

TABLE 2B. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: ITEMIZED DEDUCTIONS																							
Income Level	Aggregate Number of Returns Filed [\$0 Tax Liability]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:			Personal Exemption+:		Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed** by Type:							
	[Combined Filing Statuses]	[d Ded as a % of \$0 Tax Returns] [%]			Additions [\$]	Deductions [\$]	Number of Returns Filed with \$0 Tax Liability	as a % of All d Ded Returns [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]		Effective Proration Factor [%]	Child Tax Credit		Taxes Paid To Other States/ Foreign Taxes [\$]	Charitable Contributions: Non-itemizers [\$]	Child and Dependent Care [\$]	Education Expenses: Disabled Child [\$]	EITC Tax Liability Offset [\$]
																	[\$100 per Qualifying Child] [\$]	Income Level as % [%]					
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																							
<b>NCIT Level</b>																							
No Taxable Income	864,063	34.6%	40,965,740,132	136,942	7,155,731,825	6,657,629,701	299,147	100.0%	10,682,737,200	35,711	557,987	1,323,644,495	29,457,460,561	(4,512,348,006)	-15.3%	-	5,544,250	65.0%	1,178	-	598,934	308,454	-
\$ 1 - 2,000	76,479	11.8%	215,151,559	23,758	3,620,925	47,917,808	9,056	15.0%	89,510,708	9,884	23,801	59,296,596	22,047,372	7,778,026	35.3%	466,827	846,944	9.9%	33,147	-	99,513	15,500	40,943
2,001 - 4,000	54,399	10.3%	137,850,859	24,494	1,627,440	23,335,667	5,628	12.4%	52,675,277	9,360	17,596	44,004,250	19,463,105	16,419,166	84.4%	986,624	839,201	9.8%	28,598	-	116,240	20,876	126,861
4,001 - 6,000	29,886	10.4%	87,543,353	28,203	931,077	14,762,459	3,104	7.7%	29,154,008	9,392	10,928	27,372,000	17,185,963	15,186,260	88.4%	912,886	589,696	6.9%	51,358	-	146,712	27,964	118,659
6,001 - 10,000	21,443	9.8%	73,283,789	34,964	702,153	12,389,010	2,096	3.0%	22,295,943	10,637	7,658	19,083,000	20,217,989	15,750,236	77.9%	946,114	423,475	5.0%	115,291	-	274,096	69,782	103,955
10,001 - 10,625	949	14.6%	6,602,135	47,497	19,353	1,198,316	139	1.3%	1,828,765	13,157	463	1,149,000	2,445,407	1,427,852	58.4%	85,748	24,265	0.3%	16,828	-	32,102	-	3,932
10,626 - 12,750	2,089	17.9%	17,590,686	47,034	199,411	4,406,842	374	1.1%	4,960,306	13,263	1,290	3,187,500	5,235,449	4,342,628	82.9%	260,902	65,795	0.8%	88,872	-	94,052	14,480	6,546
12,751 - 15,000	1,229	20.8%	13,546,721	52,177	165,242	2,680,293	256	0.7%	3,894,206	15,212	809	1,989,500	5,147,964	3,525,707	68.5%	212,328	37,030	0.4%	91,152	-	52,759	17,244	2,968
15,001 - 17,000	708	23.3%	9,865,044	59,788	156,611	2,661,611	165	0.5%	2,714,873	16,454	471	1,146,500	3,498,671	2,646,100	75.6%	160,110	17,747	0.2%	110,459	-	18,018	16,845	1,191
17,001 - 20,000	609	33.8%	14,118,478	68,536	408,228	3,441,656	206	0.4%	3,880,342	18,837	590	1,412,500	5,792,208	3,804,561	65.7%	231,869	17,875	0.2%	179,153	-	8,168	42,383	171
20,001 - 21,250	180	38.9%	4,533,059	64,758	136,581	1,069,656	70	0.4%	1,086,449	15,521	189	451,000	2,062,535	1,439,717	69.8%	88,462	5,172	0.1%	84,519	-	3,598	17,350	79
21,251 - 25,000	453	40.4%	12,216,059	66,754	111,421	2,939,708	183	0.3%	3,161,353	17,275	493	1,209,000	5,017,419	4,226,508	84.2%	263,028	14,780	0.2%	193,884	-	6,346	39,289	50
25,001 - 30,000	521	44.9%	17,632,093	75,351	714,083	4,100,055	234	0.3%	4,127,917	17,641	658	1,590,000	8,528,204	6,386,361	74.9%	403,843	19,339	0.2%	326,639	-	5,547	22,369	-
30,001 - 40,000	695	59.0%	34,031,195	83,003	387,177	7,850,388	410	0.3%	8,364,882	20,402	1,171	2,755,000	15,448,102	14,270,687	92.4%	923,178	30,714	0.4%	669,077	-	13,190	129,663	*
40,001 - 50,000	481	66.7%	32,736,590	101,983	300,726	6,080,498	321	0.3%	7,026,158	21,888	958	2,212,500	17,718,160	14,375,758	81.1%	945,747	23,566	0.3%	665,165	-	10,979	157,363	-
50,001 - 60,000	279	72.8%	22,262,338	109,667	434,472	4,059,217	203	0.2%	4,756,430	23,431	602	1,373,500	12,507,663	11,160,651	89.2%	742,794	13,600	0.2%	484,973	-	6,718	86,510	-
60,001 - 75,000	322	76.7%	82,254,616	333,015	1,496,237	6,059,707	247	0.2%	10,194,027	41,271	679	1,471,500	66,025,619	16,515,201	25.0%	1,112,724	8,500	0.1%	667,415	-	9,076	149,631	-
75,001 - 80,000	75	78.7%	5,241,627	88,841	2,876,209	1,287,838	59	0.2%	1,174,160	19,901	160	332,000	5,323,838	4,575,267	85.9%	310,356	11,100	0.1%	203,683	-	*	41,871	-
80,001 - 100,000	209	84.2%	26,371,955	149,841	4,505,793	5,048,681	176	0.1%	5,834,900	33,153	495	1,001,500	18,992,667	15,737,910	82.9%	1,074,485	*	0.0%	596,003	-	6,173	60,727	-
100,001 - 120,000	131	88.5%	23,094,873	199,094	349,061	3,925,047	116	0.2%	3,626,110	33,260	330	660,000	15,232,777	12,742,736	83.7%	882,553	-	-	549,496	-	*	24,000	-
120,001 - 160,000	177	88.7%	34,501,342	219,754	2,217,678	5,216,542	157	0.2%	7,301,730	46,508	412	826,000	23,374,748	21,779,659	93.2%	1,537,671	-	-	945,472	-	*	4,794	-
160,001 - 200,000	101	88.1%	24,044,662	270,165	435,511	4,524,741	89	0.2%	3,697,038	41,540	241	482,000	15,776,394	15,897,986	100.8%	1,154,801	-	-	637,345	-	*	-	-
200,001 or more	319	89.3%	237,689,264	833,997	25,864,311	21,233,257	285	0.4%	41,757,830	146,519	815	1,632,500	198,929,988	191,508,108	96.3%	14,481,913	-	-	11,068,963	-	3,772	*	-
<b>TOTAL</b>	<b>1,055,797</b>	<b>30.6%</b>	<b>42,097,902,429</b>	<b>130,447</b>	<b>7,203,391,525</b>	<b>6,843,818,698</b>	<b>322,721</b>	<b>18.3%</b>	<b>10,995,760,612</b>	<b>34,072</b>	<b>628,796</b>	<b>1,498,281,841</b>	<b>29,963,432,803</b>	<b>(4,110,850,921)</b>	<b>-13.7%</b>	<b>28,184,963</b>	<b>8,533,049</b>	<b>100.0%</b>	<b>17,808,670</b>	<b>-</b>	<b>1,510,787</b>	<b>1,262,301</b>	<b>405,355</b>
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																							
<b>FAGI Level</b>																							
Non-Positive AGI	69,351	41.1%	(11,040,581,800)	(387,525)	6,200,140,755	463,127,396	28,490	98.2%	815,647,143	28,629	49,966	107,831,254	(6,227,046,838)	(1,689,854,345)	27.1%	80,737	313,842	3.7%	30,843	-	14,692	42,650	-
\$ 1 - 3,999	180,035	20.0%	68,096,478	1,887	6,065,428	29,005,999	36,079	84.9%	199,291,534	5,524	31,675	80,073,654	(234,209,282)	(233,675,787)	99.8%	3,849	259,509	3.0%	924	-	23,292	24,340	99
4,000 - 9,999	219,949	17.7%	272,541,601	7,803	10,484,851	110,424,019	38,918	60.3%	353,141,790	9,074	60,007	150,283,589	(330,822,946)	(327,483,768)	99.0%	88,644	808,181	9.5%	9,146	-	73,762	48,218	7,648
10,000 - 14,999	184,139	18.4%	422,432,615	12,451	7,979,079	164,739,432	33,928	55.9%	399,761,981	11,783	63,959	159,834,194	(293,923,913)	(291,155,439)	99.1%	423,429	1,350,363	15.8%	15,315	-	122,979	45,602	67,481
15,000 - 19,999	117,415	22.4%	456,417,631	17,353	5,942,080	191,460,250	26,302	44.1%	357,584,784	13,595	56,473	140,831,186	(227,516,590)	(227,821,010)	100.1%	803,989	1,407,385	16.5%	27,761	-	168,199	24,897	123,233
20,000 - 24,999	60,479	33.8%	458,345,653	22,413	5,138,935	213,927,002	20,450	33.4%	324,487,779	15,867	45,832	114,596,002	(189,526,195)	(192,012,044)	101.3%	706,249	1,058,963	12.4%	52,170	-	183,695	58,998	100,314
25,000 - 29,999	37,503	44.1%	452,847,245	27,402	6,199,790	243,008,871	16,526	25.2%	286,383,770	17,329	37,023	91,913,357	(162,258,963)	(167,311,617)	103.1%	606,940	803,743	9.4%	89,083	-	202,538	34,140	62,258
30,000 - 39,999	46,012	51.9%	826,794,045	34,614	8,425,544	504,269,322	23,886	17.3%	460,868,113	19,294	52,984	131,944,717	(261,862,563)	(275,846,687)	105.3%	817,727	1,045,253	12.2%	230,307	-	262,889	89,564	41,319
40,000 - 49,999	30,283	56.3%	763,649,518	44,755	7,009,538	522,612,804	17,063	12.7%	344,521,039	20,191	35,391	88,239,599	(184,714,385)	(211,856,149)	114.7%	599,784	538,062	6.3%	350,484	-	130,155	51,444	3,003
50,000 - 59,999	22,842	60.2%	753,827,871	54,856	8,863,779	533,043,088	13,742	11.0%	297,513,008	21,650	27,879	69,160,714	(137,025,160)	(171,480,132)	125.1%	615,914	337,415	4.0%	401,763	-	89,888	101,280	-
60,000 - 69,999	16,646	64.3%	693,625,484	64,770	5,979,820	479,472,726	10,709	9.3%	258,857,537	24,172	22,397	53,903,000	(92,627,959)	(137,035,971)	147.9%	529,997	234,336	2.7%	354,249	-	66,121	81,937	*
70,000 - 79,999	12,421	66.2%	614,336,794	74,755	5,337,761	407,555,756	8,218	7.6%	208,350,058	25,353	18,270	44,376,462	(40,607,721)	(98,821,087)	243.4%	626,306	188,939	2.2%	394,983	-	67,063	85,851	-
80,000 - 89,999	9,354	68.5%	543,372,183	84,796	5,413,371	348,936,606	6,408	6.3%	168,887,778	26,356	14,395	35,011,315	(4,049,145)	(71,347,278)	176.0%	661,632	107,853	1.3%	146,191	-	31,139	110,625	-
90,000 - 99,999	7,227	70.8%	485,050,009	94,773	4,111,397	292,375,531	5,118	5.6%	142,551,849	27,853													