

TABLE 7A. TAX YEAR 2015 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Number of Returns Filed Resident [Combined Filing Status]		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:		Standard Deduction††:			Computed NC Taxable Income [includes returns with deficit]		NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [S]	Effective Tax Rate††† [%]	
			Balance Tax Due		Overpayment				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of Resident Returns [%]	Deduction Amount [S]	Average SD Value [S]	[before residency proration] [S]							[after residency proration] [S]
			Number	[Net Tax† > Pre- payments] Amount [S]	Number of Returns Filed	[Net Tax† < Pre- payments] Amount [S]																
			Tax Liability	No Tax Liability	Number of Returns Filed	Amount [S]			Number of Returns Filed	Amount [S]												
RESIDENT RETURNS: STANDARD DEDUCTION																						
A. BY SIZE OF NC TAXABLE INCOME																						
NCTI Level																						
No Taxable Income	-	654,077	1,217	59,637	398,643	64,538,858	4,773,638,705	7,298	65,477,229	3,173,764,486	654,077	88.3%	6,483,997,500	9,913	(4,818,646,052)	(4,818,646,051)	-100.9%	-	-	-		
\$ 1 - 2,000	108,638	47,387	30,507	1,526,031	112,435	23,763,430	1,887,746,785	12,099	7,969,473	209,975,203	156,025	94.4%	1,526,286,000	9,782	159,455,055	159,455,055	8.4%	9,168,882	2,954,345	6,214,537	39.83	3.90%
2,001 - 4,000	126,166	29,967	44,783	4,861,576	101,458	23,442,621	2,204,666,365	14,120	8,366,454	203,016,542	156,133	94.2%	1,545,459,000	9,898	464,557,277	464,557,277	21.1%	26,712,349	7,860,699	18,851,650	120.74	4.06%
4,001 - 6,000	132,252	10,881	50,997	7,739,113	87,640	22,304,286	2,328,766,191	16,270	8,793,486	193,086,612	143,133	93.7%	1,432,263,000	10,007	712,210,065	712,210,065	30.6%	40,952,294	9,299,989	31,652,305	221.14	4.44%
6,001 - 10,000	249,374	4,008	102,426	20,229,033	146,788	40,621,286	4,940,438,299	19,498	12,810,304	356,781,376	253,382	93.3%	2,580,369,000	10,184	2,016,098,227	2,016,098,227	40.8%	115,926,240	18,477,331	97,448,909	384.59	4.83%
10,001 - 10,625	37,270	135	15,767	3,593,895	21,091	6,045,904	824,406,663	22,040	2,125,756	55,491,742	37,405	92.9%	385,314,000	10,301	385,726,677	385,726,677	46.8%	22,179,415	2,742,801	19,436,614	519.63	5.04%
10,626 - 12,750	122,500	374	53,246	12,857,648	67,829	19,812,204	2,884,854,001	23,476	6,051,847	186,773,435	122,874	93.0%	1,268,343,000	10,322	1,435,489,413	1,435,489,413	49.8%	82,540,758	9,215,275	73,325,483	596.75	5.11%
12,751 - 15,000	123,435	333	54,936	14,277,116	67,113	19,976,702	3,196,513,841	25,287	6,414,425	202,794,826	123,768	92.7%	1,284,471,000	10,378	1,715,662,440	1,715,662,440	53.7%	98,650,807	9,433,371	89,217,436	720.84	5.20%
15,001 - 17,000	104,658	249	47,622	13,021,297	55,825	16,871,588	2,957,503,962	28,192	5,935,825	190,094,814	104,907	92.4%	1,096,225,500	10,449	1,677,119,543	1,677,119,543	56.7%	96,434,496	8,146,380	88,288,116	841.58	5.26%
17,001 - 20,000	145,550	359	67,502	19,265,100	76,284	23,678,248	4,509,245,756	30,905	10,928,625	290,662,856	145,909	91.8%	1,532,847,000	10,506	2,695,762,323	2,695,762,323	59.8%	155,006,718	11,516,096	143,490,622	983.43	5.32%
20,001 - 21,250	56,342	145	26,673	7,876,384	28,996	8,998,520	1,881,487,678	33,308	3,145,226	122,534,832	56,487	91.1%	597,145,500	10,571	1,164,952,572	1,164,952,572	61.9%	66,984,811	4,088,604	62,896,207	1,113.46	5.40%
21,251 - 25,000	157,191	386	76,036	23,376,470	79,263	24,370,849	5,800,809,810	36,051	11,104,524	382,025,140	157,577	90.6%	1,671,484,500	10,607	3,638,404,694	3,638,404,694	64.0%	209,208,624	11,682,157	197,526,467	5,400.32	5.43%
25,001 - 30,000	181,852	407	90,651	29,325,741	89,082	27,546,311	7,445,034,350	40,849	15,525,422	520,090,675	182,259	89.3%	1,942,126,500	10,656	4,998,342,597	4,998,342,597	67.1%	287,404,936	12,768,204	274,636,732	1,506.85	5.49%
30,001 - 40,000	272,636	691	140,820	50,667,292	129,900	42,370,397	13,383,911,005	48,967	29,080,893	927,655,063	273,327	86.5%	3,005,418,000	10,996	9,479,918,835	9,479,918,835	70.8%	545,095,910	21,317,713	523,778,197	1,916.31	5.53%
40,001 - 50,000	193,752	533	101,720	42,927,401	90,603	32,258,647	11,654,205,911	59,985	30,486,766	720,734,121	194,285	83.0%	2,275,162,500	11,710	8,688,796,056	8,688,796,056	74.6%	499,606,117	18,736,436	480,869,681	2,475.07	5.53%
50,001 - 60,000	143,089	406	76,205	37,322,396	66,052	24,932,956	10,165,028,659	70,839	30,021,296	544,144,571	143,495	80.4%	1,791,706,500	12,486	7,859,198,884	7,859,198,884	77.3%	451,904,195	16,416,261	435,487,934	3,034.86	5.54%
60,001 - 75,000	158,462	473	87,157	47,399,227	70,606	29,054,452	13,284,825,331	83,587	40,284,900	564,713,638	158,935	78.1%	2,103,984,000	13,238	10,656,412,793	10,656,412,793	80.2%	612,743,897	22,477,347	590,266,550	3,713.89	5.54%
75,001 - 80,000	41,709	114	23,615	14,067,268	17,944	7,733,095	3,942,088,872	94,256	12,067,338	144,340,049	41,823	76.0%	570,409,500	13,639	3,239,406,661	3,239,406,661	82.2%	186,265,900	6,708,656	179,557,244	4,293.27	5.54%
80,001 - 100,000	121,602	280	76,110	49,829,503	45,006	22,439,227	12,929,590,367	106,083	47,281,517	415,964,121	121,882	72.6%	1,696,575,000	13,920	10,864,332,763	10,864,332,763	84.0%	624,699,485	17,017,938	607,681,547	4,985.82	5.59%
100,001 - 120,000	70,608	164	45,922	35,705,398	24,413	14,681,976	8,945,327,384	126,396	42,081,146	268,235,167	70,772	65.8%	1,001,344,500	14,149	7,717,828,863	7,717,828,863	86.3%	443,775,209	11,137,564	432,637,645	6,113.12	5.61%
120,001 - 160,000	66,814	151	45,298	46,276,603	21,261	17,619,283	10,314,158,968	154,023	67,109,310	260,769,421	66,965	56.7%	955,338,000	14,266	9,165,160,857	9,165,160,857	88.9%	526,996,771	14,950,224	512,046,547	7,646.48	5.59%
160,001 - 200,000	27,625	46	18,966	27,769,535	8,556	10,744,994	5,577,455,807	194,335	47,576,899	382,025,140	27,671	46.4%	396,246,000	14,320	4,905,789,863	4,905,789,863	91.2%	282,882,909	9,030,179	273,052,730	9,867.83	5.57%
200,001 or more	33,899	141	21,603	92,107,606	12,229	41,905,287	12,538,130,868	368,923	372,324,559	275,992,238	34,040	28.8%	484,255,500	14,226	12,170,207,689	12,170,207,689	96.9%	699,786,958	47,925,808	651,861,150	19,149.86	5.36%
TOTAL	2,675,424	751,707	1,299,779	602,181,271	1,818,207	565,510,352	148,069,535,779	43,205	882,061,088	10,332,637,771	3,427,131	84.1%	37,626,771,000	10,979	100,992,188,096	100,992,188,096	68.2%	6,084,127,681	293,903,378	5,790,224,303	1,689.53	5.47%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
FAGI Level																						
Non-Positive AGI	247	40,117	288	404,774	9,370	9,760,193	(1,575,279,314)	(39,027)	138,350,378	-51,025,100	40,364	71.2%	410,181,000	10,162	(1,898,135,036)	(1,898,135,036)	120.5%	2,037,191	145,302	1,891,889	46.87	-0.12%
\$ 1 - 3,999	463	195,941	515	205,720	117,087	6,988,525	433,147,282	2,205	18,025,499	9,110,729	196,404	97.1%	1,636,128,000	8,330	(1,194,065,948)	(1,194,065,948)	-275.7%	269,613	3,454	266,159	1.36	0.06%
4,000 - 9,999	107,268	268,227	30,904	2,154,580	275,638	36,454,910	2,672,474,680	7,117	27,952,883	40,928,647	375,495	96.8%	3,331,332,000	8,872	(671,831,284)	(671,831,284)	-25.1%	9,004,567	683,573	8,320,994	22.16	0.31%
10,000 - 14,999	205,565	133,675	90,577	13,124,495	201,756	39,735,453	4,241,294,475	12,502	19,517,297	116,188,671	339,240	95.5%	3,310,519,500	9,759	834,103,601	834,103,601	19.7%	59,789,969	7,590,260	52,199,709	153.87	1.23%
15,000 - 19,999	262,112	43,659	111,444	19,918,535	173,459	46,084,302	5,327,256,640	17,428	17,256,787	187,537,836	305,681	94.8%	3,120,216,000	10,207	2,036,759,587	2,036,759,587	38.2%	122,191,845	20,554,767	101,637,078	332.49	1.91%
20,000 - 24,999	259,954	12,260	113,438	25,293,595	147,849	43,021,744	6,112,214,064	22,454	19,519,274	249,235,956	272,214	94.2%	2,821,767,000	10,366	3,060,730,381	3,060,730,381	50.1%	180,740,612	21,010,338	159,730,274	586.78	2.61%
25,000 - 29,999	232,904	8,738	105,160	27,103,485	127,948	38,778,729	6,629,972,595	27,437	18,530,406	306,187,744	241,642	93.0%	2,541,970,500	10,520	3,800,344,757	3,800,344,757	57.3%	222,647,969	19,870,552	202,777,417	819.16	3.06%
30,000 - 39,999	377,980	13,710	178,182	51,917,864	199,760	61,476,000	13,601,011,427	34,724	35,596,425	711,760,895	391,690	90.8%	4,190,415,000	10,698	8,734,431,957	8,734,431,957	64.2%	508,704,845	31,432,444	477,272,401	1,218.50	3.51%
40,000 - 49,999	260,422	9,924	129,369	45,015,415	132,014	42,753,450	10,982,768,953	44,694	34,242,998	822,975,656	270,346	86.1%	3,006,322,500	11,120	8,287,713,795	8,287,713,795	68.6%	481,154,362	21,613,543	459,540,819	1,699.82	3.80%
50,000 - 59,999	191,481	7,639	96,401	39,222,363	96,481	33,760,466	10,209,241,893	54,78														