SINGLE: ITEMIZED DEDUCTIONS

				Modifica	ations	T T	temized 1	Deductions+:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Computed NO	C Taxable Income		NCTI				Aver-	
	Aggre-	Federal		to		as a		2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -		Personal Exemption Allowance++:		[includes returns with deficit]			as			Net	age	1
	gate	AGI	Aver-	Federa	al		% of			7111	owance 11.	[metades rett	ins with deficit	Effec-	9			Tax	Net Tax	1
	Number	[includes	age	AG			All S		Aver-	Number				tive	0/0	Computed		Liability	Per	Effec-
	of	returns	Federal	110	•	Number	Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Returns	with	AGI			of	turns	Deduction	ID	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	[All S-ID	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[S]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	[[∼]	[+1	[4]	[4]	[4]	1 1100	[,4]	A. BY SIZ				[4]	[4]	[, 4]	[,4]	[4]	[41	[41	[4]	[,0]
No Taxable Income	384,020	6,405,295,134	71,108	424,974,729	1,478,553,600	90,078	23.5%	2,188,371,848	24,294	89,945	215,631,687	2,947,712,727	(1,366,033,466)	-46.3%	46.0%		_	_	_	
\$ 1 - 2,000	150,227	1,199,307,155	74,649	24,322,247	123,108,216	16,066	10.7%	296,818,674	18,475	15,332	37,244,556	766,457,956	14,925,906	1.9%	63.9%	895,948	41,435	854,513	53.19	5.73%
2,001 - 4,000	116,419	799,265,809	65,816	11,027,242	84,929,307	12,144	10.7%	195,758,684	16,120	11,816	29,121,324	500,483,736	36,219,911	7.2%	62.6%	2,176,484	85,168	2,091,316	172.21	5.77%
4,001 - 6,000	98,576	912,087,109	81,255	7,838,175	76,459,931	11,225	11.4%	166,234,258	14,809	11,195	27,454,127	649,776,969	55,934,434	8.6%	71.2%	3,361,819	103,241	3,258,578	290.30	5.83%
6,001 - 10,000	158,116	1,279,149,619	62,535	43,620,244	141,620,867	20,455	12.9%	349,352,550	17,079	20,705	51,024,671	780,771,775	162,951,005	20.9%	61.0%	9,787,985	267,112	9,520,873	465.45	5.84%
10,001 - 10,605	21,321	171,855,328	57,438	2,350,618	19,916,060	2,992	14.0%	42,037,399	14,050	3,003	7,443,675	104,808,812	30,860,539	29.4%	61.0%	1,853,327	40,340	1,812,987	605.94	5.87%
10,626 - 12,750	68,688	577,920,560	53,735	10,917,705	71,277,264	10,755	15.7%	146,381,355	13,611	11,127	27,216,917	343,962,729	125,747,724	36.6%	59.5%	7,550,411	162,535	7,387,876	686.92	5.88%
12,751 - 15,000	66,686	609,903,729	53,491	12,511,704	74,517,912	11,402	17.1%	139,974,161	12,276	11,716	28,936,722	378,986,638	158,137,630	41.7%	62.1%	9,616,281	187,828	9,428,453	826.91	5.96%
15,001 - 17,000	54,288	, ,	77,539	5,763,954	75,981,884	10,230	18.8%	206,230,522	20,159	10,487	25,881,586	490,891,556	163,710,664	33.3%	61.9%	10,155,703	196,326	9,959,377	973.55	6.08%
17,001 - 20,000	74,185	950,823,829	58,915	7,140,752	99,176,222	16,139	21.8%	222,689,003	13,798	16,714	40,983,232	595,116,124	298,769,103	50.2%	62.6%	18,856,688	311,509	18,545,179	1,149.09	6.21%
20,001 - 21,250	28,758	322,302,819	46,441	1,979,940	36,862,429	6,940	24.1%	74,504,159	10,735	7,154	17,597,301	195,318,870	143,198,022	73.3%	60.6%	9,139,315	143,815	8,995,500	1,296.18	6.28%
21,251 - 25,000	81,033	1,101,270,595	51,866	7,924,196	108,451,675	21,233	26.2%	227,790,801	10,733	21,842	53,387,338	719,564,977	491,328,788	68.3%	65.3%	31,686,711	514,074	31,172,637	1,468.12	6.34%
25,001 - 30,000	92,054	1,447,813,583	50,745	9,216,270	134,344,329	28,531	31.0%	289,527,946	10,728	29,359	71,687,953	961,469,625	784,582,028	81.6%	66.4%	51,283,901	846,100	50,437,801	1,767.82	6.43%
30,001 - 40,000	126,386	/ / /	59,407	14,624,759	215,498,368	51,630	40.9%	533,271,499	10,329	52,789	127,795,700	2,205,242,047	1,799,140,285	81.6%	71.9%	119,358,704	1,919,039	117,439,665	2,274.64	6.53%
40,001 - 50,000	74,139	2,757,695,033	72,493	17,795,085	157,237,407	38,041	51.3%	434,599,428	11,425	38,918	90,166,768	2,093,486,515	1,698,191,815	81.1%	75.9%	114,024,567	2,116,523	111,908,044	2,941.77	6.59%
50,001 - 60,000	42,673	2,112,433,139	81,915	10,226,576	115,055,201	25,788	60.4%	287,079,087	11,132	26,555	53,930,806	1,666,594,621	1,411,982,499	84.7%	78.9%	95,551,912	1,881,220	93,670,692	3,632.34	6.63%
60,001 - 75,000	36,128	2,431,290,762	100,140	13,239,415	117,001,049	24,279	67.2%	293,175,334	12,075	24,764	49,702,316	1,984,651,478	1,619,967,503	81.6%	81.6%	111,526,905	2,538,230	108,988,675	4,489.01	6.73%
75,001 - 75,000	7,551	637,337,197	117,352	3,391,478	28,798,630	5,431	71.9%	68,786,983	12,666	5,550	11,150,761	531,992,301	420,458,483	79.0%	83.5%	29,449,121	630,398	28,818,723	5,306.34	6.85%
80,001 - 100,000	18,745	<i>′ ′</i>	194,739	32,699,579	96,992,193	14,441	77.0%	222,107,041	15,380	14,816	29,682,200	2,496,138,930	1,283,724,328	51.4%	88.8%	91,142,602	1,963,994	89,178,608	6,175.38	6.95%
100,001 - 120,000	9,266	1,273,148,608	168,718	16,171,157	55,215,001	7,546	81.4%	116,746,846	15,471	7,849	15,544,802	1,101,813,116	822,842,804	74.7%	86.5%	59,412,463	1,431,347	57,981,116	7,683.69	7.05%
120,001 - 160,000	8,459	1,609,702,931	229,204	25,972,127	78,197,712	7,023	83.0%	159,984,350	22,780	7,274	14,574,700	1,382,918,296	960,943,782	69.5%	85.9%	70,417,372	2,146,173	68,271,199	9,721.09	7.10%
160,001 - 200,000	3,559	806,853,028	263,764	10,047,289	41,010,746	3,059	86.0%	72,999,492	23,864	3,210	6,427,500	696,462,579	544,931,371	78.2%	86.3%	40,465,622	1,515,915	38,949,707	12,732.82	7.15%
200,001 - 200,000 200,001 or more	7,199	9,964,091,000	1,543,385	610,488,668	279,352,027	6,456	89.7%	1,539,360,780	238,439	6,793	13,587,002	8,742,279,859	4,416,459,701	50.5%	87.7%	338,547,287	30,944,686	307,602,601	47.646.00	6.96%
TOTAL	1,728,476	. , . , . ,	99,669	1,324,243,909	3,709,558,030	- ,	25.6%	8,273,782,200	18,724	448,913	, ,	32,336,902,236	, , ,	49.7%	73.4%	1,226,261,128	49,987,008	, ,	2,661.95	
FAGI Level]-,,	,,	,	_,,_,_,		,				,	TED GROSS IN				1011,1	_,,,	, ,		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Non-Positive AGI	35,991	(1,804,778,800)	(185,296)	418,269,506	50,265,934	9,740	27.1%	149,930,914	15,393	9,587	19,561,525	(1,606,267,667)	(428,893,975)	26.7%	89.0%	447,160	7,069	440,091	45.18	-0.02%
\$ 1- 3,999	181,025	17,648,482	1,672	2,465,143	8,007,339	10,555	5.8%	89,016,402	8,434	8,398	21,751,465	(98,661,581)	(142,446,147)	144.4%	-559.0%	89,383	1,644	87,739	8.31	
4,000 - 9,999	291,364	/ /	7,245	3,546,960	31,936,292	16,877	5.8%	168,132,383	9,962	15,217	39,126,043	(113,371,372)	(112,406,062)	99.1%	-92.7%	669,241	23,172	646,069	38.28	0.53%
10,000 - 14,999	205,463	264,482,794	12,578	3,106,796	60,805,820	21,027	10.2%	230,127,918	10,944	20,638	52,156,437	(75,500,585)	(74,611,541)	98.8%	-28.5%	1,835,942	58,956	1,776,986	84.51	0.67%
15,000 - 19,999	165,596	373,201,104	17,459	4,515,537	85,033,948	21,376	12.9%	240,626,488	11,257	21,481	54,359,297	(2,303,092)	(3,925,219)	170.4%	-0.6%	4,858,629	117,127	4,741,502	221.81	1.27%
20,000 - 24,999	137,315	507,737,131	22,543	3,404,610	105,147,813	22,523	16.4%	251,747,880	11,177	23,009	57,879,832	96,366,216	92,123,871	95.6%	19.0%	9,760,719	191,848	9,568,871	424.85	1.88%
25,000 - 29,999	118,982	710,662,404	27,549	3,088,746	126,063,353	25,796	21.7%	281,036,332	10,895	26,717	66,876,944	239,774,521	230,111,436	96.0%	33.7%	18,122,222	304,212	17,818,010	690.73	2.51%
30,000 - 39,999	187,562	2,105,607,312	35,103	8,670,627	304,704,747	59,984	32.0%	627,122,798	10,455	62,138	154,867,331	1,027,583,063	994,689,019	96.8%	48.8%	70,356,958	1,065,527	69,291,431	1,155.17	3.29%
40,000 - 49,999	126,745	/ / /	44,921	10,826,958	356,625,974		46.9%	635,806,859	10,698	61,068	152,784,875	1,535,351,154	1,483,765,050	96.6%	57.5%	102,675,906	1,597,894	101,078,012	1,700.73	3.79%
50,000 - 59,999	85,780	/ / /	54,752		402,453,066		58.0%	571,040,690	11,486	51,235		1,631,033,713		95.7%	59.9%	108,171,882				
60,000 - 69,999	55,134		64,744	10,522,081	359,932,505		66.0%	451,911,947	12,428	37,340	74,971,977	1,477,978,763	1,398,101,669	94.6%	62.8%	96,649,299		94,781,556	2,606.54	
70,000 - 79,999	36,278		74,700	8,641,679	270,519,872	25,702	70.8%	340,456,671	13,246	26,327	52,845,323	1,264,756,274	1,185,124,646	93.7%	65.9%	82,002,882		80,318,220	3,124.98	
80,000 - 89,999	24,192		84,713	7,728,973	202,720,026	18,265	75.5%	257,149,154		18,830	37,623,281	1,057,526,344	976,463,228	92.3%	68.3%	68,198,857		66,781,720	3,656.27	
90,000 - 99,999	16,408		94,720	5,828,951	151,769,373		78.5%	189,597,060	14,726	13,249	26,466,033	857,511,657	786,751,694	91.7%	70.3%	55,360,803		54,094,181	4,201.49	
100,000 - 149,999	34,520		119,414	27,737,805	377,030,089	28,522	82.6%	479,457,250	16,810	29,460	58,809,475	2,518,367,741	2,229,380,577	88.5%	73.9%	159,602,147	3,686,128	155,916,019	5,466.52	
150,000 - 199,999	10,058		171,086	17,048,718	140,536,768		85.7%	184,716,955	21,436	8,914	17,857,000	1,148,187,852	961,937,452	83.8%	77.9%	70,433,787		68,002,430	7,891.66	
200,000 - 499,999	10,808		293,343	54,136,993	220,128,657	9,573	88.6%	311,614,711	32,551	10,069	19,969,652	2,310,593,522	1,687,885,197	73.0%	82.3%	126,526,873		120,757,854	12,614.42	
500,000 - 999,999	2,539		692,505	43,163,048	83,790,607		92.5%	149,135,143	63,516	2,472	4,945,002	1,431,293,725	732,299,518	51.2%	88.0%	55,925,193		52,014,726	22,152.78	
1,000,000 or more	2,716	/ / /	,	681,393,389	372,085,848		95.4%			2,764			2,521,494,024	14.3%		194,573,245		, ,	66,345.68	
TOTAL	1,728,476	, , ,		1,324,243,909				8,273,782,200	, ,				16,078,974,859	49.7%		/ /	/ /	, ,		2.67%
													nd D-400TC for						,	

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.

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. *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

^{**}Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$123,282 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

⁺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.

⁺⁺In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows: Single filing status with FAGI<=\$60,000: \$2,500; Single filing status with FAGI>\$60,000: \$2,000.