

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax nformation 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 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

$\dagger$ 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.
$\dagger$ - Basic standard deduction allowances applicable for tax year 2015 vary according to filing status: $\mathrm{S}=\mathbf{\$ 7 , 5 0 0} ; \mathrm{MFJ} / \mathrm{SS}=\$ 15,000 ; \mathrm{MFS}=\$ 7,500$; and $\mathrm{HH}=\$ 12,000$.

 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.
$\dagger \dagger \dagger$ 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
$\dagger \dagger$ 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 $\mathbf{1 0 0 \%}$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted

