SINGLE: ITEMIZED DEDUCTIONS

				Modifica	Itemized Deductions+:				Personal Exemption		Computed NC Taxable Income			NCTI				Aver-	1	
	Aggre-	Federal		to		as a			Allowa		owance++:	[includes returns with deficit]			as			Net	age	l
	gate	AGI	Aver-	Federa	al		% of							Effec-	a			Tax	Net Tax	l
	Number	[includes	age	AG	I:	1	All S		Aver-	Number				tive	%	Computed		Liability	Per	Effec-
	of	returns	Federal			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								A. BY SIZ												
No Taxable Income	388,804	5,220,362,683	40,923	942,031,784	1,745,758,217	127,564	32.8%	2,457,169,618	19,262	117,083	283,605,178	1,675,861,454	(1,386,161,206)	-82.7%	32.1%		. .		- ·	1
\$ 1 - 2,000	153,825	1,208,426,983	38,636	93,448,121	133,459,167	31,277	20.3%	327,048,175	10,457	22,563	55,573,204	785,794,559	28,877,506	3.7%	65.0%	1,733,584	155,671	1,577,913	50.45	5.46%
2,001 - 4,000	120,481	918,305,769	39,669	16,908,766	99,332,419	23,149	19.2%	211,767,288	9,148	18,344	45,451,363	578,663,465	68,684,971	11.9%	63.0%	4,127,977	283,835	3,844,142	166.06	5.60%
4,001 - 6,000	101,451	828,888,512	41,863	16,603,185	89,673,003	19,800	19.5%	197,650,375	9,982	17,288	42,680,880	515,487,439	98,643,646	19.1%	62.2%	5,929,182	337,616	5,591,566	282.40	5.67%
6,001 - 10,000	162,152	1,411,304,434	43,095	50,813,355	193,047,673	32,749	20.2%	309,259,392	9,443	30,628	76,231,722	883,579,002	259,777,398	29.4%	62.6%	15,604,118	632,442	14,971,676	457.16	5.76%
10,001 - 10,625	21,902	207,788,877	43,671	1,282,894	24,409,173	4,758	21.7%	45,937,007	9,655	4,640	11,505,909	127,219,682	49,054,049	38.6%	61.2%	2,945,991	107,858	2,838,133	596.50	5.79%
10,626 - 12,750	69,991	655,532,190 639,238,966	42,405	14,704,429	79,846,292	15,459	22.1% 23.3%	164,586,055	10,647 9,524	15,492	38,411,351	387,392,921	180,560,761	46.6% 59.2%	59.1% 58.4%	10,841,850	338,558	10,503,292	679.43 819.18	5.82%
12,751 - 15,000 15,001 - 17,000	68,444 56,540	560,532,893	40,103 40,990	8,285,710 14,146,687	81,904,689 76,215,605	15,940 13,675		151,811,559 128,783,137	9,524 9,417	16,306	40,287,592 34,908,866	373,520,836 334,771,972	220,965,825 218,908,370	65.4%	58.4% 59.7%	13,435,890 13,580,689	378,095 349,581	13,057,795 13,231,108	967.54	5.91% 6.04%
17,001 - 17,000	76,554	915,733,928	44,566	18,027,471	104,742,619	20,548	24.2% 26.8%	128,783,137	9,417	14,044 21,136	52,473,492	584,936,993	380,143,606	65.0%	63.9%	23,990,878	509,351	23,481,527	1,142.76	6.18%
20,001 - 21,250	29,848	370,500,595	43,197	2,213,029	41,553,310	8,577	28.7%	74,694,981	9,323 8,709	8,844	21,957,883	234,507,450	176,911,752	75.4%	63.3%	11,290,395	210,017	11,080,378	1,142.76	6.26%
21,251 - 25,000		1,292,577,656	49,876	10,207,948	124,426,744	25,916	30.8%	240,533,992	9,281	26,654	65,850,541	871,974,327	599,335,874	68.7%	67.5%	38,650,278	729,847	37,920,431	1,463.21	6.33%
25,001 - 30,000	84,065 97,184	1,759,053,195	52,074	36,185,431	182,378,539	33,780	34.8%	300,570,702	9,281 8,898	34,484	84,869,381	1,227,420,004	928,223,548	75.6%	69.8%	60,669,525	1,039,515	59,630,010	1,765.25	6.42%
30,001 - 40,000	134,657	3,296,284,747	56,125	18,934,180	240,707,731	58,731	43.6%	523,983,061	8,922	60,009	145,843,004	2,404,685,131	2,043,852,572	85.0%	73.0%	135,583,448	2,332,730	133,250,718	2,268.83	6.52%
40,001 - 50,000	80,033	2,876,764,750	66,894	18,927,676	179,325,654	43,005	53.7%	401,860,743	9,345	43,719	102,804,245	2,211,701,784	1,921,140,532	86.9%	76.9%	128,998,322	2,332,730	126,569,718	2,943.14	6.59%
50,001 - 60,000	46,426	2,296,514,045	79,599	18,354,841	129,491,457	28,851	62.1%	290,497,590	10,069	29,343	60,740,626	1,834,139,213	1,578,705,301	86.1%	79.9%	106,831,951	2,143,424	104,688,527	3,628.59	6.63%
60,001 - 75,000	39,866	2,523,465,678	92,141	25,818,227	138,198,301	27,387	68.7%	301,781,400	11,019	27,844	56,141,350	2,053,162,854	1,829,176,158	89.1%	81.4%	125,946,292	2,851,197	123,095,095	4,494.65	6.73%
75,001 - 75,000	8,435	675,754,804	108.835	4,132,321	33,869,855	6,209	73.6%	85,791,848	13,817	6,329	12,753,000	547,472,422	480,768,028	87.8%	81.0%	33,673,835	793,781	32,880,054	5,295.55	6.84%
80,001 - 100,000	21,090	2,172,177,704	131,496	93,603,591	104,835,944	16,519	78.3%	248,448,994	15,040	16,919	34,029,610	1,878,466,747	1,468,997,314	78.2%	86.5%	104,307,644	2,337,819	101,969,825	6,172.88	6.94%
100,001 - 120,000	10,483	1,301,577,319	151,399	14,528,353	67,107,713	8,597	82.0%	120,613,776	14,030	8,864	17,712,900	1,110,671,283	937,511,019	84.4%	85.3%	67,692,402	1,744,100	65,948,302	7,671.08	7.03%
120,001 - 160,000	9,629	2,140,449,967	262,761	37,068,493	94,792,601	8,146	84.6%	169,545,844	20,813	8,347	16,782,000	1,896,398,015	1,115,063,864	58.8%	88.6%	81,712,262	2,415,898	79,296,364	9,734.39	7.11%
160,001 - 200,000	3,989	1,117,167,748	325,231	33,573,738	63,303,332	3,435	86.1%	92,519,705	26,934	3,563	7,164,000	987,754,449	610,670,399	61.8%	88.4%	45,343,251	1,756,299	43,586,952	12,689.07	7.14%
200,001 or more	7,550	6,785,427,473	1.008.686	268,918,850	286,946,416	6,727	89.1%	866,007,403	128,736	7.018	14.068,250	5,887,324,254	3,475,459,148	59.0%	86.8%	265,463,265	21,226,227	244,237,038	36,306.98	7.03%
TOTAL	1,793,399	41,173,830,917	70,892	1,758,719,080	4,315,326,454		32.4%	, ,	13,606	559,461	1,321,846,347	29,392,906,255	17,285,270,435	58.8%	71.4%	1,298,353,029	45,102,465		2,157.80	6.71%
FAGI Level								B. BY SIZE O	F FEDERA	L ADJUS	TED GROSS IN	COME								
Non-Positive AGI	38,034	(1,655,851,498)	(123,286)	971,471,828	119,500,804	13,431	35.3%	174,336,838	12,980	12,434	26,748,150	(1,004,965,462)	(373,611,973)	37.2%	60.7%	1,279,402	154,392	1,125,010	83.76	-0.07%
\$ 1 - 3,999	183,211	72,122,215	2,054	5,204,438	16,713,970	35,112	19.2%	140,082,113	3,990	16,866	43,198,032	(122,667,463)	(124,108,776)	101.2%	-170.1%	356,864	14,131	342,733	9.76	0.48%
4,000 - 9,999	299,995	327,155,760	6,946	9,326,230	61,200,679	47,097	15.7%	261,291,144	5,548	34,286	87,033,739	(73,043,571)	(75,596,325)	103.5%	-22.3%	4,407,102	261,074	4,146,028	88.03	1.27%
10,000 - 14,999	211,330	476,075,481	12,476	5,914,533	90,718,238	38,158	18.1%	284,074,726	7,445	35,824	90,560,818	16,636,232	11,738,101	70.6%	3.5%	7,898,816	456,099	7,442,717	195.05	1.56%
15,000 - 19,999	167,871	589,264,613	17,430	5,257,650	109,957,885	33,808	20.1%	277,447,857	8,207	34,159	86,225,968	120,890,553	112,139,077	92.8%	20.5%	12,403,172	512,887	11,890,285	351.70	2.02%
20,000 - 24,999	141,817	725,801,453	22,508	5,612,071	124,928,819	32,246	22.7%	275,848,399	8,554	33,495	84,536,601	246,099,704	233,363,165	94.8%	33.9%	18,857,112	571,754	18,285,358	567.06	2.52%
25,000 - 29,999	123,208	917,135,181	27,522	5,839,655	146,627,147	33,324	27.0%	290,142,835	8,707	35,042	87,879,216	398,325,638	380,667,757	95.6%	43.4%	27,913,140	654,051	27,259,089	818.00	2.97%
30,000 - 39,999	195,860	2,430,520,973	34,983	10,210,264	327,614,789	69,478	35.5%	626,131,352	9,012	72,189	181,185,524	1,305,799,572	1,255,664,080	96.2%	53.7%	87,677,523	1,581,898	86,095,625	1,239.18	3.54%
40,000 - 49,999	133,320	2,943,097,666	44,872	12,870,425	389,197,866	65,589	49.2%	629,443,356	9,597	67,549	169,241,146	1,768,085,723	1,699,637,639	96.1%	60.1%	117,236,251	2,005,687	115,230,564	1,756.86	3.92%
50,000 - 59,999	89,928	2,944,884,657	54,779	16,336,825	442,110,732	53,759	59.8%	566,656,003	10,541	55,031	138,268,079	1,814,186,669	1,734,795,105	95.6%	61.6%	120,116,586	2,261,312	117,855,274	2,192.29	4.00%
60,000 - 69,999	58,806	2,538,568,754	64,721	13,412,711	397,192,441	39,223	66.7%	457,303,500	11,659	40,056	80,730,871	1,616,754,653	1,528,412,385	94.5%	63.7%	105,826,320	1,949,464	103,876,856	2,648.37	4.09%
70,000 - 79,999	38,838	2,090,773,291	74,686	12,900,883	310,291,494	27,994	72.1%	345,768,337	12,352	28,572	57,564,496	1,390,049,847	1,297,486,560	93.3%	66.5%	90,017,099	1,882,425	88,134,674	3,148.34	4.22%
80,000 - 89,999	26,261	1,695,405,035	84,715	11,880,207	229,691,635	20,013	76.2%	263,756,353	13,179	20,436	41,100,999	1,172,736,255	1,082,857,055	92.3%	69.2%	75,564,443	1,633,081	73,931,362	3,694.17	4.36%
90,000 - 99,999	17,952	1,352,090,608	94,691	9,086,184	174,219,662	14,279	79.5%	196,561,251	13,766	14,552	29,312,950	961,082,929	877,215,604	91.3%	71.1%	61,794,007	1,368,282	60,425,725	4,231.79	4.47%
100,000 - 149,999	38,522	3,825,712,348	119,415	41,787,222	446,103,145	32,037	83.2%	512,998,928	16,013	32,781	65,861,910	2,842,535,587	2,516,217,902	88.5%	74.3%	180,382,153	4,546,268	175,835,885	5,488.53	4.60%
150,000 - 199,999	11,464	1,701,173,546	171,058	27,038,479	171,018,844	9,945	86.7%	208,926,389	21,008	10,216	20,521,090	1,327,745,702	1,115,536,934	84.0%	78.0%	81,688,696	2,670,638	79,018,058	7,945.51	4.64%
200,000 - 499,999	11,866	3,091,268,015	291,409	76,787,364	259,654,054	10,608	89.4%	333,120,181	31,403	11,034	21,984,250	2,553,296,894	1,846,420,945	72.3%	82.6%	138,435,161	6,432,571	132,002,590	12,443.68	4.27%
500,000 - 999,999	2,695	1,661,029,229	680,192	65,096,069	103,358,315	2,442	90.6%	156,706,272	64,171	2,539	5,090,508	1,460,970,203	692,913,575	47.4%	88.0%	53,014,390	4,086,074	48,928,316	20,036.17	2.95%
1,000,000 or more	2,421	13,447,603,589	5,960,817	452,686,042	395,225,936	2,256	93.2%		843,030	2,400	4,802,000	11,598,386,589	1,473,521,625	12.7%	86.2%	113,484,792	12,060,377	101,424,415	44,957.63	0.75%
TOTAL	1,793,399	41,173,830,917	,	1,758,719,080	4,315,326,454	,		7,902,470,941	13,606	,	, , ,	, , ,	17,285,270,435 D-400TC forms	58.8%	71.4%	1,298,353,029 the DOR dyna		1,253,250,564	2,157.80	3.04%

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.

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 \$322,949 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.