

TABLE 7A. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: STANDARD DEDUCTION																				
Income Level	Number of Returns Filed [Resident (Combined Filing Statuses)]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction+:				Personal Exemption Allowance++:		Computed NC Taxable Income [\$]	NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [\$]	Effective Tax Rate# [%]	
	Tax Liability	No Tax Liability			Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of Resident Returns	Deduction Amount [\$]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]								
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																				
NCTI Level																				
No Taxable Income	-	571,258	5,422,638,421	9,492	386,417,573	4,558,572,989	571,258	76.0%	2,408,615,711	4,216	1,067,268	2,640,039,022	(3,798,171,728)	-70.0%	-	-	-	-	-	-
\$ 1 - 2,000	104,602	69,789	1,721,745,248	9,873	15,946,941	293,703,092	174,391	89.6%	648,195,118	3,717	250,531	624,811,641	170,982,339	9.9%	10,266,059	4,530,652	5,735,407	32.89	3.35%	
2,001 - 4,000	103,668	54,053	1,989,492,269	12,614	4,123,496	264,054,399	157,721	88.9%	611,656,197	3,878	259,156	646,874,603	471,030,566	23.7%	28,307,806	11,772,139	16,535,667	104.84	3.51%	
4,001 - 6,000	113,151	31,256	2,171,606,790	15,038	2,842,430	243,384,624	144,407	87.9%	572,128,372	3,962	256,259	639,155,909	719,780,315	33.1%	43,265,982	16,490,129	26,775,853	185.42	3.72%	
6,001 - 10,000	229,513	21,752	4,665,919,391	18,570	5,633,133	455,585,133	251,265	86.2%	1,020,478,074	4,061	500,957	1,199,114,455	1,996,374,862	42.8%	119,917,976	35,964,054	83,953,922	334.13	4.21%	
10,001 - 10,625	34,330	937	747,468,779	21,195	847,894	65,238,922	35,267	85.0%	144,841,945	4,107	69,886	174,513,826	363,721,980	48.7%	21,843,705	5,317,444	16,526,261	468.60	4.54%	
10,626 - 12,750	112,598	1,914	2,606,832,672	22,765	2,481,725	223,588,623	114,512	83.7%	474,163,179	4,141	230,679	575,017,271	1,336,545,324	51.3%	80,275,266	17,282,518	62,992,748	550.10	4.71%	
12,751 - 15,000	111,269	1,036	2,823,523,975	25,142	5,036,689	233,797,035	112,305	82.2%	468,628,431	4,173	228,475	569,899,225	1,556,235,973	55.1%	94,044,297	16,559,128	77,485,169	689.95	4.98%	
15,001 - 17,000	91,197	543	2,520,615,505	27,476	2,685,485	207,831,037	91,740	80.3%	384,851,152	4,195	185,928	464,124,345	1,466,494,456	58.2%	89,455,567	13,023,133	76,432,434	833.14	5.21%	
17,001 - 20,000	122,398	427	3,703,601,989	30,153	4,311,854	302,589,516	122,825	77.9%	519,727,601	4,231	247,512	617,531,695	2,268,065,031	61.2%	139,950,914	16,557,461	123,393,453	1,004.63	5.44%	
20,001 - 21,250	45,827	151	1,495,379,573	32,524	1,647,463	125,127,740	45,978	75.4%	195,613,376	4,254	91,532	228,199,717	948,091,203	63.4%	59,063,500	5,720,382	53,343,118	1,160.19	5.63%	
21,251 - 25,000	122,558	319	4,319,029,759	35,149	4,322,891	363,684,292	122,877	72.9%	523,426,880	4,260	241,562	602,114,959	2,834,126,519	65.6%	178,626,170	14,106,620	164,519,550	1,338.90	5.80%	
25,001 - 30,000	129,203	243	5,152,262,019	39,802	5,152,262,019	437,818,863	129,446	67.8%	558,310,282	4,313	250,456	624,134,618	3,544,301,005	68.8%	227,111,984	13,259,804	213,852,180	1,652.06	6.03%	
30,001 - 40,000	171,578	312	8,276,707,107	48,151	9,639,973	697,917,642	171,890	59.3%	781,696,582	4,548	347,616	864,755,526	5,941,977,330	71.8%	386,950,245	18,954,223	367,996,022	2,140.88	6.19%	
40,001 - 50,000	105,761	164	6,284,801,890	59,333	8,545,399	475,313,829	105,525	49.9%	519,849,089	4,908	231,556	572,491,060	4,725,693,311	75.2%	311,858,873	13,887,193	297,971,680	2,813.04	6.31%	
50,001 - 60,000	66,497	91	4,666,682,843	70,083	7,370,402	311,486,135	66,588	41.5%	347,778,693	5,223	155,162	378,564,800	3,626,223,617	77.9%	242,065,750	9,875,088	232,190,662	3,486.97	6.39%	
60,001 - 75,000	55,729	70	4,603,484,771	82,501	8,265,266	278,270,369	55,799	32.1%	300,819,334	5,391	132,773	318,275,049	3,714,385,285	80.7%	249,884,128	9,273,025	240,611,103	4,312.10	6.48%	
75,001 - 80,000	10,992	11	1,032,181,173	93,809	2,000,467	60,147,743	11,003	25.4%	60,172,643	5,469	26,331	61,963,260	851,897,994	82.5%	57,773,055	1,944,843	55,828,212	5,073.91	6.55%	
80,001 - 100,000	24,019	30	2,537,235,809	105,503	6,633,889	155,355,531	24,049	18.8%	133,159,628	5,537	58,022	123,389,263	2,131,965,276	84.0%	158,498,316	4,243,751	141,254,565	5,873.61	6.63%	
100,001 - 120,000	10,421	22	1,317,660,734	126,176	3,966,000	77,709,518	10,443	13.5%	58,460,015	5,598	25,409	50,649,936	1,134,807,265	86.1%	78,609,683	2,334,579	76,275,104	7,303.95	6.72%	
120,001 - 160,000	7,855	18	1,223,072,664	155,350	5,326,759	75,272,633	7,873	9.8%	44,083,453	5,599	18,898	37,699,177	1,071,343,560	87.6%	76,037,182	2,685,524	73,351,658	9,316.86	6.85%	
160,001 - 200,000	2,756	12	552,517,487	199,609	4,758,732	36,608,987	2,768	7.4%	15,501,713	5,600	6,855	13,584,900	491,580,619	89.0%	35,640,423	1,461,346	34,179,077	12,347.93	6.95%	
200,001 or more	3,710	25	1,483,257,942	397,124	28,548,978	82,776,774	3,735	5.0%	20,963,886	5,613	9,092	18,181,500	1,389,884,760	93.7%	104,418,753	9,978,645	94,440,108	25,285.17	6.79%	
TOTAL	1,779,632	754,433	71,317,718,209	28,144	533,656,188	10,025,830,425	2,534,065	65.6%	10,813,121,354	4,267	4,891,715	12,045,085,757	38,967,336,860	54.6%	2,780,865,634	245,221,681	2,535,643,953	1,000.62	5.93%	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																				
FAGI Level																				
Non-Positive AGI	242	37,614	(1,014,346,969)	(26,795)	412,009,066	88,185,234	37,856	70.5%	126,638,028	3,345	52,303	108,204,242	(925,365,407)	91.2%	498,985	19,270	479,715	12.67	-0.05%	
\$ 1 - 3,999	30,863	156,448	412,562,729	2,203	4,935,936	77,571,051	187,311	94.5%	549,349,629	2,933	133,088	331,843,146	(581,265,160)	-131.2%	1,320,395	52,106	1,268,289	6.77	0.31%	
4,000 - 9,999	169,703	189,053	2,562,383,666	7,142	6,240,749	411,104,525	388,756	94.0%	1,302,233,019	3,630	454,792	1,136,830,551	(241,543,680)	-11.0%	29,485,677	2,118,295	27,367,382	76.28	1.07%	
10,000 - 14,999	170,581	154,730	4,069,113,106	12,508	5,964,607	614,771,611	325,311	91.6%	1,296,387,669	3,985	595,148	1,485,761,641	678,156,792	16.7%	71,722,912	13,135,581	58,587,331	180.10	1.44%	
15,000 - 19,999	198,379	99,896	5,192,703,383	17,409	4,309,822	617,059,404	298,275	89.8%	1,236,708,917	4,146	617,190	1,540,341,465	1,802,903,419	34.7%	127,493,336	30,423,361	97,069,975	325.44	1.87%	
20,000 - 24,999	210,109	42,814	5,672,635,365	22,428	4,822,846	530,393,336	252,923	86.8%	1,070,580,283	4,233	568,382	1,367,920,305	2,708,564,287	47.7%	176,940,107	35,824,871	141,115,236	557.94	2.49%	
25,000 - 29,999	193,022	20,329	5,851,756,833	27,428	4,594,479	518,009,192	213,351	82.2%	915,321,116	4,290	470,100	1,173,918,658	3,249,102,346	55.5%	209,701,505	32,134,144	177,567,361	832.28	3.03%	
30,000 - 39,999	279,095	20,539	10,341,379,055	34,513	9,101,531	1,004,724,326	299,634	73.2%	1,332,581,313	4,447	666,514	1,663,654,377	6,349,520,570	61.4%	412,993,521	41,008,476	371,985,045	1,241.46	3.60%	
40,000 - 49,999	165,161	11,713	7,890,480,482	44,611	8,217,943	974,912,984	176,874	60.7%	847,530,044	4,792	401,170	1,000,999,118	5,075,256,279	64.3%	333,905,274	21,871,422	312,033,852	1,764.16	3.95%	
50,000 - 59,999	111,121	7,641	6,497,619,328	54,711	9,497,557	934,492,866	118,762	52.1%	613,319,854	5,164	280,694	697,700,198	4,261,603,967	65.6%	282,058,435	15,624,425	266,434,010	2,243.43	4.10%	
60,000 - 69,999	79,687	4,907	5,474,378,074	64,714	7,021,690	863,247,090	84,594	45.2%	464,950,490	5,496	207,604	507,862,834	3,645,339,350	66.6%	242,691,602	12,043,356	230,648,246	2,726.53	4.21%	
70,000 - 79,999	56,250	3,103	4,432,987,316	74,689	6,869,743	762,121,664	59,353	37.9%	338,568,878	5,704	147,775	363,159,510	2,976,007,007	67.1%	199,478,150	9,175,864	190,302,286	3,206.28	4.29%	
80,000 - 89,999	37,468	2,234	3,361,902,718	84,678	5,947,764	660,408,099	39,702	30.5%	232,485,359	5,856	98,539	241,041,842	2,233,915,182	66.4%	150,678,812	6,491,325	144,187,487	3,631.74	4.29%	
90,000 - 99,999	24,617	1,415	2,463,479,927	94,633	4,900,478	516,629,671	26,032	24.5%	154,894,402	5,950	64,167	157,448,892	1,639,407,433	66.5%	111,044,946	4,555,087	106,489,859	4,090.73	4.32%	
100,000 - 149,999	40,493	1,825	4,959,242,331	117,190	13,643,290	1,070,015,698	42,318	15.4%	253,975,166	6,002	102,673	204,771,594	3,444,123,163	69.4%	236,479,764	7,148,098	229,331,666	5,419.25	4.62%	
150,000 - 199,999	7,475	126	1,288,015,742	169,453	6,513,995	217,864,700	7,601	8.0%	45,138,274	5,938	18,396	36,637,077	994,889,686	77.2%	70,677,803	2,764,390	67,913,413	8,934.80	5.27%	
200,000 - 499,999	4,798	41	1,316,088,086	271,975	11,460,269	139,389,995	4,839	5.2%	29,280,496	6,051	11,860	1,134,528,564	83,722,050	82.2%	83,722,050	5,923,150	77,798,900	16,077.47	5.91%	
500,000 - 999,999	568	5	545,337,038	951,723	7,604,423	24,928,981	573	2.7%	3,178,417	5,547	1,320	2,641,000	522,193,063	95.8%	39,972,360	4,908,460	35,063,900	61,193.54	6.43%	
TOTAL	1,779,632	754,433	71,317,718,209	28,144	533,656,188	10,025,830,425	2,534,065	6												