ALL RETURNS: ITEMIZED DEDUCTIONS

	Number of			Modifications			Itemized Deductions+:				Personal Exemption		Computed NC Taxable Income			Com-						
	Returns Filed		Federal		to		Number	as a %		l.	Allo	wance++:	[includes return	ns with deficit]		puted		Selected Tax C				
	[\$0 Tax Liab		AGI	Aver-	Federal		of	of All							Effec-	Tax Lia-		Taxes Paid	Charitable	Child	Educa-	EITC
		Itd Ded	[includes	age	AGI:		Returns	Itd		Aver-	Number				tive	bility		To Other	Contri-	and	tion Ex-	Tax
	[Com-	as a %	returns	Federal			Filed	Ded		age	of		[before	[after	Pro-	[before	Child	States/	butions:	Depen-	penses:	Lia-
	bined	of \$0 Tax	with	AGI			with	Re-	Deduction	ID	Exemp-	Allowance	residency	residency	ration	application	Tax	Foreign	Non-	dent	Disabled	bility
	Filing	Returns	deficit]	Value	Additions	Deductions	\$0 Tax	turns	Amount	Value	tions	Amount	proration]	proration]	Factor	of credits]	Credit	Taxes	itemizers	Care	Child	Offset
Income Level	Statuses]	[%]	[\$]	[\$]	[\$]	[\$]	Liability	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
NCTI Level A. BY SIZE OF NC TAXABLE INCOME A. BY SIZE OF NC TAXAB																						
No Taxable Income	858,509	27.7%	56,707,254,631	238,663	3,274,120,291	5,955,072,993	237,604	100.0%	11,251,052,216	47,352	463,039	1,093,811,950	41,681,437,762	(4,768,720,486)	-11.4%	-	3,766,199	1,356	-	569,205	189,280	-
\$ 1 - 2,000	81,065	5.8%	161,034,681	33,995	2,531,948	33,833,211	4,737	12.0%	76,952,463	16,245	14,457	35,736,491	17,044,464	4,112,372	24.1%	246,664	500,823	12,663	-	98,734	34,815	27,315
2,001 - 4,000	59,231	5.1%	102,483,400	33,991	561,045	18,980,578	3,015	10.2%	44,912,732	14,896	10,300	25,565,500	13,585,635	8,795,600	64.7%	528,562	477,805	25,130	-	104,631	12,255	76,731
4,001 - 6,000	33,890	5.2%	63,164,193	35,565	875,279	9,866,914	1,776	6.6%	26,376,083	14,851	6,577	16,355,250	11,441,225	8,716,153	76.2%	523,872	344,837	29,954	-	149,873	7,018	69,033
6,001 - 10,000	23,764	6.0%	60,099,840	41,823	380,550	9,400,593	1,437	2.8%	21,101,878	14,685	5,264	13,087,680	16,890,239	10,942,779	64.8%	657,333	289,202	86,523	-	273,725	18,145	48,172
10,001 - 10,625 10,626 - 12,750	1,078	9.9% 13.4%	4,963,851	46,391 54,900	3,119	1,300,728	107	1.4% 1.1%	1,496,302	13,984	345	848,700 2,563,500	1,321,240	1,102,607	83.5% 68.4%	66,208 211,705	17,548	15,625	-	30,509	14,399	1,728
., ,	2,268 1,291	16.9%	16,634,759	52,698	135,551 62,696	3,783,109 2,456,469	303 218	0.8%	5,270,909 3,415,656	17,396	1,045 694	1,707,500	5,152,792 3,971,209	3,524,379 3,007,080	75.7%	181,058	51,532 32,446	61,553 92,385	-	86,121 49,906	25,017	2,999 1,539
12,751 - 15,000 15,001 - 17,000	723	21.2%	11,488,138 28,935,031	189,118	242,103	2,301,584	153	0.6%	3,415,656 10,176,518	15,668 66,513	452	1,099,000	15,600,032	2,438,894	15.6%	147,432	16,050	92,385	-	12,201	25,219	377
17,001 - 17,000	594	25.9%	11,276,343	73,223	126,057	2,206,236	154	0.4%	2,794,712	18,147	478	1,190,000	5,211,452	2,861,178	54.9%	174,018	16,962	135,312	-	7,626	21,200	54
20,001 - 21,250	235	31.1%	4,785,500	65,555	94,617	1,368,382	73	0.4%	1,378,923	18,889	196	473,500	1,659,312	1,504,901	90.7%	92,344	5,980	65,478	-	3,018	9,504	34
21,251 - 25,000	545	38.9%	14,565,100	68,703	36,831	3,017,359	212	0.4%	3,934,381	18,558	630	1,521,000	6,129,191	4,903,501	80.0%	303,682	19,410	227,639	-	10,243	22,185	
25,001 - 30,000	491	47.3%	20,559,294	88,618	299,646	4,125,791	232	0.4%	5,258,888	22,668	667	1,569,500	9,904,761	6,421,078	64.8%	406,798	17,706	309,583	-	7,492	91,658	
30.001 - 40.000	726	54.5%	32,854,362	82,966	192,265	7,265,540	396	0.3%	7,252,128	18,313	1,129	2,669,000	15,859,959	13,808,648	87.1%	892,284	30,840	581,449		13,034	82,799	
40.001 - 50.000	495	65.1%	30,520,068	94,783	462,674	5,574,392	322	0.3%	6,858,309	21,299	1,035	2,448,000	16,102,041	14,484,605	90.0%	951,650	30,596	570,768	_	13,518	108,022	_
50,001 - 60,000	331	71.9%	32,486,795	136,499	520,197	4,735,970	238	0.2%	5,252,455	22,069	726	1,650,000	21,368,567	13,079,156	61.2%	870,196	16,577	488,168	-	10,441	73,190	
60,001 - 75,000	306	75.2%	44,339,766	192,782	581,194	6,189,672	230	0.2%	5,794,376	25,193	682	1,454,000	31,482,912	15,493,355	49.2%	1,042,891	6,600	578,158	_	8,586	93,575	
75,001 - 80,000	68	82.4%	10,947,556	195,492	78,150	1,267,888	56	0.2%	1,510,106	26,966	177	358,500	7,889,212	4,343,030	55.1%	293,630	400	142,033	_	1,930	46,810	_
80,001 - 100,000	210	84.3%	26,750,588	151,133	1,028,760	4,765,758	177	0.2%	5,169,656	29,207	534	1,057,000	16,786,934	15,777,031	94.0%	1,074,549	800	619,985	_	6,754	32,356	-
100,001 - 120,000	142	84.5%	21,185,716	176,548	1,159,302	3,954,210	120	0.2%	4,448,185	37,068	341	681,000	13,261,623	13,142,413	99.1%	911,506	-	460,086	_	3,433	35,229	-
120,001 - 160,000	148	85.8%	27,061,034	213,079	2,044,580	3,492,478	127	0.2%	4,491,065	35,363	401	802,500	20,319,571	17,546,539	86.4%	1,244,549	-	813,992	_	4,608	27,000	-
160,001 - 200,000	97	87.6%	30,577,689	359,738	677,494	3,248,342	85	0.2%	4,200,818	49,421	259	518,000	23,288,023	15,132,949	65.0%	1,095,999	-	722,936	-	2,484	*	-
200,001 or more	292	91.1%	244,971,010	920,944	7,695,545	15,665,711	266	0.4%	39,583,938	148,812	780	1,562,000	195,854,906	173,637,003	88.7%	13,215,283	-	9,858,177	-	2,114	*	-
TOTAL	1,066,499	23.6%	57,708,939,345	228,969	3,293,909,894	6,103,873,908	252,038	16.6%	11,538,682,697	45,782	510,208	1,208,729,571	42,151,563,062	(4,413,945,235)	-10.5%	25,132,213	5,642,313	15,990,931	-	1,470,186	969,676	227,948
FAGI Level								B. BY SIZ	ZE OF FEDERAL A	DJUSTED G	ROSS INC	OME										
Non-Positive AGI	65,268	36.5%	(10,873,184,893)	(456,358)	2,312,668,447	413,994,100	23,826	98.9%	817,958,073	34,330	42,379	96,202,915	(9,888,671,534)	(2,132,087,162)	21.6%	20,115	273,069	11,405	-	17,284	40,261	*
\$ 1 - 3,999	183,272	9.3%	21,569,281	1,260	4,583,073	18,335,023	17,122	92.9%	143,674,966	8,391	19,441	49,112,070	(184,969,705)	(335,303,403)	181.3%	1,149	77,283	474	-	10,126	*	-
4,000 - 9,999	221,997	9.3%	149,489,582	7,243	14,047,452	63,129,955	20,639	82.7%	283,500,759	13,736	29,634	73,855,195	(256,948,875)	(259,486,952)	101.0%	14,243	225,977	732	-	25,898	4,362	2,765
10,000 - 14,999	185,661	12.1%	279,686,588	12,494	5,323,263	102,559,698	22,386	70.7%	340,135,552	15,194	35,673	88,372,663	(246,058,062)	(241,215,024)	98.0%	44,371	380,866	2,699	-	57,250	13,379	8,254
15,000 - 19,999	125,942	15.9%	347,913,604	17,408	3,908,802	140,813,385	19,986	55.6%	336,762,210	16,850	37,890	94,610,313	(220,363,502)	(215,981,147)	98.0%	176,281	591,914	7,870	-	97,948	29,297	37,839
20,000 - 24,999	64,512	27.7%	401,672,214	22,462	3,982,895	174,840,814	17,882	43.3%	325,020,982	18,176	37,786	93,971,193	(188,177,880)	(184,336,681)	98.0%	355,395	711,247	42,599	-	163,316	42,607	67,807
25,000 - 29,999	38,124	40.6%	424,261,470	27,427	3,492,477	202,895,141	15,469	31.4%	299,490,045	19,361	34,359	85,543,747	(160,174,986)	(161,978,266)	101.1%	472,737	717,219	37,210	-	217,123	17,154	59,400
30,000 - 39,999	46,310	49.1%	787,631,637	34,662	8,148,855	449,901,816	22,723	19.4%	474,573,831	20,885	51,616	128,460,242	(257,155,397)	(265,905,701)	103.4%	831,475	1,070,190	199,088	-	320,691	67,650	49,157
40,000 - 49,999	29,917	53.7%	719,216,803	44,766	5,275,785	478,891,728	16,066	13.1%	353,068,191	21,976	34,578	85,748,434	(193,215,765)	(209,812,135)	108.6%	565,035	571,140	273,838	-	160,493	38,224	2,726
50,000 - 59,999	22,533	58.8%	726,994,013	54,839	5,845,419	499,201,917	13,257	11.2%	307,042,739	23,161	27,820	68,463,530	(141,868,754)	(171,057,695)	120.6%	608,403	364,869	363,374	-	112,667	72,357	-
60,000 - 69,999	16,503	62.5%	667,739,356	64,760	5,313,788	453,999,005	10,311	9.2%	254,810,508	24,712	22,521	54,018,105	(89,774,474)	(126,945,193)	141.4%	680,412	272,295	405,692	-	102,276	39,585	-
70,000 - 79,999	11,853	64.8%	574,001,528	74,779	3,949,470	377,881,167	7,676	7.2%	202,274,519	26,352	17,456	42,362,469	(44,567,157)	(89,452,842)	200.7%	624,660	190,553	353,725	-	65,033	84,742	-
80,000 - 89,999	9,228	66.7%	522,054,332	84,832	4,251,281	332,268,684	6,154	6.2%	172,869,009	28,091	14,156	34,239,616	(13,071,696)	(71,195,724)	544.7%	681,405	123,853	400,134	-	42,227	85,874	-
90,000 - 99,999	6,678	68.9%	436,386,592	94,784	3,575,405	266,984,236	4,604	5.2%	132,779,520	28,840	10,577	25,719,258	14,478,983	(48,406,500)	-334.3%	652,308	71,838	355,056	-	24,994	74,335	-
100,000 - 149,999	14,246	76.6%	1,306,584,909	119,738	12,870,528	626,896,108	10,912	4.2%	338,118,105	30,986	26,050	51,873,966	302,567,258	(76,196,498)	-25.2%	2,291,244	-	1,198,508	-	37,684	261,500	-
150,000 - 199,999 200,000 - 499,999	4,878 8,976	86.6% 93.2%	727,741,828 2,608,817,233	172,328 311,948	14,708,608 54,116,041	172,394,503 290,886,592	4,223 8,363	4.1% 7.2%	160,341,464 431,873,454	37,969 51,641	11,173 24,507	22,282,555 48,674,700	387,431,914 1,891,498,528	5,755,713 48,690,942	1.5% 2.6%	1,768,524 4,974,645	-	1,039,889 3,213,736	-	7,336 7,250	74,349 24,000	-
500,000 - 999,999	4,826	93.2%	3,378,755,786	714,778	74,380,676	234,937,434	4,727	18.6%	371,285,483	78,546	15,134	30,301,100	2,816,612,445	37,834,265	1.3%	3,104,272	-	2,248,694	-	7,250 590	24,000	•
1,000,000 - 999,999	5,775	98.9%	54,501,607,482	9.541.598	753,467,629	803,062,603	5,712	26.4%	5,793,103,287	1.014.199	17,458	34,917,500	48,623,991,721	83.134.768	0.2%	7,265,539		5,836,208	-	390	- 1	
TOTAL	1,066,499	23.6%	57,708,939,345	228,969	3,293,909,894	6,103,873,908		16.6%	11,538,682,697	45,782	510,208	1,208,729,571	42,151,563,062	(4,413,945,235)	-10.5%	25,132,213	5,642,313	15,990,931	-	1,470,186	969,676	227,948

OIAL 1,000,499 25,0% 57,005,739,545 228,969 5,295,909,894 6,105,875,908 252,058 16.0% 11,558,682,697 45,782 510,208 1,208,729,571 42,151,565,062 (4,415,945,255) -10.5% 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.

^{*}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.

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.