

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated
tax system during 2013; 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.
Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed $100 \%$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.
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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
**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 $\$ 2,252,813$ 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.
+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 claimed under the Code
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. $+\mathbf{\$ 2 , 5 0 0}$ (\$2,000 for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

