

TABLE 3A. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

SINGLE: STANDARD DEDUCTION																					
Income Level	Aggregate Number of Returns Filed [S]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction++:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All S-SD Returns] [\$]	Effective Tax Rate* [%]	
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All S Returns Filed [%]	Deduction Amount [\$3,000]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Pro-ration Factor [%]							
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																					
No Taxable Income	384,020	1,748,814,629	5,950	118,215,215	1,388,720,035	293,942	76.5%	840,411,365	2,859	256,675	634,846,570	(996,948,126)	(1,159,511,441)	116.3%	-57.0%	-	-	-	-	-	-
\$ 1 - 2,000	150,227	1,145,886,273	8,541	9,334,750	119,099,545	134,161	89.3%	393,357,569	2,932	90,066	225,293,324	417,470,585	127,246,123	30.5%	36.4%	7,639,864	1,312,703	6,327,161	47.16	4.97%	
2,001 - 4,000	116,419	1,092,082,099	10,473	2,397,060	92,484,731	104,275	89.6%	314,898,443	3,020	81,491	204,013,555	483,082,430	309,356,450	64.0%	44.2%	18,591,032	2,339,766	16,251,266	155.85	5.25%	
4,001 - 6,000	98,576	1,145,895,816	13,118	1,720,269	80,638,387	87,351	88.6%	266,159,945	3,047	74,857	187,225,043	613,592,710	434,543,058	70.8%	53.5%	26,120,532	2,511,875	23,608,657	270.27	5.43%	
6,001 - 10,000	158,116	2,147,347,107	15,599	2,754,916	133,843,349	137,661	87.1%	421,023,966	3,058	129,378	323,734,894	1,271,499,814	1,088,606,641	85.6%	59.2%	65,390,752	4,124,517	61,266,235	445.05	5.63%	
10,001 - 10,625	21,321	336,862,742	18,379	394,615	17,997,417	18,329	86.0%	56,075,785	3,059	18,187	45,641,107	217,543,048	188,992,216	86.9%	64.6%	11,350,182	547,996	10,802,186	589.35	5.72%	
10,626 - 12,750	68,688	1,122,094,627	19,369	1,131,441	58,841,506	57,933	84.3%	176,984,542	3,055	58,617	145,746,759	741,653,261	675,868,670	91.1%	66.1%	40,582,998	1,687,090	38,895,908	671.39	5.75%	
12,751 - 15,000	66,686	1,195,737,509	21,629	1,172,301	59,171,503	55,284	82.9%	168,959,455	3,056	57,209	142,788,998	825,989,854	765,814,663	92.7%	69.1%	46,560,662	1,630,325	44,930,337	812.72	5.87%	
15,001 - 17,000	54,288	1,046,954,531	23,763	1,124,633	49,704,884	44,058	81.2%	134,647,742	3,056	45,810	114,540,393	749,186,145	704,065,732	94.0%	71.6%	43,669,137	1,256,963	42,412,174	962.64	6.02%	
17,001 - 20,000	74,185	1,518,823,371	26,166	1,793,089	70,217,847	58,046	78.2%	177,476,433	3,058	60,655	151,702,472	1,121,219,708	1,071,566,562	95.6%	73.8%	67,611,305	1,711,204	65,900,101	1,135.31	6.15%	
20,001 - 21,250	28,758	619,079,304	28,375	636,713	27,925,306	21,818	75.9%	66,611,286	3,053	22,760	56,767,659	468,411,766	449,910,432	96.1%	75.7%	28,712,960	631,483	28,081,477	1,287.08	6.24%	
21,251 - 25,000	81,033	1,851,982,125	30,970	1,816,852	82,187,005	59,800	73.8%	182,309,904	3,049	61,846	154,686,086	1,434,615,982	1,380,153,087	96.2%	77.5%	88,989,347	1,747,607	87,241,740	1,458.89	6.32%	
25,001 - 30,000	92,054	2,229,301,432	35,094	2,320,857	89,983,996	63,523	69.0%	193,403,698	3,045	65,141	162,440,913	1,785,793,682	1,738,138,001	97.3%	80.1%	113,573,242	1,969,488	111,603,754	1,756.90	6.42%	
30,001 - 40,000	126,386	3,158,517,909	42,251	3,366,259	113,695,302	74,756	59.1%	227,452,631	3,043	76,096	189,604,365	2,631,131,870	2,572,054,082	97.8%	83.3%	170,515,771	2,968,135	167,547,636	2,241.26	6.51%	
40,001 - 50,000	74,139	1,900,282,742	52,642	2,592,719	61,352,281	36,098	48.7%	109,933,708	3,045	36,792	90,414,565	1,641,174,907	1,602,421,379	97.6%	86.4%	107,568,231	2,106,899	105,461,332	2,921.53	6.58%	
50,001 - 60,000	42,673	1,069,617,044	63,347	1,811,839	35,540,163	16,885	39.6%	51,603,359	3,056	17,198	38,283,048	946,002,313	919,241,741	97.2%	88.4%	62,194,908	1,194,128	61,000,780	3,612.72	6.64%	
60,001 - 75,000	36,128	899,610,066	75,923	2,509,500	29,455,862	11,849	32.8%	36,289,808	3,063	12,068	24,224,001	812,149,895	785,916,680	96.8%	90.3%	54,066,223	1,202,180	52,864,043	4,461.48	6.73%	
75,001 - 80,000	7,551	185,124,889	87,323	318,335	6,180,016	2,120	28.1%	6,507,990	3,070	2,138	4,310,700	168,444,518	164,123,257	97.4%	91.0%	11,495,225	255,794	11,239,431	5,301.62	6.85%	
80,001 - 100,000	18,745	429,453,473	99,780	1,462,614	15,846,025	4,304	23.0%	13,179,362	3,062	4,344	8,744,606	393,146,094	380,074,198	96.7%	91.5%	26,970,176	633,814	26,336,362	6,119.04	6.93%	
100,001 - 120,000	9,266	211,158,934	122,767	1,116,411	8,993,919	1,720	18.6%	5,275,684	3,067	1,730	3,469,500	194,536,242	187,150,543	96.2%	92.1%	13,510,893	464,252	13,046,641	7,585.26	6.97%	
120,001 - 160,000	8,459	226,903,226	158,011	1,144,596	9,985,655	1,436	17.0%	4,449,013	3,098	1,450	2,904,500	210,708,654	195,663,542	92.9%	92.9%	14,334,642	618,305	13,716,337	9,551.77	7.01%	
160,001 - 200,000	3,559	97,770,960	195,542	757,941	5,972,274	500	14.0%	1,572,128	3,144	500	998,500	89,985,999	88,529,347	98.4%	92.0%	6,572,268	285,037	6,287,231	12,574.46	7.10%	
200,001 or more	7,199	324,794,785	437,140	4,453,255	12,642,552	743	10.3%	2,306,645	3,105	724	1,450,500	312,848,343	296,540,832	94.8%	96.3%	22,552,826	1,608,192	20,944,634	28,189.28	7.06%	
<b>TOTAL</b>	<b>1,728,476</b>	<b>25,704,095,592</b>	<b>19,978</b>	<b>164,346,180</b>	<b>2,570,479,560</b>	<b>1,286,592</b>	<b>74.4%</b>	<b>3,850,890,461</b>	<b>2,993</b>	<b>1,175,732</b>	<b>2,913,832,058</b>	<b>16,533,239,694</b>	<b>14,966,465,795</b>	<b>90.5%</b>	<b>64.3%</b>	<b>1,048,573,176</b>	<b>32,807,753</b>	<b>1,015,765,423</b>	<b>789.50</b>	<b>6.30%</b>	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																					
Non-Positive AGI	35,991	(446,085,408)	(16,993)	123,258,191	35,614,620	26,251	72.9%	59,981,225	2,285	21,076	44,200,373	(462,623,435)	(357,231,739)	77.2%	103.7%	62,983	4,660	58,323	2.22	-0.01%	
\$ 1 - 3,999	181,025	375,576,160	2,203	2,690,505	52,716,187	170,470	94.2%	434,901,978	2,551	76,687	192,654,584	(302,006,084)	(303,572,415)	100.5%	-80.4%	1,356,524	49,321	1,307,203	7.67	0.35%	
4,000 - 9,999	291,364	1,908,193,948	6,952	3,237,967	209,456,512	274,487	94.2%	837,852,424	3,052	211,064	530,518,776	333,604,203	312,684,337	93.7%	17.5%	30,906,455	2,062,758	28,843,697	105.08	1.51%	
10,000 - 14,999	205,463	2,285,957,889	12,394	2,706,116	242,049,744	184,436	89.8%	570,937,892	3,096	190,267	476,702,299	998,974,070	949,181,036	95.0%	43.7%	62,464,400	4,368,114	58,096,286	314.99	2.54%	
15,000 - 19,999	165,596	2,508,519,083	17,394	1,994,952	224,065,309	144,220	87.1%	444,272,132	3,081	158,431	396,252,323	1,445,924,272	1,374,663,639	95.1%	57.6%	86,224,055	4,462,294	81,761,761	566.92	3.26%	
20,000 - 24,999	137,315	2,570,980,393	22,397	1,917,589	196,803,228	114,792	83.6%	351,933,507	3,066	126,493	317,181,105	1,706,980,142	1,624,719,935	95.2%	66.4%	103,046,960	3,747,682	99,299,278	865.04	3.86%	
25,000 - 29,999	118,982	2,555,497,981	27,424	1,735,736	193,274,081	93,186	78.3%	285,935,484	3,068	101,154	253,330,976	1,824,693,176	1,739,550,743	95.3%	71.4%	112,776,048	2,920,780	109,855,268	1,178.88	4.30%	
30,000 - 39,999	187,562	4,396,915,516	34,465	3,315,838	333,466,982	127,578	68.0%	391,545,623	3,069	135,148	338,602,436	3,336,616,313	3,177,124,561	95.2%	75.9%	209,608,041	4,208,239	205,399,802	1,609.99	4.67%	
40,000 - 49,999	126,745	2,993,640,570	44,473	3,170,327	302,657,864	67,313	53.1%	208,455,430	3,097	69,605	174,221,937	2,311,475,666	2,159,846,362	93.4%	77.2%	144,696,886	2,875,140	141,821,746	2,106.90	4.74%	
50,000 - 59,999	85,780	1,964,962,048	54,488	3,711,367	255,389,338	36,062	42.0%	113,119,962	3,137	37,178	92,611,022	1,507,553,093	1,375,112,904	91.2%	76.7%	92,812,862	2,004,815	90,808,047	2,518.11	4.62%	
60,000 - 69,999	55,134	1,210,335,080	64,479	2,175,163	169,216,931	18,771	34.0%	59,386,822	3,164	19,211	38,530,621	945,375,869	839,066,863	88.8%	78.1%	56,934,338	1,111,579	55,822,759	2,973.88	4.61%	
70,000 - 79,999	36,278	788,190,003	74,526	1,725,148	104,271,326	10,576	29.2%	33,572,952	3,174	10,814	21,666,150	630,404,723	538,572,534	85.4%	80.0%	36,991,300	765,830	36,225,470	3,425.25	4.60%	
80,000 - 89,999	24,192	500,939,852	84,518	1,329,061	62,350,831	5,927	24.5%	18,783,698	3,169	6,003	12,088,800	409,045,584	344,922,150	84.3%	81.7%	23,977,853	583,561	23,394,292	3,947.07	4.67%	
90,000 - 99,999	16,408	334,479,714	94,673	1,120,575	44,366,030	3,533	21.5%	11,171,310	3,162	3,570	7,163,506	272,899,443	226,775,632	83.1%	81.6%	15,948,770	335,474	15,613,296	4,419.27	4.67%	
100,000 - 149,999	34,520	709,781,638	118,336	2,758,115	87,868,967	5,998	17.4%	18,893,049	3,150	6,051	12,130,750	593,646,987	461,606,277	77.8%							