ALL RETURNS

	Num		D-400 Filing Financial Statistics:						Modific	Modifications		Deductions Claimed Pursuant to				Computed NC Taxable Income				Aver-	
	of		Balance Tax Due				Federal		to		[§105-134.6.(a2)] b				[includes return	[includes returns with deficit]			Net	age	
	Returns		Balance Tax Due		Overpayment		AGI	Aver-			Standard Deduction		Itemized Deductions						Tax	Net Tax	
	File			[Net Tax†		[Net Tax†	[includes	age	AG	l:							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	4.4.424	D. J	of	Deduction	of	Deduction	residency	residency	Tax	Credits	application	[All	Tax
Income I and	Filing	Lia- bility]	Returns	Amount	Returns Filed	Amount	deficit]	Value	Additions	Deductions [\$]	Returns Filed	Amount	Returns Filed	Amount	proration]	proration]	Liability	Taken	of credits]	Returns]	Rate†††
Income Level NCTI Level	Statuses]	bilityj	Filed	[8]	riieu	[\$]	[\$]	[\$]	[\$]	. ,		[\$] AXABLE INCO		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
	052 2051	052 205	1.010	01.062	450.204	126 #20 006	10.000 845 580	55.004	1 255 505 501					6 502 402 401	20 200 422 600	(# 000 222 #4C)				1	
No Taxable Income	852,395	852,395	1,810	91,062	479,284	136,538,806	48,666,745,579		1,377,705,701	6,874,114,180	731,035	7,297,500,000	121,360	6,582,403,401	29,290,433,699	(7,809,323,746)	12 020 270	2 277 406	0.742.792	41.87	4.30%
\$ 1 - 2,000 2,001 - 4,000	232,677 203,387	52,446 31,088	68,283 66,851	2,828,973 7,160,748	148,284 125,973	31,493,322 30,210,919	12,273,100,950 9,850,233,327	52,747 48,431	190,014,686 147,042,303	535,665,283 450,051,368	209,854 186,771	2,074,635,000 1,862,317,500	22,823	801,299,644 584,986,597	9,051,515,709 7,099,920,165	226,436,470 603,915,430	13,020,279 34,725,604	3,277,496 8,407,153	9,742,783 26,318,451	129.40	4.36%
4,001 - 6,000	179,139	11,313	67,432	10,422,005	106,847	28,434,747	7,918,789,233	44,205	77,227,698	394,062,823	164,704	1,657,216,500	16,616 14,435	483,697,391	5,461,040,217	890,974,012	51,231,249	9,881,333	41,349,916	230.83	4.64%
6,001 - 10,000	310,049	4,301	127,624	26,259,170	177,823	52,736,268	13,616,479,485	43,917	132,462,075	738,207,720	284,838	2,913,100,500	25,211	758,332,168	9,339,301,173	2,464,532,608	141,711,311	19,674,889	122,036,422	393.60	4.95%
10,001 - 10,605	45,357	164	19,090	4,562,040	25,668	7,908,729	2,143,404,517	47,256	20,079,197	120,300,474	41,584	430,209,000	3,773	121,523,035	1,491,451,205	467,717,032	26,893,885	2,933,102	23,960,783	528.27	5.12%
10,626 - 12,750	147,594	468	63,755	16,422,849	81,870	25,612,383	7,169,012,749	48,573	59,610,220	354,514,806	135,453	1,404,138,000	12,141	333,014,319	5,136,955,844	1,724,262,800	99,145,202	9,846,620	89,298,582	605.03	5.18%
12,751 - 15,000	148,191	418	65,098	17,950,891	81,216	26,175,077	7,744,227,025	52,258	73,726,135	373,929,342	135,739	1,414,339,500	12,452	474,535,400	5,555,148,918	2,054,011,457	118,105,879	10.134.378	107,971,501	728.60	5.26%
15,001 - 17,000	124,965	315	55,920	16,348,935	67,459	22,515,250	6,555,332,669	52,457	53,259,393	351,274,600	114,253	1,199,376,000	10,712	350,604,970	4,707,336,492	1,997,987,579	114,884,392	8,771,690	106,112,702	849.14	5.31%
17,001 - 20,000	174,067	436	78,860	24,102,069	92,904	31,823,874	8,676,705,458	49,847	53,713,268	507,788,233	158,200	1,671,081,000	15,867	454,471,009	6,097,078,484	3,216,100,050	184,926,132	12,443,684	172,482,448	990.90	5.36%
20,001 - 21,250	67,849	169	31,260	10,026,431	35,715	12,210,394	3,422,038,009	50,436	21,817,330	213,266,046	61,231	651,006,000	6,618	172,942,763	2,406,640,530	1,399,337,999	80,462,007	4,491,674	75,970,333	1,119,70	5.43%
21,251 - 25,000	189,364	474	88,902	29,619,692	97,979	34,154,178	11,039,526,303	58,298	161,526,005	752,261,278	169,860	1,812,187,500	19,504	559,610,939	8,076,992,591	4,372,922,284	251,443,354	12,843,395	238,599,959	1,260.01	5.46%
25,001 - 30,000	221,578	511	106,744	37,650,864	112,097	40,034,765	12,632,428,238	57,011	127,588,664	900,426,958	196,228	2,104,639,500	25,350	638,871,113	9,116,079,331	6,078,217,748	349,497,857	14,370,761	335,127,096	1,512.46	5.51%
30,001 - 40,000	341,988	842	168,695	66,597,902	169,498	64,845,378	24,488,824,242	71,607	148,950,468	1,536,139,535	293,641	3,249,043,500	48,347	1,361,863,263	18,490,728,412	11,873,869,510	682,748,070	24,609,092	658,138,978	1,924.45	5.54%
40,001 - 50,000	252,502	654	125,636	58,716,819	124,627	52,447,934	20,848,986,008	82,570	148,068,406	1,220,589,140	208,071	2,446,417,500	44,431		16,312,267,504		649,722,870	22,230,786	627,492,084	2,485.10	5.55%
50,001 - 60,000	191,810	518	95,838	52,139,269	94,506	43,348,838	18,910,471,557	98,590	134,463,166	931,989,012	152,880	1,911,882,000	38,930	1,207,620,953	14,993,442,758	10,507,701,656	604,193,107	20,210,310	583,982,797	3,044.59	5.56%
60,001 - 75,000	217,603	611	111,319	68,355,207	104,838	52,375,941	24,214,249,602	111,277	155,008,347	1,018,167,202	168,438	2,229,664,500	49,165		19,993,399,309		839,508,332	28,340,128	811,168,204	3,727.74	5.56%
75,001 - 80,000	58,637	179	30,654	20,673,541	27,626	14,986,307	7,259,348,528	123,801	53,276,653	440,759,126	44,118	601,185,000	14,519	363,219,325	5,907,461,730	4,542,119,870	261,171,951	8,769,445	252,402,506	4,304.49	5.56%
80,001 - 100,000	178,235	452	100,929	75,029,098	76,275	46,743,590	25,808,117,748	144,798	183,392,629	817,854,347	128,098	1,781,529,000	50,137	1,366,926,407	22,025,200,623	15,913,486,633	915,025,921	23,620,949	891,404,972	5,001.29	5.60%
100,001 - 120,000	114,004	289	65,413	58,081,970	47,975	34,764,955	17,720,544,674	155,438	125,904,299	551,688,595	74,152	1,048,483,500	39,852		15,274,960,166	12,452,529,024	716,020,459	16,990,539	699,029,920	6,131.63	5.61%
120,001 - 160,000	125,258	295	72,386	83,799,312	52,192	49,635,459	25,291,008,330	201,911	244,048,130	668,434,506	70,279	1,001,863,500	54,979	1,633,379,422	22,231,379,032	17,225,996,119	990,494,853	26,363,537	964,131,316	7,697.16	5.60%
160,001 - 200,000	63,238	153	35,895	57,783,532	27,034	35,817,679	15,630,807,115	247,174	246,350,470	366,785,017	28,974	414,448,500	34,264	949,306,790	14,146,617,278	11,251,878,287	646,983,139	19,386,556	627,596,583	9,924.36	5.58%
200,001 or more	126,211	464	62,755	340,495,272	62,789		102,501,480,811		4,157,145,997	2,727,355,080	35,810	508,792,500	90,401	7,605,091,408		64,904,330,344	3,731,999,139	308,226,110	3,423,773,029	27,127.37	5.28%
TOTAL	4,566,098	958,955	1,711,149	1,085,117,651	2,420,479	1,243,617,935	434,381,862,158	95,132	8,092,381,240	22,845,624,671	3,794,211	41,685,055,500	771,887	29,920,824,237	348,022,738,990	192,258,665,098	11,503,914,992	615,823,627	10,888,091,365	2,384.55	5.44%
FAGI Level										B. BY SIZE OF	FEDERA	L ADJUSTED	GROSS I	NCOME				•			
Non-Positive AGI	66,370	65,947	459	828,384	16,153	31,022,821	(13,130,003,492)	(197,830)	1,439,010,826	401,346,116	44,045	448,887,000	22,325	264,430,472	(12,805,656,254)	(3,739,413,151)	3,348,529	245,043	3,103,486	46.76	-0.02%
\$ 1 - 3,999	215,402	213,783	1,221	330,956	126,232	8,484,714	475,200,954	2,206	24,450,426	13,661,049	208,668	1,736,301,000	6,734	90,263,690	(1,340,574,359)	(1,312,637,805)	501,259	15,573	485,686	2.25	0.10%
4,000 - 9,999	420,592	300,825	35,106	2,509,368	303,134	41,499,020	2,997,310,203	7,126	39,632,293	53,249,418	407,186	3,598,507,500	13,406	193,920,526	(808,734,948)	(790,856,963)	10,103,003	720,443	9,382,560	22.31	0.31%
10,000 - 14,999	384,425	151,672	102,556	14,532,615	226,303	45,639,317	4,806,258,843	12,502	28,747,945	142,250,663	367,211	3,561,822,000	17,214	258,801,487	872,132,638	826,603,793	64,913,706	7,834,558	57,079,148	148.48	1.19%
15,000 - 19,999	349,580	55,643	125,953	22,285,032	196,310	53,217,755	6,093,436,656	17,431	27,219,375	238,681,519	331,799	3,364,912,500	17,781	275,803,785	2,241,258,227	2,135,705,833	132,225,217	21,280,871	110,944,346	317.36	1.82%
20,000 - 24,999	314,337	20,929	128,618	28,470,590	169,318	50,527,026	7,059,626,297	22,459	28,089,901	328,063,774	296,199	3,053,335,500	18,138	290,410,501	3,415,906,422	3,259,961,100	196,074,578	21,925,575	174,149,003	554.02	2.47%
25,000 - 29,999	282,751	15,916	120,498	30,995,389	148,578	46,774,119	7,759,498,710	27,443	29,894,987	416,981,750	263,318	2,760,636,000	19,433	314,053,508	4,297,722,439	4,103,422,133	243,749,548	20,965,380	222,784,168	787.92	2.87%
30,000 - 39,999	471,454	25,155	208,662	61,238,913	241,699	78,729,374	16,391,419,661	34,768	58,153,888	1,008,600,603	428,657	4,581,703,500	42,797	670,702,286	10,188,567,161	9,715,719,972	570,952,846	33,842,594	537,110,252	1,139.26	3.28%
40,000 - 49,999	346,425	19,566	158,423	55,777,995	172,926	61,068,089	15,501,692,623	44,748	65,344,560	1,223,088,571	299,675	3,329,271,000	46,750	727,178,530	10,287,499,082	9,724,982,866	568,717,972	24,160,664	544,557,308	1,571.93	3.51%
50,000 - 59,999	270,071	15,967	123,414	51,121,955	135,074	52,123,436	14,807,608,711	54,829	60,487,401	1,443,396,574	222,749	2,629,344,000	47,322	763,961,974	10,031,393,564	9,419,445,061	549,801,045	20,919,104	528,881,941	1,958.31	3.57%
60,000 - 69,999	218,965	12,601	99,765	48,291,143	110,659	47,174,418	14,197,886,386	64,841	57,538,898	1,516,197,373	175,413	2,208,168,000	43,552	-))	9,782,128,365	9,111,117,433	530,837,052	18,892,814	511,944,238	2,338.02	3.61%
70,000 - 79,999	184,904	9,688	86,507	46,152,379	91,881	42,617,450	13,844,396,228	74,873	66,023,337	1,476,772,220	144,931	1,914,270,000	39,973	718,259,938	9,801,117,407	9,080,572,827	526,881,065	18,353,046	508,528,019	2,750.23	3.67%
80,000 - 89,999	158,236	7,706	75,973	44,374,338	76,970	38,026,168	13,429,625,219	84,871	56,706,328	1,421,250,471	121,353	1,656,447,000	36,883	694,243,488	9,714,390,588	8,974,570,680	519,713,546	17,523,525	502,190,021	3,173.68	3.74%
90,000 - 99,999	133,024	6,126	64,676	41,246,244	64,160	34,357,258	12,618,874,449	94,862	59,320,438	1,323,247,349	99,256	1,385,272,500	33,768	666,277,124	9,303,397,914	8,562,239,756	495,188,949	16,825,721	478,363,228	3,596.07	3.79%
100,000 - 149,999	375,962	14,484	202,781	161,437,477	162,395	110,552,865	45,358,080,479	120,645	258,601,007	4,007,879,495	248,127	3,523,929,000	127,835		35,410,205,531	32,147,848,578	1,853,925,052	42,941,921	1,810,983,131	4,816.93	3.99%
150,000 - 199,999	147,104	5,461	78,895	94,969,273	63,464	62,445,954	25,251,151,457	171,655	215,341,836	1,546,613,786	74,222	1,063,938,000	72,882	1,666,541,454	21,189,400,053	18,518,010,764	1,065,642,721	29,127,673	1,036,515,048	7,046.14	4.10%
200,000 - 499,999	165,475	9,325	78,926	191,095,537	78,376	139,986,223	47,832,109,376	289,059	739,435,996	1,691,846,110	53,675	764,080,500	111,800	3,088,478,977	43,027,139,785	33,880,119,290	1,948,901,292	75,214,850	1,873,686,442	11,323.08	3.92%
500,000 - 999,999	33,342	3,369	12,080	75,098,269	18,571		22,807,060,831	684,034	697,640,381	579,017,734	5,307	72,474,000	28,035	, , , .	21,611,503,317	13,115,772,533	754,308,599	50,010,858	704,297,741	21,123.44	3.09%
1,000,000 or more	27,679	4,792	6,636	114,361,793	18,276		176,280,628,567		4,140,741,417	4,013,480,097	2,420	31,756,500			161,803,942,057	25,525,480,398	1,468,129,013		1,273,105,599	45,995.36	0.72%
TOTAL				, , ,	, ,		434,381,862,158	,	, , ,					, , ,	348,022,738,990				, , ,	2,384.55	2.51%

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

tax system during 2016; 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 personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017.

^{††}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 applicable for taxable year 2015 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: qual fied home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

^{†††}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