Number of

## ALL DETURN

Personal Exemption

Computed NC Taxable Income

**Deductions Claimed Pursuant to** 

	Number of			Modifications		ations	Deductions Claimed Pursuant to				Personal Exemption		Computed NC Taxable Income			Com-		~	~			
	Returns Filed		Federal	to		[§105-134.6.(a2)] by Type+:			Allowance++:		[includes returns with deficit]			puted		Selected Tax Credits Claimed** by Type:						
	[\$0 Tax Li		AGI	Aver-	Federa		Standa	rd Deduction	Itemized	Deductions					Effec-	Tax Lia-		Taxes Paid	Charitable	Child	Educa-	EITC
	l I	as a %	[includes	age	AG	[:					Number				tive	bility		To Other	Contri-	and	tion Ex-	Tax
	[Com-	of All	returns	Federal			Number		Number		of		[before	[after	Pro-	[before	Child	States/	butions:	Depen-	penses:	Lia-
	bined	Returns	with	AGI			of	Deduction	of	Deduction	Exemp-	Allowance	residency	residency	ration	application	Tax	Foreign	Non-	dent	Disabled	bility
	Filing	Filed	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	tions	Amount	proration]	proration]	Factor	of credits]	Credit	Taxes	itemizers	Care	Child	Offset
Income Level	Statuses]	[%]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
NCTI Level  A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	858,509	100.0%	63,159,398,462	73,569	3,748,318,594	10,723,733,604	620,905	2,614,694,944	237,604	11,251,052,216	1,623,774	3,960,190,885	38,358,045,407	(8,674,284,587)	-22.6%	-	35,805,813	9,041	7,064,868	2,228,938	430,389	<u> </u>
\$ 1 - 2,000	81,065	31.7%	1,214,930,227	14,987	5,830,462	157,930,886	76,328	341,650,750	4,737	76,952,463	215,292	537,011,698	107,214,892	73,803,321	68.8%	4,430,897	9,034,374	73,597	1,735,674	684,108	82,054	449,740
2,001 - 4,000	59,231	28.1%	1,022,733,233	17,267	1,174,217	88,343,482	56,216	258,415,490	3,015	44,912,732	178,832	446,467,552	185,768,194	174,718,324	94.1%	10,499,508	8,992,440	138,821	1,368,725	809,942	74,719	2,103,380
4,001 - 6,000	33,890	18.0%	677,121,441	19,980	1,296,023	43,746,161	32,114	150,476,975	1,776	26,376,083	115,253	287,763,611	170,054,634	165,244,632	97.2%	9,933,264	6,430,455	137,690	899,451	1,038,265	48,723	2,406,287
6,001 - 10,000	23,764	7.3%	557,007,093	23,439	862,860	33,374,731	22,327	106,574,208	1,437	21,101,878	85,417	213,372,430	183,446,706	175,579,499	95.7%	10,547,187	5,091,834	395,963	899,987	2,156,456	77,699	2,539,560
10,001 - 10,625	1,078	2.3%	29,586,911	27,446	89,226	2,775,194	971	4,640,150	107	1,496,302	3,679	9,163,900	11,600,591	11,102,410	95.7%	666,695	212,841	75,871	79,866	261,517	8,842	72,418
10,626 - 12,750	2,268	1.5%	69,813,990	30,782	231,743	7,223,367	1,965	9,299,071	303	5,270,909	8,053	20,069,000	28,183,386	26,261,913	93.2%	1,577,067	478,527	275,631	138,129	644,015	39,003	111,701
12,751 - 15,000	1,291	0.9%	43,351,195	33,580	105,887	4,515,975	1,073	5,023,250	218	3,415,656	4,564	11,363,000	19,139,201	17,760,731	92.8%	1,067,881	266,419	325,183	77,887	410,954	49,558	42,987
15,001 - 17,000	723	0.6%	46,979,432	64,978	411,480	3,355,483	570	2,721,050	153	10,176,518	2,354	5,848,000	25,289,861	11,519,716	45.6%	694,153	121,146	304,393	61,102	198,031	53,528	18,805
17,001 - 20,000	594	0.3%	27,512,891	46,318	221,201	3,968,023	440	2,489,050	154	2,794,712	1,918	4,795,500	13,686,807	10,919,988	79.8%	662,686	85,972	470,902	58,661	63,066	71,088	5,483
20,001 - 21,250	235	0.4%	11,102,356	47,244	121,959	1,991,694	162	783,600	73	1,378,923	698	1,730,000	5,340,098	4,843,760	90.7%	297,372	28,556	234,350	11,355	10,765	31,260	623
21,251 - 25,000	545	0.3%	28,366,683	52,049	82,841	4,536,989	333	1,658,150	212	3,934,381	1,730	4,037,000	14,283,004	12,537,673	87.8%	777,153	106,972	629,933	22,532	22,265	54,603	1,170
25,001 - 30,000	491	0.2%	33,044,231	67,300	326,756	5,729,087	259	1,314,850	232	5,258,888	1,469	3,557,000	17,511,162	13,487,737	77.0%	853,597	49,839	688,535	17,076	13,862	123,607	155
30,001 - 40,000	726	0.2%	51,832,811	71,395	282,485	9,818,798	330	1,745,900	396	7,252,128	2,215	5,347,000	27,951,470	25,150,414	90.0%	1,623,433	72,640	1,177,899	14,768	24,515	136,408	1 -
40,001 - 50,000	495	0.2%	41,687,800	84,218	512,773	6,656,836	173	889,750	322	6,858,309	1,593	3,824,500	23,971,178	22,136,512	92.3%	1,454,768	52,064	957,198	18,162	18,502	136,608	1 -
50,001 - 60,000	331	0.2%	39,833,714	120,344	539,668	5,666,176	93	509,650	238	5,252,455	1,029	2,391,500	26,553,601	18,134,283	68.3%	1,205,975	28,477	709,182	8,375	13,064	91,810	1 -
60,001 - 75,000	306	0.2%	51,617,404	168,684	586,804	7,343,947	76	405,600	230	5,794,376	883	1,929,000	36,731,285	20,607,005	56.1%	1,387,694	11,600	813,964	881	12,191	116,414	1 -
75,001 - 80,000	68	0.1%	12,114,582	178,156	78,150	1,437,647	12	62,000	56	1,510,106	207	429,000	8,753,979	5,265,513	60.1%	356,324	1,300	194,874	357	3,130	46,810	1 -
80,001 - 100,000	210	0.2%	30,669,066	146,043	1,050,779	5,313,688	33	151,600	177	5,169,656	605	1,205,500	19,879,401	18,628,145	93.7%	1,271,387	1,500	750,753	-	7,404	42,556	1 -
100,001 - 120,000	142	0.2%	24,175,478	170,250	1,173,878	4,330,523	22	109,350	120	4,448,185	390	779,000	15,682,298	15,563,088	99.2%	1,081,496	-,	584,774	-	3,433	35,229	1 -
120,001 - 160,000	148	0.2%	30,732,405	207,651	2,056,945	3,890,254	21	108,300	127	4,491,065	455	910,500	23,389,231	20,462,865	87.5%	1,453,045	_	1,008,582	*	6,037	27,000	1 -
160,001 - 200,000	97	0.2%	33,179,448	342,056	677,494	3,577,027	12	61,800	85	4,200,818	285	570,000	25,447,297	17,292,223	68.0%	1,253,333	-	854,766	*	2,484	*	1 -
200,001 or more	292	0.4%	256,822,924	879,531	7,720,915	16,178,621	26	142,000	266	39,583,938	855	1,712,000	206,927,280	184,709,377	89.3%	14,050,292	_	10,692,091	-	2,114	*	1 -
TOTAL	1,066,499			,		11,145,438,193		,		11,538,682,697				, ,			66,872,769	21,503,993	12,477,856		1,777,908	7,752,309
FAGI Level		<u> </u>		· ·				B. BY SIZE O	F FEDERA	L ADJUSTED	GROSS IN	COME										
Non-Positive AGI	65,268	99.2%	(12,390,426,428)	(189,839)	2,759,949,539	510,861,630	41,442	136,876,149	23,826	817,958,073	99,966		(11,310,784,902)	(3,072,061,145)	27.2%	23,454	655,415	12,418	637,188	28,793	51,690	*
\$ 1 - 3,999	183,272	84.3%	362,016,792	1,975	8,759,988	, ,	166,150	505,985,756	17,122	143,674,966	160,347	401,308,756	(778,586,151)	(930,460,326)	119.5%	17,815	2,161,291	4,683	827,112	114,977	19,388	448
4,000 - 9,999	221,997	53.8%	1,559,587,697	7,025	17,436,084	465,628,481	,	840,338,262		283,500,759	·	1,031,787,919	(1,044,231,640)	(1,043,094,615)	99.9%	798,800	11,617,136	69,066	2,203,513	740,805	142,487	120,649
10,000 - 14,999	185,661	48.7%	2,307,326,833	12,428	7,346,729	660,976,572	,	765,231,000	22,386	340,135,552	471,964	1,178,059,684	(629,729,246)	(635,529,371)	100.9%	8,086,792	18,753,526	111,090	2,227,256	1,543,251	127,899	
15,000 - 19,999	125,942	35.3%	2,166,514,115	17,202	5,298,438	673,157,892	105,956	512,676,302	19,986	336,762,210	372,790	931,393,178	(282,177,029)	(299,151,249)	106.0%	14,408,842	16,819,419	227,069	2,086,315	2,169,476	125,412	3,321,608
20,000 - 24,999	64,512	20.5%	1,436,235,002	22,263	5,322,807	584,323,923	46,630	242,436,551	17,882	325,020,982	198,266	494,501,208	(204,724,855)	(226,759,006)	110.8%	8,702,252	8,113,692	381,372	1,304,327	1,564,751	111,836	
25,000 - 29,999	38,124	13.6%	1,041,842,701	27,328	4,650,366	560,679,988	22,655	120,152,732	15,469	299,490,045	105,197	262,372,999	(196,202,697)	(227,780,117)	116.1%	4,086,147	3,513,586	464,419	739,121	1,014,733	100,544	527,092
30,000 - 39,999	46,310	10.4%	1,599,618,297	34,542	9,998,460	1,056,947,297	23,587	126,941,704	22,723	474,573,831	112,120	278,665,443	(327,511,518)	(392,822,675)	119.9%	3,007,913	2,683,888	1,075,374	833,516	703,165	144,790	142,619
40,000 - 49,999	29,917	9.4%	1,337,087,748	44,693	6,766,719	966,019,844	13,851	75,390,564	16,066	353,068,191	65,637	162,915,416	(213,539,548)	(293,188,361)	137.3%	1,475,308	1,066,664	857,640	473,153	249,340	128,724	4,380
50,000 - 59,999	22,533	8.9%	1,234,190,912	54,773	7,006,456	890,561,921	9,276	52,321,637	13,257	307,042,739	· · ·	118,246,030	(126,974,959)	(216,055,765)	170.2%	1,328,626	578,331	851,395	376,738	154,169	104,278	
60,000 - 69,999	16,503		1,068,261,707	64,731	6,113,170	754,459,588	,	37,280,129		254,810,508	· · ·	87,727,828	(59,903,176)	`´´.		, ,	441,307	724,583	,	133,393	64,180	1 .
70,000 - 79,999	11,853	6.8%	886,011,399	74,750	4,583,456	601,195,455	4,177	25,976,559		202,274,519		65,015,149	(3,866,827)	(106,271,760)			239,132	605,137	175,076	81,446	103,578	1 [
80,000 - 79,999	9,228	6.3%	782,480,979	84,794	5,261,999	517,842,254	3,074	19,531,316		172,869,009	· ' ·	50,940,018	26,560,381	(83,782,500)		953,100	146,442	569,858	131,465	51,952	96,718	
90,000 - 99,999	6,678	5.6%	632,546,228	94,721	3,975,752	399,698,857	2,074	13,047,831	4,604	132,779,520	15,114	36,724,358	54,271,414	(55,854,109)		830,281	82,940	446,863	87,038	28,697	81,535	
100,000 - 149,999	14,246	4.5%	1,695,486,618	119,015	14,102,178	846,387,420	3,334	20,435,571	10,912	338,118,105		66,548,374	438,099,326	(81,693,350)	-18.6%	1 1	02,540	1,565,486	,	40,099	276,500	
150,000 - 149,999	4,878	4.3%	839,425,637	172,084	15,323,734	196,631,852	655	3,917,896		160,341,464		25,345,055	, ,	9,812,603	2.1%		•	1,303,460	5,793	8,171	74,349	
200,000 - 499,999	8,976		2,782,542,963	309,998	55,705,812	306,607,562		3,917,890 4,516,729				52,313,900	2,042,937,130	55,074,163	2.1%		-	3,806,094	3,193	-		
500,000 - 499,999	4,826		2,782,542,963 3,446,433,944	714,139	74,985,083	238,319,178	613 99	4,516,729 554,950		371,285,483		30,795,600	2,880,463,816	55,074,165 41,243,126	1.4%		-	2,593,789	*	7,250 590	24,000	1 -
, ,		18.4%		,		, , , , , , , , , , , , , , , , , , ,	63	,									-		*	370	- /	1 -
1,000,000 or more TOTAL	5,775 1,066,499	26.2%	54,706,430,633 67,493,613,777		761,166,370 3 773 753 140	816,745,027		315,850 3 503 927 488		5,793,103,287 11 538 682 697		35,194,500 5 524 467 576	39,554,850,962	84,914,769	0.2%		66 872 760	5,836,208 21 503 993	12 477 856	8 635 059	1 777 909	7 752 300
Source: 2012 in	, ,		, , ,																14,477,030	0,033,030	1,111,200	1,134,309

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.

This exhibit includes returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to \$0 after application of nonrefundable tax credits plus any portion of the refundable EITC used to offset tax liability.

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.

<sup>\*</sup>Summary information for this category has been combined with that of a preceding (or subsequent) category to avoid disclosing specific taxpayer details in categories with low participation.

<sup>\*\*</sup>Tax credits claimed=value of nonrefundable credits reported on the D-400TC form plus the portion of refundable credits (NC-EITC) used to reduce tax liability to \$0.

Amount claimed (reported) may exceed the value of the tax credit used to reduce tax liability in cases where the tax liability is less than the amount of eligible credit claimed.
+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.

Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals) or \$750 (unmarried individuals) apply for the aged or blind.

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.

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