1	RESIDENT RETURNS: STA																						
	Number of				Modifications				Deduction+:		Personal Exemption		-	C Taxable Income						1			
	Returns Filed		Federal		to			as a			Alle	owance++:	[includes retu	rns with deficit]	NCTI			Net	Aver-	1			
	Resident		AGI	Aver-	Federal			% of							as			Tax	age	1			
	[Combined		[includes	age	AG	I:		Resi-		Aver-	Number				%	Computed		Liability	Net	Effec-			
	Filing Stat	-	returns	Federal			Number	dent		age	of		[before	[after	of	Gross	Total	[after	Tax	tive			
		No	with	AGI			of	Re-	Deduction	SD	Exemp-	Allowance	residency	residency	Federal	Tax	Credits	application	Per	Tax			
	Tax	Tax	deficit]	Value	Additions	Deductions	Returns	turns	Amount	Value	tions	Amount	proration]	proration]	AGI	Liability	Taken**	of credits]	Return	Rate*			
Income Level	Liability	Liability	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[%]			
NCTI Level									A. BY SIZ														
No Taxable Income	-	517,257	5,034,587,360	9,733	473,514,004	4,354,085,835	517,257	68.2%	2,175,191,076	4,205	982,093	2,412,564,267	(3,433,739,813)	(3,440,160,987)	-68.2%	-		-	-	-			
\$ 1 - 2,000	93,907	61,425	1,519,793,485	9,784	27,273,937	267,056,652	155,332	81.1%	578,026,795	3,721	218,888	548,732,717	153,251,257	153,247,258	10.1%	9,201,457	4,006,087	5,195,370	33.45	3.39%			
2,001 - 4,000	94,225	47,043	1,757,810,796	12,443	9,237,205	241,044,892	141,268	81.1%	542,708,687	3,842	223,948	561,245,118	422,049,303	422,049,303	24.0%	25,364,272	10,303,993	15,060,279	106.61	3.57%			
4,001 - 6,000	104,363	26,001	1,940,526,311	14,885	8,283,069	226,182,167	130,364	80.7%	511,888,823	3,927	223,984	560,876,639	649,861,752	649,861,751	33.5%	39,062,086	14,349,496	24,712,590	189.57	3.80%			
6,001 - 10,000	211,392	18,790	4,227,861,688	18,367	14,978,508	412,306,293	230,182	80.1%	929,015,727	4,036	428,290	1,072,328,055	1,829,190,121	1,829,190,121	43.3%	109,876,475	32,009,698	77,866,777	338.28	4.26%			
10,001 - 10,625	31,930	796	692,604,303	21,164	1,527,583	63,536,068	32,726	78.8%	134,194,281	4,101	63,485	158,886,705	337,514,832	337,514,832	48.7%	20,269,826	4,816,254	15,453,572	472.21	4.58%			
10,626 - 12,750	103,448	1,657	2,383,139,996	22,674	5,234,413	211,712,494	105,105	78.0%	433,280,419	4,122	206,006	516,030,862	1,227,350,634	1,227,350,633	51.5%	73,715,713	15,397,248	58,318,465	554.86	4.75%			
12,751 - 15,000	102,988	945	2,598,695,005	25,004	7,028,186	217,506,273	103,933	76.7%	431,511,594	4,152	206,013	515,735,213	1,440,970,112	1,440,970,111	55.4%	87,093,323	14,928,986	72,164,337	694.34	5.01%			
15,001 - 17,000	85,932	525	2,356,551,166	27,257	4,594,050	190,141,311	86,457	75.3%	360,359,039	4,168	171,146	428,407,549	1,382,237,317	1,382,237,318	58.7%	84,348,182	11,943,506	72,404,676	837.46	5.24%			
17,001 - 20,000	115,828	386	3,490,114,331	30,032	7,003,710	283,478,105	116,214	73.3%	489,085,022	4,208	231,017	578,042,712	2,146,512,202	2,146,512,202	61.5%	132,492,470	15,513,849	116,978,621	1,006.58	5.45%			
20,001 - 21,250	44,119	105	1,432,550,454	32,393	2,651,455	116,877,585	44,224	71.5%	187,401,954	4,238	87,537	219,173,004	911,749,366	911,749,366	63.6%	56,813,327	5,575,577	51,237,750	1,158.60	5.62%			
21,251 - 25,000	118,272	257	4,146,886,514	34,986	6,703,939	336,852,687	118,529	69.3%	502,247,188	4,237	231,214	578,514,386	2,735,976,192	2,735,976,192	66.0%	172,517,745	13,771,959	158,745,786	1,339.30	5.80%			
25,001 - 30,000	127,422	277	5,084,401,478	39,816	10,066,160	432,773,539	127,699	65.0%	548,051,484	4,292	246,565	617,110,443	3,496,532,172	3,496,532,173	68.8%	224,120,253	13,388,369	210,731,884	1,650.22	6.03%			
30,001 - 40,000	170,131	276	8,187,293,185	48,046	15,637,025	685,706,915	170,407	57.2%	768,437,036	4,509	342,513	856,263,094	5,892,523,165	5,892,523,164	72.0%	383,918,997	18,738,772	365,180,225	2,142.99	6.20%			
40,001 - 50,000	106,027	154	6,284,111,771	59,183	14,441,398	469,526,504	106,181	48.9%	517,392,335	4,873	231,422	575,918,525	4,735,715,805	4,735,715,806	75.4%	312,618,396	13,930,354	298,688,042	2,813.01	6.31%			
50,001 - 60,000	67,644	72	4,742,889,194	70,041	14,493,512	315,958,884	67,716	41.1%	352,393,464	5,204	157,721	387,174,168	3,701,856,190	3,701,856,190	78.1%	246,491,039	10,223,918	236,267,121	3,489.09	6.38%			
60,001 - 75,000	59,008	71	4,868,763,231	82,411	15,971,388	288,707,184	59,079	32.7%	318,580,481	5,392	141,833	342,686,426	3,934,760,528	3,934,760,528	80.8%	264,691,499	9,701,024	254,990,475	4,316.09	6.48%			
75,001 - 80,000	11,940	14	1,119,235,262	93,629	5,580,206	65,198,472	11,954	26.3%	65,542,010	5,483	28,896	68,842,179	925,232,807	925,232,807	82.7%	62,730,197	2,188,790	60,541,407	5,064.53	6.54%			
80,001 - 100,000	25,785	31	2,711,110,383	105,017	16,772,567	162,479,688	25,816	18.9%	142,981,363	5,538	62,708	134,822,955	2,287,598,944	2,287,598,944	84.4%	156,095,698	4,413,556	151,682,142	5,875.51	6.63%			
100,001 - 120,000	11,142	15	1,398,486,830	125,346	16,097,754	85,211,364	11,157	13.3%	62,266,965	5,581	27,264	54,759,295	1,212,346,960	1,212,346,959	86.7%	84,014,807	2,365,053	81,649,754	7,318.25	6.73%			
120,001 - 160,000	8,120	18	1,220,080,090	149,924	56,650,244	83,812,995	8,138	9.2%	45,527,422	5,594	19,796	39,625,800	1,107,764,117	1,107,764,117	90.8%	78,623,894	2,678,109	75,945,785	9,332.24	6.86%			
160,001 - 200,000	2,860	10	560,466,334	195,284	17,892,376	40,500,375	2,870	6.9%	16,083,241	5,604	6,968	14,020,000	507,755,094	507,755,094	90.6%	36,814,052	1,615,100	35,198,952	12,264.44	6.93%			
200,001 or more TOTAL	4,115	30	1,938,715,491	467,724	107,098,290	122,162,875	4,145	5.2%	23,289,704	5,619	10,314	20,743,760	1,879,617,442	1,879,617,442	97.0%	142,006,601	15,117,563	126,889,038	30,612.55	6.75% 5.98%			
-															5.98%								
FAGI Level		24.40	(000 4 (4 0 8 ((05 (00)]			24.005							(830.0.13.800)	- 4 0 0 ((10.100	01.005	501.100		0.050/			
Non-Positive AGI	328	36,497	(999,161,076)	(27,133)	529,361,156	70,955,786	36,825	62.0%	106,445,651	2,891	54,910	91,795,018	(738,996,375)	(738,843,588)	74.0%	612,457	81,327	531,130	14.42	-0.05%			
\$ 1 - 3,999	27,339	135,582	365,706,899	2,245	14,911,856	60,976,521	162,921	80.5%	486,525,011	2,986	118,509	300,517,759	(467,400,536)	(467,330,841)	-127.8%	1,382,867	57,630	1,325,237	8.13	0.36%			
4,000 - 9,999	159,146	170,100	2,356,210,615	7,156	21,584,849	371,744,902	329,246 301.742	84.8%	1,190,314,633	3,615	417,767	1,049,490,819	(233,754,890)	(233,717,688)	-9.9% 15.5%	28,196,828	2,080,344	26,116,484	79.32	1.11%			
10,000 - 14,999	159,368	142,374	3,778,538,635	12,522	13,367,279	630,353,870	,	84.3%	1,196,126,189	3,964	550,592	1,379,847,463	585,578,391	585,603,122		67,722,687	12,219,905	55,502,782	183.94	1.47% 1.95%			
15,000 - 19,999	183,594	85,751	4,691,732,695	17,419	12,704,233	545,412,580	269,345	83.0%	1,109,014,598	4,117	543,707	1,361,688,196	1,688,321,555 2,552,227,294	1,688,161,558	36.0%	119,017,377	27,518,837	91,498,540	339.71	2.59%			
20,000 - 24,999 25,000 - 29,999	195,740 179,760	36,526	5,209,913,520 5,442,099,658	22,431 27,434	12,684,656 11,528,117	475,297,470 471,877,501	232,266 198,374	80.4% 76.5%	975,133,436 845,917,974	4,198	487,270 423,556	1,219,939,976 1,060,527,310	2,552,227,294	2,551,803,459 3,074,798,245	49.0% 56.5%	166,747,976 198,762,922	31,868,446 28,788,988	134,879,530 169,973,934	580.71 856.84	2.59% 3.12%			
.,,	. ,	18,614	., ,,	27,434 34,542	/ /	,. ,	285.828	76.5% 69.0%	845,917,974 1,258,959,894	4,264	. ,		- , , ,		50.5% 62.5%	, ,	- , ,			3.12% 3.68%			
30,000 - 39,999	266,861 160,836	18,967	9,873,085,486 7,669,132,325	54,542 44,624	21,959,519	917,714,347 903,489,513	285,828	69.0% 58.0%	1,258,959,894 814,290,819	4,405 4,738	619,167	1,550,623,300 968,351,758	6,167,747,464 5,000,807,231	6,166,593,577 4,999,971,022	65.2%	401,661,142	38,225,513 21,383,356	363,435,629 307,925,408	1,271.52 1,791.69	3.08% 4.02%			
40,000 - 49,999 50,000 - 59,999	100,830	11,027 7,419	6,402,967,989	44,624 54,735	17,806,996 20,809,470	903,489,513	1/1,865	58.0% 50.5%	600,289,235	4,738	386,519 275,846	908,551,758 689,668,337	4,232,924,701	4,232,009,371	66.1%	329,308,764 280,370,037	21,383,350	264,935,326	2,264.75	4.02%			
50,000 - 59,999 60,000 - 69,999	79,496	4,630	5,445,788,858	54,735 64,734	20,809,470	900,895,186 830,977,679	84,126	50.5% 44.6%	459,273,071	5,151	275,846	689,668,557 509,814,953	4,232,924,701 3,661,898,392	4,232,009,371 3,661,149,458	67.2%	243,772,053	15,434,711	204,935,320 231,431,467	2,264.75	4.14% 4.25%			
70.000 - 79.999	57.077	4,030	4.495.670.872	74.698	14,956,591	743.929.738	60.185	44.0% 38.0%	439,273,071 341,822,420	5,459	150.230	371.288.510	3,053,586,795	3,052,956,405	67.9%	204.834.959	9,415,269	195.419.690	2,751.01	4.25%			
80,000 - 89,999	39,381	2,096	3,511,793,798	84,668	11,330,473	652,817,577	41,477	31.3%	242,373,676	5,844	104,041	256,124,459	2,371,808,560	2,371,582,659	67.5%	159,921,553	6,775,775	153,145,778	3,240.98	4.35%			
80,000 - 89,999 90,000 - 99,999	25,966	2,096	2.594.939.914	84,008 94.633	11,350,475	531,537,815	27.421	51.5% 25.1%	242,575,676 163.008.818	5,844 5,945	68,395	250,124,459 168,715,133	2,371,808,560	1,742,295,732	67.5%	159,921,555	4,813,088	153,145,778	3,692.31 4.129.84	4.36% 4.36%			
90,000 - 99,999 100,000 - 149,999	25,966 42,764	1,455	2,594,939,914 5,222,276,327	94,633 117,115	10,854,836 45,317,036	, ,	27,421 44,591	25.1% 15.5%	,	5,945 5,973	-	, .,	1,742,532,984 3,659,930,503	1,742,295,732 3,659,156,298	67.2% 70.1%	251,432,904		113,244,249 244,064,777	4,129.84 5,473.41	4.36% 4.67%			
100,000 - 149,999 150,000 - 199,999	42,764	,	5,222,276,327	117,115	45,317,036 19,209,297	1,123,576,168 240,321,002		15.5% 7.7%	266,363,231	5,973	108,692	217,723,461 38,469,560	, , ,	3,659,156,298	70.1%	, ,	7,368,127 2,691,019	244,064,777 71,179,344	5,473.41 8,974.83	4.67% 5.29%			
200,000 - 499,999	4,723	134 40	1,345,876,637	169,698	19,209,297	240,321,002 151,002,721	7,931 4,763	4.7%	47,015,650 27,680,354	5,928 5,812	19,221 11,745	38,469,560 23,549,860	1,039,279,722 1,140,865,036	1,039,182,816	77.2% 87.1%	73,870,363 84,198,691	2,691,019 6,387,211	71,179,344	8,974.83 16,336.65	5.29% 5.94%			
200,000 - 499,999 500,000 - 999,999	4,723	40 o	395,582,351	274,864 672,759	33,919,152	23,031,913	4,763	4.7% 3.9%	27,680,354 3,314,250		11,745	23,549,860 2,928,000	1,140,865,036 379,760,960	1,140,865,036 379,760,960	87.1% 96.0%		6,387,211 3,958,496	24,953,621	16,336.65	5.94% 6.31%			
1.000.000 - 999,999	580 279	0	585.340.337	2.097.994	15,452,772	25,051,915	588 279	3.9% 4.8%	5,514,250 1,587,200	5,636 5,689	1,465	2,928,000	572,203,723	572.203.723	96.0% 97.8%	28,912,117 44.097,275	5,568,633	24,955,621 38,528,642	42,438.13	6.58%			
TOTAL	1,700,598	676 155	<u>585,340,337</u> 69,696,674,659	2,097,994		9,672,819,157			1,587,200			1,440,000		39,478,201,324	97.8% 56.7%	2,802,880,309	5,508,033 236,977,262)) -	1,079.58	3.68%			
	, ,	,	ndividuals who						arolina for the	,			57,707,020,470	57,770,201,324	50.7 /6	2,002,000,303	200,711,202	2,505,705,047	1,077.30	5.00 /0			

RESIDENT RETURNS: STANDARD DEDUCTION

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2013

Source: 2013 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2013 D-400 and D-400TC forms processed within the DOR dynamic integrated

tax system during 2014; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

*Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

*Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

**Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$42,325,354 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

+In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals) or \$750 (unmarried individuals) apply for the aged or blind.

of \$750 (uninarrieu murviduais) appry for the aged of bindu.

++\$2,500 (\$2,000 for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.