ALL RETURNS: ITEMIZED DEDUCTIONS

	Number				Modifications		Itemized Deductions+:				Personal Exemption		Computed NC Taxable Income			NCTI			'	Aver-	
	of		Federal		to			as a	1 - T		Alle	owance++:	[includes returns with deficit]			as	1		Net	age	1
	Returns		AGI	Aver-	Federal			%							Effec-	a			Tax	Net Tax	1
	Filed:		[includes	age	AG	AGI:		of		Aver-	Number				tive	%	Computed		Liability	Per	Effec-
		No	returns	Federal			Number	All Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Tax	Tax	with	AGI			of	turns	Deduction	ID	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	[All ID	Tax
	Lia-	Lia-	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	bility	bility	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level																					
No Taxable Income	-	237,604	56,707,254,631	238,663	3,274,120,291	5,955,072,993	237,604	27.7%	11,251,052,216	47,352	463,039	1,093,811,950	41,681,437,762	(4,768,720,486)	-11.4%	73.5%		-	-	-	-
\$ 1 - 2,000	34,874	4,737	7,208,706,461	181,987	150,878,079	542,868,071	39,611	15.5%	1,261,615,003	31,850	80,575	185,143,352	5,369,958,114	35,864,526	0.7%	74.5%	2,152,782	303,918	1,848,864	46.68	5.16%
2,001 - 4,000	26,542	3,015	5,122,334,946	173,304	70,004,596	367,575,250	29,557	14.0%	923,337,496		58,948	139,291,104	3,762,135,692	88,090,259	2.3%	73.4%	5,293,543	807,575	/ /	151.77	5.09%
4,001 - 6,000	25,042	1,776	4,290,233,719	159,976	59,828,216	318,416,031	26,818	14.3%	652,527,670		53,169	126,875,571	3,252,242,664	133,807,813	4.1%	75.8%	8,042,577	1,158,019	6,884,558	256.71	5.15%
6,001 - 10,000	49,440	1,437	6,890,289,723	135,430	129,855,123	601,065,003	50,877	15.6%	1,355,178,479		102,436	246,553,190	4,817,348,174	406,405,925	8.4%	69.9%	24,411,432	2,950,793	21,460,639	421.81	5.28%
10,001 - 10,625	7,521	107	1,119,865,477	146,810	13,234,093	87,856,420	7,628	16.6%	181,270,045		15,376	37,217,281	826,755,824	78,656,250	9.5%	73.8%	4,723,528	487,270	4,236,258	555.36	5.39%
10,626 - 12,750	26,450	303	3,209,472,076	119,967	41,591,606	299,549,937	26,753	17.7%	615,655,886		54,157	131,007,478	2,204,850,381	312,598,380	14.2%	68.7%	18,781,368	1,816,039	16,965,329	634.15	5.43%
12,751 - 15,000	28,399	218	3,186,378,479	111,346	40,586,941	315,300,631	28,617	19.1%	634,987,848		57,572	139,841,603	2,136,835,338	397,069,929	18.6%	67.1%	24,005,083	1,984,978		769.48	5.55%
15,001 - 17,000	25,764	153	2,589,032,769	99,897	23,697,230	282,123,028	25,917	20.8%	556,486,397	21,472	52,268	127,045,716	1,647,074,858	414,727,990	25.2%	63.6%	25,289,830	1,879,118	23,410,712	903.30	5.64%
17,001 - 20,000	39,464	154	3,721,424,864	93,933	40,060,597	407,284,842	39,618	23.2%	766,361,710		79,832	194,228,480	2,393,610,429	733,241,902	30.6%	64.3%	45,172,342	2,854,239	42,318,103	1,068.15	5.77%
20,001 - 21,250	16,789	73	1,712,773,233	101,576	17,277,351	169,179,913	16,862	25.5%	333,905,495		33,640	81,796,201	1,145,168,975	347,883,238	30.4%	66.9%	21,600,450	1,215,441	20,385,009	1,208.93	5.86%
21,251 - 25,000	50,739	212	3,966,994,677	77,859	41,271,132	481,683,993	50,951	28.0%	801,210,762		101,938	247,773,091	2,477,597,963	1,178,731,253	47.6%	62.5%	74,061,207	3,759,585		1,379.79	5.96%
25,001 - 30,000	67,795	232	6,096,442,434	89,618	54,572,255	613,397,040	68,027	33.0%	1,122,241,258		136,208	330,701,592	4,084,674,799	1,870,851,256	45.8%	67.0%	119,664,097	5,386,790		1,679.88	6.11%
30,001 - 40,000	128,530	396	11,800,609,346	91,530	77,223,794	1,098,638,157	128,926	41.4%	<i>' ' '</i>		356,706	646,887,110	8,132,570,087	4,503,508,065	55.4%	68.9%	293,429,867	11,918,787	281,511,080	2,183.51	6.25%
40,001 - 50,000	114,617	322	12,836,760,766	111,683	98,252,889	957,821,672	114,939	50.7%	/ / /		259,870	620,566,892	9,407,509,039	5,158,378,071	54.8%	73.3%	340,737,980	14,085,491	326,652,489	2,841.96	6.33%
50,001 - 60,000	100,511	238	10,654,206,198	105,750	68,682,028	796,506,509	100,749	58.9%			247,131	580,862,652	7,778,422,585	5,531,937,368	71.1%	73.0%	368,635,815	14,890,491	, ,	3,511.15	6.39%
60,001 - 75,000	125,090	230	14,368,752,484	114,656	262,645,552	1,196,526,088	125,320	68.1%	2,002,235,651	15,977	325,468	746,473,852	10,686,162,445	8,415,223,659	78.7%	74.4%	566,472,424	20,976,878	, ,	4,352.82	6.48%
75,001 - 80,000	34,184	56	5,407,394,163	157,926	21,883,777	284,197,615	34,240	74.8%	617,858,646		91,260	196,767,182	4,330,454,497	2,652,505,126	61.3%	80.1%	179,771,987	5,482,572		5,090.23	6.57%
80,001 - 100,000	109,765	177	16,236,638,295	147,684	96,015,926	910,099,388	109,942	81.3%	1,942,480,014	17,668	305,755	616,456,833	12,863,617,986	9,824,566,723	76.4%	79.2%	669,594,299	18,157,698		5,925.28	6.63%
100,001 - 120,000	70,638	120	12,006,756,045	169,688	69,724,593	638,906,697	70,758		/ / /		202,482	403,728,419	9,674,595,068	7,729,176,569	79.9%	80.6%	534,486,358	14,697,687	519,788,671	7,346.01	6.73%
120,001 - 160,000	76,248	127	17,174,449,534	224,870	121,617,555	850,969,169	76,375	90.1%	/ / /		222,527	444,028,809	14,130,643,821	10,495,244,121	74.3%	82.3%	743,193,669	20,837,235	′ ′	9,458.02	6.88%
160,001 - 200,000	36,654	85	10,110,531,647	275,199	94,706,984	497,356,199	36,739	92.5%	1,000,012,221		109,333	218,395,098	8,489,475,113	6,532,216,689	76.9%	84.0%	472,332,647	14,037,818	/ /	12,474.34	7.02%
200,001 or more TOTAL	75,152 1,270,208	266	73,263,040,266 289,680,342,234		2,205,898,567	2,794,759,740	75,418	94.9%	, , ,	80,903	230,601	460,794,649	66,111,870,193 227,405,011,808	42,407,483,667	64.1% 45.9%	90.2% 78.5%	3,217,103,170	274,951,410	2,942,151,760 7,324,316,623	39,011.27 4,811.52	6.94%
FAGI Level	1,270,200	232,030	209,000,342,234	190,290	7,073,029,173	20,407,134,300	1,322,240	33.4 /0	B. BY SIZE OF		, ,	, , ,		104,479,440,293	43.970	70.3 70	1,730,930,433	434,039,632	7,324,310,023	4,011.52	0.7076
	1 2571	22.026	(11.010.025.510)	(455.205)	2 (74 204 200	440.012.256	24.002	26.69/						(2.002.554.055)	21.60/	00.30/	2.007.440	150.055	2.725.104	112 55	0.020/
Non-Positive AGI	257	17,122	(11,010,927,710) 24,945,385	1,354	2,674,304,399	440,013,356 18,480,692	24,083 18,422	36.6% 8.5%	833,798,285 145,101,623		42,948	97,602,915	(9,708,037,867)	(2,093,754,977)	21.6%	88.2%	2,907,449 119,544	172,255 2,552		113.57	-0.02% 0.47%
\$ 1- 3,999	1,300		181,070,339		5,724,803	, ,					20,132	50,214,711		(333,410,418)	182.1%	-734.1%	ŕ	-		6.35	
4,000 - 9,999	4,314	20,639		7,256	17,411,840	64,107,169	24,953	6.0%	295,572,282		32,477	81,388,296	(242,585,568)	(245,583,696)	101.2%	-134.0%	863,870	35,690	,	33.19	0.46%
10,000 - 14,999 15,000 - 19,999	9,285 15,974	22,386 19,986	399,324,123 629,519,160	12,609 17,506	7,968,017 10,591,038	108,418,699 159,756,768	31,671 35,960	8.3% 10.1%	396,158,916 461,455,425		44,708 55,275	111,207,033 138,179,448	(208,492,508) (119,281,443)	(204,962,917) (118,046,014)	98.3% 99.0%	-52.2% -18.9%	2,229,325 6,129,462	110,056 376,097	2,119,269 5,753,365	66.92 159.99	0.53% 0.91%
20,000 - 24,999	23,393	17,882	931,487,864	22,568	8,915,451	210,531,418	35,960 41,275	13.1%	535,109,685		67,350	167,661,343	27,100,869	25,216,860	93.0%	2.9%	13,122,273	996,764		293.77	1.30%
25,000 - 29,999	33,859	17,882	1,359,802,297	27,567	8,163,920	265,255,783	41,275	17.6%	630,355,694		83,218	207,298,626	265,056,114	252,705,037	95.0% 95.3%	19.5%	26,139,486	2,017,296	, ,	489.02	1.77%
30,000 - 39,999	94,536	22,723	4,117,103,712	35,111	20,699,119	672,150,068	117,259	26.4%	1,476,379,603		205,736	512,024,466	1,477,248,694	1,428,368,710	95.5% 96.7%	35.9%	108,202,418	6,420,312	, ,	868.01	2.47%
40,000 - 49,999	106,918	16,066	5,532,430,394	44,985	22,524,781	842,637,924	122,984		<i>' ' '</i>		205,730	564,981,132	, , ,	2,461,266,637	96.7% 96.5%	35.9% 46.1%	173,015,070	7,796,499		1,343.42	2.47%
50,000 - 59,999	105,209	13,257	6,507,587,481	54,932	24,722,030			46.9%			238,456	590,315,758		3,148,123,739		50.5%	217,078,845	9,372,194		1,753.30	3.19%
60,000 - 69,999	101,962	10,311	7,294,507,062	64,971	27,977,298							606,189,493		3,773,135,960		54.4%	256,899,847				
70,000 - 79,999	99,119	7,676	8,004,961,802	74,956	25,891,562				/ / /		260,150	633,480,243		4,424,758,162		58.3%	299,580,266	13,466,206		,	
80,000 - 79,999	93,886	6,154	8,496,089,055	84,927	26,245,384				<i>' ' '</i>		347,410	626,930,209		4,916,988,795		61.3%	333,560,110	14,325,006			3.76%
90,000 - 99,999	84,291	4,604	8,435,231,385	94,890	29,638,414			74.4%	<i>' ' '</i>		237,600	580,796,096		5,070,856,340	94.2%	63.8%	344,406,983				
100,000 - 149,999	251,731	10,912	31,744,159,763	120,864	117,604,812						733,115	1,463,908,182	22,050,634,982	20,393,068,969	92.5%	69.5%	1,398,497,257	37,790,419		,	4.29%
150,000 - 199,999	99,937	4,223	17,863,769,178	171,503	101,374,501			90.9%			302,501	603,959,753		11,809,262,347	88.9%	74.3%	832,521,536	23,226,897		*	
200,000 - 499,999	107,568	8,363	33,538,871,876		, ,	2,773,103,542			3,686,425,590		347,966		26,737,260,472			79.7%	1,565,237,126	, ,	1,504,694,334		
500,000 - 999,999	20,734	,	17,479,170,321			1,032,323,676			1,562,184,071		78,799		15,064,142,294			86.2%	673,824,420	41,942,855	1 1 1	,	
1,000,000 or more	15,935	,	148,151,238,747						14,398,958,042				133,897,425,012			90.4%			1,315,013,629		
	1,270,208													104,479,448,293			7,758,956,455	, ,	, , ,	/	
Source: 2012 in	, ,																		, ,,	,	

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. *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.

^{++\$2,500 (\$2,000} for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.