										SINGLE:	ITEMIZ	ED DEDUCTI	ONS									
	D-400 Filing Financial Statistics:				Modifications				Itemized Deductions <sup>††</sup> :				Computed NC Taxable Income							Aver-		
	Aggre-				Federal	to		as a		[includes returns with deficit]			as			Net	age					
	gate	Balance	Tax Due	Over	payment	AGI	Aver-	Feder			% of					Effec-	a			Tax	Net Tax	
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	1:		All S		Aver-			tive	%	Computed		Liability	Per	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	Re-	Delever	age	[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Returns	of	payments]	of	payments]	with	AGI	Additions	Deductions	of	turns Filed	Deduction	ID Value	residency	residency	ration	Federal	Tax	Credits	application	[All S-ID	Tax
Income Level	Filed [S]	Returns Filed	Amount [\$]	Returns Filed	Amount [\$]	deficit] [\$]	Value [\$]	[\$]	[\$]	Returns Filed	[%]	Amount [\$]	Value [\$]	proration] [\$]	proration] [\$]	Factor [%]	AGI [%]	Liability [\$]	Taken [\$]	of credits] [\$]	Returns] [\$]	Rate††† [%]
NCTI Level	[9]	Theu	[9]	Theu	[\$]	[9]	[9]	[9]				XABLE INCO	. ,	[4]	[9]	[/0]	[ /0]	[4]	[9]	[9]	[#]	[70]
No Taxable Income	483,533	182	6,807	17,997	15,120,540	4,513,533,119	83,741	198,111,742	1,003,299,024	53,899	11.1%	1,468,726,168	27,250	2,239,619,669	(943,019,996)	-42.1%	49.6%	-	- 1	-		<u> </u>
\$ 1 - 2,000	129,601	4,184	203,701	4,186	1,662,403	952,072,154	109,977	61,432,789	69,285,502	8,657	6.7%	160,823,377	18,577	783,396,064	8,171,729	1.0%	82.3%	469,877	5,538	464,339	53.64	5.68%
2,001 - 4,000	110,098	3,777	538,232	3,352	1,602,087	688.038.851	95,654	13,100,733	54,822,165	7,193	6.5%	116,970,991	16,262	529,346,428	21,574,700	4.1%	76.9%	1,240,522	10,980	1,229,542	170.94	5.70%
4,001 - 6,000	95,134	3,492	785,653	3,101	1,479,516	648,812,595	97,639	7,899,665	47,159,712	6,645	7.0%	114,046,001	17,163	495,506,547	33,074,991	6.7%	76.4%	1,901,818	16,707	1,885,111	283.69	5.70%
6,001 - 10,000	157,325	5,877	1,877,512	5,722	2,929,283	1,108,202,017	94,856	18,300,177	97,854,587	11,683	7.4%	212,020,714	18,148	816,626,893	92,824,970	11.4%	73.7%	5,337,465	56,296	5,281,169	452.04	5.69%
10,001 - 10,625	22,243	862	324,493	848	480,844	252,212,292	146,635	8,001,800	20,193,169	1,720	7.7%	28,165,716	16,375	211,855,207	17,732,352	8.4%	84.0%	1,019,609	14,068	1,005,541	584.62	5.67%
10,626 - 12,750	71,658	2,687	1,155,172	2,740	1,433,914	487,607,837	89,338	7,125,588	42,887,330	5,458	7.6%	79,250,989	14,520	372,595,106	63,836,781	17.1%	76.4%	3,670,631	41,512	3,629,119	664.92	5.68%
12,751 - 15,000	70,654	2,676	1,255,960	2,851	1,480,485	421,303,788	75,760	7,444,446	46,262,152	5,561	7.9%	81,823,349	14,714	300,662,733	77,058,917	25.6%	71.4%	4,430,885	50,772	4,380,113	787.65	5.68%
15,001 - 17,000	58,605	2,226	1,148,321	2,568	1,418,263	519,121,374	107,612	5,192,050	40,933,129	4,824	8.2%	73,482,758	15,233	409,897,537	77,186,616	18.8%	79.0%	4,438,219	50,848	4,387,371	909.49	5.68%
17,001 - 20,000	80,506	3,175	1,700,457	3,965	2,156,938	558,136,894	77,605	6,992,845	62,836,338	7,192	8.9%	118,685,111	16,502	383,608,290	132,950,587	34.7%	68.7%	7,644,633	95,182	7,549,451	1,049.70	5.68%
20,001 - 21,250	31,077	1,310	765,712	1,687	914,875	298,666,978	99,126	3,713,941	27,131,799	3,013	9.7%	67,427,164	22,379	207,821,956	62,125,342	29.9%	69.6%	3,572,212	50,405	3,521,807	1,168.87	5.67%
21,251 - 25,000 25,001 - 30,000	86,340 102,121	3,775 4,890	2,119,073 2,844,590	4,817 6,417	2,563,875 3,392,656	725,110,460 809,999,450	83,837 71,309	7,392,900 9,150,917	74,473,282 90,407,553	8,649 11,359	10.0% 11.1%	140,966,300 147,994,158	16,299 13,029	517,063,778 580,748,656	200,009,533 312,401,586	38.7% 53.8%	71.3% 71.7%	11,500,578 17,963,178	142,900 250,296	11,357,678 17,712,882	1,313.18 1,559.37	5.68% 5.67%
30,001 - 40,000	149,043	9,042	5,275,755	12,696	6,113,151	1,635,720,889	74,813	22,811,746	148,682,564	21,864	14.7%	294,378,482	13,464	1,215,471,589	764,207,507	62.9%	74.3%	43,941,906	587,640	43,354,266	1,982.91	5.67%
40,001 - 50,000	94,974	8,130	5,053,097	11,856	5,523,385	1,851,742,952	92,237	14,656,889	107,101,031	20,076	21.1%	276,537,953	13,775	1,482,760,857	900,894,699	60.8%	80.1%	51,801,516	836,639	50,964,877	2,538.60	5.66%
50.001 - 60.000	58,507	6,220	4,155,169	9,652	4,877,413	1,449,919,060	90,927	13,050,556	77,650,573	15,946	27.3%	208,432,470	13,071	1,176,886,573	873,445,937	74.2%	81.2%	50,223,096	888,777	49,334,319	3,093.84	5.65%
60,001 - 75,000	50,451	6,888	5,510,374	10,194	5,597,558	1,995,266,134	116,132	24,495,924	87,171,201	17,181	34.1%	234,350,839	13,640	1,698,240,018	1,151,516,144	67.8%	85.1%	66,212,195	1,490,572	64,721,623	3,767.05	5.62%
75,001 - 80,000	11,183	1,729	1,501,814	2,571	1,608,481	521,726,325	120,519	3,815,267	21,322,261	4,329	38.7%	59,738,326	13,800	444,481,005	335,193,485	75.4%	85.2%	19,273,639	484,061	18,789,578	4,340.40	5.61%
80,001 - 100,000	28,298	4,956	4,907,982	7,371	5,464,207	1,753,105,473	141,254	35,856,405	61,512,950	12,411	43.9%	204,643,778	16,489	1,522,805,150	1,106,105,294	72.6%	86.9%	63,601,044	1,681,749	61,919,295	4,989.07	5.60%
100,001 - 120,000	14,467	3,053	3,814,941	4,114	3,956,621	1,395,056,594	193,650	17,928,047	44,530,987	7,204	49.8%	162,980,430	22,624	1,205,473,224	785,944,371	65.2%	86.4%	45,191,811	1,098,672	44,093,139	6,120.65	5.61%
120,001 - 160,000	13,293	3,258	5,618,904	4,033	5,155,852	1,641,107,482	223,798	33,132,174	54,480,917	7,333	55.2%	174,941,889	23,857	1,444,816,850	1,005,694,036	69.6%	88.0%	57,827,406	1,869,561	55,957,845	7,630.96	5.56%
160,001 - 200,000	5,811	1,603	4,008,668	1,880	3,392,888	1,119,441,820	319,932	42,000,057	38,524,838	3,499	60.2%	114,029,365	32,589	1,008,887,674	623,172,696	61.8%	90.1%	35,832,462	1,262,345	34,570,117	9,880.00	5.55%
200,001 or more	10,974	3,427	28,006,881	4,194	38,929,265	11,502,352,385	1,500,437	533,328,737	368,516,725	7,666	69.9%	1,768,444,338	230,687	9,898,720,059	4,956,858,606	50.1%	86.1%	285,019,358	27,478,928	257,540,430	33,595.15	5.20%
TOTAL	1,935,896	87,419	82,579,268	128,812	117,254,499	36,848,256,923	145,437	1,094,935,395	2,687,039,789			6,308,860,666		28,947,291,863	12,658,960,883	43.7%	78.6%	782,114,060	38,464,448	743,649,612	2,935.13	5.47%
FAGI Level	1 26 626		40.254	1.002	2 402 105	(1 200 522 (50)	(125.0(0))	100 (00 (15				ADJUSTED GR			(414 211 002)	21 (0/	100 10/	100 515	41.4	120 201	10.25	0.010/
Non-Positive AGI \$ 1 - 3,999	36,636 182,978	51 438	40,376 60,143	1,993 1,319	3,492,185 384,652	(1,309,723,478) 8,789,557	(125,069) 1,932	128,433,617 1,560,622	49,450,810 1,611,255	10,472 4,549	28.6% 2.5%	80,813,005 53,080,463	7,717 11,669	(1,311,553,676) (44,341,539)	(414,311,093) (43,516,086)	31.6% 98.1%	100.1% -504.5%	129,715 129,256	414 292	129,301 128,964	12.35 28.35	-0.01% 1.47%
4,000 - 9,999	312,126	1,048	144,410	3,566	1,189,399	67,077,713	7,365	2,252,507	5,036,404	4,549	2.5%	119,472,135	13,117	(44,541,559) (55,178,319)	(53,762,608)	98.1% 97.4%	-504.5%	340,508	3,312	337,196	28.55	0.50%
10,000 - 14,999	223,844	4,205	714,664	4,894	1,189,399	154,189,782	12,591	2,232,307	15,741,374	12,246	5.5%	166,104,421	13,564	(25,345,856)	(25,099,785)	99.0%	-16.4%	1,518,540	17,916	1,500,624	122.54	0.30%
15,000 - 19,999	177,988	4,523	1,231,851	4,778	1,971,272	199,145,578	17,426	2,645,605	32,728,359	11,428	6.4%	158,198,189	13,843	10,864,635	9,913,482	91.2%	5.5%	3,119,136	28,266	3,090,870	270.46	1.55%
20,000 - 24,999	153,247	4,369	1,536,269	4,769	2,026,870	244,389,959	22,508	2,704,607	48,399,098	10,858	7.1%	156,190,501	14,385	42,504,967	40,004,398	94.1%	17.4%	4,742,067	46,486	4,695,581	432.45	1.92%
25,000 - 29,999	131,332	4,084	1,741,070	5,208	2,295,766	298,401,136	27,507	3,610,108	62,320,645	10,848	8.3%	153,473,542	14,148	86,217,057	81,993,420	95.1%	28.9%	6,758,556	81,164	6,677,392	615.54	2.24%
30,000 - 39,999	213,627	8,428	3,842,010	11,864	5,013,192	802,651,783	35,096	6,505,406	154,326,827	22,870	10.7%	308,493,692	13,489	346,336,670	332,571,394	96.0%	43.1%	22,261,763	260,107	22,001,656	962.03	2.74%
40,000 - 49,999	150,059	9,209	4,365,568	13,719	5,819,776	1,132,270,877	45,023	6,945,523	204,557,593	25,149	16.8%	333,843,850	13,275	600,814,957	577,894,200	96.2%	53.1%	35,927,324	500,914	35,426,410	1,408.66	3.13%
50,000 - 59,999	103,178	9,277	4,882,427	14,035	6,242,054	1,392,034,632	54,975	9,226,742	257,535,765	25,321	24.5%	350,886,727	13,858	792,838,882	761,868,266	96.1%	57.0%	46,515,293	714,680	45,800,613	1,808.80	3.29%
60,000 - 69,999	68,267	7,797	4,606,665	12,306	6,228,282	1,396,904,461	64,801	8,142,407	254,093,257	21,557	31.6%	307,988,316	14,287	842,965,295	804,016,461	95.4%	60.3%	48,271,244	767,639	47,503,605	2,203.63	3.40%
70,000 - 79,999	45,906	6,266	4,065,701	9,740	5,620,355	1,271,900,684	74,782	8,943,130	206,858,416	17,008	37.0%	251,465,836	14,785	822,519,562	773,265,357	94.0%	64.7%	45,697,732	884,720	44,813,012	2,634.82	3.52%
80,000 -   89,999 90,000 -   99,999	31,640	5,062 3,651	3,859,673	7,448 5,707	4,689,456 4,071,543	1,118,486,217 932,224,517	84,792 94,777	8,100,195 6,966,454	154,153,727 118,942,129	13,191	41.7% 45.6%	202,644,196 160,259,165	15,362 16,293	769,788,489 659,989,677	720,606,710 609,603,148	93.6%	68.8% 70.8%	42,162,505 35,565,828	981,469 852,119	41,181,036 34,713,709	3,121.90 3,529.25	3.68% 3.72%
90,000 - 99,999 100,000 - 149,999	21,563 47,499	3,651 9,896	3,141,082 11,096,922	5,707	4,071,545	932,224,517 2,982,805,109	94,777	6,966,454 29,141,169	294,785,024	9,836 24,871	45.6% 52.4%	438,353,161	16,293	2,278,808,093	2,046,899,809	92.4% 89.8%	70.8% 76.4%	35,505,828 118,519,139	3,052,549	34,/13,/09	3,529.25	3.72%
100,000 - 149,999	47,499	9,896 3,561	6,188,359	4,612	6,176,958	2,982,805,109	171,406	29,141,169	294,785,024	24,871 8,541	52.4% 59.8%	438,353,161		2,278,808,093	2,046,899,809	89.8% 84.0%	76.4% 82.5%	58,457,049	3,052,549	56,564,498	4,642.62	3.87%
200,000 - 499,999	14,273	4,041	13,668,234	5,572	14,401,998	3.000.861.991	293,225	81,868,585	132,988,638	10,234	67.9%	280,522,849	20,473	2,669,219,089	1,949,747,253	73.0%	82.3 /6 88.9%	112,291,343	5,365,412	106,925,931	10,448.11	3.56%
500,000 - 999,999	3,340	841	6,966,759	1,417	6,390,854	1,732,742,448	696,720	63,469,676	55,806,417	2,487	74.5%	121,655,140	48,916	1,618,750,567	848,408,073	52.4%	93.4%	48,783,522	3,566,898	45,216,624	18,181.19	2.61%
1,000,000 or more	3,329	672	10,427,085	1,841	26,219,566	19,959,121,072	7,158,939	699,791,569	534,113,575	2,788	83.7%	2,490,534,530	893,305	17,634,264,536	2,624,437,765	14.9%	88.4%	150,923,540	19,447,540	131,476,000	47,157.82	0.66%
TOTAL	1,935,896	87,419	82,579,268	128,812	117,254,499	36,848,256,923	145,437	1,094,935,395	2,687,039,789	253,362	13.1%	6,308,860,666	24,901	28,947,291,863	12,658,960,883	43.7%	78.6%	782,114,060	38,464,448	743,649,612	2,935.13	2.02%
Source: 2015 in	ndividual	income ta	x extract.	Statistical	summaries a	re compiled fro	m nersona	income tax i	nformation ext	racted fr	om fax y	ear 2015 D-4	00. D-400	Sch S. and D-4	00TC forms pro	ocessed w	ith n the	DOR dynami	c ntegrated			

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 with n the DOR dynamic ntegrated 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.

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.

the 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.