MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD

	т т	MARRIED FILING JOINTLY OR QUAL Modifications Deductions Claimed Pursu						_			l Exemption	Computed NC To	avable Income				Aver-	
		Federal		to			[§105-134.6.(a2)] by Type+:				owance++:	[includes returns with deficit]				Net	age	I
	Number	AGI	Aver-			Standard Deduction		Itemized Deductions			, rance	[merades returns with deficit]				Tax	Net Tax	i
	of	[includes	age	AGI:		Sunan	a Deaderson	remined	Deddelions	Number				Computed		Liability	Per Re-	Effec-
	Returns	returns	Federal			Number	Deduction	Number		of		[before	[after	Gross	Total	[after	turn [All	tive
	Filed	with	AGI			of	Amount	of	Deduction	Exemp-	Allowance	residency	residency	Tax	Credits	application	MFJ/QW	Tax
	[MFJ/	deficit]	Value	Additions	Deductions	Returns	[\$6,000]	Returns	Amount	tions	Amount	proration]	proration]	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	QW]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	` .		2.7					SIZE OF N	C TAXABLE I	NCOME								
No Taxable Income	293,666	36,350,750,579	123,783	5,989,614,517	6,932,052,100	157,003	1,007,667,154	136,663	7,531,112,506	812,839	1,964,900,734	24,904,632,602	(4,376,582,813)		-		1	
\$ 1 - 2.000	50,223	7.002.291.285	139,424	208,418,657	669,696,392	28,349	179,920,046	21,874	934,120,702		350,165,655	5,076,807,147	46,473,794	2.790.155	1.074.905	1,715,250	34.15	3.69%
2,001 - 4,000	40,453	4,847,859,353	119,839	145,323,841	483,077,765	24,844	157,806,620	15,609	605,825,021		284,776,681	3,461,697,107	120,496,652	7,241,290	2,732,798	4,508,492	111.45	3.74%
4,001 - 6,000	37,350	3,745,762,415	100,288	202,813,016	424,719,730	23,807	150,678,090	13,543	511,675,418	109,165	266,914,773	2,594,587,420	186,501,839	11,210,175	3,997,175	7,213,000	193.12	3.87%
6,001 - 10,000	70,704	6,003,416,275	84,909	169,142,771	826,247,312	46,461	292,506,942	24,243	759,516,129	208,158	511,655,803	3,782,632,860	565,057,633	33,941,187	9,944,254	23,996,933	339.40	4.25%
10,001 - 10,625	10,848	859,949,086	79,273	10,876,218	115,816,630	7,221	45,240,782	3,627	112,460,286	31,984	78,750,104	518,557,502	111,900,898	6,720,207	1,632,622	5,087,585	468.99	4.55%
10,626 - 12,750	36,032	3,082,915,382	85,560	31,348,157	379,682,332	23,862	149,459,937	12,170	335,655,323	106,440	262,600,001	1,986,865,946	421,014,236	25,279,858	5,451,902	19,827,956	550.29	4.71%
12,751 - 15,000	37,863	2,839,901,120	75,005	68,620,820	392,124,481	25,149	156,891,715	12,714	320,956,766	112,937	278,743,901	1,759,805,077	525,288,285	31,537,503	5,839,815	25,697,688	678.70	4.89%
15,001 - 17,000	32,982	2,452,101,638	74,347	160,049,792	482,098,736	21,845	136,056,557	11,137	242,823,461	97,945	241,764,529	1,509,408,147	527,748,150	31,682,904	4,960,433	26,722,471	810.21	5.06%
17,001 - 20,000	48,302	3,693,687,606	76,471	76,887,399	518,183,904	31,382	195,154,589	16,920	370,164,238	143,367	353,800,880	2,333,271,394	893,095,134	53,611,687	7,175,370	46,436,317	961.37	5.20%
20,001 - 21,250	19,732	1,972,620,343	99,971	29,581,119	226,165,230	12,822	79,646,550	6,910	219,256,383	58,422	144,180,700	1,332,952,599	406,984,157	24,429,434	2,864,531	21,564,903	1,092.89	5.30%
21,251 - 25,000	56,793	4,222,567,853	74,350	43,594,713	631,482,935	35,925	222,668,580	20,868	397,210,357	167,895	413,986,863	2,600,813,831	1,312,935,783	79,839,656	8,092,837	71,746,819	1,263.30	5.46%
25,001 - 30,000	72,205	5,899,631,167	81,707	86,927,342	844,345,603	44,015	272,162,264	28,190	659,510,630	212,909	524,568,875	3,685,971,137	1,983,564,493	123,508,038	10,040,147	113,467,891	1,571.47	5.72%
30,001 - 40,000	132,811	11,176,150,572	84,151	101,177,957	1,464,620,028	74,726	460,222,521	58,085	1,157,854,864	390,491	959,589,114	7,235,042,003	4,641,481,586	296,684,421	19,060,514	277,623,907	2,090.37	5.98%
40,001 - 50,000	122,909	11,642,097,069	94,721	91,578,719	1,217,291,141	61,409	376,325,370	61,500	1,207,827,028	360,138	880,559,485	8,051,672,764	5,522,894,970	360,489,665	19,536,522	340,953,143	2,774.03	6.17%
50,001 - 60,000	112,452	10,895,751,809	96,892	80,689,683	988,317,540	47,567	290,896,591	64,885	1,209,735,914	330,130	802,013,854	7,685,477,593	6,174,893,149	408,350,745	19,604,102	388,746,643	3,457.00	6.30%
60,001 - 75,000	138,939	15,008,455,249	108,022	134,044,643	1,160,239,874	45,837	280,028,126	93,102	1,565,941,987	410,437	976,857,277	11,159,432,628	9,328,562,108	623,478,172	25,621,304	597,856,868	4,303.02	6.41%
75,001 - 80,000	36,807	4,433,283,821	120,447	32,027,947	318,095,513	9,668	59,117,665	27,139	451,550,660	108,408	245,313,725	3,391,234,205	2,850,347,968	191,703,112	6,700,755	185,002,357	5,026.28	6.49%
80,001 - 100,000	116,586	15,737,423,767	134,986	109,623,230	1,065,311,700	21,332	130,777,314	95,254	1,632,287,993	352,694	723,556,704	12,295,113,286	10,421,828,967	704,753,922	20,220,545	684,533,377	5,871.49	6.57%
100,001 - 120,000	74,768	12,511,858,427	167,342	116,937,302	720,756,037	9,438	58,002,917	65,330	1,274,516,144	228,221	457,118,025	10,118,402,606	8,167,047,170	560,982,188	15,495,254	545,486,934	7,295.73	6.68%
120,001 - 160,000	80,828	16,024,984,709	198,260	234,870,131	939,622,304	6,890	42,639,641	73,938	1,604,945,058	249,858	500,595,271	13,172,052,567	11,108,294,792	783,096,077	22,466,632	760,629,445	9,410.47	6.85%
160,001 - 200,000	38,966	9,352,568,536	240,019	133,589,456	545,836,991	2,413	15,047,001	36,553	854,925,788	122,832	246,135,344	7,824,212,868	6,928,693,271	499,468,887	15,097,488	484,371,399	12,430.62	6.99%
200,001 or more	75,487	52,829,509,260	699,849	2,135,909,506	2,694,415,930	3,480	21,781,669	72,007	3,591,695,411	245,165	490,892,460	48,166,633,296	36,277,521,990	2,738,753,737	204,997,507	2,533,756,230	33,565.46	6.98%
TOTAL	1,737,706	242,585,537,321	139,601	10,393,646,936	24,040,200,207	765,445	4,780,698,641	972,261	27,551,568,066	5,124,185	11,959,440,758	184,647,276,585	104,146,044,212	7,599,553,020	432,607,413	7,166,945,607	4,124.37	6.60%
FAGI Level							B. BY SIZE OF	F FEDERA	L ADJUSTED	GROSS IN	COME							
Non-Positive AGI	22,241	(10,226,410,409)	(459,800)	5,991,036,030	398,861,315	10,317	58,445,085	11,924	649,319,736	56,358	127,913,553	(5,469,914,068)	(1,594,080,005)	2,884,802	534,272	2,350,530	105.68	-0.02%
\$ 1 - 3,999	15,882	32,507,619	2,047	8,775,724	27,944,544	11,622	75,589,008	4,260	56,669,493	37,721	93,742,806	(212,662,508)	(209,530,864)	188,569	7,915	180,654	11.37	0.56%
4,000 - 9,999	38,939	284,471,001	7,306	14,758,556	111,149,126	29,997	193,872,373	8,942	119,747,738	99,429	247,897,972	(373,437,652)	(366,294,436)	304,852	19,347	285,505	7.33	0.10%
10,000 - 14,999	52,493	664,432,275	12,658	13,804,695	197,366,372	40,964	262,515,879	11,529	157,746,467	144,989	362,192,751	(301,584,499)	(296,989,759)	1,378,862	360,092	1,018,770	19.41	0.15%
15,000 - 19,999	61,796	1,082,724,699	17,521	15,344,552	280,839,851	48,298	306,702,818	13,498	181,233,981	177,944	444,313,219	(115,020,618)	(118,630,216)	8,289,479	2,756,173	5,533,306	89.54	0.51%
20,000 - 24,999	67,243	1,513,973,328	22,515	15,262,595	344,170,748	52,209	327,230,520	15,034	210,109,769	200,834	501,935,104	145,789,782	129,084,740	20,749,136	6,860,418	13,888,718	206.55	0.92%
25,000 - 29,999	67,669	1,861,367,504	27,507	18,302,487	386,844,467	51,684	322,223,077	15,985	230,890,208	204,431	510,784,527	428,927,712	393,233,064	34,028,694	9,191,010	24,837,684	367.05	1.33%
30,000 - 39,999	135,048	4,720,672,741	34,956	35,816,998	894,131,816	99,431	616,310,267	35,617	528,259,504	410,958	1,027,124,737	1,690,663,415	1,564,484,420	110,773,726	19,357,937	91,415,789	676.91	1.94%
40,000 - 49,999	128,436	5,772,150,492	44,942	32,906,706	1,023,393,550	87,815	542,448,011	40,621	608,750,322	386,124	965,583,756	2,664,881,559	2,478,564,781	166,161,108	16,825,021	149,336,087	1,162.73	2.59%
50,000 - 59,999	128,836	7,089,561,955	55,028	41,219,980	1,199,471,300	79,227	489,128,537	49,609	744,070,989	377,025	942,881,276	3,755,229,833	3,505,900,581	233,055,944	16,627,647	216,428,297	1,679.87	3.05%
60,000 - 69,999	129,135	8,392,603,084	64,991	42,423,863	1,368,308,737	68,490	423,315,389	60,645	909,008,037	373,499	934,000,582	4,800,394,202	4,496,188,594	299,765,341	18,187,152	281,578,189	2,180.49	3.36%
70,000 - 79,999	124,188	9,305,721,043	74,933	41,791,387	1,473,966,823	54,502	338,432,739	69,686	1,040,786,618	356,816	892,273,755	5,602,052,495	5,233,239,717	350,287,108	18,507,762	331,779,346	2,671.59	3.57%
80,000 - 89,999	113,747	9,657,382,900	84,902	44,460,463	1,529,236,340	39,838	249,424,302	73,909	1,108,402,782	327,820	820,090,126	5,994,689,814	5,597,451,667	375,935,547	18,350,337	357,585,210	3,143.69	3.70%
90,000 - 99,999	99,382	9,429,072,801	94,877	43,345,967	1,445,130,486	27,567	173,468,749	71,815	1,099,912,161	288,018	720,272,531	6,033,634,840	5,613,728,775	378,481,004	17,528,441	360,952,563	3,631.97	3.83%
100,000 - 149,999	281,124	33,917,200,602	120,649	233,309,882	4,584,518,087	46,785	296,162,238	234,339	3,992,225,876	830,623	1,663,304,321	23,614,299,962	21,669,763,697	1,477,181,291	40,539,890	1,436,641,401	5,110.35	4.24%
150,000 - 199,999	109,508	18,787,278,838	171,561	171,248,065	2,080,932,363	9,214	58,340,253	100,294	2,090,866,502	333,473	667,871,069	14,060,516,717	12,430,465,169	874,243,405	24,436,930	849,806,475	7,760.22	4.52%
200,000 - 499,999	120,887	34,847,251,971	288,263	574,802,128	3,126,426,068	5,955	37,558,408	114,932	3,459,969,440	383,059	766,849,473	28,031,250,710	22,226,156,161	1,626,397,852	63,372,596	1,563,025,256	12,929.64	4.49%
500,000 - 999,999	24,559	16,757,194,053	682,324	466,702,484	1,103,461,091	857	5,338,806	23,702	1,397,861,427	81,371	162,883,500	14,554,351,713	8,578,941,451	650,061,491	41,989,615	608,071,876	24,759.64	3.63%
1,000,000 or more	16,593	88,696,380,825	5,345,410	2,588,334,374	2,464,047,124	673	4,192,182	15,920	8,965,737,017	53,693	107,525,700	79,743,213,176	12,814,366,675	989,384,809		872,229,952	52,566.14	0.98%
TOTAL	1,737,706	242,585,537,321	139,601	10,393,646,936	24,040,200,207	765,445	4,780,698,641	972,261	27,551,568,066	5,124,185	11,959,440,758	184,647,276,585	104,146,044,212	7,599,553,020	432,607,413	7,166,945,607	4,124.37	2.95%
Source: 2013 in	ndividual i	noomo tov ovtro	et Static	tical cummari	oc oro compile	d from no	econol incomo	tov infor	nation extrac	ted from t	ov voor 2013 I	0-400 and D-400	TC forms proc	occod within th	o DOR dyn	amic integrate	ad	

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 \$11,624,748 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. [Additional standard deduction allowance of \$600 per taxpayer for the aged or blind.]

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:

MFJ/OW filing status with FAGI<=\$100,000: \$2,500: MFJ/OW filing status with FAGI>\$100,000: \$2,000.