|  |  |  | $\begin{gathered} \text { D-400 Filing } \\ \text { Financial Statistics } \\ \hline \text { Overpayment } \end{gathered}$ |  | Federal AGI [includes returns with deficit] [\$] | Average Federal AGI Value [\$] | Modifications <br> to Federal <br> AGI: |  | ndard Deduction $\dagger$ : |  |  |  | Computed NC Taxable Income [includes returns with deficit] |  |  |  | Selected Tax Credits Claimed $\dagger \dagger \dagger$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Income Level |  |  |  |  | Com-putedTax Lia-bility[beforeapplica-tion ofcredits][ $\$]$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Number <br> of <br> Returns <br> Filed <br> with <br> $\$ 0$ Tax <br> Liability | as a <br> $\%$ <br> of All <br> SD <br> Re- <br> turns <br> $[\%]$ |  |  |  |  | Deduction Amount [\$] | $\begin{gathered} \text { Aver- } \\ \text { age } \\ \text { SD } \\ \text { Value } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{aligned} & \text { Child Tax Credit } \\ & \text { \$125/\$100 per } \\ & \text { Qualifying Child } \\ & \hline \end{aligned}$ |  |  | Taxes Paid to Other States/ Foreign Taxes |  |  |  |  |  |  |
|  |  |  | [before residency proration] [\$] |  |  |  |  |  | [after residency proration] [\$] |  |  |  |  | Effec- <br> tive <br> Pro- <br> ration <br> Factor <br> $[\%]$ |  |  |  |  |  |
|  | [Combined Filing Statuses | as a \% of \$0 Tax Returns [\%] |  |  |  |  | $\begin{array}{c}\text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed }\end{array}$ | $<$ Pre- payments] Amount <br> [\$] |  |  | Additions <br> [\$] | Deductions <br> [\$] |  |  |  |  | $\begin{gathered} \text { Record } \\ \text { Count } \end{gathered}$ | $\begin{aligned} & \hline \text { Quali- } \\ & \text { fying } \\ & \text { Child } \\ & \text { Count } \end{aligned}$ | Credit Claimed Amount [\$] | Return Count | Credit <br> Claimed <br> Amount <br> [\$] |
| NCTI Level A. BY SIZE OF NC TAXABLE INCOME |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| No Taxable Income | 831,860\| | 90.4\% | 444,182 | 82,303,563 | 6,572,304,990 | 8,744 | 345,249,024 | 3,744,649,583 |  | 751,602 | 00.0\% | 7,593,783,000 | 10,103 | (4,420,878,570) | (5,470,293,490) | 123.7\% |  | 109,136 | 161,835 | 19,708,743 |  | 24,253 |
| 1-2,000 | 55,289 | 99.1\% | 40,435 | 9,783,347 | 732,973,845 | 13,384 | 659,628 | 8,682,980 | 54,764 | 25.6\% | 652,411,500 | 11,913 | 72,538,993 | 56,749,667 | 78.2\% | 3,291,424 | 53,004 | 86,330 | 10,350,446 | 8 | 43,347 |
| 2,001- 4,000 | 31,132 | 99.3\% | 22,290 | 6,179,304 | 474,018,453 | 15,328 | 367,089 | 3,595,585 | 30,925 | 16.5\% | 375,343,500 | 12,137 | 95,446,457 | 89,357,116 | 93.6\% | 5,182,676 | 30,515 | 66,372 | 8,259,961 | 512 | 69,549 |
| 4,001-6,000 | 11,253 | 99.0\% | 7,958 | 2,577,701 | 194,823,645 | 17,493 | 79,984 | 935,885 | 11,137 | 6.6\% | 138,360,000 | 12,423 | 55,607,744 | 52,943,102 | 95.2\% | 3,070,656 | 10,823 | 29,939 | 3,731,396 | 464 | 121,184 |
| 6,001-10,000 | 4,124 | 97.9\% | 2,760 | 1,050,820 | 84,796,601 | 21,010 | 106,958 | 1,233,761 | 4,036 | 1.4\% | 51,253,500 | 12,699 | 32,416,298 | 28,569,643 | 88.1\% | 1,657,026 | 3,709 | 12,773 | 1,610,641 | 633 | 277,459 |
| 10,001-10,625 | 176 | 94.9\% | 83 | 37,575 | 4,042,859 | 24,209 | 509 | 106,758 | 167 | 0.4\% | 2,026,500 | 12,135 | 1,910,110 | 1,725,331 | 90.3\% | 100,076 | 111 | 426 | 53,195 | 91 | 52,150 |
| 10,626-12,750 | 411 | 91.2\% | 151 | 69,561 | 10,722,673 | 28,594 | 44,851 | 587,306 | 375 | 0.3\% | 4,486,500 | 11,964 | 5,693,718 | 4,385,618 | 77.0\% | 254,361 | 236 | 670 | 85,890 | 282 | 182,442 |
| 12,751-15,000 | 372 | 93.3\% | 105 | 56,364 | 10,943,757 | 31,538 | 38,638 | 304,472 | 347 | 0.2\% | 4,195,500 | 12,091 | 6,482,423 | 4,802,800 | 74.1\% | 278,577 | 203 | 479 | 58,375 | 297 | 225,606 |
| 15,001-17,000 | 294 | 92.9\% | 77 | 64,728 | 8,738,565 | 32,009 | 4,520 | 330,660 | 273 | 0.2\% | 3,300,000 | 12,088 | 5,112,425 | 4,372,783 | 85.5\% | 253,618 | 159 | 295 | 35,965 | 242 | 219,537 |
| 17,001-20,000 | 427 | 92.3\% | 113 | 81,733 | 13,395,802 | 33,999 | 38,432 | 664,294 | 394 | 0.2\% | 4,738,500 | 12,027 | 8,031,440 | 7,279,144 | 90.6\% | 422,194 | 308 | 565 | 66,180 | 348 | 358,743 |
| 20,001-21,250 | 151 | 94.0\% | 39 | 23,058 | 5,252,832 | 6,992 | 6,954 | 163,595 | 142 | 0.2\% | 1,711,500 | 12,053 | 3,384,691 | 2,925,939 | 86.4\% | 169,704 |  |  |  | 131 | 156,233 |
| 21,251-25,000 | 450 | 88.9\% | 101 | 74,26 | 15,447,976 | 8,620 | 25,334 | 724,106 | 400 | 0.2\% | 4,830,000 | 12,075 | 9,919,204 | 9,224,874 | 93.0\% | 535,040 | 203 | 409 | 43,280 | 353 | 466,290 |
| 25,001-30,000 | 470 | 88.3\% | 84 | 85,623 | 18,280,923 | 44,050 | 32,031 | 1,116,266 | 415 | 0.2\% | 5,026,500 | 12,112 | 12,170,188 | 11,365,582 | 93.4\% | 659,201 | 201 | 399 | 41,805 | 377 | 591,423 |
| 30,001-40,000 | 832 | 85.0\% | 169 | 226,870 | 36,610,195 | 51,782 | 54,343 | 2,558,490 | 707 | 0.2\% | 8,667,000 | 12,259 | 25,439,048 | 24,577,182 | 96.6\% | 1,425,477 | 311 | 591 | 58,579 | 631 | 1,274,800 |
| 40,001-50,000 | 596 | 85.1\% | 109 | 149,548 | 31,285,519 | 61,707 | 27,674 | 1,738,083 | 507 | 0.2\% | 6,324,000 | 12,473 | 23,251,110 | 22,720,195 | 97.7\% | 1,317,777 | 207 | 366 | 41,812 | 461 | 1,212,616 |
| 50,001-60,000 | 486 | 80.7 | 94 | 157,355 | 28,855,138 | 73,610 | 31,486 | 1,678,966 | 392 | 0.3\% | 4,825,500 | 12,310 | 22,382,158 | 21,614,825 | 96.6\% | 1,253,669 | 141 | 258 | 25,751 | 360 | 1,136,311 |
| 60,001-75,000 | 569 | 75.4\% | 100 | 199,036 | 35,439,020 | 82,608 | 72,156 | 1,211,971 | 429 | 0.3\% | 5,089,500 | 11,864 | 29,209,705 | 28,807,548 | 98.6\% | 1,670,836 | 120 | 289 | 23,485 | 380 | 1,456,562 |
| 75,001-80,000 | 136 | 69.1 | 31 | 70,786 | 9,387,583 | 99,868 | 64,199 | 370,696 | 94 | 0.2\% | 1,179,000 | 12,543 | 7,902,086 | 7,288,290 | 92.2\% | 422,721 | 35 | 173 | 6,600 | 83 | 370,431 |
| 80,001-100,000 | 390 | 64.9\% | 67 | 180,8 | 26,782,543 | 105,860 | 76,773 | 1,057,257 | 253 | 0.2\% | ,103,500 | 12,267 | 22,698,559 | 22,479,079 | 99.0\% | 1,303,790 |  |  |  | 214 | 1,081,539 |
| 100,001-120,000 | 240 | 57.1\% | 57 | 206,234 | 17,270,806 | 126,064 | 165,199 | 778,2 | 137 | .2\% | 1,717,500 | 12,536 | 14,940,258 | 14,875,047 | 99.6\% | 862,754 |  |  |  | 108 | 674,777 |
| 120,001-160,000 | 292 | 51.7\% | 63 | 240 | 974 | 159,331 | 1,040,5 | 877,7 | 151 | 0.2\% | 1,981,500 | 13,12 | 22,240,252 | 20,951,338 | 4.2\% | 1,215,176 |  |  |  | 115 | 897,950 |
| 160,001-200,000 | 157 | 43.3\% | 28 | 179,960 | 13,618,813 | 200,277 | 323,361 | 601,4 | 68 | 0.3\% | 904,500 | 13,301 | 12,436,206 | 12,039,784 | 96.8\% | 698,307 |  |  |  | 51 | 513,345 |
| 200,001 or more | 489 | 27.8\% | 58 | 455,206 | 61,552,009 | 452,588 | 1,119,731 | 1,199,086 | 136 | 0.4\% | 1,824,000 | 13,412 | 59,648,654 | 59,239,855 | 99.3\% | 3,435,913 |  |  |  | 120 | 3,244,795 |
| TOTAL | 940,596 | 91.2\% | 519,154 | 104,454,215 | 8,430,603,521 | 9,828 | 349,629,377 | 3,775,167,240 | 857,851 | 22.4\% | 8,877,082,500 | 10,348 | $(3,872,016,843)$ | $(4,961,998,748)$ | 128.2\% | 29,480,973 | 209,422 | 362,169 | 44,202,104 | 7,100 | 14,651,342 |
| FAGI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 73,544 | 64.2\% | 11,983 | 12,967,074 | (3,780,463,781) | $(80,112)$ | 287,147,215 | 90,343,337 | 47,190 | 99.5\% | 487,789,500 | 10,337 | (4,071,449,403) | (2,381,540,596) | 58.5\% | 11,227 | 2,863 | 4,753 | 586,710 | 5 | 23,824 |
| 1-3,999 | 208,555 | 98.2\% | 120,467 | 7,423,898 | 453,384,721 | 2,215 | 4,563,082 | 9,676,228 | 204,717 | 99.9\% | 1,711,009,500 | 8,358 | (1,262,737,925) | (1,239,209,507) | 98.1\% | 225 | 12,679 | 18,287 | 2,257,674 | * |  |
| 4,000-9,999 | 301,182 | 98.6\% | 218,048 | 27,917,662 | 1,937,562,616 | 6,522 | 4,188,900 | 48,599,114 | 297,089 | 72.0\% | 2,810,109,000 | 9,459 | $(916,956,598)$ | $(896,066,910)$ | 97.7\% | 531,925 | 63,012 | 88,374 | 10,792,714 | 413 | 23,089 |
| 10,000-14,999 | 152,982 | 98.2\% | 101,046 | 24,992,849 | 1,874,287,887 | 12,479 | 1,769,277 | 118,107,043 | 150,195 | 40.1\% | 1,895,536,500 | 12,621 | $(137,586,378)$ | (143,034,424) | 104.0\% | 4,762,901 | 88,707 | 148,880 | 18,284,447 | 66 | 100,657 |
| 15,000-19,999 | 52,495 | 95.4\% | 30,050 | 10,048,228 | 843,657,787 | 16,839 | 829,012 | 185,668,777 | 50,100 | 14.8\% | 625,195,500 | 12,479 | 33,622,522 | 14,271,846 | 42.4\% | 6,604,096 | 34,755 | 81,951 | 10,030,726 | 787 | 208,863 |
| 20,000-24,999 | 18,466 | 89.5\% | 6,074 | 2,374,053 | 367,502,135 | 22,236 | 1,315,414 | 210,268,889 | 16,527 | 5.5\% | 193,672,500 | 11,719 | $(35,123,840)$ | $(66,188,862)$ | 188.4\% | 1,504,315 | 3,740 | 12,368 | 1,498,947 | 639 | 326,252 |
| 25,000-29,999 | ,880 | 87.5\% | 3,691 | 1,316,565 | 333,439,852 | 27,459 | 648,015 | 229,872,825 | 12,143 | 4.5\% | 137,797,500 | 11,348 | $(33,582,458)$ | $(68,869,198)$ | 205.1\% | 634,410 | 815 | 1,889 | 228,273 | 59 | 476,254 |
| 30,000-39,999 | 2,852 | 85.7\% | 6,634 | 2,694,774 | 680,476,034 | 34,743 | 1,093,194 | 470,022,428 | 19,586 | 4.6\% | 230,380,500 | 11,763 | $(18,833,700)$ | $(105,321,517)$ | 559.2\% | 1,288,811 | 1,027 | 1,912 | 205,266 | 954 | 1,138,980 |
| 40,000-49,999 | 17,622 | 81.4\% | 5,111 | 2,257,324 | 641,595,198 | 44,723 | 1,029,376 | 447,311,899 | 14,346 | 4.8\% | 172,671,000 | 12,036 | 22,641,675 | (68,319,782) | -301.7\% | 1,207,071 | 667 | 1,236 | 121,728 | 650 | 1,108,863 |
| 50,000-59,999 | 14,245 | 77.6\% | 4,129 | 2,040,385 | 605,808,316 | 54,814 | 1,263,066 | 417,339,343 | 11,052 | 4.9\% | 137,257,500 | 12,419 | 52,474,539 | $(46,818,777)$ | -89.2\% | 1,214,760 | 431 | 792 | 68,481 | 511 | 1,117,154 |
| 60,000-69,999 | 11,060 | 75.4\% | 3,179 | 1,800,392 | 539,610,174 | 64,748 | 847,368 | 352,613,931 | 8,334 | 4.6\% | 108,342,000 | 13,000 | 79,501,611 | $(26,874,494)$ | -33.8\% | 1,296,298 | 302 | 595 | 50,004 | 442 | 1,202,189 |
| 70,000-79,999 | 8,372 | 73.9\% | 2,376 | 1,471,962 | 462,812,624 | 74,756 | 1,195,426 | 286,755,540 | 6,191 | 4.2\% | 83,992,500 | 13,567 | 93,260,010 | (14,741,825) | -15.8\% | 1,215,469 | 202 | 391 | 33,878 | 34 | 1,077,776 |
| 80,000-89,999 | 6,679 | 71.2\% | 1,773 | 1,248,969 | 403,212,728 | 84,762 | 1,099,425 | 239,463,962 | 4,757 | 3.9\% | 65,853,000 | 13,843 | 98,995,191 | (9,931,714) | -10.0\% | 966,890 | 139 | 350 | 28,968 | 24 | 840,019 |
| 90,000-99,999 | 5,342 | 67.7\% | 1,308 | 960,977 | 342,512,330 | 94,695 | 1,402,600 | 194,242,224 | 3,617 | 3.6\% | 50,604,000 | 13,991 | 99,068,706 | $(5,756,321)$ | -5.8\% | 829,733 | 83 | 391 | 14,288 | 179 | 683,608 |
| 100,000-149,999 | 12,456 | 56.5\% | 2,226 | 2,476,817 | 830,006,294 | 117,848 | 5,248,098 | 341,898,955 | 7,043 | 2.9\% | 98,782,500 | 14,026 | 394,572,937 | 13,563,654 | 3.4\% | 2,357,722 |  |  |  | 382 | 1,837,137 |
| 150,000-199,999 | 4,9 | 42.2\% | 448 | 811,697 | 358,707,889 | 170,895 | 3,138,307 | 57,483,471 | 2,099 | 3.0\% | 28,704,000 | 13,675 | 275,658,725 | 18,533,371 | 6.7\% | 1,228,528 |  |  |  | 127 | 875,601 |
| 200,000-499,999 | 8,53 | 26.2\% | 446 | 1,121,438 | 642,842,299 | 287,368 | 9,532,354 | 34,356,339 | 2,237 | 4.5\% | 30,970,500 | 13,845 | 587,047,814 | 36,149,519 | 6.2\% | 2,190,147 |  |  |  | 128 | 1,911,046 |
| 500,000-999,999 | 3,06 | 12.9\% | 95 | 230,882 | 274,700,732 | 693,68 | 7,890,117 | 30,828,131 | 396 | 8.1\% | 5,368,50 | 13,557 | 246,394,218 | 15,742,802 | 6.4\% | 916,434 |  |  |  | 25 | 954,477 |
| 1,000,000 or more | 4,296 | 5.4\% | 70 | 298,269 | 618,947,685 | 2,667,878 | 15,429,131 | 10,314,805 | 232 | 11.7\% | 3,046,500 | 13,131 | 621,015,511 | 12,413,987 | 2.0\% | 720,011 |  |  |  | 6 | 745,553 |
| TOTAL | 940,596 | 91.2\% | 519,154 | 104,454,215 | 8,430,603,521 | 9,828 | 349,629,377 | 3,775,167,240 | 857,851 | 22.4\% | 8,877,082,500 | 10,348 | $(3,872,016,843)$ | (4,961,998,748) | 128.2\% | 29,480,973 | 209,422 | 362,169 | 44,202,104 | 7,100 | 14,651,342 |

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2015; 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.
et Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

 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.
HIn 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: $\mathbf{S = \$ 7 , 5 0 0 ;}$ MFJ/SS $=\$ 15,000 ;$ MFS $=\$ 7,500$; and $\mathbf{H H}=\$ 12,000$.
 (the sum of these deductions not to exceed $\$ 20,000$ ), repayment of claim of right income, and
 Proration (income apportionment) factors applicable to part-year and nonresident in
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.
*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. Combined data are italicized.

