	ALL RETURNS: ITEMIZED DEDUCTIONS																						
	Nun	nber	D	400 Filing Fina	ancial Stat	istics:			Modifica	tions	Itemized		Deductions ^{††} :		Computed NO	NCTI				Aver-			
	of		Balance Tax Due/Ove			ment	Federal		to		as a				[includes returns with deficit]			as			Net	age	
	Returns		Balance Tax Due		Overpayment		AGI	Aver-	Aver- Federal			%					Effec-	а			Tax	Net Tax	
	Filed:			[Net Tax†		[Net Tax†	[includes	age	ge AGI:			of		Aver-			tive	%	Computed		Liability	Per	Effec-
		No	Number	> Pre-	Number	< Pre-	returns	Federal			Number	All Re-		age	[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Tax	Tax	of	payments]	of	payments]	with	AGI			of	turns	Deduction	ID	residency	residency	ration	Federal	Tax	Credits	application	[All ID	Tax
	Lia-	Lia-	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	bility	bility	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income	-	80,258	390	99,651	25,803	34,188,667	40,195,672,919	500,831	1,814,361,495	2,564,941,999	80,258	9.6%	4,334,392,055	54,006		(1,981,627,354)	-5.6%	87.3%	-	-	-	-	-
\$ 1 - 2,000	21,768	525	7,604	322,663	12,999	2,109,708	7,132,625,155	319,949	163,573,618	210,600,577	22,293	9.4%	627,348,589	28,141	6,458,249,607	14,703,045	0.2%	90.5%	852,519	26,972	825,547	37.03	5.61%
2,001 - 4,000	10,362	207	5,179	690,625	5,056	2,192,993	5,379,683,858	509,006	97,741,194	162,182,390	10,569	5.3%	560,829,649	53,064	4,754,413,013	31,185,922	0.7%	88.4%	1,808,770	65,494	1,743,276	164.94	5.59%
4,001 - 6,000	8,401	116	4,179	886,996	4,110	2,090,833	3,997,522,887	469,358	98,731,133	117,338,970	8,517	4.8%	346,411,009	40,673		42,454,248	1.2%	90.9%	2,462,332	98,884	2,363,448	277.50	5.57%
6,001 - 10,000	15,438	88	7,822	2,520,073	7,447	4,067,900	7,328,905,784	472,041	100,546,141	225,885,127	15,526	5.0%	698,917,017	45,016	6,504,649,780	123,579,437	1.9%	88.8%	7,167,624	241,348	6,926,276	446.11	5.60%
10,001 - 10,625	2,284	9	1,100	447,886	1,168	740,383	1,154,846,069	503,640	10,534,693	44,905,214	2,293	5.1%	89,741,503	39,137	1,030,734,045	23,646,694	2.3%	89.3%	1,371,491	47,430	1,324,061	577.44	5.60%
10,626 - 12,750	7,452	36	3,650	1,598,198	3,735	2,246,366	2,607,903,790	348,278	33,795,978	105,208,388	7,488	5.1%	250,551,012	33,460	2,285,940,368	87,583,326	3.8%	87.7%	5,079,810	165,998	4,913,812	656.22	5.61%
12,751 - 15,000	8,044	25	3,966	1,925,102	4,024	2,503,598	3,099,104,169	384,075	40,787,967	112,687,813	8,069	5.5%	320,005,766	39,659	2,707,198,557	111,961,601	4.1%	87.4%	6,493,782	190,980	6,302,802	781.11	5.63%
15,001 - 17,000	7,029	21	3,473	1,876,809	3,493	2,319,242	2,645,369,304	375,230	41,877,579	104,575,660	7,050	5.7%	280,924,143	39,847	2,301,747,080	112,806,672	4.9%	87.0%	6,542,838	183,551	6,359,287	902.03	5.64%
17,001 - 20,000	10,604	33	5,029	2,958,485	5,500	3,346,714	3,011,410,722	283,107	42,227,276	127,589,092	10,637	6.2%	340,479,707	32,009 38,305	2,585,569,199	196,984,740	7.6%	85.9%	11,425,097	332,059	11,093,038	1,042.87	5.63%
20,001 - 21,250	4,484	-	2,051	1,274,501	2,401 7,139	1,421,236 4,525,419	1,404,236,644	312,539	13,567,334 277,092,527	55,976,144	4,493 13,898	6.7%	172,103,327	/	,, ,	92,660,194	7.8% 10.3%	84.7%	5,374,306 18,645,920	130,363	5,243,943	1,167.14	5.66%
21,251 - 25,000	13,848 19,505	50 55	6,626 9,089	4,068,929	10,335	4,525,419	3,599,681,140 5,202,883,387	259,007 265,996	277,092,527 99,469,842	349,026,126 252,454,950	13,898	7.4% 9.1%	416,450,297 587,697,952	29,965 30,046	3,111,297,244 4,462,200,328	321,481,103 538,084,106	10.3%	86.4% 85.8%	18,645,920 31,208,960	483,891 780,987	18,162,029 30,427,973	1,306.81 1,555.62	5.65% 5.65%
25,001 - 30,000	· · ·	55 125	,	6,040,161 12,595,572	21,452	6,037,228	5,202,885,387 7,009,261,453	265,996	99,469,842 96,998,342	252,454,950 423,424,966	19,560	9.1% 12.0%	587,697,952	20,000	4,462,200,328 5,886,229,196	538,084,106 1,394,514,185	23.7%		31,208,960 80,881,806	1,962,325	30,427,973 78,919,481	1,555.62	
30,001 - 40,000 40,001 - 50,000	39,705	125	18,072	12,595,572	21,452 21,036	12,071,433	7,009,261,453 6,553,911,120	175,979	96,998,342 67,344,344	423,424,966 343,212,563	39,830 38,192	12.0%	907,633,533	20,000		1,394,514,185	23.7%	84.0% 81.9%	80,881,806 99,497,091	1,962,325 2,447,897	78,919,481 97,049,194	1,981.41 2,541.09	5.66% 5.66%
40,001 · 50,000 50.001 · 60.000	38,103	89 94	16,946 14,773	12,935,487	21,030	12,455,548	5,278,922,803	171,004	67,344,344 54,748,589	285,688,636	33,661	15.5%	907,033,533 644,401,389	25,765	4,403,581,367	1,849,134,157	42.0%		99,497,091 107,249,792	2,447,897	97,049,194 104,453,792	,	5.65%
,	33,567 44,301	94 140	14,775		24,776		5,278,922,803	150,820	127,882,735	285,088,030 408,084,665	44,441	21.1%	1,082,977,302	24.369		2,990,259,150	42.0%	83.4% 82.0%	107,249,792	2,796,000	168,337,447	3,103.11 3,787.89	5.63%
60,001 - 75,000 75,001 - 80,000	44,301 13,326	42		19,224,863	7,362	17,052,820	3,714,755,390	277,884		408,084,005	13,368		366,441,385	/	6,212,257,772 3,238,872,618	1,035,771,763	48.1%	82.0% 87.2%		5,097,558	58,421,422	4,370.24	5.64%
· · · ·	15,326	42	5,946 22,026	6,362,453 24,436,060	24,768	5,536,141	9,160,705,454		33,941,751 91,260,105	340,228,125	46,957	23.7% 27.6%	1,340,420,363	27,412 28,546	7,571,317,071	4,209,176,813	55.6%	87.2%	60,074,779 244,132,388	1,053,357 5,595,926	238,536,462	4,370.24 5,079.89	5.67%
80,001 - 100,000 100,001 - 120,000	46,820 36,970	103	22,020	24,436,060 22,405,412	24,768 19,355	18,693,892 16,219,774	9,160,705,454 7,468,384,074	195,087 201,451	125,998,454	280,903,019	46,957	27.0% 34.8%	1,340,420,363 937,970,132	25,301	6,375,509,377	4,061,407,587	63.7%	82.0% 85.4%	235,561,753	5,595,926	238,536,462	6,205.04	5.66%
120,001 - 120,000	51,015	103	25,238	38,765,642	25,740	25,926,902	11,722,383,416	201,451	136,488,754	364,148,782	51,156	44.1%	1,277,761,802	23,301		7,079,690,847	69.3%	87.2%	410,621,950	10,362,370	400,259,580	0,203.04 7,824.29	5.65%
160.001 - 200.000	31,367	89	15,823	31,133,803	15.518	20,916,634	9,414,794,278	299,300	102.563.551	232.436.771	31,150	54.7%	865,493,970	27,514		5.612.659.670	66.7%	89.4%	325,534,304	9,470,707	316,063,597	10.047.80	5.63%
200,001 or more	83.183	353	38,596	227,551,233	44.599	324,460,614	80,736,251,468	255,300 966,485	2.528.724.214	2.132.086.139	83.536	71.9%	7.157.485.475	85.681		46.151.834.368	62.4%	91.6%	2.676.806.282	224,797,812	2,452,008,470	29.352.72	5.31%
TOTAL	547,576	82,745	254,568	433,175,563	316,531			373,452	6,200,257,616		630.321		24,403,043,011		207,804,897,640	75,815,419,395	36.5%	88.3%	4,512,228,579			6,726.37	5.45%
FAGI Level	,	,	,	,,		,,		,	.,,,	, , ,			STED GROSS I	,	, , ,	,,,		0010 / 0	.,,,		.,,,	.,	
Non-Positive AGI	296	26,354	151	257,697	7,538	14,592,483	(8,583,065,884)	(322,066)	613,832,094	189,609,832	26,650	36.0%	122,148,036	4,583		(1,422,334,828)	17.2%	96.5%	1,273,491	174,634	1,098,857	41.23	-0.01%
\$ 1 - 3,999	7,012	3,838	868	88,137	7,330	593,140	9,337,839	(322,000) 861	1,396,740	2,579,689	10,850	5.0%	25,137,637	2,317	(16,982,748)	(17,159,737)	101.0%	-181.9%	203,052	4,559	198,493	18.29	2.13%
4.000 - 9.999	2,311	4.093	1.285	260,511	2,464	1,089,142	45,503,604	7,105	2,861,146	7,010,244	6,404	1.5%	51,466,587	8,037	(10,112,082)	(12,383,112)	122.5%	-22.2%	587,873	17,511	570,362	89.06	1.25%
10.000 - 14.999	4,383	2,787	2,777	634,613	2,609	1,298,394	90,362,851	12,603	3,624,096	13,293,828	7,170	1.9%	69,611,517	9,709		8,622,266	77.8%	12.3%	1,360,869	36,889	1,323,980	184.66	1.47%
15,000 - 19,999	5,861	2,395	3,648	1,254,667	3,024	1,643,348	144,712,619	17,528	5,018,413	24,059,734	8,256	2.4%	85,242,707	10.325	40,428,591	37,229,844	92.1%	27.9%	2,872,334	93,538	2,778,796	336.58	1.92%
20,000 - 24,999	7,456	1,939	4,285	1,660,506	3,837	2,258,942	211,638,680	22,527	4,030,603	36,654,656	9,395	3.0%	119,288,903	12,697	59,725,724	53,775,695	90.0%	28.2%	4,794,957	191,591	4,603,366	489.98	2.18%
25,000 - 29,999	9,395	1,737	5,004	2,220,862	4,894	2,631,491	306,853,463	27,565	5,725,773	52,545,055	11,132	4.0%	126,273,873	11,343	133,760,309	125,467,979	93.8%	43.6%	7,987,392	304,898	7,682,494	690.13	2.50%
30,000 - 39,999	24,285	3,266	11,897	5,741,394	13,221	6,377,930	970,912,934	35,241	13,444,580	149,318,079	27,551	6.0%	321,992,488	11,687	513,046,947	487,139,880	95.0%	52.8%	29,804,447	1,061,140	28,743,307	1,043.28	2.96%
40,000 - 49,999	30,338	3,276	14,189	7,607,686	17,051	7,839,494	1,514,579,804	45,058	14,815,899	218,144,751	33,614	10.1%	405,297,934	12,057	905,953,018	863,582,812	95.3%	59.8%	51,606,898	1,330,922	50,275,976	1,495.69	3.32%
50,000 - 59,999	32,912	3,193	15,033	9,235,456	18,863	9,214,452	1,985,847,852	55,002	14,963,221	289,753,913	36,105	13.8%	464,565,279	12,867	1,246,491,881	1,183,779,194	95.0%	62.8%	70,132,184	1,761,628	68,370,556	1,893.66	3.44%
60,000 - 69,999	30,936	2,726	13,919	9,948,045	17,924	9,245,526	2,185,294,779	64,919	20,278,840	325,303,427	33,662	15.7%	471,195,035	13,998	1,409,075,157	1,327,753,959	94.2%	64.5%	78,285,182	2,067,148	76,218,034	2,264.22	3.49%
70,000 - 79,999	29,169	2,181	13,174	10,507,665	16,698	9,600,137	2,349,361,958	74,940	17,602,578	325,849,622	31,350	17.4%	475,253,460	15,160	1,565,861,454	1,466,232,452	93.6%	66.7%	86,129,376	2,593,295	83,536,081	2,664.63	3.56%
80,000 - 89,999	27,995	1,922	12,659	11,058,851	15,948	9,889,627	2,542,611,309	84,989	18,725,826	331,905,635	29,917	19.6%	487,054,646	16.280		1,618,014,529	92.9%	68.5%	94,720,624	2,879,965	91,840,659	3,069.85	3.61%
90,000 - 99,999	26,634	1,725	12,056	11,460,075	15,117	10,227,990	2,693,543,711	94,980	21,345,744	338,779,691	28,359	22.1%	491,807,004	17,342		1,740,527,192	92.4%	70.0%	101,788,708	3,130,101	98,658,607	3,478.92	3.66%
100,000 - 149,999	107,354	5,413	52,286	57,991,305	56,565	41,701,182	13,860,344,599	122,911	116,118,146	1,346,719,227	112,767	31.9%	2,173,626,967	19,275		9,474,556,713	90.6%	75.4%	551,553,429	12,540,855	539,012,574	4,779.88	3.89%
150,000 - 199,999	63,707	2,875	31,658	47,628,946	32,583	31,472,396	11,504,510,509	172,787	115,793,469	747,796,123	66,582	48.9%	1,448,007,750	21,748		8,241,854,562	87.5%	81.9%	478,404,920	12,190,855	466,214,065	7,002.10	4.05%
200,000 - 499,999	96,170	6,293	45,935	124,108,186	51,095	95,777,911	30,398,842,032	296,681	482,171,828	1,076,656,703	102,463	67.4%	2,739,235,879	26,734		21,247,119,734	78.5%	89.0%	1,232,802,884	46,353,050	1,186,449,834	11,579.30	3.90%
500,000 - 999,999	22,949	2,668	8,794	52,996,034	14,747	68,428,202	17,587,382,654	686,551	448,190,463	404,838,506	25,617	84.0%	1,116,543,781	43,586	16,514,190,830	10,108,449,235	61.2%	93.9%	586,357,616	39,991,889	546,365,727	21,328.25	3.11%
1,000,000 or more	18,413	4,064	4,950	78,514,928	15,213	209,029,928	155,576,076,977	6,921,568	4,280,318,157	3,506,150,540	22,477	91.9%	13,209,293,527	587,680	143,140,951,067	19,283,191,026	13.5%	92.0%	1,131,562,343	145,729,828	985,832,515	43,859.61	0.63%
TOTAL	547,576	82,745	254,568	433,175,563	316,531	532,911,715	235,394,652,288	373,452	6,200,257,616	9,386,969,254	630,321	14.2%	24,403,043,011	38,715	207,804,897,640	75,815,419,395	36.5%	88.3%	4,512,228,579	272,454,296	4,239,774,283	6,726.37	1.80%
Source: 2014 in																	vithin the	e DOR dy	namic integra	ted			

Source 2014 individual month tax extracts a composite database consisting of both audited and unaudited (edited and unaudited) data that is subject to and may include incomestication in 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.

rin 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 FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

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.