

tax system during 2015; 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

 allane provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax
In
Basic standard deduction allowances vary according to filing status: $\mathrm{S}=\$ 7,500$; MFJ $/ \mathrm{SS}=\$ 15,000$; MFS $=\$ 7,500$; and $\mathrm{HH}=\$ 12,000$.

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, and

$\dagger \dagger$ 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

