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

	Aggre-			Modifica	Itemized Deductions+:				Personal Exemption		Computed NC Taxable Income			NCTI				Aver-		
	gate	Federal		to		as a %			Allowance++		wance++:	[includes returns with deficit]		as			Net	age		
	Number	AGI	Aver-	Federa	ત્રી		of All							Effec-	a			Tax	Net Tax	
	of	[includes	age	AG	[:		MFJ/		Aver-	Number				tive	%	Computed		Liability	Per Return	Effec-
	Returns	returns	Federal			Number	QW Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	[All MFJ/	tive
	Filed	with	AGI			of	turns	Deduction	ID	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	QW-ID	Tax
	[MFJ-	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	QW]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level A. BY SIZE OF NC TAXABLE INCOME																				
No Taxable Income	293,666	33,087,750,043	242,112	5,543,109,969	4,446,674,629	136,663	46.5%	7,531,112,506	55,107	364,370	859,674,968	25,793,397,910	(2,757,574,246)	-10.7%	78.0%	-	-	-	-	-
\$ 1 - 2,000	50,223	5,993,059,287	273,981	194,312,088	470,732,455	21,874	43.6%	934,120,702	42,705	62,843	142,735,171	4,639,783,047	19,243,147	0.4%	77.4%	1,155,247	208,203	947,044	43.30	4.92%
2,001 - 4,000	40,453	4,020,036,293	257,546	139,035,542	311,037,214	15,609	38.6%	605,825,021	38,813	43,806	102,152,258	3,140,057,342	46,345,357	1.5%	78.1%	2,785,022	528,146	2,256,876	144.59	4.87%
4,001 - 6,000	37,350	2,934,595,251	216,687	197,676,190	258,454,641	13,543	36.3%	511,675,418	37,782	37,875	89,620,634	2,272,520,748	67,566,097	3.0%	77.4%	4,061,357	771,508	3,289,849	242.92	4.87%
6,001 - 10,000	70,704	4,426,851,634	182,603	159,477,898	523,727,294	24,243	34.3%	759,516,129	31,329	67,346	160,898,860	3,142,187,249	193,190,080	6.1%	71.0%	11,604,159	1,768,056	9,836,103	405.73	5.09%
10,001 - 10,625	10,848	609,832,485	168,137	9,868,028	68,989,827	3,627	33.4%	112,460,286	31,006	10,048	24,087,700	414,162,700	37,425,821	9.0%	67.9%	2,247,612	299,076	1,948,536	537.23	5.21%
10,626 - 12,750	36,032	2,222,151,051	182,593	27,789,547	222,808,955	12,170	33.8%	335,655,323	27,581	33,991	81,884,010	1,609,592,310	142,085,399	8.8%	72.4%	8,531,515	1,038,965	7,492,550	615.66	5.27%
12,751 - 15,000	37,863	1,883,481,598	148,142	63,619,939	230,983,117	12,714	33.6%	320,956,766	25,244	35,973	86,920,615	1,308,241,039	176,285,712	13.5%	69.5%	10,583,889	1,211,879	9,372,010	737.14	5.32%
15,001 - 17,000	32,982	1,557,881,215	139,883	156,488,548	336,488,158	11,137	33.8%	242,823,461	21,803	31,390	75,944,867	1,059,113,277	178,178,291	16.8%	68.0%	10,696,757	1,025,949	9,670,808	868.35	5.43%
17,001 - 20,000	48,302	2,350,617,112	138,925	71,463,666	299,371,587	16,920	35.0%	370,164,238	21,877	48,271	116,805,900	1,635,739,053	313,045,066	19.1%	69.6%	18,791,712	1,698,979	17,092,733	1,010.21	5.46%
20,001 - 21,250	19,732	1,402,993,839	203,038	27,723,277	135,796,792	6,910	35.0%	219,256,383	31,730	19,567	47,338,400	1,028,325,541	142,519,056	13.9%	73.3%	8,554,676	668,796	7,885,880	1,141.23	5.53%
21,251 - 25,000	56,793	2,530,831,213	121,278	39,010,819	370,933,393	20,868	36.7%	397,210,357	19,034	59,969	145,082,220	1,656,616,062	482,893,540	29.1%	65.5%	29,369,069	2,181,128	27,187,941	1,302.85	5.63%
25,001 - 30,000	72,205	3,615,152,184	128,242	79,321,174	502,994,126	28,190	39.0%	659,510,630	23,395	81,581	197,212,650	2,334,755,952	775,437,580	33.2%	64.6%	48,291,017	3,128,616	45,162,401	1,602.07	5.82%
30,001 - 40,000	132,811	6,781,705,811	116,755	87,432,443	889,100,091	58,085	43.7%	1,157,854,864	19,934	170,854	412,951,402	4,409,231,897	2,035,656,365	46.2%	65.0%	130,152,772	7,573,695	122,579,077	2,110.34	6.02%
40,001 - 50,000	122,909	7,540,426,416	122,609	79,886,767	809,199,903	61,500	50.0%	1,207,827,028	19,639	183,339	441,418,838	5,161,867,414	2,771,202,729	53.7%	68.5%	180,917,609	9,587,312	171,330,297	2,785.86	6.18%
50,001 - 60,000	112,452	7,285,707,057	112,286	67,338,923	702,813,891	64,885	57.7%	1,209,735,914	18,644	195,436	468,959,597	4,971,536,578	3,570,263,065	71.8%	68.2%	236,132,736	11,454,684	224,678,052	3,462.71	6.29%
60,001 - 75,000	138,939	11,000,188,085	118,152	121,252,177	898,272,523	93,102	67.0%	1,565,941,987	16,820	282,249	662,724,043	7,994,501,709	6,271,574,905	78.4%	72.7%	419,228,468	17,440,387	401,788,081	4,315.57	6.41%
75,001 - 80,000	36,807	3,487,253,229	128,496	27,847,206	258,291,869	27,139	73.7%	451,550,660	16,638	81,795	180,876,096	2,624,381,810	2,102,086,140	80.1%	75.3%	141,379,110	4,839,524	136,539,586	5,031.12	6.50%
80,001 - 100,000	116,586	13,372,081,356	140,383	96,034,044	917,598,102	95,254	81.7%	1,632,287,993	17,136	294,053	596,913,699	10,321,315,606	8,529,900,063	82.6%	77.2%	576,851,803	16,536,417	560,315,386	5,882.33	6.57%
100,001 - 120,000	74,768	11,265,480,758	172,440	104,144,455	643,612,572	65,330	87.4%	1,274,516,144	19,509	202,298	405,084,230	9,046,412,267	7,142,142,991	79.0%	80.3%	490,636,120	13,664,462	476,971,658	7,300.96	6.68%
120,001 - 160,000	80,828	14,906,062,477	201,602	178,441,744	864,277,424	73,938	91.5%	1,604,945,058	21,707	230,909	462,690,911	12,152,590,829	10,170,062,063	83.7%	81.5%	717,014,691	20,297,701	696,716,990	9,422.99	6.85%
160,001 - 200,000	38,966	8,839,503,069	241,827	119,707,071	509,753,270	36,553	93.8%	854,925,788	23,389	116,165	232,738,844	7,361,792,238	6,501,544,976	88.3%	83.3%	468,687,420		454,917,658	12,445.43	7.00%
200,001 or more	75,487	51,048,287,565	708,935	2,040,785,419	2,583,912,266	72,007	95.4%	3,591,695,411	49,880	235,276	471,026,700	46,442,438,607	34,687,693,293	74.7%	91.0%	2,618,891,508	. , ,	2,426,637,822	33,700.03	7.00%
TOTAL	1,737,706	202,161,929,028	207,930	9,631,766,934	17,255,824,098	972,261		27,551,568,066	28,338	2,889,404	, , ,	160,520,561,184	83,598,767,490	52.1%	79.4%	6,136,564,269	321,946,931	5,814,617,338	5,980.51	6.73%
FAGI Level											FED GROSS IN									
Non-Positive AGI	22,241	(9,152,334,804)	(767,556)	5,508,118,498	341,517,901	11,924	53.6%	649,319,736	54,455	31,325	73,762,800	(4,708,816,743)	(1,175,133,655)	25.0%	51.4%	2,413,329	460,463	1,952,866	163.78	-0.02%
\$ 1- 3,999	15,882	8,453,656	1,984	4,768,165	10,043,284	4,260	26.8%	56,669,493	13,303	9,854	24,495,906	(77,986,862)	(76,622,746)	98.3%	-922.5%	106,035	3,415	102,620	24.09	1.21%
4,000 - 9,999	38,939	64,636,572	7,228	10,105,803	33,027,472	8,942	23.0%	119,747,738	13,392	21,176	52,826,974	(130,859,809)	(127,618,208)	97.5%	-202.5%	215,826	12,622	203,204	22.72	0.31%
10,000 - 14,999	52,493	145,524,219	12,622	8,416,770	52,828,136	11,529	22.0%	157,746,467	13,683	28,472	70,994,029	(127,627,643)	(124,724,241)	97.7%	-87.7%	336,110	61,415	274,695	23.83	0.19%
15,000 - 19,999	61,796	236,557,310	17,525	9,162,684	75,350,928	13,498	21.8%	181,233,981	13,427	34,403	85,594,976	(96,459,891)	(94,539,536)	98.0%	-40.8%	1,211,905	302,226	909,679	67.39	0.38%
20,000 - 24,999	67,243	338,607,286	22,523	7,850,364	105,076,926	15,034	22.4%	210,109,769	13,976	39,533	98,794,746	(67,523,791)	(67,149,401)	99.4%	-19.9%	2,431,742	589,356	1,842,386	122.55	0.54%
25,000 - 29,999	67,669	440,137,361	27,534	10,586,290	134,670,718	15,985	23.6%	230,890,208	14,444	42,594	106,330,706	(21,167,981)	(23,201,493)	109.6%	-4.8%	4,311,820	869,568	3,442,252	215.34	0.78%
30,000 - 39,999	135,048	1,249,430,062	35,080	20,096,744	348,108,917	35,617	26.4%	528,259,504	14,832	98,288	245,434,262	147,724,123	135,680,012	91.8%	11.8%	17,810,028	2,733,795	15,076,233	423.29	1.21%
40,000 - 49,999	128,436	1,832,648,885	45,116	19,517,078	440,923,658	40,621	31.6%	608,750,322	14,986	115,707	289,164,727	513,327,256	480,131,073	93.5%	28.0%	37,197,010	3,646,560	33,550,450	825.94	1.83%
50,000 - 59,999	128,836	2,737,952,641	55,191	26,431,141	569,132,701	49,609	38.5%	744,070,989	14,999	143,022	357,436,508	1,093,743,584	1,029,732,660	94.1%	39.9%	71,529,563	5,181,673	66,347,890	1,337.42	2.42%
60,000 - 69,999	129,135	3,951,285,936	65,154	29,287,552	705,682,074	60,645	47.0%	909,008,037	14,989	176,524	441,557,297	1,924,326,080	1,821,096,334	94.6%	48.7%	123,457,748	7,730,757	115,726,991	1,908.27	2.93%
70,000 - 79,999	124,188	5,231,664,295	75,075	29,393,232	817,978,312	69,686	56.1%	1,040,786,618	14,935	204,251	510,809,341	2,891,483,256	2,734,153,685	94.6%	55.3%	184,107,627	10,112,059	173,995,568	2,496.85	3.33%
80,000 - 89,999	113,747	6,282,732,396	85,006	34,237,004	923,949,649	73,909	65.0%	1,108,402,782	14,997	218,200	545,793,952	3,738,823,017	3,535,977,999	94.6%	59.5%	238,104,286	11,994,410	226,109,876	3,059.30	3.60%
90,000 - 99,999	99,382	6,819,265,578	94,956	31,610,653	936,358,668	71,815	72.3%	1,099,912,161	15,316	213,631	534,238,470	4,280,366,931	4,036,183,934	94.3%	62.8%	272,503,087	12,944,504	259,558,583	3,614.27	3.81%
100,000 - 149,999	281,124	28,424,848,147	121,298	188,782,641	3,487,020,700	234,339	83.4%	3,992,225,876	17,036	706,397	1,414,603,841	19,719,780,371	18,312,261,304	92.9%	69.4%	1,248,916,057	34,166,877	1,214,749,180	5,183.73	4.27%
150,000 - 199,999	109,508	17,222,147,532	171,717	151,995,094	1,836,019,122	100,294	91.6%	2,090,866,502	20,847	308,784	618,507,509	12,828,749,494	11,463,037,006	89.4%	74.5%	806,304,608	22,173,668	784,130,940	7,818.32	4.55%
200,000 - 499,999	120,887	33,206,461,312	288,923	538,369,648	2,960,002,566	114,932	95.1%	3,459,969,440	30,104	366,674	733,996,069	26,590,862,885	21,192,069,846	79.7%	80.1%	1,550,785,101	57,834,503	1,492,950,598	12,989.86	4.50%
500,000 - 999,999	24,559	16,165,971,424	682,051	448,801,198	1,068,225,644	23,702	96.5%	1,397,861,427	58,977	78,937	157,987,500	13,990,698,051	8,257,292,121	59.0%	86.5%	625,689,145		587,037,694	24,767.43	3.63%
1,000,000 or more	16,593	86,955,939,220	5,462,056	2,554,236,375	2,409,906,723	15,920	95.9%	8,965,737,017	563,174	51,632	103,413,000	78,031,118,855	12,290,140,796	15.8%	89.7%	949,133,242	112,477,609	836,655,633	52,553.75	0.96%
TOTAL		202,161,929,028			17,255,824,098			27,551,568,066	_			160,520,561,184		52.1%	79.4%	-, -, -, -,		5,814,617,338	5,980.51	2.88%
Source: 2013 1	naividual	mcome tax extra	ici. Statis	ucai summari	es are compue	u irom pel	rsonai II	come tax mio	rmation e	xiracted I	rom tax year	4013 D-400 and	D-400TC forms	s processe	u within	me DOK ayna	mic integra	ieu		

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 \$1,153,541 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:

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