ALL RETURNS: ITEMIZED DEDUCTIONS

	Aggregate				Modifications		Itemized Deductions+:				Personal Exemption		C	G		Selected Tax Credits Claimed** by Type:							
	Number of Returns Filed		Federal					Number as a %				•		C Taxable Income		Com- puted			Taxes Chari-		d** by Type:		
	[\$0 Tax Liability]		AGI	Aver- Federal			of	of All			Anowance++.		[includes returns with deficit]			Tax Lia-	Child Tax Credit		Paid table		Child	Educa-	EITC
	[#U TAX LA	Itd Ded	[includes	age	AG		Returns	Itd		Aver-	Number				tive	bility	[\$100 per	In-	To Other	Contri-	and	tion Ex-	Tax
	[Com-	as a %	returns	Federal	710	1	Filed	Ded		age	of		[before	[after	Pro-	[before	Ouali-	come	States/	butions:	Depen-	penses:	Lia-
	bined	of \$0 Tax	with	AGI			with	Re-	Deduction	ID	Exemp-	Allowance	residency	residency	ration	application	fying	Level	Foreign	Non-	dent	Disabled	bility
	Filing	Returns	deficit]	Value	Additions	Deductions	\$0 Tax	turns	Amount	Value	tions	Amount	proration]	proration]	Factor	of credits]	Child]	as %	Taxes	itemizers	Care	Child	Offset
Income Level	Statuses]	[%]	[\$]	[\$]	[\$]	[\$]	Liability	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[\$]
NCTI Level								A. I	SY SIZE OF NO	TAXABL	E INCOMI	Ξ											
No Taxable Income	864,063	34.6%	40,965,740,132	136,942	7,155,731,825	6,657,629,701	299,147	100.0%	10,682,737,200	35,711	557,987	1,323,644,495	29,457,460,561	(4,512,348,006)	-15.3%	-	5,544,250	65.0%	1,178		598,934	308,454	-
\$ 1 - 2,000	76,479	11.8%	215,151,559	23,758	3,620,925	47,917,808	9,056	15.0%	89,510,708		23,801	59,296,596	22,047,372	7,778,026	35.3%	466,827	846,944	9.9%	33,147	-	99,513	15,500	40,943
2,001 - 4,000	54,399	10.3%	137,850,859	24,494	1,627,440	23,335,667	5,628	12.4%	52,675,277		17,596	44,004,250	19,463,105	16,419,166	84.4%	986,624	839,201	9.8%	28,598	-	116,240	20,876	126,861
4,001 - 6,000	29,886	10.4%	87,543,353	28,203	931,077	14,762,459	3,104	7.7%	29,154,008		10,928	27,372,000	17,185,963	15,186,260	88.4%	912,886	589,696	6.9%	51,358	-	146,712	27,964	118,659
6,001 - 10,000	21,443	9.8%	73,283,789	34,964	702,153	12,389,010	2,096	3.0%	22,295,943		7,658	19,083,000	20,217,989	15,750,236	77.9%	946,114	423,475	5.0%	115,291	-	274,096	69,782	103,955
10,001 - 10,625 10,626 - 12,750	949	14.6% 17.9%	6,602,135 17,590,686	47,497 47,034	19,353	1,198,316	139 374	1.3%	1,828,765		463	1,149,000	2,445,407 5,235,449	1,427,852 4,342,628	58.4% 82.9%	85,748	24,265 65,795	0.3% 0.8%	16,828 88,872	-	32,102	14 400	3,932 6,546
10,626 - 12,750	2,089 1,229	20.8%	13,546,721	52,917	199,411 165,242	4,406,842 2,680,293	256	1.1% 0.7%	4,960,306 3,894,206		1,290 809	3,187,500 1,989,500	5,235,449 5,147,964	4,342,628 3,525,707	68.5%	260,902 212,328	37,030	0.8%	91,152	-	94,052 52,759	14,480 17,244	2,968
15,001 - 17,000	708	23.3%	9,865,044	59,788	156,611	2,661,611	165	0.7%	2,714,873		471	1,146,500	3,498,671	2,646,100	75.6%	160,110	17,747	0.4%	110,459	•	18,018	16,845	2,908 1,191
17,001 - 17,000	609	33.8%	14,118,478	68,536	408,228	3,441,656	206	0.3 %	3,880,342		590	1,412,500	5,792,208	3,804,561	65.7%	231,869	17,747	0.2%	179,153	-	8,168	42,383	1,191
20,001 - 21,250	180	38.9%	4,533,059	64,758	136,581	1,069,656	70	0.4%	1,086,449	15,521	189	451,000	2,062,535	1,439,717	69.8%	88,462	5,172	0.1%	84,519		3,598	17,350	79
21,251 - 25,000	453	40.4%	12,216,059	66,754	111,421	2,939,708	183	0.3%	3,161,353	. , .	493	1,209,000	5,017,419	4,226,508	84.2%	263,028	14,780	0.2%	193,884		6,346	39,289	50
25,001 - 30,000	521	44.9%	17,632,093	75,351	714,083	4,100,055	234	0.3%	4,127,917	17,641	658	1,590,000	8,528,204	6,386,361	74.9%	403,843	19,339	0.2%	326,639	-	5,547	22,369	-
30,001 - 40,000	695	59.0%	34,031,195	83,003	387,177	7,850,388	410	0.3%	8,364,882	20,402	1,171	2,755,000	15,448,102	14,270,687	92.4%	923,178	30,714	0.4%	669,077	-	13,190	129,663	*
40,001 - 50,000	481	66.7%	32,736,590	101,983	300,726	6,080,498	321	0.3%	7,026,158	21,888	958	2,212,500	17,718,160	14,375,758	81.1%	945,747	23,566	0.3%	665,165	-	10,979	157,363	-
50,001 - 60,000	279	72.8%	22,262,338	109,667	434,472	4,059,217	203	0.2%	4,756,430	23,431	602	1,373,500	12,507,663	11,160,651	89.2%	742,794	13,600	0.2%	484,973	-	6,718	86,510	-
60,001 - 75,000	322	76.7%	82,254,616	333,015	1,496,237	6,059,707	247	0.2%	10,194,027	41,271	679	1,471,500	66,025,619	16,515,201	25.0%	1,112,724	8,500	0.1%	667,415	-	9,076	149,631	-
75,001 - 80,000	75	78.7%	5,241,627	88,841	2,876,209	1,287,838	59	0.2%	1,174,160	19,901	160	332,000	5,323,838	4,575,267	85.9%	310,356	11,100	0.1%	203,683	-	*	41,871	-
80,001 - 100,000	209	84.2%	26,371,955	149,841	4,505,793	5,048,681	176	0.1%	5,834,900		495	1,001,500	18,992,667	15,737,910	82.9%	1,074,485	*	0.0%	596,003	-	6,173	60,727	-
100,001 - 120,000	131	88.5%	23,094,873	199,094	349,061	3,925,047	116	0.2%	3,626,110	31,260	330	660,000	15,232,777	12,742,736	83.7%	882,553	-	-	549,496	-	*	24,000	-
120,001 - 160,000	177	88.7%	34,501,342	219,754	2,217,678	5,216,542	157	0.2%	7,301,730	46,508	412	826,000	23,374,748	21,779,659	93.2%	1,537,671	-	-	945,472	-	4,794	-	-
160,001 - 200,000	101	88.1%	24,044,662	270,165	435,511	4,524,741	89	0.2%	3,697,038		241	482,000	15,776,394	15,897,986	100.8%	1,154,801	-	-	637,345	-	2 772	-	-
200,001 or more TOTAL	319 1.055,797	89.3% 30.6%	237,689,264 42,097,902,429	833,997 130,447	25,864,311 7,203,391,525	21,233,257 6.843,818,698	285 322,721	0.4% 18.3%	41,757,830 10,995,760,612	146,519 34,072	815 628 796	1,632,500 1,498,281,841	198,929,988 29,963,432,803		96.3%	14,481,913 28,184,963	8 533 040	100.0%	11,068,963		3,772 1,510,787	1,262,301	405,355
FAGI Level	1,055,777	30.0 /0	42,071,702,427	130,447	7,203,371,323	0,043,010,070	322,721		IZE OF FEDER	- /-	,	OSS INCOME	27,703,432,603	(4,110,030,721)	-13.7 /0	20,104,703	0,555,047	100.0 /0	17,000,070		1,510,767	1,202,301	403,333
Non-Positive AGI	69,351	41.1%	(11,040,581,800)	(387,525)	6,200,140,755	463,127,396	28,490	98.2%	815,647,143	28,629	49,966	107,831,254	(6,227,046,838)	(1,689,854,345)	27.1%	80,737	313,842	3.7%	30,843		14,692	42,650	
\$ 1- 3,999	180,035	20.0%	68,096,478	1,887	6,065,428	29,005,999	36,079	84.9%	199,291,534		31,675	80,073,654	(234,209,282)	(233,675,787)	99.8%	3,849	259,509	3.0%	924		23,292	24,340	99
4,000 - 9,999	219,949	17.7%	272,541,601	7,003	10,484,851	110,424,019	38,918	60.3%	353,141,790		60,007	150,283,589	(330,822,946)	(327,483,768)	99.0%	88,644	808,181	9.5%	9,146	-	73,762	48,218	7,648
10,000 - 14,999	184,139	18.4%	422,432,615	12,451	7,979,079	164,739,432	33,928	55.9%	399,761,981	11,783	63,959	159,834,194	(293,923,913)	(291,155,439)	99.1%	423,429	1,350,363	15.8%	15,315	-	122,979	45,602	67,481
15,000 - 19,999	117,415	22.4%	456,417,631	17,353	5,942,080	191,460,250	26,302	44.1%	357,584,784		56,473	140,831,186	(227,516,509)	(227,821,010)	100.1%	803,989	1,407,385	16.5%	27,761	-	168,199	24,897	123,233
20,000 - 24,999	60,479	33.8%	458,345,653	22,413	5,138,935	213,927,002	20,450	33.4%	324,487,779	15,867	45,832	114,596,002	(189,526,195)	(192,012,044)	101.3%	706,249	1,058,963	12.4%	52,170	-	183,695	58,998	100,314
25,000 - 29,999	37,503	44.1%	452,847,245	27,402	6,199,790	243,008,871	16,526	25.2%	286,383,770	17,329	37,023	91,913,357	(162,258,963)	(167,311,617)	103.1%	606,940	803,743	9.4%	89,083	-	202,538	34,140	62,258
30,000 - 39,999	46,012	51.9%	826,794,045	34,614	8,425,544	504,269,322	23,886	17.3%	460,868,113	19,294	52,984	131,944,717	(261,862,563)	(275,846,687)	105.3%	817,727	1,045,253	12.2%	230,307	-	262,889	89,564	41,319
40,000 - 49,999	30,283	56.3%	763,649,518	44,755	7,009,538	522,612,804	17,063	12.7%	344,521,039	20,191	35,391	88,239,599	(184,714,385)	(211,856,149)	114.7%	599,784	538,062	6.3%	350,484	-	130,155	51,444	3,003
50,000 - 59,999	22,842	60.2%	753,827,871	54,856	8,863,779	533,043,088	13,742	11.0%	297,513,008	21,650	27,879	69,160,714	(137,025,160)	(171,480,132)	125.1%	615,914	337,415	4.0%	401,763	-	89,888	101,280	*
60,000 - 69,999 70,000 - 79,999	16,646 12,421	64.3% 66.2%	693,625,484 614,336,794	64,770 74,755	5,979,820 5,337,761	479,472,726 407,555,756	10,709 8,218	9.3% 7.6%	258,857,537 208,350,058	24,172 25,353	22,397 18,270	53,903,000 44,376,462	(92,627,959) (40,607,721)	(137,035,971) (98,821,087)	147.9% 243.4%	529,997 626,306	234,336 188,939	2.7% 2.2%	354,249 394,983	-	66,121 67,063	81,937 85,851	*
80,000 - 79,999	9,354	68.5%	543,372,183	84,796	5,337,761	348,936,606	6,408	6.3%	168,887,778	26,356	14,395	35,011,315	(4,049,145)	(71,347,278)	1762.0%	661,632	107,853	1.3%	416,191		31,139	110.625	•
90,000 - 99,999	7,227	70.8%	485,050,009	94,773	4,111,397	292,375,531	5,118	5.6%	142,551,849	. ,	11,604	28,437,570	25,796,456	(55,217,379)	-214.1%	651,344	79,205	0.9%	381,412	-	22,267	114,570	-
100.000 - 149.999	15,606	77.4%	1,446,761,826	119,775	21,253,640	714,989,159	12,079	4.4%	366,876,433	30,373	28,347	56,524,300	329,625,574	(83,013,597)	-214.1 /6	2,429,238	*	0.7/0	1,467,397		36,346	269,825	-
150,000 - 199,999	5,504	87.3%	827,865,102	172,221	21,451,370	222,272,978	4,807	4.2%	168,676,079	35,090	12.574	25,176,700	433,190,715	(10,352,408)	-2.4%	1,536,504	_		1,017,286	-	6,766	45,000	
200,000 - 499,999	10,985	93.8%	3,260,610,912	316,411	96,408,757	411,363,570	10,305	8.0%	491,198,492	47,666	30,320	60,648,000	2,393,809,607	58,924,223	2.5%	5,669,128	-	-	3,387,346		8,425	33,360	-
500,000 - 999,999	5,249	96.5%	3,534,679,708	698,139	97,707,044	289,368,667	5,063	18.7%	423,544,057	83,655	15,998	32,054,228	2,887,419,800	21,307,439	0.7%	2,636,737	-	-	1,640,208	-	571	*	-
1,000,000 or more	4,797	96.5%	37,257,229,554	8,046,918	679,477,586	701,865,522	4,630	24.2%	4,927,617,389		13,702	27,442,000	32,279,782,229	53,202,115	0.2%	8,696,815	-		7,541,802		*	-	
TOTAL	1,055,797	30.6%	42,097,902,429	130,447	7,203,391,525	6,843,818,698	322,721	18.3%	10,995,760,612	34,072	628,796	1,498,281,841	29,963,432,803	(4,110,850,921)	-13.7%	28,184,963	8,533,049	100.0%	17,808,670	-	1,510,787	1,262,301	405,355

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.

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.