

TABLE 7B. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: ITEMIZED DEDUCTIONS																				
Number of Returns Filed [Resident Filing Statuses]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]		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* [%]	
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of Resident Returns [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]							
A. BY SIZE OF NC TAXABLE INCOME																				
NCTI Bracket																				
No Taxable Income	-	241,584	4,116,732,414	17,041	1,213,478,960	4,749,264,786	241,584	31.8%	3,922,922,388	16,238	419,298	1,023,669,476	(4,365,645,277)	(4,370,033,039)	-106.0%	-	-	-	-	-
\$ 1- 2,000	28,136	8,006	721,883,828	19,974	14,842,414	256,541,791	36,142	18.9%	324,934,183	8,990	48,206	119,964,777	35,285,492	35,285,492	4.9%	2,118,343	529,625	1,588,718	43.96	4.50%
2,001- 4,000	27,580	5,348	773,705,327	23,497	12,625,639	245,074,164	32,928	18.9%	318,070,154	9,660	50,124	124,902,561	98,284,087	98,284,087	12.7%	5,906,791	1,381,854	4,524,937	137.42	4.60%
4,001- 6,000	28,092	2,996	835,830,815	26,886	8,953,587	242,769,052	31,088	19.3%	317,679,384	10,219	51,878	129,085,805	155,250,161	155,250,161	18.6%	9,331,759	1,974,378	7,357,381	236.66	4.74%
6,001- 10,000	55,315	2,002	1,789,805,785	31,226	23,252,624	484,994,134	57,317	19.9%	615,276,796	10,735	102,641	255,598,950	457,188,529	457,188,528	25.5%	27,461,938	4,492,934	22,969,004	400.74	5.02%
10,001- 10,625	8,659	129	301,583,707	34,318	2,253,945	76,878,349	8,788	21.2%	95,930,233	10,916	16,257	40,389,609	90,639,461	90,639,461	30.1%	5,443,445	747,943	4,695,502	534.31	5.18%
10,626- 12,750	29,326	350	1,064,066,476	35,856	7,176,293	256,285,605	29,676	22.0%	278,909,841	11,077	56,026	139,407,553	346,839,770	346,839,770	32.6%	20,838,004	2,578,430	18,259,574	615.30	5.26%
12,751- 15,000	31,283	234	1,195,019,747	37,917	9,658,317	267,107,625	31,517	23.3%	350,292,766	11,114	60,502	150,181,957	437,095,716	437,095,716	36.6%	26,437,768	2,842,628	23,595,140	748.65	5.40%
15,001- 17,000	28,163	151	1,139,628,567	40,250	11,108,674	245,486,886	28,314	24.7%	316,665,977	11,184	54,512	135,423,019	453,161,358	453,161,358	39.8%	27,674,525	2,507,551	25,166,974	888.85	5.55%
17,001- 20,000	42,161	180	1,800,321,799	42,520	23,061,826	366,247,497	42,341	26.7%	472,109,287	11,150	81,294	201,677,342	783,349,499	783,349,499	43.5%	48,367,826	3,680,154	44,687,672	1,055.42	5.70%
20,001- 21,250	17,593	63	789,970,415	44,742	4,018,558	150,363,472	17,656	28.5%	196,686,847	11,140	33,366	82,790,089	364,148,566	364,148,565	46.1%	22,682,228	1,446,185	21,236,043	1,202.77	5.83%
21,251- 25,000	52,457	169	2,485,255,277	47,225	16,471,614	452,156,185	52,626	30.7%	587,551,418	11,165	99,011	244,863,471	1,217,155,817	1,217,155,817	49.0%	76,717,005	4,335,156	72,381,849	1,375.40	5.95%
25,001- 30,000	68,616	210	3,560,322,240	51,729	590,718,141	68,826	35.0%	778,869,419	11,316	129,373	319,095,732	1,891,522,479	1,891,522,479	53.1%	121,268,845	5,669,008	115,599,837	1,679.60	6.11%	
30,001- 40,000	127,088	387	7,572,580,720	59,404	38,716,194	1,063,570,233	127,475	42.8%	1,489,363,311	11,684	249,640	611,005,246	4,447,358,124	4,447,358,124	58.7%	290,220,675	12,230,597	277,990,078	2,180.74	6.25%
40,001- 50,000	110,739	306	7,800,833,599	70,249	35,809,801	923,748,786	111,045	51.1%	1,357,046,383	12,221	236,871	572,499,547	4,983,348,684	4,983,348,684	63.9%	329,596,781	13,664,401	315,932,380	2,845.08	6.34%
50,001- 60,000	96,682	191	7,862,073,211	81,159	41,583,304	788,988,935	96,873	58.9%	1,254,987,872	12,955	227,776	540,181,273	5,319,498,435	5,319,498,435	67.7%	354,761,802	14,648,187	340,113,615	3,510.92	6.39%
60,001- 75,000	121,622	233	11,471,095,499	94,137	55,388,232	976,180,811	121,855	67.3%	1,646,088,394	13,509	308,217	714,935,293	8,189,279,233	8,189,279,233	71.4%	551,667,755	20,994,732	530,673,023	4,354.95	6.48%
75,001- 80,000	33,384	53	3,507,939,141	104,912	20,007,268	274,664,240	33,437	73.7%	472,435,552	14,129	86,970	191,006,596	2,589,840,021	2,589,840,021	73.8%	175,666,973	5,742,277	169,924,696	5,081.94	6.56%
80,001- 100,000	110,780	164	13,019,491,840	117,352	80,364,110	1,110,944	81.1%	1,646,687,054	14,843	304,641	618,077,109	9,923,495,633	9,923,495,633	76.2%	676,725,016	19,255,259	657,469,757	5,926.14	6.63%	
100,001- 120,000	72,539	111	10,120,875,642	139,310	69,365,246	663,181,910	72,650	86.7%	1,176,343,109	16,192	205,215	410,970,630	7,939,745,239	7,939,745,239	78.4%	549,230,802	15,581,960	533,648,842	7,345.48	6.72%
120,001- 160,000	80,125	148	13,735,735,068	171,113	108,178,433	866,359,378	80,273	90.8%	1,479,417,055	18,430	232,062	465,068,961	11,033,068,078	11,033,068,078	80.3%	781,359,410	22,881,379	758,478,031	9,448.73	6.87%
160,001- 200,000	38,902	87	8,428,410,365	216,174	98,849,176	838,989,931	93,184	93.1%	1,479,891,588	21,644	115,804	232,015,342	6,934,456,589	6,934,456,589	82.3%	301,413,668	15,649,445	485,764,223	12,459.01	7.01%
200,001 or more	75,814	264	41,019,781,122	539,181	1,533,385,349	2,340,969,229	76,078	94.8%	2,989,055,066	39,289	232,604	465,698,750	36,757,443,426	36,757,443,426	89.6%	2,778,502,387	216,328,144	2,562,174,243	33,678.25	6.97%
TOTAL	1,285,056	263,366	145,112,942,594	93,717	3,448,397,095	17,710,043,405	1,548,422	39.4%	22,981,014,078	14,842	3,402,288	7,788,473,088	100,081,809,118	100,079,673,556	69.0%	7,383,393,746	389,162,227	6,994,231,519	4,517.01	6.70%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
FAGI Bracket																				
Non-Positive AGI	361	22,215	(2,289,743,606)	(101,424)	1,339,126,873	243,836,116	22,576	38.0%	336,279,596	14,895	38,147	82,953,805	(1,613,686,250)	(1,610,991,698)	70.5%	3,193,935	592,463	2,601,472	115.23	-0.11%
\$ 1- 3,999	5,911	33,552	80,417,507	2,038	9,153,961	27,718,031	39,463	19.5%	199,478,586	5,055	29,444	74,322,282	(211,947,432)	(211,947,431)	-263.6%	457,383	17,334	440,049	11.15	0.55%
4,000- 9,999	23,037	36,082	417,554,454	7,063	17,147,319	109,083,382	59,119	15.2%	399,235,384	6,753	66,529	167,268,739	(240,885,731)	(240,878,810)	-57.7%	4,509,754	283,367	4,226,387	71.49	1.01%
10,000- 14,999	24,234	31,852	703,017,892	12,535	12,489,671	170,974,451	56,086	15.7%	478,539,935	8,532	83,444	209,303,797	(143,310,620)	(143,296,040)	-20.4%	8,674,530	922,868	7,751,662	138.21	1.10%
15,000- 19,999	30,685	24,544	964,383,408	17,462	12,340,434	211,309,650	55,229	17.0%	508,920,110	9,215	92,009	230,303,534	26,190,520	26,193,028	2.7%	15,796,945	2,051,167	13,745,778	248.89	1.43%
20,000- 24,999	37,689	18,932	1,275,463,215	22,526	12,763,798	255,014,227	56,621	19.6%	551,840,228	9,746	100,028	250,804,697	230,567,861	230,550,864	18.1%	26,315,241	3,081,357	23,233,884	410.34	1.82%
25,000- 29,999	45,691	15,206	1,676,718,417	27,534	13,652,369	307,965,081	60,897	23.5%	611,451,075	10,041	109,594	577,890,746	497,063,884	497,035,033	29.6%	41,674,399	4,001,030	37,673,369	618.64	2.25%
30,000- 39,999	106,844	21,679	4,497,164,929	34,991	28,148,061	727,548,086	128,523	31.0%	1,370,241,385	10,661	231,042	573,791,444	1,849,732,075	1,849,706,871	41.1%	135,409,668	8,866,982	126,542,686	984.59	2.81%
40,000- 49,999	109,304	15,078	5,588,168,999	44,927	31,885,501	882,726,877	124,382	42.0%	1,423,415,653	11,444	226,955	567,388,324	2,746,523,646	2,746,379,772	49.1%	191,903,640	8,859,864	183,043,776	1,471.63	3.28%
50,000- 59,999	102,826	11,952	6,303,798,455	54,922	39,443,608	1,049,529,138	114,778	49.5%	1,421,530,437	12,385	224,249	557,829,988	3,314,352,500	3,314,253,644	52.6%	228,422,326	9,796,250	218,626,076	1,904.77	3.47%
60,000- 69,999	95,737	8,940	6,797,968,427	64,942	41,229,418	1,118,397,605	104,677	55.4%	1,402,867,243	13,402	226,550	546,808,618	3,771,124,379	3,771,123,449	55.5%	257,915,191	11,352,911	246,562,280	2,355.46	3.63%
70,000- 79,999	91,532	6,505	7,346,626,624	74,937	39,265,252	1,123,127,945	98,037	62.0%	1,366,399,470	13,938	231,588	565,238,542	4,331,125,919	4,330,652,851	59.0%	294,730,592	13,112,566	281,618,026	2,872.57	3.83%
80,000- 89,999	86,293	4,831	7,738,964,394	84,928	39,811,658	1,126,633,730	91,124	68.7%	1,312,629,160	14,405	229,337	557,933,345	4,781,579,817	4,781,263,655	61.8%	325,198,468	13,937,951	311,260,517	3,415.79	4.02%
90,000- 99,999	78,056	3,659	7,745,430,764	94,890	35,692,950	1,068,932,159	81,625	74.9%	1,215,440,466	14,891	214,441	525,524,700	4,971,226,388	4,970,678,991	64.2%	338,835,194	14,478,226	324,356,968	3,973.75	4.19%
100,000- 149,999	237,191	6,																		