SINGLE

| | | D- | -400 Filing Fir | nancial Stat | istics: | | Modifications | | Deductions Claimed Pursuant to | | | | Computed NC Taxable Income | | | | | Aver- | | |
|-------------------|-----------|-----------------------------|-----------------|------------------|-------------|-----------------|---------------|---------------|--------------------------------|-----------|---------------------|---------|----------------------------|---------------------------------|-----------------|---------------|------------|---------------|-----------|---------|
| | | Balance Tax Due/Overpayment | | | | Federal | | to | to | | [§105-134.6.(a | | /pe††: | [includes returns with deficit] | | j | 1 | Net | age | i |
| | | Balance Tax Due Overpayment | | payment | AGI | Aver- | Federal | | Standard Deduction | | Itemized Deductions | | | | | | Tax | Net Tax | | |
| | Number | | [Net Tax† | | [Net Tax† | [includes | age | AC | H: | | | | | | | Computed | | Liability | Per | Effec- |
| | of | Number | > Pre- | Number | < Pre- | returns | Federal | | | Number | Deduction | Number | | [before | [after | Gross | Total | [after | Return | tive |
| | Returns | of | payments] | of | payments] | with | AGI | | | of | Amount | of | Deduction | residency | residency | Tax | Credits | application | [All S | Tax |
| | Filed | Returns | Amount | Returns | Amount | deficit] | Value | Additions | Deductions | Returns | [\$7,500] | Returns | Amount | proration] | proration] | Liability | Taken | of credits] | Returns] | Rate††† |
| Income Level | [S] | Filed | [\$] | Filed | [\$] | [\$] | [\$] | [\$] | [\$] | Filed | [\$] | Filed | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [%] |
| NCTI Level | | | | | | | | | | E OF NC T | AXABLE INCO | OME | | | | | | | | |
| No Taxable Income | 483,533 | 898 | 31,901 | 284,263 | 43,481,526 | 7,099,105,476 | 14,682 | 241,385,660 | 2,044,273,355 | 429,634 | 3,222,255,000 | 53,899 | 1,468,726,168 | 605,236,613 | (3,060,258,598) | - | - | - | - | - |
| \$ 1 - 2,000 | 129,601 | 43,125 | 1,785,829 | 83,452 | 13,196,322 | 2,653,071,511 | 20,471 | 74,231,393 | 148,980,476 | 120,944 | 907,080,000 | 8,657 | 160,823,377 | 1,510,419,051 | 123,958,102 | 7,127,605 | 376,863 | 6,750,742 | 52.09 | 5.45% |
| 2,001 - 4,000 | 110,098 | 45,061 | 4,734,163 | 63,199 | 10,026,992 | 2,192,818,481 | 19,917 | 22,426,648 | 122,221,365 | 102,905 | 771,787,500 | 7,193 | 116,970,991 | 1,204,265,273 | 326,666,800 | 18,783,671 | 1,017,236 | 17,766,435 | 161.37 | 5.44% |
| 4,001 - 6,000 | 95,134 | 44,833 | 6,763,971 | 48,705 | 7,971,371 | 2,077,754,434 | 21,840 | 15,164,029 | 105,223,681 | 88,489 | 663,667,500 | 6,645 | 114,046,001 | 1,209,981,281 | 472,528,388 | 27,170,538 | 1,055,920 | 26,114,618 | 274.50 | 5.53% |
| 6,001 - 10,000 | 157,325 | 82,114 | 15,787,950 | 72,203 | 12,778,950 | 3,892,515,031 | 24,742 | 28,413,034 | 195,632,267 | 145,642 | 1,092,315,000 | 11,683 | 212,020,714 | 2,420,960,084 | 1,246,784,931 | 71,690,369 | 2,267,385 | 69,422,984 | 441.27 | 5.57% |
| 10,001 - 10,625 | 22,243 | 12,086 | 2,617,582 | 9,704 | 1,814,232 | 679,214,005 | 30,536 | 9,029,470 | 33,755,455 | 20,523 | 153,922,500 | 1,720 | 28,165,716 | 472,399,804 | 229,400,961 | 13,190,637 | 315,516 | 12,875,121 | 578.84 | 5.61% |
| 10,626 - 12,750 | 71,658 | 40,077 | 9,250,011 | 30,064 | 5,749,485 | 1,947,885,918 | 27,183 | 10,416,552 | 88,598,007 | 66,200 | 496,500,000 | 5,458 | 79,250,989 | 1,293,953,474 | 837,049,200 | 48,130,351 | 1,057,120 | 47,073,231 | 656.92 | 5.62% |
| 12,751 - 15,000 | 70,654 | 40,495 | 9,850,554 | 28,709 | 5,755,282 | 1,994,004,393 | 28,222 | 10,679,813 | 96,781,254 | 65,093 | 488,197,500 | 5,561 | 81,823,349 | 1,337,882,103 | 978,846,769 | 56,283,779 | 955,356 | 55,328,423 | 783.09 | 5.65% |
| 15,001 - 17,000 | 58,605 | 34,346 | 8,603,743 | 23,042 | 4,815,102 | 1,923,894,135 | 32,828 | 7,949,624 | 84,674,793 | 53,781 | 403,357,500 | 4,824 | 73,482,758 | 1,370,328,708 | 936,842,447 | 53,868,512 | 897,736 | 52,970,776 | 903.86 | 5.65% |
| 17,001 - 20,000 | 80,506 | 48,019 | 12,386,033 | 30,691 | 6,894,544 | 2,676,903,620 | 33,251 | 10,472,177 | 133,146,504 | 73,314 | 549,855,000 | 7,192 | 118,685,111 | 1,885,689,182 | 1,486,692,529 | 85,484,983 | 1,337,320 | 84,147,663 | 1,045.23 | 5.66% |
| 20,001 - 21,250 | 31,077 | 18,637 | 4,991,591 | 11,778 | 2,738,185 | 1,161,165,814 | 37,364 | 4,917,670 | 56,370,997 | 28,064 | 210,480,000 | 3,013 | 67,427,164 | 831,805,323 | 640,859,746 | 36,849,453 | 594,475 | 36,254,978 | 1,166.62 | 5.66% |
| 21,251 - 25,000 | 86,340 | 52,189 | 14,075,669 | 32,312 | 7,672,813 | 3,317,893,894 | 38,428 | 12,209,886 | 164,411,916 | 77,691 | 582,682,500 | 8,649 | 140,966,300 | 2,442,043,064 | 1,994,408,283 | 114,678,729 | 1,741,285 | 112,937,444 | 1,308.05 | 5.66% |
| 25,001 - 30,000 | 102,121 | 61,708 | 17,170,396 | 38,382 | 9,461,664 | 4,226,327,550 | 41,385 | 16,000,327 | 209,539,861 | 90,762 | 680,715,000 | 11,359 | 147,994,158 | 3,204,078,858 | 2,801,287,536 | 161,074,203 | 2,433,450 | 158,640,753 | 1,553.46 | 5.66% |
| 30,001 - 40,000 | 149,043 | 90,725 | 27,729,950 | 55,660 | 14,916,922 | 7,320,193,574 | 49,115 | 32,477,505 | 324,212,781 | 127,179 | 953,842,500 | 21,864 | 294,378,482 | 5,780,237,316 | 5,158,638,691 | 296,622,023 | 4,957,318 | 291,664,705 | 1,956.92 | 5.65% |
| 40,001 - 50,000 | 94,974 | 56,421 | 20,744,500 | 37,142 | 11,699,881 | 5,987,708,160 | 63,046 | 23,659,499 | 219,909,117 | 74,898 | 561,735,000 | 20,076 | 276,537,953 | 4,953,185,589 | 4,236,441,533 | 243,595,619 | 4,914,930 | 238,680,689 | 2,513.12 | 5.63% |
| 50,001 - 60,000 | 58,507 | 33,912 | 15,161,373 | 23,818 | 9,124,598 | 4,234,113,325 | 72,369 | 23,256,220 | 151,257,534 | 42,561 | 319,207,500 | 15,946 | 208,432,470 | 3,578,472,041 | 3,193,720,809 | 183,639,026 | 4,003,250 | 179,635,776 | 3,070.33 | 5.62% |
| 60,001 - 75,000 | 50,451 | 29,537 | 16,612,260 | 20,258 | 9,812,642 | 4,639,861,867 | 91,968 | 35,146,284 | 153,603,899 | 33,270 | 249,525,000 | 17,181 | 234,350,839 | 4,037,528,413 | 3,365,895,721 | 193,539,034 | 4,874,271 | 188,664,763 | 3,739.56 | 5.61% |
| 75,001 - 80,000 | 11,183 | 6,597 | 4,381,203 | 4,457 | 2,638,529 | 1,153,131,918 | 103,115 | 6,805,965 | 36,352,015 | 6,854 | 51,405,000 | 4,329 | 59,738,326 | 1,012,442,542 | 865,858,331 | 49,786,908 | 1,312,684 | 48,474,224 | 4,334.64 | 5.60% |
| 80,001 - 100,000 | 28,298 | 16,197 | 13,271,881 | 11,773 | 8,292,778 | 3,388,779,275 | 119,753 | 45,923,951 | 103,594,571 | 15,887 | 119,152,500 | 12,411 | 204,643,778 | 3,007,312,377 | 2,514,330,826 | 144,574,078 | 3,994,674 | 140,579,404 | 4,967.82 | 5.59% |
| 100,001 - 120,000 | 14,467 | 8,096 | 8,976,576 | 6,219 | 5,755,966 | 2,309,082,692 | 159,610 | 24,413,248 | 68,130,428 | 7,263 | 54,472,500 | 7,204 | 162,980,430 | 2,047,912,582 | 1,576,431,607 | 90,644,840 | 2,701,190 | 87,943,650 | 6,078.91 | 5.58% |
| 120,001 - 160,000 | 13,293 | 7,460 | 12,167,516 | 5,705 | 7,453,567 | 2,568,993,578 | 193,259 | 46,659,315 | 79,708,331 | 5,960 | 44,700,000 | 7,333 | 174,941,889 | 2,316,302,673 | 1,817,517,605 | 104,507,260 | 3,628,501 | 100,878,759 | 7,588.86 | 5.55% |
| 160,001 - 200,000 | 5,811 | 3,195 | 8,158,508 | 2,577 | 4,905,030 | 1,589,053,602 | 273,456 | 50,245,917 | 51,745,986 | 2,312 | 17,340,000 | 3,499 | 114,029,365 | 1,456,184,168 | 1,032,908,372 | 59,392,266 | 2,237,586 | 57,154,680 | 9,835.60 | 5.53% |
| 200,001 or more | 10,974 | 5,474 | 43,091,219 | 5,419 | 45,271,451 | 13,007,030,514 | | 599,988,292 | 402,151,211 | 3,308 | 24,810,000 | 7,666 | 1,768,444,338 | 11,411,613,257 | 6,369,439,317 | 366,242,762 | 36,124,519 | 330,118,243 | 30,081.85 | 5.18% |
| TOTAL | 1,935,896 | 781,202 | 278,344,379 | 929,532 | 252,227,831 | 82,040,502,768 | 42,379 | 1,351,872,479 | 5,074,275,804 | , , | 12,619,005,000 | 253,362 | 6,308,860,666 | 59,390,233,777 | 39,146,249,906 | 2,426,876,646 | 82,798,585 | 2,344,078,061 | 1,210.85 | 5.55% |
| FAGI Level | | | | | | | | | B. BY SIZE OF | | | | | | | | | | | |
| Non-Positive AGI | 36,636 | 225 | 232,547 | 7,094 | 6,501,291 | (2,015,998,350) | (55,028) | 181,471,447 | 62,359,368 | 26,164 | 196,230,000 | 10,472 | 80,813,005 | (2,173,929,276) | (1,066,623,676) | 810,589 | 53,870 | 756,719 | 20.66 | |
| \$ 1 - 3,999 | 182,978 | 849 | 176,911 | 111,518 | 6,027,887 | 405,226,156 | 2,215 | 15,659,371 | 5,973,960 | 178,429 | 1,338,217,500 | 4,549 | 53,080,463 | (976,386,396) | (957,822,191) | 272,720 | 763 | 271,957 | 1.49 | 0.07% |
| 4,000 - 9,999 | 312,126 | 33,851 | 2,225,087 | 232,263 | 29,381,347 | 2,177,172,821 | 6,975 | 25,804,654 | 30,039,379 | 303,018 | 2,272,635,000 | 9,108 | 119,472,135 | (219,169,039) | (216,242,407) | 9,514,576 | 669,404 | 8,845,172 | 28.34 | 0.41% |
| 10,000 - 14,999 | 223,844 | 95,317 | 13,539,290 | 115,180 | 17,143,913 | 2,773,183,559 | 12,389 | 11,903,089 | 98,209,946 | 211,598 | 1,586,985,000 | 12,246 | 166,104,421 | 933,787,281 | 887,060,707 | 56,508,133 | 2,576,860 | 53,931,273 | 240.93 | 1.94% |
| 15,000 - 19,999 | 177,988 | 91,498 | 17,590,766 | 75,126 | 12,305,567 | 3,100,353,214 | 17,419 | 8,715,586 | 141,682,545 | 166,560 | 1,249,200,000 | 11,428 | 158,198,189 | 1,559,988,066 | 1,474,556,256 | 89,442,180 | 2,459,120 | 86,983,060 | 488.70 | 2.81% |
| 20,000 - 24,999 | 153,247 | 84,910 | 18,574,501 | 58,968 | 10,685,992 | 3,438,373,531 | 22,437 | 8,587,086 | 170,211,706 | 142,389 | 1,067,917,500 | 10,858 | 156,190,501 | 2,052,640,910 | 1,938,826,146 | 115,439,229 | 2,032,839 | 113,406,390 | 740.02 | 3.30% |
| 25,000 - 29,999 | 131,332 | 75,501 | 17,796,090 | 47,895 | 9,597,231 | 3,602,141,963 | 27,428 | 9,885,416 | 206,903,020 | 120,484 | 903,630,000 | 10,848 | 153,473,542 | 2,348,020,817 | 2,223,190,503 | 131,209,256 | 2,107,457 | 129,101,799 | 983.02 | 3.58% |
| 30,000 - 39,999 | 213,627 | 124,342 | 30,746,683 | 77,737 | 16,831,492 | 7,426,049,294 | 34,762 | 19,061,581 | 452,175,084 | 190,757 | 1,430,677,500 | 22,870 | 308,493,692 | 5,253,764,600 | 4,991,160,159 | 292,005,408 | 4,487,372 | 287,518,036 | 1,345.89 | 3.87% |
| 40,000 - 49,999 | 150,059 | 86,566 | 25,105,359 | 55,597 | 14,355,388 | 6,706,134,361 | 44,690 | 19,684,538 | 528,978,911 | 124,910 | 936,825,000 | 25,149 | 333,843,850 | 4,926,171,138 | 4,646,156,114 | 271,109,491 | 4,766,981 | 266,342,510 | 1,774.92 | 3.97% |
| 50,000 - 59,999 | 103,178 | 57,240 | 20,171,089 | 40,267 | 12,681,816 | 5,642,318,052 | 54,685 | 19,509,533 | 590,547,065 | 77,857 | 583,927,500 | 25,321 | 350,886,727 | 4,136,466,293 | 3,874,186,571 | 226,364,058 | 4,562,336 | 221,801,722 | 2,149.70 | 3.93% |
| 60,000 - 69,999 | 68,267 | 36,707 | 16,079,163 | 28,092 | 11,136,163 | 4,413,452,692 | 64,650 | 16,333,047 | 517,022,033 | 46,710 | 350,325,000 | 21,557 | 307,988,316 | 3,254,450,390 | 3,006,190,438 | 175,285,938 | 3,646,837 | 171,639,101 | 2,514.23 | 3.89% |
| 70,000 - 79,999 | 45,906 | 24,705 | 12,741,554 | 19,035 | 9,205,020 | 3,427,940,264 | 74,673 | 18,145,396 | 385,136,470 | 28,898 | 216,735,000 | 17,008 | 251,465,836 | 2,592,748,354 | 2,352,062,666 | 136,658,716 | 3,157,987 | 133,500,729 | 2,908.13 | 3.89% |
| 80,000 - 89,999 | 31,640 | 17,435 | 10,540,045 | 12,811 | 7,343,590 | 2,679,659,294 | 84,692 | 14,307,542 | 271,082,177 | 18,449 | 138,367,500 | 13,191 | 202,644,196 | 2,081,872,963 | 1,873,405,137 | 108,525,632 | 2,793,569 | 105,732,063 | 3,341.72 | 3.95% |
| 90,000 - 99,999 | 21,563 | 11,407 | 8,031,218 | 9,242 | 6,222,345 | 2,042,259,537 | 94,711 | 11,622,695 | 201,273,743 | 11,727 | 87,952,500 | 9,836 | 160,259,165 | 1,604,396,824 | 1,425,460,118 | 82,528,245 | 2,164,121 | 80,364,124 | 3,726.95 | 3.94% |
| 100,000 - 149,999 | 47,499 | 24,681 | 24,848,551 | 20,909 | 18,727,687 | 5,662,297,616 | 119,209 | 44,832,061 | 463,502,155 | 22,628 | 169,710,000 | 24,871 | 438,353,161 | 4,635,564,361 | 4,013,960,606 | 231,696,416 | 6,651,384 | 225,045,032 | 4,737.89 | 3.97% |
| 150,000 - 199,999 | 14,273 | 7,153 | 12,538,369 | 6,411 | 8,824,325 | 2,442,922,433 | 171,157 | 31,985,507 | 159,332,229 | 5,732 | 42,990,000 | 8,541 | 174,880,948 | 2,097,704,763 | 1,707,129,126 | 98,324,329 | 3,423,093 | 94,901,236 | 6,649.00 | 3.88% |
| 200,000 - 499,999 | 15,064 | 6,744 | 23,965,118 | 7,400 | 18,400,071 | 4,374,587,135 | 290,400 | 105,228,931 | 176,091,800 | 4,830 | 36,225,000 | 10,234 | 280,522,849 | 3,986,976,417 | 2,851,740,160 | 164,156,719 | 8,494,730 | 155,661,989 | 10,333.38 | 3.56% |
| 500,000 - 999,999 | 3,340 | 1,214 | 9,883,231 | 1,829 | 8,267,705 | 2,310,468,399 | 691,757 | 74,411,900 | 67,676,756 | 853 | 6,397,500 | 2,487 | 121,655,140 | 2,189,150,903 | 1,106,564,824 | 63,627,545 | 5,267,214 | 58,360,331 | 17,473.15 | 2.53% |
| 1,000,000 or more | 3,329 | 857 781,202 | 13,558,806 | 2,158 929,532 | 28,589,001 | 21,431,960,797 | 6,437,958 | 714,723,099 | 546,077,458 | 541 | 4,057,500 | 2,788 | 2,490,534,530 | 19,106,014,408 | 3,015,288,649 | 173,397,466 | 23,482,648 | 149,914,818 | 45,032.99 | 0.70% |
| TOTAL | , , | - , - | | | | 82,040,502,768 | | 1,351,872,479 | | , , | 12,619,005,000 | | | 59,390,233,777 S. and D-400T | 39,146,249,906 | | | 2,344,078,061 | 1,210.85 | 2.86% |

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; the extract is a composite database consisting of both audited and unaudited (edited and uneulited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

[†]Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017. ††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 allowable for NC tax purposes.

Basic standard deduction allowances applicable for tax year 2015 vary according to filing status: S=\$7,500; MFJ/SS=\$15,000; MFS=\$7,500; and HH=\$12,000.

^{††}Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), repayment of claim of right income, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.

^{†††}Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income lafter residency prorationl for returns with positive taxable income

^{†††}Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income