

TABLE 2. TAX YEAR 2014 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY

Income Level	ALL RETURNS																						
	Number of Returns Filed		D-400 Filing Financial Statistics		Federal AGI (includes returns with deficit) [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] 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					
	[Com-bined Filing Statuses]	as a % of All Returns Filed [%]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [\$]			Additions [\$]	Deductions [\$]	Standard Deduction	Itemized Deductions	[before residency proration] [\$]	[after residency proration] [\$]	Effective Pro-ration Factor [%]	Child Tax Credit [per Qualifying Child] [\$]	Taxes Paid To Other States/Foreign Taxes [\$]			Quali-fying Home Mortgage Interest [\$]	Real Estate Property Taxes [\$]	Allowed Home Mtg Int/Real Estate Taxes [\$]	Chariti-ble Contri-butions: [\$]		
							Number of Returns Filed	Deduction Amount [\$]	Number of Returns Filed	Deduction Amount [\$]													
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																							
<b>NCIT Level</b>																							
No Taxable Income	831,860	100.0%	469,985	116,492,230	46,767,977,908	56,221	2,159,610,519	6,309,591,583	751,602	7,593,783,000	80,258	4,334,392,055	30,689,821,790	(7,451,920,844)	-24%	66%	-	20,152,231	457,442	742,705,209	626,989,910	822,303,276	3,679,945,699
\$ 1 - 2,000	55,289	23.4%	40,698	9,994,449	749,969,363	13,565	1,918,212	11,616,301	54,764	652,411,500	525	8,480,370	79,379,404	57,129,720	72%	11%	3,313,426	10,419,853	46,874	8,792,431	2,205,756	7,593,461	3,420,711
2,001 - 4,000	31,132	15.7%	22,420	6,291,349	480,792,172	15,444	523,989	4,328,416	30,925	375,343,500	207	3,528,977	98,115,268	89,970,534	92%	20%	5,218,258	8,307,405	73,707	3,021,248	827,259	3,402,852	1,288,544
4,001 - 6,000	11,253	6.4%	8,022	2,626,077	198,924,201	17,677	787,918	1,663,631	11,137	138,360,000	116	2,132,578	57,555,910	53,498,258	93%	29%	3,102,857	3,763,687	125,439	1,499,513	449,479	1,793,858	958,254
6,001 - 10,000	4,124	1.3%	2,811	1,097,628	88,622,751	21,490	143,677	2,149,327	4,036	51,253,500	88	1,460,222	33,903,379	29,241,425	86%	38%	1,695,993	1,630,030	289,156	863,485	295,415	1,074,495	682,979
10,001 - 10,625	176	0.4%	90	53,779	4,349,791	24,715	20,568	192,758	167	2,026,500	9	148,188	2,002,913	1,818,028	91%	46%	105,453	53,195	55,936	41,928	11,928	77,714	88,428
10,626 - 12,750	411	0.3%	173	97,048	16,005,669	38,943	236,241	1,195,631	375	4,486,500	36	1,031,007	9,528,772	4,801,798	50%	60%	278,500	88,690	197,096	372,979	192,366	490,162	615,827
12,751 - 15,000	372	0.3%	114	66,105	15,430,298	41,479	60,777	593,707	347	4,195,500	25	454,505	10,247,363	5,153,437	50%	66%	298,916	59,425	237,745	292,213	265,924	351,344	156,126
15,001 - 17,000	294	0.2%	87	76,942	10,251,372	34,869	9,579	758,930	273	3,300,000	21	457,946	5,744,075	4,708,393	82%	56%	273,083	36,810	229,280	181,144	85,583	227,351	242,379
17,001 - 20,000	427	0.2%	137	112,381	17,035,900	39,897	61,411	1,215,152	394	4,738,500	33	622,389	10,521,270	7,884,519	75%	62%	457,304	66,780	374,075	241,126	179,971	376,898	358,256
20,001 - 21,250	151	0.2%	45	29,515	5,880,838	38,946	6,954	382,505	142	1,711,500	9	134,635	3,659,152	3,111,384	85%	62%	180,460	*	162,201	105,448	33,562	139,010	70,542
21,251 - 25,000	450	0.2%	127	132,329	19,135,424	42,523	96,839	1,724,898	400	4,830,000	50	827,008	11,850,357	10,380,560	88%	62%	602,070	44,280	505,077	361,016	230,843	514,967	433,549
25,001 - 30,000	470	0.2%	110	146,981	22,660,894	48,215	586,116	1,815,085	415	5,026,500	55	1,581,887	14,823,538	12,863,461	87%	65%	746,075	48,690	644,557	426,369	160,281	539,852	1,158,852
30,001 - 40,000	832	0.3%	225	374,200	51,441,823	61,829	198,100	4,818,852	707	8,667,000	125	2,191,335	28,933,290	24,708,320	80%	70%	1,678,164	62,479	1,464,689	1,111,562	521,263	1,461,566	1,004,199
40,001 - 50,000	596	0.2%	147	256,123	39,239,479	65,838	130,613	2,974,995	507	6,324,000	89	1,784,203	28,286,894	26,715,551	94%	72%	1,549,508	45,112	1,380,546	912,446	371,037	1,145,842	880,263
50,001 - 60,000	486	0.3%	136	275,133	38,304,784	78,816	156,320	2,793,167	392	4,825,500	94	2,155,510	28,686,927	26,772,346	93%	75%	1,552,800	29,451	1,307,062	1,052,629	457,123	1,361,028	1,058,794
60,001 - 75,000	569	0.3%	157	436,185	53,975,360	94,860	171,278	3,162,752	429	5,089,500	140	3,530,508	42,913,878	38,162,218	89%	80%	2,213,402	27,685	1,827,330	1,244,312	713,318	1,739,169	2,119,365
75,001 - 80,000	136	0.2%	47	133,520	14,232,995	104,654	110,865	750,083	94	1,179,000	42	894,081	11,520,690	10,537,302	91%	81%	611,164	8,100	469,057	365,628	171,514	528,590	473,840
80,001 - 100,000	390	0.2%	129	437,227	43,798,051	112,303	157,789	2,673,307	253	3,103,500	137	3,078,553	35,100,480	34,723,950	99%	80%	2,013,988	*	1,518,179	1,383,975	617,551	1,747,409	1,511,078
100,001 - 120,000	240	0.2%	105	429,911	33,605,821	140,024	397,340	2,333,163	137	1,717,500	103	2,501,710	27,450,788	26,147,065	95%	82%	1,516,535	*	1,049,347	1,153,974	574,852	1,496,780	1,154,209
120,001 - 160,000	292	0.3%	144	653,938	48,255,967	165,260	1,718,704	2,189,387	151	1,981,500	141	3,583,692	42,220,092	40,426,561	96%	87%	2,344,742	*	1,536,833	1,795,388	835,194	2,228,535	1,598,093
160,001 - 200,000	157	0.3%	83	564,419	36,674,783	233,597	889,932	1,775,126	68	904,500	89	3,630,115	31,254,974	27,699,254	89%	85%	1,606,555	-	921,343	1,086,982	656,538	1,399,819	2,327,609
200,001 or more	489	0.4%	276	9,974,217	722,789,870	1,478,098	68,020,242	82,330,145	136	1,824,000	353	145,107,856	561,548,111	486,352,425	87%	78%	28,208,441	-	26,726,437	4,995,785	5,306,512	5,847,547	139,481,590
TOTAL	940,596	21.1%	546,268	150,751,686	49,479,355,514	52,604	2,236,563,983	6,443,028,901	857,851	8,877,082,500	82,745	45,233,709,330	31,872,098,767	(6,424,888,735)	-20%	64%	59,567,694	44,843,903	41,599,408	774,006,790	642,177,038	857,841,525	3,841,029,065
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																							
<b>FAGI Level</b>																							
Non-Positive AGI	73,544	99.3%	19,294	26,985,479	(12,177,336,631)	(165,579)	659,069,447	274,597,932	47,190	487,789,500	26,354	120,005,583	(12,400,660,199)	(3,825,208,479)	31%	102%	47,409	766,116	478,130	114,341,057	112,757,043	128,548,010	6,742,395
\$ 1 - 3,999	208,555	96.6%	122,176	7,925,076	458,905,547	2,200	5,153,555	11,957,303	204,717	1,711,009,500	3,838	24,779,164	(1,283,686,866)	(1,259,826,864)	98%	-280%	3,052	2,330,393	*	20,674,732	10,190,662	27,071,774	7,084,554
4,000 - 9,999	301,182	71.8%	219,834	28,841,476	1,966,070,089	6,528	5,111,980	54,867,264	297,089	2,810,109,000	4,093	45,497,207	(939,291,403)	(918,454,232)	94%	-48%	539,562	10,847,837	24,203	48,059,118	15,626,949	48,656,795	16,586,551
10,000 - 14,999	152,982	40.1%	102,223	25,822,151	1,908,990,972	12,479	2,707,322	129,470,613	150,195	1,895,536,500	2,787	38,463,062	(151,771,881)	(157,661,907)	100%	-8%	4,775,285	18,356,452	103,723	32,133,148	15,680,454	43,053,595	17,089,852
15,000 - 19,999	52,495	15.1%	30,995	10,783,459	885,356,356	16,866	1,166,932	204,718,349	50,100	625,195,500	2,395	34,115,428	22,494,011	2,419,139	11%	3%	6,629,650	10,106,226	211,900	42,751,616	10,385,210	31,276,149	13,464,171
20,000 - 24,999	18,466	6.0%	6,829	3,079,105	410,976,947	22,256	1,888,576	236,131,182	16,527	193,672,500	1,939	44,150,657	(61,088,816)	(94,407,459)	155%	-15%	1,543,600	1,567,164	330,472	80,700,637	7,744,897	22,979,336	29,325,456
25,000 - 29,999	13,880	5.0%	4,297	1,762,786	381,193,675	27,464	2,152,386	263,787,008	12,143	137,797,500	1,737	23,106,958	(41,345,405)	(80,385,706)	194%	-11%	676,734	263,066	491,219	27,183,212	6,524,618	18,564,478	11,986,075
30,000 - 39,999	22,852	5.0%	7,694	3,446,812	794,470,087	34,766	2,059,863	558,065,776	19,586	230,380,500	3,266	43,019,597	(34,935,923)	(130,535,657)	374%	-4%	1,376,624	235,774	1,193,828	22,632,651	11,888,663	32,657,995	24,295,267
40,000 - 49,999	17,622	5.3%	6,203	2,987,439	788,642,382	44,753	2,687,826	562,319,467	14,346	172,671,000	3,276	43,720,874	(6,178,867)	(732,000,606)	-734%	2%	1,317,906	134,393	1,180,778	22,782,152	11,815,923	31,357,076	24,698,748
50,000 - 59,999	14,245	5.4%	5,248	2,912,155	781,466,903	54,859	3,225,225	549,978,557	11,052	137,257,500	3,193	45,707,973	51,748,098	(69,673,829)	-135%	7%	1,362,146	78,712	1,225,283	22,110,240	11,776,631	31,945,546	24,241,329
60,000 - 69,999	11,060	5.2%	4,191	2,412,463	716,501,560	64,783	2,579,596	480,177,558	8,334	108,342,000	2,726	43,139,247	87,422,351	(45,427,830)	-52%	12%	1,495,685	59,224	1,339,715	19,079,768	10,146,666	28,052,086	23,814,971
70,000 - 79,999	8,372	4.6%	3,170	2,138,776	626,134,907	74,789	2,586,728																