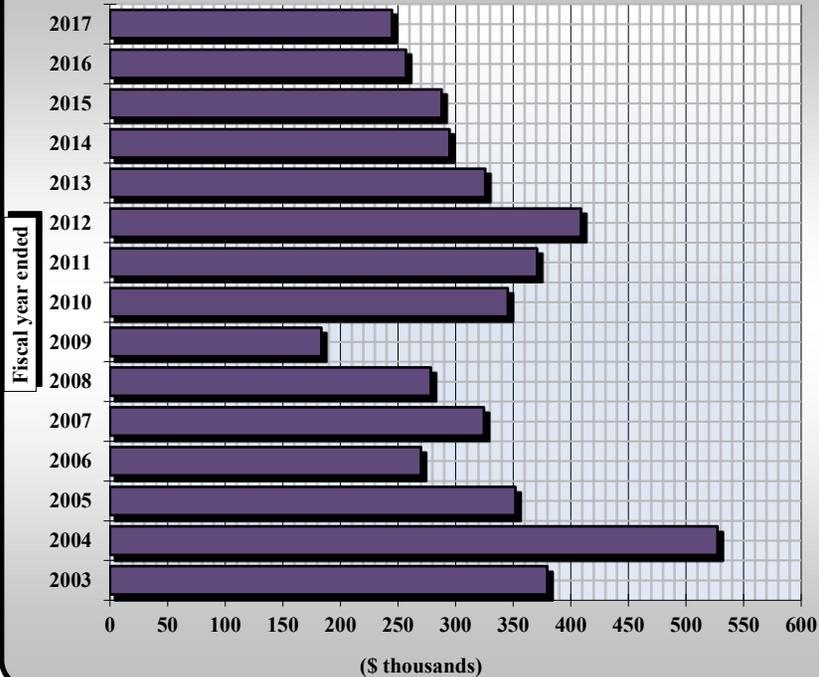


TABLE 49. INSURANCE PREMIUM TAX COLLECTIONS
[§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

Fiscal year	Insurance gross collections [S]	Refunds [S]	Net collections: Premiums Tax & Regulatory Fee [S]	Allocations and Transfers:				Amount to General Fund [S]	Year-over-year % change				
				Special Revenue Fund Allocation [S]	NC Health Insurance Risk Pool Fund†† [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Fines/forfeitures collection cost [S]		Insurance gross collections	Refunds	Insurance net collections	Special Revenue Fund Allocation	Amount to General Fund
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%
2016-17...	603,618,209	36,512,737	567,105,472	74,903,931	-	103,283	456	492,097,802	7.46%	63.63%	5.14%	38.02%	1.45%

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 January 1, 1997, 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 January 1, 2017; insurance operations of the Pool were scheduled to sunset on January 1, 2014.

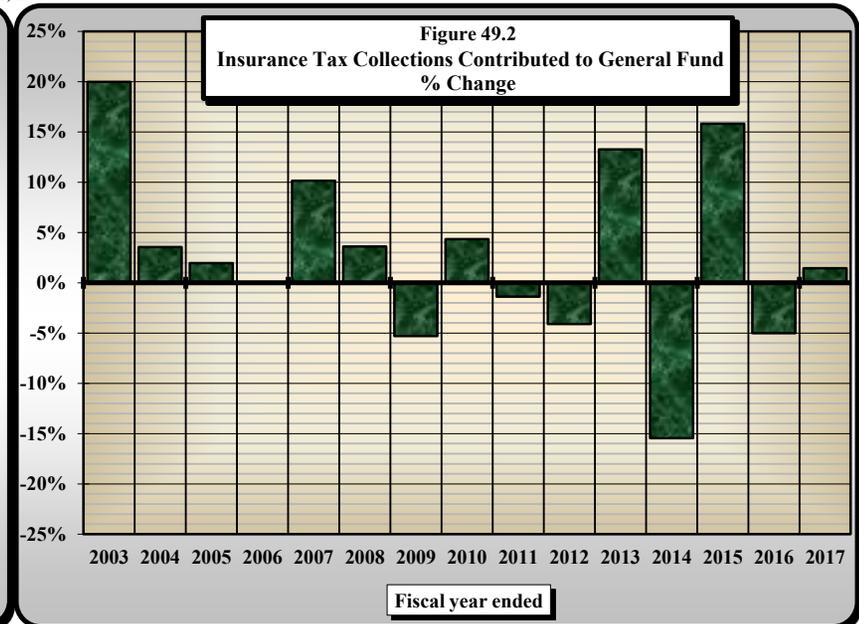
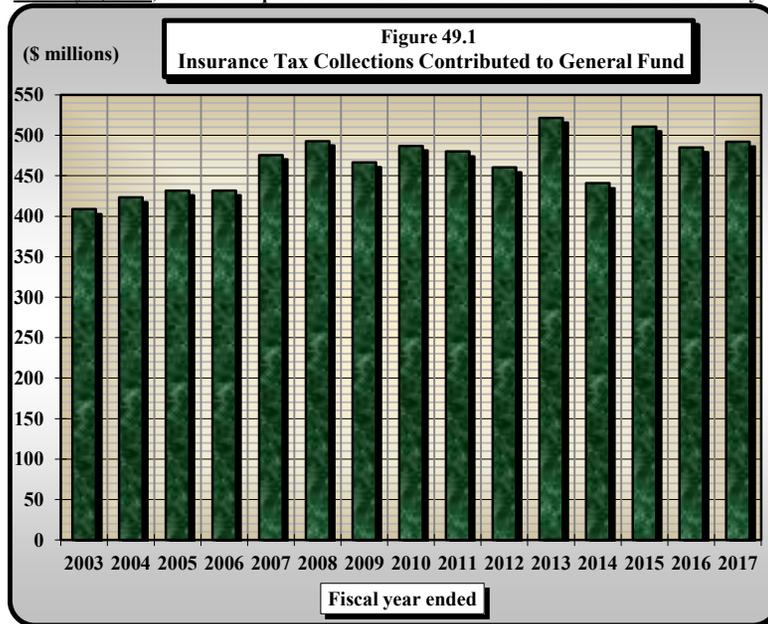


TABLE 50. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE
[§ 105 ARTICLE 8B.]

Fiscal year	Insurance Tax Type & Regulatory Charge													
	Type of Insurance Company													
	Life		Fire & Casualty		Additional Tax†				Health Maintenance		Hospital & Dental		Title	
	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge	General Fund Proceeds	Volunteer Fire Department Fund	Department of Insurance Proceeds [§ 58-84-25]	Workers' Compensation Fund [§ 58-87-10(f)]	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2002-03...	132,604,465	8,302,747	190,010,297	13,676,023	11,730,976	3,910,325	4,342,236	-	16,972,256	4,215,269	28,614,188	3,791,801	1,794,690	112,460
2003-04...	117,073,938	4,312,744	199,557,412	9,448,649	13,128,942	4,376,314	5,193,858	-	8,694,567	341,598	44,904,081	2,413,589	2,749,943	115,290
2004-05...	127,759,932	6,209,576	194,365,794	11,235,224	12,739,606	4,246,535	5,638,675	-	12,110,142	1,215,263	46,043,901	1,889,342	2,618,437	123,662
2005-06...	124,110,799	7,413,774	210,262,948	14,337,486	13,708,456	4,569,485	5,998,728	-	10,742,885	1,194,346	34,976,245	2,262,698	2,592,585	162,430
2006-07...	128,337,129	7,780,152	210,506,663	14,002,924	15,073,321	5,024,659	6,534,114	-	23,662,413	1,473,067	59,237,036	3,411,838	3,279,583	181,709
2007-08...	138,133,749	8,354,636	225,824,142	15,302,144	16,011,413	5,312,782	6,201,529	-	6,858,372	377,209	68,380,601	3,663,364	3,314,002	253,087
2008-09...	156,857,175	9,247,443	200,649,229	14,560,178	13,527,491	9,018,328	7,515,273	-	8,178,707	439,889	70,343,769	3,873,281	1,675,833	32,271
2009-10...	142,119,924	8,105,576	222,770,889	13,843,927	12,352,469	8,236,189	6,854,947	-	6,454,984	355,001	65,023,528	3,573,416	2,548,064	132,968
2010-11...	147,876,629	9,428,955	227,201,778	15,895,393	12,494,890	8,329,927	6,941,606	-	5,306,356	341,548	60,283,822	3,917,345	1,648,797	89,362
2011-12...	154,898,738	9,401,921	232,621,027	15,886,928	12,875,157	8,583,438	7,152,865	-	7,169,674	434,872	62,493,287	4,093,709	1,856,800	110,210
2012-13...	149,871,827	9,535,934	241,596,551	16,615,975	13,442,144	8,961,429	7,467,858	-	8,942,261	536,518	67,327,057	4,101,641	2,928,917	162,989
2013-14...	141,007,992	9,343,386	250,764,501	18,009,412	11,669,480	8,335,343	6,668,274	6,668,274	8,106,059	486,333	(2,846,895)	4,552,025	3,141,939	280,179
2014-15...	133,486,907	9,127,656	252,091,876	17,577,999	13,048,028	6,511,402	6,519,810	6,519,810	13,885,285	837,930	53,970,531	6,140,310	1,531,504	20,441
2015-16...	131,421,986	11,504,059	237,688,984	21,858,094	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
2016-17...	133,768,187	11,504,059	249,708,430	22,469,835	14,930,125	7,465,051	7,465,051	7,465,051	37,503,056	3,178,503	19,239,171	5,976,468	3,272,614	239,207

Fiscal year	Insurance Tax Type & Regulatory Charge											Disposition of Proceeds				
	Type of Insurance Company								Gross Premiums Tax Collections from Dept. of Insurance [§]	Total Net Collections		Special Revenue Fund Allocation [§]	NC Health Insurance Risk Pool Fund†† [§]	Amount to General Fund [§]	Amount to OSBM & Forfeiture Fund [§]	Fines/forfeitures collection cost [§]
	Self-Insured		Risk Purchasing Group		Captive†††		Other			Gross Premium Tax [§]	Regulatory Charge [§]					
	Gross Premium Tax [§]	Regulatory Charge [§]	Gross Premium Tax [§]	Regulatory Charge [§]	Gross Premium Tax [§]	Gross Premium Tax [§]	Regulatory Charge [§]									
2002-03...	8,233,322	534,743	998	-	-	-	(7,277)	-	18,958,631	417,165,107	30,633,044	38,924,796	-	408,873,355	-	-
2003-04...	9,335,008	395,628	15,632	-	-	-	(59,110)	-	27,778,284	432,748,868	17,027,498	26,371,316	-	423,405,050	-	-
2004-05...	9,858,508	493,649	6,666	-	-	-	(12,023)	-	27,062,848	442,439,020	21,166,716	31,941,535	-	431,664,202	-	-
2005-06...	9,453,719	544,826	5,376	-	-	-	(16,883)	-	25,930,089	442,334,432	25,915,560	36,514,195	-	431,729,295	6,503	-
2006-07...	9,513,988	530,725	905	-	-	-	(644,001)	-	26,552,591	487,078,402	27,380,414	38,883,216	-	475,545,413	30,062	125
2007-08...	9,542,481	508,298	-	-	-	-	(49,957)	-	26,474,296	506,003,410	28,458,738	41,695,263	-	492,698,607	67,999	278
2008-09...	7,802,841	443,848	-	-	-	-	-	-	24,875,771	500,444,418	28,596,909	45,194,681	17,153,195	466,601,945	91,123	383
2009-10...	7,382,780	403,506	-	-	-	-	-	-	27,536,956	501,280,730	26,414,395	32,588,009	8,209,727	486,848,660	48,505	224
2010-11...	5,734,764	362,368	-	-	-	-	-	-	25,056,794	500,875,363	30,034,973	44,919,852	5,853,892	480,134,608	1,975	9
2011-12...	6,239,913	376,153	-	-	-	-	-	-	27,245,238	481,136,137	30,303,793	47,864,822	3,132,926	460,440,592	1,583	7
2012-13...	6,134,215	373,312	-	-	-	-	-	-	38,802,708	545,474,967	31,326,368	55,252,007	-	521,509,351	39,818	160
2013-14...	6,083,099	460,098	-	-	-	-	1,148	-	36,772,269	476,371,483	33,131,433	54,788,707	13,789,181	440,922,114	2,903	12
2014-15...	6,692,174	394,841	-	-	555,244	-	-	-	34,844,484	529,657,055	34,099,177	53,070,998	-	510,676,294	8,903	37
2015-16...	6,926,766	391,485	-	-	879,367	-	-	-	33,865,193	497,378,485	41,997,319	54,270,125	-	485,088,157	17,448	74
2016-17...	5,882,454	-	-	-	1,645,156	-	-	-	34,963,025	523,307,373	43,798,099	74,903,931	-	492,097,802	103,283	456

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.

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

[Reflects the State's allocation of net proceeds]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Allocation of Proceeds		
				Natural Heritage Trust Fund [\$]	Parks & Recreation Trust Fund [\$]	Amount to General Fund [\$]
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
2016-17	67,473,051	6,293	67,466,758	-	-	67,466,758

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.

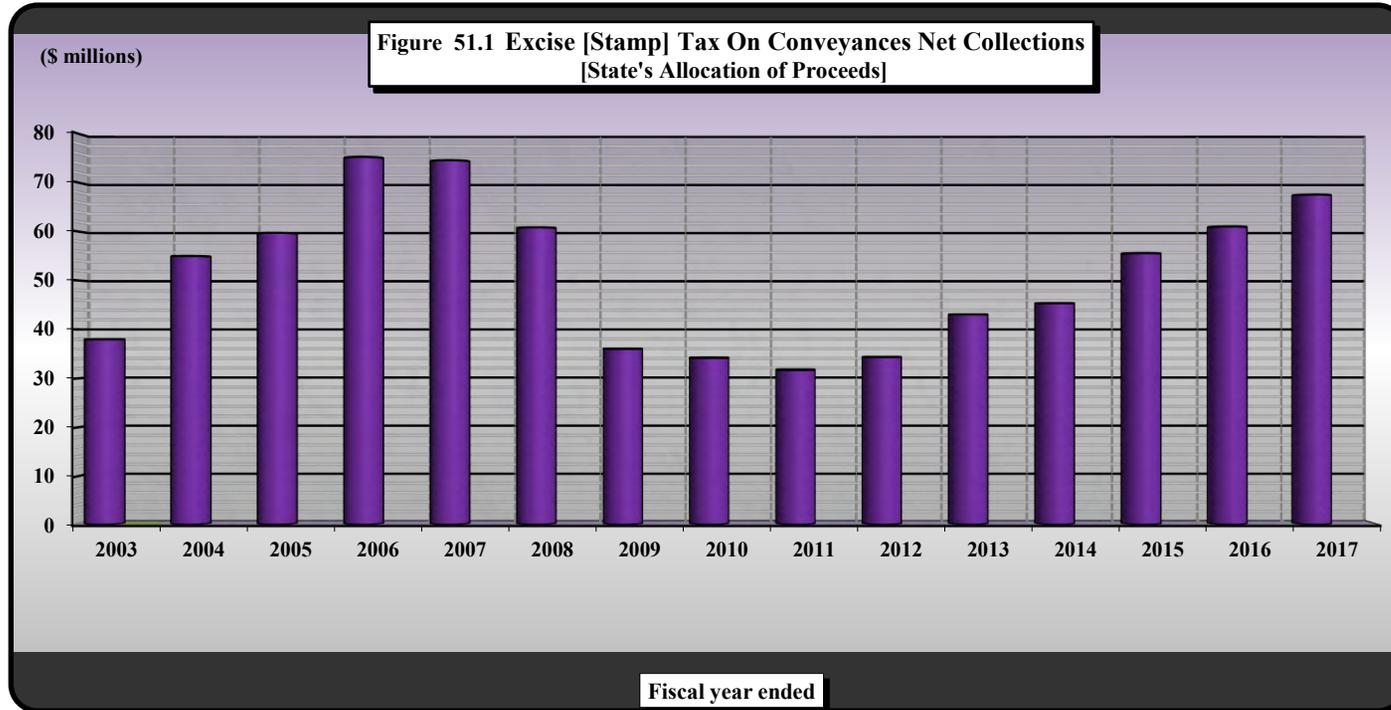


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline; Diesel]: [see legend]††	Population as of 7/1/2016 [1,000s]	Motor fuel excise tax collections fiscal year 2016		
	[Rates per gallon as of 1/1/2016; local option taxes excluded]													Amount [\$1,000]	Per capita	
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Alabama†	0.1600	0.0200	0.1800	41	0.1900	-	0.1900	0.1600	0.0200	0.1800	inspection fee; local option taxes: 1-3¢	D	4,861	526,763	108.38	41
Alaska	0.0800	0.0095	0.0895	50	0.0800	0.0095	0.0895	0.0800	0.0095	0.0895	refining surcharge: .95¢	D	742	48,773	65.77	48
Arizona	0.1800	0.0100	0.1900	37	0.1800	0.0100	0.1900	0.1800	0.0100	0.1900	†carrier surcharge: 8¢; LUST tax applicable	ER-Rack	6,909	898,234	130.02	27
Arkansas	0.2150	0.0030	0.2180	32	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	FRB-Rack	2,988	479,879	160.59	17
California	0.3000	0.0500	0.3500	4	0.1300	0.2250	0.3550	0.3000	0.0500	0.3500	includes prepaid sales tax: 2.25% (G), 9.25% (D)	ER-Rack	39,296	5,000,539	127.25	29
Colorado	0.2200	-	0.2200	31	0.2050	-	0.2050	0.2000	-	0.2000		D	5,530	667,037	120.62	34
Connecticut	0.2500	-	0.2500	23	0.5030	-	0.5030	0.2500	-	0.2500	plus 8.1% petroleum tax	D	3,588	467,749	130.38	26
Delaware	0.2300	-	0.2300	29	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% GRT	D	953	125,453	131.68	25
Florida	0.17300	-	0.17300	44	0.17300	-	0.17300	0.17300	-	0.17300	.125¢ inspection tax; local taxes for gasoline and gasohol: 11.1-19.1¢	ER-Rack	20,657	2,611,492	126.42	31
Georgia	0.2600	-	0.2600	20	0.2900	-	0.2900	0.2600	-	0.2600	local sales tax additional; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	10,314	1,655,028	160.47	18
Hawaii	0.1700	-	0.1700	45	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	D	1,429	92,591	64.81	49
Idaho	0.3200	0.0100	0.3300	7	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	Clean water tax: tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol)	FRB-Rack	1,680	337,335	200.79	6
Illinois	0.1900	0.0110	0.2010	35	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental & LUST fees applicable; carrier surcharge: 19.3¢ (G), 20.1¢ (D) local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only)	D	12,836	1,354,039	105.49	44
Indiana	0.1800	-	0.1800	41	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	FRB-Rack (G) ER-Rack (D)	6,634	845,384	127.43	28
Iowa	0.3080	0.0100	0.3180	10	0.3250	0.0100	0.3350	0.2930	0.0100	0.3030	environmental fee	ER-Rack	3,131	689,693	220.29	3
Kansas	0.2400	0.0103	0.2503	22	0.2600	0.0103	0.2703	0.2400	0.0103	0.2503	environmental & inspection fees	D	2,908	450,633	154.98	20
Kentucky	0.2460	0.0140	0.2600	20	0.2160	0.0140	0.2300	0.2460	0.0140	0.2600	environmental fee; carrier surcharge: 2% (G), 4.7% (D); tax rate is based on the average wholesale price and is adjusted annually-actual rate: 9%	D	4,436	850,276	191.67	9
Louisiana	0.20000	0.00125	0.20125	34	0.20000	0.00125	0.20125	0.20000	0.00125	0.20125	inspection fee	PH-Rack	4,686	622,234	132.78	24
Maine	0.3000	-	0.3000	12	0.3120	-	0.3120	0.3000	-	0.3000		D	1,330	245,053	184.22	11

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline; Diesel]: [see legend]††	Population as of 7/1/2016 [1,000s]	Motor fuel excise tax collections fiscal year 2016		
	[Rates per gallon as of 1/1/2016; local option taxes excluded]													Amount [\$1,000]	Per capita	
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Maryland	0.3260	-	0.3260	9	0.3335	-	0.3335	0.3260	-	0.3260	portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	6,025	1,017,769	168.93	15
Massachusetts	0.2400	-	0.2400	25	0.2400	-	0.2400	0.2400	-	0.2400		D	6,824	766,553	112.34	39
Michigan	0.1900	-	0.1900	37	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	PH-Rack	9,933	1,017,267	102.41	45
Minnesota	0.2850	0.0010	0.2860	16	0.2850	0.0010	0.2860	0.2850	0.0010	0.2860	inspection fee;	FRB-Rack	5,525	901,156	163.10	16
Mississippi	0.1800	0.0040	0.1840	40	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	IMP-FR (G) D (D)	2,985	443,578	148.58	21
Missouri	0.1700	0.0030	0.1730	43	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection and load fees	PH-Rack	6,091	717,178	117.74	36
Montana	0.2700	-	0.2700	19	0.2775	-	0.2775	0.2700	-	0.2700		D	1,039	186,083	179.16	14
Nebraska	0.2680	0.0090	0.2770	18	0.2680	0.0030	0.2710	0.2680	0.0090	0.2770	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,908	342,004	179.28	13
Nevada	0.23000	0.00805	0.23805	28	0.27000	0.00750	0.27750	0.23000	0.00805	0.23805	inspection & cleanup fee; local option taxes: 4-9¢	D	2,939	315,897	107.48	42
New Hampshire	0.22200	0.01625	0.23825	27	0.22200	0.01625	0.23825	0.22200	0.01625	0.23825	oil discharge cleanup fee	D	1,335	144,930	108.56	40
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	8,978	554,473	61.76	50
New Mexico	0.17000	0.01875	0.18875	39	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,085	245,447	117.70	37
New York	0.0800	0.1700	0.2500	23	0.0800	0.1525	0.2325	0.0800	0.1700	0.2500	sales tax applicable; petroleum tax	IMP-FR (G) EDMF (D)	19,836	1,612,425	81.29	47
North Carolina†	0.3500	0.0025	0.3525	3	0.3500	0.0025	0.3525	0.3500	0.0025	0.3525	inspection fee: 0.25¢; tax rate is adjusted annually based on population growth and the annual % change in the CPI-U†	ER-Rack	10,157	1,936,102	190.62	10
North Dakota	0.2300	-	0.2300	29	0.2300	-	0.2300	0.2300	-	0.2300		D	756	196,837	260.52	1
Ohio	0.2800	-	0.2800	17	0.2800	-	0.2800	0.2800	-	0.2800		D	11,623	1,855,699	159.66	19
Oklahoma	0.1600	0.0100	0.1700	45	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	ER-Rack	3,921	463,962	118.32	35
Oregon	0.3000	-	0.3000	12	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-5¢	D (G) R (D)	4,086	517,757	126.72	30
Pennsylvania	0.5030	-	0.5030	1	0.6400	-	0.6400	0.5030	-	0.5030	oil franchise tax only	D	12,787	2,971,950	232.42	2
Rhode Island	0.3300	0.0100	0.3400	5	0.3300	0.0100	0.3400	0.3300	0.0100	0.3400	LUST tax	D	1,058	90,032	85.13	46
South Carolina	0.1600	0.0075	0.1675	47	0.1600	0.0075	0.1675	0.1600	0.0075	0.1675	inspection fee & LUST tax	ER-Rack	4,960	574,513	115.83	38
South Dakota	0.2800	0.0200	0.3000	12	0.2800	0.0200	0.3000	0.2800	0.0200	0.3000	inspection fee; local option tax: 1¢	PH-Rack	862	186,990	217.04	4
Tennessee	0.2000	0.0140	0.2140	33	0.1700	0.0140	0.1840	0.2000	0.0140	0.2140	local option tax: 1¢; petroleum tax; environmental fee	IMP-FR (G) PH-Rack (D)	6,649	897,608	134.99	23
Texas	0.2000	-	0.2000	36	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	27,905	3,500,210	125.43	32

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline; Diesel]: [see legend]††	Popula- tion as of 7/1/2016 [1,000s]	Motor fuel excise tax collections fiscal year 2016		
	[Rates per gallon as of 1/1/2016; local option taxes excluded]													Amount [\$1,000]	Per capita	
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Utah	0.2940	-	0.2940	15	0.2940	-	0.2940	0.2940	-	0.2940	Tax rate is based on the average wholesale price and is adjusted annually-actual rate: 12¢	D (G) PH-Rack (D)	3,044	419,727	137.87	22
Vermont	0.1210	0.1836	0.3046	11	0.2800	0.0400	0.3200	0.1210	0.1836	0.3046	cleanup fee; transport fee portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	623	77,404	124.17	33
Virginia	0.1620	-	0.1620	48	0.2020	-	0.2020	0.1620	-	0.1620	local option tax: 2.1%; large trucks pay an additional 12.6¢ (G), 3.5¢ (D); actual rates: 5.1% (G), 6% (D)	ER-Rack	8,414	895,589	106.44	43
Washington†	0.4450	-	0.4450	2	0.4450	-	0.4450	0.4450	-	0.4450	0.5% privilege tax	PH-Rack	7,281	1,457,933	200.24	7
West Virginia	0.2050	0.1270	0.3320	6	0.2050	0.1270	0.3320	0.2050	0.1270	0.3320	sales tax applicable	FRB-Rack	1,829	396,010	216.56	5
Wisconsin	0.3090	0.0200	0.3290	8	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee	PH-Rack	5,773	1,043,282	180.72	12
Wyoming	0.2300	0.0100	0.2400	25	0.2300	0.0100	0.2400	0.2300	0.0100	0.2400	license tax	FRB-Rack	585	115,175	196.91	8
Total 50 states	-	-	-	-	-	-	-	-	-	-		-	322,722	43,829,725	135.81 ^a	-
Federal	0.1830	0.0010	0.1840	38	0.2430	0.0010	0.2440	0.1300	0.0010	0.1310	tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol); LUST tax					

Detail may not add to totals due to rounding.

^a Weighted average

Per capita tax collection amounts are computations based on July 1, 2016 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.

†Alabama-Tax rate on gasoline scheduled to increase to \$.18 effective 10/1/16.

†North Carolina-Tax rate decreased to \$.34 effective 7/1/16. Effective January 1, 2017, the tax rate is annually adjusted by a percentage that is plus or minus the sum of the following:

(1) annual % change in State population for the applicable calendar year (multiplied by 75%) and (2) the annual % change in the CPI-U [US city average for energy index] for the applicable calendar year (multiplied by 25%).

†Washington-Tax rate scheduled to increase to \$.494 effective July 1, 2016.

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-EST2017-01*- Annual Estimates of the Resident Population for the States: July 1, 2016, December 2017 release.

U.S. Census Bureau, 2016 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. May 12, 2017 release, April 20, 2018 update.

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

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House

TABLE 53. MOTOR FUELS TAX COLLECTIONS

[§ 105 SUBCHAPTER V.]

Fiscal year	Motor Fuels Tax Gross Collections													Collection fees on over-due tax debts	Refunds	Total net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)	[See notes for rate explanations]		
	Fees and Civil Penalties			Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax*		Combined Fuel Types			Toal net collections					TMS, PDP component costs	July through December†	January through June†
	1/4¢ Motor Fuels and Oil Inspection Fees††		Registration Fees/Civil Penalties	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Tax collections per 1¢ of tax								
	General Fund allocation	Highway Fund allocation																		
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.	1,002,905	14,105,867	580,156	4,406,853,029	1,324,562,779	874,217,904	262,927,752	95,709,326	29,439,510	5,376,780,259	1,616,930,041	53,767,803	29,176	65,530,406	1,567,059,387	-	29.9	30.3		
2010-11.	1,222,610	13,976,788	586,540	4,413,267,969	1,412,330,459	891,597,173	285,357,919	62,394,761	20,575,003	5,367,259,903	1,718,263,381	53,672,599	66,582	55,427,172	1,678,555,563	16,035	31.9	32.5		
2011-12.	1,331,796	13,926,130	653,300	4,316,338,923	1,569,621,820	890,945,682	323,879,928	78,114,084	27,956,405	5,285,398,689	1,921,458,153	52,853,987	35,233	59,895,411	1,877,438,735	1,789	35.0	38.9		
2012-13.	1,202,822	13,613,731	497,308	4,255,623,437	1,600,771,520	874,560,475	329,121,519	88,189,496	33,992,373	5,218,373,408	1,963,885,412	52,183,734	87,191	70,399,857	1,908,712,225	1,579	37.5	37.5		
2013-14.	1,293,347	13,859,339	493,463	4,278,516,104	1,605,788,533	897,689,922	336,981,442	82,922,076	31,794,237	5,259,128,102	1,974,564,212	52,591,281	13,173	59,011,982	1,931,185,205	-	37.6	37.5		
2014-15.	1,278,485	14,301,157	576,340	4,397,794,808	1,615,631,001	951,019,864	349,664,874	76,636,964	28,891,485	5,425,451,636	1,994,187,360	54,254,516	74,965	70,231,375	1,940,037,002	-	36.5	37.5, 36.0		
2015-16.	1,358,939	15,032,032	422,090	4,592,720,034	1,634,615,622	1,002,206,098	356,726,053	74,703,343	27,448,247	5,669,629,475	2,018,789,921	56,696,295	48,969	82,715,153	1,952,838,861	-	36.0	35.0		
2016-17.	1,460,653	15,395,909	387,899	4,743,420,106	1,622,720,538	1,039,228,514	355,765,362	86,517,927	30,355,886	5,869,166,547	2,008,841,786	58,691,665	64,199	86,419,952	1,939,602,097	-	34.0	34.3		

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 July-December period); collections received during February-June primarily reflect January-May transactions (the rate in effect for the January-June period). Collections also include delinquent tax payments reflecting the tax rate in effect at the time of the transaction: collections for any given fiscal year may reflect 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:

<u>Period</u>	<u>Rate per gallon</u>	†††The percentage is 100% plus or minus the sum of the following:
January 1, 2016-June 30, 2016	35¢	(1) % change in population for the applicable calendar year as estimated under § 143C-2-2, multiplied by 75%
July 1, 2016-December 31, 2016	34¢	(2) annual % change in the CPI-U [US city average for energy index] released in October prior to the applicable calendar year by the BLS of the USD, multiplied by 25%
calendar year beginning on January 1, 2017	34¢, multiplied by a percentage†††	
calendar years beginning on/after January 1, 2018	amount for the preceding calendar year, multiplied by a percentage†††	

Exceptional legislative rate provisions:

Fiscal year 2006-07

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

Fiscal years 2007-08 and 2008-09

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

Fiscal years 2009-10 through 2010-11

SL 2009-108, s. 1 amends the rate provisions to impose a floor on the variable wholesale component of the motor fuels excise tax rate for the period July 1, 2009 through June 30, 2011. For this period, the variable wholesale component of the motor fuels excise tax rate is the greater of 12.4¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable six-month base period.

Fiscal year 2012-13

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

Fiscal year 2013-14 through 2014-15

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

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

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

Figure 53.1 Motor Fuels Tax Gross Collections

(\$ millions)

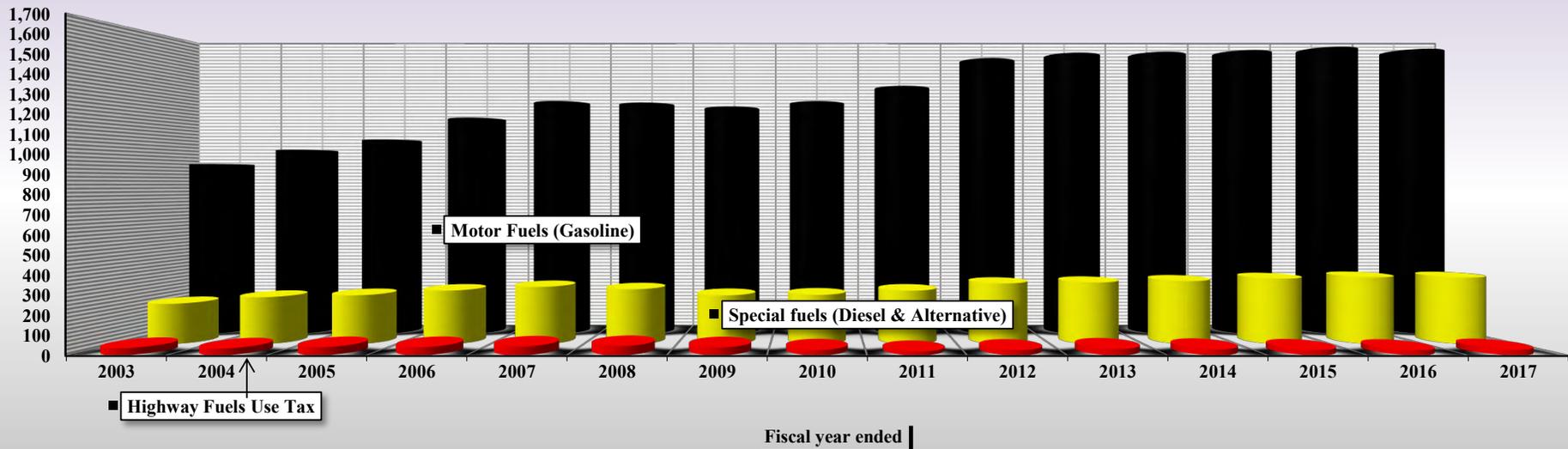


Figure 53.2 Gallons of Fuel on which Tax was Collected

Fiscal year ended

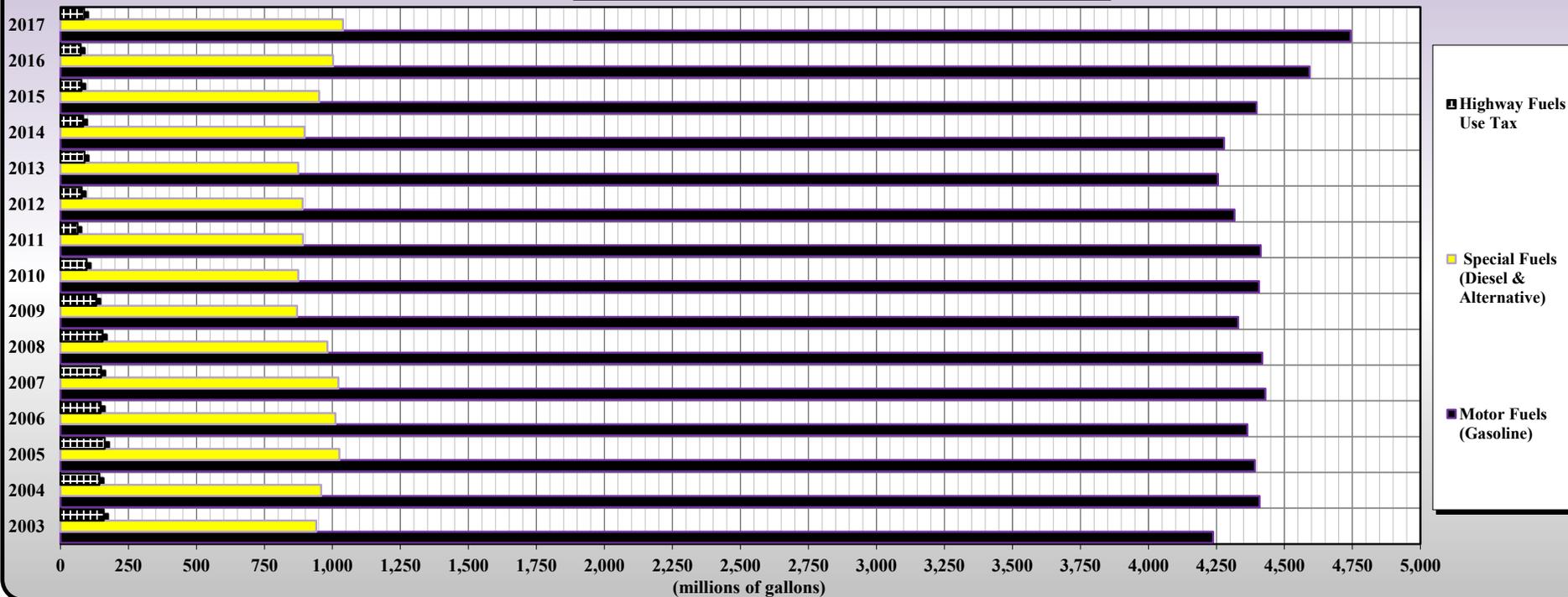


TABLE 54. GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE
 [Excludes Highway Fuel Use Gallons as State of Purchase is Unidentifiable]

Fiscal year	Non-taxable gallons											Total All Sources [#]	Taxable gallons: Motor Fuels Special Fuels [#]	Total gallons sold					
	U.S. Government	State Agencies	Combined U.S./State	School Boards	County/Municipal	Charter Schools	Community Colleges	Aviation Fuels:						Jet Fuel [#]	Gasoline [#]	Aviation Total [#]	% Change	[Taxable and Non-taxable] [#]	% Change
	U.S. Government [#]	State Agencies [#]	Combined U.S./State [#]	School Boards [#]	County/Municipal [#]	Charter Schools [#]	Community Colleges [#]	Jet Fuel	Gasoline	Aviation Total	% Change								
2002-03...	3,511,371	27,787,286	31,298,657	28,701,424	3,111,109	33,716	-	na	na	174,234,429	-4.92%	237,379,335	5,178,307,319	5,415,686,654	0.63%				
2003-04...	3,366,513	22,824,640	26,191,153	20,774,769	14,241,790	41,354	90,319	"	"	178,934,695	2.70%	240,274,080	5,366,350,040	5,606,624,120	3.53%				
2004-05...	3,204,701	24,795,287	27,999,988	24,867,681	14,025,549	56,334	62,974	"	"	288,520,925	61.24%	355,533,451	5,416,741,211	5,772,274,662	2.95%				
2005-06...	6,205,871	21,402,910	27,608,781	24,300,052	11,760,502	30,815	504,794	"	"	349,786,276	21.23%	413,991,220	5,374,637,770	5,788,628,990	0.28%				
2006-07...	3,850,387	14,757,304	18,607,691	18,636,654	9,837,082	6,042	170,363	"	"	371,757,810	6.28%	419,015,642	5,452,423,840	5,871,439,482	1.43%				
2007-08...	3,250,292	11,988,744	15,239,036	18,760,312	3,347,439	2,300	7,493	"	"	384,731,596	3.49%	422,088,176	5,400,240,061	5,822,328,237	-0.84%				
2008-09...	4,861,585	20,975,370	25,836,955	17,673,430	3,250,118	-	32,346	425,860,791	4,746,422	430,607,213	11.92%	477,400,062	5,200,049,538	5,677,449,600	-2.49%				
2009-10...	5,656,668	22,517,253	28,173,921	14,602,997	5,051,388	-	69,406	404,135,491	6,516,259	410,651,750	-4.63%	458,549,462	5,281,070,933	5,739,620,395	1.10%				
2010-11...	4,754,331	21,790,343	26,544,674	14,415,126	5,111,777	-	201,323	487,848,968	8,041,656	495,890,624	20.76%	542,163,524	5,304,865,142	5,847,028,666	1.87%				
2011-12...	3,710,968	16,512,393	20,223,361	14,785,943	5,565,244	-	550,797	522,524,801	6,457,926	528,982,727	6.67%	570,108,072	5,207,284,605	5,777,392,677	-1.19%				
2012-13...	3,888,954	17,027,125	20,916,079	13,742,312	6,549,048	-	675,839	472,321,798	5,449,798	477,771,596	-9.68%	519,654,874	5,130,183,912	5,649,838,786	-2.21%				
2013-14...	3,829,640	15,411,688	19,241,328	13,880,598	5,653,015	125,079	728,612	508,260,150	4,102,420	512,362,570	7.24%	551,991,202	5,176,206,026	5,728,197,228	1.39%				
2014-15...	3,652,794	15,695,354	19,348,148	12,768,550	5,990,930	-	708,004	500,324,546	5,022,071	505,346,617	-1.37%	544,162,249	5,348,814,672	5,892,976,921	2.88%				
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%				
2016-17...	1,963,256	19,898,006	21,861,262	9,653,252	4,594,004	-	87,221	556,715,621	3,968,744	560,684,365	6.21%	596,880,104	5,782,648,620	6,379,528,724	3.49%				

Detail may not add to totals due to rounding. Special fuels amounts are primarily diesel fuel.
 na = breakdown unavailable Exemptions for county/municipal, charter schools, and community colleges were enabled by recent legislation. Prior to January 1, 2003, local governments were entitled to a refund of a portion of taxes paid on motor fuels; effective for transactions on or after January 1, 2003, the refund provision was repealed and replaced by an exemption provision.

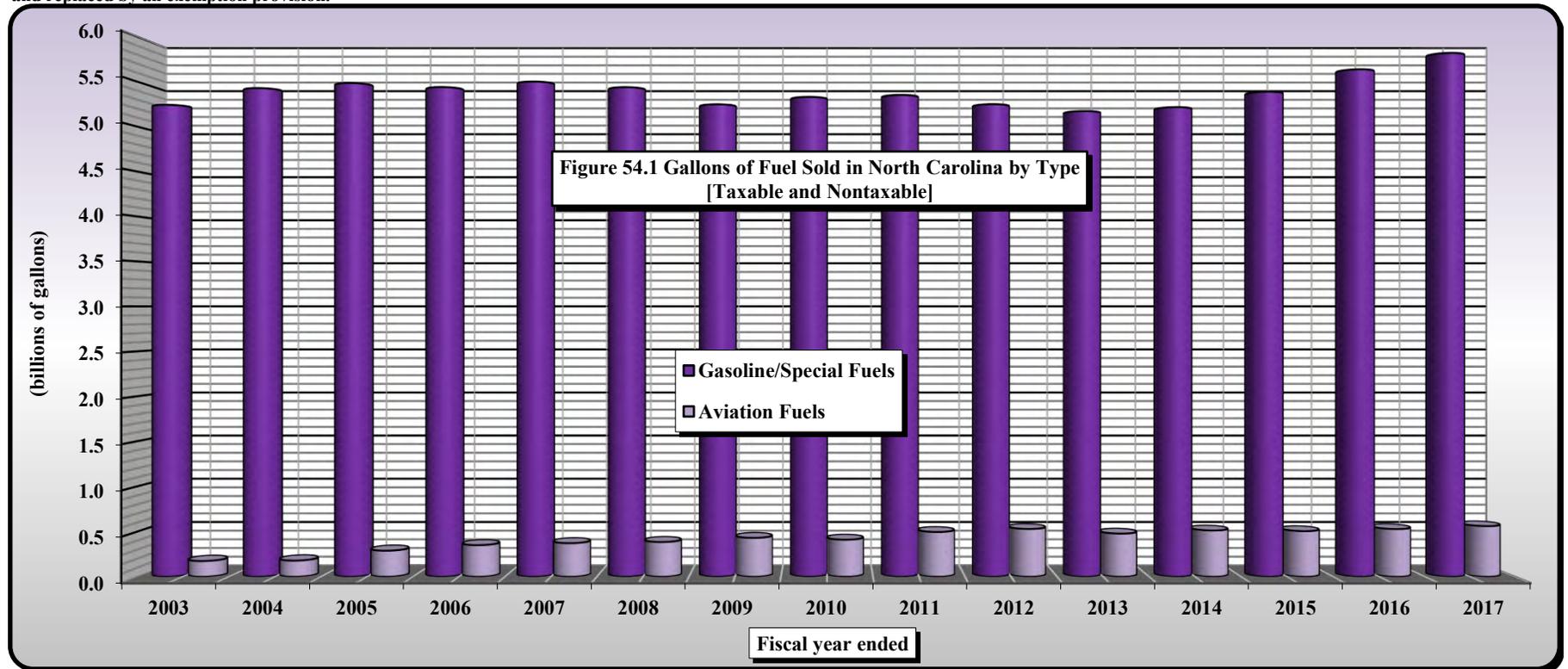


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES

[§ 119 ARTICLE 3.]

Fiscal year	Tax Collections Generated from the 1/4¢ Per Gallon Rate by Motor Fuel Type:				Motor Fuels†			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gasoline	Diesel	Kerosene	Alternative	Gallons on which tax was collected	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected	Tax collections at 1/4¢ per gallon rate	
						Amount	% Change		Amount	% Change		Amount	% Change
[\$]	[\$]	[\$]	[\$]	[\$]	[#]	[\$]	%	[#]	[\$]	%	[#]	[\$]	%
2002-03.....	na	na	na	na	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%
2016-17.....	11,893,158	3,461,056	32,581	28,278	6,165,889,176	15,415,073	2.41%	576,595,436	1,441,489	7.72%	6,742,484,612	16,856,563	2.84%

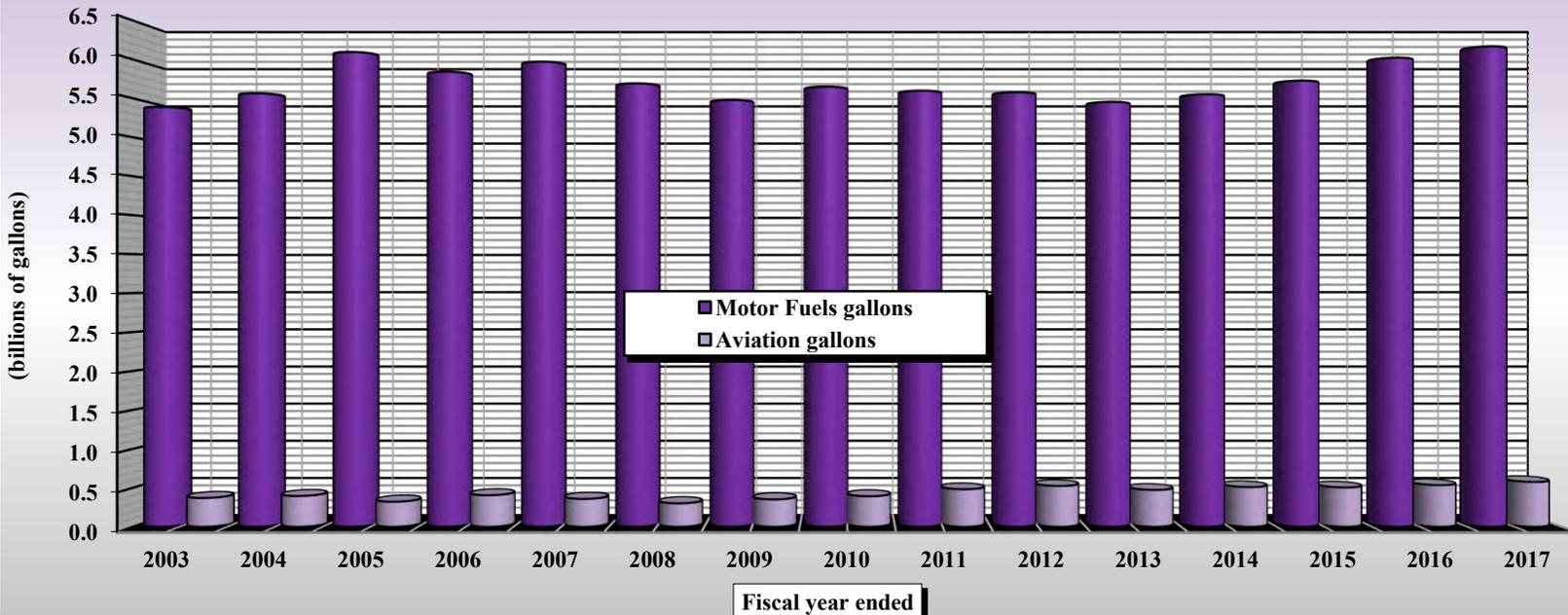
Detail may not add to totals due to rounding. Collections include tax and interest as applicable.

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.

Figure 55.1 Gallons on which Inspection Tax was Paid by Type of Fuel



PART IV. LOCAL GOVERNMENT SALES AND USE TAX REVENUES

TABLE 56. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS, TAX ALLOCATIONS, AND DISTRIBUTABLE PROCEEDS
 BY COUNTY FOR FISCAL YEAR 2016-2017
 [§ 105 ARTICLES 39.,40.,42.,43.,44.,45.,46.]

County	Gross collections [includes local 2% tax proceeds levied on food for home consumption]† [S]	Gross collections [county allocations of non-county attributable collections]† [S]	Refunds [includes food and non-county attributable allocation refunds] [S]	Net collections [S]††	Net collections itemized:			§ 105-524 allocation provisions [§ 105-524(b)] [S]	§ 105-524 allocation provisions [§ 105-524(c)] [S]	Administrative cost adjustments			§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [S]	§ 105-486(b) adjustment factors [applies to Article 40 per capita allocations] [S]	Total net distributable proceeds†† [S]	Total net distributable proceeds as a % of net collections [%]
					Tax allocation [Point of sale] [S]	Tax allocation of local 2% tax proceeds levied on food for home consumption [S]	§ 105-501 [S]			§ 105-472 [S]	§ 105-507.3 [S]					
Alamance.....	56,883,256.46	387,757.17	(1,940,486.66)	55,330,526.97	49,966,869.97	5,363,657.00	(1,639,094.09)	-	(146,859.70)	(188,408.92)	-	(2,291,288.94)	286,015.78	51,350,891.10	92.81%	
Alexander††††.....	5,568,747.12	30,144.19	(268,042.43)	5,330,848.88	4,220,105.56	1,110,743.32	(123,542.85)	1,432,833.48	(11,039.82)	(23,314.31)	-	1,447,528.77	9,622.12	8,062,936.27	151.25%	
Alleghany.....	2,016,716.68	11,863.50	(103,956.03)	1,924,624.15	1,539,270.15	385,354.00	(50,713.58)	262,827.48	(4,515.54)	(7,487.61)	-	322,021.04	37,820.93	2,484,576.87	129.09%	
Anson††††.....	4,249,227.20	23,889.35	(202,773.62)	4,070,342.93	3,318,938.00	751,404.93	(96,740.18)	813,917.16	(8,708.78)	(16,817.41)	-	914,041.94	6,648.13	5,682,683.79	139.61%	
Ashet††††.....	6,888,743.17	41,230.99	(302,077.37)	6,627,896.79	5,737,617.17	890,279.62	(167,823.04)	525,654.84	(15,004.03)	(24,466.76)	-	465,856.15	(57,288.09)	7,354,825.86	110.97%	
Avery.....	6,155,842.19	37,921.22	(379,622.03)	5,814,141.38	5,060,409.43	753,731.95	(167,243.70)	-	(14,947.16)	(19,740.07)	-	(113,240.71)	171,988.43	5,670,958.17	97.54%	
Beaufort.....	11,778,283.45	73,951.41	(589,412.21)	11,262,822.65	9,468,318.07	1,794,504.58	(312,110.99)	144,131.16	(27,949.98)	(38,903.74)	-	683,251.13	236,659.66	11,947,899.89	106.08%	
Bertie.....	2,347,125.40	12,346.44	(272,848.81)	2,086,623.03	1,617,036.72	469,586.31	(53,181.66)	796,960.68	(4,765.15)	(9,919.45)	-	884,352.21	(43,036.21)	3,657,033.45	175.26%	
Bladen.....	5,720,654.95	35,087.93	(206,395.30)	5,549,347.58	4,477,349.65	1,071,997.93	(147,347.17)	873,265.44	(13,134.80)	(22,019.31)	-	1,093,182.86	118,555.32	7,451,849.92	134.28%	
Brunswick.....	39,454,851.64	276,612.17	(1,318,511.73)	38,412,952.08	34,840,139.82	3,572,812.26	(1,150,222.18)	-	(102,761.43)	(130,112.01)	-	(793,196.47)	1,662,010.11	37,898,670.10	98.66%	
Buncombe††††.....	129,448,509.82	831,194.18	(7,961,251.45)	122,318,452.55	112,829,265.74	9,489,186.81	(3,290,030.73)	-	(294,911.16)	(1,173,130.35)	-	(8,401,078.02)	1,258,448.33	111,173,130.62	90.89%	
Burke.....	18,516,186.70	102,085.35	(1,837,451.20)	16,780,820.85	13,532,566.50	3,248,254.35	(442,485.24)	1,856,748.60	(39,702.13)	(63,869.94)	-	2,265,156.16	162,134.07	20,518,802.37	122.28%	
Cabarrus††††.....	84,545,346.46	535,954.13	(6,410,472.12)	78,670,828.47	73,075,502.23	5,595,326.24	(2,135,252.50)	-	(191,885.19)	(268,322.16)	-	(3,581,994.96)	812,304.81	73,305,678.47	93.18%	
Caldwell.....	15,814,301.97	95,206.72	(883,245.31)	15,026,263.38	12,205,259.60	2,821,003.78	(401,190.89)	1,458,268.44	(35,851.42)	(56,408.12)	-	2,177,834.74	150,176.22	18,319,092.35	121.91%	
Camden.....	1,289,694.35	8,133.47	(51,052.68)	1,246,775.14	1,033,072.95	213,702.19	(33,932.99)	406,958.64	(3,047.45)	(5,695.52)	-	385,266.72	(61,454.50)	1,934,870.04	155.19%	
Carteret.....	27,381,253.49	184,951.10	(1,658,927.04)	25,907,277.55	23,054,505.41	2,852,772.14	(758,565.23)	-	(68,176.04)	(87,793.80)	-	(1,229,714.21)	781,968.28	24,544,996.55	94.74%	
Caswell.....	1,959,038.60	10,833.57	(77,704.49)	1,892,167.68	1,334,617.12	557,550.56	(44,174.76)	1,144,571.04	(3,949.05)	(10,495.88)	-	1,142,069.54	(86,394.11)	4,033,794.46	213.18%	
Catawba††††.....	59,080,310.37	372,796.49	(2,690,105.32)	56,763,001.54	51,221,028.95	5,541,972.59	(1,496,151.93)	-	(134,452.36)	(193,981.20)	-	(1,319,270.56)	(82,441.54)	53,536,703.95	94.32%	
Chatham.....	15,104,127.89	98,459.58	(812,202.52)	14,390,384.95	12,630,708.95	1,759,676.00	(414,685.53)	1,339,572.00	(37,112.66)	(53,726.49)	-	1,376,667.18	129,686.39	16,730,785.84	116.26%	
Cherokee††††.....	7,879,845.01	48,773.82	(423,503.25)	7,505,115.58	6,499,208.90	1,005,906.68	(197,177.97)	203,479.32	(17,602.86)	(26,356.95)	-	2,374,321.86	(36,356.95)	7,705,418.49	102.67%	
Chowan.....	3,155,171.35	18,633.81	(235,159.22)	2,938,645.94	2,428,494.57	510,151.37	(80,315.04)	220,435.92	(7,157.28)	(10,774.58)	-	317,652.41	106,240.33	3,484,727.70	118.58%	
Clay.....	1,865,177.84	12,015.74	(61,754.44)	1,815,439.14	1,504,363.76	311,075.38	(49,434.85)	271,305.72	(4,405.08)	(7,140.10)	-	319,211.13	(31,634.80)	2,313,341.16	127.43%	
Cleveland.....	24,151,178.22	147,270.16	(1,728,836.28)	22,569,612.10	19,168,392.41	3,401,219.69	(630,563.43)	1,212,397.44	(56,900.36)	(81,237.42)	-	1,450,487.17	101,441.23	24,565,236.73	108.84%	
Columbus.....	10,681,274.13	63,850.81	(661,039.34)	10,084,085.60	8,303,477.06	1,780,608.54	(272,659.36)	2,229,794.04	(24,580.36)	(42,327.27)	-	1,550,735.79	(837,297.44)	12,687,751.00	125.82%	
Craven.....	26,821,964.32	170,071.47	(2,531,510.32)	24,460,525.47	21,269,422.09	3,191,103.38	(698,449.68)	856,308.72	(63,051.50)	(86,356.55)	-	1,313,096.40	351,424.17	26,133,497.03	106.84%	
Cumberland††††.....	105,614,346.88	656,833.60	(5,566,256.75)	100,704,923.73	90,239,510.22	10,465,413.51	(2,636,707.33)	50,869.80	(236,518.59)	(344,265.40)	-	1,059,436.64	(431,511.63)	98,166,227.22	97.48%	
Currituck.....	10,855,463.12	72,645.34	(272,996.11)	10,655,112.35	9,888,834.31	766,278.04	(326,939.69)	-	(29,544.31)	(35,489.49)	-	(799,243.25)	(113,433.56)	9,350,462.05	87.76%	
Dare.....	34,154,226.57	240,791.83	(766,641.35)	33,628,377.05	31,614,100.26	2,014,276.79	(1,041,798.93)	-	(94,069.36)	(112,517.13)	-	(5,390,565.86)	1,386,053.55	28,375,479.32	84.38%	
Davidson††††.....	34,801,669.19	205,910.76	(1,811,635.79)	33,195,944.16	27,991,030.83	5,204,913.33	(822,415.15)	4,205,238.96	(73,386.22)	(128,404.18)	-	4,237,144.34	(216,531.56)	40,397,590.35	121.69%	
Davie.....	8,584,519.00	52,700.63	(667,110.64)	7,970,108.99	6,818,392.23	1,151,716.76	(224,171.45)	966,526.68	(19,805.12)	(30,611.11)	-	942,605.75	(217,886.55)	9,386,767.19	117.77%	
Duplin††††.....	11,156,292.32	64,334.17	(574,159.15)	10,646,467.34	8,888,813.24	1,757,654.10	(260,750.47)	1,670,225.88	(23,251.55)	(42,363.72)	-	1,809,326.92	108,986.29	13,908,640.69	130.64%	
Durham††††.....	181,262,389.13	1,023,074.63	(23,365,919.01)	158,919,544.75	149,352,723.16	9,566,821.59	(3,574,663.68)	-	(316,840.96)	(450,160.40)	(102,461.03)	(7,812,796.21)	3,322,788.76	149,985,411.23	94.38%	
Edgecombe††††.....	10,121,485.14	54,586.72	(715,453.41)	9,460,618.45	7,557,234.00	1,903,384.45	(221,134.61)	1,576,964.64	(19,899.54)	(37,992.52)	-	1,759,290.02	99,244.10	12,617,090.54	133.36%	
Forsyth.....	132,671,799.09	802,247.42	(14,651,106.56)	118,822,939.95	105,816,900.78	13,006,039.17	(3,487,991.90)	-	(311,035.09)	(404,889.78)	-	(2,784,296.47)	(1,053,503.89)	110,781,222.82	93.23%	
Franklin.....	10,498,796.67	67,044.54	(340,586.73)	10,225,254.48	8,673,746.63	1,551,507.85	(285,089.16)	2,068,706.28	(25,457.02)	(42,148.00)	-	1,881,333.35	(134,130.43)	13,688,469.50	133.87%	
Gaston.....	55,737,608.63	353,516.74	(3,564,300.46)	52,526,824.91	45,064,164.00	7,462,660.91	(1,479,154.90)	1,661,747.64	(131,980.10)	(185,094.93)	-	2,305,800.84	552,405.02	55,250,548.48	105.19%	
Gates.....	1,141,070.59	5,772.30	(51,615.46)	1,095,227.43	735,058.88	360,168.55	(24,167.16)	576,524.64	(2,134.12)	(5,792.08)	-	552,545.81	(43,071.52)	2,149,133.00	196.23%	
Graham.....	1,778,077.41	12,312.85	(62,920.43)	1,727,469.83	1,435,031.60	292,438.23	(47,569.36)	262,827.48	(4,221.22)	(6,815.22)	-	198,288.48	(11,507.63)	2,118,472.36	122.63%	
Granville.....	9,682,965.04	58,653.62	(567,122.95)	9,174,495.71	7,496,935.95	1,677,559.76	(246,422.29)	1,585,443.00	(22,103.55)	(36,922.85)	-	1,819,045.27	152,134.15	12,425,669.44	135.44%	
Greene††††.....	2,003,847.71	10,230.70	(147,237.53)	1,866,840.88	1,361,137.99	505,702.89	(39,657.19)	1,017,396.48	(3,513.29)	(9,985.00)	-	1,021,305.08	(77,516.55)	3,774,870.41	202.21%	
Guilford.....	180,943,859.96	1,158,114.50	(12,802,975.11)	169,298,999.35	151,650,464.66	17,648,534.69	(4,977,332.01)	-	(445,777.41)	(576,718.06)	-	(4,521,608.32)	(2,293,750.24)	156,483,813.31	92.43%	
Halifax††††.....	13,300,250.58	78,118.52	(994,084.64)	12,384,284.46	10,585,918.79	1,798,365.67	(310,256.27)	644,351.16	(27,652.68)	(44,669.33)	-	990,794.08	54,465.48	13,691,316.90	110.55%	
Harnett††††.....	23,412,104.86	139,994.14	(1,681,897.49)	21,870,201.51	18,639,371.19	3,230,830.32	(542,434.03)	4,383,283.56	(48,772.62)	(90,475.82)	-	3,876,673.11	(67,131.21)	29,381,344.50	134.34%	
Haywood††††.....	18,955,865.39	117,900.88	(628,680.27)	18,445,176.00	16,216,875.73	2,228,300.27	(472,961.24)	42,391.44	(42,291.13)	(63,057.24)	-	281,378.80	110,073.17	18,300,790.80	99.22%	
Henderson.....	30,928,272.48	193,723.70	(2,149,652.08)	28,972,344.10	25,426,657.39	3,545,686.71	(836,534.84)	576,524.64	(74,900.99)	(100,715.77)	-	832,965.98	379,873.31	29,749,556.43	102.68%	

TABLE 56. - Continued

County	Gross collections [includes local 2% tax proceeds levied on food for home consumption]† [S]	Gross collections [county allocations of non-county attributable collections]† [S]	Refunds [includes food and non-county attributable allocation refunds] [S]	Net collections [S]††	Net collections itemized:		§ 105-524 allocation provisions [§ 105-524(b) adjustment]††† [S]	§ 105-524 allocation provisions [§ 105-524(c) adjustment]††† [S]	Administrative cost adjustments			§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [S]	§ 105-486(b) adjustment factors [applies to Article 40 per capita allocations] [S]	Total net distributable proceeds†† [S]	Total net distributable proceeds as a % of net collections [%]
					Tax allocation [Point of sale] [S]	Tax allocation of local 2% tax proceeds levied on food for home consumption [S]			§ 105-501 [S]	§ 105-472 [S]	§ 105-507.3 [S]				
Hertford††††	6,032,660.75	31,578.56	(432,166.96)	5,632,072.35	4,691,851.32	940,221.03	(136,952.34)	398,480.28	(12,289.34)	(20,698.15)	-	511,012.17	25,341.52	6,396,966.49	113.58%
Hoke	5,444,265.22	32,046.47	(224,992.53)	5,251,319.16	4,180,487.51	1,070,831.65	(137,532.74)	2,187,402.48	(12,298.10)	(25,655.34)	-	2,193,703.30	(108,162.31)	9,348,776.45	178.03%
Hyde	1,467,840.41	10,127.40	(46,726.89)	1,431,240.92	1,261,964.61	169,276.31	(41,574.29)	25,434.96	(3,749.28)	(4,891.17)	-	46,234.83	(7,410.42)	1,445,285.55	100.98%
Iredell	56,882,689.89	386,293.79	(2,634,320.92)	54,634,662.76	49,388,445.92	5,246,216.84	(1,625,814.45)	-	(145,841.98)	(185,971.13)	-	(1,375,411.56)	(89,784.12)	51,211,839.52	93.74%
Jackson††††	12,693,964.40	80,097.12	(533,964.20)	12,240,097.32	10,890,328.54	1,349,768.78	(331,778.71)	-	(29,800.71)	(41,671.00)	-	140,811.65	172,951.94	12,150,610.49	99.27%
Johnston	43,804,166.58	293,579.34	(1,986,060.27)	42,111,685.65	37,136,729.30	4,974,956.35	(1,217,853.27)	2,763,927.19	(109,203.06)	(153,427.96)	-	2,445,293.45	46,615.26	45,887,037.26	108.97%
Jones	1,094,833.04	6,897.39	(51,500.86)	1,050,229.57	838,929.06	211,300.51	(27,837.31)	534,133.20	(2,467.59)	(5,474.68)	-	444,492.52	(78,996.97)	1,914,078.74	182.25%
Lee††††	19,375,879.89	122,705.93	(634,344.16)	18,864,241.66	16,698,371.01	2,165,870.65	(488,914.66)	313,697.28	(43,767.99)	(65,582.89)	-	79,472.82	(169,631.00)	18,489,515.22	98.01%
Lenoir	14,203,316.42	88,634.79	(1,035,981.46)	13,255,969.75	11,129,506.12	2,126,463.63	(364,425.07)	1,322,615.52	(32,684.38)	(49,936.24)	-	942,243.71	(533,914.18)	14,539,869.11	109.69%
Lincoln	19,206,389.44	124,441.65	(828,680.34)	18,502,150.75	16,021,961.34	2,480,189.41	(525,788.13)	1,475,224.92	(47,106.97)	(68,280.98)	-	1,173,803.53	(170,060.77)	20,339,942.35	109.93%
Macon	12,321,772.98	84,114.63	(481,503.39)	11,924,384.22	10,652,705.72	1,271,678.50	(350,608.42)	-	(31,318.51)	(40,454.48)	-	(413,603.46)	(45,535.34)	11,042,864.01	92.61%
Madison	2,990,962.56	18,309.90	(80,176.23)	2,929,096.23	2,344,298.44	584,797.79	(77,142.68)	873,265.44	(6,908.87)	(13,062.91)	-	777,481.17	(62,290.58)	4,420,437.80	150.91%
Martin††††	5,532,386.95	32,999.96	(283,424.33)	5,281,962.58	4,512,910.18	769,052.40	(131,949.38)	262,827.48	(11,777.55)	(182,952.50)	-	505,356.06	61,769.08	5,949,205.77	112.63%
McDowell	9,369,943.16	56,469.57	(484,022.87)	8,942,389.86	7,452,950.04	1,489,439.82	(245,759.73)	576,524.64	(21,979.79)	(32,489.14)	-	1,017,061.54	331,056.12	10,566,803.50	118.17%
Mecklenburg	547,324,799.49	3,266,681.21	(49,885,754.83)	500,705,725.87	467,914,404.14	32,791,321.73	(12,242,354.43)	-	(1,103,691.05)	(1,385,614.12)	(348,713.28)	(26,323,216.08)	(8,622,022.12)	450,680,114.79	90.01%
Mitchell	3,784,583.08	23,393.47	(260,468.18)	3,547,508.37	2,977,445.13	570,063.24	(97,732.24)	245,870.76	(8,758.53)	(12,943.74)	-	238,575.97	(56,429.65)	3,856,090.94	108.70%
Montgomery††††	4,978,091.14	28,913.73	(208,284.76)	4,798,720.11	3,865,076.30	933,643.81	(113,362.93)	890,221.92	(10,205.47)	(19,579.29)	-	896,934.94	(58,279.33)	6,384,449.95	133.04%
Moore	31,115,659.46	192,490.38	(2,369,516.92)	28,938,632.92	25,669,942.13	3,268,690.79	(842,292.41)	-	(76,048.40)	(98,591.25)	-	(339,584.04)	835,414.02	28,417,530.84	98.20%
Nash	26,753,089.40	174,626.29	(1,444,544.77)	25,483,170.92	21,840,309.15	3,642,861.77	(715,004.50)	983,483.28	(33,659.90)	(90,518.57)	-	589,985.57	(493,257.32)	25,694,199.48	100.83%
New Hanover††††	110,057,604.31	725,971.53	(6,388,303.96)	104,395,271.88	96,627,987.78	7,767,284.10	(2,818,970.88)	-	(253,040.93)	(355,975.96)	-	(7,079,700.69)	1,259,337.34	95,146,920.76	91.14%
Northampton	2,367,265.68	14,169.12	(146,788.52)	2,234,646.28	1,825,655.77	408,990.51	(59,830.05)	796,960.68	(5,408.50)	(10,422.74)	-	868,326.12	5,352.44	3,829,624.23	171.37%
Onslow††††	51,718,098.92	322,538.39	(2,960,901.19)	49,079,736.12	43,916,182.53	5,163,553.59	(1,277,089.48)	932,613.48	(114,497.61)	(170,783.26)	-	2,645,575.49	657,934.68	51,753,489.42	105.45%
Orange††††	48,900,455.60	272,665.23	(5,889,064.99)	43,284,055.84	38,623,679.34	4,660,376.50	(923,791.73)	279,784.08	(81,199.60)	(125,946.64)	(25,200.61)	1,888,826.12	1,680,528.40	45,977,055.86	106.22%
Pamlico	2,434,428.74	14,648.01	(179,453.92)	2,269,622.83	1,847,195.27	422,427.56	(60,674.72)	339,132.24	(5,447.04)	(8,944.54)	-	371,349.43	(6,966.41)	2,898,071.79	127.69%
Pasquotank	12,229,486.19	74,251.25	(831,146.98)	11,472,590.46	10,016,367.04	1,456,223.42	(329,549.01)	16,956.60	(29,621.56)	(39,107.56)	-	49,753.44	10,076.79	11,151,099.16	97.20%
Pender	11,698,738.31	78,822.72	(509,937.90)	11,267,623.13	9,744,002.35	1,523,620.78	(320,263.66)	1,432,833.48	(28,709.31)	(43,359.40)	-	1,230,027.50	(30,527.14)	13,507,624.60	119.88%
Perquimans	1,851,551.71	10,749.19	(61,977.03)	1,800,323.87	1,434,309.47	366,014.40	(47,386.57)	423,915.12	(4,266.46)	(7,630.52)	-	500,550.12	67,549.25	2,733,054.81	151.81%
Person	8,320,821.83	52,943.92	(330,475.56)	8,043,290.19	6,755,638.97	1,287,651.22	(222,711.46)	627,394.44	(19,969.81)	(29,625.40)	-	822,874.79	10,025.44	9,231,278.19	114.77%
Pitt††††	59,416,442.97	309,906.75	(7,166,320.35)	52,560,029.37	47,100,160.86	5,459,868.51	(1,384,524.12)	135,652.92	(124,244.74)	(179,681.98)	-	780,642.20	1,005,199.02	52,793,072.67	100.44%
Polk	3,512,771.02	21,855.43	(196,863.71)	3,337,762.74	2,726,774.12	610,988.62	(89,695.07)	627,394.44	(7,960.39)	(13,579.74)	-	633,513.67	5,279.65	4,492,715.30	134.60%
Randolph††††	31,144,108.82	188,393.60	(1,508,094.84)	29,824,407.58	25,368,461.39	4,455,946.19	(742,520.74)	3,620,235.96	(66,104.82)	(114,887.63)	-	3,430,621.72	(75,636.78)	35,876,115.29	120.29%
Richmond	10,144,430.89	63,732.23	(432,149.68)	9,776,013.44	8,243,319.12	1,532,694.32	(270,727.07)	457,828.44	(24,240.55)	(34,980.02)	-	828,021.57	331,231.66	11,063,147.47	113.17%
Robeson††††	28,918,774.93	171,093.59	(1,656,580.91)	27,433,287.61	23,386,180.95	4,047,106.66	(683,947.56)	2,543,491.32	(61,619.31)	(102,993.61)	-	3,260,701.96	451,525.77	32,840,446.18	119.71%
Rockingham	18,517,622.87	110,731.04	(971,591.46)	17,656,762.45	14,369,605.03	3,287,157.42	(470,812.83)	1,848,270.36	(42,135.99)	(66,786.39)	-	2,251,884.31	95,515.63	21,272,697.54	120.48%
Rowan††††	34,473,663.06	215,677.38	(1,576,062.96)	33,113,277.48	28,685,378.83	4,427,898.65	(835,356.85)	3,306,538.68	(75,027.25)	(124,889.99)	-	2,525,991.23	(840,428.36)	37,070,104.94	111.95%
Rutherford	15,780,076.82	108,999.97	(468,830.81)	15,420,245.98	13,181,320.24	2,238,925.74	(432,918.48)	1,381,963.68	(38,724.84)	(57,453.90)	-	1,016,680.48	(88,695.95)	17,201,096.97	111.55%
Sampson††††	13,109,097.10	77,361.38	(627,960.12)	12,558,498.36	10,615,565.05	1,942,933.31	(310,063.81)	1,780,443.96	(27,692.18)	(49,243.85)	-	1,697,545.54	(184,319.86)	15,465,168.16	123.15%
Scotland	7,927,631.12	50,464.17	(556,949.60)	7,421,145.69	6,121,453.26	1,299,692.43	(201,244.83)	703,699.20	(18,096.96)	(27,856.18)	-	748,505.72	(47,041.96)	8,579,110.68	115.60%
Stanly	15,142,137.18	93,235.53	(997,038.19)	14,238,334.52	12,039,909.35	2,198,425.17	(395,080.79)	881,743.56	(35,476.00)	(51,744.54)	-	894,004.55	(32,380.02)	15,499,401.28	108.86%
Stokes	6,375,894.08	39,697.27	(222,381.22)	6,193,210.13	4,950,239.49	1,242,970.64	(162,709.62)	1,687,182.60	(14,557.52)	(27,094.95)	-	1,706,905.11	48,468.83	9,431,404.58	152.29%
Surry††††	23,944,277.00	144,042.75	(1,312,621.10)	22,775,698.65	19,813,226.63	2,962,472.02	(578,074.45)	-	(51,738.74)	(77,889.58)	-	301,269.32	305,475.89	22,674,741.09	99.56%
Swain	3,471,163.36	22,291.80	(101,060.67)	3,392,394.49	2,915,368.99	477,025.50	(95,684.83)	271,305.72	(8,515.88)	(12,455.63)	-	223,346.72	27,163.54	3,797,554.13	111.94%
Transylvania	8,616,194.96	55,552.29	(452,277.25)	8,219,470.00	7,051,286.94	1,168,183.06	(231,650.23)	135,652.92	(20,733.02)	(28,393.20)	-	389,988.02	272,255.11	8,736,589.60	106.29%
Tyrrell	600,301.85	3,543.21	(18,028.10)	585,816.96	473,453.34	112,363.62	(15,590.23)	127,174.56	(1,392.37)	(2,444.59)	-	146,604.89	(2,224.35)	837,944.87	143.04%
Union	51,381,723.37	341,187.12	(2,284,862.82)	49,438,047.67	43,966,999.03	5,471,048.64	(1,448,178.27)	3,688,062.36	(129,995.79)	(181,345.02)	-	3,004,757.18	227,284.74	54,598,632.87	110.44%

TABLE 56. - Continued

County	Gross collections [includes local 2% tax proceeds levied on food for home consumption]† [S]	Gross collections [county allocations of non-county attributable collections]† [S]	Refunds [includes food and non-county attributable allocation refunds] [S]	Net collections [S]††	Net collections itemized:		§ 105-524 allocation provisions [§ 105-524(b) adjustment]††† [S]	§ 105-524 allocation provisions [§ 105-524(c) adjustment]††† [S]	Administrative cost adjustments			§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [S]	§ 105-486(b) adjustment factors [applies to Article 40 per capita allocations] [S]	Total net distributable proceeds†† [S]	Total net distributable proceeds as a % of net collections [%]
					Tax allocation [Point of sale] [S]	Tax allocation of local 2% tax proceeds levied on food for home consumption [S]			§ 105-501 [S]	§ 105-472 [S]	§ 105-507.3 [S]				
Vance.....	11,247,140.93	70,759.12	(485,329.42)	10,832,570.63	9,157,157.74	1,675,412.89	(300,482.30)	305,218.92	(26,914.82)	(38,032.06)	-	589,485.90	152,621.96	11,514,468.23	106.29%
Wake.....	394,556,418.08	2,656,724.78	(22,855,483.28)	374,357,659.58	343,683,251.65	30,674,407.93	(10,842,124.64)	-	(972,045.46)	(1,229,480.93)	(52,626.35)	(17,464,251.02)	(2,888,272.31)	340,908,858.87	91.07%
Warren.....	2,300,009.03	13,865.18	(93,505.07)	2,220,369.14	1,674,313.08	546,056.06	(55,453.37)	856,308.72	(4,931.30)	(10,603.22)	-	866,516.26	(42,895.24)	3,829,310.99	172.46%
Washington.....	3,114,139.18	30,174.52	(100,821.31)	3,043,492.39	2,587,587.10	455,905.29	(84,348.10)	279,784.08	(7,487.34)	(11,484.02)	-	157,925.84	42,659.87	3,420,542.72	112.39%
Watauga.....	20,596,514.02	135,411.28	(1,197,761.68)	19,534,163.62	17,721,508.41	1,812,655.21	(582,080.87)	-	(52,078.34)	(66,244.76)	-	(945,866.08)	265,314.73	18,153,208.30	92.93%
Wayne.....	30,426,973.57	191,261.45	(2,056,736.53)	28,561,498.49	24,502,745.94	4,058,752.55	(803,591.34)	1,924,575.00	(72,276.37)	(104,327.32)	-	1,852,838.35	(359,947.05)	30,998,769.76	108.53%
Wilkes††††.....	16,113,529.29	97,794.97	(740,348.96)	15,470,975.30	13,173,655.67	2,297,319.63	(384,736.86)	1,314,137.16	(34,511.83)	(57,638.10)	-	1,499,742.50	126,792.76	17,934,760.93	115.93%
Wilson.....	24,606,121.58	158,270.88	(1,241,694.60)	23,522,697.86	20,614,942.53	2,907,755.33	(679,416.64)	330,653.88	(60,609.60)	(81,256.95)	-	95,364.50	(107,095.46)	23,020,337.59	97.86%
Yadkin.....	5,866,588.34	35,713.89	(192,633.31)	5,709,668.92	4,576,920.22	1,132,748.70	(150,576.69)	1,110,657.84	(13,443.65)	(23,406.79)	-	1,236,401.48	9,570.44	7,878,871.55	137.99%
Yancev.....	3,204,655.27	19,327.20	(129,011.39)	3,094,971.08	2,501,457.05	593,514.03	(82,222.92)	440,871.84	(7,361.18)	(12,102.23)	-	510,253.98	18,603.39	3,963,013.96	128.05%
Totals.....	3,364,825,884.78	21,047,862.08	(235,838,177.35)	3,150,035,569.51	2,827,250,719.11	322,784,850.40	(84,799,999.99)	84,799,999.99	(7,601,260.69)	(10,556,436.23)	(529,001.27)	-	-	3,131,348,871.32	99.41%
Less administrative costs:															
pursuant to § 105-472.....					(10,556,436.23)										
pursuant to § 105-501.....					(7,601,260.69)										
pursuant to § 105-507.3.....					(529,001.27)										
Distributable to units.....					3,131,348,871.32										

†Gross collections amounts (column 1) include tax collections generated from the local 2% tax proceeds levied on food for home consumption. Gross collections amounts (column 2) consist of local tax collections that cannot be identified as being attributable to a particular taxing county. Collections of the local 2% tax proceeds 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.

††Net collections amounts are prior to § 105-486(a), (b) adjustment requirements, prior to § 105-524(b), (c) adjustment 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) adjustment requirements, § 105-524(b), (c) adjustment requirements, and reduction of administrative costs.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2016-17 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, 2016 through June 30, 2017 was \$18,686,698.19.

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. The gross and net collections amounts in the above table report Article 40 collections according to the county to 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. 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. Refer to Table 58A for distribution details of Article 40 proceeds.

SL 2013-316, s. 3.1(b) repeals § 105-164.44G effective for transactions made on or after January 1, 2014; as a result, local governments no longer receive a share of State sales and use taxes generated from the sale of modular homes. (Previously, § 105-164.44G required twenty percent (20%) of the taxes collected under § 105-164.4(a)(8) on modular homes be distributed to counties in accordance with the distribution formula in § 105-486: the distributable portion of these proceeds was included in the distribution under Article 40.)

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.

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, Mecklenburg, and Wake 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.

With the repeal of the taxes levied pursuant to Article 44, SL 2007-323, s. 31.16.4(f) (effective October 1, 2009) rewrote the Article 44 heading to read "Local Government Hold Harmless Provisions." †††SL 2015-241, s. 32.19(a) amended the Article 44 heading to read "Local Government Hold Harmless and Allocation Provisions."

§ 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges. The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2016-17, a sum of \$84.8 million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ 105-524(c)].

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 thirty-one (31) 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 2016-2017

County	Net Collections†			Total tax allocation [S]	§ 105-524(b)†† allocation adjustment [S]	Cost of collection [S]	Distributable proceeds [S]
	Point-of-sale [Non-food] [S]	Food allocation					
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]					
		[S]	% share				
Alamance.....	24,983,046.53	2,836,019.96	1.75722%	27,819,066.49	(819,547.03)	(95,003.54)	26,904,515.92
Alexander.....	1,876,567.33	500,962.08	0.31040%	2,377,529.41	(61,771.41)	(8,145.75)	2,307,612.25
Alleghany.....	769,549.22	205,710.78	0.12746%	975,260.00	(25,356.78)	(3,335.36)	946,567.86
Anson.....	1,475,126.29	330,112.07	0.20454%	1,805,238.36	(48,370.10)	(6,184.14)	1,750,684.12
Ashe.....	2,552,454.79	450,591.52	0.27919%	3,003,046.31	(83,911.54)	(10,245.11)	2,908,889.66
Avery.....	2,529,508.95	467,118.09	0.28943%	2,996,627.04	(83,621.86)	(10,211.18)	2,902,794.00
Beaufort.....	4,734,021.61	1,025,923.24	0.63567%	5,759,944.85	(156,055.49)	(19,699.69)	5,584,189.67
Bertie.....	808,476.24	139,281.67	0.08630%	947,757.91	(26,590.84)	(3,231.53)	917,935.54
Bladen.....	2,238,406.35	508,902.61	0.31532%	2,747,308.96	(73,673.59)	(9,401.91)	2,664,233.46
Brunswick.....	17,418,016.39	1,602,126.48	0.99269%	19,020,142.87	(575,111.08)	(64,579.79)	18,380,452.00
Buncombe.....	50,141,863.45	5,402,046.55	3.34715%	55,543,910.00	(1,645,015.55)	(189,634.89)	53,709,259.56
Burke.....	6,765,759.12	1,815,471.11	1.12488%	8,581,230.23	(221,242.64)	(29,412.76)	8,330,574.83
Cabarrus.....	32,511,977.92	2,461,525.00	1.52518%	34,973,502.92	(1,067,626.36)	(119,166.14)	33,786,710.42
Caldwell.....	6,102,338.18	1,493,880.56	0.92562%	7,596,218.74	(200,595.45)	(25,996.54)	7,369,626.75
Camden.....	516,531.87	49,273.11	0.03053%	565,804.98	(16,966.51)	(1,935.49)	546,902.98
Carteret.....	11,525,985.34	1,731,547.04	1.07288%	13,257,532.38	(379,282.61)	(45,084.69)	12,833,165.08
Caswell.....	667,245.76	178,080.40	0.11034%	845,326.16	(22,087.38)	(2,889.06)	820,349.72
Catawba.....	22,786,723.94	3,036,937.41	1.88171%	25,823,661.35	(748,076.05)	(88,228.44)	24,987,356.86
Chatham.....	6,315,081.64	613,452.60	0.38010%	6,928,534.24	(207,342.77)	(23,636.05)	6,697,555.42
Cherokee.....	2,996,820.38	560,338.36	0.34719%	3,557,158.74	(98,589.01)	(12,144.56)	3,444,425.17
Chowan.....	1,214,046.77	276,142.45	0.17110%	1,490,189.22	(40,157.52)	(5,085.87)	1,444,945.83
Clay.....	752,180.39	134,310.78	0.08322%	886,491.17	(24,717.43)	(3,026.27)	858,747.47
Cleveland.....	9,583,853.50	1,827,753.07	1.13249%	11,411,606.57	(315,281.71)	(39,034.08)	11,057,290.78
Columbus.....	4,151,514.57	859,850.42	0.53277%	5,011,364.99	(136,329.68)	(17,180.43)	4,857,854.88
Craven.....	10,634,324.35	1,521,995.12	0.94304%	12,156,319.47	(349,224.84)	(41,524.61)	11,765,570.02
Cumberland.....	40,125,774.46	5,177,339.89	3.20792%	45,303,114.35	(1,318,353.83)	(154,701.37)	43,830,059.15
Currituck.....	4,944,380.71	355,789.60	0.22045%	5,300,170.31	(163,469.81)	(17,699.20)	5,119,001.30
Dare.....	15,806,594.88	1,437,102.71	0.89044%	17,243,697.59	(520,899.43)	(57,931.27)	16,664,866.89
Davidson.....	12,447,386.48	2,551,307.59	1.58081%	14,998,694.07	(411,207.61)	(51,314.65)	14,536,171.81
Davie.....	3,408,928.19	481,385.20	0.29827%	3,890,313.39	(112,085.73)	(13,308.68)	3,764,918.98
Duplin.....	3,954,221.67	794,551.04	0.49231%	4,748,772.71	(130,375.23)	(16,263.95)	4,602,133.53
Durham.....	54,346,268.20	4,802,263.87	2.97552%	59,148,532.07	(1,787,332.06)	(201,773.75)	57,159,426.26
Edgecombe.....	3,368,524.87	1,026,423.55	0.63598%	4,394,948.42	(110,567.31)	(15,077.62)	4,269,303.49
Forsyth.....	52,895,053.95	7,119,762.27	4.41146%	60,014,816.22	(1,743,995.94)	(205,116.21)	58,065,704.07
Franklin.....	4,335,344.48	521,975.39	0.32342%	4,857,319.87	(142,544.58)	(16,585.37)	4,698,189.92
Gaston.....	22,531,125.11	4,049,481.19	2.50909%	26,580,606.30	(739,577.44)	(90,974.67)	25,750,054.19
Gates.....	367,530.17	170,995.27	0.10595%	538,525.44	(12,083.56)	(1,854.66)	524,587.22
Graham.....	717,440.26	151,418.37	0.09382%	868,858.63	(23,784.68)	(2,971.19)	842,102.76
Granville.....	3,748,276.53	737,563.40	0.45700%	4,485,839.93	(123,211.15)	(15,357.39)	4,347,271.39
Greene.....	605,555.08	165,233.57	0.10238%	770,788.65	(19,828.59)	(2,639.06)	748,321.00
Guilford.....	75,810,127.46	9,348,397.99	5.79234%	85,158,525.45	(2,488,666.01)	(290,935.19)	82,378,924.25
Halifax.....	4,706,193.35	953,587.13	0.59085%	5,659,780.48	(155,128.17)	(19,376.69)	5,485,275.62
Harnett.....	8,280,195.89	1,190,914.72	0.73790%	9,471,110.61	(271,217.05)	(32,458.65)	9,167,434.91
Haywood.....	7,201,141.10	1,255,536.23	0.77794%	8,456,677.33	(236,480.64)	(28,844.64)	8,191,352.05
Henderson.....	12,712,666.67	1,741,311.29	1.07893%	14,453,977.96	(418,267.40)	(49,362.93)	13,986,347.63

TABLE 57. - Continued

County	Net Collections†			Total tax allocation [S]	§ 105-524(b)†† allocation adjustment [S]	Cost of collection [S]	Distributable proceeds [S]
	Point-of-sale [Non-food] [S]	Food allocation					
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]					
		[S]	% share				
Hertford.....	2,085,568.32	547,152.59	0.33902%	2,632,720.91	(68,476.18)	(9,024.92)	2,555,219.81
Hoke.....	2,091,854.35	240,619.97	0.14909%	2,332,474.32	(68,766.38)	(7,973.80)	2,255,734.14
Hyde.....	630,929.42	78,468.99	0.04862%	709,398.41	(20,787.15)	(2,385.52)	686,225.74
Iredell.....	24,691,049.23	2,517,867.10	1.56009%	27,208,916.33	(812,907.23)	(92,860.82)	26,303,148.28
Jackson.....	5,047,527.55	682,560.84	0.42292%	5,730,088.39	(165,889.37)	(19,484.45)	5,544,714.57
Johnston.....	18,567,185.34	2,020,633.15	1.25200%	20,587,818.49	(608,926.63)	(70,402.62)	19,908,489.24
Jones.....	419,759.38	43,624.37	0.02703%	463,383.75	(13,918.67)	(1,585.90)	447,879.18
Lee.....	7,421,342.06	1,218,125.47	0.75476%	8,639,467.53	(244,457.34)	(29,528.92)	8,365,481.27
Lenoir.....	5,560,938.18	1,187,331.79	0.73568%	6,748,269.97	(182,212.53)	(23,125.00)	6,542,932.44
Lincoln.....	8,010,409.60	1,174,872.29	0.72796%	9,185,281.89	(262,894.05)	(31,399.29)	8,890,988.55
Macon.....	5,324,861.36	713,628.90	0.44217%	6,038,490.26	(175,304.20)	(20,550.49)	5,842,635.57
Madison.....	1,172,107.04	236,762.69	0.14670%	1,408,869.73	(38,571.34)	(4,813.08)	1,365,485.31
Martin.....	2,005,882.36	387,406.38	0.24004%	2,393,288.74	(65,974.70)	(8,179.63)	2,319,134.41
McDowell.....	3,726,181.54	760,222.90	0.47104%	4,486,404.44	(122,879.87)	(15,323.49)	4,348,201.08
Mecklenburg.....	187,344,432.56	16,203,137.59	10.03961%	203,547,570.15	(6,121,177.15)	(694,012.92)	196,732,380.08
Mitchell.....	1,488,660.30	322,236.12	0.19966%	1,810,896.42	(48,866.12)	(6,185.89)	1,755,844.41
Montgomery.....	1,718,929.76	486,339.93	0.30134%	2,205,269.69	(56,681.47)	(7,560.03)	2,141,028.19
Moore.....	12,830,968.71	1,753,448.01	1.08645%	14,584,416.72	(421,146.21)	(49,833.48)	14,113,437.03
Nash.....	10,919,830.56	2,125,392.99	1.31691%	13,045,223.55	(357,502.26)	(44,710.94)	12,643,010.35
New Hanover....	42,953,931.20	4,235,679.66	2.62446%	47,189,610.86	(1,409,485.60)	(160,840.60)	45,619,284.66
Northampton.....	912,779.63	69,802.25	0.04325%	982,581.88	(29,915.03)	(3,346.57)	949,320.28
Onslow.....	19,518,061.27	2,038,483.17	1.26306%	21,556,544.44	(638,544.80)	(73,473.93)	20,844,525.71
Orange.....	14,105,662.74	2,408,039.54	1.49204%	16,513,702.28	(461,895.91)	(56,638.24)	15,995,168.13
Pamlico.....	923,560.58	210,746.24	0.13058%	1,134,306.82	(30,337.36)	(3,884.10)	1,100,085.36
Pasquotank.....	5,008,038.96	817,630.18	0.50661%	5,825,669.14	(164,774.51)	(19,890.35)	5,641,004.28
Pender.....	4,871,435.22	595,941.54	0.36925%	5,467,376.76	(160,131.84)	(18,626.46)	5,288,618.46
Perquimans.....	717,153.23	146,641.16	0.09086%	863,794.39	(23,693.29)	(2,949.85)	837,151.25
Person.....	3,377,682.71	652,299.76	0.40417%	4,029,982.47	(111,355.72)	(13,774.45)	3,904,852.30
Pitt.....	20,944,396.96	2,641,041.79	1.63641%	23,585,438.75	(692,262.14)	(80,363.68)	22,812,812.93
Polk.....	1,363,234.59	276,400.68	0.17126%	1,639,635.27	(44,847.53)	(5,598.40)	1,589,189.34
Randolph.....	11,276,085.68	2,157,687.61	1.33692%	13,433,773.29	(371,260.40)	(45,992.28)	13,016,520.61
Richmond.....	4,121,139.86	803,104.86	0.49761%	4,924,244.72	(135,363.53)	(16,855.74)	4,772,025.45
Robeson.....	10,398,452.37	1,902,510.06	1.17881%	12,300,962.43	(341,973.82)	(42,145.71)	11,916,842.90
Rockingham.....	7,184,108.98	1,805,626.18	1.11878%	8,989,735.16	(235,406.41)	(30,786.66)	8,723,542.09
Rowan.....	12,754,193.93	2,179,120.53	1.35020%	14,933,314.46	(417,678.47)	(51,056.20)	14,464,579.79
Rutherford.....	6,589,730.00	1,151,970.72	0.71377%	7,741,700.72	(216,459.26)	(26,477.60)	7,498,763.86
Sampson.....	4,719,634.75	913,126.07	0.56578%	5,632,760.82	(155,031.91)	(19,267.75)	5,458,461.16
Scotland.....	3,060,831.85	723,215.61	0.44811%	3,784,047.46	(100,622.41)	(12,981.72)	3,670,443.33
Stanly.....	6,019,234.21	1,214,526.43	0.75253%	7,233,760.64	(197,540.39)	(24,788.14)	7,011,432.11
Stokes.....	2,475,016.88	491,165.58	0.30433%	2,966,182.46	(81,354.80)	(10,149.42)	2,874,678.24
Surry.....	8,806,084.07	1,784,112.56	1.10545%	10,590,196.63	(289,037.25)	(36,230.54)	10,264,928.84
Swain.....	1,457,650.51	236,972.50	0.14683%	1,694,623.01	(47,842.41)	(5,760.33)	1,641,020.27
Transylvania.....	3,525,425.44	626,557.68	0.38822%	4,151,983.12	(115,825.11)	(14,142.99)	4,022,015.02
Tyrrell.....	236,726.47	44,770.28	0.02774%	281,496.75	(7,795.11)	(961.08)	272,740.56
Union.....	21,982,252.28	1,945,375.88	1.20537%	23,927,628.16	(724,089.15)	(81,636.32)	23,121,902.69

TABLE 57. - Continued

County	Net Collections†			Total tax allocation [S]	§ 105-524(b)†† allocation adjustment [S]	Cost of collection [S]	Distributable proceeds [S]
	Point-of-sale [Non-food] [S]	Food allocation					
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]					
		[S]	% share				
Vance.....	4,578,407.87	950,504.55	0.58894%	5,528,912.42	(150,241.14)	(18,923.06)	5,359,748.22
Wake.....	165,384,888.70	14,535,695.79	9.00644%	179,920,584.49	(5,421,062.28)	(613,598.92)	173,885,923.29
Warren.....	837,037.34	216,830.72	0.13435%	1,053,868.06	(27,726.69)	(3,607.34)	1,022,534.03
Washington.....	1,293,711.48	253,289.27	0.15694%	1,547,000.75	(42,174.06)	(5,352.48)	1,499,474.21
Watauga.....	8,858,898.93	950,972.59	0.58923%	9,809,871.52	(291,040.43)	(33,364.15)	9,485,466.94
Wayne.....	12,250,525.18	2,047,698.65	1.26877%	14,298,223.83	(401,795.66)	(48,970.53)	13,847,457.64
Wilkes.....	5,855,634.93	1,176,857.43	0.72919%	7,032,492.36	(192,368.42)	(24,093.26)	6,816,030.68
Wilson.....	10,307,467.88	1,595,299.55	0.98846%	11,902,767.43	(339,708.32)	(40,651.26)	11,522,407.85
Yadkin.....	2,288,549.24	526,252.28	0.32607%	2,814,801.52	(75,288.35)	(9,634.40)	2,729,878.77
Yancey.....	1,250,645.67	304,950.99	0.18895%	1,555,596.66	(41,111.48)	(5,317.72)	1,509,167.46
Totals.....	1,291,630,839.60	161,392,425.16	100.00000%	1,453,023,264.76	(42,400,001.29)	(4,959,638.44)	1,405,663,625.03

†County net collection amounts (non-food) are 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 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.

††§ 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges. The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2016-17, a sum of \$84.8 million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ 105-524(c)]. The portion of the \$84.8 million of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 39 amounted to \$42,400,001.29.

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 2016-17 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 2016-2017**

County	Per capita adjustment factor	Article 40							
		Net collections [†]			§ 105-524(b) ^{††} allocation adjustment [S]	Cost of collection [S]	§ 105-486(a) per capita adjustment [S]	§ 105-486(b) adjustment factor [S]	Distributable proceeds [S]
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Alamance.....	1.02	12,491,523.30	1,263,818.52	13,755,341.82	(409,773.53)	(46,959.62)	(2,291,288.94)	256,651.53	11,263,971.26
Alexander.....	1.00	938,283.58	304,890.62	1,243,174.20	(30,885.72)	(4,264.12)	1,447,528.77	8,634.25	2,664,187.38
Alleghany.....	1.04	384,774.67	89,821.61	474,596.28	(12,678.40)	(1,621.85)	322,021.04	33,938.05	816,255.12
Anson.....	1.00	737,563.05	210,646.43	948,209.48	(24,185.04)	(3,252.24)	914,041.94	5,965.63	1,840,779.77
Ashe.....	0.97	1,276,227.14	219,844.05	1,496,071.19	(41,955.75)	(5,103.28)	465,856.15	(51,406.88)	1,863,461.43
Avery.....	1.12	1,264,754.62	143,306.93	1,408,061.55	(41,810.92)	(4,788.18)	(113,240.71)	154,332.04	1,402,553.78
Beaufort.....	1.06	2,367,010.84	384,290.67	2,751,301.51	(78,027.75)	(9,397.33)	683,251.13	212,363.46	3,559,491.02
Bertie.....	0.97	404,238.20	165,152.32	569,390.52	(13,295.41)	(1,951.52)	884,352.21	(38,618.10)	1,399,877.70
Bladen.....	1.04	1,119,203.20	281,547.66	1,400,750.86	(36,836.79)	(4,796.12)	1,093,182.86	106,384.30	2,558,685.11
Brunswick.....	1.17	8,709,008.35	985,342.89	9,694,351.24	(287,555.55)	(32,938.86)	(793,196.47)	1,491,355.52	10,072,015.88
Buncombe.....	1.06	25,070,926.05	2,043,570.13	27,114,496.18	(822,507.59)	(92,506.01)	(8,401,078.02)	1,129,246.65	18,927,651.21
Burke.....	1.02	3,382,879.64	716,391.62	4,099,271.26	(110,621.30)	(14,033.37)	2,265,156.16	145,489.06	6,385,261.81
Cabarrus.....	1.05	16,255,985.37	1,566,900.62	17,822,885.99	(533,813.07)	(60,765.56)	(3,581,994.96)	728,904.50	14,375,216.90
Caldwell.....	1.02	3,051,169.19	663,561.61	3,714,730.80	(100,297.72)	(12,704.93)	2,177,834.74	134,758.68	5,914,321.57
Camden.....	0.92	258,266.01	82,214.54	340,480.55	(8,483.24)	(1,170.17)	385,266.72	(55,145.51)	660,948.35
Carteret.....	1.14	5,762,992.77	560,612.55	6,323,605.32	(189,641.31)	(21,469.34)	(1,229,714.21)	701,687.76	5,584,468.22
Carroll.....	0.95	333,622.96	189,735.08	523,358.04	(11,043.69)	(1,798.53)	1,142,069.54	(77,524.72)	1,575,060.64
Catawba.....	0.99	11,393,359.58	1,252,517.59	12,645,877.17	(374,037.94)	(43,178.77)	(1,319,270.56)	(73,978.02)	10,835,411.88
Chatham.....	1.02	3,157,540.85	573,111.70	3,730,652.55	(103,671.38)	(12,755.18)	1,376,667.18	116,370.37	5,107,263.54
Cherokee.....	0.98	1,498,409.98	222,784.16	1,721,194.14	(49,294.48)	(5,870.53)	274,321.86	(32,624.32)	1,907,726.67
Chowan.....	1.09	607,023.42	117,004.46	724,027.88	(20,078.76)	(2,468.79)	317,652.41	95,333.73	1,114,466.47
Clay.....	0.96	376,090.24	88,382.30	464,472.54	(12,358.71)	(1,587.81)	319,211.13	(28,386.85)	741,350.30
Cleveland.....	1.01	4,791,926.89	786,733.31	5,578,660.20	(157,640.86)	(19,069.75)	1,450,487.17	91,027.03	6,943,463.79
Columbus.....	0.81	2,075,757.34	460,379.06	2,536,136.40	(68,164.84)	(8,697.07)	1,550,735.79	(751,341.16)	3,258,669.12
Craven.....	1.04	5,317,162.18	834,554.13	6,151,716.31	(174,612.42)	(21,020.48)	1,313,096.40	315,347.26	7,584,527.07
Cumberland..	0.98	20,062,882.80	2,644,036.81	22,706,919.61	(659,176.75)	(77,544.43)	1,059,436.64	(387,212.25)	22,642,422.82
Currituck.....	0.94	2,472,190.44	205,244.22	2,677,434.66	(81,734.94)	(8,945.82)	(799,243.25)	(101,787.35)	1,685,723.30
Dare.....	1.49	7,903,297.53	288,587.04	8,191,884.57	(260,449.75)	(27,453.92)	(5,390,565.86)	1,243,749.91	3,757,164.95
Davidson.....	0.98	6,223,691.90	1,326,802.87	7,550,494.77	(205,603.77)	(25,836.94)	4,237,144.34	(194,301.70)	11,361,896.70
Davie.....	0.93	1,704,464.26	335,165.78	2,039,630.04	(56,042.86)	(6,986.47)	942,605.75	(195,517.36)	2,723,689.10
Duplin.....	1.02	1,977,110.50	481,551.53	2,458,662.03	(65,187.62)	(8,428.07)	1,809,326.92	97,797.68	4,292,170.94
Durham.....	1.14	27,173,127.85	2,382,278.86	29,555,406.71	(893,665.81)	(100,821.06)	(7,812,796.21)	2,981,643.02	23,729,766.65
Edgecombe....	1.02	1,684,262.06	438,480.45	2,122,742.51	(55,283.65)	(7,275.62)	1,759,290.02	89,056.21	3,908,529.42
Forsyth.....	0.96	26,447,527.11	2,943,138.45	29,390,665.56	(871,997.98)	(100,389.27)	(2,784,296.47)	(945,346.77)	24,688,635.07
Franklin.....	0.97	2,167,672.47	514,766.23	2,682,438.70	(71,272.29)	(9,185.06)	1,881,333.35	(120,359.58)	4,362,955.12
Gaston.....	1.03	11,265,562.67	1,706,589.86	12,972,152.53	(369,788.73)	(44,368.68)	2,305,800.84	495,691.98	15,359,487.94
Gates.....	0.95	183,765.12	94,586.64	278,351.76	(6,041.80)	(959.23)	552,545.81	(38,649.98)	785,246.56
Graham.....	0.98	358,720.21	70,509.93	429,230.14	(11,892.34)	(1,467.29)	198,288.48	(10,326.27)	603,832.72
Granville.....	1.03	1,874,138.39	469,998.18	2,344,136.57	(61,605.57)	(8,034.55)	1,819,045.27	136,515.28	4,230,057.00
Greene.....	0.95	302,777.59	170,234.66	473,012.25	(9,914.30)	(1,627.49)	1,021,305.08	(69,558.75)	1,413,216.79
Guilford.....	0.94	37,905,063.77	4,150,068.35	42,055,132.12	(1,244,333.00)	(143,624.66)	(4,521,608.32)	(2,058,261.35)	34,087,304.79
Halifax.....	1.01	2,353,096.19	422,389.27	2,775,485.46	(77,564.05)	(9,496.74)	990,794.08	48,874.21	3,728,092.96
Harnett.....	0.99	4,140,097.00	1,019,957.80	5,160,054.80	(135,608.49)	(17,721.92)	3,876,673.11	(60,239.18)	8,823,158.32
Haywood.....	1.02	3,600,569.75	486,382.02	4,086,951.77	(118,240.30)	(13,925.23)	281,378.80	98,772.31	4,334,937.35
Henderson.....	1.04	6,356,333.41	902,187.71	7,258,521.12	(209,133.72)	(24,792.46)	832,965.98	340,872.63	8,198,433.55

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40							
		Net collections†			§ 105-524(b)†† allocation adjustment [\$]	Cost of collection [\$]	§ 105-486(a) per capita adjustment [\$]	§ 105-486(b) adjustment factor [\$]	Distributable proceeds [\$]
		Point-of-sale [Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]					
Hertford.....	1.01	1,042,784.04	196,534.22	1,239,318.26	(34,238.08)	(4,241.49)	511,012.17	22,739.97	1,734,590.83
Hoke.....	0.97	1,045,927.38	415,105.84	1,461,033.22	(34,383.18)	(5,023.45)	2,193,703.30	(97,057.56)	3,518,272.33
Hyde.....	0.98	315,464.80	45,403.66	360,868.46	(10,393.57)	(1,214.40)	46,234.83	(6,649.73)	388,845.59
Iredell.....	0.99	12,345,524.78	1,364,174.87	13,709,699.65	(406,453.61)	(46,800.78)	(1,375,411.56)	(80,566.20)	11,800,467.50
Jackson.....	1.05	2,523,763.37	333,603.97	2,857,367.34	(82,944.67)	(9,715.29)	140,811.65	155,195.42	3,060,714.45
Johnston.....	1.00	9,283,592.71	1,477,161.60	10,760,754.31	(304,463.32)	(36,843.33)	2,445,293.45	41,829.11	12,906,570.22
Jones.....	0.90	209,879.75	83,838.07	293,717.82	(6,959.32)	(1,010.98)	444,492.52	(70,887.13)	659,352.91
Lee.....	0.96	3,710,670.25	473,872.59	4,184,542.84	(122,228.66)	(14,288.92)	79,472.82	(152,216.69)	3,975,281.39
Lenoir.....	0.88	2,780,469.16	469,565.92	3,250,035.08	(91,106.27)	(11,125.91)	942,243.71	(479,103.19)	3,610,943.42
Lincoln.....	0.97	4,005,204.90	652,658.56	4,657,863.46	(131,447.04)	(15,929.06)	1,173,803.53	(152,601.11)	5,531,689.78
Macon.....	0.98	2,662,430.79	279,024.80	2,941,455.59	(87,652.11)	(10,001.73)	(413,603.46)	(40,860.43)	2,389,337.86
Madison.....	0.96	586,053.59	174,017.55	760,071.14	(19,285.67)	(2,602.12)	777,481.17	(55,895.65)	1,459,768.87
Martin.....	1.03	1,002,941.04	190,823.01	1,193,764.05	(32,987.34)	(4,079.65)	505,356.06	55,427.70	1,717,480.82
McDowell.....	1.09	1,863,090.90	364,608.46	2,227,699.36	(61,439.93)	(7,607.13)	1,017,061.54	297,069.05	3,472,782.89
Mecklenburg.....	0.89	93,672,216.40	8,294,092.07	101,966,308.47	(3,060,588.64)	(347,686.14)	(26,323,216.08)	(7,736,797.71)	64,498,019.90
Mitchell.....	0.95	744,330.23	123,913.56	868,243.79	(24,433.06)	(2,961.95)	238,575.97	(50,637.16)	1,028,787.59
Montgomery.....	0.97	859,464.77	223,651.94	1,083,116.71	(28,340.73)	(3,711.32)	896,934.94	(52,296.29)	1,895,703.31
Moore.....	1.11	6,415,484.37	757,621.39	7,173,105.76	(210,573.10)	(24,498.05)	(339,584.04)	749,643.92	7,348,094.49
Nash.....	0.93	5,459,915.35	758,734.39	6,218,649.74	(178,751.12)	(21,286.64)	589,985.57	(442,618.88)	6,165,978.84
New Hanover.....	1.07	21,476,960.81	1,765,802.22	23,242,763.03	(704,742.64)	(79,182.75)	(7,079,700.69)	1,130,043.99	16,509,180.94
Northampton.....	1.00	456,389.93	169,594.13	625,984.06	(14,957.51)	(2,146.78)	868,326.12	4,802.94	1,482,008.83
Onslow.....	1.04	9,759,028.48	1,562,535.21	11,321,563.69	(319,272.34)	(38,647.04)	2,645,575.49	590,387.81	14,199,607.61
Orange.....	1.15	7,052,829.78	1,126,168.48	8,178,998.26	(230,947.91)	(28,045.09)	1,888,826.12	1,508,000.85	11,316,832.23
Pamlico.....	0.99	461,780.41	105,840.66	567,621.07	(15,168.68)	(1,943.66)	371,349.43	(6,251.22)	915,606.94
Pasquotank.....	1.00	2,504,019.60	319,296.62	2,823,316.22	(82,387.25)	(9,630.33)	49,753.44	9,042.26	2,790,094.34
Pender.....	0.99	2,435,717.62	463,839.62	2,899,557.24	(80,065.91)	(9,896.64)	1,230,027.50	(27,392.92)	4,012,229.27
Perquimans.....	1.06	358,576.72	109,686.62	468,263.34	(11,846.64)	(1,602.76)	500,550.12	60,614.49	1,015,978.55
Person.....	1.00	1,688,841.36	317,675.73	2,006,517.09	(55,677.87)	(6,857.42)	822,874.79	8,996.16	2,775,852.75
Pitt.....	1.07	10,472,196.19	1,409,413.36	11,881,609.55	(346,130.99)	(40,494.18)	780,642.20	902,000.73	13,177,627.31
Polk.....	1.00	681,617.40	167,293.97	848,911.37	(22,423.77)	(2,901.49)	633,513.67	4,737.61	1,461,837.39
Randolph.....	0.99	5,638,041.73	1,149,129.29	6,787,171.02	(185,630.17)	(23,242.88)	3,430,621.72	(67,871.85)	9,941,047.84
Richmond.....	1.09	2,060,570.07	364,794.73	2,425,364.80	(67,681.77)	(8,298.46)	828,021.57	297,227.25	3,474,633.39
Robeson.....	1.04	5,199,225.04	1,072,298.30	6,271,523.34	(170,986.87)	(21,498.08)	3,260,701.96	405,171.36	9,744,911.71
Rockingham.....	1.01	3,592,054.55	740,765.62	4,332,820.17	(117,703.21)	(14,823.24)	2,251,884.31	85,709.94	6,537,887.97
Rowan.....	0.92	6,377,095.55	1,124,389.06	7,501,484.61	(208,839.19)	(25,650.54)	2,525,991.23	(754,145.14)	9,038,840.97
Rutherford.....	0.98	3,294,865.04	543,477.51	3,838,342.55	(108,229.61)	(13,124.33)	1,016,680.48	(79,590.27)	4,654,078.82
Sampson.....	0.96	2,359,816.91	514,903.62	2,874,720.53	(77,515.95)	(9,838.75)	1,697,545.54	(165,397.68)	4,319,513.69
Scotland.....	0.98	1,530,415.94	288,238.41	1,818,654.35	(50,311.21)	(6,232.75)	748,505.72	(42,212.67)	2,468,403.44
Stanly.....	0.99	3,009,617.19	491,949.37	3,501,566.56	(98,770.20)	(11,988.52)	894,004.55	(29,055.83)	4,255,756.56
Stokes.....	1.01	1,237,508.47	375,902.53	1,613,411.00	(40,677.41)	(5,532.77)	1,706,905.11	43,492.89	3,317,598.82
Surry.....	1.05	4,403,041.14	589,179.73	4,992,220.87	(144,518.60)	(17,050.03)	301,269.32	274,116.06	5,406,037.62
Swain.....	1.02	728,825.33	120,026.50	848,851.83	(23,921.21)	(2,885.57)	223,346.72	24,374.79	1,069,766.56
Transylvania.....	1.10	1,762,712.75	270,812.69	2,033,525.44	(57,912.56)	(6,922.17)	389,988.02	244,303.84	2,602,982.57
Tyrrell.....	0.99	118,363.27	33,796.67	152,159.94	(3,897.56)	(520.66)	146,604.89	(1,995.99)	292,350.62
Union.....	1.01	10,991,126.25	1,762,836.38	12,753,962.63	(362,044.56)	(43,596.75)	3,004,757.18	203,949.52	15,557,028.02

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40							
		Net collections†			§ 105-524(b)††	Cost of collection	§ 105-486(a) per capita adjustment	§ 105-486(b) adjustment factor	Distributable proceeds
		Point-of-sale [Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]					
Vance.....	1.04	2,289,204.07	362,454.17	2,651,658.24	(75,120.58)	(9,064.85)	589,485.90	136,953.42	3,293,912.13
Wake.....	0.96	82,692,444.38	8,069,356.07	90,761,800.45	(2,710,531.18)	(309,620.44)	(17,464,251.02)	(2,591,732.77)	67,685,665.04
Warren.....	0.97	418,518.70	164,612.67	583,131.37	(13,863.34)	(2,001.21)	866,516.26	(38,491.57)	1,395,291.51
Washington...	1.04	646,855.85	101,308.01	748,163.86	(21,087.02)	(2,587.12)	157,925.84	38,280.43	920,695.99
Watauga.....	1.06	4,429,449.53	430,841.31	4,860,290.84	(145,520.22)	(16,525.15)	(945,866.08)	238,075.41	3,990,454.80
Wayne.....	0.96	6,125,262.59	1,005,526.95	7,130,789.54	(200,897.84)	(24,420.37)	1,852,838.35	(322,994.98)	8,435,314.70
Wilkes.....	1.02	2,927,816.86	560,231.10	3,488,047.96	(96,184.22)	(11,947.25)	1,499,742.50	113,776.07	4,993,435.06
Wilson.....	0.98	5,153,733.98	656,227.89	5,809,961.87	(169,854.16)	(19,828.24)	95,364.50	(96,100.74)	5,619,543.23
Yadkin.....	1.00	1,144,274.66	303,248.21	1,447,522.87	(37,644.17)	(4,958.14)	1,236,401.48	8,587.91	2,649,909.95
Yancey	1.01	625,322.91	144,281.52	769,604.43	(20,555.72)	(2,630.04)	510,253.98	16,693.51	1,273,366.16
Totals.....	-	645,815,380.08	80,696,212.62	726,511,592.70	(21,199,999.35)	(2,479,818.99)	-	-	702,831,774.36

†Article 40 proceeds are allocated to counties based on a county's share of state population. The *Net collections [point-of-sale]* column amounts consist of Article 40 net 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. County allocated per capita amounts are then adjusted by a county's adjustment factor as specified in § 105-486(b). [The per capita 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). [The adjustment factors are provided for reference.]

††§ 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges. The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2016-17, a sum of \$84.8 million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory factors pursuant to [§ 105-524(c)]. The portion of the \$84.8 million of local sales and use taxes proportionately extracted from collections to be adjustment allocated for distribution under Article 40 amounted to \$21,199,999.35.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2016-17 due to the lag in the collection/distribution cycle.

SL 2013-316, s. 3.1(b) repeals § 105-164.44G effective for transactions made on or after **January 1, 2014**; as a result, local governments no longer receive a share of State sales and use taxes generated from the sale of modular homes. (Previously, § 105-164.44G required twenty percent (20%) of the taxes collected under § 105-164.4(a)(8) on modular homes be distributed to counties in accordance with the distribution formula in § 105-486: the distributable portion of these proceeds was included in the distribution under Article 40.)

**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 2016-2017**

County	Per capita adjustment factor	Article 42							
		Net collections†			§ 105-524(b)††	§ 105-501 cost allocation†††	Cost of collection	§ 105-486(b) adjustment factor	Distributable proceeds
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Alamance.....	1.02	12,491,523.30	1,263,818.52	13,755,341.82	(409,773.53)	(146,859.70)	(46,443.05)	29,364.25	13,181,629.79
Alexander.....	1.00	938,283.58	304,890.62	1,243,174.20	(30,885.72)	(11,039.82)	(4,225.31)	987.87	1,198,011.22
Alleghany.....	1.04	384,774.67	89,821.61	474,596.28	(12,678.40)	(4,515.54)	(1,606.02)	3,882.88	459,679.20
Anson.....	1.00	737,563.05	210,646.43	948,209.48	(24,185.04)	(8,708.78)	(3,221.59)	682.50	912,776.57
Ashe.....	0.97	1,276,227.14	219,844.05	1,496,071.19	(41,955.75)	(15,004.03)	(5,050.67)	(5,881.21)	1,428,179.53
Avery.....	1.12	1,264,754.62	143,306.93	1,408,061.55	(41,810.92)	(14,947.16)	(4,735.83)	17,656.39	1,364,224.03
Beaufort.....	1.06	2,367,010.84	384,290.67	2,751,301.51	(78,027.75)	(27,949.98)	(9,299.13)	24,296.20	2,660,320.85
Bertie.....	0.97	404,238.20	165,152.32	569,390.52	(13,295.41)	(4,765.15)	(1,934.83)	(4,418.11)	544,977.02
Bladen.....	1.04	1,119,203.20	281,547.66	1,400,750.86	(36,836.79)	(13,134.80)	(4,749.96)	12,171.02	1,358,200.33
Brunswick....	1.17	8,709,008.35	985,342.89	9,694,351.24	(287,555.55)	(102,761.43)	(32,579.33)	170,654.59	9,442,109.52
Buncombe....	1.06	25,070,926.05	2,043,570.13	27,114,496.18	(822,507.59)	(294,911.16)	(91,468.73)	129,201.68	26,034,810.38
Burke.....	1.02	3,382,879.64	716,391.62	4,099,271.26	(110,621.30)	(39,702.13)	(13,893.70)	16,645.01	3,951,699.14
Cabarrus.....	1.05	16,255,985.37	1,566,900.62	17,822,885.99	(533,813.07)	(191,885.19)	(60,091.52)	83,400.31	17,120,496.52
Caldwell.....	1.02	3,051,169.19	663,561.61	3,714,730.80	(100,297.72)	(35,851.42)	(12,578.92)	15,417.54	3,581,420.28
Camden.....	0.92	258,266.01	82,214.54	340,480.55	(8,483.24)	(3,047.45)	(1,159.40)	(6,308.99)	321,481.47
Carteret.....	1.14	5,762,992.77	560,612.55	6,323,605.32	(189,641.31)	(68,176.04)	(21,230.91)	80,280.52	6,124,837.58
Caswell.....	0.95	333,622.96	189,735.08	523,358.04	(11,043.69)	(3,949.05)	(1,784.68)	(8,869.39)	497,711.23
Catawba.....	0.99	11,393,359.58	1,252,517.59	12,645,877.17	(374,037.94)	(134,452.36)	(42,705.88)	(8,463.52)	12,086,217.47
Chatham.....	1.02	3,157,540.85	573,111.70	3,730,652.55	(103,671.38)	(37,112.66)	(12,624.73)	13,316.02	3,590,559.80
Cherokee.....	0.98	1,498,409.98	222,784.16	1,721,194.14	(49,294.48)	(17,602.86)	(5,808.76)	(3,732.63)	1,644,755.41
Chowan.....	1.09	607,023.42	117,004.46	724,027.88	(20,078.76)	(7,157.28)	(2,443.73)	10,906.60	705,254.71
Clay.....	0.96	376,090.24	88,382.30	464,472.54	(12,358.71)	(4,405.08)	(1,572.35)	(3,247.95)	442,888.45
Cleveland....	1.01	4,791,926.89	786,733.31	5,578,660.20	(157,640.86)	(56,900.36)	(18,869.72)	10,414.20	5,355,663.46
Columbus....	0.81	2,075,757.34	460,379.06	2,536,136.40	(68,164.84)	(24,580.36)	(8,610.43)	(85,956.28)	2,348,824.49
Craven.....	1.04	5,317,162.18	834,554.13	6,151,716.31	(174,612.42)	(63,051.50)	(20,798.84)	36,076.91	5,929,330.46
Cumberland..	0.98	20,062,882.80	2,644,036.81	22,706,919.61	(659,176.75)	(236,518.59)	(76,712.84)	(44,299.38)	21,690,212.05
Currituck....	0.94	2,472,190.44	205,244.22	2,677,434.66	(81,734.94)	(29,544.31)	(8,844.22)	(11,646.21)	2,545,664.98
Dare.....	1.49	7,903,297.53	288,587.04	8,191,884.57	(260,449.75)	(94,069.36)	(27,128.71)	142,303.64	7,952,540.39
Davidson.....	0.98	6,223,691.90	1,326,802.87	7,550,494.77	(205,603.77)	(73,386.22)	(25,578.80)	(22,229.86)	7,223,696.12
Davie.....	0.93	1,704,464.26	335,165.78	2,039,630.04	(56,042.86)	(19,805.12)	(6,916.67)	(22,369.19)	1,934,496.20
Duplin.....	1.02	1,977,110.50	481,551.53	2,458,662.03	(65,187.62)	(23,251.55)	(8,346.20)	11,188.61	2,373,065.27
Durham.....	1.14	27,173,127.85	2,382,278.86	29,555,406.71	(893,665.81)	(316,840.96)	(99,706.28)	341,145.74	28,586,339.40
Edgecombe...	1.02	1,684,262.06	438,480.45	2,122,742.51	(55,283.65)	(19,899.54)	(7,205.64)	10,187.89	2,050,541.57
Forsyth.....	0.96	26,447,527.11	2,943,138.45	29,390,665.56	(871,997.98)	(311,035.09)	(99,294.44)	(108,157.12)	28,000,180.93
Franklin.....	0.97	2,167,672.47	514,766.23	2,682,438.70	(71,272.29)	(25,457.02)	(9,095.53)	(13,770.85)	2,562,843.01
Gaston.....	1.03	11,265,562.67	1,706,589.86	12,972,152.53	(369,788.73)	(131,980.10)	(43,903.97)	56,713.04	12,483,192.77
Gates.....	0.95	183,765.12	94,586.64	278,351.76	(6,041.80)	(2,134.12)	(951.69)	(4,421.54)	264,802.61
Graham.....	0.98	358,720.21	70,509.93	429,230.14	(11,892.34)	(4,221.22)	(1,452.43)	(1,181.36)	410,482.79
Granville....	1.03	1,874,138.39	469,998.18	2,344,136.57	(61,605.57)	(22,103.55)	(7,956.74)	15,618.87	2,268,089.58
Greene.....	0.95	302,777.59	170,234.66	473,012.25	(9,914.30)	(3,513.29)	(1,615.14)	(7,957.80)	450,011.72
Guilford.....	0.94	37,905,063.77	4,150,068.35	42,055,132.12	(1,244,333.00)	(445,777.41)	(142,056.17)	(235,488.89)	39,987,476.65
Halifax.....	1.01	2,353,096.19	422,389.27	2,775,485.46	(77,564.05)	(27,652.68)	(9,399.38)	5,591.27	2,666,460.62
Harnett.....	0.99	4,140,097.00	1,019,957.80	5,160,054.80	(135,608.49)	(48,772.62)	(17,549.81)	(6,892.03)	4,951,231.85
Haywood.....	1.02	3,600,569.75	486,382.02	4,086,951.77	(118,240.30)	(42,291.13)	(13,776.92)	11,300.86	3,923,944.28
Henderson....	1.04	6,356,333.41	902,187.71	7,258,521.12	(209,133.72)	(74,900.99)	(24,529.12)	39,000.68	6,988,957.97

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42							
		Net collections†			§ 105-524(b)†† allocation adjustment	§ 105-501 cost allocation†††	Cost of collection	§ 105-486(b) adjustment factor	Distributable proceeds
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Hertford.....	1.01	1,042,784.04	196,534.22	1,239,318.26	(34,238.08)	(12,289.34)	(4,198.23)	2,601.55	1,191,194.16
Hoke.....	0.97	1,045,927.38	415,105.84	1,461,033.22	(34,383.18)	(12,298.10)	(4,980.15)	(11,104.75)	1,398,267.04
Hyde.....	0.98	315,464.80	45,403.66	360,868.46	(10,393.57)	(3,749.28)	(1,201.45)	(760.69)	344,763.47
Iredell.....	0.99	12,345,524.78	1,364,174.87	13,709,699.65	(406,453.61)	(145,841.98)	(46,287.87)	(9,217.92)	13,101,898.27
Jackson.....	1.05	2,523,763.37	333,603.97	2,857,367.34	(82,944.67)	(29,800.71)	(9,611.05)	17,756.52	2,752,767.43
Johnston.....	1.00	9,283,592.71	1,477,161.60	10,760,754.31	(304,463.32)	(109,203.06)	(36,458.59)	4,786.15	10,315,415.49
Jones.....	0.90	209,879.75	83,838.07	293,717.82	(6,959.32)	(2,467.59)	(1,002.28)	(8,109.84)	275,178.79
Lee.....	0.96	3,710,670.25	473,872.59	4,184,542.84	(122,228.66)	(43,767.99)	(14,135.02)	(17,414.31)	3,986,996.86
Lenoir.....	0.88	2,780,469.16	469,565.92	3,250,035.08	(91,106.27)	(32,684.38)	(11,010.80)	(54,810.99)	3,060,422.64
Lincoln.....	0.97	4,005,204.90	652,658.56	4,657,863.46	(131,447.04)	(47,106.97)	(15,763.31)	(17,459.66)	4,446,086.48
Macon.....	0.98	2,662,430.79	279,024.80	2,941,455.59	(87,652.11)	(31,318.51)	(9,892.05)	(4,674.91)	2,807,918.01
Madison.....	0.96	586,053.59	174,017.55	760,071.14	(19,285.67)	(6,908.87)	(2,577.87)	(6,394.93)	724,903.80
Martin.....	1.03	1,002,941.04	190,823.01	1,193,764.05	(32,987.34)	(11,777.55)	(4,038.25)	6,341.38	1,151,302.29
McDowell....	1.09	1,863,090.90	364,608.46	2,227,699.36	(61,439.93)	(21,979.79)	(7,529.99)	33,987.07	2,170,736.72
Mecklenburg	0.89	93,672,216.40	8,294,092.07	101,966,308.47	(3,060,588.64)	(1,103,691.05)	(343,808.79)	(885,224.41)	96,572,995.58
Mitchell.....	0.95	744,330.23	123,913.56	868,243.79	(24,433.06)	(8,758.53)	(2,931.24)	(5,792.49)	826,328.47
Montgomery.	0.97	859,464.77	223,651.94	1,083,116.71	(28,340.73)	(10,205.47)	(3,675.45)	(5,983.04)	1,034,912.02
Moore.....	1.11	6,415,484.37	757,621.39	7,173,105.76	(210,573.10)	(76,048.40)	(24,230.62)	85,770.10	6,948,023.74
Nash.....	0.93	5,459,915.35	758,734.39	6,218,649.74	(178,751.12)	(63,659.90)	(21,062.04)	(50,638.44)	5,904,538.24
New Hanover	1.07	21,476,960.81	1,765,802.22	23,242,763.03	(704,742.64)	(253,040.93)	(78,294.32)	129,293.35	22,335,978.49
Northampton	1.00	456,389.93	169,594.13	625,984.06	(14,957.51)	(5,408.50)	(2,127.80)	549.50	604,039.75
Onslow.....	1.04	9,759,028.48	1,562,535.21	11,321,563.69	(319,272.34)	(114,497.61)	(38,245.14)	67,546.87	10,917,095.47
Orange.....	1.15	7,052,829.78	1,126,168.48	8,178,998.26	(230,947.91)	(81,199.60)	(27,758.18)	172,527.55	8,011,620.12
Pamlico.....	0.99	461,780.41	105,840.66	567,621.07	(15,168.68)	(5,447.04)	(1,924.49)	(715.19)	544,365.67
Pasquotank..	1.00	2,504,019.60	319,296.62	2,823,316.22	(82,387.25)	(29,621.56)	(9,526.31)	1,034.53	2,702,815.63
Pender.....	0.99	2,435,717.62	463,839.62	2,899,557.24	(80,065.91)	(28,709.31)	(9,795.94)	(3,134.22)	2,777,851.86
Perquimans..	1.06	358,576.72	109,686.62	468,263.34	(11,846.64)	(4,266.46)	(1,587.82)	6,934.76	457,497.18
Person.....	1.00	1,688,841.36	317,675.73	2,006,517.09	(55,677.87)	(19,969.81)	(6,787.27)	1,029.28	1,925,111.42
Pitt.....	1.07	10,472,196.19	1,409,413.36	11,881,609.55	(346,130.99)	(124,244.74)	(40,058.37)	103,198.29	11,474,373.74
Polk.....	1.00	681,617.40	167,293.97	848,911.37	(22,423.77)	(7,960.39)	(2,873.54)	542.04	816,195.71
Randolph.....	0.99	5,638,041.73	1,149,129.29	6,787,171.02	(185,630.17)	(66,104.82)	(23,010.07)	(7,764.93)	6,504,661.03
Richmond.....	1.09	2,060,570.07	364,794.73	2,425,364.80	(67,681.77)	(24,240.55)	(8,213.15)	34,004.41	2,359,233.74
Robeson.....	1.04	5,199,225.04	1,072,298.30	6,271,523.34	(170,986.87)	(61,619.31)	(21,280.94)	46,354.41	6,063,990.63
Rockingham.	1.01	3,592,054.55	740,765.62	4,332,820.17	(117,703.21)	(42,135.99)	(14,675.12)	9,805.69	4,168,111.54
Rowan.....	0.92	6,377,095.55	1,124,389.06	7,501,484.61	(208,839.19)	(75,027.25)	(25,386.78)	(86,283.22)	7,105,948.17
Rutherford...	0.98	3,294,865.04	543,477.51	3,838,342.55	(108,229.61)	(38,724.84)	(12,988.10)	(9,105.68)	3,669,294.32
Sampson.....	0.96	2,359,816.91	514,903.62	2,874,720.53	(77,515.95)	(27,692.18)	(9,741.36)	(18,922.18)	2,740,848.86
Scotland.....	0.98	1,530,415.94	288,238.41	1,818,654.35	(50,311.21)	(18,096.96)	(6,168.96)	(4,829.29)	1,739,247.93
Stanly.....	0.99	3,009,617.19	491,949.37	3,501,566.56	(98,770.20)	(35,476.00)	(11,863.54)	(3,324.19)	3,352,132.63
Stokes.....	1.01	1,237,508.47	375,902.53	1,613,411.00	(40,677.41)	(14,557.52)	(5,481.59)	4,975.94	1,557,670.42
Surry.....	1.05	4,403,041.14	589,179.73	4,992,220.87	(144,518.60)	(51,738.74)	(16,868.08)	31,359.83	4,810,455.28
Swain.....	1.02	728,825.33	120,026.50	848,851.83	(23,921.21)	(8,515.88)	(2,855.83)	2,788.75	816,347.66
Transylvania	1.10	1,762,712.75	270,812.69	2,033,525.44	(57,912.56)	(20,733.02)	(6,849.60)	27,951.27	1,975,981.53
Tyrrell.....	0.99	118,363.27	33,796.67	152,159.94	(3,897.56)	(1,392.37)	(515.79)	(228.36)	146,125.86
Union.....	1.01	10,991,126.25	1,762,836.38	12,753,962.63	(362,044.56)	(129,995.79)	(43,139.63)	23,335.22	12,242,117.87

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42							
		Net collections†			§ 105-524(b)††	§ 105-501 allocation†††	Cost of collection	§ 105-486(b) adjustment factor	Distributable proceeds
		Point-of-sale [Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]					
Vance.....	1.04	2,289,204.07	362,454.17	2,651,658.24	(75,120.58)	(26,914.82)	(8,970.18)	15,668.54	2,556,321.20
Wake.....	0.96	82,692,444.38	8,069,356.07	90,761,800.45	(2,710,531.18)	(972,045.46)	(306,203.73)	(296,539.54)	86,476,480.54
Warren.....	0.97	418,518.70	164,612.67	583,131.37	(13,863.34)	(4,931.30)	(1,983.88)	(4,403.67)	557,949.18
Washington..	1.04	646,855.85	101,308.01	748,163.86	(21,087.02)	(7,487.34)	(2,560.43)	4,379.44	721,408.51
Watauga.....	1.06	4,429,449.53	430,841.31	4,860,290.84	(145,520.22)	(52,078.34)	(16,342.74)	27,239.32	4,673,588.86
Wayne.....	0.96	6,125,262.59	1,005,526.95	7,130,789.54	(200,897.84)	(72,276.37)	(24,165.71)	(36,952.07)	6,796,497.55
Wilkes.....	1.02	2,927,816.86	560,231.10	3,488,047.96	(96,184.22)	(34,511.83)	(11,825.68)	13,016.69	3,358,542.92
Wilson.....	0.98	5,153,733.98	656,227.89	5,809,961.87	(169,854.16)	(60,609.60)	(19,615.20)	(10,994.72)	5,548,888.19
Yadkin.....	1.00	1,144,274.66	303,248.21	1,447,522.87	(37,644.17)	(13,443.65)	(4,910.87)	982.53	1,392,506.71
Yancey	1.01	625,322.91	144,281.52	769,604.43	(20,555.72)	(7,361.18)	(2,604.22)	1,909.88	740,993.19
Totals.....	-	645,815,380.08	80,696,212.62	726,511,592.70	(21,199,999.35)	(7,601,260.69)	(2,453,104.13)	-	695,257,228.53

†The Net collections [point-of-sale] column amounts consist of Article 42 collections according to the county in which the taxes were sourced.

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). [The adjustment factors are provided for reference.]

††§ 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges.

The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2016-17, a sum of \$84.8 million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ 105-524(c)]. The portion of the \$84.8 million of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 42 amounted to \$21,199,999.35.

†††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 2016-17 due to the lag in the collection/distribution cycle.

TABLE 59. ARTICLE 44. THIRD ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY† FOR FISCAL YEAR 2016-2017

County	§ 105-524(c) adjustment factor††	Net collections [Point-of sale] [\$]	§ 105-524(c) allocation provision adjustment††	Cost of collection [\$]	Distributable proceeds [\$]	County	§ 105-524(c) adjustment factor††	Net collections [Point-of sale] [\$]	§ 105-524(c) allocation provision adjustment††	Cost of collection [\$]	Distributable proceeds [\$]	County	§ 105-524(c) adjustment factor††	Net collections [Point-of sale] [\$]	§ 105-524(c) allocation provision adjustment††	Cost of collection [\$]	Distributable proceeds [\$]
Alamance....	0 00%	776.84	-	(2.71)	774.13	Hertford.....	0 47%	1,756.45	398,480.28	(1,406.53)	398,830.20	Vance.....	0 36%	341.73	305,218.92	(1,073.97)	304,486.68
Alexander....	1 69%	342.03	1,432,833.48	(5,037.66)	1,428,137.85	Hoke.....	2 58%	(3,221.60)	2,187,402.48	(7,677.94)	2,176,502.94	Wake.....	0 00%	17,116.52	-	(57.84)	17,058.68
Alleghany....	0 31%	171.59	262,827.48	(924.38)	262,074.69	Hyde.....	0 03%	105.59	25,434.96	(89.80)	25,450.75	Warren.....	1 01%	238.34	856,308.72	(3,010.79)	853,536.27
Anson.....	0 96%	143.70	813,917.16	(2,861.41)	811,199.45	Iredell.....	0 00%	6,347.13	-	(21.66)	6,325.47	Washington....	0 33%	163.92	279,784.08	(983.99)	278,964.01
Ashe.....	0 62%	517.24	525,654.84	(1,849.44)	524,322.64	Jackson.....	0 00%	-	732.54	(2.52)	730.02	Watauga.....	0 00%	3,710.42	-	(12.72)	3,697.70
Avery.....	0 00%	1,391.24	-	(4.88)	1,386.36	Johnston.....	3 26%	2,358.54	2,763,927.19	(9,723.42)	2,756,562.31	Wayne.....	2 27%	1,695.58	1,924,575.00	(6,770.71)	1,919,499.87
Beaufort.....	0 17%	274.78	144,131.16	(507.59)	143,898.35	Jones.....	0 63%	(589.82)	534,133.20	(1,875.52)	531,667.86	Wilkes.....	1 55%	1,508.52	1,314,137.16	(4,624.29)	1,311,021.39
Bertie.....	0 94%	84.08	796,960.68	(2,801.57)	794,243.19	Lee.....	0 37%	938.78	313,697.28	(1,105.76)	313,530.30	Wilson.....	0 39%	6.69	330,653.88	(1,162.25)	329,498.32
Bladen.....	1 03%	536.90	873,265.44	(3,071.32)	870,731.02	Lenoir.....	1 56%	7,629.62	1,322,615.52	(4,674.53)	1,325,570.61	Yadkin.....	1 31%	(178.34)	1,110,657.84	(3,903.38)	1,106,576.12
Brunswick....	0 00%	4,106.73	-	(14.03)	4,092.70	Lincoln.....	1 74%	1,141.94	1,475,224.92	(5,189.32)	1,471,177.54	Yancey.....	0 52%	165.56	440,871.84	(1,550.25)	439,487.15
Buncombe....	0 00%	3,289.45	-	(11.37)	3,278.08	Macon.....	0 00%	2,982.78	-	(10.21)	2,972.57	Totals.....		277,590.07	84,799,999.99	(299,020.40)	84,778,569.66
Burke.....	2 19%	1,048.10	1,856,748.60	(6,530.11)	1,851,266.59	Madison.....	1 03%	84.22	873,265.44	(3,069.84)	870,279.82	Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.					
Cabarrus.....	0 00%	1,473.28	-	(5.19)	1,468.09	Martin.....	0 31%	240.56	262,827.48	(924.60)	262,143.44	The 2007 General Assembly enacted legislation directing the State to assume the nonfederal, nonadministrative Medicaid funding responsibility for county governments; in exchange, the State would assume the local option sales tax rate authorized under Article 44 Third One-Half Cent (1/2¢) Local Government Sales and Use Tax. The 1/2¢ sales and use tax rate exchange was accomplished with a 2-phase incremental repeal of the local tax and concurrent assumption of the levy by the State. The first phase of the rate exchange was effective for transactions on/after October 1, 2008; the second phase of the rate exchange was effective for transactions on/after October 1, 2009 when the remaining Article 44 1/4¢ local option sales and use tax rate was repealed and concurrently assumed by the State.					
Caldwell.....	1 72%	583.04	1,458,268.44	(5,127.73)	1,453,723.75	McDowell.....	0 68%	586.70	576,524.64	(2,028.53)	575,082.81	†With the repeal of the taxes levied pursuant to Article 44, SL 2007-323, s. 31.16.4(f) (effective October 1, 2009) rewrote the Article 44 heading to read "Local Government Hold Harmless Provisions."					
Camden.....	0 48%	9.06	406,958.64	(1,430.46)	405,537.24	Mecklenburg....	0 00%	30,654.00	-	(106.27)	30,547.73	†SL 2015-241, s. 32.19(a) amended the Article 44 heading to read "Local Government Hold Harmless and Allocation Provisions."					
Carteret.....	0 00%	2,534.53	-	(8.86)	2,525.67	Mitchell.....	0 29%	124.37	245,870.76	(864.66)	245,130.47	Net collections 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.					
Caswell.....	1 35%	125.44	1,144,571.04	(4,023.61)	1,140,672.87	Montgomery....	1 05%	105.47	890,221.92	(3,129.46)	887,197.93	These amounts do not agree with the actual receipts of the local governments in fiscal year 2016-17 due to the lag in the collection/distribution cycle.					
Catawba.....	0 00%	6,670.28	-	(22.74)	6,647.54	Moore.....	0 00%	8,004.68	-	(29.10)	7,975.58						
Chatham.....	1 58%	545.61	1,339,572.00	(4,710.53)	1,335,407.08	Nash.....	1 16%	647.89	983,483.28	(3,459.12)	980,672.05						
Cherokee.....	0 24%	91.11	203,479.32	(715.58)	202,854.85	New Hanover....	0 00%	17,448.55	-	(59.17)	17,389.38						
Chowan.....	0 26%	400.96	220,435.92	(776.19)	220,060.69	Northampton....	0 94%	96.28	796,960.68	(2,801.59)	794,255.37						
Clay.....	0 32%	2.89	271,305.72	(953.67)	270,354.94	Onslow.....	1 10%	1,109.93	932,613.48	(3,282.08)	930,441.33						
Cleveland....	1 43%	685.13	1,212,397.44	(4,263.87)	1,208,818.70	Orange.....	0 33%	2,599.14	279,784.08	(992.46)	281,390.76						
Columbus....	2 63%	447.81	2,229,794.04	(7,839.34)	2,222,402.51	Pamlico.....	0 40%	73.87	339,132.24	(1,192.29)	338,013.82						
Craven.....	1 01%	773.38	856,308.72	(3,012.62)	854,069.48	Pasquotank.....	0 02%	288.88	16,956.60	(60.57)	17,184.91						
Cumberland..	0 06%	19,711.31	50,869.80	(244.75)	70,336.36	Pender.....	1 69%	1,131.89	1,432,833.48	(5,040.36)	1,428,925.01						
Currituck...	0 00%	72.72	-	(0.25)	72.47	Perquimans....	0 50%	2.80	423,915.12	(1,490.09)	422,427.83						
Dare.....	0 00%	913.74	-	(3.24)	910.50	Person.....	0 74%	273.54	627,394.44	(2,206.26)	625,461.72						
Davidson....	4 96%	2,022.22	4,205,238.96	(14,788.43)	4,192,472.75	Pitt.....	0 16%	2,798.42	135,652.92	(486.51)	137,964.83						
Davie.....	1 14%	535.52	966,526.68	(3,399.29)	963,662.91	Polk.....	0 74%	304.73	627,394.44	(2,206.31)	625,492.86						
Duplin.....	1 97%	1,195.01	1,670,225.88	(5,875.05)	1,665,545.84	Randolph.....	4 27%	4,228.21	3,620,235.96	(12,739.56)	3,611,724.61						
Durham.....	0 00%	15,502.42	-	(52.06)	15,450.36	Richmond.....	0 54%	1,039.12	457,828.44	(1,612.67)	457,254.89						
Edgecombe...	1 86%	2,641.11	1,576,964.64	(5,552.21)	1,574,053.54	Robeson.....	3 00%	5,135.26	2,543,491.32	(8,957.64)	2,539,668.94						
Forsyth.....	0 00%	26,792.61	-	(89.86)	26,702.75	Rockingham....	2 18%	1,386.95	1,848,270.36	(6,501.37)	1,843,155.94						
Franklin....	2 44%	3,057.21	2,068,706.28	(7,282.04)	2,064,481.45	Rowan.....	3 90%	2,531.64	3,306,538.68	(11,631.39)	3,297,438.93						
Gaston.....	1 96%	1,913.55	1,661,747.64	(5,847.61)	1,657,813.58	Rutherford....	1 63%	1,860.16	1,381,963.68	(4,863.87)	1,378,959.97						
Gates.....	0 68%	(1.53)	576,524.64	(2,026.50)	574,496.61	Sampson.....	2 10%	1,253.90	1,780,443.96	(6,262.65)	1,775,435.21						
Graham.....	0 31%	150.92	262,827.48	(924.31)	262,054.09	Scotland.....	0 83%	(210.47)	703,699.20	(2,472.75)	701,015.98						
Granville....	1 87%	382.64	1,585,443.00	(5,574.17)	1,580,251.47	Stanly.....	1 04%	1,440.76	881,743.56	(3,104.34)	880,079.98						
Greene.....	1 20%	180.57	1,017,396.48	(3,576.80)	1,014,000.25	Stokes.....	1 99%	205.67	1,687,182.60	(5,931.17)	1,681,457.10						
Guilford....	0 00%	30,209.66	-	(102.04)	30,107.62	Surry.....	0 00%	3,418.50	-	(11.40)	3,407.10						
Halifax.....	0 76%	534.10	644,351.16	(2,266.73)	642,618.53	Swain.....	0 32%	67.82	271,305.72	(953.90)	270,419.64						
Harnett.....	5 17%	4,776.05	4,383,283.56	(15,424.49)	4,372,635.12	Transylvania..	0 16%	436.00	135,652.92	(478.44)	135,610.48						
Haywood....	0 05%	1,836.23	42,391.44	(155.25)	44,072.42	Tyrrell.....	0 15%	0.33	127,174.56	(447.06)	126,727.83						
Henderson....	0 68%	1,323.90	576,524.64	(2,031.26)	575,817.28	Union.....	4 35%	2,494.25	3,688,062.36	(12,972.32)	3,677,584.29						

††§ 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges. The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2016-17, a sum of \$84.8 million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ 105-524(c)].

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

Fiscal year	Article 43. [Part 2, Part 4]			Part 2. Mecklenburg County [§ 105-507 - § 105-507.4]			Part 4. Regional Public Transportation Authority (Triangle) [§					
	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Durham County			Orange County		
							Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
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
2016-17..	140,013,775.29	(529,001.27)	139,484,774.02	93,194,884.78	(348,713.28)	92,846,171.50	27,055,751.73	(102,461.03)	26,953,290.70	6,866,781.11	(25,200.61)	6,841,580.50

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 : 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 ex 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 Regiona Effective April 1, 2017, Wake County by resolution levies an additional 0.5% local sales and use tax for the benefit and purpose of the Research Triangle Regional Public Transportation for public transportation systems.

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

Fiscal year	Net collections [1¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
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
2016-17..	(3.42)	0.01	(3.41)

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 2016-2017**

County	Effective date of levy	Net collections [1/4¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alexander.....	April 1, 2008	466,629.04	(1,641.47)	464,987.57
Anson.....	April 1, 2015	368,541.91	(1,298.03)	367,243.88
Ashe.....	April 1, 2015	632,190.86	(2,218.26)	629,972.60
Buncombe.....	April 1, 2012	12,542,260.74	(44,129.35)	12,498,131.39
Cabarrus.....	October 1, 2011	8,050,080.29	(28,293.75)	8,021,786.54
Catawba.....	April 1, 2008	5,640,915.57	(19,845.37)	5,621,070.20
Cherokee.....	October 1, 2016	505,477.45	(1,821.06)	503,656.39
Cumberland.....	October 1, 2008	9,968,258.85	(35,062.01)	9,933,196.84
Davidson.....	October 1, 2014	3,094,238.33	(10,885.36)	3,083,352.97
Duplin.....	January 1, 2011	979,175.56	(3,450.45)	975,725.11
Durham.....	April 1, 2012	13,588,945.11	(47,807.25)	13,541,137.86
Edgecombe.....	April 1, 2013	817,543.90	(2,881.38)	814,662.52
Greene.....	April 1, 2013	149,847.16	(526.51)	149,320.65
Halifax.....	January 1, 2012	1,172,998.96	(4,129.79)	1,168,869.17
Harnett.....	April 1, 2014	2,074,205.25	(7,320.95)	2,066,884.30
Haywood.....	October 1, 2008	1,812,758.90	(6,355.20)	1,806,403.70
Hertford.....	July 1, 2010	518,958.47	(1,826.98)	517,131.49
Jackson.....	October 1, 2016	794,541.71	(2,857.69)	791,684.02
Lee.....	July 1, 2010	1,854,749.67	(6,524.27)	1,848,225.40
Martin.....	April 1, 2008	500,905.18	(1,760.37)	499,144.81
Montgomery.....	April 1, 2012	427,111.53	(1,503.03)	425,608.50
New Hanover.....	October 1, 2010	10,702,686.41	(37,599.12)	10,665,087.29
Onslow.....	October 1, 2010	4,878,954.37	(17,135.07)	4,861,819.30
Orange.....	April 1, 2012	3,542,976.79	(12,512.67)	3,530,464.12
Pitt.....	April 1, 2008	5,208,573.10	(18,279.24)	5,190,293.86
Randolph.....	July 1, 2010	2,812,064.04	(9,902.84)	2,802,161.20
Robeson.....	January 1, 2011	2,584,143.24	(9,111.24)	2,575,032.00
Rowan.....	July 1, 2010	3,174,462.16	(11,165.08)	3,163,297.08
Sampson.....	April 1, 2008	1,175,042.58	(4,133.34)	1,170,909.24
Surry.....	April 1, 2008	2,197,641.78	(7,729.53)	2,189,912.25
Wilkes.....	October 1, 2010	1,460,878.50	(5,147.62)	1,455,730.88
Totals.....		103,697,757.41	(364,854.28)	103,332,903.13

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

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

These amounts do not agree with the actual receipts of the local governments in fiscal year 2016-17 due to the lag in the collection/distribution cycle.

PART V. OTHER LOCAL GOVERNMENT TAXES AND REVENUES

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)

Fiscal year	County property tax levies and tax revenues						Municipal property tax levies and tax revenues						District and township (general property tax only) [\$]	Total [\$]
	General property tax [\$]	License, local land transfer, occupancy, and meals [excludes gross receipts] [\$]	Excise tax on conveyances [\$]	Sales and use taxes [\$]	Scrap tire, white goods, solid waste, beverage, utility, telecommunications, and video programming taxes [\$]	Total county [\$]	General property tax [\$]	License, occupancy, and meals [excludes gross receipts] [\$]	Sales and use taxes [\$]	Utility, solid waste, beverage, telecommunications, and video programming taxes [\$]	Total municipal [\$]			
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	20,819,367	5,816,545,840	1,541,567,914	108,773,951	631,533,355	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	22,239,587	6,187,941,246	1,663,374,160	115,620,111	664,024,290	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	22,646,065	6,657,060,726	1,751,740,005	127,425,351	707,414,176	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	28,381,533	7,141,989,112	1,920,777,846	141,535,918	765,547,392	265,296,659	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	48,134,729	7,618,593,305	2,061,464,949	108,438,543	800,101,679	324,481,915	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	51,237,219	7,793,075,007	2,234,107,547	120,798,744	762,699,649	350,139,280	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	44,960,194	7,525,257,689	2,287,366,484	122,076,259	701,582,537	346,572,734	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	55,938,570	7,514,804,299	2,322,581,375	124,367,462	717,764,854	358,817,033	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	55,248,371	7,875,530,478	2,452,684,088	128,239,986	776,384,952	358,656,625	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	54,257,266	7,986,699,047	2,451,439,343	125,251,073	796,832,544	363,871,518	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	55,056,364	8,222,638,298	2,534,523,743	141,399,771	830,916,687	370,807,719	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	57,758,096	8,613,900,048	2,620,826,153	148,678,192	916,710,968	441,102,461	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	56,609,191	8,969,531,491	2,716,738,868	136,190,792	978,284,000	471,579,529	4,302,793,189	413,739,170	13,686,063,850	
2016-17...	7,017,592,582	295,849,859	71,397,858	1,922,640,887	58,867,827	9,366,349,014	2,832,703,496	90,605,382	1,057,574,734	461,175,426	4,442,059,038	431,856,143	14,240,264,195	

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 2016-17 designation reflect levies collected by the county governments during the July 1, 2015 through June 30, 2016 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, 2008; four (4) counties effective July 1, 2010; three (3) counties effective October 1, 2010; two (2) counties effective January 1, 2011; one (1) county effective October 1, 2011; one (1) county effective January 1, 2012; four (4) counties effective April 1, 2012; two (2) counties effective April 1, 2013; one (1) county effective April 1, 2014; one (1) county effective October 1, 2014; two (2) counties effective April 1, 2015; and two (2) counties effective October 1, 2016. Refer to *Table 60C* for Article 46 details.

aAmount 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.

bLegislation 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.

cEffective 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.

Figure 61.1 Components of County Tax Levies

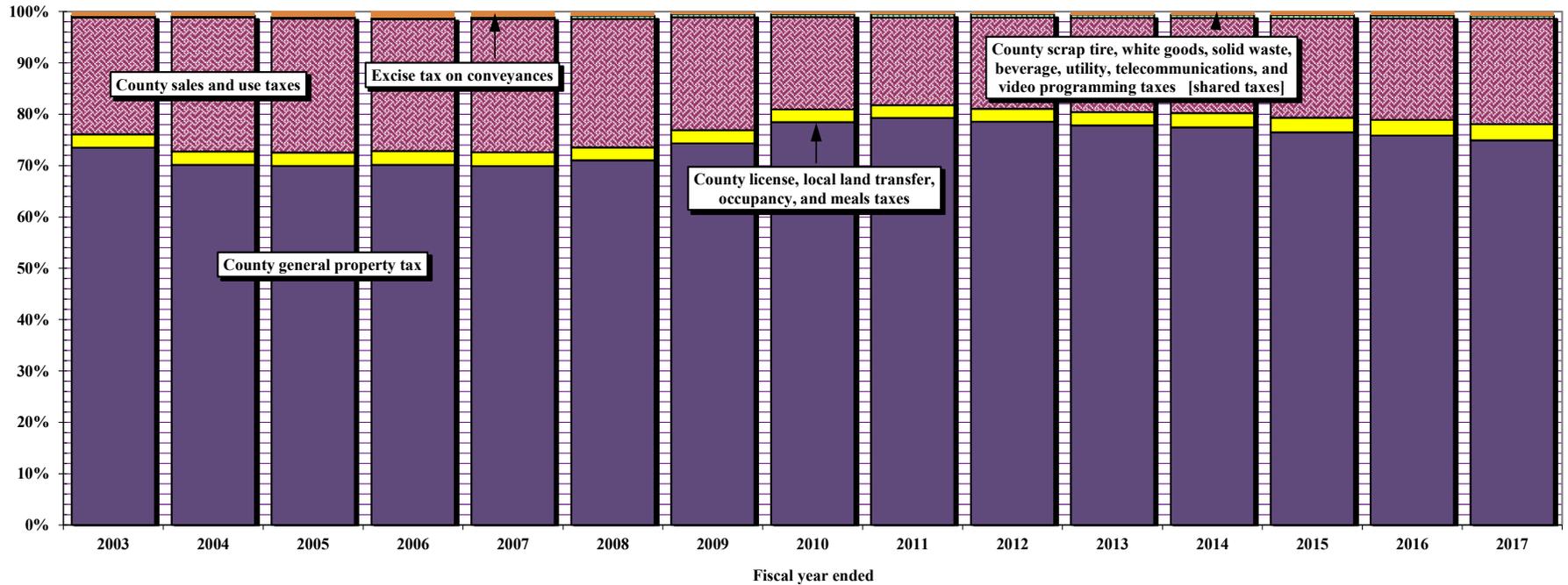


Figure 61.2 Components of Municipal Tax Levies

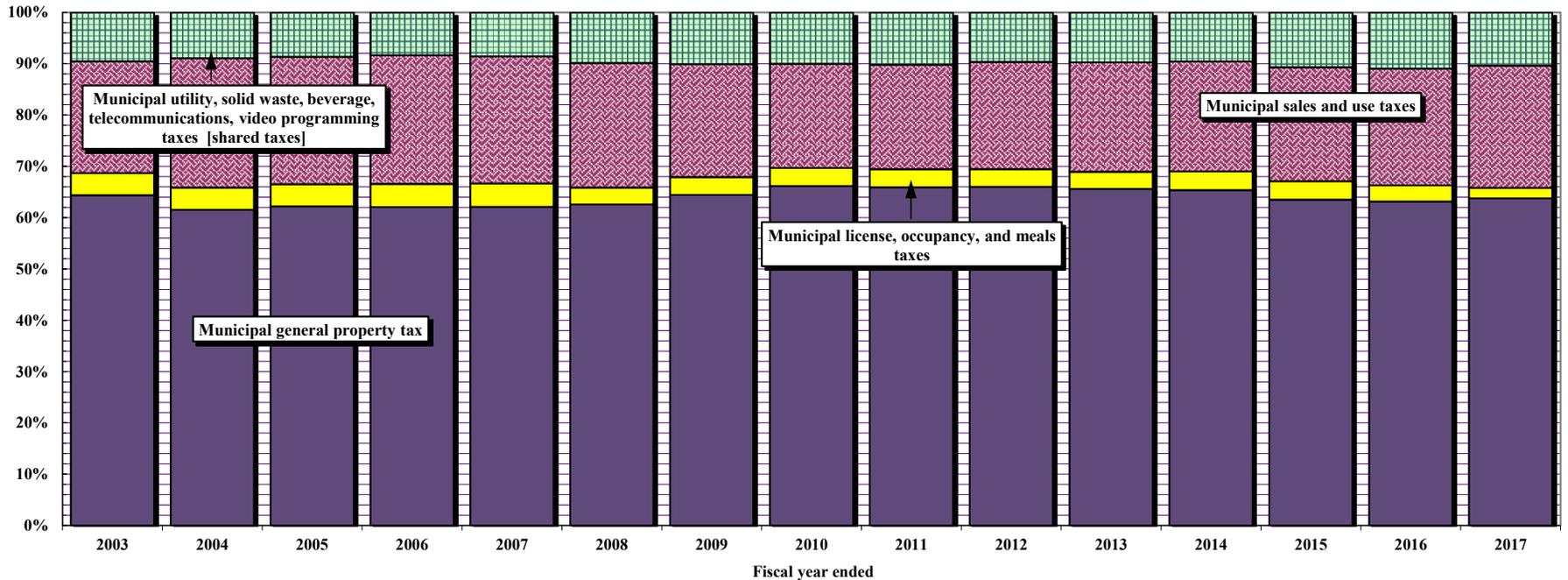


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

Fiscal year	County revenues					Municipal revenues					District & township (general property tax only) [S]	Total [S]
	Locally levied taxes [S]	Excise tax on conveyances [S]	Shares of State administered taxes*,† [S]	State aid: (reimbursements for lost revenue) †† [S]	Total [S]	Locally levied taxes [S]	Shares of State administered taxes† [S]	State street-aid [Powell Bill allocation] [S]	State aid: (reimbursements for lost revenue) †† [S]	Total [S]		
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	324,481,918	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
2016-17...	9,236,083,328	71,397,858	58,867,827	84,998,850	9,451,347,864	3,980,883,612	461,175,426	147,301,159	-	4,589,360,197	431,856,143	14,472,564,204

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.

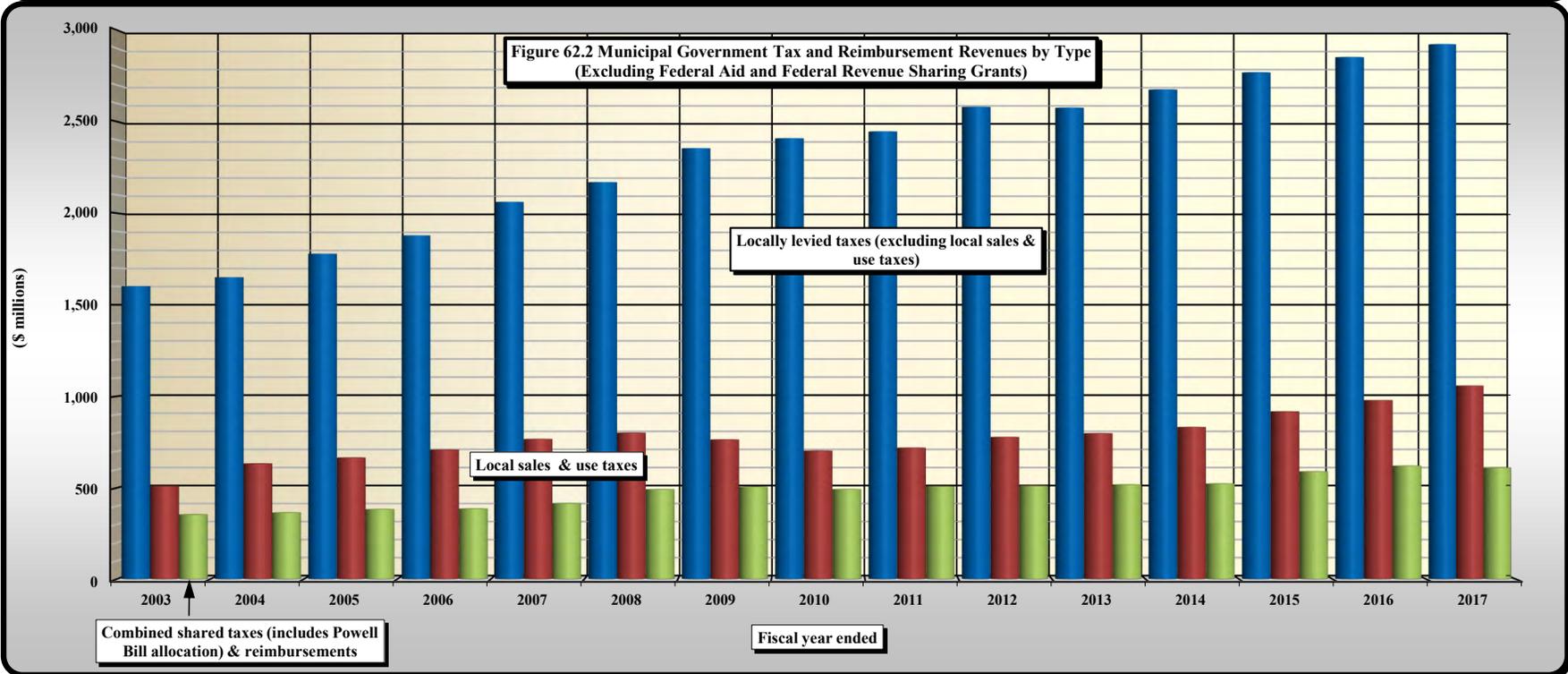
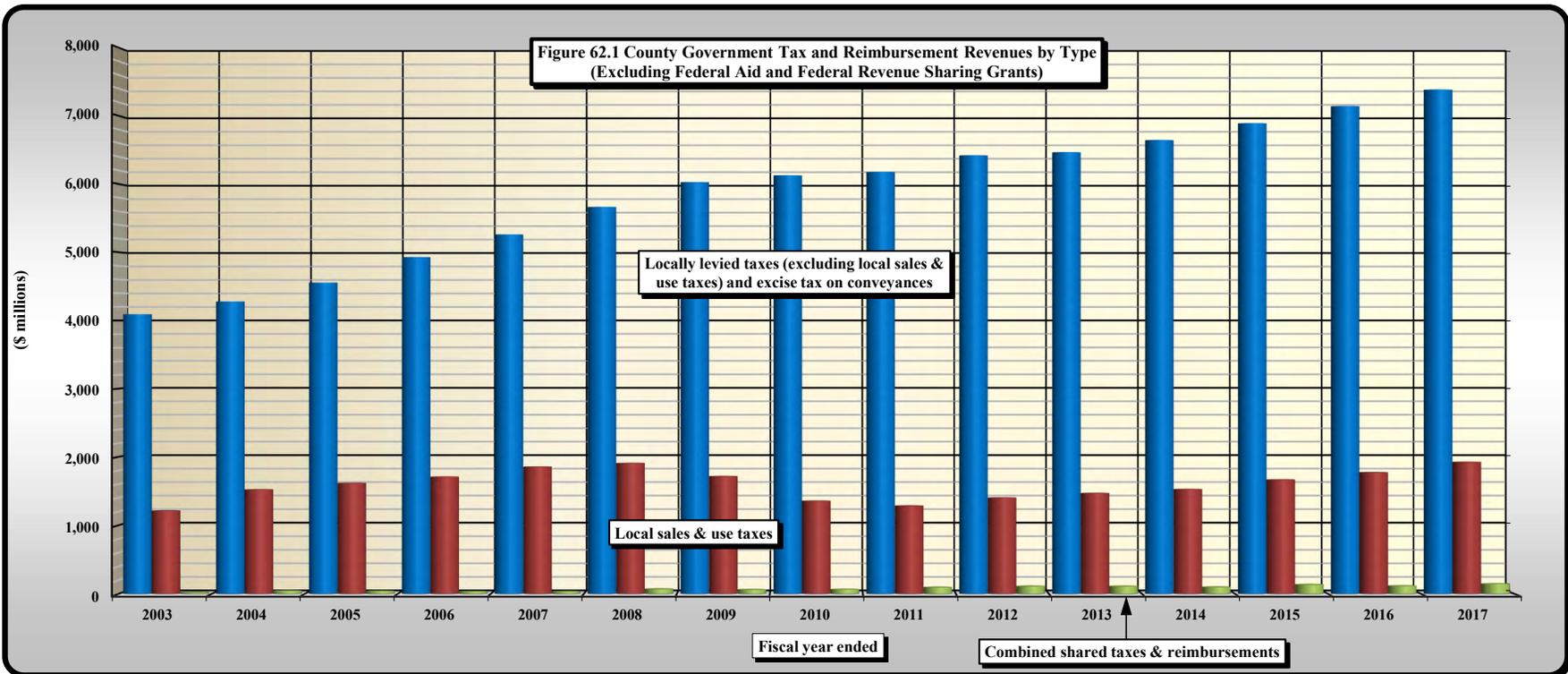


TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares										Municipal shares									
	White goods disposal tax [S]	Scrap tire disposal tax [S]	Solid waste disposal tax [S]	Beer and wine excise taxes b [S]	Utility franchise/piped natural gas excise taxes† [S]	State sales and use tax: 7% combined general rate				Total county shares [S]	Solid waste disposal tax [S]	Beer and wine excise taxes b [S]	Utility franchise/piped natural gas excise taxes [S]	State sales and use tax: 7% combined general rate				State street-aid [Powell Bill allocation] a [S]	Total municipal shares [S]	Combined county and municipal shares of state levies [S]
						Electricity†,†† § 105-164.44K [S]	Piped natural gas†,†† § 105-164.44L [S]	Telecommunications § 105-164.44F c,† [S]	Video programming § 105-164.44I d [S]					Electricity†† § 105-164.44K [S]	Piped natural gas†† § 105-164.44L [S]	Telecommunications § 105-164.44F c [S]	Video programming § 105-164.44I d [S]			
2002-03..	2,120,673	7,491,900	-	10,367,617	-	-	-	-	19,980,190	-	17,041,309	149,982,576	-	-	55,183,726	-	130,234,131	352,441,742	372,421,932	
2003-04..	2,379,120	7,749,884	-	10,690,363	-	-	-	-	20,819,367	-	17,784,710	153,049,253	-	-	52,922,447	-	120,726,041	344,482,451	365,301,817	
2004-05..	3,023,674	8,140,943	-	11,074,970	-	-	-	-	22,239,587	-	18,703,575	156,416,273	-	-	56,290,836	-	135,305,539	366,716,223	388,955,810	
2005-06..	2,969,528	8,563,891	-	11,112,647	-	-	-	-	22,646,065	-	19,117,119	163,132,254	-	-	53,898,653	-	136,850,768	372,998,794	395,644,859	
2006-07..	3,403,652	9,120,878	-	11,331,104	179,017	-	-	90,055	4,256,828	28,381,533	-	20,285,733	162,523,725	-	-	73,206,999	9,280,203	137,970,401	403,267,060	431,648,593
2007-08..	3,192,414	9,686,747	-	11,625,997	264,687	-	-	129,716	23,235,169	48,134,729	-	21,447,336	183,505,420	-	-	68,793,155	50,736,002	157,707,780	482,189,695	530,324,424
2008-09..	2,495,654	9,767,090	1,458,453	11,623,425	286,829	-	-	141,220	25,464,547	51,237,219	1,458,453	21,756,175	193,632,766	-	-	77,533,417	55,758,468	145,067,572	495,206,852	546,444,071
2009-10..	2,200,533	10,014,453	3,456,976	3,693,538	302,486	-	-	132,266	25,159,942	44,960,194	3,456,976	7,166,791	204,110,095	-	-	75,054,809	56,784,064	131,798,134	478,370,868	523,331,062
2010-11..	2,645,832	10,932,165	3,378,816	14,341,963	312,478	-	-	118,621	24,208,695	55,938,570	3,378,816	19,679,325	211,661,419	-	-	68,796,925	55,300,547	134,299,711	493,116,745	549,055,315
2011-12..	2,629,996	11,600,911	3,511,093	11,674,809	289,142	-	-	132,753	25,409,668	55,248,371	3,511,093	22,435,300	203,817,248	-	-	72,413,555	56,479,430	138,346,613	497,003,239	552,251,610
2012-13..	2,630,297	11,637,880	3,273,395	11,415,207	318,578	-	-	123,869	24,858,040	54,257,266	3,273,395	21,140,618	218,063,254	-	-	66,575,522	54,818,729	142,814,353	506,685,871	560,943,137
2013-14..	2,615,774	11,980,813	2,962,322	12,572,701	334,232	-	-	115,864	24,474,657	55,056,364	2,962,322	23,150,478	228,330,912	-	-	62,413,171	53,950,836	145,610,105	516,417,825	571,474,188
2014-15..	3,168,812	12,107,978	3,408,276	13,845,823	71,224	466,277	2,355	112,213	24,575,138	57,758,096	3,408,276	25,679,310	52,473,589	230,032,873	14,066,506	60,710,404	54,731,501	147,310,111	588,412,572	646,170,667
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
2016-17..	2,864,515	13,291,102	3,680,995	14,387,896	-	615,521	2,349	93,003	23,932,446	58,867,827	3,680,995	25,147,033	-	312,927,128	14,783,398	50,848,376	53,788,497	147,301,159	608,476,585	667,344,412

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 and Highway Trust Funds; in addition to the 1 3/4¢ per gallon share of the motor fuels and alternative fuels tax revenue from the Highway Fund, municipalities received an annual amount equal to 6.5% of certain revenues from the Highway Trust Fund.

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

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

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

cThe sales and use tax imposition on telecommunications became effective January 1, 2002.

†HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. Beginning with 2006-07, Camden County has received a share of the distributable proceeds as a result of the legislation.

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

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

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

Fiscal year	County reimbursements:							Municipal reimbursements:							Annual combined county/municipal reimbursements/distributions
	Exemption of inventories from property tax base a, † [\$]	Homestead exemption for elderly disabled† [\$]	Repeal of intangibles tax† [\$]	Sales taxes lost due to exemption of purchases made with food stamps† [\$]	Local government hold harmless distribution payments		Total county reimbursements/distributions [\$]	Exemption of inventories from property tax base a, † [\$]	Homestead exemption for elderly disabled† [\$]	Repeal of intangibles tax† [\$]	Sales taxes lost due to exemption of purchases made with food stamps† [\$]	Local government hold harmless distribution payments: Transitional HH			
					Transitional HH [§ 105-521]† [\$]	Medicaid HH [§ 105-523]†† [\$]						Transitional HH [§ 105-521]† [\$]	Total municipal reimbursements/distributions [\$]		
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	-	-	-	-	13,250,049	13,250,049	51,296,772	
2011-12.....	-	-	-	-	10,173,108	44,216,576	54,389,684	-	-	-	-	11,958,645	11,958,645	66,348,329	
2012-13.....	-	-	-	-	7,412,422	47,252,395	54,664,817	-	-	-	-	10,052,601	10,052,601	64,717,418	
2013-14.....	-	-	-	-	3,688,732	38,895,636	42,584,368	-	-	-	-	5,310,688	5,310,688	47,895,056	
2014-15.....	-	-	-	-	-	76,009,821	76,009,821	-	-	-	-	-	-	76,009,821	
2015-16.....	-	-	-	-	-	57,773,606	57,773,606	-	-	-	-	-	-	57,773,606	
2016-17.....	-	-	-	-	-	84,998,850	84,998,850	-	-	-	-	-	-	84,998,850	

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.

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.

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

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

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

2003-04	\$38,832,483	2008-09	\$12,164,089	2013-14	\$8,999,420
2004-05	\$29,013,405	2009-10	\$24,242,397	2014-15	-
2005-06	\$20,400,519	2010-11	\$26,744,631	2015-16	-
2006-07	\$14,091,799	2011-12	\$22,131,753	2016-17	-
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; SL 14-100, s. 37.2(c), effective July 1, 2016, reduces each county's assured benefit from \$250,000 to \$125,000 annually 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 2016-2017

Counties	Locally Levied Taxes:							Excise tax on conveyances†††	State aid:		County Shares of State Levied Taxes:								Total
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use Taxes collected during fiscal year 2015-2016 according to tax type††:								County share: local government sales taxes [see notes a,b,c]	Statutory hold harmless Medicaid § 105-523	Solid waste disposal tax	Beer and wine excise taxes	Scrap tire disposal tax	White goods disposal tax	Sales and Use tax: 7% combined general rate				
	County-wide property tax	License	Land Transfer	Meals	Gross Receipts	Occupancy	Electricity† § 105-164.44K								Piped natural gas† § 105-164.44L	Telecommu-nications† § 105-164.44F	Video programming § 105-164.44I		
Alamance	77,242,588	83,395	-	-	87,778	777,545	27,996,855	711,003	-	49,659	270,038	208,143	46,170	-	-	-	174,649	107,647,823	
Alexander	20,340,319	12,720	-	-	-	-	7,331,928	94,061	1,090,416	29,781	63,964	50,250	14,364	-	-	-	167,562	29,195,364	
Alleghany	8,808,025	3,575	-	-	-	65,161	1,984,795	50,461	147,099	7,816	42,609	14,797	4,231	-	-	-	69,058	11,197,628	
Anson	14,701,231	530	-	-	-	33,224	3,353,352	40,029	-	12,458	-	34,766	-	-	-	-	23,569	18,199,159	
Ashe	17,084,889	7,185	-	-	3,313	235,855	6,466,447	153,704	-	20,221	-	36,258	10,361	-	-	-	86,204	24,104,438	
Avery	16,591,407	7,620	-	-	-	-	4,717,807	217,600	300,782	12,511	-	23,635	-	-	-	-	53,338	21,924,699	
Beaufort	32,585,511	3,080	-	-	23,659	-	8,465,914	151,742	-	28,574	155,592	63,341	18,105	-	-	-	127,996	41,623,515	
Bertie	10,833,447	5,301	-	-	47	-	2,307,205	26,488	-	11,810	64,154	27,238	-	-	-	-	3,543	13,279,233	
Bladen	22,429,638	625	-	-	-	-	5,942,848	74,910	-	22,485	-	46,429	13,268	-	-	-	42,402	28,572,604	
Brunswick	117,151,527	65,459	-	-	-	1,406,223	22,212,738	1,664,420	2,699,403	52,565	288,854	161,748	46,320	-	-	-	431,684	146,180,942	
Buncombe	183,183,113	83,440	-	-	702,782	16,226,135	83,199,514	2,477,685	-	118,673	644,868	336,471	96,223	-	-	-	1,499,845	288,568,750	
Burke	44,419,418	18,182	-	-	34,215	425,357	13,370,511	237,482	474,232	48,324	-	118,115	-	-	-	-	263,985	59,409,821	
Cabarrus	150,892,228	557,885	-	-	261,149	5,343,668	46,988,289	1,614,765	1,960,655	42,579	-	257,753	73,742	-	-	-	528,307	208,521,019	
Caldwell	42,274,332	15,743	-	-	3,708	119,219	10,240,924	181,648	335,261	36,158	-	109,380	31,264	-	-	-	389,005	53,736,641	
Camden	7,268,663	355	428,919	-	701	35,741	1,850,112	52,023	605,499	8,474	46,072	13,557	3,874	615,521	2,349	93,003	71,297	11,096,160	
Carteret	45,613,839	8,477	-	-	78,303	6,716,689	15,392,883	744,476	1,073,888	32,962	179,657	92,365	26,406	-	-	-	447,077	70,407,023	
Caswell	11,086,993	6,960	-	-	-	-	3,627,223	43,396	364,733	17,789	96,734	31,279	6,940	-	-	-	14,798	15,296,845	
Catawba	94,176,373	36,330	-	-	112,198	-	35,623,156	706,731	-	70,169	381,779	206,492	59,017	-	-	-	609,716	131,981,961	
Chatham	63,371,427	22,332	-	-	16,227	102,370	12,609,732	770,199	2,501,482	46,338	254,754	94,106	26,946	-	-	-	212,307	80,028,220	
Cherokee	16,305,319	6,075	-	-	5,715	334,196	6,530,755	141,245	-	20,206	110,214	36,690	-	-	-	-	49,728	23,540,143	
Chowan	10,324,087	10,320	397,842	-	6,723	157,428	2,785,257	48,228	44,136	8,067	43,832	19,301	5,515	-	-	-	15,959	13,866,694	
Clay	7,683,145	3,840	-	-	-	20,872	2,234,997	68,057	149,932	8,854	48,421	14,541	4,160	-	-	-	22,577	10,259,396	
Cleveland	60,167,934	19,570	-	-	77,536	596,670	18,739,015	247,544	-	47,448	-	129,708	37,071	-	-	-	283,448	80,345,944	
Columbus	29,981,885	21,890	-	-	24,695	97,690	8,752,815	68,629	-	34,024	-	75,951	16,854	-	-	-	60,816	39,135,249	
Craven	49,592,633	59,483	-	-	131,690	1,680,628	15,792,201	524,492	2,013,394	36,833	200,139	137,687	39,339	-	-	-	301,204	70,509,722	
Cumberland	175,122,129	294,241	-	6,444,087	818,782	5,628,040	51,931,763	1,113,185	-	72,073	392,044	435,966	124,594	-	-	-	513,433	242,890,337	
Currituck	29,218,584	12,075	3,367,062	-	-	11,065,242	9,215,949	362,620	359,982	21,210	115,992	33,769	7,489	-	-	-	339,377	54,119,350	
Dare	56,401,858	31,832	6,380,164	2,411,724	-	26,072,514	18,531,954	689,721	190,593	14,579	79,629	47,505	-	-	-	-	117,493	110,969,565	
Davidson	74,791,773	62,445	-	-	73,326	-	26,390,563	567,863	2,043,297	86,866	186,715	218,648	13,997	-	-	-	857,466	105,292,958	
Davie	32,808,985	16,886	-	-	2,418	240,699	8,217,206	196,753	803,507	27,303	-	55,223	15,788	-	-	-	115,238	42,500,005	
Duplin	30,456,377	20,855	-	-	12,053	253,750	10,243,124	98,488	970,237	37,754	-	79,421	22,695	-	-	-	23,029	42,217,783	
Durham	260,723,636	1,684,921	-	-	429,419	11,116,355	64,639,998	3,053,638	2,732,113	35,308	190,173	392,131	112,155	-	-	-	489,246	345,599,094	
Edgecombe	30,377,630	27,860	-	-	6,845	110,964	6,326,644	92,597	-	18,414	99,879	72,425	16,075	-	-	-	49,337	37,198,671	
Forsyth	245,665,012	288,638	-	-	1,723,021	5,406,709	63,499,543	1,957,393	-	49,141	267,062	484,929	-	-	-	-	562,337	319,903,785	
Franklin	43,220,266	2,856	-	-	-	57,056	11,983,065	354,395	1,013,556	46,451	252,720	84,745	24,237	-	-	-	125,916	57,165,265	

a Includes \$18,501,472.23 paid to the School Capital Fund Commission for Buncombe County in accordance with Chapter 534 of the 1983 Session Laws.

b Excludes (\$3.41) for Beach Nourishment in Dare County.

c Excludes the following amount for 1/2% Local Government Public Transportation Sales Tax: Durham County, \$27,184,777.58.

† 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).

TABLE 65. -Continued

Counties	Locally Levied Taxes:							Excise tax on conveyances††† [S]	County Shares of State Levied Taxes:								Total [S]	
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								State aid:									
	County-wide property tax [S]	Taxes collected during fiscal year 2015-2016 according to tax type††:					County share: local government sales taxes [see notes a,b,c] [S]		Statutory hold harmless Medicaid § 105-523 [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Scrap tire disposal tax [S]	White goods disposal tax [S]	Sales and Use tax: 7% combined general rate				
		License [S]	Land Transfer [S]	Meals [S]	Gross Receipts [S]	Occupancy [S]								Electricity† § 105-164.44K [S]	Piped natural gas† § 105-164.44L [S]	Telecommunications† § 105-164.44F [S]		Video programming § 105-164.44I [S]
Gaston	137,889,189	545,485	-	-	285,359	1,534,504	35,856,876	1,040,444	-	65,616	-	281,118	80,377	-	-	-	434,749	178,013,717
Gates	6,693,042	1,345	-	-	-	-	1,983,398	30,776	492,947	9,540	51,716	15,615	3,465	-	-	-	1,379	9,283,223
Graham	6,608,393	4,470	-	-	-	207,534	1,854,009	30,862	-	6,748	-	11,633	3,324	-	-	-	4,131	8,731,104
Granville	36,471,062	4,945	-	-	-	206,104	7,520,648	268,203	1,783,996	30,658	167,097	77,430	22,137	-	-	-	70,366	46,622,647
Greene	8,705,334	6,381	-	-	-	-	3,327,085	20,223	454,206	15,802	85,862	28,081	-	-	-	-	91,960	12,734,933
Guilford	363,195,658	161,560	-	-	815,048	5,517,218	87,859,071	2,925,582	-	76,623	418,182	683,593	195,455	-	-	-	799,127	462,647,116
Halifax	27,910,207	19,573	-	-	26,262	847,881	8,463,110	90,923	-	25,062	135,845	69,729	-	-	-	-	92,604	37,681,196
Harnett	61,954,693	-	-	-	-	-	24,197,628	526,732	3,065,423	85,007	-	167,981	37,261	-	-	-	200,240	90,234,966
Haywood	42,495,981	34,260	-	-	29,553	1,237,654	13,854,270	397,940	-	36,426	78,111	80,098	22,904	-	-	-	331,011	58,598,207
Henderson	75,520,366	19,377	-	-	51,039	1,866,663	23,503,831	862,022	2,069,379	64,872	354,128	148,539	-	-	-	-	507,150	104,967,365
Hertford	13,361,830	9,645	-	-	19,131	55,895	4,763,694	38,643	-	12,513	67,934	32,419	9,263	-	-	-	37,479	18,408,446
Hoke	25,725,794	2,197,632	-	-	15,515	-	7,825,133	209,003	973,641	38,881	212,363	68,338	-	-	-	-	20,523	37,286,823
Hyde	7,403,379	770	-	-	-	462,842	1,429,873	30,661	128,621	4,706	25,487	7,498	-	-	-	-	3,232	9,497,070
Iredell	116,549,047	73,640	-	-	201,032	-	33,933,385	1,745,883	1,773,901	85,818	466,556	224,524	64,220	-	-	-	489,841	155,607,848
Jackson	33,864,698	24,707	-	-	20,925	936,430	11,327,466	466,995	971,211	31,463	171,759	54,930	15,708	-	-	-	64,910	47,951,203
Johnston	120,891,759	72,714	-	-	-	751,136	36,141,566	1,364,886	1,875,269	108,546	593,453	242,981	69,517	-	-	-	357,669	162,469,495
Jones	6,502,625	2,690	-	-	182	-	1,654,553	15,989	108,867	7,261	39,423	13,827	-	-	-	-	5,531	8,350,947
Lee	41,232,540	15,894	-	-	76,111	213,476	13,060,625	192,893	-	24,099	65,181	78,158	22,334	-	-	-	203,657	55,184,968
Lenoir	35,410,542	19,180	-	-	63,154	206,353	10,019,673	101,832	-	28,160	152,908	77,473	22,135	-	-	-	154,906	46,256,317
Lincoln	53,456,368	34,860	-	-	38,858	110,251	17,136,689	702,122	1,124,389	58,702	320,620	107,452	17,267	-	-	-	223,349	73,330,928
Macon	27,931,209	108,977	-	-	24,096	776,399	9,189,785	360,541	-	24,729	-	45,959	2,946	-	-	-	85,090	38,549,731
Madison	11,223,789	10,620	-	-	-	264,946	3,406,843	98,351	132,721	14,972	-	28,679	8,198	-	-	-	16,951	15,206,071
Martin	14,171,735	5,225	-	-	11,047	274,885	4,480,211	28,493	-	12,445	67,734	31,455	-	-	-	-	36,496	19,119,727
McDowell	20,247,812	350	-	-	-	434,651	9,007,676	184,795	67,401	30,203	-	60,104	17,179	-	-	-	172,529	30,222,700
Mecklenburg	999,363,513	238,258	-	30,954,493	4,925,682	53,372,171	227,850,215	14,050,907	-	44,348	244,588	1,364,637	-	-	-	-	631,142	1,333,039,955
Mitchell	9,263,266	6,360	-	-	-	60,440	3,281,676	50,228	-	10,600	-	20,488	5,848	-	-	-	54,572	12,753,479
Montgomery	18,953,086	10,108	-	-	690	36,212	4,467,999	230,873	248,968	16,642	90,528	36,871	-	-	-	-	19,594	24,111,571
Moore	56,370,226	41,350	-	-	69,216	1,454,695	16,552,772	758,106	2,278,624	38,654	210,883	124,730	35,671	-	-	-	16,264	77,951,192
Nash	50,200,128	145,018	-	-	80,535	1,366,404	14,149,072	250,548	-	34,111	185,632	125,105	35,754	-	-	-	194,368	66,766,675
New Hanover	191,813,926	653,269	-	-	632,711	5,078,743	66,542,475	2,453,867	150,677	77,964	425,894	290,712	83,140	-	-	-	1,225,330	269,428,709
Northampton	18,345,831	4,765	-	-	-	68,317	2,425,264	65,278	-	12,416	67,408	27,979	-	-	-	-	6,651	21,023,909
Onslow	92,314,042	68,380	-	-	340,065	1,732,711	36,149,599	898,185	5,795,027	91,316	497,187	257,427	73,598	-	-	-	983,943	139,201,478
Orange	148,815,444	496,213	-	-	69,997	1,477,669	20,739,352	1,295,871	6,973,115	45,377	247,134	185,636	53,060	-	-	-	302,359	180,701,227
Pamlico	10,380,622	4,775	-	-	-	-	2,568,127	55,542	257,860	6,455	35,123	17,445	4,986	-	-	-	10,911	13,341,845
Pasquotank	23,299,806	9,595	1,026,814	-	73,922	669,950	7,824,032	134,630	143,024	18,230	99,350	52,635	15,044	-	-	-	226,447	33,593,478

c Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Mecklenburg County, \$51,159,017.77; Orange County, \$6,698,658.31.

TABLE 65. -Continued

Counties	Locally Levied Taxes:							Excise tax on conveyances†††	County Shares of State Levied Taxes:									Total	
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								State aid:				Sales and Use tax: 7% combined general rate						
	County-wide property tax	Taxes collected during fiscal year 2015-2016 according to tax type††:					County share: local government sales taxes [see notes a,b,c]		Statutory hold harmless Medicaid § 105-523	Solid waste disposal tax	Beer and wine excise taxes	Scrap tire disposal tax	White goods disposal tax	Electricity†, Piped natural gas†, Telecommunications†, Video programming					
		License	Land Transfer	Meals	Gross Receipts	Occupancy								§ 105-164.44K	§ 105-164.44L	§ 105-164.44F	§ 105-164.44I		
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Pender	46,772,171	15,156	-	-	-	10,112	11,237,786	559,449	767,415	41,985	229,811	76,297	21,829	-	-	-	-	287,772	60,019,782
Perquimans	8,219,949	11,297	353,196	-	-	5,917	2,053,484	36,313	411,104	9,064	49,136	18,082	5,168	-	-	-	-	19,812	11,192,521
Person	31,782,991	22,166	-	-	14,405	234,188	7,492,468	116,152	51,053	26,058	142,072	52,335	14,963	-	-	-	-	64,864	40,013,715
Pitt	85,543,131	8,975	-	-	290,319	1,934,295	29,199,877	745,111	1,085,642	52,315	285,343	232,222	66,389	-	-	-	-	405,701	119,849,321
Polk	15,412,122	5,145	-	-	-	149,842	3,563,522	138,717	505,543	14,463	-	27,570	7,881	-	-	-	-	24,158	19,848,962
Randolph	69,615,457	122,600	-	-	39,353	915,784	23,215,161	427,047	1,379,041	73,519	-	189,464	54,148	-	-	-	-	362,161	96,393,735
Richmond	25,915,424	1,800	-	-	24,400	326,046	6,801,296	74,442	-	22,592	77,460	60,164	17,192	-	-	-	-	212,045	33,532,861
Robeson	49,999,389	43,255	-	-	51,693	-	23,469,309	160,402	-	79,759	-	176,804	50,529	-	-	-	-	207,228	74,238,369
Rockingham	50,429,500	4,383	-	-	28,795	206,025	12,655,464	204,903	-	45,067	244,934	122,180	-	-	-	-	-	243,130	64,184,380
Rowan	80,310,937	74,650	-	-	101,712	388,357	23,014,598	430,514	-	64,135	349,783	185,196	52,953	-	-	-	-	409,143	105,381,977
Rutherford	37,337,221	11,575	-	-	24,381	912,883	12,927,837	243,563	-	40,482	-	89,597	25,608	-	-	-	-	39,965	51,653,112
Sampson	36,046,274	23,640	-	-	14,931	93,943	12,330,391	125,845	-	43,183	-	84,937	-	-	-	-	-	50,574	48,813,717
Scotland	22,109,387	14,640	-	-	20,064	359,666	6,757,480	69,032	-	15,278	83,001	47,548	13,586	-	-	-	-	58,129	29,547,811
Stanly	30,602,550	47,533	-	-	21,228	278,952	8,978,952	227,174	268,167	26,439	143,312	81,082	23,177	-	-	-	-	149,659	40,848,224
Stokes	24,943,748	31,146	-	-	-	-	8,120,232	106,262	1,012,747	32,373	175,386	61,975	17,713	-	-	-	-	112,671	34,614,253
Surry	32,229,446	37,285	-	-	26,890	99,172	17,836,099	184,265	-	46,508	251,404	97,211	27,774	-	-	-	-	223,239	51,059,293
Swain	5,858,796	9,000	-	-	-	761,207	3,298,172	52,431	274,163	11,136	-	19,773	5,653	-	-	-	-	35,741	10,326,073
Transylvania	29,174,727	-	-	-	-	-	7,191,126	295,535	669,880	20,939	113,697	44,608	12,754	-	-	-	-	111,066	37,634,331
Tyrrell	3,324,462	1,715	-	-	-	9,872	725,150	23,089	153,830	2,799	15,307	5,563	-	-	-	-	-	580	4,262,368
Union	187,302,540	56,100	-	-	185,890	-	41,967,776	2,081,197	6,979,122	59,007	321,026	290,128	82,986	-	-	-	-	510,762	239,836,533
Vance	23,375,494	17,753	-	-	32,842	422,894	8,470,370	75,899	-	24,408	132,852	59,752	17,078	-	-	-	-	130,995	32,760,338
Wake	846,305,433	504,576	-	26,051,103	3,091,534	23,301,005	159,551,254	11,815,383	16,188,890	169,823	925,146	1,327,598	379,795	-	-	-	-	1,704,588	1,091,316,128
Warren	19,113,815	2,787	-	-	-	-	3,171,389	91,895	-	15,322	83,318	27,143	7,757	-	-	-	-	12,918	22,526,344
Washington	7,478,967	38,336	-	-	-	133,246	2,289,176	59,950	-	6,698	36,372	16,713	4,775	-	-	-	-	14,304	10,078,538
Watauga	27,980,701	12,240	-	-	61,117	1,371,244	11,604,861	571,942	1,776,761	27,796	-	70,930	20,285	-	-	-	-	336,347	43,834,225
Wayne	54,186,482	66,158	-	-	73,089	91,713	21,020,209	343,375	-	68,590	137,699	165,858	47,393	-	-	-	-	515,574	76,716,139
Wilkes	36,484,054	12,555	-	-	-	-	15,360,791	160,789	-	50,989	276,139	92,387	26,402	-	-	-	-	242,546	52,706,652
Wilson	48,588,740	33,612	-	-	102,042	584,319	14,480,526	252,541	-	22,338	121,668	108,153	6,921	-	-	-	-	72,031	64,372,891
Yadkin	19,746,680	17,580	-	-	954	22,359	6,582,115	66,976	652,069	25,581	139,044	50,011	14,291	-	-	-	-	82,292	27,399,953
Yancey	13,968,831	8,100	-	-	-	62,148	3,429,256	81,165	79,960	13,515	-	23,780	1,522	-	-	-	-	73,040	17,741,317
All counties	7,017,592,582	9,811,130	11,953,997	65,861,407	16,712,072	208,223,325	1,922,640,887	71,397,858	84,998,850	3,680,995	14,387,896	13,291,102	2,864,515	615,521	2,349	93,003	23,932,446	9,468,059,936	

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, 2016, 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 2016, net of releases made by that date. Detail may not add to totals due to rounding.

†† License, land transfer, meals, gross receipts, and occupancy taxes collections are compiled from source data reported for county jurisdictions on Form TR-1-16 as processed by the NCDOR Local Government Division. SL 2014-3 repeals county authority to levy general privilege license taxes pursuant to § 153A-152 as of July 1, 2015. Repeal of this statute does not affect county authorization to levy county beer and wine taxes, county animal taxes, and other types of businesses authorized by statutes other than § 153A-152. 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] 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]

††† Computations of county retained shares generated from July 2016 through June 2017 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 2016-2017

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:							State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2015-2016 according to tax type:				Municipal share: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate					
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]		
Alamance														
Alamance	203,481	-	-	-	-	246,877	700	4,721	31,144	2,555	4,053	654	28,313	522,497
Burlington*	27,661,041	3,765	-	-	-	12,357,969	35,040	236,447	2,927,066	206,578	877,704	366,178	1,438,606	46,110,395
Elon	2,419,334	425	-	-	-	2,445,027	6,930	46,878	293,645	27,783	56,085	89,365	251,777	5,637,248
Gibsonville*	2,892,450	160	-	-	-	1,229,386	4,641	31,403	261,209	21,229	56,200	60,898	189,498	4,747,073
Graham	4,980,934	520	-	-	-	3,395,983	9,610	64,752	606,618	49,142	211,700	96,908	388,845	9,805,012
Green Level	250,000	-	-	-	-	499,767	1,415	9,513	49,482	2,078	12,185	7,470	56,379	888,289
Haw River	727,144	-	-	-	-	558,083	1,581	10,673	99,636	7,040	35,598	13,663	61,835	1,515,253
Mebane*	9,160,917	795	-	-	-	2,920,730	8,438	15,134	1,026,144	41,009	107,604	65,609	341,087	13,729,467
Ossipee	17,477	-	-	-	-	134,516	381	2,565	13,589	228	5,145	2,011	-	175,912
Sweepsonville	-	-	-	-	-	306,854	-	5,925	86,633	9,808	2,767	4,597	-	416,584
Alexander														
Taylorsville	620,819	-	-	-	-	562,643	1,428	9,623	132,660	1,885	54,362	35,423	59,977	1,478,819
Alleghany														
Sparta	529,666	425	-	-	-	462,003	1,191	8,038	249,479	-	20,424	8,197	58,967	1,338,391
Anson														
Ansonville	124,044	-	-	-	-	119,993	411	1,742	19,750	-	3,139	2,169	24,781	296,029
Lilesville	89,370	-	-	-	-	103,985	356	-	16,303	2	7,931	2,336	17,901	238,184
McFarlan	9,525	-	-	-	-	23,006	-	-	2,308	-	119	-	4,567	39,525
Morven	75,211	-	-	-	-	95,347	326	1,382	16,583	-	6,758	715	16,740	213,062
Peachland	54,105	-	-	-	-	82,146	281	-	13,478	-	7,406	673	16,647	174,736
Polkton	108,732	-	-	-	-	690,257	2,361	15,776	35,023	1	11,256	2,144	92,860	958,410
Wadesboro	1,842,897	375	-	-	-	1,094,557	3,746	25,175	271,055	13,359	40,919	34,383	176,188	3,502,653
Ashe														
Jefferson	541,968	-	-	-	-	442,265	1,049	7,034	134,924	4,278	5,110	9,559	52,773	1,198,961
Lansing	27,093	-	-	-	-	44,057	-	-	6,278	-	1,712	305	5,653	85,099
West Jefferson	1,179,103	372	-	-	56,290	378,209	897	6,038	172,623	2,984	19,341	781	45,243	1,861,881
Avery														
Banner Elk	1,183,875	532	-	-	170,179	390,086	778	5,255	93,666	6,098	22,847	6,931	42,263	1,922,510
Beech Mountain** See Watauga County														
Crossnore	26,382	-	-	-	-	67,775	135	-	8,230	-	1,955	562	7,857	112,895
Elk Park	63,678	45	-	-	-	151,619	302	1,285	15,524	-	3,663	4,014	13,268	253,398
Grandfather Village	-	-	-	-	-	8,430	-	113	29,537	-	227	89	-	38,395
Newland	372,381	1,750	-	-	-	239,268	-	3,210	85,082	2,800	20,956	4,484	25,998	755,928
Seven Devils** See Watauga County														
Sugar Mountain	1,287,190	-	-	-	243,516	66,426	132	892	135,306	192	1,808	8,150	26,792	1,770,403
Beaufort														
Aurora	134,539	-	-	-	-	128,983	340	2,290	28,508	-	8,106	2,907	24,466	330,139
Bath	89,841	-	-	-	-	61,817	163	1,095	3,560	-	7,391	340	8,029	172,237
Belhaven	608,756	-	-	-	-	414,375	1,092	7,355	81,393	-	24,941	7,694	59,089	1,204,696
Chocowinity	331,413	5,500	-	-	-	208,886	551	3,716	48,908	-	19,538	-	27,273	645,785
Pantego	30,216	-	-	-	-	44,919	118	797	10,569	-	9,731	11	6,577	102,938
Washington	4,530,663	48,584	-	19,929	259,553	2,455,765	6,475	43,628	1,004,737	37,580	142,216	100,084	288,888	8,938,101
Washington Park	155,686	-	-	-	-	113,189	298	2,010	6,009	1,800	4,479	2,805	14,981	301,257
Bertie														
Askewville	20,989	-	-	-	-	45,978	158	1,064	7,896	-	827	833	8,376	86,122
Autander	271,581	-	-	-	-	166,621	572	3,847	54,530	-	8,928	5,029	28,471	539,580
Colerain	60,662	-	-	-	-	38,089	131	883	12,171	-	4,871	2,653	4,508	123,968
Kelford	29,137	-	-	-	-	46,433	159	1,073	7,588	-	1,602	-	8,562	94,554
Lewiston-Woodville	127,631	-	-	-	-	103,822	356	2,399	18,059	319	6,191	588	15,228	274,593
Powellsville	26,285	-	-	-	-	51,192	176	1,181	7,070	-	2,433	1,642	7,307	97,285
Roxobel	24,242	-	-	-	-	44,085	151	1,018	8,917	-	2,517	799	8,451	90,180
Windsor	200,846	-	-	-	-	747,240	2,567	17,317	113,896	3,278	29,023	42,536	105,788	1,262,491
Bladen														
Bladenboro	559,843	6,113	-	-	-	210,885	1,186	-	72,594	1,610	16,932	13,473	58,049	940,686
Clarkton	324,422	-	-	-	-	148,513	576	3,860	143,945	787	7,837	5,481	34,481	669,901
Dublin	82,776	-	-	-	-	30,840	236	-	16,098	1,370	3,585	3,588	12,193	150,686
East Arcadia	51,278	-	-	-	-	18,829	-	2,155	7,758	-	1,592	1,698	13,131	96,441
Elizabethtown	1,736,106	3,288	-	-	-	693,599	2,406	16,186	258,929	763	37,629	34,458	112,331	2,895,696
Tar Heel	24,767	-	-	-	-	8,595	82	-	4,256	21	1,520	923	6,176	46,340
White Lake	673,671	5,050	-	-	-	264,853	572	3,976	89,750	-	6,932	30,478	24,458	1,099,741

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2015-2016 according to tax type:				Municipal share: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Carteret															
Atlantic Beach	2,593,017	557,043	-	-	-	1,060,753	1,014	6,835	306,211	-	34,645	87,690	58,699	4,705,908	
Beaufort	2,740,264	475	-	-	-	1,101,007	2,796	18,879	295,170	-	39,367	27,568	121,382	4,346,907	
Bogue	38,712	-	-	-	-	15,337	-	3,281	47,433	-	1,465	5,574	21,634	133,436	
Cape Carteret	624,782	-	-	-	-	254,881	1,451	9,808	100,110	212	8,924	28,347	75,774	1,104,289	
Cedar Point	235,793	-	-	-	-	93,947	947	6,405	68,217	1,090	15,768	26,982	34,973	484,122	
Emerald Isle	4,250,930	-	-	-	-	1,833,390	2,547	17,186	456,540	-	36,832	112,349	149,907	6,859,681	
Indian Beach	820,262	-	-	-	-	379,235	-	548	82,221	-	3,078	14,779	-	1,300,122	
Morehead City	6,968,979	223	-	30,752	-	2,799,134	6,282	42,374	827,449	12,768	116,256	126,489	269,286	11,199,992	
Newport	1,245,664	-	-	-	-	524,602	3,233	21,803	205,937	-	29,163	43,311	125,808	2,199,520	
Peletier	42,700	-	-	-	-	17,139	-	3,082	29,831	-	6,166	5,986	19,016	123,920	
Pine Knoll Shores	1,789,821	113	-	-	-	855,154	918	6,187	184,089	-	24,523	24,965	45,888	2,931,658	
Caswell															
Milton	42,020	752	-	-	-	21,433	-	779	6,458	-	1,239	609	-	73,289	
Yanceyville	328,783	-	-	-	-	182,220	1,377	9,333	90,623	5,929	15,859	12,476	41,415	688,014	
Catawba															
Brookford	94,099	-	-	-	-	94,265	251	1,693	10,703	598	1,333	3,571	14,893	221,406	
Catawba	336,255	-	-	-	-	151,965	406	2,734	39,311	196	13,242	3,805	21,562	569,476	
Claremont	1,878,308	-	-	-	1,161	360,120	962	6,491	360,328	5,362	34,102	33,524	44,278	2,724,634	
Conover	5,025,472	1,693	-	863	-	2,087,667	5,574	37,572	757,968	30,499	104,509	104,509	250,282	8,365,627	
Hickory*	26,404,425	179,984	-	149,050	1,888,878	10,148,082	27,102	182,636	2,997,580	155,409	496,547	399,935	1,197,521	44,227,148	
Long View*	1,419,597	1,157	-	-	-	1,208,656	3,271	18,689	3,271	18,985	18,251	14,911	3,100,906		
Maiden*	5,724,184	-	-	-	-	854,395	2,280	15,357	728,953	19,643	55,227	19,788	111,763	7,531,591	
Newton	5,498,786	90	-	13,738	-	3,269,244	8,726	58,759	777,417	32,379	160,038	73,811	383,667	10,276,655	
Chatham															
Cary**	See Wake County														
Goldston	46,477	-	-	-	-	70,562	187	1,267	10,157	1,168	3,343	893	11,695	145,750	
Pittsboro	2,102,294	390	-	-	-	1,105,211	2,934	19,983	174,571	12,634	27,316	30,622	127,098	3,603,053	
Siler City	2,065,111	27,190	-	668	-	2,150,165	5,701	38,708	342,490	14,415	47,500	33,386	225,976	4,951,310	
Cherokee															
Andrews	600,638	-	-	-	-	515,062	1,194	8,079	86,108	-	19,164	5,238	54,816	1,290,300	
Murphy	935,422	-	-	-	-	471,860	1,093	7,382	37,156	-	44,652	9,514	56,695	1,563,773	
Chowan															
Edenton	1,821,742	-	-	-	-	694,339	3,270	21,984	350,405	8,563	52,420	25,431	136,247	3,114,400	
Clay															
Hayesville	98,969	-	-	-	-	37,032	226	1,530	22,583	-	20,884	1,190	12,581	194,995	
Cleveland															
Belwood	-	-	-	-	-	-	-	-	20,616	-	4,696	3,348	-	28,659	
Boiling Springs	918,485	-	-	-	16,987	373,426	3,212	-	149,851	8,122	30,027	32,999	131,546	1,664,654	
Casar	8,059	-	-	-	-	2,614	-	526	10,917	-	11,958	-	-	34,074	
Earl	16,469	-	-	-	-	6,785	179	-	5,619	-	3,626	2,549	6,823	42,050	
Fallston	20,807	45	-	-	-	8,982	-	2,746	26,734	-	9,540	3,571	18,823	91,248	
Grover	135,343	-	-	-	3,477	57,835	478	3,210	22,291	1,138	21,680	2,410	23,645	271,507	
Kings Mountain*	5,509,183	881	-	-	121,670	1,903,077	7,160	48,281	778,027	44,412	151,844	40,889	311,547	8,916,969	
Kingstown	64,183	-	-	-	-	32,770	455	-	17,325	-	2,947	2,399	13,692	133,770	
Lattimore	35,866	-	-	-	-	15,565	309	-	12,701	-	3,432	536	12,394	80,802	
Lawndale	49,255	-	-	-	-	21,853	-	2,723	18,053	-	29,996	3,301	18,577	143,758	
Mooresboro	-	-	-	-	-	-	-	-	8,740	-	19,962	1,121	-	29,823	
Patterson Springs	-	-	-	-	-	-	417	2,795	14,171	-	1,834	1,984	-	21,202	
Polkville	13,308	-	-	-	-	5,650	-	2,453	13,732	-	8,206	1,739	13,188	58,277	
Shelby	8,876,332	7,300	-	46,279	196,645	3,444,928	13,506	90,926	1,226,939	117,875	423,517	181,206	604,231	15,229,685	
Waco	27,194	-	-	-	-	11,474	216	571	7,780	-	5,145	653	11,851	64,883	
Columbus															
Boardman	3,412	-	-	-	-	32,712	-	-	6,269	-	661	-	3,877	46,931	
Bolton	113,764	20	-	-	-	147,192	464	3,123	21,232	-	3,455	1,001	32,615	322,866	
Brunswick	94,781	50	-	-	-	239,247	754	5,078	17,579	3	4,633	3,222	25,208	390,556	
Cerro Gordo	15,880	-	-	-	-	42,214	133	-	10,424	-	2,268	117	7,192	78,229	
Chadbourne	515,089	683	-	-	-	385,370	1,214	8,156	91,028	-	15,874	10,698	62,895	1,091,008	
Fair Bluff	277,314	-	-	-	-	199,120	628	4,218	47,554	-	7,916	3,314	40,271	580,334	
Lake Waccamaw	544,941	139	-	-	-	316,396	998	6,717	74,386	-	10,870	5,280	46,675	1,006,401	
Sandyfield	56,130	-	-	-	-	97,152	-	-	9,181	-	993	1,617	14,699	179,772	
Tabor City	1,088,869	110	-	-	-	887,902	2,814	19,263	168,072	111	18,226	15,312	117,844	2,318,524	
Whiteville	2,511,215	600	-	-	-	1,144,478	3,607	24,224	410,412	5,104	73,622	50,824	164,500	4,388,586	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation] [S]	Total [S]
	Municipal property tax levies [S]	Taxes collected during fiscal year 2015-2016 according to tax type:				Municipal share: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Edgecombe															
Conetoe	22,607	-	-	-	-	51,881	189	1,267	9,012	-	2,157	898	9,521	97,531	
Leggett	9,471	-	-	-	-	10,917	-	267	2,760	-	1,131	-	-	24,546	
Macclesfield	71,143	-	-	-	-	84,088	307	2,059	3,045	542	7,258	1,061	14,407	183,909	
Pinetops	196,953	-	-	-	-	243,111	886	5,947	8,199	-	16,316	5,051	45,021	521,484	
Princeville	324,594	-	-	-	-	401,823	1,467	9,881	27,931	-	15,250	8,222	59,984	849,151	
Rocky Mount**	See Nash County														
Sharpsburg**	See Nash County														
Speed	14,311	-	-	-	-	14,782	54	362	1,798	-	1,266	-	3,258	35,831	
Tarboro	3,607,162	2,170	-	6,213	-	2,047,250	7,463	50,087	747,896	44,609	121,689	173,369	318,731	7,126,638	
Whitakers**	See Nash County														
Forsyth															
Bethania	102,930	-	-	-	-	33,898	219	1,465	16,211	2	1,334	2,521	7,145	165,725	
Clemmons	2,369,909	-	-	2,775	-	789,272	13,112	88,600	703,253	35,542	89,214	195,135	522,185	4,808,997	
High Point**	See Guilford County														
Kernersville*	15,490,181	115,776	-	72,872	137,964	4,754,067	16,258	109,583	1,368,485	71,936	199,399	248,421	638,428	23,223,370	
King**	See Stokes County														
Lewisville	2,225,140	100	-	-	-	756,675	8,758	59,049	426,449	14,545	45,944	152,479	352,970	4,042,108	
Rural Hall	1,188,878	-	-	-	-	400,893	2,061	13,860	178,141	11,294	19,332	23,596	85,285	1,923,339	
Tobaccoville*	95,167	2,917	-	-	-	31,859	1,681	11,290	73,695	347	8,750	12,227	51,164	289,097	
Walkertown	832,300	-	-	-	-	267,440	3,344	22,688	252,745	11,626	24,060	38,232	127,488	1,579,923	
Winston-Salem	121,557,846	12,253	-	310,924	-	39,457,470	160,316	1,081,299	13,131,269	673,437	2,112,407	2,224,104	6,464,586	187,185,911	
Franklin															
Bunn	169,423	-	-	-	-	61,127	232	1,562	23,439	-	3,813	1,222	15,918	276,734	
Centerville	-	-	-	-	-	-	-	397	3,196	-	321	156	-	4,069	
Franklinton	750,008	-	-	-	-	291,093	1,362	9,188	86,632	3,585	16,716	12,563	63,343	1,234,490	
Louisburg	1,289,907	-	-	-	-	528,483	2,252	15,167	256,881	7,247	34,328	19,130	94,323	2,247,719	
Wake Forest**	See Wake County														
Youngsville	1,060,593	3,491	-	-	-	352,181	867	5,884	83,189	1,973	10,326	9,978	37,601	1,566,084	
Gaston															
Belmont	6,063,098	88,327	-	22,374	94,771	2,145,619	7,333	49,580	643,863	37,201	107,311	100,460	303,766	9,663,703	
Bessemer City	1,547,135	-	-	-	-	549,685	3,632	24,487	334,233	13,832	64,929	37,001	167,269	2,742,202	
Cherryville	1,673,750	-	-	-	-	609,237	3,912	26,388	221,871	32,667	82,242	42,122	185,825	2,878,014	
Cramerton	2,277,032	-	-	-	-	813,755	3,226	21,825	196,459	14,078	19,657	43,557	122,436	3,512,024	
Dallas	1,147,944	5,681	-	-	-	395,055	3,167	21,382	148,439	13,496	57,440	17,158	131,343	1,941,105	
Gastonia	29,807,078	868,395	-	94,897	636,438	10,704,148	49,497	334,226	3,479,660	226,357	822,452	522,873	2,030,974	49,576,995	
High Shoals	114,289	-	-	-	-	41,060	469	-	19,000	-	4,338	1,998	19,215	200,368	
Kings Mountain**	See Cleveland County														
Lowell	1,164,172	-	-	28,773	-	425,473	2,457	16,588	132,271	10,396	28,513	28,894	93,639	1,931,176	
McAdenville	346,638	50	-	-	-	127,225	449	3,033	257,422	2,147	6,568	4,997	17,644	766,171	
Mount Holly	6,633,188	-	-	-	84,176	2,301,321	9,882	66,865	739,796	50,315	100,443	123,372	404,255	10,513,611	
Ranlo	813,602	-	-	-	-	292,346	2,357	15,905	163,850	9,451	15,035	20,764	96,892	1,430,201	
Spencer Mountain	-	-	-	-	-	-	-	-	205	35	577	-	-	816	
Stanley	1,450,047	-	-	-	-	526,061	2,451	16,543	137,987	9,591	53,515	12,937	105,380	2,314,512	
Gates															
Gatesville	56,277	-	-	-	-	78,903	210	1,417	12,275	696	4,244	-	9,046	163,068	
Graham															
Fontana Dam	8,328	-	-	-	70,694	2,191	13	-	287	-	181	10	5,414	87,120	
Lake Santee†††	189,475	-	-	-	-	58,845	29	-	12,234	-	667	-	8,617	269,867	
Robbinsville	328,648	-	-	-	28,576	123,661	405	-	86,655	-	18,726	545	17,226	604,442	
Granville															
Butner	2,246,217	-	-	-	-	1,650,791	5,228	35,250	384,276	5,605	70,591	9,014	183,572	4,590,543	
Creedmoor	2,031,605	36,911	-	-	-	929,458	2,947	19,947	198,996	3,179	77,772	90,000	117,252	3,508,068	
Oxford	3,574,607	610	-	-	-	1,795,798	5,687	38,355	508,516	27,604	69,865	67,047	232,558	6,320,647	
Stem	249,986	-	-	-	-	112,723	-	2,440	19,716	546	3,254	18,037	408,590	608,590	
Stovall	86,023	-	-	-	-	89,121	282	1,906	12,131	-	2,601	1,490	14,034	207,588	
Greene															
Hookerton	73,304	-	-	-	-	37,581	271	1,824	22,782	-	3,951	83,823	13,267	236,804	
Snow Hill	373,928	-	-	-	-	203,043	1,057	7,102	72,949	4,319	23,367	87,659	47,470	820,894	
Walstonburg	56,472	-	-	-	-	29,439	145	978	2,290	-	1,372	83,260	7,638	181,594	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2015-2016 according to tax type:				Municipal share: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Guilford															
Archdale**	See Randolph County														
Burlington**	See Alamance County														
Gibsonville**	See Alamance County														
Greensboro		164,896,963	2,827,463	-	383,054	4,872,710	50,298,815	189,671	1,280,233	16,207,141	976,843	3,255,775	3,003,465	7,342,399	255,534,531
High Point*		59,614,025	2,025,193	-	161,061	361,441	18,519,510	73,530	496,743	5,979,237	384,047	718,570	966,320	2,924,318	92,223,994
Jamestown		1,895,842	-	-	-	-	574,257	2,445	16,484	191,378	16,095	58,845	42,508	99,408	2,897,262
Kernersville**	See Forsyth County														
Oak Ridge		811,572	-	-	-	-	240,095	4,728	32,014	203,777	15,059	22,602	65,975	-	1,395,821
Pleasant Garden		93,930	-	-	-	-	28,834	-	20,893	132,639	3,048	3,075	29,329	-	311,748
Sedalia		140,113	-	-	-	-	41,211	432	2,915	25,945	-	375	2,279	14,673	227,942
Stokesdale		-	-	-	-	-	-	-	25,052	246,120	9,968	10,095	36,815	-	328,051
Summerfield		398,109	-	-	-	-	119,679	7,524	50,888	290,524	19,033	17,877	95,161	-	998,795
Whitsett		80,238	-	-	-	-	25,229	406	2,734	20,416	(2,089)	9,947	2,142	-	139,022
Halifax															
Enfield		691,496	99	-	-	-	273,897	1,667	11,202	94,462	6,332	19,042	13,557	75,196	1,186,952
Halifax		79,093	-	-	-	-	30,953	156	1,046	16,829	-	4,852	1,448	9,285	143,662
Hobgood		59,509	-	-	-	-	23,233	225	1,507	12,909	-	3,084	783	14,736	115,986
Littleton		271,127	-	-	-	-	108,148	439	2,947	36,019	-	7,825	11,349	24,305	462,158
Roanoke Rapids		7,424,874	1,465	-	25,049	142,319	3,740,446	10,234	68,735	1,123,672	41,516	170,547	148,455	453,077	13,350,388
Scotland Neck		663,953	365	-	-	-	259,361	1,324	8,889	125,532	2	19,487	15,301	63,286	1,159,101
Weldon		1,297,381	565	-	-	-	540,245	1,057	7,106	112,147	6,145	14,335	16,998	48,366	2,044,345
Harnett															
Angier*		1,774,690	-	-	-	-	738,489	3,302	22,337	208,215	402	22,227	41,273	138,897	2,949,832
Benson**	See Johnston County														
Broadway**	See Lee County														
Coats		597,257	-	-	-	-	286,664	1,526	10,297	76,475	-	11,001	20,524	69,826	1,073,571
Dunn		4,239,494	-	-	-	508,983	1,899,687	6,444	43,447	520,684	29,897	91,614	97,717	298,535	7,736,502
Erwin		1,300,473	-	-	-	-	581,207	3,067	20,667	139,971	9,516	31,695	14,512	140,086	2,241,194
Lillington		1,767,419	-	-	-	-	828,802	2,236	15,081	253,756	13,113	23,132	30,846	101,374	3,035,758
Haywood															
Canton		2,804,694	2,330	-	1,471	-	1,142,484	2,865	19,349	731,136	4,905	71,792	45,618	137,306	4,963,950
Clyde		358,085	-	-	-	-	329,415	826	2,191	47,644	589	34,806	11,913	37,731	823,201
Maggie Valley		1,625,933	6,125	-	-	-	344,150	863	5,834	139,160	-	26,175	42,533	36,635	2,227,408
Waynesville		5,710,163	245	-	23,855	-	2,650,678	6,647	44,882	603,631	10,491	206,384	120,750	336,023	9,713,747
Henderson															
Flat Rock		986,460	-	-	-	-	397,494	-	14,823	139,121	20,312	31,072	42,499	-	1,631,781
Fletcher		3,849,369	285	-	-	-	1,516,373	5,151	34,842	594,716	34,640	49,869	61,945	191,649	6,338,839
Hendersonville		7,959,600	45,215	-	11,358	-	3,352,643	9,260	62,570	857,664	59,397	238,694	115,852	383,681	13,095,933
Laurel Park		1,641,586	20,171	-	-	-	664,994	1,499	10,134	125,049	7,534	7,439	27,440	98,326	2,604,174
Mills River		1,863,604	-	-	-	-	460,571	-	32,688	314,419	17,856	65,141	25,470	-	2,779,750
Saluda**	See Polk County														
Hertford															
Ahoskie		2,853,781	2,825	-	-	58,484	1,130,221	3,267	21,975	274,781	14,214	46,213	33,363	152,432	4,591,555
Coffield		149,616	-	-	-	-	63,369	273	1,842	53,986	-	3,459	-	10,816	283,362
Como		16,381	-	-	-	-	7,070	-	412	4,564	-	1,546	324	-	30,297
Harrellsville		21,344	-	-	-	-	9,723	71	475	3,517	-	1,161	372	2,996	39,659
Murfreesboro		879,772	16,770	-	-	-	375,586	2,163	14,597	129,789	-	21,629	26,362	90,939	1,557,606
Winton		244,507	-	-	-	-	108,296	494	3,322	36,756	847	7,273	3,494	23,988	428,976
Hoke															
Raeford		2,337,226	260	-	-	-	1,140,413	3,259	21,984	435,751	8,112	35,188	38,270	148,675	4,169,138
Hyde															
No incorporated towns															
Iredell															
Davidson**	See Mecklenburg County														
Harmony		31,727	-	-	-	-	141,479	366	2,466	23,053	-	6,094	2,529	15,260	222,974
Love Valley		25,695	-	-	-	-	31,085	80	541	1,962	-	96	425	9,641	69,524
Mooresville		35,136,328	1,223	-	108,699	1,047,979	9,688,126	25,145	170,903	3,059,124	139,488	162,717	202,779	975,984	50,718,495
Statesville		13,552,422	2,067	-	43,280	980,548	6,565,618	16,995	114,797	1,869,603	114,061	251,277	143,258	744,048	24,397,974
Troutman		2,072,108	-	-	-	-	674,929	1,751	11,877	209,795	7,400	18,809	22,175	78,847	3,097,691

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2015-2016 according to tax type:				Municipal share: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Pamlico															
Alliance	27,334	3,352	-	-	-	9,062	524	3,558	26,162	271	6,497	2,552	17,713	97,025	
Arapahoe	-	-	-	-	-	-	-	2,584	13,548	-	2,479	2,480	-	21,091	
Bayboro	85,775	-	-	-	-	27,941	837	5,635	33,733	959	6,900	7,657	32,589	202,026	
Grantsboro	30,524	-	-	-	-	9,818	-	3,132	19,603	348	1,207	1,357	-	65,988	
Mesic	34,030	-	-	-	-	12,505	144	973	5,638	-	2,250	610	6,531	62,680	
Minnesott Beach	135,530	45	-	-	-	44,405	315	2,127	14,953	-	1,337	3,165	18,698	220,574	
Oriental	501,046	-	-	-	20,332	151,733	608	4,101	55,520	-	4,550	11,202	39,831	788,923	
Stonewall	31,011	-	-	-	-	10,278	-	1,263	9,647	64	1,357	341	8,024	61,986	
Vandemere	49,554	-	-	-	-	16,190	168	1,132	9,344	-	2,259	716	15,134	94,496	
Pasquotank															
Elizabeth City*	8,042,172	27,945	-	62,433	-	3,487,372	11,993	80,684	1,118,673	22,396	189,339	133,009	475,522	13,651,538	
Pender															
Atkinson	48,569	-	-	-	-	88,143	220	1,489	20,273	-	4,863	1,159	13,423	178,140	
Burgaw	1,417,611	225	-	-	8,940	1,090,396	2,714	18,331	191,956	3,402	42,645	22,487	111,640	2,910,346	
Saint Helena	17,092	-	-	-	-	113,008	281	1,901	10,646	-	2,344	1,586	10,720	157,579	
Surf City*	5,602,817	1,271	-	-	574,772	1,000,584	1,369	9,274	376,624	-	17,484	69,840	79,786	7,733,822	
Topsail Beach	1,986,657	-	-	-	379,480	107,316	267	1,815	114,608	-	7,260	19,968	16,537	2,633,908	
Wallace**	See Duplin County														
Watha	4,767	-	-	-	-	57,259	143	969	2,732	-	1,278	1,111	4,986	73,243	
Perquimans															
Hertford	603,864	17,407	-	-	-	512,541	1,441	9,700	85,234	3,030	25,379	15,118	58,841	1,332,555	
Winfall	232,100	2,035	-	-	-	144,780	407	2,747	25,470	676	4,953	2,493	19,318	434,980	
Person															
Roxboro	4,682,251	101,308	-	14,478	-	1,631,576	5,494	37,047	577,422	32,590	108,923	69,232	222,760	7,483,080	
Pitt															
Ayden	1,256,201	-	-	-	-	1,054,114	3,365	22,663	351,500	-	57,386	34,772	150,659	2,930,660	
Bethel	408,578	-	-	-	-	330,975	1,056	7,106	51,369	-	18,496	9,868	51,546	878,995	
Falkland	19,760	140	-	-	-	20,264	65	435	784	-	2,097	171	2,005	45,720	
Farmville	1,637,562	-	-	-	-	990,018	3,160	21,282	301,370	15,739	48,747	32,828	140,929	3,191,636	
Fountain	136,043	-	-	-	-	90,320	288	1,942	17,859	-	4,845	510	14,762	266,568	
Greenville	32,555,488	5,068	-	142,723	1,934,295	18,469,309	59,001	398,122	5,683,487	332,199	812,075	875,413	2,201,441	63,468,622	
Grifton*	561,500	9,300	-	-	-	530,205	1,784	12,022	86,961	-	22,841	4,797	75,854	1,305,263	
Grimesland	104,078	398	-	-	-	94,596	302	2,032	19,875	-	12,070	2,961	13,426	249,739	
Simpson	97,231	-	-	-	-	87,232	278	1,874	3,898	-	4,084	1,470	12,660	208,728	
Winterville	3,673,658	275	-	30,878	-	1,978,374	6,314	42,496	252,605	-	55,290	69,874	260,092	6,369,857	
Polk															
Columbus	528,048	4,320	-	-	26,264	246,071	658	4,431	73,745	4,626	16,463	8,308	33,652	946,586	
Saluda*	637,138	1,770	-	-	-	187,173	490	3,296	51,228	-	12,610	11,995	30,434	936,135	
Tryon	1,002,597	-	-	-	19,415	432,773	1,159	7,830	99,837	4,779	23,084	18,141	68,186	1,677,801	
Randolph															
Archdale*	2,767,429	2,193	-	1,109	-	2,552,325	8,013	54,106	434,015	22,682	100,955	110,535	325,621	6,378,983	
Asheboro	15,948,373	1,307	-	34,679	-	5,634,966	17,294	116,504	2,054,471	82,294	195,736	153,556	673,933	24,913,113	
Franklinville	185,426	-	-	-	-	261,168	801	4,404	33,098	1,259	2,257	2,674	34,545	525,632	
High Point**	See Guilford County														
Liberty	984,623	14,385	-	264	-	582,156	1,786	12,026	116,501	9,405	35,049	13,516	90,396	1,860,108	
Ramseur	785,250	-	-	-	-	369,364	1,134	7,640	30,931	4,807	13,000	10,100	50,746	1,272,971	
Randleman	2,485,443	270	-	-	-	913,821	2,805	18,906	428,405	7,003	27,554	25,186	120,902	4,030,293	
Seagrove	156,543	-	-	-	-	49,753	153	835	19,153	-	4,463	806	10,909	242,614	
Staley	24,002	-	-	-	-	88,129	271	-	6,764	423	3,566	1,428	13,949	138,531	
Thomasville**	See Davidson County														
Trinity	559,716	-	-	-	-	1,449,921	4,449	-	240,156	7,662	27,347	45,813	151,155	2,486,219	
Richmond															
Dobbins Heights	94,558	-	-	-	-	194,901	-	3,793	19,207	-	2,164	4,704	31,102	350,428	
Ellerbe	229,131	-	-	-	-	239,064	692	2,938	41,683	-	19,746	7,661	37,898	578,813	
Hamlet	2,152,412	24,181	-	54	-	1,476,612	4,274	28,782	303,325	12,041	62,985	84,346	200,270	4,349,282	
Hoffman	41,792	-	-	-	-	132,486	383	2,580	12,521	-	1,619	2,791	28,263	222,436	
Norman	-	-	-	-	-	31,865	-	391	3,378	-	673	-	-	36,307	
Rockingham	3,168,362	33,688	-	23,424	-	2,159,460	6,249	42,062	642,279	29,207	182,602	111,280	268,877	6,667,491	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2015-2016 according to tax type:				Municipal share: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Robeson															
Fairmont	810,711	225	-	-	-	627,239	1,773	11,926	122,335	-	20,936	15,447	88,981	1,699,574	
Lumber Bridge	31,823	-	-	-	-	22,095	-	-	7,954	-	2,264	1,058	4,021	69,215	
Lumberton	10,071,767	392,608	-	-	1,152,596	5,119,000	14,474	97,539	1,399,255	54,794	235,559	166,296	641,960	19,345,848	
Marietta	-	-	-	-	-	41,813	-	-	1,497	-	885	624	-	44,819	
Maxton*	732,357	250	-	-	-	575,092	1,597	10,745	105,242	3,314	27,359	10,320	77,375	1,543,651	
McDonald	1,815	-	-	-	-	26,371	-	-	3,018	-	347	394	3,847	35,791	
Orrum	-	-	-	-	-	21,857	62	-	4,684	-	1,555	326	-	28,483	
Parkton	124,030	-	-	-	-	103,583	293	-	22,951	-	3,449	4,368	17,774	276,448	
Pembroke	1,192,241	540	-	-	31,201	717,404	2,030	13,714	211,681	9,526	29,666	10,716	90,179	2,308,899	
Proctorville	9,723	-	-	-	-	27,398	-	-	3,991	-	1,044	409	4,203	46,768	
Raynham	2,560	-	-	-	-	22,570	64	-	2,265	-	441	-	2,828	30,728	
Red Springs*	1,177,961	225	-	-	-	807,729	2,283	15,371	146,774	6,978	28,042	24,973	101,926	2,312,262	
Rennert	11,845	-	-	-	-	92,264	-	-	5,412	-	1,089	-	11,137	121,746	
Rowland	381,370	-	-	-	8,536	241,921	684	4,603	51,923	-	4,965	2,518	41,065	737,585	
St Pauls	799,865	260	-	-	40,875	529,856	1,498	10,084	108,486	5,208	15,554	7,907	69,339	1,588,933	
Rockingham															
Eden	5,972,333	935	-	-	77,484	3,304,114	10,299	69,278	710,281	50,242	138,417	127,896	477,304	10,938,583	
Madison	1,618,684	-	-	-	-	476,664	1,486	10,003	355,772	8,927	28,610	21,889	71,428	2,593,462	
Mayodan	1,361,257	285	-	-	-	526,256	1,640	11,035	210,314	6,675	18,947	21,920	73,579	2,231,908	
Reidsville	8,455,068	8,955	-	-	61,748	3,064,553	9,554	64,294	1,301,773	57,053	158,221	110,538	434,101	13,725,857	
Stoneville	512,176	90	-	-	-	226,296	706	4,766	54,978	-	10,109	4,026	34,534	847,682	
Wentworth	-	-	-	-	-	594,889	-	12,479	99,738	5,595	118	9,792	-	722,610	
Rowan															
China Grove	1,728,898	-	-	-	-	879,004	2,828	19,119	231,495	8,775	41,666	23,001	117,187	3,051,973	
Cleveland	483,666	-	-	-	-	183,535	591	3,992	165,499	2,371	14,272	5,612	29,485	889,022	
East Spencer	708,486	-	-	-	-	316,047	1,016	6,853	97,448	2,203	11,967	54,431	1,202,422		
Faith	262,059	1,543	-	-	-	171,409	551	3,725	36,019	597	7,869	7,947	26,356	518,074	
Granite Quarry	874,641	515	-	-	-	636,038	2,047	13,841	94,567	6,908	14,165	27,622	83,488	1,753,832	
Kannapolis**	See Cabarrus County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Landis	1,237,041	-	-	-	-	653,372	2,102	14,199	258,697	8,652	19,493	11,061	100,095	2,304,711	
Rockwell	687,589	7,373	-	-	-	443,003	1,425	9,614	77,707	7,401	23,910	15,589	60,035	1,333,645	
Salisbury	19,081,350	2,456	-	63,360	381,071	7,143,705	22,977	155,180	2,116,940	129,875	498,484	252,627	967,071	30,815,094	
Spencer	1,337,384	-	-	-	-	683,944	2,199	14,841	150,243	10,288	25,783	9,543	103,638	2,337,864	
Rutherford															
Bostic	44,207	-	-	-	-	18,160	260	-	8,136	-	18,567	1,992	12,200	103,523	
Chimney Rock Village	60,345	-	-	-	-	24,089	75	502	14,243	-	2,698	656	-	102,609	
Ellenboro	58,290	-	804	-	-	23,437	590	-	17,423	-	27,754	1,582	26,634	156,514	
Forest City	3,385,078	735	-	17,518	-	1,411,325	4,989	33,566	699,962	21,783	116,246	39,014	240,222	5,970,439	
Lake Lure	2,384,809	345,506	-	-	-	986,504	812	5,477	199,909	-	19,936	27,648	68,021	4,038,622	
Ruth	89,527	-	-	-	-	33,472	300	-	12,860	-	3,546	-	14,575	154,562	
Rutherfordton	1,880,160	18,844	-	-	-	820,395	2,806	18,888	257,492	12,022	106,199	33,344	135,878	3,286,028	
Spindale	1,317,024	-	-	538	-	535,442	2,899	19,544	189,766	6,848	41,542	10,357	143,246	2,267,206	
Sampson															
Autryville	57,976	-	-	-	-	49,423	134	-	10,137	-	3,312	2,043	11,110	134,135	
Clinton	3,065,917	69,982	-	13,122	-	2,145,822	5,819	39,138	764,303	25,775	97,698	40,718	254,911	6,523,204	
Faison**	See Duplin County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Garland	199,877	2,422	-	-	-	158,091	429	2,892	34,221	-	6,973	3,066	31,041	439,013	
Harrells*	24,652	-	-	-	-	50,222	137	920	10,334	-	3,456	723	6,148	96,592	
Newton Grove	226,438	-	-	-	-	139,931	379	2,539	46,156	2	6,885	2,001	19,548	443,880	
Roseboro	584,230	8,060	-	302	-	295,878	802	5,395	71,678	2,640	11,426	7,754	42,203	1,030,370	
Salemberg	93,846	1,354	-	-	-	108,170	293	-	29,787	2,369	4,299	3,664	17,287	261,069	
Turkey	27,198	-	-	-	-	75,992	206	-	7,855	10	2,633	800	10,354	125,048	
Scotland															
East Laurinburg	15,633	-	-	-	-	6,355	198	1,331	6,480	78	2,099	9,655	10,337	52,165	
Gibson	112,094	-	-	-	-	47,035	351	2,363	17,083	-	7,444	3,374	17,777	207,522	
Laurinburg	3,460,714	540	-	13,961	-	1,432,917	10,529	70,817	678,251	31,400	200,461	226,632	461,807	6,588,030	
Maxton**	See Robeson County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagram	187,067	-	-	-	-	77,561	558	3,757	26,180	-	7,834	-	29,125	332,081	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:							State street-aid [Powell Bill allocation] [S]	Total [S]
	Municipal property tax levies [S]	Taxes collected during fiscal year 2015-2016 according to tax type:				Municipal share: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate					
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]		
Stanly														
Albemarle	6,014,777	840	-	20,983	131,250	3,475,923	10,730	72,324	1,066,668	34,728	139,058	118,388	516,830	11,602,499
Badin	225,851	-	-	-	-	428,200	1,321	8,873	35,542	21	8,436	8,846	55,161	772,252
Locust*	1,396,408	605	-	-	-	698,993	2,133	14,502	182,438	1,187	22,045	18,270	105,786	2,442,366
Misenhimer	28,981	-	-	-	-	149,086	458	3,041	20,470	-	6,193	-	13,709	221,938
New London	182,105	-	-	-	-	133,417	412	2,777	156,777	1,921	15,213	5,477	19,920	518,020
Norwood	1,056,687	95	-	-	-	516,933	1,596	10,754	137,263	4,661	16,469	20,572	76,815	1,841,844
Oakboro	625,983	1,313	-	-	-	424,105	1,310	8,814	138,281	510	17,982	15,529	308,971	1,542,796
Red Cross	84,641	-	-	-	-	163,875	506	3,399	29,766	-	6,833	2,671	15,384	307,075
Richfield	136,588	2,740	-	-	-	136,894	423	2,845	40,389	-	8,790	5,149	25,023	358,842
Stanfield	393,249	-	-	-	-	335,887	1,038	7,007	64,230	154	14,506	8,114	46,546	870,730
Stokes														
Danbury	30,536	-	-	-	-	12,531	124	830	11,583	-	4,228	1,313	6,543	67,688
King*	2,470,532	-	-	-	-	972,077	4,668	31,458	327,586	7,963	52,280	40,587	202,984	4,110,135
Tobaccoville**	See Forsyth County	-	-	-	-	-	-	-	-	-	-	-	-	-
Walnut Cove	454,915	-	-	-	-	188,378	937	6,300	68,380	2,368	12,261	9,133	45,010	787,684
Surry														
Dobson	561,362	-	-	-	136,588	460,963	1,091	7,387	125,321	6,786	8,640	9,128	47,045	1,364,310
Elkin*	2,937,057	775	-	-	157,244	1,144,919	2,706	18,204	343,464	7,875	47,160	25,895	128,715	4,814,015
Mount Airy	5,260,584	1,500	-	24,020	444,446	2,947,518	6,964	46,896	792,941	14,241	75,064	66,618	324,837	10,005,628
Pilot Mountain	807,851	292	-	-	21,373	427,272	1,009	6,798	95,353	-	12,577	7,208	44,764	1,424,499
Swain														
Bryson City	536,484	-	-	-	-	453,301	1,033	6,979	97,549	2,677	36,282	20,425	49,005	1,203,735
Transylvania														
Brevard	4,644,187	1,380	-	-	-	1,522,364	5,309	35,888	430,323	33,565	78,072	47,192	224,153	7,022,433
Rosman	89,513	-	-	-	-	28,459	401	2,711	21,959	-	5,558	2,663	14,096	165,360
Tyrrell														
Columbia	270,964	1,645	-	-	-	90,312	-	3,779	41,973	1,917	9,983	23,840	24,033	468,446
Union														
Fairview	82,757	-	-	-	-	24,991	-	16,243	108,325	450	32,530	8,259	-	273,554
Hemby Bridge	-	-	-	-	-	-	-	6,992	41,247	1,351	14,046	14,967	-	78,603
Indian Trail	6,996,364	1,065	-	28,761	-	2,088,060	25,024	169,500	1,125,381	99,722	80,080	307,432	843,153	11,764,542
Lake Park	634,800	1,370	-	-	-	190,113	2,428	16,347	86,573	10,492	1,830	20,676	96,345	1,060,975
Marshville	851,102	145	-	-	-	260,043	1,661	11,202	165,210	-	26,914	12,254	68,739	1,397,270
Marvin	565,086	-	-	-	-	163,812	-	29,293	160,710	18,210	58,224	67,877	132,410	1,195,623
Mineral Springs	68,437	-	-	1,481	-	20,494	-	13,096	208,753	988	4,811	21,075	-	339,135
Mint Hill**	See Mecklenburg County	-	-	-	-	-	-	-	-	-	-	-	-	-
Monroe	19,820,442	142,130	-	76,867	596,047	5,999,612	23,009	155,352	2,632,806	147,539	348,634	222,229	963,013	31,127,680
Stallings*	3,781,144	-	-	-	-	1,124,255	10,348	70,119	579,955	44,609	175,655	8,550	393,611	6,188,247
Unionville	109,796	-	-	-	-	31,085	-	28,915	160,623	319	57,967	27,679	-	416,385
Waxhaw	6,094,455	1,316	-	-	-	1,736,612	8,357	56,794	511,152	35,295	64,745	182,446	317,875	9,009,049
Weddington*	1,112,593	-	-	-	-	324,790	-	46,728	331,900	24,325	7,098	96,576	-	1,944,009
Wesley Chapel	160,168	180	-	-	-	46,737	-	38,187	189,625	17,695	8,834	96,802	-	558,228
Wingate	546,106	180	-	-	-	164,563	2,416	16,330	106,800	-	21,906	20,685	91,847	970,834
Vance														
Henderson	6,180,982	1,780	-	31,675	-	3,091,728	10,147	68,318	724,241	46,495	131,026	111,693	440,005	10,838,090
Kittrell	8,429	-	-	-	-	4,166	-	2,340	6,133	-	2,461	1,229	12,826	37,584
Middleburg	25,812	-	-	-	-	13,133	-	607	6,811	-	1,138	-	6,612	54,112
Wake														
Angier**	See Harnett County	-	-	-	-	-	-	-	-	-	-	-	-	-
Apex	23,818,158	367,601	-	56,331	-	9,295,663	29,727	202,522	1,762,144	123,011	200,642	438,786	1,141,653	37,436,237
Cary*	90,299,554	2,058,195	-	99,180	-	31,999,066	101,835	690,814	7,246,940	481,982	1,233,965	1,572,324	3,822,179	139,606,033
Clayton**	See Johnston County	-	-	-	-	-	-	-	-	-	-	-	-	-
Durham**	See Durham County	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuquay-Varina	12,797,980	192,037	-	45,030	-	4,753,240	15,199	103,531	967,329	68,005	90,851	230,646	630,848	19,894,697
Garner	17,456,437	381,290	-	80,979	-	5,935,948	18,980	129,258	1,541,830	68,039	246,982	303,554	736,809	26,900,106
Holly Springs	18,083,530	-	-	-	-	6,250,646	19,976	135,880	1,340,156	78,245	28,860	279,178	793,950	27,010,419
Knightdale	6,779,296	179,867	-	42,540	-	2,820,517	9,005	61,103	613,634	28,392	61,779	157,954	348,925	11,103,011
Morrisville*	17,627,596	468,648	-	76,346	-	4,942,815	15,785	107,188	1,502,608	62,942	109,563	570,779	554,313	26,038,583
Raleigh*	244,144,306	9,147,574	-	935,951	-	92,431,676	294,685	1,994,889	22,945,939	1,259,301	4,525,954	4,848,581	10,600,859	393,129,714
Rolesville	3,826,719	50,604	-	-	-	1,106,808	3,546	24,269	246,928	14,145	9,017	116,545	149,352	5,547,933
Wake Forest*	24,479,454	423,335	-	64,894	-	7,119,729	22,969	156,017	1,878,886	76,181	111,623	411,067	852,302	35,596,456
Wendell	2,596,951	-	-	-	-	1,329,261	4,239	28,682	260,348	2,177	49,855	118,707	172,344	4,562,564
Zebulon*	5,521,135	39,207	-	8,871	-	986,689	3,147	21,314	484,945	3,901	58,495	84,437	125,851	7,337,991

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2015-2016 according to tax type:				Municipal share: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Warren															
Macon	16,071	120	-	-	-	27,877	79	530	3,756	-	1,423	415	4,373	54,643	
Norlina	275,930	-	-	-	-	262,257	739	4,983	37,755	1,598	7,188	5,225	37,881	633,556	
Warrenton	455,085	-	-	-	-	201,968	569	3,834	64,644	3,510	7,821	16,346	26,821	780,598	
Washington															
Creswell	89,606	1,174	-	-	-	38,049	-	1,208	15,777	1,163	5,576	946	8,920	162,419	
Plymouth	1,022,031	-	-	-	-	475,812	2,489	16,747	153,019	1,728	49,823	18,658	109,445	1,849,753	
Roper	144,871	-	-	-	-	68,718	-	2,652	21,102	114	8,996	5,755	20,066	272,274	
Watauga															
Beech Mountain*	3,909,650	-	-	-	254,877	1,670,256	219	1,480	277,409	-	3,317	32,117	113,020	6,262,346	
Blowing Rock*	3,805,255	1,155	-	-	960,473	1,645,312	863	5,825	290,699	-	35,539	45,247	76,589	6,866,958	
Boone	5,869,106	265	-	37,063	1,252,285	2,895,895	12,410	83,974	906,949	40,183	203,537	159,869	441,431	11,902,968	
Seven Devils*	819,984	-	-	-	103,569	318,211	-	941	45,852	-	2,050	14,596	29,284	1,334,487	
Wayne															
Eureka	76,343	-	-	-	-	39,295	130	322	10,458	-	2,324	682	5,912	135,467	
Fremont	330,261	-	-	-	-	175,115	836	5,617	56,834	-	15,792	6,673	44,239	635,368	
Goldsboro	15,535,838	2,991	-	60,361	713,038	8,175,499	23,552	158,168	2,240,172	88,524	484,793	280,619	964,265	28,727,821	
Mount Olive*	1,726,215	-	-	-	-	827,731	3,102	20,852	273,905	1,936	50,366	21,072	138,961	3,064,140	
Pikeville	320,938	-	-	-	-	138,266	452	1,123	40,624	-	13,565	6,254	22,357	543,578	
Seven Springs	25,787	-	-	-	-	12,601	-	190	4,949	-	3,631	-	4,458	51,616	
Walnut Creek	660,846	-	-	-	-	341,445	570	3,829	48,711	-	3,476	5,877	35,140	1,099,894	
Wilkes															
Elkin**	See Surry County														
North Wilkesboro	2,198,171	555	-	-	-	1,243,345	3,013	20,264	332,949	9,729	64,444	39,708	147,048	4,059,225	
Ronda	61,611	-	-	-	-	114,863	278	1,867	21,193	-	1,486	5,173	17,365	223,836	
Wilkesboro	3,576,488	660	-	-	144,905	953,838	2,314	15,597	524,028	6,863	29,496	38,114	113,912	5,406,214	
Wilson															
Black Creek	163,116	-	-	-	-	67,293	516	3,476	38,252	-	4,949	5,643	21,052	304,296	
Elm City	412,308	-	-	-	-	158,975	890	6,002	71,424	-	19,602	4,698	40,572	714,470	
Kenly**	See Johnston County														
Lucama	180,414	30	-	-	-	68,581	767	5,173	58,052	-	10,458	4,601	30,870	358,946	
Saratoga	136,644	-	-	-	-	50,290	275	1,851	5,234	437	2,410	1,450	13,550	212,140	
Sharpsburg**	See Nash County														
Sims	84,723	-	-	-	-	30,940	204	1,380	9,145	-	5,619	2,459	8,480	142,950	
Stantonsburg	178,102	65	-	-	-	71,133	525	3,535	61,455	2,134	9,152	11,426	24,005	361,532	
Wilson	22,499,987	2,945	-	49,870	-	8,215,691	33,135	223,417	4,173,527	164,716	380,601	460,476	1,364,969	37,569,334	
Yadkin															
Boonville	361,087	-	-	-	-	161,894	817	5,504	100,750	109	5,737	6,880	38,595	681,372	
East Bend	220,057	-	-	-	-	99,224	400	2,693	30,227	-	13,258	3,985	22,631	392,475	
Jonesville	788,546	3,673	-	-	320,251	357,477	1,513	10,188	129,513	1,355	20,542	18,046	73,710	1,724,813	
Yadkinville	1,152,588	13,614	-	-	35,508	499,934	1,965	13,230	549,673	3,225	28,318	17,660	88,359	2,404,073	
Yancey															
Burnsville	873,026	275	-	-	-	461,018	1,143	7,708	129,095	3,350	42,758	16,870	52,329	1,587,571	
All reporting municipalities	2,832,703,496	30,060,408	347,056	10,788,487	60,197,918	1,057,574,734	3,680,995	25,147,033	312,927,128	14,783,398	50,848,376	53,788,497	147,301,159	4,600,148,685	

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, 2016, 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 2016, 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-2-16 as processed and provided by the NCDOR Local Government Division.

SL 2014-3 repeals municipal authority to levy general privilege license taxes pursuant to § 160A-211 as of July 1, 2015. Repeal of this statute does not affect municipal authorization to levy municipal vehicle taxes, municipal taxicab taxes, municipal beer and wine taxes, municipal animal taxes, and other types of businesses authorized by statutes other than § 160A-211.

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]

††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).

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).

*,**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, 2016.

† Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$40,476,732.70 and Huntersville, \$2,737,101.87.

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

Fiscal year	Property in unincorporated areas			Property in municipalities				All property wherever located			
	County-wide taxes [\$]	District or township taxes [\$]	Total [\$]	County-wide taxes [\$]	District or township taxes [\$]	Municipal taxes [\$]	Total [\$]	County-wide taxes [\$]	District or township taxes [\$]	Municipal taxes [\$]	Total [\$]
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	308,644,810	2,819,168,070	3,705,306,984	52,338,325	2,451,439,343	6,209,084,652	6,215,830,244	360,983,135	2,451,439,343	9,028,252,722
2013-14.....	2,564,900,981	335,393,028	2,900,294,009	3,803,393,248	39,980,806	2,534,523,743	6,377,897,797	6,368,294,229	375,373,834	2,534,523,743	9,278,191,806
2014-15.....	2,645,402,246	374,128,599	3,019,530,845	3,942,419,855	23,063,096	2,620,826,153	6,586,309,104	6,587,822,101	397,191,695	2,620,826,153	9,605,839,949
2015-16.....	2,724,182,865	390,432,542	3,114,615,407	4,079,139,165	23,306,628	2,716,738,868	6,819,184,661	6,803,322,030	413,739,170	2,716,738,868	9,933,800,068
2016-17.....	2,789,813,046	409,732,165	3,199,545,211	4,227,779,536	22,123,978	2,832,703,496	7,082,607,010	7,017,592,582	431,856,143	2,832,703,496	10,282,152,221

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

Fiscal year	Property in unincorporated areas			Property in municipalities				All property wherever located	
	County-wide rate [\$]	District or township rate [\$]	Total rate [\$]	County-wide rate [\$]	District or township rate [\$]	Municipal rate [\$]	Total rate [\$]	County-wide rate [\$]	All jurisdictions rate [\$]
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	.072	.659	.643	.009	.425	1.077	.619	.899
2013-14.....	.600	.079	.679	.657	.007	.438	1.101	.633	.922
2014-15.....	.614	.087	.701	.671	.004	.446	1.121	.647	.943
2015-16.....	.630	.090	.720	.685	.004	.456	1.145	.662	.966
2016-17.....	.640	.094	.734	.683	.004	.457	1.144	.665	.974

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)

Fiscal year	Real property in unincorporated areas [S]	Real property in municipalities [S]	Tangible personal property a,b [S]	Public service company property† [S]	Grand total all property locally taxable [S]
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
2016-17.....	345,264,055,173	511,528,922,451	165,451,107,602	33,187,916,795	1,055,432,002,021

† Valuation of public service companies subject to appraisal by the Property Tax Division.

a Amounts reflect the exemption of inventories from property taxes.

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

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

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

Fiscal year	Assessed valuation		
	Property in unincorporated areas [S]	Property in municipalities [S]	Total [S]
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
2016-17.....	436,189,310,023	619,242,691,998	1,055,432,002,021

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

Fiscal year	School district levies [S]	All other district levies [S]	Total [S]
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
2016-17.....	44,733,885	387,122,258	431,856,143

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

TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES†
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2016-2017

Counties	Electric Power Companies					Gas / Pipeline Companies			Telephone Companies					Total utility company valuation [S]
	Electric power companies			Electric membership corporations: Total valuation [S]	Solar Farm Total valuation [S]	Gas companies: Total valuation [S]	Gas pipeline companies: Total valuation [S]	Landline			Wireless Total 100% valuation [S]	Tower Total 100% valuation [S]		
	System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]					System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]				
Alamance	171,555,107	65,808	171,620,915	14,275,572	-	48,969,344	14,406,882	38,791,241	-	38,791,241	21,385,343	4,187,460	313,636,757	
Alexander	46,309,734	-	46,309,734	19,087,808	715,224	1,186,585	-	6,401,793	-	6,401,793	6,862,461	1,678,040	82,241,645	
Alleghany	1,575,111	-	1,575,111	37,223,096	-	-	-	380,933	-	380,933	6,387,204	967,068	46,533,412	
Anson	57,835,334	2,118,943	59,954,277	140,033,313	-	46,989,451	6,368	9,437,794	-	9,437,794	4,739,618	982,991	262,143,812	
Ashe	-	-	-	86,012,121	-	2,230,436	-	1,140,578	-	1,140,578	8,306,736	1,655,050	99,344,921	
Avery	3,735,683	-	3,735,683	24,078,105	-	2,802,181	-	4,433,617	-	4,433,617	6,567,603	668,259	42,285,448	
Beaufort	27,073,352	-	27,073,352	31,570,480	8,808,831	7,579,549	-	9,877,615	-	9,877,615	8,152,812	2,832,152	95,894,791	
Bertie	15,710,800	4,900	15,715,700	15,028,835	10,675,621	3,986,483	-	4,770,720	-	4,770,720	2,375,176	1,624,652	54,177,187	
Bladen	36,437,617	481,366	36,918,983	50,575,259	-	41,733,541	-	3,946,601	-	3,946,601	7,216,289	2,951,602	143,342,275	
Brunswick	1,369,958,772	13,870,375	1,383,829,147	193,244,749	-	33,645,480	-	12,960,106	-	12,960,106	20,667,263	4,281,777	1,648,628,522	
Buncombe	367,713,389	776,175	368,489,564	17,933,415	-	63,906,525	-	64,822,188	-	64,822,188	42,662,851	3,551,692	561,366,235	
Burke	143,537,959	16,203	143,554,162	38,205,520	-	28,121,676	-	16,957,783	-	16,957,783	12,534,886	1,950,796	241,324,823	
Cabarrus	124,403,070	-	124,403,070	24,071,965	-	110,787,513	12,488,555	49,435,872	183,414	49,619,286	30,598,047	4,678,319	356,646,755	
Caldwell	81,965,410	78,738	82,044,148	57,997,263	-	14,479,800	-	16,544,832	-	16,544,832	17,643,399	1,616,086	190,325,528	
Camden	6,945,373	-	6,945,373	9,867,725	-	389,669	-	2,256,379	-	2,256,379	1,284,065	264,829	21,008,040	
Carteret	52,530,301	-	52,530,301	51,014,676	-	1,854,487	-	18,561,161	10,375	18,571,536	12,157,792	1,243,650	137,372,442	
Caswell	39,593,956	532,818	40,126,774	12,432,610	-	3,029,576	1,177,633	6,237,046	-	6,237,046	2,235,618	561,819	65,801,076	
Catawba	618,780,505	12,338,423	631,118,928	13,575,250	-	58,023,434	1,373,798	29,771,489	-	29,771,489	27,791,269	2,667,270	764,321,438	
Chatham	100,561,589	6,158,856	106,720,445	20,081,269	-	27,353,686	13,091,423	19,960,949	-	19,960,949	10,979,893	1,874,601	200,062,266	
Cherokee	24,824,839	-	24,824,839	20,782,829	1,907,805	-	-	6,625,256	-	6,625,256	4,022,352	1,200,127	59,363,208	
Chowan	19,239,357	-	19,239,357	5,387,316	-	1,999,849	-	3,185,914	-	3,185,914	1,217,978	279,984	31,310,398	
Clay	4,159,621	-	4,159,621	23,203,137	-	-	-	2,664,647	-	2,664,647	2,127,995	658,055	32,813,455	
Cleveland	613,194,720	7,673	613,202,393	19,186,158	743,038	12,867,798	20,704,108	117,206,237	-	117,206,237	10,831,623	3,573,330	798,314,685	
Columbus	65,985,964	-	65,985,964	61,838,891	-	12,500,858	-	22,977,286	-	22,977,286	7,703,676	2,275,222	173,281,897	
Craven	60,373,437	82,134	60,455,571	15,162,749	-	22,100,543	-	21,750,829	-	21,750,829	15,175,371	3,388,160	138,033,223	
Cumberland	96,435,225	37,747	96,472,972	82,510,009	-	66,613,264	1,240,510	66,929,170	-	66,929,170	46,618,400	6,868,751	367,253,076	
Currituck	81,204,219	149,600	81,353,819	505,881	6,757,633	1,060,849	-	6,902,963	-	6,902,963	8,295,908	1,202,159	106,079,212	
Dare	109,677,870	11,500	109,689,370	12,830,071	-	361,659	-	13,177,962	-	13,177,962	12,314,325	1,165,409	149,538,796	
Davidson	104,249,276	2,595,589	106,844,865	78,865,968	-	6,514,931	57,007,712	76,617,339	622,861	77,240,200	22,016,646	4,285,359	352,775,681	
Davie	43,699,534	7,770,080	51,469,614	26,926,084	-	4,717,362	912,399	4,182,511	-	4,182,511	6,453,590	1,779,490	96,441,050	
Duplin	53,976,180	44,408	54,020,588	52,994,206	-	10,166,042	-	9,507,297	151,275	9,658,572	8,644,197	2,601,675	138,085,280	
Durham	270,372,363	145,761	270,518,124	15,977,201	-	84,404,711	-	123,186,572	-	123,186,572	49,146,374	6,366,190	549,599,172	
Edgecombe	33,951,436	-	33,951,436	29,930,108	29,193,685	13,702,479	-	36,097,601	-	36,097,601	6,529,975	1,994,674	151,399,958	
Forsyth	360,120,013	5,652,596	365,772,609	8,395,915	-	85,576,841	5,869,233	100,691,406	-	100,691,406	51,834,609	9,691,504	627,832,117	
Franklin	60,928,513	33,010	60,961,523	31,228,348	-	12,735,526	-	17,513,588	-	17,513,588	7,832,373	2,068,685	132,340,043	
Gaston	480,282,493	1,385,287	481,667,780	38,295,168	-	99,935,487	43,794,452	52,477,740	-	52,477,740	24,357,636	5,056,466	745,584,729	
Gates	10,151,459	84,348	10,235,807	7,881,659	2,041,767	5,288,781	-	3,481,653	-	3,481,653	1,869,435	981,869	31,780,971	
Graham	31,425,141	-	31,425,141	-	-	-	-	2,093,188	-	2,093,188	903,875	69,373	34,491,577	
Granville	54,051,654	-	54,051,654	27,058,164	-	27,932,792	-	10,746,254	-	10,746,254	6,330,317	1,272,401	127,391,582	
Greene	8,160,551	-	8,160,551	19,412,450	-	10,958,713	-	3,287,576	-	3,287,576	2,600,574	1,019,433	45,439,297	

TABLE 72. -Continued

Counties	Electric Power Companies					Gas / Pipeline Companies			Telephone Companies					Total utility company valuation [S]
	Electric power companies			Electric membership corporations: Total valuation [S]	Solar Farm Total valuation [S]	Gas companies: Total valuation [S]	Gas pipeline companies: Total valuation [S]	Landline			Wireless Total 100% valuation [S]	Tower Total 100% valuation [S]		
	System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]					System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]				
Guilford	464,686,787	926,811	465,613,598	2,818,533	-	145,655,194	163,358,352	214,427,721	-	214,427,721	95,588,340	12,394,075	1,099,855,813	
Halifax	128,298,797	435,634	128,734,431	28,269,302	14,200,773	14,159,064	-	13,503,425	-	13,503,425	8,398,124	2,244,214	209,509,333	
Harnett	75,628,494	113,629	75,742,123	62,423,604	-	9,353,951	1,216,877	21,015,531	-	21,015,531	14,803,814	3,063,219	187,619,119	
Haywood	85,827,719	21,600	85,849,319	54,072,045	-	5,452,626	-	15,567,574	-	15,567,574	12,229,769	1,333,552	174,504,885	
Henderson	162,225,061	802,230	163,027,291	-	-	50,568,633	-	21,805,726	-	21,805,726	16,956,935	2,126,479	254,485,064	
Hertford	43,873,817	3,527	43,877,344	19,955,332	6,980,322	6,479,719	730,316	5,706,222	11,490	5,717,712	2,726,988	923,702	87,391,435	
Hoke	27,032,695	-	27,032,695	40,416,493	-	23,030,617	-	7,710,365	-	7,710,365	6,100,370	1,629,544	105,920,084	
Hyde	65,121	-	65,121	27,547,418	-	866,130	-	2,172,835	-	2,172,835	1,330,509	284,804	32,266,817	
Iredell	166,101,178	16,976	166,118,154	74,972,903	-	49,988,030	35,841,244	36,420,753	-	36,420,753	21,982,079	4,976,444	390,299,607	
Jackson	145,125,493	3,938,964	149,064,457	9,213,381	-	3,483,784	-	12,114,363	-	12,114,363	9,660,964	824,356	184,361,305	
Johnston	151,610,250	659,055	152,269,305	16,012,548	-	96,961,987	9,280,422	27,853,280	-	27,853,280	21,237,032	3,531,542	327,146,116	
Jones	8,568,142	-	8,568,142	29,855,058	-	918,184	-	2,692,442	-	2,692,442	2,372,266	1,255,085	45,661,177	
Lee	53,533,309	218,378	53,751,687	18,581,903	-	14,350,648	751,050	20,243,418	50,000	20,293,418	8,534,828	2,273,573	118,537,107	
Lenoir	47,373,631	1,002,480	48,376,111	10,953,971	-	11,667,008	-	14,434,781	-	14,434,781	8,717,859	2,589,252	96,738,982	
Lincoln	300,366,046	2,647	300,368,693	44,687,073	-	22,495,396	11,216,310	17,706,975	-	17,706,975	10,275,544	2,623,510	409,373,501	
Macon	122,546,421	113,430	122,659,851	11,313,267	-	9,300,000	-	8,917,434	-	8,917,434	4,968,251	1,039,114	158,197,917	
Madison	12,566,861	-	11,143,035	32,420,152	-	951,684	-	4,350,524	-	4,350,524	924,443	54,032,739	54,032,739	
Martin	47,899,969	-	47,899,969	8,095,677	2,050,843	3,372,305	-	3,756,659	-	3,756,659	3,595,990	1,032,908	69,804,351	
McDowell	129,660,001	61,520	129,721,521	18,048,016	-	6,009,171	-	8,198,488	-	8,198,488	7,550,894	1,347,858	170,875,948	
Mecklenburg	2,422,197,813	3,439,416	2,213,210,562	42,312,952	-	358,404,460	54,062,571	472,543,459	209,200	431,310,614	313,614,307	27,553,488	3,440,468,954	
Mitchell	15,017,853	-	15,017,853	12,163,000	-	5,500,792	-	4,542,933	-	4,542,933	2,466,227	443,425	40,134,230	
Montgomery	57,291,186	1,337,398	58,628,584	15,730,381	-	676,337	-	4,247,564	-	4,247,564	5,431,149	1,033,272	85,747,287	
Moore	93,657,477	256,875	93,914,352	37,463,466	-	8,570,870	1,457,734	22,208,084	-	22,208,084	15,638,558	2,287,838	181,540,902	
Nash	84,486,433	5,050	84,491,483	1,532,388	6,766,845	3,245,626	-	20,301,177	-	20,301,177	17,118,803	4,364,914	173,821,236	
New Hanover	481,763,785	1,221,059	482,984,844	-	-	39,767,699	-	63,636,199	-	63,636,199	38,428,323	5,436,014	630,253,079	
Northampton	65,373,699	84,610	65,458,309	8,893,737	9,133,451	4,889,317	1,789,373	5,076,010	-	5,076,010	2,637,952	860,024	98,738,173	
Onslow	78,650,025	2,000	78,652,025	146,132,875	-	16,336,691	-	33,323,946	-	33,323,946	25,584,737	5,917,437	305,947,711	
Orange	129,974,293	-	129,974,293	60,476,426	-	50,193,948	6,800,129	31,173,579	-	31,173,579	21,559,672	2,510,230	302,688,277	
Pamlico	9,171,424	-	9,171,424	18,734,295	-	334,511	-	2,683,101	-	2,683,101	1,297,085	607,677	32,828,093	
Pasquotank	36,873,223	130,600	37,003,823	18,279,014	7,388,774	4,609,351	-	9,086,279	-	9,086,279	4,765,136	652,071	81,784,448	
Pender	52,230,922	-	52,230,922	50,903,079	-	6,599,714	-	13,167,603	-	13,167,603	8,561,644	1,228,318	132,691,280	
Perquimans	24,211,947	-	24,211,947	20,685,208	1,761,126	645,917	-	3,055,606	-	3,055,606	1,518,225	314,093	52,192,122	
Person	804,972,819	19,233,103	824,205,922	27,286,750	-	22,741,786	89,739	5,917,826	-	5,917,826	4,606,767	1,201,024	886,049,814	
Pitt	32,076,155	44,880	32,121,035	15,433,347	1,969,459	25,539,393	-	29,204,704	-	29,204,704	44,858,808	7,559,533	156,686,279	
Polk	31,996,960	-	31,996,960	19,628,257	-	18,274,325	982,681	7,962,222	-	7,962,222	3,057,586	325,394	82,227,425	
Randolph	133,349,799	-	133,349,799	65,768,407	-	19,849,156	-	26,790,792	20,326	26,811,118	18,462,452	4,518,152	268,759,084	
Richmond	535,682,465	983,852	536,666,317	144,227,174	-	45,612,803	1,143,071	15,546,295	-	15,546,295	6,643,038	1,491,751	751,330,449	
Robeson	91,344,513	18,800	91,363,313	95,067,965	-	73,895,972	-	46,896,951	25,750	46,922,701	14,096,903	3,077,490	324,424,344	
Rockingham	637,621,980	13,072,367	650,694,347	11,221,905	-	37,811,910	58,248,279	20,453,247	-	20,453,247	11,880,830	3,168,459	793,478,977	
Rowan	528,267,212	1,496,768	529,763,980	10,152,680	-	43,292,576	45,525,710	33,402,117	-	33,402,117	19,273,468	3,230,331	684,640,862	

TABLE 72. -Continued

Counties	Electric Power Companies					Gas / Pipeline Companies			Telephone Companies					Total utility company valuation [S]
	Electric power companies			Electric membership corporations: Total valuation [S]	Solar Farm Total valuation [S]	Gas companies: Total valuation [S]	Gas pipeline companies: Total valuation [S]	Landline			Wireless Total 100% valuation [S]	Tower Total 100% valuation [S]		
	System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]					System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]				
Rutherford	424,584,146	27,000	424,611,146	31,209,326	-	18,026,309	-	17,068,983	-	17,068,983	14,477,830	4,670,432	510,064,026	
Sampson	66,995,882	1,036,732	68,032,614	61,073,107	-	9,784,272	-	8,269,852	-	8,269,852	18,209,556	3,167,932	168,537,333	
Scotland	32,054,090	-	32,054,090	16,387,876	-	29,562,514	-	11,940,877	-	11,940,877	5,811,519	1,308,325	97,065,201	
Stanly	51,028,043	130,234	51,158,277	35,723,667	-	36,735,399	-	13,437,263	67,700	13,504,963	7,573,024	2,026,660	146,721,990	
Stokes	527,976,974	1,198,391	529,175,365	20,587,273	-	983,331	-	8,491,747	-	8,491,747	4,774,376	1,716,648	565,728,740	
Surry	90,536,403	17,100	90,553,503	44,388,271	-	7,780,557	-	17,182,231	-	17,182,231	18,795,588	2,224,562	180,924,712	
Swain	57,336,035	79,100	57,415,135	-	-	688,519	-	5,162,441	-	5,162,441	2,602,375	316,468	66,184,938	
Transylvania	60,123,746	5,042,120	65,165,866	23,141,424	-	3,367,029	-	22,636,232	4,415,718	27,051,950	4,653,334	419,567	123,799,170	
Tyrrell	8,709,870	-	8,709,870	-	-	159,784	-	1,749,232	-	1,749,232	1,058,410	236,056	11,913,352	
Union	116,595,929	25,629	116,621,558	146,579,931	-	62,410,799	-	39,038,954	90,440	39,129,394	26,103,292	5,890,809	396,735,783	
Vance	54,429,473	36,148	54,465,621	3,862,596	-	6,769,291	-	10,150,957	-	10,150,957	6,578,223	1,723,663	83,550,351	
Wake	2,119,725,539	27,017,441	2,146,742,980	93,036,422	-	254,920,845	27,507,099	385,967,668	-	385,967,668	188,986,977	21,231,721	3,118,393,712	
Warren	28,198,175	32,544	28,230,719	19,903,446	-	1,068,496	186,606	6,371,950	-	6,371,950	2,471,328	972,071	59,204,616	
Washington	40,053,379	-	40,053,379	2,369,033	5,481,466	2,835,911	-	2,651,088	-	2,651,088	1,440,800	469,237	55,300,914	
Watauga	-	-	-	75,184,189	-	3,041,017	-	9,207,348	-	9,207,348	14,253,222	789,458	102,475,234	
Wayne	577,892,868	104,154	577,997,022	28,781,873	-	49,092,099	-	27,099,956	-	27,099,956	18,059,566	3,770,031	704,800,547	
Wilkes	114,958,537	190,060	115,148,597	29,033,441	-	4,905,484	-	7,757,221	-	7,757,221	39,742,965	2,762,191	199,349,899	
Wilson	21,545,774	20,000	21,565,774	1,018,954	-	13,810,039	-	19,922,902	109,311	20,032,213	12,915,155	2,551,693	71,893,828	
Yadkin	55,683,365	-	55,683,365	18,773,295	-	2,782,824	-	2,028,922	-	2,028,922	6,251,140	1,268,175	86,787,721	
Yancey	10,838,250	-	10,838,250	25,373,993	-	1,565,148	-	3,476,629	-	3,476,629	2,643,509	505,728	44,403,257	
All counties	18,831,155,180	139,042,650	18,756,347,337	3,442,859,442	116,576,663	2,748,654,853	592,260,636	2,967,422,349	5,967,860	2,931,455,250	1,788,045,784	280,256,465	30,656,456,430	

† 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 2016.

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

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

**TABLE 73. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES†
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2016-2017**

Counties	Railroad property††			Airline companies: System valuation†††	Busline companies: System valuation†††	Motor freight carriers: Total valuation†††	Total transportation company valuation	Counties	Railroad property††			Airline companies: System valuation†††	Busline companies: System valuation†††	Motor freight carriers: Total valuation†††	Total transportation company valuation
	System valuation	Non-system valuation	Total 100% valuation						System valuation	Non-system valuation	Total 100% valuation				
	[\$]	[\$]	[\$]						[\$]	[\$]	[\$]				
Alamance	6,703,390	3,565,943	10,269,333	7,853	654,174	595,630	11,526,990	Guilford	47,591,137	1,785,860	49,376,997	47,768,387	1,786,257	120,114,739	219,046,380
Alexander	3,569,404	586,790	4,156,194	-	539	-	4,156,733	Halifax	21,382,116	593,130	21,975,246	-	224,115	114,547	22,313,908
Alleghany	-	-	-	-	1,104	-	1,104	Harnett	13,038,393	483,068	13,521,461	-	97,069	-	13,618,530
Anson	19,660,193	17,666	19,677,859	-	16,185	3,552,412	23,246,456	Haywood	3,445,630	-	3,445,630	-	412,031	-	3,857,661
Ashe	-	-	-	-	-	-	-	Henderson	6,040,287	-	5,239,949	-	96,737	11,331,179	16,667,865
Avery	-	-	-	-	-	-	-	Hertford	8,184,221	96,897	8,281,118	-	28,033	-	8,309,151
Beaufort	12,451,722	526,950	12,978,672	-	19,672	1,288,707	14,287,051	Hoke	3,132,689	-	3,132,689	-	11,690	370,443	3,514,822
Bertie	4,498,420	78,200	4,576,620	-	38,098	-	4,614,718	Hyde	-	-	-	-	-	-	-
Bladen	15,681,148	113,464	15,794,612	-	6,782	-	15,801,394	Iredell	16,033,305	1,163,810	16,249,547	-	665,659	7,866,772	24,781,978
Brunswick	8,524,227	40,298	8,564,525	-	28,226	7,903,202	16,495,953	Jackson	5,505,151	-	5,505,151	-	13,509	334,658	5,853,318
Buncombe	29,536,163	910,450	30,446,613	11,399,844	575,283	9,923,816	52,345,556	Johnston	37,511,666	1,253,140	35,343,742	-	458,395	13,599,855	49,401,992
Burke	17,487,467	16,560	16,482,759	-	467,716	2,094,982	19,045,457	Jones	803,415	-	803,415	-	53,367	133,415	990,197
Cabarrus	16,662,205	237,370	16,899,575	848,571	247,641	32,831,678	50,827,465	Lee	9,951,764	245,669	10,197,433	-	14,119	1,271,122	11,482,674
Caldwell	-	72,500	72,500	-	11,315	25,178,528	25,262,343	Lenoir	4,995,460	111,872	5,107,332	69,510	138,430	4,162,645	9,477,917
Camden	2,036,710	-	2,036,710	-	4,787	-	2,041,497	Lincoln	10,711,582	48,978	9,831,866	-	641,795	-	10,473,661
Carteret	5,651,908	2,840,495	8,492,403	4,318	44,299	-	8,541,020	Macon	350,811	-	350,811	-	-	356,750	707,561
Caswell	5,921,187	205,860	6,127,047	-	56,089	13,052,161	19,235,297	Madison	16,808,322	6,000	13,741,761	-	-	-	13,741,761
Catawba	16,364,265	177,000	16,541,265	75,199	1,020,249	64,173,258	81,809,971	Martin	2,866,946	350,016	3,216,962	-	61,398	-	3,278,360
Chatham	8,073,909	377,633	8,451,542	-	43,130	-	8,494,672	McDowell	55,717,608	173,315	55,890,923	-	452,726	-	56,343,649
Cherokee	1,323,442	-	1,323,442	-	-	-	1,323,442	Mecklenburg	73,578,279	20,912,900	79,775,523	910,913,926	1,146,272	196,234,933	1,188,070,654
Chowan	1,941,644	-	1,941,644	144,854	4,963	473,415	2,564,876	Mitchell	33,292,301	43,850	33,336,151	-	-	1,198,896	34,535,047
Clay	-	-	-	-	-	-	-	Montgomery	6,495,214	1,890,787	8,386,001	-	85,532	-	8,471,533
Cleveland	21,536,237	524,150	22,060,387	-	59,607	16,428,655	38,548,649	Moore	10,353,924	416,470	10,770,394	-	21,118	3,293,797	14,085,309
Columbus	9,864,819	596,331	10,461,150	-	-	-	10,461,150	Nash	12,108,788	194,251	12,303,039	1,309	326,517	10,014,552	22,645,417
Craven	13,610,141	507,100	14,117,241	7,769,702	122,859	2,022,595	24,032,397	New Hanover	6,665,901	3,626,500	10,292,401	22,736,212	76,459	10,312,017	43,417,089
Cumberland	34,346,370	1,032,400	35,378,770	7,353,162	204,324	29,096,514	72,032,770	Northampton	24,269,048	11,042	24,280,090	-	88,678	6,682,597	31,051,365
Currituck	6,441,978	-	5,893,766	2,618	-	-	5,896,384	Onslow	-	530,820	530,820	8,202,442	243,158	603,071	9,579,491
Dare	-	-	-	985,884	39,353	288,073	1,313,310	Orange	8,997,866	411,312	9,409,178	-	733,050	2,752,630	12,894,858
Davidson	48,917,728	543,870	49,461,598	-	319,728	11,929,481	61,710,807	Pamlico	300	174,900	175,200	-	1,896	-	177,096
Davie	3,521,112	117,106	3,638,218	-	202,321	322,062	4,162,601	Pasquotank	5,492,159	-	5,492,159	860	9,291	-	5,502,310
Duplin	5,551,520	-	5,551,520	-	218,745	215,201	5,985,466	Pender	-	33,280	33,280	-	132,857	3,941,592	4,107,729
Durham	10,276,990	4,148,302	13,740,844	-	1,115,627	11,081,714	25,938,185	Perquimans	6,948,065	-	6,948,065	-	8,477	156,427	7,112,969
Edgecombe	19,593,314	1,635,414	21,228,728	-	94,561	-	21,323,289	Person	2,884,507	114,577	2,999,084	-	2,293	-	3,001,377
Forsyth	26,454,299	1,776,146	28,230,445	127,798	718,362	38,754,756	67,831,361	Pitt	11,588,013	662,654	12,250,667	4,035,752	60,237	7,026,243	23,372,899
Franklin	2,081,134	198,250	2,014,456	-	680,579	-	2,695,035	Polk	4,176,928	-	4,176,928	-	15,586	-	4,192,514
Gaston	32,368,939	813,098	30,780,262	-	430,698	9,532,388	40,743,348	Randolph	7,760,448	947,420	8,130,491	-	382,700	15,419,649	23,932,840
Gates	-	-	-	-	23,382	-	23,382	Richmond	32,653,008	173,963	32,826,971	-	78,765	-	32,905,736
Graham	-	-	-	-	-	-	-	Robeson	48,353,731	389,321	48,743,052	1,309	159,841	5,038,703	53,942,905
Granville	7,400,482	194,150	7,594,632	-	436,381	4,396,384	12,427,397	Rockingham	33,266,785	233,515	33,500,300	-	119,387	5,607,907	39,227,594
Greene	840,337	-	840,337	-	30,059	-	870,396	Rowan	36,196,309	671,903	36,868,212	-	261,955	19,382,662	56,512,829

TABLE 73. -Continued

Counties	Railroad property††			Airline companies: System valuation†††	Busline companies: System valuation†††	Motor freight carriers: Total valuation†††	Total transportation company valuation	Counties	Railroad property††			Airline companies: System valuation†††	Busline companies: System valuation†††	Motor freight carriers: Total valuation†††	Total transportation company valuation
	System valuation	Non-system valuation	Total 100% valuation						System valuation	Non-system valuation	Total 100% valuation				
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Rutherford	27,110,049	651,325	25,850,116	-	23,868	4,739,138	30,613,122	Vance	3,547,053	542,874	4,089,927	-	373,967	112,004	4,575,898
Sampson	533,387	170,230	703,617	-	144,247	6,006,068	6,853,932	Wake	31,218,105	15,242,016	44,677,567	252,313,198	1,178,162	28,974,965	327,143,892
Scotland	13,879,224	69,000	13,948,224	-	18,283	8,227,380	22,193,887	Warren	784,540	234,761	1,019,301	-	200,130	762,685	1,982,116
Stanly	9,961,402	-	9,961,402	-	10,191	-	9,971,593	Washington	3,773,494	32,700	3,806,194	-	13,849	1,176,535	4,996,578
Stokes	8,532,601	546,168	9,078,769	-	68,065	-	9,146,834	Watauga	-	-	-	-	27,999	1,754,005	1,782,004
Surry	6,757,228	-	6,757,228	-	343,349	38,333,563	45,434,140	Wayne	11,654,055	370,390	12,024,445	-	105,256	6,674,046	18,803,747
Swain	5,136,836	-	5,136,836	-	6,942	38,400	5,182,178	Wilkes	2,497,548	-	2,370,922	-	44,065	1,355,111	3,770,098
Transylvania	1,300,800	329,175	1,629,975	-	-	-	1,629,975	Wilson	25,441,679	276,244	25,717,923	-	159,133	12,556,441	38,433,497
Tyrrell	-	-	-	-	25,289	-	25,289	Yadkin	-	-	-	-	205,652	9,813,528	10,019,180
Union	25,615,247	109,613	22,750,930	-	32,972	1,296,524	24,080,426	Yancey	4,307,871	101,220	4,157,511	-	-	-	4,157,511
								All counties	1,230,096,000	78,280,432	1,271,946,595	1,274,762,708	20,027,656	854,277,806	3,421,014,765

† 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 2016.

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

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

†† System valuation shown in the table is the original appraised system property value prior to equalization adjustment performed in accordance with the Railroad Revitalization Regulatory Reform Act (4-R Act); the 4-R Act requires an equalization adjustment to rail values when the county sales assessment ratio analysis is less than 95%. The total 100% valuation (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 2016-2017

Counties	Taxable Real Property:			Taxable Personal Property:			Public Service Company Property	Counties	Taxable Real Property:			Taxable Personal Property:			Public Service Company Property
	Property Classified at Present Use Value [%]	Other Taxable Real Property [%]	Total Taxable Real Property [%]	Classified Registered Motor Vehicles† [%]	Other Taxable Personal Property [%]	Total Taxable Personal Property [%]			Property Classified at Present Use Value [%]	Other Taxable Real Property [%]	Total Taxable Real Property [%]	Classified Registered Motor Vehicles† [%]	Other Taxable Personal Property [%]	Total Taxable Personal Property [%]	
Alamance	1.27%	77.51%	78.78%	9.46%	9.32%	18.78%	2.44%	Johnston	1.53%	75.81%	77.34%	10.93%	9.31%	20.23%	2.43%
Alexander	5.98%	74.22%	80.20%	10.94%	5.51%	16.45%	3.35%	Jones	12.43%	65.50%	77.93%	10.71%	5.69%	16.40%	5.67%
Alleghany	4.54%	82.14%	86.68%	6.70%	3.91%	10.61%	2.71%	Lee	0.81%	71.36%	72.17%	8.72%	16.60%	25.32%	2.51%
Anson	13.53%	52.11%	65.63%	8.91%	9.95%	18.86%	15.51%	Lenoir	4.68%	63.85%	68.52%	10.08%	18.90%	28.97%	2.50%
Ashe	2.64%	85.16%	87.80%	3.17%	6.52%	9.69%	2.51%	Lincoln	1.75%	77.37%	79.12%	8.95%	7.14%	16.09%	4.79%
Avery	1.86%	89.50%	91.36%	4.77%	2.73%	7.51%	1.14%	Macon	1.43%	91.05%	92.48%	4.08%	1.45%	5.53%	1.98%
Beaufort	4.42%	65.06%	69.48%	7.38%	21.29%	28.66%	1.86%	Madison	7.06%	78.68%	85.74%	8.17%	2.94%	11.11%	3.15%
Bertie	13.25%	57.89%	71.14%	11.80%	12.55%	24.35%	4.51%	Martin	6.60%	55.23%	61.82%	9.83%	24.56%	34.39%	3.79%
Bladen	6.56%	62.97%	69.53%	9.86%	14.82%	24.67%	5.80%	McDowell	0.65%	72.05%	72.71%	9.52%	11.61%	21.13%	6.16%
Brunswick	0.43%	84.92%	85.35%	5.46%	2.33%	7.79%	6.86%	Mecklenburg	0.04%	80.94%	80.98%	7.57%	7.67%	15.25%	3.78%
Buncombe	0.94%	83.75%	84.69%	7.08%	6.21%	13.29%	2.02%	Mitchell	3.41%	74.85%	78.26%	7.69%	9.78%	17.47%	4.27%
Burke	1.27%	75.34%	76.61%	9.58%	9.83%	19.41%	3.98%	Montgomery	3.44%	76.90%	80.34%	7.54%	9.04%	16.58%	3.08%
Cabarrus	0.45%	80.89%	81.34%	8.52%	8.25%	16.77%	1.89%	Moore	2.35%	85.64%	87.99%	7.52%	2.88%	10.39%	1.61%
Caldwell	1.58%	73.13%	74.71%	8.91%	13.18%	22.09%	3.20%	Nash	3.13%	70.42%	73.54%	11.41%	12.91%	24.32%	2.14%
Camden	5.64%	79.58%	85.22%	9.39%	3.23%	12.62%	2.15%	New Hanover	0.09%	85.32%	85.41%	6.59%	5.81%	12.40%	2.19%
Carteret	0.42%	89.80%	90.21%	4.82%	3.98%	8.80%	0.99%	Northampton	8.99%	62.80%	71.79%	7.61%	14.13%	21.73%	6.47%
Caswell	3.97%	77.83%	81.81%	10.05%	2.96%	13.01%	5.18%	Onslow	0.91%	83.88%	84.78%	8.90%	4.02%	12.92%	2.30%
Catawba	0.68%	70.55%	71.24%	8.38%	15.23%	23.60%	5.16%	Orange	1.76%	87.29%	89.05%	6.53%	2.56%	9.09%	1.86%
Chatham	3.94%	82.25%	86.20%	7.19%	4.53%	11.72%	2.09%	Pamlico	3.11%	82.15%	85.25%	7.02%	5.74%	12.76%	1.99%
Cherokee	2.46%	84.93%	87.39%	7.43%	3.24%	10.68%	1.93%	Pasquotank	3.50%	78.12%	81.61%	9.86%	5.68%	15.54%	2.85%
Chowan	3.79%	76.18%	79.97%	9.23%	8.37%	17.60%	2.43%	Pender	2.46%	84.48%	86.93%	8.01%	3.06%	11.06%	2.00%
Clay	2.05%	89.33%	91.38%	4.79%	2.30%	7.08%	1.54%	Perquimans	82.18%	-0.96%	81.22%	8.68%	5.98%	14.67%	4.11%
Cleveland	2.59%	59.69%	62.29%	8.53%	19.08%	27.61%	10.11%	Person	2.66%	58.53%	61.20%	7.59%	11.63%	19.22%	19.58%
Columbus	6.52%	56.66%	63.18%	10.90%	21.00%	31.89%	4.92%	Pitt	1.94%	76.37%	78.30%	10.15%	10.10%	20.25%	1.44%
Craven	1.43%	79.13%	80.56%	9.24%	8.45%	17.68%	1.76%	Polk	3.98%	84.20%	88.18%	6.67%	2.15%	8.82%	3.00%
Cumberland	0.35%	80.77%	81.12%	9.85%	7.18%	17.03%	1.86%	Randolph	1.40%	73.79%	75.19%	10.42%	11.65%	22.07%	2.74%
Currituck	1.02%	90.22%	91.24%	4.37%	2.55%	6.92%	1.84%	Richmond	3.06%	53.53%	56.58%	9.82%	9.72%	19.53%	23.88%
Dare	0.00%	93.05%	93.06%	3.15%	2.64%	5.80%	1.15%	Robeson	3.76%	62.53%	66.29%	13.99%	13.90%	27.90%	5.82%
Davidson	0.72%	79.76%	80.48%	9.74%	6.78%	16.52%	2.99%	Rockingham	2.26%	65.01%	67.27%	9.98%	11.34%	21.33%	11.40%
Davie	4.40%	74.02%	78.42%	9.36%	9.99%	19.35%	2.23%	Rowan	2.55%	70.80%	73.35%	9.20%	11.35%	20.55%	6.09%
Duplin	4.83%	68.81%	73.63%	10.37%	12.55%	22.92%	3.45%	Rutherford	2.20%	74.48%	76.67%	7.58%	6.86%	14.44%	8.88%
Durham	0.22%	81.96%	82.18%	6.28%	9.90%	16.19%	1.63%	Sampson	14.02%	60.90%	74.91%	12.45%	8.60%	21.06%	4.03%
Edgecombe	6.56%	65.00%	71.56%	10.92%	12.12%	23.04%	5.40%	Scotland	2.44%	65.02%	67.46%	10.57%	16.48%	27.05%	5.49%
Forsyth	0.33%	79.08%	79.42%	8.75%	9.76%	18.51%	2.07%	Stanly	4.75%	72.90%	77.64%	11.28%	7.66%	18.94%	3.42%
Franklin	2.58%	73.87%	76.45%	11.35%	9.31%	20.65%	2.90%	Stokes	2.55%	67.02%	69.58%	9.98%	5.19%	15.18%	15.24%
Gaston	0.66%	74.91%	75.57%	10.51%	8.97%	19.49%	4.94%	Surry	4.90%	70.55%	75.45%	10.63%	9.84%	20.47%	4.08%
Gates	11.87%	68.90%	80.77%	9.82%	6.18%	16.01%	3.23%	Swain	1.37%	83.83%	85.20%	5.55%	4.87%	10.42%	4.38%
Graham	2.00%	85.68%	87.68%	6.52%	2.75%	9.27%	3.05%	Transylvania	0.63%	90.15%	90.78%	5.08%	1.94%	7.02%	2.20%
Granville	5.51%	68.30%	73.81%	11.17%	11.64%	22.81%	3.38%	Tyrrell	14.80%	70.74%	85.54%	6.11%	5.88%	11.98%	2.48%
Greene	16.68%	55.07%	71.75%	13.17%	10.90%	24.08%	4.17%	Union	1.65%	81.15%	82.80%	9.98%	5.50%	15.47%	1.72%
Guilford	0.14%	79.03%	79.17%	8.47%	9.62%	18.09%	2.74%	Vance	2.83%	70.07%	72.90%	11.96%	11.79%	23.75%	3.35%
Halifax	4.56%	65.78%	70.34%	10.27%	12.93%	23.20%	6.46%	Wake	0.07%	85.37%	85.44%	7.14%	4.98%	12.12%	2.44%
Harnett	1.93%	81.03%	82.96%	10.57%	4.04%	14.61%	2.43%	Warren	2.26%	86.74%	89.00%	5.34%	3.39%	8.72%	2.27%
Haywood	2.70%	81.42%	84.12%	7.56%	5.95%	13.51%	2.37%	Washington	12.21%	63.28%	75.49%	10.21%	7.76%	17.97%	6.53%
Henderson	1.20%	81.53%	82.73%	7.73%	7.52%	15.25%	2.03%	Watauga	1.35%	91.16%	92.52%	4.55%	1.77%	6.32%	1.17%
Hertford	4.79%	65.46%	70.25%	11.09%	12.68%	23.77%	5.98%	Wayne	3.37%	68.53%	71.91%	11.14%	8.17%	19.31%	8.78%
Hoke	2.95%	77.37%	80.31%	9.96%	6.56%	16.51%	3.17%	Wilkes	5.83%	72.69%	78.53%	10.49%	7.26%	17.75%	3.73%
Hyde	9.60%	78.79%	88.39%	4.05%	4.79%	8.83%	2.78%	Wilson	2.80%	66.41%	69.21%	10.29%	18.84%	29.13%	1.66%
Iredell	1.48%	79.13%	80.61%	7.92%	9.59%	17.51%	1.88%	Yadkin	8.77%	67.57%	76.34%	10.67%	9.76%	20.43%	3.23%
Jackson	1.41%	91.52%	92.94%	3.64%	1.35%	4.99%	2.08%	Yancey	4.08%	82.58%	86.66%	7.41%	3.85%	11.25%	2.09%
								All counties	1.50%	79.61%	81.11%	8.06%	7.60%	15.66%	3.23%

Note: Detail may not add to totals due to rounding.

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

Percentage computations generally reflect property valuations as of January 1, 2016 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 2016,

net of releases made by that date.

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

County	Rate	Fiscal year 2013-2014				Rate	Fiscal year 2014-2015				Rate	Fiscal year 2015-2016			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Alamance	3	637,507			72,911	3	876,600			79,797	3	777,545			83,395
Alexander					12,180					12,000					12,720
Alleghany	6	52,865			3,680	6	57,635				6	65,161			3,575
Anson	6	33,496			875	6	30,608			815	6	33,224			530
Ashe	3	245,562			6,780	3	211,805			6,825	3	235,855			7,185
Avery					7,320					7,140					7,620
Beaufort					2,990					4,095					3,080
Bertie					5,634					5,527					5,301
Bladen					3,269					770					625
Brunswick	1	1,307,052			64,275	1	1,209,422			67,006	1	1,406,223			65,459
Buncombe	4	9,184,430			73,180	4	10,590,065			90,700	6	16,226,135			83,440
Burke	6	373,411			15,595	6	374,590			16,735	6	425,357			18,182
Cabarrus	6	4,356,402			582,459	6	4,865,216			576,483	6	5,343,668			557,885
Caldwell	3	101,039			20,076	3	121,857			20,808	3	119,219			15,743
Camden	6	43,923		407,233	7,909	6	23,917		587,693	5,035	6	35,741		428,919	355
Carteret	6	5,189,070			16,153	6	6,427,084			10,205	6	6,716,689			8,477
Caswell					6,755					485					6,960
Catawba					44,541					47,749					36,330
Chatham	3	87,326			20,171	3	86,018			23,040	3	102,370			22,332
Cherokee	4	197,285			5,075	4	269,350			7,300	4	334,196			6,075
Chowan	5	126,634		306,897	2,790	5	127,792		492,377		5	157,428		397,842	10,320
Clay	3	17,401			4,860	3	16,018			4,560	3	20,872			3,840
Cleveland	3	222,004			19,395	3	463,985			19,700	3	596,670			19,570
Columbus	3	83,111			21,623	3	79,913			23,100	3	97,690			21,890
Craven	6	1,371,904			55,947	6	1,480,269			55,648	6	1,680,628			59,483
Cumberland	6	5,045,585	5,843,751		373,984	6	5,588,081	6,203,405		290,120	6	5,628,040	6,444,087		294,241
Currituck	6	10,579,294		2,831,474	414,787	6	10,884,887		2,968,642	510,727	6	11,065,242		3,367,062	12,075
Dare	6	21,643,798	2,194,940	4,644,664	27,861	6	25,055,537	2,314,104	7,309,512	32,257	6	26,072,514	2,411,724	6,380,164	31,832
Davidson					59,957					63,875					62,445
Davie	3	203,145			18,230	3	225,066			19,250	3	240,699			16,886
Duplin	6	221,380			25,759	6	257,162			22,323	6	253,750			20,855
Durham	6	8,828,004			1,583,998	6	11,692,693			1,276,662	6	11,116,355			1,684,921
Edgecombe	6	26,923			18,657	6	94,475			30,393	6	110,964			27,860
Forsyth	6	4,479,204			312,581	6	4,870,493			346,053	6	5,406,709			288,638
Franklin	6	49,119			2,662	6	52,703			3,032	6	57,056			2,856
Gaston	3	1,166,135			655,990	3	1,366,768			590,306	3	1,534,504			545,485
Gates					1,226					2,226					1,345
Graham	3	170,381			3,750	3	190,618			4,100	3	207,534			4,470
Granville	6	159,513			6,370	6	188,142			6,245	6	206,104			4,945
Greene					6,080					6,324					6,381

TABLE 75. -Continued

County	Rate	Fiscal year 2013-2014				Rate	Fiscal year 2014-2015				Rate	Fiscal year 2015-2016			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Guilford	3	4,979,148			142,215	3	5,502,984			180,239	3	5,517,218			161,560
Halifax	5	710,527			21,852	5	793,819			25,058	5	847,881			19,573
Harnett	6	430,146				6					6				
Haywood	4	1,003,097			28,620	4	1,083,221			33,420	4	1,237,654			34,260
Henderson	5	1,417,955			14,642	5	1,564,862			16,695	5	1,866,663			19,377
Hertford	3	46,927			20,392	3	47,410			16,358	3	55,895			9,645
Hoke					1,778,054					1,858,012					2,197,632
Hyde	3	442,326				3	463,960				3	462,842			770
Iredell					101,260					73,244					73,640
Jackson	4	744,133			27,461	4	840,969			25,501	4	936,430			24,707
Johnston	3	625,749			69,285	3	700,788			71,701	3	751,136			72,714
Jones					3,565					2,638					2,690
Lee	3	203,071			17,112	3	203,237			3,445	3	213,476			15,894
Lenoir	3	225,693			20,460	3	197,979			20,102	3	206,353			19,180
Lincoln												110,251			34,860
Macon	3	592,366			108,719	3	695,393			114,542	3	776,399			108,977
Madison	5	185,459			9,120	5	235,141			11,340	5	264,946			10,620
Martin	6	272,022			5,610	6	266,613			4,110	6	274,885			5,225
McDowell	5	357,610			613	5	391,620			493	5	434,651			350
Mecklenburg	8	43,674,250	26,303,672		360,010	8	49,117,187	29,235,368		382,811	8	53,372,171	30,954,493		238,258
Mitchell	3	52,232			5,460	3	55,281			5,580	3	60,440			6,360
Montgomery	3	27,951			10,435	3	32,576			9,935	3	36,212			10,108
Moore	3	1,629,703			46,655	3	1,400,139			41,358	3	1,454,695			41,350
Nash	5	1,255,424			257,889	5	1,349,341			153,192	5	1,366,404			145,018
New Hanover†	3	4,348,584			671,957	3	4,955,993			52,803	3	5,078,743			653,269
Northampton	6	43,721			4,225	6	58,643			6,210	6	68,317			4,765
Onslow	3	1,742,900			90,101	3	1,740,989			69,929	3	1,732,711			68,380
Orange	3	1,257,874			541,803	3	1,357,706			523,074	3	1,477,669			496,213
Pamlico					985					5,145					4,775
Pasquotank	6	509,460		913,026	8,600	6	552,763		804,935	9,345	6	669,950		1,026,814	9,595
Pender	3	9,438			15,120	3	7,347				3	10,112			15,156
Perquimans	6	4,575		210,972	10,950	6	5,046		278,116	10,910	6	5,917		353,196	11,297
Person	6	209,947			22,976	6	221,528			19,713	6	234,188			22,166
Pitt	6	1,689,561			8,785	6	1,838,338			8,535	6	1,934,295			8,975
Polk	3	76,154			2,850	3	117,868			4,700	3	149,842			5,145
Randolph	5	780,476			116,708	5	853,511				5	915,784			122,600
Richmond	3	315,001			5,057	3	335,425			5,034	3	326,046			1,800
Robeson					48,183					45,119					43,255
Rockingham	3	184,719			51,389	3	200,258			73,489	3	206,025			4,383
Rowan	3	341,732			84,899	3	372,198			77,614	3	388,357			74,650

TABLE 75. -Continued

County	Rate	Fiscal year 2013-2014				Rate	Fiscal year 2014-2015				Rate	Fiscal year 2015-2016			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Rutherford	5	602,627			10,675	5	758,210			11,450	5	912,883			11,575
Sampson	3	62,567			23,760	3	73,665			21,960	3	93,943			23,640
Scotland	6	338,234			11,039	6	332,325			12,060	6	359,666			14,640
Stanly	6	230,931			45,486	6	263,469			46,455	6	278,952			47,533
Stokes					5,050					33,510					31,146
Surry	6	81,574			35,625	6	85,231			35,986	6	99,172			37,285
Swain	4	569,571			8,100	4	656,064			10,980	4	761,207			9,000
Transylvania	5				12,181	5					5				
Tyrrell	6	4,193			880	6	4,771			1,795	6	9,872			1,715
Union					52,388					54,618					56,100
Vance	6	345,508			20,006	6	335,417			16,128	6	422,894			17,753
Wake	6	19,213,443	22,026,888		457,461	6	21,356,118	24,141,622		497,054	6	23,301,005	26,051,103		504,576
Warren					4,970					2,780					2,787
Washington	6	119,305			53,642	6	104,718			42,338	6	133,246			38,336
Watauga††	6	1,001,735			13,510	6	1,129,177			13,320	6	1,371,244			12,240
Wayne					37,722					40,082	1	91,713			66,158
Wilkes					10,719					12,445					12,555
Wilson	3	498,821			24,242	3	515,957			35,933	3	584,319			33,612
Yadkin††	6	33,086			16,440	6	27,017				6	22,359			17,580
Yancey	3	54,695				3	42,220			8,460	3	62,148			8,100
Total		169,749,125	56,369,252	9,314,266	10,166,242		191,023,261	61,894,499	12,441,275	9,148,164		208,223,325	65,861,407	11,953,997	9,811,130
Total collections					245,598,884					274,507,199					295,849,859

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.

††Applicable only in unincorporated areas.

SL 2014-3 repeals county authority to levy general privilege license taxes pursuant to § 153A-152 as of July 1, 2015. Repeal of this statute does not affect county authorization to levy county beer and wine taxes, county animal taxes, and other types of businesses authorized by statutes other than § 153A-152.

TABLE 76. -Continued

Municipality	Fiscal year 2013-2014			Fiscal year 2014-2015			Fiscal year 2015-2016††						
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	
Bertie													
Askewville													
Aulander													
Colerain							265					206	
Kelford													
Lewiston-Woodville							158					277	
Powellsville													
Roxobel												50	
Windsor							868						
Bladen													
Bladenboro							3,689					10,485	6,113
Clarkton							2,040					2,176	
Dublin							7,612						
East Arcadia													
Elizabethtown							48,769					36,284	3,288
Tar Heel							969						
White Lake							11,307					5,064	5,050
Brunswick													
Bald Head Island†	6	1,014,740			6	1,061,251			6	1,088,592			
Belville							7,337					1,955	
Boiling Spring Lakes							5,261						27,388
Bolivia													
Calabash							6,456					635	660
Carolina Shores							4,846					792	2,450
Caswell Beach	6	259,580			6	290,214	5,638		6	249,863		2,013	
Holden Beach	6	1,705,534			6	1,753,185	7,199		6	1,816,874			75
Leland	3	117,887			3	141,354	89,789		3	160,070		91,530	739
Navassa													
Northwest							1,530						
Oak Island	5	1,166,651			5	1,284,187	16,444		5	1,084,143			
Ocean Isle Beach	6	2,110,446			6	2,250,984	22,769		6	2,356,166		4,178	1,690
Sandy Creek													
Shalotte	3	64,552			3	65,865	23,280		3	70,492			695
Southport	3	84,007			3	80,131	22,044		3	87,583		4,362	1,825
St James													
Sunset Beach	5	739,268			5	923,560	550		5	842,280		435	530
Varnamtown													
Buncombe													
Asheville							2,110,546					2,726,373	793,435
Biltmore Forest													
Black Mountain							30,213						
Montreat													
Weaverville							101,440					101,640	
Woodfin							60,409					51,825	145

TABLE 76. -Continued

Municipality	Fiscal year 2013-2014			Fiscal year 2014-2015			Fiscal year 2015-2016††					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Burke												
Connelly Springs												
Drexel												
Glen Alpine				1,083								
Hickory**												
Hildebran												
Long View**												
Morganton				183,143				189,008				
Rhodhiss**												
Rutherford College												
Valdese												
Cabarrus												
Concord				2,724,395				2,037,839				1,114,241
Harrisburg				14,266				13,364				
Kannapolis*				1,070,782				836,776				570,944
Locust**												
Midland				1,177				1,044				1,560
Mount Pleasant												
Caldwell												
Blowing Rock**												
Cajah Mountain												
Cedar Rock												
Gamewell												
Granite Falls				59,398				57,249				485
Hickory**												
Hudson												
Lenoir	3	71,883		162,778	3	88,990		156,070	3	90,028		1,060
Rhodhiss*												
Sawmills												
Camden												
Elizabeth City**												
Carteret												
Atlantic Beach				549,534				538,340				557,043
Beaufort				21,754				8,920				475
Bogue												
Cape Carteret				10,853				380				
Cedar Point				6,189								
Emerald Isle												
Indian Beach				1,005				483				
Morehead City				67,129				47,033				223
Newport				23,964								
Peletier				1,960				350				
Pine Knoll Shores				30,378				26,219				113

TABLE 76. -Continued

Municipality	Fiscal year 2013-2014			Fiscal year 2014-2015			Fiscal year 2015-2016††					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Davie												
Bermuda Run	3	61,827		450,660	3	69,808		446,460	3	73,856		450,240
Cooleemee				63,300				63,665				63,000
Mocksville	3	38,282		39,783	3	41,208		2,186	3	44,409		
Duplin												
Beulaville				2,834				2,774				90
Calypso				223				183				
Faison*				1,233				998				330
Greenevers												
Harrells**												
Kenansville												
Magnolia				620				820				20
Mount Olive**												
Rose Hill				1,410				1,785				1,910
Teachey												
Wallace*				87,924				450				290
Warsaw				7,740				543				240
Durham												
Chapel Hill**												
Durham*				3,193,120				3,360,035				11,673
Morrisville**												
Raleigh**												
Edgecombe												
Conetoe												
Leggett												
Macclesfield				90				89				
Pinetops				1,170								
Princeville				6,287				502				
Rocky Mount**												
Sharpsburg**												
Speed												
Tarboro				26,371				6,249				2,170
Whitakers**												
Forsyth												
Bethania												
Clemmons				1,045								
High Point**												
Kernersville*	3	106,656		112,099	3	113,742		124,675	3	137,964		115,776
King**												
Lewisville				275				300				100
Rural Hall												
Tobaccoville*				2,821				3,309				2,917
Walkertown				59,010				59,185				
Winston-Salem				6,537,594				2,747,351				12,253

TABLE 76. -Continued

Municipality	Fiscal year 2013-2014			Fiscal year 2014-2015			Fiscal year 2015-2016††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Franklin												
Bunn												
Centerville												
Franklinton							11,132					12,172
Louisburg							43,364					22,130
Wake Forest**												
Youngsville							7,604					5,654
Gaston												3,491
Belmont	3	76,344			3	85,065	16,224		3	94,771		88,327
Bessemer City							6,564					
Cherryville							6,902					
Cramerton							125					
Dallas							16,581					5,224
Gastonia	3	474,255			3	567,496	1,379,268		3	636,438		868,395
High Shoals*							175					125
Kings Mountain**												
Lowell							3,545					3,670
McAdenville							75					50
Mount Holly	3	72,781			3	81,136	12,347		3	84,176		12,830
Ranlo												
Spencer Mountain												
Stanley												
Gates												
Gatesville												
Graham												
Fontana Dam	3	73,338			3	70,762			3	70,694		
Lake Santeetlah												
Robbinsville	3	10,438			3	27,569			3	28,576		
Granville												
Butner							117,821					72,349
Creedmoor							49,929					37,623
Oxford							322,059					681
Stem												
Stovall							10,730					3,091
Greene												
Hookerton												
Snow Hill												
Walstonburg							172					

TABLE 76. -Continued

Municipality	Fiscal year 2013-2014			Fiscal year 2014-2015			Fiscal year 2015-2016††					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Guilford												
Archdale**												
Burlington**												
Gibsonville**												
Greensboro	3	4,338,541		6,279,119	3	4,824,447		5,672,714	3	4,872,710		2,827,463
High Point*	3	326,624		2,930,055	3	362,423		2,733,639	3	361,441		2,025,193
Jamestown												
Kernersville**												
Oak Ridge												
Pleasant Garden												
Sedalia				230				70				
Stokesdale												
Summerfield												
Whitsett				282				282				
Halifax												
Enfield				17,703				20,603				99
Halifax				100				75				
Hobgood				143								
Littleton				7,945				497				
Roanoke Rapids	1	122,508		512,044	1	135,805		378,455	1	142,319		1,465
Scotland Neck				15,058				9,924				365
Weldon				2,945				1,767				565
Harnett												
Angier				8,248								
Broadway**												
Coats				3,145								
Dunn	6	430,146		90,158	6	437,753			6	508,983		
Erwin				7,396				3,860				
Lillington				9,822				28,244				
Haywood												
Canton				27,966				19,513				2,330
Clyde				198								
Maggie Valley				16,346				2,586				6,125
Waynesville				136,791				132,933				245
Henderson												
Flat Rock												
Fletcher				35,735				11,600				285
Hendersonville				386,373				388,538				45,215
Laurel Park				28,219				28,131				20,171
Mills River												
Saluda**												
Hertford												
Ahoskie	3	54,429		316,819	3	45,117		102,002	3	58,484		2,825
Cofield				355								
Como												
Harrellsville												
Murfreesboro	3	1,128		6,205	3			6,030	3			16,770
Winton				3,198				556				

TABLE 76. -Continued

Municipality	Fiscal year 2013-2014			Fiscal year 2014-2015			Fiscal year 2015-2016††					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Hoke												
Raeford				500				275				260
Red Springs**												
Hyde												
Iredell												
Davidson**												
Harmony												
Love Valley												
Mooresville	4	870,843		111,503	4	999,255		21,030	4	1,047,979		1,223
Statesville	5	818,512		647,017	5	915,685		337,254	5	980,548		2,067
Troutman												
Jackson												
Dillsboro				1,198				672				
Forest Hills												
Highlands**												
Sylva				68,719				67,830				1,130
Webster												
Johnston												
Benson	2	8,207			2	8,656			2	9,818		
Clayton				88,747				76,305				
Four Oaks				3,808				3,521				135
Kenly*	2	24,716		22,617	2	25,586		22,527	2	25,257		5,930
Micro								133				
Pine Level												
Princeton				2,020				318				12
Selma	2	88,502		9,228	2	97,480			2	104,413		
Smithfield	2	188,648		87,990	2	207,012		3,033	2	216,631		2,573
Wilson's Mills				938				2,278				
Zebulon**												
Jones												
Maysville												
Pollocksville												
Trenton												
Lee												
Broadway*												
Sanford				2,844				2,545				4,755
Lenoir												
Grifton**												
Kinston	3	207,838		280,023	3	198,092		222,645	3	223,552		148,601
La Grange												
Pink Hill				2,986				153				
Lincoln												
Lincolnton	3	86,635			3	109,122			3	106,187		
Maiden**												
Macon												
Franklin	3	102,815		30,016	3	108,194		3,042	3	121,838		540
Highlands*				11,222				638				705

TABLE 76. -Continued

Municipality	Fiscal year 2013-2014			Fiscal year 2014-2015			Fiscal year 2015-2016††					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Madison												
Hot Springs												
Mars Hill							8,255					2,631
Marshall												
Martin												
Bear Grass												
Everetts							203					284
Hamilton												
Hassell												
Jamesville							470					120
Oak City												
Parmele												
Robersonville							10,810					7,636
Williamston							86,075					21,431
McDowell												
Marion							108,076					83,575
Old Fort							2,830					3,118
Mecklenburg												
Charlotte	6				6	17,924,790	32,629,165		6	19,427,899		14,753,558
Cornelius	3	251,769			3	270,462			3	294,045		
Davidson*							187,837					171,276
Huntersville												
Matthews	8	444,973			8	504,123	947,760		8	564,840		729,815
Mint Hill												
Pineville							627,670					596,221
Stallings**												
Weddington**												
Mitchell												
Bakersville							1,068					1,079
Spruce Pine							5,696					5,033
Montgomery												
Biscoe												
Candor							45					120
Mount Gilead							90					
Star												
Troy							3,079					3,029
Moore												
Aberdeen							69,985					157,542
Cameron							499					600
Carthage							13,758					12,027
Foxfire Village												
Pinebluff							1,468					381
Pinehurst							2,230					2,010
Robbins							351					
Southern Pines							53,248					67,863
Taylortown												
Vass												
Whispering Pines							879					245

TABLE 76. -Continued

Municipality	Fiscal year 2013-2014			Fiscal year 2014-2015			Fiscal year 2015-2016††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Pamlico												
Alliance				3,355				3,629				3,352
Arapahoe												
Bayboro				694								
Grantsboro												
Mesic												
Minnesott Beach				60								45
Oriental	3	21,783			3	21,780			3	20,332		
Stonewall												
Vandemere												
Pasquotank												
Elizabeth City*				233,837				244,043				27,945
Pender												
Atkinson												
Burgaw	3	7,959		3,745	3	8,511		1,711	3	8,940		225
Saint Helena												
Surf City*	3	510,731		51,828	3	540,667		40,649	3	574,772		1,271
Topsail Beach	3	405,422		5,827	3	442,800			3	379,480		
Wallace**												
Watha												
Perquimans												
Hertford				46,772				26,724				17,407
Winfall				4,385				2,225				2,035
Person												
Roxboro				152,887				143,722				101,308
Pitt												
Ayden												
Bethel				1,091				136				
Falkland				125								140
Farmville				68,361				56,258				
Fountain				325				260				
Greenville	6	1,689,561		668,604	6	1,838,338		574,105	6	1,934,295		5,068
Grifton*				12,944				9,410				9,300
Grimesland				649				650				398
Simpson												
Winterville				12,762				3,296				275
Polk												
Columbus	3	19,882		10,717	3	26,153		5,931	3	26,264		4,320
Saluda*				5,545				2,015				1,770
Tryon	3	16,294			3	22,774			3	19,415		

TABLE 76. -Continued

Municipality	Fiscal year 2013-2014			Fiscal year 2014-2015			Fiscal year 2015-2016††					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Rowan												
China Grove												
Cleveland												
East Spencer				130								
Faith				1,533				1,494				1,543
Granite Quarry				11,817				1,200				515
Kannapolis**												
Landis												
Rockwell				7,903				6,139				7,373
Salisbury	3	340,181		414,727	3	358,086		154,028	3	381,071		2,456
Spencer				2,063				769				
Rutherford												
Bostic												
Chimney Rock												
Ellenboro												
Forest City				741				500				735
Lake Lure				317,272				310,987				345,506
Ruth												
Rutherfordton				65,450				43,955				18,844
Spindale				90								
Sampson												
Autryville				200								
Clinton				164,136				75,446				69,982
Faison**												
Garland				5,535				55				2,422
Harrells*												
Newton Grove				3,940								
Roseboro				40,202				47,470				8,060
Salemburg				1,414				1,401				1,354
Turkey												
Scotland												
East Laurinburg												
Gibson				7,000								
Laurinburg				18,861				2,019				540
Maxton**												
Wagram				4,481								
Stanly												
Albemarle	6	217,354		157,269	6	248,446		150,599	6	131,250		840
Badin	6	4,717			6	4,657			6			
Locust*				26,037				28,462				605
Misenhimer												
New London												
Norwood				5,846				1,489				95
Oakboro				2,318				80				1,313
Red Cross												
Richfield	6	3,831		5,367	6	2,832		2,995	6			2,740
Stanfield				968				391				

TABLE 76. -Continued

Municipality	R a t e %	Fiscal year 2013-2014			R a t e %	Fiscal year 2014-2015			R a t e %	Fiscal year 2015-2016††		
		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]
Wake												
Angier**												
Apex				218,655							367,601	
Cary*				3,700,818				3,596,785			2,058,195	
Durham**												
Fuquay-Varina				155,732				23,979			192,037	
Garner				504,640				396,907			381,290	
Holly Springs				26,029				7,506				
Knightdale				304,095				181,566			179,867	
Morrisville*				1,177,684				1,225,032			468,648	
Raleigh*				16,447,955				13,725,709			9,147,574	
Rolesville				65,596				47,948			50,604	
Wake Forest*				555,998				456,573			423,335	
Wendell				16,363				88,234				
Zebulon*				45,778				49,674			39,207	
Warren												
Macon				140				120			120	
Norlina												
Warrenton				11,393				27,911				
Washington												
Creswell								1,278			1,174	
Plymouth				11,275								
Roper				763				993				
Watauga												
Beech Mountain*	6	215,702			6	249,224			6	254,877		
Blowing Rock*	6	793,312		12,918	6	841,221		1,320	6	960,473	1,155	
Boone	6	1,472,410		41,533	6	1,143,245		7,375	6	1,252,285	265	
Seven Devils*	6	82,349		997	6	92,797		643	6	103,569		
Wayne												
Eureka												
Fremont				125								
Goldsboro	5	559,596		589,491	5	608,514		2,977	5	713,038	2,991	
Mount Olive*				28,586								
Pikeville												
Seven Springs				205				20				
Walnut Creek												
Wilkes												
Elkin**												
North Wilkesboro				12,049				9,424			555	
Ronda				170								
Wilkesboro	3	122,862		111,796	3	127,394		645	3	144,905	660	

TABLE 76. -Continued

Municipality	R a t e %	Fiscal year 2013-2014			R a t e %	Fiscal year 2014-2015			R a t e %	Fiscal year 2015-2016††		
		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]
Wilson												
Black Creek				575								
Elm City				2,779								
Kenly**												
Lucama				938				30			30	
Saratoga				135				135				
Sharpsburg**												
Sims				300				300				
Stantonsburg				9,727				65			65	
Wilson				630,598				618,358			2,945	
Yadkin												
Boonville				1,140								
East Bend												
Jonesville	6	271,732		38,261	6	306,005		4,017	6	320,251	3,673	
Yadkinville	6	24,373		46,702	6	31,153		12,330	6	35,508	13,614	
Yancey												
Burnsville				21,057				17,912			275	
Total		35,936,009	277,648	112,464,535		57,256,299	338,480	78,596,013		60,197,918	347,056	30,060,408
Total collections				148,678,192				136,190,792				90,605,382

Detail may not add to totals due to rounding.

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

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

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

†Exempt from Brunswick County 1% Occupancy Tax

††SL 2014-3 repeals municipal authority to levy general privilege license taxes pursuant to § 160A-211 as of July 1, 2015. Repeal of this statute does not affect municipal authorization to levy municipal vehicle taxes, municipal taxicab taxes, municipal beer and wine taxes, municipal animal taxes, and other types of businesses authorized by statutes other than § 160A-211.

TABLE 77. EXCISE [STAMP] TAX ON CONVEYANCES: NET PROCEEDS† COLLECTED BY COUNTY GOVERNMENTS

[§ 105 ARTICLE 8E.]

[Net proceeds† of the excise tax on conveyances reflect collections prior to adjustments for State allocation and county allowance for administrative costs.]

[Refer to Table 51 for details of State allocated proceeds statutorily remitted to the NCDOR by the 15th day of the month following the county government collection month.]

County	County Government Fiscal Year:														
	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	2016-2017
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance.....	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	1,394,131
Alexander..	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	184,443
Alleghany...	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	98,950
Anson.....	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	78,488
Ashe.....	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	301,383
Avery.....	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	426,672
Beaufort...	260,596	253,429	392,620	556,542	517,458	332,101	211,857	227,611	217,189	283,866	227,065	250,834	328,088	255,576	297,540
Bertie.....	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	51,938
Bladen.....	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	146,885
Brunswick..	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	3,263,574
Buncombe..	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	4,858,205
Burke.....	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	465,661
Cabarrus....	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	3,166,216
Caldwell....	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	356,169
Camden.....	105,206	93,749	126,337	138,077	115,130	88,066	60,547	58,271	59,784	66,493	51,999	80,159	114,726	89,869	102,005
Carteret.....	1,141,489	1,348,144	2,299,997	3,131,033	1,923,366	1,270,979	872,050	859,387	887,137	942,867	997,528	1,007,210	1,141,267	1,262,296	1,459,757
Caswell.....	63,890	64,269	106,847	94,832	99,907	109,210	78,057	77,851	49,104	61,188	75,933	65,027	71,074	72,474	85,091
Catawba....	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	1,385,748
Chatham....	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	1,510,196
Cherokee...	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	276,948
Chowan.....	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	94,567
Clay.....	154,468	173,116	348,060	471,399	282,017	158,986	109,856	109,856	101,845	90,614	106,557	108,415	113,886	119,403	133,449
Cleveland...	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	485,386
Columbus...	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	134,572
Craven.....	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	1,028,424
Cumberland	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	2,182,723
Currituck...	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	711,024
Dare.....	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	1,352,391
Davidson....	780,435	801,249	1,099,591	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	1,113,462
Davie.....	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	385,797
Duplin.....	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	193,116
Durham.....	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	5,987,534
Edgecombe..	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	120,383	181,562
Forsyth.....	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	3,838,030
Franklin....	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	694,899
Gaston.....	1,064,547	1,272,842	1,723,104	1,859,448	2,238,846	1,807,563	1,032,672	966,642	760,244	872,216	1,045,755	1,302,960	1,452,581	1,708,028	2,040,990
Gates.....	45,942	40,575	61,435	64,282	89,856	78,111	45,797	33,560	26,709	49,807	39,051	46,676	44,264	51,129	60,346
Graham....	58,026	50,896	66,514	126,601	97,522	52,123	30,126	29,101	30,858	28,533	44,020	73,413	58,047	54,541	60,517
Granville...	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	525,887
Greene.....	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	39,657
Guilford....	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	5,736,444
Halifax.....	168,977	220,052	269,931	306,039	490,859	291,687	158,789	147,923	125,477	127,931	170,185	138,065	160,572	178,284	176,284
Harnett.....	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	1,032,812
Haywood...	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	780,283
Henderson...	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	1,690,239
Hertford....	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	75,773
Hoke.....	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	409,809
Hyde.....	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	60,119
Iredell.....	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	3,423,305
Jackson....	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	915,682
Johnston...	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	2,676,242
Jones.....	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	31,362
Lee.....	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	378,229
Lenoir.....	192,250	185,507	199,695	194,195	238,927	170,916	157,639	150,504	134,933	167,702	138,778	171,333	166,682	241,783	199,669
Lincoln....	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	1,376,708

TABLE 77. - Continued

County	County Government Fiscal Year:														
	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	2016-2017
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Macon	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	706,947
Madison	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	192,849
Martin	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	55,872
McDowell	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	362,347
Mecklenburg	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	27,550,798
Mitchell	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	98,490
Montgomery	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	452,683
Moore	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	1,486,482
Nash	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	491,271
New Hanover	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	4,811,505
Northampton	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	128,001
Onslow	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	1,761,152
Orange	1,495,324	1,562,814	2,046,586	2,096,111	2,056,540	1,802,849	1,098,405	1,470,716	1,370,248	1,221,458	1,549,583	1,688,431	1,853,859	1,973,054	2,540,925
Pamlico	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	108,906
Pasquotank	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	263,977
Pender	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	1,096,961
Perquimans	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	71,208
Person	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	227,756
Pitt	974,389	1,186,607	1,498,517	1,848,944	1,694,502	1,611,005	894,290	942,863	709,798	812,260	1,210,235	1,178,608	1,126,286	1,343,854	1,461,000
Polk	219,115	236,864	381,011	515,468	503,411	327,075	152,921	130,613	126,223	230,586	181,131	189,606	222,336	227,504	271,992
Randolph	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	837,345
Richmond	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	145,969
Robeson	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	314,510
Rockingham	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	401,774
Rowan	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	844,149
Rutherford	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	477,579
Sampson	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	246,757
Scotland	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	135,358
Stanly	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	445,445
Stokes	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	208,361
Surry	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	361,310
Swain	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	102,803
Transylvania	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	579,482
Tyrrell	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	45,279
Union	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	4,080,778
Vance	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	148,827
Wake	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	23,167,425
Warren	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	180,187
Washington	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	117,546
Watauga	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	1,121,466
Wayne	474,915	520,279	631,485	743,192	645,118	700,907	525,385	466,113	458,148	400,945	373,391	498,114	530,314	638,401	673,286
Wilkes	276,054	307,936	375,046	481,410	487,321	394,948	232,349	267,341	212,976	213,984	238,983	262,924	283,491	335,644	315,265
Wilson	412,175	366,237	506,950	593,410	577,434	531,823	294,445	357,074	287,674	234,873	282,331	429,290	359,813	379,439	495,183
Yadkin	98,788	110,765	134,265	139,309	175,674	151,006	115,362	94,600	89,662	81,739	134,896	102,446	125,181	151,487	131,332
Yancev	168,796	177,207	209,016	415,374	426,738	209,902	146,350	132,652	105,872	113,027	115,264	170,498	135,839	124,149	159,155
Total	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	139,996,086

Detail may not add to totals due to rounding.

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

The tax rate is \$1 on each \$500 or fractional part of the consideration or value of the interest conveyed. The tax is paid by the transferor to the register of deeds of the county in which the real estate is located prior to recording the instrument of conveyance. If the instrument transfers a parcel of real estate lying in two or more counties, the tax must be paid to the register of deeds of the county in which the greater part of the real estate with respect to value is located. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveyed an interest in real property.

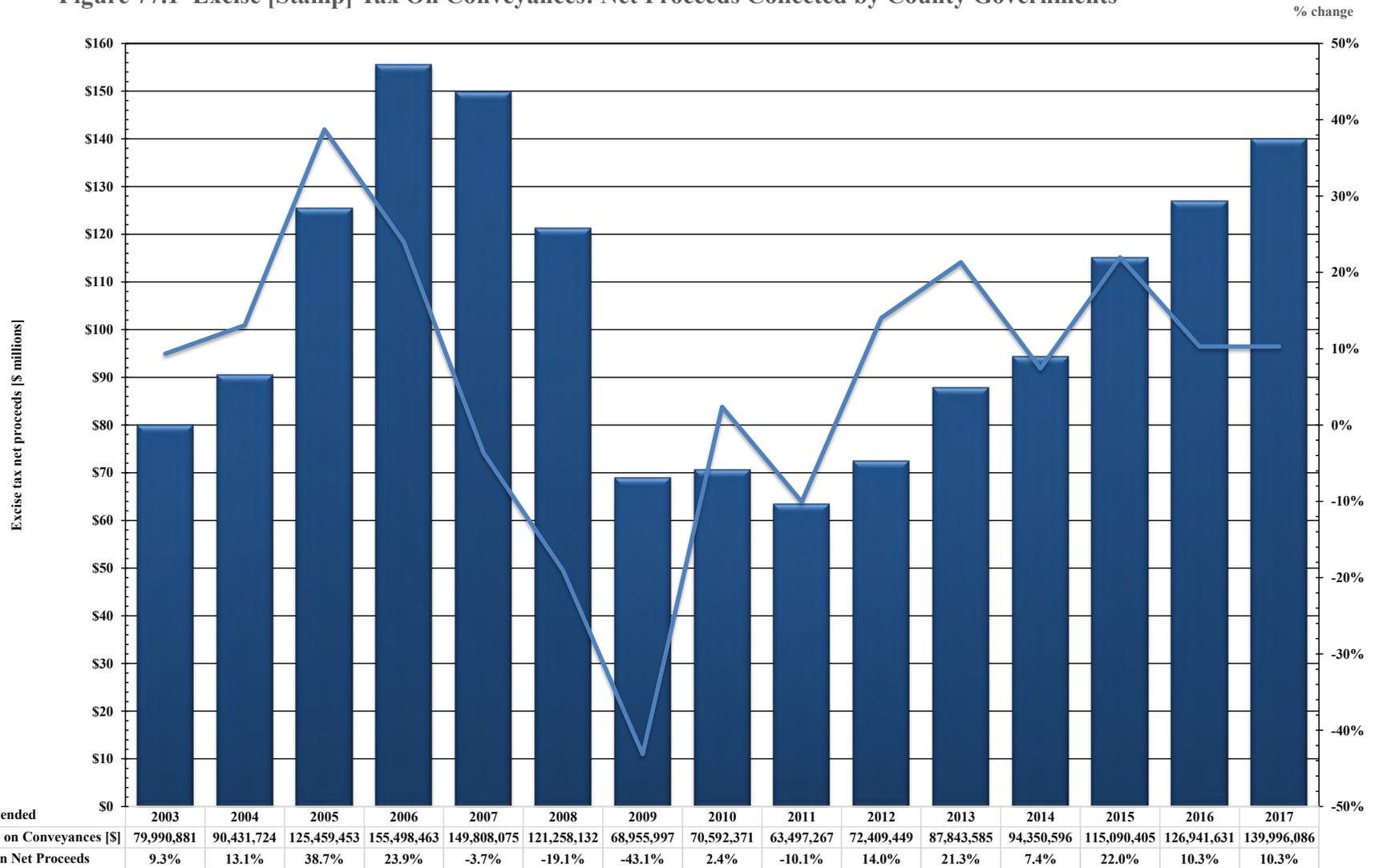
The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-half of the proceeds, less taxes refunded and the county's allowance for administrative costs, to the NCDOR (a county may retain two percent (2%) of the amount of tax proceeds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

†Net proceeds compilations are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of State allocations of the excise tax on conveyances.

Compilations consist of both audited and unaudited (edited and unedited) data that is subject to and may reflect inconsistencies and omissions resultant of taxpayer and/or processing error.

Refer to Table 65 for information pertaining to county shares for fiscal year 2016-2017; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.

Figure 77.1 Excise [Stamp] Tax On Conveyances: Net Proceeds Collected by County Governments



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 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 of real property.

APPENDIX

HISTORICAL INDIVIDUAL INCOME TAX STATISTICS: TAX YEARS 2005-2016

TAX YEAR 2016 INDIVIDUAL INCOME TAX STATISTICS

Characteristics of Filers

EXHIBIT 01. HISTORICAL: NUMBER OF D-400 RETURNS FILED BY RESIDENCY STATUS

[ALL RETURNS: TAX YEARS 2005 - 2016]

Tax Year	North Carolina Population†	YoY % Δ	All Returns Filed					Resident Returns					Part-Year Resident Returns					Nonresident Returns				
			Total filed:		\$0 Tax liability:			Total filed:		\$0 Tax liability:			Total filed:		\$0 Tax liability:			Total filed:		\$0 Tax liability:		
			Returns	YoY % Δ	Returns	YoY % Δ	% of Total	Returns	YoY % Δ	Returns	YoY % Δ	% of Total	Returns	YoY % Δ	Returns	YoY % Δ	% of Total	Returns	YoY % Δ	Returns	YoY % Δ	% of Total
2005	8,685,811	1.7%	3,814,466	3.1%	744,684	na	19.5%	3,491,070	2.5%	690,206	na	19.8%	138,826	15.4%	23,775	na	17.1%	184,570	6.9%	30,703	na	16.6%
2006	8,890,380	2.4%	3,957,020	3.7%	746,061	0.2%	18.9%	3,586,948	2.7%	681,689	-1.2%	19.0%	148,839	7.2%	21,902	-7.9%	14.7%	221,233	19.9%	42,470	38.3%	19.2%
2007	9,090,572	2.3%	4,207,738	6.3%	814,896	9.2%	19.4%	3,816,330	6.4%	744,205	9.2%	19.5%	153,374	3.0%	23,049	5.2%	15.0%	238,034	7.6%	47,642	12.2%	20.0%
2008	9,278,794	2.1%	4,172,531	-0.8%	892,420	9.5%	21.4%	3,797,601	-0.5%	816,039	9.7%	21.5%	137,375	-10.4%	22,886	-0.7%	16.7%	237,555	-0.2%	53,495	12.3%	22.5%
2009	9,435,396	1.7%	4,104,419	-1.6%	978,695	9.7%	23.8%	3,752,321	-1.2%	893,698	9.5%	23.8%	115,686	-15.8%	23,529	2.8%	20.3%	236,412	-0.5%	61,468	14.9%	26.0%
2010	9,574,344	1.5%	4,171,503	1.6%	966,372	-1.3%	23.2%	3,793,415	1.1%	879,542	-1.6%	23.2%	126,693	9.5%	23,084	-1.9%	18.2%	251,395	6.3%	63,746	3.7%	25.4%
2011	9,665,910	1.0%	4,223,322	1.2%	990,239	2.5%	23.4%	3,826,378	0.9%	898,761	2.2%	23.5%	133,452	5.3%	23,921	3.6%	17.9%	263,492	4.8%	67,557	6.0%	25.6%
2012	9,760,725	1.0%	4,295,490	1.7%	1,066,499	7.7%	24.8%	3,864,147	1.0%	948,448	5.5%	24.5%	142,892	7.1%	28,005	17.1%	19.6%	288,451	9.5%	90,046	33.3%	31.2%
2013	9,852,822	0.9%	4,371,156	1.8%	1,055,797	-1.0%	24.2%	3,925,175	1.6%	939,521	-0.9%	23.9%	155,179	8.6%	30,835	10.1%	19.9%	290,802	0.8%	85,441	-5.1%	29.4%
2014	9,945,642	0.9%	4,454,154	1.9%	940,596	-10.9%	21.1%	3,982,964	1.5%	825,600	-12.1%	20.7%	163,894	5.6%	31,389	1.8%	19.2%	307,296	5.7%	83,607	-2.1%	27.2%
2015	10,046,467	1.0%	4,566,098	2.5%	958,955	2.0%	21.0%	4,073,305	2.3%	841,335	1.9%	20.7%	186,887	14.0%	37,500	19.5%	20.1%	305,906	-0.5%	80,120	-4.2%	26.2%
2016	10,155,942	1.1%	4,618,512	1.1%	1,022,519	6.6%	22.1%	4,105,494	0.8%	893,580	6.2%	21.8%	189,741	1.5%	41,504	10.7%	21.9%	323,277	5.7%	87,435	9.1%	27.0%

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

Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of the calendar (tax) year

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

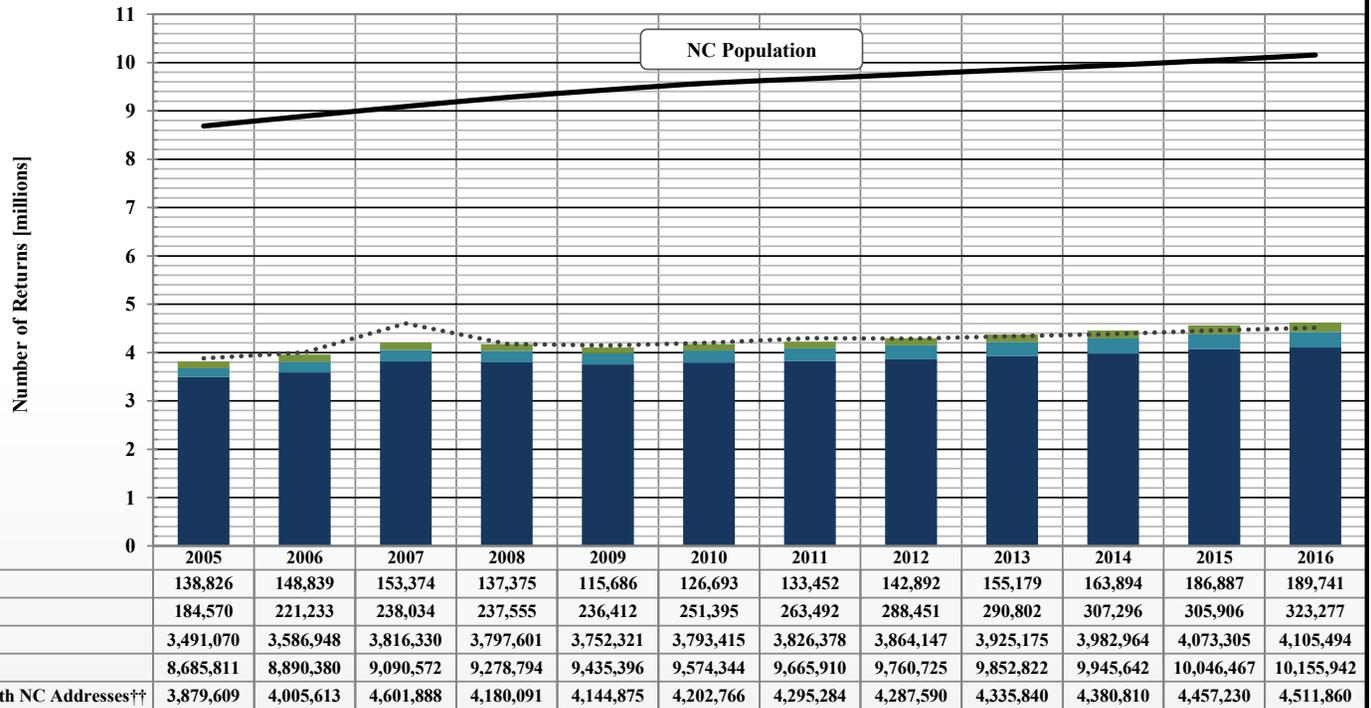
†Certified Estimates of County Population published by the State Demographer. <www.osbm.nc.gov/demog/county-estimates>

na=not available; \$0 tax liability=returns with tax due (after application of refundable and nonrefundable credits) < \$.01.

Returns with \$0 tax liability=returns with nonpositive NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability

Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2016 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Figure 01.1 Historical: Number of D-400 Returns Filed By Residency Status



††Source: IRS Statistics of Income Division. Individual Master File System for various tax years.

**Figure 01.2 Historical: Number of D-400 Returns Filed By Tax Year [Taxable and Nontaxable†]
[All Returns: Tax Years 2005-2016]**

†Nontaxable returns [\$0 tax liability returns]=returns with tax due (after application of refundable and nonrefundable tax credits) < \$.01.

Nontaxable returns: returns with nonpositive NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability

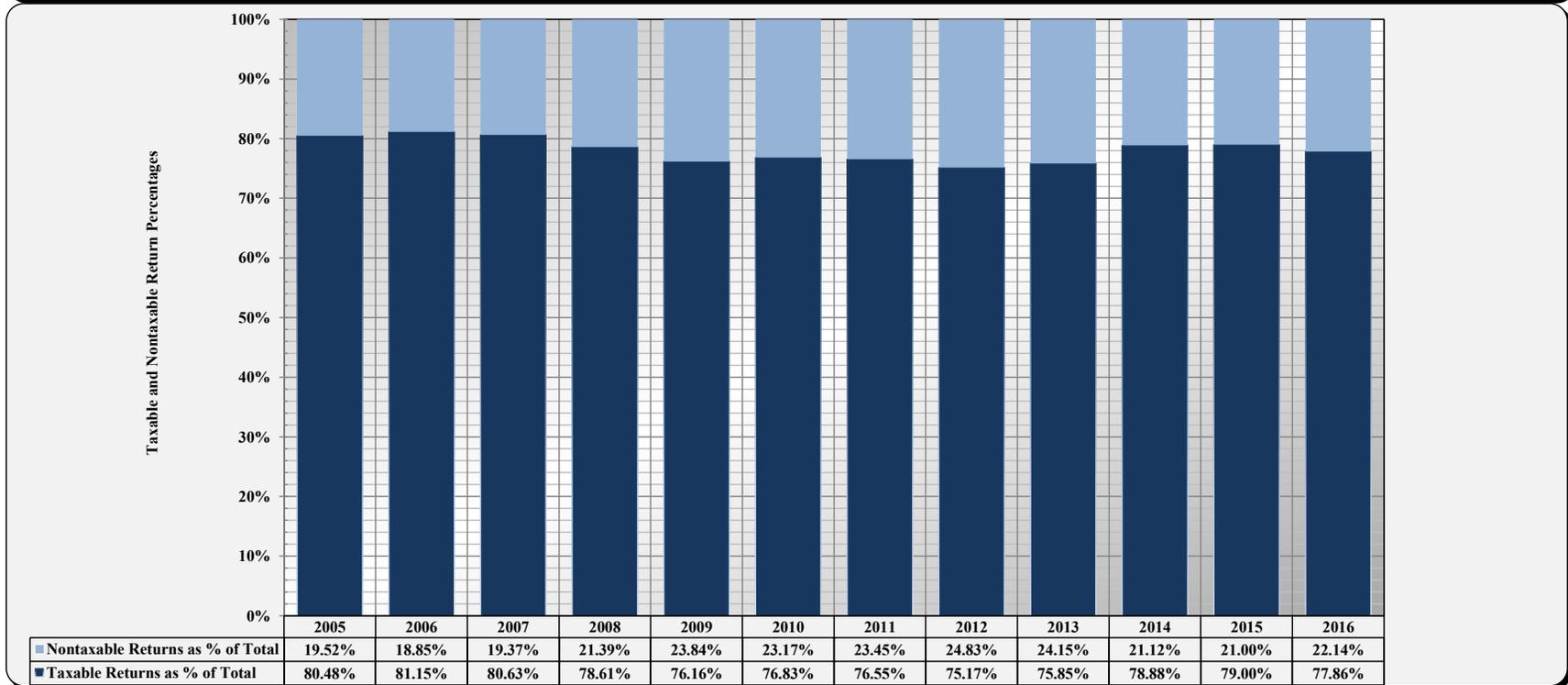
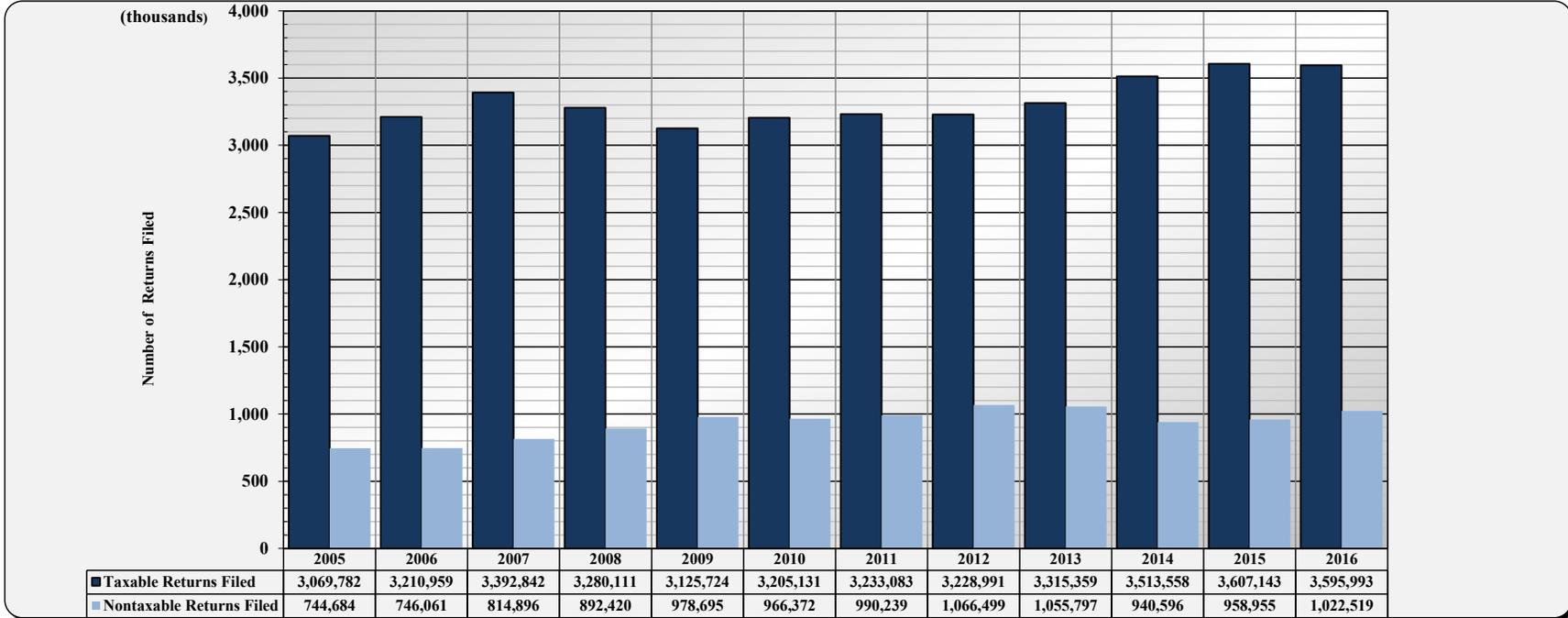


Figure 01.3 Historical: D-400 Taxable and \$0 Tax Liability Return Percentages By Residency Status For Tax Years 2005 -2016

Tax Year A Series=Taxable Return % According to Residency Status
 Tax Year B Series=\$0 Tax Liability Return % According to Residency Status

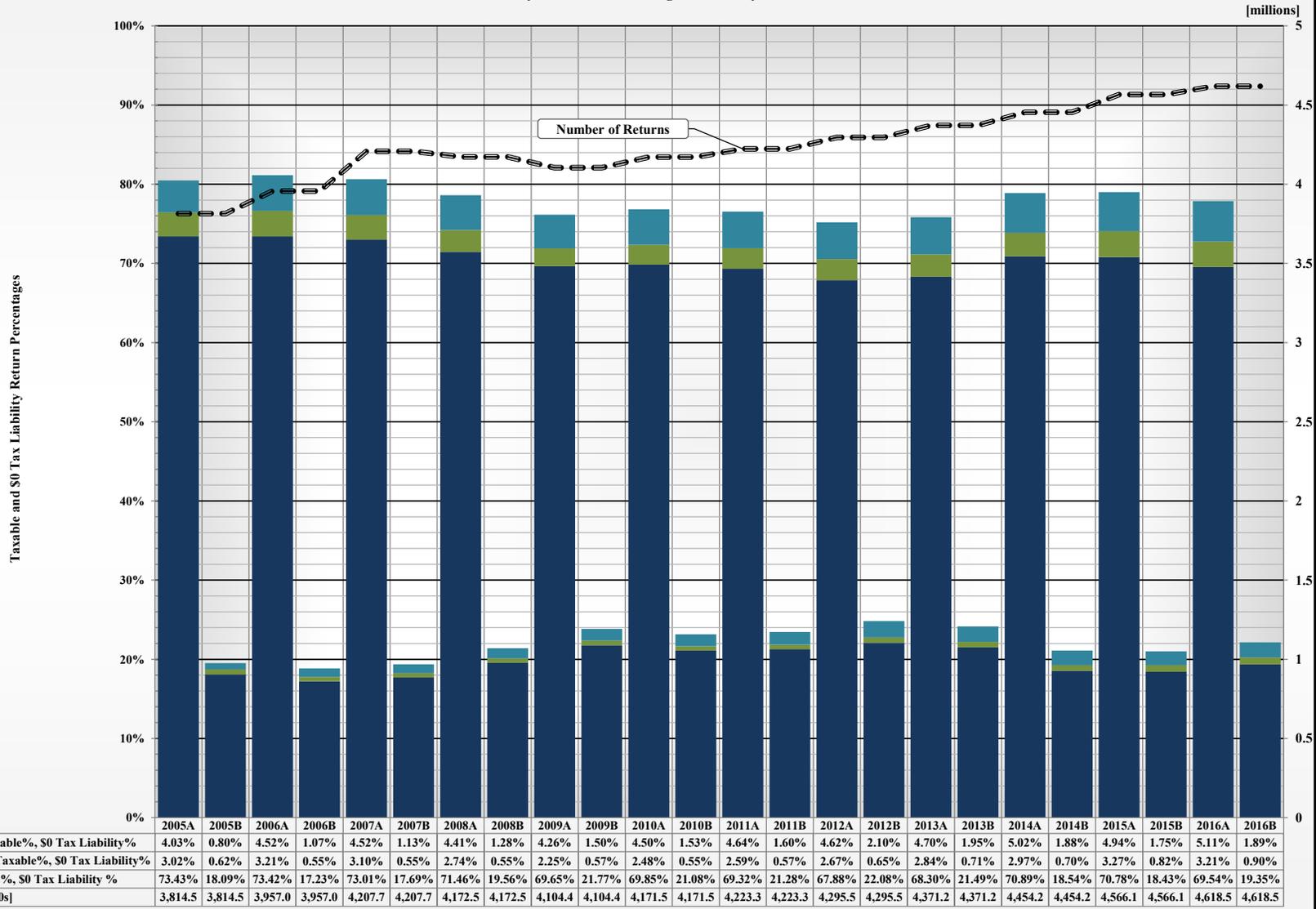


EXHIBIT 02. HISTORICAL: NUMBER OF D-400 TAXPAYERS [FILERS] BY FILING STATUS

[ALL RETURNS: TAX YEARS 2005 - 2016]

Tax Year	North Carolina Population†	YoY % Δ	All Taxpayers [Filers]						Single Taxpayers [Filers]						Married Filing Jointly Taxpayers [Filers]††						Married Filing Separately Taxpayers [Filers]						Head of Household Taxpayers [Filers]						Surviving Spouse Taxpayers [Filers]					
			Count:			Count:			Count:			Count:			Count:			Count:			Count:																	
			Total filed:		\$0 Tax liability:		Total filed:		\$0 Tax liability:		Total filed:		\$0 Tax liability:		Total filed:		\$0 Tax liability:		Total filed:		\$0 Tax liability:		Total filed:		\$0 Tax liability:													
			Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ												
2005	8,685,811	1.7%	5,372,569	2.9%	973,227	na	1,452,155	4.7%	291,039	na	3,116,206	2.3%	457,086	na	120,797	2.5%	18,124	na	681,125	1.9%	206,246	na	2,286	-5.7%	732	na												
2006	8,890,380	2.4%	5,583,759	3.9%	975,809	0.3%	1,522,430	4.8%	289,815	-0.4%	3,253,478	4.4%	459,496	0.5%	96,828	-19.8%	14,960	-17.5%	708,669	4.0%	210,789	2.2%	2,354	3.0%	749	2.3%												
2007	9,090,572	2.3%	5,906,447	5.8%	1,064,368	9.1%	1,670,927	9.8%	333,698	15.1%	3,397,418	4.4%	498,944	8.6%	97,229	0.4%	15,786	5.5%	738,323	4.2%	215,161	2.1%	2,550	8.3%	779	4.0%												
2008	9,278,794	2.1%	5,864,496	-0.7%	1,164,719	9.4%	1,648,195	-1.4%	354,148	6.1%	3,383,930	-0.4%	544,598	9.2%	97,145	-0.1%	16,513	4.6%	732,562	-0.8%	248,546	15.5%	2,664	4.5%	914	17.3%												
2009	9,435,396	1.7%	5,797,137	-1.1%	1,290,584	10.8%	1,581,543	-4.0%	362,761	2.4%	3,385,436	0.0%	623,778	14.5%	93,230	-4.0%	18,132	9.8%	734,221	0.2%	284,927	14.6%	2,707	1.6%	986	7.9%												
2010	9,574,344	1.5%	5,874,596	1.3%	1,266,039	-1.9%	1,621,435	2.5%	360,949	-0.5%	3,406,186	0.6%	599,334	-3.9%	93,584	0.4%	17,921	-1.2%	750,819	2.3%	286,903	0.7%	2,572	-5.0%	932	-5.5%												
2011	9,665,910	1.0%	5,922,707	0.8%	1,290,339	1.9%	1,672,820	3.2%	379,732	5.2%	3,398,770	-0.2%	600,200	0.1%	94,889	1.4%	17,831	-0.5%	753,806	0.4%	291,692	1.7%	2,422	-5.8%	884	-5.2%												
2012	9,760,725	1.0%	6,012,659	1.5%	1,406,325	9.0%	1,728,476	3.3%	415,322	9.4%	3,434,338	1.0%	679,652	13.2%	101,501	7.0%	26,284	47.4%	745,885	-1.1%	284,190	-2.6%	2,459	1.5%	877	-0.8%												
2013	9,852,822	0.9%	6,106,303	1.6%	1,394,552	-0.8%	1,793,399	3.8%	419,742	1.1%	3,470,294	1.0%	677,510	-0.3%	97,838	-3.6%	20,060	-23.7%	742,213	-0.5%	276,328	-2.8%	2,559	4.1%	912	4.0%												
2014	9,945,642	0.9%	6,213,955	1.8%	1,179,664	-15.4%	1,858,637	3.6%	475,841	13.4%	3,519,602	1.4%	478,136	-29.4%	105,182	7.5%	18,738	-6.6%	727,943	-1.9%	206,140	-25.4%	2,591	1.3%	809	-11.3%												
2015	10,046,467	1.0%	6,351,332	2.2%	1,204,500	2.1%	1,935,896	4.2%	495,565	4.1%	3,570,468	1.4%	491,090	2.7%	102,305	-2.7%	16,019	-14.5%	740,145	1.7%	201,066	-2.5%	2,518	-2.8%	760	-6.1%												
2016	10,155,942	1.1%	6,419,219	1.1%	1,282,908	6.5%	1,984,430	2.5%	534,650	7.9%	3,601,414	0.9%	520,778	6.0%	104,963	2.6%	16,343	2.0%	725,887	-1.9%	210,323	4.6%	2,525	0.3%	814	7.1%												

†Certified Estimates of County Population published by the State Demographer. <www.osbm.nc.gov/demog/county-estimates>

††Reflects the number of returns filed designated as married filing jointly filing status multiplied by 2: such returns represent the combined income of two taxpayers allowed to file together on a single form.

na = not available; \$0 tax liability = returns with tax due (after application of refundable and nonrefundable tax credits) < \$.01.

Returns with \$0 tax liability = returns with nonpositive NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability

Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2016 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Figure 02.1 Historical: Number of D-400 Taxpayers [Filers] By Filing Status For Tax Years 2005-2016

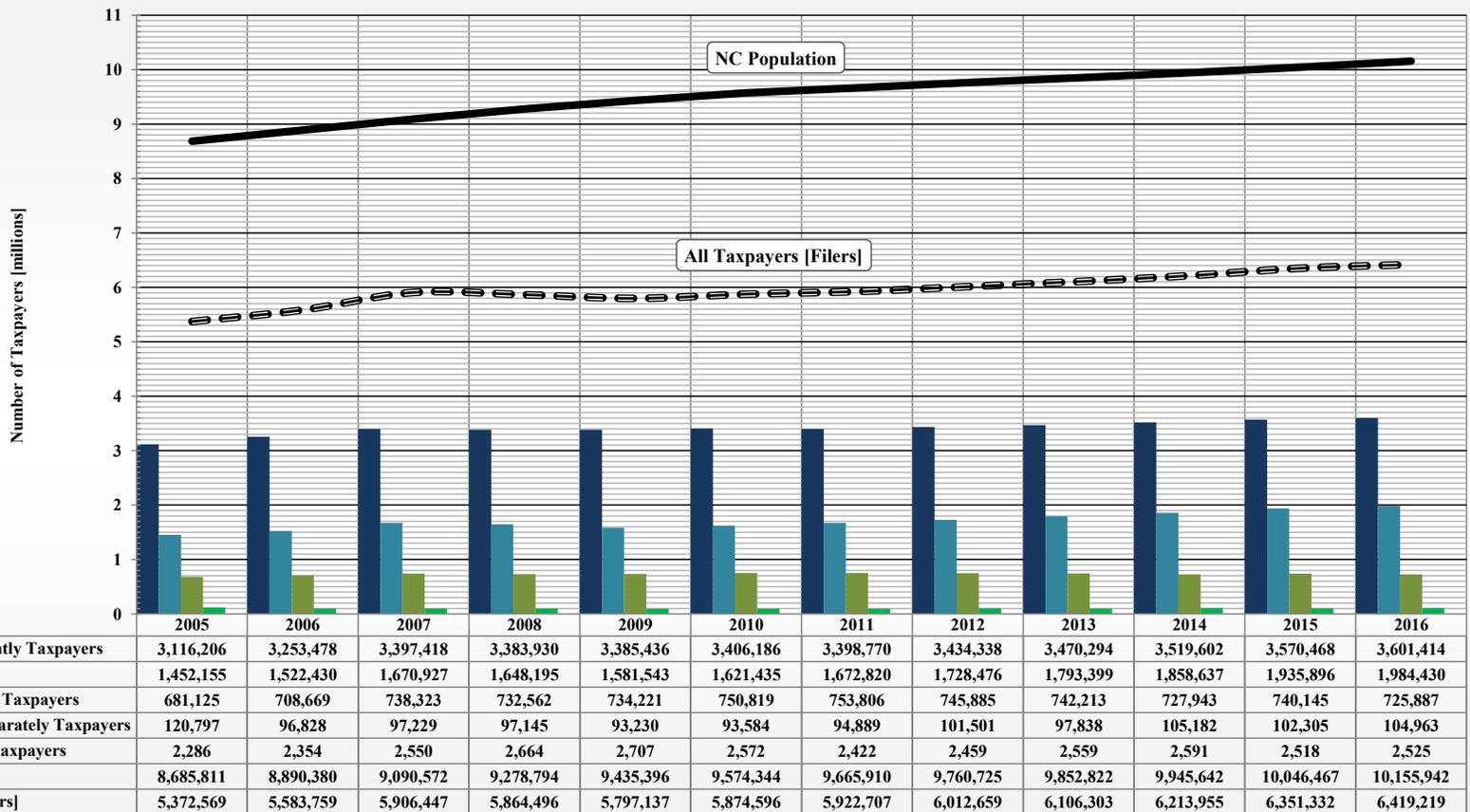


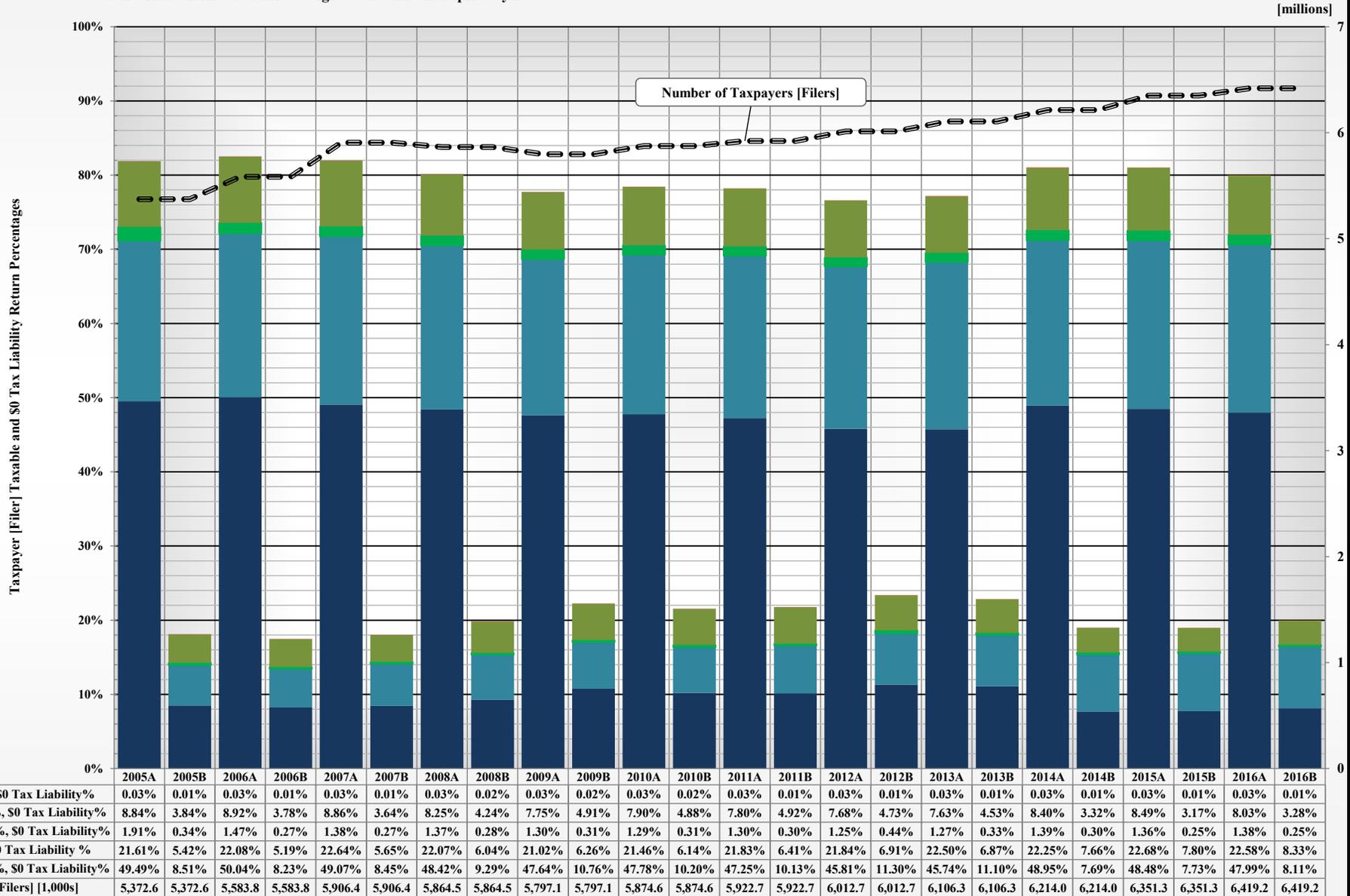
Figure 02.2 Historical: D-400 Taxpayers [Filers] Taxable and \$0 Tax Liability Return Percentages By Filing Status For Tax Years 2005-2016

Tax Year A Series=Taxpayer [Filer] Taxable Return % According to Filing Status
 Tax Year B Series=Taxpayer [Filer] \$0 Tax Liability Return % According to Filing Status

Filing Status:

S=Single; MFJ=Married Filing Jointly; MFS=Married Filing Separately; HoH=Head of Household; SS=Surviving Spouse

MFJ filers=number of MFJ designated returns multiplied by 2



**EXHIBIT 03. HISTORICAL: TOTAL FEDERAL ADJUSTED GROSS INCOME [FAGI] BY FILING STATUS
[ALL RETURNS: TAX YEARS 2005 - 2016]**

Tax Year	North Carolina Population†	YoY % Δ	NC Personal Income†† [\$ millions]	NC Per Capita Personal Income†† [\$]	Returns Filed by Filing Status:																							
					All Returns Filed				Single [S]				Married Filing Jointly [MFJ]				Married Filing Separately [MFS]				Head of Household [HoH]				Surviving Spouse [SS]			
					Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ
					[\$]		[\$ millions]		[\$]		[\$ millions]		[\$]		[\$ millions]		[\$]		[\$ millions]		[\$]		[\$ millions]		[\$]		[\$ millions]	
2005	8,685,811	1.7%	280,648.7	32,238	71,807	14.5%	273,905.9	18.1%	33,265	8.7%	48,305.8	13.8%	124,645	15.8%	194,209.4	18.5%	94,773	50.6%	11,448.3	54.4%	28,746	6.9%	19,579.9	9.0%	158,596	30.6%	362.6	23.2%
2006	8,890,380	2.4%	304,185.0	34,112	79,067	10.1%	312,868.8	14.2%	35,477	6.6%	54,010.9	11.8%	139,756	12.1%	227,346.7	17.1%	103,219	8.9%	9,994.5	-12.7%	30,122	4.8%	21,346.8	9.0%	72,177	-54.5%	169.9	-53.1%
2007	9,090,572	2.3%	328,369.0	36,013	90,302	14.2%	379,967.0	21.4%	40,839	15.1%	68,238.4	26.3%	161,386	15.5%	274,147.2	20.6%	152,957	48.2%	14,871.8	48.8%	30,568	1.5%	22,569.1	5.7%	55,107	-23.7%	140.5	-17.3%
2008	9,278,794	2.1%	351,987.8	37,810	71,517	-20.8%	298,408.6	-21.5%	35,010	-14.3%	57,703.2	-15.4%	124,468	-22.9%	210,596.0	-23.2%	82,133	-46.3%	7,978.8	-46.3%	30,000	-1.9%	21,977.0	-2.6%	57,655	4.6%	153.6	9.3%
2009	9,435,396	1.7%	338,669.4	35,840	64,948	-9.2%	266,574.6	-10.7%	32,713	-6.6%	51,737.7	-10.3%	110,373	-11.3%	186,830.0	-11.3%	72,953	-11.2%	6,801.4	-14.8%	28,667	-4.4%	21,048.2	-4.2%	58,068	0.7%	157.2	2.3%
2010	9,574,344	1.5%	337,730.0	35,275	71,426	10.0%	297,952.5	11.8%	36,551	11.7%	59,265.7	14.6%	121,988	10.5%	207,756.1	11.2%	86,717	18.9%	8,115.4	19.3%	30,204	5.4%	22,677.7	7.7%	53,504	-7.9%	137.6	-12.5%
2011	9,665,910	1.0%	352,009.5	36,429	72,701	1.8%	307,041.1	3.1%	36,093	-1.3%	60,377.5	1.9%	126,979	4.1%	215,785.9	3.9%	83,916	-3.2%	7,962.8	-1.9%	30,197	0.0%	22,762.7	0.4%	62,841	17.5%	152.2	10.6%
2012	9,760,725	1.0%	376,200.5	38,564	86,301	18.7%	370,703.8	20.7%	40,351	11.8%	69,746.3	15.5%	153,454	20.9%	263,507.0	22.1%	128,542	53.2%	13,047.2	63.9%	32,466	7.5%	24,215.2	6.4%	76,168	21.2%	187.3	23.1%
2013	9,852,822	0.9%	372,140.7	37,782	78,856	-8.6%	344,690.8	-7.0%	37,099	-8.1%	66,532.5	-4.6%	139,713	-9.0%	242,422.4	-8.0%	118,519	-7.8%	11,595.7	-11.1%	32,305	-0.5%	23,977.1	-1.0%	63,738	-16.3%	163.1	-12.9%
2014	9,945,642	0.9%	392,986.0	39,531	90,928	15.3%	405,006.2	17.5%	40,658	9.6%	75,569.2	13.6%	164,925	18.0%	290,235.7	19.7%	141,126	19.1%	14,843.9	28.0%	33,265	3.0%	24,215.2	1.0%	54,889	-13.9%	142.2	-12.8%
2015	10,046,467	1.0%	415,234.8	41,351	95,132	4.6%	434,381.9	7.3%	42,379	4.2%	82,040.5	8.6%	174,159	5.6%	310,914.3	7.1%	149,533	6.0%	15,298.0	3.1%	35,077	5.4%	25,961.9	7.2%	66,361	20.9%	167.1	17.5%
2016	10,155,942	1.1%	428,638.8	42,203	95,558	0.4%	441,333.9	1.6%	43,174	1.9%	85,675.7	4.4%	174,338	0.1%	313,930.8	1.0%	146,210	-2.2%	15,346.6	0.3%	35,664	1.7%	25,888.1	-0.3%	195,114	194.0%	492.7	194.8%

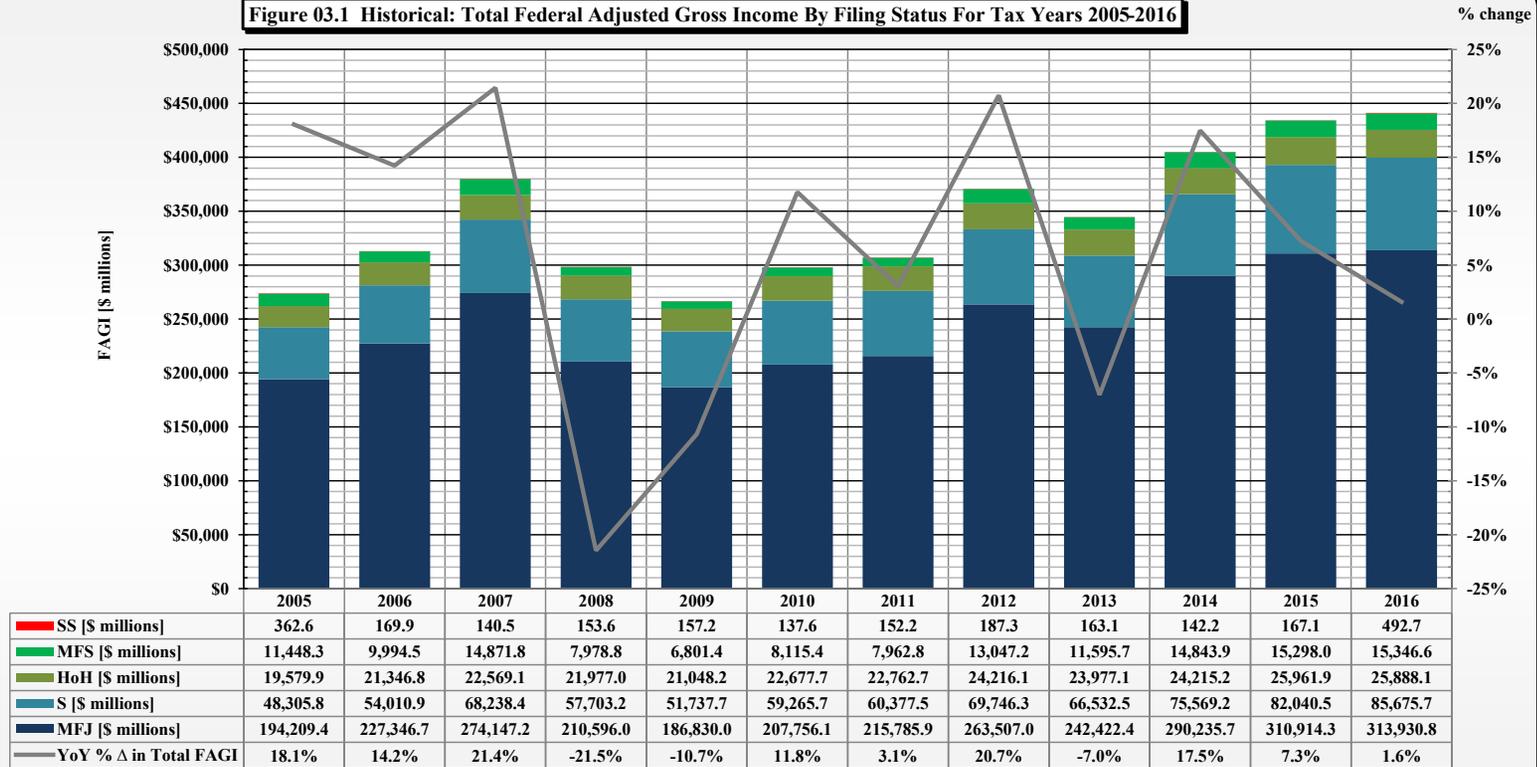
†Certified Estimates of County Population published by the State Demographer. <www.osbm.nc.gov/demog/county-estimates>

††Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 22, 2018 release

†††FAGI amounts reported on the D-400 form prior to tax year 2012 were voluntarily reported as supplemental information: effective with tax year 2012, the starting point for determining NC Taxable Income [NCTI] is Federal Adjusted Gross Income [FAGI]; for tax years 1989 through 2011, Federal Net Taxable Income [FNTI] was the starting point for determining NCTI.

Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2016 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Figure 03.1 Historical: Total Federal Adjusted Gross Income By Filing Status For Tax Years 2005-2016



**EXHIBIT 04. HISTORICAL: TOTAL FEDERAL ADJUSTED GROSS INCOME [FAGI] BY RESIDENCY STATUS
[ALL RETURNS: TAX YEARS 2005 - 2016]**

Tax Year	North Carolina Population†	YoY % Δ	NC Personal Income††	NC Per Capita Income††	All Returns Filed				Resident Returns				Part-Year Resident Returns				Nonresident Returns			
					FEDERAL ADJUSTED GROSS INCOME†††															
					Average per return	YoY % Δ	Total	YoY % Δ	Average per return ^R	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ
[\$]	%	[\$ millions]	%	[\$]	%	[\$ millions]	%	[\$]	%	[\$ millions]	%	[\$]	%	[\$ millions]	%					
2005	8,685,811	1.7%	280,648.7	32,238	71,807	14.5%	273,905.9	18.1%	49,723	5.6%	173,587.9	8.2%	92,438	47.8%	12,832.8	70.6%	473,995	27.7%	87,485.2	36.5%
2006	8,890,380	2.4%	304,185.0	34,112	79,067	10.1%	312,868.8	14.2%	52,439	5.5%	188,094.4	8.4%	71,590	-22.6%	10,655.4	-17.0%	515,832	8.8%	114,119.0	30.4%
2007	9,090,572	2.3%	328,369.0	36,013	90,302	14.2%	379,967.0	21.4%	53,733	2.5%	205,064.5	9.0%	63,290	-11.6%	9,707.1	-8.9%	694,000	34.5%	165,195.5	44.8%
2008	9,278,794	2.1%	351,987.8	37,810	71,517	-20.8%	298,408.6	-21.5%	51,351	-4.4%	195,012.2	-4.9%	59,460	-6.1%	8,168.3	-15.9%	400,867	-42.2%	95,228.1	-42.4%
2009	9,435,396	1.7%	338,669.4	35,840	64,948	-9.2%	266,574.6	-10.7%	48,876	-4.8%	183,397.5	-6.0%	89,800	51.0%	10,388.7	27.2%	307,888	-23.2%	72,788.4	-23.6%
2010	9,574,344	1.5%	337,730.0	35,275	71,426	10.0%	297,952.5	11.8%	49,241	0.7%	186,789.7	1.8%	64,658	-28.0%	8,191.7	-21.1%	409,599	33.0%	102,971.0	41.5%
2011	9,665,910	1.0%	352,009.5	36,429	72,701	1.8%	307,041.1	3.1%	51,846	5.3%	198,383.8	6.2%	63,010	-2.5%	8,408.8	2.6%	380,461	-7.1%	100,248.5	-2.6%
2012	9,760,725	1.0%	376,200.5	38,564	86,301	18.7%	370,703.8	20.7%	55,022	6.1%	212,615.0	7.2%	66,496	5.5%	9,501.8	13.0%	515,120	35.4%	148,587.0	48.2%
2013	9,852,822	0.9%	372,140.7	37,782	78,856	-8.6%	344,690.8	-7.0%	54,726	-0.5%	214,809.6	1.0%	64,748	-2.6%	10,047.5	5.7%	412,080	-20.0%	119,833.7	-19.4%
2014	9,945,642	0.9%	392,986.0	39,531	90,928	15.3%	405,006.2	17.5%	57,980	5.9%	230,932.9	7.5%	66,570	2.8%	10,910.4	8.6%	530,963	28.8%	163,162.8	36.2%
2015	10,046,467	1.0%	415,234.8	41,351	95,132	4.6%	434,381.9	7.3%	60,083	3.6%	244,736.5	6.0%	67,628	1.6%	12,638.9	15.8%	578,630	9.0%	177,006.5	8.5%
2016	10,155,942	1.1%	428,638.8	42,203	95,558	0.4%	441,333.9	1.6%	61,078	1.7%	250,756.7	2.5%	64,612	-4.5%	12,259.6	-3.0%	551,594	-4.7%	178,317.6	0.7%

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year
 Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of the calendar (tax) year
 Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year with North Carolina reportable income
^R=Revised

†Certified Estimates of County Population published by the State Demographer. <www.osbm.nc.gov/demog/county-estimates>
 ††Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 22, 2018 release
 †††FAGI amounts reported on the D-400 form prior to tax year 2012 were voluntarily reported as supplemental information: effective with tax year 2012, the starting point for determining NC Taxable Income is Federal Adjusted Gross Income [FAGI]; for tax years 1989 through 2011, Federal Net Taxable Income [FNNTI] was the starting point for determining NC Taxable Income.
 Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2016 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Figure 04.1 Historical: Total Federal Adjusted Gross Income By Residency Status For Tax Years 2005-2016

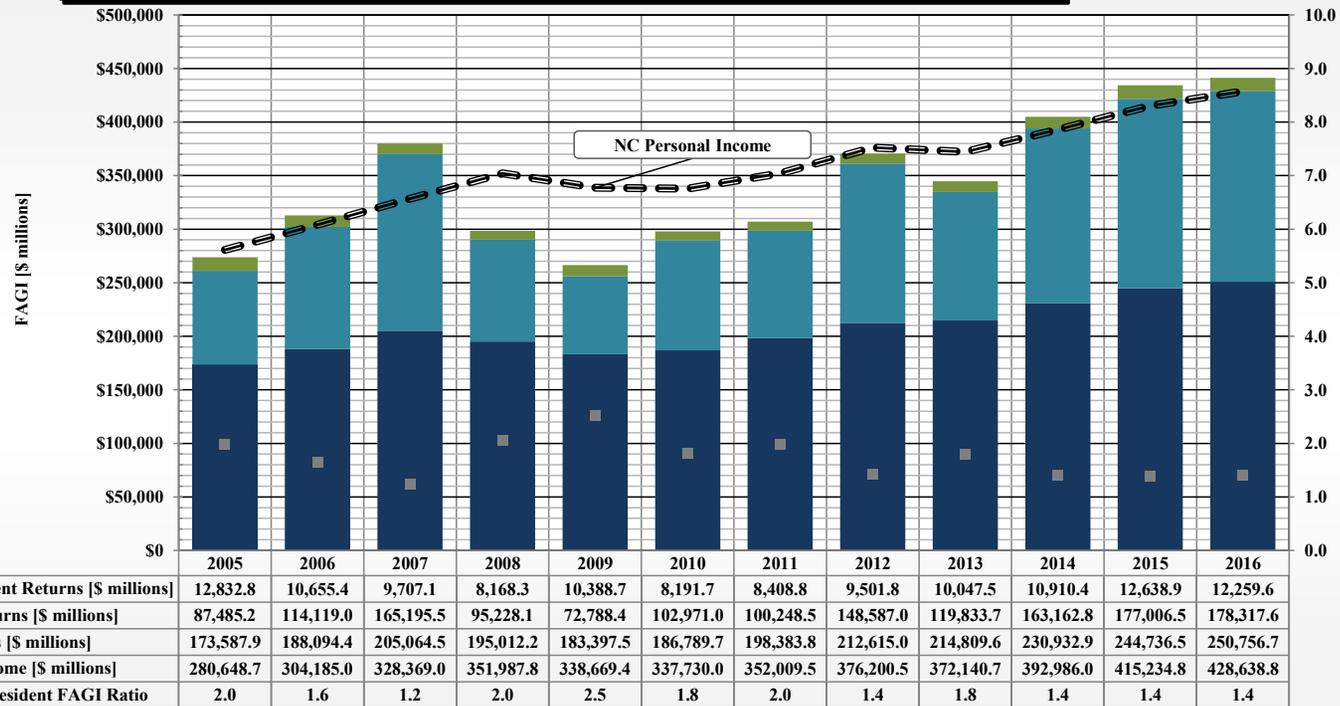


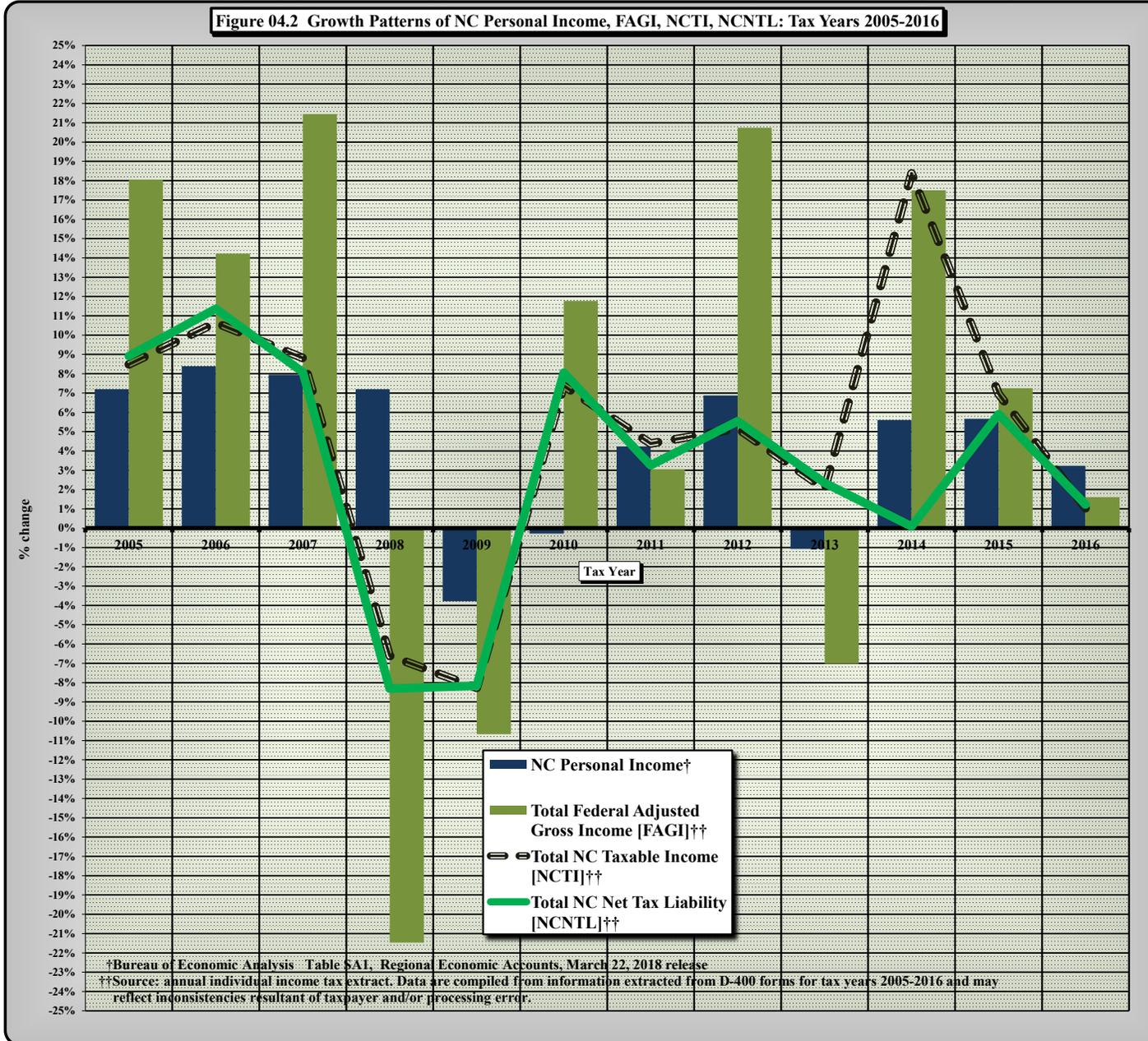
Figure 04.2 Historical: Growth Patterns of NC Personal Income, FAGI, NCTI, and NCNTL
 [All Returns: Tax Years 2005 - 2016]

Effective with tax year 2012, the starting point in determining NC Taxable Income [NCTI] is Federal Adjusted Gross Income (FAGI) subject to certain statutory modifications [FAGI replaces Federal Net Taxable Income [FNTI] as the starting point]. FAGI amounts reported on the D-400 form for tax years prior to 2012 were voluntarily reported as supplemental information and may be subject to taxpayer reporting error.

Changes to the North Carolina personal income tax rate and base structure effective for tax years beginning on or after January 1, 2014:

SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) replaces the multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure (5.8% for tax year 2014; 5.75% for tax years thereafter).

The Act increases the North Carolina standard deduction amount for all filing statuses, limits allowable itemized deductions, eliminates the personal exemption allowance provision, increases the allowable child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers, and either eliminates or allows to sunset many of the other tax credits applicable to the personal income tax.

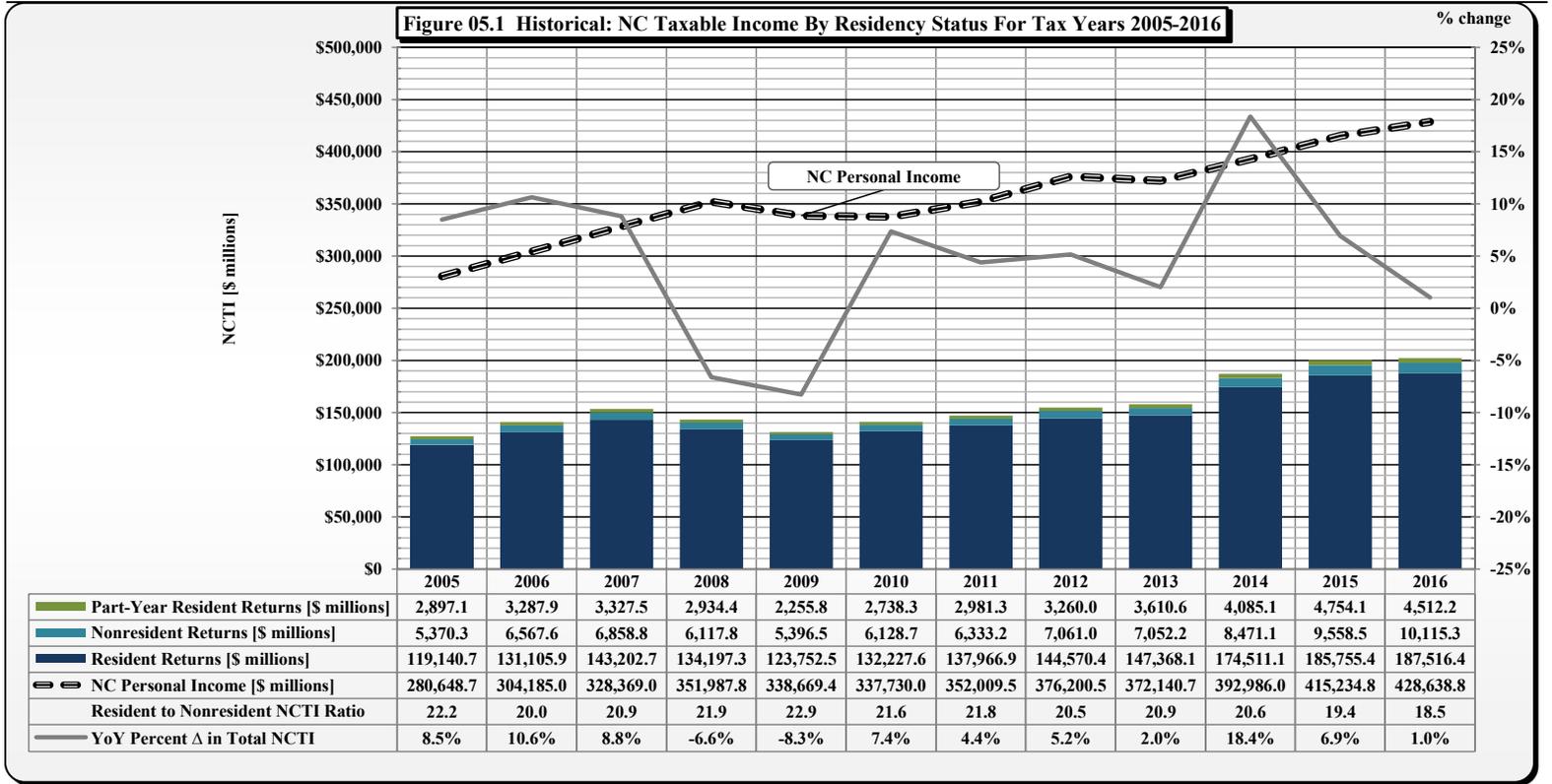


**EXHIBIT 05. HISTORICAL: NC TAXABLE INCOME [NCTI] BY RESIDENCY STATUS
[ALL RETURNS: TAX YEARS 2005 - 2016]**

Tax Year	North Carolina Population†	YoY % Δ	NC Personal Income††	NC Per Capita Personal Income††	All Returns Filed				Resident Returns				Part-Year Resident Returns				Nonresident Returns			
					NC TAXABLE INCOME†††															
					Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ
[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$ millions]	Δ					
2005	8,685,811	1.7%	280,648.7	32,238	40,106	4.7%	127,408.1	8.5%	41,056	4.5%	119,140.7	7.8%	24,533	8.4%	2,897.1	18.2%	34,254	10.7%	5,370.3	20.0%
2006	8,890,380	2.4%	304,185.0	34,112	42,440	5.8%	140,961.5	10.6%	43,579	6.1%	131,105.9	10.0%	25,131	2.4%	3,287.9	13.5%	36,072	5.3%	6,567.6	22.3%
2007	9,090,572	2.3%	328,369.0	36,013	43,718	3.0%	153,389.0	8.8%	45,018	3.3%	143,202.7	9.2%	24,920	-0.8%	3,327.5	1.2%	35,347	-2.0%	6,858.8	4.4%
2008	9,278,794	2.1%	351,987.8	37,810	41,385	-5.3%	143,249.4	-6.6%	42,566	-5.4%	134,197.3	-6.3%	24,614	-1.2%	2,934.4	-11.8%	32,290	-8.6%	6,117.8	-10.8%
2009	9,435,396	1.7%	338,669.4	35,840	39,212	-5.3%	131,404.8	-8.3%	40,276	-5.4%	123,752.5	-7.8%	23,282	-5.4%	2,255.8	-23.1%	29,710	-8.0%	5,396.5	-11.8%
2010	9,574,344	1.5%	337,730.0	35,275	41,057	4.7%	141,094.5	7.4%	42,198	4.8%	132,227.6	6.8%	25,251	8.5%	2,738.3	21.4%	31,490	6.0%	6,128.7	13.6%
2011	9,665,910	1.0%	352,009.5	36,429	42,421	3.3%	147,281.4	4.4%	43,738	3.6%	137,966.9	4.3%	26,024	3.1%	2,981.3	8.9%	31,212	-0.9%	6,333.2	3.3%
2012	9,760,725	1.0%	376,200.5	38,564	45,066	6.2%	154,891.3	5.2%	46,454	6.2%	144,570.4	4.8%	27,138	4.3%	3,260.0	9.3%	34,493	10.5%	7,061.0	11.5%
2013	9,852,822	0.9%	372,140.7	37,782	45,060	0.0%	158,030.8	2.0%	46,542	0.2%	147,368.1	1.9%	27,866	2.7%	3,610.6	10.8%	33,393	-3.2%	7,052.2	-0.1%
2014	9,945,642	0.9%	392,986.0	39,531	51,643	14.6%	187,067.3	18.4%	53,529	15.0%	174,511.1	18.4%	30,129	8.1%	4,085.1	13.1%	37,389	12.0%	8,471.1	20.1%
2015	10,046,467	1.0%	415,234.8	41,351	53,873	4.3%	200,068.0	6.9%	55,746	4.1%	185,755.4	6.4%	31,092	3.2%	4,754.1	16.4%	41,810	11.8%	9,558.5	12.8%
2016	10,155,942	1.1%	428,638.8	42,203	54,630	1.4%	202,143.9	1.0%	56,659	1.6%	187,516.4	0.9%	29,743	-4.3%	4,512.2	-5.1%	42,334	1.3%	10,115.3	5.8%

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year
 Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of the calendar (tax) year
 Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year with North Carolina reportable income
 †Certified Estimates of County Population published by the State Demographer. <www.osbm.nc.gov/demog/county-estimates>
 ††Bureau of Economic Analysis, Table SA1, Regional Economic Accounts, March 22, 2018 release
 †††NC Taxable Income is the derived value of income subject to North Carolina tax and equals FAGI plus additions, minus subtractions, minus allowable NC standard or NC itemized deductions.

The starting point for determining NC Taxable Income is FAGI beginning with taxable year 2012 [tax years 1989-2011 utilized FNTI as the starting point]. Values reported for part-year resident and nonresident returns reflect application of the taxable percentage as determined by the total income from all sources that is subject to North Carolina tax. Amounts shown reflect positive dollar values to which the North Carolina individual income tax rate is applied [nonpositive NC Taxable Income values are excluded from the table]. Average per return amounts are derived by dividing the number of returns with positive NC taxable income into the total dollar value of positive NC Taxable Income for the appropriate group. Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2016 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.



**EXHIBIT 06. HISTORICAL: NC NET TAX LIABILITY BY RESIDENCY STATUS
[ALL RETURNS: TAX YEARS 2005 - 2016]**

Tax Year	North Carolina Population†	YoY % Δ	NC Personal Income†† (\$ millions)	NC Per Capita Personal Income†† (\$)	All Returns Filed				Resident Returns				Part-Year Resident Returns				Nonresident Returns							
					NC NET TAX LIABILITY†††																			
					Avg. per return ¹ (\$)	YoY % Δ	Avg. per return ² (\$)	Total (\$ millions)	YoY % Δ	Avg. per return ¹ (\$)	YoY % Δ	Avg. per return ² (\$)	Total (\$ millions)	YoY % Δ	Avg. per return ¹ (\$)	YoY % Δ	Avg. per return ² (\$)	Total (\$ millions)	YoY % Δ	Avg. per return ¹ (\$)	YoY % Δ	Avg. per return ² (\$)	Total (\$ millions)	YoY % Δ
2005	8,685,811	1.7%	280,648.7	32,238	2,205	5.6%	2,740	8,409.9	8.9%	2,246	5.5%	2,799	7,840.5	8.1%	1,361	4.1%	1,642	188.9	20.1%	2,062	13.8%	2,473	380.5	21.7%
2006	8,890,380	2.4%	304,185.0	34,112	2,367	7.4%	2,917	9,365.7	11.4%	2,422	7.8%	2,990	8,686.7	10.8%	1,439	5.7%	1,687	214.1	13.4%	2,101	1.9%	2,601	464.9	22.2%
2007	9,090,572	2.3%	328,369.0	36,013	2,406	1.6%	2,983	10,122.5	8.1%	2,471	2.0%	3,069	9,429.8	8.6%	1,404	-2.4%	1,653	215.4	0.6%	2,005	-4.6%	2,507	477.3	2.7%
2008	9,278,794	2.1%	351,987.8	37,810	2,224	-7.5%	2,829	9,280.9	-8.3%	2,285	-7.5%	2,910	8,677.5	-8.0%	1,373	-2.2%	1,647	188.6	-12.4%	1,746	-12.9%	2,254	414.8	-13.1%
2009	9,435,396	1.7%	338,669.4	35,840	2,077	-6.6%	2,727	8,523.0	-8.2%	2,135	-6.6%	2,803	8,012.4	-7.7%	1,243	-9.4%	1,561	143.8	-23.7%	1,552	-11.2%	2,097	366.8	-11.6%
2010	9,574,344	1.5%	337,730.0	35,275	2,208	6.3%	2,873	9,209.4	8.1%	2,270	6.3%	2,956	8,612.6	7.5%	1,391	11.9%	1,701	176.3	22.6%	1,673	7.8%	2,241	420.6	14.7%
2011	9,665,910	1.0%	352,009.5	36,429	2,252	2.0%	2,941	9,509.5	3.3%	2,323	2.3%	3,037	8,890.4	3.2%	1,437	3.3%	1,751	191.8	8.8%	1,622	-3.1%	2,181	427.3	1.6%
2012	9,760,725	1.0%	376,200.5	38,564	2,337	3.8%	3,108	10,036.5	5.5%	2,419	4.1%	3,205	9,346.2	5.1%	1,466	2.0%	1,823	209.5	9.2%	1,667	2.8%	2,423	480.8	12.5%
2013	9,852,822	0.9%	372,140.7	37,782	2,350	0.6%	3,098	10,271.7	2.3%	2,436	0.7%	3,202	9,560.1	2.3%	1,502	2.5%	1,875	233.1	11.3%	1,645	-1.3%	2,330	478.4	-0.5%
2014	9,945,642	0.9%	392,986.0	39,531	2,308	-1.8%	2,926	10,280.5	0.1%	2,403	-1.3%	3,032	9,572.1	0.1%	1,377	-8.3%	1,704	225.8	-3.2%	1,571	-4.5%	2,158	482.7	0.9%
2015	10,046,467	1.0%	415,234.8	41,351	2,385	3.3%	3,018	10,888.1	5.9%	2,477	3.0%	3,121	10,087.6	5.4%	1,380	0.2%	1,726	257.9	14.2%	1,774	12.9%	2,403	542.5	12.4%
2016	10,155,942	1.1%	428,638.8	42,203	2,386	0.1%	3,065	11,021.4	1.2%	2,484	0.3%	3,175	10,198.3	1.1%	1,317	-4.6%	1,686	249.9	-3.1%	1,773	0.0%	2,430	573.2	5.6%

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

Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of the calendar (tax) year

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

†Certified Estimates of County Population published by the State Demographer. <www.osbm.nc.gov/demog/county-estimates>

††Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 22, 2018 release

†††NC net tax liability=value of computed tax after application of refundable and nonrefundable tax credits.

Avg per return¹ amounts are derived by dividing the total number of returns filed into the total net tax liability value for the appropriate group.

Avg per return² amounts are derived by dividing the total number of taxable returns filed into the total net tax liability value for the appropriate group.

Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2016 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Figure 06.1 Historical: NC Net Tax Liability [NCNTL] By Residency Status For Tax Years 2005-2016



EXHIBIT 07. HISTORICAL: EFFECTIVE TAX RATES DERIVED FROM FAGI AND NCTI FOR TAX YEARS 2005-2016

Effective tax rate derived from NCTI basis=Net Tax Liability as a % of NC Net Taxable Income [NCTI] for returns with positive taxable income

Effective tax rate derived from FAGI basis=Net Tax Liability as a % of Federal Adjusted Gross Income [FAGI]

A. [ALL RETURNS FILING STATUS, RESIDENCY STATUS: TAX YEARS 2005 - 2016]

Tax Year†	Filing Status												Residency Status					
	All Returns		S Returns		MFJ Returns		MFS Returns		HoH Returns		SS Returns		Resident Returns		Part-Year Resident Returns		Nonresident Returns	
	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]										
2005	6.60%	3.07%	6.60%	3.50%	6.70%	3.11%	6.69%	1.75%	5.50%	2.44%	6.31%	0.97%	6.58%	4.52%	6.52%	1.47%	7.09%	0.43%
2006	6.64%	2.99%	6.63%	3.51%	6.75%	2.98%	6.73%	1.68%	5.54%	2.49%	6.48%	2.31%	6.63%	4.62%	6.51%	2.01%	7.08%	0.41%
2007	6.60%	2.66%	6.61%	3.09%	6.69%	2.65%	6.66%	1.25%	5.54%	2.53%	6.31%	2.99%	6.58%	4.60%	6.47%	2.22%	6.96%	0.29%
2008	6.48%	3.11%	6.54%	3.43%	6.58%	3.12%	6.60%	2.13%	5.32%	2.51%	6.22%	2.88%	6.47%	4.45%	6.43%	2.31%	6.78%	0.44%
2009	6.49%	3.20%	6.51%	3.51%	6.61%	3.23%	6.67%	2.23%	5.20%	2.47%	6.32%	2.93%	6.47%	4.37%	6.38%	1.38%	6.80%	0.50%
2010	6.53%	3.09%	6.56%	3.27%	6.65%	3.15%	6.66%	2.04%	5.25%	2.45%	6.27%	3.13%	6.51%	4.61%	6.44%	2.15%	6.86%	0.41%
2011	6.46%	3.10%	6.50%	3.34%	6.57%	3.12%	6.58%	2.16%	5.27%	2.53%	5.99%	2.77%	6.44%	4.48%	6.43%	2.28%	6.75%	0.43%
2012	6.48%	2.71%	6.53%	3.14%	6.59%	2.68%	6.59%	1.43%	5.31%	2.50%	5.99%	2.48%	6.46%	4.40%	6.43%	2.20%	6.81%	0.32%
2013	6.50%	2.98%	6.53%	3.41%	6.60%	2.95%	6.68%	1.69%	5.41%	2.66%	6.19%	2.68%	6.49%	4.45%	6.46%	2.32%	6.78%	0.40%
2014	5.50%	2.54%	5.62%	2.90%	5.49%	2.49%	5.52%	1.27%	5.14%	2.77%	5.50%	3.00%	5.49%	4.14%	5.53%	2.07%	5.70%	0.30%
2015	5.44%	2.51%	5.55%	2.86%	5.44%	2.44%	5.51%	1.40%	5.11%	2.79%	5.46%	2.49%	5.43%	4.12%	5.43%	2.04%	5.68%	0.31%
2016	5.45%	2.50%	5.57%	2.78%	5.44%	2.46%	5.54%	1.42%	5.15%	2.74%	5.52%	0.95%	5.44%	4.07%	5.54%	2.04%	5.67%	0.32%

B. [RESIDENT RETURNS BY FILING STATUS: TAX YEARS 2005 - 2016]

Tax Year†	Filing Status											
	All Returns		S Returns		MFJ Returns		MFS Returns		HoH Returns		SS Returns	
	NCTI Basis: [%]	FAGI Basis: [%]										
2005	6.58%	4.52%	6.59%	4.49%	6.69%	4.75%	6.62%	4.69%	5.48%	2.84%	6.32%	3.75%
2006	6.63%	4.62%	6.62%	4.60%	6.73%	4.85%	6.67%	4.74%	5.53%	2.93%	6.44%	3.77%
2007	6.58%	4.60%	6.60%	4.56%	6.68%	4.82%	6.59%	4.76%	5.53%	2.95%	6.30%	4.04%
2008	6.47%	4.45%	6.53%	4.45%	6.57%	4.67%	6.56%	4.67%	5.30%	2.83%	6.06%	3.76%
2009	6.47%	4.37%	6.50%	4.37%	6.61%	4.61%	6.63%	4.67%	5.18%	2.72%	6.19%	3.66%
2010	6.51%	4.61%	6.55%	4.28%	6.64%	5.01%	6.59%	4.73%	5.23%	2.79%	6.24%	3.81%
2011	6.44%	4.48%	6.49%	4.44%	6.56%	4.73%	6.53%	4.84%	5.24%	2.83%	5.96%	3.72%
2012	6.46%	4.40%	6.52%	4.43%	6.58%	4.59%	6.51%	4.75%	5.29%	2.88%	6.07%	3.85%
2013	6.49%	4.45%	6.52%	4.46%	6.59%	4.64%	6.64%	4.85%	5.39%	3.02%	6.19%	3.76%
2014	5.49%	4.14%	5.62%	4.01%	5.48%	4.32%	5.51%	4.46%	5.12%	3.11%	5.49%	3.57%
2015	5.43%	4.12%	5.55%	3.96%	5.43%	4.30%	5.49%	4.43%	5.10%	3.17%	5.45%	3.56%
2016	5.44%	4.07%	5.57%	3.90%	5.43%	4.25%	5.53%	4.40%	5.14%	3.07%	5.52%	3.59%

Filing Status: S=Single; MFJ=Married Filing Jointly; MFS=Married Filing Separately; HoH=Head of Household; SS=Surviving Spouse

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

Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of the calendar (tax) year

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

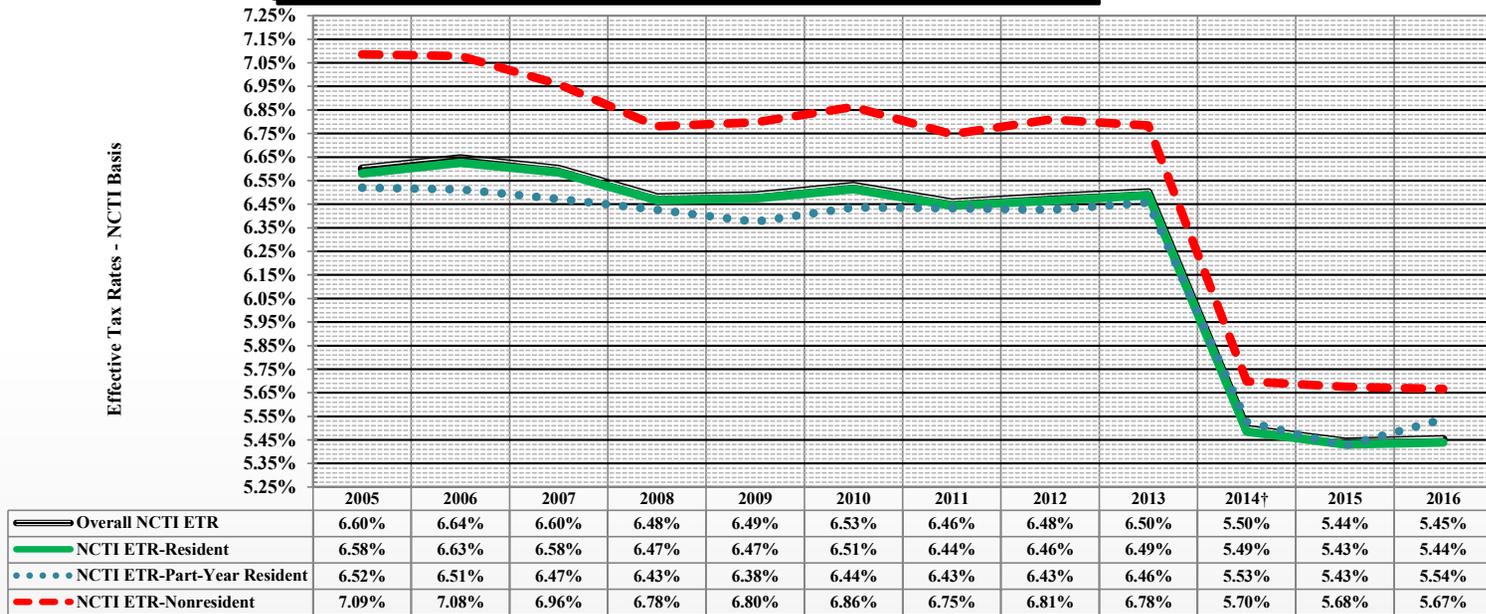
†Changes to the North Carolina personal income tax rate and base structure effective for tax years beginning on or after January 1, 2014:

SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) replaces the multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure (5.8% for tax year 2014; 5.75% for tax years thereafter).

The Act increases the North Carolina standard deduction amount for all filing statuses, limits allowable itemized deductions, eliminates the personal exemption allowance provision, increases the allowable child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers, and either eliminates or allows to sunset many of the other tax credits applicable to the personal income tax.

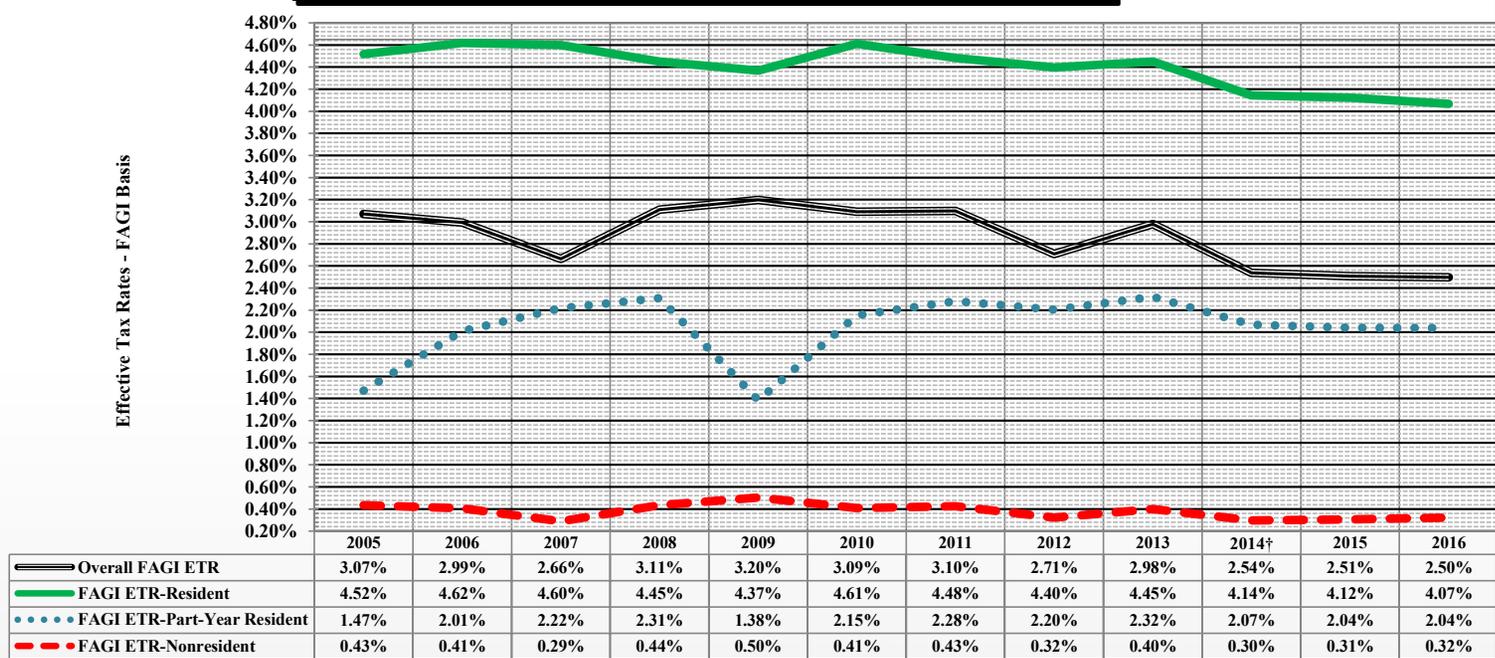
Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2016 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Figure 07.1 Historical: Effective Tax Rates [NCTI Basis] According to Residency Status



†The Tax Simplification and Reduction Act of 2013 replaces the personal income tax multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure.

Figure 07.2 Historical: Effective Tax Rates [FAGI Basis] According to Residency Status



†The Tax Simplification and Reduction Act of 2013 replaces the personal income tax multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure.

Figure 07.3 Historical: Effective Tax Rates for Single Filers

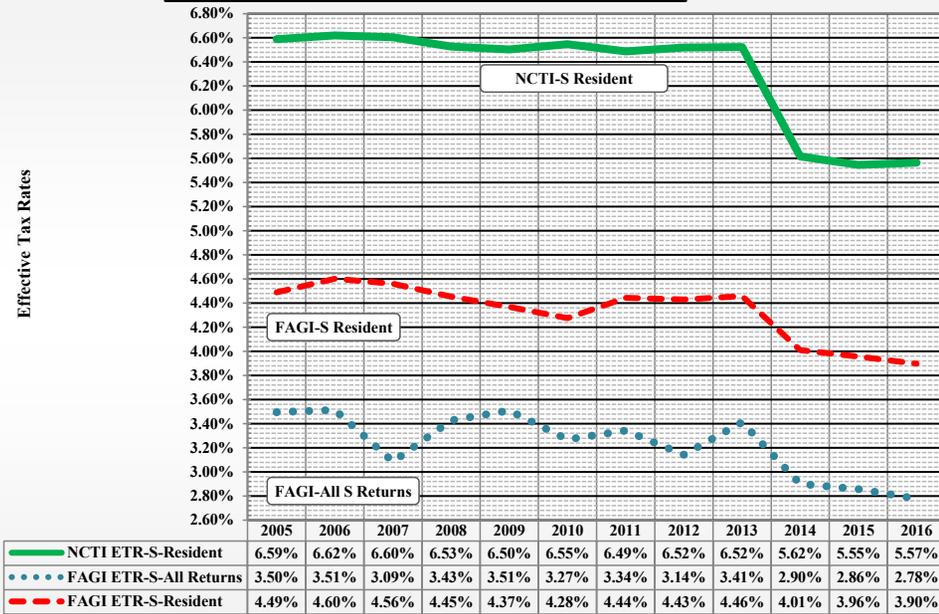


Figure 07.4 Historical: Effective Tax Rates for Joint Filers

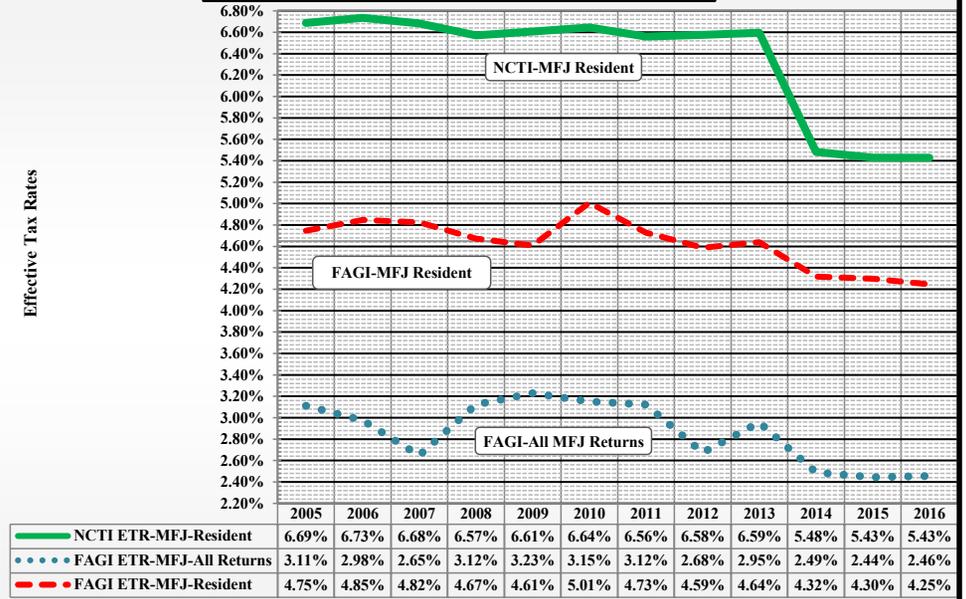


Figure 07.5 Historical: Effective Tax Rates for HoH Filers

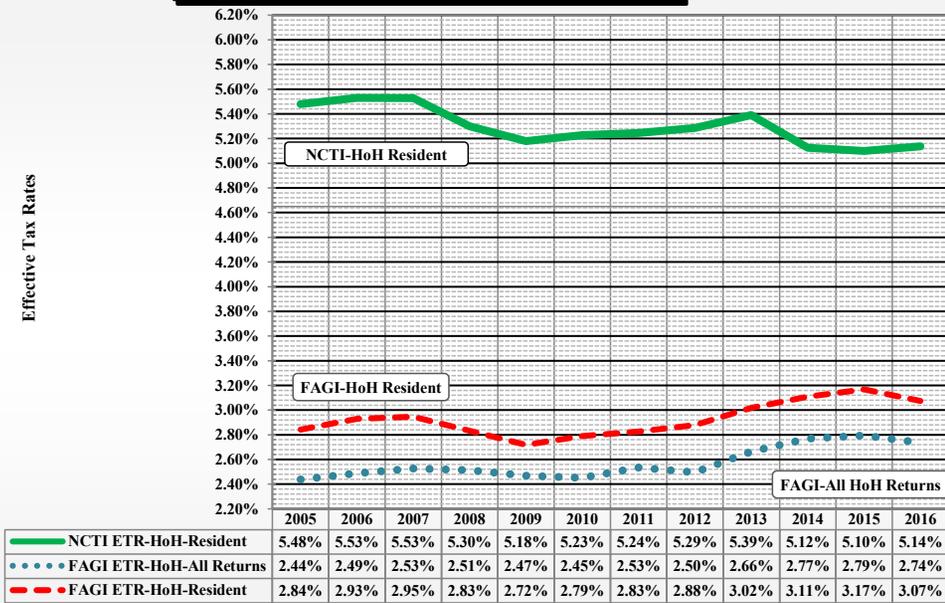
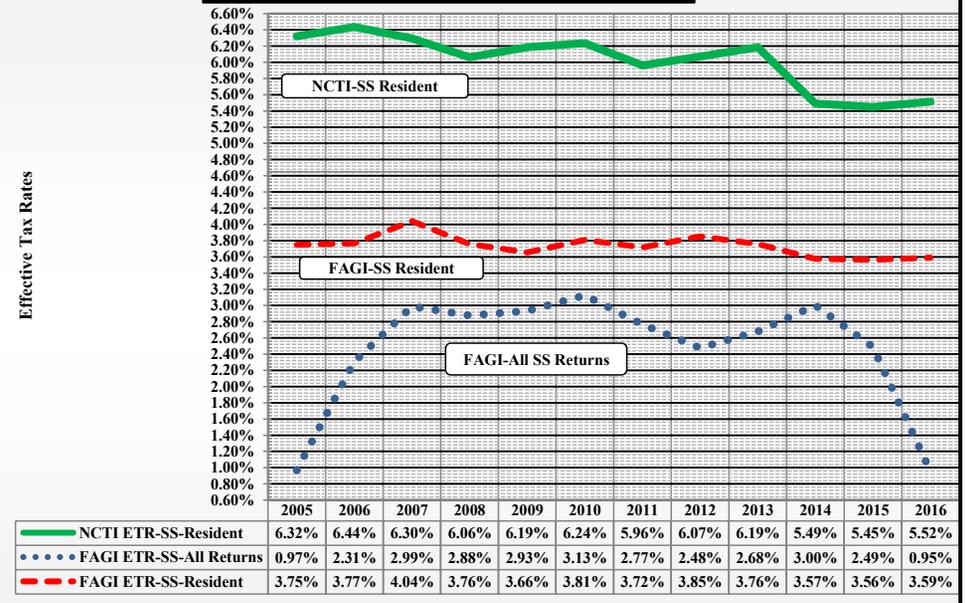


Figure 07.6 Historical: Effective Tax Rates for SS Filers



**EXHIBIT 1.1. TAX YEAR 2016 RETURNS AND NET TAX LIABILITY BY FAGI LEVEL
[ALL RETURNS]**

Federal Adjusted Gross Income	Number of Returns	% of Total	Net Tax Liability† [\$]	% of Total
Non-Positive AGI	67,981	1.47%	5,146,961	0.05%
\$ 1 - 3,999	211,270	4.57%	386,247	0.00%
4,000 - 9,999	412,532	8.93%	5,221,320	0.05%
10,000 - 14,999	375,425	8.13%	47,716,424	0.43%
15,000 - 19,999	344,278	7.45%	97,318,534	0.88%
20,000 - 24,999	313,803	6.79%	159,577,938	1.45%
25,000 - 29,999	286,452	6.20%	213,092,758	1.93%
30,000 - 39,999	477,882	10.35%	523,587,024	4.75%
40,000 - 49,999	357,835	7.75%	547,326,880	4.97%
50,000 - 59,999	277,958	6.02%	531,790,300	4.83%
60,000 - 69,999	224,225	4.85%	513,522,812	4.66%
70,000 - 79,999	188,525	4.08%	508,413,919	4.61%
80,000 - 89,999	161,077	3.49%	502,288,078	4.56%
90,000 - 99,999	136,528	2.96%	483,753,986	4.39%
100,000 - 149,999	389,803	8.44%	1,857,679,490	16.86%
150,000 - 199,999	154,037	3.34%	1,079,217,246	9.79%
200,000 - 499,999	175,921	3.81%	1,988,205,754	18.04%
500,000 - 999,999	34,869	0.75%	726,282,655	6.59%
1,000,000 or more	28,111	0.61%	1,230,832,874	11.17%
TOTAL	4,618,512	100.00%	11,021,361,200	100.00%

†Net tax liability reflects application of tax credits
Source: 2016 individual income tax extract

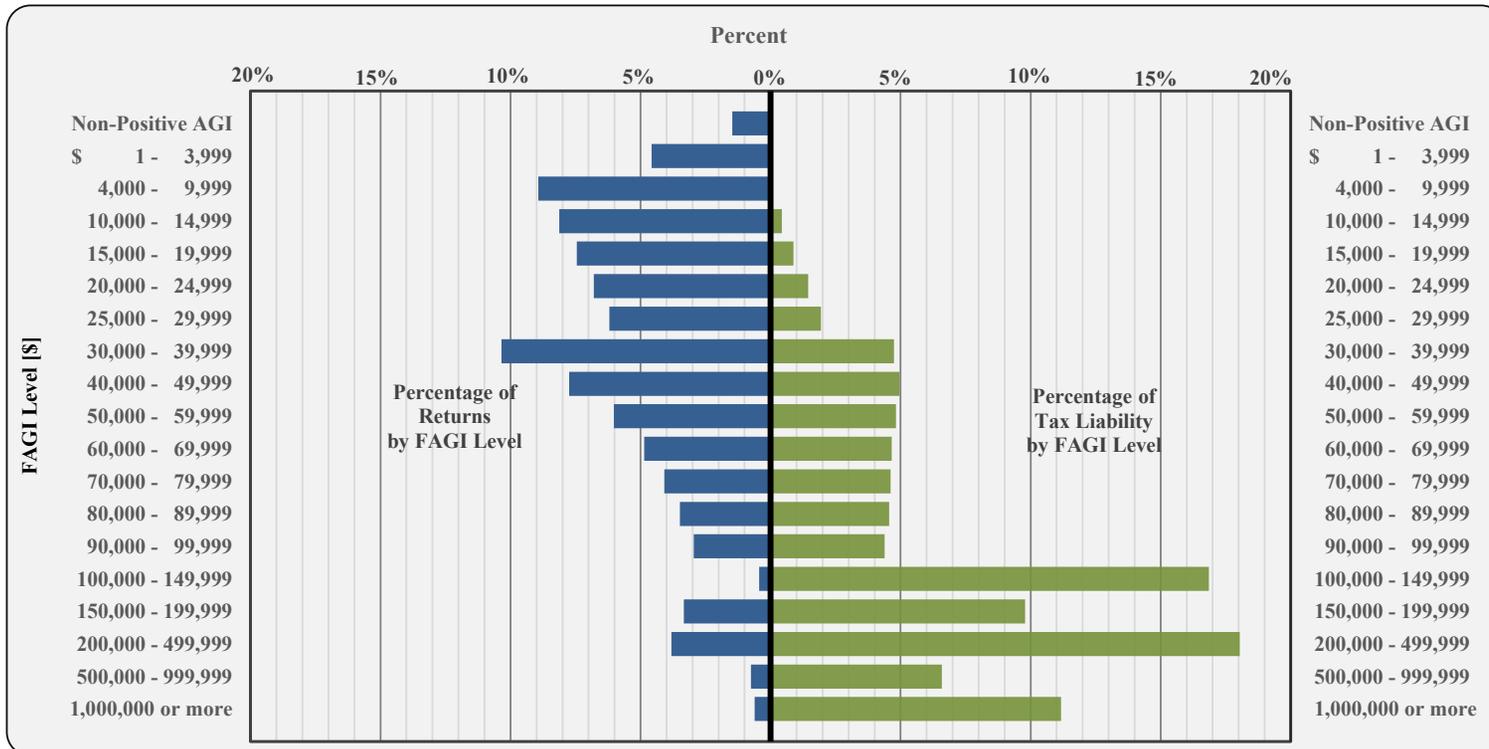


TABLE A. TAX YEAR 2016 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FILING STATUS AND BY RESIDENCY STATUS BY INCOME LEVEL

ALL RETURNS																															
Income Level		Combined Filing Statuses		FILING STATUS														RESIDENCY STATUS													
				Single				Married Filing Jointly/ Surviving Spouse				Married Filing Separately				Head of Household				Resident Returns†					Part-Year Resident Returns††						
				Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability	
				Number of Returns Filed	% of Total	Amount	% of Bracket Total	Number of Returns Filed	% of Total	Amount	% of Bracket Total	Number of Returns Filed	% of Total	Amount	% of Bracket Total	Number of Returns Filed	% of Total	Amount	% of Bracket Total	Number of Returns Filed	% of Total	Amount	% of Bracket Total	Number of Returns Filed	% of Total	Amount	% of Bracket Total	Number of Returns Filed	% of Total	Amount	% of Bracket Total
A. BY SIZE OF NC TAXABLE INCOME																															
NCTI Level																															
No Taxable Income	918,296	-	520,641	56.7%	-	240,410	26.2%	-	15,629	1.7%	-	141,616	15.4%	-	795,929	86.7%	-	122,367	13.3%	-	-	-	-	-	-	-	-	-			
\$ 1 - 2,000	237,194	9,699,849	130,969	55.2%	6,686,113	68.9%	50,892	21.5%	2,240,791	23.1%	3,998	1.7%	197,762	2.0%	51,335	21.6%	575,183	5.9%	166,923	70.4%	6,596,877	68.0%	70,271	29.6%	3,102,972	32.0%	3,102,972	32.0%			
2,001 - 4,000	194,011	25,889,194	106,719	55.0%	17,425,161	67.3%	40,068	20.7%	5,565,742	21.5%	3,302	1.7%	527,281	2.0%	43,922	22.6%	2,371,010	9.2%	156,156	80.5%	19,928,548	77.0%	37,855	19.5%	5,960,646	23.0%	5,960,646	23.0%			
4,001 - 6,000	171,320	40,102,863	91,330	53.3%	25,018,824	62.4%	36,319	21.2%	8,570,503	21.4%	3,115	1.8%	838,738	2.1%	40,556	23.7%	5,674,798	14.2%	144,304	84.2%	32,865,645	82.0%	27,016	15.8%	7,237,218	18.0%	7,237,218	18.0%			
6,001 - 10,000	303,468	120,511,539	155,117	51.1%	68,698,403	57.0%	68,544	22.6%	26,757,218	22.8%	6,012	2.0%	2,619,976	2.2%	73,795	24.3%	22,435,942	18.6%	264,192	87.1%	103,569,302	85.9%	39,276	12.9%	16,942,237	14.1%	16,942,237	14.1%			
10,001 - 10,625	44,334	23,509,123	22,129	49.9%	12,808,162	54.5%	10,368	23.4%	5,369,095	22.8%	1,016	2.3%	576,734	2.5%	10,821	24.9%	4,755,132	20.2%	39,295	88.6%	20,648,992	87.8%	5,039	11.4%	2,860,131	9.4%	2,860,131	9.4%			
10,626 - 12,750	145,740	88,684,214	72,281	49.6%	47,597,407	53.7%	34,111	23.4%	20,222,999	22.8%	3,392	2.3%	2,188,822	2.5%	35,956	24.7%	18,674,986	21.1%	130,047	89.2%	78,561,176	88.6%	15,693	10.8%	10,123,038	11.4%	10,123,038	11.4%			
12,751 - 15,000	146,405	107,077,319	70,613	48.2%	55,266,529	51.6%	35,875	24.5%	25,660,814	24.0%	3,643	2.5%	2,808,863	2.6%	36,274	24.8%	23,341,113	21.8%	131,550	89.9%	95,667,444	89.3%	14,855	10.1%	11,409,875	10.7%	11,409,875	10.7%			
15,001 - 17,000	123,036	104,847,363	58,876	47.9%	53,272,820	50.8%	31,039	25.2%	25,813,396	24.6%	3,299	2.7%	2,939,412	2.8%	29,822	24.2%	22,821,735	21.8%	111,282	90.4%	94,410,006	90.0%	11,754	9.6%	10,437,357	10.0%	10,437,357	10.0%			
17,001 - 20,000	172,864	172,196,611	81,428	47.1%	85,155,537	49.5%	46,119	26.7%	44,790,365	26.0%	5,073	2.9%	5,224,361	3.0%	40,244	23.3%	37,026,348	21.5%	157,140	90.9%	156,008,798	90.6%	15,724	9.1%	16,187,813	9.4%	16,187,813	9.4%			
20,001 - 21,250	66,731	74,888,002	31,428	47.1%	36,680,649	49.0%	18,601	27.9%	20,288,117	27.1%	2,092	3.2%	2,409,786	3.2%	14,610	21.9%	15,509,450	20.7%	60,982	91.4%	68,250,172	91.1%	5,749	8.6%	6,637,830	8.9%	6,637,830	8.9%			
21,251 - 25,000	186,726	236,000,312	87,964	47.1%	114,895,867	48.7%	54,659	29.3%	67,619,522	28.7%	6,065	3.2%	7,828,019	3.3%	38,038	20.4%	45,656,904	19.3%	170,944	91.5%	215,577,087	91.3%	15,782	8.5%	20,423,225	8.7%	20,423,225	8.7%			
25,001 - 30,000	219,273	331,902,563	104,068	47.5%	161,511,890	48.7%	69,246	31.6%	103,211,249	31.1%	7,896	3.6%	12,098,787	3.6%	38,063	17.4%	55,080,637	16.6%	201,645	92.0%	304,705,351	91.8%	17,628	8.0%	27,197,212	8.2%	27,197,212	8.2%			
30,001 - 40,000	344,515	663,028,294	153,289	44.5%	299,794,728	45.2%	129,074	37.5%	246,802,746	37.2%	13,140	3.8%	25,436,439	3.8%	49,012	14.2%	90,994,381	13.7%	317,901	92.3%	610,957,065	92.1%	26,614	7.7%	52,071,229	7.9%	52,071,229	7.9%			
40,001 - 50,000	253,736	630,504,840	97,191	38.3%	244,062,195	38.7%	119,389	47.1%	295,546,338	46.9%	8,942	3.5%	22,346,115	3.5%	28,214	11.1%	68,550,292	10.9%	234,657	92.5%	582,215,341	92.3%	19,079	7.5%	48,289,499	7.7%	48,289,499	7.7%			
50,001 - 60,000	192,466	585,620,636	59,959	31.2%	183,856,177	31.4%	110,153	57.2%	334,433,610	57.1%	5,399	2.8%	16,592,319	2.8%	16,955	8.8%	50,738,530	8.7%	178,883	92.9%	543,494,219	92.8%	13,873	7.1%	42,126,417	7.2%	42,126,417	7.2%			
60,001 - 75,000	217,840	812,374,650	52,479	24.1%	196,447,666	24.2%	146,440	67.2%	545,760,864	67.2%	4,716	2.2%	17,644,613	2.2%	14,205	6.5%	52,521,507	6.5%	203,509	93.4%	757,847,175	93.3%	14,331	6.6%	54,527,475	6.7%	54,527,475	6.7%			
75,001 - 80,000	58,376	251,527,013	11,475	19.7%	49,745,138	19.8%	42,889	73.5%	184,397,021	73.3%	1,073	1.8%	4,624,497	1.8%	2,939	5.0%	12,760,357	5.1%	54,825	93.9%	235,881,278	93.8%	3,551	6.1%	15,645,735	6.2%	15,645,735	6.2%			
80,001 - 100,000	179,598	899,076,477	29,686	16.5%	147,465,497	16.4%	139,659	77.8%	700,537,548	77.9%	2,800	1.6%	13,892,506	1.5%	7,453	4.1%	37,180,926	4.1%	169,068	94.1%	845,603,906	94.1%	10,530	5.9%	53,472,571	5.9%	53,472,571	5.9%			
100,001 - 120,000	115,461	708,032,612	15,261	13.2%	92,823,049	13.1%	94,742	82.1%	581,858,005	82.2%	1,455	1.3%	8,812,800	1.2%	4,003	3.5%	24,538,758	3.5%	108,561	94.0%	665,030,369	93.9%	6,900	6.0%	43,002,243	6.1%	43,002,243	6.1%			
120,001 - 160,000	129,145	994,806,604	14,035	10.9%	106,525,888	10.7%	110,243	85.4%	851,110,963	85.6%	1,189	0.9%	8,978,224	0.9%	3,678	2.8%	28,191,529	2.8%	121,737	94.3%	936,880,260	94.2%	7,408	5.7%	57,926,344	5.8%	57,926,344	5.8%			
160,001 - 200,000	65,642	652,532,402	6,081	9.3%	59,766,924	9.2%	57,425	87.5%	571,450,525	87.6%	534	0.8%	5,295,682	0.8%	1,602	2.4%	16,019,271	2.5%	61,831	94.2%	614,038,585	94.1%	3,811	5.8%	38,493,817	5.9%	38,493,817	5.9%			
200,001 or more	132,335	3,488,548,719	11,411	8.6%	314,134,142	9.0%	116,967	88.4%	3,047,659,495	87.4%	1,183	0.9%	54,030,703	1.5%	2,774	2.1%	72,724,379	2.1%	124,133	93.8%	3,209,601,057	92.0%	8,202	6.2%	278,947,662	8.0%	278,947,662	8.0%			
TOTAL	4,618,512	11,021,361,200	1,984,430	43.0%	2,379,638,766	21.6%	1,803,232	39.0%	7,715,666,826	70.0%	104,963	2.3%	217,912,439	2.0%	725,887	15.7%	708,143,168	6.4%	4,105,494	88.9%	10,198,338,653	92.5%	513,018	11.1%	823,022,547	7.5%	823,022,547	7.5%			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																															
FAGI Level																															
No-Positive AGI	67,981	5,146,961	39,000	57.4%	1,240,226	24.1%	21,874	32.2%	3,675,786	71.4%	2,626	3.9%	157,501	3.1%	4,481	6.6%	73,448	1.4%	56,068	82.5%	4,090,285	79.5%	11,913	17.5%	1,056,676	20.5%	1,056,676	20.5%			
\$ 1 - 3,999	211,270	386,247	180,233	85.3%	164,923	42.7%	16,523	7.8%	161,843	41.9%	2,781	1.3%	44,474	11.5%	11,733	5.6%	15,007	3.9%	196,663	93.1%	330,945	85.7%	14,607	6.9%	55,302	14.3%	55,302	14.3%			
4,000 - 9,999	412,532	5,221,320	310,955	75.4%	4,797,542	91.9%	35,328	8.6%	4,772,364	97.3%	6,377	1.5%	204,734	3.9%	59,872	14.5%	46,408	0.9%	379,454	92.0%	4,730,594	90.6%	33,078	8.0%	490,726	9.4%	490,726	9.4%			
10,000 - 14,999	375,425	47,716,424	224,416	59.8%	45,730,284	95.8%	45,514	12.1%	45,514	100.0%	6,309	1.7%	1,233,297	2.6%	99,186	26.4%	426,249	0.9%	346,509	92.3%	45,000,917	94.3%	28,916	7.7%	2,715,507	5.7%	2,715,507	5.7%			
15,000 - 19,999	344,278	97,318,534	180,330	52.4%	81,701,124	84.0%	55,487	16.1%	2,226,412	2.3%	7,116	2.1%	3,048,246	3.1%	101,345	29.4%	10,342,752	10.6%	316,829	92.0%	92,146,922	94.7%	27,449	8.0%	5,171,612	5.3%	5,171,612	5.3%			
20,000 - 24,999	313,803	159,577,938	156,898	50.0%	110,193,153	69.1%	60,089	19.1%	11,875,491	7.4%	8,195	2.6%	5,530,358	3.5%	88,621	28.2%	31,978,936	20.0%	287,729	91.7%	151,543,179	95.0%	26,074	8.3%	8,034,759	5.0%	8,034,759	5.0%			
25,000 - 29,999	286,452	213,092,758	136,496	47.7%	129,478,963	60.8%	61,845	21.6%	24,865,134	11.7%	8,647	3.0%	8,018,162	3.8%	79,464	27.7%	50,730,499	23.8%	262,375	91.6%	202,593,671	95.1%	24,077	8.4%	10,499,087	4.9%	10,499,087	4.9%			
30,000 - 39,999	477,882	523,587,024	222,306	46.5%	291,376,888	55.7%	126,005	26.4%	92,342,833	17.6%	16,719	3.5%	21,869,151	4.2%	112,852	23.6%	117,998,151	22.5%	436,899	91.4%	498,458,639	95.2%	40,983	8.6%	25,128,385	4.8%	25,128,385	4.8%			
40,000 - 49,999	357,835	547,326,																													

Exhibit A.1 Tax Year 2016: Number of Returns Filed by Filing Status

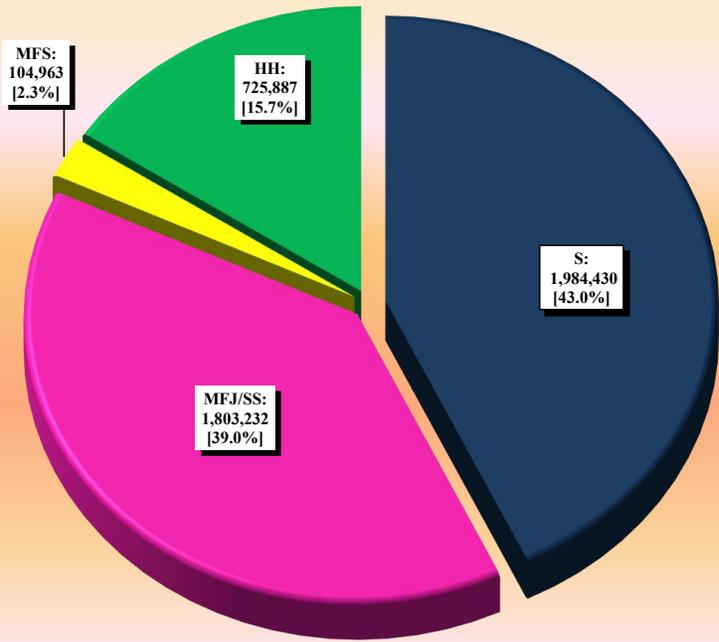


Exhibit A.2 Tax Year 2016: Net Tax Liability by Filing Status

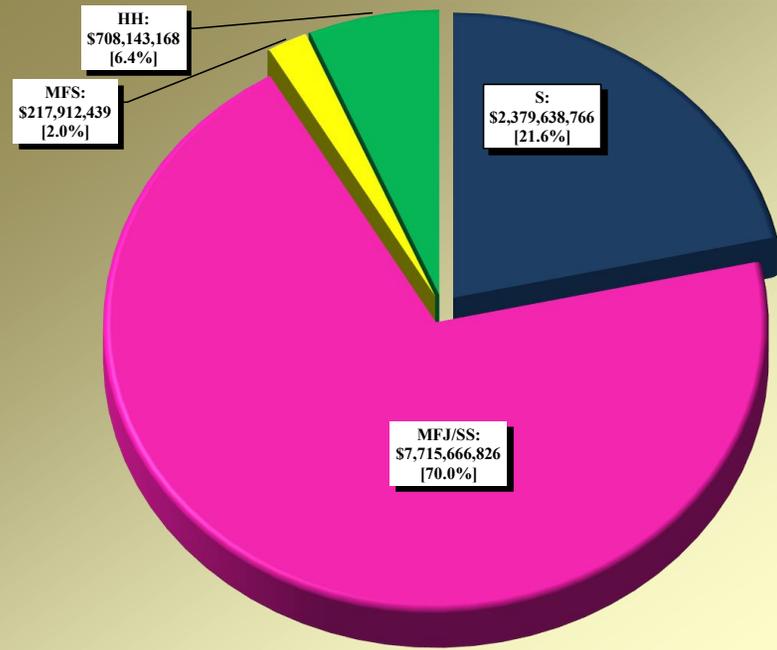


Exhibit A.3 Tax Year 2016: Number of Returns Filed by Residency Status

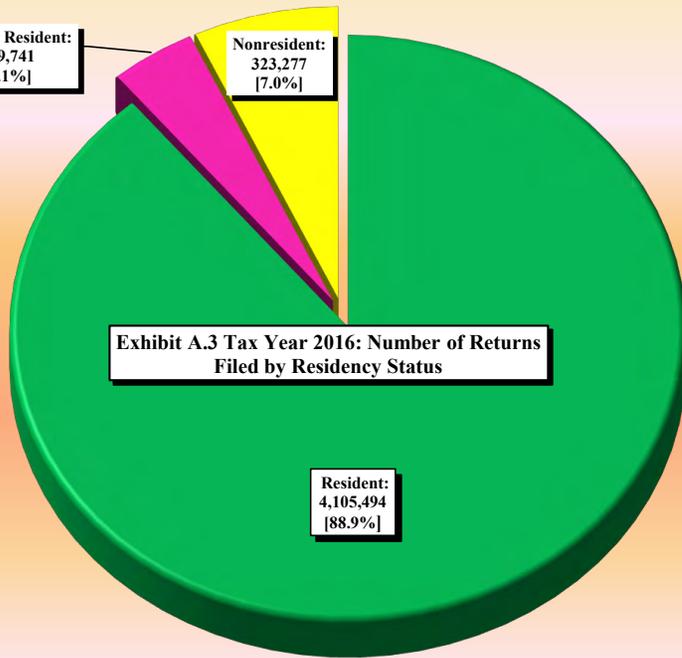
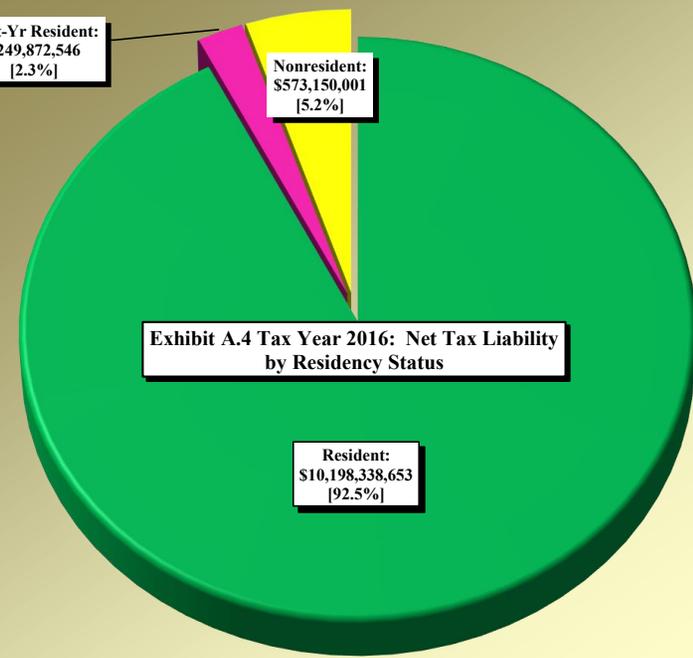
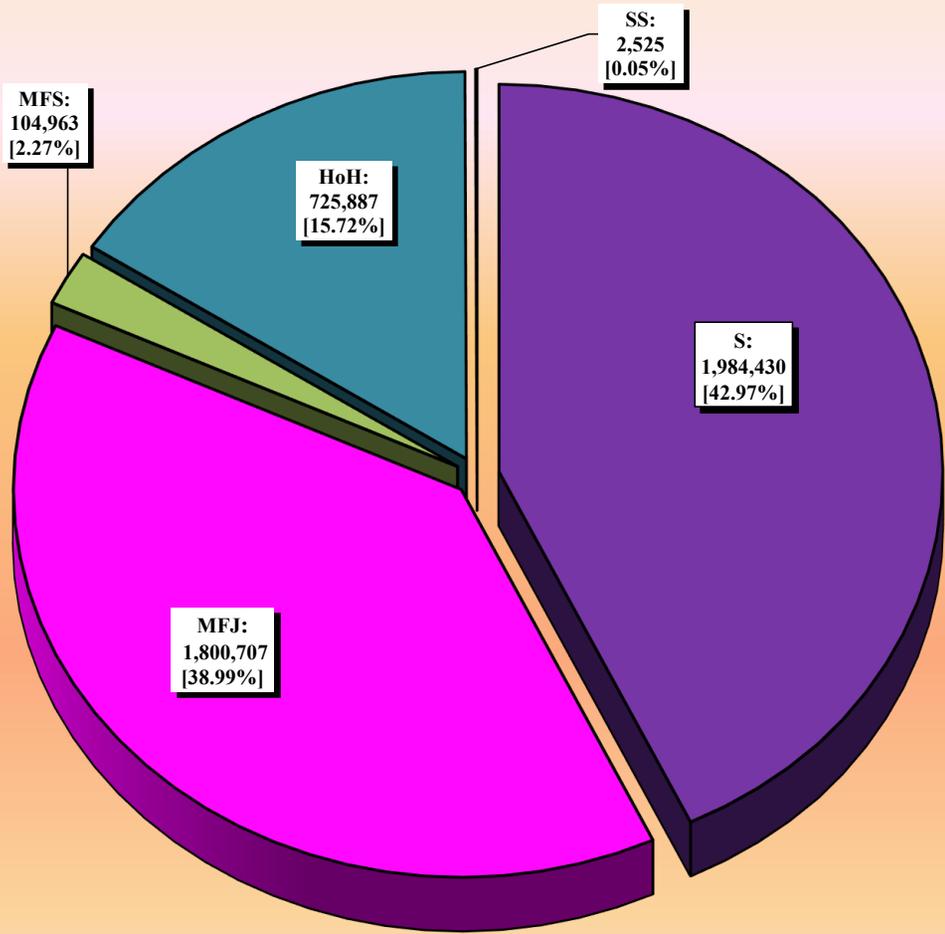


Exhibit A.4 Tax Year 2016: Net Tax Liability by Residency Status



**Exhibit A.1a Tax Year 2016: Number of Returns Filed
By Filing Status-Detail
Aggregate: 4,618,512**



**Exhibit A.2b Tax Year 2016: Number of Taxpayers/Filers
By Filing Status
Aggregate: 6,419,219**

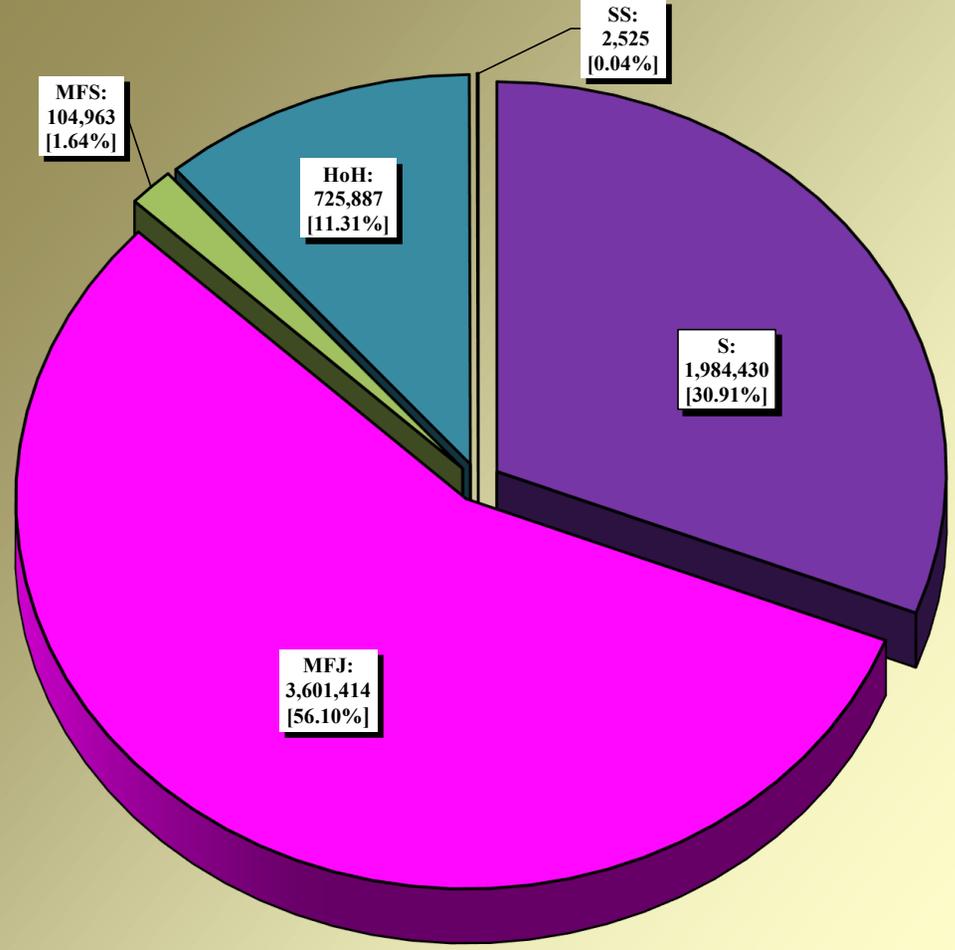
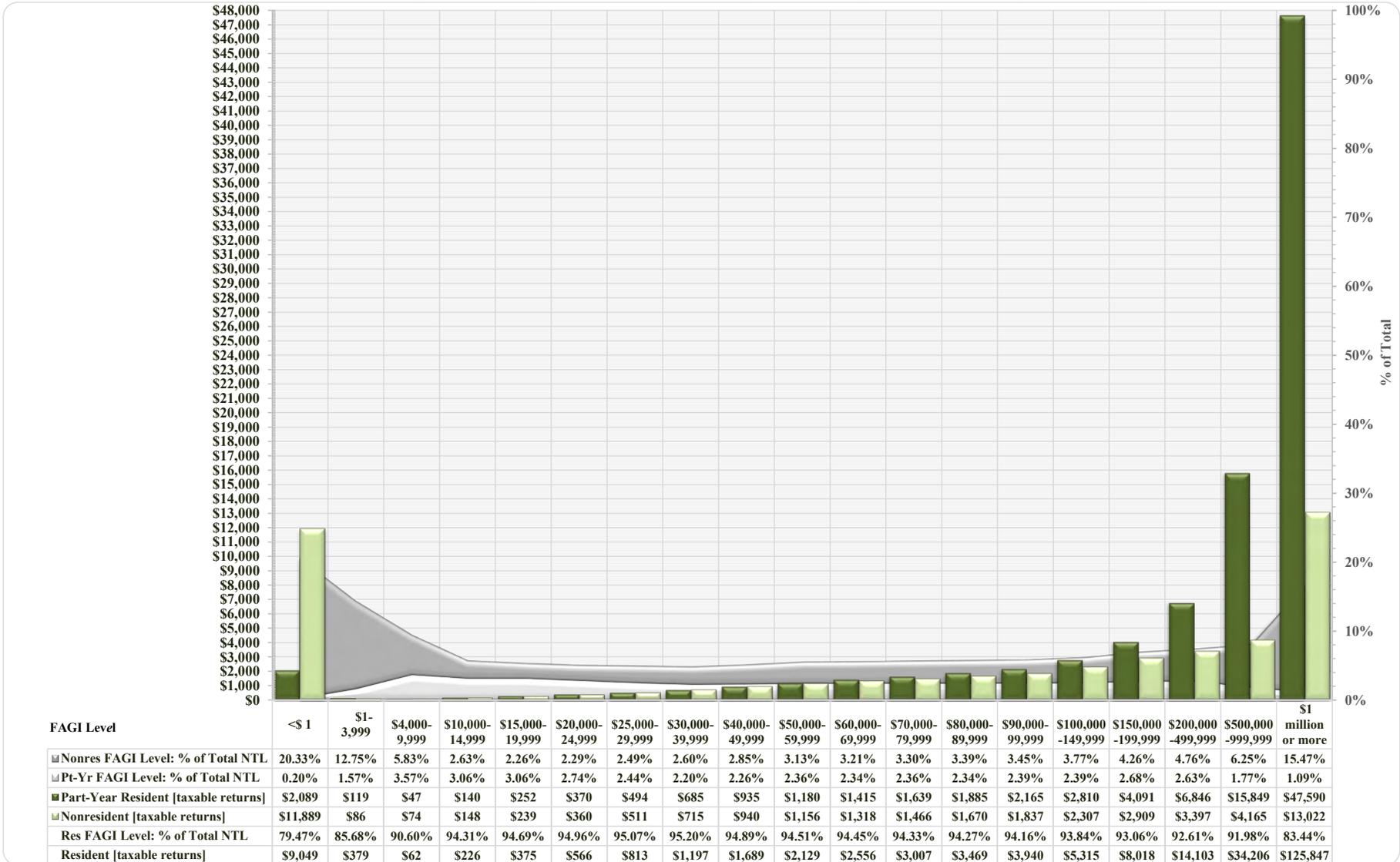


Exhibit A.5 Tax Year 2016 All Taxable Returns: Average Per Return† Net Tax Liability (NTL) By Residency Status By FAGI Level

†Derived by dividing the total number of *taxable* returns filed into the total net tax liability value for the respective residency status and FAGI group

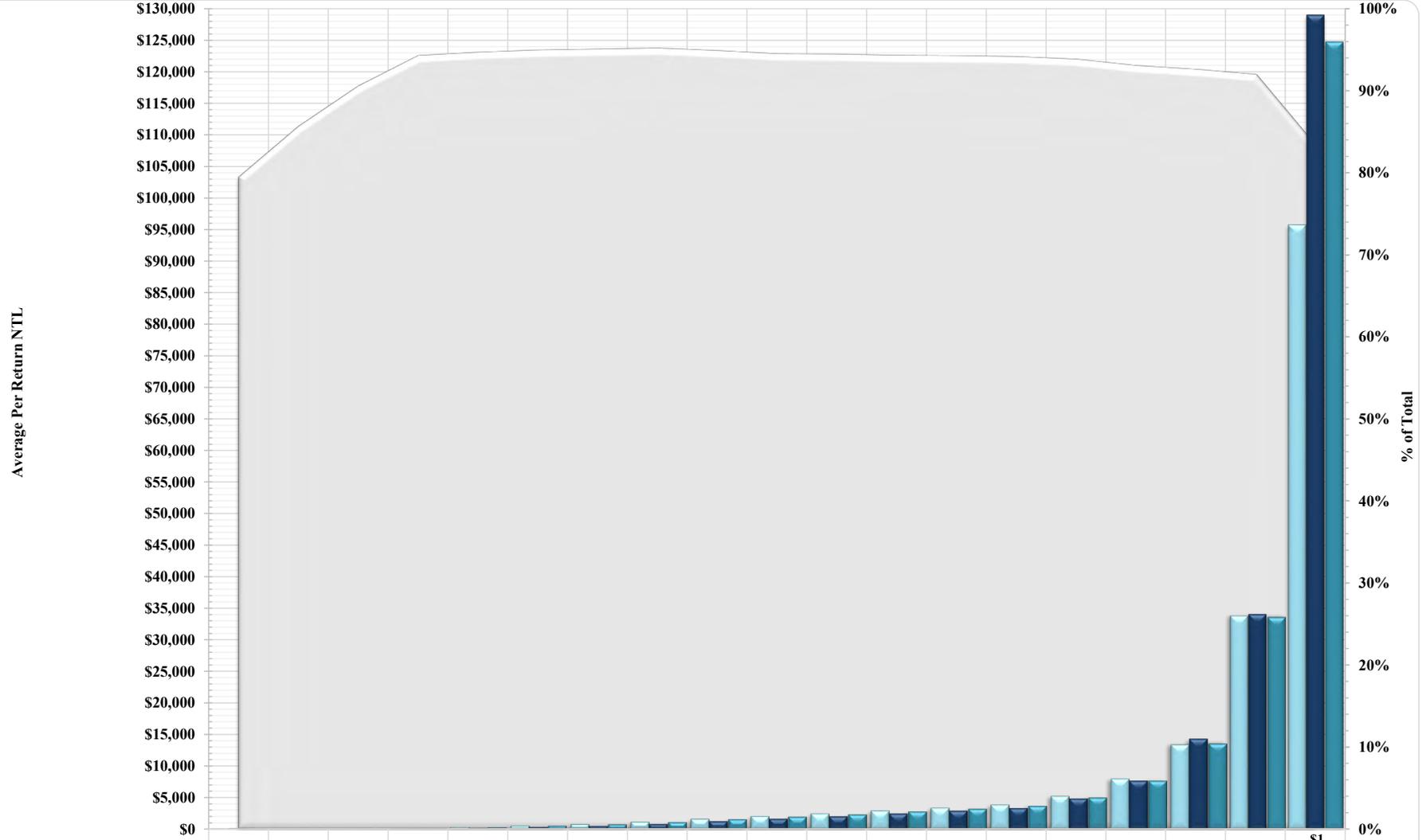
The data table below provides the computed average per return net tax liability for each of the three residency statuses along with the percentages of total net tax liability attributed to each residency status according to FAGI level. The chart compares the computed average per return net tax liability for *taxable* part-year and nonresident returns along with the percentages of total net tax liability attributed to part-year and nonresident returns by FAGI level.



Source: 2016 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2016 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2017; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit A5.1 Tax Year 2016 NC Resident Returns: Average Per Return† Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level

†Derived by dividing the total number of resident returns filed into the total net tax liability value for the respective residency status, deduction type, and FAGI group

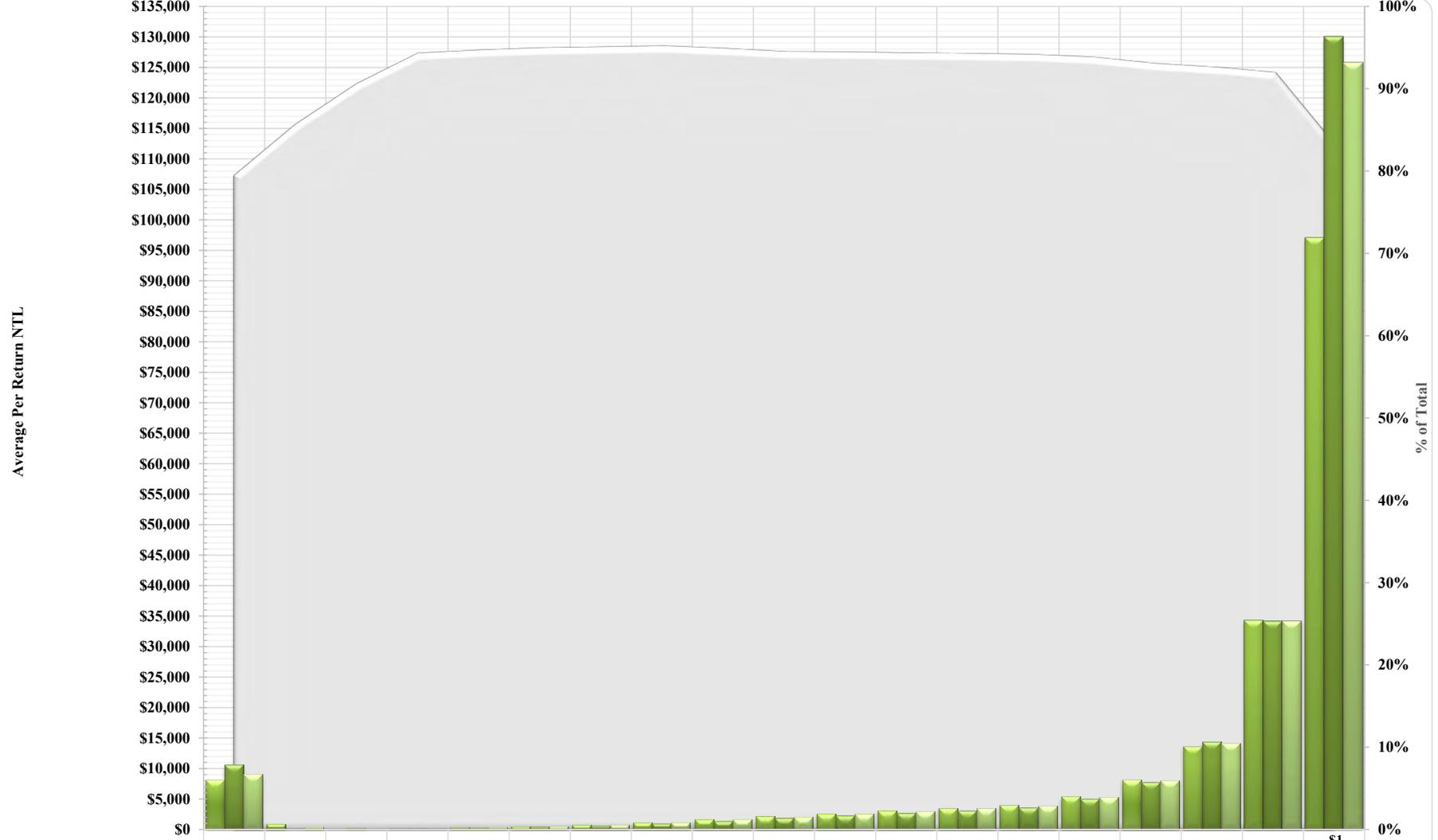


FAGI Level	<\$ 1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-79,999	\$80,000-89,999	\$90,000-99,999	\$100,000-149,999	\$150,000-199,999	\$200,000-499,999	\$500,000-999,999	\$1 million or more
FAGI Level: % of Total NTL	79.5%	85.7%	90.6%	94.3%	94.7%	95.0%	95.1%	95.2%	94.9%	94.5%	94.4%	94.3%	94.3%	94.2%	93.8%	93.1%	92.6%	92.0%	83.4%
Standard Deduction Returns: Avg Per Return NTL	\$57	\$1	\$12	\$132	\$295	\$537	\$789	\$1,168	\$1,648	\$2,079	\$2,507	\$2,966	\$3,438	\$3,930	\$5,323	\$8,123	\$13,615	\$34,016	\$95,727
Itemized Deduction Returns: Avg Per Return NTL	\$117	\$26	\$34	\$89	\$198	\$327	\$490	\$813	\$1,247	\$1,646	\$2,033	\$2,474	\$2,909	\$3,341	\$4,862	\$7,688	\$14,304	\$34,040	\$128,990
All Resident Returns: Avg Per Return NTL	\$73	\$2	\$12	\$130	\$291	\$527	\$772	\$1,141	\$1,604	\$2,016	\$2,425	\$2,875	\$3,333	\$3,804	\$5,192	\$7,937	\$14,039	\$34,035	\$124,732

Source: 2016 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2016 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2017; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit A5.2 Tax Year 2016 NC Resident Taxable Returns: Average Per Return† Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level

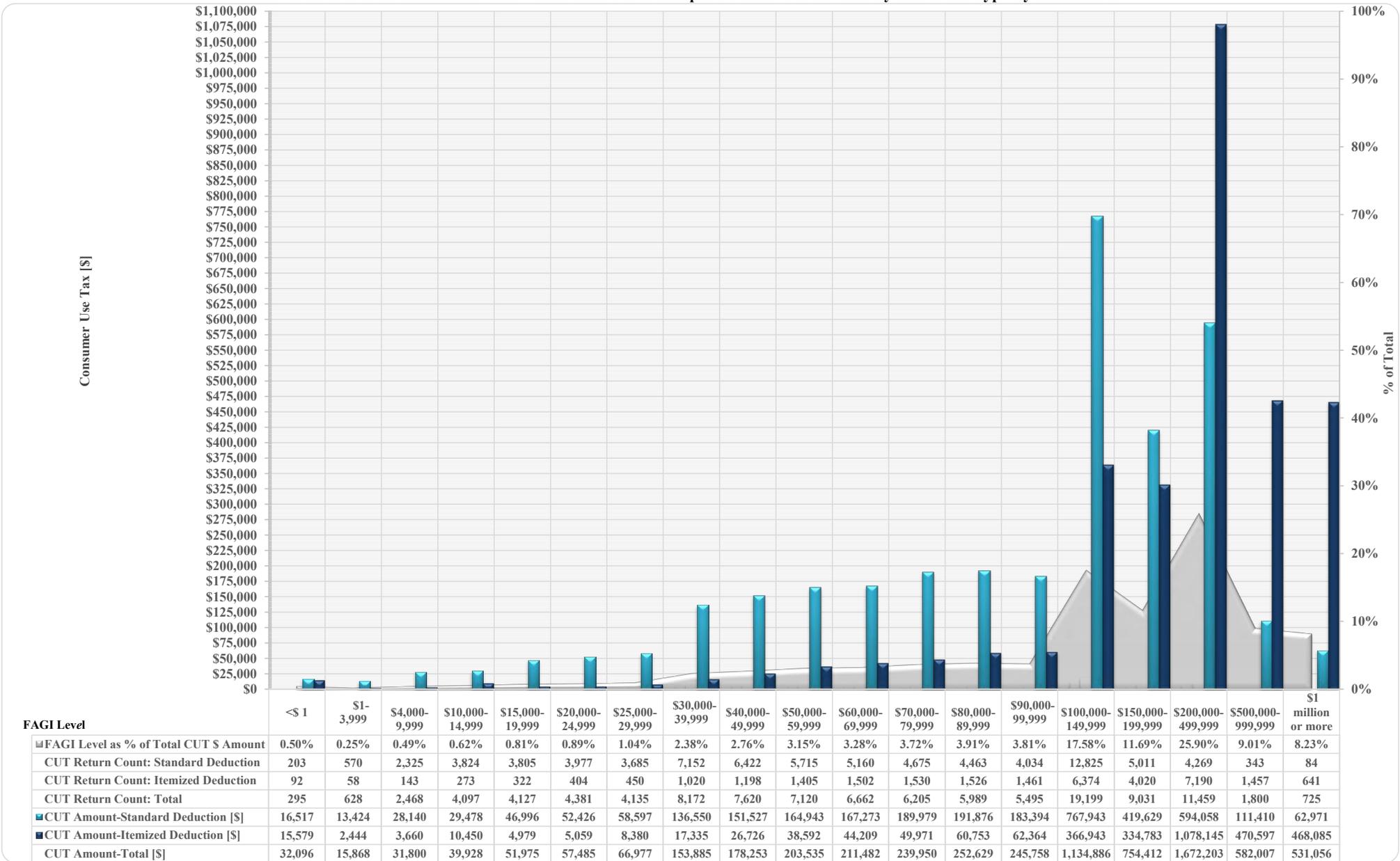
†Derived by dividing the total number of *taxable* resident returns filed into the total net tax liability value for the respective residency status, deduction type, and FAGI group



FAGI Level	<\$ 1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-79,999	\$80,000-89,999	\$90,000-99,999	\$100,000-149,999	\$150,000-199,999	\$200,000-499,999	\$500,000-999,999	\$1 million or more
FAGI Level: % of Total NTL	79.5%	85.7%	90.6%	94.3%	94.7%	95.0%	95.1%	95.2%	94.9%	94.5%	94.4%	94.3%	94.3%	94.2%	93.8%	93.1%	92.6%	92.0%	83.4%
Standard Deduction Returns: Avg Per Return NTL	\$8,143	\$943	\$59	\$226	\$376	\$569	\$820	\$1,211	\$1,715	\$2,168	\$2,609	\$3,067	\$3,541	\$4,030	\$5,411	\$8,180	\$13,663	\$34,255	\$97,015
Itemized Deduction Returns: Avg Per Return NTL	\$10,687	\$205	\$292	\$211	\$356	\$491	\$656	\$992	\$1,457	\$1,886	\$2,283	\$2,723	\$3,159	\$3,592	\$5,068	\$7,799	\$14,378	\$34,195	\$130,058
Resident Taxable Returns: Avg Per Return NTL	\$9,049	\$379	\$62	\$226	\$375	\$566	\$813	\$1,197	\$1,689	\$2,129	\$2,556	\$3,007	\$3,469	\$3,940	\$5,315	\$8,018	\$14,103	\$34,206	\$125,847

Source: 2016 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2016 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2017; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit A5.3 Tax Year 2016 All Returns: Consumer Use Tax Reported On D-400 Returns By Deduction Type By FAGI Level



Source: 2016 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2016 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2017; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

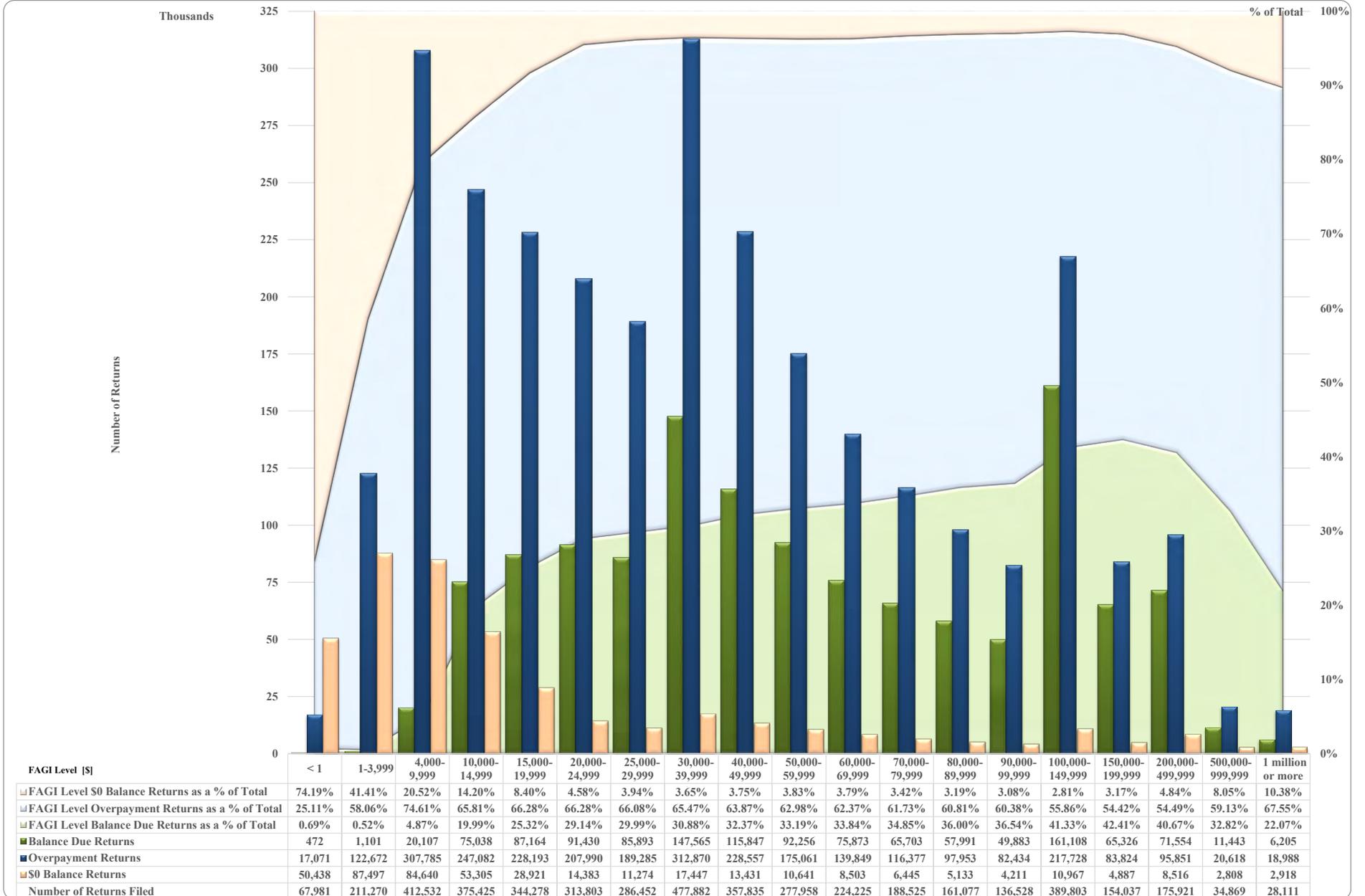
Exhibit F1. Tax Year 2016 All Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level

Balance Due Return: the sum of computed net tax liability and consumer use tax exceeds prepayments of tax† at time of filing

Overpayment Return: prepayments of tax† exceed the sum of computed net tax liability and consumer use tax at time of filing

\$0 Balance Return: the sum of computed net tax liability and consumer use tax is offset by prepayments of tax† at time of filing

†Prepayments of Tax: the sum of withholding tax, estimated tax, extension payments, partnership payments, S-corporation payments, and amended return adjustments at time of filing



Source: 2016 annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms processed within the DOR dynamic integrated tax system during 2017; the extract consists of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

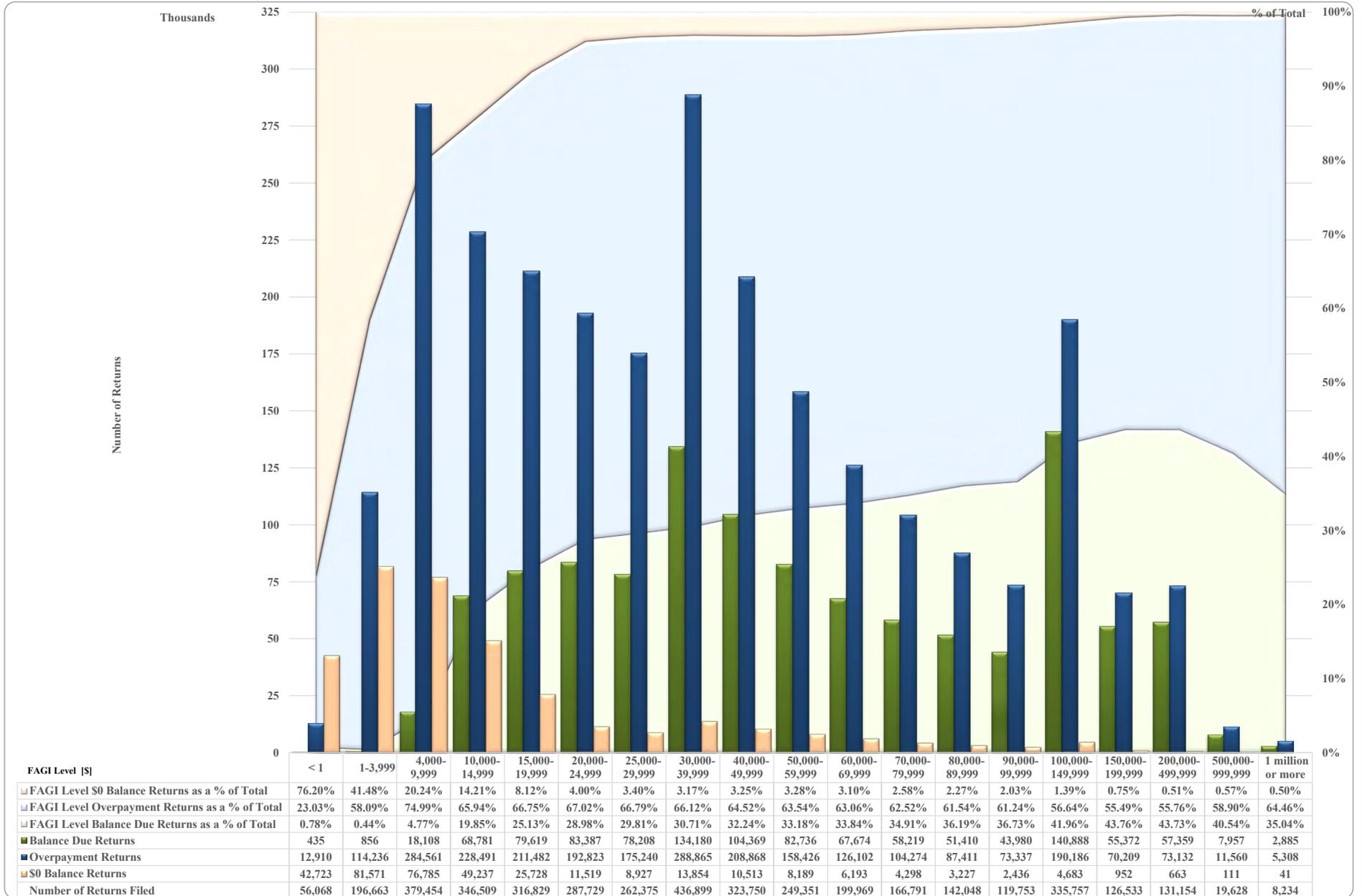
Exhibit F2. Tax Year 2016 Resident Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level

Balance Due Return: the sum of computed net tax liability and consumer use tax exceeds prepayments of tax† at time of filing

Overpayment Return: prepayments of tax† exceed the sum of computed net tax liability and consumer use tax at time of filing

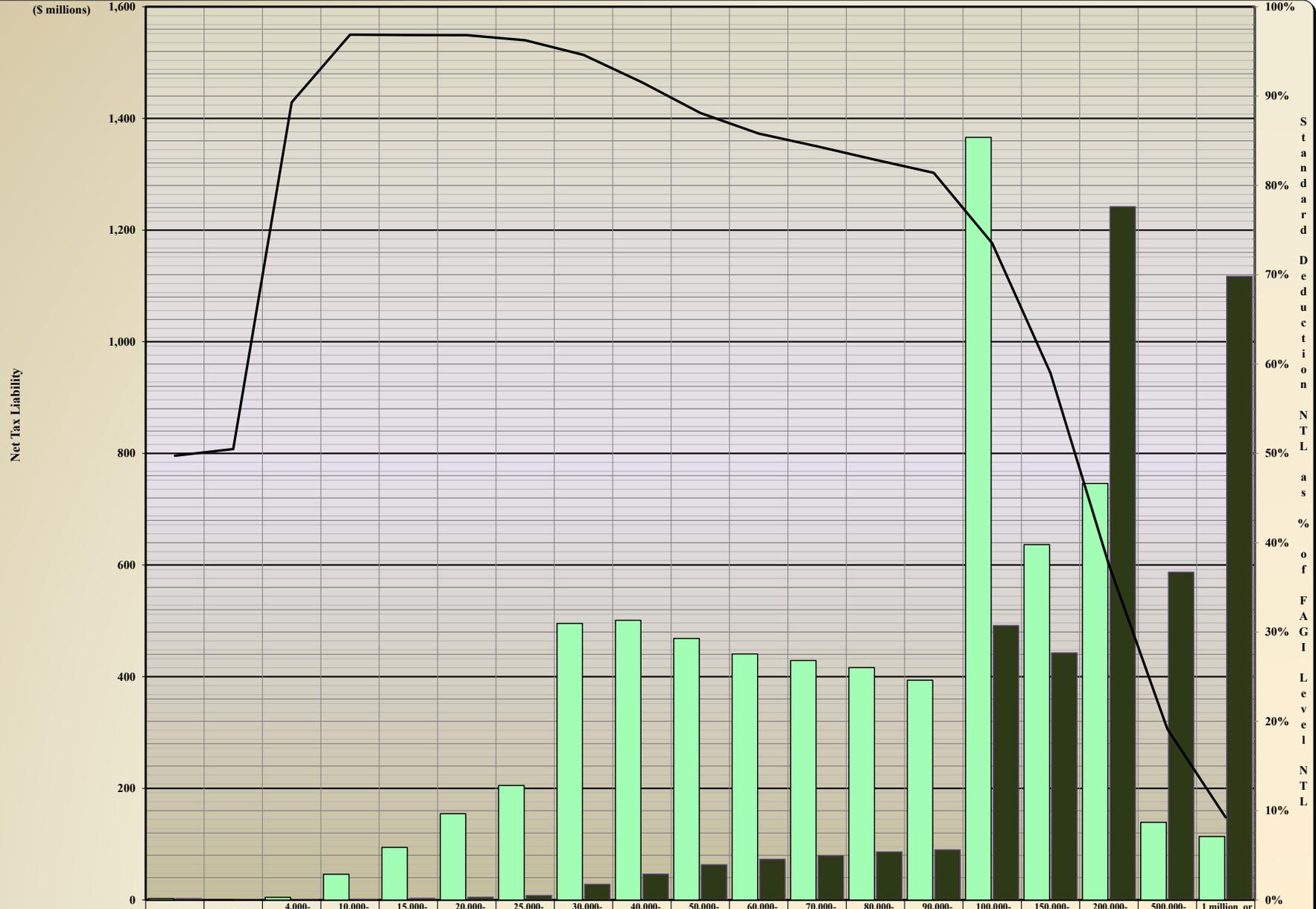
\$0 Balance Return: the sum of computed net tax liability and consumer use tax is offset by prepayments of tax† at time of filing

†Prepayments of Tax: the sum of withholding tax, estimated tax, extension payments, partnership payments, S-corporation payments, and amended return adjustments at time of filing



Source: 2016 annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms processed within the DOR dynamic integrated tax system during 2017; the extract consists of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit A6. Tax Year 2016 All Returns: Distribution of Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns By FAGI Level



FAGI Level [S]	< 1	1-3,999	4,000-9,999	10,000-14,999	15,000-19,999	20,000-24,999	25,000-29,999	30,000-39,999	40,000-49,999	50,000-59,999	60,000-69,999	70,000-79,999	80,000-89,999	90,000-99,999	100,000-149,999	150,000-199,999	200,000-499,999	500,000-999,999	1 million or more
Standard Deduction Returns: NTL [S]	2,559,773	194,950	4,662,487	46,226,028	94,234,110	154,506,599	205,097,194	495,371,920	501,040,330	468,604,054	440,603,848	428,967,342	416,271,317	393,813,231	1,366,069,725	636,475,469	746,209,580	139,074,522	113,736,108
Itemized Deduction Returns: NTL [S]	2,587,188	191,297	558,833	1,490,396	3,084,424	5,071,339	7,995,564	28,215,104	46,286,550	63,186,246	72,918,964	79,446,577	86,016,761	89,940,755	491,609,765	442,741,777	1,241,996,174	587,208,133	1,117,096,766
FAGI Level NTL as a % of Total NTL	0.05%	0.00%	0.05%	0.43%	0.88%	1.45%	1.93%	4.75%	4.97%	4.83%	4.66%	4.61%	4.56%	4.39%	16.86%	9.79%	18.04%	6.59%	11.17%
Standard Deduction: NTL as % of FAGI Level	49.73%	50.47%	89.30%	96.88%	96.83%	96.82%	96.25%	94.61%	91.54%	88.12%	85.80%	84.37%	82.88%	81.41%	73.54%	58.98%	37.53%	19.15%	9.24%
Itemized Deduction: NTL as % of FAGI Level	50.27%	49.53%	10.70%	3.12%	3.17%	3.18%	3.75%	5.39%	8.46%	11.88%	14.20%	15.63%	17.12%	18.59%	26.46%	41.02%	62.47%	80.85%	90.76%

Exhibit A7. Tax Year 2016 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed by FAGI Level

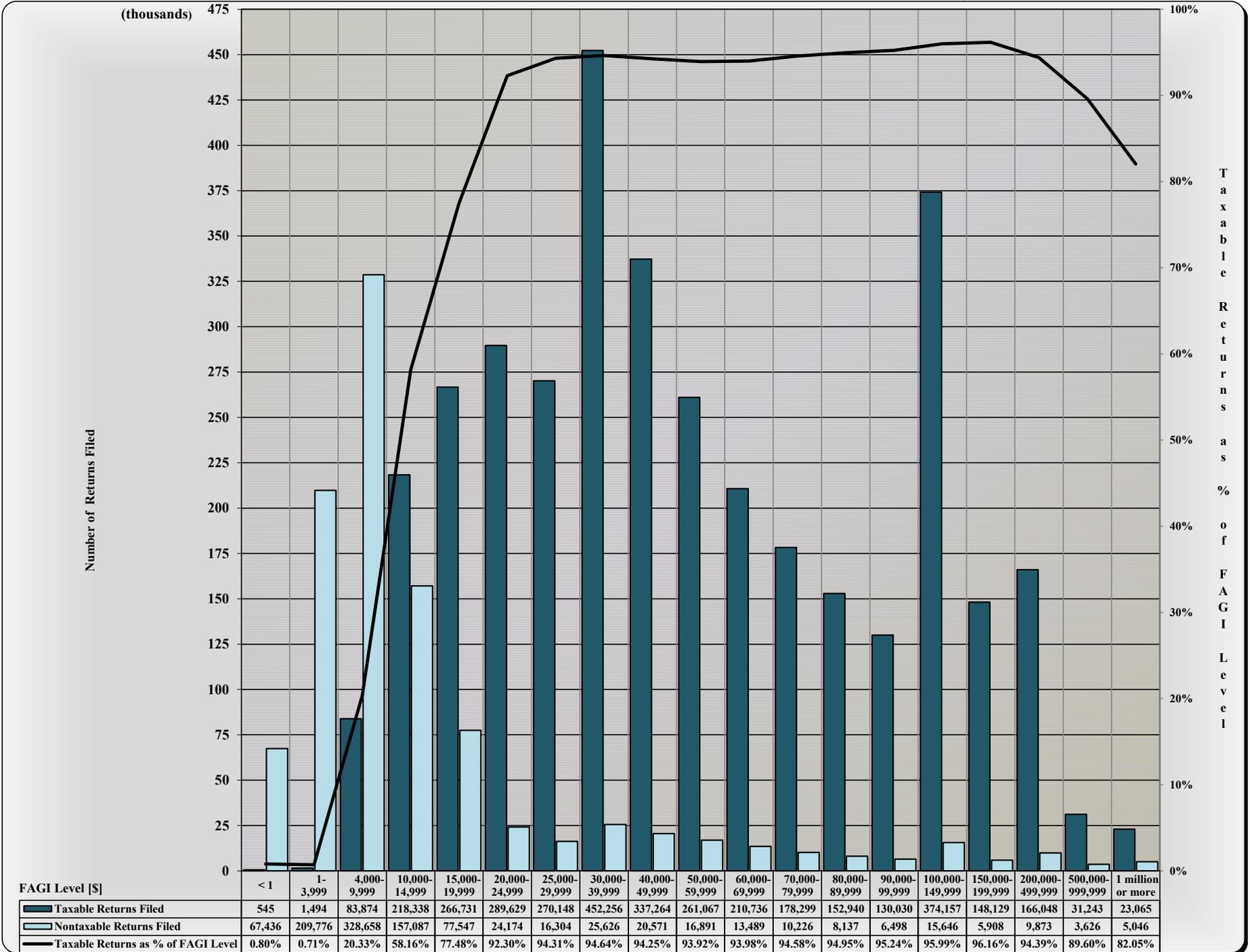


Exhibit A8. Tax Year 2016 All Returns: Distribution of Number of Standard Deduction and Itemized Deduction Returns Filed By FAGI Level

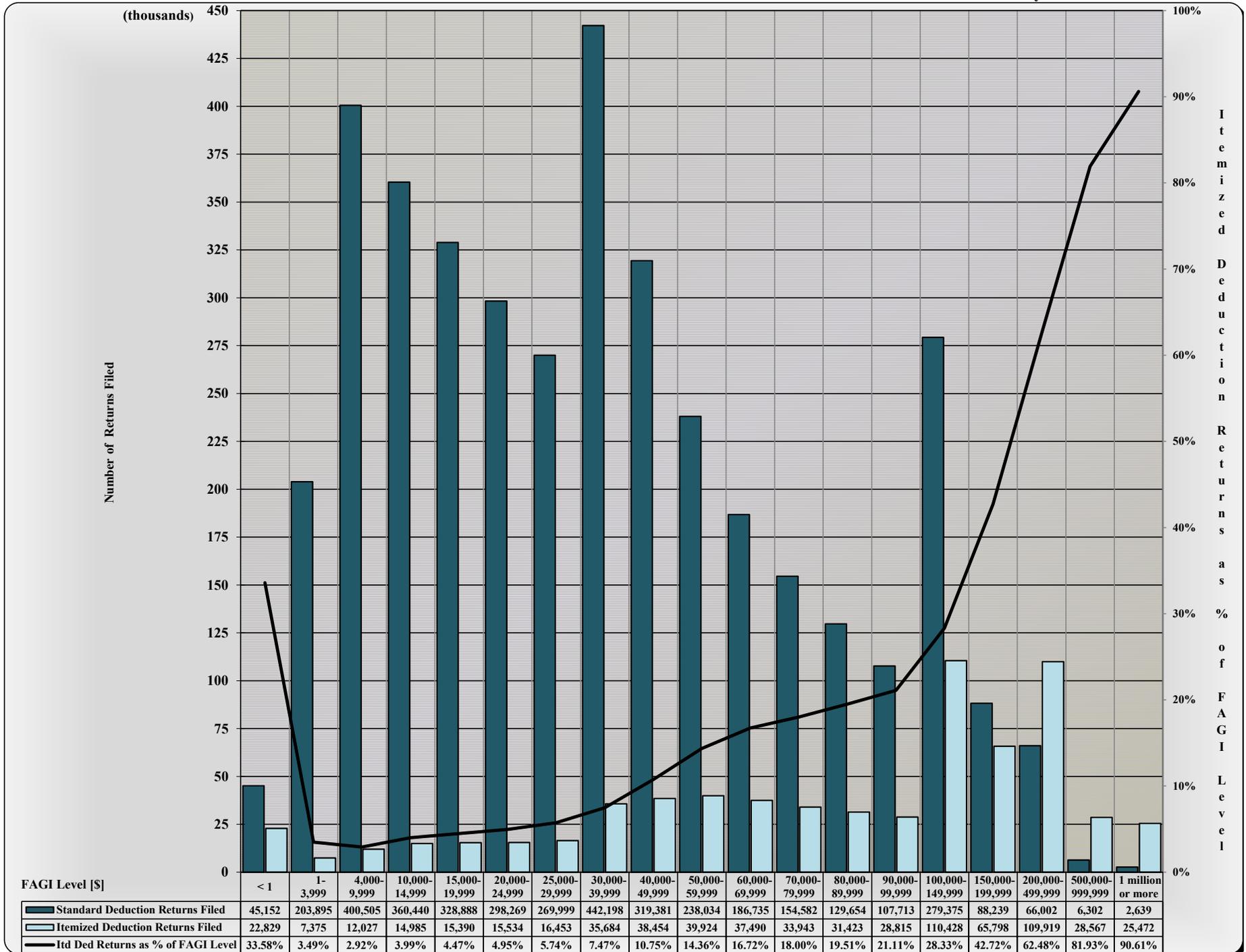
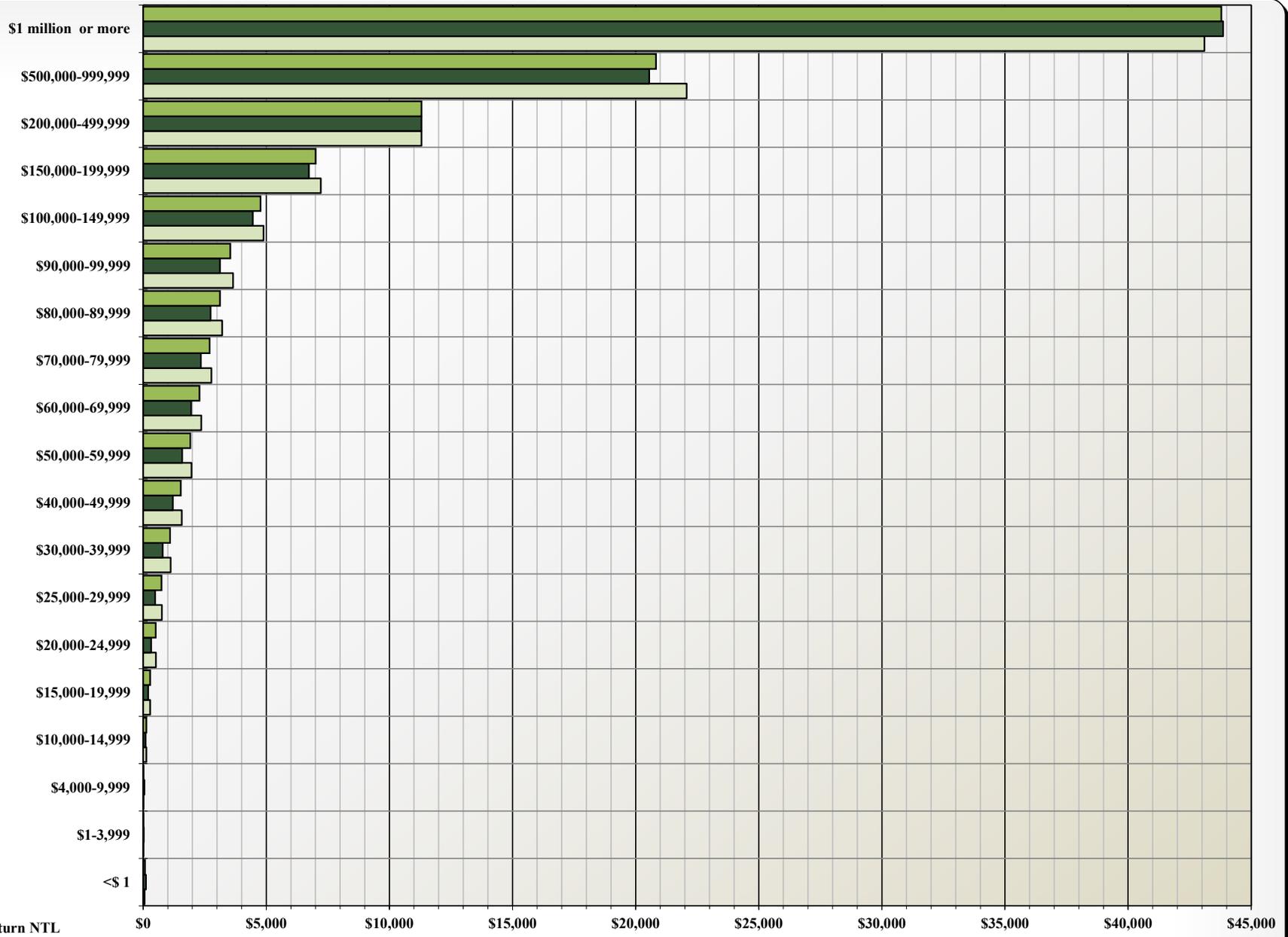


Exhibit A9.1 Tax Year 2016 All Returns: Average Per Return† Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level

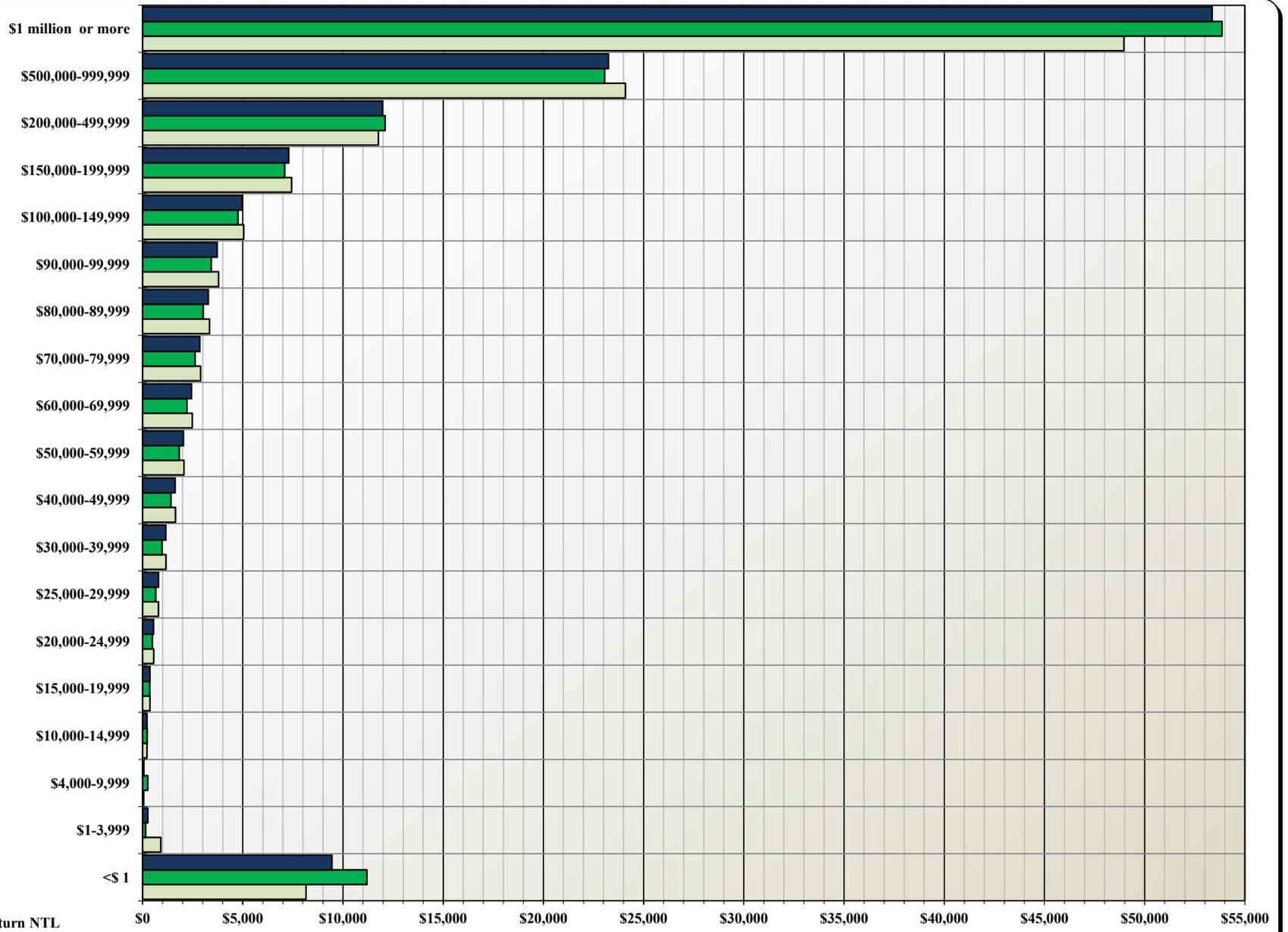
†Derived by dividing the *total* number of returns filed into the total net tax liability value for the respective deduction type and FAGI group



FAGI Level	<\$ 1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-79,999	\$80,000-89,999	\$90,000-99,999	\$100,000-149,999	\$150,000-199,999	\$200,000-499,999	\$500,000-999,999	\$1 million or more
All Returns: Avg Per Return NTL	\$76	\$2	\$13	\$127	\$283	\$509	\$744	\$1,096	\$1,530	\$1,913	\$2,290	\$2,697	\$3,118	\$3,543	\$4,766	\$7,006	\$11,302	\$20,829	\$43,785
Itemized Deduction Returns: Avg Per Return NTL	\$113	\$26	\$46	\$99	\$200	\$326	\$486	\$791	\$1,204	\$1,583	\$1,945	\$2,341	\$2,737	\$3,121	\$4,452	\$6,729	\$11,299	\$20,555	\$43,856
Standard Deduction Returns: Avg Per Return NTL	\$57	\$1	\$12	\$128	\$287	\$518	\$760	\$1,120	\$1,569	\$1,969	\$2,360	\$2,775	\$3,211	\$3,656	\$4,890	\$7,213	\$11,306	\$22,068	\$43,098

Exhibit A9.2 Tax Year 2016 All Taxable Returns: Average Per Return† Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level

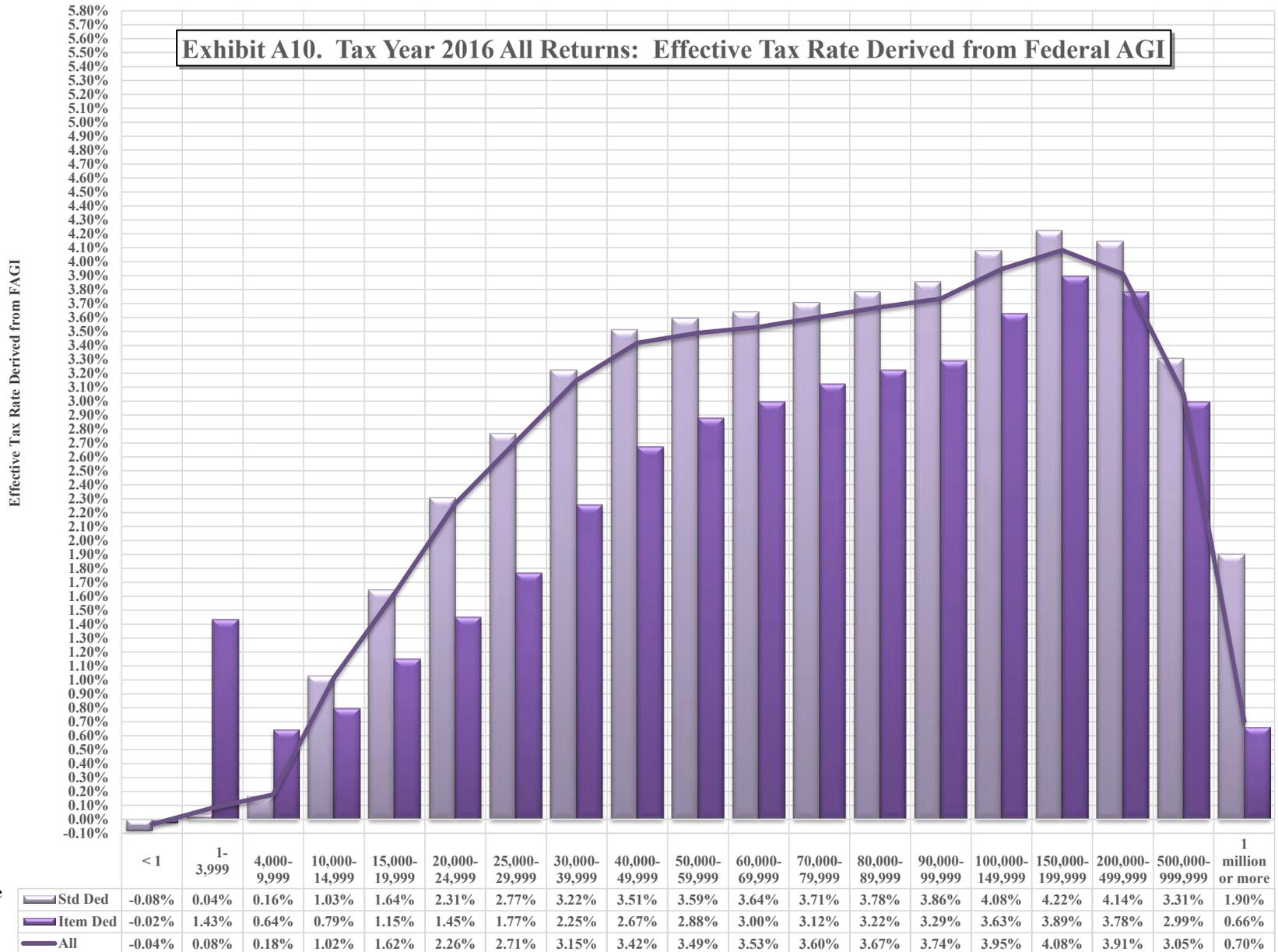
†Derived by dividing the total number of *taxable* returns filed into the total net tax liability value for the respective deduction type and FAGI group



FAGI Level	<\$ 1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-79,999	\$80,000-89,999	\$90,000-99,999	\$100,000-149,999	\$150,000-199,999	\$200,000-499,999	\$500,000-999,999	\$1 million or more
■ All Taxable Returns: Avg Per Return NTL	\$9,444	\$259	\$62	\$219	\$365	\$551	\$789	\$1,158	\$1,623	\$2,037	\$2,437	\$2,851	\$3,284	\$3,720	\$4,965	\$7,286	\$11,974	\$23,246	\$53,364
■ Itemized Deduction Returns: Avg Per Return NTL	\$11,200	\$149	\$263	\$230	\$360	\$491	\$655	\$975	\$1,419	\$1,831	\$2,213	\$2,619	\$3,026	\$3,425	\$4,758	\$7,086	\$12,103	\$23,055	\$53,857
■ Standard Deduction Returns: Avg Per Return NTL	\$8,152	\$911	\$57	\$218	\$365	\$553	\$795	\$1,170	\$1,645	\$2,068	\$2,478	\$2,899	\$3,343	\$3,795	\$5,044	\$7,431	\$11,765	\$24,091	\$48,961

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-\$50K 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.

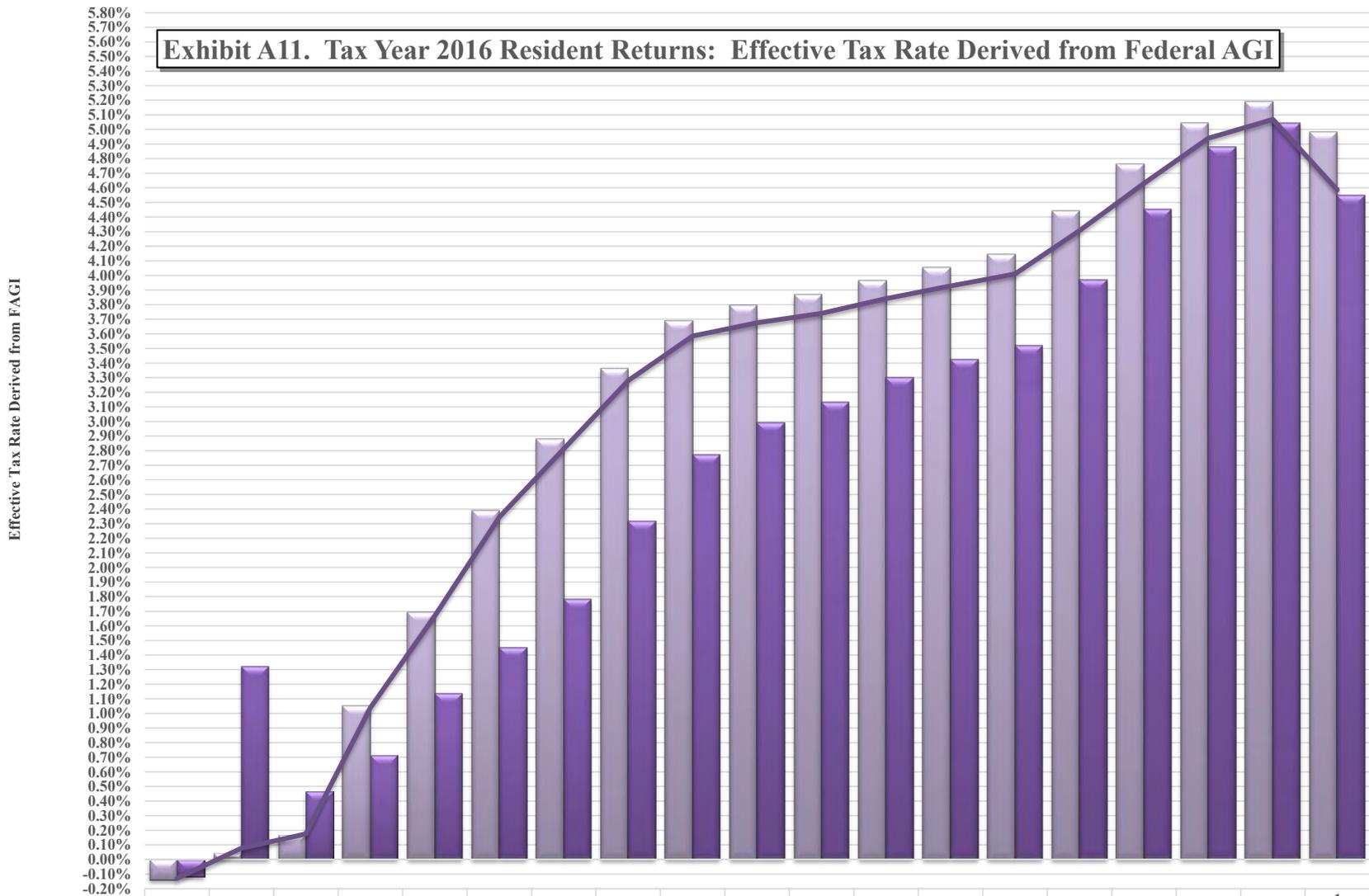
Exhibit A10. Tax Year 2016 All Returns: Effective Tax Rate Derived from Federal AGI



FAGI Level [\$]
Effective Tax Rate

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-\$50K before tapering to a more gradual increase for income levels up to \$90-\$100K, and sharply ascends for higher income levels. 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.

Exhibit A11. Tax Year 2016 Resident Returns: Effective Tax Rate Derived from Federal AGI



FAGI Level [\$]
Effective Tax Rate

FAGI Level [\$]	< 1	1-3,999	4,000-9,999	10,000-14,999	15,000-19,999	20,000-24,999	25,000-29,999	30,000-39,999	40,000-49,999	50,000-59,999	60,000-69,999	70,000-79,999	80,000-89,999	90,000-99,999	100,000-149,999	150,000-199,999	200,000-499,999	500,000-999,999	1 million or more
Std Ded	-0.14%	0.05%	0.17%	1.05%	1.69%	2.39%	2.88%	3.36%	3.69%	3.80%	3.87%	3.96%	4.05%	4.14%	4.44%	4.76%	5.05%	5.19%	4.98%
Item Ded	-0.12%	1.32%	0.47%	0.71%	1.14%	1.45%	1.78%	2.31%	2.77%	2.99%	3.13%	3.30%	3.43%	3.52%	3.97%	4.46%	4.88%	5.04%	4.55%
All	-0.13%	0.08%	0.18%	1.04%	1.67%	2.34%	2.81%	3.28%	3.59%	3.68%	3.74%	3.84%	3.93%	4.01%	4.31%	4.63%	4.94%	5.07%	4.59%

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.

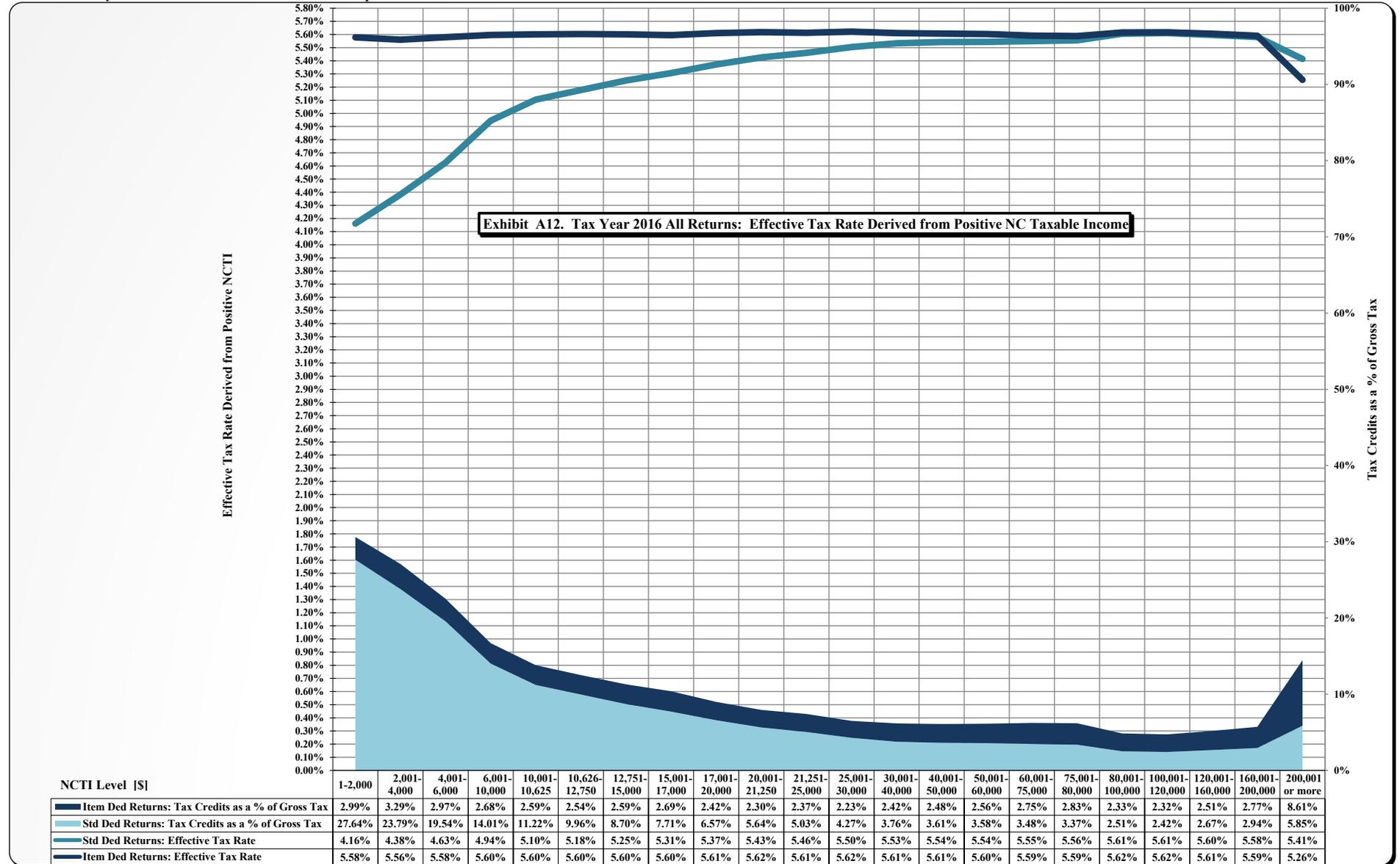


TABLE B. TAX YEAR 2016 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY FOR RESIDENT RETURNS BY FILING STATUS BY INCOME LEVEL

RESIDENT RETURNS																							
Combined Filing Statuses				FILING STATUS																			
Income Level		Number of Returns Filed	Net Tax Liability [after application of credits] [\$]	Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
				Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability		
				Number of Returns	% of Total	Amount	% of Total	Avg Net Tax	Number of Returns	% of Total	Amount	% of Total	Avg Net Tax	Number of Returns	% of Total	Amount	% of Total	Avg Net Tax	Number of Returns	% of Total	Amount	% of Total	Avg Net Tax
Tax Liability	No Tax Liability	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	
A. BY SIZE OF NC TAXABLE INCOME																							
NCTI Level																							
No Taxable Income	-	795,929	-	464,706	58.4%	-	-	-	189,009	23.7%	-	-	-	10,967	1.4%	-	-	-	131,247	16.5%	-	-	-
\$ 1 - 2,000	115,313	51,610	6,596,877	95,439	57.2%	5,058,633	76.7%	53	24,744	14.8%	1,031,016	15.6%	42	2,198	1.3%	114,602	1.7%	52	44,542	26.7%	392,626	6.0%	9
2,001 - 4,000	130,745	25,411	19,928,548	88,244	56.5%	14,367,140	72.1%	163	25,292	16.2%	3,236,258	16.2%	128	2,258	1.4%	355,468	1.8%	157	40,362	25.8%	1,969,682	9.9%	49
4,001 - 6,000	134,673	9,631	32,865,645	78,408	54.3%	21,397,179	65.1%	273	25,766	17.9%	5,752,326	17.9%	223	2,237	1.6%	597,064	1.8%	267	37,893	26.3%	5,119,076	15.6%	135
6,001 - 10,000	260,418	3,774	103,569,302	136,665	51.7%	60,458,118	58.4%	442	52,764	20.0%	19,999,844	19.3%	379	4,788	1.8%	2,078,103	2.0%	434	69,975	26.5%	21,033,237	20.3%	301
10,001 - 10,625	39,121	174	20,648,992	19,848	50.5%	11,473,023	55.6%	578	8,260	21.0%	4,181,823	20.3%	506	839	2.1%	475,137	2.3%	566	10,348	26.3%	4,519,009	21.9%	437
10,626 - 12,750	129,618	429	78,561,176	65,288	50.2%	42,952,234	54.7%	658	27,458	21.1%	15,968,733	20.3%	582	2,888	2.2%	1,859,901	2.4%	644	34,413	26.5%	17,780,308	22.6%	517
12,751 - 15,000	131,192	358	95,667,444	64,152	48.8%	50,181,380	52.5%	782	29,499	22.4%	20,789,753	21.7%	705	3,128	2.4%	2,404,345	2.5%	769	34,771	26.4%	22,291,966	23.3%	641
15,001 - 17,000	110,978	304	94,410,006	53,879	48.4%	48,728,195	51.6%	904	25,871	23.2%	21,254,484	22.5%	822	2,881	2.6%	2,561,546	2.7%	889	28,651	25.7%	21,865,781	23.2%	763
17,001 - 20,000	156,741	399	156,008,798	75,034	47.7%	78,432,614	50.3%	1,045	38,856	24.7%	37,365,525	24.0%	962	4,484	2.9%	4,611,791	3.0%	1,028	38,766	24.7%	35,598,868	22.8%	918
20,001 - 21,250	60,815	167	68,250,172	29,141	47.8%	33,990,031	49.8%	1,166	15,871	26.0%	17,162,591	25.1%	1,081	1,868	3.1%	2,148,619	3.1%	1,150	14,102	23.1%	14,948,931	21.9%	1,060
21,251 - 25,000	170,517	427	215,577,087	81,921	47.9%	106,963,152	49.6%	1,306	46,916	27.4%	57,636,818	26.7%	1,229	5,435	3.2%	7,009,810	3.3%	1,290	36,672	21.5%	43,967,307	20.4%	1,199
25,001 - 30,000	201,156	489	304,705,351	97,604	48.4%	151,408,661	49.7%	1,551	60,186	29.8%	89,293,730	29.3%	1,484	7,230	3.6%	11,062,621	3.6%	1,530	36,625	18.2%	52,940,339	17.4%	1,445
30,001 - 40,000	317,104	797	610,957,065	144,647	45.5%	282,774,460	46.3%	1,955	114,035	35.9%	217,388,976	35.6%	1,906	12,160	3.8%	23,511,174	3.8%	1,933	47,059	14.8%	87,282,455	14.3%	1,855
40,001 - 50,000	233,978	679	582,215,341	91,628	39.0%	229,903,151	39.5%	2,509	107,716	45.9%	266,033,516	45.7%	2,470	8,250	3.5%	20,595,823	3.5%	2,496	27,063	11.5%	65,682,851	11.3%	2,427
50,001 - 60,000	178,237	646	543,494,219	56,545	31.6%	173,230,011	31.9%	3,064	101,131	56.5%	306,479,783	56.4%	3,031	4,946	2.8%	15,185,614	2.8%	3,070	16,261	9.1%	48,598,811	8.9%	2,989
60,001 - 75,000	202,850	659	757,847,175	49,514	24.3%	185,182,048	24.4%	3,740	136,220	66.9%	506,872,574	66.9%	3,721	4,234	2.1%	15,809,781	2.1%	3,734	13,541	6.7%	49,982,772	6.6%	3,691
75,001 - 80,000	54,647	178	235,881,278	10,814	19.7%	46,820,549	19.8%	4,330	40,251	73.4%	172,788,924	73.3%	4,293	974	1.8%	4,185,132	1.8%	4,297	2,786	5.1%	12,086,673	5.1%	4,338
80,001 - 100,000	168,648	420	845,603,906	27,989	16.6%	138,927,377	16.4%	4,964	131,492	77.8%	658,961,985	77.9%	5,011	2,488	1.5%	12,321,668	1.5%	4,952	7,099	4.2%	35,392,876	4.2%	4,986
100,001 - 120,000	108,293	268	665,030,369	14,320	13.2%	86,992,845	13.1%	6,075	89,192	82.2%	547,222,052	82.3%	6,135	1,259	1.2%	7,601,511	1.1%	6,038	3,790	3.5%	23,213,961	3.5%	6,125
120,001 - 160,000	121,455	282	936,880,260	13,142	10.8%	99,618,685	10.6%	7,580	104,085	85.5%	802,858,465	85.7%	7,713	1,004	0.8%	7,557,819	0.8%	7,528	3,506	2.9%	26,845,291	2.9%	7,657
160,001 - 200,000	161,688	143	614,038,585	5,689	9.2%	55,826,625	9.1%	9,813	54,189	87.6%	538,741,006	87.7%	9,942	434	0.7%	4,289,655	0.7%	9,884	1,519	2.5%	15,181,299	2.5%	9,994
200,001 or more	123,727	406	3,209,601,057	10,540	8.5%	276,252,795	8.6%	26,210	110,049	88.7%	2,824,467,761	88.0%	25,666	932	0.8%	41,682,483	1.3%	44,724	2,612	2.1%	67,198,018	2.1%	25,727
TOTAL	3,211,914	893,580	10,198,338,653	1,775,157	43.2%	2,200,938,906	21.6%	1,240	1,558,852	38.0%	7,135,487,943	70.0%	4,577	87,882	2.1%	188,019,667	1.8%	2,139	683,603	16.7%	673,892,137	6.6%	986
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
FAGI Level																							
Non-Positive AGI	452	55,616	4,090,285	32,153	57.3%	1,059,437	25.9%	33	18,132	32.3%	2,892,033	70.7%	159	1,787	3.2%	66,496	1.6%	37	3,996	7.1%	72,319	1.8%	18
\$ 1 - 3,999	873	195,790	330,945	167,696	85.3%	133,052	40.2%	1	15,707	8.0%	160,429	48.5%	10	2,188	1.1%	22,630	6.8%	10	11,072	5.6%	14,834	4.5%	1
4,000 - 9,999	75,799	303,655	4,730,594	284,355	74.9%	4,379,220	92.6%	15	33,278	8.8%	163,548	3.5%	5	5,257	1.4%	142,007	3.0%	27	56,564	14.9%	45,819	1.0%	1
10,000 - 14,999	199,415	147,094	45,000,917	203,930	58.9%	43,234,412	96.1%	212	42,724	12.3%	278,545	0.6%	7	5,297	1.5%	1,072,527	2.4%	202	94,558	27.3%	415,433	0.9%	4
15,000 - 19,999	245,755	71,074	92,146,922	162,504	51.3%	77,173,604	83.8%	475	51,649	16.3%	2,141,884	2.3%	41	6,113	1.9%	2,773,891	3.0%	454	96,543	30.5%	10,057,543	10.9%	104
20,000 - 24,999	267,643	20,086	151,543,179	140,920	49.0%	104,026,602	68.6%	738	55,338	19.2%	11,361,237	7.5%	205	7,024	2.4%	5,062,021	3.3%	721	84,467	29.3%	31,093,319	20.5%	368
25,000 - 29,999	249,256	13,119	202,593,671	122,821	46.8%	122,252,360	60.3%	995	56,250	21.4%	23,673,007	11.7%	421	7,612	2.9%	7,437,011	3.7%	977	75,692	28.8%	49,231,293	24.3%	650
30,000 - 39,999	416,399	20,500	498,458,639	201,267	46.1%	276,123,746	55.4%	1,372	113,628	26.0%	87,665,334	17.6%	772	14,848	3.4%	20,377,955	4.1%	1,372	107,156	24.5%	114,291,604	22.9%	1,067
40,000 - 49,999	307,460	16,290	519,374,820	143,210	44.2%	262,968,487	50.6%	1,836	110,403	34.1%	140,082,304	27.0%	1,269	12,270	3.8%	22,857,001	4.4%	1,863	57,867	17.9%	93,467,028	18.0%	1,615
50,000 - 59,999	236,018	13,333	502,582,213	97,122	38.9%	217,696,241	43.3%	2,241	110,343	44.3%	193,063,409	38.4%	1,750	8,140	3.3%	19,297,715	3.8%	2,371	33,746	13.5%	72,524,848	14.4%	2,149
60,000 - 69,999	189,732	10,237	485,020,231	63,778	31.9%	168,814,371	34.8%	2,647	111,047	55.5%	248,009,031	51.1%	2,233	5,055	2.5%	14,442,359	3.0%	2,857	20,089	10.0%	53,754,470	11.1%	2,676
70,000 - 79,999	159,514	7,277	479,601,665	41,986	25.2%	131,036,318	27.3%	3,121	109,190	65.5%	298,175,188	62.2%	2,731	3,261	2.0%	10,869,257	2.3%	3,333	12,354	7.4%	39,520,902	8.2%	3,199
80,000 - 89,999	136,504	5,544	473,499,320	28,527	20.1%	103,178,782	21.8%	3,617	103,547	72.9%	332,105,587	70.1%	3,207	2,238	1.6%	8,573,518	1.8%	3,831	7,736	5.4%	29,641,433	6.3%	3,832
90,000 - 99,999	115,611	4,142	455,516,286	19,172	16.0%	78,758,290	17.3%	4,108	93,863	78.4%	347,567,577	76.3%	3,703	1,647	1.4%	7,136,696	1.6%	4,333	5,071	4.2%	22,053,723	4.8%	4,349
100,000 - 149,999	327,977	7,780	1,743,192,480	41,107	12.2%	220,103,468	12.6%	5,354	280,826	83.6%	1,445,027,239	82.9%	5,146	3,244	1.0%	18,031,707	1.0%	5,558	10,580	3.2%	60,030,066	3.4%	5,674
150,000 - 199,999	125,255	1,278	1,004,310,808	11,522	9.1%	91,9																	

Exhibit B.1 Tax Year 2016: Distribution of Number of Returns Filed By Resident Taxpayers By Filing Status By FAGI Level

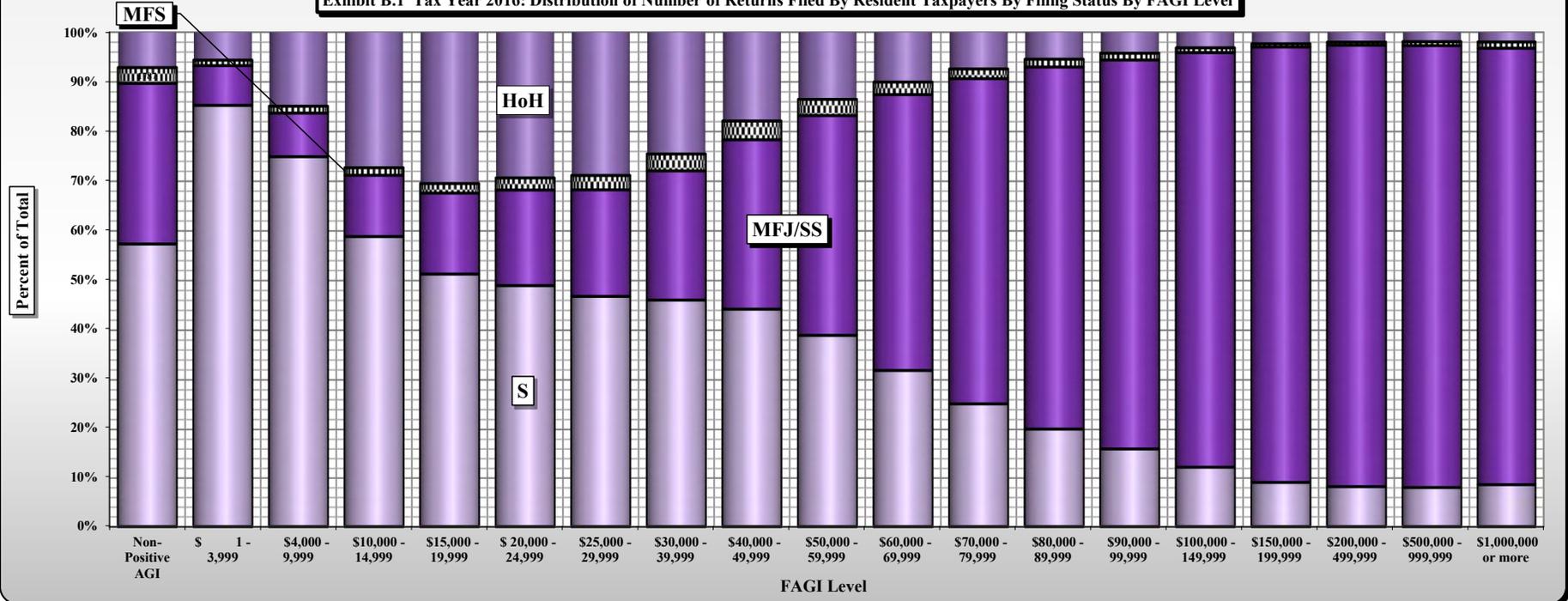


Exhibit B.2 Tax Year 2016: Distribution of Net Tax Liability for Resident Taxpayers By Filing Status By FAGI Level

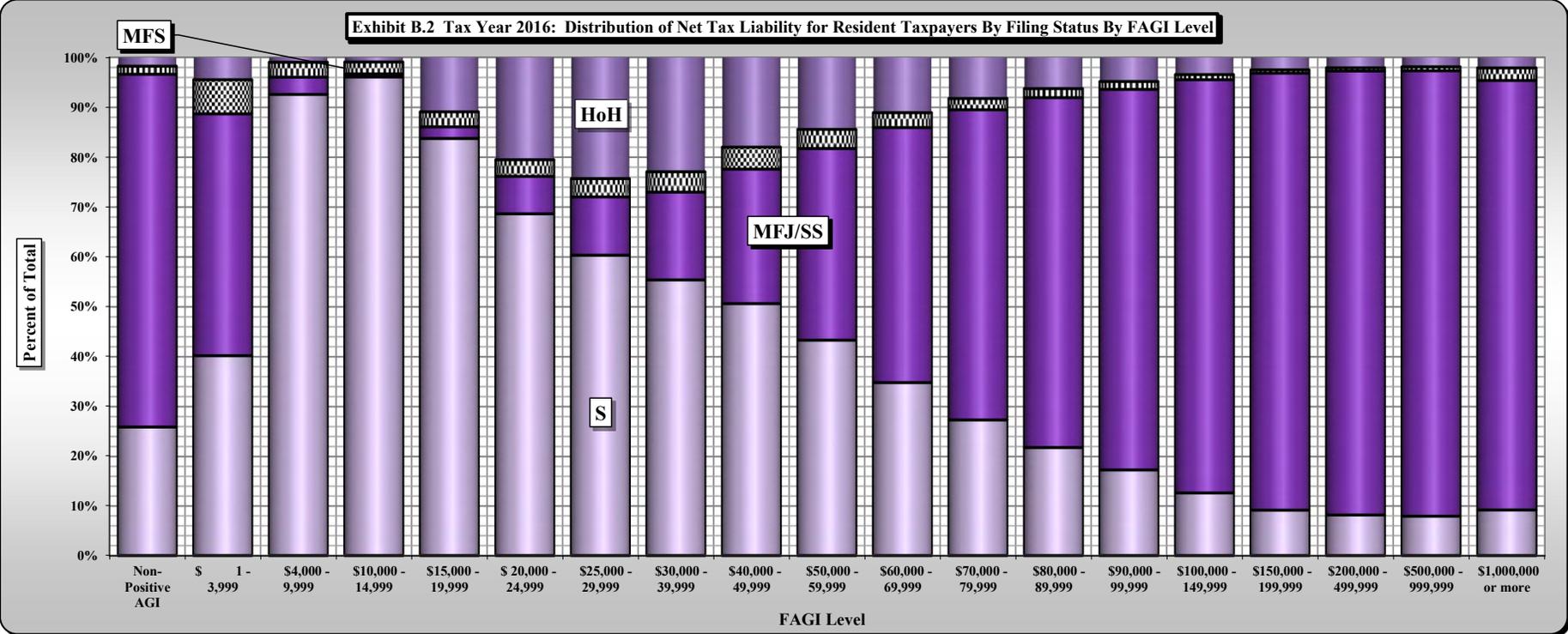


TABLE 1. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

Income Level		Number of Returns Filed: [Combined Filing Statuses] [No Tax Liability]		D-400 Filing Financial Statistics: Balance Tax Due/Overpayment						Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§ 105-153.5.(a)(1),(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [\$]	Total Credits Taken [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Return Per Return [All Returns] [\$]	Effective Tax Rate††† [%]
				Balance Tax Due			Overpayment					Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions		[before residency proration] [\$]	[after residency proration] [\$]					
				Number of Returns Filed	[Net Tax† > Pre-payments] Amount [\$]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [\$]	Number of Returns Filed	Deduction Amount [\$]					Number of Returns Filed	Deduction Amount [\$]									
												Number of Returns Filed	Number of Returns Filed			Number of Returns Filed	Number of Returns Filed							
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income																								
\$	1- 2,000	237,194	56,272	63,909	2,655,556	155,387	35,635,444	13,229,054,807	55,773	165,116,019	572,897,636	214,518	2,342,237,700	22,676	885,386,368	9,593,649,122	226,474,727	13,022,676	3,322,827	9,699,849	40.89	4.28%		
	2,001 - 4,000	194,011	26,291	56,603	6,490,638	130,355	34,135,598	9,935,314,301	51,210	134,194,231	467,514,820	178,534	1,956,061,800	15,477	659,825,192	6,986,106,720	578,404,626	33,258,530	7,369,336	25,889,194	133.44	4.48%		
	4,001 - 6,000	171,320	9,921	53,380	8,912,617	115,113	32,927,865	7,878,270,419	45,986	78,446,083	401,210,345	158,266	1,755,607,500	13,054	486,778,347	5,313,120,310	853,463,382	49,074,233	8,971,370	40,102,863	234.08	4.70%		
	6,001 - 10,000	303,468	3,990	98,231	22,905,364	202,988	61,058,935	14,574,711,638	48,027	206,905,684	800,792,297	280,705	3,158,806,200	22,763	892,485,814	9,929,533,011	2,413,415,284	138,771,940	18,260,401	120,511,539	397.11	4.99%		
	10,001 - 10,625	44,334	196	14,436	4,041,331	29,696	9,136,637	2,284,478,724	51,529	18,057,181	123,983,352	41,024	465,149,850	3,310	193,164,945	1,520,237,758	457,199,991	26,289,663	2,779,940	23,509,123	530.27	5.14%		
	10,626 - 12,750	145,740	471	47,258	14,087,605	97,855	30,412,162	6,567,013,517	45,060	53,576,783	394,622,447	135,055	1,533,359,850	10,685	358,823,288	4,333,964,515	1,702,709,788	97,906,228	9,222,014	88,684,214	608.51	5.21%		
	12,751 - 15,000	146,405	407	47,157	15,441,944	98,599	31,262,378	7,259,868,164	51,637	225,150,533	583,708,712	135,351	1,549,511,700	11,054	398,604,938	5,253,193,347	2,029,356,658	116,688,246	9,610,927	107,077,319	731.38	5.28%		
	15,001 - 17,000	123,036	339	39,756	13,947,844	82,785	26,355,584	6,323,823,230	51,398	54,422,362	351,765,310	113,694	1,306,600,350	9,342	301,638,641	4,418,241,291	1,967,601,219	113,137,127	8,289,764	104,847,363	852.17	5.33%		
	17,001 - 20,000	172,864	438	56,287	21,149,724	115,846	37,170,208	8,543,040,547	49,421	76,478,377	533,679,076	159,251	1,842,315,750	13,613	370,547,097	5,872,977,001	3,194,250,956	183,669,840	11,473,229	172,196,611	996.14	5.39%		
	20,001 - 21,250	66,731	182	22,152	8,750,440	44,281	14,336,111	3,492,168,581	52,332	28,375,967	221,954,012	61,116	709,237,650	5,615	171,103,257	2,418,249,629	1,376,117,448	79,126,841	4,238,839	74,888,002	1,122.24	5.44%		
	21,251 - 25,000	186,726	461	62,192	25,676,042	123,750	40,809,978	10,672,524,751	57,156	78,209,500	665,292,852	170,263	1,983,953,400	16,463	557,846,705	7,543,641,294	4,311,157,531	247,891,715	11,891,403	236,000,312	1,263.89	5.47%		
	25,001 - 30,000	219,273	528	73,676	32,656,373	144,693	47,999,757	13,649,464,864	62,249	105,199,769	888,331,405	197,880	2,317,378,800	21,393	797,226,636	9,751,727,792	6,017,064,871	345,981,831	14,079,268	331,902,563	1,513.65	5.52%		
	30,001 - 40,000	344,515	856	119,118	58,614,900	224,077	79,861,498	24,124,808,968	70,025	126,173,042	1,500,788,442	304,308	3,677,518,350	40,207	1,147,432,342	17,925,242,876	11,962,011,093	687,816,218	27,748,924	663,028,294	1,924.53	5.54%		
	40,001 - 50,000	253,736	716	89,590	51,200,435	163,075	64,945,822	20,316,907,371	80,082	144,836,111	1,208,234,754	216,595	2,777,827,800	37,141	993,155,222	15,485,225,706	11,356,055,644	652,973,471	22,468,361	630,504,840	2,484.89	5.55%		
	50,001 - 60,000	192,466	673	68,942	44,938,713	122,587	52,909,985	18,046,675,650	93,766	110,421,625	938,793,139	160,365	2,189,583,000	32,101	969,551,049	14,059,170,087	10,543,829,814	606,270,398	20,649,762	585,620,636	3,042.72	5.55%		
	60,001 - 75,000	217,840	691	80,783	59,214,584	136,087	65,035,591	22,891,196,555	105,083	148,669,296	1,030,668,169	176,576	2,548,894,450	41,264	1,041,180,752	18,419,122,480	14,616,378,930	840,442,143	28,067,493	812,374,650	3,729.23	5.56%		
	75,001 - 80,000	58,376	179	22,027	17,777,597	36,097	18,880,742	6,958,395,207	119,200	77,382,277	300,835,575	46,356	991,282,350	12,020	357,511,668	5,686,144,480	4,521,644,278	259,994,628	8,467,615	251,527,013	430.74	5.56%		
	80,001 - 100,000	179,598	446	74,987	66,030,088	103,882	57,532,180	23,608,220,625	131,450	184,990,339	832,921,704	137,062	2,084,699,100	42,536	1,069,249,648	19,806,340,512	16,031,628,312	921,818,834	22,742,357	899,076,477	5,006.05	5.61%		
	100,001 - 120,000	115,461	281	48,903	51,771,210	66,111	42,615,087	18,255,150,958	156,115	140,341,671	553,993,865	82,012	1,271,656,650	33,449	961,034,079	15,378,808,035	12,614,857,306	725,354,434	17,321,822	708,032,612	6,132.22	5.61%		
	120,001 - 160,000	129,145	299	55,898	77,593,376	72,731	58,582,736	25,900,546,413	200,554	310,800,512	703,620,837	80,685	1,264,682,100	48,460	1,456,325,155	22,786,718,833	17,764,436,379	1,021,455,223	26,648,619	994,806,604	7,703.02	5.60%		
	160,001 - 200,000	65,642	152	28,884	53,691,224	36,496	40,159,251	15,810,540,546	248,860	205,269,113	394,533,784	34,350	541,457,400	31,292	926,579,048	14,153,239,427	11,682,100,913	671,720,899	19,188,491	652,532,402	9,940.78	5.59%		
	200,001 or more	132,335	440	56,122	333,782,693	75,582	393,305,783	106,095,344,663	801,718	4,144,091,112	2,994,004,641	43,711	685,195,500	88,624	7,233,702,691	99,326,533,743	65,923,757,596	3,790,616,109	302,067,390	3,488,548,719	26,361.50	5.29%		
TOTAL		4,618,512	1,022,519	1,281,959	991,427,173	2,910,188	1,418,408,271	441,333,903,524	95,558	8,917,468,067	24,077,236,409	3,928,002	47,477,847,550	690,510	31,372,734,669	347,323,552,963	194,122,785,135	11,623,280,621	601,919,421	11,021,361,200	2,386.34	5.45%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI																								
\$	1- 3,999	211,270	209,776	1,101	271,584	122,672	8,434,308	465,844,531	2,205	24,073,995	14,316,414	203,895	1,866,064,200	7,375	89,307,270	(1,479,769,358)	(1,448,048,106)	407,831	21,584	386,247	1.83	0.08%		
	4,000 - 9,999	412,532	328,658	20,107	1,354,458	307,785	44,080,085	2,933,722,963	7,112	40,246,792	54,881,526	400,505	3,870,413,250	12,027	175,829,967	(1,127,154,988)	(1,098,635,009)	5,597,690	3,766,370	2,221,320	12.66	0.18%		
	10,000 - 14,999	375,425	157,087	75,038	10,845,575	247,082	50,120,027	4,691,740,990	12,497	31,249,485	139,750,520	600,440	3,813,850,500	14,985	235,078,757	534,310,598	496,383,574	5,526,335	4,469,911	47,716,424	127.10	1.02%		
	15,000 - 19,999	344,278	77,547	87,164	17,396,379	228,193	60,701,639	6,005,682,368	17,444	26,652,445	230,719,249	328,888	3,641,842,050	15,390	249,870,805	1,909,902,708	1,814,192,115	114,741,122	17,422,588	97,318,534	282.67	1.62%		
	20,000 - 24,999	313,803	24,174	91,430	22,897,571	207,990	60,443,337	7,048,683,090	22,462	26,782,943	330,917,519	298,669	3,359,515,500	15,534	255,389,125	3,129,643,889	2,978,630,216	180,114,923	10,525,985	159,577,938	508.53	2.26%		
	25,000 - 29,999	286,452	16,304	85,893	25,756,432	189,285	57,370,319	7,863,972,705	27,453	28,146,474	417,709,733	269,999	3,088,037,700	16,453	279,481,148	4,106,890,598	3,915,780,789	233,399,273	20,306,515	213,092,758	743.90	2.71%		
	30,000 - 39,999	477,882	25,626	147,565	52,451,278	312,870	97,470,429	16,622,042,776	34,783	55,571,622	1,006,028,063	442,198	5,153,045,700	35,684	599,546,151	9,918,994,484	9,456,106,736	556,820,020	33,232,996	523,587,024	1,095.64	3.15%		
	40,000 - 49,999	357,835	20,571	115,847	48,603,833	228,557	76,731,274	16,015,722,838	44,757	56,365,398	1,240,669,365	319,381	3,856,673,700	38,454	646,892,699	10,327,852,472	9,763,594,994	571,894,069	24,567,189	547,326,880	1,529.55	3.42%		
	50,000 - 59,999	277,958	16,891	92,256	44,935,776	175,061	65,330,528	15,240,340,935	54,830	63,988,601	1,476,717,026	238,034	3,050,495,250	39,924	687,994,474	10,089,122,786	9,466,370,649	553,124,762	21,334,462	531,790,300	1,913.20	3.49%		
	60,000 - 69,999	224,225	13,489	75,873	42,074,269	139,849	58,065,352	14,538,454,366	64,839	61,722,755	1,553,054,891	186,735	2,551,873,500	37,490	677,876,787	9,817,371,943	9,148,549,502	533,008,211	19,485,399	513,522,812	2,290.21	3.53%		
	70,000 - 79																							

TABLE IA. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																							
Income Level	Number of Returns Filed:		D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction††:			Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All SD Returns] [S]	Effective Tax Rate††† [%]	
			Balance Tax Due/Overpayment		[Net Tax] > Pre-payments [S]				[Net Tax] < Pre-payments [S]		as a % of Federal AGI:		Deduction Amount [S]	Average SD Value [S]	[before residency proration] [S]	[after residency proration] [S]							Effective Proration Factor [%]
	Tax Liability	No Tax Liability	Number of Returns Filed	[Net Tax] > Pre-payments [S]	Number of Returns Filed	[Net Tax] < Pre-payments [S]	Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All Returns Filed [%]	Number of Returns Filed	as a % of All Returns Filed [%]					Average SD Value [S]	[before residency proration] [S]	[after residency proration] [S]	Effective Proration Factor [%]			
A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income																							
\$ 1 - 2,000	159,033	55,485	54,435	2,249,034	144,039	31,205,194	4,942,443,331	23,040	31,399,150	301,880,771	214,518	90.4%	2,342,237,700	10,919	2,329,724,010	206,997,757	8.9%	47.1%	11,902,698	3,289,320	8,613,378	40.15	4.16%
2,001 - 4,000	152,499	26,035	49,848	5,574,442	121,849	29,924,870	3,968,875,854	22,230	22,445,417	253,800,734	178,534	92.0%	1,956,061,800	10,956	1,781,458,737	532,360,528	29.9%	44.9%	30,610,966	7,282,105	23,328,861	130.67	4.38%
4,001 - 6,000	148,459	9,807	47,654	7,667,356	107,909	28,790,845	3,668,073,558	23,177	18,685,062	232,897,854	158,266	92.4%	1,755,607,500	11,093	1,698,253,266	788,533,382	46.4%	46.3%	45,340,696	8,860,620	36,480,076	230.50	4.63%
6,001 - 10,000	276,804	3,901	88,559	19,763,323	190,043	53,227,809	7,161,478,059	25,512	97,949,774	446,083,696	280,705	92.5%	3,158,806,200	11,253	3,654,537,937	2,232,240,025	61.1%	51.0%	128,354,400	17,981,227	110,373,179	393.20	4.94%
10,001 - 10,625	40,843	181	13,071	3,499,482	27,770	7,946,690	1,121,754,600	27,344	3,799,418	65,942,942	41,024	92.5%	465,149,850	11,338	599,461,676	423,055,847	71.2%	53.0%	24,325,778	2,729,097	21,596,681	526.44	5.10%
10,626 - 12,750	134,617	438	42,936	12,219,981	91,562	26,079,806	3,848,411,183	28,495	10,444,876	226,189,039	135,055	92.7%	1,533,359,850	11,354	2,099,507,170	1,577,814,418	75.2%	54.6%	90,724,773	9,039,554	81,685,219	604.83	5.18%
12,751 - 15,000	134,982	369	42,801	13,337,137	91,964	26,673,832	4,144,032,808	30,617	10,897,506	251,066,075	135,351	92.4%	1,549,511,700	11,448	2,354,352,539	1,876,035,627	79.7%	56.8%	107,872,265	9,382,399	98,489,866	727.66	5.25%
15,001 - 17,000	113,394	300	36,027	11,994,435	77,225	22,622,566	3,696,055,672	32,509	21,210,959	222,219,717	113,694	92.4%	1,306,609,350	11,492	2,188,446,504	1,818,148,359	83.1%	59.2%	104,543,265	8,058,677	96,484,888	848.64	5.31%
17,001 - 20,000	158,851	400	51,224	18,248,943	107,357	31,479,018	5,673,918,645	35,629	15,707,073	345,753,205	159,251	92.1%	1,842,315,750	11,569	3,501,556,763	2,942,639,680	84.0%	61.7%	169,202,179	11,123,889	158,078,890	992.64	5.37%
20,001 - 21,250	60,952	164	20,013	7,454,190	40,830	12,009,574	2,278,596,173	37,283	7,068,803	142,331,339	61,116	91.6%	709,237,650	11,605	1,434,095,987	1,260,272,030	87.9%	62.9%	72,465,677	4,085,944	68,379,733	1,118.85	5.43%
21,251 - 25,000	169,844	419	56,051	21,785,564	113,507	33,651,753	6,878,937,373	40,402	17,744,077	437,935,566	170,263	91.2%	1,983,959,450	11,652	4,430,472,790	879,457,790	87.8%	65.1%	226,002,375	11,372,222	214,630,153	1,260.58	5.46%
25,001 - 30,000	197,395	485	65,717	27,204,269	131,343	38,798,968	8,870,566,581	44,828	21,473,645	580,385,720	197,880	90.2%	2,317,378,800	11,711	5,994,275,706	5,428,929,121	90.6%	67.6%	312,163,980	13,325,385	298,838,595	1,510.20	5.50%
30,001 - 40,000	303,564	744	104,519	47,998,819	198,633	61,902,279	16,162,130,382	53,111	37,524,526	1,019,855,344	304,308	88.3%	3,677,518,350	12,085	11,502,281,214	10,557,812,388	91.8%	71.2%	607,074,746	22,836,705	584,238,041	1,919.89	5.53%
40,001 - 50,000	215,962	633	76,117	40,410,005	139,559	48,187,706	13,851,649,376	63,952	42,081,456	801,211,230	216,595	85.4%	2,777,827,800	12,825	10,314,691,802	9,687,427,245	93.9%	74.5%	557,027,433	20,089,205	536,938,228	2,479.00	5.54%
50,001 - 60,000	159,772	593	57,293	34,441,621	102,260	37,900,705	11,977,093,285	74,686	38,330,399	586,641,708	160,365	83.3%	2,189,583,000	13,654	9,239,198,976	8,781,359,553	95.0%	77.1%	504,928,318	18,060,146	486,868,172	3,036.00	5.54%
60,001 - 75,000	176,012	564	66,253	44,303,214	109,535	44,007,557	15,973,444,434	87,631	47,330,648	628,708,397	176,576	81.1%	2,548,894,450	14,435	12,343,276,235	11,841,647,870	95.9%	79.8%	680,895,027	23,683,571	657,211,456	3,721.97	5.55%
75,001 - 80,000	46,213	143	17,722	13,165,791	28,427	11,963,012	4,569,296,342	98,570	14,642,993	156,918,986	46,356	79.4%	691,282,350	14,912	3,735,737,999	3,590,288,083	96.1%	81.8%	206,441,671	6,953,901	199,487,770	4,303.39	5.56%
80,001 - 100,000	136,725	337	59,184	47,322,971	77,309	34,667,337	15,061,055,731	109,889	74,456,767	462,710,101	137,062	76.3%	2,084,699,350	15,210	12,588,446,297	12,218,812,839	97.1%	81.8%	607,074,746	22,836,705	584,238,041	4,997.01	5.61%
100,001 - 120,000	81,813	199	36,386	35,249,071	45,291	23,154,606	10,727,776,838	130,807	57,447,141	290,818,849	82,012	71.0%	1,271,656,650	15,506	9,222,748,480	8,948,900,435	97.0%	86.0%	514,561,888	12,439,229	502,122,859	6,122.55	5.61%
120,001 - 160,000	80,510	175	37,363	47,351,444	42,978	26,831,082	12,876,677,238	159,592	85,557,544	306,938,666	80,685	62.5%	1,264,682,100	15,674	11,390,614,016	11,053,475,889	97.0%	88.5%	635,574,884	16,972,991	618,601,893	7,666.88	5.60%
160,001 - 200,000	34,273	77	16,818	29,543,766	17,381	15,176,701	6,878,633,976	200,251	61,432,635	147,534,783	34,350	52.3%	541,457,400	15,763	6,251,074,428	6,092,928,734	97.5%	90.9%	350,343,365	10,284,126	340,059,239	9,899.83	5.58%
200,001 or more	43,580	131	22,011	107,353,343	21,452	54,532,525	16,451,624,536	376,373	444,131,756	365,651,556	43,711	33.0%	685,195,500	15,676	15,844,909,236	15,263,762,420	96.3%	96.3%	877,666,391	51,354,498	826,311,898	18,903.98	5.41%
TOTAL	3,026,097	901,905	1,063,324	598,207,961	2,515,577	794,577,747	188,830,527,559	48,073	1,620,843,890	12,112,598,106	3,928,002	85.0%	47,477,847,550	12,087	130,860,925,792	115,531,511,260	88.3%	69.3%	6,960,547,361	306,828,774	6,653,718,587	1,693.92	5.50%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI	314	44,838	309	593,669	10,827	12,535,080	(3,194,062,994)	(70,740)	554,960,891	122,924,964	45,152	66.4%	508,643,850	11,265	(3,270,670,917)	(1,883,764,848)	57.6%	102.4%	3,291,309	731,536	2,559,773	56.69	-0.08%
\$ 1 - 3,999	214	203,681	418	165,205	120,034	7,581,828	(4,152,088,957)	2,219	19,153,853	9,864,658	203,895	96.5%	1,866,064,200	9,152	(1,404,266,048)	(1,374,286,362)	97.9%	-310.3%	200,056	5,106	194,950	0.96	0.04%
4,000 - 9,999	81,746	318,759	18,995	1,118,149	302,933	41,985,474	2,846,930,495	7,108	33,754,382	44,860,002	400,505	97.1%	3,870,413,250	9,664	(1,034,588,375)	(1,007,063,882)	97.3%	-36.3%	5,028,292	365,805	4,662,487	11.64	0.16%
10,000 - 14,999	211,864	148,576	71,532	10,148,037	240,351	47,179,405	4,503,363,285	12,494	20,954,899	116,652,242	360,440	96.0%	3,813,850,500	10,581	5,931,515,442	557,346,993	93.9%	13.2%	50,672,366	4,446,338	46,226,028	128.25	1.03%
15,000 - 19,999	258,152	70,736	82,789	16,225,975	220,842	57,066,291	5,736,787,582	17,443	21,248,977	190,517,833	328,888	95.5%	3,641,842,050	11,073	1,925,676,676	1,831,777,212	95.1%	33.6%	111,588,834	17,354,724	94,234,110	286.52	1.64%
20,000 - 24,999	279,299	18,970	86,558	21,324,465	200,133	56,197,132	6,698,667,665	22,458	20,097,540	267,097,959	298,269	95.0%	3,359,515,500	11,263	3,092,151,746	2,946,364,071	95.3%	46.2%	174,882,703	20,376,104	154,506,599	518.01	2.31%
25,000 - 29,999	257,940	12,059	80,563	23,714,427	180,604	52,281,313	7,411,292,521	27,449	19,616,641	326,932,889	269,999	94.3%	3,088,037,700	11,437	4,015,938,573	3,831,714,993	95.4%	54.2%	225,118,773	20,021,579	205,097,194	759.62	2.77%
30,000 - 39,999	423,314	18,884	135,861	46,994,127	292,914	85,879,808	14,268,996,701	34,756	36,873,974	767,784,469	442,198	92.5%	5,153,045,700	11,653	9,485,004,506	9,045,080,383	95.4%	61.7%	527,690,974	32,319,054	495,371,020	1,120.25	3.22%
40,000 - 49,999	304,650	14,731	103,439	41,926,162	206,016	63,561,796	15,383,911,196	44,724	36,368,786	918,435,217	319,381	89.3%	3,856,673,700	12,075	9,545,571,065	9,019,948,708	94.5%	66.8%	524,321,605	23,281,275	501,040,330	1,568.79	3.51%
50,000 - 59,999	226,567	11,467	79,420	37,214,715	151,149	51,127,567	13,043,386,196	54,796	40,640,279	1,052,415,459	238,034	85.6%	3,050,495,250	12,815	8,981,115,766	8,416,054,405	93.7%	68.9%	488,256,583	1			

TABLE 1B. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	ALL RETURNS: ITEMIZED DEDUCTIONS																						
	Number of Returns Filed:		D-400 Filing Financial Statistics:				Federal AGI [incl. returns with deficit]	Average Federal AGI Value	Modifications to Federal AGI:		Itemized Deductions††:				Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI	Computed Gross Tax Liability	Total Credits Taken	Net Tax Liability [after application of credits]	Average Net Tax Per Return [All ID Returns]	Effective Tax Rate†††
			Balance Tax Due/Overpayment		Number of Returns	[Net Tax† > Pre-payments]			Additions	Deductions	Number of Returns Filed	as a % of All Returns Filed	Deduction Amount	Average ID Value	[before residency proration]	[after residency proration]	Effective Proration Factor						
	Tax Liability	No Tax Liability	[Net Tax† > Pre-payments]	[Net Tax† > Pre-payments]		[§ 105-153.5.(a)(2)]††																	
A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income	-	117,971	346	27,115	44,761	49,995,684	46,296,298,442	392,438	1,661,296,865	3,774,038,817	117,971	12.8%	9,143,581,787	77,507	35,039,974,703	(2,499,727,851)	-7.1%	75.7%	-	-	-	-	-
\$ 1 - 2,000	21,889	787	9,474	406,522	11,348	4,430,250	8,286,611,476	365,435	133,716,869	271,016,865	22,676	9.6%	885,386,368	39,045	7,263,925,112	19,476,970	0.3%	87.7%	1,119,978	33,507	1,086,471	47.91	5.58%
2,001 - 4,000	15,221	256	6,755	916,196	8,506	4,210,728	5,966,438,447	385,504	111,748,814	213,714,086	15,477	8.0%	659,825,192	42,633	5,204,647,983	46,044,098	0.9%	87.2%	2,647,564	87,231	2,560,333	165.43	5.56%
4,001 - 6,000	12,940	114	5,726	1,245,261	7,204	4,137,020	4,210,196,861	322,522	168,312,491	13,054	7.6%	486,778,347	37,290	3,614,867,044	64,930,000	1.8%	85.9%	3,733,537	110,750	3,622,787	277.52	5.58%	
6,001 - 10,000	22,674	89	9,672	3,142,041	12,945	7,831,125	7,143,233,579	325,670	108,955,910	354,708,601	22,763	7.5%	892,485,949	39,208	6,274,995,074	181,175,259	2.9%	84.6%	10,417,534	279,174	10,138,360	445.39	5.60%
10,001 - 10,625	3,295	15	1,365	541,849	1,926	1,189,947	1,612,724,124	351,276	14,257,763	58,040,860	3,310	7.5%	193,164,945	58,358	925,776,082	34,144,144	3.7%	79.6%	1,963,285	50,843	1,912,442	577.78	5.60%
10,626 - 12,750	10,652	33	4,322	1,867,624	6,293	4,332,356	2,718,602,334	254,432	43,111,907	168,433,608	10,685	7.3%	358,823,288	33,582	2,234,457,345	124,895,370	5.6%	82.2%	7,181,455	182,460	6,998,995	655.03	5.60%
12,751 - 15,000	11,022	32	4,356	2,104,807	6,635	4,588,546	3,415,835,356	309,014	214,253,227	332,642,637	11,054	7.6%	398,604,938	36,060	2,898,840,808	153,321,031	5.3%	84.9%	8,815,981	228,528	8,587,453	776.86	5.60%
15,001 - 17,000	9,303	39	3,729	3,733,018	5,560	3,733,018	2,627,767,558	281,285	33,211,403	129,545,533	9,342	7.6%	301,638,641	32,288	2,229,794,787	149,452,860	6.7%	84.9%	8,593,562	231,087	8,362,475	895.15	5.60%
17,001 - 20,000	13,575	38	5,063	2,900,781	8,489	5,691,190	2,869,121,902	210,763	60,771,304	187,925,871	13,613	7.9%	370,547,097	27,220	2,371,420,238	251,611,276	10.6%	82.7%	14,467,161	349,940	14,117,721	1,037.08	5.61%
20,001 - 21,250	5,597	18	2,139	1,296,250	3,451	2,326,537	1,213,572,408	216,130	21,307,164	79,622,673	5,615	8.4%	171,103,257	30,473	984,153,642	115,845,418	11.8%	81.1%	6,661,164	152,895	6,508,269	1,159.09	5.62%
21,251 - 25,000	16,421	42	6,141	3,890,478	10,243	7,158,225	3,793,587,378	230,431	60,465,423	227,357,286	16,463	8.8%	557,846,705	33,885	3,068,848,810	380,684,741	12.4%	80.9%	21,889,340	519,181	21,370,159	1,298.07	5.61%
25,001 - 30,000	21,350	43	7,959	5,452,104	13,350	9,200,789	4,778,898,283	223,386	83,726,124	307,945,685	21,393	9.8%	797,226,636	37,266	3,757,452,086	588,135,750	15.7%	78.6%	33,817,851	753,883	33,063,968	1,545.55	5.62%
30,001 - 40,000	40,095	112	14,599	10,616,081	25,444	17,959,219	7,962,678,586	198,042	88,648,516	480,933,098	40,207	11.7%	1,147,432,342	28,538	6,422,961,662	1,404,198,705	21.9%	80.7%	80,741,472	1,951,219	78,790,253	1,959.62	5.61%
40,001 - 50,000	37,058	83	13,473	10,790,430	23,516	16,758,117	6,647,957,995	174,146	102,754,655	407,023,524	37,141	14.6%	993,155,222	26,740	5,170,533,904	1,668,628,399	32.3%	79.9%	95,946,308	2,379,426	93,566,612	2,159.23	5.61%
50,001 - 60,000	32,021	80	11,649	10,497,092	20,327	15,009,280	6,069,582,365	189,078	72,091,226	352,151,431	32,101	16.9%	969,551,049	30,203	4,819,971,111	1,762,470,261	36.3%	79.4%	101,342,080	2,589,616	98,752,466	3,076.30	5.60%
60,001 - 75,000	41,137	127	14,530	14,911,370	26,552	21,028,034	7,417,648,121	179,761	101,338,648	401,959,772	41,264	18.9%	1,041,180,752	25,232	6,075,846,245	2,774,731,060	45.7%	81.9%	159,547,116	4,383,922	155,163,194	3,760.26	5.59%
75,001 - 80,000	11,984	36	4,305	4,611,806	7,670	6,417,730	2,389,098,865	198,760	62,739,834	143,916,589	12,020	20.6%	357,151,668	29,743	1,950,410,442	931,356,195	47.8%	81.6%	53,552,957	1,513,714	52,039,243	4,329.39	5.59%
80,001 - 100,000	42,427	109	15,803	18,707,117	26,573	22,864,787	8,546,651,894	200,927	110,533,572	370,139,603	42,536	23.7%	1,069,249,648	25,138	7,217,796,215	3,813,815,473	52.8%	84.5%	219,294,559	5,117,593	214,176,966	5,035.19	5.62%
100,001 - 120,000	33,367	82	12,517	16,522,139	20,820	19,460,480	7,297,374,120	218,164	82,894,530	263,175,016	33,449	29.0%	961,034,079	28,731	6,156,059,555	3,665,956,871	59.6%	84.4%	210,792,546	4,882,793	205,909,753	6,155.93	5.62%
120,001 - 160,000	48,336	124	18,535	30,241,932	29,753	31,751,654	13,023,869,175	268,755	225,242,668	396,682,171	48,460	37.5%	1,456,325,155	30,052	11,396,104,817	6,710,960,490	58.9%	87.5%	385,880,339	9,675,628	376,204,711	7,763.20	5.61%
160,001 - 200,000	31,217	75	12,066	24,147,458	19,115	24,982,550	8,931,906,570	285,437	143,836,478	246,999,001	31,292	47.0%	926,579,048	29,611	7,902,164,999	5,589,172,179	70.7%	88.5%	321,377,528	8,904,365	312,473,163	9,985.72	5.59%
200,001 or more	88,315	309	34,111	226,429,351	54,130	338,773,258	89,643,720,127	1,011,506	3,699,960,156	2,628,353,085	88,624	67.0%	7,233,702,691	81,622	83,481,624,907	50,659,995,176	60.7%	93.1%	2,912,949,713	250,712,892	2,662,236,821	30,039.68	5.26%
TOTAL	569,896	120,614	218,635	393,219,212	394,611	623,830,524	252,503,375,966	365,677	7,296,624,177	11,964,638,303	690,510	15.0%	31,372,734,669	45,434	216,462,627,170	78,591,273,875	36.3%	85.7%	4,662,733,260	295,090,647	4,367,642,613	6,325.24	5.39%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI	231	22,598	163	480,661	6,244	17,644,570	(10,921,778,612)	(478,417)	1,520,103,201	283,332,534	22,829	33.6%	248,081,814	10,867	(9,933,089,759)	(1,415,912,110)	14.3%	90.9%	2,770,028	182,840	2,587,188	113.33	-0.02%
\$ 1 - 3,999	1,280	6,095	683	106,379	2,638	852,480	13,335,574	1,808	4,920,142	4,451,756	7,375	3.5%	89,307,270	12,109	(75,503,310)	(73,761,744)	97.9%	-56.2%	207,775	16,478	191,297	25.94	1.43%
4,000 - 9,999	2,128	9,899	1,112	236,309	4,852	2,094,611	86,792,468	7,216	6,492,410	10,021,524	12,027	2.9%	175,829,967	14,620	(92,566,613)	(91,571,127)	98.7%	-106.7%	569,398	10,565	558,833	46.46	0.64%
10,000 - 14,999	6,474	8,511	3,506	697,538	6,731	2,940,623	188,377,705	12,571	10,294,586	23,098,379	14,985	4.0%	235,078,757	15,688	(59,504,845)	(60,963,420)	102.5%	-31.6%	1,513,969	23,573	1,490,396	99.46	0.79%
15,000 - 19,999	8,579	6,811	4,375	1,170,404	7,351	3,635,348	268,894,786	17,472	5,403,468	40,201,416	15,390	4.5%	249,870,805	16,236	(15,773,968)	(17,585,097)	111.5%	-5.9%	3,152,288	67,864	3,084,424	200.42	1.15%
20,000 - 24,999	10,330	5,204	4,872	1,573,106	7,857	4,246,204	350,015,425	22,532	6,685,403	63,819,560	15,534	5.0%	255,389,125	16,441	37,492,143	32,266,145	86.1%	10.7%	5,232,220	160,881	5,071,339	326.47	1.45%
25,000 - 29,999	12,208	4,245	5,330	2,042,005	8,681	5,089,006	452,680,184	27,514	8,529,833	90,776,844	16,453	5.7%	279,481,148	16,987	90,952,525	84,065,796	92.4%	20.1%	8,280,500	284,936	7,995,564	485.96	1.77%
30,000 - 39,999	28,942	6,742	11,704	5,457,151	19,956	11,590,621	1,253,046,075	35,115	18,733,648	238,243,594	35,684	7.5%	599,546,151	16,802	433,989,978	411,026,353	94.7%	34.6%	29,129,046	913,942	28,215,104	790.69	2.25%
40,000 - 49,999	32,614	5,840	12,408	6,677,671	22,541	13,169,478	1,731,811,642	45,036	19,596,612	322,234,148	38,454	10.7%	646,892,699	16,233	782,281,407	743,646,286	95.1%	45.2%	47,572,646	1,285,914	46,286,550	1,203.69	2.67%
50,000 - 59,999	34,500	5,424	12,836	7,721,061	23,912	14,202,961	2,196,954,739	55,028	23,348,322	424,301,627	39,924	14.4%	687,994,474	17,233	1,108,007,020	1,050,316,244	94.8%	50.4%	64,868,179	1,681,933	63,186,246	1,582.66	2.88%
60,000 - 69,999	32,957	4,533	12,088	8,359,874	22,772	14,754,209	2,433,563,333	64,912	26,583,741	470,874,627	37,490	16.7%	677,876,787	18,082	1,311								

TABLE 2. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY

Income Level	ALL RETURNS																							
	Number of Returns Filed (\$0 Tax Liability)		D-400 Filing Financial Statistics		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§ 105-153.5.(a)(1),(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed††† and Itemized Deductions Claimed††							
	[Combined Filing Statuses]	as a % of All Returns Filed [%]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [\$]			Number of Returns Filed	Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions		[before residency proration] [\$]			[after residency proration] [\$]	Effective Pro-ration Factor [%]	Child Tax Credit \$125/\$100 [per Qualifying Child] [\$]	Taxes Paid To Other States/ Foreign Taxes [\$]	Qualifying Home Mortgage Interest [\$]	Real Estate Property Taxes [\$]	Allowed Home Mtg Int/Ret/Est/Estate Taxes [\$]	Charitable Contributions/Repayment of Claim (Right Income) [\$]
					Number of Returns	Deduction Amount [\$]				Number of Returns	Deduction Amount [\$]													
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	918,296	100.0%	532,115	143,838,942	54,843,683,025	59,723	2,100,179,130	7,613,089,036	800,325	8,824,830,300	117,971	9,143,581,787	31,362,361,032	(8,021,131,612)	-26%	57%	-	22,143,542	699,627,249	766,470,522	895,969,207	6,971,006,365	1,276,606,215	
\$ 1 - 2,000	56,272	23.7%	40,892	11,051,487	418,433,053	14,544	5,046,148	13,247,059	55,485	719,020,500	787	13,528,842	77,682,800	(55,061,091)	71%	9%	3,165,764	10,791,142	80,814	4,158,480	1,912,393	5,240,427	3,328,969	4,959,444
2,001 - 4,000	26,291	13.6%	19,887	6,549,938	444,920,904	16,923	1,537,562	3,662,769	26,035	348,427,200	256	6,259,962	88,108,535	(76,217,429)	87%	20%	4,382,224	7,008,931	101,360	2,024,065	922,911	2,581,057	1,925,739	1,753,166
4,001 - 6,000	9,921	5.8%	7,534	2,910,217	225,789,814	22,759	3,151,026	2,523,529	9,807	133,090,650	114	3,507,346	89,819,315	(47,131,795)	52%	40%	2,710,061	3,296,946	159,509	904,205	731,554	1,288,978	1,749,692	468,676
6,001 - 10,000	3,990	1.3%	2,563	1,211,084	105,949,172	26,554	924,754	2,904,849	3,901	53,321,400	89	2,785,581	47,862,096	(28,634,324)	60%	45%	1,646,486	1,450,921	409,875	717,063	536,515	962,285	1,505,026	318,270
10,001 - 12,750	667	0.4%	231	132,378	39,404,270	59,077	322,614	777,488	619	7,882,050	38	3,499,619	27,567,727	(7,514,503)	27%	70%	432,085	131,193	331,826	259,960	352,178	467,577	2,842,712	189,330
12,751 - 15,000	401	0.3%	98	93,913	17,413,278	43,425	1,274,664	3,032,978	369	4,501,200	42	805,149	10,348,615	(5,550,853)	54%	59%	319,176	48,472	287,563	206,884	303,278	296,959	356,245	151,945
15,001 - 17,000	339	0.3%	78	44,131	21,087,584	62,205	613,364	921,207	300	3,816,450	39	920,138	16,042,973	(5,426,964)	34%	76%	312,042	40,780	277,647	131,964	300,718	366,111	318,986	235,221
17,001 - 20,000	438	0.3%	103	82,182	48,888,563	111,618	785,112	995,769	400	5,118,300	38	980,144	42,579,462	(8,094,895)	19%	87%	465,462	44,497	424,159	284,368	237,399	439,600	363,898	177,186
20,001 - 25,000	643	0.3%	106	66,288	35,580,051	55,334	102,139	1,937,860	583	7,410,150	60	2,395,515	23,938,665	(14,396,102)	60%	67%	827,788	50,557	766,355	346,658	266,940	523,460	1,607,329	264,726
25,001 - 30,000	528	0.2%	98	110,341	28,242,514	53,490	319,563	1,887,520	485	6,436,650	43	863,112	19,374,795	(14,510,329)	75%	69%	834,338	42,400	786,005	200,811	155,361	315,548	355,045	192,519
30,001 - 40,000	856	0.2%	197	492,700	89,561,074	104,627	1,358,360	5,343,165	744	9,873,600	112	4,759,379	70,943,290	(29,675,942)	42%	79%	1,706,361	65,177	1,612,540	794,834	760,791	1,165,489	3,254,266	339,624
40,001 - 50,000	716	0.3%	135	239,470	50,438,702	70,445	428,075	3,152,357	633	8,418,300	83	2,189,661	37,106,459	(32,220,123)	87%	74%	1,852,663	53,704	1,748,739	603,706	528,578	858,863	932,731	398,067
50,001 - 60,000	673	0.3%	110	190,343	86,211,600	128,100	305,164	3,811,252	593	7,217,100	80	2,282,033	68,206,379	(36,995,712)	54%	79%	2,127,254	39,588	1,946,193	635,250	620,579	829,395	627,087	165,551
60,001 - 75,000	691	0.3%	151	380,424	61,792,573	89,425	369,194	3,985,066	564	7,327,650	127	2,579,720	48,697,781	(46,305,978)	96%	78%	2,662,597	31,700	2,418,289	1,020,105	446,767	1,366,576	1,027,405	185,289
75,001 - 80,000	179	0.3%	36	92,202	17,349,011	33,711	982,964	143	1,879,350	36	646,702	13,873,706	(6,859,056)	100%	80%	796,894	7,200	693,940	332,896	108,999	406,184	194,345	*	
80,001 - 100,000	446	0.2%	110	271,122	49,289,132	110,514	236,100	2,034,335	337	4,478,100	109	2,016,945	40,995,852	(39,693,157)	97%	83%	2,282,352	3,627	2,046,878	1,006,015	405,104	1,279,867	650,346	132,905
100,001 - 120,000	281	0.2%	89	329,805	38,934,798	138,558	492,015	1,802,614	199	2,747,250	82	2,100,658	32,776,261	(30,751,097)	94%	84%	1,768,185	-	1,509,038	787,172	434,188	1,038,520	994,973	*
120,001 - 160,000	299	0.2%	101	462,508	57,193,741	191,283	937,448	2,473,447	175	2,478,300	124	3,695,399	49,484,043	(40,760,514)	82%	87%	2,343,722	-	1,736,558	1,410,887	931,767	1,738,799	1,837,571	186,224
160,001 - 200,000	152	0.2%	71	470,209	46,987,548	309,129	2,003,551	1,971,768	77	1,100,550	75	7,049,073	38,869,708	(27,147,364)	70%	83%	1,500,966	-	1,110,599	919,439	438,210	1,149,293	5,882,213	*
200,001 or more	440	0.3%	237	4,043,778	353,263,478	802,872	24,462,314	20,085,088	131	1,970,100	309	28,812,924	326,857,680	(287,410,171)	88%	93%	16,526,085	-	14,402,517	4,746,214	4,120,289	5,185,051	23,379,755	265,685
TOTAL	1,022,519	22.1%	604,942	173,063,462	57,480,413,885	56,215	2,144,882,008	7,690,622,120	901,905	10,161,345,150	120,614	9,240,259,449	32,533,069,174	(7,173,774,213)	-22%	57%	48,722,505	45,250,377	32,850,404	721,118,225	780,895,041	923,468,706	7,029,800,698	1,286,990,045
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	67,436	99.2%	16,828	27,904,309	(13,388,937,608)	(198,543)	1,141,168,124	373,272,239	44,838	504,830,700	22,598	242,927,914	(13,368,800,337)	(3,404,034,256)	25%	100%	60,778	682,527	94,396	101,470,411	128,744,297	122,798,300	5,547,112	114,582,502
\$ 1 - 3,999	209,776	99.3%	122,291	8,254,611	462,842,192	2,206	15,156,084	13,238,093	203,681	1,863,818,550	6,095	88,359,056	(1,487,417,423)	(1,455,108,622)	98%	-321%	1,793	2,091,441	*	18,841,066	9,852,198	26,130,298	7,500,075	54,728,683
4,000 - 9,999	328,658	79.7%	244,322	33,365,304	2,179,673,539	6,232	11,524,525	51,843,707	318,759	3,194,738,250	9,899	169,194,816	(1,224,578,709)	(1,190,202,065)	97%	-56%	332,393	9,827,256	11,710	34,113,031	19,065,551	50,264,423	19,999,590	98,930,803
10,000 - 14,999	157,087	41.8%	104,438	27,197,778	1,970,147,416	16,542	4,374,606	131,329,939	148,576	2,032,092,150	8,511	177,987,682	(364,887,749)	(364,754,981)	100%	-19%	2,670,024	17,128,771	141,077	32,755,123	17,932,537	46,037,257	21,744,453	110,205,972
15,000 - 19,999	77,547	22.5%	49,258	18,383,063	1,307,917,785	16,840	4,391,319	200,442,523	70,736	992,707,650	6,811	159,327,002	(42,168,072)	(62,203,219)	148%	-3%	6,470,767	12,039,410	311,163	57,883,682	15,030,381	39,179,694	21,280,627	98,866,681
20,000 - 24,999	24,174	7.7%	10,400	5,152,873	537,466,822	22,233	2,926,905	243,043,096	18,970	250,821,450	5,204	128,959,182	(82,430,001)	(117,261,971)	142%	-15%	2,100,699	2,348,980	28,135,303	18,029,648	29,937,052	19,723,483	79,298,647	
25,000 - 29,999	16,304	5.7%	5,614	2,999,287	447,496,400	27,447	2,518,401	275,439,113	12,859	149,615,400	4,245	114,541,308	(89,581,520)	(130,262,984)	145%	-20%	751,196	375,885	534,584	16,436,299	9,499,063	24,006,840	17,423,004	73,111,464
30,000 - 39,999	25,626	5.4%	9,171	4,905,097	891,663,613	34,795	5,000,339	583,124,076	18,084	241,467,600	6,742	184,186,827	(112,074,551)	(203,338,118)	181%	-13%	1,401,142	281,227	1,286,232	25,758,716	22,847,213	38,467,319	31,919,032	113,800,476
40,000 - 49,999	20,571	5.7%	7,813	4,318,006	921,445,812	44,793	4,360,185	620,705,063	14,731	192,043,500	5,840	159,494,533	(46,437,099)	(156,446,456)	337%	-5%	1,491,206	156,037	1,431,562	21,776,925	13,773,339	33,208,624	30,151,756	96,134,153
50,000 - 59,999	16,891	6.1%	6,719	3,953,873	926,411,676	54,846	4,338,070	630,654,534	11,467	154,926,750	5,424	150,148,749	(4,980,287)	(125,255,307)	2515%	-1%	1,606,069	106,588	1,544,978	19,831,079	13,217,525	30,992,337	30,737,922	88,418,490
60,000 - 69,999	13,489	6.0%	5,413	3,644,255	873,565,455	64,761	4,283,551	576,112,416	8,956	125,261,400	4,533	130,271,553	(46,203,637)	(87,577,772)	-190%	5%	1,930,490	85,307	1,847,252	18,605,787	12,029,767	28,959,072	28,494,561	72,817,920
70,000 - 79,999	10,226	5.4%	4,163	3,146,584	764,357,488	74,746	4,633,677	472,291,978	6,615	97,671,750	3,611	115,741,223	(83,286,214)	(60,786,976)	-73%	11%	1,763,093	60,691	1,662,672	16				

TABLE 2A. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION

FAGI Level	Aggregate Number of Returns Filed [S0 Tax Liability]		D-400 Filing Financial Statistics Overpayment		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction†††: [§ 105-153.5(a)(1)]				Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [\$]	RESIDENCY STATUS							
	[Combined Filing Statuses]	Std Ded as a % of S0 Tax Returns [%]	Number of Returns Filed	[Net Tax* < Pre-payments] Amount [\$]			Additions [\$]	Deductions [\$]	Number of Returns Filed with S0 Tax Liability	as a % of All SD Returns [%]	Deduction Amount [\$]	Average SD Value [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]		Resident Returns†		Part-Year Resident Returns††/ Nonresident Returns†††					
																	Returns Filed	% of Bracket Total	Gross Tax Liability Amount	% of Bracket Total	Returns Filed	% of Bracket Total	Gross Tax Liability Amount	% of Bracket Total
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	67,436	66.5%	10,703	12,179,169	(3,077,541,321)	(68,637)	349,942,009	113,964,087	44,838	99.3%	504,830,700	11,259	(3,346,394,099)	(1,940,949,682)	58.0%	3,173	41,048	91.5%	3,173	100.0%	3,790	8.5%	-	-
\$ 1 - 3,999	209,776	97.1%	119,986	7,521,186	452,108,546	2,220	13,402,258	9,505,867	203,681	99.9%	1,863,818,550	9,151	(1,407,813,613)	(1,377,747,533)	97.9%	1,035	191,150	93.8%	1,035	100.0%	12,531	6.2%	-	-
4,000 - 9,999	328,658	97.0%	240,178	31,517,966	2,108,584,479	6,615	9,058,839	42,778,495	318,759	79.6%	3,194,738,250	10,022	(1,119,873,427)	(1,088,774,152)	97.2%	329,768	294,464	92.4%	320,536	97.2%	24,295	7.6%	9,232	2.8%
10,000 - 14,999	157,087	94.6%	100,545	25,197,698	1,864,506,726	12,549	3,870,586	111,012,143	148,576	41.2%	2,032,092,150	13,677	(274,726,981)	(277,567,924)	101.0%	2,663,949	139,172	93.7%	2,596,383	97.5%	9,404	6.3%	67,566	2.5%
15,000 - 19,999	77,547	91.2%	46,018	16,320,485	1,187,811,323	16,792	2,703,432	166,557,451	70,736	21.5%	992,707,650	14,034	31,249,654	9,827,885	31.4%	6,826,182	64,798	91.6%	6,636,932	97.2%	5,938	8.4%	189,250	2.8%
20,000 - 24,999	24,174	78.5%	7,922	3,445,856	420,939,739	22,190	1,086,518	196,346,108	18,970	6.4%	250,821,450	13,222	(25,141,301)	(59,187,008)	235.4%	2,063,068	15,325	80.8%	1,970,437	95.5%	3,645	19.2%	92,631	4.5%
25,000 - 29,999	16,304	74.0%	3,757	1,480,069	330,967,561	27,446	903,892	214,425,414	12,059	4.5%	149,615,400	12,407	(32,169,361)	(71,010,438)	220.7%	711,562	9,294	77.1%	685,593	96.4%	2,765	22.9%	25,969	3.6%
30,000 - 39,999	25,626	73.7%	6,341	2,546,950	656,877,704	34,785	1,562,235	441,435,489	18,884	4.3%	241,467,600	12,787	(24,463,150)	(109,050,050)	445.8%	1,327,750	14,534	77.0%	1,275,026	96.0%	4,350	23.0%	52,724	4.0%
40,000 - 49,999	20,571	71.6%	5,365	2,406,301	659,350,771	44,759	1,719,697	444,357,311	14,731	4.6%	192,043,500	13,037	24,669,657	(74,696,680)	-302.8%	1,379,001	11,177	75.9%	1,317,616	95.5%	3,554	24.1%	61,385	4.5%
50,000 - 59,999	16,891	67.9%	4,396	2,168,209	628,297,785	54,792	1,568,934	422,470,662	11,467	4.8%	154,926,750	13,511	52,469,307	(50,111,915)	-95.5%	1,451,807	8,669	75.6%	1,393,087	96.0%	2,798	24.4%	58,720	4.0%
60,000 - 69,999	13,489	66.4%	3,451	1,962,003	579,735,103	64,731	1,680,734	370,482,605	8,956	4.8%	125,261,400	13,986	85,671,832	(25,267,452)	-29.5%	1,797,524	6,482	72.4%	1,729,364	96.2%	2,474	27.6%	68,160	3.8%
70,000 - 79,999	10,226	64.7%	2,586	1,635,737	494,371,839	74,735	1,906,042	297,271,566	6,615	4.3%	97,671,750	14,765	101,334,565	(12,748,813)	-12.6%	1,573,901	4,459	67.4%	1,530,089	97.2%	2,156	32.6%	43,812	2.8%
80,000 - 89,999	8,137	63.1%	2,024	1,392,375	435,638,553	84,804	1,310,934	254,996,181	5,137	4.0%	78,007,050	15,185	103,946,256	(9,189,717)	-8.8%	1,248,040	3,310	64.4%	1,198,132	96.0%	1,827	35.6%	49,908	4.0%
90,000 - 99,999	6,498	60.7%	1,468	1,130,426	373,725,623	94,758	1,883,989	204,661,037	3,944	3.7%	60,441,150	15,325	110,507,256	(4,636,752)	-4.2%	1,089,642	2,349	59.6%	1,060,038	97.3%	1,595	40.4%	29,604	2.7%
100,000 - 149,999	15,646	54.6%	2,779	2,855,853	1,013,654,656	118,695	6,452,015	418,962,390	8,540	3.1%	131,734,350	15,426	469,409,931	22,755,911	4.8%	3,306,642	3,904	45.7%	3,156,938	95.5%	4,636	54.3%	149,704	4.5%
150,000 - 199,999	5,908	43.9%	598	967,825	444,349,835	171,497	4,014,666	81,152,314	2,591	2.9%	39,141,300	15,107	328,070,887	19,671,704	6.0%	1,367,530	506	19.5%	1,241,981	90.8%	2,085	80.5%	125,549	9.2%
200,000 - 499,999	9,873	26.1%	541	1,307,410	740,499,344	287,461	11,015,326	46,114,853	2,576	3.9%	39,232,050	15,230	666,167,767	32,104,262	4.8%	1,886,275	179	6.9%	1,712,201	90.8%	2,397	93.1%	174,074	9.2%
500,000 - 999,999	3,626	14.6%	145	592,543	357,968,081	676,688	11,823,170	15,658,178	529	8.4%	8,086,650	15,287	346,046,423	17,527,132	5.1%	1,007,944	26	4.9%	944,629	93.7%	503	95.1%	63,315	6.3%
1,000,000 or more	5,046	6.3%	115	516,902	853,606,786	2,701,287	19,087,798	19,324,741	316	12.0%	4,707,450	14,897	848,662,393	22,752,589	2.7%	1,308,294	14	4.4%	1,307,154	99.9%	302	95.6%	1,140	0.1%
TOTAL	1,022,519	88.2%	558,918	117,144,963	10,525,453,133	11,670	444,993,074	3,871,476,892	901,905	23.0%	10,161,345,150	11,267	(3,062,375,835)	(4,976,298,633)	162.5%	31,343,087	810,860	89.9%	30,080,344	96.0%	91,045	10.1%	1,262,743	4.0%

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2016.
 ††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2016.
 †††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2016 with North Carolina reportable income.
 Source: 2016 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2016 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2017; the extract is a composite database consisting of information reflecting variable audit and edit status 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 liability=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; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019.
 ††††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 2016 vary according to filing status: S=\$8,250; MFJ/SS=\$16,500; MFS=\$8,250; and HH=\$13,200.
 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.

TABLE 2B. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: ITEMIZED DEDUCTIONS

Income Level FAGI Level	Aggregate Number of Returns Filed [S0 Tax Liability]		D-400 Filing Financial Statistics		Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions††††: [§ 105-153.5.(a)(2)]			Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [S]	RESIDENCY STATUS								
	[Combined Filing Statuses]	[Itd Ded as a % of S0 Tax Returns [%]]	Number of Returns Filed	[Net Tax* < Pre-payments] Amount [S]			Additions [S]	Deductions [S]	Number of Returns Filed with S0 Tax Liability	as a % of All ID Re- turns [%]	Deduction Amount [S]	Average ID Value [S]	[before residency proration] [S]	[after residency proration] [S]		Effective Pro- ration Factor [%]	Resident Returns†				Part-Year Resident Returns††/ Nonresident Returns†††			
																	Returns Filed		Gross Tax**		Returns Filed		Gross Tax**	
																	Number of Returns	% of Bracket Total	Amount	% of Bracket Total	Number of Returns	% of Bracket Total	Amount	% of Bracket Total
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	67,436	33.5%	6,125	15,725,140	(10,311,396,287)	(456,297)	791,226,115	259,308,152	22,598	99.0%	242,927,914	10,750	(10,022,406,238)	(1,463,084,574)	14.6%	57,605	14,568	64.5%	51,789	89.9%	8,030	35.5%	5,816	10.1%
S 1 - 3,999	209,776	2.9%	2,305	733,425	10,733,646	1,761	1,753,826	3,732,226	6,095	82.6%	88,359,056	14,497	(79,603,810)	(77,361,089)	97.2%	758	4,640	76.1%	649	85.6%	1,455	23.9%	109	14.4%
4,000 - 9,999	328,658	3.0%	4,144	1,847,338	71,089,060	7,181	2,465,686	9,065,212	9,899	82.3%	169,194,816	17,092	(104,705,282)	(101,427,913)	96.9%	2,625	9,191	92.8%	2,625	100.0%	708	7.2%	-	-
10,000 - 14,999	157,087	5.4%	3,893	1,997,080	105,640,690	12,412	2,504,020	20,317,797	8,511	56.8%	177,987,682	20,913	(90,160,769)	(87,187,058)	96.7%	6,075	7,922	93.1%	5,795	95.4%	589	6.9%	280	4.6%
15,000 - 19,999	77,547	8.8%	3,240	2,062,578	118,106,462	17,341	1,687,887	33,885,072	6,811	44.3%	159,327,002	23,393	(73,417,725)	(72,031,103)	98.1%	21,585	6,276	92.1%	20,846	96.6%	535	7.9%	739	3.4%
20,000 - 24,999	24,174	21.5%	2,478	1,707,017	116,527,083	22,392	1,840,387	46,696,988	5,204	33.5%	128,959,182	24,781	(57,288,700)	(58,074,963)	101.4%	37,631	4,761	91.5%	37,251	99.0%	443	8.5%	380	1.0%
25,000 - 29,999	16,304	26.0%	1,857	1,519,213	116,528,839	27,451	1,614,509	61,014,199	4,245	25.8%	114,541,308	26,983	(57,412,159)	(59,252,546)	103.2%	39,634	3,825	90.1%	38,228	96.5%	420	9.9%	1,406	3.5%
30,000 - 39,999	25,626	26.3%	2,830	2,358,147	234,785,909	34,824	3,478,104	141,688,587	6,742	18.9%	184,186,827	27,319	(87,611,401)	(94,288,068)	107.6%	73,392	5,966	88.5%	70,543	96.1%	776	11.5%	2,849	3.9%
40,000 - 49,999	20,571	28.4%	2,448	1,911,705	262,095,041	44,879	2,640,488	176,347,752	5,840	15.2%	159,494,533	27,311	(71,106,756)	(81,749,776)	115.0%	112,205	5,113	87.6%	103,624	92.4%	727	12.4%	8,581	7.6%
50,000 - 59,999	16,891	32.1%	2,323	1,785,664	298,113,891	54,962	2,769,136	208,183,872	5,424	13.6%	150,148,749	27,682	(57,449,594)	(75,143,392)	130.8%	154,262	4,664	86.0%	149,043	96.6%	760	14.0%	5,219	3.4%
60,000 - 69,999	13,489	33.6%	1,962	1,682,252	293,830,352	64,820	2,602,817	205,629,811	4,533	12.1%	130,271,553	28,738	(39,468,195)	(62,310,320)	157.9%	132,966	3,755	82.8%	124,390	93.6%	778	17.2%	8,576	6.4%
70,000 - 79,999	10,226	35.3%	1,577	1,510,847	269,985,649	74,768	2,727,635	175,020,412	3,611	10.6%	115,741,223	32,052	(18,048,351)	(48,038,163)	266.2%	189,192	2,818	78.0%	175,512	92.8%	793	22.0%	13,680	7.2%
80,000 - 89,999	8,137	36.9%	1,285	1,279,756	254,550,006	84,850	2,332,631	159,932,378	3,000	9.5%	93,247,239	31,082	3,703,020	(33,177,985)	-896.0%	298,328	2,234	74.5%	287,515	96.4%	766	25.5%	10,813	3.6%
90,000 - 99,999	6,498	39.3%	1,067	1,066,569	242,441,657	94,926	3,198,278	150,148,100	2,554	8.9%	80,925,680	31,686	14,566,155	(27,720,394)	-190.3%	321,161	1,793	70.2%	300,739	93.6%	761	29.8%	20,422	6.4%
100,000 - 149,999	15,646	45.4%	2,808	3,606,456	855,040,354	120,327	11,253,063	421,303,610	7,106	6.4%	227,896,407	32,071	217,093,400	(53,640,858)	-24.7%	1,197,555	3,876	54.5%	1,164,883	97.3%	3,230	45.5%	32,672	2.7%
150,000 - 199,999	5,908	56.1%	941	2,060,136	572,875,412	172,709	10,864,578	124,709,729	3,317	5.0%	107,975,691	32,552	351,054,570	2,316,929	0.7%	1,048,034	772	23.3%	987,030	94.2%	2,545	76.7%	61,004	5.8%
200,000 - 499,999	9,873	73.9%	1,623	3,930,802	2,279,402,770	312,375	64,205,562	152,762,803	7,297	6.6%	254,260,693	34,845	1,936,584,836	57,653,464	3.0%	3,707,156	415	5.7%	3,338,633	90.1%	6,882	94.3%	368,523	9.9%
500,000 - 999,999	3,626	85.4%	919	1,810,722	2,177,255,032	703,021	64,460,771	109,083,842	3,097	10.8%	183,447,224	59,234	1,949,184,737	17,396,322	0.9%	2,348,188	72	2.3%	2,087,795	88.9%	3,025	97.7%	260,393	11.1%
1,000,000 or more	5,046	93.7%	2,199	7,323,651	48,987,355,186	10,356,735	726,263,441	1,360,314,687	4,730	18.6%	6,471,366,670	1,368,154	41,881,937,270	119,645,906	0.3%	7,631,066	59	1.2%	7,361,350	96.5%	4,671	98.8%	269,716	3.5%
TOTAL	1,022,519	11.8%	46,024	55,918,498	46,954,960,752	389,299	1,699,888,934	3,819,145,228	120,614	17.5%	9,240,259,449	76,610	35,595,445,009	(2,197,475,580)	-6.2%	17,379,418	82,720	68.6%	16,308,240	93.8%	37,894	31.4%	1,071,178	6.2%

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2016.
 ††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2016.
 †††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2016 with North Carolina reportable income.
 Source: 2016 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2016 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2017; the extract is a composite database consisting of information reflecting variable audit and edit status 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; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019.
 ††††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 2016 vary according to filing status: S=\$8,250; MFJ/SS=\$16,500; MFS=\$8,250; and HH=\$13,200.
 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.

Exhibit 2.1 Tax Year 2016: Number of Returns With \$0 Tax Liability by Filing Status

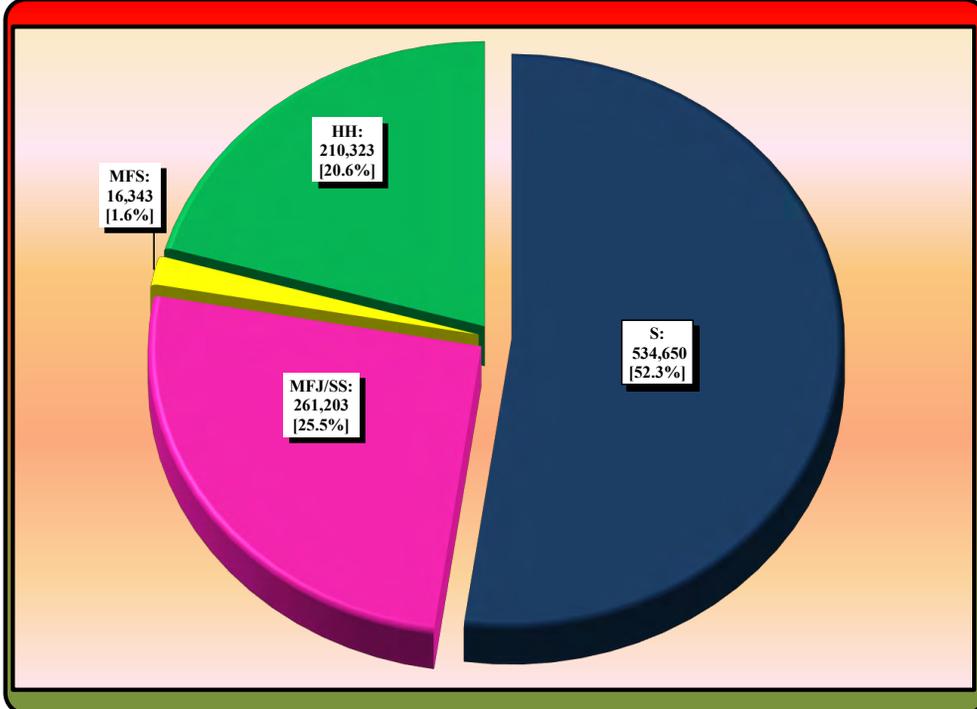
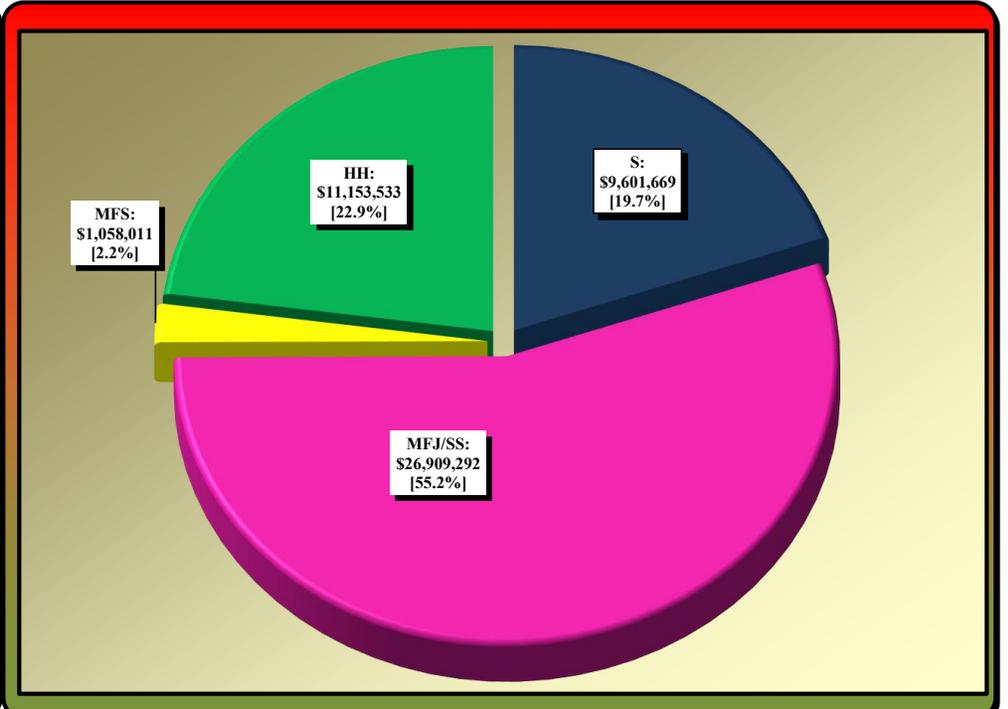


Exhibit 2.2 Tax Year 2016: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Filing Status

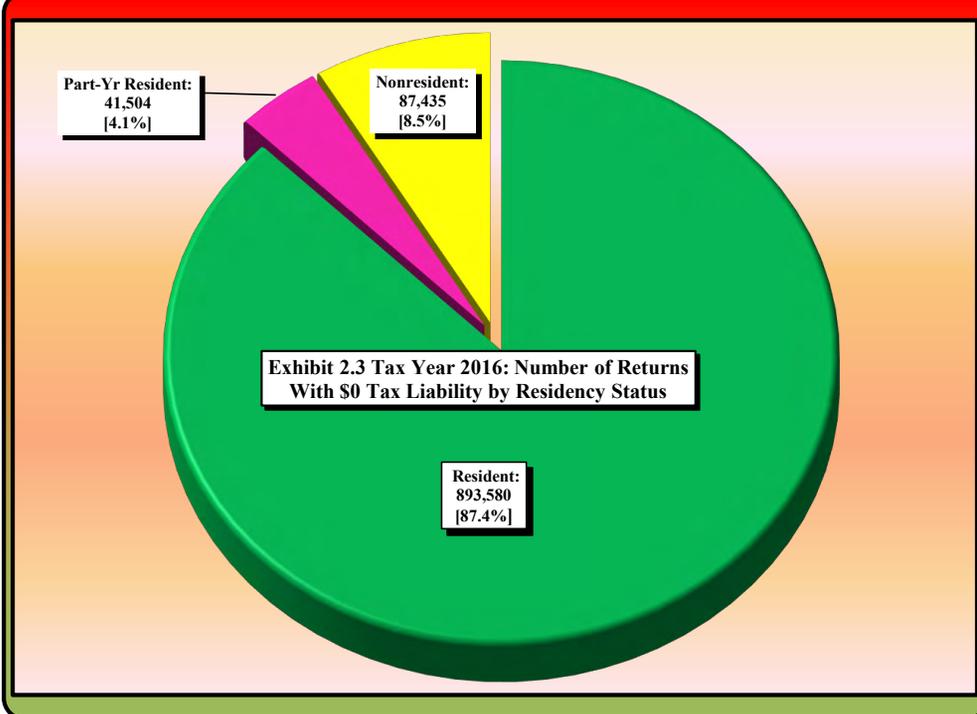


Part-Yr Resident:
41,504
[4.1%]

Nonresident:
87,435
[8.5%]

Resident:
893,580
[87.4%]

Exhibit 2.3 Tax Year 2016: Number of Returns With \$0 Tax Liability by Residency Status



Part-Yr Resident:
\$1,661,778
[3.4%]

Nonresident:
\$672,143
[1.4%]

Resident:
\$46,388,584
[95.2%]

Exhibit 2.4 Tax Year 2016: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Residency Status

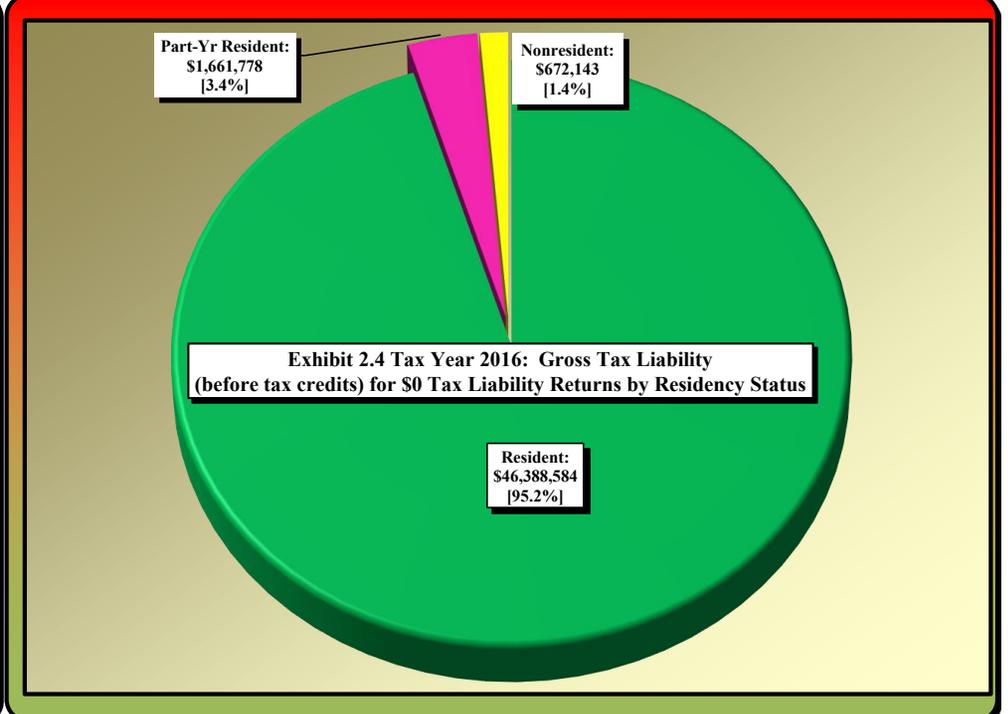


TABLE 3. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

SINGLE

Income Level	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment					Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Deductions Claimed Pursuant to § 105-153.5.(a)(1),(2) by Type††:				Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All S Returns] [S]	Effective Tax Rate††† [%]
	Number of Returns Filed [S]	Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Standard Deduction		Itemized Deductions		[before residency proration] [S]	[after residency proration] [S]					
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]					Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]							
A. BY SIZE OF NC TAXABLE INCOME																				
NC TI Level	520,641	818	41,472	314,415	47,571,746	6,669,569,544	12,810	387,902,140	2,124,690,037	465,433	3,839,822,250	55,208	1,439,124,346	(346,164,949)	(3,297,463,345)	-	-	-	-	
No Taxable Income	520,641	818	41,472	314,415	47,571,746	6,669,569,544	12,810	387,902,140	2,124,690,037	465,433	3,839,822,250	55,208	1,439,124,346	(346,164,949)	(3,297,463,345)	-	-	-	-	
\$ 1 - 2,000	130,969	39,680	1,667,252	87,111	14,770,935	2,993,009,289	22,853	29,674,189	156,978,312	121,841	1,005,188,250	9,128	180,528,857	1,679,988,059	124,585,660	7,163,869	477,756	6,686,113	51.05	
2,001 - 4,000	106,719	37,024	4,255,846	68,591	11,688,476	2,262,426,356	21,200	23,195,950	125,659,676	99,995	824,958,750	6,724	132,821,808	1,202,182,072	317,999,257	18,285,161	860,000	17,425,161	163.28	
4,001 - 6,000	91,330	34,154	5,623,753	56,416	9,426,869	2,016,935,304	22,084	18,227,620	107,489,986	85,197	702,874,500	6,133	108,475,382	1,116,323,056	454,644,532	26,142,202	1,123,378	25,018,824	273.94	
6,001 - 10,000	155,117	60,759	13,682,668	93,373	15,521,817	4,091,333,741	26,376	25,709,313	194,817,213	144,470	1,191,877,500	10,647	224,485,127	2,505,863,214	1,231,079,946	70,787,447	2,089,044	68,698,403	442.88	
10,001 - 10,625	22,129	8,742	2,358,926	13,277	2,221,401	876,340,835	39,601	4,756,126	44,222,403	20,565	169,661,250	1,564	103,706,504	563,507,164	228,211,787	13,122,235	314,073	12,808,162	578.80	
10,626 - 12,750	72,281	28,320	7,949,341	43,649	7,460,204	2,027,563,982	28,051	9,968,547	94,834,403	67,238	554,713,500	5,043	92,602,900	1,295,381,726	844,109,865	48,536,462	939,055	47,597,407	658.51	
12,751 - 15,000	70,613	27,360	8,327,247	42,333	7,398,564	2,111,605,286	29,904	9,765,890	104,220,810	65,568	540,936,000	5,045	89,343,930	1,386,870,386	978,576,627	56,268,311	1,001,782	55,266,529	782.67	
15,001 - 17,000	58,876	22,801	7,388,233	35,847	6,222,936	1,873,514,428	31,821	15,880,501	93,116,889	54,562	450,136,500	4,314	69,540,789	1,276,600,751	941,556,811	54,139,575	866,755	53,272,820	904.83	
17,001 - 20,000	81,428	31,575	10,737,327	49,528	8,786,343	2,801,731,419	34,407	14,383,397	133,209,167	75,223	620,589,750	6,205	98,815,855	1,963,500,044	1,504,533,370	86,510,927	1,355,390	85,155,537	1,045.78	
20,001 - 21,250	31,428	12,123	4,320,549	19,161	3,410,315	1,128,721,965	35,915	8,176,802	60,581,124	28,849	238,004,250	2,579	43,355,921	794,957,472	648,169,756	37,269,748	589,099	36,680,649	1,167.13	
21,251 - 25,000	87,964	33,660	12,334,367	53,930	9,805,446	3,333,730,806	37,899	10,786,947	168,368,526	80,462	663,811,500	7,502	117,553,595	2,394,784,132	2,030,864,984	116,779,920	1,879,053	114,895,867	1,306.17	
25,001 - 30,000	104,068	39,101	15,127,975	64,574	12,435,704	4,682,684,242	44,996	18,586,293	221,309,307	94,055	775,953,750	10,013	168,193,591	3,535,813,887	2,855,089,151	164,167,893	2,656,003	161,511,890	1,551.98	
30,001 - 40,000	153,289	58,127	24,680,339	94,616	19,871,707	7,821,949,830	51,027	23,686,036	332,954,326	134,772	1,111,869,000	18,517	277,793,671	6,123,018,869	5,306,085,873	305,100,209	5,305,481	299,794,728	1,955.75	
40,001 - 50,000	97,191	36,453	18,189,359	60,360	15,182,381	6,015,531,597	61,892	23,502,678	220,159,221	80,390	663,217,500	16,801	259,343,017	4,896,134,537	4,334,975,817	249,261,141	5,198,946	244,062,195	2,511.16	
50,001 - 60,000	59,959	22,445	13,604,356	37,108	10,989,517	4,580,292,006	76,390	25,220,555	154,313,084	46,318	382,123,500	13,641	200,194,721	3,868,881,256	3,272,645,383	188,177,122	4,320,945	183,856,177	3,066.36	
60,001 - 75,000	52,479	20,506	15,152,517	31,609	11,569,563	4,728,765,840	90,138	30,384,276	157,795,919	37,178	306,718,500	15,301	259,735,306	4,034,900,391	3,501,991,827	201,364,633	4,916,967	196,447,666	3,743.36	
75,001 - 80,000	11,475	4,580	4,108,037	6,814	2,902,930	1,177,725,599	102,634	7,276,751	37,962,581	7,522	62,056,500	3,953	59,085,045	1,025,898,224	888,510,587	51,089,373	1,344,235	49,745,138	4,335.09	
80,001 - 100,000	29,686	12,016	12,627,842	17,467	9,581,190	3,739,501,637	125,969	36,846,663	120,879,390	18,104	149,358,000	11,582	192,839,527	3,313,270,983	2,637,688,716	151,667,159	4,201,662	147,465,497	4,967.51	
100,001 - 120,000	15,261	6,374	9,003,958	8,795	6,344,092	2,411,458,984	158,014	22,990,976	73,324,899	8,300	68,475,000	6,961	148,311,447	2,144,338,614	1,662,946,024	95,619,421	2,796,372	92,823,049	6,082.37	
120,001 - 160,000	14,035	6,272	12,597,197	7,680	7,888,050	2,803,534,958	199,753	35,969,975	79,145,323	6,881	56,768,250	7,154	154,020,463	2,549,370,897	1,917,334,069	110,246,693	3,720,805	106,525,888	7,590.02	
160,001 - 200,000	6,081	2,866	8,324,047	3,176	4,916,419	1,581,830,447	260,123	29,122,842	42,947,356	2,617	21,590,250	3,464	81,051,886	1,465,340,790	1,080,551,551	62,131,742	2,364,818	59,766,924	9,828.47	
200,001 or more	11,411	5,088	43,477,447	6,254	46,645,658	13,946,099,006	1,222,163	582,960,700	453,044,810	3,788	31,251,000	7,623	1,487,838,848	12,556,925,048	5,983,151,997	341,156,253	27,022,111	314,134,142	27,529.06	
TOTAL	1,984,430	550,844	255,580,054	1,216,684	292,612,463	85,675,654,094	43,174	1,394,774,767	5,302,024,402	1,749,328	14,431,955,250	235,102	5,988,762,586	61,347,686,623	39,397,840,246	2,454,982,496	75,343,730	2,379,638,766	1,199.15	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	39,000	241	348,648	8,055	6,338,304	(2,505,497,508)	(64,244)	302,154,603	69,222,524	26,574	219,235,500	12,426	75,390,912	(2,567,191,841)	(1,011,897,231)	1,595,109	354,883	1,240,226	31.80	
\$ 1 - 3,999	180,233	757	110,971	108,955	6,053,607	399,432,724	2,216	14,284,109	6,411,623	174,763	1,441,794,750	5,470	58,394,501	(1,092,884,041)	(1,071,347,389)	173,469	8,546	164,923	0.92	
4,000 - 9,999	310,955	19,182	1,141,766	241,373	32,444,178	2,169,116,637	6,976	26,004,639	31,379,001	302,543	2,495,979,750	8,412	110,142,621	(442,380,096)	(432,935,321)	5,143,123	345,581	4,797,542	15.43	
10,000 - 14,999	224,416	71,304	10,153,194	141,134	22,421,077	2,781,727,946	12,395	11,258,173	95,565,666	213,575	1,761,993,000	10,841	153,070,638	782,356,815	740,167,397	48,170,531	2,440,247	45,730,284	203.77	
15,000 - 19,999	180,330	66,004	14,621,876	105,608	16,215,797	3,142,227,330	17,425	8,822,814	137,765,949	169,803	1,400,874,750	10,527	152,813,180	1,459,596,264	1,378,935,608	84,053,510	2,352,386	81,701,124	453.06	
20,000 - 24,999	156,898	58,101	15,745,219	91,808	14,312,043	3,520,637,591	22,439	7,912,017	173,515,670	147,011	1,212,840,750	9,887	145,011,241	1,997,181,947	1,884,034,939	112,239,167	2,046,014	110,193,153	702.32	
25,000 - 29,999	136,496	50,610	15,270,347	80,660	13,044,876	3,474,994,476	27,437	8,072,619	205,811,857	126,947	1,047,312,750	9,549	141,823,747	2,358,118,741	2,229,119,983	131,660,995	2,182,032	129,478,963	948.59	
30,000 - 39,999	222,306	81,075	26,739,430	132,755	22,945,311	7,731,660,520	34,779	15,760,589	452,347,247	202,387	1,669,692,750	19,919	289,532,859	5,335,848,253	5,063,538,131	296,277,417	4,900,529	291,376,888	1,310.70	
40,000 - 49,999	158,908	58,742	22,252,268	93,742	19,187,678	7,100,686,864	44,684	15,441,080	540,459,908	137,856	1,137,312,000	21,052	305,143,717	5,133,212,319	4,846,967,467	282,988,421	4,912,395	278,076,026	1,749.92	
50,000 - 59,999	109,018	40,140	18,192,540	64,008	16,193,394	5,962,883,416	54,696	19,736,212	608,607,872	87,166	719,119,500	21,852	322,705,920	4,332,186,336	4,051,935,515	236,628,047	4,936,670	231,691,377	1,225.26	
60,000 - 69,999	72,554	27,249	15,050,061	41,843	13,137,589	4,690,826,091	64,653	18,984,031	549,717,616	53,093	438,017,250	19,461	298,403,973	3,423,671,283	3,159,603,414	184,248,157	3,989,734	180,258,423	2,484.47	
70,000 - 79,999	48,386	18,738	11,928,650	27,613	10,700,073	3,612,531,080	74,661	16,606,646	405,289,412	32,797	270,575,250	15,589	250,986,323	2,702,286,741	2,463,970,448	143,387,119	3,219,611	140,167,508	2,896.86	
80,000 - 89,999	33,521	13,																		

TABLE 3A. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Aggregate Number of Returns Filed [S]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction††:			Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Return Per [All S-SD] Returns [S]	Effective Tax Rate††† [%]	
		Balance Tax Due/Overpayment		Overpayment				Number of Returns Filed	as a % of All S Returns Filed [%]	Deduction Amount [\$8,250] [S]	as a % of All S SD/ID Value Amount [S]	[before residency proration] [S]	[after residency proration] [S]	Effective Proration Factor [%]							
		Balance Tax Due	Overpayment	[Net Tax† > Pre-payments] [S]	[Net Tax† < Pre-payments] [S]																
		Number of Returns Filed	Number of Returns Filed																		
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	520,641	673	26,772	295,089	34,501,958	2,829,625,551	6,080	137,141,698	1,161,212,140	465,433	89.4%	3,839,822,250	72.7%	(2,034,267,141)	(2,408,294,941)	118.4%	-	-	-	-	
\$ 1 - 2,000	130,969	35,888	1,490,443	83,044	13,114,745	1,871,660,828	15,362	11,579,554	89,001,616	121,841	93.0%	1,005,188,250	84.8%	789,050,516	117,048,391	14.8%	6,730,413	473,616	6,256,797	51.35	
2,001 - 4,000	106,719	33,770	3,792,468	65,181	10,150,822	1,566,155,394	15,662	9,465,854	69,764,293	99,995	93.7%	824,958,750	86.1%	680,898,205	297,835,193	43.7%	17,125,719	849,962	16,275,757	162.77	
4,001 - 6,000	91,330	31,123	4,954,847	53,363	8,023,998	1,471,122,145	17,267	8,315,362	60,754,927	85,197	93.3%	702,874,500	86.6%	715,808,080	424,113,785	59.2%	24,386,626	1,105,584	23,281,042	273.26	
6,001 - 10,000	155,117	55,604	11,998,030	87,936	12,843,743	2,918,919,732	20,204	7,413,249	105,225,147	144,470	93.1%	1,191,877,500	84.2%	1,629,230,334	1,146,386,257	70.4%	65,917,559	2,040,630	63,876,929	442.15	
10,001 - 10,625	22,129	8,032	2,072,141	12,435	1,784,709	450,321,621	21,897	8,666,624	15,394,845	20,565	92.9%	166,661,250	62.1%	266,132,150	212,079,033	79.7%	12,194,607	304,631	11,889,976	578.17	
10,626 - 12,750	72,281	25,984	6,956,176	40,965	5,955,122	1,571,268,535	23,369	3,817,845	52,658,345	67,238	93.0%	554,713,500	85.7%	967,714,535	785,175,661	81.1%	45,147,786	903,372	44,244,414	658.03	
12,751 - 15,000	70,613	25,137	7,263,895	40,132	5,849,469	1,643,933,510	25,072	2,609,147	56,391,295	65,568	92.9%	540,936,000	85.8%	1,049,215,362	908,628,721	86.6%	52,246,281	954,681	51,291,600	782.27	
15,001 - 17,000	58,876	20,881	6,393,353	33,477	4,942,221	1,486,214,146	27,239	7,163,115	51,799,558	54,562	92.7%	450,136,500	86.6%	991,441,203	872,533,281	88.0%	50,170,700	816,449	49,354,251	904.55	
17,001 - 20,000	81,428	28,994	9,312,744	45,928	6,866,609	2,231,238,217	29,662	3,997,432	77,890,086	75,223	92.4%	620,589,750	86.3%	1,536,755,813	1,389,959,909	90.4%	68,992,932	1,278,448	78,644,484	1,045.48	
20,001 - 21,250	31,428	11,071	3,696,833	17,652	2,646,735	914,084,345	31,685	2,331,536	32,650,701	28,849	91.8%	238,004,250	84.6%	645,760,930	594,964,379	92.1%	34,210,427	546,329	33,664,098	1,166.91	
21,251 - 25,000	87,964	30,656	10,508,427	49,478	7,400,465	2,757,753,287	37,964	4,699,124	99,804,462	80,462	91.5%	668,811,500	85.0%	1,998,836,449	1,987,327,119	92.9%	106,796,517	1,745,965	105,050,552	1,305.59	
25,001 - 30,000	104,068	35,216	12,627,257	58,495	9,090,415	3,643,913,459	38,742	5,343,617	129,618,919	94,055	90.4%	775,953,750	82.2%	2,743,684,407	2,579,762,774	94.0%	148,336,578	2,447,900	145,888,678	1,551.10	
30,001 - 40,000	153,289	51,169	20,033,992	83,132	14,012,060	6,184,585,693	45,889	10,391,020	192,160,593	134,772	87.9%	1,111,869,000	80.0%	4,890,947,120	4,659,399,673	95.3%	267,915,752	4,736,188	263,179,564	1,952.78	
40,001 - 50,000	97,191	30,457	13,904,312	49,623	9,822,719	4,496,149,492	55,929	10,927,912	119,853,971	80,390	82.7%	663,217,500	71.9%	3,723,105,933	3,580,309,658	96.2%	205,867,914	4,439,967	201,427,947	2,505.63	
50,001 - 60,000	59,599	17,724	9,967,270	28,235	6,332,176	3,051,975,909	65,892	10,347,707	79,188,733	46,318	77.2%	382,123,500	65.6%	2,601,011,383	2,525,107,009	97.1%	145,193,701	3,518,219	141,675,482	3,058.76	
60,001 - 75,000	52,479	15,434	10,623,586	21,467	5,830,520	2,932,928,022	78,872	10,024,613	74,407,704	37,178	70.8%	306,718,500	54.1%	2,561,196,431	2,475,668,993	96.7%	142,351,037	3,645,524	138,705,513	3,730.85	
75,001 - 80,000	11,475	3,232	2,742,216	4,224	1,256,210	690,857,454	91,845	2,369,588	16,837,108	7,522	65.6%	62,056,500	51.2%	614,333,434	582,300,062	94.8%	33,482,298	925,120	32,557,178	4,328.26	
80,001 - 100,000	29,686	8,080	8,003,434	9,878	3,894,111	1,842,830,385	101,791	9,326,644	46,343,997	18,104	61.0%	149,358,000	31.6%	1,656,455,032	1,604,607,590	96.9%	92,264,921	2,545,812	89,719,109	4,955.76	
100,001 - 120,000	15,261	3,897	5,431,683	4,343	2,293,452	1,019,524,568	122,834	5,830,633	25,724,507	8,300	54.4%	68,475,000	43.6%	931,005,100	903,600,572	97.1%	51,957,029	1,650,886	50,306,143	6,060.98	
120,001 - 160,000	14,035	3,511	7,030,187	3,323	2,770,670	1,086,859,089	157,951	11,572,306	28,760,354	6,881	49.0%	56,768,250	26.9%	1,012,902,791	936,434,707	92.5%	53,844,967	1,972,126	51,872,841	7,538.56	
160,001 - 200,000	6,081	1,449	4,479,543	1,151	1,577,691	512,411,155	195,801	8,622,176	14,525,326	2,617	43.0%	21,590,250	21.0%	484,927,755	464,171,100	95.7%	26,689,831	1,177,530	25,512,301	9,748.68	
200,001 or more	11,411	2,017	17,566,992	1,735	6,718,084	1,613,393,099	425,922	85,915,194	38,574,340	3,788	33.2%	31,251,000	2.1%	1,629,482,953	1,477,927,044	90.7%	84,980,834	6,709,277	78,271,557	20,663.03	
TOTAL	1,984,430	479,999	180,876,601	1,090,286	177,678,705	48,787,095,637	27,889	369,031,356	2,638,542,967	1,749,328	88.2%	14,431,955,250	70.7%	32,085,628,776	27,987,046,071	87.2%	65.8%	1,747,734,429	44,788,216	1,702,946,213	973.49
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	39,000	175	307,356	5,132	3,523,087	(814,271,764)	(30,642)	165,542,397	26,028,924	26,574	68.1%	219,235,500	74.4%	(893,993,791)	(648,537,718)	72.5%	109.8%	1,530,923	350,751	1,180,172	44.41
\$ 1 - 3,999	180,233	310	70,760	106,880	5,667,023	389,695,023	2,230	12,932,496	4,701,938	174,763	97.0%	1,441,794,750	96.1%	(1,043,869,169)	(1,022,509,744)	98.0%	-267.9%	84,938	1,072	83,866	0.48
4,000 - 9,999	310,955	18,404	1,007,156	238,223	31,366,432	2,108,470,299	6,969	23,310,226	26,878,846	302,543	97.3%	2,495,979,750	95.8%	(391,078,071)	(380,430,709)	97.3%	-18.5%	4,792,813	342,500	4,450,313	14.71
10,000 - 14,999	224,416	68,181	9,645,160	136,464	20,813,902	2,645,402,404	12,386	8,302,367	81,483,558	213,575	95.2%	1,761,993,000	92.0%	810,228,213	770,072,964	95.0%	30.6%	47,017,372	2,430,414	44,586,958	208.76
15,000 - 19,999	180,330	62,310	13,662,776	100,884	14,347,044	2,958,700,234	17,424	6,550,454	109,173,863	169,803	94.2%	1,400,874,750	90.2%	1,455,202,075	1,376,665,445	94.6%	49.2%	81,482,095	2,333,663	79,148,432	466.12
20,000 - 24,999	156,898	54,519	14,522,786	87,154	12,290,330	3,298,048,640	22,434	5,771,028	129,694,586	147,011	93.7%	1,212,840,750	89.3%	1,961,284,332	1,852,102,892	94.4%	59.5%	108,301,573	2,003,673	106,297,900	723.06
25,000 - 29,999	136,496	47,293	13,938,576	75,313	10,901,585	3,482,663,251	27,434	5,625,161	149,659,161	126,947	93.0%	1,047,312,750	88.1%	2,291,316,501	2,167,151,476	94.6%	65.8%	126,126,524	2,114,798	124,011,726	976.88
30,000 - 39,999	222,306	74,417	23,560,527	121,915	17,995,451	7,032,410,376	34,747	9,145,161	313,153,895	202,387	91.0%	1,669,692,750	85.2%	5,058,708,892	4,800,718,680	94.9%	71.9%	278,173,863	4,660,420	273,513,443	1,314.44
40,000 - 49,999	158,908	51,918	18,706,704	81,627	13,735,335	6,152,337,839	44,629	9,114,043	357,694,243	137,856	86.8%	1,137,312,000	78.8%	4,666,445,639	4,401,373,231	94.3%	75.8%	254,616,639	4,530,060	250,086,579	1,814.11
50,000 - 59,999	109,018	33,214	14,251,367	51,079	10,268,083	4,760,632,813	54,616	11,581,860	365,562,836	87,166	80.0%	719,119,500	69.0%	3,687,532,337	3,436,724,783	93.2%	77.5%	198,624,814	4,304,463	194,320,351	2,229.31
60,000 - 69,999	72,554	20,917	10,947,890	30,210	7,217,439	3,429,576,967	64,596	8,705,631	301,883,322	53,093	73.2%	438,017,250	59.5%	2,698,382,026	2,470,519,696	91.6%	78.7%	142,597,850	3,301,274	139,296,576	2,623.63
70,000 - 79,999	48,386	13,726	8,346,585	18,068	5,085,249	2,446,768,773	74,603	8,113,221	203,336,161	32,797	67.8%	270,575,250	51.9%	1,980,970,583	1,784,097,909	90.1%	81.0%	102,816,338	2,480,024	100,336,314	3,059.31
80,000 - 89,999	33,521	9,252	6,260,155	11,211	3,567,544	1,786,099,029	84,673	5,235,804	133,752,820	21,094	62.9%	174,025,500	46.3%	1,483,556,513	1,311,129,046	88.4%	83.1%	75,492,460	1,982,439	73,510,021	3,484.88
90,000 - 99,999	22,918	6,140	4,802,885	7,089	2,651,441	1,290,980,2															

TABLE 3B. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

SINGLE: ITEMIZED DEDUCTIONS																						
Income Level	Aggregate Number of Returns Filed [S]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions ^{††} :			Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All S-ID Returns] [S]	Effective Tax Rate ^{†††} [%]	
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All S Returns Filed [%]	Deduction Amount [S]	Average ID Value [S]	[before residency proration] [S]	[after residency proration] [S]							Effective Proration Factor [%]
		Number of Returns Filed	[Net Tax [†] > Pre-payments] [S]	Number of Returns Filed	[Net Tax [†] < Pre-payments] [S]																	
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	520,641	145	14,700	19,326	13,069,787	3,839,943,993	69,554	250,760,442	963,477,896	55,208	10.6%	1,439,124,346	26,067	1,688,102,192	(889,168,403)	-52.7%	44.0%	-	-	-	-	
1 - 2,000	130,969	3,792	176,809	4,067	1,656,190	1,121,348,461	122,847	18,094,635	67,976,696	9,128	7.0%	180,528,857	19,777	890,937,543	7,537,269	0.8%	79.5%	433,456	4,140	429,316	47.03	5.70%
2,001 - 4,000	106,719	3,254	463,378	3,410	1,537,654	696,270,962	103,550	13,730,096	55,895,383	6,724	6.3%	132,821,808	19,753	521,283,867	20,164,064	3.9%	74.9%	1,159,442	10,038	1,149,404	170.94	5.70%
4,001 - 6,000	91,330	3,031	668,906	3,053	1,402,871	545,813,159	88,996	9,912,258	46,735,059	6,133	6.7%	108,475,382	17,687	400,514,976	30,530,747	7.6%	73.4%	1,755,572	17,794	1,737,782	283.35	5.69%
6,001 - 10,000	155,117	5,155	1,684,638	5,437	2,678,074	1,172,414,009	110,117	18,296,064	89,592,066	10,647	6.9%	224,485,127	21,084	876,632,880	84,693,689	9.7%	74.8%	4,869,888	48,414	4,821,474	452.85	5.69%
10,001 - 10,625	22,129	710	286,785	842	436,692	426,019,214	272,391	3,889,502	28,827,198	1,564	7.1%	103,706,504	66,309	297,375,014	16,132,754	5.4%	69.8%	927,628	9,442	918,186	587.08	5.69%
10,626 - 12,750	72,281	2,336	993,165	2,684	1,505,082	456,295,447	90,481	6,150,702	42,176,058	5,043	7.0%	92,602,900	18,363	327,667,191	58,934,204	18.0%	71.8%	3,388,676	35,683	3,352,993	664.88	5.69%
12,751 - 15,000	70,613	2,223	1,063,352	2,801	1,549,095	467,671,776	92,700	7,156,743	47,829,515	5,045	7.1%	89,343,980	17,709	337,655,024	69,947,906	20.7%	72.2%	4,022,030	47,101	3,974,929	787.89	5.68%
15,001 - 17,000	58,876	1,920	994,880	2,370	1,280,715	387,300,282	89,778	8,717,386	41,317,331	4,314	7.3%	69,540,789	16,120	285,159,548	69,023,530	24.2%	73.6%	3,968,875	50,306	3,918,569	908.34	5.68%
17,001 - 20,000	81,428	2,581	1,424,583	3,600	1,919,734	570,493,202	91,941	10,385,965	55,319,081	6,205	7.6%	98,815,855	15,925	426,744,231	114,573,461	26.8%	74.8%	6,587,995	76,942	6,511,053	1,049.32	5.68%
20,001 - 21,250	31,428	1,052	623,716	1,509	763,580	214,637,620	83,225	5,845,266	27,930,423	2,579	8.2%	43,355,921	16,811	149,196,542	53,205,377	35.7%	69.5%	3,059,321	42,770	3,016,551	1,169.66	5.67%
21,251 - 25,000	87,964	3,004	1,825,940	4,452	2,404,981	575,977,519	76,777	6,087,823	68,564,064	7,502	8.5%	117,553,595	15,670	395,947,683	173,537,765	43.8%	68.7%	9,978,403	133,088	9,845,315	1,312.36	5.67%
25,001 - 30,000	104,068	3,885	2,500,718	6,079	3,345,289	1,038,770,783	103,742	13,242,676	91,690,388	10,013	9.6%	168,193,591	16,798	792,129,480	275,326,377	34.8%	76.3%	15,831,315	208,103	15,623,212	1,560.29	5.67%
30,001 - 40,000	153,289	6,958	4,646,347	11,844	5,859,647	1,637,364,137	88,425	13,295,016	140,793,733	18,517	12.1%	277,793,671	15,002	1,232,071,749	646,686,200	52.5%	75.2%	37,184,457	569,293	36,615,164	1,977.38	5.66%
40,001 - 50,000	97,191	5,996	4,285,047	10,737	5,359,662	1,519,202,105	90,423	13,474,766	100,305,250	16,801	17.3%	259,343,017	15,436	1,173,028,604	754,666,159	64.3%	77.2%	43,393,227	758,979	42,634,248	2,537.60	5.65%
50,001 - 60,000	59,529	4,721	3,637,086	8,873	4,657,341	1,528,316,097	112,038	14,872,848	75,124,351	13,641	22.8%	200,194,721	14,676	1,267,869,873	747,538,374	59.0%	83.0%	42,983,421	802,726	42,180,695	3,092.20	5.64%
60,001 - 75,000	52,479	5,072	4,528,931	10,142	5,739,243	1,796,467,818	117,409	20,359,663	83,388,215	15,301	29.2%	259,735,306	16,975	1,473,703,960	1,026,322,834	69.6%	82.0%	59,013,596	1,271,443	57,742,153	3,773.75	5.63%
75,001 - 80,000	11,475	1,348	1,365,821	2,590	1,646,720	486,868,145	123,164	4,907,163	21,125,473	3,953	34.4%	59,085,045	14,947	411,564,790	306,210,525	74.4%	84.5%	17,607,075	419,115	17,187,960	4,348.08	5.61%
80,001 - 100,000	29,686	3,936	4,624,408	7,589	5,687,079	1,896,671,252	163,760	27,519,619	74,535,393	11,582	39.0%	192,839,527	16,650	1,656,815,951	1,033,081,126	62.4%	87.4%	59,402,238	1,655,850	57,746,388	4,985.87	5.59%
100,001 - 120,000	15,261	2,477	3,572,275	4,452	4,050,640	1,391,934,416	199,962	17,310,937	47,600,392	6,961	45.6%	148,311,447	21,306	1,213,333,514	759,345,452	62.6%	87.2%	43,662,392	1,145,486	42,516,906	6,107.87	5.60%
120,001 - 160,000	14,035	2,761	5,567,010	4,357	5,117,380	1,716,675,869	239,600	24,197,669	50,384,699	7,154	51.0%	154,020,463	21,529	1,536,468,106	980,899,362	63.8%	89.5%	56,401,726	1,748,679	54,653,047	7,639.51	5.57%
160,001 - 200,000	6,081	1,417	3,844,504	2,025	3,338,728	1,069,396,285	308,717	20,490,666	28,422,030	3,464	57.0%	81,051,886	23,398	980,413,035	616,380,451	62.9%	91.7%	35,441,911	1,187,288	34,254,623	9,888.75	5.56%
200,001 or more	11,411	3,071	25,910,455	4,519	39,927,574	12,332,705,907	1,617,828	497,045,506	414,470,470	7,623	66.8%	1,487,838,848	195,178	10,927,442,095	4,455,224,953	40.8%	88.6%	256,175,419	20,312,834	235,862,585	30,940.91	5.29%
TOTAL	1,984,430	70,845	74,703,454	126,398	114,933,758	36,888,558,458	156,904	1,025,743,411	2,663,481,434	235,102	11.8%	5,988,762,586	25,473	29,262,057,848	11,410,794,175	39.0%	79.3%	707,248,067	30,555,514	676,692,553	2,878.29	5.50%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	39,000	66	41,292	2,923	2,815,217	(1,691,225,744)	(136,104)	136,612,206	43,193,600	12,426	31.9%	75,390,912	6,067	(1,673,198,050)	(363,359,513)	21.7%	98.9%	64,186	4,132	60,054	4.83	0.00%
1 - 3,999	180,233	447	40,211	2,075	386,584	9,637,701	1,780	1,351,613	1,709,885	5,470	3.0%	58,394,501	10,675	(49,014,872)	(48,837,645)	99.6%	-503.4%	88,531	7,474	81,057	14.82	0.83%
4,000 - 9,999	130,955	778	134,610	3,350	1,077,746	7,074,317	7,210	2,694,413	4,500,155	8,412	2.7%	110,142,621	13,094	(51,302,025)	(52,504,612)	102.3%	-84.6%	350,310	3,081	347,229	41.28	0.57%
10,000 - 14,999	224,416	3,123	508,034	4,670	1,607,986	136,325,542	12,575	2,955,806	14,082,190	10,841	4.8%	153,070,638	14,120	(27,871,399)	(29,905,568)	107.3%	-20.4%	1,153,159	9,833	1,143,326	105.46	0.84%
15,000 - 19,999	180,330	3,694	959,104	4,724	1,868,753	183,527,096	17,434	2,272,360	28,592,086	10,527	5.8%	152,813,180	14,516	4,394,189	2,270,163	51.7%	2.4%	2,571,415	18,723	2,552,692	242.49	1.39%
20,000 - 24,999	156,898	3,582	1,222,433	4,654	2,021,713	222,588,951	22,513	2,140,989	43,821,084	9,887	6.3%	145,011,241	14,667	35,897,615	31,932,047	89.0%	16.1%	3,937,594	42,341	3,895,253	393.98	1.75%
25,000 - 29,999	136,496	3,317	1,331,771	4,747	2,143,291	262,331,225	27,472	2,447,458	56,152,696	9,549	7.0%	141,823,747	14,852	66,802,240	61,968,507	92.8%	25.5%	5,534,471	67,234	5,467,237	572.55	2.08%
30,000 - 39,999	222,306	6,658	3,179,173	10,840	4,949,860	699,250,144	35,105	6,615,428	139,193,352	19,919	9.0%	289,532,859	14,536	277,139,361	262,819,451	94.8%	39.6%	18,103,554	240,109	17,863,445	896.80	2.55%
40,000 - 49,999	158,908	6,824	3,545,564	12,115	5,452,343	948,349,025	45,048	6,327,037	182,765,665	21,052	13.2%	305,143,717	14,495	466,766,680	445,594,236	95.5%	49.2%	28,371,782	382,335	27,989,447	1,329.54	2.95%
50,000 - 59,999	109,018	6,926	3,941,173	12,929	5,925,311	1,202,250,603	55,018	8,154,352	243,045,036	21,852	20.0%	322,705,920	14,768	644,653,999	615,210,732	95.4%	53.6%	38,003,233	632,207	37,371,026	1,710.19	3.11%
60,000 - 69,999	72,554	6,332	4,102,171	11,633	5,920,150	1,261,249,124	64,809	10,278,400	247,834,294	19,461	26.8%	298,403,973	15,333	725,289,257	689,083,718	95.0%	57.5%	41,650,307	688,460	40,961,847	2,104.82	3.25%
70,000 - 79,999	48,386	5,012	3,582,065	9,545	5,614,824	1,165,762,307	74,781	8,493,425	201,953,251	15,589	32.2%	250,986,323	16,100	721,316,158	679,872,539	94.3%	61.9%	40,570,781	739,587	39,831,194	2,555.08	3.42%
80,000 - 89,999	33,521	4,169	3,480,543	7,583	4,736,252	1,053,546,834	84,779	12,193,541														

TABLE 4. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

MARRIED FILING JOINTLY/SURVIVING SPOUSE																				
Income Level	Number of Returns Filed [MFJ/SS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [S 105-153.5.(a)(1),(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All MFJ/SS Returns] [S]	Effective Tax Rate††† [%]
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Standard Deduction		Itemized Deductions		[before residency proration] [S]	[after residency proration] [S]					
		Number of Returns Filed	[Net Tax† > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [S]					Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]							
NCTI Level																				
A. BY SIZE OF NC TAXABLE INCOME																				
No Taxable Income	240,410	763	46,615	113,175	73,534,031	41,718,088,608	173,529	1,564,685,443	5,033,022,717	187,563	3,094,789,500	52,847	7,071,113,857	28,083,847,977	(3,813,614,613)	-	-	-	-	
\$ 1 - 2,000	50,892	19,032	782,649	28,881	10,910,501	8,896,616,432	174,814	123,849,540	390,318,675	39,020	643,830,000	11,872	652,740,687	7,333,576,610	47,556,976	2,734,556	493,765	2,240,791	44.03	
2,001 - 4,000	40,068	13,505	1,681,071	25,066	11,060,728	6,598,644,085	164,686	94,826,029	319,441,651	32,552	537,108,000	7,516	498,595,992	5,338,324,471	119,368,230	6,863,708	1,297,966	5,565,742	138.91	
4,001 - 6,000	36,319	11,725	2,262,108	23,810	11,616,653	4,758,942,567	131,032	53,751,125	272,072,724	30,475	502,837,500	5,844	347,032,234	3,690,751,234	180,963,284	10,405,384	1,834,881	8,570,503	235.98	
6,001 - 10,000	68,544	21,403	6,021,309	46,461	23,762,825	8,235,830,172	120,154	174,780,247	570,711,059	58,503	965,299,500	10,041	609,713,319	6,264,886,541	546,563,194	31,427,377	4,670,159	26,757,218	390.37	
10,001 - 10,625	10,368	3,131	1,055,749	7,200	3,734,598	1,088,039,967	104,942	12,122,750	75,437,945	8,960	147,840,000	1,408	84,511,822	792,372,950	106,931,838	6,148,597	779,502	5,369,095	517.85	
10,626 - 12,750	34,111	10,303	3,893,222	23,653	12,498,266	3,390,372,452	99,392	37,819,865	283,459,698	29,580	488,070,000	4,531	243,670,749	2,412,991,870	398,694,239	22,925,071	2,702,072	20,222,999	592.86	
12,751 - 15,000	35,875	10,644	4,445,647	25,084	13,336,007	4,195,298,370	116,942	161,043,310	406,646,184	31,108	513,282,000	4,767	253,683,206	3,150,549,908	497,621,034	2,952,392	25,660,814	715,288	5.16%	
15,001 - 17,000	31,039	9,251	4,169,050	21,671	11,506,203	3,415,562,913	110,401	33,424,555	243,100,219	27,166	448,239,000	3,873	211,612,014	2,546,036,235	496,538,220	28,550,959	2,737,563	25,813,396	831.64	
17,001 - 20,000	46,119	13,438	6,594,788	32,515	17,072,374	4,219,425,067	91,490	59,743,069	378,369,432	40,492	668,118,000	5,627	244,615,499	2,988,065,205	853,133,338	49,055,160	4,264,795	44,790,365	971.19	
20,001 - 21,250	18,601	5,560	2,836,018	12,972	6,966,446	1,681,055,343	90,374	14,603,576	151,907,474	16,319	269,263,500	2,282	112,066,926	1,162,421,019	383,669,563	22,061,049	1,772,932	20,288,117	1,090.70	
21,251 - 25,000	54,659	16,571	8,860,168	37,902	20,294,942	5,509,869,202	100,804	62,419,286	470,952,467	48,117	793,930,500	6,542	384,820,375	3,922,585,146	1,263,157,469	72,631,498	5,011,976	67,619,522	1,237.12	
25,001 - 30,000	69,246	21,743	12,342,569	47,256	24,620,994	6,820,288,928	98,494	77,856,764	632,921,814	61,136	1,008,744,000	8,110	565,995,971	4,690,483,907	1,903,307,529	109,440,352	6,229,103	103,211,249	1,490.50	
30,001 - 40,000	129,074	42,404	25,556,981	86,201	45,145,431	12,789,077,629	99,083	93,790,020	1,123,423,513	113,805	1,877,782,500	15,269	690,988,169	9,190,673,467	4,507,960,910	259,207,996	12,405,250	246,802,746	1,912.10	
40,001 - 50,000	119,389	41,045	26,454,796	77,879	40,557,149	12,013,376,688	100,624	112,893,943	958,120,464	104,629	1,726,378,500	14,760	654,574,689	8,787,197,158	5,364,372,417	308,451,552	12,905,314	295,546,238	2,475.49	
50,001 - 60,000	110,153	38,903	26,298,215	70,855	36,158,099	11,847,049,554	107,551	79,429,020	764,070,979	96,063	1,585,039,500	14,090	707,457,559	8,869,909,536	6,051,260,345	347,947,557	13,513,947	334,433,610	3,036.08	
60,001 - 75,000	146,440	53,071	38,400,775	92,885	48,496,999	16,311,816,334	111,389	108,870,664	849,750,193	125,310	2,067,615,000	21,130	679,067,174	12,824,254,631	9,853,585,661	566,581,434	20,820,570	545,760,864	3,726.86	
75,001 - 80,000	42,889	15,884	12,249,576	26,861	14,294,647	5,322,152,699	124,091	56,291,409	246,405,686	36,048	594,792,000	6,841	275,078,843	4,262,167,579	3,322,779,759	191,059,897	6,662,876	184,397,021	4,299.40	
80,001 - 100,000	139,659	58,867	49,021,485	80,339	44,604,373	18,523,979,663	132,637	141,356,781	695,871,267	112,339	1,853,593,000	27,320	811,094,025	15,304,777,652	12,483,671,925	717,811,257	17,273,709	700,537,548	5,016.06	
100,001 - 120,000	94,742	40,349	39,742,642	54,082	34,080,829	14,685,756,705	155,008	110,875,871	468,732,446	70,492	1,163,118,000	24,250	766,618,239	12,398,163,891	10,356,744,672	595,512,918	13,654,913	581,858,005	6,141.50	
120,001 - 160,000	110,243	47,553	60,845,620	62,283	48,174,451	21,812,681,919	197,860	239,748,029	597,038,825	71,315	1,176,697,500	38,928	1,152,009,174	19,126,684,449	15,181,626,253	872,943,661	21,832,698	851,110,963	7,720.32	
160,001 - 200,000	57,425	25,086	42,552,219	32,129	33,739,438	13,598,075,747	236,797	164,137,337	342,864,329	30,803	508,249,500	26,622	797,843,007	12,113,256,248	10,221,661,089	582,745,564	16,295,039	571,450,525	9,951.25	
200,001 or more	116,967	49,355	275,375,854	67,084	328,724,147	86,991,489,305	743,727	3,351,234,669	2,416,015,295	38,764	639,606,000	78,203	5,457,082,381	81,830,020,298	57,616,306,992	3,312,937,716	265,278,221	3,047,659,495	26,055.72	
TOTAL	1,803,232	569,586	651,489,126	1,096,244	914,890,488	314,423,490,529	174,367	6,929,552,302	17,690,655,056	1,410,559	23,274,223,500	392,673	23,304,166,293	257,083,997,982	137,943,860,327	8,151,056,469	435,389,643	7,715,666,826	4,278.80	
FAGI Level																				
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	21,874	198	682,578	7,595	20,757,884	(9,892,413,575)	(452,245)	1,647,022,101	294,949,003	15,312	252,648,000	6,562	157,767,767	(8,950,756,244)	(2,050,051,249)	4,225,000	549,214	3,675,786	168.04	
\$ 1 - 3,999	16,523	120	122,787	5,347	1,576,837	32,496,781	1,967	8,014,990	6,651,014	15,337	253,060,500	1,186	26,134,661	(245,334,404)	(239,070,572)	172,445	10,602	161,843	9.80	
4,000 - 9,999	35,328	184	99,097	18,644	5,094,519	256,930,473	7,273	10,039,410	15,140,499	32,924	543,246,000	2,404	54,480,410	(345,897,026)	(336,363,473)	184,740	12,104	172,636	4.89	
10,000 - 14,999	45,514	305	233,721	28,307	9,802,129	575,330,388	12,641	15,384,728	30,147,718	42,622	703,263,000	2,892	67,983,755	(210,679,357)	(206,037,658)	353,004	26,410	326,594	7.18	
15,000 - 19,999	55,487	6,551	695,184	36,855	16,677,129	971,589,160	17,510	12,913,881	69,504,180	52,134	860,211,000	3,353	78,034,113	(23,246,252)	(24,530,287)	3,456,201	1,229,789	2,226,412	40.12	
20,000 - 24,999	60,089	13,733	2,840,466	40,564	20,463,311	1,353,588,058	22,526	14,151,777	125,425,231	56,226	927,729,000	3,863	87,749,912	226,835,692	213,668,237	16,538,782	4,663,291	11,875,491	197.63	
25,000 - 29,999	61,845	15,397	4,869,741	42,281	21,628,249	1,701,433,828	27,511	16,292,942	173,748,067	57,289	945,268,500	4,556	107,336,696	491,375,502	460,005,125	30,649,216	5,784,082	24,865,134	402.06	
30,000 - 39,999	126,005	32,726	13,976,014	86,393	43,710,266	4,412,129,192	35,016	34,151,375	469,023,899	116,467	1,921,705,500	9,538	226,295,623	1,829,255,545	1,709,998,805	105,373,245	13,030,412	92,342,833	732.85	
40,000 - 49,999	123,931	35,383	17,437,633	82,466	39,712,000	5,549,542,316	44,975	36,286,606	605,635,450	113,045	1,865,242,500	10,346	244,840,328	2,870,110,644	2,669,501,834	158,956,065	11,300,892	147,655,173	1,196.64	
50,000 - 59,999	123,264	38,042	19,825,888	80,494	37,990,749	6,783,257,075	55,030	38,939,705	779,607,015	111,743	1,843,759,500	11,521	271,740,287	3,927,089,978	3,658,577,100	24,978,740	11,441,609	203,537,131	1,651.23	
60,000 - 69,999	123,938	39,683	21,652,659	79,856	37,813,614	8,056,123,967	65,001	38,198,366	931,394,301	110,949	1,830,658,500	12,989	305,516,034	5,026,753,498	4,686,543,393	273,551,811	12,287,422	261,264,389	2,108.02	
70,000 - 79,999	122,526	40,934	24,137,210	77,596	36,832,865	9,185,645,524	74,969	43,539,697	1,033,154,850	108,346	1,787,709,000	14,180	337,464,604	6,070,856,768	5,642,404,803	327,840,963	13,248,944	314,592,019	2,567.55	
80,000 - 89,999	116,158	40,059	25,316,483	72,503	35,773,723	9,868,046,046	84,954	43,310,563	1,135,061,276	100,323	1,655,329,500	15,835	373,656,927	6,747,308,906	6,271,878,051	363,667,838	13,404,337	350,263,501	3,015.41	
90,000 - 99,999	1																			

TABLE 4A. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY/SURVIVING SPOUSE: STANDARD DEDUCTION																									
Income Level	Aggregate Number of Returns Filed [MFJ/SS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction††:			Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All MFJ/SS-SD Returns] [S]	Effective Tax Rate††† [%]				
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All MFJ/SS Returns Filed [%]	Deduction Amount [\$16,500]	as a % of All MFJ/SS Value Amount [%]	[before residency proration] [S]	[after residency proration] [S]							Effective Proration Factor [%]			
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																				
A. BY SIZE OF NC TAXABLE INCOME																									
NCTI Level																									
No Taxable Income	240,410	568	34,716	90,865	41,074,705	4,283,635,154	22,838	273,785,863	2,461,085,222	187,563	78.0%	3,094,789,500	30.4%	(998,453,705)	(2,367,911,797)	237.2%	-23.3%	-	-	-	-	-	-	-	-
\$ 1 - 2,000	50,892	14,054	581,915	22,444	8,522,557	2,192,682,187	56,194	15,510,684	199,512,745	39,020	76.7%	643,830,000	49.7%	1,364,850,126	37,084,890	2.7%	62.2%	2,132,409	477,084	1,655,325	42.42	4.46%			
2,001 - 4,000	40,068	10,545	1,295,869	20,616	8,764,063	1,581,647,097	48,588	11,076,329	171,276,555	32,552	81.2%	537,108,000	51.9%	884,338,871	97,204,542	11.0%	55.9%	5,589,271	1,252,340	4,336,931	133.23	4.46%			
4,001 - 6,000	36,319	9,461	1,774,514	20,284	9,295,893	1,374,929,953	45,117	8,817,952	161,685,502	30,475	83.9%	502,837,500	59.2%	719,224,903	151,918,093	21.1%	52.3%	8,735,278	1,776,691	6,958,587	228.34	4.58%			
6,001 - 10,000	68,544	17,721	4,818,574	40,169	19,341,665	2,516,850,695	43,021	87,564,454	321,481,810	58,503	85.4%	965,299,500	61.3%	1,317,633,839	466,698,627	35.4%	52.4%	26,835,204	4,526,121	22,309,083	381.33	4.78%			
10,001 - 10,625	10,368	2,612	850,485	6,316	3,092,032	394,203,937	43,996	2,594,108	47,959,534	8,960	86.4%	147,840,000	63.6%	200,998,511	92,404,334	46.0%	51.0%	5,313,270	752,347	4,560,923	509.03	4.94%			
10,626 - 12,750	34,111	8,699	3,171,922	20,752	10,110,759	1,302,155,366	44,021	5,579,168	162,788,970	29,580	86.7%	488,070,000	66.7%	656,875,564	345,736,518	52.6%	50.4%	19,879,991	2,611,577	17,268,414	583.79	4.99%			
12,751 - 15,000	35,875	8,980	3,613,025	22,007	10,814,226	1,420,608,792	45,667	6,877,940	183,549,611	31,108	86.7%	513,282,000	64.2%	730,655,121	431,502,231	59.1%	51.4%	24,811,393	2,838,848	21,972,545	706.33	5.09%			
15,001 - 17,000	31,039	7,849	3,402,859	19,218	9,473,654	1,254,673,860	46,185	12,980,293	160,642,679	27,166	87.5%	448,239,000	67.9%	658,772,474	434,583,300	66.0%	52.5%	24,988,545	2,627,968	22,360,577	823.11	5.15%			
17,001 - 20,000	46,119	11,551	5,426,688	28,802	13,988,848	2,043,728,776	50,472	10,221,934	252,779,670	40,492	87.8%	668,118,000	73.2%	1,133,053,400	749,095,619	66.1%	55.4%	43,073,013	4,089,642	38,983,371	962.74	5.20%			
20,001 - 21,250	18,601	4,769	2,317,152	11,888	5,660,985	817,188,510	50,076	4,219,590	104,303,484	16,319	87.7%	269,263,500	70.6%	447,841,116	336,597,258	75.2%	54.8%	19,354,361	1,700,097	17,654,264	1,081.82	5.24%			
21,251 - 25,000	54,659	14,309	7,292,710	33,637	16,457,997	2,593,569,824	53,901	11,186,945	322,181,981	48,117	88.0%	793,930,500	67.4%	1,488,644,288	4,779,812	74.7%	57.4%	63,944,587	4,779,812	59,164,775	1,229.60	5.32%			
25,001 - 30,000	69,246	18,874	10,092,312	42,032	19,880,702	3,479,979,073	56,922	14,025,787	431,055,824	61,136	88.3%	1,008,744,000	64.1%	2,054,205,036	1,680,438,687	81.8%	59.0%	96,625,403	5,900,045	90,725,358	1,483.99	5.40%			
30,001 - 40,000	129,074	37,227	21,037,126	76,157	35,074,139	7,279,251,254	63,962	24,091,172	800,962,086	113,805	88.2%	1,877,782,500	73.1%	4,624,597,840	3,974,355,281	85.9%	63.5%	228,525,675	11,525,603	217,000,072	1,906.77	5.46%			
40,001 - 50,000	119,389	35,842	21,391,590	68,377	30,993,298	7,524,181,706	71,913	28,946,884	664,067,686	104,629	87.6%	1,726,378,500	72.5%	5,162,682,404	4,700,260,876	91.0%	68.6%	270,265,142	11,777,955	258,487,187	2,470.51	5.50%			
50,001 - 60,000	110,153	33,693	20,726,108	62,032	27,264,090	7,697,248,185	80,127	24,824,629	496,102,745	96,063	87.2%	1,585,039,500	69.1%	5,640,930,569	5,275,770,433	93.5%	73.3%	303,356,842	12,082,294	291,274,548	3,032.12	5.52%			
60,001 - 75,000	146,440	45,501	29,692,549	79,387	34,920,020	11,394,447,179	90,930	34,179,023	544,244,679	125,310	85.6%	2,067,615,000	75.3%	8,816,766,523	8,428,566,151	95.6%	77.4%	484,642,779	18,178,319	466,464,460	3,722.48	5.53%			
75,001 - 80,000	42,889	13,357	9,398,945	22,571	10,071,224	3,616,226,011	100,317	11,116,714	137,575,507	36,048	84.0%	594,792,000	68.4%	2,894,975,218	2,792,499,642	96.5%	80.1%	160,568,775	5,747,690	154,821,085	4,294.86	5.54%			
80,001 - 100,000	139,659	48,325	36,441,239	63,636	29,073,227	12,532,279,076	111,558	62,946,744	127,339,808	112,339	80.4%	1,853,593,500	69.6%	10,331,344,063	10,027,050,563	97.1%	82.4%	576,555,430	14,242,878	562,312,552	5,005.50	5.61%			
100,001 - 120,000	94,742	31,103	27,934,147	39,140	19,906,747	9,304,528,173	131,994	49,348,855	261,309,700	70,492	74.4%	1,163,118,000	60.3%	7,929,449,328	7,694,736,890	97.0%	85.2%	442,447,477	10,297,448	432,150,029	6,130.48	5.62%			
120,001 - 160,000	110,243	32,708	38,029,423	38,323	23,092,901	11,406,754,967	159,949	69,162,790	273,980,935	71,315	64.7%	1,176,697,500	50.5%	10,025,239,322	9,778,244,368	97.5%	87.9%	562,249,114	14,354,734	547,894,380	7,682.74	5.60%			
160,001 - 200,000	57,425	14,909	23,591,096	15,766	13,125,998	6,178,523,253	200,582	50,320,050	131,413,427	30,803	53.6%	508,249,500	38.9%	5,589,180,376	5,463,634,169	97.8%	90.5%	314,158,932	8,827,651	305,331,281	9,912.39	5.59%			
200,001 or more	116,967	19,402	85,466,490	19,156	45,754,331	14,362,356,412	370,508	343,201,299	318,725,699	38,764	33.1%	639,606,000	10.5%	13,747,226,012	13,349,316,245	97.1%	95.7%	767,585,720	43,275,769	724,309,951	18,685.12	5.43%			
TOTAL	1,803,232	442,059	358,381,454	863,175	445,754,060	11,551,649,440	82,628	1,162,579,207	9,018,974,307	1,410,559	78.2%	23,274,223,500	50.0%	85,421,030,839	75,051,867,454	87.9%	73.3%	4,451,638,611	183,642,913	4,267,995,698	3,025.75	5.51%			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	21,874	113	259,745	4,880	8,199,408	(2,193,690,106)	(143,266)	363,010,373	91,423,235	15,312	70.0%	252,648,000	61.6%	(2,174,750,968)	(1,103,828,799)	50.8%	99.1%	1,724,371	379,213	1,345,158	87.85	-0.06%			
\$ 1 - 3,999	16,523	79	74,776	4,989	1,233,757	30,194,269	1,969	4,682,193	4,312,340	15,337	92.8%	253,060,500	90.6%	(222,496,378)	(217,486,510)	97.7%	-736.9%	92,354	2,861	89,493	5.84	0.30%			
4,000 - 9,999	35,328	141	72,281	17,574	4,266,677	239,422,787	7,272	7,125,640	11,873,672	32,924	93.2%	543,246,000	90.9%	(308,571,425)	(300,748,569)	97.5%	-128.9%	126,144	8,890	117,254	3.56	0.05%			
10,000 - 14,999	45,514	246	140,006	26,795	8,754,957	539,096,653	12,648	8,222,556	23,616,674	42,622	93.6%	703,263,000	91.2%	(179,560,465)	(175,756,106)	97.9%	-33.3%	220,647	24,679	195,968	4.60	0.04%			
15,000 - 19,999	55,487	6,336	644,287	35,001	15,327,043	912,815,221	17,509	10,575,332	61,265,946	52,134	94.0%	860,211,000	91.7%	1,913,607	(604,686)	-31.6%	0.2%	3,359,006	1,222,700	2,136,306	40.98	0.23%			
20,000 - 24,999	60,089	13,086	2,709,966	38,308	18,745,922	1,266,483,349	22,525	10,424,090	110,107,523	56,226	93.6%	927,729,000	91.4%	239,070,916	225,643,605	94.4%	18.9%	16,135,790	4,619,304	11,516,486	204.82	0.91%			
25,000 - 29,999	61,845	14,262	4,334,193	39,664	19,485,839	1,575,921,212	27,508	11,174,731	145,564,738	57,289	92.6%	945,268,500	89.8%	496,262,705	465,564,190	93.8%	31.5%	29,634,317	5,688,340	23,945,977	417.99	1.52%			
30,000 - 39,999	126,005	29,917	12,748,820	80,956	39,028,414	4,077,653,721	35,011	23,354,329	389,088,312	116,467	92.4%	1,921,705,500	89.5%	1,790,214,238	1,674,099,595	93.5%	43.9%	101,095,774	12,177,222	88,918,552	758.83	2.17%			
40,000 - 49,999	123,391	32,296	15,594,170	76,307	34,233,927	5,083,286,150	44,967	24,479,905	490,834,914	113,045	91.6%	1,865,242,500	88.4%	2,751,688,641	2,559,731,700	93.0%	54.1%	150,851,590	10,900,899	139,950,691	1,238.01	2.75%			
50,000 - 59,999	123,264	34,525	17,401,088	73,380	31,796,147	6,148,184,341	55,021	25,360,923	627,055,224	111,743	90.7%	1,843,759,500	87.2%	3,702,730,540	3,450,749,372	93.2%	60.2%	201,450,497	10,865,299	190,585,198	1,705.57	3.10%			
60,000 - 69,999	123,938	35,717	18,597,207	71,759	30,670,760	7,210,640,169	64,991	23,511,978	735,050,990	110,949	89.5%	1,830,658,500	85.7%	4,668,442,738	4,354,402,253	93.3%	64.7%	252,949,655	11,432,923	241,516,732	2,176.83	3.35%			
70,000 - 79,999	122,526	36,368	20,244,284	68,911	29,278,275	8,120,714,828	74,952	27,612,909	808,230,747	108,346	88.4%	1,787,709,000	84.1%	5,552,387,990	5,166,287,403	93.0%	68.4%	299,085,755	12,126,296	286,959,459	2,648.55	3.53%			
80,000 - 89,999	116,158	34,858	20,572,234	62,855	27,368,379	8,520,872,364	84,934	24,883,311	856,127,957	100,323	86.4%	1,655,329,500	81.6%	6,034,298,218	5,614,424,851	93.0%	70.8%	324,480,081	12,019,634	312,460,747	3,114.54	3.67%			
90,000 - 99,999	105,803	32,219	20,909,282	54,																					

TABLE 4B. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY/SURVIVING SPOUSE: ITEMIZED DEDUCTIONS

Income Level	Aggregate Number of Returns Filed [MFJ-SS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions††:			Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All MFJ/SS-ID Returns] [S]	Effective Tax Rate††† [%]	
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All MFJ/SS ID Returns Filed [%]	Average ID Value [S]	Deduction Amount [S]	[before residency proration] [S]	[after residency proration] [S]							Effective Proration Factor [%]
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																	
A. BY SIZE OF NC TAXABLE INCOME																						
NCTI Level																						
No Taxable Income	240,410	195	11,899	22,310	32,459,326	37,434,453,454	708,355	1,290,899,580	2,571,937,496	52,847	22.0%	7,071,113,857	133,804	29,082,301,681	(1,445,702,817)	-5.0%	77.7%	-	-	-		
\$ 1 - 2,000	50,892	4,978	200,734	6,437	2,387,944	6,703,934,245	564,684	108,338,856	190,805,930	11,872	23.3%	652,740,687	54,982	5,968,726,484	10,472,086	0.2%	89.0%	602,147	16,681	585,466	49.31	
2,001 - 4,000	40,068	2,960	385,202	4,450	2,296,665	5,016,996,988	667,509	83,749,700	148,165,096	7,516	18.8%	498,595,992	66,338	4,453,985,600	22,163,688	0.5%	88.8%	1,274,337	45,626	1,228,811	163.49	
4,001 - 6,000	36,319	2,264	487,594	3,526	2,320,760	3,384,012,614	579,058	44,933,173	110,387,222	5,844	16.1%	347,032,234	59,383	2,971,526,331	29,045,194	1.0%	87.8%	1,670,106	58,190	1,611,916	275.82	
6,001 - 10,000	68,544	3,682	1,202,735	6,292	4,421,160	5,718,979,477	569,563	87,215,793	249,229,249	10,041	14.6%	609,713,319	60,722	4,947,252,702	79,864,567	1.6%	86.5%	4,592,173	144,038	4,448,135	443.00	
10,001 - 10,625	10,368	519	205,264	884	642,566	693,836,030	492,781	9,528,642	27,478,411	1,408	13.6%	84,511,822	60,023	591,374,439	14,527,504	2.5%	85.2%	835,327	27,155	808,172	573.99	
10,626 - 12,750	34,111	1,604	721,300	2,901	2,387,867	2,088,217,086	460,873	32,240,697	120,670,728	4,531	13.3%	243,670,749	53,779	1,756,116,306	52,957,721	3.0%	84.1%	3,045,080	90,495	2,954,585	652.08	
12,751 - 15,000	35,875	1,664	832,622	3,077	2,521,781	2,774,689,578	582,062	154,165,370	223,096,573	4,767	13.3%	285,863,588	59,967	2,419,894,787	66,118,803	2.7%	87.2%	3,801,813	113,544	3,688,269	773.71	
15,001 - 17,000	31,039	1,402	766,191	2,453	2,032,550	2,160,889,053	557,937	20,444,262	82,457,540	3,873	12.5%	211,612,014	54,638	1,887,263,761	61,954,920	3.3%	87.3%	3,562,414	109,593	3,452,819	891.51	
17,001 - 20,000	46,119	1,887	1,168,100	3,713	3,083,526	2,175,696,291	386,653	49,521,135	125,589,762	5,627	12.2%	244,615,499	43,472	1,855,012,165	104,037,719	5.6%	85.3%	5,982,147	175,153	5,806,994	1,031.99	
20,001 - 21,250	18,601	791	518,866	1,484	1,305,461	863,866,833	378,557	10,383,986	47,603,990	2,282	12.3%	112,066,926	49,109	714,579,903	47,072,305	6.6%	82.7%	2,706,688	72,835	2,633,853	1,154.19	
21,251 - 25,000	54,659	2,262	1,567,458	4,265	3,836,946	2,916,299,378	445,781	51,232,341	148,770,486	6,542	12.0%	384,820,375	58,823	2,433,940,858	151,076,935	6.2%	83.5%	8,686,911	232,164	8,454,747	1,292.38	
25,001 - 30,000	69,246	2,869	2,250,257	5,224	4,740,292	3,340,309,855	411,875	63,830,977	201,865,990	8,110	11.7%	565,995,971	69,790	2,636,278,871	222,868,842	8.5%	78.9%	12,814,949	329,058	12,485,891	1,539.57	
30,001 - 40,000	129,074	5,177	4,519,855	10,044	10,071,292	5,509,826,375	360,851	69,698,848	322,461,427	15,269	11.8%	690,988,169	45,254	4,566,075,627	533,605,629	11.7%	82.9%	30,682,321	879,647	29,802,674	1,951.84	
40,001 - 50,000	119,389	5,203	5,063,206	9,502	9,563,851	4,489,195,162	304,146	83,947,059	294,052,778	14,760	12.4%	654,574,689	44,348	3,624,514,754	664,111,541	18.3%	80.7%	38,186,410	1,127,359	37,059,051	2,510.78	
50,001 - 60,000	110,153	5,210	5,572,107	8,823	8,894,009	4,149,801,369	294,521	54,603,391	267,968,234	14,090	12.8%	707,457,559	50,210	3,228,978,967	775,489,912	24.0%	77.8%	44,590,715	1,431,653	43,159,062	3,063.10	
60,001 - 75,000	146,440	7,570	8,708,226	13,928	13,576,978	4,917,369,155	232,720	74,691,641	305,505,514	21,130	14.4%	679,067,174	32,138	4,007,488,108	1,425,019,510	35.6%	81.5%	81,938,655	2,642,251	79,296,404	3,752.79	
75,001 - 80,000	42,889	2,527	2,850,631	4,290	4,223,423	1,705,926,688	249,368	45,174,695	108,830,179	6,841	16.0%	275,078,843	40,210	1,367,192,361	530,280,117	38.8%	80.1%	30,491,122	915,186	29,575,936	4,323.34	
80,001 - 100,000	139,659	10,542	12,580,245	16,703	15,531,146	5,991,700,587	219,316	78,410,037	257,320,110	27,320	19.6%	811,094,025	29,689	4,373,433,589	2,456,621,362	49.4%	83.0%	141,255,821	3,030,831	138,220,996	5,059.48	
100,001 - 120,000	94,742	9,246	11,808,495	14,942	14,174,081	5,381,228,532	221,906	61,527,016	207,422,746	24,250	25.6%	766,618,239	31,613	4,468,714,563	2,662,007,782	59.6%	83.0%	153,065,441	3,357,465	149,707,976	6,173.52	
120,001 - 160,000	110,243	14,845	22,816,198	23,960	25,081,549	10,405,926,952	267,312	170,585,239	323,057,890	38,928	35.3%	1,152,009,174	29,593	9,101,445,127	5,403,381,885	59.4%	87.5%	310,694,547	7,477,964	303,216,583	7,789.16	
160,001 - 200,000	57,425	10,177	18,961,123	16,363	20,613,440	7,419,552,494	278,700	113,817,287	211,450,902	26,622	46.4%	797,843,007	29,969	6,524,075,872	4,758,026,920	72.9%	87.9%	273,586,632	7,467,388	266,119,244	9,996.22	
200,001 or more	116,967	29,953	189,909,364	47,928	282,969,815	72,629,132,893	928,726	3,008,033,370	2,097,289,596	78,203	66.9%	5,457,082,381	69,781	68,082,794,286	44,266,990,747	65.0%	93.7%	2,545,351,996	222,002,452	2,323,349,544	29,709.21	
TOTAL	1,803,232	127,527	293,107,672	233,069	469,136,428	197,871,841,089	503,910	5,766,973,095	8,671,680,749	392,673	21.8%	23,304,166,293	59,348	171,662,967,143	62,891,992,873	36.6%	86.8%	3,699,417,858	251,746,730	3,447,671,128	8,780.01	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	21,874	85	422,833	2,715	12,558,476	(7,698,723,069)	(1,173,228)	1,284,011,728	203,525,768	6,562	30.0%	157,767,767	24,043	(6,776,005,276)	(946,222,540)	14.0%	88.0%	2,500,629	170,001	2,330,628	355.17	
\$ 1 - 3,999	16,523	41	48,011	358	343,080	2,302,512	1,941	3,332,797	2,338,674	1,186	7.2%	26,134,661	22,036	(22,838,026)	(21,584,062)	94.5%	-991.9%	80,091	7,741	72,350	61.00	
4,000 - 9,999	35,328	43	26,816	1,070	827,842	17,507,686	7,283	2,913,950	3,266,827	2,404	6.8%	54,480,410	22,662	(37,325,601)	(35,614,904)	95.4%	-213.2%	58,596	3,214	55,382	23.04	
10,000 - 14,999	45,154	59	93,715	1,512	1,047,172	36,233,735	12,529	6,531,044	2,892	6.4%	67,983,755	23,508	(31,118,892)	(30,281,552)	97.3%	-85.9%	132,357	1,131	130,226	45.17		
15,000 - 19,999	55,487	215	50,897	1,854	1,350,086	58,773,939	17,529	2,338,549	8,238,234	3,353	6.0%	78,034,113	23,273	(25,159,859)	(23,925,601)	95.1%	-42.8%	97,195	7,089	90,106	26.87	
20,000 - 24,999	60,889	647	130,500	2,256	1,717,389	87,104,709	22,548	3,727,687	15,317,708	3,863	6.4%	87,749,912	22,715	(12,235,224)	(11,975,368)	97.9%	-14.0%	402,992	43,987	359,005	92.93	
25,000 - 29,999	61,045	1,135	335,548	2,617	2,142,410	125,512,616	27,549	12,518,211	28,183,329	4,556	7.4%	107,336,696	23,559	(4,889,198)	(5,559,065)	113.7%	-3.9%	1,014,899	95,742	919,157	201.75	
30,000 - 39,999	126,005	2,809	1,227,194	5,437	4,681,852	334,475,471	35,068	10,797,046	79,935,587	9,538	7.6%	226,295,623	23,726	39,041,307	35,899,210	92.0%	11.7%	4,277,471	313,190	3,964,281	415.63	
40,000 - 49,999	123,391	3,087	1,843,463	6,159	5,478,073	466,256,166	45,066	11,800,536	10,346	8.4%	244,840,328	23,665	118,422,003	109,770,134	92.7%	25.4%	8,104,475	399,993	7,704,482	744.68		
50,000 - 59,999	123,264	3,517	2,424,800	7,114	6,194,602	635,072,734	55,123	13,578,782	152,551,791	11,521	9.3%	271,740,287	23,587	224,359,438	207,827,728	92.6%	35.3%	13,528,243	576,310	12,951,933	1,124.20	
60,000 - 69,999	123,938	3,966	3,055,452	8,097	7,142,854	845,483,798	65,092	14,686,388	196,343,392	12,989	10.5%	305,516,034	23,521	358,310,760	332,141,140	92.7%	42.4%	20,602,156	854,499	19,747,657	1,520.34	
70,000 - 79,999	122,526	4,566	3,892,926	6,885	7,554,591	1,064,930,696	75,101	15,926,788	224,924,103	14,180	11.6%	337,464,604	23,799	518,468,777	476,117,399	91.8%	48.7%	28,755,208	1,122,648	27,632,560	1,948.70	
80,000 - 89,999	116,158	5,201	4,744,249	9,648	8,405,344	1,347,173,682	85,076	18,427,252	278,933,319	15,835	13.6%	373,656,927	23,597	713,010,688	657,453,200	92.2%	52.9%	39,187,7				

TABLE 5. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

MARRIED FILING SEPARATELY

Income Level	Number of Returns Filed [MFS]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§ 105-153.5.(a)(1),(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [\$]	Total Credits Taken [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFS Returns] [\$]	Effective Tax Rate††† [%]		
		Balance Tax Due/Overpayment		Number of Returns Filed	[Net Tax† > Pre-payments] Amount [\$]			Number of Returns Filed	[Net Tax† < Pre-payments] Amount [\$]	Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions							[before residency proration] [\$]	[after residency proration] [\$]
		Balance Tax Due	Overpayment									Number of Returns Filed	Deduction Amount [\$8,250] [\$]	Number of Returns Filed	Deduction Amount [\$]							
A. BY SIZE OF NC TAXABLE INCOME																						
NCTI Level																						
No Taxable Income	15,629	26	6,286	6,709	4,731,489	4,660,806,217	298,215	112,871,426	242,495,432	11,015	90,873,750	4,614	534,348,163	3,905,960,298	(199,027,797)	-	-	-	-			
\$ 1 - 2,000	3,998	1,608	67,216	2,244	537,198	329,747,008	82,478	5,377,373	14,627,874	3,041	25,088,250	957	30,041,109	265,367,148	3,729,054	214,394	16,632	197,762	49.47			
2,001 - 4,000	3,302	1,320	155,669	1,928	475,118	240,855,480	72,942	1,763,755	12,627,079	2,633	21,722,250	669	192,560,219	9,880,743	568,152	40,871	527,281	159.69	5.34%			
4,001 - 6,000	3,115	1,265	229,105	1,812	440,642	216,732,699	69,577	3,299,944	12,792,493	2,494	20,575,500	621	18,777,400	167,887,250	15,574,789	895,530	56,792	838,738	269.26	5.39%		
6,001 - 10,000	6,012	2,312	564,905	3,654	878,830	360,378,404	59,943	3,046,946	17,085,293	4,936	40,722,000	1,076	30,597,903	275,020,154	48,061,280	2,763,550	143,574	2,619,976	435.79	5.45%		
10,001 - 10,625	1,016	417	121,570	593	134,408	44,131,568	43,437	372,025	2,085,601	836	6,897,000	180	1,933,778	33,587,214	10,479,111	6,022,553	25,819	576,734	567.65	5.50%		
10,626 - 12,750	3,392	1,282	378,801	2,091	464,328	169,645,454	50,013	3,513,406	7,124,586	2,859	23,586,750	533	8,950,924	133,496,600	39,715,593	2,283,634	94,812	2,188,822	645.29	5.51%		
12,751 - 15,000	3,643	1,397	453,816	2,214	529,924	192,852,580	52,938	51,988,161	62,999,211	3,074	25,360,500	569	8,274,836	148,206,194	50,575,056	2,908,054	99,191	2,808,863	771.03	5.55%		
15,001 - 17,000	3,299	1,224	411,279	2,066	454,730	115,023,951	34,866	3,864,234	5,879,952	2,773	22,877,250	526	8,576,272	152,785,470	3,035,151	95,739	2,939,412	891.00	5.57%			
17,001 - 20,000	5,073	1,903	666,457	3,142	722,103	177,607,265	35,010	461,076	8,351,936	4,256	35,112,000	817	8,383,677	126,220,728	93,890,490	5,398,750	174,389	5,224,361	1,029.84	5.56%		
20,001 - 21,250	2,092	802	291,972	1,287	301,559	137,145,105	65,557	4,926,684	4,306,077	1,726	14,239,500	366	7,652,382	115,873,830	43,125,291	2,479,676	69,890	2,409,786	1,151.91	5.59%		
21,251 - 25,000	6,065	2,339	950,598	3,700	906,124	329,356,516	54,304	2,732,298	9,832,701	4,852	40,029,000	1,213	21,945,422	260,281,691	140,174,079	8,059,996	231,977	7,828,019	1,290.69	5.58%		
25,001 - 30,000	7,896	3,098	1,279,878	4,761	1,080,261	499,806,418	63,299	3,013,624	13,589,008	6,225	51,356,250	1,671	22,851,902	415,022,882	216,935,002	12,473,803	375,016	12,098,787	1,532.27	5.58%		
30,001 - 40,000	13,140	5,456	2,448,782	7,615	1,900,439	993,335,434	75,596	4,439,793	17,910,062	9,653	79,637,250	3,487	125,708,605	774,519,310	456,446,108	26,245,708	809,269	25,436,439	1,935.80	5.57%		
40,001 - 50,000	8,942	4,085	2,050,495	4,805	1,408,131	575,337,477	64,341	3,107,482	13,154,958	5,772	47,619,000	3,170	35,161,921	482,509,080	398,601,692	22,919,602	573,487	22,346,115	2,499.01	5.61%		
50,001 - 60,000	5,399	2,453	1,520,325	2,911	974,482	400,806,227	74,237	1,514,004	8,103,218	3,024	24,948,000	2,375	25,243,886	344,025,527	294,651,268	16,942,483	350,164	16,592,319	3,073.22	5.63%		
60,001 - 75,000	4,716	2,147	1,709,556	2,533	1,083,200	603,216,608	127,909	4,035,422	9,043,383	2,303	18,909,750	2,413	42,929,806	536,279,091	314,764,950	18,098,962	454,349	17,644,613	3,741.44	5.61%		
75,001 - 80,000	1,073	460	427,720	604	310,435	135,830,647	126,590	12,148,317	13,274,835	473	3,902,250	600	11,244,164	119,557,715	82,908,838	4,767,253	142,756	4,624,497	4,309.88	5.58%		
80,001 - 100,000	2,800	1,239	1,372,377	1,533	960,593	478,575,870	170,920	2,797,507	8,238,758	1,136	9,372,000	1,664	25,606,250	438,156,629	248,405,288	14,283,338	390,832	13,892,506	4,961.61	5.59%		
100,001 - 120,000	1,455	626	905,357	812	625,274	367,550,803	252,612	2,401,423	5,556,434	4,962	4,067,250	962	16,104,873	344,223,669	158,818,214	9,132,041	319,241	8,812,800	6,056.91	5.55%		
120,001 - 160,000	1,189	563	1,344,790	616	790,207	588,080,846	494,601	29,905,109	20,483,297	331	2,730,750	858	118,856,140	475,915,818	162,217,054	9,327,482	349,258	8,978,224	7,551.07	5.53%		
160,001 - 200,000	534	254	864,637	274	487,620	264,171,255	494,703	5,436,592	4,211,692	133	1,097,250	401	26,621,858	237,677,407	95,289,547	5,479,153	183,471	5,295,682	9,917.01	5.56%		
200,001 or more	1,183	513	5,477,683	649	10,711,992	3,465,628,623	2,929,525	128,987,978	65,283,097	194	1,600,500	989	22,605,503	3,301,681,501	995,924,307	57,265,621	3,234,918	54,030,703	45,672.61	5.43%		
TOTAL	104,963	36,789	23,699,274	58,553	30,909,086	15,346,622,855	146,210	392,004,579	579,056,927	74,232	612,414,000	30,731	1,371,572,461	13,175,584,046	3,733,925,427	226,144,886	8,232,447	217,912,439	2,076.09	5.54%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	2,626	22	23,138	739	2,249,713	(1,377,292,906)	(524,483)	95,664,959	37,323,930	1,283	10,584,750	1,343	7,946,837	(1,337,483,464)	(133,398,325)	163,555	6,054	157,501	59.98	-0.01%		
\$ 1 - 3,999	2,781	203	24,810	1,126	254,347	5,489,278	1,974	499,108	841,188	2,199	18,141,750	582	2,308,900	(15,303,452)	(14,170,623)	45,763	1,289	44,474	15.99	0.81%		
4,000 - 9,999	6,377	668	87,900	3,822	753,279	45,767,221	7,177	619,573	6,785,811	5,518	45,523,500	859	4,983,566	(10,906,083)	(10,203,908)	217,887	13,153	204,734	32.11	0.45%		
10,000 - 14,999	6,309	1,750	318,855	3,841	842,673	79,047,117	12,529	408,625	8,419,341	5,538	45,688,500	771	5,117,040	20,230,861	18,339,962	1,344,723	111,426	1,233,297	195.48	1.56%		
15,000 - 19,999	7,116	2,371	600,932	4,230	906,244	125,155,542	17,588	787,192	10,121,350	6,262	51,661,500	854	6,192,369	57,967,515	53,169,067	3,232,759	184,513	3,048,246	428.37	2.44%		
20,000 - 24,999	8,195	2,870	808,665	4,905	1,000,452	184,701,023	22,538	1,013,608	12,574,756	7,167	59,127,750	1,028	8,662,918	105,349,207	97,153,043	5,737,471	207,113	5,530,358	674.85	2.99%		
25,000 - 29,999	8,647	3,196	1,021,494	5,095	1,155,565	237,725,584	27,492	797,786	15,495,007	7,397	61,025,250	1,250	10,713,740	151,289,373	141,948,109	8,290,539	272,377	8,018,162	927.28	3.37%		
30,000 - 39,999	16,719	6,373	2,372,591	9,780	2,212,512	584,455,467	34,958	1,324,046	35,091,133	13,433	110,822,500	3,286	30,398,251	409,467,879	387,755,163	22,555,697	686,546	21,869,151	1,308.04	3.74%		
40,000 - 49,999	13,850	5,698	2,366,226	7,691	2,020,253	620,089,305	44,772	1,558,955	37,865,328	10,064	83,028,000	3,786	37,329,376	463,425,556	436,908,203	25,346,697	846,238	2,810,459	1,768.99	3.95%		
50,000 - 59,999	9,320	4,143	1,991,108	4,866	1,479,958	509,044,521	54,619	1,286,076	31,896,423	5,825	48,056,250	3,495	36,711,301	393,666,623	368,031,219	21,313,462	447,080	20,866,382	2,238.88	4.10%		
60,000 - 69,999	5,917	2,542	1,507,823	3,150	1,108,751	382,428,577	64,632	1,253,105	26,646,850	3,303	27,249,750	2,614	29,090,616	300,694,466	278,659,924	16,135,742	339,129	15,796,613	2,669.70	4.13%		
70,000 - 79,999	3,968	1,697	1,248,311	2,131	934,710	296,554,582	74,737	1,116,151	18,885,308	1,958	16,153,500	2,010	24,551,409	238,080,516	214,779,857	12,397,374	300,281	12,097,093	3,048.66	4.08%		
80,000 - 89,999	2,768	1,194	901,419	1,489	752,873	234,302,912	84,647	676,229	13,917,614	1,301	10,733,250	1,467	18,714,840	191,613,437	170,952,931	9,867,823	244,933	9,622,890	3,476.48	4.11%		
90,000 - 99,999	2,049	837	786,514	1,124	661,830	193,879,210	94,621	701,728	11,407,491	845	6,971,250	1,204	15,876,030	160,326,167	143,854,227	14,831,570	218,331	8,083,239	3,944.97	4.17%		
100,000 - 149,999	4,377	1,826	2,452,055	2,352	1,954,980	522,734,670	119,428	6,484,072	27,538,871	1,440	11,880,000	2,937	41,954,589	447,845,282	380,242,924	21,902,259	756,997	21,145,262	4,830.99	4.05%		
150,000 - 199,999	1,191	518	1,248,849	614	721,543	203,818,031	171,132	2,684,786	7,931,818	319	2,631,750	872	14,438,507	181,500,742	145,187,013	8,348,246	303,764	8,044,482	6,754.39	3.95%		
200,000 - 499,999	1,522	612	2,529,872	787	1,913,472	447,579,949	294,074	11,108,232	14,570,175	291	2,400,750	1,231	26,935,934	414,781,322	266,664,247	15,334,171	727,498	14,606,673	9,597.03	3.26%		
500,000 - 999,999	435	132	1,188,427	253	994,414	304,040,223	698,943	17,607,403	8,432,484	56	462,000	379	17,123,271	295,629,871	126,733,259							

TABLE 5A. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: STANDARD DEDUCTION																						
Income Level	Aggregate Number of Returns Filed [MFS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction††:			Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All MFS-SD Returns] [S]	Effective Tax Rate††† [%]	
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	MFS Returns Filed [%]	Deduction Amount [\$8,250] [S]	as a % of All MFS SD/ID Value Amount [%]	[before residency proration] [S]	[after residency proration] [S]							Effective Proration Factor [%]
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																	
NCTI Level																						
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	15,629	[D]	[D]	5,031	1,590,279	94,056,444	8,539	15,466,931	64,674,988	11,015	70.5%	90,873,750	14.5%	(46,025,363)	(89,885,765)	195.3%	-	-	-	-		
\$ 1 - 2,000	3,998	1,153	53,317	1,830	382,634	61,745,096	20,304	20,304	6,326,957	3,041	76.1%	25,088,250	45.5%	30,610,001	2,926,682	9.6%	168,267	15,066	153,201	50.38		
2,001 - 4,000	3,302	959	108,871	1,645	337,253	53,700,361	20,395	166,418	5,902,939	2,633	79.7%	21,722,250	58.0%	26,241,590	7,869,820	30.0%	452,527	36,513	416,014	158.00		
4,001 - 6,000	3,115	953	163,235	1,518	287,392	48,885,896	19,601	173,964	4,425,514	2,494	80.1%	20,575,500	52.3%	24,058,846	12,499,370	52.0%	718,697	49,578	669,119	268.29		
6,001 - 10,000	6,012	1,785	406,523	3,122	610,791	105,511,897	21,376	267,661	7,581,101	4,936	82.1%	40,722,000	57.1%	57,476,457	39,480,862	68.7%	2,270,181	128,152	2,142,029	433.96		
10,001 - 10,625	1,016	327	89,002	505	89,097	19,170,520	22,931	50,133	852,056	836	82.3%	6,897,000	78.1%	11,471,597	8,623,392	75.2%	495,844	22,711	473,133	565.95		
10,626 - 12,750	3,392	1,035	279,921	1,817	314,916	67,395,689	23,573	113,308	3,515,199	2,859	84.3%	23,586,750	72.5%	40,406,778	33,478,416	82.9%	1,925,001	82,593	1,842,408	644.42		
12,751 - 15,000	3,643	1,124	333,944	1,929	331,952	81,539,552	26,526	196,432	3,379,094	3,074	84.4%	25,360,500	75.4%	52,996,390	42,658,255	80.5%	2,452,826	85,579	2,367,247	770.09		
15,001 - 17,000	3,299	980	298,201	1,787	331,579	77,270,663	27,865	98,381	3,124,370	2,773	84.1%	22,877,250	72.7%	51,367,424	44,370,097	86.4%	2,551,274	81,975	2,469,299	890.48		
17,001 - 20,000	5,073	1,544	487,830	2,692	488,173	125,257,324	29,431	199,069	4,502,384	4,256	83.9%	35,112,000	80.7%	85,842,009	78,749,014	91.7%	4,528,097	150,254	4,377,843	1,028.63		
20,001 - 21,250	2,092	625	209,724	1,098	212,004	55,607,054	32,217	37,343	1,510,432	1,726	82.5%	14,239,500	65.0%	39,894,465	35,565,025	89.1%	2,044,959	60,464	1,984,495	1,149.77		
21,251 - 25,000	6,065	1,804	665,876	3,032	662,630	164,170,831	33,836	363,548	4,160,051	4,852	80.0%	40,029,000	64.6%	120,345,328	112,050,883	93.1%	6,442,911	181,465	6,261,446	1,290.49		
25,001 - 30,000	7,896	2,329	866,848	3,868	690,230	237,860,979	38,211	251,736	5,891,772	6,225	78.8%	51,356,250	69.2%	180,864,693	170,949,742	94.5%	9,829,634	305,108	9,524,526	1,530.04		
30,001 - 40,000	13,140	3,826	1,580,180	5,783	1,076,097	445,103,737	46,110	689,426	7,314,136	9,653	73.5%	79,637,250	38.8%	358,841,777	334,687,459	93.3%	19,244,541	611,731	18,632,810	1,930.26		
40,001 - 50,000	8,942	2,544	1,219,641	3,198	647,127	317,728,327	55,046	459,998	5,184,409	5,772	64.5%	47,619,000	57.5%	265,385,276	256,770,100	96.8%	14,764,306	358,937	14,405,369	2,495.73		
50,001 - 60,000	5,399	1,338	784,756	1,665	369,347	198,299,740	65,575	440,241	2,699,454	3,024	56.0%	24,948,000	49.7%	171,092,527	164,705,409	96.3%	9,470,574	197,893	9,272,681	3,066.36		
60,001 - 75,000	4,716	1,049	861,620	1,238	347,408	181,451,775	78,789	479,034	2,223,471	2,303	48.8%	18,999,750	30.7%	160,707,588	153,501,420	95.5%	8,826,300	208,318	8,617,982	3,742.07		
75,001 - 80,000	1,073	221	230,147	247	73,925	42,261,953	89,349	180,354	784,129	473	44.1%	3,902,250	25.8%	37,755,928	36,560,872	96.8%	2,102,254	57,936	2,044,318	4,322.03		
80,001 - 100,000	2,800	551	640,584	577	244,202	114,074,017	100,417	298,104	1,636,625	1,136	40.6%	9,372,000	26.8%	103,363,496	100,373,145	97.1%	5,771,474	175,469	5,596,005	4,926.06		
100,001 - 120,000	1,455	249	370,404	239	104,222	59,667,775	121,030	536,577	856,814	493	33.9%	4,067,250	20.2%	53,880,288	53,888,639	97.5%	3,098,597	143,497	2,955,100	5,994.12		
120,001 - 160,000	1,189	174	500,387	155	132,608	49,288,172	148,907	1,974,007	1,191,725	331	27.8%	2,730,750	2.2%	47,339,704	44,791,050	94.6%	2,575,482	122,512	2,452,970	7,410.79		
160,001 - 200,000	534	70	323,271	61	63,695	31,676,269	238,167	483,905	474,660	133	24.9%	1,097,250	4.0%	30,588,264	23,615,681	77.2%	1,357,900	57,488	1,300,492	9,778.14		
200,001 or more	1,183	105	971,954	88	680,947	111,126,167	572,815	3,556,208	3,388,189	194	16.4%	1,600,500	0.7%	109,693,686	82,870,223	75.5%	4,765,030	266,378	4,498,652	23,188.93		
TOTAL	104,963	24,745	11,446,236	43,125	9,968,507	2,742,850,238	36,950	26,762,620	141,600,109	74,232	70.7%	612,414,000	30.9%	2,015,598,749	1,751,099,791	86.9%	105,856,676	3,399,537	102,457,139	1,380.23		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	2,626	[D]	[D]	268	259,306	(75,623,367)	(58,943)	16,239,431	3,769,654	1,283	48.9%	10,584,750	57.1%	(73,738,340)	(52,233,198)	70.8%	27,366	750	26,616	20.75		
\$ 1 - 3,999	2,781	26	28,711	985	157,127	4,463,821	2,030	318,416	547,436	2,199	79.1%	18,141,750	88.7%	(13,906,949)	(13,000,717)	93.5%	-311.5%	7,234	7,109	3.23		
4,000 - 9,999	6,787	395	26,244	3,563	39,670,909	7,189	469,262	4,830,455	5,518	86.5%	45,523,500	90.1%	(10,213,784)	(9,864,386)	96.6%	-25.7%	87,779	9,924	77,855	14.11		
10,000 - 14,999	6,309	1,447	227,134	3,562	724,402	69,378,757	12,528	307,963	6,255,175	5,538	87.8%	45,688,500	89.9%	17,743,045	16,257,028	91.6%	25.6%	1,126,528	101,704	1,024,824	185.05	
15,000 - 19,999	7,116	2,007	464,738	3,879	747,532	110,115,277	17,585	2,007	7,389,255	6,262	88.0%	51,661,500	89.3%	51,397,145	47,521,929	92.5%	46.7%	2,836,645	167,931	2,668,714	426.18	
20,000 - 24,999	8,195	2,409	632,419	4,454	797,117	161,471,224	22,530	408,964	9,047,588	7,167	87.5%	59,127,750	87.2%	93,704,850	86,960,972	92.8%	58.0%	5,070,309	185,400	4,884,909	681.58	
25,000 - 29,999	8,647	2,598	751,377	4,530	848,243	203,265,224	27,479	256,708	11,139,768	7,397	85.5%	61,025,250	85.1%	131,356,914	123,211,529	93.8%	64.6%	7,158,136	236,893	6,921,243	935.68	
30,000 - 39,999	16,719	4,887	1,694,730	8,166	1,527,848	468,609,184	34,885	656,428	22,106,604	13,433	80.3%	110,822,250	78.5%	336,336,758	318,923,644	94.8%	71.8%	18,459,033	564,969	17,894,064	1,332.10	
40,000 - 49,999	13,850	4,009	1,549,003	5,774	1,184,944	449,881,230	44,702	644,269	21,682,992	10,064	72.7%	83,028,000	69.0%	345,814,507	325,809,781	94.2%	76.9%	18,822,776	620,202	18,202,574	1,808.68	
50,000 - 59,999	9,320	2,554	1,158,246	3,121	668,594	317,623,459	54,528	2,554	14,821,641	5,825	62.5%	48,056,250	56.7%	255,080,980	237,936,003	93.3%	80.3%	13,719,755	283,893	13,435,862	2,306.59	
60,000 - 69,999	5,917	1,457	856,173	1,742	444,926	212,966,934	64,477	363,600	10,874,611	3,303	55.8%	27,249,750	48.4%	175,206,173	160,467,486	91.6%	82.3%	9,245,344	186,822	9,058,522	2,742.51	
70,000 - 79,999	3,968	880	661,878	1,016	301,153	145,981,696	74,557	375,520	7,506,531	1,958	49.3%	16,153,500	39.7%	122,697,185	108,575,742	88.5%	84.0%	6,251,809	147,581	6,104,228	3,117.58	
80,000 - 89,999	2,768	601	444,629	668	236,287	109,961,483	84,521	275,418	4,196,209	1,301	47.0%	10,733,250	36.4%	95,307,442	82,270,098	86.3%	86.7%	4,734,904	125,822	4,609,082	3,542.72	
90,000 - 99,999	2,049	405	364,376	412	185,934	79,867,810	94,518	97,730	3,358,148	845	41.2%	6,971,250	30.5%	69,636,142	61,127,444	87.8%	87.2%	3,518,489	83,508	3,434,981	4,065.07	
100,000 - 149,999	4,377	737	1,032,184	657	357,867	169,784,681	117,906	1,611,262	6,717,480	1,440	32.9%	11,880,000	22.1%	152,798,463	126,590,745	82.8%	90.0%	7,284,201	319,310	6,964,891	4,836.73	
150,000 - 199,999	1,191	156	464,347	149	130,852	54,544,661	170,986	827,761	2,335,398	319	26.8%	2,631,750	15.4%	50,405,274	38,474,741	76.3%	92.4%	2,212,294	86,604	2,125,690	6,663.61	
200,000 - 499,999	1,522	149	722,609	125	171,188	83,431,341	286,706	1,632,296	2,222,026	291	19.1%	2,400,750	8.2%	80,440,861								

TABLE 5B. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

		MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS																					
		D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions††:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All MFS-ID Returns] [S]	Effective Tax Rate††† [%]		
Income Level	Aggregate Number of Returns Filed [MFS]	Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	MFS Returns [%]	Deduction Amount [S]	Average ID Value [S]	[before residency proration] [S]	[after residency proration] [S]							Effective Proration Factor [%]	
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																		
A. BY SIZE OF NC TAXABLE INCOME																							
NCTI Level																							
No Taxable Income \$	15,629	[D]	[D]	1,678	3,141,210	4,566,749,773	989,759	97,404,495	177,820,444	4,614	29.5%	534,348,163	115,810	3,951,985,661	(109,142,032)	-2.8%	86.5%	-	-	-	-		
1 - 2,000	3,998	481	20,185	414	154,564	268,001,912	280,044	5,097,261	8,300,917	957	23.9%	30,041,109	31,391	234,757,147	802,372	0.3%	87.6%	46,127	1,566	44,561	46.56		
2,001 - 4,000	3,302	361	46,798	283	137,865	187,155,119	279,754	1,597,337	6,724,140	669	20.3%	15,709,687	23,482	166,318,629	2,010,923	1.2%	88.9%	115,625	4,358	111,267	166.32		
4,001 - 6,000	3,115	312	65,870	294	153,250	167,846,803	270,285	3,125,980	8,366,979	621	19.9%	18,777,400	30,237	143,828,404	3,075,419	2.1%	85.7%	176,833	7,214	169,619	273.14		
6,001 - 10,000	6,012	527	158,382	532	268,039	254,866,507	236,865	2,779,285	9,504,192	1,076	17.9%	30,597,903	28,437	217,543,697	8,580,418	3.9%	85.4%	493,369	15,422	477,947	444.19		
10,001 - 10,625	1,016	90	32,568	88	45,311	24,961,048	138,672	321,892	1,233,545	180	17.7%	1,933,778	10,743	22,115,617	1,855,719	8.4%	88.6%	106,709	3,108	103,601	575.56		
10,626 - 12,750	3,392	247	98,880	274	149,412	102,249,765	191,838	3,400,368	3,609,387	533	15.7%	8,950,924	16,793	93,089,822	6,237,177	6.7%	91.0%	358,633	12,219	346,414	649.93		
12,751 - 15,000	3,643	273	119,872	285	197,972	111,313,028	195,629	51,791,729	59,620,117	569	15.6%	8,274,836	14,543	95,209,804	7,916,801	8.3%	85.5%	455,228	13,612	441,616	776.13		
15,001 - 17,000	3,299	244	113,078	279	123,151	37,753,288	71,774	3,753,853	2,755,582	526	15.9%	8,576,272	16,305	30,187,287	8,415,373	27.9%	80.0%	483,877	13,764	470,113	893.75		
17,001 - 20,000	5,073	359	178,627	450	233,930	52,349,941	64,076	262,007	3,849,552	817	16.1%	8,383,677	10,262	40,378,719	15,141,476	37.5%	77.1%	870,653	24,135	846,518	1,036.13		
20,001 - 21,250	2,092	177	82,248	189	89,555	81,538,051	222,782	4,889,341	2,795,645	366	17.5%	7,652,382	20,908	75,979,365	7,560,266	10.0%	93.2%	434,717	9,426	425,291	1,162.00		
21,251 - 25,000	6,065	535	284,722	668	343,494	165,185,685	136,179	2,368,750	5,672,650	1,213	20.0%	21,945,422	18,092	139,936,363	28,123,196	20.1%	84.7%	1,617,085	50,512	1,566,573	1,291.49		
25,001 - 30,000	7,896	769	413,030	893	390,031	261,945,439	156,760	2,761,888	7,697,236	1,671	21.2%	22,851,902	13,676	234,158,189	45,985,260	19.6%	89.4%	2,644,169	69,908	2,574,261	1,540.55		
30,001 - 40,000	13,140	1,630	868,602	1,832	824,342	548,231,697	157,222	3,750,367	10,595,926	3,487	26.5%	125,708,605	36,051	415,677,533	121,758,649	29.3%	75.8%	7,001,167	197,538	6,803,629	1,951.14		
40,001 - 50,000	8,942	1,541	830,854	1,607	761,004	257,609,150	81,265	2,647,484	7,970,909	3,170	35.5%	35,161,921	11,092	217,123,804	141,831,592	65.3%	84.3%	8,155,296	214,550	7,940,746	2,504.97		
50,001 - 60,000	5,399	1,115	735,569	1,246	605,135	202,506,887	85,266	1,073,763	5,403,764	2,375	44.0%	25,243,886	10,629	172,933,000	129,945,859	75.1%	85.4%	7,471,909	152,271	7,319,638	3,081.95		
60,001 - 75,000	4,716	1,098	847,936	1,295	735,793	421,764,833	174,789	3,556,388	6,819,912	2,413	51.2%	42,929,806	17,791	375,571,503	161,263,530	42.9%	89.0%	9,272,662	246,031	9,026,631	3,740.83		
75,001 - 80,000	1,073	239	197,573	357	236,510	93,568,694	155,948	11,967,963	12,490,706	600	55.9%	11,244,164	18,740	81,801,787	46,347,966	56.7%	87.4%	2,664,999	84,820	2,580,179	4,300.30		
80,001 - 100,000	2,800	688	731,793	956	716,391	364,501,853	219,052	2,499,403	6,240,133	1,664	59.4%	25,606,250	15,388	334,792,873	148,032,143	44.2%	91.8%	8,511,864	215,363	8,296,501	4,985.88		
100,001 - 120,000	1,455	377	534,953	573	521,052	307,883,028	320,045	1,864,846	4,699,620	962	66.1%	16,104,873	16,741	288,943,381	104,929,575	36.3%	93.8%	6,033,444	175,744	5,857,700	6,089.09		
120,001 - 160,000	1,189	389	844,403	461	657,599	538,792,674	627,963	27,931,102	19,291,522	858	72.2%	118,856,140	138,527	428,576,114	117,426,004	27.4%	79.5%	6,752,000	226,746	6,525,254	7,605.19		
160,001 - 200,000	534	184	541,366	213	423,925	232,494,986	579,788	4,952,687	3,737,032	401	75.1%	26,621,858	66,389	207,088,783	71,673,866	34.6%	89.1%	4,121,253	126,063	3,995,190	9,963.07		
200,001 or more	1,183	408	4,505,729	561	10,031,045	3,354,502,456	3,391,812	125,431,770	61,894,908	989	83.6%	226,051,503	228,566	3,191,987,815	913,054,084	28.6%	95.2%	52,500,591	2,968,540	49,532,051	50,082.96		
TOTAL	104,963	12,044	12,253,038	15,428	20,940,579	12,603,772,617	410,132	365,241,959	437,456,818	30,731	29.3%	1,371,572,461	44,632	11,159,985,297	1,982,825,636	17.8%	88.5%	120,288,210	4,832,910	115,455,300	3,756.97		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI																							
\$	2,626	[D]	[D]	471	1,990,470	(1,301,669,539)	(969,225)	79,425,528	33,554,276	1,343	51.1%	7,946,837	5,917	(1,263,745,124)	(81,165,127)	6.4%	97.1%	136,189	5,304	130,885	97.46		
1 - 3,999	2,781	199	19,237	141	97,220	1,025,457	1,762	180,692	293,752	582	20.9%	2,308,900	3,967	(1,396,503)	(1,169,906)	83.8%	-136.2%	38,529	1,164	37,365	64.20		
4,000 - 9,999	6,377	273	61,656	259	96,159	6,096,312	7,097	150,311	1,955,556	859	13.5%	4,983,566	5,802	(692,299)	(339,522)	49.0%	-11.4%	130,108	3,229	126,879	147.71		
10,000 - 14,999	6,309	303	91,721	279	118,271	9,668,360	12,540	100,662	2,164,166	771	12.2%	5,117,400	6,637	2,487,816	2,082,934	83.7%	25.7%	218,195	9,722	208,473	270.39		
15,000 - 19,999	7,116	364	136,194	351	158,712	15,040,265	17,612	454,569	2,732,095	854	12.0%	6,192,369	7,251	6,570,370	5,647,138	85.9%	43.7%	396,114	16,582	379,532	444.42		
20,000 - 24,999	8,195	461	176,246	451	203,335	23,229,799	22,597	604,644	3,527,168	1,028	12.5%	8,662,918	8,427	11,644,357	10,192,071	87.5%	50.1%	667,162	21,713	645,449	627.87		
25,000 - 29,999	8,647	598	270,117	565	307,322	34,460,360	27,568	541,078	4,355,239	1,250	14.5%	10,713,740	8,571	19,932,459	18,736,580	94.0%	57.8%	1,132,403	35,484	1,096,919	877.54		
30,000 - 39,999	16,719	1,486	677,861	1,614	684,664	115,846,283	33,254	667,618	12,984,529	3,286	19.7%	30,398,251	9,251	73,131,121	68,831,519	94.1%	63.1%	4,096,664	121,577	3,975,087	1,209.70		
40,000 - 49,999	13,850	1,689	817,223	1,917	835,309	170,208,075	45,557	1,416,686	16,182,336	3,786	27.3%	37,329,376	9,860	117,611,049	111,098,422	94.5%	69.1%	6,523,921	226,036	6,297,885	1,663.47		
50,000 - 59,999	9,320	1,589	832,862	1,745	811,364	191,421,062	54,770	950,664	17,074,782	3,495	37.5%	36,711,301	10,504	138,585,643	130,095,216	93.9%	72.4%	7,593,707	163,187	7,430,520	2,126.04		
60,000 - 69,999	5,917	1,085	651,650	1,408	663,825	169,461,643	64,828	889,505	15,772,239	2,614	44.2%	29,090,616	11,129	125,488,293	118,192,438	94.2%	74.1%	6,890,398	152,307	6,738,091	2,577.69		
70,000 - 79,999	3,968	817	586,433	1,115	633,557	150,572,886	74,912	740,631	11,378,777	2,010	50.7%	24,551,409	12,215	115,383,331	106,204,115	92.0%	76.6%	6,145,565	152,700	5,992,865	2,981.52		
80,000 - 89,999	2,768	593	456,790	821	516,586	124,341,429	84,759	400,811	9,721,405	1,467	53.0%	18,714,840	12,757	96,305,995	88,682,833	92.1%	77.5%	5,132,191	119,111	5,013,808	3,417.73		
90,000 - 99,999	2,049	432	422,138	712	475,896	114,011,400	94,694	603,998	8,049,343	1,204	58.8%	15,876,030	13,186	90,690,025	82,726,783	91.2%	79.5%	4,783,081	134,823	4,648,258	3,600.68		
100,000 - 149,999	4,377	1,089	1,419,872	1,695	1,597,293	352,949,989	120,174	4,872,810	20,821,391	2,937	67.1%	41,954,589	14,285	295,046,819	253,652,179	86.0%	83.6%	14,618,058	437,687	14,180,371	4,828.18		
150,000 - 199,999	1,191	362	784,502	665	590,691	149,273,370	17																

TABLE 6. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

Income Level	Number of Returns Filed [HoH]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [\$]	Total Credits Taken [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All HH Returns] [\$]	Effective Tax Rate††† [%]		
		Balance Tax Due/Overpayment		Number of Returns Filed	[Net Tax] > Pre-payments [Amount] [\$]			Number of Returns Filed	[Net Tax] < Pre-payments [Amount] [\$]	Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions							[before residency proration] [\$]	[after residency proration] [\$]
		Balance Tax Due	Overpayment									Number of Returns Filed	Deduction Amount [\$13,200]	Number of Returns Filed	Deduction Amount [\$]							
		Number of Returns Filed	Number of Returns Filed									Number of Returns Filed	Number of Returns Filed	Number of Returns Filed	Number of Returns Filed							
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	141,616	61	2,503	97,816	18,001,676	1,795,218,656	12,677	34,720,121	212,880,850	136,314	1,799,344,800	5,302	98,995,421	(281,282,294)	(711,025,857)	-	-	-	-			
\$ 1 - 2,000	51,335	3,589	138,439	37,151	9,416,810	1,009,682,078	19,668	6,214,917	10,972,775	50,616	668,131,200	719	22,075,715	314,717,305	50,603,037	2,909,857	2,334,674	575,183	11.20			
2,001 - 4,000	43,922	4,754	398,052	34,770	10,911,276	833,388,380	18,974	14,408,497	9,786,414	43,354	572,272,800	568	12,697,705	253,039,958	131,156,396	7,541,509	5,170,499	2,371,010	53.98			
4,001 - 6,000	40,556	6,236	797,650	33,075	11,443,700	885,659,849	21,838	3,167,394	8,855,142	40,100	529,320,000	456	12,493,331	338,158,770	202,280,774	11,631,117	5,956,319	5,674,798	139.92			
6,001 - 10,000	73,795	13,757	2,636,482	59,500	20,895,463	1,887,169,321	25,573	3,369,178	18,178,732	72,796	960,907,200	999	27,689,465	883,763,102	587,710,864	33,793,566	11,357,624	22,435,942	304.03			
10,001 - 10,625	10,821	2,146	505,086	8,626	3,046,230	275,966,354	25,503	8,600,280	2,237,763	10,663	140,751,600	158	3,012,841	130,770,430	111,577,255	6,415,678	1,660,546	4,755,132	439.44			
10,626 - 12,750	35,956	7,353	1,866,241	28,462	9,989,005	979,431,629	27,240	2,454,965	9,203,960	35,378	466,989,600	578	13,598,715	492,094,319	420,190,091	24,161,061	5,486,075	18,674,986	519.38			
12,751 - 15,000	36,274	7,756	2,215,234	28,368	9,997,884	1,060,111,928	29,225	2,353,172	9,842,507	35,601	469,933,200	673	15,122,534	567,566,859	502,583,941	28,898,675	5,557,562	23,341,113	643.47			
15,001 - 17,000	29,822	6,480	1,979,282	23,201	8,171,714	919,721,938	30,840	1,253,072	9,668,250	29,193	385,347,600	629	11,909,566	514,049,594	476,720,718	27,411,442	4,589,707	22,821,735	765.27			
17,001 - 20,000	40,244	9,371	3,151,152	30,661	10,589,388	1,344,276,796	33,403	1,890,835	13,748,511	39,280	518,496,000	964	18,732,066	795,191,024	742,693,758	42,705,003	5,678,655	37,026,348	920.05			
20,001 - 21,250	14,610	3,667	1,301,901	10,861	3,657,791	545,246,168	37,320	6,869,905	5,159,337	14,222	187,730,400	368	8,028,028	344,997,308	301,152,838	17,316,368	1,806,918	15,509,450	1,061.56			
21,251 - 25,000	38,038	9,622	3,530,909	28,218	9,803,466	1,499,568,227	39,423	2,270,969	16,139,158	36,832	486,182,400	1,206	33,527,313	965,990,325	876,960,999	50,425,301	4,768,397	45,656,904	1,200.30			
25,001 - 30,000	38,063	9,734	3,905,951	28,102	9,862,798	1,646,685,276	43,262	5,743,088	20,511,276	36,464	481,324,800	1,599	40,185,172	1,110,407,116	1,041,733,189	59,899,783	4,819,146	55,080,637	1,447.09			
30,001 - 40,000	49,012	13,131	5,928,798	35,645	12,943,921	2,520,446,075	51,425	4,257,193	26,500,541	46,078	608,229,600	2,934	52,941,897	1,837,031,230	1,691,518,202	97,262,305	6,267,924	90,994,381	1,856.57			
40,001 - 50,000	28,214	8,007	4,505,785	20,031	7,798,162	1,715,541,429	60,805	5,332,008	16,800,111	25,804	340,612,800	2,410	44,075,595	1,319,384,931	1,258,105,718	72,341,176	3,790,884	68,550,292	2,429.66			
50,001 - 60,000	16,955	5,141	3,515,817	11,713	4,787,887	1,218,527,463	71,868	4,259,046	12,305,858	14,960	197,472,000	1,995	36,654,883	976,353,768	925,272,818	53,203,236	2,464,706	50,738,530	2,992.54			
60,001 - 75,000	14,205	5,059	3,951,737	9,060	3,885,629	1,247,397,773	87,814	5,378,934	14,078,674	11,785	155,561,200	2,420	59,448,466	1,023,688,367	946,036,492	54,397,114	1,875,607	52,521,507	3,697.40			
75,001 - 80,000	2,939	1,103	992,264	1,818	872,730	322,686,262	109,795	1,666,350	3,192,473	2,313	30,531,600	626	12,103,616	278,524,923	227,445,094	13,078,105	317,748	12,760,357	4,341.73			
80,001 - 100,000	7,453	2,865	3,008,385	4,543	2,386,024	866,163,455	116,217	3,989,788	7,932,289	5,483	72,375,600	1,970	39,709,846	750,135,508	661,862,383	38,057,080	876,154	37,180,926	4,988.72			
100,001 - 120,000	4,003	1,554	2,119,253	2,422	1,564,892	560,384,466	139,991	4,073,401	6,380,086	2,727	35,996,400	1,276	29,999,520	492,081,861	436,348,396	55,290,054	551,296	24,538,758	6,130.09			
120,001 - 160,000	3,678	1,510	2,805,769	2,152	1,702,029	696,248,900	189,301	5,377,399	6,953,442	2,158	28,485,600	1,520	31,439,378	634,747,669	503,259,003	28,937,387	745,858	28,191,529	7,664.91			
160,001 - 200,000	1,602	678	1,950,321	917	1,015,774	366,486,104	228,768	6,572,342	4,510,407	797	10,520,400	805	21,062,297	336,965,362	284,598,726	16,364,434	345,163	16,019,271	9,999.54			
200,001 or more	2,774	1,166	9,451,709	1,595	7,223,986	1,692,127,729	609,996	80,908,565	59,661,439	965	12,738,000	1,809	62,729,959	1,637,906,896	1,378,374,300	79,256,519	6,532,140	72,724,379	26,216.43			
TOTAL	725,887	124,740	60,658,719	538,707	179,996,235	25,888,136,046	35,664	201,136,419	505,500,025	693,883	9,159,254,800	32,004	708,233,329	15,716,284,311	13,047,159,135	791,096,770	82,953,602	708,143,168	975.56			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	4,481	11	19,966	682	833,749	(340,637,617)	(76,018)	30,222,429	4,762,041	1,983	26,175,600	2,498	6,976,298	(348,329,127)	(104,330,153)	77,673	4,225	73,448	16.39			
\$ 1 - 3,999	11,733	21	13,016	7,244	549,517	28,425,748	2,423	1,275,788	412,589	11,596	153,067,200	137	2,469,208	(126,247,461)	(123,459,522)	16,154	1,147	15,007	1.28			
4,000 - 9,999	59,872	73	25,695	4,946	5,788,109	461,908,632	7,715	3,583,170	1,576,215	59,520	785,664,000	352	6,223,370	(327,971,783)	(319,132,307)	51,940	5,532	46,408	0.78			
10,000 - 14,999	99,186	1,679	139,805	73,800	17,054,148	1,255,635,539	12,659	4,197,959	5,617,895	98,705	1,302,906,000	481	8,907,324	(57,597,721)	(56,086,127)	2,318,077	1,891,828	426,249	4.30			
15,000 - 19,999	101,345	12,238	1,478,387	81,500	26,902,469	1,766,710,336	17,433	4,128,558	13,327,770	100,689	1,329,094,800	656	12,831,143	415,585,181	406,617,727	23,998,652	13,655,900	10,342,752	102.05			
20,000 - 24,999	88,621	16,726	3,503,221	70,713	24,667,531	1,989,756,418	22,452	3,705,541	19,401,862	87,865	1,159,818,000	756	13,965,054	800,277,043	783,773,997	45,599,053	13,620,567	31,978,936	360.85			
25,000 - 29,999	79,464	16,690	4,594,850	61,849	21,541,630	2,179,818,817	27,432	2,983,127	22,654,802	78,366	1,034,431,200	1,098	19,606,965	1,106,108,977	1,084,707,572	62,798,523	12,068,024	50,730,499	638.41			
30,000 - 39,999	112,852	27,391	9,363,243	83,942	28,602,339	3,893,797,597	34,504	4,335,612	49,565,784	109,911	1,450,825,200	2,941	53,319,418	2,344,422,807	2,294,814,637	132,613,661	14,615,510	117,998,151	1,045.60			
40,000 - 49,999	61,686	16,024	6,547,705	44,658	15,811,343	2,745,404,353	44,506	3,078,757	56,308,679	58,416	771,091,200	3,270	59,579,278	1,861,103,953	1,810,217,490	104,602,886	7,507,664	97,095,222	1,574.02			
50,000 - 59,999	36,356	9,931	4,926,240	25,693	9,666,427	1,985,155,923	54,603	4,026,608	56,605,716	33,300	439,560,000	3,056	56,836,966	1,436,179,849	1,387,826,815	80,204,513	4,509,103	75,695,410	2,082.06			
60,000 - 69,999	21,816	6,399	3,863,726	15,000	6,005,398	1,409,075,731	64,589	3,287,253	45,296,124	19,390	255,948,000	2,426	44,866,164	1,066,252,696	1,023,742,771	59,072,501	2,869,114	56,203,387	2,576.25			
70,000 - 79,999	13,645	4,334	2,972,260	9,037	3,961,187	1,018,099,453	74,613	2,805,645	31,923,889	11,481	151,549,200	2,164	40,652,388	796,779,621	756,073,476	43,573,763	2,016,464	41,557,299	3,045.61			
80,000 - 89,999	8,630	3,317	2,620,166	5,167	2,226,259	730,258,476	84,619	3,427,259	20,316,203	6,936	91,554,400	1,694	31,969,035	589,846,097	558,810,116	32,169,878	763,096	31,406,782	3,639.26			
90,000 - 99,999	5,758	2,119	1,853,225	3,512	1,691,280	545,335,730	94,709	4,162,350	16,218,563	4,293	56,667,600	1,465	28,340,666	448,271,251	416,982,438	24,012,456	548,140	23,464,316	4,075.08			
100,000 - 149,999	12,131	4,675	5,667,304	7,161	4,309,973	1,446,303,690	119,224	8,417,190	36,268,048	8,051	106,273,200	4,080	81,115,867	1,231,063,765	1,135,618,962							

TABLE 6A. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

HEAD OF HOUSEHOLD: STANDARD DEDUCTION																								
Income Level	Aggregate Number of Returns Filed [HoH]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction††:			Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All HH-SD Returns] [S]	Effective Tax Rate††† [%]			
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All HH Returns Filed [%]	Deduction Amount [S13,200] [S]	as a % of All HH SD/ID Value Amount [%]	[before residency proration] [S]	[after residency proration] [S]							Effective Proration Factor [%]		
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																			
		A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	141,616	[D]	[D]	96,369	16,676,315	1,340,067,434	9,831	12,487,773	152,077,869	136,314	96.3%	1,799,344,800	94.8%	(598,867,462)	(655,311,258)	109.4%	-44.7%	-	-	-	-	-		
\$ 1 - 2,000	51,335	3,421	131,632	36,721	9,185,258	816,355,220	16,128	4,028,800	7,039,453	50,616	98.6%	668,131,200	96.8%	145,213,367	49,937,794	34.4%	17.8%	2,871,609	2,323,554	548,055	10.83	1.10%		
2,001 - 4,000	43,922	4,574	377,234	34,407	10,672,732	767,373,002	17,700	1,736,816	6,856,947	43,354	98.7%	572,272,800	97.8%	189,980,071	129,450,973	68.1%	24.8%	7,443,449	5,143,290	2,300,159	53.06	1.78%		
4,001 - 6,000	40,556	6,117	774,759	32,744	11,183,562	773,135,564	19,280	1,377,784	6,031,911	40,100	98.9%	529,320,000	97.7%	239,161,437	200,002,134	83.6%	30.9%	11,500,095	5,928,767	5,571,328	138.94	2.79%		
6,001 - 10,000	73,795	13,449	2,540,196	58,816	20,431,611	1,620,195,735	22,257	2,704,410	11,795,638	72,796	98.6%	960,907,200	97.2%	650,197,307	579,674,279	89.2%	40.1%	33,331,462	11,286,324	22,045,138	302.83	3.80%		
10,001 - 10,625	10,821	2,100	487,854	8,514	2,980,852	258,058,522	24,201	288,553	1,736,057	10,663	98.5%	140,751,600	97.9%	115,859,418	109,949,088	94.9%	44.9%	6,322,057	1,649,408	4,672,649	438.21	4.25%		
10,626 - 12,750	35,956	7,218	1,811,962	28,028	9,699,010	907,591,593	25,654	1,134,825	7,226,525	35,378	98.4%	466,989,600	97.2%	434,510,293	413,423,823	95.1%	47.9%	23,771,995	5,442,012	18,329,983	518.12	4.43%		
12,751 - 15,000	36,274	7,560	2,126,273	27,896	9,678,186	997,950,954	28,032	1,213,987	7,746,075	35,601	98.1%	469,933,200	96.9%	521,485,666	493,246,420	94.6%	52.3%	28,361,765	5,503,291	22,858,474	642.07	4.63%		
15,001 - 17,000	29,822	6,317	1,900,022	22,743	7,875,112	877,897,003	30,072	969,170	6,653,170	29,193	97.9%	385,347,600	97.0%	486,865,403	466,661,681	95.9%	55.5%	26,833,046	4,532,285	22,300,761	763.91	4.78%		
17,001 - 20,000	40,244	9,135	3,021,681	29,935	10,135,388	1,273,694,328	32,426	1,288,638	10,581,065	39,280	97.6%	518,496,000	96.5%	745,905,901	724,835,138	97.2%	58.6%	41,678,137	5,604,945	36,073,192	918.36	4.98%		
20,001 - 21,250	14,610	3,548	1,230,481	10,592	3,489,850	491,716,264	34,574	480,334	3,866,722	14,222	97.3%	187,730,400	95.9%	300,599,476	293,145,368	97.5%	61.1%	16,855,930	1,779,054	15,076,876	1,060.11	5.14%		
21,251 - 25,000	38,038	9,282	3,318,551	27,360	9,230,661	1,363,443,431	37,018	1,494,460	11,789,072	36,832	96.8%	486,182,400	93.5%	866,966,419	849,014,154	97.9%	63.6%	48,818,360	4,664,980	44,153,380	1,198.78	5.20%		
25,001 - 30,000	38,063	9,298	3,617,852	26,948	9,137,621	1,508,813,070	41,378	1,852,505	13,819,205	36,464	95.8%	481,324,800	92.3%	1,015,521,570	997,777,918	98.3%	67.3%	57,372,365	4,672,332	52,700,033	1,445.26	5.28%		
30,001 - 40,000	49,012	12,297	5,347,521	33,561	11,739,983	2,253,189,698	48,899	2,352,908	19,418,529	46,078	94.0%	608,229,600	92.0%	1,627,894,477	1,589,369,975	97.6%	72.2%	91,388,778	5,963,183	85,425,595	1,853.93	5.37%		
40,001 - 50,000	28,214	7,274	3,894,462	18,361	6,724,562	1,513,589,851	58,557	2,646,662	12,105,524	25,804	91.5%	340,612,800	88.5%	1,163,518,189	1,150,086,611	98.8%	71.9%	66,130,071	3,512,346	62,617,725	2,426.67	5.44%		
50,001 - 60,000	16,955	4,538	2,963,487	10,328	3,935,092	1,029,569,451	68,821	2,717,822	8,650,776	14,960	88.2%	197,472,000	84.3%	826,164,497	815,776,702	98.7%	80.2%	46,907,201	2,261,740	44,645,461	2,984.32	5.47%		
60,001 - 75,000	14,205	4,269	3,125,459	7,443	2,909,609	965,351,458	81,914	2,647,978	7,832,543	11,785	83.0%	155,351,200	72.4%	804,605,693	793,911,306	97.4%	83.3%	45,074,911	1,651,410	43,423,501	3,684.64	5.54%		
75,001 - 80,000	2,939	912	794,483	1,385	561,653	219,950,924	95,093	976,337	1,722,242	2,313	78.7%	30,531,600	71.6%	188,673,419	178,927,507	94.8%	85.8%	10,288,344	223,155	10,065,189	4,351.57	5.63%		
80,001 - 100,000	7,453	2,228	2,237,714	3,218	1,455,852	572,385,253	104,393	1,885,275	4,513,222	5,483	73.6%	72,375,600	64.6%	497,381,706	485,781,541	97.7%	86.9%	27,932,450	660,605	27,271,845	4,973.89	5.61%		
100,001 - 120,000	4,003	1,137	1,512,837	1,569	850,185	344,056,322	126,167	1,881,670	2,927,828	2,727	68.1%	35,996,400	54.5%	307,013,764	296,674,334	96.6%	68.2%	17,058,785	347,198	16,711,587	6,128.19	5.63%		
120,001 - 160,000	3,678	970	1,791,448	1,177	834,903	333,775,010	154,669	2,886,441	3,005,652	2,158	58.7%	28,485,600	47.5%	305,132,199	294,005,764	96.4%	91.4%	16,905,321	523,619	16,381,702	7,991.15	5.57%		
160,001 - 200,000	1,602	390	1,149,856	403	409,317	156,023,299	95,763	1,948,504	1,121,370	797	49.8%	10,520,400	33.3%	146,378,033	141,507,784	96.7%	93.8%	8,136,702	221,537	7,915,165	9,931.20	5.59%		
200,001 or more	2,774	487	3,347,907	473	1,379,162	364,748,858	377,978	11,459,055	4,963,328	965	34.8%	12,738,000	16.9%	358,506,585	353,648,908	98.6%	98.3%	20,334,812	1,103,074	19,231,738	19,929.26	5.44%		
TOTAL	725,887	116,521	47,503,670	518,991	161,176,476	20,748,932,244	29,903	62,470,707	313,480,723	693,883	95.6%	9,159,254,800	92.8%	11,338,667,428	10,741,497,944	94.7%	54.6%	655,317,645	74,998,109	580,319,536	836.34	5.09%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	4,481	[D]	[D]	547	553,279	(110,477,757)	(55,712)	10,168,690	1,703,151	1,983	44.3%	26,175,600	79.0%	(128,187,818)	(79,165,133)	61.8%	116.0%	8,649	822	7,827	3.95	-0.01%		
\$ 1 - 3,999	11,733	[D]	[D]	7,180	523,921	28,155,844	2,428	1,220,748	302,944	11,596	98.8%	153,067,200	98.4%	(123,993,552)	(121,289,391)	97.8%	-44.0%	15,530	1,048	14,482	1.25	0.05%		
4,000 - 9,999	59,872	55	12,468	43,773	5,695,245	459,366,500	7,478	1,284,434	1,277,029	59,520	99.4%	785,664,000	99.2%	(324,725,095)	(316,020,218)	97.3%	-70.7%	21,556	4,491	17,065	0.29	0.00%		
10,000 - 14,999	99,186	1,658	135,737	73,530	16,886,954	1,249,485,471	12,659	4,122,013	5,296,835	98,705	99.5%	1,302,906,000	99.3%	(54,595,351)	(53,226,893)	97.5%	-4.4%	2,307,819	1,889,541	418,278	4.24	0.03%		
15,000 - 19,999	101,345	12,136	1,454,174	81,078	26,644,672	1,755,156,850	17,431	3,790,568	12,688,769	100,689	99.4%	1,329,094,800	99.0%	417,163,849	408,194,524	97.8%	23.8%	23,911,088	13,630,430	10,280,658	102.10	0.59%		
20,000 - 24,999	88,621	16,544	3,459,294	70,217	24,363,764	1,972,664,452	22,451	3,493,458	18,248,262	87,865	99.1%	1,159,818,000	98.8%	798,091,648	781,656,602	97.9%	40.5%	45,375,031	13,567,727	31,807,304	362.00	1.61%		
25,000 - 29,999	79,464	16,410	4,490,281	61,097	21,045,647	2,149,442,834	27,428	2,560,041	20,569,222	78,366	98.6%	1,034,431,200	98.1%	1,097,002,453	1,075,787,798	98.1%	51.0%	62,199,796	11,981,548	50,218,248	640.82	2.34%		
30,000 - 39,999	112,852	26,640	8,990,320	81,877	27,328,094	3,790,323,420	34,485	3,682,056	43,435,658	109,911	97.4%	1,450,825,200	96.5%	2,299,744,618	2,251,338,468	97.9%	60.7%	129,962,304	14,376,444	115,585,860	1,051.63	3.04%		
40,000 - 49,999	61,686	15,216	6,076,284	42,308	14,407,590	2,598,405,977	44,481	2,530,569	48,223,068	58,416	94.7%	771,091,200	92.8%	1,781,622,278	1,733,033,996	97.3%	68.6%	100,030,600	7,230,114	92,800,486	1,588.61	3.57%		
50,000 - 59,999	36,356	9,127	4,404,014	23,569	8,394,743	1,816,945,583	54,663	3,362,084	44,975,758	33,300	91.6%	439,560,000	88.6%	1,335,771,909	1,290,644,247	96.6%	73.5%	74,461,517	4,198,874	70,262,643	2,109.99	3.87%		
60,000 - 69,999	21,816	5,694	3,313,125	13,366	4,978,018	1,251,706,963	64,554	2,557,805	34,371,422	19,390	88.9%	255,948,000	85.1%	963,945,346	925,984,565	96.1%	77.0%	53,361,966	2,629,948	50,732,018	2,616.40	4.05%		
70,000 - 79,999	13,645	3,720	2,447,774	7,562	3,013,692	856,083,205	74,565	1,649,295	22,703,711	11,481	84.1%	151,549,200	78.8%	683,479,589	648,559,235	94.9%	79.8%	37,335,685	1,768,344	35,567,341	3,097.93	4.15%		
80,000 - 89,999	8,630	2,765	2,070,886	4,075	1,523,849																			

TABLE 6B. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

HEAD OF HOUSEHOLD: ITEMIZED DEDUCTIONS																						
Income Level	Aggregate Number of Returns Filed [HH]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions††:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All HH-ID Returns] [S]	Effective Tax Rate††† [%]	
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All HH Returns Filed [%]	Deduction Amount [S]	Average ID Value [S]	[before residency proration] [S]	[after residency proration] [S]							Effective Proration Factor [%]
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																	
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	141,616	[D]	[D]	1,447	1,325,361	455,151,222	85,845	22,232,348	60,802,981	5,302	3.7%	98,995,421	18,671	317,585,168	(55,714,599)	-17.5%	69.8%	-	-	-	-	-
\$ 1 - 2,000	51,335	229	9,310	430	231,552	193,326,858	268,883	2,186,117	3,933,322	719	1.4%	22,075,715	30,703	169,503,938	665,243	0.4%	87.7%	38,248	11,120	27,128	37.73	4.08%
2,001 - 4,000	43,922	180	20,818	363	238,544	66,015,378	116,224	12,671,681	2,929,467	568	1.3%	12,697,705	22,355	63,059,887	1,705,423	2.7%	95.5%	98,060	27,209	70,851	124.74	4.15%
4,001 - 6,000	40,556	119	22,891	331	260,138	112,524,285	246,764	1,789,610	2,823,231	456	1.1%	12,493,331	27,398	98,997,333	2,278,640	2.3%	88.0%	131,022	27,552	103,470	226.91	4.54%
6,001 - 10,000	73,795	308	96,286	684	463,852	266,973,586	267,241	6,647,768	6,383,094	999	1.4%	27,689,465	27,717	233,565,795	8,036,585	3.4%	87.5%	462,104	71,300	390,804	391.20	4.86%
10,001 - 10,625	10,821	46	17,232	112	65,378	17,907,832	113,341	517,727	501,706	158	1.5%	3,012,841	19,069	14,911,012	1,628,167	10.9%	83.3%	93,621	11,138	82,483	522.04	5.07%
10,626 - 12,750	35,956	135	54,279	434	289,995	71,840,036	124,291	1,320,140	1,977,435	578	1.6%	13,598,715	23,527	57,584,026	6,266,268	11.8%	80.2%	389,066	44,063	345,003	596.89	5.10%
12,751 - 15,000	36,274	196	88,961	472	319,698	62,160,974	92,364	1,139,185	2,096,432	673	1.9%	15,122,534	22,470	46,081,193	9,337,521	20.3%	74.1%	536,910	54,271	482,639	717.15	5.17%
15,001 - 17,000	29,822	163	79,260	458	296,602	41,824,935	66,494	283,902	3,015,080	629	2.1%	11,909,566	18,934	27,184,191	10,059,037	37.0%	65.0%	578,396	57,422	520,974	828.26	5.18%
17,001 - 20,000	40,244	236	129,471	726	454,000	70,822,468	73,218	1,062,197	3,167,476	964	2.4%	18,732,066	19,432	49,285,123	17,858,620	36.2%	69.8%	1,026,866	73,710	953,156	988.75	5.34%
20,001 - 21,250	14,610	119	71,420	269	167,941	53,529,904	137,964	188,571	1,292,615	388	2.7%	8,028,028	20,691	44,397,832	8,007,470	18.0%	82.9%	460,438	27,864	432,574	1,114.88	5.40%
21,251 - 25,000	38,038	340	112,358	858	572,805	136,124,796	112,873	776,509	4,350,086	1,206	3.2%	33,527,313	27,800	99,023,906	27,946,845	28.2%	72.7%	1,606,941	103,417	1,503,524	1,246.70	5.38%
25,001 - 30,000	38,063	436	288,099	1,154	725,177	137,872,206	86,224	3,890,583	6,692,071	1,599	4.2%	40,185,172	25,131	94,885,546	43,955,271	46.3%	68.8%	2,527,418	146,814	2,380,604	1,488.81	5.42%
30,001 - 40,000	49,012	834	581,277	2,084	1,203,938	267,256,377	91,089	1,904,285	7,082,012	2,934	6.0%	52,941,897	18,044	209,136,753	102,148,227	48.8%	78.3%	5,873,527	304,741	5,568,786	1,898.02	5.45%
40,001 - 50,000	28,214	733	611,323	1,670	1,073,600	201,951,578	83,797	2,685,346	4,694,587	2,410	8.5%	44,075,595	18,289	155,866,742	108,019,107	69.3%	77.2%	6,211,105	278,538	5,932,567	2,461.65	5.49%
50,001 - 60,000	16,955	603	552,330	1,385	852,795	188,958,012	94,716	1,541,224	3,655,082	1,995	11.8%	36,654,883	18,373	150,189,271	109,496,116	72.9%	79.5%	6,296,035	202,966	6,093,069	3,054.17	5.56%
60,001 - 75,000	14,205	790	826,278	1,617	926,020	282,046,315	116,548	2,790,956	6,246,131	2,420	17.0%	59,448,466	24,565	219,082,674	162,125,186	74.9%	77.7%	9,322,203	224,197	9,098,006	3,759.51	5.61%
75,001 - 80,000	2,939	191	197,781	433	311,077	102,735,338	164,114	690,013	1,470,231	626	21.3%	12,103,616	19,335	89,851,504	48,517,587	54.0%	87.5%	2,789,761	94,593	2,695,168	4,305.38	5.56%
80,001 - 100,000	7,453	637	770,671	1,325	930,172	293,778,202	149,126	2,104,513	3,419,067	1,970	26.4%	39,709,846	20,157	252,753,802	176,080,842	69.7%	86.0%	10,124,630	215,549	9,909,081	5,029.99	5.63%
100,001 - 120,000	4,003	417	606,416	853	714,707	216,328,144	169,536	2,191,731	3,452,588	1,276	31.9%	29,999,520	23,511	185,068,097	139,674,062	75.5%	85.5%	8,031,269	204,098	7,827,171	6,134.15	5.60%
120,001 - 160,000	3,678	540	1,014,321	975	895,126	362,473,680	238,470	2,528,958	3,947,790	1,520	41.3%	31,439,378	20,684	329,615,470	209,253,239	63.5%	90.9%	12,032,066	222,239	11,809,827	7,769.62	5.64%
160,001 - 200,000	1,602	288	800,465	514	606,457	210,462,805	261,454	4,775,899	3,389,037	805	50.2%	21,062,297	26,164	190,587,309	143,090,942	75.1%	90.6%	8,227,732	123,626	8,104,106	10,067.21	5.66%
200,001 or more	2,774	679	6,103,802	1,122	5,844,824	1,327,378,871	733,764	69,449,510	54,698,111	1,809	65.2%	62,729,959	34,677	1,279,400,311	1,024,725,392	80.1%	96.4%	58,921,707	5,429,066	53,492,641	29,570.28	5.22%
TOTAL	725,887	8,219	13,155,049	19,716	18,819,759	5,139,203,802	160,580	138,665,712	192,019,302	32,004	4.4%	708,233,329	22,130	4,377,616,883	2,305,661,191	52.7%	85.2%	135,779,125	7,955,493	127,823,632	3,993.99	5.41%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	4,481	[D]	[D]	135	280,470	(230,159,860)	(92,138)	20,053,739	3,058,890	2,498	55.7%	6,976,298	2,793	(220,141,309)	(25,165,020)	11.4%	95.6%	69,024	3,403	65,621	26.27	-0.03%
\$ 1 - 3,999	11,733	[D]	[D]	64	25,996	269,904	1,970	55,040	109,645	137	1.2%	2,469,208	18,023	(2,253,909)	(2,170,131)	96.3%	-835.1%	624	99	525	3.83	0.19%
4,000 - 9,999	59,872	18	13,227	173	92,864	2,542,132	7,222	733,736	299,186	352	0.6%	6,223,370	17,680	(3,246,688)	(3,112,089)	95.9%	-127.7%	30,384	1,041	29,343	83.36	1.15%
10,000 - 14,999	99,186	21	4,068	270	167,194	6,150,068	12,786	75,946	321,060	481	0.5%	8,907,324	18,518	(3,002,370)	(2,859,234)	95.2%	-48.8%	10,258	2,287	7,971	16.57	0.13%
15,000 - 19,999	101,345	102	24,213	422	257,797	11,553,486	17,612	337,990	639,001	656	0.6%	12,831,143	19,560	(1,576,797)	(1,576,797)	99.9%	-13.7%	87,564	25,470	62,094	94.66	0.54%
20,000 - 24,999	88,621	182	43,927	496	303,767	17,091,966	22,608	212,083	1,153,600	756	0.9%	13,965,054	18,472	2,185,395	2,117,395	96.9%	12.8%	224,472	52,840	171,632	227.03	1.00%
25,000 - 29,999	79,464	280	104,569	752	495,983	30,375,983	27,665	423,086	2,085,580	1,098	1.4%	19,606,965	17,857	9,106,524	8,919,774	97.9%	30.0%	598,727	86,476	512,251	466.53	1.69%
30,000 - 39,999	112,852	751	372,923	2,065	1,274,245	103,474,177	35,813	653,556	6,130,126	2,941	2.6%	53,319,418	18,130	44,678,189	43,476,173	97.3%	43.2%	2,651,357	239,066	2,412,291	820.23	2.33%
40,000 - 49,999	61,686	808	471,421	2,350	1,403,753	146,998,376	44,954	548,188	8,485,611	3,270	5.3%	59,579,278	18,220	79,481,675	77,183,494	97.1%	54.1%	4,572,286	277,550	4,294,736	1,313.37	2.92%
50,000 - 59,999	36,356	804	522,226	2,124	1,271,684	168,210,340	55,043	664,524	11,629,958	3,056	8.4%	56,836,966	18,598	100,407,940	97,182,568	96.8%	59.7%	5,742,996	310,229	5,432,767	1,777.74	3.23%
60,000 - 69,999	21,816	705	550,601	1,634	1,027,380	157,368,768	64,868	729,448	10,924,702	2,426	11.1%	44,866,164	18,494	102,307,350	97,758,206	95.6%	65.0%	5,710,535	239,166	5,471,369	2,255.30	3.48%
70,000 - 79,999	13,645	614	524,486	1,475	947,495	162,016,248	74,869	1,156,350	9,220,178	2,164	15.9%	40,652,388	18,786	113,300,032	107,514,241	94.9%	69.9%	6,238,078	248,120	5,989,958	2,768.00	3.70%
80,000 - 89,999	8,630	552	549,280	1,092	702,410	143,590,336	84,764	956,502	6,409,849	1,694	19.6%	31,969,035	18,872	106,167,954	100,907,449	95.0%	73.9%	5,821,340	106,325	5,715,015	3,373.68	3.98%
90,000 - 99,999	5,758	457	485,325	960	664,369	139,082,641	94,937	2,701,328	7,331,695	1,465	25.4%	28,340,666	19,345	106,111,608	97,467,422	91.9%	76.3%	5,631,725	129,437	5,502,288	3,755.83	3.96%
100,000 - 149,999	12,131	1,322	1,671,130	2,639	1,968,530	493,322,194	120,912</															

TABLE 7. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

Income Level		Number of Returns Filed: [Combined Filing Statuses] [No Tax Liability]		D-400 Filing Financial Statistics: Balance Tax Due/Overpayment					Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All Returns] [S]	Effective Tax Rate††† [%]
				Balance Tax Due		Overpayment					Federal AGI:		Standard Deduction		Itemized Deductions		[before residency proration] [S]	[after residency proration] [S]					
				Number of Returns Filed	[Net Tax+ > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax+ < Pre-payments] Amount [S]	Additions [S]			Deductions [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]								
A. BY SIZE OF NC TAXABLE INCOME																							
NCTI Level																							
No Taxable Income	795,929	795,929	1,465	74,786	479,111	111,478,502	7,094,623,503	8,914	496,262,265	5,742,247,961	715,298	7,837,148,550	80,631	1,896,376,644	(7,884,887,387)	(7,884,887,387)	-	-	-	-	-		
\$ 1 - 2,000	166,923	51,610	29,915	1,561,266	122,610	31,141,828	2,316,336,011	13,877	21,345,088	322,755,987	158,691	1,710,386,700	8,232	136,966,263	167,572,149	167,572,149	9,635,759	3,038,882	6,596,877	39.52	3.94%		
2,001 - 4,000	156,156	25,411	39,878	4,876,361	109,723	30,615,878	2,502,482,157	16,026	15,253,007	303,619,084	147,706	1,602,793,500	8,450	143,977,892	467,344,688	467,344,688	26,872,521	6,943,973	19,928,548	127.62	4.26%		
4,001 - 6,000	144,304	9,631	41,986	7,235,203	99,722	29,805,621	2,638,677,937	18,286	11,964,379	291,944,104	136,083	1,498,852,650	8,221	140,224,601	719,621,501	719,621,501	41,378,343	8,512,698	32,865,645	227.75	4.57%		
6,001 - 10,000	264,192	3,774	83,081	19,667,184	179,152	55,593,753	5,720,515,181	21,653	23,736,834	582,703,146	248,275	2,780,023,950	15,917	277,816,020	2,103,708,899	2,103,708,899	120,963,762	17,394,460	103,569,302	392.02	4.92%		
10,001 - 10,625	39,295	174	12,601	3,551,276	26,520	8,345,207	9,477,933,320	24,120	2,820,332	87,699,048	36,847	415,635,000	2,448	42,036,019	405,243,585	405,243,585	23,301,551	2,652,559	20,648,992	525.49	5.10%		
10,626 - 12,750	130,047	429	41,852	12,558,574	87,651	27,672,588	3,336,400,222	25,655	9,832,504	305,425,868	122,053	1,378,571,700	7,994	142,738,743	1,519,496,415	1,519,496,415	87,371,458	8,810,282	78,561,176	604.10	5.17%		
12,751 - 15,000	131,550	358	42,202	13,946,692	88,785	28,515,734	3,707,035,514	28,180	12,347,458	342,135,943	123,083	1,402,826,700	8,467	150,819,209	1,823,601,120	1,823,601,120	104,857,330	9,189,886	95,667,444	727.23	5.25%		
15,001 - 17,000	111,282	304	35,855	12,618,818	74,994	23,894,915	3,386,202,317	30,429	10,841,575	299,937,186	103,883	1,807,808,600	7,399	129,582,761	1,779,715,345	1,779,715,345	102,333,731	7,923,725	94,410,006	848.39	5.30%		
17,001 - 20,000	157,140	399	51,148	19,255,224	105,334	33,902,944	5,228,527,612	33,273	14,142,808	463,719,691	146,212	1,682,635,350	10,928	192,358,404	2,903,956,975	2,903,956,975	166,977,886	10,969,088	156,008,798	992.80	5.37%		
20,001 - 21,250	60,982	167	20,282	7,993,218	40,430	13,137,371	2,174,867,595	35,664	9,658,494	195,100,516	56,390	650,936,550	4,592	80,925,022	1,257,564,001	1,257,564,001	72,310,020	4,059,848	68,250,172	1,119.19	5.43%		
21,251 - 25,000	170,944	427	57,606	23,525,883	113,176	37,190,184	6,583,200,319	38,511	17,940,799	592,869,380	157,309	1,821,951,450	13,635	239,292,530	3,947,027,758	3,947,027,758	226,954,228	11,377,141	215,577,087	1,261.10	5.46%		
25,001 - 30,000	201,645	489	67,950	29,984,055	132,869	43,735,246	8,733,625,366	43,312	25,683,573	779,649,604	183,509	2,134,428,450	18,136	311,699,469	5,533,531,416	5,533,531,416	318,178,686	13,473,335	304,705,351	1,511.10	5.51%		
30,001 - 40,000	317,901	797	110,851	53,988,763	205,846	72,734,926	16,356,684,142	51,543	45,572,815	1,374,634,585	283,019	3,397,724,550	34,882	591,337,894	11,038,724,928	11,038,724,928	634,727,222	23,770,157	610,957,065	1,921.85	5.53%		
40,001 - 50,000	234,657	679	83,782	47,168,726	149,895	58,719,122	14,688,191,761	62,594	52,772,391	1,099,520,991	201,769	2,577,486,450	32,888	560,812,765	10,503,143,946	10,503,143,946	603,931,085	21,025,154	582,215,341	2,481.13	5.54%		
50,001 - 60,000	178,883	646	64,852	41,725,792	113,155	48,141,236	13,139,643,021	73,454	48,730,890	835,098,637	150,220	2,047,720,950	28,663	505,307,137	9,800,247,187	9,800,247,187	563,514,369	20,120,150	543,494,219	3,038.27	5.55%		
60,001 - 75,000	203,509	659	76,558	55,135,950	126,047	59,126,723	17,613,315,099	86,548	66,438,680	927,844,874	166,384	2,402,098,900	37,125	694,247,366	13,655,562,339	13,655,562,339	785,195,189	27,348,014	757,847,175	3,723.90	5.55%		
75,001 - 80,000	54,825	178	21,001	16,655,256	33,583	16,694,879	5,331,458,813	97,245	22,523,878	240,914,883	43,894	650,023,600	10,931	211,294,999	4,246,749,209	4,246,749,209	244,188,144	8,306,866	235,881,278	4,302.44	5.55%		
80,001 - 100,000	169,068	420	71,831	62,004,114	96,557	51,829,819	18,511,184,151	109,490	86,208,689	736,762,023	130,313	1,983,707,550	38,755	784,056,440	15,092,866,827	15,092,866,827	867,840,047	22,236,141	845,603,906	5,001.56	5.60%		
100,001 - 120,000	108,561	268	46,861	48,605,405	61,276	38,018,916	14,129,103,417	130,149	86,189,970	487,732,788	78,000	1,210,425,150	30,561	656,669,105	11,860,466,344	11,860,466,344	681,976,976	16,946,607	665,030,369	6,125.87	5.61%		
120,001 - 160,000	121,737	282	53,765	72,806,783	67,487	52,307,266	19,402,469,346	159,380	150,246,290	578,145,255	76,838	1,205,402,550	44,899	1,023,087,815	16,746,080,016	16,746,080,016	962,899,726	26,019,466	936,880,260	7,695.94	5.59%		
160,001 - 200,000	61,831	143	27,809	50,549,721	33,783	35,642,942	12,420,202,237	200,873	124,139,408	318,032,103	32,768	1,165,805,950	29,063	704,779,187	11,004,679,405	11,004,679,405	632,769,157	18,730,572	614,038,585	9,930.92	5.58%		
200,001 or more	124,133	406	53,838	308,958,170	69,714	341,762,252	64,794,008,163	521,972	2,285,427,414	1,871,855,904	41,673	653,992,350	82,460	3,614,136,435	60,939,450,888	60,939,450,888	3,504,018,468	294,417,411	3,209,601,057	25,856.15	5.27%		
TOTAL	4,105,494	893,580	1,136,423	914,447,220	2,617,420	1,250,007,854	250,756,712,204	61,078	3,640,079,541	18,780,349,560	3,540,217	42,754,432,150	565,277	13,230,542,180	179,631,467,855	179,631,467,855	10,782,195,658	583,857,005	10,198,338,653	2,484.07	5.44%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
FAGI Level																							
Non-Positive AGI	56,068	55,616	435	700,279	12,910	21,704,351	(3,138,166,594)	(55,971)	641,236,016	180,592,755	41,339	464,277,000	14,729	162,672,276	(3,304,472,609)	(3,304,472,609)	4,994,225	903,940	4,090,285	72.95	-0.13%		
\$ 1 - 3,999	196,663	195,790	856	251,640	114,236	7,712,165	432,605,544	2,200	21,165,032	13,199,989	191,356	1,753,568,850	5,307	83,129,531	(1,396,127,794)	(1,396,127,794)	352,420	21,475	330,945	1.68	0.08%		
4,000 - 9,999	379,454	303,655	18,108	1,245,610	284,561	40,969,480	2,698,498,677	7,112	33,930,186	52,187,497	369,056	3,579,203,100	10,398	165,012,130	(1,063,973,864)	(1,063,973,864)	5,095,532	364,938	4,730,594	12.47	0.18%		
10,000 - 14,999	346,509	147,094	68,781	10,381,704	228,491	46,893,222	4,330,854,708	12,499	23,307,402	134,304,868	322,774	3,541,608,750	13,735	221,761,514	456,486,978	456,486,978	49,341,378	4,340,461	45,000,917	129.87	1.04%		
15,000 - 19,999	316,829	71,074	79,619	16,653,575	211,482	57,247,008	5,526,404,952	17,443	23,261,537	225,051,280	302,638	3,371,936,700	14,191	235,109,468	1,717,569,040	1,717,569,040	109,064,307	16,917,385	92,146,922	290.84	1.67%		
20,000 - 24,999	287,729	20,086	83,387	21,841,711	192,823	56,947,717	6,462,692,097	22,461	23,980,400	321,261,743	273,428	3,096,957,600	14,301	240,010,233	2,828,442,921	2,828,442,921	171,402,175	19,858,996	151,543,179	526.69	2.34%		
25,000 - 29,999	262,375	13,119	78,208	24,583,977	175,240	53,709,355	7,202,736,914	27,452	24,528,217	404,712,038	247,198	2,837,872,950	15,177	262,030,835	3,722,649,308	3,722,649,308	222,204,017	19,610,346	202,593,671	772.15	2.81%		
30,000 - 39,999	436,899	20,500	134,180	50,025,415	288,865	91,288,639	15,193,860,369	34,777	48,860,906	969,684,453	403,886	4,713,385,050	33,013	558,940,000	9,000,711,772	9,000,711,772	530,506,451	32,047,812	498,458,639	1,140.90	3.28%		
40,000 - 49,999	323,750	16,290	104,369	46,206,891	208,868	71,336,620	14,486,622,155	44,746	50,591,490	1,193,050,473	288,229	3,481,839,900	35,521	598,536,471	9,263,786,801	9,263,786,801	543,028,084	23,653,264	519,374,820	1,604.25	3.59%		
50,000 - 59,999	249,351	13,333	82,736	42,610,446	158,426	60,422,764	13,670,486,875	54,824	57,412,711	1,416,140,009	212,620	2,731,025,550	36,731	633,975,760	8,946,758,267	8,946,758,267	523,161,629	20,579,416	502,582,213	2,015.5			

**EXHIBIT 7.1. TAX YEAR 2016 RETURNS AND NET TAX LIABILITY BY FAGI LEVEL
[RESIDENT RETURNS]**

Federal Adjusted Gross Income	Number of Returns	% of Total	Net Tax Liability† [\$]	% of Total
Non-Positive AGI	56,068	1.37%	4,090,285	0.04%
\$ 1 - 3,999	196,663	4.79%	330,945	0.00%
4,000 - 9,999	379,454	9.24%	4,730,594	0.05%
10,000 - 14,999	346,509	8.44%	45,000,917	0.44%
15,000 - 19,999	316,829	7.72%	92,146,922	0.90%
20,000 - 24,999	287,729	7.01%	151,543,179	1.49%
25,000 - 29,999	262,375	6.39%	202,593,671	1.99%
30,000 - 39,999	436,899	10.64%	498,458,639	4.89%
40,000 - 49,999	323,750	7.89%	519,374,820	5.09%
50,000 - 59,999	249,351	6.07%	502,582,213	4.93%
60,000 - 69,999	199,969	4.87%	485,020,231	4.76%
70,000 - 79,999	166,791	4.06%	479,601,665	4.70%
80,000 - 89,999	142,048	3.46%	473,499,320	4.64%
90,000 - 99,999	119,753	2.92%	455,516,286	4.47%
100,000 - 149,999	335,757	8.18%	1,743,192,480	17.09%
150,000 - 199,999	126,533	3.08%	1,004,310,808	9.85%
200,000 - 499,999	131,154	3.19%	1,841,256,580	18.05%
500,000 - 999,999	19,628	0.48%	668,047,686	6.55%
1,000,000 or more	8,234	0.20%	1,027,041,412	10.07%
TOTAL	4,105,494	100.00%	10,198,338,653	100.00%

†Tax liability reflects application of tax credits
Source: 2016 individual income tax extract

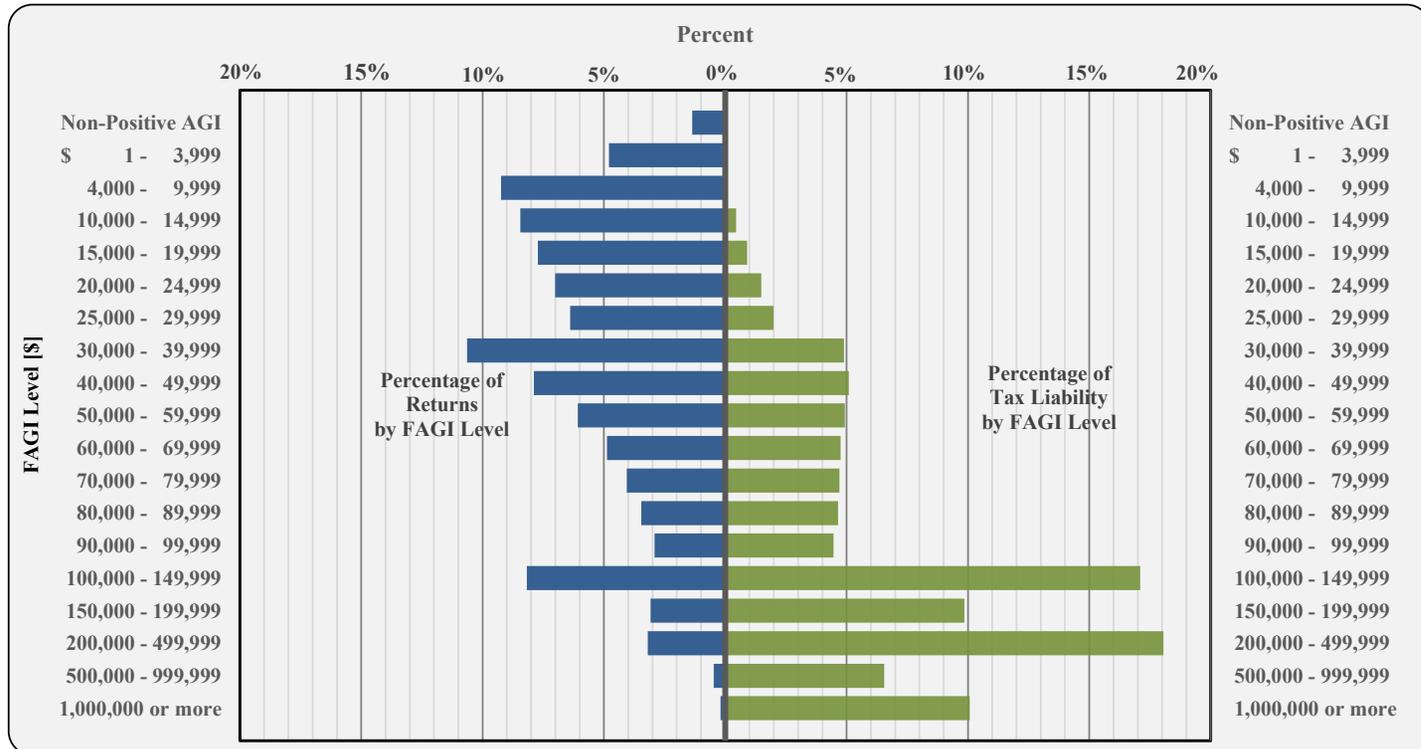


TABLE 7A. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Number of Returns Filed Resident [Combined Filing Statuses]		D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Resident Returns: STANDARD DEDUCTION		Standard Deduction††:				Computed NC Taxable Income [includes returns with deficit]		NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [\$]	Effective Tax Rate††† [%]
			Balance Tax Due/Overpayment						Modifications to Federal AGI:		[§ 105-153.5(a)(1)††]		[before residency proration]		[after residency proration]							
			Balance Tax Due		Overpayment				Federal AGI:		as a % of All Resident Returns		[before residency proration]		[after residency proration]							
			Number of Returns Filed	[Net Tax† > Pre-payments] Amount [\$]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [\$]			Additions [\$]	Deductions [\$]	Number of Returns Filed	Resident Returns Filed [%]	Deduction Amount [\$]	Average SD Value [\$]	[before residency proration] [\$]	[after residency proration] [\$]						
A. BY SIZE OF NC TAXABLE INCOME																						
NC Taxable Income	-	715,298	1,150	50,114	446,052	79,205,806	5,702,458,177	7,972	277,554,688	3,553,101,348	715,298	89.9%	7,837,148,550	10,956	(5,410,237,033)	(5,410,237,033)	-94.9%	-	-	-	-	
\$ 1 - 2,000	107,578	51,113	26,748	1,389,668	117,813	27,860,617	2,085,579,355	13,142	9,923,905	225,673,293	158,691	95.1%	1,710,386,700	10,778	159,443,267	159,443,267	7.6%	9,168,325	3,011,012	6,157,313	38.80	
2,001 - 4,000	122,519	25,187	36,304	4,345,821	104,940	27,320,904	2,241,722,212	15,177	10,947,645	207,970,942	147,706	94.6%	1,602,793,500	10,851	441,905,415	441,905,415	19.7%	25,409,738	6,868,237	18,541,501	125.53	
4,001 - 6,000	126,536	9,547	38,415	6,415,329	95,122	26,499,093	2,368,733,280	17,407	8,701,009	199,996,435	136,083	94.3%	1,498,852,650	11,014	678,585,204	678,585,204	28.6%	39,018,693	8,422,294	30,596,399	224.84	
6,001 - 10,000	244,567	3,708	76,215	17,389,258	170,165	49,196,167	5,137,448,868	20,693	14,483,748	395,335,916	248,275	94.0%	2,780,023,950	11,197	1,976,572,750	1,976,572,750	38.5%	113,653,456	17,150,125	96,503,331	388.70	
10,001 - 10,625	36,683	164	11,581	3,138,049	25,105	7,347,167	852,979,959	23,149	2,039,294	59,398,388	36,847	93.8%	4,156,635,000	11,280	379,985,865	379,985,865	44.5%	21,849,239	2,611,040	19,238,199	522.11	
10,626 - 12,750	121,645	408	38,562	11,129,992	82,991	24,083,629	3,005,436,602	24,624	6,431,340	207,303,459	122,053	93.9%	1,378,971,700	11,295	1,425,992,783	1,425,992,783	47.4%	81,995,020	8,651,166	73,343,854	600.92	
12,751 - 15,000	122,750	333	38,768	12,283,784	83,785	24,682,225	3,332,543,468	27,076	6,608,383	230,208,411	123,083	93.6%	1,402,826,700	11,397	1,706,116,740	1,706,116,740	51.2%	98,101,955	8,981,318	89,120,637	724.07	
15,001 - 17,000	103,608	275	32,853	11,022,125	70,633	20,871,389	3,046,309,490	29,324	8,302,700	205,477,174	103,883	93.4%	1,187,808,600	11,434	1,661,326,416	1,661,326,416	54.5%	95,256,349	7,721,545	87,534,804	845.23	
17,001 - 20,000	145,840	372	46,994	16,859,770	98,597	29,168,208	4,697,355,400	32,127	9,716,932	322,478,716	146,212	93.0%	1,682,635,350	11,508	2,701,958,266	2,701,958,266	57.5%	155,362,961	10,658,910	144,704,051	989.69	
20,001 - 21,250	56,236	154	18,500	6,912,231	37,639	11,885,623	1,943,821,552	34,471	3,813,015	133,890,459	56,390	92.5%	650,936,550	11,543	1,162,807,558	1,162,807,558	59.8%	66,861,482	3,924,661	62,936,821	1,116.10	
21,251 - 25,000	156,917	392	51,889	20,251,861	104,771	31,220,275	5,858,019,126	37,239	11,728,455	416,207,536	157,309	92.0%	1,821,951,450	11,582	3,631,588,595	3,631,588,595	62.0%	208,816,506	19,901,814	197,914,692	1,258.13	
25,001 - 30,000	183,054	455	61,124	25,371,934	121,621	35,939,789	7,707,090,395	41,998	16,539,833	554,375,252	183,509	91.0%	2,134,428,450	11,631	5,034,826,526	5,034,826,526	65.3%	289,503,105	12,769,651	276,733,454	1,508.01	
30,001 - 40,000	282,310	709	97,998	44,900,979	183,942	57,391,875	14,166,746,335	50,056	30,457,722	979,755,670	283,019	89.0%	3,397,724,550	12,005	9,819,723,837	9,819,723,837	69.3%	564,634,611	21,963,595	542,671,016	1,917.44	
40,001 - 50,000	201,161	608	71,692	37,747,996	129,217	44,533,291	12,343,273,895	61,175	31,855,389	772,397,319	201,769	86.0%	2,577,486,450	12,774	9,025,245,515	9,025,245,515	73.1%	518,952,013	19,446,476	499,505,537	2,475.63	
50,001 - 60,000	149,643	577	54,292	32,461,397	95,155	35,319,083	10,808,085,079	71,948	31,373,016	565,200,279	150,220	84.0%	2,047,720,950	13,631	8,226,536,866	8,226,536,866	76.1%	473,026,012	17,558,923	455,467,089	3,032.00	
60,001 - 75,000	166,845	539	63,226	41,852,157	102,407	41,005,512	14,127,632,468	84,910	40,021,340	606,916,422	166,384	81.8%	2,402,098,900	14,437	11,158,638,248	11,158,638,248	79.0%	641,621,952	23,122,697	618,499,255	3,717.30	
75,001 - 80,000	43,752	142	17,003	12,472,907	26,690	11,158,824	4,192,874,029	95,523	12,269,820	150,360,961	43,894	80.1%	655,022,600	14,923	3,399,759,288	3,399,759,288	81.1%	195,486,259	6,837,807	188,648,452	4,297.82	
80,001 - 100,000	129,994	319	57,062	44,947,004	72,710	32,282,756	13,991,203,203	107,366	50,566,434	441,055,857	130,313	77.1%	1,983,707,550	15,223	11,617,006,230	11,617,006,230	83.0%	667,977,323	19,271,139	650,686,784	4,993.26	
100,001 - 120,000	77,808	192	35,102	33,477,374	42,574	21,635,599	9,947,618,320	127,534	52,556,545	279,018,883	78,000	71.8%	1,210,425,150	15,518	8,510,730,832	8,510,730,832	85.6%	489,367,143	12,225,019	477,142,124	6,117.21	
120,001 - 160,000	76,669	169	36,161	45,114,028	40,345	25,026,300	11,949,254,370	155,512	77,832,193	294,849,582	76,838	63.1%	1,205,402,550	15,688	10,526,834,431	10,526,834,431	88.1%	605,292,992	16,631,609	588,661,383	7,661.07	
160,001 - 200,000	32,693	75	16,305	28,204,859	16,321	14,196,481	6,413,862,462	195,730	56,650,856	141,156,398	32,768	53.0%	1,165,800,950	15,773	5,812,325,970	5,812,325,970	90.6%	334,208,717	10,070,766	324,137,951	9,891.91	
200,001 or more	41,549	124	21,270	101,454,353	20,167	50,594,896	15,110,419,996	362,595	400,877,990	342,064,844	41,673	33.6%	653,992,350	15,693	14,515,240,786	14,515,240,786	96.1%	834,626,404	50,234,457	784,391,947	18,822.55	
TOTAL	2,729,357	810,860	949,214	559,192,988	2,288,762	727,725,509	161,030,288,036	45,486	1,171,252,014	11,284,193,543	3,540,217	86.2%	42,754,432,150	12,077	108,162,914,356	108,162,914,356	67.2%	6,530,460,855	297,054,261	6,233,406,594	1,760.74	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	291	41,048	296	428,187	9,651	10,748,932	(1,682,233,920)	(40,694)	343,284,083	78,448,911	41,339	73.7%	464,277,000	11,231	(1,881,675,748)	(1,881,675,748)	111.9%	3,101,125	731,411	2,369,714	57.32	
\$ 1 - 3,999	206	191,150	385	164,434	112,689	7,031,289	422,256,708	2,207	16,871,539	9,265,063	191,356	97.3%	1,753,568,850	9,164	(1,323,705,666)	(1,323,705,666)	-31.5%	199,379	5,106	194,273	1.02	
4,000 - 9,999	74,592	294,464	17,339	1,072,001	280,215	39,016,017	2,622,827,146	7,107	28,321,529	43,410,973	369,056	97.3%	3,579,203,100	10,698	(971,465,338)	(971,465,338)	-37.0%	4,733,902	355,672	4,378,230	11.86	
10,000 - 14,999	193,602	139,172	65,538	9,764,375	222,245	44,182,945	4,188,148,127	12,495	17,925,421	114,194,406	332,774	96.0%	3,541,608,750	10,943	520,270,392	520,270,392	12.5%	48,091,123	4,318,223	43,772,900	131.54	
15,000 - 19,999	237,840	64,798	75,517	15,536,124	204,637	53,829,013	5,278,542,245	17,442	18,585,177	186,562,683	302,638	95.5%	3,371,936,700	11,142	1,738,628,039	1,738,628,039	32.9%	106,183,669	16,852,437	89,331,232	295.18	
20,000 - 24,999	258,103	15,325	78,895	20,352,488	185,461	52,948,538	6,140,487,898	22,457	18,388,447	259,678,110	273,428	95.0%	3,096,957,600	11,326	2,802,240,635	2,802,240,635	45.6%	166,564,893	19,703,671	146,861,222	537.11	
25,000 - 29,999	237,904	9,294	73,279	22,647,932	167,123	49,125,229	6,785,226,914	27,449	17,769,744	317,587,267	247,198	94.2%	2,837,872,950	11,480	3,647,536,441	3,647,536,441	54.8%	214,490,301	19,338,793	195,151,508	789.45	
30,000 - 39,999	389,352	14,534	123,333	44,842,606	270,134	80,276,910	14,034,429,869	34,748	33,675,932	741,448,169	403,886	92.4%	4,713,385,050	11,670	8,613,272,582	8,613,272,582	61.4%	502,792,713	31,173,450	471,619,263	1,167.70	
40,000 - 49,999	277,052	11,177	92,957	39,846,380	187,692	58,850,102	12,887,185,229	44,712	33,252,427	884,411,582	288,229	89.0%	4,813,839,900	12,880	8,554,186,174	8,554,186,174	66.4%	497,489,726	22,412,170	475,077,556	1,648.26	
50,000 - 59,999	203,951	8,669	70,990	35,257,649	136,054	46,996,324	11,649,464,205	54,790	36,889,901	1,011,600,669	212,620	85.3%	2,731,025,550	12,845	7,943,727,887	7,943,727,887	68.2%	461,065,524	18,955,201	442,110,323	2,079.34	
60,000 - 69,999	159,190	6,482	56,566	31,801,274	104,845	39,617,490	10,738,033,363	64,815	30,546,118	1,034,610,513	165,672	82.8%	2,273,729,700	13,724	7,460,239,268	7,460,239,268	69.5%	432,185,664	16,897,350	415,288,314	2,506.69	
70,000 - 79,999	131,609	4,459	48,292	29,871,721</																		

TABLE 7B. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

NCTI Level		RESIDENT RETURNS: ITEMIZED DEDUCTIONS																			
		D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions††:				Computed NC Taxable Income [includes returns with deficit]		NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [S]	Effective Tax Rate††† [%]
		Balance Tax Due/Overpayment		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All Returns Filed [%]	Deduction Amount [S]	Average ID Value [S]	[before residency proration] [S]	[after residency proration] [S]						
		Balance Tax Due	Overpayment	Number of Returns Filed	[Net Tax] > Pre-payments [S]																
Tax Liability	No Tax Liability	Number of Returns Filed	[Net Tax] > Pre-payments [S]	Number of Returns Filed	[Net Tax] < Pre-payments [S]																
A. BY SIZE OF NC TAXABLE INCOME																					
Non Taxable Income	-	80,631	315	24,672	33,059	32,272,695	1,392,165,326	17,266	218,707,577	2,189,146,613	80,631	10.1%	1,896,376,644	23,519	(2,474,650,354)	(2,474,650,354)	-177.8%	-	-	-	-
S	1 - 2,000	7,735	497	3,167	171,598	4,797	3,281,211	28,032	11,421,183	97,082,694	8,232	4.9%	136,966,263	16,638	8,128,882	8,128,882	3.5%	467,434	27,870	439,564	53.40
	2,001 - 4,000	8,226	224	3,574	530,540	4,783	3,294,974	30,859	4,305,362	95,648,142	8,450	5.4%	143,977,892	17,039	25,439,273	25,439,273	9.8%	1,462,783	75,736	1,387,047	164.15
	4,001 - 6,000	8,137	84	3,571	819,874	4,600	3,263,528	32,836	3,263,370	91,947,669	8,221	5.7%	140,224,061	17,057	41,036,297	41,036,297	15.2%	2,359,650	90,404	2,269,246	276.03
	6,001 - 10,000	15,851	66	6,866	2,277,926	8,987	6,397,586	36,632	9,253,086	187,367,230	15,917	6.0%	277,816,020	17,454	127,136,149	127,136,149	21.8%	7,310,306	244,335	7,065,971	443.93
	10,001 - 10,625	2,438	10	1,020	413,227	1,415	998,040	38,731	781,038	28,300,660	2,448	6.2%	42,036,019	17,172	25,257,720	25,257,720	26.6%	1,452,312	41,519	1,410,793	576.30
	10,626 - 12,750	7,973	21	3,290	1,428,582	4,660	3,588,959	41,402	3,401,164	98,122,409	7,994	6.1%	142,738,743	17,856	93,503,632	93,503,632	28.3%	5,376,438	159,116	5,217,322	652.65
	12,751 - 15,000	8,442	25	3,434	1,662,908	5,000	3,833,509	44,230	5,739,075	111,927,532	8,467	6.4%	150,819,209	17,813	117,484,380	117,484,380	31.4%	6,755,375	208,568	6,546,807	773.21
	15,001 - 17,000	7,370	29	3,002	1,596,693	4,361	3,023,526	45,938	2,538,875	94,460,012	7,399	6.6%	129,582,761	17,514	118,388,929	118,388,929	34.8%	6,807,382	202,180	6,605,202	892.72
	17,001 - 20,000	10,901	27	4,154	2,395,454	6,737	4,734,736	48,607	4,425,876	141,240,975	10,928	7.0%	192,358,404	17,602	201,998,709	201,998,709	38.0%	11,614,925	310,178	11,304,747	1,034.48
	20,001 - 21,250	4,579	13	1,782	1,080,987	2,791	1,951,748	50,315	5,845,479	61,210,057	4,592	7.5%	80,925,022	17,623	94,756,443	94,756,443	41.0%	5,448,538	135,187	5,313,351	1,157.09
	21,251 - 25,000	13,600	35	5,171	3,274,022	8,405	5,969,909	53,185	6,212,344	176,661,844	13,639	8.0%	239,292,530	17,550	315,439,163	315,439,163	43.5%	18,137,722	475,327	17,662,395	1,295.37
	25,001 - 30,000	18,102	34	6,826	4,612,121	11,248	7,795,457	56,602	9,143,740	225,274,352	18,136	9.0%	311,699,469	17,187	498,704,890	498,704,890	48.6%	28,675,581	703,684	27,971,897	1,542.34
	30,001 - 40,000	34,794	88	12,853	9,087,784	21,904	15,343,051	62,786	15,115,093	394,878,915	34,882	11.0%	591,337,894	16,953	1,219,001,091	1,219,001,091	55.7%	70,092,611	1,806,562	68,286,049	1,957.63
	40,001 - 50,000	32,817	71	12,090	9,420,730	20,678	14,185,832	71,300	20,917,002	327,123,672	32,888	14.0%	560,812,765	17,052	1,477,898,431	1,477,898,431	63.0%	84,979,072	2,269,268	82,709,804	2,514.89
	50,001 - 60,000	28,594	69	10,560	9,264,395	18,000	12,822,153	81,344	17,357,874	269,898,358	28,663	16.0%	505,307,137	17,629	1,573,710,321	1,573,710,321	67.5%	90,488,357	2,461,227	88,027,130	3,071.11
	60,001 - 75,000	37,005	120	13,332	13,283,793	23,640	18,121,211	93,890	26,417,578	320,928,452	37,125	18.2%	694,247,366	18,700	2,496,924,391	2,496,924,391	71.6%	143,573,237	4,225,317	139,347,920	3,753.48
	75,001 - 80,000	10,895	36	3,998	4,182,349	6,893	5,536,055	104,161	10,254,058	90,553,922	10,931	19.9%	211,294,999	19,330	846,989,921	846,989,921	74.4%	48,701,885	1,469,059	47,232,826	4,321.00
	80,001 - 100,000	38,654	101	14,769	17,057,110	23,847	19,547,063	116,630	35,642,255	95,966,166	38,755	22.9%	784,056,440	20,231	3,475,860,597	3,475,860,597	76.9%	199,862,124	4,495,002	194,917,122	5,029.47
	100,001 - 120,000	30,485	76	11,759	15,128,031	18,702	16,383,316	136,824	33,633,425	208,713,905	30,561	28.2%	656,669,105	21,487	3,349,735,512	3,349,735,512	80.1%	192,609,833	4,721,588	187,888,245	6,147.97
	120,001 - 160,000	44,786	113	17,604	27,692,755	27,142	27,280,965	166,000	72,414,097	283,295,673	44,899	36.9%	1,023,087,815	22,786	6,219,245,585	6,219,245,585	83.4%	357,606,734	9,387,857	348,218,877	7,755.60
	160,001 - 200,000	28,995	68	11,504	22,344,862	17,462	21,446,466	206,672	67,488,552	176,875,705	29,063	47.0%	704,779,187	24,250	5,192,353,435	5,192,353,435	86.4%	298,560,440	8,659,806	289,900,634	9,974.90
	200,001 or more	82,578	282	32,568	207,503,818	49,547	291,167,356	602,517	1,884,549,424	1,529,791,060	82,460	66.4%	3,614,136,435	43,829	46,424,210,102	46,424,210,102	93.4%	2,669,392,064	244,182,954	2,425,209,110	29,410.73
	TOTAL	482,557	82,720	187,209	355,254,231	328,658	522,282,345	158,730	2,468,827,527	7,496,156,017	565,277	13.8%	13,230,542,180	23,405	71,468,553,499	71,468,553,499	79.7%	4,251,734,803	286,802,744	3,964,932,059	7,014.14
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	161	14,568	139	272,092	3,259	10,955,419	(1,455,932,674)	(98,848)	297,951,933	102,143,844	14,729	26.3%	162,672,276	11,044	(1,422,796,861)	(1,422,796,861)	97.7%	1,893,100	172,529	1,720,571	116.82
S	1 - 3,999	667	4,640	471	87,206	1,547	680,876	1,950	4,293,493	3,934,926	5,307	2.7%	83,129,531	15,664	(72,422,128)	(72,422,128)	-699.8%	153,041	16,369	136,672	25.75
	4,000 - 9,999	1,207	9,191	769	173,609	4,346	1,953,463	7,278	5,608,597	8,776,524	10,398	2.7%	165,012,130	15,870	(92,508,526)	(92,508,526)	-122.3%	361,630	9,266	352,364	33.89
	10,000 - 19,999	5,813	7,922	3,243	617,329	6,246	2,710,278	12,574	5,381,981	20,110,463	13,735	4.0%	221,761,514	16,146	(63,783,415)	(63,783,415)	-36.9%	1,250,255	22,238	1,228,017	89.41
	15,000 - 19,999	7,915	6,276	4,102	1,117,451	6,845	3,417,995	17,466	4,676,360	38,488,597	14,191	4.5%	235,109,468	16,568	(21,058,999)	(21,058,999)	-8.5%	2,880,638	64,948	2,815,690	198.41
	20,000 - 24,999	9,540	4,761	4,492	1,489,223	7,362	3,999,178	22,530	5,591,953	61,583,633	14,301	5.0%	240,010,233	16,783	26,202,286	26,202,286	8.1%	4,837,282	155,325	4,681,957	327.39
	25,000 - 29,999	11,352	3,825	4,929	1,936,045	8,117	4,584,126	27,509	6,758,473	87,124,771	15,578	8.6%	262,030,835	17,265	75,112,867	75,112,867	18.0%	7,713,716	271,553	7,442,163	490.36
	30,000 - 39,999	27,047	5,966	10,847	5,182,809	18,731	11,011,729	35,120	15,184,974	228,236,284	33,013	7.6%	558,940,060	16,931	387,439,190	387,439,190	33.4%	27,713,738	874,362	26,839,376	812.99
	40,000 - 49,999	30,408	5,113	11,412	6,360,511	21,176	12,486,517	45,028	17,339,063	308,638,891	35,521	11.0%	598,536,471	16,850	709,600,627	709,600,627	44.4%	45,538,358	1,241,094	44,297,264	1,247.07
	50,000 - 59,999	32,067	4,664	11,746	7,352,797	22,372	13,426,440	55,022	20,522,810	404,539,340	36,731	14.7%	633,975,760	17,260	1,003,030,380	1,003,030,380	49.6%	62,096,105	1,624,215	60,471,890	1,646.34
	60,000 - 69,999	30,542	3,755	11,018	7,970,703	21,257	13,911,402	64,908	22,673,149	447,326,211	34,297	17.2%	620,069,042	18,079	1,181,418,844	1,181,418,844	53.1%	71,595,687	1,863,770	69,731,917	2,033.18
	70,000 - 79,999	27,905	2,818	9,927	8,141,826	19,313	13,843,801	74,926	21,302,825	422,372,267	30,723	18.4%	591,693,572	19,259	1,309,184,093	1,309,184,093	56.9%	78,179,028	2,182,372	75,996,656	2,473.61
	80,000 - 89,999	25,983	2,234	9,477	8,752,559	17,572	13,452,683	84,913	24,672,964	424,983,904	28,217	19.9%	563,600,717	19,974	1,432,067,039	1,432,067,039	59.8%	84,523,235	2,430,755	82,092,480	2,909.33
	90,000 - 99,999	23,809	1,793	8,411	8,252,772	16,261	13,031,099	94,934	20,350,455	411,157,227	25,602	21.4%	535,803,301	20,928	1,503,897,433	1,503,897,433	61.9%	88,379,423	2,848,621	85,530,802	

TABLE 8. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: SINGLE																				
Income Level	Number of Returns Filed [Resident S]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All S Returns] [S]	Effective Tax Rate††† [%]
		Balance Tax Due/Overpayment		Overpayment				Additions [S]	Deductions [S]	Standard Deduction		Itemized Deductions		[before residency proration] [S]	[after residency proration] [S]					
		Balance Tax Due	Overpayment	Number of Returns Filed	Deduction Amount [S8,250]					Number of Returns	Deduction Amount [S]									
		[Net Tax† > Pre-payments] Amount [S]	[Net Tax† < Pre-payments] Amount [S]																	
A. BY SIZE OF NC TAXABLE INCOME																				
No Taxable Income	464,706	703	36,034	286,942	39,931,122	2,897,187,571	6,234	177,499,370	1,890,335,310	421,610	3,478,282,500	43,096	930,193,904	-3,224,124,774	(3,224,124,774)	-	-	-	-	
\$ 1 - 2,000	95,439	22,113	1,137,207	71,107	12,931,372	1,012,746,151	10,611	7,956,273	112,626,678	90,543	746,979,750	4,896	65,497,247	95,598,749	95,598,749	5,497,060	438,427	5,058,633	53.00	
2,001 - 4,000	88,244	28,783	3,546,064	58,566	10,402,519	1,108,958,544	12,567	7,685,405	97,774,205	83,236	686,697,000	5,008	68,341,778	263,830,966	263,830,966	15,170,441	803,301	14,367,140	162.81	
4,001 - 6,000	78,408	28,581	4,910,302	49,168	8,366,141	1,146,330,747	14,620	6,363,795	88,943,973	73,562	606,885,750	4,846	66,242,616	390,622,203	390,622,203	22,460,931	1,063,752	21,397,179	272.90	
6,001 - 10,000	136,665	53,556	12,373,519	82,276	13,790,373	2,418,186,904	17,694	7,479,104	163,708,722	127,803	1,054,374,750	8,862	121,809,815	1,085,772,721	1,085,772,721	62,432,204	1,974,086	60,458,118	442.38	
10,001 - 10,625	19,848	7,930	2,168,078	11,824	1,966,985	399,318,578	20,119	1,011,539	24,498,017	18,514	152,740,500	1,334	18,406,085	204,685,515	204,685,515	11,769,451	296,428	11,473,023	578.04	
10,626 - 12,750	65,288	25,877	7,375,720	39,140	6,658,289	1,409,186,432	21,584	3,639,759	85,639,018	60,924	502,623,000	4,364	62,053,438	762,510,735	762,510,735	43,844,502	892,268	42,952,234	657.89	
12,751 - 15,000	64,152	25,189	7,772,496	38,681	6,646,433	1,532,020,722	23,881	3,216,965	91,743,418	59,755	492,978,750	4,397	61,331,986	889,183,533	889,183,533	51,128,195	946,815	50,181,380	782.23	
15,001 - 17,000	53,879	21,143	6,915,429	32,536	5,523,752	1,406,765,694	26,110	3,511,613	82,891,590	50,083	413,184,750	3,796	52,476,352	861,724,615	861,724,615	49,549,265	821,070	48,728,195	904.40	
17,001 - 20,000	75,034	29,379	10,039,891	45,356	7,961,027	2,155,762,193	28,730	4,492,006	123,412,778	69,476	573,177,000	5,558	77,036,628	1,386,627,793	1,386,627,793	79,731,298	1,298,684	78,432,614	1,045.29	
20,001 - 21,250	29,141	11,403	4,090,590	17,608	3,117,272	905,371,389	31,069	1,965,258	52,868,274	26,815	221,223,750	2,326	32,270,613	600,974,010	600,974,010	34,556,008	565,977	33,990,031	1,166.40	
21,251 - 25,000	81,921	31,669	11,632,183	49,919	8,965,591	2,758,654,973	33,675	5,977,343	158,684,486	75,126	619,789,500	6,795	94,545,012	1,891,613,318	1,891,613,318	108,767,950	1,804,798	106,963,152	1,305.69	
25,001 - 30,000	97,604	36,976	14,822,861	60,274	11,338,632	3,732,044,207	38,237	7,537,843	206,886,318	88,453	729,737,250	9,151	124,976,819	2,677,981,663	2,677,981,663	153,984,256	2,575,595	151,408,661	1,551.25	
30,001 - 40,000	144,647	55,316	23,301,078	88,823	18,428,718	6,583,984,381	45,518	14,678,277	311,597,603	127,418	1,051,198,500	17,229	228,307,017	5,007,559,538	5,007,559,538	287,934,925	5,160,465	282,774,460	1,954.93	
40,001 - 50,000	91,628	34,656	17,098,809	56,626	14,048,419	5,112,039,382	55,791	15,560,096	208,170,227	75,823	625,539,750	15,805	206,776,340	4,087,113,161	4,087,113,161	235,009,008	5,105,857	229,903,151	2,509.09	
50,001 - 60,000	56,545	21,371	12,801,851	34,787	10,210,967	3,746,721,734	66,261	14,470,212	142,755,146	43,675	360,318,750	12,870	171,683,471	3,086,434,579	3,086,434,579	177,469,999	4,239,988	173,230,011	3,063.58	
60,001 - 75,000	49,514	19,572	14,208,095	29,599	10,651,536	3,915,306,088	79,075	17,214,051	139,937,794	35,010	288,822,000	14,504	199,928,971	3,303,821,822	3,303,821,822	189,969,865	4,787,817	185,182,048	3,739.99	
75,001 - 80,000	10,814	4,371	3,860,113	6,363	2,689,021	978,073,424	90,445	5,244,111	34,906,272	7,083	58,434,750	3,731	52,562,405	837,414,108	837,414,108	48,151,322	1,330,773	46,820,549	4,329.62	
80,001 - 100,000	27,989	11,434	11,788,469	16,365	8,709,809	2,871,759,395	102,603	17,233,030	98,586,355	17,056	140,712,000	10,933	162,670,486	2,487,023,584	2,487,023,584	143,003,935	4,706,558	138,927,377	4,963.64	
100,001 - 120,000	14,320	6,066	8,423,331	8,165	5,693,979	1,775,727,461	124,003	13,275,811	58,821,892	7,795	64,308,750	6,525	105,363,392	1,560,509,298	1,560,509,298	89,729,315	2,076,570	86,992,845	6,074.92	
120,001 - 160,000	13,142	5,991	11,731,921	7,073	7,103,263	2,010,718,064	152,999	25,934,199	68,635,585	6,451	53,220,750	6,691	119,238,971	1,795,556,957	1,795,556,957	103,244,603	3,625,818	99,618,685	7,580.18	
160,001 - 200,000	5,689	2,724	7,702,811	2,932	4,378,506	1,112,581,619	195,567	20,910,298	37,004,424	2,472	20,994,000	3,217	65,195,333	1,010,898,160	1,010,898,160	58,126,574	2,300,049	55,826,625	9,813.08	
200,001 or more	10,540	4,794	39,818,476	5,680	37,775,225	5,485,426,722	520,439	249,346,818	183,034,188	3,540	29,205,000	7,000	262,507,548	5,260,026,804	5,260,026,804	302,451,560	26,198,765	276,252,795	26,209.94	
TOTAL	1,775,157	489,597	237,015,687	1,099,810	257,288,951	56,474,872,375	31,814	632,203,236	4,463,462,273	1,572,223	12,970,839,000	202,934	3,349,415,279	36,323,359,059	36,323,359,059	2,273,982,667	73,043,761	2,200,938,906	1,239.86	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	32,153	229	182,129	5,770	4,758,605	(901,896,453)	(28,050)	196,486,704	44,763,899	24,612	203,049,000	7,541	58,094,759	(1,011,317,407)	(1,011,317,407)	1,411,165	351,728	1,059,437	32.95	
\$ 1 - 3,999	167,696	59	99,214	101,449	5,564,259	370,679,662	2,210	12,257,132	5,918,221	163,945	1,352,546,250	3,751	55,145,514	(1,030,673,191)	(1,030,673,191)	141,598	8,546	133,052	0.79	
4,000 - 9,999	284,355	17,327	1,056,939	222,442	30,014,081	1,981,603,401	6,969	21,654,467	30,343,073	277,151	2,286,495,750	7,204	104,686,039	(418,266,994)	(418,266,994)	4,715,640	336,420	4,379,220	15.40	
10,000 - 14,999	203,930	65,367	9,756,091	128,539	20,554,218	2,527,230,456	12,393	8,928,719	93,853,076	193,919	1,599,831,000	10,011	146,189,382	696,285,717	696,285,717	45,599,839	2,365,427	43,234,412	212.01	
15,000 - 19,999	162,504	59,641	13,975,954	95,760	14,731,938	2,831,317,527	17,423	7,691,633	134,696,860	152,740	1,260,105,000	9,764	144,654,752	1,299,552,547	1,299,552,547	79,447,128	2,273,524	77,173,604	474.90	
20,000 - 24,999	140,920	52,303	14,965,713	83,252	12,937,927	3,162,199,220	22,440	7,069,072	169,022,151	131,779	1,087,176,750	9,141	137,205,652	1,775,863,739	1,775,863,739	105,991,201	1,964,599	104,026,602	738.20	
25,000 - 29,999	122,821	45,527	14,505,939	72,655	11,736,231	3,370,009,035	27,438	7,072,267	200,242,905	114,002	940,516,500	8,819	133,529,254	2,102,792,643	2,102,792,643	124,363,975	2,111,615	122,252,360	995.37	
30,000 - 39,999	201,267	73,114	25,392,284	121,324	21,070,897	7,000,124,009	34,780	13,763,799	438,166,944	182,729	1,507,514,250	18,538	271,842,213	4,796,364,401	4,796,364,401	280,876,827	4,753,081	276,123,746	1,371.93	
40,000 - 49,999	143,210	52,735	21,052,961	85,283	17,712,847	6,397,904,359	44,675	13,610,303	523,585,549	123,606	1,019,749,500	19,604	285,275,731	4,582,903,882	4,582,903,882	267,760,465	4,791,978	262,968,487	1,836.24	
50,000 - 59,999	97,122	35,558	17,152,262	57,629	14,948,085	5,311,243,208	54,686	17,515,502	587,144,784	76,794	633,550,500	20,328	300,682,735	3,807,380,691	3,807,380,691	222,530,466	4,834,225	217,696,241	2,241.47	
60,000 - 69,999	63,778	23,798	14,053,043	37,378	12,093,112	4,122,264,055	64,635	16,226,063	526,201,862	45,804	377,883,000	17,974	274,735,120	2,959,670,136	2,959,670,136	172,708,285	3,893,914	168,814,371	2,646.91	
70,000 - 79,999	41,986	16,178	11,147,919	24,397	9,930,428	3,134,197,309	74,649	14,162,653	385,954,064	27,708	228,591,000	14,278	229,917,944	2,303,896,954	2,303,896,954	134,164,928	3,128,610	131,036,318	3,120.95	
80,000 - 89,999	28,527	11,306	8,940,495	16,424	7,588,371	2,415,923,924	84,689	12,104,165	274,125,012	17,322	142,906,500	11,205	182,575,744	1,828,420,833	1,828,420,833	105,996,903	2,818,121	103,178,782	3,616.88	
90,000 - 99,999	19,172	7,663	6,903,743	11,040	5,912,949	1,815,280,009	94,684	10,194,780	199,226,913	10,356										

TABLE 8A. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Aggregate Number of Returns Filed [Resident S]	RESIDENT RETURNS: SINGLE-STANDARD DEDUCTION																			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Return [All S-DD Returns] [S]	Effective Tax Rate††† [%]		
		D-400 Filing Financial Statistics:					Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction††:			Computed NC Taxable Income [includes returns with deficit]		of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Return [All S-DD Returns] [S]							Effective Tax Rate††† [%]	
		Balance Tax Due/Overpayment		Overpayment					Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All R-S Returns Filed [%]	Deduction Amount [S]	as a % of All R-S SD/ID Value Amount [S]	[before residency proration] [S]													[after residency proration] [S]
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																							
A. BY SIZE OF NC TAXABLE INCOME																												
NCTI Level																												
No Taxable Income	464,706	565	22,557	271,895	29,796,484	2,131,362,495	5,055	117,399,425	1,114,161,974	421,610	90.7%	3,478,282,500	78.9%	(2,343,682,554)	(2,343,682,554)	-110.0%	-	-	-	-	-							
S 1 - 2,000	95,439	19,946	1,021,163	68,494	11,589,458	904,862,352	9,994	6,049,525	73,153,637	90,543	94.9%	746,979,750	91.9%	90,778,490	90,778,490	10.0%	5,219,874	435,075	4,784,799	52.85	5.27%							
2,001 - 4,000	88,244	26,388	3,188,004	55,975	9,052,361	990,680,361	11,902	5,978,847	61,225,751	83,236	94.3%	686,697,000	90.9%	248,736,457	248,736,457	25.1%	14,302,504	794,320	13,508,184	162.29	5.43%							
4,001 - 6,000	78,408	26,189	4,362,137	46,737	7,132,626	1,021,549,748	13,887	5,322,564	53,514,833	73,562	93.8%	606,885,750	90.2%	366,471,729	366,471,729	35.9%	21,072,238	1,048,915	20,023,323	272.20	5.46%							
6,001 - 10,000	136,665	49,218	10,936,270	77,777	11,417,732	2,159,440,589	16,897	5,087,531	94,983,628	127,803	93.5%	1,054,374,750	89.6%	1,015,169,742	1,015,169,742	47.0%	58,372,519	1,931,294	56,441,225	441.63	5.56%							
10,001 - 10,625	19,848	7,312	1,915,310	11,116	1,586,225	356,993,296	19,282	689,432	14,019,672	18,514	93.3%	152,740,500	89.2%	190,922,556	190,922,556	53.5%	10,978,089	288,556	10,689,533	577.38	5.60%							
10,626 - 12,750	65,288	23,844	6,502,766	36,827	5,294,353	1,260,643,419	20,692	2,296,898	48,816,874	60,924	93.3%	502,623,000	89.0%	711,500,443	711,500,443	56.4%	40,911,454	861,052	40,050,402	657.38	5.63%							
12,751 - 15,000	64,152	23,226	6,826,447	36,261	5,226,989	1,371,809,499	22,957	1,967,290	52,604,752	59,755	93.1%	492,978,750	88.9%	828,193,287	828,193,287	60.4%	47,621,238	901,897	46,719,341	781.85	5.64%							
15,001 - 17,000	53,879	19,440	6,028,761	30,461	4,391,066	1,259,472,408	25,148	2,391,719	47,699,479	50,083	93.0%	413,184,750	88.7%	800,979,898	800,979,898	63.6%	46,056,414	777,079	45,279,335	904.09	5.65%							
17,001 - 20,000	75,034	27,051	8,749,188	42,146	6,231,249	1,927,901,117	27,749	2,830,529	73,575,827	69,476	92.6%	573,177,000	88.2%	1,283,978,819	1,283,978,819	66.6%	73,828,982	1,229,717	72,599,265	1,044.95	5.65%							
20,001 - 21,250	29,141	10,435	3,511,178	16,265	2,437,422	803,994,277	29,983	1,172,515	30,962,804	26,815	92.0%	221,223,750	87.3%	552,980,238	552,980,238	68.8%	31,796,357	527,128	31,269,229	1,166.11	5.65%							
21,251 - 25,000	81,921	28,900	9,953,846	45,930	6,798,606	2,445,660,899	32,554	3,890,886	95,382,399	75,126	91.7%	1,734,379,886	86.8%	1,734,379,886	1,734,379,886	70.9%	99,727,037	1,680,364	98,046,673	1,305.10	5.65%							
25,001 - 30,000	97,604	33,364	11,972,784	54,771	8,373,484	3,277,104,600	37,409	4,529,080	125,553,418	88,453	90.6%	729,373,250	85.4%	2,426,343,012	2,426,343,012	74.0%	139,514,984	2,375,876	137,139,108	1,550.42	5.65%							
30,001 - 40,000	144,647	48,799	19,020,352	78,175	13,037,670	5,633,862,940	44,216	8,706,089	185,761,014	127,418	88.1%	1,051,198,500	82.2%	4,405,609,515	4,405,609,515	78.2%	253,322,809	4,625,460	248,697,349	1,951.82	5.65%							
40,001 - 50,000	91,628	28,988	13,103,420	46,546	9,091,687	4,109,732,818	54,202	8,809,609	115,856,213	75,823	82.8%	625,539,750	75.2%	3,377,145,924	3,377,145,924	82.2%	194,185,971	4,358,475	189,827,496	2,503.56	5.62%							
50,001 - 60,000	56,545	16,893	9,424,938	26,436	5,890,100	2,809,072,289	64,318	8,686,692	76,561,791	43,675	77.2%	360,318,750	67.7%	2,381,058,440	2,381,058,440	84.8%	136,910,913	3,452,291	133,458,622	3,055.72	5.61%							
60,001 - 75,000	49,514	14,723	10,016,950	20,022	5,381,937	2,682,010,193	76,607	8,814,442	71,099,102	35,010	70.7%	288,832,500	59.1%	2,330,893,033	2,330,893,033	86.9%	134,026,430	3,544,777	130,481,653	3,726.98	5.60%							
75,001 - 80,000	10,814	3,082	2,572,310	3,935	1,149,703	620,904,248	87,661	2,154,568	16,238,606	7,083	65.9%	58,434,750	52.6%	548,385,460	548,385,460	88.3%	31,532,201	923,341	30,608,860	4,321.45	5.58%							
80,001 - 100,000	27,989	7,676	7,451,339	9,243	3,609,705	1,687,893,048	98,962	5,562,917	43,965,850	17,065	60.9%	140,712,000	46.4%	1,511,778,115	1,511,778,115	89.6%	86,927,248	2,471,820	84,455,428	4,951.66	5.59%							
100,001 - 120,000	14,320	3,704	5,088,674	4,031	2,108,728	932,170,449	119,586	5,285,704	24,447,388	7,795	54.4%	64,308,750	37.9%	848,700,015	848,700,015	91.0%	48,800,247	1,607,480	47,192,767	6,054.24	5.56%							
120,001 - 160,000	13,142	3,364	6,617,452	3,041	2,533,124	947,813,702	146,925	10,846,310	27,302,271	6,451	49.1%	53,220,750	30.9%	878,136,991	878,136,991	92.6%	50,492,840	1,934,027	48,558,813	7,527.33	5.53%							
160,001 - 200,000	5,689	1,379	4,165,182	1,079	1,469,174	464,436,704	187,879	8,396,163	13,947,346	2,472	43.5%	20,394,000	23.8%	438,491,521	438,491,521	94.4%	25,213,255	1,154,425	24,058,830	9,732.54	5.49%							
200,001 or more	10,540	1,905	16,262,219	1,600	6,088,990	1,367,368,017	386,262	68,070,901	35,731,695	3,540	33.6%	29,205,000	10.0%	1,370,502,223	1,370,502,223	100.2%	78,803,908	6,471,044	72,332,864	20,433.01	5.28%							
TOTAL	1,775,157	426,391	168,713,247	988,763	159,688,873	41,166,739,469	26,184	298,119,096	2,496,566,324	1,572,223	88.6%	12,970,839,000	79.5%	25,997,453,241	25,997,453,241	63.2%	1,629,617,512	43,394,413	1,586,223,099	1,008.90	5.60%							
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																												
FAGI Level																												
Non-Positive AGI	32,153	169	142,165	4,539	2,806,854	(563,923,410)	(22,913)	139,461,805	21,249,861	24,612	76.5%	203,049,000	77.8%	(648,760,466)	(648,760,466)	115.0%	1,357,756	350,751	1,007,025	40.92	-0.18%							
S 1 - 3,999	167,696	282	70,049	100,381	5,242,198	363,323,622	2,216	11,053,148	4,417,212	163,945	97.8%	1,352,546,250	96.1%	(982,586,692)	(982,586,692)	-270.4%	84,526	1,072	83,454	0.51	0.02%							
4,000 - 9,999	284,355	16,794	965,578	219,439	29,011,522	1,929,138,691	6,961	19,189,092	26,235,838	277,151	97.5%	2,286,495,750	95.6%	(364,403,805)	(364,403,805)	-18.9%	4,514,737	333,464	4,181,273	15.09	0.22%							
10,000 - 14,999	203,930	62,430	9,279,541	124,190	19,038,241	2,401,284,816	12,383	6,918,907	80,256,726	193,919	95.1%	1,599,831,000	91.6%	728,115,997	728,115,997	30.3%	44,596,009	2,356,109	42,239,900	217.82	1.76%							
15,000 - 19,999	162,504	56,135	13,048,270	91,366	12,944,435	2,661,172,400	17,423	5,670,364	106,943,970	152,740	94.0%	1,260,105,000	89.7%	1,299,793,794	1,299,793,794	48.8%	77,052,270	2,254,962	74,797,308	489.70	2.81%							
20,000 - 24,999	140,920	48,968	13,792,327	78,894	11,009,275	2,956,386,626	22,434	5,326,071	126,486,837	131,779	93.5%	1,087,176,750	88.8%	1,748,049,110	1,748,049,110	59.1%	102,309,435	1,922,816	100,386,619	761.78	3.40%							
25,000 - 29,999	122,821	42,452	13,234,140	68,224	9,819,375	3,127,379,954	27,436	5,080,454	145,782,189	114,002	92.8%	940,516,500	87.6%	2,064,519,719	2,064,519,719	65.4%	119,182,359	2,048,671	117,133,688	1,027.47	3.74%							
30,000 - 39,999	201,267	66,896	22,331,049	111,115	16,356,497	6,349,235,297	34,747	8,077,326	303,562,240	182,729	90.8%	1,507,514,250	84.7%	4,546,236,133	4,546,236,133	71.6%	263,532,214	4,521,543	259,010,671	1,417.46	4.08%							
40,000 - 49,999	143,210	46,406	17,661,843	73,862	12,513,217	5,514,854,055	44,616	7,905,713	346,795,468	123,606	86.3%	1,019,749,500	78.1%	4,156,214,800	4,156,214,800	75.4%	240,512,090	4,418,270	236,093,820	1,910.05	4.28%							
50,000 - 59,999	97,122	29,158	13,385,996	45,437	9,310,758	4,192,879,770	54,599	10,063,527	353,226,797	76,794	79.1%	633,550,500	67.8%	3,216,166,000	3,216,166,000	76.7%	185,940,454	4,416,596	181,723,858	2,366.38	4.33%							
60,000 - 69,999	63,778	17,978	10,140,916	26,443	6,490,655	2,957,503,398	64,569	7,532,143	289,644,479	45,804	71.8%	377,883,000	57.9%	2,297,508,062	2,297,508,062	77.7%	132,648,693	3,221,080	129,427,613	2,825.68	4.38%							
70,000 - 79,999	41,986	11,631	7,759,995	15,446	4,575,952	2,066,591,064	74,585	6,789,236	193,813,447	27,708	66.0%	228,591,000	49.9%	1,650,975,453	1,650,975,453	79.9%	95,159,932	2,414,780	92,745,152	3,347.23								

TABLE 8B. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: SINGLE-ITEMIZED DEDUCTIONS

Income Level	Aggregate Number of Returns Filed [Resident S]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions††:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All S-ID Returns] [S]	Effective Tax Rate††† [%]
		Balance Tax Due	[Net Tax† > Pre-payments] Amount [S]	Overpayment	[Net Tax† < Pre-payments] Amount [S]			Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All R-S Returns Filed [%]	Deduction Amount [S]	Average ID Value [S]	[before residency proration] [S]	[after residency proration] [S]						
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	464,706	138	13,477	15,047	10,134,637	765,825,076	17,770	60,099,945	776,173,336	43,096	9.3%	930,193,904	21,584	(880,442,219)	(880,442,219)	-115.0%	-	-	-	-	
S 1 - 2,000	95,439	2,167	116,044	2,613	1,341,914	107,883,799	22,035	1,906,748	39,473,041	4,896	5.1%	65,497,247	13,378	4,820,259	4,820,259	4.5%	277,186	3,352	273,834	55.93	
2,001 - 4,000	88,244	2,395	358,060	2,591	1,350,158	118,278,183	23,618	1,706,558	36,548,454	5,008	5.7%	68,341,778	13,647	15,094,509	15,094,509	12.8%	867,937	8,981	858,956	171.52	
4,001 - 6,000	78,408	2,392	548,165	2,431	1,233,515	124,780,999	25,749	1,041,231	35,429,140	4,846	6.2%	66,242,616	13,670	24,150,474	24,150,474	19.4%	1,388,693	14,837	1,373,856	283.50	
6,001 - 10,000	136,665	4,338	1,437,249	4,499	2,372,641	258,746,315	29,197	2,391,573	68,725,094	8,862	6.5%	121,809,815	13,745	70,602,979	70,602,979	27.3%	4,059,685	42,792	4,016,893	453.27	
10,001 - 10,625	19,848	618	252,768	708	380,760	42,325,282	31,728	322,107	10,478,345	1,334	6.7%	18,406,085	13,798	13,762,959	13,762,959	32.5%	791,362	7,872	783,490	587.32	
10,626 - 12,750	65,288	2,033	872,954	2,313	1,363,936	148,543,013	34,038	1,342,861	36,822,144	4,364	6.7%	62,053,438	14,219	51,010,292	51,010,292	34.3%	2,933,408	31,216	2,901,832	664.95	
12,751 - 15,000	64,152	1,963	946,049	2,420	1,419,444	160,211,223	36,436	1,249,675	39,138,666	4,397	6.9%	61,331,986	13,949	60,990,246	60,990,246	38.1%	3,506,957	44,918	3,462,039	787.36	
15,001 - 17,000	53,879	1,703	886,668	2,075	1,132,686	147,293,286	38,802	1,119,894	35,192,111	3,796	7.0%	52,476,352	13,824	60,744,717	60,744,717	41.2%	3,492,851	43,991	3,448,860	908.55	
17,001 - 20,000	75,034	2,328	1,290,703	3,210	1,729,778	227,861,076	40,997	1,661,477	49,836,951	5,558	7.4%	77,036,628	13,860	102,648,974	102,648,974	45.0%	5,902,316	68,967	5,833,349	1,049.54	
20,001 - 21,250	29,141	968	579,772	1,343	679,850	101,377,112	43,584	792,743	21,905,470	2,326	8.0%	32,270,613	13,874	47,993,772	47,993,772	47.3%	2,759,651	38,849	2,720,802	1,169.73	
21,251 - 25,000	81,921	2,769	1,678,337	3,989	2,166,985	321,994,074	46,062	2,086,457	63,302,087	6,795	8.3%	94,545,012	13,914	157,233,432	157,233,432	50.2%	9,040,913	124,434	8,916,479	1,312.21	
25,001 - 30,000	97,604	3,612	2,310,077	5,503	2,965,148	454,939,607	49,715	3,008,763	81,332,900	9,151	9.4%	124,976,819	13,657	251,638,651	251,638,651	55.3%	14,469,272	199,719	14,269,553	1,559.34	
30,001 - 40,000	144,647	6,517	4,280,726	10,648	5,391,048	950,121,441	55,147	5,972,188	125,836,589	17,229	11.9%	228,307,017	13,251	601,950,023	601,950,023	63.4%	34,612,116	535,005	34,077,111	1,977.89	
40,001 - 50,000	91,628	5,668	3,995,389	10,080	4,956,732	1,002,306,564	63,417	6,751,027	92,310,014	15,805	17.2%	206,776,340	13,083	709,967,237	709,967,237	70.8%	40,823,037	747,382	40,075,655	2,535.63	
50,001 - 60,000	56,545	4,478	3,376,913	8,351	4,320,867	937,649,445	72,855	5,603,520	66,193,355	12,870	22.8%	171,683,471	13,340	705,376,139	705,376,139	75.2%	40,559,086	787,697	39,771,389	3,090.24	
60,001 - 75,000	49,514	4,849	4,191,145	9,577	5,269,599	1,233,295,895	85,031	8,399,609	68,838,692	14,504	29.3%	199,928,023	13,784	972,928,789	972,928,789	78.9%	55,943,435	1,243,040	54,700,395	3,771.40	
75,001 - 80,000	10,814	1,289	1,287,803	2,428	1,539,318	357,169,176	95,730	3,089,543	18,667,666	3,731	34.5%	52,562,405	14,088	289,028,648	289,028,648	80.9%	16,619,121	407,432	16,211,689	4,345.13	
80,001 - 100,000	27,989	3,758	4,337,130	7,122	5,100,104	1,183,866,347	108,284	8,670,113	54,620,505	10,933	39.1%	162,670,486	14,879	975,245,469	975,245,469	82.4%	56,076,687	1,604,738	54,471,949	4,982.34	
100,001 - 120,000	14,320	2,362	3,334,657	4,134	3,585,251	843,557,012	129,281	7,990,167	34,374,504	6,525	45.6%	105,363,392	16,148	711,809,283	711,809,283	84.4%	40,929,068	1,128,990	39,800,078	6,099.63	
120,001 - 160,000	13,142	2,627	5,114,469	4,032	4,570,139	1,062,904,362	158,856	15,087,889	41,333,314	6,691	50.9%	119,238,971	17,821	917,419,966	917,419,966	86.3%	52,751,663	1,691,791	51,059,872	7,631.13	
160,001 - 200,000	5,689	1,345	3,537,629	1,853	2,909,332	648,144,915	201,475	12,514,135	23,057,078	3,217	56.5%	65,195,333	20,266	572,406,639	572,406,639	88.3%	32,913,419	1,145,624	31,767,795	9,874.98	
200,001 or more	10,540	2,889	23,556,257	4,080	31,686,235	4,118,058,705	588,294	181,275,917	147,302,493	7,000	66.4%	262,507,548	37,501	3,889,524,581	3,889,524,581	94.5%	223,647,652	19,727,721	203,919,931	29,131.42	
TOTAL	1,775,157	63,206	68,302,441	111,047	97,600,078	15,308,132,907	75,434	334,084,140	1,966,895,949	202,934	11.4%	3,349,415,279	16,505	10,325,905,818	10,325,905,818	67.5%	644,365,155	29,649,348	614,715,807	3,029.14	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	32,153	60	39,964	1,231	1,951,751	(337,973,043)	(44,818)	57,024,899	23,514,038	7,541	23.5%	58,094,759	7,704	(362,556,941)	(362,556,941)	107.3%	53,389	977	52,412	6.95	
S 1 - 3,999	167,696	317	291,665	1,068	322,331	7,356,040	1,961	1,203,984	1,501,009	3,751	2.2%	55,145,514	14,702	(48,086,499)	(48,086,499)	-65.7%	57,072	7,474	49,598	13.22	
4,000 - 9,999	284,355	533	91,361	3,003	1,002,559	52,464,710	7,283	2,465,375	4,107,235	7,204	2.5%	104,686,039	14,532	(53,863,189)	(53,863,189)	-102.7%	200,903	2,956	197,947	27.48	
10,000 - 14,999	203,930	2,937	476,550	4,349	1,515,978	125,945,640	12,581	2,009,812	13,596,351	10,011	4.9%	146,189,382	14,603	(31,830,281)	(31,830,281)	-25.3%	1,003,830	9,318	994,512	99.34	
15,000 - 19,999	162,504	3,506	927,684	4,394	1,787,503	170,145,127	17,426	2,021,269	27,752,890	9,764	6.0%	144,654,752	14,815	(241,247)	(241,247)	-0.1%	2,394,858	18,562	2,376,296	243.37	
20,000 - 24,999	140,920	3,335	1,173,386	4,358	1,928,222	205,812,594	22,515	1,743,001	42,535,314	9,141	6.5%	137,205,652	15,010	27,814,629	27,814,629	13.5%	3,681,766	41,783	3,639,983	398.20	
25,000 - 29,999	122,821	3,075	1,271,799	4,431	1,916,856	242,271,081	27,471	1,991,813	54,460,716	8,819	7.2%	133,529,254	15,141	56,272,924	56,272,924	23.2%	5,181,616	62,944	5,118,672	580.41	
30,000 - 39,999	201,267	6,218	3,061,235	10,209	4,714,400	650,888,712	35,111	5,686,473	134,604,704	18,538	9.2%	271,842,213	14,664	250,128,268	250,128,268	38.4%	17,344,613	231,538	17,113,075	923.13	
40,000 - 49,999	143,210	6,329	3,391,118	11,421	5,199,630	883,050,304	45,044	5,704,590	176,790,081	19,604	13.7%	285,275,731	14,552	426,689,082	426,689,082	48.3%	27,248,375	373,708	26,874,667	1,730.88	
50,000 - 59,999	97,122	6,400	3,766,266	12,192	5,637,327	1,118,363,438	55,016	7,451,975	233,917,987	20,328	20.9%	300,682,735	14,792	591,214,691	591,214,691	52.9%	36,590,012	617,629	35,972,383	1,769.60	
60,000 - 69,999	63,778	5,820	3,912,127	10,935	5,602,457	1,164,760,657	64,803	8,693,920	236,557,383	17,974	28.2%	274,735,120	15,285	662,162,074	662,162,074	56.8%	40,059,592	672,834	39,386,758	2,191.32	
70,000 - 79,999	41,986	4,547	3,387,924	8,951	5,354,476	1,067,606,245	74,773	7,373,417	192,140,217	14,278	34.0%	229,917,944	16,103	652,921,501	652,921,501	61.2%	39,004,996	713,830	38,291,166	2,681.83	
80,000 - 89,999	28,527	3,752	3,263,597	6,986	4,472,380	949,621,480	84,750	7,618,632	148,490,157	11,205	39.3%	182,575,744	16,294	626,174,211	626,174,211	65.9%	36,765,361	884,977	35,880,384	3,202.18	
90,000 - 99,999	19,172	2,692	2,502,057	5,230	3,628,774	778,655,587	94,773	5,791,680	112,086,598	8,216	42.9%	139,571,583	16,988	532,789,086	532,789,086	68.4%	31,201,200	794,280	30,406,920	3,700.94	
100,000 - 149,999	41,107	7,315	9,585,723	13,036	11,936,005	2,495,456,056	119,836	26,191,429	273,434,941	20,824	50.7%	390,344,407	18,745	1,							

TABLE 9. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: MARRIED FILING JOINTLY/SURVIVING SPOUSE																				
Income Level	Number of Returns Filed [Resident MFJ/SS]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§ 105-153.5.(a)(1),(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All MFJ/SS Returns] [S]	Effective Tax Rate††† [%]
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Standard Deduction		Itemized Deductions		[before residency proration] [S]	[after residency proration] [S]					
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]					Number of Returns Filed	Deduction Amount [S16,500]	Number of Returns Filed	Deduction Amount [S]							
A. BY SIZE OF NC TAXABLE INCOME																				
No Taxable Income	189,009	686	30,423	95,853	52,659,135	2,957,425,576	15,647	276,254,390	3,517,240,856	158,433	2,614,144,500	30,576	874,665,179	-3,772,370,569	(3,772,370,569)	-	-	-	-	
\$ 1 - 2,000	24,744	5,354	296,146	17,389	9,048,869	634,037,323	25,624	11,473,764	193,980,773	22,108	364,782,000	2,636	61,948,901	24,799,413	24,799,413	1,425,999	394,983	1,031,016	41.67	
2,001 - 4,000	25,292	6,406	894,392	17,575	9,447,594	696,368,488	27,533	6,284,787	189,332,246	22,575	372,487,500	2,717	64,811,543	76,021,986	76,021,986	1,135,014	3,236,258	127.96	4.26%	
4,001 - 6,000	25,766	7,005	1,449,395	18,069	10,174,053	758,201,623	29,426	4,291,476	189,309,451	23,059	380,473,500	2,707	64,021,775	128,688,373	128,688,373	7,399,559	1,647,233	5,752,326	223.25	4.47%
6,001 - 10,000	52,764	14,934	4,381,380	37,260	20,978,298	1,714,107,936	32,486	13,641,927	393,350,947	47,192	778,668,000	5,572	133,664,990	422,065,926	422,065,926	24,268,826	4,268,982	19,999,844	379.04	4.74%
10,001 - 10,625	8,260	2,294	802,385	5,938	3,318,592	285,377,695	34,549	1,443,167	59,620,837	7,404	122,166,000	856	19,829,974	85,204,051	85,204,051	4,899,256	717,433	506,277	4.91%	
10,626 - 12,750	27,458	7,912	3,084,293	19,424	10,986,642	996,362,495	36,287	4,793,376	205,414,021	24,691	407,401,500	2,767	67,327,346	321,013,004	321,013,004	18,458,407	2,489,674	15,968,733	581.57	4.97%
12,751 - 15,000	29,499	8,424	3,667,853	20,962	11,810,792	1,146,921,147	38,800	7,755,672	235,371,243	26,451	436,441,500	3,048	73,657,509	409,206,567	409,206,567	23,529,407	2,739,654	20,789,753	704.76	5.08%
15,001 - 17,000	25,871	7,452	3,447,998	18,327	10,085,335	1,057,208,983	40,865	6,119,641	203,356,461	23,241	383,476,500	2,630	62,570,314	413,925,349	413,925,349	23,800,725	2,546,241	21,254,484	821.56	5.13%
17,001 - 20,000	38,856	11,083	5,595,203	27,642	15,091,436	1,701,066,786	43,779	8,084,762	320,083,883	35,005	577,582,500	3,851	92,587,475	718,897,690	718,897,690	41,336,623	3,971,098	37,365,525	961.64	5.20%
20,001 - 21,250	15,871	4,644	2,406,139	11,169	6,225,637	732,835,899	46,175	3,049,962	134,384,103	14,265	235,372,500	1,606	38,741,190	327,388,068	327,388,068	18,824,847	1,662,256	17,162,591	1,081.38	5.24%
21,251 - 25,000	46,916	14,047	7,649,405	32,710	18,019,586	2,295,902,616	48,936	10,012,858	411,640,809	42,200	696,300,000	4,716	113,724,686	1,084,249,979	1,084,249,979	62,344,292	4,707,474	57,636,818	1,228.51	5.32%
25,001 - 30,000	60,186	18,772	10,784,545	41,192	21,967,304	3,223,176,244	53,554	15,878,843	546,116,812	54,125	893,062,500	6,061	145,294,627	1,654,581,148	1,654,581,148	95,138,577	5,844,847	89,293,730	1,483.63	5.40%
30,001 - 40,000	114,035	37,797	22,730,649	75,825	40,263,646	6,951,825,657	60,962	27,297,607	1,023,621,713	102,223	1,686,679,500	11,812	284,146,063	3,984,675,988	3,984,675,988	229,119,102	11,730,126	217,388,976	1,906.34	5.46%
40,001 - 50,000	107,716	37,616	23,863,638	69,681	35,993,595	7,540,799,065	70,006	32,273,766	864,534,387	95,767	1,580,155,500	11,949	286,933,725	4,841,449,219	4,841,449,219	278,383,517	12,350,001	266,033,516	2,469.77	5.49%
50,001 - 60,000	101,131	36,251	24,114,598	64,518	32,503,183	7,952,804,975	78,639	30,318,855	674,142,120	89,360	1,474,440,000	11,771	277,910,565	5,556,631,145	5,556,631,145	319,506,369	10,276,586	306,479,773	3,030.52	5.52%
60,001 - 75,000	136,220	50,163	35,568,895	85,607	43,847,117	12,269,648,799	90,072	45,186,262	769,946,559	118,017	1,947,280,500	18,203	429,860,132	9,167,748,534	9,167,748,534	527,145,769	20,273,195	50,872,584	3,720.98	5.53%
75,001 - 80,000	40,251	15,142	11,466,905	24,973	12,928,433	4,009,375,429	99,609	15,841,472	201,524,566	34,187	564,085,500	6,064	141,136,440	3,118,470,395	3,118,470,395	179,312,103	6,523,179	172,888,924	4,292.79	5.54%
80,001 - 100,000	131,492	56,511	46,073,751	74,555	40,058,329	14,650,160,150	111,415	65,904,249	626,486,866	106,993	1,765,384,500	24,499	569,355,153	11,754,838,060	11,754,838,060	675,903,290	16,941,305	658,961,985	5,011.42	5.61%
100,001 - 120,000	89,192	38,754	37,335,982	50,144	30,438,215	11,725,921,303	131,468	69,228,217	420,471,385	67,160	1,108,140,000	22,032	517,107,061	9,749,431,074	9,749,431,074	560,592,406	13,370,354	547,222,052	6,135.33	5.61%
120,001 - 160,000	104,085	45,822	57,222,185	57,877	42,955,744	16,704,347,511	160,488	116,069,859	500,161,564	68,030	1,122,495,000	36,055	864,021,987	14,333,738,819	14,333,738,819	824,190,128	21,331,663	802,858,465	7,713.49	5.60%
160,001 - 200,000	54,189	24,206	40,167,843	29,785	29,981,394	10,929,273,263	201,688	96,773,776	275,763,219	29,424	485,496,000	24,765	618,154,063	9,646,633,757	9,646,633,757	554,681,495	15,940,489	538,741,006	9,941.89	5.58%
200,001 or more	110,049	47,476	255,827,953	62,076	290,431,156	57,163,874,796	519,440	1,928,019,530	1,612,552,529	37,048	611,292,000	73,001	3,238,462,562	53,629,587,235	53,629,587,235	3,083,701,314	259,233,553	2,824,467,761	25,665.55	5.27%
TOTAL	1,558,852	498,751	598,861,956	958,551	799,214,090	168,097,023,759	107,834	2,795,998,882	13,568,407,170	1,248,958	20,607,807,000	309,894	9,039,933,260	127,676,875,211	127,676,875,211	7,558,333,283	422,845,340	7,135,487,943	4,577.40	5.43%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	18,132	180	475,300	6,171	15,274,358	(2,011,937,715)	(110,961)	404,819,423	123,556,459	13,842	228,393,000	4,290	95,831,803	(2,054,899,554)	(2,054,899,554)	3,439,333	547,300	2,892,033	159.50	-0.14%
\$ 1 - 3,999	15,707	112	122,266	5,069	1,461,104	30,822,643	1,962	7,379,137	6,270,708	14,629	241,378,500	1,078	23,731,404	(233,178,832)	(233,178,832)	171,031	10,602	160,429	10.21	0.52%
4,000 - 9,999	33,278	175	94,561	17,550	4,830,303	242,034,433	7,273	8,517,420	14,133,725	31,050	512,325,000	2,228	50,308,195	(326,215,067)	(326,215,067)	175,437	11,889	163,548	4.91	0.07%
10,000 - 14,999	42,724	286	204,797	26,544	9,243,089	539,915,419	12,637	10,092,267	27,202,656	40,046	660,759,000	2,678	62,709,863	(200,663,833)	(200,663,833)	303,866	25,321	278,545	6.52	0.05%
15,000 - 19,999	51,649	6,168	671,341	34,346	15,798,444	904,091,007	17,505	11,239,345	67,884,549	48,517	800,530,500	3,132	72,826,058	(25,910,755)	(25,910,755)	3,312,144	1,170,260	2,141,884	41.47	0.24%
20,000 - 24,999	55,338	12,707	2,724,326	37,693	19,341,102	1,246,270,595	22,521	12,366,325	121,623,607	51,721	853,396,500	3,617	81,885,357	201,731,456	201,731,456	153,808,104	4,446,867	11,361,237	205.31	0.91%
25,000 - 29,999	56,250	14,033	4,677,546	38,871	20,274,414	1,547,172,241	27,505	14,115,771	167,879,285	52,002	858,033,000	4,248	100,243,654	435,132,073	435,132,073	29,173,848	5,500,841	23,673,007	420.85	1.53%
30,000 - 39,999	113,628	29,457	13,370,361	78,797	40,831,275	3,978,450,732	35,013	29,898,311	450,194,670	104,803	1,729,249,500	8,825	209,295,791	1,619,609,082	1,619,609,082	100,095,299	12,429,965	87,665,334	771.51	2.20%
40,000 - 49,999	110,403	31,585	16,642,967	74,597	36,802,155	4,964,939,896	44,971	32,733,639	578,798,520	100,946	1,665,609,000	9,457	223,103,362	2,530,162,653	2,530,162,653	150,868,104	10,787,045	140,082,304	1,268.83	2.82%
50,000 - 59,999	110,343	34,313	18,895,395	72,531	35,053,787	6,072,585,912	55,034	35,205,218	744,382,861	99,874	1,647,921,000	10,469	246,917,583	3,468,569,686	3,468,569,686	204,010,576	10,947,167	193,063,409	1,749.67	3.18%
60,000 - 69,999	111,047	35,828	20,626,972	72,036	34,802,866	7,217,921,063	64,999	32,831,099	887,914,079	99,218	1,637,097,000	11,829	278,227,111	4,447,513,972	4,447,513,972	259,775,068	11,766,037	248,009,031	2,233.37	3.44%
70,000 - 79,999	109,190	36,741	22,899,242	69,793	33,804,413	8,185,708,927	74,968	36,753,776	979,237,119	96,439	1,591,243,500	12,751	303,330,380	5,348,651,705	5,348,651,705	310,905,313	12,730,125	298,175,188	2,730.79	3.64%
80,000 - 89,999	103,547	36,147	24,036,476	65,095	32,848,861	8,796,562,228	84,952	38,033,234	1,077,521,895	89,317	1,473,730,500	14,230	3							

TABLE 9A. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: MARRIED FILING JOINTLY/SURVIVING SPOUSE-STANDARD DEDUCTION																					
Income Level	Aggregate Number of Returns Filed (MFJ/SS)	D-400 Filing Financial Statistics:				Federal AGI (includes returns with deficit) [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction††:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return MFJ/SS-Returns [S]	Effective Tax Rate††† [%]
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	Re-Returns Filed [%]	Deduction Amount [S]	SD/ID Value [S]	[before residency proration] [S]	[after residency proration] [S]						
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																
A. BY SIZE OF NC TAXABLE INCOME																					
NCTI Level																					
No Taxable Income	189,009	515	19,744	79,979	33,055,599	2,368,151,183	14,947	139,173,639	2,234,569,553	158,433	83.8%	2,614,144,500	74.9%	(2,341,389,231)	(2,341,389,231)	-98.9%	-	-	-	-	
\$ 1 - 2,000	24,744	4,594	252,548	15,601	7,367,256	526,378,463	23,809	2,204,606	141,647,047	22,108	89.3%	364,782,000	85.5%	22,154,022	22,154,022	4.2%	1,273,885	382,043	891,842	40.34	4.03%
2,001 - 4,000	25,292	5,504	759,481	15,803	7,814,120	572,416,274	25,356	3,764,522	135,816,898	22,575	89.3%	372,487,500	85.2%	67,876,398	67,876,398	11.9%	3,902,877	1,098,549	2,804,328	124.22	4.13%
4,001 - 6,000	25,766	6,071	1,231,735	16,315	8,416,839	630,470,295	27,342	2,146,891	136,986,419	23,059	89.5%	380,473,500	85.6%	115,157,267	115,157,267	18.3%	6,621,495	1,602,699	5,018,796	217.65	4.36%
6,001 - 10,000	52,764	12,979	3,721,842	33,671	17,555,766	1,431,830,890	30,341	6,995,950	282,702,752	47,192	89.4%	778,668,000	85.3%	377,456,088	377,456,088	26.4%	21,703,788	4,146,808	17,556,980	372.03	4.65%
10,001 - 10,625	8,260	1,991	678,969	5,388	2,802,158	240,431,671	32,473	1,038,074	42,935,140	7,404	89.6%	122,166,000	86.0%	76,368,605	76,368,605	31.8%	4,391,220	696,085	3,695,135	499.07	4.84%
10,626 - 12,750	27,458	6,944	2,649,737	17,638	9,127,494	841,246,236	34,071	2,941,409	148,157,960	24,691	89.9%	407,401,500	85.8%	288,628,185	288,628,185	34.3%	16,596,257	2,414,079	14,182,178	574.39	4.91%
12,751 - 15,000	29,499	7,336	3,122,195	19,011	9,816,811	967,174,592	36,565	3,454,255	167,269,636	26,451	89.7%	436,441,500	85.6%	366,917,711	366,917,711	37.9%	21,097,807	2,641,054	18,456,753	697.77	5.03%
15,001 - 17,000	25,871	6,487	2,902,819	16,672	8,572,636	898,866,286	38,676	4,944,780	148,444,169	23,241	89.8%	383,476,500	86.0%	371,850,397	371,850,397	41.4%	21,381,417	2,454,613	18,926,804	814.37	5.09%
17,001 - 20,000	38,856	9,741	4,752,456	25,145	12,700,961	1,454,066,485	41,539	5,526,452	234,313,410	35,005	90.1%	577,582,500	86.2%	467,697,027	467,697,027	44.5%	37,242,586	3,819,507	33,423,079	954.81	5.16%
20,001 - 21,250	15,871	4,082	2,035,496	10,129	5,187,165	625,215,379	43,829	2,147,998	97,744,083	14,265	89.9%	235,372,500	85.9%	294,246,794	294,246,794	47.1%	16,919,204	1,601,414	15,317,790	1,073.80	5.21%
21,251 - 25,000	46,916	12,386	6,479,393	29,664	15,011,485	1,979,626,625	46,697	6,315,534	305,348,736	42,200	89.9%	696,300,000	86.0%	975,293,423	975,293,423	49.5%	56,079,312	4,500,930	51,578,382	1,222.24	5.29%
25,001 - 30,000	60,186	16,610	9,098,848	37,307	18,124,499	2,781,175,917	51,384	10,193,148	410,379,902	54,125	89.9%	893,062,500	86.0%	1,487,926,663	1,487,926,663	53.5%	85,555,952	5,545,806	80,010,146	1,478.25	5.38%
30,001 - 40,000	114,035	33,697	19,217,891	68,144	32,100,424	6,007,540,150	58,769	19,091,004	768,546,963	102,223	90.6%	1,686,679,500	85.6%	3,571,404,691	3,571,404,691	59.4%	205,355,980	10,931,853	194,424,127	1,901.96	5.44%
40,001 - 50,000	107,716	33,299	19,755,188	62,092	28,427,897	6,503,226,536	67,907	20,075,898	639,672,313	95,767	88.9%	1,580,155,500	84.6%	4,303,474,621	4,303,474,621	66.2%	247,449,975	11,301,995	236,147,980	2,465.86	5.49%
50,001 - 60,000	101,131	31,740	19,416,732	57,304	25,328,189	6,841,166,933	76,557	19,632,900	477,749,230	89,360	88.4%	1,944,440,000	84.1%	4,908,610,603	4,908,610,603	71.8%	282,245,157	11,696,793	270,548,364	3,027.62	5.51%
60,001 - 75,000	163,220	43,407	28,015,417	74,211	32,552,507	10,384,142,574	87,989	28,653,145	526,252,946	118,017	86.6%	1,947,280,500	81.9%	7,939,262,273	7,939,262,273	76.5%	456,507,766	17,739,542	438,768,224	3,717.84	5.53%
75,001 - 80,000	40,251	12,839	8,941,331	21,234	9,418,807	3,335,139,100	97,556	9,086,362	131,737,302	34,187	84.9%	564,085,500	80.0%	2,648,402,660	2,648,402,660	79.4%	152,283,206	5,640,965	146,642,241	4,289.42	5.54%
80,001 - 100,000	131,492	46,719	34,741,186	59,913	27,090,319	11,667,113,928	109,464	39,942,579	391,138,990	106,993	81.4%	1,765,384,500	75.6%	9,550,533,017	9,550,533,017	81.9%	549,155,683	14,009,909	535,145,774	5,001.69	5.50%
100,001 - 120,000	89,192	30,073	26,593,729	36,848	18,627,600	8,644,471,460	128,715	45,189,524	251,053,989	67,160	75.3%	1,108,140,000	68.2%	7,330,466,995	7,330,466,995	84.8%	421,501,790	10,144,240	411,357,730	6,125.04	5.61%
120,001 - 160,000	104,085	31,698	36,329,250	36,059	21,575,064	10,651,585,889	156,572	62,440,302	263,683,900	68,030	65.4%	1,122,495,000	56.5%	9,327,847,291	9,327,847,291	87.6%	536,351,279	14,062,956	522,288,323	7,677.32	5.60%
160,001 - 200,000	54,189	14,482	22,603,567	14,819	12,290,758	5,784,436,078	156,589	45,884,738	125,648,654	29,424	54.3%	485,496,000	44.0%	5,219,176,162	5,219,176,162	90.2%	300,102,608	8,647,550	291,455,058	9,905.35	5.58%
200,001 or more	110,049	18,801	81,216,887	18,051	42,706,783	13,330,373,105	359,814	319,357,436	299,706,252	37,048	33.7%	611,292,000	15.9%	12,738,732,289	12,738,732,289	95.6%	732,477,141	42,408,831	690,068,310	18,626.33	5.42%
TOTAL	1,558,852	391,995	334,536,441	770,998	405,671,137	98,457,246,049	78,832	800,161,146	8,361,506,243	1,248,958	80.1%	20,607,807,000	69.5%	70,288,093,951	70,288,093,951	71.4%	4,176,196,565	177,488,221	3,998,708,344	3,201.64	4.06%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI																					
\$ 1 - 3,999	18,132	108	259,526	4,411	7,256,941	(1,003,542,842)	(72,500)	183,494,800	53,869,442	13,842	76.3%	228,393,000	70.4%	(1,102,310,484)	(1,102,310,484)	109.8%	1,707,448	379,088	1,328,360	95.97	-0.13%
4,000 - 9,999	15,707	75	74,718	4,733	11,663,062	28,743,747	1,965	4,410,213	4,151,403	14,629	93.1%	241,378,500	91.0%	(212,375,943)	(212,375,943)	-738.9%	92,089	2,861	89,228	6.10	0.31%
10,000 - 14,999	33,278	135	69,217	16,541	4,036,543	225,780,668	7,272	6,164,228	11,347,925	31,050	93.3%	512,325,000	91.1%	(291,728,029)	(291,728,029)	-129.2%	118,907	8,770	110,137	3.55	0.05%
15,000 - 19,999	42,724	234	139,028	25,115	8,288,029	506,666,242	12,645	6,846,662	23,019,046	40,046	93.7%	660,759,000	91.3%	(170,565,142)	(170,565,142)	-33.7%	216,888	23,599	193,289	4.83	0.04%
20,000 - 24,999	51,649	5,966	621,807	32,577	14,542,092	849,192,277	17,503	9,125,644	60,283,409	48,517	93.9%	800,530,500	91.7%	(2,495,988)	(2,495,988)	-0.3%	3,217,661	1,163,189	2,054,472	42.35	0.24%
25,000 - 29,999	55,338	12,101	2,599,097	35,534	17,738,558	1,164,718,404	22,519	9,321,238	107,058,652	51,721	93.5%	853,396,500	91.2%	213,584,490	213,584,490	18.3%	15,422,997	4,404,556	11,018,441	213.04	0.95%
30,000 - 39,999	56,250	12,961	4,354,182	36,392	18,288,527	1,430,179,150	27,502	10,029,364	141,227,533	52,002	92.4%	858,033,000	89.5%	440,947,981	440,947,981	30.8%	28,196,174	5,410,621	22,785,553	438.17	1.59%
40,000 - 49,999	113,628	26,837	12,221,153	73,666	36,346,184	3,668,949,835	35,008	21,565,717	374,659,742	104,803	92.2%	1,729,249,500	89.2%	1,586,606,310	1,586,606,310	43.2%	96,008,297	12,128,996	83,879,301	800.35	2.29%
50,000 - 59,999	110,403	28,761	14,880,375	68,841	31,636,034	4,538,916,860	44,964	22,428,837	470,316,799	100,946	91.4%	1,665,609,000	88.2%	2,425,419,898	2,425,419,898	53.4%	143,088,342	10,402,941	132,685,401	1,314.42	2.92%
60,000 - 69,999	110,343	31,115	16,566,969	65,926	29,187,083	5,495,627,851	55,026	23,368,305	601,039,237	99,874	90.5%	1,647,921,000	87.0%	3,270,035,919	3,270,035,919	59.5%	191,035,454	10,397,289	180,638,165	1,808.66	3.29%
70,000 - 79,999	111,047	32,196	17,684,687	64,521	28,086,935	6,448,003,850	64,988	20,290,749	701,824,041	99,218	89.3%	1,637,097,000	85.5%	4,129,373,558	4,129,373,558	64.0%	239,983,833	10,948,106	229,035,727	2,308.41	3.55%
80,000 - 89,999	109,190	32,601	19,176,746	61,804	26,754,427	7,227,991,438	74,949	24,339,798	768,128,807	96,439	88.3%	1,591,243,500	84.0%	4,892,958,929	4,892,958,929	67.7%	283,352,675	11,647,771	271,704,904	2,817.38	3.76%
90,000 - 99,999	103,547	31,420	19,49																		

TABLE 9B. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: MARRIED FILING JOINTLY/SURVIVING SPOUSE ITEMIZED DEDUCTIONS

Income Level	Aggregate Number of Returns Filed [Resident MFJ/SS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions††:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All S-ID Returns] [\$]	Effective Tax Rate††† [%]
		Balance Tax Due		Overpayment				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All R-MFJ/SS Returns Filed [%]	Deduction Amount [\$]	Average ID Value [\$]	[before residency proration] [\$]	[after residency proration] [\$]						
		Number of Returns Filed	[Net Tax† > Pre-payments] Amount [\$]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [\$]																
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	189,009	171	10,679	15,874	19,603,536	589,274,393	19,272	137,080,751	1,282,671,304	30,576	16.2%	874,665,179	28,606	(1,430,981,339)	(1,430,981,339)	-242.8%	-	-	-	-	-
\$ 1 - 2,000	24,744	760	43,598	1,788	1,681,613	107,658,860	40,842	9,269,158	52,333,726	2,636	10.7%	61,948,901	23,501	2,645,391	2,645,391	2.5%	152,114	12,940	139,174	52.80	5.26%
2,001 - 4,000	25,292	902	134,911	1,772	1,633,474	123,952,214	45,621	2,520,265	53,515,348	2,717	10.7%	64,811,543	23,854	8,145,588	8,145,588	6.6%	468,395	36,465	431,930	158.97	5.30%
4,001 - 6,000	25,766	934	217,660	1,754	1,757,214	127,731,328	47,186	2,144,585	52,323,032	2,707	10.5%	64,021,775	23,650	13,531,106	13,531,106	10.6%	778,064	44,534	733,530	270.98	5.42%
6,001 - 10,000	52,764	1,955	659,538	3,589	3,422,533	282,277,046	50,660	6,645,977	110,648,195	5,572	10.6%	133,664,990	23,989	44,609,838	44,609,838	15.8%	2,565,038	122,174	2,442,864	438.42	5.48%
10,001 - 10,625	8,260	303	123,416	550	516,434	44,946,024	52,507	405,093	16,685,697	856	10.4%	19,829,974	23,166	8,835,446	8,835,446	19.7%	508,036	21,348	486,688	568.56	5.51%
10,626 - 12,750	27,458	968	434,556	1,786	1,859,148	155,116,259	56,059	1,851,967	57,256,061	2,767	10.1%	67,327,346	24,332	32,384,819	32,384,819	20.9%	1,862,150	75,595	1,786,555	645.66	5.52%
12,751 - 15,000	29,499	1,088	545,658	1,951	1,993,981	179,746,555	58,972	4,301,417	68,101,607	3,048	10.3%	73,657,509	24,166	42,288,856	42,288,856	23.5%	2,431,600	98,600	2,333,000	765.42	5.52%
15,001 - 17,000	25,871	965	545,179	1,655	1,512,699	158,342,697	60,206	1,214,861	54,912,292	2,630	10.2%	62,570,314	23,791	42,074,952	42,074,952	26.6%	2,419,308	91,628	2,327,680	885.05	5.53%
17,001 - 20,000	38,856	1,342	842,747	2,497	2,390,475	247,000,301	64,139	2,558,310	85,770,473	3,851	9.9%	92,587,475	24,042	71,200,663	71,200,663	28.8%	4,094,037	151,591	3,942,446	1,023.75	5.54%
20,001 - 21,250	15,871	562	370,643	1,040	1,038,478	107,620,520	67,012	901,964	36,640,020	1,606	10.1%	38,741,190	24,123	33,141,274	33,141,274	30.8%	1,905,643	60,842	1,844,801	1,148.69	5.57%
21,251 - 25,000	46,916	1,661	1,170,012	3,046	3,008,101	325,275,991	68,973	3,697,324	106,292,073	4,716	10.1%	113,724,686	24,115	108,956,556	108,956,556	33.5%	6,264,980	206,544	6,058,436	1,284.66	5.56%
25,001 - 30,000	60,186	2,162	1,685,697	3,885	3,842,805	442,000,327	72,925	5,685,695	135,736,910	6,061	10.1%	145,294,627	23,972	166,654,485	166,654,485	37.7%	9,582,625	299,041	9,283,584	1,531.69	5.57%
30,001 - 40,000	114,035	4,100	3,512,758	7,681	8,163,222	944,285,507	79,943	8,206,603	255,074,750	11,812	10.4%	284,146,603	24,056	413,271,297	413,271,297	43.8%	23,763,122	798,273	22,964,849	1,944.20	5.56%
40,001 - 50,000	107,716	4,317	4,108,450	7,589	7,565,698	1,037,572,529	86,833	12,197,868	224,862,074	11,949	11.1%	286,933,725	24,013	537,974,598	537,974,598	51.8%	30,933,542	1,048,006	29,885,536	2,501.09	5.56%
50,001 - 60,000	101,131	4,511	4,697,866	7,214	7,174,994	1,111,638,042	94,439	10,685,955	196,392,890	11,771	11.6%	277,910,565	23,610	648,020,542	648,020,542	58.3%	37,261,212	1,329,793	35,931,419	3,052.54	5.54%
60,001 - 75,000	136,220	6,756	7,553,478	11,396	11,294,610	1,885,506,225	103,582	16,533,711	243,693,613	18,203	13.4%	429,860,132	23,615	1,228,486,261	1,228,486,261	65.2%	70,638,003	2,533,653	68,104,350	3,741.38	5.54%
75,001 - 80,000	40,251	2,303	2,525,574	3,739	3,509,626	674,236,329	111,187	6,575,180	67,787,264	6,064	15.1%	141,136,440	23,274	470,067,735	470,067,735	69.7%	27,028,897	882,214	26,146,683	4,311.79	5.56%
80,001 - 100,000	131,492	9,792	11,332,564	14,642	12,968,010	2,983,046,222	121,762	25,961,670	235,347,696	24,499	18.6%	569,355,153	23,240	2,204,305,043	2,204,305,043	73.9%	126,747,607	2,931,396	123,816,211	5,053.93	5.62%
100,001 - 120,000	89,192	8,681	10,742,253	13,296	11,810,614	3,081,449,843	139,862	24,038,693	169,417,396	22,032	24.7%	517,107,061	23,471	2,418,964,079	2,418,964,079	78.5%	139,090,436	3,226,114	135,864,322	6,166.68	5.62%
120,001 - 160,000	104,085	14,124	20,892,936	21,818	21,380,679	6,052,761,622	167,876	53,629,557	236,477,664	36,055	34.6%	864,021,987	23,964	5,005,891,528	5,005,891,528	82.7%	287,838,849	7,268,707	280,570,142	7,781.73	5.60%
160,001 - 200,000	54,189	9,724	17,564,276	14,966	17,690,636	5,144,837,185	207,746	50,889,038	150,114,565	24,765	45.7%	618,154,603	24,961	4,427,457,595	4,427,457,595	86.1%	254,578,887	7,292,939	247,285,948	9,985.30	5.59%
200,001 or more	110,409	28,675	17,461,067	44,025	24,774,373	43,833,001,691	600,451	1,608,662,094	1,312,846,277	73,001	66.3%	3,238,462,562	44,362	40,890,854,946	40,890,854,946	93.3%	2,351,224,173	216,824,722	2,134,399,451	29,237.95	5.22%
TOTAL	1,558,852	106,756	264,325,515	187,553	393,542,953	69,639,777,710	224,721	1,995,837,736	5,206,900,927	309,894	19.9%	9,039,933,260	29,171	57,388,781,260	57,388,781,260	82.4%	3,382,136,718	245,357,119	3,136,779,599	10,122.10	5.33%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	18,132	72	215,774	1,760	8,017,417	(1,008,394,873)	(235,057)	221,324,623	69,687,017	4,290	23.7%	95,831,803	22,338	(952,589,070)	(952,589,070)	94.5%	1,731,885	168,212	1,563,673	364.49	-0.16%
\$ 1 - 3,999	15,707	37	47,548	336	298,042	2,078,896	1,928	2,968,924	2,119,305	1,078	6.9%	23,731,404	22,014	(20,802,889)	(20,802,889)	-1000.7%	78,942	7,741	71,201	66.05	3.42%
4,000 - 9,999	33,278	40	25,344	1,009	793,760	16,253,765	7,295	2,353,192	2,785,800	2,228	6.7%	50,308,195	22,580	(34,487,038)	(34,487,038)	-212.2%	56,530	3,119	53,411	23.97	0.33%
10,000 - 14,999	42,724	52	65,769	1,429	955,060	33,549,177	12,528	3,245,605	4,183,610	2,678	6.3%	62,709,863	23,417	(30,098,691)	(30,098,691)	-89.7%	86,978	1,722	85,256	31.84	0.25%
15,000 - 19,999	51,649	202	49,534	1,769	1,256,532	54,898,730	17,528	2,113,701	7,601,140	3,132	6.1%	72,826,058	23,252	(23,414,767)	(23,414,767)	-42.7%	94,483	7,071	87,412	27.91	0.16%
20,000 - 24,999	55,338	606	125,229	2,159	1,602,544	81,552,191	22,547	3,045,087	14,564,955	3,617	6.5%	81,885,357	22,639	(11,853,034)	(11,853,034)	-14.5%	385,107	42,311	342,796	94.77	0.42%
25,000 - 29,999	56,250	1,072	323,364	2,479	1,985,887	116,993,091	27,541	4,086,407	26,651,752	4,248	7.6%	100,243,654	23,598	(5,815,908)	(5,815,908)	-5.0%	977,674	90,220	887,454	208.91	0.76%
30,000 - 39,999	113,628	2,620	1,149,208	5,131	4,485,091	309,500,897	35,071	8,332,594	75,534,928	8,825	7.8%	209,295,791	23,716	33,002,772	33,002,772	10.7%	4,807,002	300,969	3,786,033	429.01	1.22%
40,000 - 49,999	110,403	2,824	1,762,592	5,756	5,166,121	426,023,036	45,048	10,304,802	108,481,721	9,457	8.6%	223,103,362	23,591	104,742,755	104,742,755	24.6%	7,781,007	384,104	7,396,903	782.16	1.74%
50,000 - 59,999	110,343	3,198	2,328,426	6,605	5,866,704	576,958,061	55,111	11,836,913	143,343,624	10,469	9.5%	246,917,583	23,586	198,533,767	198,533,767	34.4%	12,975,122	549,878	12,425,244	1,186.86	2.15%
60,000 - 69,999	111,047	3,632	2,942,285	7,515	6,715,931	769,917,213	65,087	12,540,530	186,090,038	11,829	10.7%	278,227,111	23,521	318,140,414	318,140,414	41.3%	19,791,235	817,931	18,973,304	1,603.97	2.46%
70,000 - 79,999	109,190	4,140	3,722,496	7,989	7,049,987	957,717,489	75,109	12,413,978	211,108,312	12,751	11.7%	303,330,380	23,789	455,692,775	455,692,775	47.6%	27,552,638	1,082,354	26,470,284	2,075.94	2.76%
80,000 - 89,999	103,547	4,727	4,544,961	8,857	7,874,119	1,210,544,212	85,070	16,023,487	261,597,977	14,230	13.7%	335,771,408	23,596	629,198,314	629,198,314	52.0%	37,546,640	1,334,742	36,211,898	2,544.76	2.99%
90,000 - 99,999	93,863	4,952	4,885,887	9,537	8,355,986	1,432,930,001	95,041	13,796,509	285,348,50												

TABLE 10. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: MARRIED FILING SEPARATELY																				
Income Level	Number of Returns Filed [Resident MFS]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§ 105-153.5.(a)(1),(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All MFS Returns] [S]	Effective Tax Rate††† [%]
		Balance Tax Due/Overpayment		Overpayment				Additions [S]	Deductions [S]	Standard Deduction		Itemized Deductions		[before residency proration] [S]	[after residency proration] [S]					
		Balance Tax Due	Overpayment	Number of Returns Filed	Deduction Amount [S8,250]					Number of Returns Filed	Deduction Amount [S]									
		[Net Tax† > Pre-payments] Amount [S]	[Net Tax† < Pre-payments] Amount [S]																	
A. BY SIZE OF NC TAXABLE INCOME																				
No Taxable Income	10,967	20	6,081	4,514	2,254,011	21,163,456	1,930	24,704,053	136,187,329	8,211	67,740,750	2,756	36,819,129	(194,879,699)	(194,879,699)	-	-	-	-	-
\$ 1 - 2,000	2,198	691	37,377	1,453	377,095	28,844,558	13,123	191,791	8,622,813	1,839	15,171,750	359	3,016,680	2,225,106	2,225,106	127,941	13,339	114,602	52.14	5.15%
2,001 - 4,000	2,258	811	108,784	1,421	377,422	34,718,622	15,376	158,630	8,915,952	1,900	15,675,000	358	3,514,517	6,771,783	6,771,783	389,390	33,922	355,468	157.43	5.25%
4,001 - 6,000	2,237	831	167,458	1,387	333,268	37,240,623	16,648	111,096	6,903,001	1,900	15,675,000	337	3,546,120	11,227,598	11,227,598	645,570	48,506	597,064	266.90	5.32%
6,001 - 10,000	4,788	1,804	462,906	2,954	708,404	91,458,430	19,102	240,538	12,328,520	4,104	33,858,000	684	7,132,737	38,379,711	38,379,711	2,206,844	128,741	2,078,103	434.02	5.41%
10,001 - 10,625	839	342	100,669	491	113,697	17,335,299	20,662	70,751	1,553,150	714	5,890,500	125	1,310,599	8,651,801	8,651,801	497,477	22,340	566,31	54.99	5.49%
10,626 - 12,750	2,888	1,089	329,534	1,788	384,767	64,444,818	22,315	203,754	6,072,175	2,512	20,724,000	376	4,026,887	33,825,510	33,825,510	1,944,959	85,058	1,859,901	644.01	5.50%
12,751 - 15,000	3,128	1,220	401,894	1,885	411,874	76,101,089	24,329	149,762	6,092,354	2,701	22,283,250	427	4,451,181	43,424,066	43,424,066	2,496,880	92,535	2,404,345	768.65	5.54%
15,001 - 17,000	2,881	1,063	364,840	1,812	395,257	76,108,478	26,417	175,983	5,391,663	2,471	20,385,750	410	4,409,523	46,097,545	46,097,545	2,650,601	89,055	2,561,546	889.12	5.56%
17,001 - 20,000	4,484	1,688	599,346	2,775	640,940	128,871,308	28,740	222,670	7,610,800	3,833	31,622,250	651	6,828,736	83,032,192	83,032,192	4,774,391	162,600	4,611,791	1,028.50	5.55%
20,001 - 21,250	1,868	718	254,617	1,147	240,134	53,683,086	28,738	4,126,850	3,139,597	1,566	12,919,500	302	3,239,894	38,510,945	38,510,945	65,734	2,148,619	1,150.22	5.58%	
21,251 - 25,000	5,435	2,073	851,545	3,342	773,267	180,437,584	33,199	531,080	8,236,403	4,427	36,522,750	1,008	10,592,591	125,616,920	125,616,920	7,222,956	213,146	7,009,810	1,289.75	5.58%
25,001 - 30,000	7,230	2,836	1,176,217	4,363	966,291	271,084,013	37,494	379,512	10,305,811	5,790	47,767,500	1,440	14,774,653	198,615,561	198,615,561	11,420,428	357,807	11,062,621	1,530.10	5.57%
30,001 - 40,000	12,160	5,099	2,272,955	7,004	1,661,356	541,503,928	44,532	1,124,165	14,501,182	9,039	74,571,750	3,121	31,075,147	422,480,014	422,480,014	24,292,653	781,479	23,511,174	1,933.48	5.57%
40,001 - 50,000	8,250	3,818	1,897,828	4,389	1,234,215	449,843,110	54,526	884,731	10,953,949	5,368	44,286,000	2,882	27,662,206	367,825,686	367,825,686	21,149,991	554,168	20,595,823	2,496.46	5.60%
50,001 - 60,000	4,946	2,270	1,412,392	2,649	868,895	320,764,376	66,853	591,980	6,620,650	2,804	23,133,000	2,142	21,686,667	269,916,039	269,916,039	15,520,199	334,589	15,185,614	3,070.28	5.63%
60,001 - 75,000	4,234	1,945	1,555,428	2,262	952,542	329,050,591	77,716	1,112,125	6,649,446	2,086	17,209,500	2,148	23,838,736	282,465,064	282,465,064	16,241,723	431,942	15,809,781	3,734.01	5.60%
75,001 - 80,000	974	431	389,153	536	277,058	86,772,928	89,089	382,720	1,845,874	431	3,555,750	543	6,498,124	75,255,900	75,255,900	4,327,209	142,077	4,185,132	429.65	5.56%
80,001 - 100,000	2,488	1,122	1,261,702	1,344	835,865	251,139,546	100,940	799,551	4,825,682	1,425	8,456,250	1,463	18,096,955	220,560,210	220,560,210	12,682,244	360,576	12,321,668	4,952.44	5.59%
100,001 - 120,000	1,259	551	818,784	694	457,354	154,083,037	122,385	1,152,539	3,131,317	1,048	3,696,000	811	11,079,202	137,329,057	137,329,057	7,896,416	264,950	7,601,511	6,037.74	5.54%
120,001 - 160,000	1,004	490	1,167,444	509	600,995	150,223,093	149,625	3,341,906	3,575,064	288	2,376,000	716	10,479,455	137,134,480	137,134,480	7,885,234	327,415	7,557,819	7,527.71	5.51%
160,001 - 200,000	434	214	758,179	217	356,353	83,897,794	193,313	2,563,408	2,748,235	111	915,750	323	3,552,743	77,444,114	77,444,114	4,453,037	163,382	4,289,655	9,884.00	5.54%
200,001 or more	932	446	4,688,773	480	6,824,928	819,927,370	879,750	35,131,102	23,221,247	167	1,377,750	765	57,023,949	773,435,526	773,435,526	44,472,525	2,790,042	41,682,483	44,723.69	5.39%
TOTAL	87,882	31,572	21,083,905	49,416	22,045,988	4,268,697,137	48,573	78,350,367	299,432,194	63,735	525,813,750	24,147	316,456,431	3,205,345,129	3,205,345,129	195,513,021	7,493,354	188,019,667	2,139.46	5.53%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	1,787	16	23,018	372	956,199	(138,000,333)	(77,225)	25,708,748	9,213,875	1,060	8,745,000	727	4,213,172	(134,463,632)	(134,463,632)	67,371	875	66,496	37.21	-0.05%
\$ 1 - 3,999	2,188	127	17,139	869	157,976	4,382,600	2,003	311,604	610,362	1,834	15,130,500	354	1,964,361	(13,011,019)	(13,011,019)	23,810	1,180	22,630	10.34	0.52%
4,000 - 9,999	5,257	534	68,570	3,093	617,114	37,753,874	7,182	410,991	6,178,203	4,627	38,172,750	630	4,209,726	(10,395,814)	(10,395,814)	153,159	11,152	142,007	27.01	0.38%
10,000 - 14,999	5,297	1,492	283,117	3,235	692,785	66,349,086	12,526	342,066	7,771,868	4,699	38,766,750	598	4,602,581	15,549,953	15,549,953	1,175,659	103,132	1,072,527	202.48	1.62%
15,000 - 19,999	6,113	2,090	557,395	3,641	758,953	107,593,402	17,601	449,265	9,386,558	5,440	44,880,000	673	5,461,334	48,314,775	48,314,775	2,946,152	172,261	2,773,891	453.77	2.58%
20,000 - 24,999	7,024	2,495	741,334	4,269	836,076	158,210,923	22,524	979,584	11,570,220	6,195	51,108,750	829	7,681,889	88,829,668	88,829,668	5,256,951	194,930	5,062,021	720.67	3.20%
25,000 - 29,999	7,612	2,865	955,509	4,535	913,428	209,224,599	27,486	505,264	14,428,667	6,553	54,062,250	1,059	9,457,252	131,781,694	131,781,694	7,696,826	259,815	7,437,011	977.01	3.55%
30,000 - 39,999	14,848	5,735	2,227,246	8,715	1,857,392	519,204,039	34,968	1,108,857	32,765,879	11,970	98,752,500	2,878	27,498,017	361,296,500	361,296,500	21,025,993	648,038	20,377,955	1,372.44	3.92%
40,000 - 49,999	12,270	5,100	2,221,182	6,855	1,752,518	549,082,683	44,750	1,421,208	35,375,453	8,900	73,425,000	3,370	33,923,690	407,779,748	407,779,748	23,665,217	808,216	22,857,001	1,627.84	4.16%
50,000 - 59,999	8,140	3,649	1,820,984	4,288	1,258,083	444,366,217	54,590	918,283	29,470,186	5,053	41,687,250	3,087	33,463,332	340,663,732	340,663,732	19,734,863	437,148	19,297,715	2,370.73	4.34%
60,000 - 69,999	5,055	2,183	1,389,949	2,749	961,150	326,615,260	64,612	1,105,459	24,035,569	2,794	23,050,500	2,261	25,731,035	254,903,615	254,903,615	14,765,830	323,471	14,442,359	2,857.04	4.42%
70,000 - 79,999	3,261	1,402	1,133,810	1,793	764,878	243,631,453	74,711	809,873	17,164,012	1,555	12,828,750	1,706	21,074,274	193,374,290	193,374,290	11,158,106	288,849	10,869,257	3,333.11	4.46%
80,000 - 89,999	2,238	967	816,582	1,228	644,140	189,399,509	84,629	586,368	12,893,726	987	8,142,750	1,251	16,533,315	152,416,086	152,416,086	8,801,150	227,632	8,573,518	3,830.88	4.53%
90,000 - 99,999	1,647	677	725,495	929	560,425	155,796,180	94,594	639,622	9,976,099	653	5,387,250	994	13,520,549	127,221,904	127,221,904	7,345,213	208,517	7,136,696	4,333.15	4.58%
100,000 - 149,999	3,244	1,360	2,153,962	1,834	1,570,039	386,058,542	119,007	4,721,412	23,626,749	1,031	8,505,750	2,213	33,347,902	325,299,553	325,299,553	18,743,014	711,307	18,031,707	5,558.48	4.67%
150,000 - 199,999	816	370	1,091,973	443	595,923	139,414,760	170,851	2,139,495	6,498,733	201	1,658,250	615	10,899,008	122,498,264	122,498,264					

TABLE 10A. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: MARRIED FILING SEPARATELY-STANDARD DEDUCTION																					
Income Level	Aggregate Number of Returns Filed [R-MFS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction††:			Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return All MFS-S [S]	Effective Tax Rate††† [%]	
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All R-MFS Returns Filed [%]	Deduction Amount [S]	as a % of All R-MFS Value Amount [S]	[before residency proration] [S]							[after residency proration] [S]
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	10,967	[D]	[D]	3,590	853,269	27,065,323	3,296	10,654,515	56,611,373	8,211	74.9%	67,740,750	64.8%	(86,632,285)	(86,632,285)	-320.1%	-	-	-	-	
\$ 1 - 2,000	2,198	[D]	[D]	1,295	307,077	22,132,853	12,035	38,247	5,090,998	1,839	83.7%	15,171,750	83.4%	1,908,352	1,908,352	8.6%	109,727	12,168	97,559	53.05	5.11%
2,001 - 4,000	2,258	625	81,841	1,255	283,534	26,476,007	13,935	109,646	5,215,295	1,900	84.1%	15,675,000	81.7%	5,695,358	5,695,358	21.5%	327,498	29,958	297,540	156.60	5.22%
4,001 - 6,000	2,237	660	127,771	1,224	240,940	29,197,620	15,367	77,555	4,056,326	1,900	84.9%	15,675,000	81.6%	9,543,849	9,543,849	32.7%	548,758	42,964	505,794	266.21	5.30%
6,001 - 10,000	4,788	1,466	353,730	2,612	518,074	73,556,454	17,923	191,143	6,971,822	4,104	85.7%	33,858,000	82.6%	32,917,775	32,917,775	44.8%	1,892,793	117,844	1,774,949	432.49	5.39%
10,001 - 10,625	839	282	78,463	428	76,298	13,996,726	19,603	31,474	773,455	714	85.1%	5,890,500	81.8%	7,364,245	7,364,245	52.6%	423,440	20,839	402,601	563.87	5.47%
10,626 - 12,750	2,888	913	254,730	1,593	277,113	53,384,027	21,252	101,511	3,339,068	2,512	87.0%	20,724,000	83.7%	29,422,470	29,422,470	55.1%	1,691,790	75,367	1,616,423	643.48	5.49%
12,751 - 15,000	3,128	1,006	305,816	1,677	287,724	62,850,716	23,269	79,022	3,168,903	2,701	86.3%	22,283,250	83.4%	37,477,585	37,477,585	59.6%	2,154,946	79,691	2,075,255	768.33	5.54%
15,001 - 17,000	2,881	871	268,446	1,595	290,469	62,805,139	25,417	90,601	2,970,495	2,471	85.8%	20,385,750	82.2%	39,539,495	39,539,495	63.0%	2,273,523	77,262	2,196,261	888.81	5.55%
17,001 - 20,000	4,484	1,415	452,701	2,400	435,119	106,665,419	27,828	183,556	4,258,373	3,833	85.5%	31,622,250	82.2%	70,968,352	70,968,352	66.5%	4,080,712	142,264	3,938,448	1,027.51	5.55%
20,001 - 21,250	1,868	572	189,110	991	170,116	46,577,775	29,743	23,001	1,405,267	1,566	83.8%	12,919,500	80.0%	32,276,009	32,276,009	69.3%	1,855,840	57,509	1,798,331	1,148.36	5.57%
21,251 - 25,000	5,435	1,640	618,752	2,772	507,262	142,552,457	32,201	191,656	3,999,485	4,427	81.5%	36,522,750	77.5%	102,221,878	102,221,878	71.7%	5,877,737	168,796	5,708,941	1,289.57	5.58%
25,001 - 30,000	7,230	2,182	823,356	3,581	628,667	211,892,543	36,596	229,481	5,362,629	5,790	80.1%	47,767,500	76.4%	158,991,895	158,991,895	75.0%	9,142,052	292,039	8,850,013	1,528.50	5.57%
30,001 - 40,000	12,160	3,631	1,501,585	5,366	975,860	394,052,459	43,595	609,795	6,651,027	9,039	74.3%	74,571,750	70.6%	313,439,477	313,439,477	79.5%	18,022,788	594,074	17,428,714	1,928.17	5.56%
40,001 - 50,000	8,250	2,396	1,143,962	2,943	576,155	287,619,479	53,580	442,490	5,018,547	5,368	65.1%	44,286,000	61.6%	238,757,422	238,757,422	83.0%	13,728,584	350,857	13,377,727	2,492.13	5.60%
50,001 - 60,000	4,946	1,271	752,324	1,515	335,934	178,201,090	63,552	252,718	2,534,617	2,804	56.7%	23,133,000	51.6%	152,786,191	152,786,191	85.7%	8,785,215	190,936	8,594,279	3,065.01	5.63%
60,001 - 75,000	4,234	964	793,779	1,106	299,056	157,858,769	57,675	459,434	2,107,701	2,086	49.3%	17,209,500	41.9%	139,001,002	139,001,002	88.1%	7,992,529	204,740	7,787,789	3,733.36	5.60%
75,001 - 80,000	974	209	207,335	217	66,090	37,470,565	86,399	167,841	766,870	431	44.3%	3,555,750	35.4%	33,315,786	33,315,786	88.9%	1,915,661	57,257	1,858,404	4,311.84	5.58%
80,001 - 100,000	2,488	515	595,780	502	209,265	100,238,993	97,794	288,729	1,581,626	1,025	41.2%	8,456,250	31.8%	90,489,746	90,489,746	90.3%	5,203,175	164,920	5,038,255	4,915.37	5.57%
100,001 - 120,000	1,259	234	338,259	210	90,230	52,938,568	118,166	378,166	667,161	448	35.6%	3,696,000	25.0%	48,953,573	48,953,573	92.5%	2,814,828	131,899	2,682,929	5,988.68	5.48%
120,001 - 160,000	1,004	159	450,583	127	111,560	40,616,414	141,029	1,811,844	991,899	288	28.7%	2,376,000	18.5%	39,060,359	39,060,359	96.2%	2,245,968	122,291	2,123,677	7,373.88	5.44%
160,001 - 200,000	434	61	294,694	48	50,331	20,649,261	186,029	378,777	456,696	111	25.6%	915,750	14.6%	19,655,592	19,655,592	95.2%	1,130,195	52,406	1,077,789	9,709.81	5.48%
200,001 or more	932	98	840,056	68	504,969	70,740,891	423,598	2,653,584	2,070,097	167	17.9%	1,377,750	2.4%	69,946,628	69,946,628	98.9%	4,021,925	263,329	3,758,596	22,506.56	5.37%
TOTAL	87,882	21,697	10,507,735	37,115	8,094,811	2,219,539,448	34,824	19,444,786	126,069,730	63,735	72.5%	525,813,750	62.4%	1,587,100,754	1,587,100,754	71.5%	96,239,684	3,249,410	92,990,274	1,459.01	5.56%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	1,787	[D]	[D]	209	210,511	(53,174,938)	(50,165)	11,948,548	1,798,941	1,060	59.3%	8,745,000	67.5%	(51,770,331)	(51,770,331)	97.4%	27,366	750	26,616	25.11	-0.05%
\$ 1 - 3,999	2,188	[D]	[D]	786	122,184	3,714,883	2,026	243,425	3,979,993	1,834	83.8%	15,130,500	88.5%	(11,570,085)	(11,570,085)	-311.5%	7,234	125	7,109	3.88	0.19%
4,000 - 9,999	5,257	356	24,893	2,925	549,268	33,228,733	7,181	347,980	4,590,612	4,627	88.0%	38,172,750	90.1%	(9,186,649)	(9,186,649)	-27.6%	79,346	9,002	70,344	15.20	0.21%
10,000 - 14,999	5,297	1,259	21,775	3,020	616,273	58,855,161	12,525	277,141	5,740,911	4,699	88.7%	38,766,750	89.4%	14,624,641	14,624,641	24.8%	1,026,386	94,138	932,248	198.39	1.58%
15,000 - 19,999	6,113	1,796	441,330	3,361	629,277	95,736,824	17,599	235,395	6,881,144	5,440	89.0%	44,880,000	89.2%	44,211,075	44,211,075	46.2%	2,641,290	157,919	2,483,371	456.50	2.59%
20,000 - 24,999	7,024	2,116	593,978	3,897	659,124	139,530,175	22,523	374,940	8,200,555	6,195	88.2%	51,108,750	86.9%	80,595,810	80,595,810	57.8%	4,703,459	175,082	4,528,377	730.97	3.25%
25,000 - 29,999	7,612	2,352	715,300	4,051	713,739	180,051,915	27,476	231,120	10,475,565	6,553	86.1%	54,062,250	85.1%	115,745,220	115,745,220	64.3%	6,723,474	226,124	6,497,350	991.51	3.61%
30,000 - 39,999	14,848	4,424	1,609,397	7,293	1,276,613	417,648,149	34,891	553,432	20,571,908	11,970	80.6%	98,752,500	78.2%	298,877,173	298,877,173	71.6%	17,303,301	536,286	16,767,015	1,400.75	4.01%
40,000 - 49,999	12,270	3,585	1,466,103	5,119	995,637	397,556,018	44,669	595,904	20,274,405	8,900	72.5%	73,425,000	68.4%	304,452,517	304,452,517	76.6%	17,592,920	595,576	16,997,344	1,909.81	4.28%
50,000 - 59,999	8,140	2,256	1,072,768	2,707	547,696	275,379,800	54,498	290,718	13,539,819	5,053	62.1%	41,687,250	55.5%	220,443,449	220,443,449	80.1%	12,709,176	280,315	12,428,861	2,459.70	4.51%
60,000 - 69,999	5,055	1,262	803,617	1,475	353,307	180,029,558	64,434	310,829	9,849,695	2,794	55.3%	23,050,500	47.3%	147,440,192	147,440,192	81.9%	8,495,083	181,218	8,313,865	2,975.61	4.62%
70,000 - 79,999	3,261	715	605,478	811	227,958	115,829,429	74,488	216,165	6,692,256	1,555	47.7%	12,828,750	37.8%	96,524,588	96,524,588	83.3%	5,556,393	143,943	5,412,450	3,480.68	4.67%
80,000 - 89,999	2,238	468	396,493	505	190,459	83,366,123	84,664	256,690	3,783,500	987	44.1%	8,142,750	33.0%	71,696,563	71,696,563	86.0%	4,126,922	122,586	4,004,336	4,057.08	4.80%
90,000 - 99,999	1,647	319	327,643	322	140,364	61,694,503	94,479	87,661	3,120,117	653	39.6%	5,387,250	28.5%	53,274,797	53,274,797	86.4%	3,066,964	81,658	2,985,306	4,571.68	4.84%
100,000 - 149,999	3,244	550	944,812	467	261,196	121,185,898	117,542	1,477,194	5,978,230	1,031	31.8%	8,505,750	20.3%	108,179,112	108,179,112	89.3%	6,225,524	312,343	5,913,181	5,735.38	4.88%
150,000 - 199,999	816	104	392,621	95	98,767	34,407,148	171,180	509,564	1,928,701	201	24.6%	1,658,250	13.2%	31,329,761	31,329,761	91.1%	1,801,456	73,473	1,727,983	8,596.93	5.02%
200,000 - 499,999	825																				

TABLE 10B. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: MARRIED FILING SEPARATELY-ITEMIZED DEDUCTIONS																					
Income Level	Aggregate Number of Returns Filed [Resident MFS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions††:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per All MFS-I Returns [S]	Effective Tax Rate††† [%]
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed [%]	as a % of All R-MFS Returns Filed [%]	Deduction Amount [S]	Average ID Value [S]	[before residency proration] [S]	[after residency proration] [S]						
		Number of Returns Filed	[Net Tax† > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [S]																
		[D]	[D]	[D]	[D]																
NCTI Level																					
No Taxable Income	10,967	[D]	[D]	924	1,400,742	(5,901,867)	(2,141)	14,049,538	79,575,956	2,756	25.1%	36,819,129	13,360	(108,247,414)	(108,247,414)	1834.1%	-	-	-	-	
\$ 1 - 2,000	2,198	[D]	[D]	158	70,018	6,711,705	18,696	153,544	3,531,815	359	16.3%	3,016,680	8,403	316,754	316,754	4.7%	18,214	1,171	17,043	47.47	
2,001 - 4,000	2,258	186	26,943	166	93,888	8,242,615	23,024	48,984	3,700,657	358	15.9%	3,514,517	9,817	1,076,425	1,076,425	13.1%	61,892	3,964	57,928	161.81	
4,001 - 6,000	2,237	171	39,687	163	92,328	8,043,003	23,866	33,541	2,846,675	337	15.1%	3,546,120	10,523	1,683,749	1,683,749	20.9%	96,812	5,542	91,270	270.83	
6,001 - 10,000	4,788	338	109,176	342	190,330	17,901,976	26,172	49,395	5,356,698	684	14.3%	7,132,737	10,428	5,461,936	5,461,936	30.5%	314,051	10,897	303,154	443.21	
10,001 - 10,625	839	60	22,206	63	37,399	3,338,573	26,709	39,277	779,695	125	14.9%	1,310,599	10,485	1,287,556	1,287,556	38.6%	74,037	1,501	72,536	580.29	
10,626 - 12,750	2,888	176	74,804	195	107,654	11,060,791	29,417	102,243	2,733,107	376	13.0%	4,026,887	10,710	4,403,040	4,403,040	39.8%	253,169	9,691	243,478	647.55	
12,751 - 15,000	3,128	214	96,078	208	124,150	13,250,373	31,031	70,740	2,923,451	427	13.7%	4,451,181	10,424	5,946,481	5,946,481	44.9%	341,934	12,844	329,090	770.70	
15,001 - 17,000	2,881	192	96,394	217	104,788	13,303,339	32,447	85,382	2,421,148	410	14.2%	4,409,523	10,755	6,558,050	6,558,050	49.3%	377,078	11,793	365,285	890.94	
17,001 - 20,000	4,484	273	146,645	375	205,821	22,205,889	34,110	39,114	3,352,427	651	14.5%	6,828,736	10,490	12,063,840	12,063,840	54.3%	693,679	20,336	673,343	1,034.32	
20,001 - 21,250	1,868	146	65,507	156	70,018	7,105,311	23,528	4,103,849	1,734,330	302	16.2%	3,239,894	10,728	6,234,936	6,234,936	87.8%	358,513	8,225	350,288	1,159.89	
21,251 - 25,000	5,435	433	232,793	570	266,005	37,885,127	37,584	339,424	4,236,918	1,008	18.5%	10,592,591	10,509	23,395,042	23,395,042	61.8%	1,345,219	44,350	1,300,869	1,290.54	
25,001 - 30,000	7,230	654	352,861	782	337,624	59,191,470	41,105	150,031	4,943,182	1,440	19.9%	14,774,653	10,260	39,623,666	39,623,666	66.9%	2,278,376	65,768	2,212,608	1,536.53	
30,001 - 40,000	12,160	1,468	771,370	1,638	685,496	147,451,469	47,245	514,370	7,850,155	3,121	25.7%	31,075,147	9,957	109,040,537	109,040,537	74.0%	6,269,865	187,405	6,082,460	1,948.88	
40,001 - 50,000	8,250	1,422	753,866	1,446	658,060	162,223,631	56,289	442,241	5,935,402	2,882	34.9%	27,662,206	9,598	129,068,264	129,068,264	79.6%	7,421,407	203,311	7,218,096	2,504.54	
50,001 - 60,000	4,946	999	660,068	1,134	532,961	142,563,286	66,556	339,262	4,086,033	2,142	43.3%	21,686,667	10,124	117,129,848	117,129,848	82.2%	6,734,984	143,649	6,591,335	3,077.19	
60,001 - 75,000	4,234	981	761,649	1,156	653,487	171,191,822	79,698	652,721	4,541,745	2,148	50.7%	23,838,736	11,098	143,464,062	143,464,062	83.8%	8,249,194	227,202	8,021,992	3,734.63	
75,001 - 80,000	974	222	181,818	319	210,968	49,302,363	90,796	214,879	1,079,004	543	55.7%	6,498,124	11,967	41,940,114	41,940,114	85.1%	2,411,548	84,820	2,326,728	4,284.95	
80,001 - 100,000	2,488	607	665,922	842	626,600	150,900,653	103,145	510,822	3,244,056	1,463	58.8%	18,096,955	12,370	130,070,464	130,070,464	86.2%	7,479,069	195,656	7,283,413	4,978.41	
100,001 - 120,000	1,259	317	480,525	484	367,124	101,144,460	124,716	774,373	2,464,156	811	64.4%	11,079,202	13,661	88,375,484	88,375,484	87.4%	5,081,582	163,006	4,918,582	6,064.84	
120,001 - 160,000	1,004	331	716,861	382	489,435	109,606,679	153,082	1,530,062	2,583,165	716	71.3%	10,479,455	14,636	98,074,121	98,074,121	89.5%	5,639,266	205,124	5,434,142	7,589.58	
160,001 - 200,000	434	153	463,485	169	306,322	63,248,533	159,816	2,184,271	2,291,539	323	74.4%	5,352,743	16,572	57,788,522	57,788,522	91.4%	3,322,842	110,976	3,211,866	9,943.86	
200,001 or more	932	348	3,848,717	412	6,319,959	749,186,479	979,329	32,477,518	21,151,150	765	82.1%	57,023,949	74,541	703,488,898	703,488,898	93.9%	40,450,600	2,526,713	37,923,887	49,573.71	
TOTAL	87,882	9,875	10,576,171	12,301	13,951,176	2,049,157,689	84,862	58,905,581	173,362,464	24,147	27.5%	316,456,431	13,105	1,618,244,375	1,618,244,375	79.0%	99,273,337	4,243,944	95,029,393	3,935.45	
FAGI Level																					
Non-Positive AGI	1,787	[D]	[D]	163	745,688	(84,825,395)	(116,679)	13,760,200	7,414,934	727	40.7%	4,213,172	5,795	(82,693,301)	(82,693,301)	97.5%	40,005	125	39,880	54.86	
\$ 1 - 3,999	2,188	[D]	[D]	83	35,792	667,717	1,886	68,179	212,469	354	16.2%	1,964,361	5,549	(1,440,934)	(1,440,934)	-215.8%	16,576	1,055	15,521	43.84	
4,000 - 9,999	5,257	178	43,677	168	67,846	4,525,141	7,183	63,011	1,587,591	630	12.0%	4,209,726	6,682	(1,209,165)	(1,209,165)	-26.7%	73,813	2,150	71,663	113.75	
10,000 - 14,999	5,297	233	70,942	215	76,512	7,493,925	12,532	64,925	2,030,957	598	11.3%	4,602,581	7,697	925,312	925,312	12.3%	149,273	8,994	140,279	234.58	
15,000 - 19,999	6,113	294	116,065	280	129,676	11,856,578	17,618	213,870	2,505,414	673	11.0%	5,461,334	8,115	4,103,700	4,103,700	34.6%	304,862	14,342	290,520	431.68	
20,000 - 24,999	7,024	379	147,356	372	176,952	18,680,748	22,534	604,644	3,369,645	829	11.8%	7,681,889	9,266	8,233,858	8,233,858	44.1%	553,492	19,848	533,644	643.72	
25,000 - 29,999	7,612	513	240,209	484	199,689	29,172,684	27,547	274,144	3,953,102	1,059	13.9%	9,457,252	8,930	16,036,474	16,036,474	55.0%	973,352	33,691	939,661	887.31	
30,000 - 39,999	14,848	1,311	617,849	1,422	580,779	101,555,890	35,287	555,425	12,193,971	2,878	19.4%	27,498,017	9,555	62,419,327	62,419,327	61.5%	3,722,692	111,752	3,610,940	1,254.67	
40,000 - 49,999	12,270	1,515	755,079	1,736	756,881	151,526,665	44,963	825,304	15,101,048	3,370	27.5%	33,923,690	10,066	103,327,231	103,327,231	68.2%	6,072,297	212,640	5,859,657	1,738.77	
50,000 - 59,999	8,140	1,393	748,216	1,581	710,387	168,986,417	54,741	627,565	15,930,367	3,087	37.9%	33,463,332	10,840	120,220,283	120,220,283	71.1%	7,025,687	156,833	6,868,854	2,225.09	
60,000 - 69,999	5,055	921	586,332	1,274	607,843	146,585,702	64,832	794,630	14,185,874	2,261	44.7%	25,731,035	11,380	107,463,423	107,463,423	73.3%	6,270,747	142,253	6,128,494	2,710.52	
70,000 - 79,999	3,261	687	528,332	982	536,920	127,802,024	74,913	593,708	10,471,756	1,706	52.3%	21,074,274	12,353	96,849,702	96,849,702	75.8%	5,601,713	144,906	5,456,807	3,198.60	
80,000 - 89,999	2,238	499	420,089	723	453,681	106,033,386	84,759	329,678	9,110,226	1,251	55.9%	16,533,315	13,216	80,719,523	80,719,523	76.1%	4,674,228	105,046	4,569,182	3,652.42	
90,000 - 99,999	1,647	358	397,852	607	420,061	94,101,677	94,670	221,961	6,855,982	994	60.4%	13,520,549	13,602	73,947,107	73,947,107	78.6%	4,278,249	126,859	4,151,390	4,176.45	
100,000 - 149,999	3,244	810	1,209,151	1,367	1,308,843	264,872,644	119,689	3,244,218	17,648,519	2,213	68.2%	33,347,902	15,069	217,120,441	217,120,441	82.0%	12,517,490	398,964	12,118,526	5,476.06	
150,000 - 199,999	816	266	699,352	348	497,156	105,007,612	170,744	1,629,931	4,570,032	615	75.4%	10,899,008	17,722	91,168,503	91,168,503	86.8%	5,242,179	201,492	5,040,687	8,196.24	
200,000 - 499,999	825	305	1,574,176	363	1,260,067	193,744,423	288,740	4,599,176	7,596,768	671	81.3%	14,786,188	22,036	175,960,643	175,960,643	90.8%	10,117,734	565,961	9,551,773	14,235.13	
500,000 or more	260	95	2,409,867	133	5,386,404	601,369,851	2,603,333	30,435,012	38,623,809	231	88.8%	48,088,806	208,177	545,092,248	545,092,248	90					

TABLE 11. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: HEAD OF HOUSEHOLD																			Computed NC Taxable Income [includes returns with deficit]		Net Tax Liability [after application of credits]		Average Net Tax Per Return [All HOH Returns]		Effective Tax Rate†††
Income Level	Number of Returns Filed [Resident HoH]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(2)] by Type††:				[before residency proration]		[after residency proration]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All HOH Returns] [S]	Effective Tax Rate††† [%]			
		Balance Tax Due		Overpayment				Federal AGI:		Standard Deduction		Itemized Deductions													
		Number of Returns Filed	[Net Tax† > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [S]			Additions [S]	Deductions [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]												
A. BY SIZE OF NC TAXABLE INCOME																									
No Taxable Income	131,247	56	2,248	91,802	16,634,234	1,218,846,900	9,287	17,804,452	198,484,465	127,044	1,676,980,800	4,203	54,698,432	(693,512,345)	(693,512,345)	-	-	-	-	-	-				
\$ 1 - 2,000	44,542	1,757	90,536	32,661	8,784,492	640,707,979	14,384	1,723,260	7,525,723	44,201	583,453,200	341	6,503,435	44,948,881	44,948,881	2,584,759	2,192,133	392,626	8.81	0.87%					
2,001 - 4,000	40,362	3,878	327,121	32,161	10,388,344	662,436,503	16,412	1,124,185	7,596,681	39,995	527,934,000	367	7,310,054	120,719,953	120,719,953	6,941,418	4,971,736	1,969,682	48.80	1.63%					
4,001 - 6,000	37,893	5,569	708,047	31,098	10,932,158	696,904,944	18,391	1,198,012	6,787,679	37,562	495,818,400	331	6,413,550	189,083,327	189,083,327	10,872,283	5,753,207	5,119,076	135.09	2.71%					
6,001 - 10,000	69,975	12,787	2,449,379	56,662	20,116,678	1,496,761,911	21,390	2,375,265	13,314,957	69,176	913,123,200	799	15,208,478	557,490,541	557,490,541	32,055,888	11,022,651	21,033,237	300.58	3.77%					
10,001 - 10,625	10,348	2,035	480,144	8,267	2,945,933	245,761,748	23,750	294,875	2,027,944	10,215	134,838,000	133	2,489,361	106,702,218	106,702,218	6,135,367	1,616,358	4,519,009	436.70	4.24%					
10,626 - 12,750	34,413	6,974	1,769,027	27,299	9,642,890	866,406,477	25,177	1,195,615	8,300,654	33,926	447,823,200	487	9,331,072	402,147,166	402,147,166	23,123,590	5,343,282	17,780,308	516.67	4.42%					
12,751 - 15,000	34,771	7,369	2,104,449	27,257	9,646,636	951,992,556	27,379	1,225,059	8,928,928	34,176	451,123,200	595	11,378,533	481,786,954	481,786,954	27,702,488	5,410,882	22,291,966	641.11	4.63%					
15,001 - 17,000	28,651	6,197	1,890,551	22,319	7,890,571	846,119,162	29,532	1,034,338	8,297,492	28,088	370,761,600	563	10,126,572	457,967,836	457,967,836	26,333,140	4,467,359	21,865,781	763.18	4.77%					
17,001 - 20,000	38,766	8,998	3,020,784	29,561	10,209,541	1,242,827,325	32,660	1,343,370	12,612,230	37,898	500,253,600	868	15,905,565	715,399,300	715,399,300	41,135,574	5,536,706	35,598,868	918.30	4.98%					
20,001 - 21,250	14,102	3,517	1,241,512	10,506	3,554,322	482,977,221	34,249	516,424	4,708,542	13,744	181,420,800	358	6,673,325	290,690,978	290,690,978	16,714,812	1,765,881	14,948,931	1,060.06	5.14%					
21,251 - 25,000	36,672	9,271	3,392,750	27,205	9,431,740	1,348,205,146	36,764	1,419,518	14,307,682	35,556	469,339,200	1,116	20,430,241	845,547,541	845,547,541	48,619,030	4,651,723	43,967,307	1,198.93	5.20%					
25,001 - 30,000	36,625	9,366	3,740,432	27,040	9,463,019	1,507,320,902	41,156	1,887,375	16,340,663	35,141	463,861,200	1,484	26,653,370	1,002,353,044	1,002,353,044	57,635,425	4,695,086	52,940,339	1,445.47	5.28%					
30,001 - 40,000	47,059	12,639	5,684,081	34,194	12,381,206	2,279,535,176	48,440	2,472,766	24,914,087	44,339	585,274,800	2,720	47,809,667	1,624,009,388	1,624,009,388	93,380,542	6,098,087	87,282,455	1,854.75	5.37%					
40,001 - 50,000	27,063	7,692	4,308,451	19,199	7,442,894	1,585,510,204	58,586	4,053,798	15,862,428	24,811	327,505,200	2,252	39,440,494	1,206,755,880	1,206,755,880	69,388,569	3,705,718	65,682,851	2,427.04	5.44%					
50,001 - 60,000	16,261	4,960	3,396,951	11,201	4,558,191	1,119,351,936	68,837	3,349,843	11,580,721	14,381	189,829,200	1,880	34,026,434	887,265,424	887,265,424	51,017,802	2,418,991	48,598,811	2,988.67	5.48%					
60,001 - 75,000	30,043	8,547	3,803,533	8,579	3,675,528	1,099,309,621	81,184	2,925,548	11,311,075	11,271	148,776,400	2,270	40,620,475	901,527,219	901,527,219	51,837,832	1,855,060	49,982,772	3,691.22	5.54%					
75,001 - 80,000	2,786	1,057	939,085	1,711	800,367	257,237,032	92,332	1,055,575	2,638,171	2,193	28,947,600	593	11,098,030	215,608,806	215,608,806	12,397,510	310,837	12,086,673	4,338.36	5.61%					
80,001 - 100,000	7,099	2,764	2,880,193	4,293	2,225,815	738,125,060	103,976	2,271,859	6,863,300	5,239	69,154,800	1,860	33,933,846	630,444,973	630,444,973	36,250,578	857,702	35,392,876	4,985.61	5.61%					
100,001 - 120,000	3,790	1,490	2,027,308	2,273	1,429,368	473,371,616	124,900	2,533,342	5,308,194	2,597	34,280,400	1,193	23,119,450	413,196,915	413,196,915	23,758,839	544,878	23,213,961	6,125.06	5.62%					
120,001 - 160,000	3,506	1,462	2,685,233	2,028	1,647,264	537,180,678	153,218	4,900,326	5,773,042	2,069	27,310,800	1,437	29,347,000	479,649,760	479,649,760	27,579,861	734,570	26,845,291	7,656.96	5.60%					
160,001 - 200,000	1,519	665	1,920,889	849	926,693	294,449,561	193,844	3,892,256	2,516,225	761	10,401,200	758	16,077,408	269,703,374	269,703,374	15,507,951	326,652	15,181,299	9,994.27	5.63%					
200,001 or more	2,612	1,122	8,622,968	1,478	6,730,942	1,324,779,275	507,190	72,929,964	53,047,940	918	12,117,600	1,694	56,142,376	1,276,401,323	1,276,401,323	73,393,069	6,195,051	67,198,018	25,726.65	5.26%					
TOTAL	683,603	116,503	57,485,671	509,643	171,458,826	21,916,118,933	32,060	133,527,056	449,047,923	655,301	8,649,972,400	28,302	524,737,210	12,425,888,456	12,425,888,456	754,366,687	80,474,550	673,892,137	985.79	5.14%					
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	3,996	10	19,832	597	715,189	(86,332,093)	(21,605)	14,221,141	3,058,522	1,825	24,090,000	2,171	4,532,542	(103,792,016)	(103,792,016)	76,356	4,037	72,319	18.10	-0.08%					
\$ 1 - 3,999	11,072	18	12,841	6,849	528,556	26,720,639	2,413	1,217,159	400,698	10,948	144,513,600	124	2,288,252	(119,264,752)	(119,264,752)	15,981	1,147	14,834	1.34	0.06%					
4,000 - 9,999	56,564	72	25,540	41,476	5,507,982	437,106,969	7,728	3,347,308	1,532,496	56,228	742,209,600	336	5,808,170	(309,095,989)	(309,095,989)	51,296	5,477	45,819	0.81	0.01%					
10,000 - 14,999	94,558	1,636	137,699	70,173	16,403,130	1,197,359,747	12,663	3,944,350	5,477,268	94,110	1,242,252,000	448	8,259,688	(54,684,859)	(54,684,859)	2,262,014	1,846,581	415,433	4.39	0.03%					
15,000 - 19,999	96,563	11,720	1,448,885	77,735	25,957,673	1,683,403,016	17,433	3,881,294	13,083,313	95,941	1,266,421,200	622	12,167,324	395,612,473	395,612,473	23,358,883	13,301,340	10,057,543	104.16	0.60%					
20,000 - 24,999	84,447	15,882	3,410,338	67,609	23,833,042	1,896,011,359	22,452	3,565,419	19,045,785	83,733	1,105,275,600	714	13,237,335	762,018,058	762,018,058	44,345,919	13,252,600	31,093,319	368.20	1.64%					
25,000 - 29,999	75,692	15,783	4,444,983	59,179	20,785,283	2,076,331,039	27,431	2,834,915	22,161,181	74,641	985,261,200	1,051	18,800,675	1,052,942,898	1,052,942,898	60,969,368	11,738,075	49,231,293	650.42	2.37%					
30,000 - 39,999	107,156	25,874	9,035,524	80,029	27,529,075	3,696,081,589	34,493	4,089,939	48,556,960	104,384	1,377,868,800	2,772	50,303,979	2,223,441,789	2,223,441,789	128,508,332	14,216,728	114,291,604	1,066.59	3.09%					
40,000 - 49,999	57,867	14,949	6,289,781	42,133	15,069,099	2,574,695,217	44,493	2,826,340	55,290,951	54,777	723,056,400	3,090	56,233,688	1,742,940,518	1,742,940,518	100,733,053	7,266,025	93,467,028	1,615.20	3.63%					
50,000 - 59,999	33,746	9,216	4,741,805	23,978	9,162,809	1,842,291,538	54,593	3,773,708	55,142,178	30,899	407,866,800	2,847	52,912,110	1,330,144,158	1,330,144,158	76,885,724	4,360,876	72,524,848	2,149.14	3.94%					
60,000 - 69,999	20,089	5,865	3,702,013	13,939	5,671,765	1,297,373,933	64,581	3,056,646	43,785,214	17,856	235,699,200	2,233	41,375,776	979,570,389	979,570,389	56,532,168	2,777,698	53,754,470	2,675.82	4.14%					
70,000 - 79,999	12,354	3,898	2,832,576	8,291	3,721,803	921,676,548	74,606	2,372,619	30,273,570	10,366	136,831,200	1,988	37,370,974	719,573,423	719,573,423	41,474,773	1,953,871	39,520,902	3,199.04	4.29%					
80,000 - 89,999	7,736	2,990	2,488,148	4,664	2,047,378	654,564,927	84,613	2,558,376	18,554,198	6,205	81,905,200	1,531	28,720,250	527,943,655	527,943,655	30,394,346	752,913	29,641,433	3,831.62	4.53%					
90,000 - 99,999	5,071	1,862	1,750,369	3,157	1,571,247	480,385,686	94,732	1,955,200	15,113,505	3,756	49,579,200	1,3													

TABLE 11A. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: HEAD OF HOUSEHOLD STANDARD DEDUCTION

Income Level	Aggregate Number of Returns Filed [Resident/Non-Resident]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction††:			Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return All HoH-S [S]	Effective Tax Rate††† [%]	
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed [%]	as a % of All R-HoH Returns [S]	Deduction Amount [S]	as a % of All SD/ID Value [S]	[before residency proration] [S]							[after residency proration] [S]
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																
		A. BY SIZE OF NC TAXABLE INCOME																			
No Taxable Income	131,247	[D]	[D]	90,588	15,500,454	1,175,879,176	9,256	10,327,109	147,758,448	127,044	96.8%	1,676,980,800	96.8%	(638,532,963)	(638,532,963)	-54.3%	-	-	-	-	
\$ 1 - 2,000	44,542	[D]	[D]	32,423	8,596,826	632,205,687	14,303	1,631,527	5,781,611	44,201	99.2%	583,453,200	98.9%	44,602,403	44,602,403	7.1%	2,564,839	2,181,726	383,113	8.67	0.86%
2,001 - 4,000	40,362	3,787	316,495	31,907	10,170,890	652,149,570	16,306	1,094,630	5,712,998	39,995	99.1%	527,934,000	98.6%	119,597,202	119,597,202	18.3%	6,876,859	4,945,410	1,931,449	48.29	1.61%
4,001 - 6,000	37,893	5,495	693,685	30,846	10,708,688	687,515,617	18,303	1,153,999	5,438,857	37,562	99.1%	495,818,400	98.7%	187,412,359	187,412,359	27.3%	10,776,202	5,727,716	5,048,486	134.40	2.69%
6,001 - 10,000	69,975	12,552	2,377,416	56,105	19,704,596	1,472,620,935	21,288	2,209,124	10,677,714	69,176	98.9%	913,123,200	98.4%	551,029,145	551,029,145	37.4%	31,684,356	10,954,179	20,730,177	299.67	3.76%
10,001 - 10,625	10,348	1,996	465,307	8,173	2,882,486	241,558,266	23,647	280,314	1,670,121	10,215	98.7%	134,838,000	98.2%	105,330,459	105,330,459	43.6%	6,056,490	1,605,560	4,450,930	435.72	4.23%
10,626 - 12,750	34,413	6,861	1,722,759	26,933	9,384,669	850,162,920	25,059	1,091,522	6,989,557	33,926	98.6%	447,823,200	98.0%	396,441,685	396,441,685	46.6%	22,795,519	5,300,668	17,494,851	515.68	4.41%
12,751 - 15,000	34,771	7,200	2,029,326	26,836	9,350,702	930,708,661	27,233	1,107,816	7,165,120	34,176	98.3%	451,123,200	97.5%	473,528,157	473,528,157	50.9%	27,227,964	5,358,676	21,869,288	639.90	4.62%
15,001 - 17,000	28,651	6,055	1,822,099	21,905	7,617,218	825,165,657	29,378	1,151,600	6,363,031	28,088	98.0%	370,761,600	97.3%	448,956,626	448,956,626	54.4%	25,814,995	4,412,591	21,402,404	761.98	4.77%
17,001 - 20,000	38,766	8,787	2,905,425	28,906	9,800,879	1,208,722,379	31,894	1,176,395	10,331,106	37,898	97.8%	500,253,600	96.9%	699,314,068	699,314,068	57.9%	40,210,681	5,467,422	34,743,259	916.76	4.97%
20,001 - 21,250	14,102	3,411	1,176,447	10,254	3,390,920	468,034,121	34,054	469,501	3,778,305	13,744	97.5%	181,430,800	96.5%	283,304,517	283,304,517	60.5%	16,290,081	1,738,610	14,551,471	1,058.75	5.14%
21,251 - 25,000	36,672	8,963	3,199,870	26,405	8,902,922	1,299,179,145	36,539	1,330,379	11,476,916	35,556	97.0%	469,339,200	95.8%	819,693,408	819,693,408	63.1%	47,132,420	4,551,724	42,580,696	1,197.57	5.19%
25,001 - 30,000	36,625	8,968	3,476,946	25,962	8,813,139	1,436,917,335	40,890	1,588,124	13,079,303	35,141	95.9%	463,861,200	94.6%	961,564,956	961,564,956	66.9%	55,290,117	4,555,930	50,734,187	1,443.73	5.28%
30,001 - 40,000	47,059	11,871	5,161,151	32,257	11,277,921	2,131,290,786	48,068	2,050,834	18,796,666	44,339	94.2%	585,274,800	92.4%	1,529,270,154	1,529,270,154	71.8%	87,933,034	5,812,208	82,120,826	1,852.11	5.37%
40,001 - 50,000	27,063	7,009	3,745,426	17,636	6,437,552	1,442,695,062	58,147	2,527,932	11,850,246	24,811	91.7%	327,505,200	89.3%	1,105,867,548	1,105,867,548	76.7%	63,587,483	3,435,149	60,152,334	2,424.42	5.44%
50,001 - 60,000	16,261	4,388	2,867,403	9,900	3,764,860	979,644,767	68,121	2,620,706	8,354,641	14,381	88.4%	189,829,200	84.8%	784,081,632	784,081,632	80.0%	45,084,727	2,218,903	42,865,824	2,980.73	5.47%
60,001 - 75,000	13,541	4,132	3,026,011	7,068	2,772,012	903,620,932	80,172	2,094,081	7,456,673	11,271	83.2%	148,776,400	78.1%	839,925,227	839,925,227	43.0%	43,095,227	1,633,638	41,461,589	3,678.61	5.53%
75,001 - 80,000	2,786	873	751,931	1,304	524,224	199,360,116	90,907	861,049	1,618,183	2,193	78.7%	28,947,600	72.3%	169,655,382	169,655,382	85.1%	9,755,191	216,244	9,538,947	4,349.73	5.62%
80,001 - 100,000	7,099	2,152	2,158,699	3,052	1,373,466	535,957,334	102,301	1,772,209	4,369,391	5,239	73.8%	69,154,800	67.1%	464,205,626	464,205,626	86.6%	26,691,817	64,440	26,047,327	4,971.81	5.61%
100,001 - 120,000	3,790	1,091	1,456,712	1,485	809,041	318,037,843	122,464	1,703,151	2,850,345	2,597	68.5%	34,280,400	59.7%	282,610,249	282,610,249	88.9%	16,250,908	341,400	15,908,698	6,125.80	5.63%
120,001 - 160,000	3,506	940	1,716,744	1,118	806,552	309,238,365	149,463	2,733,737	2,871,512	2,069	59.0%	27,310,800	48.2%	281,789,790	281,789,790	91.1%	16,202,905	512,335	15,690,570	7,583.65	5.57%
160,001 - 200,000	1,519	383	1,141,416	375	386,518	144,160,419	189,436	1,991,178	1,103,702	761	50.1%	10,045,200	38.5%	135,002,695	135,002,695	93.6%	7,762,659	216,385	7,546,274	9,916.26	5.59%
200,001 or more	2,612	466	3,135,191	448	1,294,513	341,937,977	372,481	10,796,069	4,556,800	918	35.1%	12,117,600	17.8%	336,059,646	336,059,646	98.3%	19,323,430	1,091,253	18,232,177	19,860.76	5.43%
TOTAL	683,603	109,131	45,435,566	491,886	154,270,688	19,186,763,070	29,279	53,526,986	300,051,246	655,301	95.9%	8,649,972,400	94.3%	10,290,266,410	10,290,266,410	53.6%	628,407,094	72,922,217	555,484,877	847.68	5.08%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	3,996	[D]	[D]	492	474,626	(61,592,730)	(33,749)	8,378,930	1,530,667	1,825	45.7%	24,090,000	84.2%	(78,834,467)	(78,834,467)	128.0%	822	822	7,713	4.23	-0.01%
\$ 1 - 3,999	11,072	[D]	[D]	6,789	503,845	26,474,456	2,418	1,164,753	298,555	10,948	98.9%	144,513,600	98.4%	(117,172,946)	(117,172,946)	-442.6%	15,530	1,048	14,482	1.32	0.05%
4,000 - 9,999	56,564	54	12,313	41,310	5,418,684	434,679,054	7,731	2,620,289	1,236,598	56,228	99.4%	742,209,600	99.2%	(306,146,855)	(306,146,855)	-70.4%	20,912	4,436	16,476	0.29	0.00%
10,000 - 14,999	94,558	1,615	133,631	69,920	16,240,402	1,191,641,908	12,662	3,882,711	5,177,723	94,110	99.5%	1,242,252,000	99.3%	(51,905,104)	(51,905,104)	-4.4%	2,251,840	1,844,377	407,463	4.33	0.03%
15,000 - 19,999	96,563	11,620	1,424,717	77,333	25,713,209	1,672,440,744	17,432	3,553,774	12,454,160	95,941	99.4%	1,266,421,200	99.0%	397,119,158	397,119,158	23.7%	23,272,448	13,276,367	9,996,081	104.19	0.60%
20,000 - 24,999	84,447	15,710	3,367,086	67,136	23,541,582	1,879,852,693	22,451	3,366,198	17,932,066	83,733	99.2%	1,105,275,600	98.8%	760,011,225	760,011,225	40.4%	44,129,002	13,201,217	30,927,785	369.36	1.65%
25,000 - 29,999	75,692	15,514	4,344,310	58,456	20,303,589	2,047,257,895	27,428	2,428,806	20,101,980	74,641	98.6%	985,261,200	98.1%	1,044,323,521	1,044,323,521	51.0%	60,388,294	11,653,377	48,734,917	652.92	2.38%
30,000 - 39,999	107,156	25,176	8,681,007	78,606	26,297,616	3,598,596,588	34,475	3,479,457	42,654,279	104,384	97.4%	1,377,868,800	96.5%	2,181,552,966	2,181,552,966	60.6%	125,948,901	13,996,625	111,962,276	1,072.60	3.11%
40,000 - 49,999	57,867	14,205	5,838,059	39,870	13,705,214	2,435,858,296	44,469	2,321,973	47,024,910	54,777	94.7%	723,056,400	92.8%	1,668,098,959	1,668,098,959	68.5%	96,296,374	6,995,383	89,300,991	1,630.26	3.67%
50,000 - 59,999	33,746	8,461	4,231,916	21,984	7,950,787	1,685,576,784	54,551	3,167,351	43,794,816	30,899	91.6%	407,866,800	88.5%	1,237,082,519	1,237,082,519	73.4%	71,380,440	4,061,001	67,319,439	2,178.69	3.99%
60,000 - 69,999	20,089	5,220	3,172,054	12,406	4,686,594	1,152,496,557	64,544	2,412,397	33,292,298	17,856	88.9%	235,699,200	85.1%	885,917,456	885,917,456	76.9%	51,058,055	2,546,946	48,511,109	2,716.80	4.21%
70,000 - 79,999	12,354	3,345	2,329,502	6,900	2,819,385	772,855,199	74,557	1,450,897	21,621,588	10,366	83.9%	136,831,200	78.5%	615,853,308	615,853,308	79.7%	35,455,092	1,712,589	33,742,503	3,255.11	4.37%
80,000 - 89,999	7,736	2,491	1,964,235	3,658	1,394,875	524,785,309	84,575	1,857,209	12,768,654	6,205	80.2%	81,905,200	74.0%	431,968,664	431,968,664	82.3%	24,857,340	646,923	24,210,417	3,901.76	4.61%
90,000 - 99,999	5,071	1,453	1,283,393	2,270	944,969	355,565,445	94,666	1,414,895	8,247,367	3,756	74.1%	49,579,200	66.1%	299,153,773	299,153,773	84.1%	17,209,457	406,743</			

TABLE 11B. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: HEAD OF HOUSEHOLD ITEMIZED DEDUCTIONS																							
Income Level	Aggregate Number of Returns Filed [Resident HoH]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Itemized Deductions††:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All HoH-II Returns] [S]	Effective Tax Rate††† [%]		
		Balance Tax Due/Overpayment		Number of Returns Filed	[Net Tax] > Pre-payments [S]			Number of Returns Filed	[Net Tax] < Pre-payments [S]	Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All R-HoH Returns Filed [%]	Deduction Amount [S]	Average ID Value [S]							[before residency proration] [S]	[after residency proration] [S]
		Number of Returns Filed	[Net Tax] > Pre-payments [S]																				
NCTI Level																							
A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income	131,247	[D]	[D]	1,214	1,133,780	42,967,724	10,223	7,477,343	50,726,017	4,203	3.2%	54,698,432	13,014	(54,979,382)	(54,979,382)	-128.0%	-	-	-	-	-		
\$ 1 - 2,000	44,542	[D]	[D]	238	187,666	8,502,292	24,933	91,733	1,744,112	341	0.8%	6,503,435	19,072	346,478	346,478	4.1%	19,920	10,407	9,513	27.90	2.75%		
2,001 - 4,000	40,362	91	10,626	254	217,454	10,286,933	28,030	29,555	1,883,683	367	0.9%	7,310,054	19,918	1,122,751	1,122,751	10.9%	64,559	26,326	38,233	104.18	3.41%		
4,001 - 6,000	37,893	74	14,362	252	223,470	9,389,327	28,367	44,013	1,348,822	331	0.9%	6,413,550	19,376	1,670,968	1,670,968	17.8%	96,081	25,491	70,590	213.26	4.22%		
6,001 - 10,000	69,975	235	71,963	557	412,082	24,140,976	30,214	166,141	2,637,243	799	1.1%	15,208,478	19,034	6,461,396	6,461,396	26.8%	371,532	68,472	303,060	379.30	4.69%		
10,001 - 10,625	10,348	39	14,837	94	63,447	4,203,482	31,605	14,561	356,923	133	1.3%	2,489,361	18,717	1,371,759	1,371,759	32.6%	78,877	10,798	68,079	511.87	4.96%		
10,626 - 12,750	34,413	113	46,268	366	258,221	16,243,557	33,354	104,093	1,311,097	487	1.4%	9,331,072	19,160	5,705,481	5,705,481	35.1%	328,071	42,614	285,457	586.15	5.00%		
12,751 - 15,000	34,771	169	75,123	421	295,934	21,283,853	35,771	117,243	1,763,808	595	1.7%	11,378,533	19,124	8,258,797	8,258,797	38.8%	474,884	52,206	422,678	710.38	5.12%		
15,001 - 17,000	28,651	142	68,452	414	273,353	20,953,505	37,218	118,738	1,934,461	563	2.0%	10,126,572	17,987	9,011,210	9,011,210	43.0%	518,145	54,768	463,377	823.05	5.14%		
17,001 - 20,000	38,766	211	115,359	655	408,662	34,104,946	39,291	166,975	2,281,124	868	2.2%	15,905,565	18,324	16,085,232	16,085,232	47.2%	924,893	69,284	855,609	985.72	5.32%		
20,001 - 21,250	14,102	106	65,065	252	163,402	14,943,100	41,741	46,923	930,237	358	2.5%	6,673,325	18,641	7,386,461	7,386,461	49.4%	424,731	27,271	397,460	1,110.22	5.38%		
21,251 - 25,000	36,672	308	192,880	800	528,818	49,026,001	43,930	89,139	2,830,766	1,116	3.0%	20,430,241	18,307	25,854,133	25,854,133	52.7%	1,486,610	99,999	1,386,611	1,242.48	5.36%		
25,001 - 30,000	36,625	398	263,486	1,078	649,880	70,403,567	47,442	299,251	3,261,360	1,484	4.1%	26,653,770	17,960	40,788,088	40,788,088	57.9%	2,345,308	139,156	2,206,152	1,486.63	5.41%		
30,001 - 40,000	47,059	768	522,930	1,937	1,103,285	148,244,390	54,502	421,932	6,117,421	2,720	5.8%	47,809,667	17,577	94,739,234	94,739,234	63.9%	5,447,508	285,879	5,161,629	1,897.66	5.45%		
40,001 - 50,000	27,063	683	563,025	1,563	1,005,342	142,815,142	63,417	1,525,866	4,012,182	2,252	8.3%	39,440,494	17,514	100,888,332	100,888,332	70.6%	5,801,086	270,569	5,530,517	2,455.82	5.48%		
50,001 - 60,000	16,261	572	529,548	1,301	793,331	139,707,169	74,312	729,137	3,226,080	1,880	11.6%	34,026,434	18,099	103,183,792	103,183,792	73.9%	5,933,075	200,088	5,732,987	3,049.46	5.56%		
60,001 - 75,000	13,541	746	777,522	1,511	903,516	195,688,689	86,206	831,467	3,854,402	2,270	16.8%	40,620,475	17,894	152,045,279	152,045,279	77.7%	8,742,605	221,422	8,521,183	3,753.83	5.60%		
75,001 - 80,000	2,786	184	187,154	407	276,143	57,876,916	97,600	194,526	1,019,988	593	21.3%	11,098,030	18,715	45,953,424	45,953,424	79.4%	2,642,319	94,593	2,547,726	4,296.33	5.54%		
80,001 - 100,000	7,099	612	721,494	1,241	852,349	202,167,726	108,922	499,560	2,493,909	1,860	26.2%	33,933,846	18,244	166,239,621	166,239,621	82.2%	9,558,761	213,212	9,345,549	5,024.49	5.62%		
100,001 - 120,000	3,790	399	570,596	788	620,327	155,333,773	130,204	830,192	2,457,849	1,193	31.5%	23,119,450	19,379	130,586,666	130,586,666	84.1%	7,508,741	203,478	7,305,263	6,123.44	5.59%		
120,001 - 160,000	3,506	522	968,489	910	840,712	227,942,313	158,264	2,166,589	2,901,530	1,437	41.0%	29,347,402	20,423	197,859,970	197,859,970	86.8%	11,376,956	222,235	11,154,721	7,762.51	5.64%		
160,001 - 200,000	1,519	282	779,473	474	540,175	150,289,142	198,271	1,901,108	1,412,523	758	49.9%	16,077,048	21,210	134,700,679	134,700,679	89.6%	7,745,292	110,267	7,635,025	10,072.59	5.67%		
200,001 or more	2,612	656	5,487,777	1,030	5,436,789	982,841,298	580,190	48,491,140	1,694	64.9%	56,142,376	33,142	940,341,677	940,341,677	95.7%	54,069,639	5,103,798	48,965,841	28,905.46	5.21%			
TOTAL	683,603	7,372	12,050,105	17,757	17,188,138	2,729,355,863	96,437	80,000,070	148,996,677	28,302	4.1%	524,737,210	18,541	2,135,622,046	2,135,622,046	78.2%	125,959,593	7,552,333	118,407,260	4,183.71	5.41%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI	3,996	[D]	[D]	105	240,563	(24,739,363)	(11,395)	5,842,211	1,527,855	2,171	54.3%	4,532,542	2,088	(24,957,549)	(24,957,549)	100.9%	67,821	3,215	64,606	29.76	-0.26%		
\$ 1 - 3,999	11,072	[D]	[D]	60	24,711	246,183	1,985	52,406	102,143	124	1.1%	2,288,252	18,454	(2,091,806)	(2,091,806)	-84.9%	451	99	352	2.84	0.14%		
4,000 - 9,999	56,564	18	13,227	166	89,298	2,427,915	7,226	727,019	295,898	336	0.6%	8,808,170	17,286	(2,949,134)	(2,949,134)	-121.5%	30,384	1,041	29,343	87.33	1.21%		
10,000 - 14,999	94,558	21	4,068	253	162,728	5,717,839	12,763	61,639	299,545	448	0.5%	8,259,688	18,437	(2,779,755)	(2,779,755)	-48.6%	10,174	2,204	7,970	17.79	0.14%		
15,000 - 19,999	96,563	100	24,168	402	244,464	10,962,272	17,624	327,520	629,153	622	0.6%	12,167,324	19,562	(1,506,685)	(1,506,685)	-13.7%	86,435	24,973	61,462	98.81	0.56%		
20,000 - 24,999	84,447	172	43,252	473	291,460	16,158,666	22,631	199,221	1,113,719	714	0.8%	13,237,335	18,540	2,006,833	2,006,833	12.4%	216,917	51,383	165,534	231.84	1.02%		
25,000 - 29,999	75,692	269	100,673	723	481,694	29,073,144	27,662	406,109	2,059,201	1,051	1.4%	18,800,675	17,888	8,619,377	8,619,377	29.6%	581,074	84,698	496,376	472.29	1.71%		
30,000 - 39,999	107,156	698	354,517	1,969	1,231,459	97,485,001	35,168	610,482	5,902,681	2,772	2.6%	50,303,979	18,147	41,888,823	41,888,823	43.0%	2,559,431	230,103	2,329,328	840.31	2.39%		
40,000 - 49,999	57,867	744	451,722	2,263	1,363,885	138,836,921	44,931	504,367	8,266,041	3,090	5.3%	56,233,688	18,199	74,841,559	74,841,559	53.9%	4,436,679	270,642	4,166,037	1,348.23	3.00%		
50,000 - 59,999	33,746	755	509,889	1,994	1,212,022	156,714,754	55,046	606,357	11,347,362	2,847	8.4%	52,912,110	18,585	93,061,639	93,061,639	59.4%	5,505,284	299,875	5,205,409	1,828.38	3.32%		
60,000 - 69,999	20,889	645	529,959	1,533	985,171	144,877,376	64,880	644,249	10,492,916	2,233	11.1%	41,375,776	18,529	93,652,933	93,652,933	64.6%	5,474,113	230,752	5,243,361	2,348.12	3.62%		
70,000 - 79,999	12,354	553	503,074	1,391	902,418	148,821,349	74,860	921,722	8,651,982	1,988	16.1%	37,370,974	18,798	103,720,115	103,720,115	69.7%	6,019,681	241,282	5,778,399	2,906.64	3.88%		
80,000 - 89,999	7,736	499	523,913	1,006	652,503	129,779,618	84,768	701,167	5,785,544	1,531	19.8%	28,720,250	18,759	95,974,991	95,974,991	74.0%	5,537,006	105,990	5,431,016	3,547.37	4.18%		
90,000 - 99,999	5,071	409	466,976	887	626,278	124,820,241	94,920	540,305	6,866,138	1,315	25.9%	25,438,185	19,345	93,056,223	93,056,223	74.6%	5,378,078	127,069	5,251,009	3,993.16	4.21%		
100,000 - 149,999	10,580	1,200	1,592,434	2,363	1,798,480	433,758,593	120,690	2,233,887	14,318,525	3,594	34.0%	70,943,208	19,739	350,730,747	350,730,747	80.9%	20,202,742	455,523	19,747,219	5,494.50	4.55%		
150,000 - 199,999	2,950	512	1,138,770	896	939,091	242,834,092	171,857	2,776,684	4,442,176	1,413	47.9%	29,397,012	20,805	211,771,588	211,771,588	87.2%	12,178,701	284,509	11,894,192	8,417.69	4.90%		
200,000 - 499,999	2,626	621	2,641,380	1,005																			

TABLE 12. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

PART-YEAR RESIDENT RETURNS

Income Level	Number of Returns Filed Part-Yr Residents	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Effective Proration Factor [%]	NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken** [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [S]	Effective Tax Rate††† [%]
		Balance Tax Due		Overpayment				Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]	[before residency proration] [S]	[after residency proration] [S]									
		[Net Tax† > Pre-payments] [S]	[Net Tax† < Pre-payments] [S]	Standard Deduction	Itemized Deductions																	
		Number of Returns Filed	Number of Returns Filed																			
A. BY SIZE OF NC TAXABLE INCOME																						
NCTI Bracket																						
No Taxable Income	38,033	129	7,317	17,746	4,097,541	798,607,183	20,998	14,296,872	92,482,754	33,941	361,968,750	4,092	63,349,424	295,103,127	(59,487,930)	-20.2%	37.0%	-	-	-	-	
\$ 1 - 2,000	21,537	9,594	309,651	11,231	1,647,554	558,191,896	25,918	2,830,132	24,081,486	20,507	211,444,200	1,030	18,957,674	306,538,668	19,100,329	6.2%	54.9%	1,098,245	140,932	957,313	44.45	
2,001 - 4,000	14,325	6,006	524,433	8,149	1,397,287	443,531,710	30,962	1,999,704	17,773,333	13,605	141,685,500	720	13,113,901	272,958,680	42,298,407	15.5%	61.5%	2,432,205	222,768	2,209,437	154.24	
4,001 - 6,000	11,267	4,596	585,783	6,583	1,259,698	408,238,724	36,233	1,701,584	14,935,706	10,614	113,194,950	653	11,957,268	269,852,384	55,897,880	20.7%	66.1%	3,214,104	234,565	2,979,539	264.45	
6,001 - 10,000	17,288	6,480	1,218,721	10,688	2,217,386	715,690,115	41,398	1,906,626	26,711,082	16,224	176,289,300	1,064	19,031,959	495,564,400	136,490,592	27.5%	69.2%	7,848,287	440,952	7,407,335	428.47	
10,001 - 10,625	2,273	792	189,987	1,469	297,233	104,285,191	45,880	285,253	3,580,636	2,106	23,152,800	167	2,883,385	74,953,623	23,438,825	31.3%	71.9%	1,347,745	58,797	1,288,948	567.07	
10,626 - 12,750	7,204	2,396	605,098	4,765	1,063,941	347,780,255	48,276	660,399	10,308,338	6,699	74,368,800	505	9,086,982	254,676,534	84,090,349	33.0%	73.2%	4,835,471	198,463	4,637,008	643.67	
12,751 - 15,000	6,750	2,246	597,336	4,468	1,001,526	342,641,012	50,762	629,354	10,599,816	6,278	70,070,550	472	8,293,869	254,206,131	93,516,475	36.8%	74.2%	5,377,184	198,426	5,178,758	767.22	
15,001 - 17,000	5,427	1,772	536,183	3,627	956,012	298,388,363	54,996	588,341	9,332,783	4,996	56,644,500	431	7,745,959	225,253,462	86,666,234	38.5%	75.5%	4,983,276	167,871	4,815,405	887.31	
17,001 - 20,000	7,035	2,329	799,805	4,670	1,215,401	430,547,532	61,201	843,242	12,532,640	6,420	73,784,700	615	11,105,287	333,968,147	129,939,329	38.9%	77.6%	7,471,545	230,968	7,240,577	1,029.22	
20,001 - 21,250	2,521	839	322,422	1,662	456,117	158,294,335	62,790	708,341	4,823,387	2,298	26,721,750	223	4,126,608	123,330,931	51,996,403	42.2%	77.9%	2,989,787	86,747	2,903,040	1,151.54	
21,251 - 25,000	6,845	2,239	877,996	4,569	1,212,855	469,981,606	68,661	1,030,274	12,912,499	6,191	73,091,700	654	12,907,612	157,964,342	42,290,699	42.4%	79.3%	9,082,951	252,155	8,830,796	1,290.11	
25,001 - 30,000	7,301	2,443	1,096,267	4,821	1,495,440	585,658,812	80,216	1,509,479	15,957,194	6,516	78,822,150	785	16,255,096	476,133,851	200,227,122	42.1%	81.3%	11,513,401	299,787	11,213,254	1,535.85	
30,001 - 40,000	10,569	3,428	1,876,995	7,079	2,318,794	911,034,254	86,199	2,447,073	22,778,105	9,218	116,113,800	1,351	24,677,086	749,912,336	366,843,464	48.9%	82.3%	21,093,534	507,296	20,586,238	1,947.79	
40,001 - 50,000	7,356	2,424	1,634,378	4,890	1,923,560	749,931,648	101,948	2,125,734	16,151,647	6,220	81,439,050	1,136	22,483,988	631,982,697	328,447,576	52.0%	84.3%	18,885,681	427,765	18,457,916	2,509.23	
50,001 - 60,000	5,253	1,815	1,353,535	3,403	1,412,961	617,786,349	117,606	2,161,160	13,561,785	4,284	58,480,950	969	19,506,727	528,398,047	287,426,086	54.4%	85.5%	16,527,002	359,665	16,167,337	3,077.73	
60,001 - 75,000	5,392	1,840	1,627,307	3,511	1,702,424	725,109,422	134,479	2,258,959	13,378,191	4,142	57,872,100	1,250	20,793,201	631,088,889	361,623,384	57.3%	87.0%	20,340,377	452,953	20,340,377	3,772.33	
75,001 - 80,000	1,286	438	453,173	843	444,158	190,084,229	147,810	843,234	4,147,572	973	13,906,200	313	6,635,380	166,238,111	99,550,143	59.9%	87.5%	5,724,138	99,835	5,624,303	4,373.49	
80,001 - 100,000	3,876	1,398	1,649,980	2,450	1,451,594	643,016,524	165,897	1,645,895	10,428,697	2,735	39,921,750	1,141	23,475,785	570,236,187	345,158,005	60.5%	88.8%	19,846,580	412,052	19,434,528	5,014.07	
100,001 - 120,000	2,425	924	1,285,518	1,491	1,006,966	476,107,982	196,333	2,254,581	6,492,967	1,590	23,636,250	835	18,401,796	429,831,550	265,355,517	61.7%	90.3%	15,257,942	314,124	14,943,818	6,162.40	
120,001 - 160,000	2,552	919	1,581,961	1,615	1,319,064	606,621,864	237,704	2,041,746	6,900,097	1,539	23,553,750	1,013	24,073,070	554,136,693	350,552,745	63.3%	91.3%	20,156,791	509,716	19,647,075	7,698.70	
160,001 - 200,000	1,241	448	1,000,271	779	929,635	364,454,643	293,678	2,458,936	4,355,969	604	9,339,000	637	15,790,486	337,228,124	220,072,567	65.3%	92.5%	12,654,180	358,058	12,296,122	9,908.24	
200,001 or more	1,985	722	3,838,775	1,242	3,944,541	1,313,597,041	661,762	16,765,170	16,047,431	671	10,267,950	1,314	58,854,802	1,245,192,028	805,577,574	64.7%	94.8%	46,320,700	3,607,279	42,713,421	21,518.10	
TOTAL	189,741	56,217	23,972,892	111,751	34,771,687	12,259,580,490	64,612	63,792,089	370,274,115	168,371	1,915,770,450	21,370	437,135,802	9,600,192,212	4,452,750,012	46.4%	78.3%	259,453,719	9,581,173	249,872,546	1,316.91	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	2,609	12	6,336	377	266,641	(68,605,670)	(26,296)	8,421,022	1,557,003	1,019	10,903,200	1,590	3,368,426	(76,013,277)	(3,130,396)	4.1%	110.8%	10,701	254	10,447	4.00	
\$ 1 - 3,999	6,045	62	4,352	3,338	233,962	14,596,336	2,415	1,358,439	230,877	5,863	53,641,500	182	2,044,105	(39,961,707)	(23,149,337)	57.9%	-273.8%	6,168	109	6,059	1.00	
4,000 - 9,999	16,630	857	32,503	11,877	1,502,053	119,431,604	7,182	3,129,559	562,595	16,330	151,851,150	300	4,059,688	(33,912,270)	(18,220,019)	53.7%	-28.4%	192,558	5,988	186,570	11.22	
10,000 - 14,999	15,612	3,347	222,796	10,044	1,576,778	194,975,116	12,489	1,311,922	1,010,589	15,276	147,434,100	336	4,708,264	43,134,085	22,114,831	53.3%	22.1%	1,526,847	66,968	1,459,879	93.51	
15,000 - 19,999	15,136	4,308	418,274	9,071	1,681,399	264,218,553	17,456	946,801	2,002,264	14,761	146,642,100	375	5,538,571	110,982,419	55,121,101	49.7%	42.0%	3,219,084	245,338	2,973,746	196.47	
20,000 - 24,999	13,832	4,518	602,192	7,882	1,614,034	310,593,955	22,455	980,843	3,643,574	13,449	136,641,450	383	4,944,591	166,345,183	81,128,671	48.8%	53.6%	4,695,437	316,007	4,379,430	316.62	
25,000 - 29,999	11,946	3,999	604,645	6,786	1,454,304	327,813,384	27,441	803,846	4,867,068	10,820	120,829,500	308	5,730,566	94,882,356	48,190,096	60.2%	60.2%	5,488,776	299,683	5,189,093	434.38	
30,000 - 39,999	18,761	6,341	1,178,402	10,841	2,424,264	652,894,891	34,801	1,910,111	12,948,215	17,902	195,046,500	859	12,873,780	433,936,507	208,737,588	48.1%	66.5%	12,042,166	534,134	11,508,032	613.40	
40,000 - 49,999	14,599	5,020	1,196,202	8,507	1,987,435	654,556,777	44,836	1,676,670	18,153,829	13,628	154,699,050	971	15,752,273	467,628,295	221,117,681	47.3%	71.4%	12,773,575	429,500	12,344,075	845.54	
50,000 - 59,999	11,634	3,984	1,151,168	6,866	1,787,570	638,142,347	54,851	1,901,752	22,137,507	10,623	125,705,250	1,011	16,983,848	475,217,494	224,026,378	47.1%	74.5%	12,913,588	376,206	12,537,382	1,077.65	
60,000 - 69,999	9,268	3,279	1,130,299	5,403	1,590,246	601,308,629	64,880	1,812,799	23,947,289	8,345	103,923,600	923	15,520,115	459,730,424	215,345,064	46.8%	76.5%	12,419,952	379,519	12,040,433	1,299.14	
70,000 - 79,999	7,930	2,792	1,036,183	4,684	1,457,393	593,458,645	74,837	1,458,640	25,300,240	6,970	91,474,350	960	17,148,473	460,994,222	214,551,022	46.5%	77.7%	12,366,599	354,492	12,012,107	1,514.77	
80,000 - 89,999	6,720	2,364	1,067,707	4,007	1,447,261	570,152,022	84,844	1,341,573	26,145,084	5,824	79,023,450	896	16,854,871	449,470,190	209,502,489	46.6%	78.8%	12,073,673	331,581	11,742,092	1,747.34	
90,000 - 99,999	5,706	2,046	1,075,572	3,387	1,330,469	541,245,774	94,856	1,819,923	25,475,748	4,832	68,248,950	874	16,473,845	432,867,154	206,613,208	47.7%	80.0%	11,893,112	329,079	11,564,033	2,026.64	
100,000 - 149,999	16,749	6,625	4,288,872	9,387	4,143,480	2,033,268,999	121,396	8,051,081	90,325,010	13,069	191,990,700	3,680	77,574,352	1,681,430,018	784,345,611	46.6%	82.7%	45,137,454	732,657	44,404,797	2,651.19	
150,000 - 199,999	7,410	2,976	2,648,563	4,171	2,548,027	1,273,835,208	171,908	4,101,911	43,683,121	4,904	75,136,050	2,506	56,640,762	1,102,477,1								

TABLE 13. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

NONRESIDENT RETURNS																									
Income Level	Number of Returns Filed Non-Residents	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§ 105-153.5.(a)(1),(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Effective Proration Factor [%]	NC TI as % of Federal AGI	Computed Gross Tax Liability [S]	Total Credits Taken** [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [S]	Effective Tax Rate††† [%]			
		Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Standard Deduction		Itemized Deductions		[before residency proration] [S]	[after residency proration] [S]										
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]					Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]												
		Number of Returns Filed	[Net Tax† > Pre-payments] [S]	Number of Returns Filed	[Net Tax† < Pre-payments] [S]																				
A. BY SIZE OF NC TAXABLE INCOME																									
NCTI Bracket																									
No Taxable Income	84,334	74	14,773	35,258	28,262,899	46,950,452,339	556,720	1,589,619,993	1,778,358,321	51,086	625,713,000	33,248	7,183,855,719	38,952,145,292	(76,756,295)	-0.2%	83.0%	-	-	-	-	-	-	-	-
\$ 1 - 2,000	48,734	24,400	784,639	21,546	2,846,062	10,354,526,900	212,470	140,940,799	226,060,163	35,320	420,406,800	13,414	729,462,431	9,119,538,305	39,802,249	0.4%	88.1%	2,288,672	143,013	2,145,659	44.03	5.39%			
2,001 - 4,000	23,530	10,719	1,089,844	12,483	2,122,432	6,989,300,434	297,038	116,941,520	146,122,403	17,223	211,582,800	6,307	502,733,399	6,245,803,352	68,761,531	1.1%	89.4%	3,953,804	202,595	3,751,209	159.42	5.46%			
4,001 - 6,000	15,749	6,798	1,091,613	8,808	1,862,546	4,831,353,758	306,772	64,780,120	94,330,535	11,569	143,559,900	4,180	334,597,018	4,323,646,425	77,944,001	1.8%	89.5%	4,481,786	224,107	4,257,679	270.35	5.46%			
6,001 - 10,000	21,988	8,670	2,019,459	13,148	3,247,796	8,138,506,342	370,134	181,262,224	191,378,069	16,206	202,492,950	5,782	595,637,835	7,330,259,712	173,215,793	2.4%	90.1%	9,959,891	424,989	9,534,902	433.64	5.50%			
10,001 - 10,625	2,766	1,043	300,068	1,707	494,197	1,232,400,213	445,553	14,951,596	32,703,668	2,071	26,362,050	695	148,245,541	1,040,040,550	28,517,581	2.7%	84.4%	1,639,767	68,584	1,571,183	568.03	5.51%			
10,626 - 12,750	8,489	3,010	923,933	5,439	1,675,634	2,882,833,040	339,596	43,263,880	78,888,441	6,303	80,919,350	2,186	206,997,563	2,559,791,566	59,118,430	3.9%	88.8%	5,699,297	213,269	5,486,030	646.25	5.53%			
12,751 - 15,000	8,105	2,709	897,916	5,346	1,745,118	3,510,191,638	433,090	212,173,721	230,972,953	5,990	76,614,450	2,115	239,391,860	3,175,386,096	112,239,063	3.5%	90.5%	6,453,732	222,615	6,231,117	768.80	5.55%			
15,001 - 17,000	6,327	2,129	792,843	4,164	1,504,657	2,639,232,550	417,138	42,992,446	42,992,446	4,815	62,147,250	1,512	164,309,921	2,413,272,484	101,219,640	4.2%	91.4%	5,820,102	198,168	5,621,932	888.57	5.55%			
17,001 - 20,000	8,689	2,810	1,094,695	5,842	2,051,863	2,883,965,403	331,910	61,492,327	57,426,745	6,619	85,895,700	2,070	167,083,400	2,635,051,879	160,354,652	6.1%	91.4%	9,220,409	273,173	8,947,236	1,029.72	5.58%			
20,001 - 21,250	3,228	1,031	434,800	2,189	742,623	1,159,006,651	359,048	18,009,132	22,030,109	2,428	31,579,350	800	86,051,627	1,037,354,697	66,557,044	6.4%	89.5%	3,827,034	92,244	3,734,790	1,157.00	5.61%			
21,251 - 25,000	8,937	2,893	1,272,163	6,005	2,406,939	3,619,342,826	404,984	59,238,427	59,510,973	6,763	88,910,250	2,174	306,354,106	3,223,805,924	206,165,431	6.4%	89.1%	11,854,536	262,107	11,592,429	1,297.13	5.62%			
25,001 - 30,000	10,327	3,283	1,576,051	7,003	2,769,071	4,330,180,686	419,307	78,006,717	92,724,607	7,855	104,128,200	2,472	469,272,071	3,742,062,525	283,306,333	7.6%	86.4%	16,290,104	306,146	15,983,958	1,547.78	5.64%			
30,001 - 40,000	16,045	4,839	2,749,142	11,152	4,807,778	6,856,925,572	427,356	78,153,154	103,375,752	12,071	163,680,000	3,974	531,417,362	6,136,605,612	556,442,701	9.1%	89.5%	31,995,462	510,471	31,484,991	1,962.29	5.66%			
40,001 - 50,000	11,723	3,384	2,397,331	8,290	4,303,140	4,881,483,962	416,402	89,937,986	92,562,116	8,606	118,902,300	3,117	409,858,649	4,350,099,663	524,464,122	12.1%	89.1%	30,156,705	325,122	29,831,583	2,544.71	5.69%			
50,001 - 60,000	8,330	2,275	1,859,386	6,029	3,355,787	4,289,246,280	514,916	59,529,575	90,132,717	5,861	83,381,100	2,469	444,737,185	3,730,524,853	456,156,541	12.2%	87.0%	26,229,027	269,947	25,959,080	3,116.34	5.69%			
60,001 - 75,000	8,939	2,385	2,451,327	6,529	4,206,444	4,552,772,034	509,316	79,971,657	89,445,104	6,050	88,923,450	2,889	321,904,185	4,132,470,952	599,192,907	14.5%	90.8%	34,453,624	266,526	34,187,098	3,824.49	5.71%			
75,001 - 80,000	2,265	588	669,168	1,671	1,241,705	1,436,852,365	634,372	54,015,715	55,773,120	1,489	22,352,550	776	139,581,289	1,273,161,121	175,344,926	13.8%	88.6%	10,082,346	60,914	10,021,432	4,424.47	5.72%			
80,001 - 100,000	6,654	1,758	2,375,994	4,875	4,250,768	4,454,019,990	669,375	97,135,755	85,730,984	4,014	61,069,800	2,640	261,717,423	4,412,637,484	593,603,480	14.3%	93.0%	34,132,207	94,164	34,038,043	5,115.43	5.73%			
100,001 - 120,000	4,475	1,118	1,880,287	3,344	3,589,205	3,419,939,559	764,232	51,897,120	59,768,110	2,422	37,595,250	2,053	285,963,178	3,088,510,141	489,035,445	15.8%	90.3%	28,119,516	61,091	28,058,425	6,270.04	5.74%			
120,001 - 160,000	4,856	1,214	3,204,632	3,629	4,956,407	5,891,455,203	1,213,232	158,512,476	112,545,485	2,308	35,725,800	2,548	409,164,270	5,486,502,124	667,803,618	12.2%	93.1%	38,398,706	119,437	38,279,269	7,882.88	5.73%			
160,001 - 200,000	2,570	627	2,141,231	1,934	3,586,669	3,025,883,666	1,177,387	78,870,769	78,745,712	978	15,267,450	1,592	206,009,375	2,811,331,898	457,348,941	16.3%	92.9%	26,297,556	99,861	26,197,695	10,193.66	5.73%			
200,001 or more	6,217	1,562	20,985,748	4,626	47,598,990	39,987,739,459	6,431,999	1,841,899,328	1,106,101,306	1,367	20,935,200	4,850	3,560,711,454	37,141,890,827	4,178,729,134	11.3%	92.9%	240,276,941	4,042,700	236,234,241	37,998.11	5.65%			
TOTAL	323,277	89,319	53,007,061	181,017	133,628,730	178,317,610,830	551,594	5,213,596,437	4,926,612,734	219,414	2,807,644,950	103,863	17,705,056,687	158,091,892,896	10,038,567,268	6.3%	88.7%	581,631,244	8,481,243	573,150,001	1,772.94	5.67%			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
FAGI Bracket																									
Non-Positive AGI	9,304	25	367,715	3,784	8,208,658	(10,909,069,342)	(1,172,514)	1,425,407,054	224,107,740	2,794	33,463,650	6,510	82,041,112	(9,823,274,790)	7,926,047	-0.1%	90.0%	1,056,411	10,182	1,046,229	112.45	-0.01%			
\$ 1 - 3,999	8,562	183	15,592	5,098	488,181	18,642,651	2,177	1,550,524	58,853,850	6,676	58,853,850	1,886	4,133,634	(43,679,857)	7,270,975	65.9%	-23.4%	-	-	49,243	5.75	0.26%			
4,000 - 9,999	16,448	1,142	76,345	11,347	1,608,552	115,792,682	7,040	3,187,047	2,131,434	15,119	139,359,000	1,329	6,758,149	(29,268,854)	(16,441,126)	56.2%	-25.3%	309,600	5,444	304,156	18.49	0.26%			
10,000 - 14,999	13,304	2,910	241,075	8,547	1,650,027	165,911,166	12,471	6,630,161	4,435,163	12,390	124,807,650	914	8,608,979	34,689,539	17,781,765	51.3%	20.9%	1,318,110	62,482	1,255,628	94.38	0.76%			
15,000 - 19,999	12,313	3,237	324,530	7,640	1,773,232	215,058,863	17,466	2,444,107	3,665,705	11,489	123,263,250	824	9,222,766	81,351,249	41,501,974	51.0%	37.8%	2,457,731	259,865	2,197,866	178.50	1.02%			
20,000 - 24,999	12,242	3,525	453,668	7,285	1,881,586	275,397,038	22,496	1,821,700	6,012,202	11,392	125,916,450	850	10,434,301	134,855,785	69,058,624	51.2%	49.0%	4,017,311	361,982	3,655,329	298.59	1.33%			
25,000 - 29,999	12,131	3,686	567,810	7,259	2,206,660	333,422,407	27,485	2,814,411	8,130,627	11,263	129,335,250	868	11,719,747	187,051,194	98,249,125	52.5%	56.1%	5,706,480	396,486	5,309,994	437.72	1.59%			
30,000 - 39,999	22,222	7,044	1,247,461	13,164	3,757,526	775,287,516	34,888	4,800,605	23,395,395	20,410	244,614,150	1,812	27,732,371	484,346,205	246,657,200	50.9%	62.5%	14,271,403	651,051	13,620,352	612.92	1.76%			
40,000 - 49,999	19,486	6,458	1,200,739	11,182	3,407,220	874,543,906	44,881	4,097,238	29,465,063	17,524	220,134,750	1,962	32,603,955	596,437,376	728,690,512	46.7%	68.2%	16,092,410	484,425	15,607,985	800.98	1.78%			
50,000 - 59,999	16,973	5,536	1,174,162	9,769	3,120,194	931,711,713	54,894	4,674,138	38,439,510	14,791	193,764,450	2,182	37,034,866	667,147,025	295,586,004	44.3%	71.6%	17,049,545	378,840	16,670,705	982.19	1.79%			
60,000 - 69,999	14,988	4,920	1,171,993	8,344	2,946,213	972,971,426	64,917	6,690,689	47,170,878	12,718	174,220,200	2,270	42,287,630	715,983,407	291,546,326	40.7%	73.6%	16,806,908	344,760	16,462,148	1,098.36	1.69%			
70,000 - 79,999	13,804	4,692	1,236,701	7,419	2,749,920	1,034,157,757</																			

TABLE C1. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY

County	2016 Population	Number of Returns Filed		Federal AGI [includes returns with deficit]		Modifications to FAGI:		Deduction Amount** [§ 105-153.5(a)(1),(2)]					North Carolina Taxable Income [includes returns with deficit]		Computed Gross Tax [before application of tax credits]	Net Tax Liability [after application of tax credits]			Net Tax as a % of Total	Avg Net Tax Per Return [NCTI %]	Effective Tax Rate*** [FAGI %]				
		S0 Tax Liability [after tax credits]		Amount	Average Per Return [S]	Additions	Deductions	Basic Standard Deduction Allowances:		Itemized Deduction Allowances:		Taxable Income		Total Credits Taken [S]		Per capita†									
		Total Filed	as a % of Returns					MFJ/SS-\$16,500	MFS-\$8,250	Return Count	as a % of Total	Return Count	as a % of Total		[before residency proration]	[after residency proration]	Amount	Amt [S]	Rank						
Alamance...	159,054	67,759	14,125	20.8%	3,542,709,359	52,284	42,908,330	252,157,866	60,314	89.0%	732,712,200	7,445	11.0%	167,522,180	2,433,225,443	2,407,054,413	143,965,590	5,129,159	138,836,431	873	22	1.3%	2,049	5.5%	3.9%
Alexander...	38,284	15,175	3,175	20.9%	725,633,298	47,818	10,301,996	53,339,091	13,916	91.7%	174,079,950	1,259	8.3%	27,127,425	481,388,828	479,029,683	28,897,442	883,843	28,013,599	732	38	0.3%	1,846	5.6%	3.9%
Allegany...	11,202	4,299	1,310	30.5%	192,953,023	44,883	5,564,620	27,340,478	3,952	91.9%	50,686,350	347	8.1%	7,962,039	112,528,776	111,134,831	7,120,058	637,174	6,482,884	579	60	0.1%	1,508	5.2%	3.4%
Anson...	25,628	9,072	2,418	26.7%	331,478,719	36,539	6,173,091	31,829,064	8,390	92.5%	100,491,600	682	7.5%	13,471,413	191,859,733	190,199,082	11,717,775	684,482	11,033,293	431	90	0.1%	1,216	5.4%	3.3%
Ashe...	27,344	10,342	2,773	26.8%	459,330,709	44,414	8,801,602	52,829,764	9,357	90.5%	119,727,300	985	9.5%	21,215,168	274,360,079	269,184,369	17,028,886	938,934	16,089,952	588	58	0.1%	1,556	5.4%	3.5%
Avery...	18,098	6,236	1,679	26.9%	266,734,359	42,773	9,303,235	30,919,064	5,625	90.2%	69,516,150	611	9.8%	13,670,168	161,932,212	158,720,179	9,983,846	495,948	9,487,898	524	72	0.1%	1,521	5.5%	3.6%
Beaufort...	47,610	19,568	5,069	25.9%	951,732,521	48,637	15,027,856	120,683,984	17,491	89.4%	216,489,900	2,077	10.6%	42,354,598	587,231,895	582,262,363	35,819,456	1,157,887	34,661,569	728	39	0.3%	1,771	5.6%	3.6%
Bertie...	19,847	7,192	1,965	27.3%	271,372,051	37,732	6,041,323	31,178,707	6,693	93.1%	81,414,300	499	6.9%	9,226,590	155,593,777	154,749,654	9,662,610	774,544	8,888,066	448	87	0.1%	1,236	5.3%	3.3%
Bladen...	34,667	11,575	3,112	26.9%	487,927,715	42,154	9,926,584	56,151,632	10,492	90.6%	129,343,500	1,083	9.4%	27,213,651	187,287,793	183,677,793	774,305	17,513,481	505	78	0.2%	1,513	5.5%	3.6%	
Brunswick...	127,750	53,496	12,599	23.6%	3,416,220,981	63,859	38,071,261	516,294,554	44,413	83.0%	561,697,950	9,083	17.0%	189,644,616	2,186,665,122	2,048,291,231	126,850,305	6,907,771	11,992,534	939	18	1.1%	2,242	5.4%	3.5%
Buncombe...	258,406	116,528	23,761	20.4%	6,863,007,893	58,896	122,433,187	551,370,147	99,757	85.6%	1,169,440,800	16,771	14.4%	401,965,546	4,862,654,587	4,694,928,217	28,129,416	13,201,000	270,991,416	1,049	14	2.5%	2,326	5.5%	3.9%
Burke...	89,814	34,225	8,139	23.8%	1,542,960,073	45,083	13,576,380	149,112,905	31,494	92.0%	387,230,250	2,731	8.0%	59,528,624	960,664,674	948,482,605	57,620,017	2,167,256	55,452,761	617	56	0.5%	1,620	5.5%	3.6%
Cabarrus...	200,663	85,648	16,285	19.0%	5,564,906,843	64,974	60,555,442	278,852,726	72,906	85.1%	898,464,600	12,742	14.9%	275,158,804	4,172,986,155	4,111,911,475	243,185,159	12,068,996	231,116,163	1,152	9	2.1%	2,698	5.5%	4.2%
Caldwell...	82,793	31,345	7,120	22.7%	1,375,931,931	43,896	18,598,226	104,395,859	29,123	92.5%	363,250,960	2,222	7.1%	47,259,791	879,623,707	868,047,090	52,969,933	1,602,370	51,367,563	620	54	0.5%	1,639	5.6%	3.7%
Camden...	10,287	4,114	1,071	26.0%	245,632,864	59,707	2,212,892	33,626,063	3,556	86.4%	45,304,050	558	13.6%	10,819,447	158,096,196	151,547,843	9,107,696	2,754,627	6,353,609	618	55	0.1%	1,544	4.0%	2.6%
Carteret...	69,881	29,475	7,973	27.1%	1,710,973,126	58,048	23,298,187	263,754,214	25,390	86.1%	321,298,187	4,085	13.9%	98,561,967	1,060,568,782	1,031,258,582	64,281,593	2,608,581	61,673,012	883	21	0.6%	2,092	5.5%	3.6%
Caswell...	23,689	8,720	2,232	25.6%	379,217,812	43,488	5,400,054	35,016,745	8,014	91.9%	99,509,850	706	8.1%	13,909,583	236,181,688	233,621,652	14,302,059	2,316,340	11,985,719	506	77	0.1%	1,375	4.8%	3.2%
Catawba...	156,473	72,265	14,772	20.4%	4,092,145,383	56,627	74,292,650	274,746,292	64,570	89.4%	783,883,650	7,695	10.6%	182,550,596	2,925,257,495	2,895,066,716	173,644,651	6,576,493	167,068,158	1,068	13	1.5%	2,312	5.5%	4.1%
Chatham...	73,286	30,677	5,789	18.9%	2,576,261,674	83,980	51,382,068	238,829,063	23,844	77.7%	298,607,100	6,833	22.3%	169,485,232	1,920,722,347	1,869,994,258	111,380,616	4,873,121	106,507,495	1,453	4	1.0%	3,472	5.5%	4.1%
Cherokee...	28,591	10,409	3,145	30.2%	421,052,741	40,451	4,105,291	50,704,323	9,507	91.3%	120,631,500	902	8.7%	18,528,663	235,293,544	225,535,010	14,312,578	1,613,742	12,698,836	444	88	0.1%	1,220	5.1%	3.0%
Chowan...	14,410	5,981	1,670	27.9%	300,066,116	50,170	7,108,620	60,135,500	5,227	87.4%	64,135,500	754	12.6%	20,975,645	179,094,173	176,535,733	10,646,505	988,779	9,661,726	693	45	0.1%	1,620	5.2%	3.3%
Clay...	11,320	4,238	1,371	32.4%	189,492,486	44,713	3,652,197	26,586,071	3,737	88.2%	48,133,800	501	11.8%	10,639,060	107,785,746	101,528,982	6,641,774	1,101,486	5,540,288	489	81	0.1%	1,307	4.8%	2.9%
Cleveland...	98,244	39,857	9,773	24.5%	1,786,212,870	44,816	18,154,177	152,470,913	36,418	91.4%	448,489,800	3,439	8.6%	73,391,280	1,130,015,054	1,119,192,471	67,975,957	4,836,291	62,959,666	641	52	0.6%	1,580	5.3%	3.5%
Columbus...	57,182	19,606	5,545	28.3%	808,324,364	41,228	14,909,778	82,810,367	18,037	92.0%	222,466,200	1,569	8.0%	30,313,445	487,644,130	483,710,569	30,395,083	2,727,287	27,667,796	484	83	0.3%	1,411	5.2%	3.4%
Craven...	103,373	39,788	10,436	26.2%	2,158,705,328	54,255	25,241,544	327,350,274	35,093	88.2%	435,119,850	4,695	11.8%	100,975,422	1,320,501,326	1,261,420,951	77,365,417	2,746,804	74,618,613	719	40	0.7%	1,875	5.5%	3.5%
Cumberland...	329,824	114,039	33,112	29.0%	5,286,204,045	46,354	51,847,748	699,189,421	101,366	88.9%	1,216,315,650	12,673	11.1%	258,018,772	3,164,527,950	2,985,377,192	184,631,112	6,751,079	177,880,532	539	70	1.6%	1,560	5.5%	3.4%
Currituck...	26,101	10,209	2,755	27.0%	589,359,039	57,729	4,312,723	69,692,098	8,717	85.4%	108,964,350	1,492	14.6%	28,650,756	386,364,558	368,076,837	22,144,239	8,614,710	13,529,529	118	74	0.1%	1,325	5.5%	2.3%
Dare...	36,387	17,918	3,970	22.2%	1,022,600,025	57,074	16,390,774	124,790,794	14,765	82.4%	174,600,300	3,153	17.6%	65,286,927	674,356,778	641,173,156	40,299,954	3,779,442	1,037	15	0.3%	2,107	5.4%	3.7%	
Davidson...	166,137	68,991	14,942	21.7%	3,415,134,017	49,501	32,906,799	239,007,981	62,971	91.3%	784,243,350	6,020	8.7%	128,411,006	2,296,378,479	2,278,726,094	137,647,465	3,653,308	133,994,157	807	26	1.2%	1,942	5.6%	3.9%
Davie...	42,211	18,069	3,798	21.0%	1,117,774,603	61,861	20,498,978	89,129,238	15,503	85.8%	194,945,850	2,566	14.2%	62,371,328	791,757,165	782,223,044	47,102,964	1,313,746	45,788,948	1,085	11	0.4%	2,534	5.6%	4.1%
Duplin...	59,597	20,019	5,291	26.4%	789,094,697	39,417	79,562,236	92,120,164	18,704	93.4%	232,645,050	1,315	6.6%	29,322,458	599,526,261	510,170,097	31,589,090	2,263,683	29,325,407	492	80	0.3%	1,465	5.3%	3.7%
Durham...	301,520	133,111	24,400	18.3%	8,711,325,942	65,444	68,703,755	482,696,653	109,793	82.5%	1,268,430,900	23,318	17.5%	512,791,909	6,516,110,235	6,324,950,074	374,123,311	13,528,485	360,594,826	1,196	7	3.3%	2,709	5.5%	4.1%
Dutchess...	53,502	19,455	5,370	27.6%	748,253,101	38,461	15,703,784	73,227,841	17,916	92.1%	122,267,550	1,539	7.9%	30,887,400	447,574,524	445,105,801	26,022,695	2,134,951	26,022,695	486	82	0.2%	1,338	5.3%	3.5%
Forsyth...	369,144	157,757	32,706	20.7%	10,048,836,618	63,698	107,126,660	620,849,349	135,507	85.9%	1,620,821,400	22,250	14.1%	564,243,327	7,350,049,202	7,245,275,479	430,309,852	15,503,410	414,806,442	1,124	10	3.8%	2,629	5.5%	4.1%
Franklin...	65,445	23,991	5,277	22.0%	1,200,366,290	50,334	13,704,341	94,835,973	21,281	88.7%	265,582,350	2,710	11.3%	53,199,137	800,453,171	789,605,896	47,749,742	1,454,444	46,295,298	707	43	0.4%	1,930	5.6%	3.9%
Gaston...	215,489	90,584	18,863	20.8%	4,753,328,327	52,074	77,630,714	294,589,622	80,491	88.9%	977,240,550	10,093	11.1%	215,768,617	3,343,360,252	3,307,225,868	197,436,730	11,474,448	185,962,282	863	23	1.7%	2,053	5.4%	3.9%
Gates...	11,891	4,010	1,201	30.0%	194,281,772	48,449	4,093,611	22,403,650	3,599	89.8%	44,975,700	411	10.2%	8,540,449	122,455,584	120,203,784	7,295,610	3,041,062	4,254,548	358	100	0.0%	1,061	3.4%	2.2%
Graham...	8,835	3,063	1,028	33.6%	114,449,731	37,365	3,655,135	19,316,827	2,901	94.7%	36,511,200	162	5.3%	3,088,300	57,716,253	53,886,161	3,269,954	325,957	3,009,207	403	94				

TABLE C1. TAX YEAR 2016 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

County	2016 Population	Number of Returns Filed		Federal AGI [includes returns with deficit]		Modifications to FAGI:				Deduction Amount** [§ 105-153.5(a)(1),(2)]				North Carolina Taxable Income [includes returns with deficit]		Computed Gross Tax [before application of tax credits]	Total Credits Taken	Net Tax Liability [after application of tax credits]			Net Tax as a % of Total	Avg Net Tax Per Return	Effective Tax Rate†††		
		\$0 Tax Liability [after tax credits]		Amount [S]	Average Per Return [S]	Additions [S]	Deductions [S]	Basic Standard Deduction Allowances:		Itemized Deduction Allowances:		[before residency proration]	[after residency proration]	Amount [S]	Amt [S]			Rank	Per capita†	NCTI [%]			FAGI [%]		
		Total Filed	as a % of Returns					S-\$8,250 MFJ/SS=\$16,500	MFS=\$8,250 HoH=\$13,200	Return Count	as a % of Total													Return Count	as a % of Total
		Total	of Returns					Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total												
		Northampton.....	20,788	6,987	2,043	29.2%	277,669,914	39,741	2,987,645	38,800,971	6,296	90.1%	76,013,850	691	9.9%			13,064,716	153,498,022	152,164,416			9,512,975	1,329,685	8,183,290
Onslow.....	193,914	58,122	17,350	29.9%	2,608,094,463	44,873	23,900,626	378,688,631	53,777	92.5%	671,205,150	4,345	7.5%	88,045,338	1,494,055,970	1,344,839,529	83,873,389	3,287,662	80,585,727	416	91	0.7%	1,386	5.5%	3.1%
Orange.....	140,853	56,679	10,390	18.3%	5,439,745,349	95,975	72,679,887	351,166,147	43,361	76.5%	504,986,700	13,318	23.5%	341,316,468	4,314,955,921	4,191,561,812	248,222,269	12,371,120	235,851,149	1,674	1	2.1%	4,161	5.5%	4.3%
Pamlico.....	13,336	5,009	1,342	26.8%	258,293,105	51,566	3,391,314	45,825,338	4,435	88.5%	55,878,900	574	11.5%	11,722,425	148,257,756	145,682,437	9,139,165	344,086	8,795,079	659	48	0.1%	1,756	5.5%	3.4%
Pasquotank.....	40,284	15,540	4,684	30.1%	709,286,716	45,643	6,822,908	104,950,465	13,886	89.4%	168,669,600	1,654	10.6%	33,889,326	408,600,233	393,934,500	24,325,018	4,204,900	20,120,118	499	79	0.2%	1,295	4.8%	2.8%
Pender.....	59,459	22,802	5,376	23.6%	1,236,871,604	54,244	15,001,729	108,127,373	19,694	86.4%	247,623,750	3,108	13.6%	62,706,367	833,415,843	800,107,059	48,812,501	1,810,284	47,002,217	790	29	0.4%	2,061	5.5%	3.8%
Perquimans.....	13,561	5,142	1,492	29.0%	261,400,889	50,836	4,071,616	47,726,577	4,485	87.2%	56,896,950	657	12.8%	13,582,682	147,266,116	142,154,860	8,806,658	1,279,833	7,526,825	555	66	0.1%	1,464	4.9%	2.9%
Person.....	39,728	16,022	3,643	22.9%	757,067,844	47,252	6,120,145	59,798,117	14,550	90.8%	179,142,150	1,472	9.2%	28,780,579	495,287,143	492,235,734	30,091,402	1,570,821	28,520,581	718	41	0.3%	1,780	5.4%	3.8%
Pitt.....	175,885	65,715	15,572	23.7%	3,562,743,269	54,215	41,943,935	281,679,800	58,204	88.6%	690,214,800	7,511	11.4%	175,488,884	2,457,303,720	2,422,554,841	146,380,386	4,785,548	141,594,838	805	27	1.3%	2,155	5.6%	4.0%
Polk.....	21,030	8,217	2,115	25.7%	475,186,255	57,830	7,682,206	53,691,768	6,802	82.8%	84,346,350	1,415	17.2%	35,277,638	309,552,705	273,751,621	17,142,389	2,922,393	14,219,996	676	47	0.1%	1,731	4.8%	3.0%
Randolph.....	143,711	59,504	13,097	22.0%	2,775,392,921	46,642	30,836,796	190,263,059	55,122	92.6%	689,140,665	4,382	7.4%	90,324,876	1,836,501,132	1,827,676,796	110,507,226	3,945,755	106,561,471	741	33	1.0%	1,791	5.5%	3.8%
Richmond.....	44,912	17,588	4,973	28.3%	685,313,502	38,965	6,298,938	66,705,773	16,478	93.7%	199,258,950	1,110	6.3%	21,184,203	404,463,514	401,910,059	24,913,059	1,576,976	23,336,083	520	73	0.2%	1,327	5.4%	3.4%
Robeson.....	132,657	43,942	13,055	29.7%	1,574,072,598	35,822	11,790,218	135,561,700	40,945	93.2%	496,513,050	2,997	6.8%	58,327,481	895,460,585	889,130,739	56,373,357	3,790,685	52,582,672	396	96	0.5%	1,197	5.4%	3.3%
Rockingham.....	91,891	37,252	8,413	22.6%	1,732,919,215	46,519	17,528,599	141,857,846	34,345	92.2%	424,231,500	2,907	7.8%	57,664,040	1,126,694,428	1,117,419,294	67,211,730	3,773,337	63,438,393	690	46	0.6%	1,703	5.4%	3.7%
Rowan.....	140,970	58,372	13,554	23.2%	2,785,313,162	47,717	33,954,519	227,631,990	52,624	90.2%	646,024,500	5,748	9.8%	123,656,389	1,821,954,802	1,806,447,277	109,007,828	4,245,299	104,762,529	743	32	1.0%	1,795	5.5%	3.8%
Rutherford.....	67,703	24,643	6,203	26.0%	1,028,446,056	41,734	27,543,350	97,669,597	22,686	92.1%	283,519,500	1,957	7.9%	43,852,405	630,947,904	620,545,047	38,846,353	3,877,669	34,968,684	517	76	0.3%	1,419	5.2%	3.4%
Sampson.....	63,499	24,420	6,505	26.6%	1,067,367,659	43,709	38,664,197	106,667,483	22,627	92.7%	281,881,050	1,793	7.3%	37,263,688	680,219,635	676,913,058	42,300,344	2,701,093	39,599,251	624	53	0.4%	1,622	5.4%	3.7%
Scotland.....	35,789	13,209	4,012	30.4%	516,280,716	39,086	5,711,195	51,737,336	11,888	90.0%	145,127,400	1,321	10.0%	28,263,349	296,863,826	293,543,850	18,174,021	1,443,635	16,730,386	467	86	0.2%	1,267	5.3%	3.2%
Stanly.....	61,751	24,870	5,327	21.4%	1,232,974,267	49,577	21,596,026	100,608,590	22,587	90.8%	280,061,100	2,283	9.2%	51,576,746	822,323,857	815,759,561	49,431,279	1,800,372	47,628,907	771	30	0.4%	1,915	5.5%	3.9%
Stokes.....	46,751	19,406	4,091	21.1%	923,806,867	47,604	10,366,273	72,028,168	17,935	92.4%	225,893,250	1,471	7.6%	29,960,077	606,345,645	603,824,782	36,617,113	1,394,089	35,223,024	753	31	0.3%	1,815	5.5%	3.8%
Surry.....	72,843	27,343	6,822	24.9%	1,257,260,195	45,981	25,831,800	108,946,176	25,346	92.7%	318,916,950	1,997	7.3%	45,513,580	809,715,289	805,066,543	49,678,350	2,897,111	46,781,239	642	51	0.4%	1,711	5.4%	3.7%
Swain.....	14,852	7,000	3,531	50.4%	285,290,902	40,756	3,027,594	125,116,130	6,690	95.6%	79,643,850	310	4.4%	5,975,766	77,582,750	74,568,094	6,401,164	256,517	6,144,647	414	92	0.1%	878	5.5%	2.2%
Transylvania.....	34,139	13,942	3,094	23.5%	705,950,035	53,705	10,163,097	89,382,398	11,356	96.4%	142,175,550	1,789	13.6%	43,703,675	440,851,509	425,874,660	26,197,663	1,804,142	24,392,921	715	42	0.2%	1,856	5.4%	3.5%
Tyrrell.....	4,136	1,470	461	31.4%	50,520,832	34,368	994,834	7,522,845	1,356	92.0%	16,219,500	114	7.8%	2,366,304	25,407,017	25,157,936	1,766,367	78,184	1,688,183	408	93	0.0%	1,148	5.5%	3.3%
Union.....	223,915	90,292	17,402	19.3%	7,505,049,365	83,120	109,820,152	568,909,435	72,196	80.0%	902,183,700	18,096	20.0%	417,864,302	5,725,912,080	5,585,830,775	331,564,113	23,604,861	307,959,252	1,375	5	2.8%	3,411	5.3%	4.1%
Vance.....	44,945	17,618	4,751	27.0%	713,929,696	40,523	8,335,579	65,162,326	16,120	91.5%	193,363,500	1,498	8.5%	36,591,159	427,148,290	424,648,157	26,064,330	1,731,830	24,332,500	541	69	0.2%	1,381	5.4%	3.4%
Wake.....	1,026,748	456,761	77,775	17.0%	38,690,781,057	84,707	496,754,908	1,930,313,393	366,239	80.2%	4,365,311,800	90,522	19.8%	2,272,697,384	30,619,213,388	29,970,585,330	1,766,022,559	73,571,540	1,692,451,019	1,648	2	15.4%	3,705	5.5%	4.4%
Warren.....	20,121	6,120	1,612	26.3%	231,209,707	37,779	3,207,137	28,511,664	5,501	89.9%	66,298,650	619	10.1%	15,391,638	124,214,892	122,517,347	8,056,613	612,155	7,444,458	370	99	0.1%	1,216	5.3%	3.2%
Washington.....	12,425	4,692	1,388	29.6%	179,763,877	38,313	2,546,166	23,626,675	4,300	91.6%	52,100,400	392	8.4%	7,637,505	98,945,463	98,246,888	6,147,097	246,386	5,900,711	475	85	0.1%	1,258	5.5%	3.3%
Watauga.....	54,992	18,600	4,604	24.8%	1,041,259,568	55,982	22,074,719	101,087,809	16,059	86.3%	182,702,150	2,541	13.7%	60,599,209	711,945,119	692,186,921	42,692,738	2,317,615	40,375,123	734	37	0.4%	2,171	5.4%	3.9%
Wayne.....	124,808	44,793	11,651	26.0%	2,225,101,713	49,675	34,598,384	253,449,512	40,917	91.3%	499,694,250	3,876	8.7%	79,094,868	1,427,461,467	1,400,496,524	85,596,784	3,859,601	81,737,183	655	49	0.7%	1,825	5.5%	3.7%
Wilkes.....	70,027	27,212	6,686	24.6%	1,217,206,465	44,731	16,773,531	105,027,683	25,279	92.9%	319,383,900	1,933	7.1%	43,794,808	765,773,605	758,692,241	46,994,300	1,923,889	45,070,411	644	50	0.4%	1,656	5.5%	3.7%
Wilson.....	81,758	36,043	8,987	24.9%	1,692,193,997	46,949	28,247,637	151,613,307	32,327	89.7%	392,439,300	3,716	10.3%	76,588,708	1,099,800,319	1,091,672,548	67,073,807	2,377,049	64,696,758	791	28	0.6%	1,795	5.5%	3.8%
Yadkin.....	37,725	15,471	3,382	21.9%	732,687,274	47,359	9,891,066	58,206,743	14,249	92.1%	179,384,700	1,222	7.9%	26,430,348	478,556,549	475,934,076	28,670,723	841,994	27,828,729	738	35	0.3%	1,799	5.6%	3.8%
Yancey.....	18,142	7,151	1,900	26.6%	300,107,493	41,967	4,921,344	32,090,822	6,603	92.3%	84,866,100	548	7.7%	12,031,528	176,040,387	173,376,306	11,069,133	599,573	10,469,560	577					

TABLE C2. TAX YEAR 2016 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

County	FAGI Level																								
	< \$10,000				\$10,000 - \$19,999				\$20,000 - \$29,999				\$30,000 - \$39,999				\$40,000 - \$49,999								
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Alamance..	10,111	14.9%	82,254	0.1%	8	11,344	16.7%	2,309,065	1.7%	204	9,660	14.3%	6,233,519	4.5%	645	7,720	11.4%	8,891,362	6.4%	1,152	5,648	8.3%	9,098,398	6.6%	1,611
Alexander..	2,414	15.9%	26,948	0.1%	11	2,487	16.4%	564,013	2.0%	227	2,179	14.4%	1,421,929	5.1%	653	1,832	12.1%	2,098,479	7.5%	1,145	1,314	8.7%	2,078,770	7.4%	1,582
Alleghany..	842	19.6%	4,829	0.1%	6	780	18.1%	132,379	2.0%	170	666	15.5%	347,737	5.4%	522	458	10.7%	434,994	6.7%	950	342	8.0%	461,855	7.1%	1,350
Anson.....	1,572	17.3%	12,391	0.1%	8	1,971	21.7%	345,566	3.1%	175	1,664	18.3%	1,043,653	9.5%	627	1,099	12.1%	1,225,429	11.1%	1,115	730	8.0%	1,125,309	10.2%	1,542
Ashe.....	1,917	18.5%	21,774	0.1%	11	1,842	17.8%	361,280	2.2%	196	1,559	15.1%	927,617	5.8%	595	1,104	10.7%	1,159,416	7.2%	1,050	793	7.7%	1,176,587	7.3%	1,484
Avery.....	1,132	18.2%	9,334	0.1%	8	1,238	19.9%	243,110	2.6%	196	887	14.2%	555,494	5.9%	626	712	11.4%	771,064	8.1%	1,083	514	8.2%	768,573	8.1%	1,495
Beaufort...	3,358	17.2%	28,526	0.1%	8	3,569	18.2%	657,931	1.9%	184	2,785	14.2%	1,650,514	4.8%	593	1,982	10.1%	2,120,577	6.1%	1,070	1,452	7.4%	2,196,849	6.3%	1,513
Bertie.....	1,201	16.7%	14,157	0.2%	12	1,532	21.3%	265,653	3.0%	173	1,320	18.4%	788,025	8.9%	597	852	11.8%	900,452	10.1%	1,057	625	8.7%	920,780	10.4%	1,473
Bladen.....	2,018	17.4%	18,223	0.1%	9	2,194	19.0%	383,439	2.2%	175	1,892	16.3%	1,137,953	6.5%	601	1,464	12.6%	1,562,834	8.9%	1,068	942	8.1%	1,424,414	8.1%	1,512
Brunswick..	7,892	14.8%	68,007	0.1%	9	8,001	15.0%	1,586,428	1.3%	198	6,326	11.8%	3,626,267	3.0%	573	4,989	9.3%	4,989,746	4.2%	1,000	3,856	7.2%	5,322,634	4.4%	1,380
Buncombe..	17,847	15.3%	218,607	0.1%	12	18,711	16.1%	4,539,487	1.7%	243	16,522	14.2%	11,321,811	4.2%	685	12,749	10.9%	14,860,411	5.5%	1,166	9,210	7.9%	14,643,744	5.4%	1,590
Burke.....	5,460	16.0%	44,621	0.1%	8	5,997	17.5%	1,237,498	2.2%	206	5,505	16.1%	3,468,203	6.3%	630	4,360	12.7%	4,846,940	8.7%	1,112	2,820	8.2%	4,323,439	7.8%	1,533
Cabarrus....	12,437	14.5%	117,373	0.1%	9	12,264	14.3%	2,638,483	1.1%	215	10,231	11.9%	6,580,534	2.8%	643	8,510	9.9%	9,743,741	4.2%	1,145	6,721	7.8%	10,859,456	4.7%	1,616
Caldwell...	5,169	16.5%	43,549	0.1%	8	5,574	17.8%	1,133,824	2.2%	203	5,218	16.6%	3,375,052	6.6%	647	3,758	12.0%	4,256,189	8.3%	1,133	2,567	8.2%	4,009,254	7.8%	1,662
Camden.....	539	13.1%	4,206	0.1%	8	467	11.4%	88,784	1.4%	190	437	10.6%	221,583	3.5%	507	413	10.0%	339,803	5.3%	823	336	8.2%	369,665	5.8%	1,100
Carteret....	4,860	16.5%	45,194	0.1%	9	4,654	15.8%	972,474	1.6%	209	3,736	12.7%	2,186,054	3.5%	585	2,725	9.2%	2,744,309	4.4%	1,007	2,302	7.8%	3,124,872	5.1%	1,357
Caswell....	1,362	15.6%	15,727	0.1%	12	1,561	17.9%	269,367	2.2%	173	1,343	15.4%	770,167	6.4%	573	1,031	11.8%	1,033,482	8.6%	1,002	755	8.7%	1,047,609	8.7%	1,388
Catawba....	11,357	15.7%	114,583	0.1%	10	11,408	15.8%	2,544,407	1.5%	223	10,395	14.4%	6,876,313	4.1%	662	8,481	11.7%	9,890,072	5.9%	1,166	5,998	8.3%	9,739,760	5.8%	1,624
Chatham....	3,906	12.7%	46,082	0.0%	12	3,849	12.5%	786,399	0.7%	204	3,371	11.0%	2,038,714	1.9%	605	2,799	9.1%	3,053,847	2.9%	1,091	2,016	6.6%	3,060,967	2.9%	1,518
Cherokee...	1,909	18.3%	10,744	0.1%	6	2,044	19.6%	332,188	2.6%	163	1,592	15.3%	852,882	6.7%	536	1,197	11.5%	1,121,076	8.8%	937	829	8.0%	1,137,555	9.0%	1,372
Chowan.....	986	16.5%	6,362	0.1%	6	1,065	17.8%	184,218	1.8%	173	871	14.6%	517,490	5.2%	594	670	11.2%	689,085	6.9%	1,028	444	7.4%	572,270	5.7%	1,289
Clay.....	782	18.5%	9,851	0.2%	13	755	17.8%	121,347	2.2%	161	603	14.2%	302,560	5.5%	502	457	10.8%	390,469	7.0%	854	310	7.3%	388,888	7.0%	1,254
Cleveland..	6,757	17.0%	44,407	0.1%	7	7,297	18.3%	1,371,029	2.2%	188	5,960	15.0%	3,617,472	5.7%	607	4,508	11.3%	4,871,571	7.7%	1,081	3,260	8.2%	4,908,552	7.8%	1,506
Columbus...	3,482	17.8%	27,554	0.1%	8	4,165	21.2%	696,229	2.5%	167	3,080	15.7%	1,821,890	6.6%	592	2,257	11.5%	2,411,511	8.7%	1,068	1,427	7.3%	2,069,255	7.5%	1,450
Craven.....	5,901	14.8%	73,910	0.1%	13	6,462	16.2%	1,245,627	1.7%	193	5,346	13.4%	3,085,299	4.1%	577	4,282	10.8%	4,284,273	5.7%	1,001	3,132	7.9%	4,216,017	5.7%	1,346
Cumberland	19,002	16.7%	143,765	0.1%	8	22,099	19.4%	4,027,540	2.3%	182	17,312	15.2%	9,971,549	5.6%	576	13,022	11.4%	13,289,696	7.5%	1,021	8,879	7.5%	12,469,647	7.0%	1,404
Currituck...	1,416	13.9%	26,212	0.2%	19	1,460	14.3%	264,477	2.0%	181	1,218	11.9%	601,465	4.4%	494	951	9.3%	811,542	6.0%	853	793	7.8%	792,177	5.9%	999
Dare.....	2,888	16.1%	49,794	0.1%	17	2,649	14.8%	643,840	1.7%	243	2,423	13.5%	1,640,163	4.3%	677	1,876	10.5%	2,085,664	5.5%	1,112	1,430	8.0%	2,230,407	5.9%	1,560
Davidson...	10,913	15.8%	83,001	0.1%	8	11,365	16.5%	2,320,590	1.7%	204	9,584	13.9%	6,107,424	4.6%	637	7,899	11.4%	9,018,778	6.7%	1,142	5,790	8.4%	9,261,609	6.9%	1,600
Davie.....	2,837	15.7%	44,290	0.1%	16	2,575	14.3%	544,541	1.2%	211	2,131	11.8%	1,371,392	3.0%	644	1,900	10.5%	2,140,290	4.7%	1,126	1,333	7.4%	2,083,069	4.5%	1,563
Duplin.....	3,289	16.4%	1,799,084	6.1%	547	3,985	19.9%	647,063	2.2%	162	3,595	18.0%	2,084,227	7.1%	580	2,555	12.8%	2,776,623	9.5%	1,087	1,711	8.5%	2,579,693	8.8%	1,508
Durham.....	17,394	13.1%	293,746	0.1%	17	19,319	14.5%	4,039,077	1.1%	209	16,800	12.6%	11,404,783	3.2%	679	14,794	11.1%	17,643,277	4.9%	1,193	11,443	8.6%	19,388,179	5.4%	1,694
Edgecombe..	3,554	18.3%	25,902	0.1%	7	4,618	23.7%	790,401	3.0%	171	3,360	17.3%	2,045,927	7.9%	609	2,347	12.1%	2,616,769	10.1%	1,115	1,386	7.1%	2,159,649	8.3%	1,558
Forsyth....	23,510	14.9%	239,423	0.1%	10	26,235	16.6%	5,364,640	1.3%	204	20,946	13.3%	13,499,790	3.3%	645	16,830	10.7%	19,410,595	4.7%	1,153	12,387	7.9%	20,052,159	4.8%	1,619
Franklin....	3,619	15.1%	34,099	0.1%	9	3,866	16.1%	752,955	1.6%	195	3,201	13.3%	1,963,424	4.2%	613	2,609	10.9%	2,945,380	6.4%	1,129	2,028	8.5%	3,235,851	7.0%	1,596
Gaston.....	13,670	15.1%	565,999	0.3%	41	15,111	16.7%	3,086,005	1.7%	204	12,769	14.1%	8,195,273	4.4%	642	9,886	10.9%	11,358,362	6.1%	1,149	7,638	8.4%	12,290,533	6.6%	1,609
Gates.....	535	13.3%	3,053	0.1%	6	611	15.2%	98,547	2.3%	161	542	13.5%	224,840	5.3%	415	461	11.5%	335,056	7.9%	727	381	9.5%	344,566	8.1%	904
Graham.....	594	19.4%	2,507	0.1%	4	603	19.7%	93,510	2.6%	155	490	16.0%	268,819	7.6%	549	336	11.0%	315,094	8.9%	938	262	8.6%	345,134	9.7%	1,317
Granville...	3,170	13.5%	23,598	0.0%	7	3,567	15.2%	693,139	1.4%	194	3,274	13.9%	2,038,256	4.2%	623	2,776	11.8%	3,118,994	6.5%	1,124	1,952	8.3%	3,091,173	6.4%	1,584
Greene.....	1,038	15.7%	8,053	0.1%	8	1,328	20.1%	224,385	2.2%	169	1,117	16.9%	644,795	6.3%	577	856	13.0%	927,930	9.1%	1,084	520	7.9%	787,134	7.7%	1,514
Guilford....	34,667	15.7%	405,701	0.1%	12	37,808	17.1%	7,944,882	1.4%	210	29,808	13.5%	19,580,448	3.5%	657	23,490	10.6%	27,371,232	4.9%	1,165	17,459	7.9%	28,639,745	5.1%	1,640
Halifax....	3,552	17.5%	23,671	0.1%	7	4,370	21.6%	743,852	2.8%	170	3,348	16.5%	1,920,452	7.1%	574	2,553	12.6%	2,620,207	9.7%	1,026	1,550	7.7%	2,246,802	8.3%	1,450
Harnett....	6,922	16.2%	76,371	0.1%	11	7,584	17.7%	1,367,583	1.9%	180	5,870	13.7%	3,514,150	4.8%	599	4,761	11.1%	5,079,606	6.9%	1,067	3,523	8.2%	5,224,483	7.1%	1,483
Haywood...	4,030	15.5%	40,361	0.1%	10	4,722	18.2%	965,354	2.1%	204	3,723	14.3%	2,331,524	5.1%	626	2,749	10.6%	2,935,841	6.4%	1,068	2,020	7.8%	3,114,474	6.8%	1,542
Henderson...	7,705	15.5%	79,085	0.1%	10	7,572	15.2%	1,630,653	1.6%	215	6,676	13.4%	4,179,174	4.1%	626	5,094	10.2%	5,474,978	5.4%	1,075	4,006	8.0%	6,100,308	6.0%	1,523
Hertford....	1,272	16.9%	13,690	0.1%	11	1,567	20.8%	269,433	2.8%	172	1,283	17.1%	717,426	7.5%	559	897	11.9%	869,033	9.0%	969	605	8.0%	812,981	8.5%	1,344
Hoke.....	2,610	15.9%	16,845	0.1%	6	3,207	19.5%	541,301	2.6%	169	2,811	17.1%	1,560,585	7.6%	555	1,982	12.0%	2,041,222	9.9%	1,030	1,311	8.0%	1,866,458	9.1%	1,424
Hyde.....	347	19.5%	2,691	0.1%	8	3																			

TABLE C2. TAX YEAR 2016 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	\$50,000 - \$59,999					\$60,000 - \$69,999					\$70,000 - \$79,999					\$80,000 - \$89,999					\$90,000 - \$99,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Alamance..	4,279	6.3%	8,595,979	6.2%	2,009	3,453	5.1%	8,478,473	6.1%	2,455	2,843	4.2%	8,301,206	6.0%	2,920	2,456	3.6%	8,419,464	6.1%	3,428	1,975	2.9%	7,635,629	5.5%	3,866
Alexander..	1,070	7.1%	2,155,866	7.7%	2,015	872	5.7%	2,152,335	7.7%	2,468	711	4.7%	2,117,435	7.6%	2,978	562	3.7%	1,931,436	6.9%	3,437	418	2.8%	1,615,242	5.8%	3,864
Alleghany..	273	6.4%	439,483	6.8%	1,610	201	4.7%	395,838	6.1%	1,969	176	4.1%	446,341	6.9%	2,536	153	3.1%	360,480	5.6%	2,670	95	2.2%	281,559	4.3%	2,964
Anson.....	507	5.6%	1,002,263	9.1%	1,977	352	3.9%	835,956	7.6%	2,375	278	3.1%	773,888	7.0%	2,784	225	2.5%	722,100	6.5%	3,209	160	1.8%	618,009	5.6%	3,863
Ashe.....	693	6.7%	1,290,827	8.0%	1,863	526	5.1%	1,195,332	7.4%	2,272	398	3.8%	1,088,469	6.8%	2,735	342	3.3%	1,055,418	6.6%	3,086	263	2.5%	909,999	5.7%	3,460
Avery.....	405	6.5%	751,619	7.9%	1,856	292	4.7%	654,603	6.9%	2,242	231	3.7%	643,197	6.8%	2,784	184	3.0%	581,174	6.1%	3,159	144	2.3%	507,369	5.3%	3,523
Beaufort...	1,115	5.7%	2,064,577	6.0%	1,852	922	4.7%	2,065,826	6.0%	2,241	788	4.0%	2,113,420	6.1%	2,682	664	3.4%	2,077,475	6.0%	3,129	595	3.0%	2,124,576	6.1%	3,571
Bertie.....	415	5.8%	747,616	8.4%	1,801	272	3.8%	585,889	6.6%	2,154	244	3.4%	644,669	7.3%	2,642	175	2.4%	503,752	5.7%	2,879	116	1.6%	386,727	4.4%	3,334
Bladen.....	667	5.8%	1,241,089	7.1%	1,861	496	4.3%	1,131,406	6.5%	2,281	414	3.6%	1,136,485	6.5%	2,745	339	2.9%	1,043,209	6.0%	3,077	263	2.3%	973,643	5.6%	3,702
Brunswick..	3,349	6.3%	5,724,107	4.8%	1,709	2,713	5.1%	5,486,832	4.6%	2,022	2,476	4.6%	5,970,120	5.0%	2,411	2,260	4.2%	6,205,990	5.2%	2,746	2,078	3.9%	6,425,847	5.4%	3,092
Buncombe..	7,217	6.2%	14,339,219	5.3%	1,987	5,754	4.9%	13,617,383	5.0%	2,367	4,858	4.2%	13,577,144	5.0%	2,795	4,043	3.5%	13,191,150	4.9%	3,263	3,207	2.8%	11,873,667	4.4%	3,702
Burke.....	2,190	6.4%	4,195,253	7.6%	1,916	1,782	5.2%	4,199,194	7.6%	2,356	1,342	3.9%	3,794,586	6.8%	2,828	1,127	3.3%	3,636,754	6.6%	3,227	887	2.6%	3,245,062	5.9%	3,658
Cabarrus....	5,167	6.0%	10,635,109	4.6%	2,058	4,309	5.0%	10,707,002	4.6%	2,485	3,767	4.4%	11,153,703	4.8%	2,961	3,446	4.0%	11,905,664	5.2%	3,455	3,012	3.5%	11,900,049	5.1%	3,951
Caldwell...	1,965	6.3%	3,949,554	7.7%	2,010	1,620	5.2%	3,895,519	7.6%	2,405	1,288	4.1%	3,776,039	7.4%	2,932	988	3.2%	3,350,479	6.5%	3,391	741	2.4%	2,872,260	5.6%	3,876
Camden.....	300	7.3%	423,710	6.7%	1,412	255	6.2%	371,489	5.8%	1,457	220	5.3%	390,591	6.1%	1,775	230	5.6%	431,931	6.8%	1,878	197	4.8%	464,811	7.3%	2,359
Carteret....	1,834	6.2%	3,101,414	5.0%	1,691	1,501	5.1%	3,147,014	5.1%	2,097	1,318	4.5%	3,172,764	5.1%	2,407	1,191	4.0%	3,303,061	5.4%	2,773	945	3.2%	3,091,501	5.0%	3,271
Caswell....	569	6.5%	929,162	7.8%	1,633	457	5.2%	923,281	7.7%	2,020	364	4.2%	894,638	7.5%	2,458	290	3.3%	828,786	6.9%	2,858	265	3.0%	873,360	7.3%	3,296
Catawba....	4,543	6.3%	9,232,345	5.5%	2,032	3,667	5.1%	8,993,487	5.4%	2,453	3,007	4.2%	8,711,141	5.2%	2,897	2,392	3.3%	8,008,805	4.8%	3,348	2,032	2.8%	7,868,358	4.7%	3,872
Chatham....	1,668	5.4%	3,210,389	3.0%	1,925	1,453	4.7%	3,324,554	3.1%	2,288	1,267	4.1%	3,432,310	3.2%	2,709	1,150	3.7%	3,517,716	3.3%	3,059	1,128	3.7%	4,008,546	3.8%	3,554
Cherokee... Chowan.....	658	6.3%	1,071,153	8.4%	1,628	503	4.8%	1,023,289	8.1%	2,034	370	3.6%	858,494	6.8%	2,320	314	3.0%	855,271	6.7%	2,724	257	2.5%	821,741	6.5%	3,197
Cleveland..	348	5.8%	563,162	5.6%	1,618	263	4.4%	511,888	5.1%	1,946	249	4.2%	603,858	6.0%	2,425	216	3.6%	609,330	6.1%	2,821	176	2.9%	563,588	5.6%	3,202
Clyde.....	257	6.1%	337,486	6.1%	1,313	233	5.5%	400,860	7.2%	1,720	164	3.9%	345,935	6.2%	2,109	137	3.2%	345,589	6.2%	2,523	139	3.3%	393,799	7.1%	2,833
Columbus..	2,535	6.4%	4,824,360	7.7%	1,903	1,905	4.8%	4,389,377	7.0%	2,304	1,650	4.1%	4,499,287	7.1%	2,727	1,330	3.3%	4,174,833	6.6%	3,139	1,106	2.8%	4,037,040	6.4%	3,650
Crawford...	1,045	5.3%	1,940,893	7.0%	1,857	883	4.5%	1,912,780	6.9%	2,166	669	3.4%	1,748,835	6.3%	2,614	581	3.0%	1,781,830	6.4%	3,067	448	2.3%	1,591,658	5.8%	3,553
Cumberland	2,601	6.5%	4,400,553	5.9%	1,692	2,184	5.5%	4,406,981	5.9%	2,018	1,853	4.7%	4,591,152	6.2%	2,478	1,534	3.9%	4,311,349	5.8%	2,811	1,284	3.2%	4,174,370	5.6%	3,251
Currituck..	6,563	5.8%	11,464,476	6.4%	1,747	5,210	4.6%	10,772,268	6.1%	2,068	4,320	3.8%	10,499,009	5.9%	2,430	2,430	3.1%	10,159,631	5.7%	2,845	2,731	2.4%	9,036,343	5.1%	3,309
Dare.....	685	6.7%	836,090	6.2%	1,221	548	5.4%	736,313	5.4%	1,344	499	4.9%	813,752	6.0%	1,631	466	4.6%	864,192	6.4%	1,854	428	4.2%	924,450	6.8%	2,160
Davidson...	1,147	6.4%	2,141,153	5.7%	1,867	901	5.0%	2,007,476	5.3%	2,228	766	4.3%	1,953,281	5.2%	2,550	612	3.4%	1,754,674	6.4%	2,867	583	3.3%	1,913,755	5.1%	3,283
Davie.....	4,356	6.3%	8,869,597	6.6%	2,036	3,597	5.2%	8,876,283	6.6%	2,468	3,186	4.6%	9,438,150	7.0%	2,962	2,545	3.7%	8,856,334	6.6%	3,480	2,092	3.0%	8,306,984	6.2%	3,971
DeWitt.....	1,132	6.3%	2,237,376	4.9%	1,976	963	5.3%	2,296,753	5.0%	2,385	847	4.7%	2,364,717	5.2%	2,792	700	3.9%	2,265,395	4.9%	3,236	603	3.3%	2,264,874	4.9%	3,756
Duplin.....	1,122	5.6%	2,187,219	7.5%	1,949	850	4.2%	1,994,342	6.8%	2,346	680	3.4%	1,895,438	6.5%	2,787	473	2.4%	1,549,487	5.3%	3,276	429	2.1%	1,575,577	5.4%	3,673
Durham.....	8,815	6.6%	18,877,703	5.2%	2,142	6,713	5.0%	17,285,027	4.8%	2,575	5,540	4.2%	16,713,993	4.6%	3,017	4,765	3.6%	16,466,363	4.6%	3,456	4,160	3.1%	16,308,091	4.5%	3,920
Edgecombe..	1,010	5.2%	2,021,838	7.8%	2,002	676	3.5%	1,607,964	6.2%	2,379	548	2.8%	1,556,581	6.0%	2,840	440	2.3%	1,439,976	5.5%	3,273	371	1.9%	1,337,457	5.1%	3,605
Forsyth....	9,525	6.0%	19,258,945	4.6%	2,022	7,684	4.9%	19,082,485	4.6%	2,483	6,476	4.1%	18,717,866	4.5%	2,890	5,471	3.5%	18,462,957	4.5%	3,375	4,487	2.8%	17,342,664	4.2%	3,865
Franklin....	1,575	6.6%	3,116,471	6.7%	1,979	1,212	5.1%	2,929,322	6.3%	2,417	1,076	4.5%	3,170,966	6.8%	2,947	974	4.1%	3,254,291	7.0%	3,341	752	3.1%	2,881,244	6.2%	3,831
Gaston.....	5,883	6.5%	11,803,669	6.3%	2,006	4,637	5.1%	11,358,224	6.1%	2,449	3,857	4.3%	11,161,616	6.0%	2,894	3,045	3.4%	10,293,975	5.5%	3,381	2,622	2.9%	9,987,077	5.4%	3,809
Gates.....	276	6.9%	277,846	6.5%	1,007	261	6.5%	313,971	7.4%	1,203	188	4.7%	316,311	7.4%	1,683	179	4.5%	309,044	7.3%	1,727	140	3.5%	315,211	7.4%	2,252
Graham.....	194	6.3%	332,502	9.3%	1,714	156	5.1%	325,148	9.1%	2,084	110	3.6%	289,172	8.1%	2,629	78	2.5%	216,360	6.1%	2,774	75	2.4%	261,524	7.3%	3,487
Granville...	1,556	6.6%	3,157,312	6.6%	2,029	1,271	5.4%	3,117,403	6.5%	2,453	1,073	4.6%	3,059,934	6.4%	2,852	960	4.1%	3,164,922	6.6%	3,297	755	3.2%	2,908,396	6.0%	3,852
Greene.....	356	5.4%	706,431	6.9%	1,984	306	4.6%	734,965	7.2%	2,402	233	3.5%	647,737	6.4%	2,780	213	3.2%	695,796	6.8%	3,267	146	2.2%	531,105	5.2%	3,638
Guilford....	12,895	5.8%	26,533,601	4.7%	2,058	10,001	4.5%	24,387,061	4.4%	2,438	8,326	3.8%	24,232,320	4.3%	2,910	7,269	3.3%	24,366,968	4.3%	3,352	6,197	2.8%	23,516,262	4.2%	3,795
Halifax....	1,026	5.1%	1,860,781	6.9%	1,814	825	4.1%	1,788,260	6.6%	2,168	633	3.1%	1,598,056	5.9%	2,525	517	2.6%	1,583,387	5.9%	3,063	398	2.0%	1,369,670	5.1%	3,441
Harnett....	2,753	6.4%	5,149,268	7.0%	1,870	2,139	5.0%	4,730,328	6.5%	2,211	1,792	4.2%	4,720,926	6.4%	2,634	1,546	3.6%	4,774,556	6.5%	3,088	1,264	3.0%	4,594,915	6.3%	3,635
Haywood...	1,698	6.5%	3,298,600	7.2%	1,943	1,414	5.4%	3,256,442	7.1%	2,303	1,111	4.3%	3,063,573	6.7%	2,757	955	3.7%	3,093,993	6.8%	3,240	754	2.9%	2,764,586	6.0%	3,667
Henderson..	3,263	6.5%	6,090,919	6.0%	1,867	2,667	5.4%	5,989,568	5.9%	2,246	2,326	4.7%	6,161,025	6.1%	2,649	2,009	4.0%	6,229,244	6.2%	3,101	1,645	3.3%	5,714,545	5.7%	3,474
Hertford....	428	5.7%	708,680	7.4%	1,656	280	3.7%	508,278	5.3%	1,815	240	3.2%	575,586	6.0%	2,398	174	2.3%	497,204	5.2%	2,857	162	2.2%	513,391	5.3%	3,169
Hoke.....	941	5.7%	1,689,043	8.2%	1,795	770	4.7%	1,631,508	7.9%	2,119	693	4.2%	1,702,051	8.3%	2,456										

TABLE C2. TAX YEAR 2016 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																				Total Returns Filed and Net Tax Liability					
	\$100,000 - \$149,999					\$150,000 - \$199,999					\$200,000 or more					Returns filed	% of total	Net tax liability [S]	% of total	Avg tax liability [S]	Rank					
	Returns filed	% of county	Net tax liability [S]	% of county	Avg tax liability [S]	Returns filed	% of county	Net tax liability [S]	% of county	Avg tax liability [S]	Returns filed	% of county	Net tax liability [S]	% of county	Avg tax liability [S]						Returns filed	Net tax liability [S]	Average			
Alamance..	5,197	7.7%	27,305,824	19.7%	5,254	1,607	2.4%	12,716,090	9.2%	7,913	1,466	2.2%	30,769,168	22.2%	20,989	67,759	1.5%	138,836,431	1.3%	2,049	16	17	25			
Alexander..	854	5.6%	4,402,157	15.7%	5,155	246	1.6%	1,937,869	6.9%	7,878	216	1.4%	5,511,120	19.7%	25,514	15,175	0.3%	28,013,599	0.3%	1,846	65	56	34			
Alleghany...	200	4.7%	828,244	12.8%	4,141	64	1.5%	446,688	6.9%	6,980	67	1.6%	1,902,457	29.3%	28,395	4,299	0.1%	6,482,884	0.1%	1,508	93	91	66			
Anson.....	373	4.1%	1,762,273	16.0%	4,725	77	0.8%	549,604	5.0%	7,138	64	0.7%	1,016,852	9.2%	15,888	9,072	0.2%	11,033,293	0.1%	1,216	75	79	94			
Ashe.....	589	5.7%	2,664,885	16.6%	4,524	153	1.5%	1,124,172	7.0%	7,348	163	1.6%	3,114,176	19.4%	19,105	10,342	0.2%	16,089,952	0.1%	1,556	72	72	61			
Avery.....	303	4.9%	1,405,775	14.8%	4,640	83	1.3%	607,439	6.4%	7,319	111	1.8%	1,989,147	21.0%	17,920	6,236	0.1%	9,487,898	0.1%	1,521	86	84	64			
Beaufort...	1,498	7.7%	7,202,133	20.8%	4,808	446	2.3%	3,252,881	9.4%	7,293	394	2.0%	7,106,284	20.5%	18,036	19,568	0.4%	34,661,569	0.3%	1,771	52	52	43			
Bertie.....	305	5.2%	1,427,487	16.1%	4,680	76	1.1%	561,599	6.3%	7,389	59	0.8%	1,141,260	12.8%	19,343	7,192	0.2%	8,888,066	0.1%	1,236	81	85	91			
Bladen.....	600	4.2%	3,004,077	17.2%	5,007	151	1.3%	1,108,684	6.3%	7,342	135	1.2%	3,348,025	19.1%	24,800	11,575	0.3%	17,513,481	0.2%	1,513	70	69	65			
Brunswick..	5,763	10.8%	23,782,387	19.8%	4,127	1,998	3.7%	12,662,507	10.6%	6,338	1,795	3.4%	38,091,662	31.8%	21,221	53,496	1.2%	119,942,534	1.1%	2,242	22	19	18			
Buncombe..	8,815	7.6%	43,415,515	16.0%	4,925	3,152	2.7%	23,465,893	8.7%	7,445	4,443	3.8%	91,927,385	33.9%	20,690	116,528	2.5%	270,991,416	2.5%	2,326	6	7	15			
Burke.....	1,777	5.2%	8,650,717	15.6%	4,868	469	1.4%	6,550,217	6.4%	7,555	509	1.5%	10,267,277	18.5%	20,171	34,225	0.7%	55,452,761	0.5%	1,620	33	35	58			
Cabarrus....	9,069	10.6%	49,229,279	21.3%	5,428	3,415	4.0%	27,810,069	12.0%	8,144	3,300	3.9%	67,835,701	29.4%	20,556	85,648	1.9%	231,116,163	2.1%	2,698	11	10	9			
Caldwell...	1,665	5.3%	8,564,691	16.7%	5,144	396	1.3%	3,064,041	6.0%	7,737	396	1.3%	9,077,112	17.7%	22,922	31,345	0.7%	51,367,563	0.5%	1,639	35	37	54			
Camden.....	501	12.2%	1,573,749	24.8%	3,141	142	3.5%	757,693	11.9%	5,336	77	1.9%	915,054	14.4%	11,884	4,114	0.1%	6,353,069	0.1%	1,544	95	92	62			
Carteret....	2,613	8.9%	11,833,765	19.2%	4,529	844	2.9%	5,925,426	9.6%	7,021	952	3.2%	19,025,164	30.8%	19,984	29,475	0.6%	61,673,012	0.6%	2,092	37	34	22			
Caswell....	527	6.0%	2,334,696	19.5%	4,430	113	1.3%	758,660	6.3%	6,714	83	1.0%	1,306,784	10.9%	15,744	8,720	0.2%	11,985,719	0.1%	1,375	77	78	80			
Catawba....	4,985	6.9%	25,853,394	15.5%	5,186	1,753	2.4%	13,940,958	8.3%	7,953	2,247	3.1%	55,294,535	33.1%	24,608	72,265	1.6%	167,068,158	1.5%	2,312	14	15	16			
Chatham....	3,697	12.1%	17,968,948	16.9%	4,860	1,838	6.0%	13,711,804	12.9%	7,460	2,535	8.3%	48,346,785	45.4%	19,072	30,677	0.7%	106,507,495	1.0%	3,472	36	21	4			
Cherokee...	504	4.8%	2,075,877	16.3%	4,119	124	1.2%	729,891	5.7%	5,886	108	1.0%	1,808,675	14.2%	16,747	10,409	0.2%	12,698,836	0.1%	1,220	71	75	92			
Chowan.....	424	7.1%	1,874,125	18.8%	4,420	127	2.1%	897,621	9.0%	7,068	142	2.4%	2,388,729	23.9%	16,822	5,981	0.1%	9,981,726	0.1%	1,669	88	82	52			
Clay.....	250	5.9%	955,532	17.2%	3,822	78	1.8%	462,685	8.4%	5,932	73	1.7%	1,085,287	19.6%	14,867	4,238	0.1%	5,540,288	0.1%	1,307	94	96	85			
Cleveland..	2,378	6.0%	11,259,345	17.9%	4,735	604	1.5%	4,415,573	7.0%	7,311	567	1.4%	10,546,820	16.8%	18,601	39,857	0.9%	62,959,666	0.6%	1,580	27	33	59			
Columbus..	1,092	5.6%	5,145,493	18.6%	4,712	254	1.3%	1,827,857	6.6%	7,196	223	1.1%	4,692,011	17.0%	21,040	19,606	0.4%	27,667,796	0.3%	1,411	51	58	75			
Craven.....	3,304	8.3%	14,533,054	19.5%	4,399	995	2.5%	6,939,807	9.3%	6,975	910	2.3%	18,356,221	24.6%	20,172	39,788	0.9%	74,618,613	0.7%	1,875	28	29	32			
Cumberland	7,067	6.2%	31,682,856	17.8%	4,483	2,250	2.0%	15,371,489	8.6%	6,822	2,013	1.8%	38,991,764	21.9%	19,370	114,039	2.5%	177,880,033	1.6%	1,560	7	13	60			
Currituck..	1,153	11.3%	3,024,428	22.4%	2,623	349	3.4%	1,420,591	10.5%	4,070	243	2.4%	2,413,840	17.8%	9,933	10,209	0.2%	13,529,529	0.1%	1,325	73	74	84			
Dare.....	1,459	8.1%	6,322,125	16.7%	4,333	525	2.9%	3,551,846	9.4%	6,765	659	3.7%	11,455,264	30.3%	17,383	17,918	0.4%	37,749,442	0.3%	2,107	57	49	21			
Davidson...	5,015	7.3%	26,408,401	19.7%	5,266	1,385	2.0%	10,984,022	8.2%	7,931	1,264	1.8%	25,462,984	19.0%	20,145	68,991	1.5%	133,994,157	1.2%	1,942	15	18	29			
Davie.....	1,682	9.3%	8,750,335	19.1%	5,202	611	3.4%	4,890,557	10.7%	8,004	755	4.2%	14,535,359	31.7%	19,252	18,069	0.4%	45,788,948	0.4%	2,534	56	43	12			
Duplin.....	871	4.4%	4,243,777	14.5%	4,872	232	1.2%	1,667,088	5.7%	7,186	227	1.1%	4,325,789	14.8%	19,056	20,019	0.4%	29,325,407	0.3%	1,465	50	54	71			
Durham.....	12,481	9.4%	65,855,422	18.3%	5,276	4,938	3.7%	38,522,088	10.7%	7,801	5,949	4.5%	117,797,077	32.7%	19,801	133,111	2.9%	360,594,826	3.3%	2,709	5	5	8			
Edgecombe..	748	3.8%	3,651,010	14.0%	4,881	205	1.1%	1,489,087	5.7%	7,264	192	1.0%	5,280,134	20.3%	27,501	19,455	0.4%	26,022,695	0.2%	1,338	53	60	81			
Forsyth....	12,825	8.1%	67,161,130	16.2%	5,237	4,658	3.0%	37,024,144	8.9%	7,949	6,723	4.3%	159,189,644	38.4%	23,678	157,757	3.4%	414,806,442	3.8%	2,629	4	4	10			
Franklin...	2,098	8.7%	10,999,298	23.8%	5,243	566	2.4%	4,403,187	9.5%	7,779	415	1.7%	6,608,810	14.3%	15,925	23,991	0.5%	46,295,298	0.4%	1,930	45	42	30			
Gaston.....	7,079	7.8%	36,492,276	19.6%	5,155	2,194	2.4%	17,074,781	9.2%	7,782	2,193	2.4%	42,294,492	22.7%	19,286	90,584	2.0%	185,962,282	1.7%	2,053	9	12	24			
Gates.....	330	8.2%	975,607	22.9%	2,956	79	2.0%	385,032	9.0%	4,874	27	0.7%	355,464	8.4%	13,165	4,010	0.1%	4,254,548	0.0%	1,061	96	97	99			
Graham....	115	3.8%	491,160	13.8%	4,271	28	0.9%	187,327	5.3%	6,690	22	0.7%	430,950	12.1%	19,589	3,063	0.1%	3,559,207	0.0%	1,162	98	98	97			
Granville..	2,116	9.0%	11,023,572	22.9%	5,210	604	2.6%	4,821,835	10.0%	7,983	443	1.9%	7,948,416	16.5%	17,942	23,517	0.5%	48,166,950	0.4%	2,048	46	38	26			
Greene.....	333	5.0%	1,664,889	16.3%	5,000	89	1.3%	671,030	6.6%	7,540	70	1.1%	1,944,189	19.1%	27,774	6,605	0.1%	10,188,439	0.1%	1,543	85	81	63			
Guilford...	17,607	8.0%	91,574,472	16.3%	5,201	6,805	3.1%	53,840,316	9.6%	7,912	9,109	4.1%	208,080,437	37.1%	22,843	221,441	4.8%	560,473,445	5.1%	2,531	3	3	13			
Halifax....	959	4.7%	4,593,410	17.0%	4,790	284	1.4%	2,078,962	7.7%	7,320	238	1.2%	4,596,022	17.0%	19,311	20,253	0.4%	27,023,532	0.2%	1,334	49	59	82			
Harnett....	3,174	7.4%	15,175,706	20.7%	4,781	856	2.0%	6,374,756	8.7%	7,447	597	1.4%	12,460,366	17.0%	20,872	42,781	0.9%	73,243,014	0.7%	1,712	26	30	48			
Haywood...	1,840	7.1%	8,797,677	19.2%	4,781	477	1.8%	3,445,711	7.5%	7,224	467	1.8%	8,609,671	18.8%	18,436	25,960	0.6%	45,717,807	0.4%	1,761	40	44	44			
Henderson..	4,195	8.4%	19,732,347	19.5%	4,704	1,330	2.7%	9,247,974	9.2%	6,953	1,334	2.7%	24,419,553	24.2%	18,306	49,822	1.1%	101,049,373	0.9%	2,028	23	23	27			
Hertford...	424	5.6%	1,862,980	19.4%	4,394	95	1.3%	651,599	6.8%	6,859	94	1.2%	1,608,688	16.7%	17,114	7,521	0.2%	9,608,969	0.1%	1,278	80	83	87			
Hoke.....	911	5.5%	4,111,443	20.0%	4,513	207	1.3%	1,332,133	6.5%	6,435	102	0.6%	1,269,663	6.2%	12,448	16,452	0.4%	20,558,043	0.2%	1,250	61	67	90			
Hyde.....	80	4.5%	346,016	13.9%	4,325	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	0.0%	2,480,591	0.0%	1,396	99	99	76			
Iredell....	6,690	9.0%	35,510,745	16.4%	5,308	2,635	3.5%	21,245,854	9.8%	8,063	3,760	5.1%	88,438,057	40.8%	23,521	74,253	1.6%	216,814,640	2.0%	2,920	13	11	6			
Jackson...	883	6.1%	4,014,329	17.0%	4,546	276	1.9%	1,864,996	7.9%	6,757	281	2.0%	4,838,708	20.5%	17,220	14,395	0.3%	23,585,913	0.2%	1,638	66	65	55			

TABLE C2. TAX YEAR 2016 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	< \$10,000				\$10,000 - \$19,999				\$20,000 - \$29,999				\$30,000 - \$39,999				\$40,000 - \$49,999								
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Johnston	11,413	14.8%	102,172	0.1%	9	11,465	14.9%	2,293,399	1.3%	200	9,182	11.9%	5,691,212	3.3%	620	7,912	10.2%	8,850,700	5.1%	1,119	6,210	8.0%	9,878,307	5.7%	1,591
Jones	571	16.5%	6,544	0.1%	11	649	18.8%	127,024	2.3%	196	529	15.3%	314,409	5.6%	594	456	13.2%	486,870	8.7%	1,068	272	7.9%	410,367	7.3%	1,509
Lee	3,948	16.1%	27,209	0.1%	7	4,132	16.9%	789,643	1.8%	191	3,751	15.3%	2,251,540	5.2%	600	2,835	11.6%	3,188,859	7.3%	1,125	1,983	8.1%	3,099,637	7.1%	1,563
Lenoir	3,950	17.2%	42,909	0.1%	11	4,647	20.2%	785,800	2.3%	169	4,068	17.7%	2,488,730	7.3%	612	2,960	12.9%	3,268,340	9.6%	1,104	1,705	7.4%	2,546,363	7.5%	1,493
Lincoln	4,624	14.6%	50,241	0.1%	11	4,515	14.2%	995,826	1.2%	221	4,030	12.7%	2,615,400	3.2%	649	3,228	10.2%	3,664,404	4.4%	1,135	2,444	7.7%	3,882,207	4.7%	1,588
Macon	2,694	18.9%	20,031	0.1%	7	2,565	18.0%	498,183	2.0%	194	2,150	15.1%	1,253,084	5.1%	583	1,486	10.4%	1,517,217	6.1%	1,021	1,064	7.5%	1,480,197	6.0%	1,391
Madison	1,524	18.3%	14,604	0.1%	10	1,469	17.6%	289,991	2.3%	197	1,193	14.3%	754,569	6.1%	632	950	11.4%	1,013,437	8.2%	1,067	696	8.4%	1,060,098	8.5%	1,523
Martin	1,597	17.6%	10,663	0.1%	7	1,805	19.9%	318,142	2.5%	176	1,504	16.6%	910,383	7.2%	605	1,071	11.8%	1,132,097	9.0%	1,057	693	7.6%	1,015,109	8.0%	1,465
McDowell	2,872	16.5%	24,843	0.1%	9	3,038	17.4%	606,988	2.4%	200	2,811	16.1%	1,819,542	7.0%	647	2,308	13.2%	2,589,392	10.0%	1,122	1,480	8.5%	2,271,389	8.8%	1,535
Mecklenburg	62,275	13.5%	869,405	0.1%	14	67,832	14.7%	14,412,914	0.9%	212	55,962	12.2%	37,008,297	2.3%	661	46,489	10.1%	55,172,191	3.4%	1,187	36,949	8.0%	62,176,916	3.9%	1,683
Mitchell	1,031	17.5%	7,311	0.1%	7	1,040	17.7%	199,231	2.3%	192	848	14.4%	494,602	5.7%	583	676	11.5%	730,407	8.4%	1,080	498	8.5%	762,311	8.7%	1,531
Montgomery	1,541	16.0%	57,657	0.4%	37	1,884	19.5%	364,379	2.3%	193	1,700	17.6%	1,024,772	6.3%	603	1,207	12.5%	1,318,888	8.1%	1,093	810	8.4%	1,245,253	7.7%	1,537
Moore	5,942	15.2%	42,077	0.0%	7	5,637	14.4%	1,179,886	1.2%	209	4,792	12.2%	2,948,311	3.0%	615	3,597	9.2%	3,802,867	3.9%	1,057	2,745	7.0%	3,989,034	4.1%	1,453
Nash	6,259	15.9%	54,922	0.1%	9	7,458	19.0%	1,391,465	1.8%	187	5,593	14.2%	3,494,864	4.5%	625	4,668	11.9%	5,249,682	6.8%	1,125	3,201	8.1%	5,105,192	6.6%	1,595
New Hanover	15,419	16.2%	192,246	0.1%	12	14,923	15.6%	3,617,093	1.4%	242	11,579	12.1%	7,983,342	3.0%	689	9,356	9.8%	11,071,522	4.2%	1,183	7,316	7.7%	11,858,583	4.5%	1,621
Northampton	1,121	16.0%	20,570	0.3%	18	1,431	20.5%	225,139	2.8%	157	1,200	17.2%	710,490	8.7%	592	869	12.4%	789,416	9.6%	908	564	8.1%	744,705	9.1%	1,320
Onslow	9,313	16.0%	136,026	0.2%	15	10,579	18.2%	2,067,206	2.6%	195	9,040	15.6%	4,884,417	6.1%	540	6,623	11.4%	6,035,289	7.5%	911	4,758	8.2%	6,024,233	7.5%	1,266
Orange	8,240	14.5%	197,732	0.1%	24	6,963	12.3%	1,733,846	0.7%	249	6,416	11.3%	4,478,726	1.9%	698	5,052	8.9%	5,864,676	2.5%	1,161	3,811	6.7%	6,230,022	2.6%	1,635
Pamlico	790	15.8%	5,187	0.1%	7	838	16.7%	159,928	1.8%	191	636	12.7%	372,276	4.2%	585	530	10.6%	518,088	5.9%	978	364	7.3%	486,582	5.5%	1,337
Pasquotank	2,494	16.0%	14,374	0.1%	6	2,997	19.3%	516,114	2.6%	172	2,201	14.2%	1,194,145	5.9%	543	1,678	10.8%	1,564,000	7.8%	932	1,196	7.7%	1,445,672	7.2%	1,209
Pender	3,688	16.2%	29,916	0.1%	8	3,650	16.0%	741,969	1.6%	203	2,849	12.5%	1,723,214	3.7%	605	2,246	9.9%	2,384,590	5.1%	1,062	1,669	7.3%	2,475,873	5.3%	1,483
Perquimans	765	14.9%	4,497	0.1%	6	882	17.2%	146,387	1.9%	166	675	13.1%	369,135	4.9%	547	515	10.0%	471,926	6.3%	916	396	7.7%	476,884	6.3%	1,204
Person	2,542	15.9%	17,340	0.1%	7	2,619	16.3%	483,422	1.7%	185	2,104	13.1%	1,324,518	4.6%	630	1,833	11.4%	2,082,675	7.3%	1,136	1,393	7.5%	2,249,909	7.9%	1,615
Pitt	10,975	16.7%	112,413	0.1%	10	12,256	18.7%	2,380,291	1.7%	194	9,098	13.8%	5,834,046	4.1%	641	6,870	10.5%	7,928,203	5.6%	1,154	5,001	7.6%	8,131,741	5.7%	1,626
Polk	1,413	17.2%	18,101	0.1%	13	1,370	16.7%	271,411	1.9%	198	1,011	12.3%	573,344	4.0%	567	782	9.5%	758,015	5.3%	969	600	7.3%	758,896	5.3%	1,015
Randolph	9,455	15.9%	63,766	0.1%	7	10,298	17.3%	2,102,065	2.0%	204	9,210	15.5%	5,808,941	5.5%	631	6,930	11.6%	7,803,565	7.3%	1,126	5,033	8.5%	8,061,466	7.6%	1,602
Richmond	3,275	18.6%	19,772	0.1%	6	3,668	20.9%	654,258	2.8%	178	2,991	17.0%	1,731,452	7.4%	579	2,028	11.5%	2,163,364	9.3%	1,067	1,396	7.9%	2,072,653	8.9%	1,485
Robeson	7,931	18.0%	53,686	0.1%	7	10,530	24.0%	1,613,867	3.1%	153	7,590	17.3%	4,480,382	8.5%	590	5,497	12.5%	5,990,138	11.4%	1,090	3,290	7.5%	5,077,308	9.7%	1,543
Rockingham	5,826	15.6%	44,779	0.1%	8	6,527	17.5%	1,307,401	2.1%	200	5,600	15.0%	3,436,588	5.4%	614	4,389	11.8%	4,763,421	7.5%	1,085	3,130	8.4%	4,737,805	7.5%	1,514
Rowan	9,330	16.0%	73,226	0.1%	8	10,423	17.9%	2,023,564	1.9%	194	8,407	14.4%	5,260,140	5.0%	626	6,679	11.4%	7,493,658	7.2%	1,122	4,881	8.4%	7,680,546	7.3%	1,574
Rutherford	4,301	17.5%	28,263	0.1%	7	4,670	19.0%	882,750	2.5%	189	3,626	14.7%	2,125,709	6.1%	586	2,902	11.8%	3,011,609	8.6%	1,038	1,967	8.0%	2,825,168	8.1%	1,436
Sampson	4,062	16.6%	97,619	0.2%	24	4,879	20.0%	781,031	2.0%	160	3,894	15.9%	2,228,358	5.6%	572	3,050	12.5%	3,284,568	8.3%	1,077	2,175	8.9%	3,398,709	8.6%	1,563
Scotland	2,482	18.8%	44,319	0.3%	18	3,068	23.2%	474,536	2.8%	155	2,013	15.2%	1,164,649	7.0%	579	1,402	10.6%	1,504,264	9.0%	1,073	1,029	7.8%	1,521,505	9.1%	1,479
Stanly	3,895	15.7%	27,062	0.1%	7	4,057	16.3%	878,089	1.8%	216	3,493	14.0%	2,210,591	4.6%	633	2,851	11.5%	3,237,273	6.8%	1,135	2,103	8.5%	3,264,916	6.9%	1,553
Stokes	3,073	15.8%	26,779	0.1%	9	3,002	15.5%	635,638	1.8%	212	2,608	13.4%	1,647,736	4.7%	632	2,173	11.2%	2,416,630	6.9%	1,112	1,663	8.6%	2,653,845	7.5%	1,596
Surry	4,778	17.5%	41,036	0.1%	9	4,907	17.9%	957,762	2.0%	195	4,192	15.3%	2,554,625	5.5%	609	2,916	10.7%	3,126,045	6.7%	1,072	2,141	7.8%	3,236,682	6.9%	1,512
Swain	855	12.2%	4,256	0.1%	5	1,787	25.5%	192,966	3.1%	108	1,110	15.9%	444,749	7.2%	401	806	11.5%	536,801	8.7%	666	621	8.9%	618,781	10.1%	996
Transylvania	2,114	16.1%	17,075	0.1%	8	2,210	16.8%	450,034	1.8%	204	1,817	13.8%	1,118,402	4.6%	616	1,342	10.2%	1,435,410	5.9%	1,070	1,008	7.7%	1,438,980	5.9%	1,428
Tyrrell	277	18.8%	1,388	0.1%	5	345	23.5%	54,518	3.2%	158	216	14.7%	132,841	7.9%	615	180	12.2%	195,717	11.6%	1,087	134	9.1%	200,461	11.9%	1,496
Union	13,672	15.1%	259,984	0.1%	19	11,428	12.7%	2,440,973	0.8%	214	9,465	10.5%	6,002,540	1.9%	634	7,774	8.6%	8,626,547	2.8%	1,110	6,242	6.9%	9,747,389	3.2%	1,562
Vance	3,168	18.0%	24,232	0.1%	8	3,870	22.0%	677,842	2.8%	175	3,105	17.6%	1,875,282	7.7%	604	2,208	12.5%	2,453,514	10.1%	1,111	1,313	7.5%	2,073,814	8.5%	1,579
Wake	60,661	13.3%	707,862	0.0%	12	53,718	11.8%	12,529,865	0.7%	233	46,398	10.2%	31,747,780	1.9%	684	41,102	9.0%	49,352,873	2.9%	1,201	34,187	7.5%	58,052,947	3.4%	1,698
Warren	1,006	16.4%	10,152	0.1%	10	1,270	20.8%	229,523	3.1%	181	1,116	18.2%	669,283	9.0%	600	825	13.5%	875,998	11.8%	1,062	525	8.6%	780,366	10.5%	1,486
Washington	922	19.7%	5,656	0.1%	6	1,020	21.7%	166,626	2.8%	163	733	15.6%	435,433	7.4%	594	517	11.0%	548,896	9.3%	1,062	357	7.6%	530,452	9.0%	1,486
Watauga	3,763	20.2%	39,527	0.1%	11	3,018	16.2%	758,966	1.9%	251	2,306	12.4%	1,545,852	3.8%	670	1,688	9.1%	1,883,894	4.7%	1,116	1,263	6.8%	1,939,413	4.8%	1,536
Wayne	6,919	15.4%	66,735	0.1%	10	8,334	18.6%	1,500,978	1.8%	180	7,370	16.5%	4,421,861	5.4%	600	5,541	12.4%	5,912,710	7.2%	1,067	3,650	8.1%	5,391,257	6.6%	1,477
Wilkes	4,750	17.5%	42,175	0.1%	9	4,823	17.7%	962,617	2.1%	200	4,420	16.2%	2,784,132	6.2%	630	2,996	11.0%	3,239,912	7.2%	1,081	2,164	8.0%	3,265,309	7.2%	1,509
Wilson	6,049	16.8%	49,745	0.1%	8	6,936	19.2%	1,235,508	1.9%	178</															

TABLE C2. TAX YEAR 2016 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	\$50,000 - \$59,999					\$60,000 - \$69,999					\$70,000 - \$79,999					\$80,000 - \$89,999					\$90,000 - \$99,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Johnston	5,121	6.6%	10,409,838	6.0%	2,033	4,213	5.5%	10,377,451	6.0%	2,463	3,698	4.8%	10,937,862	6.3%	2,958	3,330	4.3%	11,488,155	6.6%	3,450	2,851	3.7%	11,089,967	6.4%	3,890
Jones	219	6.3%	381,737	6.8%	1,743	188	5.4%	403,073	7.2%	2,144	126	3.6%	342,491	6.1%	2,718	101	2.9%	303,078	5.4%	3,001	63	1.8%	220,529	3.9%	3,500
Lee	1,511	6.2%	2,975,398	6.8%	1,969	1,149	4.7%	2,769,237	6.4%	2,410	972	4.0%	2,773,189	6.4%	2,853	878	3.6%	2,831,775	6.5%	3,225	690	2.8%	2,489,666	5.7%	3,608
Lenoir	1,199	5.2%	2,227,837	6.5%	1,858	942	4.1%	2,127,416	6.3%	2,258	745	3.2%	1,998,159	5.9%	2,682	597	2.6%	1,809,529	5.3%	3,031	502	2.2%	1,804,150	5.3%	3,594
Lincoln	1,907	6.0%	3,816,687	4.6%	2,001	1,660	5.2%	4,078,662	4.9%	2,457	1,530	4.8%	4,433,306	5.4%	2,898	1,250	3.9%	4,260,094	5.2%	3,408	1,024	3.2%	3,937,102	4.8%	3,845
Macon	845	5.9%	1,444,576	5.9%	1,710	681	4.8%	1,448,361	5.9%	2,127	588	4.1%	1,556,399	6.3%	2,647	444	3.1%	1,320,217	5.3%	2,973	347	2.4%	1,151,698	4.7%	3,319
Madison	529	6.3%	1,007,709	8.1%	1,905	452	5.4%	1,045,543	8.4%	2,313	346	4.2%	966,176	7.8%	2,792	282	3.4%	881,214	7.1%	3,125	219	2.6%	787,456	6.3%	3,596
Martin	486	5.4%	910,062	7.2%	1,873	399	4.4%	911,812	7.2%	2,285	330	3.6%	938,900	7.4%	2,845	267	2.9%	844,129	6.7%	3,162	209	2.3%	801,136	6.3%	3,833
McDowell	1,126	6.5%	2,199,406	8.5%	1,953	900	5.2%	2,140,272	8.3%	2,378	716	4.1%	2,034,090	7.9%	2,841	583	3.3%	1,926,168	7.5%	3,304	423	2.4%	1,600,784	6.2%	3,784
Mecklenburg	28,361	6.2%	60,288,043	3.8%	2,126	22,698	4.9%	57,724,389	3.6%	2,543	18,385	4.0%	55,064,511	3.4%	2,995	15,308	3.3%	52,958,766	3.3%	3,460	13,316	2.6%	52,317,982	3.3%	3,929
Mitchell	388	6.6%	778,353	8.9%	2,006	341	5.8%	819,933	9.4%	2,404	294	5.0%	849,562	9.7%	2,890	183	3.1%	632,883	7.3%	3,458	152	2.9%	580,328	6.7%	3,818
Montgomery	552	5.7%	1,079,720	6.7%	1,956	447	4.6%	1,057,243	6.5%	2,365	308	3.2%	899,486	5.6%	2,920	265	2.7%	876,840	5.4%	3,309	211	2.2%	797,515	4.9%	3,780
Moore	2,304	5.9%	4,072,391	4.2%	1,768	1,928	4.9%	4,032,309	4.1%	2,091	1,723	4.4%	4,149,450	4.3%	2,408	1,618	4.1%	4,645,217	4.8%	2,871	1,346	3.4%	4,439,391	4.6%	3,298
Nash	2,422	6.2%	4,844,497	6.2%	2,000	1,872	4.8%	4,477,489	5.8%	2,392	1,518	3.9%	4,374,458	5.6%	2,882	1,252	3.2%	4,133,982	5.3%	3,302	956	2.4%	3,569,878	4.6%	3,734
New Hanover	5,590	5.9%	11,192,008	4.2%	2,002	4,453	4.7%	10,511,075	4.0%	2,360	3,845	4.0%	10,701,280	4.0%	2,783	3,266	3.4%	10,635,691	4.0%	3,256	2,857	3.0%	10,509,239	4.0%	3,678
Northampton	425	6.1%	681,374	8.3%	1,603	277	4.0%	531,686	6.5%	1,919	237	3.4%	568,010	6.9%	2,397	199	2.8%	528,256	6.5%	2,655	149	2.1%	433,368	5.3%	2,909
Onslow	3,656	6.3%	5,761,842	7.1%	1,576	2,957	5.1%	5,605,519	7.0%	1,896	2,473	4.3%	5,605,012	7.0%	2,266	1,945	3.3%	5,219,613	6.5%	2,684	1,497	2.6%	4,554,215	5.7%	3,042
Orange	2,966	5.2%	6,056,691	2.6%	2,042	2,378	4.2%	5,682,297	2.4%	2,390	2,028	3.6%	5,746,221	2.4%	2,833	1,844	3.3%	6,133,484	2.6%	3,326	1,664	2.9%	6,283,092	2.7%	3,776
Pamlico	317	6.3%	530,931	6.0%	1,675	257	5.1%	500,936	5.7%	1,949	215	4.3%	508,134	5.8%	2,363	206	4.1%	599,221	6.8%	2,909	173	3.5%	575,163	6.5%	3,325
Pasquotank	977	6.3%	1,418,089	7.0%	1,451	782	5.0%	1,369,886	6.8%	1,752	690	4.4%	1,410,247	7.0%	2,044	527	3.4%	1,324,550	6.6%	2,513	422	2.7%	1,151,489	5.7%	2,729
Pender	1,420	6.2%	2,620,877	5.6%	1,846	1,138	5.0%	2,648,895	5.6%	2,328	1,047	4.6%	2,822,287	6.0%	2,696	880	3.9%	2,817,189	6.0%	3,201	827	3.6%	2,999,555	6.4%	3,627
Perquimans	334	6.5%	515,851	6.9%	1,544	271	5.3%	470,588	6.3%	1,736	248	4.8%	533,777	7.1%	2,152	225	4.4%	603,774	8.0%	2,683	166	3.2%	437,223	5.8%	2,634
Person	1,129	7.0%	2,999,794	8.1%	2,037	873	5.4%	2,108,647	7.4%	2,415	680	4.2%	1,934,210	6.8%	2,844	596	3.7%	2,000,955	7.0%	3,357	501	3.1%	1,943,127	6.8%	3,787
Pitt	3,592	5.5%	7,247,293	5.1%	2,018	2,855	4.3%	6,858,834	4.8%	2,402	2,354	3.6%	6,758,031	4.8%	2,871	2,038	3.1%	6,741,061	4.8%	3,308	1,832	2.8%	6,937,940	4.9%	3,787
Polk	547	6.7%	855,714	6.0%	1,564	428	5.2%	787,613	5.5%	1,840	370	4.5%	806,841	5.7%	2,181	308	3.7%	805,624	5.7%	2,616	241	2.9%	703,460	4.9%	2,919
Randolph	3,828	6.4%	7,814,158	7.3%	2,041	3,105	5.2%	7,705,755	7.2%	2,482	2,511	4.2%	7,455,905	7.0%	2,969	2,051	3.4%	7,130,649	6.7%	3,477	1,670	2.6%	6,634,180	6.2%	3,973
Richmond	944	5.4%	1,769,995	7.6%	1,875	748	4.3%	1,658,039	7.1%	2,217	532	3.0%	1,468,993	6.3%	2,761	465	2.6%	1,459,946	6.3%	3,140	364	2.1%	1,322,038	5.7%	3,632
Robeson	2,184	5.0%	4,244,463	8.1%	1,943	1,590	3.6%	3,623,091	6.9%	2,279	1,173	2.7%	3,242,949	6.2%	2,765	962	2.2%	3,048,728	5.8%	3,169	734	1.7%	2,653,026	5.0%	3,614
Rockingham	2,312	6.2%	4,476,017	7.1%	1,936	1,915	5.1%	4,535,039	7.1%	2,368	1,536	4.1%	4,274,135	6.7%	2,783	1,298	3.5%	4,216,634	6.6%	3,249	1,032	2.8%	3,868,732	6.1%	3,749
Rowan	3,653	6.3%	7,271,913	6.9%	1,991	3,032	5.2%	7,321,097	7.0%	2,415	2,505	4.3%	7,135,590	6.8%	2,849	1,988	3.4%	6,618,110	6.3%	3,329	1,707	2.9%	6,479,853	6.2%	3,796
Rutherford	1,535	6.2%	2,728,542	7.8%	1,778	1,248	5.1%	2,680,401	7.7%	2,148	997	4.0%	2,576,599	7.4%	2,584	760	3.1%	2,321,224	6.6%	3,054	598	2.4%	2,062,971	5.9%	3,450
Sampson	1,404	5.7%	2,765,782	7.0%	1,970	1,053	4.3%	2,492,290	6.3%	2,367	822	3.4%	2,348,232	5.9%	2,857	641	2.6%	2,094,029	5.3%	3,267	519	2.1%	1,995,442	5.0%	3,845
Scotland	745	5.6%	1,306,310	7.8%	1,753	512	3.9%	1,137,827	6.8%	2,222	418	3.2%	1,096,621	6.6%	2,623	355	2.7%	1,008,613	6.0%	2,841	247	1.9%	840,918	5.0%	3,405
Stanly	1,582	6.4%	3,190,868	6.7%	2,017	1,324	5.3%	3,237,564	6.8%	2,445	1,126	4.5%	3,231,258	6.8%	2,870	980	3.9%	3,272,619	6.9%	3,339	790	3.2%	3,097,806	6.5%	3,921
Stokes	1,382	7.1%	2,690,449	7.6%	1,947	1,127	5.8%	2,723,100	7.7%	2,416	919	4.7%	2,707,629	7.7%	2,946	874	4.5%	2,973,198	8.4%	3,402	639	3.3%	2,495,828	7.1%	3,906
Surry	1,793	6.6%	3,446,863	7.4%	1,922	1,380	5.0%	3,249,363	6.9%	2,355	1,077	3.9%	3,049,690	6.5%	2,832	956	3.5%	3,149,036	6.7%	3,294	673	2.5%	2,486,312	5.3%	3,694
Swain	427	6.1%	528,306	8.6%	1,237	302	4.3%	471,262	7.7%	1,560	268	3.8%	529,412	8.6%	1,975	165	2.4%	360,697	5.9%	2,186	138	2.0%	349,074	5.7%	2,530
Transylvania	805	6.1%	1,450,356	5.9%	1,802	682	5.2%	1,461,657	6.0%	2,143	566	4.3%	1,442,866	5.9%	2,549	469	3.6%	1,396,893	5.7%	2,978	398	3.0%	1,264,345	5.2%	3,177
Tyrrell	76	5.2%	142,647	8.4%	1,877	65	4.4%	153,911	9.1%	2,368	45	3.1%	117,641	7.0%	2,614	35	2.4%	101,003	6.0%	2,886	26	1.8%	99,634	5.9%	3,832
Union	5,341	5.9%	10,633,761	3.5%	1,991	4,468	4.9%	10,841,367	3.5%	2,426	3,869	4.3%	11,074,761	3.6%	2,862	3,398	3.8%	11,416,012	3.7%	3,360	3,136	3.5%	11,957,218	3.9%	3,813
Vance	902	5.1%	1,825,139	7.5%	2,023	657	3.7%	1,576,633	6.5%	2,400	516	2.9%	1,400,026	5.8%	2,713	444	2.5%	1,416,408	5.8%	3,190	323	1.8%	1,149,763	4.7%	3,560
Wake	27,309	6.0%	58,215,566	3.4%	2,132	22,473	4.9%	57,684,764	3.4%	2,567	19,495	4.3%	58,343,871	3.4%	2,993	17,649	3.9%	61,072,236	3.6%	3,460	16,070	3.5%	63,392,347	3.7%	3,945
Warren	345	5.6%	623,814</																						

TABLE C2. TAX YEAR 2016 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																Total Returns Filed and Net Tax Liability							
	\$100,000 - \$149,999					\$150,000 - \$199,999					\$200,000 or more						Returns filed	% of total	Net tax [S]	% of total	Avg tax [S]	Rank		
	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]	Returns filed						Net tax liability	Average	
Johnston	7,785	10.1%	41,834,886	24.2%	5,374	2,354	3.0%	18,998,202	11.0%	8,071	1,665	2.2%	31,141,852	18.0%	18,704	77,199	1.7%	173,094,003	1.6%	2,242	12	14	17	
Jones	183	5.3%	907,143	16.2%	4,957	46	1.3%	340,872	6.1%	7,410	54	1.6%	1,368,860	24.4%	25,349	3,457	0.1%	5,612,997	0.1%	1,624	97	95	56	
Lee	1,727	7.1%	8,726,273	20.1%	5,053	500	2.0%	3,874,229	8.9%	7,748	419	1.7%	7,715,686	17.7%	18,415	24,495	0.5%	43,512,341	0.4%	1,776	43	46	42	
Lenoir	1,047	4.6%	5,156,890	15.2%	4,925	288	1.3%	2,240,864	6.6%	7,781	309	1.3%	7,515,989	22.1%	24,324	22,959	0.5%	34,012,976	0.3%	1,481	47	53	69	
Lincoln	3,038	9.6%	16,008,860	19.4%	5,270	1,114	3.5%	8,914,368	10.8%	8,002	1,389	4.4%	25,938,394	31.4%	18,674	31,753	0.7%	82,595,551	0.7%	2,601	34	25	11	
Macon	835	5.9%	3,830,198	15.5%	4,587	226	1.6%	1,622,419	6.6%	7,179	315	2.2%	7,541,150	30.6%	23,940	14,240	0.3%	24,683,730	0.2%	1,733	67	62	46	
Madison	463	5.6%	2,257,736	18.2%	4,876	108	1.3%	755,391	6.1%	6,994	103	1.2%	1,598,776	12.9%	15,522	8,334	0.2%	12,432,700	0.1%	1,492	78	77	67	
Martin	503	5.6%	2,567,842	20.3%	5,105	118	1.3%	940,918	7.4%	7,974	79	0.9%	1,342,982	10.6%	17,000	9,061	0.2%	12,644,175	0.1%	1,395	76	76	77	
McDowell	816	4.7%	4,028,495	15.6%	4,937	194	1.1%	1,469,166	5.7%	7,573	189	1.1%	3,110,227	12.0%	16,456	17,456	0.4%	25,820,762	0.2%	1,479	60	61	70	
Mecklenburg	41,310	9.0%	219,984,792	13.7%	5,325	19,216	4.2%	153,112,869	9.5%	7,968	31,895	6.9%	783,028,075	48.8%	24,550	459,996	10.0%	1,604,119,150	14.6%	3,487	1	2	3	
Mitchell	318	5.4%	1,583,206	18.2%	4,979	68	1.2%	491,908	5.6%	7,234	50	0.8%	791,693	9.1%	15,834	5,887	0.1%	8,721,728	0.1%	1,482	89	87	68	
Montgomery	457	4.7%	2,206,983	13.6%	4,829	126	1.3%	942,072	5.8%	7,477	152	1.6%	4,311,996	26.6%	28,368	9,660	0.2%	16,182,804	0.1%	1,675	74	71	51	
Moore	4,081	10.4%	17,998,272	18.5%	4,410	1,563	4.0%	10,680,752	11.0%	6,833	1,866	4.8%	35,263,737	36.3%	18,898	39,142	0.8%	97,243,694	0.9%	2,484	30	24	14	
Nash	2,636	6.7%	13,437,441	17.3%	5,098	724	1.8%	5,669,360	7.3%	7,831	786	2.0%	21,732,739	28.0%	27,650	39,345	0.9%	77,535,969	0.7%	1,971	29	28	28	
New Hanover	8,476	8.9%	42,643,180	16.1%	5,031	3,553	3.7%	27,243,534	10.3%	7,668	4,769	5.0%	107,216,806	40.4%	22,482	95,402	2.1%	265,375,599	2.4%	2,782	8	8	7	
Northampton	392	5.2%	1,697,784	20.7%	4,331	73	1.0%	451,113	5.5%	6,180	50	0.7%	801,379	9.8%	16,028	6,987	0.2%	8,183,290	0.1%	1,171	84	88	96	
Onslow	3,631	6.2%	15,168,358	18.8%	4,177	937	1.6%	6,021,750	7.5%	6,427	713	1.2%	13,502,247	16.8%	18,937	58,122	1.3%	80,585,727	0.7%	1,386	20	27	72	
Orange	5,934	10.5%	30,521,319	12.9%	5,143	3,313	5.8%	25,757,641	10.9%	7,775	6,070	10.7%	131,165,402	55.6%	21,609	56,679	1.2%	235,851,149	2.1%	4,161	21	9	1	
Pamlico	453	9.0%	2,023,486	23.0%	4,467	127	2.5%	827,219	9.4%	6,514	103	2.1%	1,687,928	19.2%	16,388	5,009	0.1%	8,795,079	0.1%	1,756	91	86	45	
Pasquotank	1,093	7.0%	3,975,335	19.8%	3,637	257	1.7%	1,462,831	7.3%	5,692	226	1.5%	3,273,386	16.3%	14,484	15,540	0.3%	20,120,118	0.2%	1,295	63	68	86	
Pender	2,147	9.4%	10,829,823	23.0%	5,044	645	2.8%	4,891,872	10.4%	7,584	596	2.6%	10,016,157	21.3%	16,806	22,802	0.5%	47,002,217	0.4%	2,061	48	40	23	
Perquimans	437	8.5%	1,539,586	20.5%	3,523	136	2.6%	811,283	10.8%	5,965	92	1.8%	1,145,914	15.2%	12,456	5,142	0.1%	7,526,825	0.1%	1,464	90	89	73	
Person	1,274	8.0%	6,665,305	23.4%	5,232	281	1.8%	2,113,964	7.4%	7,523	197	1.2%	3,296,715	11.6%	16,735	16,022	0.3%	28,520,581	0.3%	1,780	62	55	41	
Pitt	5,084	7.7%	26,223,503	18.5%	5,158	1,694	2.6%	13,250,552	9.4%	7,822	2,066	3.1%	43,190,390	30.5%	20,906	65,715	1.4%	141,594,838	1.3%	2,155	17	16	20	
Polk	660	8.0%	2,512,917	17.7%	3,807	223	2.7%	1,318,537	9.3%	5,913	264	3.2%	4,049,523	28.5%	15,339	8,217	0.2%	14,219,996	0.1%	1,731	79	73	47	
Randolph	3,696	6.2%	19,299,470	18.1%	5,222	887	1.5%	7,060,000	6.6%	7,959	830	1.4%	19,621,551	18.4%	23,640	59,504	1.3%	106,561,471	1.0%	1,791	18	20	40	
Richmond	834	4.7%	4,083,893	17.5%	4,897	175	1.0%	1,264,162	5.4%	7,224	168	1.0%	3,667,518	15.7%	21,830	17,588	0.4%	23,336,083	0.2%	1,329	59	66	83	
Robeson	1,699	3.9%	8,104,781	15.4%	4,770	360	0.8%	2,593,622	4.9%	7,205	402	0.9%	7,856,631	14.9%	19,544	43,942	1.0%	52,582,672	0.5%	1,197	25	36	95	
Rockingham	2,494	6.7%	12,712,685	20.0%	5,097	664	1.8%	5,090,723	8.0%	7,667	529	1.4%	9,974,434	15.7%	18,855	37,252	0.8%	63,438,393	0.6%	1,703	31	32	50	
Rowan	3,725	6.4%	19,112,282	18.2%	5,131	1,049	1.8%	8,102,616	7.7%	7,724	993	1.7%	20,189,934	19.3%	20,332	58,372	1.3%	104,762,529	1.0%	1,795	19	22	39	
Rutherford	1,365	5.5%	6,019,979	17.2%	4,410	347	1.4%	2,387,506	6.8%	6,880	327	1.3%	5,317,963	15.2%	16,263	24,643	0.5%	34,968,684	0.3%	1,419	42	51	74	
Sampson	1,295	5.3%	6,465,610	16.3%	4,993	316	1.3%	2,495,424	6.3%	7,897	310	1.3%	9,152,157	23.1%	29,523	24,420	0.5%	39,599,251	0.4%	1,622	44	48	57	
Scotland	630	4.8%	2,942,405	17.6%	4,670	162	1.2%	1,111,543	6.6%	6,861	146	1.1%	2,576,876	15.4%	17,650	13,209	0.3%	16,730,386	0.2%	1,267	68	70	88	
Stanly	1,795	7.2%	9,227,661	19.4%	5,141	445	1.8%	3,590,642	7.5%	8,069	429	1.7%	9,162,558	19.2%	21,358	24,207	0.5%	47,628,907	0.4%	1,915	41	39	31	
Stokes	1,392	7.2%	7,352,105	20.9%	5,282	307	1.6%	2,442,711	6.9%	7,957	247	1.3%	4,457,376	12.7%	18,046	19,406	0.4%	35,223,024	0.3%	1,815	54	50	36	
Surry	1,644	6.0%	8,364,276	17.9%	5,088	428	1.6%	3,329,936	7.1%	7,780	458	1.7%	9,789,613	20.9%	21,375	27,343	0.6%	46,781,239	0.4%	1,711	38	41	49	
Swain	319	4.6%	1,007,890	16.4%	3,160	139	2.0%	365,488	5.9%	2,629	63	0.9%	734,965	12.0%	11,666	7,000	0.2%	6,144,647	0.1%	878	83	93	100	
Transylvania	1,036	7.9%	4,633,071	19.0%	4,472	326	2.5%	2,142,926	8.8%	6,573	372	2.8%	6,140,906	25.2%	16,508	13,145	0.3%	24,392,921	0.2%	1,856	69	63	33	
Tyrrell	52	3.5%	225,889	13.4%	4,344	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	1,470	0.0%	1,688,183	0.0%	1,148	100	100	98	
Union	10,089	11.2%	53,463,956	17.4%	5,299	4,735	5.2%	37,218,883	12.1%	7,860	6,675	7.4%	134,275,861	43.6%	20,116	90,292	2.0%	307,959,252	2.8%	3,411	10	6	5	
Vance	759	4.3%	3,707,089	15.2%	4,884	172	1.0%	1,235,990	5.1%	7,186	181	1.0%	4,916,768	20.2%	27,164	17,618	0.4%	24,332,500	0.2%	1,381	58	64	79	
Wake	55,144	12.1%	299,342,532	17.7%	5,428	27,550	6.0%	224,584,548	13.3%	8,152	35,005	7.7%	717,423,828	42.4%	20,495	456,761	9.9%	1,692,451,019	15.4%	3,705	2	1	2	
Warren	213	3.5%	881,573	11.8%	4,139	54	0.9%	361,954	4.9%	6,703	55	0.9%	1,125,928	15.1%	20,471	6,120	0.1%	7,444,458	0.1%	1,216	87	90	93	
Washington	248	5.3%	1,178,814	20.0%	4,753	46	1.0%	342,935	5.8%	7,455	48	1.0%	707,472	12.0%	14,739	4,692	0.1%	5,900,711	0.1%	1,258	92	94	89	
Watauga	1,507	8.1%	7,315,497	18.1%	4,854	500	2.7%	3,761,910	9.3%	7,524	652	3.5%	12,937,629	32.0%	19,843	18,600	0.4%	40,375,123	0.4%	2,171	55	47	19	
Wayne	2,634	5.9%	12,514,149	15.3%	4,751	704	1.6%	5,233,121	6.4%	7,433	719	1.6%	24,615,950											

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2016 AND 2015

County	Total Returns Filed [Combined Filing Statuses]		Filing Status																			
			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
			Tax year 2016		Tax year 2015		% change 16/15	Tax year 2016		Tax year 2015		% change 16/15	Tax year 2016		Tax year 2015		% change 16/15	Tax year 2016		Tax year 2015		% change 16/15
	Returns [#]	% of county	Returns [#]	% of county	Returns [#]	% of county		Returns [#]	% of county	Returns [#]	% of county		Returns [#]	% of county	Returns [#]	% of county		Returns [#]	% of county	Returns [#]	% of county	
	2016	2015																				
Alamance.....	67,759	66,536	28,821	42.5%	27,593	41.5%	4.5%	24,779	36.6%	24,617	37.0%	0.7%	1,322	2.0%	1,341	2.0%	-1.4%	12,837	18.9%	12,985	19.5%	-1.1%
Alexander.....	15,175	15,167	6,149	40.5%	6,018	39.7%	2.2%	6,839	45.1%	6,896	45.5%	-0.8%	274	1.8%	281	1.9%	-2.5%	1,913	12.6%	1,972	13.0%	-3.0%
Alleghany.....	4,299	4,286	1,616	37.6%	1,563	36.5%	3.4%	2,096	48.8%	2,107	49.2%	-0.5%	60	1.4%	57	1.3%	5.3%	527	12.3%	559	13.0%	-5.7%
Anson.....	9,072	8,980	3,632	40.0%	3,522	39.2%	3.1%	2,500	27.6%	2,545	28.3%	-1.8%	214	2.4%	168	1.9%	27.4%	2,726	30.0%	2,745	30.6%	-0.7%
Ashe.....	10,342	10,316	3,965	38.3%	3,886	37.7%	2.0%	5,115	49.5%	5,125	49.7%	-0.2%	177	1.7%	173	1.7%	2.3%	1,085	10.5%	1,132	11.0%	-4.2%
Avery.....	6,236	6,142	2,687	43.1%	2,601	42.3%	3.3%	2,744	44.0%	2,767	45.1%	-0.8%	117	1.9%	133	2.2%	-12.0%	688	11.0%	641	10.4%	7.3%
Beaufort.....	19,568	19,567	7,733	39.5%	7,536	38.5%	2.6%	7,778	39.7%	7,792	39.8%	-0.2%	404	2.1%	443	2.3%	-8.8%	3,653	18.7%	3,796	19.4%	-3.8%
Bertie.....	7,192	7,239	2,756	38.3%	2,685	37.1%	2.6%	2,118	29.4%	2,165	29.9%	-2.2%	169	2.3%	163	2.3%	3.7%	2,149	29.9%	2,226	30.8%	-3.5%
Bladen.....	11,575	11,651	4,450	38.4%	4,265	36.6%	4.3%	4,004	34.6%	4,043	34.7%	-1.0%	237	2.0%	258	2.2%	-8.1%	2,884	24.9%	3,085	26.5%	-6.5%
Brunswick....	53,496	51,505	20,820	38.9%	19,680	38.2%	5.8%	25,827	48.3%	24,948	48.4%	3.5%	1,114	2.1%	1,055	2.0%	5.6%	5,735	10.7%	5,822	11.3%	-1.5%
Buncombe....	116,528	113,320	57,878	49.7%	55,778	49.2%	3.8%	43,089	37.0%	42,135	37.2%	2.3%	2,237	1.9%	2,064	1.8%	8.4%	13,324	11.4%	13,343	11.8%	-0.1%
Burke.....	34,225	34,014	14,496	42.4%	14,079	41.4%	3.0%	13,878	40.5%	13,854	40.7%	0.2%	601	1.8%	632	1.9%	-4.9%	5,250	15.3%	5,449	16.0%	-3.7%
Cabarrus.....	85,648	83,339	34,654	40.5%	32,995	39.6%	5.0%	36,247	42.3%	35,603	42.7%	1.8%	1,585	1.9%	1,563	1.9%	1.4%	13,162	15.4%	13,178	15.8%	-0.1%
Caldwell.....	31,345	31,102	12,487	39.8%	12,087	38.9%	3.3%	13,286	42.4%	13,313	42.8%	-0.2%	650	2.1%	655	2.1%	-0.8%	4,922	15.7%	5,047	16.2%	-2.5%
Camden.....	4,114	3,954	1,557	37.8%	1,455	36.8%	7.0%	2,036	49.5%	1,976	50.0%	3.0%	106	2.6%	113	2.9%	-6.2%	415	10.1%	410	10.4%	1.2%
Carteret.....	29,475	29,171	12,832	43.5%	12,487	42.8%	2.8%	12,773	43.3%	12,761	43.7%	0.1%	641	2.2%	637	2.2%	0.6%	3,229	11.0%	3,286	11.3%	-1.7%
Caswell.....	8,720	8,750	3,495	40.1%	3,361	38.4%	4.0%	3,499	40.1%	3,524	40.3%	-0.7%	177	2.0%	204	2.3%	-13.2%	1,549	17.8%	1,661	19.0%	-6.7%
Catawba.....	72,265	71,028	31,421	43.5%	30,312	42.7%	3.7%	28,752	39.8%	28,698	40.4%	0.2%	1,398	1.9%	1,330	1.9%	5.1%	10,694	14.8%	10,688	15.0%	0.1%
Chatham.....	30,677	30,120	11,827	38.6%	11,466	38.1%	3.1%	14,381	46.9%	14,123	46.9%	1.8%	601	2.0%	577	1.9%	4.2%	3,868	12.6%	3,954	13.1%	-2.2%
Cherokee.....	10,409	10,193	4,077	39.2%	3,968	38.9%	2.7%	4,919	47.3%	4,806	47.2%	2.4%	165	1.6%	168	1.6%	-1.8%	1,248	12.0%	1,251	12.3%	-0.2%
Chowan.....	5,981	5,936	2,390	40.0%	2,292	38.6%	4.3%	2,321	38.8%	2,308	38.9%	0.6%	149	2.5%	146	2.5%	2.1%	1,121	18.7%	1,190	20.0%	-5.8%
Clay.....	4,238	4,099	1,568	37.0%	1,510	36.8%	3.8%	2,157	50.9%	2,082	50.8%	3.6%	79	1.9%	83	2.0%	-4.8%	434	10.2%	424	10.3%	2.4%
Cleveland....	39,857	39,562	16,276	40.8%	15,752	39.8%	3.3%	15,480	38.8%	15,557	39.3%	-0.5%	694	1.7%	640	1.6%	8.4%	7,407	18.6%	7,613	19.2%	-2.7%
Columbus....	19,606	19,521	7,593	38.7%	7,179	36.8%	5.8%	6,933	35.4%	6,948	35.6%	-0.2%	389	2.0%	407	2.1%	-4.4%	4,491	23.9%	4,987	25.5%	-5.9%
Craven.....	39,788	38,804	16,020	40.3%	15,286	39.4%	4.8%	16,709	42.0%	16,215	41.8%	3.0%	1,011	2.5%	1,112	2.9%	-9.1%	6,048	15.2%	6,191	16.0%	-2.3%
Cumberland..	114,039	111,608	46,785	41.0%	45,268	40.6%	3.4%	37,442	32.8%	36,877	33.0%	1.5%	4,291	3.8%	4,058	3.6%	5.7%	25,521	22.4%	25,405	22.8%	0.5%
Currituck....	10,209	9,841	4,141	40.6%	3,934	40.0%	5.3%	4,716	46.2%	4,608	46.8%	2.3%	283	2.8%	269	2.7%	5.2%	1,069	10.5%	1,030	10.5%	3.8%
Dare.....	17,918	17,504	8,595	48.0%	8,261	47.2%	4.0%	7,065	39.4%	6,957	39.7%	1.6%	472	2.6%	423	2.4%	11.6%	1,786	10.0%	1,863	10.6%	-4.1%
Davidson....	68,991	68,422	27,727	40.2%	26,915	39.3%	3.0%	28,669	42.0%	29,125	42.6%	-0.5%	1,302	1.9%	1,210	1.8%	7.6%	10,993	15.9%	11,172	16.3%	-1.6%
Davie.....	18,069	17,895	7,112	39.4%	6,856	38.3%	3.7%	8,452	46.8%	8,544	47.7%	-1.1%	322	1.8%	272	1.5%	18.4%	2,183	12.1%	2,223	12.4%	-1.8%
Duplin.....	20,019	20,157	7,205	36.0%	7,103	35.2%	1.4%	6,964	34.8%	7,094	35.2%	-1.8%	400	2.0%	383	1.9%	4.4%	5,450	27.2%	5,577	27.7%	-2.3%
Durham.....	133,111	128,802	65,237	49.0%	62,497	48.5%	4.4%	40,366	30.3%	38,540	29.9%	4.7%	3,461	2.6%	3,159	2.5%	9.6%	24,047	18.1%	24,606	19.1%	-2.3%
Edgecombe... Forsyth.....	19,455	19,735	8,087	41.6%	8,143	41.3%	-0.7%	4,937	25.4%	4,963	25.1%	-0.5%	395	2.0%	389	2.0%	1.5%	6,036	31.0%	6,240	31.6%	-3.3%
Franklin.....	157,757	155,222	70,113	44.4%	67,844	43.7%	3.3%	56,287	35.7%	55,570	35.8%	1.3%	3,116	2.0%	3,010	1.9%	3.5%	28,241	17.9%	28,798	18.6%	-1.9%
Gaston.....	23,991	23,523	9,248	38.5%	8,906	37.9%	3.8%	9,880	41.2%	9,725	41.3%	1.6%	550	2.3%	556	2.4%	-1.1%	4,313	18.0%	4,336	18.4%	-0.5%
Gates.....	90,584	88,905	38,627	42.6%	37,231	41.9%	3.7%	34,375	37.9%	34,247	38.5%	0.4%	1,662	1.8%	1,538	1.7%	8.1%	15,920	17.6%	15,889	17.9%	0.2%
Graham.....	4,010	3,964	1,587	39.6%	1,518	38.3%	4.5%	1,681	41.9%	1,658	41.8%	1.4%	109	2.7%	117	3.0%	-6.8%	633	15.8%	671	16.9%	-5.7%
Granville....	3,063	2,967	1,230	40.2%	1,175	39.6%	4.7%	1,389	45.3%	1,381	46.5%	0.6%	44	1.4%	39	1.3%	12.8%	400	13.1%	372	12.5%	7.5%
Greene.....	23,517	23,286	9,405	40.0%	9,155	39.3%	2.7%	8,871	37.7%	8,769	37.7%	1.2%	592	2.5%	617	2.6%	-4.1%	4,649	19.8%	4,745	20.4%	-2.0%
Guilford....	6,605	6,654	2,470	37.4%	2,477	37.2%	-0.3%	2,332	35.3%	2,355	35.4%	-1.0%	170	2.6%	147	2.2%	15.6%	1,633	24.7%	1,675	25.2%	-2.5%
Halifax.....	221,441	217,054	101,089	45.7%	97,866	45.1%	3.3%	75,792	34.2%	74,727	34.4%	1.4%	4,544	2.1%	4,405	2.0%	3.2%	40,016	18.1%	40,056	18.5%	-0.1%
Harnett.....	20,253	20,207	8,145	40.2%	7,956	39.4%	2.4%	5,653	27.9%	5,684	28.1%	-0.5%	431	2.1%	430	2.1%	0.2%	6,024	29.7%	6,137	30.4%	-1.8%
Haywood.....	42,781	41,574	16,065	37.6%	15,368	37.0%	4.5%	17,139	40.1%	16,667	40.1%	2.8%	1,360	3.2%	1,231	3.0%	10.5%	8,217	19.2%	8,308	20.0%	-1.1%
Henderson....	25,960	25,372	11,213	43.2%	10,775	42.5%	4.1%	11,383	43.8%	11,310	44.6%	0.6%	498	1.9%	449	1.8%	10.9%	2,866	11.0%	2,838	11.2%	1.0%
Hertford....	49,822	48,772	21,342	42.8%	20,617	42.3%	3.5%	22,389	44.9%	21,990	45.1%	1.8%	915	1.8%	878	1.8%	4.2%	5,176	10.4%	5,287	10.8%	-2.1%
Hoke.....	7,521	7,556	2,962	39.4%	2,934	38.8%	1.0%	2,184	29.0%	2,226	29.5%	-1.9%	176	2.3%	169	2.2%	4.1%	2,199	29.2%	2,227	29.5%	-1.3%
Hyde.....	16,452	15,978	5,732	34.8%	5,392	33.7%	6.3%	5,602	34.1%	5,410	33.9%	3.5%	673	4.1%	609	3.8%	10.5%	4,445	27.0%	4,567	28.6%	-2.7%
Iredell.....	1,777	1,775	777	43.7%	737	41.5%	5.4%	641	36.1%	659	37.1%	-2.7%	39	2.2%	41	2.3%	-4.9%	320	18.0%	338	19.0%	-5.3%
Jackson.....	74,253	72,368	31,000	41.7%	29,699	41.0%	4.4%	31,790	42.8%	31,282	43.2%	1.6%	1,418	1.9%	1,333	1.8%	6.4%	10,045	13.5%	10,054	13.9%	-0.1%
Jackson.....	14,395	14,011	6,638	46.1%	6,471	46.2%	2.6%	5,741	39.9%	5,659	40.4%	1.4%	327	2.3%	286	2.0%	14.3%	1,689	11.7%	1,595	11.4%	5.9%

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2016 AND 2015-Continued

County	Total Returns Filed [Combined Filing Statuses]		Filing Status																			
			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
			Tax year 2016		Tax year 2015		% change 16/15	Tax year 2016		Tax year 2015		% change 16/15	Tax year 2016		Tax year 2015		% change 16/15	Tax year 2016		Tax year 2015		% change 16/15
	Returns	% of county	Returns	% of county	Returns	% of county		Returns	% of county	Returns	% of county		Returns	% of county	Returns	% of county		Returns	% of county	Returns	% of county	
	2016	2015	#			#		#		change 16/15	#		#		change 16/15	#		#		change 16/15		
Johnston.....	77,199	74,997	29,380	38.1%	27,854	37.1%	5.5%	33,417	43.3%	32,732	43.6%	2.1%	1,840	2.4%	1,739	2.3%	5.8%	12,562	16.3%	12,672	16.9%	-0.9%
Jones.....	3,457	3,472	1,410	40.8%	1,374	39.6%	2.6%	1,360	39.3%	1,354	39.0%	0.4%	79	2.3%	83	2.4%	-4.8%	608	17.6%	661	19.0%	-8.0%
Lee.....	24,495	24,154	9,859	40.2%	9,554	39.6%	3.2%	9,081	37.1%	9,012	37.3%	0.8%	477	1.9%	422	1.7%	13.0%	5,078	20.7%	5,166	21.4%	-1.7%
Lenoir.....	22,959	23,161	9,296	40.5%	9,208	39.8%	1.0%	7,318	31.9%	7,389	31.9%	-1.0%	546	2.4%	531	2.3%	2.8%	5,799	25.3%	6,033	26.0%	-3.9%
Lincoln.....	31,753	31,286	12,559	39.6%	12,077	38.6%	4.0%	14,804	46.6%	14,700	47.0%	0.7%	560	1.8%	538	1.7%	4.1%	3,830	12.1%	3,971	12.7%	-3.6%
Macon.....	14,240	13,863	6,124	43.0%	5,800	41.8%	5.6%	6,396	44.9%	6,303	45.5%	1.5%	260	1.8%	270	1.9%	-3.7%	1,460	10.3%	1,490	10.7%	-2.0%
Madison.....	8,334	8,198	3,427	41.1%	3,273	39.9%	4.7%	3,827	45.9%	3,845	46.9%	-0.5%	123	1.5%	147	1.8%	-16.3%	957	11.5%	933	11.4%	2.6%
Martin.....	9,061	9,114	3,592	39.6%	3,556	39.0%	1.0%	3,160	34.9%	3,221	35.3%	-1.9%	163	1.8%	170	1.9%	-4.1%	2,146	23.7%	2,167	23.8%	-1.0%
McDowell.....	17,456	17,484	6,915	39.6%	6,785	38.8%	1.9%	7,428	42.6%	7,500	42.9%	-1.0%	317	1.8%	343	2.0%	-7.6%	2,796	16.0%	2,856	16.3%	-2.1%
Mecklenburg	459,996	445,421	222,314	48.3%	213,532	47.9%	4.1%	150,532	32.7%	144,542	32.5%	4.1%	9,486	2.1%	8,930	2.0%	6.2%	77,664	16.9%	78,417	17.6%	-1.0%
Mitchell.....	5,887	5,874	2,226	37.8%	2,164	36.8%	2.9%	2,893	49.1%	2,934	49.9%	-1.4%	101	1.7%	106	1.8%	-4.7%	667	11.3%	670	11.4%	-0.4%
Montgomery	9,660	9,625	3,890	40.3%	3,645	37.9%	6.7%	3,591	37.2%	3,650	37.9%	-1.6%	158	1.6%	123	1.3%	28.5%	2,021	20.9%	2,207	22.9%	-8.4%
Moore.....	39,142	38,238	15,803	40.4%	15,148	39.6%	4.3%	17,529	44.8%	17,211	45.0%	1.8%	978	2.5%	935	2.4%	4.6%	4,832	12.3%	4,944	12.9%	-2.3%
Nash.....	39,345	39,496	16,399	41.7%	16,251	41.1%	0.9%	12,937	32.9%	13,059	33.1%	-0.9%	867	2.2%	840	2.1%	3.2%	9,142	23.2%	9,346	23.7%	-2.2%
New Hanover	95,402	93,123	47,742	50.0%	46,222	49.6%	3.3%	34,104	35.7%	33,518	36.0%	1.7%	2,131	2.2%	1,999	2.1%	6.6%	11,425	12.0%	11,384	12.2%	0.4%
Northampton	6,987	7,062	2,812	40.2%	2,803	39.7%	0.3%	2,089	29.9%	2,087	29.6%	0.1%	163	2.3%	148	2.1%	10.1%	1,923	27.5%	2,024	28.7%	-5.0%
Onslow.....	58,122	55,859	22,512	38.7%	21,602	38.7%	4.2%	24,875	42.8%	23,359	41.8%	6.5%	2,127	3.7%	2,531	4.5%	-16.0%	8,608	14.8%	8,367	15.0%	2.9%
Orange.....	56,679	54,544	26,661	47.0%	25,192	46.2%	5.8%	22,852	40.3%	22,078	40.5%	3.5%	1,231	2.2%	1,150	2.1%	7.0%	5,935	10.5%	6,124	11.2%	-3.1%
Pamlico.....	5,009	5,008	1,949	38.9%	1,892	37.8%	3.0%	2,241	44.7%	2,261	45.1%	-0.9%	108	2.2%	101	2.0%	6.9%	711	14.2%	754	15.1%	-5.7%
Pasquotank...	15,540	15,283	6,540	42.1%	6,396	41.9%	2.3%	5,630	36.2%	5,511	36.1%	2.2%	392	2.5%	421	2.8%	-6.9%	2,978	19.2%	2,955	19.3%	0.8%
Pender.....	22,802	22,322	8,678	38.1%	8,368	37.5%	3.7%	10,147	44.5%	9,921	44.4%	2.3%	519	2.3%	506	2.3%	2.6%	3,458	15.2%	3,527	15.8%	-2.0%
Perquimans...	5,142	5,065	1,880	36.6%	1,800	35.5%	4.4%	2,347	45.6%	2,354	46.5%	-0.3%	144	2.8%	131	2.6%	9.9%	771	15.0%	780	15.4%	-1.2%
Person.....	16,022	15,972	6,530	40.8%	6,364	39.8%	2.6%	6,108	38.1%	6,176	38.7%	-1.1%	345	2.2%	334	2.1%	3.3%	3,039	19.0%	3,098	19.4%	-1.9%
Pitt.....	65,715	64,505	29,077	44.2%	28,310	43.9%	2.7%	21,555	32.8%	21,221	32.9%	1.6%	1,530	2.3%	1,409	2.2%	8.6%	13,553	20.6%	13,565	21.0%	-0.1%
Polk.....	8,217	8,038	3,536	43.0%	3,425	42.6%	3.2%	3,765	45.8%	3,712	46.2%	1.4%	166	2.0%	135	1.7%	23.0%	750	9.1%	766	9.5%	-2.1%
Randolph.....	59,504	59,247	23,628	39.7%	22,914	38.7%	3.1%	25,081	42.2%	25,256	42.6%	-0.7%	986	1.7%	964	1.6%	2.3%	9,809	16.5%	10,113	17.1%	-3.0%
Richmond.....	17,588	17,393	7,232	41.1%	6,837	39.3%	5.8%	5,571	31.7%	5,599	32.2%	-0.5%	326	1.9%	320	1.8%	1.9%	4,459	25.4%	4,637	26.7%	-3.8%
Robeson.....	43,942	44,204	16,548	37.7%	16,227	36.7%	2.0%	12,083	27.5%	12,136	27.5%	-0.4%	811	1.8%	785	1.8%	3.3%	14,500	33.0%	15,056	34.1%	-3.7%
Rockingham.	37,252	36,982	15,211	40.8%	14,642	39.6%	3.9%	14,788	39.7%	14,966	40.5%	-1.2%	787	2.1%	758	2.0%	3.8%	6,466	17.4%	6,616	17.9%	-2.3%
Rowan.....	58,372	57,668	24,338	41.7%	23,467	40.7%	3.7%	22,954	39.3%	23,046	40.0%	-0.4%	1,071	1.8%	986	1.7%	8.6%	10,009	17.1%	10,169	17.6%	-1.6%
Rutherford...	24,643	24,409	9,775	39.7%	9,455	38.7%	3.4%	10,611	43.1%	10,609	43.5%	0.0%	430	1.7%	420	1.7%	2.4%	3,827	15.5%	3,925	16.1%	-2.5%
Sampson.....	24,420	24,591	8,620	35.3%	8,539	34.7%	0.9%	8,548	35.0%	8,671	35.3%	-1.4%	493	2.0%	472	1.9%	4.4%	6,759	27.7%	6,909	28.1%	-2.2%
Scotland.....	13,209	13,211	4,903	37.1%	4,848	36.7%	1.1%	3,913	29.6%	3,932	29.8%	-0.5%	233	1.8%	225	1.7%	3.6%	4,160	31.5%	4,206	31.8%	-1.1%
Stanly.....	24,870	24,701	10,310	41.5%	9,998	40.5%	3.1%	10,630	42.7%	10,655	43.1%	-0.2%	427	1.7%	454	1.8%	-5.9%	3,503	14.1%	3,594	14.6%	-2.5%
Stokes.....	19,406	19,285	7,837	40.4%	7,625	39.5%	2.8%	8,890	45.8%	8,990	46.6%	-1.1%	334	1.7%	350	1.8%	-4.6%	2,345	12.1%	2,320	12.0%	1.1%
Surry.....	27,343	27,196	10,858	39.7%	10,527	38.7%	3.1%	12,197	44.6%	12,285	45.2%	-0.7%	446	1.6%	461	1.7%	-3.3%	3,842	14.1%	3,923	14.4%	-2.1%
Swain.....	7,000	6,807	3,171	45.3%	3,039	44.6%	4.3%	2,340	33.4%	2,350	33.4%	-0.4%	158	2.3%	150	2.2%	5.3%	1,331	19.0%	1,268	18.6%	5.0%
Transylvania	13,145	12,919	5,497	41.8%	5,329	41.2%	3.2%	6,134	46.7%	6,052	46.8%	1.4%	223	1.7%	232	1.8%	-3.9%	1,291	9.8%	1,306	10.1%	-1.1%
Tyrrell.....	1,470	1,488	628	42.7%	609	40.9%	3.1%	466	31.7%	472	31.7%	-1.3%	48	3.3%	38	2.6%	26.3%	328	22.3%	369	24.8%	-11.1%
Union.....	90,292	88,020	33,610	37.2%	31,950	36.3%	5.2%	43,667	48.4%	42,944	48.8%	1.7%	1,712	1.9%	1,657	1.9%	3.3%	11,303	12.5%	11,469	13.0%	-1.4%
Vance.....	17,618	17,370	7,003	39.7%	6,692	38.5%	4.6%	4,728	26.8%	4,799	27.6%	-1.5%	378	2.1%	349	2.0%	8.3%	5,509	31.3%	5,530	31.8%	-0.4%
Wake.....	456,761	440,840	204,798	44.8%	195,851	44.4%	4.6%	184,549	40.4%	177,522	40.3%	4.0%	9,703	2.1%	9,119	2.1%	6.4%	57,711	12.6%	58,348	13.2%	-1.1%
Warren.....	6,120	6,085	2,433	39.8%	2,368	38.9%	2.7%	1,758	28.7%	1,756	28.9%	0.1%	120	2.0%	124	2.0%	-3.2%	1,809	29.6%	1,837	30.2%	-1.5%
Washington..	4,692	4,670	1,925	41.0%	1,838	39.4%	4.7%	1,515	32.3%	1,559	33.4%	-2.8%	94	2.0%	71	1.5%	32.4%	1,158	24.7%	1,202	25.7%	-3.7%
Watauga.....	18,600	18,117	9,280	49.9%	8,967	49.5%	3.5%	7,761	41.7%	7,611	42.0%	2.0%	353	1.9%	330	1.8%	7.0%	1,206	6.5%	1,209	6.7%	-0.2%
Wayne.....	44,793	44,561	17,881	39.9%	17,533	39.3%	2.0%	15,892	35.5%	15,788	35.4%	0.7%	1,280	2.9%	1,247	2.8%	2.6%	9,740	21.7%	9,993	22.4%	-2.5%
Wilkes.....	27,212	27,027	10,761	39.5%	10,410	38.5%	3.4%	12,458	45.8%	12,492	46.2%	-0.3%	394	1.4%	411	1.5%	-4.1%	3,599	13.2%	3,714	13.7%	-3.1%
Wilson.....	36,043	36,369	14,452	40.1%	14,404	39.6%	0.3%	11,857	32.9%	11,857	32.6%	0.0%	801	2.2%	776	2.1%	3.2%	8,933	24.8%	9,332	25.7%	-4.3%
Yadkin.....	15,471	15,464	6,184	40.0%	6,086	39.4%	1.6%	7,086	45.8%	7,123	46.1%	-0.5%	251	1.6%	265	1.7%	-5.3%	1,950	12.6%	1,990	12.9%	-2.0%
Yancey.....	7,151	7,014	2,699	37.7%	2,590	36.9%	4.2%	3,542	49.5%	3,501	49.9%	1.2%	122	1.7%	141	2.0%	-13.5%	788	11.0%	782	11.1%	0.8%
Out-of State..	479,391	511,842	200,005	41.7%	216,102	42.2%	-7.4%	221,927	46.3%	233,196	45.6%	-4.8%	16,050	3.3%	16,737	3.3%	-4.1%	41,409	8.6%	45,807	8.9%	-9.6%
Totals.....	4,618,512	4,566,098	1,984,430	43.0%	1,935,896	42.4%	2.5%	1,803,232	39.0%	1,787,752	39.2%	0.9%	104,963	2.3%	102,305	2.2%	2.6%	725,887	15.7%	740,145	16.2%	-1.9%

Source: 2016 and 2015 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 information reflecting variable audit and edit status 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 2016 AND 2015

County	Total			Filing Status																			
	Net Tax Liability [Combined Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
	Tax Year 2016	Tax Year 2015	% change 16/15	Tax year 2016		Tax year 2015		%	Tax year 2016		Tax year 2015		%	Tax year 2016		Tax year 2015		%	Tax year 2016		Tax year 2015		%
	Net Tax [\$]	Net Tax [\$]		Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 16/15	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 16/15	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 16/15	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 16/15
Alamance.....	138,836,431	135,291,425	2.6%	31,248,154	22.5%	30,566,296	22.6%	2.2%	93,728,476	67.5%	90,975,112	67.2%	3.0%	2,413,317	1.7%	2,445,231	1.8%	-1.3%	11,446,484	8.2%	11,304,786	8.4%	1.3%
Alexander.....	28,013,599	26,987,366	3.8%	5,914,525	21.1%	5,467,576	20.3%	8.2%	20,181,878	72.0%	19,491,875	72.2%	3.5%	362,958	1.3%	368,599	1.4%	-1.5%	1,554,238	5.5%	1,659,316	6.1%	-6.3%
Alleghany.....	6,482,884	6,629,816	-2.2%	1,293,023	19.9%	1,241,926	18.7%	4.1%	4,710,347	72.7%	4,878,461	73.6%	-3.4%	178,505	2.8%	195,158	2.9%	-8.5%	301,009	4.6%	314,271	4.7%	-4.2%
Anson.....	11,033,293	11,249,736	-1.9%	3,010,695	27.3%	2,903,265	25.8%	3.7%	5,958,505	54.0%	6,223,288	55.3%	-4.3%	323,157	2.9%	221,083	2.0%	46.2%	1,740,936	15.8%	1,902,100	16.9%	-8.5%
Ashe.....	16,089,952	15,941,386	0.9%	3,459,575	21.5%	3,474,419	21.8%	-0.4%	11,451,776	71.2%	11,297,454	70.9%	1.4%	437,868	2.7%	389,315	2.4%	12.5%	740,733	4.6%	780,198	4.9%	-5.1%
Avery.....	9,487,898	9,415,314	0.8%	2,320,156	24.5%	2,152,199	22.9%	7.8%	6,506,921	68.6%	6,490,900	68.9%	0.2%	253,927	2.7%	182,111	1.9%	39.4%	406,894	4.3%	590,104	6.3%	-31.0%
Beaufort.....	34,661,569	34,768,384	-0.3%	7,063,324	20.4%	7,146,794	20.6%	-1.2%	24,423,892	70.5%	24,248,956	69.7%	0.7%	586,259	1.7%	667,090	1.9%	-12.1%	2,588,094	7.5%	2,705,544	7.8%	-4.3%
Bertie.....	8,888,066	9,037,449	-1.7%	2,231,005	25.1%	2,134,174	23.6%	4.5%	5,096,458	57.3%	5,298,225	58.6%	-3.8%	206,418	2.2%	198,347	2.2%	4.1%	1,354,185	15.2%	1,406,703	15.6%	-3.7%
Bladen.....	17,513,481	17,613,076	-0.6%	4,048,961	23.1%	3,867,444	22.0%	4.7%	10,967,022	62.6%	11,105,607	63.1%	-1.2%	346,729	2.0%	367,584	2.1%	-5.7%	2,150,769	12.3%	2,272,441	12.9%	-5.4%
Brunswick.....	119,942,534	105,738,659	13.4%	23,478,012	19.6%	21,803,495	20.6%	7.7%	78,835,182	65.7%	77,208,603	73.0%	2.1%	12,657,572	10.6%	1,684,853	1.6%	651.3%	4,971,768	4.1%	5,041,708	4.8%	-1.4%
Buncombe.....	270,991,416	259,345,318	4.5%	70,219,187	25.9%	66,803,062	25.8%	5.1%	182,076,221	67.2%	174,611,021	67.3%	4.3%	4,135,313	1.5%	3,902,375	1.5%	6.0%	14,560,695	5.4%	14,028,860	5.4%	3.8%
Burke.....	55,452,761	54,610,108	1.5%	12,710,522	22.9%	12,311,028	22.2%	3.2%	37,647,501	67.9%	36,871,800	67.5%	2.1%	750,558	1.4%	813,181	1.5%	-7.7%	4,344,180	7.8%	4,614,099	8.4%	-5.8%
Cabarrus.....	231,116,163	214,079,321	8.0%	39,022,360	16.9%	36,599,578	17.1%	6.6%	173,595,084	75.1%	159,497,626	74.5%	8.8%	3,273,893	1.4%	2,986,061	1.4%	9.6%	15,224,826	6.6%	14,996,056	7.0%	1.5%
Caldwell.....	51,367,563	50,977,605	0.8%	11,800,267	23.0%	11,341,622	22.2%	4.0%	34,484,810	67.1%	34,788,394	68.2%	-0.9%	1,232,156	2.4%	986,316	1.9%	24.9%	3,850,330	7.5%	3,861,273	7.6%	-0.3%
Camden.....	6,353,069	6,338,245	0.2%	1,219,311	19.2%	1,118,970	17.7%	9.0%	4,661,262	73.4%	4,686,280	73.9%	-0.5%	157,523	2.5%	189,389	3.0%	-16.8%	314,973	5.0%	343,606	5.4%	-8.3%
Carteret.....	61,673,012	63,044,829	-2.2%	14,063,187	22.8%	13,143,703	20.8%	7.0%	43,356,089	70.3%	45,657,102	72.4%	-5.0%	1,087,692	1.8%	1,037,674	1.6%	4.8%	3,166,044	5.1%	3,206,350	5.1%	-1.3%
Caswell.....	11,985,719	12,282,707	-2.4%	3,041,435	25.4%	2,977,977	24.2%	2.1%	7,698,807	64.2%	7,899,301	64.3%	-2.5%	236,208	2.0%	275,794	2.2%	-14.4%	1,009,269	8.4%	1,129,635	9.2%	-10.7%
Catawba.....	167,068,158	159,389,996	4.8%	35,006,977	21.0%	33,761,542	21.2%	3.7%	118,256,294	70.8%	113,494,733	71.2%	4.2%	3,667,078	2.2%	2,398,675	1.5%	52.9%	10,137,809	6.1%	9,735,046	6.1%	4.1%
Chatham.....	106,507,495	102,931,666	3.5%	17,941,069	16.8%	17,358,930	16.9%	3.4%	82,641,933	77.6%	79,656,761	77.4%	3.7%	1,483,451	1.4%	1,461,642	1.4%	1.5%	4,441,042	4.2%	4,454,333	4.3%	-0.3%
Cherokee.....	12,698,836	12,124,670	4.7%	3,139,194	24.7%	2,779,107	22.9%	13.0%	8,618,281	67.9%	8,428,309	69.5%	2.3%	212,511	1.7%	210,234	1.7%	1.1%	728,850	5.7%	707,020	5.8%	3.1%
Chowan.....	9,981,726	10,051,531	-0.7%	2,023,934	20.3%	1,920,283	19.1%	5.4%	7,030,906	70.4%	7,183,117	71.5%	-2.1%	182,124	1.8%	177,774	1.8%	2.4%	744,762	7.5%	770,357	7.7%	-3.3%
Clay.....	5,540,288	5,296,868	4.6%	1,121,154	20.2%	1,055,289	19.9%	6.2%	4,159,515	75.1%	3,957,017	74.7%	5.1%	76,030	1.4%	68,895	1.3%	10.4%	183,589	3.3%	215,667	4.1%	-14.9%
Cleveland.....	62,959,666	62,276,532	-3.5%	14,297,534	22.7%	14,090,943	21.6%	1.5%	42,299,316	67.2%	44,568,858	68.3%	-5.1%	1,002,073	1.6%	951,297	1.5%	5.3%	5,360,743	8.5%	5,665,434	8.7%	-5.4%
Columbus.....	27,667,796	27,740,316	-0.3%	6,283,656	22.7%	6,001,011	21.6%	4.7%	17,930,979	64.8%	17,983,476	64.8%	-0.3%	553,118	2.0%	599,331	2.2%	-7.7%	2,900,043	10.5%	3,156,498	11.4%	-8.1%
Craven.....	74,618,613	74,666,209	-0.1%	15,613,915	20.9%	15,655,906	21.0%	-0.3%	51,939,396	69.6%	51,777,331	69.3%	0.3%	1,339,259	1.8%	1,348,263	1.8%	-0.7%	5,726,043	7.7%	5,884,709	7.9%	-2.7%
Cumberland.....	177,880,033	175,790,876	1.2%	44,318,310	24.9%	43,752,521	24.9%	1.3%	108,995,272	61.3%	107,751,122	61.3%	1.2%	5,097,635	2.9%	4,678,794	2.7%	9.0%	19,468,816	10.9%	19,608,439	11.2%	-0.7%
Currituck.....	13,529,529	13,152,316	2.9%	3,182,129	23.5%	2,927,353	22.3%	8.7%	9,334,535	69.0%	9,219,550	70.1%	1.2%	308,566	2.3%	325,400	2.5%	-5.2%	704,299	5.2%	680,013	5.2%	3.6%
Dare.....	37,749,442	37,893,104	-0.4%	9,661,699	25.6%	9,371,327	24.7%	3.1%	25,407,629	67.3%	25,894,856	68.3%	-1.9%	774,121	2.1%	739,180	2.0%	4.7%	1,905,993	5.0%	1,887,741	5.0%	1.0%
Davidson.....	133,994,157	134,040,354	0.0%	28,033,626	20.9%	27,133,636	20.2%	3.3%	94,238,431	70.3%	95,107,223	71.0%	-0.9%	2,156,149	1.6%	2,001,258	1.5%	7.7%	9,565,951	7.1%	9,798,237	7.3%	-2.4%
Davie.....	45,788,948	45,618,746	0.4%	7,872,700	17.2%	7,854,740	17.2%	0.2%	35,085,582	76.6%	34,958,456	76.6%	0.4%	501,934	1.1%	433,396	1.0%	15.8%	2,328,732	5.1%	2,372,154	5.2%	-1.8%
Duplin.....	29,325,407	29,365,081	-0.1%	6,791,465	23.2%	6,468,507	22.0%	5.0%	18,387,216	62.7%	18,278,313	62.2%	0.6%	632,673	2.2%	735,797	2.5%	-14.0%	3,514,053	12.0%	3,882,464	13.2%	-9.5%
Durham.....	360,594,826	340,258,428	6.0%	104,300,074	28.9%	98,460,901	28.9%	5.9%	222,888,092	61.8%	208,773,193	61.4%	6.8%	8,090,251	2.2%	7,065,265	2.1%	14.5%	25,316,409	7.0%	25,959,069	7.6%	-2.5%
Edgecombe.....	26,022,695	25,941,957	0.3%	6,466,162	24.8%	6,564,265	25.3%	-1.5%	14,821,772	57.0%	14,442,548	55.7%	2.6%	546,814	2.1%	519,160	2.0%	5.3%	4,187,947	16.1%	4,415,984	17.0%	-5.2%
Forsyth.....	414,806,442	417,798,544	-0.7%	89,651,380	21.6%	88,645,188	21.2%	1.1%	290,792,008	70.1%	293,083,785	70.1%	-0.8%	6,877,448	1.7%	8,592,603	2.1%	-20.0%	27,485,606	6.6%	27,476,968	6.6%	0.0%
Franklin.....	46,295,298	45,487,446	1.8%	9,498,773	20.5%	9,203,222	20.2%	3.2%	32,032,635	69.2%	31,345,616	68.9%	2.2%	997,019	2.2%	991,019	2.2%	0.6%	3,766,871	8.1%	3,947,589	8.7%	-4.6%
Gaston.....	185,962,282	183,477,058	1.4%	41,297,209	22.2%	39,951,489	21.8%	3.4%	127,209,194	68.4%	125,805,835	68.6%	1.1%	2,932,295	1.6%	2,865,027	1.6%	2.3%	14,523,584	7.8%	14,854,707	8.1%	-2.2%
Gates.....	4,254,548	4,326,992	-1.7%	963,774	22.7%	944,447	21.8%	2.0%	2,886,227	67.8%	2,931,985	67.8%	-1.6%	69,400	1.6%	87,755	2.0%	-20.9%	335,147	7.9%	362,805	8.4%	-7.6%
Graham.....	3,559,207	3,590,160	-0.9%	781,418	22.0%	743,743	20.7%	5.1%	2,449,292	68.8%	2,581,476	71.9%	-5.1%	57,619	1.6%	40,006	1.1%	44.0%	270,878	7.6%	224,935	6.3%	20.4%
Granville.....	48,166,950	46,958,559	2.6%	10,343,786	21.5%	9,927,353	21.1%	4.2%	32,151,320	66.7%	31,136,473	66.3%	3.3%	1,097,951	2.3%	1,185,104	2.5%	-7.4%	4,573,893	9.5%	4,709,629	10.0%	-2.9%
Greene.....	10,188,439	9,994,781	1.9%	2,091,456	20.5%	2,131,006	21.3%	-1.9%	6,715,266	65.9%	6,491,291	64.9%	3.5%	247,451	2.4%	187,207	1.9%	32.2%	1,134,266	11.1%	1,185,277	11.9%	-4.3%
Guilford.....	560,473,445	560,645,090	0.0%	124,601,469	22.2%	120,934,101	21.6%	3.0%	387,237,810	69.1%	390,391,253	69.6%	-0.8%	9,291,217	1.7%	8,486,328	1.5%	9.5%	39,342,949	7.0%	40,833,408	7.3%	-3.7%
Halifax.....	27,023,532	27,533,505	-1.9%	6,675,028	24.7%	6,685,025	24.3%	-0.1%	15,885,688	58.8%	16,240,716	59.0%	-2.2%	564,725	2.1%	546,113	2.0%	3.4%	3,898,091	14.4%	4,061,651	14.8%	-4.0%
Harnett.....	73,243,014	69,930,018	4.7%	15,103,571	20.6%	14,486,688	20.7%	4.3%	49,762,971	67.9%	47,352,946	67.7%	5.1%	1,798,735	2.5%	1,600,078	2.3%	12.4%	6,577,737	9.0%	6,490,306	9.3%	1.3%
Haywood.....	45,717,807	43,292,712	5.6%	11,314,401	24.7%	10,302,342	23.8%	9.8%	30,298,154	66.3%	29,710,580	68.6%	2.0%	709,126	1.6%	790,405	1.8%	-10.3%	3,396,126	7.4%	2,489,385	5.8%	36.4%
Henderson.....	101,049,373	95,823,097																					

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2016 AND 2015-Continued

County	Total			Filing Status																			
	Net Tax Liability [Combined Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
	Tax Year 2016	Tax Year 2015	% change 16/15	Tax year 2016		Tax year 2015		%	Tax year 2016		Tax year 2015		%	Tax year 2016		Tax year 2015		%	Tax year 2016		Tax year 2015		%
	Net Tax [\$]	Net Tax [\$]		Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 16/15	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 16/15	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 16/15	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 16/15
Johnston.....	173,094,003	165,665,883	4.5%	32,088,111	18.5%	30,672,419	18.5%	4.6%	124,726,920	72.1%	118,890,081	71.8%	4.9%	3,355,302	1.9%	3,128,597	1.9%	7.2%	12,923,670	7.5%	12,974,786	7.8%	-0.4%
Jones.....	5,612,997	5,534,015	1.4%	1,195,361	21.3%	1,206,024	21.8%	-0.9%	3,919,095	69.8%	3,764,154	68.0%	4.1%	96,592	1.7%	96,261	1.7%	0.3%	401,949	7.2%	467,576	8.4%	-14.0%
Lee.....	43,512,341	43,203,018	0.7%	9,947,834	22.9%	9,702,923	22.5%	2.5%	28,966,918	66.6%	28,758,472	66.6%	0.7%	722,369	1.7%	716,338	1.7%	0.8%	3,875,220	8.9%	4,025,285	9.3%	-3.7%
Lenoir.....	34,012,976	35,606,077	-4.5%	7,670,068	22.6%	7,758,131	21.8%	-1.1%	21,936,434	64.5%	23,233,399	65.3%	-5.6%	841,728	2.5%	731,649	2.1%	15.0%	3,564,746	10.5%	3,882,898	10.9%	-8.2%
Lincoln.....	82,595,551	79,240,706	4.2%	14,573,394	17.6%	13,523,854	17.1%	7.8%	62,888,779	76.1%	60,355,851	76.2%	4.2%	1,086,890	1.3%	1,129,382	1.4%	-3.8%	4,046,488	4.9%	4,231,619	5.3%	-4.4%
Macon.....	24,683,730	21,822,032	13.1%	6,024,829	24.4%	5,056,569	23.2%	19.1%	17,401,074	70.5%	15,449,774	70.8%	12.6%	327,042	1.3%	374,151	1.7%	-12.6%	930,785	3.8%	941,538	4.3%	-1.1%
Madison.....	12,432,700	12,618,448	-1.5%	3,063,099	24.6%	3,158,499	25.0%	-3.0%	8,425,069	67.8%	8,550,580	67.8%	-1.5%	195,930	1.6%	209,891	1.7%	-6.7%	748,602	6.0%	699,478	5.5%	7.0%
Martin.....	12,644,175	12,886,685	-1.9%	2,939,540	23.2%	2,936,100	22.8%	0.1%	8,071,732	63.8%	8,271,272	64.2%	-2.4%	231,987	1.7%	221,170	1.7%	4.9%	1,400,916	11.1%	1,458,143	11.3%	-3.9%
McDowell.....	25,820,762	27,683,894	-6.7%	5,920,469	22.9%	6,887,012	24.9%	-14.0%	17,319,334	67.1%	18,113,439	65.4%	-4.4%	438,470	1.7%	444,873	1.6%	-1.4%	2,142,489	8.3%	2,238,570	8.1%	-4.3%
Mecklenburg	1,604,119,150	1,589,571,019	0.9%	369,716,994	23.0%	372,222,755	23.4%	-0.7%	1,112,135,447	69.3%	1,081,595,234	68.0%	2.8%	25,481,455	1.6%	39,899,720	2.5%	-36.1%	96,785,254	6.0%	95,853,310	6.0%	1.0%
Mitchell.....	8,721,728	8,669,758	0.6%	1,935,326	22.2%	1,915,476	22.1%	1.0%	6,183,553	70.9%	6,168,573	71.2%	0.2%	135,714	1.6%	127,583	1.5%	6.4%	467,135	5.4%	458,126	5.3%	2.0%
Montgomery	16,182,804	15,773,588	2.6%	3,575,581	22.1%	3,301,108	20.9%	8.3%	10,983,311	67.9%	10,771,730	68.3%	2.0%	215,071	1.3%	164,689	1.0%	30.6%	1,408,841	8.7%	1,536,061	9.7%	-8.3%
Moore.....	97,243,694	94,863,509	2.5%	19,097,150	19.6%	18,574,023	19.6%	2.8%	71,670,062	73.7%	69,814,336	73.6%	2.7%	1,805,548	1.9%	1,579,045	1.7%	14.3%	4,670,934	4.8%	4,896,105	5.2%	-4.6%
Nash.....	77,535,969	75,214,671	3.1%	17,701,282	22.8%	17,206,394	22.9%	2.9%	50,287,572	64.9%	48,166,512	64.0%	4.4%	1,441,639	1.9%	1,424,103	1.9%	1.2%	8,105,476	10.5%	8,417,662	11.2%	-3.7%
New Hanover	265,375,599	254,665,170	4.2%	65,328,326	24.6%	60,571,747	23.8%	7.9%	182,424,368	68.7%	177,198,177	69.6%	2.9%	4,398,126	1.7%	4,120,278	1.6%	6.7%	13,224,779	5.0%	12,774,968	5.0%	3.5%
Northampton	8,183,290	8,589,269	-4.7%	2,185,103	26.7%	2,392,164	27.9%	-8.7%	4,641,433	56.7%	4,728,241	55.0%	-1.8%	194,698	2.4%	188,470	2.2%	3.3%	1,162,056	14.2%	1,280,394	14.9%	-9.2%
Onslow.....	80,585,727	78,574,877	2.6%	18,870,452	23.4%	17,732,195	22.6%	6.4%	53,827,535	66.8%	52,682,666	67.0%	2.2%	2,021,831	2.5%	2,202,000	2.8%	-8.2%	5,865,909	7.3%	5,958,016	7.6%	-1.5%
Orange.....	235,851,149	226,381,977	4.2%	43,968,625	18.6%	40,607,489	17.9%	8.3%	177,557,970	75.3%	172,470,521	76.2%	2.9%	4,027,192	1.7%	3,143,062	1.4%	28.1%	10,297,362	4.4%	10,160,927	4.5%	1.3%
Pamlico.....	8,795,079	9,171,526	-4.1%	1,865,548	21.2%	1,787,259	19.5%	4.4%	6,240,579	71.0%	6,742,057	72.7%	-6.5%	135,889	1.5%	159,540	1.7%	-14.8%	553,063	6.3%	550,660	6.0%	0.1%
Pasquotank...	20,120,118	20,396,927	-1.4%	5,097,644	25.3%	4,830,232	23.7%	5.5%	12,775,153	63.5%	13,263,856	65.0%	-3.7%	466,147	2.3%	469,798	2.3%	-0.8%	1,781,174	8.9%	1,833,041	9.0%	-2.8%
Pender.....	47,002,217	45,220,713	3.9%	8,672,763	18.5%	8,356,697	18.5%	3.8%	34,279,646	72.9%	32,854,646	72.7%	4.3%	829,954	1.8%	830,523	1.8%	-0.1%	3,219,854	6.9%	3,178,847	7.0%	1.3%
Perquimans...	7,526,825	7,465,300	0.8%	1,543,495	20.5%	1,411,346	18.9%	9.4%	5,328,804	70.8%	5,403,641	72.4%	-1.4%	177,829	2.4%	142,048	1.9%	25.2%	476,697	6.3%	508,265	6.8%	-6.2%
Person.....	28,520,581	28,120,753	1.4%	6,662,300	23.4%	6,551,046	23.3%	1.7%	18,438,481	64.6%	18,217,098	64.8%	1.2%	566,570	2.0%	503,721	1.8%	12.5%	2,853,230	10.0%	2,848,888	10.1%	0.2%
Pitt.....	141,594,838	140,701,513	0.6%	31,109,329	22.0%	31,216,777	22.2%	-0.3%	96,991,306	68.5%	94,656,136	67.3%	2.5%	2,761,759	2.0%	3,915,259	2.8%	-29.5%	10,732,444	7.6%	10,913,341	7.8%	-1.7%
Polk.....	14,219,996	14,290,640	-0.5%	3,552,461	25.0%	3,617,550	25.3%	-1.8%	9,845,369	69.2%	9,835,745	68.8%	0.1%	209,230	1.5%	172,577	1.2%	21.2%	612,936	4.3%	664,768	4.7%	-7.8%
Randolph.....	106,561,471	105,098,202	1.4%	23,069,911	21.6%	22,566,983	21.5%	2.2%	73,911,883	69.4%	72,757,187	69.2%	1.6%	1,605,079	1.5%	1,646,346	1.6%	-2.5%	7,974,598	7.5%	8,127,686	7.7%	-1.9%
Richmond.....	23,336,083	22,728,592	2.7%	5,765,592	24.7%	5,647,872	24.8%	2.1%	14,080,052	60.3%	13,511,096	59.4%	4.2%	542,386	2.3%	454,192	2.0%	19.4%	2,948,053	12.6%	3,115,432	13.7%	-5.4%
Robeson.....	52,582,672	53,368,935	-1.5%	13,263,564	25.2%	12,914,411	24.2%	2.7%	29,175,908	55.5%	29,730,627	55.7%	-1.9%	1,200,607	2.3%	1,141,621	2.1%	5.2%	8,942,593	17.0%	9,582,276	18.0%	-6.7%
Rockingham...	63,438,393	64,615,692	-1.8%	14,168,404	22.3%	15,110,331	23.4%	-6.2%	43,107,839	68.0%	43,132,273	66.8%	-0.1%	1,116,578	1.8%	1,070,422	1.7%	4.3%	5,045,572	8.0%	5,302,666	8.2%	-4.8%
Rowan.....	104,762,529	105,672,880	-0.9%	23,971,901	22.9%	22,887,878	21.7%	4.7%	70,663,045	67.5%	72,619,122	68.7%	-2.7%	1,982,246	1.9%	1,653,059	1.6%	19.9%	8,145,337	7.8%	8,512,821	8.1%	-4.3%
Rutherford...	34,968,684	35,382,681	-1.2%	7,583,539	21.7%	7,445,346	21.0%	1.9%	24,320,920	69.6%	24,757,951	70.0%	-1.8%	525,848	1.5%	550,264	1.6%	-4.4%	2,538,377	7.3%	2,629,120	7.4%	-3.5%
Sampson.....	39,599,251	38,525,848	2.8%	7,178,346	18.1%	7,210,543	18.7%	-0.4%	26,872,854	67.9%	25,667,113	66.6%	4.7%	732,765	1.9%	691,918	1.8%	5.9%	4,815,286	12.2%	4,956,274	12.9%	-2.8%
Scotland.....	16,730,386	17,302,799	-3.3%	3,663,467	21.9%	3,753,500	21.7%	-2.4%	10,162,633	60.7%	10,477,587	60.6%	-3.0%	319,284	1.9%	342,169	2.0%	-6.7%	2,585,002	15.5%	2,729,543	15.8%	-5.3%
Stanly.....	47,628,907	47,673,437	-0.1%	10,025,143	21.0%	9,582,947	21.0%	4.6%	33,903,442	71.2%	34,117,237	71.6%	-0.6%	642,079	1.3%	750,808	1.6%	-14.5%	3,058,243	6.4%	3,222,445	6.8%	-5.1%
Stokes.....	35,223,024	36,084,695	-2.4%	7,333,534	20.8%	7,227,930	20.0%	1.5%	25,218,047	71.6%	26,162,276	72.5%	-3.6%	485,389	1.4%	475,499	1.3%	2.1%	2,186,054	6.2%	2,218,990	6.1%	-1.5%
Surry.....	46,781,239	47,546,748	-1.6%	9,627,706	20.6%	9,354,422	19.7%	2.9%	33,528,996	71.7%	34,657,174	72.9%	-3.3%	892,358	1.9%	688,648	1.4%	29.6%	2,732,179	5.8%	2,846,504	6.0%	-4.0%
Swain.....	6,144,647	6,234,382	-1.4%	1,563,940	25.5%	1,533,325	24.6%	2.0%	3,946,979	64.2%	4,049,157	64.9%	-2.5%	137,199	2.2%	129,335	2.1%	6.1%	496,529	8.1%	522,565	8.4%	-5.0%
Transylvania	24,392,921	23,697,032	2.9%	5,646,521	23.1%	5,480,263	23.1%	3.0%	17,440,581	71.5%	16,935,794	71.5%	3.0%	330,128	1.4%	322,021	1.4%	2.5%	975,691	4.0%	958,954	4.0%	1.7%
Tyrrell.....	1,688,183	1,840,002	-8.3%	404,575	24.0%	432,416	23.5%	-6.4%	1,038,459	61.5%	1,135,356	61.7%	-8.5%	45,677	2.7%	39,883	2.2%	14.5%	199,472	11.8%	232,347	12.6%	-14.1%
Union.....	307,959,252	300,842,973	2.4%	36,635,200	11.9%	34,339,421	11.4%	6.7%	253,000,714	82.2%	248,376,061	82.6%	1.9%	3,432,844	1.1%	3,373,444	1.1%	1.8%	14,890,494	4.8%	14,754,474	4.9%	0.9%
Vance.....	24,332,250	24,233,202	0.4%	6,048,490	24.9%	6,045,835	24.9%	0.0%	14,314,227	58.8%	14,104,483	58.2%	1.5%	559,647	2.3%	528,731	2.2%	5.8%	3,410,136	14.0%	3,554,153	14.7%	-4.1%
Wake.....	1,692,451,019	1,594,438,170	6.1%	326,188,895	19.3%	309,252,781	19.4%	5.5%	1,252,103,381	74.0%	1,169,049,887	73.3%	7.1%	25,975,157	1.5%	23,521,332	1.5%	10.4%	88,183,586	5.2%	92,614,170	5.8%	-4.8%
Warren.....	7,444,458	7,443,884	0.0%	1,945,650	26.1%	1,918,771	25.8%	1.4%	4,060,886	54.5%	3,996,205	53.7%	1.6%	162,832	2.2%	200,486	2.7%	-18.8%	1,275,090	17.1%	1,328,422	17.8%	-4.0%
Washington...	5,900,711	6,039,590	-2.3%	1,537,808	26.1%	1,548,289	25.6%	-0.7%	3,542,941	60.0%	3,664,524	60.7%	-3.3%	134,127	2.3%	103,999	1.7%	29.0%	685,835	11.6%	722,778	12.0%	-5.1%
Watauga.....	40,375,123	39,129,117	3.2%	8,659																			

Source: 2016 and 2015 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 information reflecting variable audit and edit status 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 fourteen (14) returns with a total net tax liability of \$10,133 for which county designation is indeterminable.

TABLE C5. TAX YEAR 2016 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS and SELECT TAX CREDITS CLAIMED BY COUNTY

County	2016 Population	Number of Returns Filed		NC ITEMIZED DEDUCTIONS [§ 105-153.5(a)(2)] Reported on Form D-400 Schedule S:																Select Tax Credits Claimed***							
		Total	% of Returns	TOTAL NC ITEMIZED DEDUCTIONS		QUALIFYING HOME MORTGAGE INTEREST				REAL ESTATE PROPERTY TAXES		ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES**			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡			MEDICAL, DENTAL EXPENSES				CHILD TAX CREDIT \$125/\$100 per Qualifying Child		TAXES PAID TO OTHER STATES/ FOREIGN TAXES			
				Return Count†	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]
				as a % of County Returns	Return Count†	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count	Claimed [S]	Return Count
Alamance.....	159,054	67,759	14.125	20.8%	7,305	167,522,180	22,933	5,340	106,636,538	19,969	6,466	19,796,957	3,062	6,552	60,005,559	9,158	6,572	66,096,066	10,057	3,111	41,420,555	13,314	16,880	28,423	3,164,753	1,821	2,123,579
Alexander.....	38,284	15,175	3.175	20.9%	1,249	27,127,425	21,719	889	7,076,088	7,960	1,136	3,038,831	2,675	1,161	9,494,862	8,171	1,131	11,267,118	9,962	579	6,365,445	10,994	3,510	5,856	649,533	249	274,073
Alleghany.....	11,202	4,299	1.310	30.5%	338	7,962,039	23,556	234	2,080,873	8,893	299	781,454	2,614	311	2,644,196	8,502	296	2,921,044	9,868	193	2,396,799	12,419	965	1,638	187,549	352	477,760
Anson.....	25,628	9,072	2.418	26.7%	670	13,471,413	20,107	429	2,733,090	6,371	548	1,327,155	2,422	581	3,950,446	6,799	611	5,366,734	8,784	347	4,154,233	11,972	2,467	3,865	446,464	232	290,094
Ashie.....	27,344	10,342	2.773	26.8%	968	21,215,168	21,916	689	6,829,989	9,913	872	2,285,012	2,620	899	8,238,378	9,164	842	7,087,077	8,417	524	5,889,713	11,240	2,127	3,603	404,506	293	551,847
Avery.....	18,098	6,236	1.679	26.9%	596	13,670,168	22,937	421	3,815,294	9,062	523	1,399,920	2,677	546	4,774,014	8,744	521	5,043,455	9,680	335	3,852,699	11,501	1,289	2,167	246,645	125	288,399
Beaufort.....	47,610	19,568	5.069	25.9%	2,040	42,354,598	20,762	1,397	12,219,296	8,747	1,821	5,286,463	2,903	1,865	15,900,559	8,526	1,882	15,528,645	8,251	1,059	10,925,394	10,317	4,714	7,696	877,880	573	437,003
Bertie.....	19,847	7,192	1.965	27.3%	480	9,226,590	19,222	289	1,921,122	6,647	387	830,385	2,146	404	2,615,592	6,474	435	4,150,927	9,542	244	2,460,071	10,082	2,054	3,067	356,314	336	494,271
Bladen.....	34,667	11,575	3.112	26.9%	1,052	27,213,363	25,868	689	4,853,901	7,045	887	2,578,908	2,907	926	6,847,687	7,395	948	8,721,741	9,200	574	11,643,935	20,286	3,293	5,418	618,666	242	272,807
Brunswick.....	127,750	53,496	12.599	23.6%	8,985	189,644,616	21,107	7,283	71,109,586	9,764	8,424	27,688,646	3,287	8,532	89,459,191	10,485	8,090	49,965,277	6,176	4,861	50,220,148	10,331	8,454	14,053	1,560,092	3,337	5,522,952
Buncombe.....	258,406	116,528	23.761	20.4%	16,532	401,965,549	24,314	11,873	138,540,590	11,669	14,738	58,738,573	3,986	14,906	157,619,594	10,474	14,521	143,464,125	9,880	7,333	100,881,827	13,757	20,073	33,681	3,668,276	5,378	8,263,035
Burke.....	89,814	34,225	8.139	23.8%	2,678	59,528,624	22,229	1,820	14,327,710	7,872	2,423	7,271,194	3,001	2,459	20,017,186	8,140	2,411	22,397,557	9,290	1,333	17,113,881	12,839	8,903	13,531	1,517,882	600	762,872
Cabarrus.....	200,663	85,648	16.285	19.0%	12,579	275,158,804	21,874	10,538	99,097,176	9,404	11,741	41,474,509	3,532	11,886	130,978,865	11,020	11,603	101,780,345	8,772	3,920	42,399,594	10,816	19,035	33,649	3,618,324	2,946	7,762,635
Caldwell.....	82,793	31,345	7.120	22.7%	2,169	47,259,791	21,789	1,535	12,387,101	8,070	2,004	5,675,877	2,832	2,029	16,473,860	8,119	1,943	18,724,438	9,637	1,072	12,061,493	11,251	7,801	12,489	1,406,167	442	348,969
Camden.....	10,287	4,114	1.071	26.0%	546	10,199,447	19,816	455	4,744,123	10,427	510	1,252,729	2,456	518	5,751,286	11,103	455	2,756,256	6,058	206	2,311,905	11,223	826	1,477	143,512	1,024	2,630,096
Carteret.....	69,881	29,475	7.973	21.4%	4,014	98,561,967	24,555	2,994	30,208,181	10,090	3,695	10,887,130	2,946	3,747	37,273,318	9,948	3,530	38,033,665	10,774	1,919	23,254,984	12,118	4,810	7,896	864,001	1,156	1,782,138
Caswell.....	23,689	8,720	2.232	25.6%	683	13,909,583	20,365	496	4,024,292	8,113	606	1,401,918	2,313	623	5,115,238	8,211	617	4,950,569	8,024	340	3,843,776	11,305	2,033	3,311	367,827	1,277	1,983,986
Catawba.....	156,473	72,265	14.772	20.4%	7,599	182,550,596	24,023	5,639	53,609,043	9,116	7,025	25,169,439	3,583	7,131	69,695,115	9,774	6,954	76,387,717	11,049	3,045	36,017,764	11,828	16,319	27,570	3,055,635	1,860	2,881,234
Chatham.....	73,286	30,677	5.789	18.9%	6,755	169,485,232	25,090	6,064	64,158,852	12,670	6,068	27,675,830	4,561	6,120	75,363,759	12,314	6,081	54,532,719	8,968	2,594	39,588,754	15,262	5,416	9,873	1,079,507	2,056	3,501,510
Cherokee.....	28,591	10,409	3.145	30.2%	879	18,528,663	21,079	628	4,807,257	7,655	807	1,859,292	2,304	822	6,209,595	7,554	772	6,812,512	8,824	532	5,506,556	10,351	2,416	3,677	471,017	936	1,296,393
Chowan.....	14,410	5,981	1.670	27.9%	734	20,075,645	27,351	507	4,573,116	9,020	667	2,280,174	3,419	679	6,239,601	9,189	660	10,369,621	15,712	347	3,466,423	9,990	1,354	2,160	242,610	386	670,339
Clay.....	11,320	4,238	1.371	32.4%	495	10,639,066	21,493	371	3,647,371	9,831	459	1,023,166	2,229	473	4,334,603	9,164	426	3,419,404	8,027	290	2,885,059	9,999	770	1,349	419,292	740	940,166
Cleveland.....	98,244	39,857	9.773	24.5%	3,391	73,391,280	21,643	2,373	23,097,554	9,733	3,080	8,370,341	2,718	3,137	24,433,989	7,789	3,097	30,566,765	9,870	1,606	18,390,526	11,451	10,093	16,767	1,896,567	2,462	3,283,711
Columbus.....	57,182	19,606	5.545	28.3%	1,521	30,313,445	19,930	969	6,805,922	7,023	1,337	4,508,689	3,372	1,385	10,331,540	7,460	1,382	11,850,285	8,575	807	8,131,620	10,076	5,621	9,078	1,037,894	1,414	1,945,043
Craven.....	103,737	39,788	10.436	26.2%	4,568	100,975,422	22,105	3,395	30,076,090	8,859	4,169	12,328,906	2,957	4,223	38,112,997	9,025	4,144	37,053,195	8,941	2,190	25,809,230	11,785	8,665	14,567	1,593,507	1,208	1,282,359
Cumberland.....	329,824	114,039	33.112	29.0%	12,172	258,018,772	22,198	9,691	78,125,207	8,062	11,856	45,971,581	4,158	11,243	108,426,210	9,644	11,010	104,735,799	9,513	4,183	44,856,763	10,724	29,729	48,342	5,362,429	2,053	2,741,662
Currituck.....	26,101	10,209	2.755	27.0%	1,467	28,650,756	19,530	1,300	15,006,989	11,544	1,371	3,192,060	2,328	1,392	17,082,044	12,272	1,219	6,202,571	5,088	503	5,366,141	10,668	1,964	3,398	348,522	3,126	800,991
Dare.....	36,387	17,918	3.970	22.2%	3,102	65,286,927	21,047	2,607	28,966,990	11,111	2,915	10,288,239	3,529	2,953	35,456,358	12,007	2,614	15,542,343	5,946	1,388	14,288,135	10,294	2,938	4,922	537,471	826	2,028,972
Davidson.....	166,137	68,991	14.942	21.7%	5,859	128,411,006	21,917	4,269	36,008,031	8,435	5,316	15,075,561	2,819	5,416	47,263,559	8,727	5,287	48,506,264	9,175	2,558	32,641,183	12,760	16,444	27,193	3,031,011	1,206	1,071,359
Davie.....	42,211	18,069	3.798	21.0%	2,541	62,371,328	24,546	1,900	20,051,262	12,659	2,361	7,953,885	3,369	2,397	24,197,861	10,095	2,318	25,699,640	11,087	1,002	12,473,827	12,449	3,598	6,086	668,615	600	738,979
Duplin.....	59,597	20,019	5.291	26.4%	1,262	29,322,458	23,235	797	6,269,640	7,867	1,118	3,243,714	2,901	1,152	8,793,587	7,633	1,134	10,780,019	9,443	678	9,820,855	10,518	6,750	12,297	1,408,569	277	576,071
Durham.....	301,520	133,111	24.400	18.3%	22,313	512,791,909	22,982	17,526	156,527,394	8,931	20,885	87,632,394	4,363	20,302	219,312,880	10,803	20,155	194,570,329	9,654	7,162	98,908,700	13,810	26,546	46,307	5,129,815	5,639	6,888,062
Edgecombe.....	53,502	19,455	5.370	26.6%	1,477	30,887,040	20,912	964	6,189,695	6,421	1,246	3,374,017	2,708	1,275	8,894,796	6,976	1,356	12,789,241	9,432	819	9,203,003	11,237	5,810	9,158	1,066,022	345	493,732
Forsyth.....	369,144	157,757	32.706	20.7%	21,913																						

TABLE C5. TAX YEAR 2016 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS and SELECT TAX CREDITS CLAIMED BY COUNTY-Continued

County	2016 Population	Number of Returns Filed		NC ITEMIZED DEDUCTIONS [§ 105-153.5(a)(2)] Reported on Form D-400 Schedule S:																		Select Tax Credits Claimed***					
		S0 Tax Liability [after tax credits]		TOTAL NC ITEMIZED DEDUCTIONS			QUALIFYING HOME MORTGAGE INTEREST			REAL ESTATE PROPERTY TAXES		ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES**			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡			MEDICAL, DENTAL EXPENSES			CHILD TAX CREDIT \$125/\$100 per Qualifying Child		TAXES PAID TO OTHER STATES/ FOREIGN TAXES				
		Total	as a % of County Returns	Return Count†	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Qualifying Child Count	Credit Claimed Amount [\$]	Return Count	Credit Claimed Amount [\$]	
Mitchell.....	15,266	5,887	1,518	25.8%	375	7,788,358	20,769	237	1,782,233	7,520	332	754,361	2,272	343	2,453,416	7,153	333	3,062,260	9,196	207	2,272,882	10,979	1,324	2,196	244,687	107	95,244
Montgomery.....	27,768	9,660	2,307	23.9%	653	16,216,404	24,834	436	3,888,276	8,918	603	2,210,648	3,666	610	5,583,170	9,153	587	7,254,874	12,359	313	3,378,360	10,793	2,751	4,883	559,757	187	506,262
Moore.....	96,102	39,142	9,144	23.4%	6,691	158,830,457	23,738	4,915	50,960,364	10,368	6,079	23,180,239	3,813	6,158	64,869,226	10,534	6,034	50,110,521	8,305	3,120	43,850,710	14,055	7,032	11,767	1,281,248	1,910	3,427,521
Nash.....	94,421	39,345	9,358	23.8%	4,361	99,219,225	22,751	3,178	23,961,051	7,540	3,898	11,571,498	2,969	3,959	32,567,317	8,226	4,052	44,859,184	11,071	2,007	21,792,724	10,858	9,916	16,130	1,823,922	1,162	3,123,903
New Hanover.....	223,608	95,402	19,997	21.0%	15,488	359,946,984	23,240	12,220	135,202,218	11,064	14,163	60,935,747	4,302	14,365	168,763,292	11,748	13,576	117,644,550	8,666	6,060	73,539,142	12,135	15,096	24,842	2,685,133	4,769	10,549,441
Northampton.....	20,788	6,987	2,043	29.2%	669	13,064,716	19,529	413	2,860,621	6,926	586	1,763,715	3,010	598	4,326,708	7,235	615	4,496,601	7,312	414	4,241,407	10,245	1,705	2,599	297,837	843	1,116,147
Onslow.....	193,914	58,122	17,350	29.9%	4,211	88,405,338	20,908	3,288	28,789,320	8,756	3,817	11,570,562	3,031	3,889	37,622,980	9,674	3,623	30,130,516	8,316	1,683	20,291,842	12,057	14,831	25,344	2,704,363	1,144	1,125,751
Orange.....	140,853	56,679	10,390	18.3%	12,952	341,316,468	26,352	10,065	123,286,662	12,249	11,992	90,042,006	7,509	12,087	168,397,554	13,932	11,674	121,273,736	10,388	3,413	51,645,178	15,132	7,909	14,035	1,482,184	4,362	9,441,982
Pamlico.....	13,336	5,009	1,342	26.8%	562	11,722,425	20,858	415	3,618,662	8,720	516	1,471,358	2,851	529	4,741,643	8,963	504	3,741,548	7,424	297	3,239,234	10,907	969	1,507	171,381	167	210,371
Pasquotank.....	40,284	15,540	4,684	30.1%	1,627	33,889,326	20,829	1,247	11,033,460	8,848	1,436	4,201,327	2,926	1,474	13,857,666	9,401	1,439	11,700,003	8,131	686	8,331,657	12,145	3,839	6,341	697,251	1,997	3,682,271
Pender.....	59,459	22,802	5,376	23.6%	3,040	62,706,367	20,627	2,455	24,887,100	10,137	2,809	10,243,880	3,647	2,864	31,876,736	11,130	2,575	17,378,292	6,749	1,244	13,451,339	10,813	5,174	8,893	971,643	630	963,436
Perquimans.....	13,561	5,142	1,492	29.0%	637	13,582,682	21,323	485	4,514,188	9,308	592	1,486,940	2,512	599	5,535,791	9,242	570	4,063,696	7,129	357	3,983,195	11,157	1,090	1,809	197,313	497	1,088,494
Person.....	39,728	16,022	3,643	22.7%	2,843	28,780,579	19,821	1,086	8,361,851	7,700	1,319	3,129,882	2,373	1,544	10,936,996	8,138	1,261	10,090,642	8,002	670	7,752,941	11,572	3,709	8,008	663,014	707	989,163
Pitt.....	175,885	65,715	15,572	23.7%	7,254	175,488,884	24,192	5,555	47,364,583	8,526	6,479	22,274,468	3,438	6,580	63,157,196	9,598	6,678	77,950,634	11,673	2,789	34,381,052	16,327	15,994	25,889	2,921,123	1,831	1,750,179
Polk.....	21,030	8,217	2,115	25.7%	1,404	35,277,638	25,127	821	7,638,686	9,304	1,124	3,616,668	3,217	1,147	10,229,599	8,919	1,259	11,799,510	9,372	821	13,248,529	16,137	1,297	2,264	250,331	1,248	2,630,668
Randolph.....	143,711	59,504	13,097	22.0%	4,301	90,324,876	21,001	3,105	24,005,249	7,731	3,956	11,108,809	2,808	4,008	32,774,531	8,177	3,828	35,091,589	9,167	1,934	22,458,756	11,613	15,422	26,378	2,965,038	1,056	1,357,825
Richmond.....	44,912	17,588	4,973	28.3%	1,059	21,184,203	20,004	687	4,594,560	6,688	932	3,161,859	3,393	949	7,011,361	7,388	973	8,656,877	8,897	517	5,515,965	10,669	6,060	8,189	944,920	645	839,382
Robeson.....	132,657	43,942	13,055	29.7%	2,843	58,327,481	20,516	1,926	13,032,291	6,767	2,379	6,908,623	2,904	2,495	18,625,175	7,465	2,612	24,927,715	9,544	1,381	14,774,591	10,668	15,199	25,342	2,939,839	1,226	1,608,550
Rockingham.....	91,891	37,252	8,413	22.6%	2,871	57,664,040	20,085	1,992	14,962,230	7,511	2,599	7,182,520	2,764	2,651	20,572,863	7,760	2,573	21,374,350	8,307	1,334	15,716,827	11,782	8,829	14,339	1,612,869	1,948	2,475,144
Rowan.....	140,970	58,372	13,554	23.2%	5,619	123,656,389	22,007	4,049	33,100,214	8,175	5,147	17,987,103	3,495	5,229	45,050,940	8,616	5,126	47,756,831	9,317	2,510	30,848,618	12,290	14,173	24,071	2,688,719	1,569	1,561,991
Rutherford.....	67,703	24,643	6,403	26.0%	1,912	43,852,405	22,935	1,371	11,141,852	8,127	1,755	5,093,133	2,902	1,784	15,180,709	8,509	1,711	15,438,115	9,023	937	13,233,581	14,123	5,901	9,815	1,055,569	1,948	2,984,457
Sampson.....	63,499	24,420	6,505	26.3%	1,733	37,263,688	21,502	1,177	18,121,090	5,502	1,585	4,999,836	3,219	1,585	15,620,281	7,820	1,599	15,620,281	11,023	839	9,248,126	11,023	8,024	14,412	1,647,041	405	1,200,194
Scotland.....	35,789	13,209	4,012	30.4%	1,261	28,263,349	22,413	802	5,077,636	6,331	1,014	3,078,653	3,036	1,056	7,590,631	7,188	1,181	10,843,939	9,182	701	9,828,779	14,021	4,008	6,747	741,053	610	901,198
Stanly.....	61,751	24,870	5,327	21.4%	2,248	51,576,746	22,443	1,651	13,223,635	8,009	2,100	6,135,554	2,922	1,220	18,205,051	8,587	2,020	22,079,471	10,930	998	11,292,224	11,315	5,748	9,413	1,079,486	580	809,350
Stokes.....	46,751	19,406	4,091	21.1%	1,454	29,906,077	20,568	1,041	7,792,913	7,486	1,316	3,028,924	2,302	1,341	10,409,196	7,762	1,295	10,073,642	7,779	735	9,423,329	12,821	4,003	6,639	733,234	538	760,058
Surry.....	72,843	27,343	6,822	24.9%	1,971	45,513,580	23,092	1,320	10,132,906	7,676	1,797	4,898,289	2,726	1,824	14,326,375	7,854	1,758	17,990,452	10,233	987	13,196,753	13,371	6,545	11,164	1,254,782	1,400	1,555,309
Swain.....	14,852	7,000	3,531	50.4%	291	5,975,766	20,535	202	1,799,289	8,907	239	469,699	1,965	260	2,153,455	8,283	241	2,235,341	9,275	140	1,586,970	11,336	1,595	2,641	295,471	74	87,014
Transylvania.....	34,139	13,145	3,094	23.5%	1,769	43,703,675	24,705	1,129	10,285,365	9,110	1,609	5,560,287	3,456	1,633	14,363,796	8,796	1,564	17,320,339	11,074	999	12,019,540	12,032	2,246	3,867	430,423	661	1,379,400
Tyrell.....	4,136	1,470	461	31.4%	108	2,366,304	21,910	59	419,283	7,106	96	398,509	4,151	100	816,269	8,163	95	775,309	8,161	72	774,726	10,760	479	730	84,601	24	16,554
Union.....	223,915	90,292	17,402	19.3%	17,928	417,864,302	23,308	15,793	187,088,064	11,846	17,063	71,789,411	4,207	17,259	224,726,058	13,021	16,526	141,603,715	8,569	4,694	51,534,529	10,979	19,028	35,783	3,722,552	6,392	19,989,694
Vance.....	44,945	17,618	4,751	27.0%	1,443	36,591,159	25,358	966	6,905,194	7,148	1,235	3,515,741	2,847	1,261	9,905,088	7,855	1,316	18,662,411	14,181	790	8,023,660	10,157	5,434	8,769	1,020,640	503	654,624
Wake.....	1,026,748	456,761	77,775	17.0%	89,042	2,272,697,384	25,224	75,266	822,130,687	10,923	82,829	368,750,866	4,452	83,751	1,053,268,494	12,576	80,052	923,985,663	11,542	22,623	295,443,227	13,059	77,288	134,171	14,227,834	20,446	55,428,973
Warren.....	20,121	6,120	1,612	26.3%	609	15,391,638	25,274	409	3,198,897	5,271	532	1,745,749	3,281	543	4,523,956	8,331	538	4,315,478	7,902	366	6,552,204	17,902	1,754	2,767	320,339	283	363,203
Washington.....	12,425	4,692	1,388	24.8%	383	7,637,505	19,941	210	1,215,591	5,789	333	788,054	2,367	344													

TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2016 AND 2015

NCTI Level	FAGI Level															
	< \$10,000				\$10,000 - \$19,999				\$20,000 - \$29,999				\$30,000 - \$39,999			
	Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
less than \$1	599,227	573,059			152,539	120,359			32,603	31,871			24,189	23,726		
1 - 2,000	87,490	100,836	3,890,713	5,205,011	96,451	83,148	3,131,501	2,086,958	12,378	10,409	617,170	504,742	6,444	6,278	322,883	320,070
2,001 - 4,000	2,288	25,213	370,791	3,033,542	147,239	141,911	18,371,778	17,343,951	17,252	10,305	2,638,474	1,641,739	5,011	5,041	808,210	812,425
4,001 - 6,000	1,330	1,616	366,818	443,832	119,515	135,609	27,257,676	29,942,279	28,339	20,960	6,319,114	5,129,815	4,680	4,381	1,268,877	1,188,286
6,001 - 10,000	775	955	340,342	402,657	151,981	178,940	63,558,446	70,875,048	108,540	92,262	37,637,204	33,848,067	12,496	9,800	5,698,198	4,345,327
10,001 - 10,625	25	27	14,192	15,340	18,725	19,400	10,784,038	11,175,081	18,348	19,362	8,523,472	8,980,851	2,980	2,271	1,721,353	1,302,514
10,626 - 12,750	59	80	38,404	50,328	31,453	52,452	19,705,983	33,852,094	88,331	71,607	51,968,986	40,002,730	11,579	9,653	7,531,463	6,310,362
12,751 - 15,000	50	57	36,457	42,315	606	790	464,304	604,760	105,771	119,136	76,761,063	85,447,744	23,285	13,311	16,729,199	10,238,853
15,001 - 17,000	43	43	36,977	38,045	368	432	329,310	382,108	79,342	84,132	67,858,570	71,615,703	26,694	25,482	21,634,904	20,640,076
17,001 - 20,000	49	39	48,012	41,115	426	478	440,037	491,288	70,603	84,100	73,546,468	84,923,901	73,185	63,488	68,270,208	59,880,077
21,001 - 25,000	72	74	88,783	90,789	117	151	145,041	187,629	37,614	51,568	44,379,670	61,875,532	150,367	152,388	183,439,105	185,047,045
25,001 - 30,000	45	40	66,317	62,308	77	97	118,443	145,930	715	825	1,093,777	1,243,767	107,496	115,951	163,710,504	175,725,259
30,001 - 40,000	64	73	120,769	137,817	78	83	151,375	155,236	177	258	329,893	487,482	29,054	39,164	50,858,995	69,347,686
40,001 - 50,000	43	37	102,941	92,580	43	48	106,088	117,253	88	97	212,402	236,389	195	213	474,766	519,709
50,001 - 60,000	35	28	103,101	83,705	30	34	92,826	104,937	46	51	140,698	156,922	64	108	187,856	324,995
60,001 - 75,000	26	25	96,679	93,581	18	19	61,622	70,787	37	53	137,465	198,358	65	86	234,698	320,982
75,001 - 100,000	36	38	164,579	178,067	11	20	54,170	96,753	37	48	173,540	220,960	45	48	219,375	235,532
100,001 - 120,000	11	18	69,118	111,628	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	18	20
120,001 - 160,000	29	33	213,169	240,613	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	16	25
160,001 - 200,000	17	20	162,321	196,461	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
200,001 or more	69	53	4,424,045	2,411,998	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
Totals: [D]	-	-	-	-	26	34	262,320	391,402	34	44	332,730	418,469	19	20	248,997	229,917
Totals: FAGI Level	691,783	702,364	10,754,528	12,971,732	719,703	734,005	145,034,958	168,023,494	600,255	597,088	372,670,696	396,933,171	477,882	471,454	523,587,024	537,110,252

NCTI Level	FAGI Level															
	\$40,000 - \$49,999				\$50,000 - \$59,999				\$60,000 - \$69,999				\$70,000 - \$79,999			
	Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
less than \$1	19,517	18,627			16,041	15,208			12,713	11,963			9,619	9,113		
1 - 2,000	4,860	4,571	246,306	233,470	3,736	3,541	189,346	184,840	3,037	2,885	154,687	150,902	2,445	2,243	127,921	114,553
2,001 - 4,000	3,481	3,380	567,287	555,833	2,782	2,609	460,253	433,459	2,217	2,065	368,494	343,307	1,780	1,735	296,345	287,913
4,001 - 6,000	3,090	2,885	858,249	795,715	2,364	2,224	657,470	617,098	1,814	1,826	503,137	510,344	1,483	1,410	414,590	394,329
6,001 - 10,000	5,845	5,665	2,593,168	2,502,747	4,264	4,172	1,893,488	1,854,307	3,278	3,171	1,458,347	1,412,728	2,669	2,530	1,191,517	1,136,396
10,001 - 10,625	954	936	546,221	537,690	656	653	374,717	373,260	471	496	271,873	283,701	408	406	237,203	234,349
10,626 - 12,750	3,399	3,201	2,218,866	2,088,162	2,168	2,122	1,422,807	1,392,739	1,595	1,565	1,049,802	1,025,470	1,252	1,302	827,956	855,013
12,751 - 15,000	5,329	4,044	4,180,791	3,145,594	2,395	2,313	1,866,152	1,799,175	1,745	1,692	1,360,275	1,316,836	1,309	1,336	1,017,264	1,041,260
15,001 - 17,000	6,627	5,189	5,996,470	4,685,115	2,420	2,259	2,176,515	2,028,210	1,575	1,572	1,417,979	1,415,345	1,189	1,242	1,060,461	1,114,689
17,001 - 20,000	12,230	10,888	12,736,057	11,408,684	5,077	4,150	5,336,828	4,334,181	2,532	2,479	2,632,772	2,560,640	1,803	1,814	1,870,003	1,887,171
21,001 - 25,000	30,256	21,383	38,035,976	26,907,554	14,731	12,498	18,846,954	16,094,308	5,828	5,036	7,487,568	6,393,943	3,315	3,177	4,210,892	4,038,931
25,001 - 30,000	69,278	64,271	102,117,453	95,107,594	14,768	15,681	22,797,423	24,245,361	11,199	9,725	17,491,867	15,289,136	4,525	3,888	7,086,863	6,026,651
30,001 - 40,000	173,861	176,215	332,054,158	336,808,076	78,153	64,721	154,567,537	129,284,221	20,156	20,968	39,551,888	41,192,238	15,180	14,792	29,745,388	29,288,869
40,001 - 50,000	18,688	24,639	43,261,157	57,406,076	116,671	122,873	286,458,762	301,720,786	69,071	57,260	175,532,686	147,077,911	14,946	14,814	37,742,249	37,488,334
50,001 - 60,000	181	232	541,301	697,534	11,336	14,611	32,628,071	42,278,010	79,972	87,573	239,157,237	262,251,385	63,484	52,318	196,911,161	163,811,276
60,001 - 75,000	99	133	368,087	489,605	194	225	717,517	835,161	6,743	8,420	23,285,312	29,038,756	62,507	72,110	222,208,982	256,894,699
75,001 - 100,000	68	93	332,400	443,418	105	114	494,800	548,572	156	153	728,645	723,239	436	490	2,005,779	2,232,662
100,001 - 120,000	18	17	112,266	102,745	30	33	184,935	198,213	48	49	278,512	298,990	74	66	444,583	401,998
120,001 - 160,000	30	27	235,656	208,664	34	30	268,981	218,183	45	41	344,018	314,135	58	61	443,058	458,236
160,001 - 200,000	10	[D]	97,877	[D]	18	20	175,358	204,442	[D]	12	[D]	114,164	24	22	247,453	220,417
200,001 or more	14	[D]	227,134	[D]	17	14	273,396	237,415	[D]	14	[D]	231,068	19	35	324,251	600,273
Totals: [D]	-	29	-	433,032	-	-	-	-	28	-	446,703	-	-	-	-	-
Totals: FAGI Level	357,835	346,425	547,326,880	544,557,308	277,960	270,071	531,791,310	528,881,941	224,223	218,965	513,521,802	511,944,238	188,525	184,904	508,413,919	508,528,019

TABLE D. -Continued

NCTI Level	FAGI Level															
	\$80,000 - \$89,999				\$90,000 - \$99,999				\$100,000 - \$149,999				\$150,000 - \$199,999			
	Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
less than \$1	7,656	7,268			6,099	5,772			14,719	13,522			5,558	5,088		
1 - 2,000	1,937	1,842	99,628	95,961	1,705	1,507	87,416	76,626	5,117	4,685	257,338	239,585	2,657	2,469	131,255	121,267
2,001 - 4,000	1,419	1,334	237,882	221,266	1,180	1,111	200,230	186,911	3,090	2,912	520,267	490,078	1,443	1,263	238,490	213,191
4,001 - 6,000	1,256	1,161	353,225	325,419	966	886	271,363	250,925	2,402	2,288	680,083	647,829	922	892	262,513	253,045
6,001 - 10,000	2,067	1,950	925,549	872,785	1,552	1,472	692,237	656,697	4,006	3,568	1,817,085	1,612,623	1,438	1,353	647,745	608,667
10,001 - 10,625	316	320	184,259	187,140	207	223	120,963	129,433	509	542	298,547	315,971	172	188	101,554	110,038
10,626 - 12,750	1,014	925	669,381	606,746	787	726	518,775	477,844	1,735	1,646	1,155,308	1,089,798	599	529	398,905	351,376
12,751 - 15,000	1,079	970	842,265	758,682	804	767	630,661	598,126	1,751	1,605	1,383,373	1,258,936	597	554	473,709	434,658
15,001 - 17,000	929	950	837,850	854,942	672	637	604,659	573,236	1,554	1,406	1,418,808	1,280,036	431	428	386,774	390,981
17,001 - 20,000	1,326	1,337	1,382,847	1,391,149	1,001	1,006	1,047,336	1,052,935	2,277	2,083	2,405,366	2,178,507	621	587	655,238	612,981
21,001 - 25,000	2,343	2,298	2,977,460	2,910,294	1,773	1,816	2,253,001	2,303,161	3,730	3,595	4,791,430	4,589,819	993	945	1,264,594	1,206,456
25,001 - 30,000	2,674	2,626	4,144,891	4,077,468	1,802	1,765	2,810,155	2,738,423	3,851	3,801	6,022,067	5,927,466	964	1,010	1,502,665	1,567,756
30,001 - 40,000	9,944	8,731	20,154,663	17,721,931	4,761	4,437	9,495,675	8,820,078	8,051	7,824	16,027,005	15,561,384	1,876	1,824	3,723,400	3,587,561
40,001 - 50,000	10,485	10,693	26,524,265	27,057,564	8,737	8,076	22,241,614	20,632,542	10,468	9,650	26,882,639	24,686,394	1,870	1,859	4,738,309	4,713,613
50,001 - 60,000	11,158	11,373	34,418,289	35,146,602	8,104	8,203	25,094,650	25,374,287	13,996	13,410	43,717,480	41,752,469	1,949	1,883	6,044,114	5,784,019
60,001 - 75,000	92,312	90,354	350,030,280	347,333,167	23,980	15,560	93,542,055	59,061,315	25,979	24,876	99,350,495	94,963,994	3,176	3,120	12,033,871	11,835,657
75,001 - 100,000	12,934	13,888	56,622,121	60,820,632	72,095	78,725	321,741,844	352,825,403	141,042	132,626	713,322,874	672,979,597	7,055	6,744	35,116,368	33,436,240
100,001 - 120,000	100	96	600,275	854,942	154	158	914,512	952,905	101,883	101,151	623,947,004	619,321,062	9,972	9,400	61,863,674	58,386,019
120,001 - 160,000	75	65	571,499	496,442	86	113	655,855	849,369	43,073	44,233	306,616,038	315,445,081	77,695	73,136	621,607,729	586,189,428
160,001 - 200,000	27	30	266,721	284,011	27	31	265,785	308,426	314	318	3,114,401	3,141,900	33,471	33,245	319,652,769	317,619,460
200,001 or more	26	25	444,728	441,164	36	33	565,200	494,586	256	221	3,951,882	3,500,602	578	587	8,373,570	9,092,635
Totals: [D]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	161,077	158,236	502,288,078	502,190,021	136,528	133,024	483,753,986	478,363,228	389,803	375,962	1,857,679,490	1,810,983,131	154,037	147,104	1,079,217,246	1,036,515,048

NCTI Level	FAGI Level										Totals: NCTI Level					
	\$200,000 - \$499,999				\$500,000 - \$999,999				\$1,000,000 or more				Number of Returns		Net Tax Liability [S]	
	Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]		Number of Returns		Net Tax Liability [S]		2016	2015	2016	2015
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
less than \$1	9,397	8,857			3,496	3,265			4,923	4,697			918,296	852,395		
1 - 2,000	5,226	4,690	259,081	228,942	1,904	1,778	92,255	84,557	1,807	1,795	92,349	95,299	237,194	232,677	9,699,849	9,742,783
2,001 - 4,000	2,757	2,595	462,095	434,071	1,054	905	178,546	151,678	1,018	1,008	170,052	169,087	194,011	203,387	25,889,194	26,318,451
4,001 - 6,000	1,710	1,612	482,268	456,513	723	671	203,573	190,407	726	718	203,907	204,080	171,320	179,139	40,102,863	41,349,916
6,001 - 10,000	2,375	2,214	1,074,343	999,094	1,079	951	487,768	434,828	1,103	1,046	496,102	474,451	303,468	310,049	120,511,539	122,036,422
10,001 - 10,625	286	293	167,608	172,919	143	104	84,818	61,876	134	136	78,305	80,620	44,334	45,357	23,509,123	23,960,783
10,626 - 12,750	947	865	634,951	579,266	364	381	241,412	254,186	458	540	301,215	362,468	145,740	147,594	88,684,214	89,298,582
12,751 - 15,000	881	863	697,852	684,507	339	326	268,247	260,087	464	427	365,707	339,968	146,405	148,191	107,077,319	107,971,501
15,001 - 17,000	590	641	539,562	586,777	240	223	219,226	205,065	362	329	329,298	302,374	123,036	124,965	104,847,363	106,112,702
17,001 - 20,000	903	852	948,830	905,823	347	328	367,616	350,024	484	438	508,993	463,972	172,864	174,067	172,196,611	172,482,448
21,001 - 25,000	1,155	1,112	1,479,220	1,419,648	532	527	680,162	673,173	631	645	808,458	832,010	253,457	257,213	310,888,314	314,570,292
25,001 - 30,000	959	977	1,492,976	1,522,985	383	417	600,669	656,016	537	504	846,493	790,976	219,273	221,578	331,902,563	335,127,096
30,001 - 40,000	1,723	1,563	3,408,764	3,099,301	600	533	1,194,264	1,049,100	837	802	1,644,520	1,597,998	344,515	341,988	663,028,294	658,138,978
40,001 - 50,000	1,432	1,280	3,667,506	3,275,300	367	333	938,701	840,028	632	630	1,620,755	1,627,605	253,736	252,502	630,504,840	627,492,084
50,001 - 60,000	1,319	1,195	4,110,423	3,729,908	323	270	1,005,971	849,806	469	521	1,467,458	1,636,942	192,466	191,810	585,620,636	583,982,797
60,001 - 75,000	1,805	1,682	6,844,988	6,436,355	384	356	1,478,922	1,348,383	515	584	1,983,677	2,247,404	217,840	217,603	812,374,650	811,168,204
75,001 - 100,000	2,840	2,827	14,112,106	13,845,569	412	433	2,047,476	2,129,493	702	625	3,467,413	3,091,341	237,974	236,872	1,150,603,490	1,143,807,478
100,001 - 120,000	2,504	2,344	15,448,117	14,465,782	255	245	1,589,171	1,537,348	379	383	2,380,359	2,395,038	115,461	114,004	708,032,612	699,029,920
120,001 - 160,000	6,985	6,506	55,694,769	51,745,815	389	396	3,067,478	3,102,347	611	573	4,822,840	4,522,263	129,145	125,258	994,806,604	964,131,316
160,001 - 200,000	31,005	28,824	321,105,059	298,283,905	268	278	2,758,157	2,752,799	432	400	4,404,473	4,088,133	65,642	63,238	652,532,402	627,596,583
200,001 or more	99,122	93,683	1,555,575,236	1,470,813,962	21,267	20,622	708,778,223	687,366,540	10,887	10,878	1,204,840,500	1,247,783,570	132,335	126,211	3,488,548,719	3,423,773,029
Totals: [D]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	175,921	165,475	1,988,205,754	1,873,686,442	34,869	33,342	726,282,655	704,297,741	28,111	27,679	1,230,832,874	1,273,105,599	4,618,512	4,566,098	11,021,361,200	10,888,091,365

[D]Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low participation. Totals for suppressed values are indicated by italics.

All FAGI and NCTI level totals reflect data in its original class.

Source: 2016 and 2015 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from tax year 2016 and 2015 D-400 forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status 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 2016 TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS

Tax Credit	All Returns		AGI < \$25,000		AGI \$25,000 - \$49,999		AGI \$50,000 - \$99,999		AGI \$100,000 or more	
	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]
Foreign/Other State Taxes Paid	189,400	409,442,506	17,630	3,403,651	32,455	17,471,025	49,534	49,065,185	89,781	339,502,645
Children	967,901	176,604,557	375,997	72,849,582	325,658	60,671,142	266,047	43,050,237	199	33,596
Historic Rehabilitation [Article 3D, Article 3L]	892	11,281,186	41	385,341	47	284,573	138	1,118,227	666	9,493,045
Income-producing	328	5,867,359	24	241,175	18	118,333	22	263,367	264	5,244,484
Nonincome-producing	564	5,413,827	17	144,166	29	166,240	116	854,860	402	4,248,561
Historic Mill Facility Rehabilitation [Article 3H]	86	2,039,986	16	28,281	16	20,988	10	31,501	44	1,959,216
Income-producing	58	1,872,209	[D]	[D]	[D]	[D]	[D]	[D]	33	1,830,087
Nonincome-producing	28	167,777	[D]	[D]	[D]	[D]	[D]	[D]	11	129,129
Carryforward of Prior Year Tax Credits	3,224	24,236,771	719	1,432,406	996	1,422,667	852	3,542,750	657	17,838,948
Business Incentive and Energy Tax Credits†	4,781	38,695,334	113	496,612	354	187,012	971	1,201,935	3,343	36,809,775
Credits Claimed	-	662,300,340	-	78,595,873	-	80,057,407	-	98,009,835	-	405,637,225
Credits Not Taken††	-	60,380,919	-	34,854,059	-	1,950,707	-	4,242,636	-	19,333,517
Credits Taken	-	601,919,421	-	43,741,814	-	78,106,700	-	93,767,199	-	386,303,708

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

Source: 2016 individual income tax extract. Tax credit summaries are compiled from personal income tax information extracted from tax year 2016 D-400TC forms processed within the DOR dynamic integrated tax system during 2017; 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.

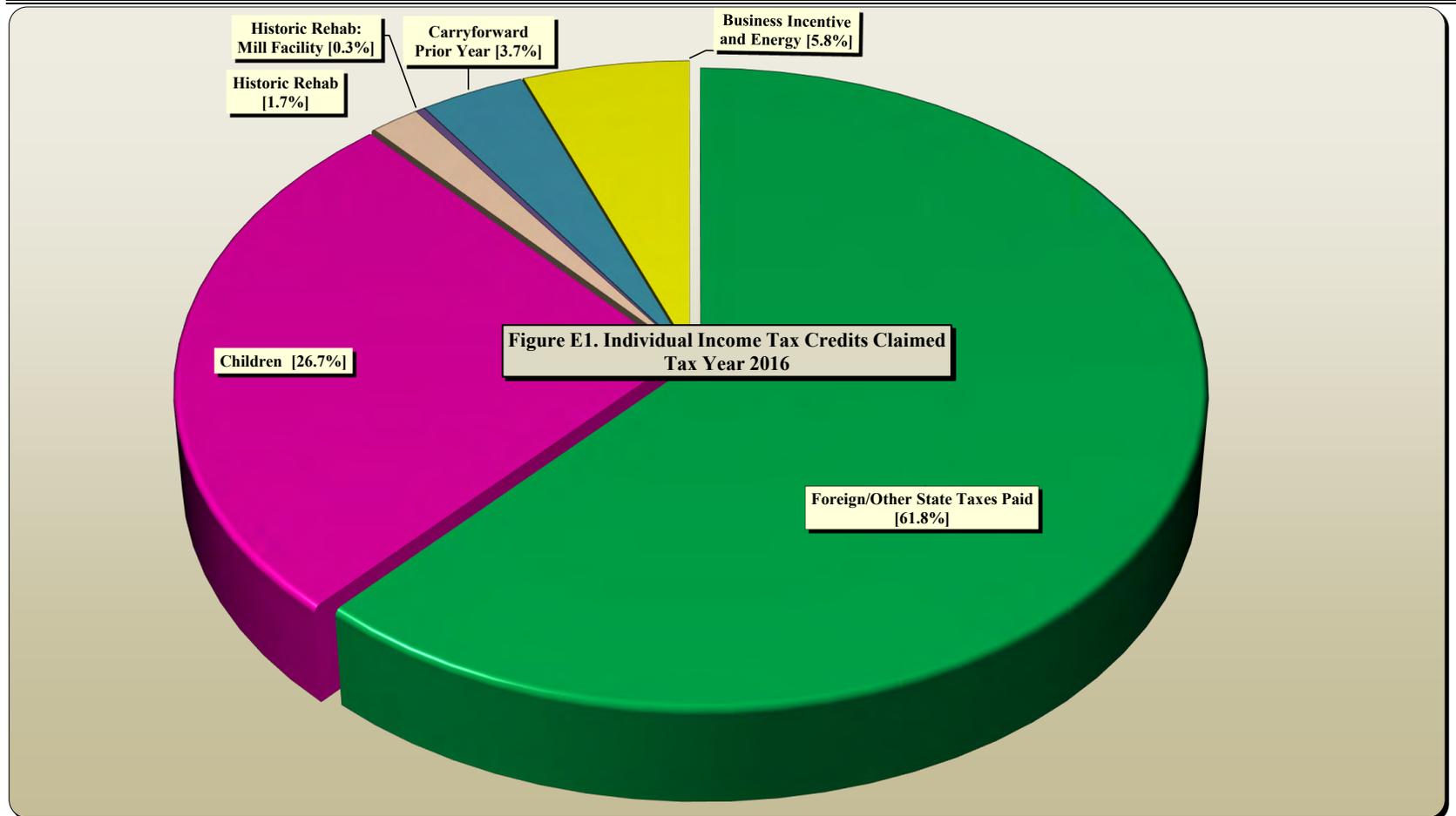


Exhibit F. TAX YEAR 2016 NC ITEMIZED DEDUCTIONS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS

Itemized Deduction Type	All Returns		AGI < \$25,000		AGI \$25,000 - \$49,999		AGI \$50,000 - \$99,999		AGI \$100,000 or more	
	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]
Qualifying Home Mortgage Interest [unlimited]	521,624	5,697,061,312	40,006	349,191,122	60,669	444,739,529	133,932	1,139,483,256	287,017	3,763,647,405
Real Estate Property Taxes [unlimited]	612,391	3,763,466,472	55,168	253,236,994	73,904	193,313,296	155,247	456,357,432	328,072	2,860,558,750
Allowable Home Mortgage Interest and Real Estate Property Taxes [capped at \$20,000]†	621,113	7,178,172,357	56,668	427,322,654	75,728	560,665,129	157,771	1,433,333,951	330,946	4,756,850,623
Charitable Contributions	603,645	21,353,534,933	49,104	161,893,062	77,224	356,929,300	153,564	929,643,703	323,753	19,905,068,868
Medical and Dental Expenses	220,700	2,821,014,408	56,900	663,883,978	54,278	607,477,670	70,103	881,622,002	39,419	668,030,758
Repayment of Claim of Right Income	761	20,012,971	91	458,044	128	847,899	183	1,391,723	359	17,315,305
Itemized Deductions Claimed [Total]	-	33,655,090,096	-	1,428,663,200	-	1,603,307,694	-	3,408,498,116	-	27,214,621,086
Itemized Deductions in Excess of \$20,000††	-	2,282,355,427	-	175,105,462	-	77,387,696	-	162,506,737	-	1,867,355,532
Itemized Deductions Allowable	-	31,372,734,669	-	1,253,557,738	-	1,525,919,998	-	3,245,991,379	-	25,347,265,554

Source: 2016 individual income tax extract. Itemized deduction summaries are compiled from personal income tax information extracted from tax year 2016 D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2017; 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.

Figure F1. reflects the total amounts of qualifying home mortgage interest and real estate property taxes claimed on tax returns [unlimited]. Figure F2. reflects the allowable amounts of these deductions.

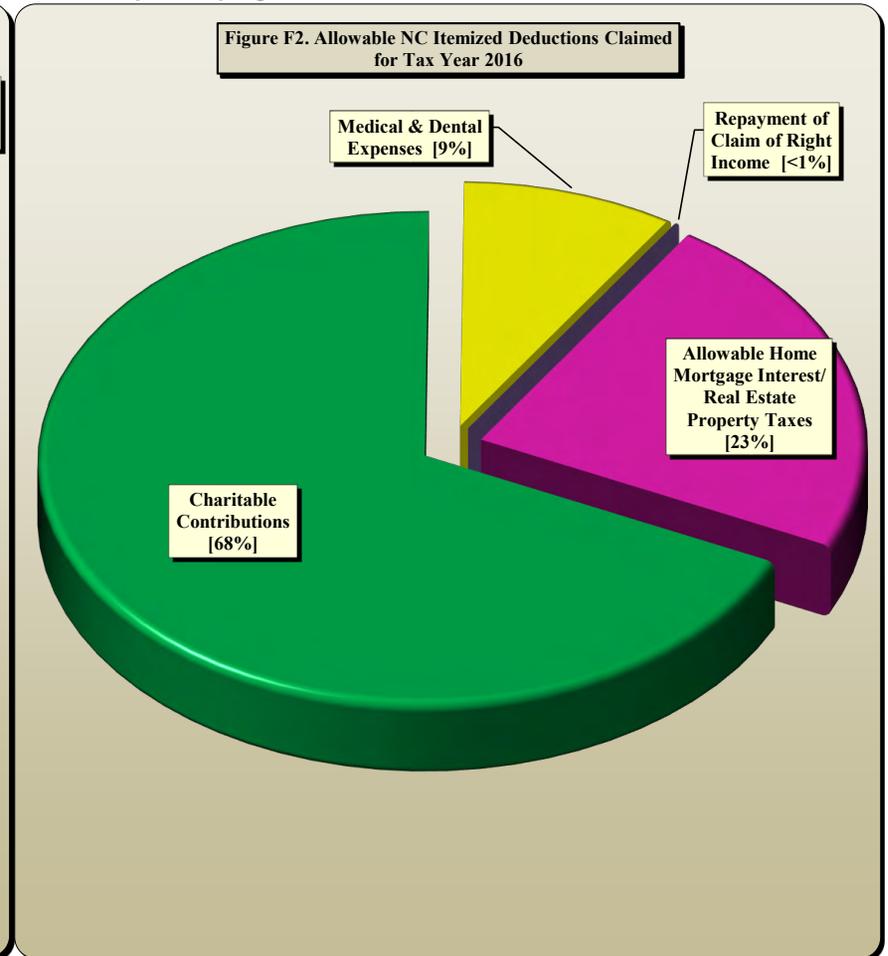
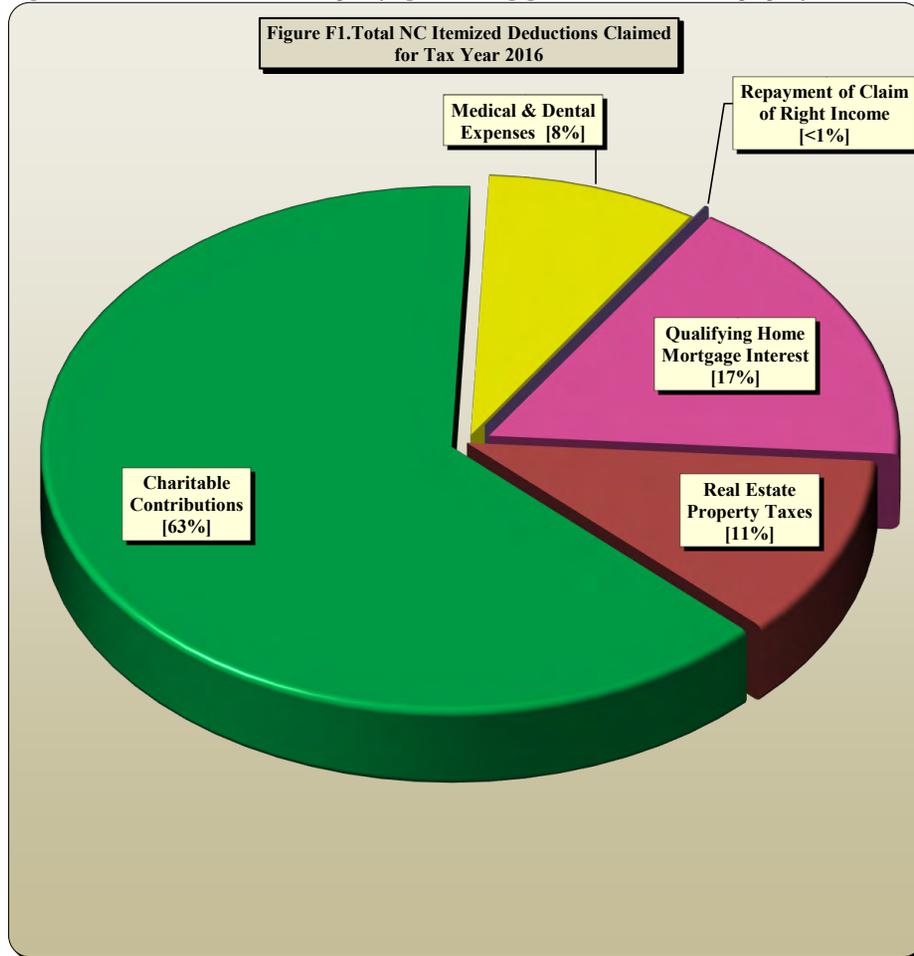


TABLE II. TAX YEAR 2016 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE S BY DEDUCTION TYPE BY FILING STATUS BY FAGI LEVEL
 [NC Itemized deductions claimed by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5.(a)(2).]
 [See Table I2A. for Repayment of Claim of Right Income Deduction Bracket Detail]‡

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAX [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
AGGREGATE - COMBINED FILING STATUSES																		
Non-Positive AGI	10,900	248,081,814	22,760	7,498	104,482,547	13,935	9,559	132,577,492	13,869	9,897	126,002,935	12,731	592	5,645,625	9,537	8,413	116,433,254	13,840
\$ 1 - 3,999	5,186	89,307,270	17,221	2,676	19,251,046	7,194	3,542	10,063,218	2,841	3,664	26,654,347	7,275	3,856	7,570,672	1,963	3,999	55,082,251	13,774
4,000 - 9,999	10,652	175,829,967	16,507	5,500	35,574,327	6,468	7,899	20,045,016	2,538	8,093	52,533,911	6,491	8,354	22,028,938	2,637	8,809	101,267,118	11,496
10,000 - 14,999	14,236	235,078,757	16,513	7,541	46,666,863	6,188	10,910	26,247,392	2,406	11,190	68,170,013	6,092	11,427	34,556,925	3,024	12,183	132,351,819	10,864
15,000 - 19,999	14,758	249,870,805	16,931	8,142	80,366,434	9,871	11,507	27,584,150	2,397	11,776	74,129,428	6,295	12,254	42,666,152	3,482	12,026	133,075,225	11,066
20,000 - 24,999	14,948	255,389,125	17,085	8,649	62,849,905	7,267	11,751	36,719,726	3,125	12,048	79,832,020	6,626	12,712	49,882,794	3,924	11,470	125,674,311	10,957
25,000 - 29,999	15,919	279,481,148	17,556	9,813	76,456,560	7,791	12,736	31,322,046	2,459	13,044	89,537,376	6,864	13,703	57,498,888	4,196	11,615	132,444,884	11,403
30,000 - 39,999	34,897	599,546,151	17,180	23,281	169,731,243	7,291	28,686	78,574,061	2,739	29,407	214,601,901	7,298	30,404	139,328,304	4,583	22,204	245,615,946	11,062
40,000 - 49,999	37,870	646,892,699	17,082	27,575	198,551,726	7,200	32,482	83,417,189	2,568	33,277	256,525,852	7,709	33,245	160,950,007	4,841	20,459	229,416,840	11,213
50,000 - 59,999	39,475	687,994,474	17,429	29,807	217,326,440	7,291	34,956	90,516,644	2,589	35,655	287,940,066	8,076	34,918	179,510,103	5,141	18,738	220,544,305	11,770
60,000 - 69,999	37,209	677,876,787	18,218	28,841	212,265,650	7,360	33,675	92,733,916	2,754	34,238	293,331,652	8,567	33,243	186,346,253	5,606	16,254	198,198,882	12,194
70,000 - 79,999	33,740	653,654,724	19,373	26,749	291,052,766	10,881	30,806	90,914,632	2,951	31,302	287,876,197	9,197	30,462	186,686,249	6,128	13,602	179,092,278	13,167
80,000 - 89,999	31,264	626,519,025	20,040	25,050	206,783,479	8,255	29,017	92,236,777	3,179	29,418	284,913,678	9,685	28,587	189,136,189	6,616	11,645	152,469,158	13,093
90,000 - 99,999	28,690	599,946,369	20,911	23,485	212,054,921	9,029	26,793	89,955,463	3,357	27,158	279,272,358	10,283	26,537	189,356,632	7,136	9,864	131,317,379	13,313
100,000 - 149,999	110,116	2,460,351,898	22,343	93,600	921,479,352	9,845	104,923	407,454,086	3,883	105,993	1,247,730,441	11,772	103,457	841,440,568	8,133	26,303	371,180,889	14,112
150,000 - 199,999	65,657	1,593,513,656	24,270	57,929	677,547,403	11,696	63,610	314,896,262	4,950	64,122	891,276,493	13,900	62,453	564,923,287	9,046	7,751	137,313,876	17,716
200,000 - 499,999	109,694	3,185,552,734	29,400	96,004	1,380,452,331	14,379	107,096	770,611,451	7,196	107,911	1,696,248,322	15,719	105,351	1,353,531,050	12,848	5,014	135,773,362	27,079
500,000 - 999,999	28,488	1,352,276,943	47,468	22,926	422,607,063	18,434	27,832	371,372,579	13,343	28,083	476,056,504	16,952	27,847	860,897,379	30,915	274	15,323,060	55,924
1,000,000 or more	25,386	16,755,570,323	660,032	16,558	361,561,256	21,836	24,611	996,224,372	40,479	24,837	445,538,863	17,939	25,004	16,301,591,889	651,959	77	8,439,571	109,605
TOTAL	669,085	31,372,734,669	46,889	521,624	5,697,061,312	10,922	612,391	3,763,466,472	6,146	621,113	7,178,172,357	11,557	604,406	21,373,547,904	35,363	220,700	2,821,014,408	12,782
SINGLE																		
Non-Positive AGI	4,274	75,390,912	17,639	2,558	23,074,285	9,020	3,488	22,869,658	6,557	3,631	33,947,611	9,349	291	1,844,844	6,340	3,516	39,598,457	11,262
\$ 1 - 3,999	3,609	58,394,501	16,180	1,661	10,669,055	6,423	2,273	5,545,971	2,440	2,353	14,747,578	6,268	2,582	5,333,709	2,066	2,716	38,313,214	14,106
4,000 - 9,999	7,357	110,142,621	14,971	3,472	18,829,567	5,423	5,268	11,432,965	2,170	5,396	29,656,721	5,496	5,641	14,022,279	2,486	6,063	66,463,621	10,962
10,000 - 14,999	10,332	153,070,638	14,815	5,033	26,422,349	5,250	7,690	16,034,204	2,085	7,867	41,193,453	5,236	8,095	22,024,593	2,721	8,968	89,852,592	10,019
15,000 - 19,999	10,116	152,813,180	15,106	5,128	27,434,718	5,350	7,620	16,334,001	2,144	7,771	42,431,215	5,460	8,221	25,658,700	3,121	8,282	84,723,265	10,230
20,000 - 24,999	9,549	145,011,241	15,186	5,125	28,501,574	5,561	7,240	15,932,197	2,201	7,402	43,176,403	5,833	7,957	27,495,713	3,456	7,197	74,339,125	10,329
25,000 - 29,999	9,266	141,823,747	15,306	5,238	29,332,352	5,600	7,053	15,174,027	2,151	7,193	43,176,894	6,003	7,768	28,381,874	3,654	6,537	70,264,979	10,749
30,000 - 39,999	19,563	289,532,859	14,800	12,441	78,740,202	6,329	15,609	34,529,875	2,212	15,988	104,935,417	6,563	16,657	67,254,725	4,038	11,430	117,342,717	10,266
40,000 - 49,999	20,849	305,143,717	14,636	14,748	94,706,314	6,422	17,606	39,239,764	2,229	17,995	125,900,122	6,996	17,820	74,846,473	4,200	9,639	104,397,122	10,831
50,000 - 59,999	21,714	322,705,920	14,862	15,890	100,842,825	6,346	18,968	43,932,455	2,316	19,297	140,007,760	7,255	18,662	81,319,029	4,357	8,324	101,379,131	12,179
60,000 - 69,999	19,383	298,403,973	15,395	14,389	93,637,594	6,508	17,278	42,420,566	2,455	17,527	134,413,168	7,669	16,729	78,903,948	4,717	6,393	85,086,857	13,309
70,000 - 79,999	15,525	250,986,323	16,167	11,666	81,284,637	6,968	13,849	37,260,946	2,691	14,037	115,242,837	8,210	13,390	66,842,015	4,992	4,402	68,901,471	15,652
80,000 - 89,999	12,381	202,178,223	16,330	9,327	66,336,645	7,112	11,154	32,082,745	2,876	11,299	96,492,082	8,540	10,738	55,460,910	5,165	2,953	50,225,231	17,008
90,000 - 99,999	9,230	156,405,133	16,945	7,025	53,004,812	7,545	8,347	26,060,713	3,122	8,462	76,894,296	9,087	8,017	42,494,609	5,301	1,972	37,016,228	18,771
100,000 - 149,999	24,136	451,976,402	18,726	18,340	151,389,336	8,255	21,874	78,502,766	3,589	22,178	220,497,000	9,942	20,932	130,291,729	6,225	4,143	101,187,673	24,424
150,000 - 199,999	8,504	184,092,205	21,648	6,347	148,092,205	9,448	7,814	37,319,087	4,776	7,913	88,239,662	11,151	7,559	61,793,857	8,175	1,016	34,058,686	33,522
200,000 - 499,999	10,357	299,752,640	28,942	7,251	84,353,268	11,633	9,491	65,754,999	6,928	9,637	121,359,318	12,593	9,467	137,522,779	14,527	790	40,870,543	51,735
500,000 - 999,999	2,428	125,293,011	51,603	1,522	24,262,705	15,941	2,221	27,964,768	12,591	2,259	33,109,682	14,657	2,291	86,204,067	37,627	71	5,979,262	84,215
1,000,000 or more	2,757	2,265,645,340	821,779	1,439	29,353,323	20,398	2,284	102,246,089	41,162	2,530	42,055,683	16,623	2,615	2,218,888,332	848,523	26	4,701,325	180,820
TOTAL	221,330	5,988,762,586	27,058	148,600	1,082,139,779	7,282	187,327	670,637,796	3,580	190,735	1,547,476,902	8,113	185,432	3,226,584,185	17,400	94,438	1,214,701,499	12,862

Table II. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAX [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
MARRIED FILING JOINTLY/SURVIVING SPOUSE																		
Non-Positive AGI	5,799	157,767,767	27,206	4,404	73,812,283	16,760	5,406	98,734,822	18,264	5,560	83,080,370	14,943	232	3,385,056	14,591	4,378	71,302,341	16,287
\$ 1 - 3,999	1,149	26,134,661	22,746	812	6,982,950	8,600	1,015	3,773,210	3,717	1,042	9,704,377	9,313	977	1,805,722	1,848	1,031	14,624,562	14,185
4,000 - 9,999	2,377	54,480,410	22,920	1,586	12,935,769	8,156	2,098	7,192,405	3,428	2,140	18,312,759	8,557	2,077	6,483,518	3,122	2,144	29,684,133	13,845
10,000 - 14,999	2,866	67,983,755	23,721	1,916	15,631,572	8,158	2,558	8,385,817	3,278	2,614	21,103,553	8,073	2,549	10,016,244	3,929	2,592	36,863,958	14,222
15,000 - 19,999	3,332	78,034,113	23,420	2,216	26,837,331	12,111	3,007	8,870,885	2,950	3,072	23,901,041	7,780	2,992	13,355,120	4,464	2,975	40,777,952	13,707
20,000 - 24,999	3,832	87,749,912	22,899	2,585	19,754,859	7,642	3,483	18,256,602	5,242	3,554	27,711,565	7,797	3,483	17,308,012	4,969	3,366	42,730,335	12,695
25,000 - 29,999	4,519	107,336,696	23,752	3,160	36,463,192	11,539	4,169	12,351,838	2,963	4,261	33,319,843	7,820	4,159	21,805,068	5,243	3,914	52,211,785	13,340
30,000 - 39,999	9,492	226,295,623	23,841	6,730	59,470,115	8,837	8,709	26,190,883	3,007	8,865	72,764,228	8,208	8,799	50,702,339	5,762	7,872	102,829,056	13,063
40,000 - 49,999	10,305	244,840,328	23,759	7,682	66,313,350	8,632	9,563	30,172,413	3,155	9,726	84,158,379	8,653	9,599	59,849,733	6,235	8,063	100,832,216	12,506
50,000 - 59,999	11,474	271,740,287	23,683	8,804	71,722,323	8,147	10,673	33,419,148	3,131	10,869	98,978,579	9,107	10,775	72,150,932	6,696	8,274	100,610,776	12,160
60,000 - 69,999	12,952	305,516,034	23,588	10,328	87,164,372	8,440	12,149	39,198,413	3,226	12,310	117,695,703	9,561	12,268	86,056,872	7,015	8,521	101,763,459	11,943
70,000 - 79,999	14,149	337,464,604	23,851	11,592	181,428,593	15,651	13,357	43,696,812	3,271	13,549	135,236,314	9,981	13,496	100,989,708	7,483	8,288	101,238,582	12,215
80,000 - 89,999	15,808	373,656,927	23,637	13,019	117,009,776	8,988	15,080	51,425,631	3,410	15,255	158,127,823	10,366	15,146	119,094,600	7,863	8,100	96,434,504	11,905
90,000 - 99,999	16,851	399,324,540	23,697	14,179	138,746,145	9,785	16,106	56,502,453	3,508	16,279	175,609,916	10,788	16,201	133,844,666	8,262	7,466	89,869,958	12,037
100,000 - 149,999	79,139	1,885,305,040	23,823	69,176	709,136,637	10,251	76,740	305,075,550	3,975	77,371	947,998,839	12,253	76,355	676,581,057	8,861	21,393	260,725,144	12,187
150,000 - 199,999	54,666	1,359,200,390	24,864	49,359	591,509,333	11,984	53,485	266,510,392	4,983	53,849	769,998,410	14,299	52,608	488,487,896	9,285	6,595	100,714,084	15,271
200,000 - 499,999	96,036	2,802,281,816	29,179	85,931	1,256,276,740	14,620	94,539	681,938,088	7,213	95,144	1,526,867,487	16,048	92,841	1,183,916,767	12,752	4,118	91,497,562	22,219
500,000 - 999,999	25,192	1,189,307,128	47,210	20,739	386,325,079	18,628	24,805	331,562,816	13,367	24,999	429,280,602	17,172	24,734	751,477,330	30,382	190	8,549,196	44,996
1,000,000 or more	21,444	13,329,746,262	621,607	14,400	317,432,937	22,044	21,036	820,371,597	38,998	21,196	383,592,018	18,097	21,234	12,942,477,245	609,517	48	3,676,999	76,604
TOTAL	391,382	23,304,166,293	59,543	328,618	4,174,953,356	12,705	377,978	2,843,629,775	7,523	381,655	5,117,441,806	13,409	370,525	16,739,787,885	45,179	109,328	1,446,936,602	13,235
MARRIED FILING SEPARATELY																		
Non-Positive AGI	504	7,946,837	15,768	290	3,772,130	13,007	377	7,757,679	20,577	405	4,787,979	11,822	44	291,145	6,617	309	2,867,713	9,281
\$ 1 - 3,999	301	2,308,900	7,671	112	737,039	6,581	154	371,555	2,413	167	1,098,462	6,578	204	254,457	1,247	153	955,981	6,248
4,000 - 9,999	578	4,983,566	8,622	234	1,431,135	6,116	300	622,051	2,074	316	1,993,897	6,310	377	763,316	2,025	354	2,226,353	6,289
10,000 - 14,999	563	5,117,040	9,089	268	1,560,202	5,822	322	740,759	2,300	345	2,264,087	6,563	416	1,044,959	2,512	307	1,807,994	5,889
15,000 - 19,999	664	6,192,369	9,326	360	2,249,811	6,249	416	890,536	2,141	445	3,040,260	6,832	511	1,327,452	2,598	335	1,824,657	5,447
20,000 - 24,999	819	8,662,918	10,577	442	2,646,457	5,987	505	1,086,019	2,151	537	3,689,547	6,871	650	2,009,991	3,092	392	2,963,380	7,560
25,000 - 29,999	1,045	10,713,740	10,252	641	3,891,870	6,072	700	1,491,597	2,131	741	5,241,765	7,074	838	2,751,608	3,284	437	2,720,367	6,225
30,000 - 39,999	2,922	30,398,251	10,403	1,972	11,784,544	5,976	2,144	11,539,179	5,382	2,240	15,685,340	7,002	2,352	7,921,031	3,368	1,052	6,791,880	6,456
40,000 - 49,999	3,458	37,329,376	10,795	2,560	16,649,583	6,504	2,664	5,571,044	2,091	2,802	21,033,409	7,507	2,847	9,779,198	3,435	951	6,516,769	6,853
50,000 - 59,999	3,239	36,711,301	11,334	2,518	21,692,090	8,615	2,638	5,674,493	2,151	2,744	21,539,521	7,850	2,639	9,976,507	3,780	727	5,195,273	7,146
60,000 - 69,999	2,455	29,090,616	11,850	1,963	13,167,216	6,708	2,038	4,883,904	2,396	2,130	17,601,398	8,264	2,019	8,088,102	4,006	437	3,401,116	7,783
70,000 - 79,999	1,904	24,551,409	12,895	1,531	10,801,993	7,056	1,610	4,048,491	2,515	1,677	14,595,657	8,703	1,594	7,064,268	4,432	321	2,891,484	9,008
80,000 - 89,999	1,382	18,714,840	13,542	1,151	8,788,888	7,636	1,198	3,802,099	3,174	1,250	11,573,123	9,258	1,141	5,320,712	4,663	171	1,821,005	10,649
90,000 - 99,999	1,146	15,876,030	13,853	930	7,524,102	8,090	969	2,837,030	2,928	1,019	9,989,437	9,803	969	4,480,352	4,624	141	1,406,241	9,973
100,000 - 149,999	2,761	41,954,589	15,195	2,233	19,827,127	8,879	2,388	8,281,813	3,468	2,467	26,210,522	10,624	2,389	12,664,154	5,301	279	3,079,913	11,039
150,000 - 199,999	789	14,438,507	18,300	614	6,524,887	10,627	669	3,084,243	4,610	697	8,288,494	11,892	691	4,946,554	7,159	54	1,203,459	22,286
200,000 or more	2,123	1,076,582,172	507,104	1,343	19,825,229	14,762	1,851	68,069,130	36,774	1,907	28,863,533	15,136	1,989	1,046,106,886	525,946	43	1,611,753	37,483
TOTAL	26,653	1,371,572,461	51,460	19,162	152,874,303	7,978	20,943	130,751,622	6,243	21,889	197,496,431	9,023	21,670	1,124,790,692	51,905	6,463	49,285,338	7,626

Table II. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAX [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
HEAD OF HOUSEHOLD																		
Non-Positive AGI	323	6,976,298	21,598	246	3,823,849	15,544	288	3,215,333	11,164	301	4,186,975	13,910	25	124,580	4,983	210	2,664,743	12,689
\$ 1 - 3,999	127	2,469,208	19,443	91	862,002	9,473	100	372,482	3,725	102	1,103,930	10,823	93	176,784	1,901	99	1,188,494	12,005
4,000 - 9,999	340	6,223,370	18,304	208	2,377,856	11,432	233	797,595	3,423	241	2,570,534	10,666	259	759,825	2,934	248	2,893,011	11,665
10,000 - 14,999	475	8,907,324	18,752	324	3,052,740	9,422	340	1,086,612	3,196	364	3,608,920	9,915	367	1,471,129	4,009	316	3,827,275	12,112
15,000 - 19,999	646	12,831,143	19,862	438	23,844,574	54,440	464	1,488,728	3,208	488	4,756,912	9,748	530	2,324,880	4,387	434	5,749,351	13,247
20,000 - 24,999	748	13,965,054	18,670	497	11,947,015	24,038	523	1,444,908	2,763	555	5,254,505	9,468	622	3,069,078	4,934	515	5,641,471	10,954
25,000 - 29,999	1,089	19,606,965	18,005	774	6,769,146	8,746	814	2,304,584	2,831	849	7,798,874	9,186	938	4,560,338	4,862	727	7,247,753	9,969
30,000 - 39,999	2,920	53,319,418	18,260	2,138	19,736,382	9,231	2,224	6,314,124	2,839	2,314	21,216,916	9,169	2,596	13,450,209	5,181	1,850	18,652,293	10,082
40,000 - 49,999	3,258	59,579,278	18,287	2,585	20,882,479	8,078	2,649	8,433,968	3,184	2,754	25,433,942	9,235	2,979	16,474,603	5,530	1,806	17,670,733	9,784
50,000 - 59,999	3,048	56,836,966	18,647	2,595	23,069,202	8,890	2,677	7,490,548	2,798	2,745	27,414,206	9,987	2,842	16,063,635	5,652	1,413	13,359,125	9,454
60,000 - 69,999	2,419	44,866,164	18,547	2,161	18,296,468	8,467	2,210	6,231,033	2,819	2,271	23,621,383	10,401	2,227	13,297,331	5,971	903	7,947,450	8,801
70,000 - 79,999	2,162	40,652,388	18,803	1,960	17,537,543	8,948	1,990	5,908,383	2,969	2,039	22,801,389	11,183	1,982	11,790,258	5,949	591	6,060,741	10,255
80,000 - 89,999	1,693	31,969,035	18,883	1,553	14,648,170	9,432	1,585	4,926,302	3,108	1,614	18,720,650	11,599	1,562	9,259,967	5,928	421	3,988,418	9,474
90,000 - 99,999	1,463	28,340,666	19,372	1,351	12,779,862	9,460	1,371	4,555,267	3,323	1,398	16,778,709	12,002	1,350	8,537,005	6,324	285	3,024,952	10,614
100,000 - 149,999	4,080	81,115,867	19,881	3,851	41,126,252	10,679	3,921	15,593,957	3,977	3,977	53,024,080	13,333	3,781	21,903,628	5,793	488	6,188,159	12,681
150,000 - 199,999	1,698	35,782,554	21,073	1,609	19,548,965	12,150	1,642	7,982,540	4,861	1,663	24,749,927	14,883	1,595	9,694,980	6,078	86	1,337,647	15,554
200,000 or more	3,231	204,791,631	63,383	2,863	46,791,369	16,343	3,112	40,300,915	12,950	3,159	52,715,366	16,687	3,031	149,426,912	49,300	79	2,649,353	33,536
TOTAL	29,720	708,233,329	23,830	25,244	287,093,874	11,373	26,143	118,447,279	4,531	26,834	315,757,218	11,767	26,779	282,385,142	10,545	10,471	110,090,969	10,514

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: 2016 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2016 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2017; 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; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019.

†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.

‡Information for the repayment of claim of right income deduction is combined with deductible charitable contributions statistics to avoid disclosing specific taxpayer details due to low participation. For tax year 2016 D-400 returns claiming itemized deductions, 761 returns claimed an aggregate \$20,012,971 value of deductible repayment of claim of right income; total return counts and deductible dollar amounts claimed by filing status are as follows: single [212 returns, \$2,523,945]; married filing jointly/surviving spouse [453 returns, \$16,768,712]; married filing separately [34 returns, \$335,959]; and head of household [62 returns, \$384,355].

††Return count for Total Allowable NC Itemized Deductions indicates returns reporting itemized deductions on the form D-400 Sch S for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5.(a)(2).

Return counts may differ from counts of itemized deductions designated returns in other extract summary information: the 2016 Extract data considers a return to itemize deductions 1) if the standard deduction allowance amount for the respective filing status is not claimed, 2) if the deduction value is equal to zero, or 3) if the reported value of total itemized deductions reported on Sch S 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. Basic standard deduction allowances applicable for taxable year 2016 vary according to filing status: S=\$8,250; MFJ/SS=\$16,500; MFS=\$8,250; and HH=\$13,200.

TABLE 12. TAX YEAR 2016 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE S BY DEDUCTION TYPE BY RESIDENCY STATUS BY FAGI LEVEL
 [NC Itemized deductions claimed by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5.(a)(2).]

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2016

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2016

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2016 with North Carolina reportable income

FAGI BRACKET	QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$20,000 cap] [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. NonResident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	7,498	104,482,547	13,935	5,384	71.8%	61,553,006	58.9%	11,433	118	1.6%	1,236,315	1.2%	10,477	1,996	26.6%	41,693,226	39.9%
\$ 1 - 3,999	2,676	19,251,046	7,194	2,463	92.0%	17,270,540	89.7%	7,012	73	2.7%	513,662	2.7%	7,036	140	5.2%	1,466,844	7.6%	10,477
4,000 - 9,999	5,500	35,574,327	6,468	5,162	93.9%	32,873,411	92.4%	6,368	117	2.1%	684,328	1.9%	5,849	221	4.0%	2,016,588	5.7%	9,125
10,000 - 14,999	7,541	46,666,863	6,188	7,090	94.0%	42,624,026	91.3%	6,012	163	2.2%	1,204,888	2.6%	7,392	288	3.8%	2,837,951	6.1%	9,854
15,000 - 19,999	8,142	80,366,434	9,871	7,658	94.1%	76,522,531	95.2%	9,992	188	2.3%	1,184,206	1.5%	6,299	296	3.6%	2,659,695	3.3%	8,985
20,000 - 24,999	8,649	62,849,905	7,267	8,108	93.7%	58,428,012	93.0%	7,206	185	2.1%	1,218,086	1.9%	6,584	356	4.1%	3,203,807	5.1%	8,999
25,000 - 29,999	9,813	76,456,560	7,791	9,166	93.4%	71,469,634	93.5%	7,797	222	2.3%	1,462,507	1.9%	6,588	425	4.3%	3,524,419	4.6%	8,293
30,000 - 39,999	23,281	169,731,243	7,291	21,695	93.2%	157,523,140	92.8%	7,261	506	2.2%	3,558,300	2.1%	7,032	1,080	4.6%	8,649,803	5.1%	8,009
40,000 - 49,999	27,575	198,551,726	7,200	25,598	92.8%	182,823,658	92.1%	7,142	665	2.4%	4,582,378	2.3%	6,891	1,312	4.8%	11,145,690	5.6%	8,495
50,000 - 59,999	29,807	217,326,440	7,291	27,520	92.3%	198,752,584	91.5%	7,222	707	2.4%	5,132,216	2.4%	7,259	1,580	5.3%	13,441,640	6.2%	8,507
60,000 - 69,999	28,841	212,265,650	7,360	26,428	91.6%	191,737,893	90.3%	7,255	685	2.4%	5,085,262	2.4%	7,424	1,728	6.0%	15,442,495	7.3%	8,937
70,000 - 79,999	26,749	291,052,766	10,881	24,214	90.5%	259,009,183	89.0%	10,697	743	2.8%	6,048,879	2.1%	8,141	1,792	6.7%	25,994,704	8.9%	14,506
80,000 - 89,999	25,050	206,783,479	8,255	22,476	89.7%	182,089,278	88.1%	8,101	725	2.9%	5,927,333	2.9%	8,176	1,849	7.4%	18,766,868	9.1%	10,150
90,000 - 99,999	23,485	212,054,921	9,029	20,838	88.7%	185,739,368	87.6%	8,913	722	3.1%	6,641,825	3.1%	9,199	1,925	8.2%	19,673,728	9.3%	10,220
100,000 - 149,999	93,600	921,479,352	9,845	80,979	86.5%	781,222,745	84.8%	9,647	3,198	3.4%	32,812,595	3.6%	10,260	9,423	10.1%	107,444,012	11.7%	11,402
150,000 - 199,999	57,929	677,547,403	11,696	47,493	82.0%	545,739,008	80.5%	11,491	2,289	4.0%	26,990,955	4.0%	11,792	8,147	14.1%	104,817,440	15.5%	12,866
200,000 - 499,999	96,004	1,380,452,331	14,379	70,961	73.9%	991,787,125	71.8%	13,977	3,976	4.1%	58,440,524	4.2%	14,698	21,067	21.9%	330,224,682	23.9%	15,675
500,000 - 999,999	22,926	422,607,063	18,434	13,141	57.3%	233,491,465	55.3%	17,768	594	2.6%	10,906,651	2.6%	18,361	9,191	40.1%	178,209,147	42.2%	19,390
1,000,000 or more	16,558	361,561,256	21,836	5,047	30.5%	98,983,209	27.4%	19,612	182	1.1%	3,599,506	1.0%	19,778	11,329	68.4%	258,978,541	71.6%	22,860
TOTAL	521,624	5,697,061,312	10,922	431,421	82.7%	4,369,639,816	76.7%	10,128	16,058	3.1%	177,230,216	3.1%	11,037	74,145	14.2%	1,150,191,280	20.2%	15,513

FAGI BRACKET	REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap] [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. NonResident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	9,559	132,577,492	13,869	6,703	70.1%	37,148,057	28.0%	5,542	140	1.5%	915,354	0.7%	6,538	2,716	28.4%	94,514,081	71.3%
\$ 1 - 3,999	3,542	10,063,218	2,841	3,251	91.8%	8,569,907	85.2%	2,636	85	2.4%	318,344	3.2%	3,745	206	5.8%	1,174,967	11.7%	5,704
4,000 - 9,999	7,899	20,045,016	2,538	7,424	94.0%	17,971,750	89.7%	2,421	152	1.9%	444,058	2.2%	2,921	323	4.1%	1,629,208	8.1%	5,044
10,000 - 14,999	10,910	26,247,392	2,406	10,354	94.9%	24,048,413	91.6%	2,323	191	1.8%	646,052	2.5%	3,382	365	3.3%	1,552,927	5.9%	4,255
15,000 - 19,999	11,507	27,584,150	2,397	10,888	94.6%	25,208,641	91.4%	2,315	231	2.0%	682,951	2.5%	2,956	388	3.4%	1,692,558	6.1%	4,362
20,000 - 24,999	11,751	36,719,726	3,125	11,084	94.3%	32,740,124	89.2%	2,954	216	1.8%	661,031	1.8%	3,060	451	3.8%	3,318,571	9.0%	7,358
25,000 - 29,999	12,736	31,322,046	2,459	11,979	94.1%	28,477,153	90.9%	2,377	255	2.0%	747,106	2.4%	2,930	502	3.9%	2,097,787	6.7%	4,179
30,000 - 39,999	28,686	78,574,061	2,739	26,836	93.6%	71,148,564	90.5%	2,651	588	2.0%	2,019,139	2.6%	3,434	1,262	4.4%	5,406,358	6.9%	4,284
40,000 - 49,999	32,482	83,417,189	2,568	30,277	93.2%	75,119,929	90.1%	2,481	709	2.2%	2,306,711	2.8%	3,253	1,496	4.6%	5,990,549	7.2%	4,004
50,000 - 59,999	34,956	90,516,644	2,589	32,366	92.6%	80,789,468	89.3%	2,496	803	2.3%	2,794,511	3.1%	3,480	1,787	5.1%	6,932,665	7.7%	3,879
60,000 - 69,999	33,675	92,733,916	2,754	30,976	92.0%	81,823,618	88.2%	2,642	741	2.2%	2,739,059	3.0%	3,696	1,958	5.8%	8,171,239	8.8%	4,173
70,000 - 79,999	30,806	90,914,632	2,951	28,002	90.9%	79,180,582	87.1%	2,828	809	2.6%	2,974,705	3.3%	3,677	1,995	6.5%	8,759,345	9.6%	4,391
80,000 - 89,999	29,017	92,236,777	3,179	26,147	90.1%	79,177,498	85.8%	3,028	780	2.7%	3,139,731	3.4%	4,025	2,090	7.2%	9,919,548	10.8%	4,746
90,000 - 99,999	26,793	89,955,463	3,357	23,901	89.2%	76,004,680	84.5%	3,180	763	2.8%	3,117,608	3.5%	4,086	2,129	7.9%	10,833,175	12.0%	5,088
100,000 - 149,999	104,923	407,454,086	3,883	91,051	86.8%	330,459,489	81.1%	3,629	3,322	3.2%	15,423,075	3.8%	4,643	10,550	10.1%	61,571,522	15.1%	5,836
150,000 - 199,999	63,610	314,896,262	4,950	52,308	82.2%	238,701,665	75.8%	4,563	2,373	3.7%	13,540,075	4.3%	5,706	8,929	14.0%	62,654,522	19.9%	7,017
200,000 - 499,999	107,096	770,611,451	7,196	78,858	73.6%	482,478,825	62.6%	6,118	4,082	3.8%	29,479,888	3.8%	7,222	24,156	22.6%	258,652,738	33.6%	10,708
500,000 - 999,999	27,832	371,372,579	13,343	15,598	56.0%	154,913,764	41.7%	9,932	627	2.3%	6,853,243	1.8%	10,930	11,607	41.7%	209,605,572	56.4%	18,059
1,000,000 or more	24,611	996,224,372	40,479	7,022	28.5%	117,944,278	11.8%	16,796	223	0.9%	3,789,737	0.4%	16,994	17,366	70.6%	874,490,357	87.8%	50,356
TOTAL	612,391	3,763,466,472	6,146	505,025	82.5%	2,041,906,405	54.3%	4,043	17,090	2.8%	92,592,378	2.5%	5,418	90,276	14.7%	1,628,967,689	43.3%	18,044

Table 12. continued

FAGI BRACKET	ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES [reflects \$20,000 cap] [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. NonResident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	9,897	126,002,935	12,731	6,964	70.4%	77,003,118	61.1%	11,057	145	1.5%	1,775,313	1.4%	12,244	2,788	28.2%	47,224,504	37.5%
\$ 1 - 3,999	3,664	26,654,347	7,275	3,365	91.8%	23,768,317	89.2%	7,063	88	2.4%	774,498	2.9%	8,801	211	5.8%	2,111,532	7.9%	10,007
4,000 - 9,999	8,093	52,533,911	6,491	7,613	94.1%	48,401,306	92.1%	6,358	157	1.9%	1,077,169	2.1%	6,861	323	4.0%	3,055,436	5.8%	9,460
10,000 - 14,999	11,190	68,170,013	6,092	10,609	94.8%	63,072,122	92.5%	5,945	203	1.8%	1,532,679	2.2%	7,550	378	3.4%	3,565,212	5.2%	9,432
15,000 - 19,999	11,776	74,129,428	6,295	11,138	94.6%	68,625,422	92.6%	6,161	241	2.0%	1,742,137	2.4%	7,229	397	3.4%	3,761,869	5.1%	9,476
20,000 - 24,999	12,048	79,832,020	6,626	11,354	94.2%	73,574,584	92.2%	6,480	226	1.9%	1,780,539	2.2%	7,878	468	3.9%	4,476,897	5.6%	9,566
25,000 - 29,999	13,044	89,537,376	6,864	12,254	93.9%	82,388,426	92.0%	6,723	269	2.1%	2,153,056	2.4%	8,004	521	4.0%	4,995,894	5.6%	9,589
30,000 - 39,999	29,407	214,601,901	7,298	27,499	93.5%	196,888,001	91.7%	7,160	604	2.1%	5,177,433	2.4%	8,572	1,304	4.4%	12,536,467	5.8%	9,614
40,000 - 49,999	33,277	256,525,852	7,709	30,995	93.1%	234,790,775	91.5%	7,575	732	2.2%	6,579,311	2.6%	8,988	1,550	4.7%	15,155,766	5.9%	9,778
50,000 - 59,999	35,655	287,940,066	8,076	32,991	92.5%	261,904,103	91.0%	7,939	821	2.3%	7,663,487	2.7%	9,334	1,843	5.2%	18,372,476	6.4%	9,969
60,000 - 69,999	34,238	293,331,652	8,567	31,472	91.9%	264,654,551	90.2%	8,409	759	2.2%	7,610,034	2.6%	10,026	2,007	5.9%	21,067,067	7.2%	10,497
70,000 - 79,999	31,302	287,876,197	9,197	28,430	90.8%	256,323,455	89.0%	9,016	825	2.6%	8,556,171	3.0%	10,371	2,047	6.5%	22,996,571	8.0%	11,234
80,000 - 89,999	29,418	284,913,678	9,685	26,490	90.0%	250,706,412	88.0%	9,464	796	2.7%	8,678,421	3.0%	10,903	2,132	7.2%	25,528,845	9.0%	11,974
90,000 - 99,999	27,158	279,272,358	10,283	24,197	89.1%	243,342,635	87.1%	10,057	782	2.9%	8,980,535	3.2%	11,484	2,179	8.0%	26,949,188	9.6%	12,368
100,000 - 149,999	105,993	1,247,730,441	11,772	91,902	86.7%	1,057,502,739	84.8%	11,507	3,414	3.2%	44,740,821	3.6%	13,105	10,677	10.1%	145,486,881	11.7%	13,626
150,000 - 199,999	64,122	891,276,493	13,900	52,681	82.2%	717,374,607	80.5%	13,617	2,412	3.8%	36,120,195	4.1%	14,975	9,029	14.1%	137,781,691	15.5%	15,260
200,000 - 499,999	107,911	1,696,248,322	15,719	79,404	73.6%	1,219,999,691	71.9%	15,364	4,133	3.8%	69,456,019	4.1%	16,805	24,374	22.6%	406,792,612	24.0%	16,690
500,000 - 999,999	28,083	476,056,504	16,952	15,728	56.0%	259,706,701	54.6%	16,512	638	2.3%	11,442,243	2.4%	17,935	11,717	41.7%	204,907,560	43.0%	17,488
1,000,000 or more	24,837	445,538,863	17,939	7,077	28.5%	118,460,476	26.6%	16,739	224	0.9%	3,872,308	0.9%	17,287	17,536	70.6%	323,206,079	72.5%	18,431
TOTAL	621,113	7,178,172,357	11,557	512,163	82.5%	5,518,487,441	76.9%	10,775	17,469	2.8%	229,712,369	3.2%	13,150	91,481	14.7%	1,429,972,547	19.9%	15,631

FAGI BRACKET	CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡ [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. NonResident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	592	5,645,625	9,537	527	89.0%	3,580,618	63.4%	6,794	[D] Data combined with nonresident returns	65	11.0%	2,065,007	36.6%	31,769			
\$ 1 - 3,999	3,856	7,570,672	1,963	3,471	90.0%	7,242,457	95.7%	2,087	[D] Data combined with nonresident returns	385	10.0%	328,215	4.3%	853				
4,000 - 9,999	8,354	22,028,938	2,637	7,755	92.8%	20,857,324	94.7%	2,690	165	2.0%	387,258	1.8%	2,347	434	5.2%	784,356	3.6%	1,807
10,000 - 14,999	11,427	34,556,925	3,024	10,772	94.3%	32,992,015	95.5%	3,063	210	1.8%	503,684	1.5%	2,398	445	3.9%	1,061,226	3.1%	2,385
15,000 - 19,999	12,254	42,666,152	3,482	11,552	94.3%	40,508,155	94.9%	3,507	271	2.2%	820,012	1.9%	3,026	431	3.5%	1,337,985	3.1%	3,104
20,000 - 24,999	12,712	49,882,794	3,924	11,927	93.8%	47,058,141	94.3%	3,946	273	2.1%	941,250	1.9%	3,448	512	4.0%	1,883,403	3.8%	3,679
25,000 - 29,999	13,703	57,498,888	4,196	12,859	93.8%	54,084,325	94.1%	4,206	294	2.1%	1,129,532	2.0%	3,842	550	4.0%	2,285,031	4.0%	4,155
30,000 - 39,999	30,404	139,328,304	4,583	28,477	93.7%	130,507,072	93.7%	4,583	638	2.1%	2,533,849	1.8%	3,972	1,289	4.2%	6,287,383	4.5%	4,878
40,000 - 49,999	33,245	160,950,007	4,841	30,944	93.1%	149,560,148	92.9%	4,833	767	2.3%	3,467,064	2.2%	4,520	1,534	4.6%	7,922,795	4.9%	5,165
50,000 - 59,999	34,918	179,510,103	5,141	32,316	92.5%	166,368,190	92.7%	5,148	831	2.4%	3,918,225	2.2%	4,715	1,771	5.1%	9,223,688	5.1%	5,208
60,000 - 69,999	33,243	186,346,253	5,606	30,601	92.1%	171,704,300	92.1%	5,611	738	2.2%	3,860,820	2.1%	5,231	1,904	5.7%	10,781,133	5.8%	5,662
70,000 - 79,999	30,462	186,686,249	6,128	27,725	91.0%	171,075,033	91.6%	6,170	792	2.6%	4,144,842	2.2%	5,233	1,945	6.4%	11,466,374	6.1%	5,895
80,000 - 89,999	28,587	189,136,189	6,616	25,817	90.3%	172,395,795	91.1%	6,678	782	2.7%	4,332,381	2.3%	5,540	1,988	7.0%	12,408,013	6.6%	6,241
90,000 - 99,999	26,537	189,356,632	7,136	23,735	89.4%	171,870,971	90.8%	7,241	744	2.8%	4,064,753	2.1%	5,463	2,058	7.8%	13,420,908	7.1%	6,521
100,000 - 149,999	103,457	841,440,568	8,133	90,072	87.1%	741,892,958	88.2%	8,237	3,278	3.2%	21,285,318	2.5%	6,493	10,107	9.8%	78,262,292	9.3%	7,743
150,000 - 199,999	62,453	564,923,287	9,046	51,537	82.5%	472,817,589	83.7%	9,174	2,287	3.7%	15,896,456	2.8%	6,951	8,629	13.8%	76,209,242	13.5%	8,832
200,000 - 499,999	105,351	1,353,531,050	12,848	77,729	73.8%	975,203,211	72.0%	12,546	3,925	3.7%	33,960,304	2.5%	8,652	23,697	22.5%	344,367,535	25.4%	14,532
500,000 - 999,999	27,847	860,897,379	30,915	15,557	55.9%	429,806,557	49.9%	27,628	603	2.2%	8,959,924	1.0%	14,859	11,687	42.0%	422,130,898	49.0%	36,120
1,000,000 or more	25,004	16,301,591,889	651,959	7,070	28.3%	1,201,813,619	7.4%	169,988	223	0.9%	29,534,175	0.2%	132,440	17,711	70.8%	15,070,244,095	92.4%	850,897
TOTAL	604,406	21,373,547,904	35,363	500,443	82.8%	5,161,338,478	24.1%	10,314	16,903	2.8%	139,860,564	0.7%	8,274	87,060	14.4%	16,072,348,862	75.2%	184,612

Table I2. continued

FAGI BRACKET	MEDICAL, DENTAL EXPENSES [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. NonResident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
Non-Positive AGI	8,413	116,433,254	13,840	6,521	77.5%	82,088,540	70.5%	12,588	131	1.6%	1,560,545	1.3%	11,913	1,761	20.9%	32,784,169	28.2%	18,617
\$ 1 - 3,999	3,999	55,082,251	13,774	3,734	93.4%	52,118,757	94.6%	13,958	113	2.8%	1,181,458	2.1%	10,455	152	3.8%	1,782,036	3.2%	11,724
4,000 - 9,999	8,809	101,267,118	11,496	8,355	94.8%	95,753,500	94.6%	11,461	183	2.1%	2,595,261	2.6%	14,182	271	3.1%	2,918,357	2.9%	10,769
10,000 - 14,999	12,183	132,351,819	10,864	11,622	95.4%	125,697,377	95.0%	10,815	225	1.8%	2,671,901	2.0%	11,875	336	2.8%	3,982,541	3.0%	11,853
15,000 - 19,999	12,026	133,075,225	11,066	11,416	94.9%	125,975,891	94.7%	11,035	276	2.3%	2,976,422	2.2%	10,784	334	2.8%	4,122,912	3.1%	12,344
20,000 - 24,999	11,470	125,674,311	10,957	10,900	95.0%	119,377,508	95.0%	10,952	215	1.9%	2,222,802	1.8%	10,339	355	3.1%	4,074,001	3.2%	11,476
25,000 - 29,999	11,615	132,444,884	11,403	10,979	94.5%	125,558,084	94.8%	11,436	233	2.0%	2,447,978	1.8%	10,506	403	3.5%	4,438,822	3.4%	11,014
30,000 - 39,999	22,204	245,615,946	11,062	20,936	94.3%	231,544,927	94.3%	11,060	455	2.0%	5,162,498	2.1%	11,346	813	3.7%	8,908,521	3.6%	10,958
40,000 - 49,999	20,459	229,416,840	11,213	19,203	93.9%	214,185,548	93.4%	11,154	430	2.1%	5,705,898	2.5%	13,270	826	4.0%	9,525,394	4.2%	11,532
50,000 - 59,999	18,738	220,544,305	11,770	17,480	93.3%	205,703,467	93.3%	11,768	447	2.4%	5,402,136	2.4%	12,085	811	4.3%	9,438,702	4.3%	11,638
60,000 - 69,999	16,254	198,198,882	12,194	15,118	93.0%	183,710,191	92.7%	12,152	329	2.0%	4,049,261	2.0%	12,308	807	5.0%	10,439,430	5.3%	12,936
70,000 - 79,999	13,602	179,092,278	13,167	12,530	92.1%	164,295,084	91.7%	13,112	290	2.1%	4,447,460	2.5%	15,336	782	5.7%	10,349,734	5.8%	13,235
80,000 - 89,999	11,645	152,469,158	13,093	10,722	92.1%	140,498,510	92.1%	13,104	260	2.2%	3,844,069	2.5%	14,785	663	5.7%	8,126,579	5.3%	12,257
90,000 - 99,999	9,864	131,317,379	13,313	9,000	91.2%	120,589,695	91.8%	13,399	259	2.6%	3,428,557	2.6%	13,238	605	6.1%	7,299,127	5.6%	12,065
100,000 - 149,999	26,303	371,180,889	14,112	23,468	89.2%	331,100,007	89.2%	14,109	722	2.7%	11,548,213	3.1%	15,995	2,113	8.0%	28,532,669	7.7%	13,503
150,000 - 199,999	7,751	137,313,876	17,716	6,579	84.9%	118,391,541	86.2%	17,995	251	3.2%	4,624,111	3.4%	18,423	921	11.9%	14,298,224	10.4%	15,525
200,000 - 499,999	5,014	135,773,362	27,079	3,840	76.6%	103,235,245	76.0%	26,884	[D] Data combined with nonresident returns					1,174	23.4%	32,538,117	24.0%	27,716
500,000 - 999,999	274	15,323,060	55,924	149	54.4%	8,129,711	53.1%	54,562	[D] Data combined with nonresident returns					125	45.6%	7,193,349	46.9%	57,547
1,000,000 or more	77	8,439,571	109,605	29	37.7%	2,762,678	32.7%	95,265	[D] Data combined with nonresident returns					48	62.3%	5,676,893	67.3%	118,269
TOTAL	220,700	2,821,014,408	12,782	202,581	91.8%	2,550,716,261	90.4%	12,591	4,972	2.3%	67,562,869	2.4%	13,589	13,147	6.0%	202,735,278	7.2%	15,421

[D]=Suppressed to avoid disclosing specific taxpayer details for FAGI levels with low participation; information has been combined for part-year and nonresident returns as indicated by italics.

Source: 2016 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2016 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2017; 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; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019.

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.

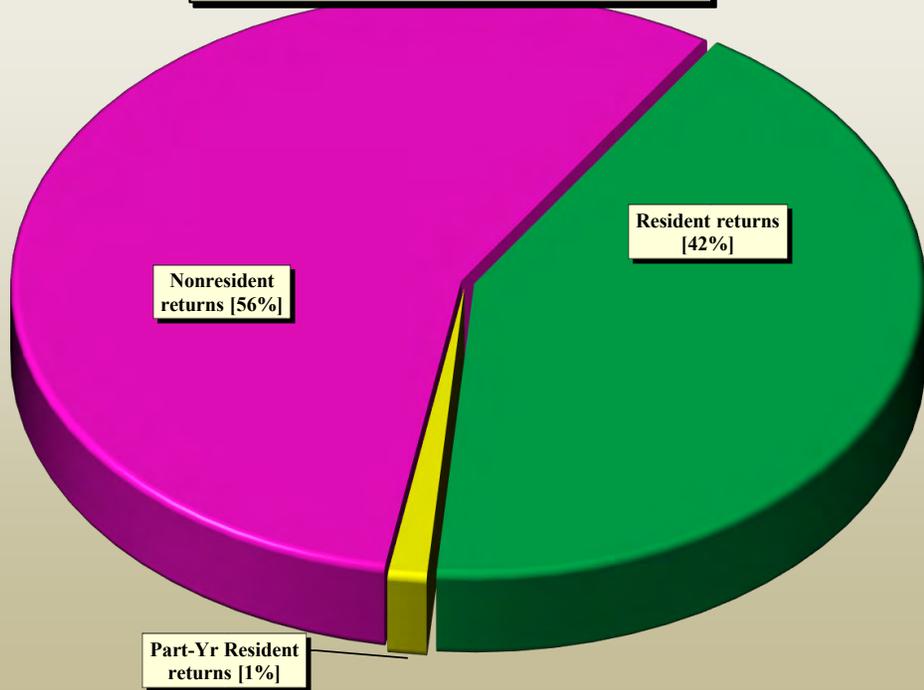
†Information for the repayment of claim of right income deduction is combined with deductible charitable contributions statistics to avoid disclosing specific taxpayer details due to low participation. For tax year 2016 D-400 returns claiming itemized deductions, 761 returns claimed an aggregate \$20,012,971 value of deductible repayment of claim of right income; total return counts and deductible dollar amounts claimed by residency status are as follows: full year resident [609, \$9,459,168]; part-year resident [56, \$768,773]; and nonresident [96, \$9,785,030]. [See Table I2A. for bracket detail.]

Basic standard deduction allowances applicable for taxable year 2016 vary according to filing status: S=\$8,250; MFJ/SS=\$16,500; MFS=\$8,250; and HH=\$13,200.

TABLE I2A. REPAYMENT OF CLAIM OF RIGHT INCOME

FAGI BRACKET	REPAYMENT OF CLAIM OF RIGHT INCOME‡ [AGGREGATE]			
	Return Count	Claimed [\$]	[%]	Avg [\$]
Non-Positive AGI	13	46,193	0.2%	3,553
\$ 1 - 9,999	18	85,821	0.4%	4,768
10,000 - 14,999	17	87,583	0.4%	5,152
15,000 - 19,999	21	121,141	0.6%	5,769
20,000 - 24,999	22	117,306	0.6%	5,332
25,000 - 29,999	23	129,180	0.6%	5,617
30,000 - 39,999	44	270,458	1.4%	6,147
40,000 - 49,999	61	448,261	2.2%	7,349
50,000 - 59,999	38	257,376	1.3%	6,773
60,000 - 69,999	43	403,584	2.0%	9,386
70,000 - 79,999	32	174,495	0.9%	5,453
80,000 - 89,999	32	277,632	1.4%	8,676
90,000 - 99,999	38	278,636	1.4%	7,333
100,000 - 149,999	113	1,208,462	6.0%	10,694
150,000 - 199,999	73	1,085,518	5.4%	14,870
200,000 - 499,999	113	3,132,152	15.7%	27,718
500,000 - 999,999	28	1,325,365	6.6%	47,334
1,000,000 or more	32	10,563,808	52.8%	330,119
TOTAL	761	20,012,971	100.0%	26,298

Exhibit I2-1. Total Allowable Itemized Deductions Claimed for Tax Year 2016 by Residency Status



Part-Yr Resident returns [3%]

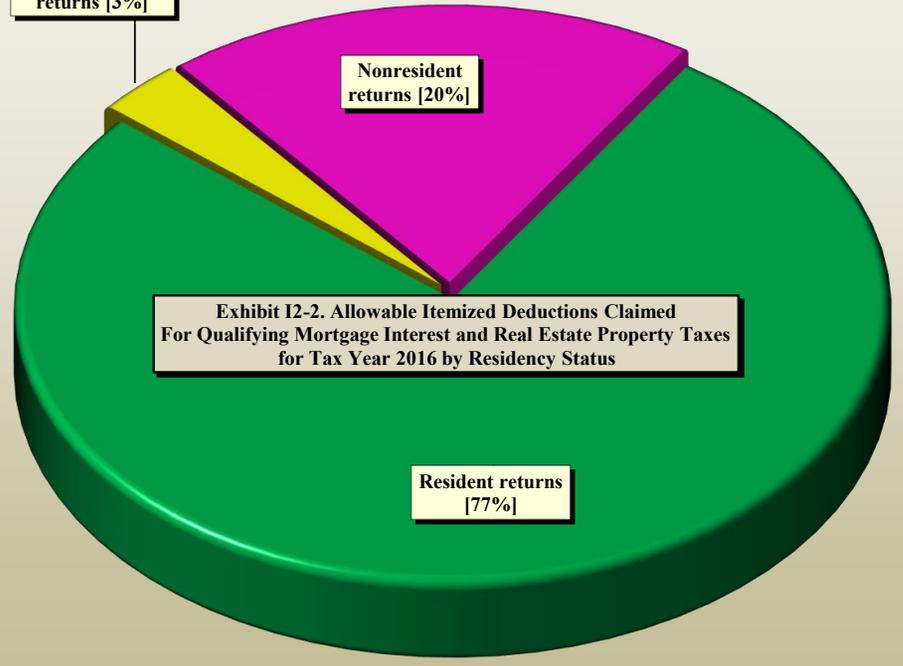
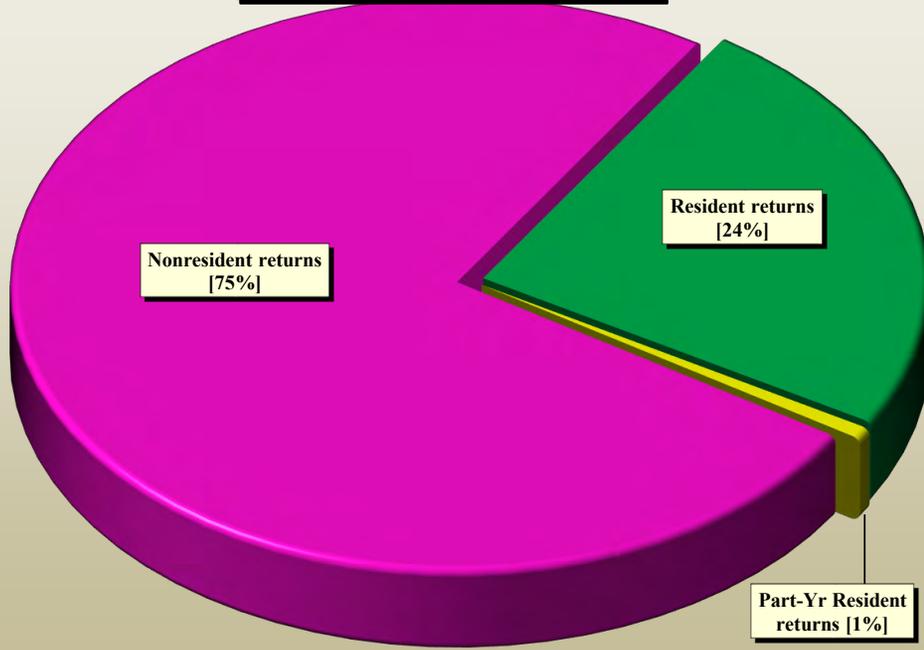


Exhibit I2-2. Allowable Itemized Deductions Claimed For Qualifying Mortgage Interest and Real Estate Property Taxes for Tax Year 2016 by Residency Status

Exhibit I2-3. Charitable Contributions Claimed for Tax Year 2016 by Residency Status



Part-Yr Resident returns [2%]

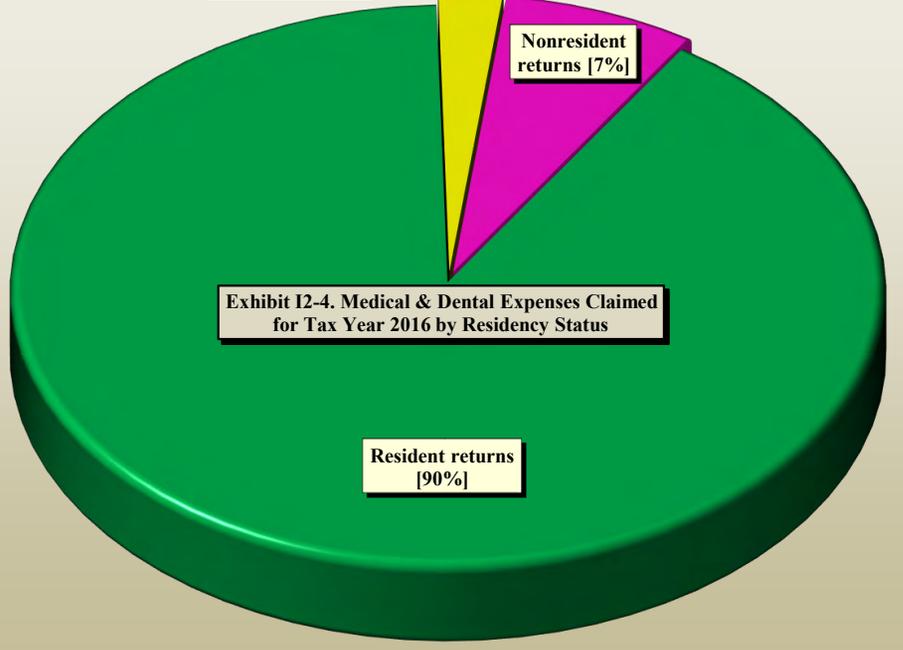


Exhibit I2-4. Medical & Dental Expenses Claimed for Tax Year 2016 by Residency Status