

TABLE 7. TAX YEAR 2015 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS																								
Income Level	Number of Returns Filed: [Combined Filing Statuses] [No Tax Liability]		D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All Returns] [S]	Effective Tax Rate††† [%]			
			Balance Tax Due		Overpayment				Federal AGI:		Standard Deduction		Itemized Deductions		[before residency proration] [S]	[after residency proration] [S]								
			Number of Returns Filed	[Net Tax† > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax† < Pre-payments] Amount [S]			Additions [S]	Deductions [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]										
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	741,123	741,123	1,600	87,658	433,954	103,047,284	5,998,266,608	8,093	265,069,950	5,500,485,949	654,077	6,483,997,500	87,046	1,937,719,784	(7,658,866,675)	(7,658,866,674)	-	-	-	-	-	-	-	-
\$ 1 - 2,000	165,298	47,984	34,187	1,733,367	117,688	27,192,935	2,148,828,734	13,000	10,567,668	317,142,351	156,025	1,526,286,000	9,273	147,161,232	168,806,819	168,806,819	9,706,585	2,988,095	6,718,490	40.64	3.98%			
2,001 - 4,000	165,742	30,240	49,169	5,510,800	106,552	26,873,572	2,486,894,900	15,005	10,121,202	304,102,920	156,133	1,545,459,000	9,609	153,884,070	493,570,112	493,570,112	28,380,589	7,953,524	20,427,065	123.25	4.14%			
4,001 - 6,000	152,780	10,991	55,427	8,753,032	92,784	25,691,385	2,628,601,030	17,205	10,984,995	294,537,420	143,133	1,432,263,000	9,647	152,431,421	760,354,184	760,354,184	43,720,588	9,415,543	34,305,045	224.54	4.51%			
6,001 - 10,000	271,670	4,110	110,638	22,943,193	156,762	47,648,360	5,583,165,118	20,551	17,752,386	558,658,467	253,382	2,580,369,000	18,288	299,757,026	2,162,133,012	2,162,133,012	124,323,259	18,795,712	105,527,547	388.44	4.88%			
10,001 - 10,625	40,256	148	16,997	4,077,632	22,698	7,180,013	935,544,940	23,240	2,686,616	89,867,065	37,405	385,314,000	2,851	47,926,325	415,124,166	415,124,166	23,869,764	2,801,736	21,068,028	523.35	5.08%			
10,626 - 12,750	132,069	408	57,355	14,764,138	72,874	23,344,541	3,245,409,222	24,574	8,783,937	291,710,103	122,874	1,268,343,000	9,195	151,066,293	1,543,073,763	1,543,073,763	88,726,807	9,420,802	79,306,588	600.49	5.14%			
12,751 - 15,000	133,510	370	59,137	16,297,208	72,604	23,807,227	3,599,799,278	26,963	9,430,624	314,839,853	123,768	1,284,471,000	9,742	159,193,943	1,850,725,106	1,850,725,106	106,416,941	9,682,703	96,734,238	724.55	5.23%			
15,001 - 17,000	113,545	280	51,218	14,917,814	60,826	20,345,114	3,339,849,964	29,414	9,568,870	294,563,103	104,907	1,096,225,500	8,638	143,296,818	1,815,333,413	1,815,333,413	104,381,800	8,401,600	95,980,200	845.31	5.29%			
17,001 - 20,000	158,900	391	72,831	22,225,301	83,890	28,915,088	5,115,159,313	32,191	13,595,387	446,974,518	145,909	1,532,847,000	12,991	212,872,467	2,936,060,715	2,936,060,715	168,823,860	11,907,826	156,916,034	987.51	5.34%			
20,001 - 21,250	61,985	155	28,938	9,225,555	32,212	11,012,693	2,147,982,167	34,653	5,068,077	187,696,480	56,487	597,145,500	5,498	89,856,954	1,278,351,310	1,278,351,310	73,505,287	4,272,248	69,233,039	1,116.93	5.42%			
21,251 - 25,000	173,984	437	82,645	27,364,105	88,981	30,998,864	6,513,829,519	37,439	17,076,536	575,313,124	157,577	1,671,484,500	16,407	266,118,582	4,017,989,849	4,017,989,849	231,034,783	12,301,934	218,732,849	1,257.20	5.44%			
25,001 - 30,000	204,055	467	99,448	34,822,234	101,991	36,127,399	8,637,743,965	42,330	23,377,221	773,315,418	182,259	1,942,126,500	21,796	347,902,057	5,597,777,211	5,597,777,211	321,872,520	13,708,896	308,163,624	1,510.20	5.51%			
30,001 - 40,000	315,970	785	158,054	61,931,862	154,313	58,485,160	15,984,672,446	50,589	45,953,511	1,380,865,218	373,327	3,005,418,000	42,643	672,971,249	10,971,371,490	10,971,371,490	630,854,438	23,483,160	607,371,278	1,922.24	5.54%			
40,001 - 50,000	234,003	615	118,031	54,692,706	113,843	47,254,737	14,415,140,351	61,602	46,917,709	1,083,760,142	194,285	2,275,162,500	39,718	631,260,877	10,471,874,541	10,471,874,541	602,133,242	21,434,309	580,698,933	2,481.59	5.55%			
50,001 - 60,000	178,522	497	90,546	48,727,554	86,594	38,891,531	12,946,359,762	72,520	49,557,602	845,686,763	143,495	1,791,706,500	35,027	577,645,159	9,780,878,942	9,780,878,942	562,400,762	19,539,751	542,861,011	3,040.86	5.55%			
60,001 - 75,000	203,467	590	105,866	64,022,312	96,407	47,340,975	17,392,201,677	85,479	65,538,120	920,793,726	158,935	2,103,984,000	44,532	779,511,259	13,653,450,812	13,653,450,812	785,073,561	27,613,758	757,459,803	3,722.76	5.55%			
75,001 - 80,000	55,062	166	29,218	19,421,915	25,510	13,486,608	5,303,889,471	96,326	21,064,148	246,790,355	41,823	570,409,500	13,239	242,601,965	4,625,151,799	4,625,151,799	245,246,235	8,553,550	236,692,685	4,298.66	5.55%			
80,001 - 100,000	167,872	431	96,761	70,907,397	70,138	41,958,359	18,205,538,692	108,449	87,494,465	730,413,978	121,882	1,696,575,000	45,990	877,299,077	14,988,745,102	14,988,745,102	861,853,260	23,064,396	838,788,664	4,996.60	5.60%			
100,001 - 120,000	107,579	280	62,817	54,877,186	44,177	31,229,648	13,914,382,085	129,341	75,930,832	496,118,032	70,772	1,001,344,500	36,807	741,906,949	11,750,943,436	11,750,943,436	675,679,326	16,635,423	659,043,903	6,126.14	5.61%			
120,001 - 160,000	118,045	278	69,521	78,891,273	47,898	43,478,017	18,701,977,621	158,431	140,419,363	555,788,041	66,965	1,955,338,000	51,080	1,096,526,571	16,234,744,372	16,234,744,372	933,497,891	25,668,963	907,828,928	7,690.53	5.59%			
160,001 - 200,000	59,672	143	34,492	54,432,227	24,897	31,993,699	11,947,335,601	200,217	112,367,239	1,207,207,102	27,671	396,246,000	32,001	743,116,988	10,618,132,840	10,618,132,840	610,542,779	18,916,134	591,626,645	9,914.64	5.57%			
200,001 or more	118,196	446	60,210	318,211,788	57,367	313,715,817	63,543,918,184	537,615	2,081,789,027	16,821,209,917	34,040	484,255,500	84,156	3,479,445,519	59,980,797,093	59,980,797,093	3,448,895,961	296,744,753	3,152,151,208	26,668.85	5.26%			
TOTAL	4,073,305	841,335	1,544,926	1,008,838,258	2,164,960	1,080,055,027	244,736,490,649	60,083	3,131,115,485	18,192,839,227	3,427,131	37,626,771,000	646,174	13,951,472,495	178,096,523,412	178,096,523,412	10,680,940,291	593,304,816	10,087,635,475	2,476.52	5.43%			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	56,708	56,352	420	781,057	13,057	21,888,653	(3,278,247,460)	(57,809)	330,964,598	158,085,974	40,364	410,181,000	16,344	178,772,430	(3,694,322,266)	(3,694,322,266)	3,048,616	242,082	2,806,534	49.49	-0.09%			
\$ 1 - 3,999	202,303	201,142	1,041	316,794	118,696	7,855,350	444,532,631	2,197	21,464,771	12,730,734	196,404	1,636,128,000	5,899	85,016,281	(1,267,877,613)	(1,267,877,613)	433,598	6,776	426,822	2.11	0.10%			
4,000 - 9,999	387,749	278,691	32,081	2,382,625	280,573	38,612,719	2,762,485,426	7,124	32,813,046	51,104,731	375,495	3,331,332,000	12,254	181,670,928	(768,809,187)	(768,809,187)	9,428,098	697,156	8,730,942	22.50	0.32%			
10,000 - 14,999	355,369	142,286	95,034	13,987,017	208,643	42,780,749	4,444,431,195	12,507	25,509,620	139,019,929	339,240	3,310,519,500	16,129	244,567,594	775,916,802	775,916,802	61,609,396	7,626,872	53,982,524	151.91	1.21%			
15,000 - 19,999	322,327	50,490	116,778	21,391,956	181,217	50,042,324	5,617,983,564	17,429	22,742,833	232,320,561	305,681	3,120,216,000	16,646	260,916,860	2,027,272,976	2,027,272,976	125,907,927	20,663,010	105,244,919	326.52	1.87%			
20,000 - 24,999	289,103	17,277	119,360	27,303,918	156,171	47,548,164	6,492,725,773	22,458	25,468,897	319,982,236	726,218	2,821,767,000	16,889	272,850,035	3,103,595,398	3,103,595,398	186,995,817	22,281,161	165,767,656	573.39	2.55%			
25,000 - 29,999	259,799	12,889	111,603	29,699,582	136,863	44,029,151	7,129,747,822	27,443	25,510,249	405,585,856	241,642	2,541,970,500	18,157	295,923,753	3,911,777,962	3,911,777,962	232,671,110	20,256,664	212,414,446	817.61	2.98%			
30,000 - 39,999	431,586	20,257	192,476	58,584,243	221,515	73,556,809	15,001,846,788	34,760	51,174,280	975,963,864	391,690	4,190,415,000	39,896	626,908,297	9,259,733,908	9,259,733,908	544,640,408	32,596,546	512,043,862	1,186.42	3.41%			
40,000 - 49,999	313,821	15,453	145,005	53,179,009	156,628	56,475,234	14,039,586,119	44,738	55,007,626	1,178,449,935	270,346	3,006,322,500	43,475	676,663,575	9,233,157,735	9,233,157,735	540,364,467	23,252,082	517,112,385	1,647.79	3.68%			
50,000 - 59,999	243,000	12,503	112,340	48,679,100	121,660	48,168,911	13,322,257,619	54,824	50,969,173	1,387,730,240	199,120	2,355,471,000	43,880	707,666,332	8,922,359,220	8,922,359,220	521,133,679	20,132,246	501,001,433	2,0				