Modifications

Number of

ALL RETURNS

Personal Exemption

Computed NC Taxable Income

Com-

Selected Tax Credits Claimed** by Type:

Deductions Claimed Pursuant to

	Number of			1	Modifications		Deductions Claimed Pursuant to				Personal Exemption		Computed NC Taxable Income			NCTI	Com-	Selected Tax Credits Claimed** by Type:					
	Returns Filed		Federal		to		[§105-134.6.(a2)] by Type+:				Allo	wance++:	[includes returns with deficit]		as	puted	Child	Taxes	Chari-				
	[\$0 Tax Lia		AGI	Aver-	Feder		Standar	d Deduction	Itemized	Deductions					Effec-	a	Tax Lia-	Tax	Paid	table	Child	Educa-	EITC
		as a %	[includes	age	AG	I:					Number				tive	%	bility	Credit	To Other	Contri-	and	tion Ex-	Tax
	[Com-	of All	returns	Federal			Number		Number		of		[before	[after	Pro-	of	[before	[\$100 per	States/	butions:	Depen-	penses:	Lia-
	bined	Returns	with	AGI			of	Deduction	of	Deduction	Exemp-	Allowance	residency	residency	ration	Federal	application	Qualifying	Foreign	Non-	dent	Disabled	bility
	Filing	Filed	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	tions	Amount	proration]	proration]	Factor	AGI	of credits]	Child]	Taxes	itemizers	Care	Child	Offset
Income Level	Statuses]	[%]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
NCTI Level									A. E	Y SIZE OF NO	TAXABI	LE INCOME											
No Taxable Income	864,063	100.0%	47,425,199,880	54,886	7,843,644,971	11,228,737,936	564,916	2,373,536,164	299,147	10,682,737,200	1,632,920	3,956,380,450	27,027,453,101	(8,229,366,625)	-30%	57%		35,905,606	11,227	6,538,744	2,124,636	729,467	
\$ 1 - 2.000	76,479	29.9%	1,137,013,742	14,867	9,068,203	160,704,468	67,423	301,276,972	9,056	89,510,708	197,867	494,445,464	100.144.333	69,138,526	69%	9%	4,150,663	8,099,222	83,778	1,613,743	628,793	142,342	418,208
2,001 - 4,000	54,399	26.0%	926,810,932	17,037	3,587,455	85,430,800	48,771	222,892,028	5,628	52,675,277	160,685	401,776,966	167,623,316	160,523,056	96%	18%	9,646,740	8,035,669	110,368	1,194,577	760,965	93,934	1,913,152
4,001 - 6,000	29,886	16.0%	605,192,187	20,250	2,337,147	47,620,003	26,782	125,953,465	3,104	29,154,008	101,610	253,984,900	150,816,958	146,822,000	97%	25%	8,825,469	5,696,545	168,547	813,912	911,510	134,676	1,974,393
,	21,443		505,758,889	23,586	1,853,825	36,138,206	19,347	92,739,981	2,096	22,295,943	76,953	192,283,501	164,155,083	157,992,898	96%	32%	9,491,029	4,562,551	397,959	793,220	1,935,668	170,515	2,178,199
		6.6%																					
10,001 - 10,625	949	2.1%	27,185,355	28,646	211,111	2,524,904	810	3,871,900	139	1,828,765	3,290	8,216,504	10,954,393	9,767,440	89%	40%	586,607	193,288	50,683	60,416	235,204	14,200	62,593
10,626 - 12,750	2,089	1.4%	64,873,422	31,055	454,022	8,243,576	1,715	8,164,150	374	4,960,306	7,413	18,498,500	25,460,912	24,196,161	95%	39%	1,453,064	431,761	291,321	138,033	562,460	37,340	100,133
12,751 - 15,000	1,229	0.8%	43,416,007	35,326	1,883,666	4,844,275	973	4,599,850	256	3,894,206	4,145	10,351,713	21,609,629	16,968,217	79%	50%	1,020,244	231,401	306,873	82,609	373,479	41,894	34,227
15,001 - 17,000	708	0.6%	27,332,101	38,605	489,673	4,342,770	543	2,602,700	165	2,714,873	2,273	5,649,500	12,511,931	11,295,236	90%	46%	680,807	115,421	333,025	32,950	171,833	70,353	17,982
17,001 - 20,000	609	0.4%	28,351,365	46,554	506,859	4,865,227	403	1,944,850	206	3,880,342	1,830	4,526,500	13,641,305	11,202,563	82%	48%	681,522	75,312	505,474	35,579	55,866	66,399	4,135
20,001 - 21,250	180	0.3%	8,779,266	48,774	146,283	1,483,356	110	539,400	70	1,086,449	532	1,304,500	4,511,844	3,709,466	82%	51%	227,685	19,613	189,765	21,972	10,832	53,350	450
21,251 - 25,000	453	0.2%	23,044,001	50,870	204,147	3,924,620	270	1,346,148	183	3,161,353	1,300	3,220,000	11,596,027	10,453,080	90%	50%	649,529	48,872	511,931	19,969	16,923	73,580	1,293
25,001 - 30,000	521	0.2%	30,697,790	58,921	759,899	5,490,127	287	1,406,350	234	4,127,917	1,552	3,832,000	16,601,295	14,222,034	86%	54%	900,596	56,516	742,619	23,233	17,799	83,580	180
30,001 - 40,000	695	0.2%	49,511,810	71,240	420,793	9,535,163	285	1,457,365	410	8,364,882	2,058	4,955,000	25,620,193	24,099,799	94%	52%	1,558,179	65,862	1,210,424	11,570	21,243	181,223	*
40,001 - 50,000	481	0.2%	43,044,806	89,490	330,989	6,918,533	160	805,550	321	7,026,158	1,413	3,353,000	25,272,554	21,507,445	85%	59%	1,415,621	40,264	1,067,876	13,020	14,835	204,490	-
50,001 - 60,000	279	0.2%	28,332,153	101,549	443,603	4,923,366	76	404,950	203	4,756,430	832	1,945,000	16,746,010	15,304,026	91%	59%	1,018,164	21,897	699,332	2,019	8,893	105,685	_
60,001 - 75,000	322	0.2%	89,256,468	277,194	1,587,833	7,012,179	75	402,400	247	10,194,027	913	2,018,500	71,217,195	21,501,023	30%	80%	1,448,255	16,000	923,680	2,643	12,619	192,938	_
75,001 - 80,000	75	0.2%	6,831,235	91,083	2,911,772	1,429,740	16	68,000	59	1,174,160	190	400,500	6,670,607	5,811,647	87%	98%	394,816	11,500	267,400	2,0.0	*	41,871	_
80.001 - 100.000	209	0.1%	30,623,692	146,525	4,514,663	5,911,526	33	179,950	176	5,834,900	577	1,176,500	22,035,479	18,673,267	85%	72%	1,275,624	600	718,581	565	7,302	91,962	_
100,001 - 120,000	131	0.1%	25,224,078	192,550	443,867	4,326,896	15	75,250	116	3,626,110	364	728,000	16,911,689	14,421,648	85%	67%	999,963	-	630,953	505	*	24,000	
120,001 - 160,000	177		37,924,302	214,262	2,240,380	5,646,414	20	102,600	157	7,301,730	461	924,000	26,189,938	24,434,228	93%	69%	1,726,460	-		-	6,992	24,000	_
	101	0.2%					10	-	89		276	552,000					, ,	-	1,111,993	-	0,992	-	-
160,001 - 200,000		0.2%	26,396,531	261,352	539,047	4,739,200	12	68,100	285	3,697,038			17,879,240	18,063,642	101%	68%	1,311,861	-	769,682	-	2 ==2	-	-
200,001 or more	319	0.4%	255,026,708	799,457	26,382,173	21,768,283	722 076	199,400		41,757,830	922	1,846,500	215,836,868	207,570,763	96%	85%	15,695,393	£2 £27 000	12,353,474	11 200 774	3,772	2 552 700	4 704 04F
TOTAL	1,055,797	24.2%	51,445,826,720	40,727	7,904,902,381	11,666,561,568	733,070		,	10,995,760,612	, ,		28,171,459,900	(7,221,000,400)	-26%	55%	65,158,291	63,627,900	23,456,965	11,396,774	7,881,624	2,333,799	0,704,945
FAGI Level										E OF FEDERAL													
Non-Positive AGI					6,844,960,876	547,416,860		114,545,637	28,490	815,647,143	111,244	207,472,772	(7,405,076,315)	(2,441,028,988)	33%	59%	85,354	615,663	37,129	585,481	23,471	42,650	*
\$ 1 - 3,999	180,035	83.5%	368,229,419	2,045	15,253,262	91,136,531	143,956	446,273,010	36,079	199,291,534	156,199	396,279,801	(749,498,196)	(742,550,641)	99%	-204%	19,538	2,267,682	4,090	739,833	112,367	92,567	804
4,000 - 9,999	219,949	52.3%	1,541,776,320	7,010	17,986,654	474,938,944	181,031	755,937,460	38,918	353,141,790	407,628	1,021,409,354	(1,045,664,573)	(1,036,866,036)	99%	-68%	846,661	11,545,042	58,316	1,983,435	752,366	204,853	125,210
10,000 - 14,999	184,139	47.8%	2,292,523,919	12,450	12,649,961	756,238,273	150,211	700,502,355	33,928	399,761,981	466,280	1,166,135,961	(717,464,690)	(722,137,050)	101%	-31%	7,589,557	18,771,644	117,518	2,061,031	1,531,752	318,741	1,719,866
15,000 - 19,999	117,415	33.5%	2,020,972,983	17,212	9,051,179	674,597,903	91,113	441,867,058	26,302	357,584,784	341,622	853,831,025	(297,856,608)	(527,656,767)	177%	-15%	13,083,250	15,140,518	220,452	1,866,960	1,959,717	237,301	2,904,463
20,000 - 24,999	60,479	19.4%	1,346,619,323	22,266	7,846,636	592,637,926	40,029	208,429,754	20,450	324,487,779	179,570	448,855,693	(219,945,193)	(246,882,632)	112%	-16%	7,483,049	7,066,319	352,268	1,116,348	1,371,326	166,032	1,370,582
25,000 - 29,999	37,503	13.4%	1,024,963,488	27,330	8,163,563	581,171,442	20,977	111,394,870	16,526	286,383,770	101,579	253,139,602	(198,962,633)	(231,863,734)	117%	-19%	3,807,574	3,284,619	525,413	712,163	879,819	119,331	454,065
30,000 - 39,999	46,012	10.2%	1,588,908,865	34,532	11,424,264	1,073,187,398	22,126	118,213,648	23,886	460,868,113	109,498	272,958,302	(324,894,332)	(398,755,561)	123%	-20%	2,728,722	2,528,467	1,008,284	797,533	571,094	195,120	125,066
40,000 - 49,999	30,283	9.3%	1,353,175,528	44,684	9,488,534	983,962,747	13,220	71,669,665	17,063	344,521,039	65,173	162,557,205	(200,046,594)	(287,779,446)	144%	-15%	1,507,920	1,022,368	960,058	443,803	234,910	124,703	4,889
50,000 - 59,999	22,842	8.9%	1,251,426,938	54,786	10,524,622	915,122,676	9,100	50,947,199	13,742	297,513,008	47,622	118,345,733	(119,977,056)	(215,369,129)	180%	-10%	1,235,385	557,989	826,494	349,793	141,753	181,412	*
60,000 - 69,999	16,646	7.9%	1,077,670,019	64,740	7,381,198	764,032,782	5,937	35,402,323	10,709	258,857,537	35,690	86,341,252	(59,582,677)	(162,362,259)	272%	-6%	976,427	351,528	677,859	237,677	96,168	108,926	*
70,000 - 79,999	12,421	7.0%	928,123,110	74,722	6,202,325	631,952,654	4,203	26,058,159	8,218	208,350,058	27,738	67,541,628	422,936	(116,463,765)	-27537%	0%	1,000,751	247,790	649,023	175,710	82,113	114,264	_
80,000 - 89,999	9,354	6.3%	793,161,994	84,794	6,217,653	523,268,912	2,946	18,797,871	6,408	168,887,778	20,985	51,216,825	37,208,262	(83,270,443)	-224%	5%	913,735	135,020	552,485	140,028	41,833	143,369	_
90,000 - 99,999	7,227	5.9%	684,615,431	94,730	4,904,805	429,533,020	2,109	13,443,395	5,118	142,551,849	16,322	40,013,043	63,978,929	(63,204,050)	-99%	9%	845,000	93,251	476,640	89,353	25,375	114,570	_
100,000 - 149,999	15,606	4.7%	1,861,176,207	119,260	23,071,965	939,356,759	3,527	21,535,915	12,079	366,876,433	36,358	72,389,174	484,089,891	(88,987,887)	-18%	26%	2,905,955	y3,231 *	1,804,769	93,788	40.084	311,600	_
	5,504					249,548,620	697										, ,			5,838	. ,	45,000	-
150,000 - 199,999		4.4%	946,702,167	172,003	22,477,755			3,939,450	4,807	168,676,079	14,197	28,421,700	518,594,073	(7,741,382)	-1%	55%	1,774,445	-	1,231,115	5,838	8,480	. ,	-
200,000 - 499,999	10,985	8.0%	3,456,300,276	314,638	100,717,062	429,537,301	680	3,741,263	10,305	491,198,492	32,028	64,065,500	2,568,474,782	68,640,604	3%	74%	6,403,632	-	4,147,249	*	8,425	33,360	-
500,000 - 999,999	5,249	18.6%	3,667,619,791	698,727	101,547,090	297,483,911	186	1,014,891	5,063	423,544,057	16,461	32,996,728	3,014,127,294	28,013,503	1%	82%	3,149,142	-	2,266,001	-	571	*	-
1,000,000 or more	4,797	24.0%	37,806,815,721		685,092,977	711,436,909	167	923,600	4,630	4,927,617,389	14,182	28,398,200	32,823,532,600	54,577,203	0%	87%	8,802,194	- 62 627 000	7,541,802	11 200 774	7 001 734	2 552 700	
TOTAL		24.2%	51,445,826,720	-	, , ,	11,666,561,568	,	, , ,		10,995,760,612	, ,	, , ,	, , ,	(7,221,688,460)	-26%	55%	, ,	63,627,900	23,430,965	11,398,//4	7,881,624	4,333,799	0,/04,945
Source: 2013 i	i lembivibn	ncome t	av extract Sta	netical er	immaries are	compiled from	nersonal	income toy ir	ntarmatia	avtracted fro	m tov vo	ar /013 D_400	I and D_400TC	torme process	d within	the IM	IK dynamic	integrated					

Source: 2013 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2013 D-400 and D-400TC forms processed within the DOR dynamic integrated

tax system during 2014; 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.

^{*}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.

^{**}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.

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