Aggregate

## ALL RETURNS: STANDARD DEDUCTION

	Number of			Modifications			Standard Deduction+:				Personal Exemption		Computed NC Taxable Income			Com-		Select	ted Tax Credits Claimed** by Type:				
	Returns Filed		Federal		to		Number as a %			Allowance++:		[includes returns with deficit]			puted	Child Tax		Taxes Chari-					
	[\$0 Tax L	iability]	AGI	Aver-	Feder	al	of	of All							Effec-	Tax Lia-	Credi	it	Paid	table	Child	Educa-	EITC
		Std Ded	[includes	age	AG	I:	Returns	Std		Aver-	Number				tive	bility	[\$100 per	In-	To Other	Contri-	and	tion Ex-	Tax
	[Com-	as a %	returns	Federal			Filed	Ded		age	of		[before	[after	Pro-	[before	Quali-	come	States/	butions:	Depen-	penses:	Lia-
	bined	of \$0 Tax	with	AGI			with	Re-	Deduction	SD	Exemp-	Allowance	residency	residency	ration	application	fying	Level	Foreign	Non-	dent	Disabled	bility
	Filing	Returns	deficit]	Value	Additions	Deductions	\$0 Tax	turns	Amount	Value	tions	Amount	proration]	proration]	Factor	of credits]	Child]	as %	Taxes	itemizers	Care	Child	Offset
Income Level NCTI Level	Statuses]	[%]	[\$]	[\$]	[\$]	[\$]	Liability	[%]	[\$] BY SIZE OF NO	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[\$]
	II 074 073	CE 40/	C 450 450 540	11,434	CO7 012 14C	4 551 100 225	564.016						(2.420.007.450)	(2.717.010.610)	152.00/		20 261 256	55.10/	10.040	C 520 544	1 525 502	421,013	1
No Taxable Income \$ 1 - 2,000	864,063 76,479	65.4% 88.2%	6,459,459,748 921,862,183	13,673	687,913,146 5,447,278	4,571,108,235 112,786,660	564,916 67,423	34.5%	2,373,536,164 301,276,972	4,468	1,074,933 174,066	2,632,735,955 435,148,868	(2,430,007,459) 78,096,961	(3,717,018,619) 61,360,500	153.0% 78.6%	3,683,836	30,361,356 7,252,278		10,049 50,631	6,538,744 1,613,743	1,525,702 529,280	126,842	377,265
2,001 - 4,000	54,399	89.7%	788,960,073	16,177	1,960,015	62,095,133	48,771	29.8%	222,892,028	4,570	143,089	357,772,716	148,160,211	144,103,890	97.3%	8,660,116	7,196,468	13.1%	81,770	1,194,577	644,725	73,058	1,786,291
4,001 - 6,000	29,886	89.6%	517,648,834	19,328	1,406,070	32,857,544	26,782	18.3%	125,953,465	4,703	90,682	226,612,900	133,630,995	131,635,740	98.5%	7,912,583	5,106,849	9.3%	117,189	813,912	764,798	106,712	1,855,734
6,001 - 10,000	21,443	90.2%	432,475,100	22,354	1,151,672	23,749,196	19,347	7.6%	92,739,981	4,794	69,295	173,200,501	143,937,094	142,242,662	98.8%	8,544,915	4,139,076	7.5%	282,668	793,220	1,661,572	100,712	2,074,244
10,001 - 10,605	949	85.4%	20,583,220	25,411	191,758	1,326,588	810	2.3%	3,871,900	4,780	2,827	7,067,504	8,508,986	8,339,588	98.0%	500,859	169,023	0.3%	33,855	60,416	203,102	14,200	58,661
10,626 - 12,750	2,089	82.1%	47,282,736	27,570	254,611	3,836,734	1,715	1.5%	8,164,150	4,760	6,123	15,311,000	20,225,463	19,853,533	98.2%	1,192,162	365,966	0.7%	202,449	138,033	468,408	22,860	93,587
12,751 - 15,000	1,229	79.2%	29,869,286	30,698	1,718,424	2,163,982	973	0.9%	4,599,850	4,727	3,336	8,362,213	16,461,665	13,442,510	81.7%	807,916	194,371	0.4%	215,721	82,609	320,720	24,650	31,259
15,001 - 17,000	708	76.7%	17,467,057	32,168	333,062	1,681,159	543	0.6%	2,602,700	4,793	1,802	4,503,000	9,013,260	8,649,136	96.0%	520,697	97,674	0.2%	222,566	32,950	153,815	53,508	16,791
17,001 - 20,000	609	66.2%	14,232,887	35,317	98,631	1,423,571	403	0.3%	1,944,850	4,826	1,240	3,114,000	7,849,097	7,398,002	94.3%	449,653	57,437	0.1%	326,321	35,579	47,698	24,016	3,964
20,001 - 21,250	180	61.1%	4,246,207	38,602	9,702	413,700	110	0.2%	539,400	4,904	343	853,500	2,449,309	2,269,749	92.7%	139,223	14,441	0.0%	105,246	21,972	7,234	36,000	371
21,251 - 25,000	453	59.6%	10,827,942	40,103	92,726	984,912	270	0.2%	1,346,148	4,986	807	2,011,000	6,578,608	6,226,572	94.6%	386,501	34,092	0.1%	318,047	19,969	10,577	34,291	1,243
25,001 - 30,000	521	55.1%	13,065,697	45,525	45,816	1,390,072	287	0.2%	1,406,350	4,900	894	2,242,000	8,073,091	7,835,673	97.1%	496,753	37,177	0.1%	415,980	23,233	12,252	61,211	180
30,001 - 40,000	695	41.0%	15,480,615	54,318	33,616	1,684,775	285	0.2%	1,457,365	5,114	887	2,200,000	10,172,091	9,829,112	96.6%	635,001	35,148	0.1%	541,347	11,570	8,053	51,560	-
40,001 - 50,000	481	33.3%	10,308,216	64,426	30,263	838,035	160	0.1%	805,550	5,035	455	1,140,500	7,554,394	7,131,687	94.4%	469,874	16,698	0.0%	402,711	13,020	3,856	47,127	-
50,001 - 60,000	279	27.2%	6,069,815	79,866	9,131	864,149	76	0.1%	404,950	5,328	230	571,500	4,238,347	4,143,375	97.8%	275,370	8,297	0.0%	214,359	2,019	2,175	19,175	-
60,001 - 75,000	322	23.3%	7,001,852	93,358	91,596	952,472	75	0.1%	402,400	5,365	234	547,000	5,191,576	4,985,822	96.0%	335,531	7,500	0.0%	256,265	2,643	3,543	43,307	-
75,001 - 80,000	75	21.3%	1,589,608	99,351	35,563	141,902	16	0.1%	68,000	4,250	30	68,500	1,346,769	1,236,380	91.8%	84,460	400	0.0%	63,717	-	* 1.120	*	-
80,001 - 100,000	209 131	15.8%	4,251,737	128,841	8,870 94,806	862,845 401,849	33	0.1%	179,950 75,250	5,453	82 34	175,000	3,042,812	2,935,357	96.5% 100.0%	201,139	600	0.0%	122,578	565	1,129	31,235	-
100,001 - 120,000 120,001 - 160,000	177	11.5% 11.3%	2,129,205 3,422,960	141,947 171,148	22,702	401,849	15 20	0.1% 0.2%	102,600	5,017 5,130	34 49	68,000 98,000	1,678,912 2,815,190	1,678,912 2,654,569	94.3%	117,410 188,789	- 1	-	81,457 166,521	-	2,198		-
160,001 - 200,000	101	11.5%	2,351,869	195,989	103,536	214.459	12	0.4%	68,100	5,675	35	70,000	2,815,190	2,054,569	103.0%	157,060	-	-	132,337	-	2,190	-	-
200,001 - 200,000 200,001 or more	319	10.7%	17,337,444	509,925	517,862	535,026	34	0.4%	199,400	5,865	107	214,000	16,906,880	16,062,655	95.0%	1,213,480			1,284,511	*	_		1 -
TOTAL	1,055,797	69.4%	9,347,924,291	12,752	701,570,856	4,822,742,870	733,076	28.1%	3,144,637,523		1,571,580	3,874,087,657	(1,791,972,902)			36,973,328	55,094,851	100.0%		11,398,774	6,370,837	1,291,498	6,299,590
FAGI Level								B. BY S	IZE OF FEDE			GROSS INCOM	ME										
Non-Positive AGI	69,351	58.9%	(1,524,372,979)	(37,306)	644,820,121	84,289,464	40,861	99.1%	114,545,637	2,803	61,278	99,641,518	(1,178,029,477)	(751,174,643)	63.8%	4,617	301,821	0.5%	6,286	585,481	8,779	*	*
\$ 1 - 3,999	180,035	80.0%	300,132,941	2,085	9,187,834	62,130,532	143,956	83.2%	446,273,010	3,100	124,524	316,206,147	(515,288,914)	(508,874,854)	98.8%	15,689	2,008,173	3.6%	3,166	739,833	89,075	68,227	705
4,000 - 9,999	219,949	82.3%	1,269,234,719	7,011	7,501,803	364,514,925	181,031	50.9%	755,937,460	4,176	347,621	871,125,765	(714,841,628)	(709,382,268)	99.2%	758,017	10,736,861	19.5%	49,170	1,983,435	678,604	156,635	117,562
10,000 - 14,999	184,139	81.6%	1,870,091,304	12,450	4,670,882	591,498,841	150,211	46.2%	700,502,355	4,663	402,321	1,006,301,767	(423,540,777)	(430,981,611)	101.8%	7,166,128	17,421,281	31.6%	102,203	2,061,031	1,408,773	273,139	1,652,385
15,000 - 19,999	117,415	77.6%	1,564,555,352	17,172	3,109,099	483,137,653	91,113	31.4%	441,867,058	4,850	285,149	712,999,839	(70,340,099)	(299,835,757)	426.3%	12,279,261	13,733,133	24.9%	192,691	1,866,960	1,791,518	212,404	2,781,230
20,000 - 24,999	60,479	66.2%	888,273,670	22,191	2,707,701	378,710,924	40,029	15.9%	208,429,754	5,207	133,738	334,259,691	(30,418,998)	(54,870,588)	180.4%	6,776,800	6,007,356	10.9%	300,098	1,116,348	1,187,631	107,034	1,270,268
25,000 - 29,999	37,503	55.9%	572,116,243	27,274	1,963,773	338,162,571	20,977	9.8%	111,394,870	5,310	64,556	161,226,245	(36,703,670)	(64,552,117)	175.9%	3,200,634	2,480,876	4.5%	436,330	712,163	677,281	85,191	391,807
30,000 - 39,999	46,012	48.1%	762,114,820	34,444	2,998,720	568,918,076	22,126	7.1%	118,213,648	5,343	56,514	141,013,585	(63,031,769)	(122,908,874)	195.0%	1,910,995	1,483,214	2.7%	777,977	797,533	308,205	105,556	83,747
40,000 - 49,999	30,283	43.7%	589,526,010	44,593	2,478,996	461,349,944	13,220	6.9%	71,669,665	5,421	29,782	74,317,606	(15,332,209)	(75,923,297)	495.2%	908,136	484,306	0.9%	609,574	443,803	104,755	73,259	1,886
50,000 - 59,999	22,842	39.8% 35.7%	497,599,067	54,681	1,660,843	382,079,588	9,100	6.9%	50,947,199 35,402,323	5,599	19,743 13,293	49,185,019 32,438,252	17,048,104 33,045,282	(43,888,997)	-257.4% -76.6%	619,471	220,574	0.4% 0.2%	424,731	349,793	51,865	80,132	*
60,000 - 69,999 70,000 - 79,999	16,646 12,421	33.8%	384,044,535 313,786,316	64,687 74,658	1,401,378 864,564	284,560,056 224,396,898	5,937 4,203	6.2% 6.1%	26,058,159	5,963 6,200	9,468	23,165,166	41,030,657	(25,326,288) (17,642,678)	-43.0%	446,430 374,445	117,192 58,851	0.2%	323,610 254,040	237,677 175,710	30,047 15,050	26,989 28,413	-
80,000 - 79,999 80,000 - 89,999	9,354	33.8%	249,789,811	74,658 84,789	803,282	174,332,306	2,946	6.1%	18,797,871	6,381	9,468 6,590	16,205,510	41,030,657	(11,923,165)	-43.0% -28.9%	252,103	27,167	0.1%	136,294	140,028	10,694	28,413 32,744	1 :
90,000 - 99,999	7,227	29.2%	199,565,422	94,626	793,408	137,157,489	2,946	6.5%	13,443,395	6,374	4,718	11,575,473	38,182,473	(7,986,671)	-20.9%	193,656	14,046	0.0%	95,228	89,353	3,108	32,744 *	l -
100,000 - 149,999	15,606	22.6%	414,414,381	117,498	1,818,325	224,367,600	3,527	6.4%	21,535,915	6,106	8,011	15,864,874	154,464,317	(5,974,290)	-3.9%	476,717	14,040	0.070	337,372	93,788	3,738	41,775	
150,000 - 199,999	5,504	12.7%	118,837,065	170,498	1,026,385	27,275,642	697	6.3%	3,939,450	5,652	1,623	3,245,000	85,403,358	2,611,026	3.1%	237,941	_ [	_	213,829	5,838	1,714		_
200,000 - 499,999	10,985	6.2%	195,689,364	287,778	4,308,305	18,173,731	680	9.1%	3,741,263	5,502	1,708	3,417,500	174,665,175	9,716,381	5.6%	734,504	-	-	759,903	*	*	-	
500,000 - 999,999	5,249	3.5%	132,940,083	714,732	3,840,046	8,115,244	186	16.1%	1,014,891	5,456	463	942,500	126,707,494	6,706,064	5.3%	512,405	-	-	625,793	-	-	-	-
1,000,000 or more	4,797	3.5%	549,586,167	3,290,935	5,615,391	9,571,387	167	18.6%	923,600	5,531	480	956,200	543,750,371	1,375,088	0.3%	105,379	-	-	*	-	-	-	-
TOTAL	1,055,797	69.4%	9,347,924,291	12,752	701,570,856	, , ,							.,,,,,,	(3,110,837,539)		, ,	55,094,851		, ,	11,398,774	6,370,837	1,291,498	6,299,590
Source: 2013 in	i leubivihn	ncome toy	evtract Stati	ictical cum	maries are co	mniled from n	erconal ir	come to	v informatio	n evtrac	ted from	tov voor 2013	3 D-400 and D-4	OOTC forms no	ocessed z	within the l	OR dynar	mic inte	areted				

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 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.

<sup>\*</sup>Summary information for this category has been combined with that of a preceding (or subsequent) category to avoid disclosing specific taxpayer details in categories with low participation.

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

<sup>+</sup>In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filling 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.

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