

| No Taxable Income |  | 121,360 | 420 | 28,933 | 44,989 | 59,455,629 | 41,191,228,098 | 339,414 | 1,214,505,688 | 3,461,315,174 | 121,360 | 14.2\% | 6,582,403,401 | 54,23 | 32,362,015,211 | (2,903,080,438) | 9.0 | 78.6\% |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1- 2,000 | 22,050 | 773 | 10,332 | 455,243 | 11,492 | 4,466,578 | 7,845,156,377 | 343,739 | 162,750,581 | 260,248,343 | 22,823 | 9.8\% | 801,299,644 | 35,109 | 6,946,358,971 | 20,739,335 | 0.3\% | \% | 1,192,503 | 41,386 | 1,151,117 | 50.44 | 5.55\% |
| 2,001-4,000 | 16,325 | 291 | 7,627 | 1,052,931 | 733 | 4,361,241 | 6,046,690,425 | 363,90 | 127,270,378 | 208,058,316 | 16,616 | 8.2\% | 584,986,597 | 35,206 | 5,380,915,890 | 49,470,472 | 0.9 | 89.0\% | 2,844,571 | 102,953 | 2,741,618 | 55.0 | 4\% |
| 4,001-6,000 | 14,316 | 119 | 6,619 | 1,450,729 | 7,685 | 4,138,755 | 4,412,108,495 | 305,654 | 60,354,751 | 172,118,923 | 14,435 | 8.1\% | 483,697,391 | 33,5 | 3,816,646,932 | 71,873,285 | 1.9\% | 86.5\% | 4,132,696 | 128,959 | 4,003,737 | 277.36 | 5.57\% |
| 6,001-10,000 | 25,086 | 125 | 11,243 | 3,591,789 | 13,787 | 8,690,200 | 6,826,234,895 | 270,764 | 106,730,266 | 337,683,189 | 25,211 | 8.1\% | 758,332,168 | 30,079 | 5,836,949,804 | 200,641,435 | 3.4\% | 85.5 | 11,536,946 | 357,986 | 11,178,960 | 443.42 | 5.57\% |
| 10,001-10,625 | 3,757 | 16 | 1,603 | 616,134 | 2,146 | 1,344,934 | 1,084,925,753 | 287,550 | 17,092,030 | 58,681,306 | 3,773 | 8.3\% | 121,523,035 | 32,209 | 921,813,442 | 38,897,572 | 4.2\% | 85.0\% | 2,236,602 | 66,334 | 2,170,268 | 575.21 | 5.58\% |
| 10,626-12,750 | 12,095 | 46 | 5,266 | 2,268,642 | 6,802 | 4,244,798 | 3,496,926,015 | 288,026 | 48,305,424 | 149,547,399 | 12,141 | 8.2\% | 333,014,319 | 27,429 | 3,062,669,721 | 141,989,917 | 4.6\% | 87.6\% | 8,164,440 | 227,590 | 7,936,850 | 653.72 | 5.59\% |
| 12,751-15,000 | 12,408 | 44 | 5,299 | 2,492,197 | 7,077 | 4,498,494 | 3,807,298,428 | 305,758 | 63,751,706 | 154,815,745 | 12,452 | 8.4\% | 474,535,400 | 38,109 | 3,241,698,989 | 172,646,512 | 5.3\% | 85.1 | 9,927,218 | 273,702 | 9,653,516 | 775.26 | 5.59\% |
| 15,001-17,000 | 10,676 | 36 | 4,4 | 2,311,500 | 212 | 4,273,614 | 2,982,598,606 | 278,435 | 44,559,181 | 146,701,892 | 10,712 | 8.6\% | 350,604,970 | 32,730 | 2,529,850,925 | 171,363,983 | 6.8\% | 84. | 9,853,442 | 273 | 9,579,903 | 894.32 | 5.59\% |
| 17,001-20,000 | 15,824 | 43 | 6,380 | 3,501,302 | , 397 | 6,231,231 | 3,281,142,295 | 206,790 | 40,003,841 | 200,557,000 | 15,867 | 9.1\% | 454,471,009 | 28,643 | 2,666,118,127 | 293,477,664 | 11.0\% | 81.3\% | 16,874,948 | 433,484 | 16,441,464 | 1,036.20 | 5.60\% |
| 20,001-21,250 | 6,605 | 13 | 2,654 | 1,580,848 | 3,936 | 2,619,737 | 1,208,941,587 | 182,675 | 16,794,734 | 83,963,870 | 6,618 | 9.8\% | 172,942,763 | 26,132 | 968,829,688 | 136,497,503 | 14.1\% | 80.1\% | 7,848,667 | 203, | 7,644,97 | 1,155.18 | 5.60\% |
| 21,251-25,000 | 19,442 | 62 | 7,771 | 4,690,784 | 11,618 | 7,812,037 | 4,448,543,414 | 228,084 | 145,859,003 | 348,742,821 | 19,504 | 10.3\% | 559,610,939 | 28,692 | 3,686,048,657 | 451,084,801 | 12.2\% | 82.9\% | 25,937,36 | 678,50 | 25,258,86 | 1,295.06 | 5.60\% |
| 25,001-30,000 | 25,274 | 76 | 10,127 | 6,366,407 | 15,102 | 10,087,486 | 4,091,469,744 | 161,399 | 106,950,081 | 356,249,603 | 25,350 | 11.4\% | 638,871,113 | 25,202 | 3,203,299,109 | 696,945,355 | 21.8\% | 78.3\% | 40,074,436 | 1,017,281 | 39,057,15 | 1,540.72 | 5.60\% |
| 30,001-40,000 | 48,237 | 110 | 19,261 | 12,722,683 | 28,856 | 18,764,571 | 9,314,276,987 | 192,655 | 111,827,656 | 572,634,184 | 48,347 | 14.1\% | 1,361,863,263 | 28,169 | 7,491,607,196 | 1,689,942,161 | 22.6\% | 80.4\% | 97,171,648 | 2,315,057 | 94,856,591 | 1,962.00 | 5.61\% |
| 40,001-50,000 | 44,336 | 95 | 18,012 | 13,279,934 | 26,225 | 17,478,866 | 7,797,347,871 | 175,493 | 112,403,565 | 474,825,264 | 44,431 | 17.6\% | 1,017,780,270 | 22,907 | 6,417,145,902 | 1,994,277,567 | 31.1\% | 82 | 114,671,070 | 2,821,438 | 111,849,63 | 2,517.3 | 5.61\% |
| 50,001-60,000 | 38,825 | 105 | 15,677 | 12,656,853 | 23,083 | 16,313,216 | 7,694,940,311 | 197,661 | 98,908,106 | 368,801,513 | 38,930 | 20.3\% | 1,207,620,953 | 31,020 | 6,217,425,951 | 2,135,614,501 | 34.3\% | 80.8 | 122,797,808 | 3,284,632 | 119,513,17 | 3,069.9 | 5.60 |
| 60,001-75,000 | 49,043 | 122 | 20,091 | 18,443,693 | 28,853 | 21,117,179 | 9,649,210,054 | 196,262 | 105,669,029 | 432,852,824 | 49,165 | 22.6\% | 1,128,026,938 | 22,94 | 8,193,999,321 | 3,308,255,075 | 40.4\% | 84.9 | 190,224,635 | 5,317,652 | 184,906,983 | 3,760.95 | 5.59\% |
| 75,001-80,000 | 14,461 | 58 | 6,046 | 5,923,858 | 95 | 6,586,902 | 2,975,692,977 | 204,952 | 39,438,208 | 291,549,427 | 14,519 | 24.8\% | 363,219,325 | 25,017 | 2,360,362,433 | 1,124,906,397 | 47.7\% | 79.3\% | 64,682,131 | 1,913,722 | 62,768,40 | 4,323.19 | 5.58\% |
| 80,001-100,000 | 49,976 | 161 | 1,997 | 22,996,558 | 27,907 | 22,612,665 | 11,868,833,930 | 236,728 | 129,271,748 | 386,510,715 | 50,137 | 28.1\% | 1,366,926,407 | 27,264 | 10,244,668,556 | 4,495,208,459 | 43.9\% | 86.3 | 258,474,539 | 6,264,258 | 252,210,281 | 5,030. | 5.61\% |
| 100,001-120,000 | 39,733 | 119 | 17,880 | 20,796,090 | 21,814 | 19,087,985 | 8,116,031,293 | 203,654 | 80,748,203 | 274,159,817 | 39,852 | 35.0\% | 971,316,712 | 24,373 | 6,951,302,967 | 4,366,467,445 | 62.8\% | 85.6 | 251,071,891 | 5,656,113 | 245,415,778 | 6,158.18 | 5.62\% |
| 120,001-160,000 | 54,844 | 135 | 25,473 | 35,368,544 | 29,260 | 30,624,143 | 14,192,146,683 | 258,138 | 168,285,030 | 389,225,458 | 54,979 | 43.9\% | 1,633,379,422 | 29,709 | 12,337,826,833 | 7,606,777,365 | 61.7\% | 86.9\% | 437,389,766 | 11,032,881 | 426,356,885 | 7,754.90 | 5.60\% |
| 160,001-200,000 | 34,160 | 104 | 16,251 | 28,523,915 | 17,865 | 24,327,275 | 9,860,976,317 | 287,794 | 193,779,158 | 237,706,175 | 34,264 | 54.2\% | 949,306,790 | 27,706 | 8,867,742,510 | 6,115,268,119 | 69.0\% | 899.9\% | 351,628,046 | 10,147,975 | 341,480,071 | 9,966.15 | 5.58\% |
| 200,001 or more | 90,083 | 318 | 40,365 | 243,137,300 | 49,592 | 323,305,257 | 88,613,288,940 | 980,225 | 3,734,319,418 | 2,407,841,147 | 90,401 | 71.6\% | 7,605,091,408 | 84,126 | 82,334,675,803 | 52,005,147,592 | 63.2\% | 92.9\% | 2,990,296,112 | 258,434,428 | 2,731,861,684 | 30,219.37 | 5.25\% |
| total | 647, | 124,3 | 280 | 444,256,867 | 410 | 622,442, | 260,806,009, | 337,881 | 6,929,577,785 | 11,774,790,104 | 711,887 | 16.9\% | 29,920,824,237 | 38,763 | 226,039,972,939 | 84,384,412,077 | 37.3\% | 86.7\% | 5,019, | 310,993,565 | 4,708,037,919 | 6,099.39 | 5.39\% |


| Non-Positive AGI | 157 | 22,168 | 154 | 415,236 | 5,649 | 19,889, | ,417,673,382) | (466,637) | 1,230, | 305,753,949 | 22, | 33.6\% | 264,430,472 | 11,8 | (9,756,919,284) | (1,837,649,280) | 18.8\% | 93.7\% | 1,241,153 | 99,421 | 1,141,732 | 51.14 | -0.01\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1-3,999 | 1,108 | ,26 | 682 | 123,287 | 1,95 | 976,582 | 12,920,105 | 1,919 | 4,123,812 | 4,108,624 | 6,734 | 3.1\% | 90,263,690 | 13,404 | $(77,328,397)$ | (74,771,403) | 96.7\% | -598.5\% | 219,319 | 49 | 215,770 | . 04 | 1.67\% |
| 4,000- 9,999 | 2,257 | 11,149 | 1,458 | 273,438 | 5,327 | 2,305,406 | 98,195,704 | 7,325 | 6,587,309 | 11,309,915 | 13,406 | 3.2\% | 193,920,526 | 14,465 | (100,447,428) | $(97,230,044)$ | 96.8\% | -102.3\% | 570,588 | 4,672 | 555,916 | 41.47 | 0.57\% |
| 10,000-14,999 | 8,013 | 9,201 | 4,737 | 915 | 7,283 | 3,236,274 | 216,756,348 | 12,592 | 6,641,798 | 23,785,739 | 17,214 | 4.5\% | 258,801,487 | 15,034 | (59,189,080) | (57,120,400) | 96.5\% | -27.3\% | 01,338 | 38,345 | ,962,993 | 14.0 | 0.91 |
| 15,000-19,999 | 10,338 | 7,443 | 5,661 | 1,536,383 | 8,215 | 4,333,423 | 310,665,085 | 17,472 | 6,886,283 | 47,290,433 | 17,781 | 5.1\% | 275,803,785 | 15,511 | $(5,542,850)$ | $(5,603,884)$ | 101.1\% | -1.8\% | 4,002,636 | 114,720 | 3,887,916 | 218.6 | 1.25\% |
| 20,000-24,999 | 12,66 | 5,472 |  | 2,096,984 | , 22 | 4,878,720 | 408,718,893 | 34 | 919,552 | 73,184,437 | 18,138 | 5.8\% | 290,410,501 | 16,011 | 52,043,507 | 48,695,105 | 93.6\% | 12.7\% | 6,657,270 | 227,342 | 6,429,928 | 354.5 | 1.57\% |
| 25,000-29,999 | ,865 | 4,568 | 8 | 2,707,152 | 881 | 5,522,904 | 534,919,160 | 526 | 9,052,783 | 102,261,045 | 19,433 | 6.9\% | 314,053,508 | 16,161 | 127,657,390 | 119,937,100 | 94.0\% | 23.9\% | 10,550,407 | 399,73 | 10,150,676 | 522.34 | 1.90\% |
| 30,000-39,999 | 35,421 | 7,376 | 15,321 | 6,937,978 | 23,010 | 12,669,936 | 1,502,733,413 | 13 | 17,654,288 | 274,168,509 | 42,797 | 9.1\% | 670,702,286 | 15,672 | 575,516,906 | 550,693,361 | 95.7\% | 38.3\% | 37,461,983 | 1,211,317 | 36,250,666 | 27.04 | 2.41\% |
| 40,000-49,999 | 40,421 | 6,329 | 16,768 | 8,506,349 | 26,169 | 14,525,001 | 2,104,596,267 | 18 | 24,978,136 | 370,705,711 | 46,750 | 13.5\% | 727,178,530 | 15,555 | 1,031,690,162 | 987,643,588 | 95.7\% | 49.0\% | 61,686,925 | 1,691,923 | 59,995,002 | 1,283.32 | 2.85\% |
| 50,000-59,999 | 41,656 | 5,666 | 25 | 9,881,545 | 26,731 | 15,134,984 | 2,602,444,646 | 星 | 24,081,641 | 462,833,773 | 47,322 | 17.5\% | 763,961,974 | 16,1 | 1,399,730,540 | 1,336,396,479 | 95.5\% | 53.8\% | 81,379,1 | 2,120,241 | 79,258,95 | 1,67 | 3.05\% |
| 60,000-69,999 | . 816 | 736 | ,672 | 10,370,911 | ,182 | 5,643,656 | 2,826,423,659 | 64,898 | 5,535 | 503,934,110 | 43,552 | 19.9\% | 748,931,546 | 17,196 | 1,597,093,538 | 1,511,240,716 | 4.6\% | 56.5\% | 1,050,72 | 2,381,270 | 8,669,45 | 2,035.94 | 3.14\% |
| 70,000-79,999 | ,182 | 3,791 | 14,630 | 10,596,405 | 23,195 | 15,729,422 | 2,995,219,778 | 74,931 | ,521,659 | 501,876,178 | 39,973 | 21.6\% | 718,259,938 | 17,969 | 1,804,605,321 | 1,686,373,146 | 93.4\% | 60.2\% | 99,776,351 | 2,870,58 | 96,905,76 | 2,424.28 | 3.24\% |
| 80,000-89,999 | ,730 | 3,153 |  | 11,332,669 | 75 | 14,975,918 | 3,133,173,077 | 84,949 | 6,495,089 | 490,695,807 | 36,883 | 23.3\% | 694,243,488 | 18,823 | 1,974,728,871 | 1,838,782,966 | 93.1 | 63.0 | 107,994,112 | 3,187,0 | 104,807,01 | 2,841.6 | 3.35\% |
| 90,000-99,999 | 113 | 2,655 | 12,838 | 11,280,253 | 19,349 | 14,444,718 | 3,206,032,304 | 94,943 | 29,121,178 | 478,905,971 | 33,768 | 25.4\% | 666,277,124 | 19,731 | 2,089,970,387 | 1,931,683,309 | 92.4\% | 65.2\% | 112,923,40 | 3,524,03 | 109,399,372 | 3,239.74 | 3.41\% |
| 100,000-149,999 | 120,618 | 7,217 | 53,979 | 55,015,149 | ,10 | 57,544,114 | 15,675,965,173 | 122,627 | 135,698,695 | 1,734,701,337 | 127,835 | 34.0\% | 2,674,667,460 | 20,92 | 11,402,295,071 | 10,348,180,679 | 90.8 | 72.7\% | 598,898,033 | 13,360,212 | 585,537,821 | 4,580.42 | 3.74\% |
| 150,000-199,999 | 69,579 | 3,303 | 32,134 | 43,292,382 | 38,098 | 38,866,861 | 12,589,463,245 | 172,738 | 144,382,233 | 839,029,559 | 72,882 | 49.5\% | 1,666,541,454 | 22,866 | 10,228,274,465 | 8,929,234,114 | 87.3\% | 81.2\% | 514,147,786 | 13,633,838 | 500,513,948 | 6,867.46 | 3.9 |
| 200,000-499,999 | 104,813 | 6,987 | 47,090 | 116,852,723 | 58,722 | 105,052,969 | 33,173,542,011 | 296,722 | 570,351,822 | 1,168,701,624 | 111,800 | 67.6\% | 3,088,478,977 | 27,625 | 29,486,713,232 | 22,940,319,831 | 77.8\% | 88.9\% | 1,319,817,305 | 48,838,585 | 1,270,978,720 | 11,368.32 | 3.83\% |
| 500,000-999,999 | 25,076 | 453 | 9,569 <br> 5749 | 56,521,698 <br> $\mathbf{9 5 , 6 0 0 4 6 8}$ | 16,126 | 65,959,921 | 19,252,955,392 | 6866,747 | 619,154,816 | 499,027,379 | 28,035 | 84.1\% | 1,241,706,161 | 44,291 | 18,131,376,668 | 10,903,942,449 | 60.1\% | 94.2\% | 627,128,363 | 39,692,877 | 587,435,486 | 20,953.65 | 3.05\% |
| 1,000,000 or more | 20,727 | 4,532 | 5,749 | 95,600,468 | 16,929 | 210,752,175 | 170,578,958,617 | 6,753,195 | 4,013,452,637 | 3,882,516,004 | 25,259 | 91.3\% | 14,572,191,330 | 576,911 | 156,137,703,920 | 23,323,664,245 | 14.9\% | 91.5\% | 1,341,524,592 | 177,583,809 | 1,163,940,783 | 46,080.24 | 0.68\% |
| total | 647,556 | 124,33 | 280,835 | 444,256,867 | 410,826 | 622,442,794 | 260,806,009,495 | 337,881 | 6,929,577,78 | 11,774,790,104 | 771,887 |  | 29,920,824,237 | 38,763 | 226,039,972,939 | 84,384,412,0 | 37.3 | 86.7 | 5,019,031,4 | 310,993,565 | 4,708,037,9 | 6,099 | 1.8 |

Source: 201 ndi
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
$\dagger$ 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 $1,2017$.
$\dagger \dagger$ 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 tax year 2015 vary according to filing status: $\mathbf{S}=\$ 7,500 ; \mathrm{MFJ} / \mathrm{SS}=\$ 15,000 ; \mathrm{MFS}=\$ 7,500 ;$ and $\mathrm{HH}=\mathbf{\$ 1 2 , 0 0 0}$.
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
 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.
$\dagger \dagger$ 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
Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed $\mathbf{1 0 0 \%}$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

