

TABLE 6B. TAX YEAR 2014 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

HEAD OF HOUSEHOLD: ITEMIZED DEDUCTIONS																						
Income Level	Aggregate Number of Returns Filed [HH]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions††:				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 HH-ID Returns] [\$]	Effective Tax Rate††† [%]	
		Balance Tax Due		Overpayment				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All HH Returns Filed [%]	Deduction Amount [\$]	Average ID Value [\$]	[before residency proration] [\$]	[after residency proration] [\$]							Effective Pro-ration Factor [%]
		Number of Returns Filed	[Net Tax† > Pre-payments] Amount [\$]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [\$]																	
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	133,201	17	8,886	859	942,189	392,607,441	74,470	25,446,631	54,135,607	5,272	4.0%	60,728,941	11,519	303,189,524	(64,454,040)	-21.3%	77.2%	-	-	-	-	
\$ 1 - 2,000	50,767	191	9,267	294	99,659	147,992,382	263,332	2,281,262	5,161,816	562	1.1%	20,382,950	36,269	124,728,878	506,163	0.4%	84.3%	29,353	7,526	21,827	38.84	
2,001 - 4,000	49,250	152	18,024	227	111,051	66,098,552	161,216	14,046,338	1,900,613	410	0.8%	7,230,660	17,636	71,013,617	1,189,648	1.7%	107.4%	69,011	18,967	50,044	122.06	
4,001 - 6,000	44,954	121	21,757	212	128,625	46,718,196	133,863	17,827,594	1,380,100	349	0.8%	7,416,564	12,251	55,749,126	1,738,584	3.1%	119.3%	100,845	25,532	75,313	215.80	
6,001 - 10,000	78,276	262	89,161	489	288,681	138,762,504	182,103	2,302,311	3,822,300	762	1.0%	27,414,361	35,977	109,828,156	6,176,169	5.6%	79.1%	358,224	65,669	292,555	383.93	
10,001 - 10,625	11,352	42	17,111	84	46,953	24,591,839	190,634	21,421	483,930	129	1.1%	2,311,052	17,915	21,818,278	1,331,418	6.1%	88.7%	77,214	13,373	63,841	494.89	
10,626 - 12,750	37,450	138	60,800	271	158,326	45,988,313	111,083	450,040	1,398,634	414	1.1%	15,657,453	37,820	29,382,266	4,864,528	16.5%	63.9%	281,103	36,534	244,569	590.75	
12,751 - 15,000	37,732	173	79,243	333	213,300	45,332,265	89,767	625,980	2,372,531	505	1.3%	8,316,833	16,469	35,268,881	6,999,146	19.8%	77.8%	405,952	44,032	361,920	716.67	
15,001 - 17,000	30,903	157	89,342	282	166,262	42,391,748	96,345	1,757,272	2,544,005	440	1.4%	7,856,006	17,855	33,749,009	7,061,433	20.9%	79.6%	409,569	39,351	370,218	841.40	
17,001 - 20,000	41,413	273	149,342	541	268,625	99,187,319	1,135,480	3,107,986	825	2.0%	15,021,871	18,208	82,192,942	15,282,931	18.6%	82.9%	886,408	72,135	814,273	987.00		
20,001 - 21,250	15,314	112	63,104	228	115,376	23,454,150	67,787	1,298,440	786,310	346	2.3%	5,533,371	15,992	18,432,909	7,141,218	38.7%	78.6%	414,197	26,140	388,057	1,121.55	
21,251 - 25,000	38,312	382	224,309	679	372,080	70,148,247	64,982	405,001	3,789,743	1,080	2.8%	17,314,251	16,032	49,481,254	24,968,640	50.5%	70.5%	1,448,176	102,066	1,346,110	1,246.40	
25,001 - 30,000	37,323	482	293,551	980	509,854	116,514,738	78,673	856,286	4,236,786	1,481	4.0%	23,372,576	15,782	89,761,662	40,746,865	45.4%	77.0%	2,363,343	140,661	2,222,682	1,500.80	
30,001 - 40,000	46,887	1,081	746,067	2,031	1,024,978	250,875,692	79,341	1,000,178	8,955,820	3,162	6.7%	54,507,535	17,238	188,412,515	110,624,739	58.7%	75.1%	6,416,215	319,029	6,097,186	1,928.27	
40,001 - 50,000	26,783	1,035	774,491	1,808	935,632	230,820,044	80,735	1,101,979	6,960,052	2,859	10.7%	48,585,259	16,994	175,885,712	128,295,022	72.9%	76.2%	7,441,101	301,531	7,139,570	2,497.23	
50,001 - 60,000	15,679	857	727,916	1,473	836,128	130,907,946	133,094	5,418,394	6,130,238	2,336	14.9%	40,712,334	17,428	269,483,318	128,530,835	47.7%	86.7%	7,454,799	269,962	7,184,837	3,075.70	
60,001 - 75,000	12,932	1,089	1,012,428	1,681	1,018,883	304,998,782	109,123	1,514,518	5,781,633	2,795	21.6%	50,519,396	18,075	250,212,271	187,415,952	74.9%	82.0%	10,870,101	305,465	10,564,636	3,779.83	
75,001 - 80,000	2,671	331	343,445	437	259,404	138,886,877	180,373	825,336	2,253,035	770	28.8%	14,731,139	19,131	122,728,039	59,575,577	48.5%	88.4%	3,455,383	66,811	3,388,572	4,400.74	
80,001 - 100,000	6,584	873	968,440	1,261	805,990	268,788,996	125,485	1,082,146	4,799,350	1,142	32.5%	37,040,072	17,292	228,031,720	191,119,978	83.8%	84.8%	11,084,962	191,923	10,893,039	5,085.45	
100,001 - 120,000	3,340	598	780,004	728	509,101	284,025,491	212,594	2,480,796	6,743,860	2,336	40.0%	24,258,424	18,158	255,504,003	146,023,169	57.2%	90.0%	8,469,359	187,163	8,282,196	6,199.25	
120,001 - 160,000	3,081	648	1,255,062	806	796,232	280,532,492	191,621	1,511,066	3,927,303	1,464	47.5%	28,164,434	19,238	249,951,821	201,139,542	80.5%	89.1%	11,666,094	218,148	11,447,946	7,819.64	
160,001 or more	1,336	335	915,497	411	550,974	202,985,596	269,212	2,583,490	2,226,561	754	56.4%	15,897,874	21,085	187,444,631	134,448,630	71.7%	92.3%	7,798,020	248,281	7,549,739	10,012.92	
200,001 or more	2,403	750	4,960,377	932	5,262,490	1,290,653,291	764,605	60,180,243	41,739,828	1,688	70.2%	56,751,823	33,621	1,252,341,883	832,214,952	66.5%	97.0%	48,268,476	4,485,788	43,782,688	25,937.61	
TOTAL	727,943	10,099	13,606,624	17,047	15,420,793	4,823,294,451	151,291	145,661,202	174,638,041	31,881	4.4%	589,725,179	18,498	4,204,592,433	2,172,923,099	51.7%	87.2%	129,767,905	7,186,087	122,581,818	3,844.98	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	5,518	11	22,687	114	305,942	(227,979,563)	(68,339)	49,190,741	17,552,595	3,336	60.5%	4,467,710	1,339	(200,809,127)	(52,182,836)	26.0%	88.1%	32,068	472	31,596	9.47	
\$ 1 - 3,999	12,680	*	*	46	18,394	280,815	2,065	143,674	92,391	136	1.1%	1,582,176	11,634	(1,250,078)	(1,329,648)	106.4%	-445.2%	2,832	1,785	1,047	7.70	
4,000 - 9,999	68,557	7	10,794	120	57,390	1,943,952	7,227	17,715	168,730	269	0.4%	3,391,134	12,606	(1,588,197)	(1,547,002)	97.4%	-81.7%	9,796	3,950	5,846	21.73	
10,000 - 14,999	109,044	36	12,981	167	84,836	4,437,467	12,500	329,180	292,391	355	0.3%	4,799,918	13,521	(325,662)	(329,864)	101.3%	-7.3%	36,756	6,503	30,253	85.22	
15,000 - 19,999	107,169	129	17,013	219	117,013	8,845,361	17,585	181,282	1,616,401	503	0.5%	7,102,922	14,121	1,307,320	1,328,215	101.6%	14.8%	108,448	14,121	77,478	154.03	
20,000 - 24,999	90,681	191	58,407	378	245,852	14,286,742	22,534	140,337	1,234,355	634	0.7%	9,128,027	14,398	4,064,697	3,932,041	96.7%	28.5%	261,014	57,673	203,341	320.73	
25,000 - 29,999	79,223	251	103,015	512	300,489	22,358,609	27,603	71,939	1,812,216	810	1.0%	11,775,749	14,538	8,842,583	8,508,410	96.2%	39.5%	523,477	81,608	441,869	545.52	
30,000 - 39,999	106,347	302	142,422	1,527	796,827	86,015,006	35,267	435,552	5,847,411	2,439	2.3%	35,707,765	14,640	44,895,352	43,689,268	97.3%	52.2%	2,607,186	216,774	2,390,412	980.08	
40,000 - 49,999	55,218	939	534,947	1,883	940,484	132,971,907	45,106	698,181	8,254,820	2,948	5.3%	44,565,142	15,117	80,850,126	77,725,367	96.1%	60.8%	4,571,653	275,775	4,295,878	1,457.22	
50,000 - 59,999	32,114	1,052	708,678	1,988	925,963	172,909,070	54,997	552,787	11,817,595	3,144	9.8%	48,180,865	15,325	113,463,397	109,544,444	96.5%	65.6%	6,435,375	306,303	6,129,072	1,949.45	
60,000 - 69,999	19,349	937	702,448	1,682	835,889	174,300,148	64,796	536,959	10,943,247	2,690	13.9%	42,748,378	15,892	121,145,482	117,117,472	96.7%	69.5%	6,839,087	275,368	6,563,719	2,440.04	
70,000 - 79,999	12,069	842	715,723	1,475	797,841	177,630,838	74,918	629,756	11,029,574	2,371	19.6%	38,136,107	16,084	129,094,913	124,383,242	96.4%	72.7%	7,252,197	311,097	6,941,100	2,927.50	
80,000 - 89,999	7,673	780	692,373	1,143	622,768	168,368,671	84,820	668,246	8,148,054	1,985	25.9%	33,340,011	16,796	127,548,852	121,154,181	95.0%	75.8%	7,045,059	155,304	6,889,755	3,470.91	
90,000 - 99,999	5,026	623	619,931	921	557,244	150,937,578	94,632	566,759	6,272,716	1,595	31.7%	27,166,361	17,032	118,065,260	111,674,001	94.6%	78.2%	6,488,271	111,594	6,376,677	3,997.92	
100,000 - 149,999	10,221	1,684	2,050,601	2,301	1,691,387	492,745,047	120,653	2,319,504	16,448,282	4,084	40.0%	74,165,380	18,160	404,450,889	377,127,510	93.2%	82.1%	21,886,472	470,251	21,416,221	5,243.93	
150,000 - 199,999	2,988	697	1,452,325	886	911,584	281,178,011	171,555	2,634,398	6,444,712	1,639	54.9%	32,219,299	19,658	245,148,398	215,623,843	88.0%	87.2%	12,508,659	225,352	12,283,307	7,494.39	