ALL RETURNS

	Num	her	D-400 Filing Financial Statistics:						Modifications		Deductions Claimed Pursuant to				Computed NC T	avable Income	1			Aver-	
	of Returns		Balance Tax Due				Federal		to Federal				(a2)] by Type††:		[includes returns with deficit]		1		Net	age	
			Balance Tax Due		Overpayment		AGI	Aver-			Standard Deduction		Itemized Deductions				Í	i '	Tax	Net Tax	ı
	Filed:		[Net Tax†		[Net Tax†		[includes	age	AG								Computed		Liability	Per	Effec-
	[Com-	No	Number	> Pre-	Number	< Pre-	returns	Federal			Number		Number		[before	[after	Gross	Total	after	Return	tive
	bined	Tax	of	payments]	of	payments]	with	AGI			of	Deduction	of	Deduction	residency	residency	Tax	Credits	application	[All	Tax
	Filing	Lia-	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	proration]	proration]	Liability	Taken	of credits]	Returns	Rate†††
Income Level	Statuses]	bility]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level				£.,3		£1.3	2.7	2.7	£., 3		E OF NC T	AXABLE INC	OME	1.3	2.7	1.3		£.,3	2.13	£1.3	
No Taxable Income	831,860	831,860	2,392	359,982	469,985	116,492,230	46,767,977,908	56,221	2,159,610,519	6,309,591,583	751,602	7,593,783,000	80,258	4,334,392,055	30,689,821,790	(7,451,920,844)	_	_	_		_
\$ 1 - 2,000	236,266	55,289	65,537	2,788,969	153,259	30,036,857	11,480,598,314	48,592	183,424,671	526,826,414	213,973	2,133,105,000	22,293	627,348,589	8,376,742,982	224,699,556	13,032,419	3,468,513	9,563,906	40.48	4.26%
2.001 - 4.000	198,416	31,132	64,596	7,088,026	123,572	29,140,179	9,196,968,024	46,352	110,958,016	437,423,764	187,847	1,891,792,500		560,829,649	6,417,880,127	589,024,445	34,163,654	8,508,843	25,654,811	129.30	4.36%
4,001 - 6,000	176,450	11,253	67,024	10,602,788	104,500	27,586,807	7,605,811,335	43,105	116,651,538	372,913,327	167,933	1,707,375,000		346,411,009	5,295,763,538	878,120,302	50,931,266	10,222,732	40,708,534	230.71	4.64%
6,001 - 10,000	308,925	4,124	128,862	27,566,883	175,233	50,472,402	14,277,451,012	46,217	121,482,520	699,069,853	293,399	3,029,733,000		698,917,017	9,971,213,662	2,456,130,721	142,455,836	20,120,926	122,334,910	396.00	4.98%
10,001 - 10,625	44,723	176	19,246	4,854,700	24,851	7,445,291	2,247,452,760	50,253	12,725,027	116,689,928	42,430	442,101,000		89,741,503	1,611,645,356	461,189,656	26,748,973	3,024,820	23,724,153	530.47	5.14%
10,626 - 12,750	146,253	411	63,746	17,170,865	80,265	24,375,300	6,328,291,319	43,269	42,143,978	348,041,010	138,765	1,451,509,500		250,551,012	4,320,333,775	1,708,053,017	99,067,091	10,021,637	89,045,454	608.85	5.21%
12,751 - 15,000	147,679	372	65,425	18,879,146	79,704	25,203,829	7,151,805,334	48,428	49,213,763	377,786,983	139,610	1,471,126,500		320,005,766	5,032,099,848	2,047,390,802	118,748,924	10,392,770	108,356,154	733.73	5.29%
15,001 - 17,000	123,022	294	55,271	17,208,156	65,505	21,267,444	6,271,389,889	50,978	48,919,132	346,384,089	115,972	1,232,443,500		280,924,143	4.460.557.289	1,967,088,868	114,091,294	8.845,952	105,245,342	855.50	5.35%
17,001 - 20,000	172,083	427	78,547	25,933,447	90,299	29,748,423	8,516,137,363	49,489	52,964,277	497,563,385	161,446	1,724,863,500	,	340,479,707	6,006,195,048	3,179,135,061	184,389,960	12,642,978	171,746,982	998.05	5.40%
20,001 - 21,250	67,534	151	31,533	10,894,003	34,691	11,435,405	3,704,147,675	54,849	18,761,542	214,752,432	63,041	676,536,000		172,103,327	2,659,517,458	1,392,674,666	80,775,144	4,531,955	76,243,189	1,128.96	5.47%
21,251 - 25,000	187,237	450	89,069	31,915,947	94,562	31,530,988	10,366,816,601	55,367	295,755,681	825,029,791	173,339	1,859,889,000		416,450,297	7,561,203,194	4,323,055,492	250,737,590	12,578,119	238,159,471	1,271.97	5.51%
25,001 - 30,000	214,729	470	105,288	40,952,950	105,713	36,413,901	13,801,724,280	64,275	116,150,992	893,358,746	195,169	2,118,796,500	19,560	587,697,952	10,318,022,075	5,889,580,958	341,596,230	13,842,619	327,753,611	1,526.36	5.56%
30,001 - 40,000	331,774	832	166,441	74,265,216	160,542	59,034,895	22,288,220,510	67,179	130,473,566	1,547,366,922	291,944	3,285,772,500	39,830	796,605,634	16,788,949,020	11,524,655,962	668,430,041	23,899,784	644,530,257	1.942.68	5.59%
40,001 - 50,000	246,168	596	124,111	65,320,833	119,272	49,034,071	19,723,739,173	80,123	110,076,142	1,221,809,571	207,976	2,492,898,000		907,633,533	15,211,474,211	11,017,115,140	638,992,740	21,501,777	617,490,963	2,508.41	5.60%
50,001 - 60,000	187,952	486	95,806	58,574,964	90,460	40,141,199	16,677,094,485	88,731	85,534,113	938,242,014	154,291	1,962,628,500		644,401,389	13,217,356,695	10,299,360,848	597,363,177	19,777,519	577,585,658	3.073.05	5.61%
60,001 - 75,000	210,456	569	109,732	76,053,117	99,232	48,667,530	21,971,434,880	104,399	166,532,983	1,089,189,625	166,015	2,222,041,500	44,441	1,082,977,302	17,743,759,436	14.117.513.087	818,815,765	27,651,816	791,163,949	3,759.28	5.60%
75,001 - 80,000	56,304	136	29,960	22,860,396	26,014	13,970,696	7,889,523,563	140,124	46,588,571	316,004,105	42,936	589,954,500	13,368	366,441,385	6,663,712,144	4,360,923,205	252,933,491	8,340,089	244,593,402	4,344,16	5.61%
80,001 - 100,000	170,240	390	97,869	82,645,026	71,385	42,233,845	22,617,082,875	132,854	139,012,536	839,669,754	123,283	1,719,796,500	- ,	1,340,420,363	18,856,208,794	15,188,317,585	880,922,743	21,601,408	859,321,335	5.047.71	5.66%
100,001 - 120,000	106,407	240	62,013	63,629,326	43,748	31,802,467	16,465,774,998	154,743	167,325,727	579,556,706	69,334	981,865,500	.,	937,970,132	14,133,708,387	11,621,522,745	674,048,667	16,061,828	657,986,839	6.183.68	5.66%
120,001 - 160,000	115,949	292	68,462	92,117,039	46,884	44,630,682	21,988,028,493	189,635	215,696,410	675,204,764	64,793	922,441,500		1,277,761,802	19,328,316,837	15,942,476,022	924,663,545	24,359,187	900,304,358	7,764.66	5.65%
160,001 - 200,000	57,554	157	33,570	62,140,496	23,677	31,702,970	14,608,855,070	253,829	152,520,365	375,165,276	26,098	372,639,000		865,493,970	13,148,077,189	., , .,.	593,814,783	17,599,620	576,215,163	10,011.73	5.63%
200,001 or more	116,173	489	58,878	319,495,237	56,701	372,867,453	93,059,849,609		2,810,179,210		32,637	462,157,500				57,641,107,895	3,343,184,182			26,450,36	5,33%
TOTAL	4,454,154	940,596	1,683,378		2,340,054		405,006,175,470			21,961,645,968	3,823,833	42,345,249,000	630,321	24,403,043,011	323,648,938,770					2,308.08	5.50%
FAGI Level										B. BY SIZE OF	FEDERA	L ADJUSTED	GROSS I	NCOME							
Non-Positive AGI	74,095	73,544	513	569,429	19,611	27,865,969	(12,386,808,210)	(167,175)	962,869,330	284,275,012	47,445	490,734,000	26,650	122,148,036	(12,321,095,928)	(3,793,047,429)	1,912,753	203,468	1,709,285	23.07	-0.01%
\$ 1 - 3.999	215,807	208,555	1,426	266,948	127,680	8,097,102	463,252,442	2,147	11,605,928	12,670,182	204,957	1,713,228,000		25,137,637	(1,276,177,449)	(1,252,863,509)	406,611	9,095	397,516	1.84	0.09%
4.000 - 9.999	419,251	301,182	34,505	2,462,589	302,889	40,975,065	2,994,372,451	7,142	21,249,856	57,123,699	412,847	3,679,243,500		51,466,587	(772,211,480)	(759,478,656)	9,760,177	769,351	8,990,826	21.44	0.30%
10,000 - 14,999	381,853	152,982	101,314	14,745,147	226,551	45,781,848	4,778,222,963	12,513	16,492,443	140,107,770	374,683	3,665,403,000		69,611,517	919,593,119	874,907,406	64,664,566	7,961,388	56,703,178	148.49	1.19%
15,000 - 19,999	347,321	52,495	125,644	23,313,050	196,044	53,014,385	6,054,988,063	17,433	19,756,225	242,750,626	339,065	3,464,247,000		85,242,707	2,282,503,954	2,183,984,053	133,161,037	21,667,078	111,493,959	321.01	1.84%
20,000 - 24,999	310,298	18,466	126,334	28,839,346	167,653	49,888,516	6,967,642,578	22,455	19,723,411	330,283,580	300,903	3,135,841,500		119,288,903	3,401,952,005	3,254,563,345	195,784,056	22,505,596	173,278,460	558.43	2.49%
25,000 - 29,999	280,115	13,880	118,508	31,533,892	147,276	45,643,359	7,690,705,243	27,456	20,666,594	417,108,389	268,983	2,846,556,000	. ,	126,273,873	4,321,433,576	4,137,775,204	245,330,194	21,513,757	223,816,437	799.02	2.91%
30,000 - 39,999	457,661	22,852	202,166	62,712,161	233,526	74,534,263	15,891,703,514	34,724	40,842,747	1,015,827,171	430,110	4,651,386,000		321,992,488	9,943,340,602	9,487,198,231	559,205,800	33,608,253	525,597,547	1,148.44	3.31%
40,000 - 49,999	333,266	17,622	154,418	59,280,733	163,799	55,691,644	14,915,476,997	44,755	45,196,608	1,237,391,462	299,652	3,383,692,500		405,297,934	9,934,291,710	9,406,344,294	552,257,088	23,153,373	529,103,715	1,587.63	3.55%
50,000 - 59,999	262,201	14,245	122,542	56,918,267	128,507	48,350,806	14,379,350,082	54,841	47,692,810	1,455,232,411	226,096	2,713,845,000		464,565,279	9,793,400,203	9,192,916,879	538,592,573	20,178,480	518,414,093	1,977.16	3.61%
60,000 - 69,999	214,175	11,060	101,286	54,369,775	104,721	42,373,178	13,889,884,687	64,853	51,728,473	1,505,152,123	180,513	2,303,763,000	33,662	471,195,035	9,661,503,002	9,008,062,394	526,598,315	18,544,241	508,054,074	2,372.14	3.66%
70,000 - 79,999	180,323	8,372	87,920	52,337,913	86,313	37,795,631	13,497,197,678	74,850	48,326,067	1,481,544,436	148,973	1,990,491,000	31,350	475,253,460	9,598,234,849	8,911,829,708	520,044,604	18,305,926	501,738,678	2,782.44	3.72%
80,000 - 89,999	152,960	6,679	76,648	50,256,571	71,438	33,505,308	12,980,253,857	84,860	48,821,280	1,424,091,228	123,043	1,691,428,500		487,054,646	9,426,500,763	8,728,193,454	508,654,011	16,770,664	491,883,347	3,215.76	3.79%
90,000 - 99,999	128,394	5,342	65,086	47,118,537	59,388	30,256,137	12,178,463,758	94,852	49,728,433	1,315,066,292	100,035	1,402,032,000		491,807,004	9,019,286,895	8,315,548,825	484,303,555	15,915,110	468,388,445	3,648.06	3.85%
100,000 - 149,999	353,495	12,456	197,456	179,733,524	146,237	94,720,230	42,607,171,997	120,531	232,375,437	3,857,078,456	240,728	3,425,514,000		2,173,626,967	33,383,328,010	30,343,737,978	1,763,537,296	40,044,470	1,723,492,826	4,875.58	4.05%
150,000 - 199,999	136,027	4,974	75,569	105,342,527	56,069	53,991,358	23,335,856,029	171,553	185,409,673	1,501,868,537	69,445	993,543,000			19,577,846,415	17,138,590,855	994,569,247	26,388,737	968,180,510	7,117.56	4.15%
200,000 - 499,999	151,966	8,530	75,371	202,023,914	68,996	131,814,996	43,901,928,203	288,893	638,288,914	1,610,102,483	49,503	702,003,000		2,739,235,879	39,488,875,755	31,296,260,285	1,815,746,652	71,144,056	1,744,602,596	11,480.22	3.97%
500,000 - 999,999	30,485	3,064	10,985	68,764,677	17,077	80,641,802	20,839,347,295	683,593	518,123,817	496,845,264	4,868	66,414,000	25,617	1,116,543,781	19,677,668,067	12,120,999,957	703,088,881	49,941,905	653,146,976	21,425.19	3.13%
1,000,000 or more	24,461	4,296	5,687	92,728,512	16,279	220,293,264	160,027,165,844	6,542,135	4,373,803,233	3,577,126,847	1,984	25,884,000	. , .	13,209,293,527	147,588,664,703	21,019,876,636	1,232,290,099	160,736,086	1,071,554,013	43,806.63	0.67%
TOTAL	4,454,154						405,006,175,470			21,961,645,968					323,648,938,770					2,308.08	
						- / / /															

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

tax system during 2015; 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.

Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits †Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

^{††}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 allowable for NC tax purposes. Basic standard deduction allowances vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, and

charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015). †††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