| Income Level |  | D-400 Filing Financial Statistics: Balance Tax Due/Overpayment |  |  |  | Federal <br> $\underset{\text { AGI }}{\text { AGI }}$ returns with deficit] [\$] | $\begin{gathered} \text { Aver- } \\ \text { age } \\ \text { Federal } \\ \text { AGI } \\ \text { Value } \\ {[\$]} \\ \hline \end{gathered}$ | Modifications <br> to <br> Federal <br> AGI: |  | 右 |  |  |  | Computed NC Taxable Income [includes returns with deficit] |  |  | NCTI <br> as <br> a <br> $\%$ <br> of <br> Federal <br> AGI <br> [\%] | ComputedGrossTaxLiability$[\$]$ | Total Credits Taken [\$] | $\begin{gathered} \text { Net } \\ \text { Tax } \\ \text { Liability } \\ \text { [after } \\ \text { application } \\ \text { of credits] } \end{gathered}$[\$] | Aver- <br> age <br> Net Tax <br> Per Return <br> [All MFJ/ <br> SS-ID <br> Returns] <br> [\$] | Effective Tax Rate ${ }^{+\dagger} \dagger$ [\%] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | lance | $\frac{\text { Tax Due }}{[\text { Net Tax } \dagger}$ | Overpayment |  |  |  |  |  |  | as a \% <br> of All <br> MFJ/SS <br> ID Re- <br> turns <br> Filed <br> [\%] | Deduction Amount [\$] | $\begin{gathered} \text { Aver- } \\ \text { age } \\ \text { ID } \\ \text { Value } \\ \text { [\$] } \end{gathered}$ | [beforeresidency proration] [\$] | [afterresidency proration] [\$] | Effec-tivePro-rationFactor$[\%]$ |  |  |  |  |  |  |
|  |  | $\begin{gathered} \text { of } \\ \text { Returns } \\ \text { Filed } \end{gathered}$ | payments] <br> Amount <br> [\$] | $\begin{gathered} \text { of } \\ \text { Returns } \\ \text { Filed } \end{gathered}$ | Amount <br> [\$] |  |  | $\begin{gathered} \text { Additions } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Deductions } \\ {[\$]} \end{gathered}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NCTILevel |  |  |  |  |  |  |  |  | A. BY STE |  | B | NCOME |  |  |  |  |  |  |  |  |  |  |
| No Taxable Income | 217,188 | 144 | 49,785 | 11,409 | 23,655,212 | 33,939,383,608 | 1,027,128 | 1,504,023,234 | 1,755,474,355 | 43 | \% | 3,331,277,061 | ,816 | 30,356,655,426 | (1,384,305,453) | 4.6\% | 9.4\% |  |  |  |  |  |
| 1-2,000 | 49,515 | ,073 | 160,565 | ,600 | ,208,483 | 5,953,044,219 | 647,281 | 7,061,828 | 145,560,371 | 9,197 | 18.6\% | 486,287,999 | 52,875 | 5,418,257, | 7,849,155 | 0.1\% | 91.0\% | 455,329 | 3,834 | 441,495 | 48.00 | $62 \%$ |
| 2,001 - 4,000 | 40,368 | 2,350 | 299,815 | 2,826 | 1,257,937 | 4,376,373,591 | 828,859 | 66,069,942 | 112,395,806 | 5,280 | 13.1\% | 430,406,425 | 81,516 | 3,899,641,302 | 15,471,967 | 0.4\% | 89.1\% | 87,383 | 3,0 | 864,3 | 163.7 | 5.5 |
| 4,001-6,000 | 36,86 | 1,679 | 352,391 | 2,166 | 1,189,396 | 3,278,879,612 | 7,517 | 66,079,246 | 71,555,698 | 3,915 | 10.6\% | 251,906,798 | 64,34 | 3,021,496,362 | 19,461,414 | 0.6\% | 92.2\% | ,128,759 | 3,282 | 1,075,477 | 274.71 | 5.53\% |
| 6,001-10,000 | 70,5 | 2,799 | , | ,36 | 2,206,953 | 6,034,989,232 | 18 | ,844 | 149,862,674 | 494 | 9.2\% | 535,875,806 | 82,519 | 5,429,598,596 | 51,503,323 | 0.9\% | 0.0\% | 2,987,224 | 117,785 | 2,869,439 | 41.8 | 5.57\% |
| 10,001-10,625 | 10,719 | 378 | 157,929 | 552 | 458,959 | 889,763,365 | 950,602 | 8,364,737 | 29,612,553 | 936 | 8.7\% | 68,239,861 | 72,906 | 800,275,688 | 9,645,797 | 1.2\% | 89.9\% | 559,453 | 22,934 | 536,519 | 573. | 5.56\% |
| 10,626-12,750 | 35,59 | ,263 | 564,2 | 1,760 | ,266,253 | 2,167,270,089 | 710 | 28,537,986 | 68,411,914 | 3,051 | 8.6\% | 182,884,110 | 59,942 | 1,944,512,051 | 35,653,513 | $1.8 \%$ | 89.7\% | 2,067,906 | 88,643 | 1,979,263 | 648.73 | 5.55\% |
| 12,751-15,000 | 37,29 | 98 | 674,778 | ,770 | 1,375,918 | 2,144,720,722 | 694,084 | 3,628,039 | 70,817,724 | ,90 | 8.3\% | 161,083,827 | 52,131 | 1,946,447,210 | 42,884,069 | 2.2\% | 90. | 2,487,273 | 95,943 | 2,391,330 | 773.8 | 5.58\% |
| 15,001 - 17,000 | 32,774 | 1,120 | 2,806 | 1,551 | 384,984 | 1,924,016,645 | 3,127 | 387,328 | 8,146,281 | 2,698 | 8.2\% | 162,211,279 | 60,123 | 1,727,046,413 | ,168,165 | 2.5\% | 89.8\% | 2,503,773 | 4,163 | ,409,610 | 393.1 | 5.58\% |
| 17,001-20,000 | 47,985 | 1,580 | 1,030,377 | 2,194 | 1,826,437 | 2,149,798,806 | 565,439 | 28,060,365 | 73,792,181 | 3,802 | 7.9\% | 221,171,484 | 58,172 | 1,882,895,506 | 0,483,842 | $3.7 \%$ | 87.6\% | ,088,076 | 151,908 | 3,936,168 | 1,035.2 | 5.58\% |
| 20,001-21,250 | 19,770 | 638 | 432,327 | 941 | 718,131 | 959,093,531 | 604,344 | 8,634,460 | 34,713,867 | 1,587 | 8.0\% | 82,082,629 | 51,722 | 850,931,495 | 32,734,078 | 3.8\% | 88.7\% | . 577 | 61,9 | 1,836,663 | 1,157.3 | 5.61\% |
| 21,251-25,000 | 56,927 | 10 | 5,10 | 86 | 31,772 | 2,768,697,676 | 85 | 191,256,972 | 19,419,693 | 20 | 1\% | 266,317,218 | 57,6 | 2,474,217,737 | 6,710,310 | 4.3\% | 9.4\% | 6,189,200 | 211,923 | 5,977,27 | 1,293. | 5.60\% |
| 25,001-30,000 | 72,08 | 2,752 | 67,48 | 3,476 | 3,086,731 | 3,790,283,635 | 606,058 | 78,731,633 | 143,166,150 | 6,254 | 8.7\% | 335,865,656 | 53,704 | 3,389,983,462 | 171,811,859 | 5.1\% | 89.4\% | 9,965,116 | 333,110 | 9,632,006 | 1,540.1 | 5.61\% |
| 30,001-40,000 | 132 |  | 5,069,419 | 6,924 | 090,261 | 4,789,291,419 | 384,034 | 68,561,966 | 271,263,534 | 12,471 | 9.4\% | 432,442,214 | 34,676 | 4,154,147,637 | 436,306,577 | 10.5 | 86.7 | 25,305,815 | 83, | 24,441,913 | 1,959 | 5.60 |
| 40,001-50,000 | 123 | 5,760 | 5,812,983 | 7,171 | 411,480 | 4,234,466,645 | 326,356 | 46,406,787 | 233,731,305 | 12,975 | 0.5\% | 592,225,4 | 45,644 | 3,454,916,678 | 584,692,474 | 16.9\% | 81.6\% | 33,912,161 | 1,160,939 | 32,751,22 | 2,524. | 5.6 |
| 50,001-60,000 | 113,38 | ,378 | 6,801,171 | ,543 | 798,853 | 3,067,888,650 | 9,166 | 3,381,349 | 07,673,003 | 13,998 | 12.3\% | 76,763,25 | 26,91 | 2,522,833,737 | 771,677,002 | 30.6 | 82.2\% | 44,757,264 | 1,588,005 | 43,169,25 | 3,083 | 5.59\% |
| 60,001-75,000 | 147,277 | 10,218 | 11,348,274 | 12,820 | 10,801,464 | 5,165,980,721 | 223,616 | 75,179,888 | 290,905,170 | 23,102 | 15.7\% | 788,971,493 | 34,152 | 4,161,233,946 | 1,560,985,980 | 37.5 | 80.6\% | 90,537,220 | 3,126,54 | 87,410,672 | 3,783.6 | 5.60\% |
| 75,001-80,000 | 550 | 3,562 | 3,984,582 | 4,379 | 3,736,794 | 3,027,766,021 | 0,0 | 21,531,286 | 115,802,876 | 7,966 | 18.7\% | 292,352,321 | 36,70 | 2,641,142,110 | 617,582,966 | 23.4 | 87.2\% | 35,819,83 | 1,109,51 | 34,710,322 | 4,357.3 | 5.62\% |
| ,001-100,000 | 135,209 | ,407 | 74,982 | 16,371 | 13,126,291 | 6,460,610,448 | 202,839 | 64,615,422 | 272,213,05 | 31,851 | 23.6\% | 784,952,662 | 24,64 | 5,468,060,157 | 2,864,570,893 | 52.4\% | 84.6\% | 166,145,23 | 3,797,00 | 162,348,22 | 5,097.1 | 5.67\% |
| 100,001-120,000 | 88,78 | 3,611 | 16,797,880 | 14,669 | 12,250,329 | 5,899,259,298 | 207,684 | 106,871,598 | 233,125,64 | 28,405 | 32.0\% | 795,983,705 | 28,023 | 4,977,021,546 | 3,115,788,500 | 62.6 | 84.4\% | 180,715,784 | 4,134,401 | 176,581,383 | 6,216. | 5.67\% |
| 120,001-160,000 |  | 21,066 | 30,672,194 | 21,096 | 20,276,628 | 9,044,784,723 | 213,870 | 101,085,817 | 298,342,988 | 42,291 | 42.5\% | 1,030,186,053 | 24,359 | 7,817,341,499 | 5,862,254,240 | 75.0\% | 86.4\% | 340,010,681 | 8,356,048 | 331,654,633 | 7,842. | 5.66\% |
| 160,001-200,000 | 50,370 | 13,741 | 25,158,055 | 13,299 | 16,677,843 | 7,426,299,527 | 3,710 | 82,969,736 | 194,441,265 | 27,132 | 53.9\% | 755,655,495 | 27,852 | 6,559,142,503 | 4,843,366,752 | 73.8\% | 88.3 | 280,915,342 | 7,786,22 | 273,129,11 | 10,066. | 5.6 |
| 200,001 or more | 102,226 | 34,155 | 189,431,198 | 39,241 | 273,490,631 | 66,102,177,502 | 897,262 | 2,004,296,334 | 1,647,987,117 | 73,671 | 72.1\% | 5,352,864,755 | 72,659 | 61,105,621,964 | 40,629,637,015 | 66.5\% | 92.4\% | 2,356,518,851 | 197,287,569 | 2,159,231,282 | 29,309.11 | 5.31\% |
| TOTAL | 1,762,392 | 151,468 | 321,154,291 | 182,980 | 411,657,739 | 185,594,839,685 | 518,669 | 4,835,083,797 | 6,708,415,220 | 357,829 | 20.3\% | 17,718,037,559 | 49,515 | 166,003,470,702 | 60,509,934,438 | 36.5\% | 89.4\% | 3,589,866,256 | 230,488,613 | 3,359,377,643 | 9,388.22 | 5.43\% |
| FAGILevel |  |  |  |  |  |  |  |  | B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 22,17 | ${ }^{46}$ | 158,190 | 2,005 | ,538,070 | 37,187,077) | (206761 | 2,495,204 | 122,042,399 | 5,500 | 24.8\% | 79,301,189 | 14,418 | (6,536,03 | 885,22 | 15.1\% | 98.5\% | 882, | 2,612 |  | , | .01\% |
| 1-3,999 | 16,46 | 21 | 7,124 | 190 | 212,988 | 973,058 | 1,878 | 483,403 | 848,623 | 518 | 3.1\% | 6,930,1 | 13,379 | $(6,322,353)$ | $(5,775,862)$ | 91.4\% | -649.7\% | 11,868 | 742 | 1,12 | 21.48 | 1.14\% |
| 4,000-9,999 | 37,601 | 39 | 33,197 | 385 | 398,914 | 6,089,654 | 7,122 | 1,502,166 | 1,905,839 | 855 | 2.3\% | 13,765,731 | 16,100 | $(8,079,750)$ | $(7,422,001)$ | 91.9\% | -132.7\% | 67,585 | 3,8 | 63,74 | 74. | 1.05\% |
| 10,000-14,999 | 49,753 | 37 | 36,34 | 449 | 453,418 | 11,770,748 | 12,670 | 2,222,394 | 2,867,155 | 929 | 1.9\% | 16,253,325 | 17,496 | $(5,127,338)$ | $(4,995,198)$ | 97.4\% | -43.6\% | 73,885 | 4,59 | 69,288 | 74.8 | 0.59\% |
| 15,000-19,999 |  | 196 | 130,675 | 591 | 6,219 | 22,063,798 | ,623 | 67 | 5,169,433 | 1,252 | 2.1\% | 21,485,485 | 17,161 | $(1,005,853)$ | $(774,231)$ | 77.0\% | -4.6\% | 15,360 | 2,84 | 02,515 | 16.7 | .92\% |
| 20,000-24,999 | 64,77 | 410 | 3,919 | 810 | 66,507 | 35,950,591 | 2,525 | 231,713 | ,421,706 | 1,596 | 2.5\% | 45,062,95 | 28,235 | $(14,302,360)$ | $(14,700,063)$ | 102.8\% | -39.8\% | 350,482 | 56,621 | 293,861 | 184.1 | 0.82\% |
| 25,000-29,999 | 65,53 | 739 | 289,432 | 974 | 952,899 | 55,859,712 | 7,585 | 2,786,683 | 11,690,638 | 2,025 | 3.1\% | 36,548,325 | 18,049 | 10,407,432 | 9,564,644 | 91.9 | 18.6\% | 784,091 | 108,871 | 675,220 | 333 | 1.21\% |
| 30,000-39,999 | 132,573 | 1,841 | 1,011,229 | 2,417 | 2,329,899 | 170,509,804 | 35,207 | 9,750,416 | 35,933,957 | 4,843 | 3.7\% | 89,159,874 | 18,410 | 55,166,389 | 49,256,504 | $89.3 \%$ | 32.4\% | 3,355,932 | 432,784 | 2,923,148 | 603. | 1.71\% |
| 40,000-49,999 | 126,065 | 85 | ,445 | , 79 | 91,214 | 267,338,522 | ,159 | ,910,207 | 1,628,900 | 5,920 | 4.7\% | 110,851,583 | 18,725 | 112,768,246 | 101,886,357 | 90.4\% | 42.2\% | 6,382,558 | 424,471 | ,958,08 | 1,006.4 | 2.23\% |
| 50,000-59,99 | 126,05 | 200 | 2,604,657 | 3,873 | 3,477,170 | 424,466,634 | 55,255 | 9,308,797 | 76,377,185 | 7,682 | 6.1\% | 146,278,873 | 19,042 | 211,119,373 | 193,313,204 | 91.6\% | 49.7\% | 11,688,096 | 667,157 | 11,020,93 | 1,434.6 | 2.60\% |
| 60,000-69,999 | 126,32 | 3,979 | 3,477,038 | 5,088 | 3,861,244 | 629,996,132 | 65,177 | 14,276,314 | 110,755,708 | 9,666 | 7.7\% | 186,288,136 | 19,273 | 347,228,602 | 317,674,322 | 1.5 | 55.1\% | 18,954,033 | 902,401 | 18,051,632 | 1,867. | 2.87\% |
| 70,000-79,999 | 122,934 | 5,230 | 630,471 | 6,467 | 4,768,679 | 926,849,333 | 75,189 | 11,700,912 | 146,647,017 | 12,327 | 10.0\% | 238,968,561 | 19,386 | 552,934,667 | 509,194,505 | 92.1\% | 59.7\% | 30,093,564 | 1,274,351 | 28,819,213 | 2,337.8 | 3.11\% |
| 80,000-89,999 | 114,041 | 6,334 | 859,403 | 7,914 | 5,629,490 | 1,274,900,577 | 85,147 | 12,051,912 | 193,153,601 | 14,973 | 13.1\% | 291,453,547 | 19,465 | 802,345,341 | 741,451,370 | 92.4\% | 62.9\% | 43,602,001 | 1,793,730 | 41,808,271 | 2,792.2 | 3.28\% |
| 90,000-99,999 | 101,88 | 7,247 | 6,908,319 | 9,070 | 6,719,608 | 1,621,276,426 | 95,123 | 14,518,061 | 232,295,218 | 17,044 | 16.7\% | 337,389,071 | 19,795 | 1,066,110,198 | 983,234,762 | 92.2\% | 65.8\% | 57,656,36 | 2,159,543 | 55,496,82 | 3,256.0 | 3.42\% |
| 100,000-149,999 | 297,029 | 39,991 | 42,512,466 | 41,822 | 30,340,720 | 10,493,339,377 | 123,882 | 85,312,048 | 1,079,446,802 | 84,704 | 28.5\% | 1,751,232,818 | 20,675 | 7,747,971,805 | 7,047,880,113 | $91.0 \%$ | 73.8\% | 410,489,296 | 9,006,162 | 401,483,13 | 4,739.8 | 3.83\% |
| 150,000-199,999 | 118,760 | 27,126 | ,298,094 | 27,484 | 25,111,981 | ,781,033,884 | 172,987 | ,174,920 | 648,667,188 | 56,542 | 47.6\% | 1,269,072,284 | 22,445 | 7,952,469,332 | 6,998,012,039 | 88.0\% | 81.3\% | 406,234,527 | 9,971,236 | 396,263,29 | 7,008.3 | 4.05\% |
| 200,000-499,999 | 133,559 | 40,701 | 104,731,858 | 44,690 | 79,492,275 | 26,731,753,415 | 296,957 | 401,448,652 | 924,306,840 | 90,019 | 67.4\% | 2,440,854,586 | 27,115 | 23,768,040,641 | 18,777,919,340 | 79.0\% | 88.9\% | 1,089,523,493 | 39,646,944 | 1,049,876,549 | 11,662.83 | 3.93\% |
| 500,000-999,999 | 26,39 | 7,754 | 44,450,608 | 12,944 | 58,084,114 | 15,438,494,653 | 686,430 | 374,202,711 | 342,754,154 | 22,491 | 85.2\% | 984,863,383 | 43,789 | 14,485,079,827 | 9,014,116,613 | 62.2\% | 93.8\% | 522,866,942 | 34,960,128 | 487,906,814 | 21,693.42 | 3.16 |
| 1,000,000 or more | 20,373 | 4,192 | 64,163,818 | 12,828 | 175,012,331 | 124,339,360,444 | 6,563,868 | 3,490,122,017 | 2,714,502,858 | 18,943 | 93.0\% | 9,652,277,639 | 509,543 | 115,462,701,964 | 16,785,324,654 | 14.5\% | 92.9\% | 986,633,705 | 128,889,582 | 857,744,123 | 45,280.27 | 0.69 |
| Total | 1,762,392 | 151,468 | 321,154,291 | 182,980 | 411,657,739 | 185,594,839,685 | 518,669 | 4,835,083,797 | 6,708,415,220 | 357,829 | 20.3\% | 17,718,037,559 | 49,515 | 166,003,470,702 | 60,509,934,438 | 36.5 | 89.4\% | 3,589,866,256 | 230,488,613 | 3,359,377,643 | 9,388. | . 81 |

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax
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
 tax rates of $\mathbf{6 \%}, 7 \%$, and $7.75 \%$ with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption $\dagger$ In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount base sunset other tax credits applicable to the personal income tax

Clandard deduction amount based on filing status or the itemized deductions amount allowable for NC tax poses.
Basic standard deduction allowances vary according to filing status: $\mathrm{S}=\mathbf{\$ 7 , 5 0 0}$; MFJ/SS $=\$ 15,000 ;$ MFS $=\$ 7,500$; and $\mathrm{HH}=\mathbf{\$ 1 2 , 0 0 0}$.
federal 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, and
$\rightarrow$ Effective tax rate for NCTI basis=N under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax year 2015).
Effective tax rate for NCTI basis=Net Tax as a $\%$ of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable incom
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.

