ALL RETURNS: STANDARD DEDUCTION

	Number				Modifications		Standard Deduction+:			Personal Exemption		Computed NC Taxable Income			NCTI				Aver-		
	of		Federal		to			as a			All	owance++:	[includes ret	urns with deficit]		as			Net	age	ĺ
	Returns		AGI	Aver-	Federal			%							Effec-	a			Tax	Net Tax	ĺ
	File	ed:	[includes	age	AG	I:		of		Aver-	Number				tive	%	Computed		Liability	Per	Effec-
		No	returns	Federal			Number	All Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Tax	Tax	with	AGI			of	turns	Deduction	SD	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	[All SD	Tax
	Lia-	Lia-	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	bility	bility	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	-	564,916	6,459,459,748	11,434	687,913,146	4,571,108,235	564,916	65.4%	2,373,536,164	,	1,074,933	2,632,735,955	(2,430,007,459)	(3,717,018,619)	153.0%	-37.6%	-	-	-	-	
\$ 1 - 2,000	127,752	67,423	2,675,923,605	13,710	37,385,584	327,301,119	195,175	76.4%	734,296,342	3,762		707,028,003	944,683,724	187,389,178	19.8%	35.3%	11,251,123	4,404,888	6,846,235	35.08	3.65%
2,001 - 4,000	114,956	48,771	2,498,075,060	15,258	15,150,388	272,323,773	163,727	78.3%	632,437,892	3,863		654,003,900	954,459,883	488,125,037	51.1%	38.2%	29,334,900	10,941,431	18,393,469	112.34	3.77%
4,001 - 6,000	119,800	26,782	2,526,727,200	17,238	12,820,326	251,438,622	146,582	78.5%	577,933,920	3,943	. ,	630,246,545	1,079,928,440	730,214,828	67.6%	42.7%	43,892,035	15,025,318	28,866,717	196.93	3.95%
6,001 - 10,000	233,779	19,347	5,183,950,459	20,480	21,202,864	450,931,847	253,126	78.3%	1,023,950,943	4,045		1,174,917,755	2,555,352,778	2,009,368,275	78.6%	49.3%	120,699,134	33,285,828	87,413,306	345.34	4.35%
10,001 - 10,625	34,746	810	811,986,612	22,837	2,113,573	67,974,910	35,556	77.2%	146,217,432	4,112	/	171,966,455	427,941,388	366,696,631	85.7%	52.7%	22,022,311	4,990,575	17,031,736	479.01	4.64%
10,626 - 12,750	112,501	1,715	2,767,901,589	24,234	7,117,951	225,880,800	114,216	76.6%	471,435,001	4,128		557,805,162	1,519,898,577	1,333,506,247	87.7%	54.9%	80,091,884	15,990,786	64,101,098	561.23	4.81%
12,751 - 15,000	111,346	973	2,986,012,525	26,585	8,741,666	230,901,485	112,319	75.4%	467,162,883	4,159		555,171,098	1,741,518,726	1,557,093,244	89.4%	58.3%	94,115,225	15,469,960	78,645,265	700.20	5.05%
15,001 - 17,000	92,620	543	2,692,474,794	28,901	6,420,679	201,485,930	93,163	74.3%	389,593,997	4,182		460,750,756	1,647,064,790	1,489,485,128	90.4%	61.2%	90,894,351	12,400,690	78,493,661	842.54	5.27%
17,001 - 20,000	124,118	403	3,922,179,694	31,498	8,920,870	297,821,627	124,521	72.3%	525,810,015	4,223		618,712,462	2,488,756,460	2,299,870,845	92.4%	63.5%	141,939,801	16,080,301	125,859,500	1,010.75	5.47%
20,001 - 21,250	47,201	110	1,600,584,862	33,831	3,218,045	122,244,704	47,311	70.5%	201,196,113	4,253	93,837	234,682,604	1,045,679,486	975,427,036	93.3%	65.3%	60,761,266	5,800,904	54,960,362	1,161.68	5.63%
21,251 - 25,000	126,292	270	4,595,608,056	36,311	7,824,778	351,662,690	126,562	68.3%	538,649,816	4,256		618,958,036	3,094,162,292	2,921,281,396	94.4%	67.3%	184,125,258	14,342,227	169,783,031	1,341.50	5.81%
25,001 - 30,000	135,837	287	5,615,413,895	41,252	12,213,141	450,577,256	136,124	64.1%	586,886,169	4,311	. ,	660,590,873	3,929,572,738	3,726,979,033	94.8%	70.0%	238,804,354	13,971,129	224,833,225	1,651.68	6.03%
30,001 - 40,000	181,239	285	9,010,966,902	49,641	21,107,991	712,174,398	181,524	56.6%	821,098,973	4,523		913,968,944	6,584,832,578	6,276,713,660	95.3%	73.1%	408,864,706	19,489,686	389,375,020	2,145.03	6.20%
40,001 - 50,000	112,187	160	6,811,485,838	60,629	17,280,604	485,271,586	112,347	48.3%	547,596,414	4,874	244,928	608,022,552	5,187,875,890	5,010,852,901	96.6%	76.2%	330,769,724	14,357,073	316,412,651	2,816.39	6.31%
50,001 - 60,000	71,304	76	5,133,704,057	71,921	18,160,825	331,416,051	71,380	40.6%	370,904,320	5,196	165,995	406,298,168	4,043,246,343	3,901,306,415	96.5%	78.8%	259,780,990	10,488,176	249,292,814	3,492.47	6.39%
60,001 - 75,000	61,945	75	5,248,641,877	84,628	18,426,089	298,937,960	62,020	32.3%	333,793,603	5,382	148,706	358,021,126	4,276,315,277	4,130,262,489	96.6%	81.5%	277,865,835	9,957,858	267,907,977	4,319.70	6.49%
75,001 - 80,000	12,536	16	1,202,922,272	95,835	6,086,437	67,762,446	12,552	26.1%	68,712,310	5,474	30,317	71,932,679	1,000,601,274	971,537,287	97.1%	83.2%	65,875,036	2,240,281	63,634,755	5,069.69	6.55%
80,001 - 100,000	27,185	33	2,961,849,890	108,820	18,778,815	170,014,011	27,218	18.8%	150,400,791	5,526	66,032	141,626,074	2,518,587,829	2,411,723,772	95.8%	85.0%	164,595,321	4,528,751	160,066,570	5,880.91	6.64%
100,001 - 120,000	11,828	15	1,546,760,112	130,605	17,556,698	89,633,380	11,843	13.4%	66,013,265	5,574	28,918	58,084,795	1,350,585,370	1,287,279,006	95.3%	87.3%	89,216,727	2,420,405	86,796,322	7,328.91	6.74%
120,001 - 160,000	8,701	20	1,397,562,504	160,253	62,350,945	90,046,569	8,721	9.3%	48,691,349	5,583	21,180	42,415,110	1,278,760,421	1,187,257,085	92.8%	91.5%	84,273,410	2,782,722	81,490,688	9,344.19	6.86%
160,001 - 200,000	3,089	12	650,988,365	209,929	19,297,441	43,987,606	3,101	7.0%	17,341,301	5,592	7,500	15,090,000	593,866,899	548,848,675	92.4%	91.2%	39,797,637	1,689,414	38,108,223	12,289.01	6.94%
200,001 or more	4,443	34	2,303,393,316	514,495	120,031,847	130,872,638	4,477	5.2%	25,092,425	5,605	11,086	22,290,260	2,245,169,840	2,034,881,560	90.6%	97.5%	153,754,387	15,575,883	138,178,504	30,864.08	6.79%
TOTAL	1,875,405	733,076	80,604,573,234	30,901	1,150,120,703	10,241,769,642	2,608,481		11,118,751,438		, ,	12,315,319,312	48,078,853,544	42,129,081,109	87.6%	59.6%	2,992,725,415	246,234,287	2,746,491,128	1,052.91	5.99%
FAGI Level										FEDE		USTED GROSS	INCOME								
Non-Positive AGI	366	40,861	(1,591,493,969)	(38,603)	727,776,646	87,000,052	41,227	58.7%	116,057,087	2,815		100,913,018	(1,167,687,480)	(742,031,254)	63.5%	73.4%	657,102	82,356	574,746	13.94	-0.04%
\$ 1 - 3,999	29,154	143,956	390,072,665	2,253	17,018,799	62,992,213	173,110	80.3%	516,569,628	2,984		318,960,549	(491,430,926)	(485,487,000)	98.8%	-126.0%	1,443,351	60,515	1,382,836	7.99	0.35%
4,000 - 9,999	174,933	181,031	2,546,786,407	7,155	25,885,334	380,123,252	355,964	84.7%	1,280,402,420	3,597		1,122,528,363	(210,382,294)	(223,698,274)	106.3%	-8.3%	29,962,476	2,176,900	27,785,576	78.06	1.09%
10,000 - 14,999	174,635	150,211	4,067,070,685	12,520	14,926,093	643,382,244	324,846	84.3%	1,280,485,894	3,942		1,467,014,869	691,113,770	639,689,693	92.6%	17.0%	71,525,644	12,630,851	58,894,793	181.30	1.45%
15,000 - 19,999	199,507	91,113	5,063,242,471	17,422	14,803,555	560,274,029	290,620	83.0%	1,190,225,851	4,095	,	1,451,754,401	1,875,791,746	1,573,706,249	83.9%	37.0%	125,210,306	28,357,858	96,852,448	333.26	1.91%
20,000 - 24,999	211,176	40,029	5,634,714,443	22,431	14,989,125	490,511,175	251,205	80.4%	1,050,321,452	4,181		1,305,304,044	2,803,566,897	2,684,134,240	95.7%	49.8%	174,925,483	32,933,593	141,991,890	565.24	2.52%
25,000 - 29,999	194,084	20,977	5,900,287,084	27,435	13,575,206	488,113,206	215,061	76.6%	915,404,546	4,256	456,014	1,142,073,114	3,368,271,424	3,226,694,536	95.8%	57.1%	208,220,803	29,831,978	178,388,825	829.48	3.02%
30,000 - 39,999	290,500	22,126	10,803,651,794	34,558	24,557,403	953,151,782		69.3%	1,376,476,401	4,403		1,690,143,402	6,808,437,612	6,487,767,098	95.3%	63.0%	421,896,823	39,757,231	382,139,592	1,222.35	3.54%
40,000 - 49,999	178,195	13,220	8,543,818,061	44,635	20,848,239	941,328,145	191,415	58.7%	904,744,459	4,727		1,076,223,308	5,642,370,388	5,299,823,466	93.9%	66.0%	348,391,568	22,296,591	326,094,977	1,703.60	3.82%
50,000 - 59,999	122,697	9,100	7,214,872,789	54,742	24,167,629	938,872,791	131,797	51.3%	672,436,816	5,102		775,103,137	4,852,627,674	4,505,017,503	92.8%	67.3%	297,846,385	16,124,840	281,721,545	2,137.54	3.90%
60,000 - 69,999	89,678	5,937	6,190,348,700	64,742	19,370,816	870,600,260	95,615	45.4%	517,417,319	5,411		576,213,353	4,245,488,584	3,909,717,424	92.1%	68.6%	259,795,831	12,928,202	246,867,629	2,581.89	3.99%
70,000 - 79,999	64,922	4,203	5,164,081,231	74,706	16,978,358	782,403,547	69,125	39.0%	388,910,389	5,626	172,216	425,174,460	3,584,571,193	3,270,058,513	91.2%	69.4%	218,927,461	9,861,993	209,065,468	3,024.46	4.05%
80,000 - 89,999	45,095	2,946	4,067,986,853	84,677	13,251,870	686,214,555	48,041	32.2%	277,559,646	5,778		295,880,859	2,821,583,664	2,543,827,112	90.2%	69.4%	171,174,661	7,103,738	164,070,923	3,415.23	4.03%
90,000 - 99,999	30,232	2,109	3,060,942,145	94,646	13,425,166	563,149,403	32,341	26.2%	189,879,390	5,871	80,539	198,424,313	2,122,914,205	1,885,082,600	88.8%	69.4%	127,442,393	5,030,683	122,411,710	3,785.03	4.00%
100,000 - 149,999	51,370	3,527	6,450,553,912	117,503	53,035,024	1,210,940,030	54,897	16.5%	323,531,909	5,893	134,265	268,905,089	4,700,211,908	4,006,758,819	85.2%	72.9%	274,597,108	7,726,422	266,870,686	4,861.30	4.14%
150,000 - 199,999	10,370	697	1,882,099,341	170,064	23,737,895	276,104,585	11,067	8.9%	64,535,344	5,831	26,905	53,848,310	1,511,348,997	1,174,230,229	77.7%	80.3%	83,079,053	2,820,244	80,258,809	7,252.08	4.26%
200,000 - 499,999	6,796	680	2,077,566,652	277,898	44,085,624	199,269,770	7,476	5.5%	42,565,380	5,694	18,212	36,568,023	1,843,249,103	1,294,390,975	70.2%	88.7%	95,094,313	6,632,576	88,461,737	11,832.76	4.26%
500,000 - 999,999	966	186	791,689,636	687,231	22,316,527	43,267,488	1,152	4.1%	6,287,541	5,458	2,787	5,606,500	758,844,634	416,150,464	54.8%	95.9%	31,584,546	4,147,897	27,436,649	23,816.54	3.47%
1,000,000 or more	729	167	2,346,282,333	2,618,619	45,371,394	64,071,115	896	4.5%	4,939,966	5,513	2,345	4,680,200	2,317,962,446	663,248,716	28.6%	98.8%	50,950,108	5,729,818	45,220,290	50,469.07	1.93%
TOTAL	1,875,405	733,076	80,604,573,234	30,901	1,150,120,703	10,241,769,642	2,608,481	59.7%	11,118,751,438	4,263	4,982,498	12,315,319,312	48,078,853,544	42,129,081,109	87.6%	59.6%	2,992,725,415	246,234,287	2,746,491,128	1,052.91	3.41%

Source: 2013 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2013 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2014; the extract is a composite database consisting of both audited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

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

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

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

Amounts shown include a total value of \$43,937,385 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits (nonrefundable tax credits plus the portion of refundable EITC used to offset tax liability)

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

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

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