

TABLE 5B. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS

Income Level	Aggregate Number of Returns Filed [MFS]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				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 MFS-ID Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All MFS Returns Filed [%]	Deduction Amount	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount	[before residency proration] [\$]	[after residency proration] [\$]	Effective Pro-ration Factor [%]						
A. BY SIZE OF NC TAXABLE INCOME																				
No Taxable Income	25,149	2,353,721,872	166,553	102,694,883	157,383,238	14,132	56.2%	334,296,770	23,655	16,365	39,377,663	1,925,359,084	(250,556,927)	-13.0%	81.8%	-	-	-	-	-
\$ 1 - 2,000	4,163	174,636,642	124,651	14,912,750	12,469,160	1,401	33.7%	36,242,092	25,869	1,896	4,410,512	136,427,628	1,269,501	0.9%	78.1%	76,156	8,407	67,749	48.36	5.34%
2,001 - 4,000	3,421	229,467,547	223,871	1,769,878	7,835,428	1,025	30.0%	62,707,722	61,178	1,458	3,442,600	157,251,675	3,082,193	2.0%	68.5%	185,239	19,271	165,968	161.92	5.38%
4,001 - 6,000	3,294	319,812,467	328,350	6,728,991	8,712,422	974	29.6%	46,300,403	47,536	1,489	3,307,600	268,221,033	4,859,972	1.8%	83.9%	292,087	23,384	268,703	275.88	5.53%
6,001 - 10,000	6,688	361,896,039	179,245	13,914,425	15,393,304	2,019	30.2%	98,641,599	48,857	2,856	6,847,500	254,928,061	16,233,463	6.4%	70.4%	975,078	66,413	908,665	450.06	5.60%
10,001 - 10,625	1,012	33,108,388	107,147	774,647	2,429,862	309	30.5%	5,959,532	19,287	420	1,011,000	24,482,641	3,189,292	13.0%	73.9%	191,526	10,614	180,912	585.48	5.67%
10,626 - 12,750	3,539	151,794,384	130,970	327,683	6,143,476	1,159	32.7%	20,610,807	17,783	1,672	4,012,300	121,355,484	13,520,077	11.1%	79.9%	823,610	46,288	777,322	670.68	5.75%
12,751 - 15,000	3,900	340,819,901	255,487	5,731,213	5,952,988	1,334	34.2%	81,744,909	61,278	1,887	4,582,105	254,271,112	18,576,721	7.3%	74.6%	1,158,991	57,707	1,101,284	825.55	5.93%
15,001 - 17,000	3,580	69,171,199	56,837	1,606,804	4,876,232	1,217	34.0%	13,660,009	11,224	1,758	4,257,500	47,984,262	19,482,337	40.6%	69.4%	1,234,780	59,241	1,175,539	965.93	6.03%
17,001 - 20,000	5,176	185,553,942	99,386	140,313	7,668,246	1,867	36.1%	23,930,615	12,818	2,665	6,450,600	147,644,794	34,497,775	23.4%	79.6%	2,217,008	88,266	2,128,742	1,140.19	6.17%
20,001 - 21,250	2,137	58,499,008	71,340	2,173,229	3,590,002	820	38.4%	11,197,433	13,655	1,168	2,813,500	16,892,167	39,271,302	39.2%	73.6%	1,095,510	47,149	1,048,361	1,278.49	6.21%
21,251 - 25,000	5,773	117,293,098	49,870	779,514	7,890,991	2,352	40.7%	23,110,431	9,826	3,336	8,057,867	78,611,323	54,324,743	69.1%	67.0%	3,553,472	123,691	3,429,781	1,458.24	6.31%
25,001 - 30,000	7,170	278,822,134	86,216	1,128,304	9,530,213	3,234	45.1%	36,463,782	11,275	4,552	10,831,164	223,125,279	88,839,043	39.8%	80.0%	5,875,916	188,917	5,686,999	1,758.50	6.40%
30,001 - 40,000	10,048	295,763,681	56,747	1,548,747	15,662,284	5,212	51.9%	50,970,750	9,779	7,274	16,519,914	214,159,480	181,204,121	84.6%	72.4%	12,131,966	307,249	11,824,717	2,268.75	6.53%
40,001 - 50,000	5,912	915,788,186	241,888	1,678,241	15,179,601	3,786	64.0%	126,813,048	33,495	5,293	10,759,509	764,714,269	169,075,807	22.1%	83.5%	11,434,128	218,730	11,215,398	2,962.33	6.63%
50,001 - 60,000	3,271	286,281,582	127,067	7,727,197	8,580,507	2,253	68.9%	28,684,602	12,732	3,062	6,141,726	250,601,944	122,835,886	49.0%	87.5%	8,435,642	192,524	8,243,118	3,658.73	6.71%
60,001 - 75,000	2,782	276,514,039	131,925	3,111,966	9,770,408	2,096	75.3%	34,858,667	16,631	2,859	5,719,000	229,277,924	139,995,041	61.1%	82.9%	9,840,991	237,892	9,603,099	4,581.63	6.86%
75,001 - 80,000	568	887,405,742	1,929,143	2,096,670	3,425,347	460	81.0%	19,710,075	42,848	604	1,209,500	865,157,496	35,953,171	4.1%	97.5%	2,536,318	37,585	2,498,733	5,432.03	7.02%
80,001 - 100,000	1,457	183,995,272	145,566	1,450,122	8,093,588	1,264	86.8%	16,766,461	13,265	1,821	3,458,006	157,127,339	112,054,375	71.3%	85.4%	8,071,329	204,467	7,866,862	6,223.78	7.02%
100,001 - 120,000	711	268,545,066	424,913	1,852,572	5,228,269	632	88.9%	25,601,203	40,508	865	1,735,000	237,833,164	68,942,921	29.0%	88.6%	5,038,939	139,423	4,899,516	7,752.40	7.11%
120,001 - 160,000	679	361,805,046	611,157	15,047,846	17,183,277	592	87.2%	83,232,019	140,595	826	1,654,500	274,783,096	80,939,457	29.5%	75.9%	5,987,909	239,567	5,748,342	9,710.04	7.10%
160,001 - 200,000	293	73,545,063	285,058	701,563	3,788,995	258	88.1%	4,758,172	18,443	369	746,500	64,952,959	46,053,683	70.9%	88.3%	3,444,993	130,441	3,314,552	12,847.10	7.20%
200,001 or more	778	3,413,488,916	4,663,236	114,230,372	82,303,538	732	94.1%	154,824,746	211,509	1,041	2,085,947	3,288,505,057	714,429,748	21.7%	96.3%	5,166,037	6,864,643	48,151,394	65,780.59	6.74%
TOTAL	101,501	11,637,729,215	236,886	301,725,930	419,091,376	49,128	48.4%	1,341,085,849	27,298	65,536	149,431,513	10,029,846,407	1,695,324,567	16.9%	86.2%	139,617,625	9,311,869	130,305,756	2,652.37	6.70%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	4,460	(734,182,292)	(222,547)	115,176,519	27,836,123	3,299	74.0%	34,810,249	10,552	3,549	8,538,569	(690,190,714)	(54,751,700)	7.9%	94.0%	1,471,304	80,682	1,390,622	421.53	-0.19%
\$ 1 - 3,999	7,980	1,821,006	362	198,073	1,002,677	5,027	63.0%	4,061,833	808	5,159	12,866,112	(15,911,543)	(124,725,030)	783.9%	-873.8%	9,328	35	9,293	1.85	0.51%
4,000 - 9,999	7,551	9,898,367	7,121	851,251	4,264,970	1,390	18.4%	7,366,851	5,300	1,651	4,082,812	(4,965,015)	(5,468,068)	110.1%	-50.2%	107,367	3,954	103,413	74.40	1.04%
10,000 - 14,999	7,133	17,337,689	12,527	469,560	5,579,063	1,384	19.4%	9,719,848	7,023	1,713	4,228,300	(1,647,962)	(1,866,252)	113.2%	-9.5%	239,079	9,950	229,129	165.56	1.32%
15,000 - 19,999	7,920	30,397,796	17,602	106,843	7,204,235	1,727	21.8%	13,085,248	7,577	2,228	5,609,000	4,606,156	3,685,534	80.0%	15.2%	569,101	24,885	544,216	315.12	1.79%
20,000 - 24,999	8,546	49,879,370	22,539	169,863	9,679,226	2,213	25.9%	17,770,559	8,030	2,921	7,226,187	15,373,261	14,627,435	95.1%	30.8%	1,189,512	57,429	1,132,083	511.56	2.27%
25,000 - 29,999	8,552	78,282,543	27,574	12,199,494	22,579,319	2,839	33.2%	24,200,131	8,524	3,838	9,482,300	32,626,357	30,560,746	93.7%	41.7%	2,226,388	86,652	2,139,736	753.69	2.73%
30,000 - 39,999	15,182	233,911,552	35,080	463,423	28,638,713	6,668	43.9%	61,880,511	9,280	9,317	23,039,184	120,816,567	115,731,822	95.8%	51.7%	8,042,385	325,523	7,716,862	1,157.30	3.30%
40,000 - 49,999	11,153	288,129,932	44,859	608,081	31,947,021	6,423	57.6%	65,084,744	10,133	9,210	22,658,661	169,047,587	160,430,761	94.9%	58.7%	11,013,046	362,228	10,650,818	1,658.23	3.70%
50,000 - 59,999	6,928	261,543,753	54,659	536,454	29,667,034	4,785	69.1%	52,026,859	10,873	6,838	13,649,009	166,737,305	157,433,532	94.4%	63.8%	10,822,530	212,332	10,610,198	2,217.39	4.06%
60,000 - 69,999	4,309	209,645,730	64,646	756,788	23,811,272	3,243	75.3%	39,488,318	12,176	4,635	9,268,306	137,834,622	128,361,411	93.1%	65.7%	8,884,349	199,731	8,684,618	2,677.96	4.14%
70,000 - 79,999	2,813	164,187,945	74,631	650,457	18,520,839	2,200	78.2%	29,025,778	13,194	3,102	6,222,600	111,069,185	101,084,672	91.0%	67.6%	7,090,619	151,538	6,939,081	3,154.13	4.23%
80,000 - 89,999	1,866	130,514,642	84,695	468,150	13,552,459	1,541	82.6%	22,359,482	14,510	2,147	4,271,000	90,799,851	81,640,937	89.9%	69.6%	5,817,700	129,479	5,688,221	3,691.25	4.36%
90,000 - 99,999	1,334	109,661,035	94,617	517,677	11,296,753	1,159	86.9%	16,743,480	14,446	1,728	3,296,520	78,841,959	69,907,518	88.7%	71.9%	4,978,043	120,196	4,857,847	4,191.41	4.43%
100,000 - 149,999	2,834	297,505,548	118,955	2,679,396	29,610,331	2,501	88.2%	40,660,186	16,258	3,463	6,912,506	223,001,921	186,377,943	83.6%	75.0%	13,495,899	397,295	13,098,604	5,237.35	4.40%
150,000 - 199,999	863	132,627,373	171,353	1,435,997	12,017,236	774	89.7%	16,335,592	21,105	1,127	2,256,500	103,454,042	80,449,371	77.8%	78.0%	5,933,222	234,695	5,698,527	7,362.44	4.30%
200,000 - 499,999	1,118	306,567,394	297,638	6,797,934	23,777,549	1,030	92.1%	35,868,797	34,824											