	SINGLE: STANDARD DEDUCTION																					
		D-400 Filing Financial Statistics:						Modifications			Standard Deduction ††:			Computed NC Taxable Income			NCTI				Aver-	· · · · ·
	Aggre-				Federal		to		as a		as a	[includes returns with deficit]			as			Net	age	1		
	gate	Balance	Tax Due	Over	payment	AGI	Aver-	Feder			% of		% of			Effec-	a			Tax	Net Tax	1
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	I:		All S		All S			tive	%	Computed		Liability	Per	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	Re-	Deduction	SD/ID	[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Returns	of	payments]	of	payments]	with	AGI			of	turns	Amount	Value	residency	residency	ration	Federal	Tax	Credits	application	[All S-SD	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	[\$7,500]	Amount	proration]	proration]	Factor	AGI	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	[S]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level																						
		-	-)		-))	,,,	6,018	- , - ,		.)		- , , ,			(2,117,238,602)	129.5%		-	-	-	-	
\$ 1 - 2,000	129,601	38,941	1,582,128	79,266	11,533,919	1,700,999,357	14,064	12,798,604	79,694,974	120,944	93.3%	907,080,000		727,022,987	115,786,373	15.9% 45.2%	42.7%	6,657,728	371,325	6,286,403	51.98	5.43%
2,001 - 4,000	110,098	41,284	4,195,931	59,847	8,424,905	1,504,779,630	14,623	9,325,915	67,399,200	102,905 88,489		771,787,500		674,918,845	305,092,100		44.9%	17,543,149	1,006,256	16,536,893 24,229,507	160.70	5.42%
4,001 - 6,000 6,001 - 10,000	95,134 157,325	41,341 76,237	5,978,318 13,910,438	45,604 66,481	6,491,855 9,849,667	1,428,941,839 2,784,313,014	16,148 19,118	7,264,364 10,112,857	58,063,969 97,777,680	88,489	93.0% 92.6%	663,667,500 1,092,315,000		714,474,734 1,604,333,191	439,453,397 1,153,959,961	61.5% 71.9%	50.0% 57.6%	25,268,720 66,352,904	1,039,213 2,211,089	24,229,507	273.81 440.41	5.51% 5.56%
10,001 - 10,000	22,243	11,224	2,293,089	8,856	9,849,007	427,001,713	20,806	1,027,670	13,562,286	20,523		1,092,315,000		260,544,597	211,668,609	81.2%	57.0% 61.0%	12,171,028	301,448	11,869,580	578.36	5.61%
10,001 - 10,025	71,658	37.390	2,295,089	27,324	4,315,571	1.460.278.081	20,808	3,290,964	45,710,677	20,523		496,500,000		921,358,368	773,212,419	81.2%	63.1%	44,459,720	1,015,608	43,444,112	656.26	5.62%
12,751 - 15,000	70,654	37,819	8,594,594	25,858	4,274,797	1,572,700,605	24,161	3,235,367	50,519,102	65,093		488,197,500	85.6%	1,037,219,370	901,787,852	86.9%	66.0%	51,852,894	904,584	50,948,310	782.70	5.65%
15,001 - 17,000	58,605	32,120	8,594,594 7,455,422	25,656	3,396,839	1,404,772,761	24,101	2,757,574	43,741,664	53,781		403.357.500		960,431,171	859,655,831	89.5%	68.4%	49,430,293	904,584 846.888	48,583,405	903.36	5.65%
17,001 - 20,000	80,506	44,844	10,685,576	26,726	4,737,606	2,118,766,726	28,900	3,479,332	70,310,166	73,314	91.1%	549,855,000		1,502,080,892	1,353,741,942	90.1%	70.9%	77,840,350	1,242,138	76,598,212	1,044.80	5.66%
20,001 - 21,250	31,077	17.327	4,225,879	10,091	1,823,310	862,498,836	30,733	1,203,729	29,239,198	28,064		210,480,000		623,983,367	578,734,404	92.7%	72.3%	33,277,241	544,070	32,733,171	1,166.38	5.66%
21,251 - 25,000	86,340	48,414	11,956,596	27,495	5,108,938	2,592,783,434	33,373	4,816,986	89,938,634	77,691		582,682,500		1,924,979,286	1,794,398,750	93.2%	74.2%	103,178,151	1,598,385	101,579,766	1,307.48	5.66%
25,001 - 30,000	102,121	56,818	14,325,806	31,965	6,069,008	3,416,328,100	37,641	6,849,410	119,132,308	90,762		680,715,000		2,623,330,202	2,488,885,950	94.9%	76.8%	143,111,025	2,183,154	140,927,871	1,552.72	5.66%
30.001 - 40.000	149,043	81,683	22,454,195	42,964	8,803,771	5,684,472,685	44,697	9,665,759	175,530,217	127,179		953,842,500		4,564,765,727	4,394,431,184	96.3%	80.3%	252,680,117	4,369,678	248,310,439	1,952.45	5.65%
40,001 - 50,000	94,974	48,291	15,691,403	25,286	6,176,496	4,135,965,208	55,221	9,002,610	112,808,086	74,898		561,735,000		3,470,424,732		96.1%	83.9%	191,794,103	4,078,291	187,715,812	2,506.29	5.63%
50,001 - 60,000	58,507	27,692	11,006,204	14,166	4,247,185	2,784,194,265	65,417	10,205,664	73,606,961	42,561	72.7%	319,207,500	60.5%	2,401,585,468	2,320,274,872	96.6%	86.3%	133,415,930	3,114,473	130,301,457	3,061.52	5.62%
60,001 - 75,000	50,451	22,649	11,101,886	10,064	4,215,084	2,644,595,733	79,489	10,650,360	66,432,698	33,270	65.9%	249,525,000	51.6%	2,339,288,395		94.7%	88.5%	127,326,839	3,383,699	123,943,140	3,725.37	5.60%
75,001 - 80,000	11,183	4,868	2,879,389	1,886	1,030,048	631,405,593	92,122	2,990,698	15,029,754	6,854	61.3%	51,405,000	46.3%	567,961,537	530,664,846	93.4%	90.0%	30,513,269	828,623	29,684,646	4,331.00	5.59%
80,001 - 100,000	28,298	11,241	8,363,899	4,402	2,828,571	1,635,673,802	102,957	10,067,546	42,081,621	15,887	56.1%	119,152,500	36.8%	1,484,507,227	1,408,225,532	94.9%	90.8%	80,973,034	2,312,925	78,660,109	4,951.22	5.59%
100,001 - 120,000	14,467	5,043	5,161,635	2,105	1,799,345	914,026,098	125,847	6,485,201	23,599,441	7,263	50.2%	54,472,500	25.1%	842,439,358	790,487,236	93.8%	92.2%	45,453,029	1,602,518	43,850,511	6,037.52	5.55%
120,001 - 160,000	13,293	4,202	6,548,612	1,672	2,297,715	927,886,096	155,686	13,527,141	25,227,414	5,960	44.8%	44,700,000	20.4%	871,485,823	811,823,569	93.2%	93.9%	46,679,854	1,758,940	44,920,914	7,537.07	5.53%
160,001 - 200,000	5,811	1,592	4,149,840	697	1,512,142	469,611,782	203,119	8,245,860	13,221,148	2,312	39.8%	17,340,000	13.2%	447,296,494	409,735,676	91.6%	95.2%	23,559,804	975,241	22,584,563	9,768.41	5.51%
200,001 or more	10,974	2,047	15,084,338	1,225	6,342,186	1,504,678,129	454,860	66,659,555	33,634,486	3,308		24,810,000	1.4%	1,512,893,198		93.4%	100.5%	81,223,404	8,645,591	72,577,813	21,940.09	5.14%
TOTAL	1,935,896	693,783	195,765,111	800,720	134,973,332	45,192,245,845	26,860	256,937,084	2,387,236,015	1,682,534	86.9%	12,619,005,000	66.7%	30,442,941,913	26,487,289,023	87.0%	67.4%	1,644,762,586	44,334,137	1,600,428,449	951.20	5.60%
FAGI Level									B. BY SIZ	E OF FEI	DERAL A	DJUSTED GR	OSS INCO	OME								
Non-Positive AGI	36,636	174	192,171	5,101	3,009,106	(706,274,872)	(26,994)	53,037,830	12,908,558	26,164	71.4%	196,230,000		(862,375,600)	(652,312,583)	75.6%	122.1%	680,874	53,456	627,418	23.98	
\$ 1 - 3,999	182,978	411	116,768	110,199	5,643,235	396,436,599	2,222	14,098,749	4,362,705	178,429	97.5%	1,338,217,500		(932,044,857)	(914,306,105)	98.1%	-235.1%	143,464	471	142,993	0.80	0.04%
4,000 - 9,999	312,126	32,803	2,080,677	228,697	28,191,948	2,110,095,108	6,964	23,552,147	25,002,975	303,018	97.1%	2,272,635,000		(163,990,720)	(162,479,799)	99.1%	-7.8%	9,174,068	666,092	8,507,976	28.08	0.40%
10,000 - 14,999	223,844	91,112	12,824,626	110,286	15,333,091	2,618,993,777	12,377	9,592,932		211,598	94.5%	1,586,985,000		959,133,137	912,160,492	95.1%	36.6%	54,989,593	2,558,944	52,430,649	247.78	2.00%
15,000 - 19,999	177,988	86,975	16,358,915	70,348	10,334,295	2,901,207,636	17,418	6,069,981	108,954,186	166,560	93.6%	1,249,200,000	88.8%	1,549,123,431	1,464,642,774	94.5%	53.4%	86,323,044	2,430,854	83,892,190	503.68	2.89%
20,000 - 24,999	153,247	80,541	17,038,232	54,199	8,659,122	3,193,983,572	22,431	5,882,479	121,812,608	142,389	92.9%	1,067,917,500		2,010,135,943	1,898,821,748	94.5%	62.9%	110,697,162	1,986,353	108,710,809	763.48	3.40%
25,000 - 29,999	131,332	71,417	16,055,020	42,687	7,301,465	3,303,740,827	27,421	6,275,308	144,582,375	120,484	91.7%	903,630,000		2,261,803,760	2,141,197,083	94.7%	68.5%	124,450,700	2,026,293	122,424,407	1,016.11	3.71%
30,000 - 39,999	213,627	115,914	26,904,673	65,873	11,818,300	6,623,397,511	34,722	12,556,175	297,848,256	190,757	89.3%	1,430,677,500		4,907,427,930	4,658,588,765	94.9%	74.1%	269,743,645	4,227,265	265,516,380	1,391.91	4.01%
40,000 - 49,999	150,059 103,178	77,357 47,963	20,739,791 15,288,662	41,878 26,232	8,535,612	5,573,863,484 4,250,283,420	44,623	12,739,015 10,282,791	324,421,318	124,910 77,857	83.2% 75.5%	936,825,000	73.7% 62.5%	4,325,356,181	4,068,261,914	94.1%	77.6%	235,182,167	4,266,067	230,916,100	1,848.66 2,260.57	4.14%
50,000 - 59,999		· · · ·			6,439,762	, , ,	54,591		333,011,300	,		583,927,500		3,343,627,411	3,112,318,305	93.1%	78.7% 79.9%	179,848,765	3,847,656	176,001,109	· ·	4.14%
60,000 - 69,999 70,000 - 79,999	68,267 45,906	28,910 18,439	11,472,498 8,675,853	15,786 9,295	4,907,881 3,584,665	3,016,548,231 2,156,039,580	64,580 74,609	8,190,640 9,202,266	262,928,776 178,278,054	46,710 28,898	68.4% 63.0%	350,325,000 216,735,000		2,411,485,095 1,770,228,792	2,202,173,977 1,578,797,309	91.3% 89.2%	79.9% 82.1%	127,014,694 90,960,984	2,879,198 2,273,267	124,135,496 88,687,717	2,657.58 3,068.99	4.12% 4.11%
70,000 - 79,999 80,000 - 89,999	45,906 31,640	18,439	8,675,853 6,680,372	9,295 5,363	2,654,134	2,156,039,580	74,609	9,202,266 6,207,347	1/8,2/8,054	28,898	58.3%	138,367,500	40.5%	1,770,228,792	1,578,797,309	89.2% 87.9%	82.1% 84.0%	90,960,984 66,363,127	1,812,100	64,551,027	3,068.99	4.11%
90,000 - 89,999 90,000 - 99,999	21,563	7,756	4,890,136	3,535	2,054,154 2,150,802	1,110,035,020	84,621 94,656	4,656,241	82,331,614	11,727	58.5% 54.4%	87,952,500		944,407,147	815,856,970	86.4%	84.0% 85.1%	46,962,417	1,312,002	45,650,415	3,498.89	4.13%
100.000 - 149.999	47,499	14,785	13,751,629	6,885	5,518,188	2,679,492,507	118,415	15,690,892	168,717,131	22,628	47.6%	169,710,000		2,356,756,268	1,967,060,797	83.5%	88.0%	113,177,277	3,598,835	43,030,413	4,842.60	4.09%
150,000 - 199,999	14,273	3,592	6,350,010	1,799	2,647,368	978,939,548	170,785	9,668,191	55,741,754	5,732	40.2%	42,990,000	19.7%	889,875,985	692,708,407	77.8%	90.9%	39,867,280	1,530,542	38,336,738	6,688.20	3.92%
200,000 - 499,999	14,273	2,703	10,296,884	1,733	3,998,073	1,373,725,144	284,415	23,360,346	43,103,162	4,830	40.2 /8 32.1%	36,225,000		1,317,757,328	901,992,907	68.4%	90.978 95.9%	51,865,376	3,129,318	48,736,058	10,090.28	3.55%
500,000 - 999,999	3.340	373	2,916,473	412	1,876,851	577,725,951	677,287	10,942,224	11,870,339	853	25.5%	6,397,500	5.0%	570,400,336	258,156,751	45.3%	98.7%	14,844,023	1,700,316	13,143,707	15,408.80	2.28%
1.000.000 or more	3,340	185	3,131,721	317	2.369.435	1.472.839.725	2,722,439	14.931.530	11,963,883	541	16.3%	4.057.500	0.2%	1.471.749.872	390.850.884	26.6%	99.9%	22.473.926	4.035.108	18,438,818	34.082.84	1.25%
TOTAL	1,935,896		195,765,111	-))	45,192,245,845	26,860))	2,387,236,015	-))		, , , , , , , , , , , , , , , , , , , ,	26,487,289,023	87.0%	67.4%		,,	1,600,428,449	951.20	
Source: 2015 in	ıdividual	income ta	x extract. S	Statistical	summaries an	e compiled fro	m personal							0 Sch S, and D	-400TC forms p	rocessed v			c integrate	d		

source: 2015 individual income tax extract. Statistical summaries are complied from personal income tax normation extracted from tax year 2015 D-400. D-400 Sci S, and D-400 FC forms processed within the DOR dynamic integr tax system during 2016; 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.

†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.

to the 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.

tte Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

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

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.