## ALL RETURNS

-	Number of				Modifications to		Deductions Claimed Pursuant to				Personal Exemption		Computed NC Taxable Income					Aver-	
			Federal					[§105-134.6.(a	a2)] by Ty	2)] by Type+:		wance++:	[includes returns with deficit]		i	1	Net	age	
	Returns		AGI	Aver-	Federal		Standard Deduction		Itemized Deductions								Tax	Net Tax	ł
	Filed:		[includes	age	AGI:						Number				Computed		Liability	Per	Effec-
	[Com-	[No	returns	Federal			Number		Number		of		[before	[after	Gross	Total	[after	Return	tive
	bined	Tax	with	AGI			of	Deduction	of	Deduction	Exemp-	Allowance	residency	residency	Tax	Credits	application	[All	Tax
	Filing	Lia-	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	tions	Amount	proration]	proration]	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	Statuses]	bility]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level										TAXABLE INC									
No Taxable Income	864,063	864,063	47,425,199,880	54,886	7,843,644,971	11,228,737,936	564,916	2,373,536,164		10,682,737,200	1,632,920	3,956,380,450	27,027,453,101	(8,229,366,625)	-		<del>.</del> .		
\$ 1 - 2,000	255,418	76,479	10,350,449,191	40,524	347,823,317	961,629,411	195,175	734,296,342	60,243	1,378,692,336	384,151	945,074,005	6,678,580,414	242,402,286	14,553,725	5,007,071	9,546,654	37.38	3.94%
2,001 - 4,000	209,224	54,399	7,762,640,423	37,102	177,694,702	705,352,902	163,727	632,437,892	45,497	895,129,601	339,639	841,532,411	4,865,882,319	623,337,565	37,460,728	12,448,099	25,012,629	119.55	4.01%
4,001 - 6,000	186,658	29,886	6,692,727,097	35,856	248,552,380	621,493,386	146,582	577,933,920	40,076	804,973,910	323,741	803,840,509	4,133,037,753	930,062,532	55,904,525	17,130,075	38,774,450	207.73	4.17%
6,001 - 10,000	323,409	21,443	11,759,101,734	36,360	241,519,132	1,204,882,715	253,126	1,023,950,943	70,283	1,283,057,356	601,160	1,495,345,010	6,993,384,842	2,568,924,844	154,309,959	38,051,965	116,257,994	359.48	4.53%
10,001 - 10,625	46,059	949	1,720,361,378	37,351	13,622,653	166,394,770	35,556	146,217,432	10,503	181,927,207	88,767	220,737,064	1,018,707,558	475,024,154	28,528,021	5,778,028	22,749,993	493.93	4.79%
10,626 - 12,750	149,085	2,089	5,927,099,766	39,757	53,696,385	545,739,150	114,216	471,435,001	34,869	574,277,268	290,710	723,810,565	3,665,534,167	1,740,861,549	104,566,408	18,722,969	85,843,439	575.80	4.93%
12,751 - 15,000 15,001 - 17,000	148,872 125,359	1,229 708	5,858,833,010 5,199,452,235	39,355	93,596,009 253,280,148	562,736,984	112,319 93,163	467,162,883 389,593,997	36,553 32,196	553,125,169	293,914 247,784	731,348,555 616,688,456	3,638,055,428	2,063,905,062 2,004,695,545	124,764,291 122,344,725	18,484,256 15,059,837	106,280,035 107,284,888	713.90 855.82	5.15% 5.35%
17,001 - 17,000	172,313	609	7,627,216,419	41,476 44,264	103,078,918	697,436,087 726,515,433	124,521	525,810,015	47,792	444,916,450 664,572,010	341,674	849,500,604	3,304,097,393 4,963,897,276	3,183,973,732	196,475,844	19,984,599	176,491,245	1.024.25	5.54%
20,001 - 21,250	67,100	180	3,567,597,427	53,168	33,655,470	308,926,825	47,311	201,196,113	19,789	337,663,065	132,229	328,792,949	2,424,673,946	1,383,560,436	86,147,767	7,337,946	78,809,821	1,174.51	5.70%
21,251 - 25,000	185,241	453	9,071,415,208	48,971	59,046,042	873,862,500	126,562	538,649,816	58,679	758,101,366	361.055	896,298,197	6,063,549,371	4,278,327,101	269,546,299	18,936,962	250,609,337	1,352.88	5.86%
25,001 - 30,000	212,380	521	11,906,898,511	56,064	130,765,140	1,168,851,606	136,124	586,886,169	76,256	1,160,021,270	411,389	1.019.397.605	8,102,507,001	5,822,528,249	373,014,414	20,000,878	353,013,536	1,662.18	6.06%
30,001 - 40,000	320,960	695	20,818,158,283	64,862	137,874,556	1,897,322,900	181,524	821,098,973	139,436	2,093,035,111	645,020	1,589,942,660	14,554,633,196	11,140,730,244	726,063,455	32,338,288	693,725,167	2,161.41	6.23%
40,001 - 50,000	232,715	481	18,451,307,935	79,287	126,998,508	1,518,169,094	112,347	547,596,414	120,368	1,795,406,216	504,952	1,231,094,794	13,486,039,925	10,411,977,244	687,878,018	28,527,345	659,350,673	2,833.30	6.33%
50,001 - 60,000	175,605	279	15,656,768,634	89,159	108,977,238	1,194,686,519	71,380	370,904,320	104,225	1,619,897,718	412,490	986,750,641	11,593,506,674	9,623,578,805	641,356,305	25,623,400	615,732,905	3,506,35	6.40%
60,001 - 75,000	191,977	322	19,649,573,868	102,354	172,203,516	1,369,383,401	62,020	333,793,603	129,957	1,979,660,465	478,392	1,118,152,419	15,020,787,495	12,862,883,670	866,121,324	31,526,689	834,594,635	4,347.37	6.49%
75,001 - 80,000	48,043	75	5,672,995,130	118,082	39,629,439	369,343,987	12,552	68,712,310	35,491	572,483,749	122,878	274,439,775	4,427,644,748	3,720,396,722	252,326,262	8,167,765	244,158,497	5,082.08	6.56%
80,001 - 100,000	144,569	209	19,249,756,035	133,153	214,189,516	1,221,179,262	27,218	150,400,791	117,351	1,958,972,742	388,373	795,330,383	15,338,062,373	12,906,564,098	880,335,030	24,311,893	856,023,137	5,921.21	6.63%
100,001 - 120,000	88,700	131	15,246,564,760	171,889	143,074,389	821,185,140	11,843	66,013,265	76,857	1,464,102,189	246,118	492,954,425	12,545,384,130	9,687,159,508	670,322,405	18,393,482	651,928,923	7,349.82	6.73%
120,001 - 160,000	93,508	177	20,715,985,531	221,542	285,285,651	1,080,390,370	8,721	48,691,349	84,787	1,933,700,222	266,136	533,323,021	17,405,166,221	12,842,069,417	909,738,553	26,244,149	883,494,404	9,448.33	6.88%
160,001 - 200,000	44,313	101	11,006,123,717	248,372	193,074,773	642,739,922	3,101	17,341,301	41,212	979,952,872	129,814	260,170,844	9,298,993,551	7,878,847,211	569,851,782	17,655,799	552,195,983	12,461.26	7.01%
200,001 or more	85,585	319	63,354,584,604	740,253	2,618,146,535	3,165,078,288	4,477	25,092,425	81,108	4,702,008,400	258,302	517,246,110	57,563,305,916	41,639,038,529	3,148,191,198	238,390,734	2,909,800,464	33,998.95	6.99%
TOTAL	4,371,156	1,055,797	344,690,810,778	78,856	13,639,429,388	33,052,038,587	2,608,481	11,118,751,438	1,762,675	38,818,413,893	8,901,608	21,228,151,452	254,112,884,797	149,801,481,878	10,919,801,038	648,122,229	10,271,678,809	2,349.88	6.50%
FAGI Level								B. BY SIZE OF	F FEDERA	AL ADJUSTED	GROSS IN	COME							
Non-Positive AGI	70,232	69,351	(13,322,951,616)	(189,699)	7,869,272,638	587,938,748	41,227	116,057,087	29,005	897,654,918	112,860	211,498,772	(7,266,828,503)	(2,380,801,537)	4,525,489	700,161	3,825,328	54.47	-0.03%
\$ 1 - 3,999	215,600	180,035	476,992,780	2,212	27,864,896	92,517,297	173,110	516,569,628	42,490	213,200,799	158,017	400,458,302	(717,888,351)	(711,568,706)	1,925,636	78,632	1,847,004	8.57	0.39%
4,000 - 9,999	420,480	219,949	3,001,810,147	7,139	46,627,859	494,550,509	355,964	1,280,402,420	64,516	429,941,726	518,839	1,304,263,152	(460,719,800)	(473,310,040)	34,778,661	2,474,896	32,303,765	76.83	1.08%
10,000 - 14,999	385,492	184,139	4,827,042,515	12,522	31,491,034	821,414,371	324,846	1,280,485,894	60,646	513,208,743	674,808	1,691,762,421	551,662,120	495,755,466	80,829,295	13,591,186	67,238,109	174.42	1.39%
15,000 - 19,999	350,294	117,415	6,105,473,718	17,430	30,453,634	779,364,701	290,620	1,190,225,851	59,674	544,342,796	678,283	1,698,960,395	1,923,033,609	1,609,889,625	141,982,495	30,480,901	111,501,594	318.31	1.83%
20,000 - 24,999	312,452	60,479	7,014,283,677	22,449	29,606,586	754,653,413	251,205	1,050,321,452	61,247	592,809,672	628,659	1,574,614,991	3,071,490,735	2,933,858,045	202,728,061	36,127,439	166,600,622	533.20	2.38%
25,000 - 29,999	280,617	37,503	7,705,065,447	27,458	32,044,117	809,523,592	215,061	915,404,546	65,556	657,171,596	573,678	1,436,131,860	3,918,877,970	3,750,136,358	251,823,434	33,982,683	217,840,751	776.29	2.83%
30,000 - 39,999	451,066	46,012	15,648,016,232	34,691	58,341,750	1,711,698,059	312,626	1,376,476,401	138,440	1,478,461,406	923,643	2,312,532,347	8,827,189,769	8,425,091,984	563,369,012	48,960,427	514,408,585	1,140.43	3.29%
40,000 - 49,999	326,209	30,283	14,600,181,797	44,757	57,209,280	1,863,424,205	191,415	904,744,459	134,794	1,547,213,652	676,298	1,693,116,132	8,648,892,629	8,177,245,189	549,013,362	31,513,288	517,500,074	1,586.41	3.54%
50,000 - 59,999	256,842	22,842	14,083,960,777	54,835	71,934,728	2,038,105,448	131,797	672,436,816	125,045	1,559,996,419	555,169	1,384,861,133	8,500,495,689	7,979,054,972	536,927,458	26,265,120	510,662,338	1,988.24	3.63%
60,000 - 69,999	210,552	16,646	13,655,519,829	64,856	65,713,377	2,050,118,379	95,615	517,417,319	114,937	1,551,180,681	483,681	1,177,447,471	8,425,069,357	7,867,103,166	530,019,204	24,650,386	505,368,818	2,400.21	3.70%
70,000 - 79,999 80,000 - 89,999	177,414 149,205	12,421 9,354	13,279,364,033 12,659,597,603	74,850 84,847	63,405,538 61,489,707	1,972,283,084 1,885,604,828	69,125 48,041	388,910,389 277,559,646	108,289 101,164	1,522,252,305 1,470,793,008	427,911	1,048,900,297 913,727,710	8,410,423,496 8,173,402,119	7,818,495,175 7,573,611,311	528,030,062 512,886,370	23,424,021 21,512,291	504,606,041 491,374,079	2,844.23 3,293.28	3.80% 3.88%
,	. ,	. ,					-		. , .		374,405				, ,		, ,	.,	
90,000 - 99,999	123,294 332,083	7,227	11,692,265,288 39,993,994,049	94,832 120,434	56,252,738 292,546,478	1,706,728,552 5,239,573,384	32,341 54,897	189,879,390 323,531,909	90,953 277,186	1,366,636,114 4,681,009,421	319,042 895,957	782,644,733 1,794,391,857	7,702,629,236 28,248,033,956	7,113,340,970 25,727,972,593	483,382,790 1,766,530,547	19,984,010 48,113,288	463,398,780 1,718,417,259	3,758.49 5,174.66	3.96% 4.30%
100,000 - 149,999 150,000 - 199,999	332,083 124,523	15,606 5,504			292,546,478		54,897 11.067	64,535,344	113,456		352,672	706,450,909		25,727,972,593 14.128.014.888	998,168,121	48,113,288 28,429,730	969,738,391	7,787.62	4.54%
200,000 - 499,999	136,614	10,985	21,354,736,706 39,429,812,067	171,492 288,622	692,352,036	2,325,217,708 3,501,067,934	7,476	42,565,380	113,456	2,362,115,172 3,904,625,153	403,431	807,573,242	16,106,073,798 31,866,332,394	14,128,014,888 24,980,916,900	1,832,646,513	72,987,519	1,759,658,994	12,880.52	4.54%
500,000 - 499,999	28,163	5,249	19,210,364,955	682,114	559,236,185	1,251,648,945	1,152	6,287,541	27,011		86,038	172,236,528	16,729,418,975	9,628,647,471	730,294,144	48.437.105	681,857,039	24,211.09	3.55%
1,000,000 - 999,999	20,024		19,210,364,955	5,656,976	3,383,930,582	3,166,605,431	1,152 896	4,939,966	, ,	11,915,791,161	58,217	116,579,200	101,455,295,599	15,158,028,048	1,169,940,384	., . ,	1,033,531,239	51,614.62	0.91%
TOTAL			344,690,810,778										254,112,884,797						
-31mL	.,571,150	2,000,171	2,070,010,770	70,000	10,000,741,000	22,022,020,207	-,000,401	11,110,701,400	1,702,075	20,010,710,073	3,701,000		20 1,112,004,777	1.,001,701,070	10,717,001,030	0.09122927	10,271,070,007	2,047.00	2.70 /0

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.

<sup>\*</sup>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

<sup>\*</sup>Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

<sup>\*\*</sup>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 \$47,764,619 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.

Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits (nonrefundable tax credits plus the portion of refundable EITC used to offset tax liability)

<sup>+</sup>In calculating NC taxable income, a taxpaver 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.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes. ++\$2,500 (\$2,000 for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.