								MARRIED	FILING JOINT	LY/SURV	IVING S	POUSE: ITEM	IZED DEI	DUCTIONS								
	Aggre-	Aggre- D-400 Filing Financial Statistics:						Modifications		I	temized	Deductions††:		Computed N	C Taxable Incom	NCTI				Aver-		
	gate	gate Balance Tax Due/Overpayment			Federal	to		as a %		[includes returns with deficit]			as			Net	age					
	Number	Balance	e Tax Due	Över	payment	AGI	Aver-	Feder	al		of All					Effec-	а			Tax	Net Tax	
	of		[Net Tax†		[Net Tax†	[includes	age	AG			MFJ/SS		Aver-			tive	%	Computed		Liability	Per Return	Effec-
	Returns	Number	> Pre-	Number	< Pre-	returns	Federal			Number	ID Re-		age	[before	[after	Pro-	of	Gross	Total	[after	[All MFJ/	tive
	Filed	of	payments]	of	payments]	with	AGI			of	turns	Deduction	ID age	residency	residency	ration	Federal	Tax	Credits	application	SS-ID	Tax
	MFJ-	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	SS]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[S]	[\$]	[%]
NCTI Level	551	Theu	[#]	Theu	[9]	[4]	[9]	[9]	A. BY SIZE				[9]	[9]	[\$]	[/•]	[/0]	[9]	[^a]	[9]	[¥]	[/0]
		220	11.010	0.0 550	20 10 1 522	22.050.040.00/	204 242	00/ 10/ 050					01.100	25 150 100 027	(1 851 (40 435)	< 10/	02.10/					
No Taxable Income	224,714	220	11,918	23,558	38,184,523	33,079,049,006	584,745	896,426,978	2,215,991,579	56,570	25.2%	4,589,075,579	81,122	27,170,408,826	(1,751,649,435)	-6.4%	82.1%	-	-	-	-	-
\$ 1 - 2,000	50,380	5,377	219,998	6,488	2,490,915	6,496,429,124	523,357	90,334,854	177,342,272	12,413		590,503,475	47,571	5,818,918,231	10,981,462	0.2%	89.6%	631,421	20,918	610,503	49.18	5.56%
2,001 - 4,000	40,104	3,289	444,662	4,689	2,422,127	5,054,973,068	622,840	92,525,485	142,008,360	8,116	20.2%	437,662,202	53,926	4,567,827,991	24,012,147	0.5%	90.4%	1,380,743	55,159	1,325,584	163.33	5.52%
4,001 - 6,000	36,425	2,563	550,335	3,892	2,285,371	3,398,491,125	522,202	50,833,139	114,802,781	6,508		331,907,106	51,000	3,002,614,377	32,410,742	1.1%	88.4%	1,863,594	66,673	1,796,921	276.11	5.54%
6,001 - 10,000	68,293	4,248	1,382,165	6,670	4,882,273	5,269,614,934	479,535	83,845,855	222,448,947	10,989		491,509,218	44,727	4,639,502,624	87,442,801	1.9%	88.0%	5,027,992	188,806	4,839,186	440.37	5.53%
10,001 - 10,625	10,702	616	243,400	1,055	733,439	748,685,872	445,912	8,022,154	35,428,428	1,679	15.7%	77,485,311	46,150	643,794,287	17,305,675	2.7%	86.0%	995,068	32,966	962,102	573.02	5.56%
10,626 - 12,750	34,974	2,071	904,224	3,263	2,377,052	2,640,798,268	492,686	39,581,163	98,598,420	5,360	15.3%	231,171,727	43,129	2,350,609,284	62,612,239	2.7%	89.0%	3,600,213	115,636	3,484,577	650.11	5.57%
12,751 - 15,000	36,011	1,992	971,758	3,349	2,490,893	3,222,039,501	601,127	53,036,540	103,161,853	5,360	14.9%	361,587,737	67,460	2,810,326,451	74,367,811	2.6%	87.2%	4,276,184	136,596	4,139,588	772.31	5.57%
15,001 - 17,000	31,904	1,677	924,816	2,801	2,403,333	2,227,350,824	495,959	37,137,968	99,779,795	4,491	14.1%	252,678,647	56,263	1,912,030,350	71,813,529	3.8%	85.8%	4,129,280	132,424	3,996,856	889.97	5.57%
17,001 - 20,000	46,636	2,378	1,419,486	4,114	3,322,002	2,510,739,318	385,852	28,845,639	130,705,994	6,507	14.0%	302,025,972	46,416	2,106,852,991	120,387,230	5.7%	83.9%	6,922,288	197,845	6,724,443	1,033.42	5.59%
20,001 - 21,250	19,176	988	632,079	1,691	1,397,081	854,881,430	318,273	12,543,577	54,067,406	2,686	14.0%	93,267,156	34,723	720,090,445	55,401,987	7.7%	84.2%	3,185,663	101,026	3,084,637	1,148.41	5.57%
21,251 - 25,000	55,961	2,850	1,981,364	5,000	4,352,308	3,259,979,394	413,493	134,706,363	262,299,092	7,884	14.1%	317,909,780	40,323	2,814,476,885	182,280,382	6.5%	86.3%	10,481,089	337,867	10,143,222	1,286.56	5.56%
25,001 - 30,000	71,042	3,578	2,628,752	6,192	5,360,148	2,929,204,848	298,350	42,856,262	204,901,740	9,818	13.8%	425,982,520	43,388	2,341,176,850	269,730,297	11.5%	79.9%	15,509,488	480,153	15,029,335	1,530.79	5.57%
30,001 - 40,000	130,121	6,719	5,523,794	11,578	10,445,164	7,029,809,443	383,033	81,674,587	403,700,800	18,353	14.1%	949,550,013	51,738	5,758,233,217	641,794,026	11.1%	81.9%	36,903,154	1,121,889	35,781,265	1,949.61	5.58%
40,001 - 50,000	120,183	6,721	6,375,224	10,680	10,085,398	5,186,819,741	297,103	90,193,019	352,230,813	17,458	14.5%	620,326,738	35,533	4,304,455,209	784,324,301	18.2%	83.0%	45,098,714	1,423,607	43,675,107	2,501.72	5.57%
50,001 - 60,000	110,873	7,001	6,807,793	10,472	9,870,846	5,611,384,052	319,992	79,421,731	278,823,745	17,536	15.8%	917,144,530	52,301	4,494,837,508	964,071,902	21.4%	80.1%	55,434,127	1,888,664	53,545,463	3,053.46	5.55%
60,001 - 75,000	148,248	10,634	10,934,785	15,494	13,719,606	6,841,953,466	260,944	73,951,003	328,828,301	26,220		801,916,595	30,584	5,785,159,573	1,770,229,833	30.6%	84.6%	101,788,209	3,285,547	98,502,662	3,756.78	5.56%
75,001 - 80,000	43,463	3,655	3,805,300	5,046	4,492,455	2,273,953,004	260,178	32,632,386	266,712,453	8,740		273,047,942	31,241	1,766,824,995	677,375,290	38.3%	77.7%	38,949,078	1,285,222	37,663,856	4,309.37	5.56%
80,001 - 100,000	139,985	15,231	16,153,236	18,288	15,465,267	9,325,965,978	277,327	84,043,945	315,323,275	33,628	24.0%	1,089,186,832	32,389	8,005,499,816	3,023,397,927	37.8%	85.8%	173,845,438	4,003,436	169,842,002	5,050.61	5.62%
100,001 - 120,000	94,438	13,717	15,484,972	16,308	14,138,375	6,082,646,211	201,867	57,004,480	221,070,931	30,132		735,389,512	24,406	5,183,190,248	3,305,982,197	63.8%	85.2%	190,093,960	4,178,001	185,915,959	6,170.05	5.62%
120,001 - 160,000	107,269	21,068	27,706,664	23,847	23,971,199	11,235,527,140	249,130	128,630,543	313,196,620	45,099	42.0%	1,216,357,469	26,971	9,834,603,594	6,251,358,324	63.6%	87.5%	359,453,191	8,684,746	350,768,445	7,777.74	5.61%
120,001 - 100,000	55,397	14,072	23,070,892	15,319	19,910,298	8,266,782,305	249,130	128,050,545	190,075,817	29,515		804,460,261	20,971	7,416,709,947	5,269,518,529	71.0%	89.7%	302,997,407	8,570,063	294,427,344	9,975.52	5.59%
200,001 or more	111,453	35,723	204,626,844	43,821	267,840,965		896,144	3,059,339,761	1.895.584.078	79,922	33.3 % 71.7%	5,561,146,814	69,582	67,224,259,366	44,890,798,421	66.8%	93.9%		220,664,726	2,360,556,333	29,535.75	5.26%
TOTAL	1,787,752	166,388	332,804,461	243,615		205,168,728,549		5,402,051,152	8,427,083,500			21,471,293,136		180,672,403,065	66,835,947,617	37.0%	93.9% 88.1%			2,360,356,333		5.38%
FAGI Level	1,707,732	100,500	352,004,401	243,013	402,041,037	203,100,720,347	401,070		B. BY SIZE OF	,			,	100,072,405,005	00,055,747,017	57.070	00.1 /0	3,743,787,300	230,771,770	5,000,015,570	0,203.20	5.5070
							(1 000 - 0 0							((10.00/	04 50/			0		0.010/
Non-Positive AGI	22,105	84	339,100	2,972	13,821,242				212,301,497	7,580	34.3%	164,580,657	21,712	(6,958,238,798)	(1,271,314,193)	18.3%	91.7%	971,123	96,445	874,678	115.39	-0.01%
\$ 1 - 3,999	16,844	36	40,654	459	495,351	2,728,820	1,894	2,322,650	1,930,052	1,441	8.6%	31,753,676	22,036	(28,632,258)	(27,460,849)	95.9%	#########	51,303	1,765	49,538	34.38	1.82%
4,000 - 9,999	36,597	54	43,145	1,249	909,553	20,845,071	7,261	3,048,128	3,928,334	2,871	7.8%	61,664,027	21,478	(41,699,162)	(39,399,763)	94.5%	-200.0%	68,768	3,832	64,936	22.62	0.31%
10,000 - 14,999	47,497	62	48,824	1,748	1,091,302	42,864,954	12,589	3,587,495	4,876,431	3,405	7.2%	75,568,050	22,193	(33,992,032)	(32,200,092)	94.7%	-79.3%	120,896	2,876	118,020	34.66	0.28%
15,000 - 19,999	57,941	450	93,829	2,516	1,929,366	77,875,496	17,520	3,813,067	10,897,446	4,445	7.7%	95,616,184	21,511	(24,825,067)	(23,505,974)	94.7%	-31.9%	204,569	17,626	186,943	42.06	0.24%
20,000 - 24,999	62,078	1,094	242,979	2,875	2,296,395	113,147,335	22,562	3,816,321	19,579,527	5,015	8.1%	107,396,572	21,415	(10,012,443)	(9,636,733)	96.2%	-8.8%	700,114	73,766	626,348	124.89	0.55%
25,000 - 29,999	63,552	1,631	479,239	3,030	2,367,220	153,490,205	27,532	4,828,855	31,887,572	5,575	8.8%	123,590,958	22,169	2,840,530	1,191,197	41.9%	1.9%	1,491,743	147,115	1,344,628	241.19	0.88%
30,000 - 39,999	128,921	3,737	1,680,328	6,760	5,368,796	419,539,054	35,052	9,774,856	96,956,631	11,969	9.3%	261,397,538	21,840	70,959,741	66,633,046	93.9%	16.9%	6,093,423	450,250	5,643,173	471.48	1.35%
40,000 - 49,999	123,850	4,086	2,477,880	7,522	6,288,386	576,935,798	45,038	16,132,822	135,971,285	12,810	10.3%	280,946,737	21,932	176,150,598	165,077,158	93.7%	30.5%	11,387,191	573,537	10,813,654	844.16	1.87%
50,000 - 59,999	123,432	4,733	3,185,771	8,317	6,730,992	777,363,384	55,105	12,699,023	174,601,872	14,107	11.4%	307,494,683	21,797	307,965,852	288,876,669	93.8%	39.6%	18,175,213	861,872	17,313,341	1,227.29	2.23%
60,000 - 69,999	124,177	5,389	4,130,960	9,440	7,662,133	1,030,582,060	65,058	13,939,556	219,764,130	15,841	12.8%	354,667,916	22,389	470,089,570	437,688,903	93.1%	45.6%	27,105,758	1,113,781	25,991,977	1,640.80	2.52%
70,000 - 79,999	122,092	6,440	5,130,747	10,660	8,456,204	1,360,149,537	75,113	17,091,351	272,538,316	18,108	14.8%	396,009,479	21,869	708,693,093	657,656,988	92.8%	52.1%	39,298,612	1,504,167	37,794,445	2,087.17	2.78%
80,000 - 89,999	115,560	7,256	6,175,184	11,456	9,013,004	1,685,481,425	85,082	16,918,246	318,090,760	19,810	17.1%	432,921,770	21,854	951,387,141	881,606,653	92.7%	56.4%	52,149,009	1,926,549	50,222,460	2,535.21	2.98%
90,000 - 99,999	104,184	8,022	7,091,538	11,993	9,305,456	1,997,816,929	95,057	20,439,331	346,525,883	21,017	20.2%	460,047,876	21,889	1,211,682,501	1,120,369,074	92.5%	60.7%	65,702,889	2,410,358	63,292,531	3,011.49	3.17%
100,000 - 149,999	312,979	40,955	40,189,552	50,846	41,109,933	11,777,590,298	123,526	100,013,189	1,402,790,127	95,345	30.5%	2,109,558,383	22,126	8,365,254,977	7,616,550,646	91.0%	71.0%	440,954,857	9,260,119	431,694,738	4,527.71	3.67%
150,000 - 199,999	128,338	27,436	34,884,858	32,027	31,057,685	10,659,298,567	172,962	117,409,634	724,206,179	61,628	48.0%	1,440,242,911	23,370	8,612,259,111	7,565,525,149	87.8%	80.8%	435,592,176	11,211,784	424,380,392	6,886.16	3.98%
200,000 - 499,999	145,736	41,700	98,382,563	51,312	86,934,070	29,174,562,294	297,178	459,462,232	1,011,864,640	98,172	67.4%	2,727,830,597	27,786	25,894,329,289	20,308,694,693	78.4%	88.8%	1,168,314,956	41,947,804	1,126,367,152	11,473.41	3.86%
500,000 - 999,999	28,896	8,407	47,026,624	14,204	57,806,946		685,818	537,448,344	425,170,300	24,637	85.3%	1,085,703,788	44,068	15,923,078,728	9,748,536,830	61.2%	94.2%	560,683,911	34,959,103	525,724,808		3.11%
1,000,000 or more	22,973	4,816	81,160,686	14,229		135,986,380,941	6,412,032	3,056,234,605	3,013,202,518	21,208		10,954,301,334		125,075,111,694	19,381,058,215	15.5%	92.0%		150,409,221	964,311,628	45,469.24	0.71%
TOTAL	1,787,752	166,388	332,804,461			205,168,728,549		5,402,051,152	8,427,083,500			21,471,293,136		180,672,403,065	66,835,947,617	37.0%	88.1%		256,971,970	3,686,815,390	8,285.28	1.80%
Source: 2015 i	individual	income ta	ax extract.	Statistical	summaries a	re compiled from			formation extra	acted fror	n tax ye	ar 2015 D-400	, D-400 S	ch S, and D-400	TC forms proce	essed with	in the DO	R dynamic inte	grated			
		-			• •	-		PA 17 PA 1			-			-								

MARRIED FILING JOINTLY/SURVIVING SPOUSE: ITEMIZED DEDUCTIONS

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.

tin 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, or for medical and dental expenses.

†††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

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.