ALL RETURNS: STANDARD DEDUCTION

	Number of				Modifications		Standard Deduction+:			Personal Exemption		Computed N	Com-									
	Returns Filed		Federal		to		Number as a %				Allowance++:		[includes returns with deficit]					Selected Tax Credits Claimed** by Type:				
	[\$0 Tax Li		AGI	Aver-	Feder		of	of All							Effec-	Tax Lia-		Taxes Paid		Child	Educa-	EITC
		Std Ded	[includes	age	AG	l:	Returns	Std		Aver-	Number				tive	bility	~	To Other	Contri-	and	tion Ex-	Tax
	[Com-	as a %	returns	Federal			Filed	Ded		age	of		[before	[after	Pro-	[before	Child	States/	butions:	Depen-	penses:	Lia-
	bined	of \$0 Tax	with	AGI	A 1 3*4*	D 1 4	with	Re-	Deduction	SD	Exemp-	Allowance	residency	residency	ration	application	Tax	Foreign	Non-	dent	Disabled	bility
Income Level	Filing Statuses]	Returns [%]	deficit]	Value	Additions [\$]	Deductions [\$]	\$0 Tax Liability	turns	Amount	Value	tions Claimed	Amount [\$]	proration] [\$]	proration]	Factor	of credits]	Credit [\$]	Taxes	itemizers	Care [\$]	Child	Offset
NCTI Level	Statuses	[70]	[\$]	[\$]	[4]	[4]	Liability	[%]	[\$] BY SIZE OF NO	[\$]			[4]	[\$]	[%]	[\$]	[4]	[\$]	[\$]	[ه]	[\$]	[\$]
	050 5001	72.20/	(452 142 921	10 202	474 100 202	47(0 ((0 (11	(20.005						(2 222 202 25()	(2.005.5(4.101)	117 50/		22 020 (14	7.695	7.0(4.9(0)	1 (50 722	241 100	
No Taxable Income \$ 1 - 2,000	858,509 81,065	72.3% 94.2%	6,452,143,831 1,053,895,546	10,392 13,807	474,198,303 3,298,514	4,768,660,611 124,097,675	76,328	35.4%	2,614,694,944 341,650,750	4,211 4,476	200,835	2,866,378,935 501,275,207	(3,323,392,356) 90,170,428	(3,905,564,101) 69,690,949	117.5% 77.3%	4,184,233	32,039,614 8,533,551	7,685 60,934	7,064,868 1,735,674	1,659,733 585,374	241,109 47,239	422,425
2,001 - 4,000	59,231	94.2%	920,249,833	16,370	613,172	69,362,904	56,216	31.1%	258,415,490	4,597	168,532	420,902,052	172,182,559	165,922,724	96.4%	9,970,946	8,514,635	113,691	1,755,074	705,311	62,464	2,026,649
4,001 - 6,000	33,890	94.8%	613,957,248	19,118	420,744	33,879,247	32,114	19.9%	150,476,975	4,686	108,676	271,408,361	158,613,409	156,528,479	98.7%	9,409,392	6,085,618	107,736	899,451	888,392		2,337,254
6,001 - 10,000	23,764	94.0%	496,907,253	22,256	482,310	23,974,138	22,327	8.1%	106,574,208	4,773	80,153	200,284,750	166,556,467	164,636,720	98.8%	9,889,854	4,802,632	309,440	899,987	1,882,731	59,554	2,491,388
10,001 - 10,600	1,078	90.1%	24,623,060	25,358	86,107	1,474,466	971	2.5%	4,640,150	4,779	3,334	8,315,200	10,279,351	9,999,803	97.3%	600,487	195,293	60,246	79,866	231,008	8,842	70,690
10,626 - 12,750	2,268	86.6%	53,179,231	27,063	96,192	3,440,258	1,965	1.6%	9,299,071	4,732	7,008	17,505,500	23,030,594	22,737,534	98.7%	1,365,362	426,995	214,078	138,129	557,894	24,604	108,702
12,751 - 15,000	1,291	83.1%	31,863,057	29,695	43,191	2,059,506	1,073	0.9%	5,023,250	4,682	3,870	9,655,500	15,167,992	14,753,651	97.3%	886,823	233,973	232,798	77,887	361,048	24,541	41,448
15,001 - 17,000	723	78.8%	18,044,401	31,657	169,377	1,053,899	570	0.6%	2,721,050	4,774	1,902	4,749,000	9,689,829	9,080,822	93.7%	546,721	105,096	212,415	61,102	185,830	28,309	18,428
17,001 - 20,000	594	74.1%	16,236,548	36,901	95,144	1,761,787	440	0.3%	2,489,050	5,657	1,440	3,605,500	8,475,355	8,058,810	95.1%	488,668	69,010	335,590	58,661	55,440	49,888	5,429
20,001 - 21,250	235	68.9%	6,316,856	38,993	27,342	623,312	162	0.3%	783,600	4,837	502	1,256,500	3,680,786	3,338,859	90.7%	205,028	22,576	168,872	11,355	7,747	21,756	623
21,251 - 25,000	545	61.1%	13,801,583	41,446	46,010	1,519,630	333	0.3%	1,658,150	4,979	1,100	2,516,000	8,153,813	7,634,172	93.6%	473,471	87,562	402,294	22,532	12,022	32,418	1,170
25,001 - 30,000	491	52.7%	12,484,937	48,204	27,110	1,603,296	259	0.2%	1,314,850	5,077	802	1,987,500	7,606,401	7,066,659	92.9%	446,799	32,133	378,952	17,076	6,370	31,949	155
30,001 - 40,000	726	45.5%	18,978,449	57,510	90,220	2,553,258	330	0.2%	1,745,900	5,291	1,086	2,678,000	12,091,511	11,341,766	93.8%	731,149	41,800	596,450	14,768	11,481	53,609	-
40,001 - 50,000	495	34.9%	11,167,732	64,553	50,099	1,082,444	173	0.2%	889,750	5,143	558	1,376,500	7,869,137	7,651,907	97.2%	503,118	21,468	386,430	18,162	4,984	28,586	-
50,001 - 60,000	331	28.1%	7,346,919	78,999	19,471	930,206	93	0.1%	509,650	5,480	303	741,500	5,185,034	5,055,127	97.5%	335,779	11,900	221,014	8,375	2,623	18,620	-
60,001 - 75,000	306	24.8%	7,277,638	95,758	5,610	1,154,275	76	0.1%	405,600	5,337	201	475,000	5,248,373	5,113,650	97.4%	344,803	5,000	235,806	881	3,605	22,839	-
75,001 - 80,000	68	17.6%	1,167,026	97,252	-	169,759	12	0.1%	62,000	5,167	30	70,500	864,767	922,483	106.7%	62,694	900	52,841	357	1,200	-	-
80,001 - 100,000	210	15.7%	3,918,478	118,742	22,019	547,930	33	0.1%	151,600	4,594	71	148,500	3,092,467	2,851,114	92.2%	196,838	700	130,768	-	650	10,200	-
100,001 - 120,000	142	15.5%	2,989,762	135,898	14,576	376,313	22	0.2%	109,350	4,970	49	98,000	2,420,675	2,420,675	100.0%	169,990	-	124,688	-	*	*	-
120,001 - 160,000	148	14.2%	3,671,371	174,827	12,365	397,776	21	0.2%	108,300	5,157	54	108,000	3,069,660	2,916,326	95.0%	208,496	-	194,590	*	1,429	-	-
160,001 - 200,000	97	12.4%	2,601,759	216,813	-	328,685	12	0.4%	61,800	5,150	26	52,000	2,159,274	2,159,274	100.0%	157,334	-	131,830	*	-	-	-
200,001 or more	292	8.9%	11,851,914	455,843	25,370	512,910	26	0.6%	142,000	5,462	75	150,000	11,072,374	11,072,374	100.0%	835,009	- (1 220 45)	833,914	12 477 957	7 174 972	909 222	7.524.261
TOTAL	1,066,499	76.4%	9,784,674,432	12,014	479,843,246	5,041,564,285			3,503,927,488		, ,	4,315,738,005	(2,596,712,100)	(3,214,010,223)	123.8%	42,012,994	61,230,456	5,513,062	12,477,856	7,104,872	808,232	7,524,361
FAGI Level	[(2.50/	(1.515.041.505)	(26.611)	445 201 002	04.045.530			IZE OF FEDE					(020 052 002)	CC 10/	2 220	202.246	1.012	(25.100	11 500	14.020	
Non-Positive AGI	65,268	63.5%	(1,517,241,535)	(36,611)	447,281,092	96,867,530	41,442		136,876,149		57,587	118,409,246	(1,422,113,368)	(939,973,983)	66.1%	3,339	382,346	1,013	637,188	11,509	14,039	448
\$ 1 - 3,999 4,000 - 9,999	183,272 221,997	90.7% 90.7%	340,447,511 1,410,098,115	2,049 7,003	4,176,915 3,388,632	80,058,430 402,498,526	166,150 201,358	83.5% 51.9%	505,985,756 840,338,262	3,045 4,173	140,906 383,277	352,196,686 957,932,724	(593,616,446) (787,282,765)	(595,156,923) (783,607,663)	100.3% 99.5%	16,666 784,557	2,084,008 11,391,159	4,209 68,334	827,112 2,203,513	104,851 714,907	16,778 138,125	117,884
10,000 - 14,999	185,661	87.9%	2,027,640,245	12,419	2,023,466	558,416,874	163,275	46.7%	765,231,000	4,687	436,291	1,089,687,021	(383,671,184)	(394,314,347)	102.8%	8,042,421	18,372,660	108,391	2,203,313	1,486,001	114,520	1,977,425
15,000 - 19,999	125,942	84.1%	1,818,600,511	17,164	1,389,636	532,344,507	105,275	33.0%	512,676,302	4,839	334,900	836,782,865	(61,813,527)	(83,170,102)	134.6%	14,232,561	16,227,505	219,199	2,086,315	2,071,528	96,115	3,283,769
20,000 - 24,999	64,512	72.3%	1,034,562,788	22,187	1,339,912	409,483,109	46,630	17.1%	242,436,551	5,199	160,480	400,530,015	(16,546,975)	(42,422,325)	256.4%	8,346,857	7,402,445	338,773	1,304,327	1,401,435	69,229	1,582,027
25,000 - 29,999	38,124	59.4%	617,581,231	27,260	1,157,889	357,784,847	22,655	9.8%	120,152,732	5,304	70,838	176,829,252	(36,027,711)	(65,801,851)	182.6%	3,613,410	2,796,367	427,209	739,121	797,610	83,390	467,692
30,000 - 39,999	46,310	50.9%	811,986,660	34,425	1,849,605	607,045,481	23,587	7.2%	126,941,704	5,382	60,504	150,205,201	(70,356,121)	(126,916,974)	180.4%	2,176,438	1,613,698	876,286	833,516	382,474	77,140	93,462
40,000 - 49,999	29,917	46.3%	617,870,945	44,608	1,490,934	487,128,116	13,851	7.0%	75,390,564	5,443	31,059	77,166,982	(20,323,783)	(83,376,226)	410.2%	910,273	495,524	583,802	473,153	88,847	90,500	1,654
50,000 - 59,999	22,533	41.2%	507,196,899	54,678	1,161,037	391,360,004	9,276	6.9%	52,321,637	5,641	20,117	49,782,500	14,893,795	(44,998,070)	-302.1%	720,223	213,462	488,021	376,738	41,502	31,921	-
60,000 - 69,999	16,503	37.5%	400,522,351	64,684	799,382	300,460,583	6,192	6.5%	37,280,129	6,021	13,890	33,709,723	29,871,298	(28,150,577)	-94.2%	496,568	169,012	318,891	259,928	31,117	24,595	-
70,000 - 79,999	11,853	35.2%	312,009,871	74,697	633,986	223,314,288		6.1%		6,219	9,259	22,652,680	40,700,330	(16,818,918)		405,305	48,579	251,412	175,076	16,413	18,836	-
80,000 - 89,999	9,228	33.3%	260,426,647	84,719	1,010,718	185,573,570	3,074	6.7%	19,531,316	6,354	6,834	16,700,402	39,632,077	(12,586,776)	-31.8%	271,695	22,589	169,724	131,465	9,725	18,044	-
90,000 - 99,999	6,678	31.1%	196,159,636	94,580	400,347	132,714,621	2,074	6.8%	13,047,831	6,291	4,537	11,005,100	39,792,431	(7,447,609)	-18.7%	177,973	11,102	91,807	87,038	3,703	*	-
100,000 - 149,999	14,246	23.4%	388,901,709	116,647	1,231,650	219,491,312	3,334	6.4%	20,435,571	6,129		14,674,408	135,532,068	(5,496,852)	-4.1%	529,833	-	366,978	110,317	2,415	15,000	-
150,000 - 199,999	4,878	13.4%	111,683,809	170,510	615,126	24,237,349		6.3%	3,917,896	5,982	1,547	3,062,500	81,081,190	4,056,890	5.0%	333,691	-	261,560	5,793	835	-	-
200,000 - 499,999	8,976	6.8%	173,725,730	283,402	1,589,771	15,720,970	613	8.3%	4,516,729	7,368		3,639,200	151,438,602	6,383,221	4.2%	554,437	-	592,358	*	*	-	-
500,000 - 999,999	4,826	2.1%	67,678,158	683,618	604,407	3,381,744	99	12.5%	554,950	5,606	254	494,500	63,851,371		5.3%	259,759	-	345,095	-	-	-	-
1,000,000 or more	5,775	1.1%	204,823,151		7,698,741	13,682,424	63	16.5%	315,850		135	277,000	198,246,618	1,780,001	0.9%	136,988	-	*	*		-	-
TOTAL	1,066,499	76.4%	9,784,674,432										(2,596,712,100)							7,164,872	808,232	7,524,361
Source: 2012 i	ndividual	income ta	x extract. Stat	tistical su	mmaries are	compiled from	ı personal	income	e tax informat	tion ext	racted fro	om tax vear 2	012 D-400 and	D-400TC form	s proces	sed within	the DOR d	vnamic inte	grated			

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

This exhibit includes returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to \$0 after application of nonrefundable tax credits plus any portion of the refundable EITC used to offset tax liability.

Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

^{*}Summary information for this category has been combined with that of a preceding (or subsequent) category to avoid disclosing specific taxpaver details in categories with low participation.

^{**}Tax credits claimed=value of nonrefundable credits reported on the D-400TC form plus the portion of refundable credits (NC-EITC) used to reduce tax liability to \$0.

Amount claimed (reported) may exceed the value of the tax credit used to reduce tax liability in cases where the tax liability is less than the amount of eligible credit claimed. +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.