MARRIED FILING JOINTLY/SURVIVING SPOUSE

		D-400 Filing Financial Statistics:						Modifications		Deductions Claimed Pursuant to				Computed NC Taxable Income					Aver-	·
		Balance Tax Due/Overpayment				Federal		to		[§105-134.6.(a2)] by Type††:			[includes return	s with deficit]			Net	age	ı	
	Number	Balance	e Tax Due	Overp	ayment	AGI	Aver-	Feder		Standar	d Deduction	Itemized	Deductions					Tax	Net Tax	ı
	of		[Net Tax†		[Net Tax†	[includes	age	AG	I:							Computed		Liability	Per Re-	Effec-
	Returns	Number	> Pre-	Number	< Pre-	returns	Federal			Number	Deduction	Number		[before	[after	Gross	Total	[after	turn [All	tive
	Filed	of	payments]	of	payments]	with	AGI			of	Amount	of	Deduction	residency	residency	Tax	Credits	application	MFJ/SS	Tax
Income I aval	[MFJ/ SS]	Returns Filed	Amount	Returns Filed	Amount	deficit]	Value	Additions	Deductions	Returns Filed	[\$15,000] [\$]	Returns Filed	Amount	proration]	proration]	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	33]	riieu	[\$]	riieu	[\$]	[\$]	[\$]	[\$]	[\$]				[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	224 514	502	41 503	101.660	53 106 010	26 550 640 224	162.504	1 007 310 006			C TAXABLE IN		4 500 055 550	26.265.426.422	(2.006.452.152)				ı	
No Taxable Income	224,714	793	41,702	101,668	72,106,918	36,759,649,224	163,584	1,007,218,996	4,388,206,218	168,144	2,522,160,000	56,570	4,589,075,579	26,267,426,423		2 515 524	- 530.015	2 107 710	42.40	4.620/
\$ 1 - 2,000 2,001 - 4,000	50,380 40,104	19,538 14,308	812,356 1,779,443	27,398 24,141	9,716,732 9,875,062	8,432,426,406 6,502,120,542	167,376 162,131	102,693,406 101,514,737	358,876,623 305,491,011	37,967 31,988	569,505,000	12,413 8,116	590,503,475 437,662,202	7,016,234,714 5,380,662,066	47,225,341 119,574,162	2,715,534 6,875,674	528,815 1,318,704	2,186,719 5,556,970	43.40 138.56	4.63% 4.65%
4,001 - 4,000	36,425	12,839	2,447,319	22,682	9,909,344	4,630,017,832	102,131	58,851,046	267,635,626	29,917	479,820,000 448,755,000	6,508	331,907,106	3,640,571,146	181,887,439	10,458,616	1,903,158	8,555,458	234.88	4.70%
6,001 - 10,000	68,293	23,807	6,556,563	43,789	20,859,787	7,566,642,818	110,797	96,057,221	504,536,468	57,304	859,560,000	10,989	491,509,218	5,807,094,353	545,781,642	31,382,729	4,867,609	26,515,120	388.26	4.86%
10,001 - 10,625	10,702	3,662	1,204,205	6,974	3,325,107	1,102,820,453	103,048	9,518,005	80,346,029	9,023	135,345,000	1,679	77,485,311	819,162,118	110,340,215	6,344,597	795,678	5,548,919	518.49	5.03%
10,626 - 12,750	34,974	11,985	4,390,429	22,814	10,963,963	3,878,983,868	110,911	45,872,909	247,973,960	29,614	444,210,000	5,360	231,171,727	3,001,501,090	408,652,429	23,497,474	2,795,121	20,702,353	591.94	5.07%
12,751 - 15,000	36,011	12,119	4,904,974	23,734	11,514,175	4,521,904,947	125,570	58,597,135	260,843,225	30,651	459,765,000	5,360	361,587,737	3,498,306,120	499,627,294	28,728,656	3,097,933	25,630,723	711.75	5.13%
15,001 - 17,000	31,904	10,891	4,792,142	20,888	10,421,503	3,451,469,051	108,183	41,954,345	250,690,436	27,413	411,195,000	4,491	252,678,647	2,578,859,313	510,336,454	29,344,459	2,893,789	26,450,670	829.07	5.18%
17,001 - 20,000	46,636	15,862	7,389,374	30,613	15,037,722	4,403,730,454	94,428	37,307,208	354,151,407	40,129	601,935,000	6,507	302,025,972	3,182,925,283	862,554,771	49,597,069	4,383,143	45,213,926	969.51	5.24%
20,001 - 21,250	19,176	6,494	3,123,050	12,607	6,108,553	1,652,161,991	86,158	15,848,950	148,800,261	16,490	247,350,000	2,686	93,267,156	1,178,593,524	395,616,683	22,748,043	1,821,212	20,926,831	1,091.30	5.29%
21,251 - 25,000	55,961	19,906	10,067,816	35,825	17,692,705	5,695,868,653	101,783	143,962,080	559,869,857	48,077	721,155,000	7,884	317,909,780	4,240,896,096	1,293,603,108	74,382,184	5,585,910	68,796,274	1,229.36	5.32%
25,001 - 30,000	71,042	26,795	14,017,647	43,948	21,576,910	6,291,621,332	88,562	54,280,726	611,231,442	61,224	918,360,000	9,818	425,982,520	4,390,328,096	1,951,840,779	112,231,010	6,333,038	105,897,972	1,490.64	5.43%
30,001 - 40,000	130,121	53,014	28,957,863	76,517	38,206,924	13,953,234,991	107,233	105,012,988	1,165,115,546	111,768	1,676,520,000	18,353	949,550,013	10,267,062,420	4,545,003,472	261,337,865	12,587,754	248,750,111	1,911.68	5.47%
40,001 - 50,000	120,183	53,235	30,515,373	66,421	33,465,893	12,363,637,728	102,873	113,339,390	968,207,925	102,725	1,540,875,000	17,458	620,326,738	9,347,567,455	5,399,361,265	310,463,546	12,944,563	297,518,983	2,475.55	5.51%
50,001 - 60,000	110,873	52,122	31,149,148	58,259	29,599,210	12,896,904,274	116,321	101,424,993	757,464,050	93,337	1,400,055,000	17,536	917,144,530	9,923,665,687	6,089,852,883	350,166,672	13,376,129	336,790,543	3,037.62	5.53%
60,001 - 75,000	148,248	72,786	45,680,188	74,826	38,501,224	17,720,246,763	119,531	109,580,383	839,012,023	122,028	1,830,420,000	26,220	801,916,595	14,358,478,528	9,974,133,433	573,512,793	21,078,438	552,434,355	3,726.42	5.54%
75,001 - 80,000	43,463	21,966	14,611,784	21,307	11,475,098	5,691,689,122	130,955	42,250,173	398,604,279	34,723	520,845,000	8,740	273,047,942	4,541,442,074	3,367,287,763	193,619,064	6,976,967	186,642,097	4,294.28	5.54%
80,001 - 100,000	139,985	79,701	56,850,674	59,676	35,604,560	21,027,728,254	150,214	124,646,464	699,015,192	106,357	1,595,355,000	33,628	1,089,186,832	17,768,817,694	12,514,644,305	719,592,414	18,413,281	701,179,133	5,008.96	5.60%
100,001 - 120,000	94,438	54,735	45,913,895	39,281	27,417,324	14,455,858,264	153,072	93,313,074	471,936,417	64,306	964,590,000	30,132	735,389,512	12,377,255,409	10,320,481,933	593,427,701	13,458,468	579,969,233	6,141.27	5.62%
120,001 - 160,000	107,269	62,447	67,249,213	44,313	40,103,929	21,076,307,064	196,481	187,805,614	557,573,803	62,170	932,550,000	45,099	1,216,357,469	18,557,631,406	14,766,668,235	849,083,528	21,708,699	827,374,829	7,713.08	5.60%
160,001 - 200,000	55,397	31,644	46,910,940	23,496	29,553,038	13,419,173,558	242,236	186,740,300	304,563,781	25,882	388,230,000	29,515	804,460,261	12,108,659,816	9,858,301,521	566,852,442	16,615,273	550,237,169	9,932.62	5.58%
200,001 or more	111,453	55,506	283,505,354	55,390	305,839,764	83,587,211,420	749,977	3,389,601,462	2,177,071,892	31,531	472,965,000	79,922	5,561,146,814	78,765,629,176				2,960,789,216	26,565.36	5.29%
TOTAL	1,787,752	716,155	712,871,451	936,567	808,875,444	311,081,409,009	174,007	6,227,391,605	16,677,217,471					259,018,770,006	135,861,408,231	8,030,033,773	432,988,171	/,003,00/,004	4,253.20	5.44%
FAGI Level	22.405	404	100.105		21 210 010	(0. 100.000.000)	(10 (000)	4 4 2 0 2 2 0 5 4 0			L ADJUSTED G			(0.050.054.050)	(2.200.400.252)	200444	1=1 :==	1 012 702	0.6 #2	0.000/
Non-Positive AGI \$ 1 - 3,999	22,105	191 135	499,106 122,976	7,547 5,577	21,240,049	(9,423,993,993) 33,233,772	(426,329) 1,973	1,139,739,629 7,363,199	292,244,937 6,379,626	14,525	217,875,000	7,580	164,580,657 31,753,676	(8,958,954,958) (228,581,331)	(2,389,489,263) (223,152,801)	2,084,447 179,278	171,655 12,247	1,912,792	86.53 9.92	-0.02% 0.50%
\$ 1 - 3,999 4.000 - 9,999	16,844 36,597	218	124,859	19,366	1,661,489 5,139,018	266,923,605	7,294	9,097,449	14,748,566	15,403 33,726	231,045,000 505,890,000	1,441 2,871	61,664,027	(306,281,539)	(223,152,801)	211,729	11,888	167,031 199,841	9.92 5.46	0.50%
10,000 - 14,999	47,497	381	221,188	29,216	9,887,008	601,356,469	12,661	11,805,685	28,757,487	44,092	661,380,000	3,405	75,568,050	(152,543,383)	(148,103,930)	409,501	33,374	376,127	7.92	0.06%
15,000 - 14,999	57,941	11,949	1,496,936	37,088	16,094,354	1,013,564,012	17,493	13,774,994	72,858,276	53,496	802,440,000	4,445	95,616,184	56,424,546	52,732,291	7,079,344	2,395,149	4,684,195	80.84	0.46%
20,000 - 24,999	62,078	16,650	4,078,003	40,179	18,613,859	1,397,609,605	22,514	15,059,845	126,365,392	57,063	855,945,000	5,015	107,396,572	322,962,486	306,153,771	21,674,101	5,417,912	16,256,189	261.87	1.16%
25,000 - 29,999	63,552	18,243	6,157,726	41,073	18,893,766	1,747,636,235	27,499	15,907,315	170,629,204	57,977	869,655,000	5,575	123,590,958	599,668,388	561,540,445	36,150,942	6,198,178	29,952,764	471.31	1.71%
30,000 - 39,999	128,921	39,450	16,465,918	82,457	37,581,648	4,511,659,146	34,996	32,304,279	465,698,706	116,952	1,754,280,000	11,969	261,397,538	2,062,587,181	1,924,800,322	116,970,952	13,723,875	103,247,077	800.86	2.29%
40,000 - 49,999	123,850	44,321	20,494,273	74,048	33,261,920	5,566,201,020	44,943	39,525,794	599,491,201	111,040	1,665,600,000	12,810	280,946,737	3,059,688,876	2,852,118,140	168,894,365	11,419,842	157,474,523	1,271.49	2.83%
50,000 - 59,999	123,432	48,611	23,162,189	69,941	30,950,391	6,792,333,998	55,029	34,978,248	767,139,809	109,325	1,639,875,000	14,107	307,494,683	4,112,802,754	3,837,195,625	224,736,701	11,660,878	213,075,823	1,726.26	3.14%
60,000 - 69,999	124,177	52,244	26,238,114	67,544	30,573,054	8,070,899,175	64,995	36,679,270	926,230,787	108,336	1,625,040,000	15,841	354,667,916	5,201,639,742	4,843,404,777	282,721,250	12,165,087	270,556,163	2,178.79	3.35%
70,000 - 79,999	122,092	54,467	28,743,906	63,676	29,518,501	9,154,713,476	74,982	41,716,845	1,040,957,920	103,984	1,559,760,000	18,108	396,009,479	6,199,702,922	5,780,851,023	335,595,801	12,967,219	322,628,582	2,642.50	3.52%
80,000 - 89,999	115,560	53,199	30,194,102	58,749	28,282,696	9,815,185,980	84,936	39,739,369	1,115,123,024	95,750	1,436,250,000	19,810	432,921,770	6,870,630,555	6,391,784,929	370,303,108	13,742,762	356,560,346	3,085.50	3.63%
90,000 - 99,999	104,184	49,801	30,332,999	51,322	26,275,490	9,887,827,887	94,907	45,042,094	1,097,350,941	83,167	1,247,505,000	21,017	460,047,876	7,127,966,164	6,611,523,741	382,392,049	13,923,380	368,468,669	3,536.71	3.73%
100,000 - 149,999	312,979	170,643	128,176,126	133,932	86,802,742	37,851,856,015	120,941	202,815,559	3,483,995,178	217,634	3,264,510,000	95,345	2,109,558,383	29,196,608,013	26,706,295,801	1,540,069,460	34,128,428	1,505,941,032	4,811.64	3.98%
150,000 - 199,999	128,338	69,582	78,153,714	54,904	51,402,124	22,038,947,454	171,726	176,691,536	1,368,772,238	66,710	1,000,650,000	61,628	1,440,242,911	18,405,973,841	16,221,631,689	933,415,744	24,768,128	908,647,616	7,080.11	4.12%
200,000 - 499,999	145,736	70,144	159,815,175	68,601	116,977,732	42,106,891,241	288,926	599,608,493	1,485,611,810	47,564	713,460,000	98,172	2,727,830,597	37,779,597,327	30,081,937,078	1,730,320,693	64,512,502	1,665,808,191	11,430.31	3.96%
500,000 - 999,999	28,896	10,450	62,056,950	16,146	67,020,402	19,739,642,883	683,127	602,485,163	491,748,766	4,259	63,885,000	24,637	1,085,703,788	18,700,790,492	11,624,355,063	668,543,455	43,304,342	625,239,113	,	3.17%
1,000,000 or more	22,973	5,476	96,337,192	15,201	178,699,201	139,908,921,029	6,090,146	3,163,056,839	3,123,113,603	1,765	26,475,000	21,208			21,123,354,149		162,431,325	1,052,471,530	45,813.41	0.75%
TOTAL	1,787,752		712,871,451			, , ,			16,677,217,471	, ,	, , ,			259,018,770,006 and D-400TC for					4,253.20	2.44%

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 within the DOR dynamic integrated 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.

^{†††}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