MARRIED FILING SEPARATELY

				Modifications Deduction			Deductions Clain	laimed Pursuant to		Personal Exemption		Computed NC Taxable Income					Aver-	
		Federal		to		[§105-134.6.(a2)] by Type+:			pe+:	Allowance++:		[includes returns with deficit]				Net	age	1
		AGI	Aver-	Feder	al	Standard	d Deduction	Itemized	Deductions							Tax	Net Tax	l
	Number	[includes	age	AG	I:					Number				Computed		Liability	Per	Effec-
	of	returns	Federal			Number	Deduction	Number		of		[before	[after	Gross	Total	[after	Return	tive
	Returns	with	AGI			of	Amount	of	Deduction	Exemp-	Allowance	residency	residency	Tax	Credits	application	[All MFS	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	[\$3,000]	Returns	Amount	tions	Amount	proration]	proration]	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[MFS]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level							A. BY S	SIZE OF N	IC TAXABLE I	NCOME								
No Taxable Income	18,997	1,274,266,872	67,077	559,528,120	248,484,392	7,452	22,494,944	11,545	315,707,411	23,980	57,060,358	1,190,047,887	(159,985,766)	-	-	-	-	
\$ 1 - 2,000	4,133	250,828,792	60,689	7,329,052	18,989,728	2,094	6,367,951	2,039	44,548,636	5,445	13,222,127	175,029,402	3,919,587	235,365	37,906	197,459	47.78	5.04%
2,001 - 4,000	3,407	183,773,310	53,940	1,359,738	15,509,929	1,806	5,534,535	1,601	24,136,533	4,491	10,929,490	129,022,561	10,277,967	617,636	84,108	533,528	156.60	5.19%
4,001 - 6,000	3,348	158,163,110	47,241	19,470,452	14,079,586	1,858	5,645,143	1,490	41,040,155	4,367	10,724,500	106,144,178	16,744,925	1,006,518	98,164	908,354	271.31	5.42%
6,001 - 10,000	6,423	379,903,812	59,147	2,546,447	23,346,836	3,686	11,207,942	2,737	85,066,875	8,757	21,544,655	241,283,951	51,469,820	3,091,659	233,341	2,858,318	445.01	5.55%
10,001 - 10,625	1,015	52,338,361	51,565	146,394	2,975,091	558	1,683,500	457	7,422,900	1,402	3,420,000	36,983,264	10,471,131	628,856	39,231	589,625	580.91	5.63%
10,626 - 12,750	3,406	126,009,932	36,996	3,081,261	10,797,182	2,010	6,098,298	1,396	13,861,405	4,638	11,418,950	86,915,358	39,831,980	2,427,345	151,315	2,276,030	668.24	5.71%
12,751 - 15,000	3,886	156,242,952	40,207	12,144,657	11,070,391	2,286	6,895,575	1,600	17,204,358	5,333	13,193,255	120,024,030	53,954,495	3,365,069	181,018	3,184,051	819.36	5.90%
15,001 - 17,000	3,598	203,509,840	56,562	75,097,969	76,028,383	2,072	6,283,650	1,526	14,568,497	5,037	12,485,567	169,241,712	57,529,658	3,645,908	185,092	3,460,816	961.87	6.02%
17,001 - 20,000	5,107	191,044,789	37,408	1,610,675	13,536,551	2,853	8,622,227	2,254	19,934,370	7,185	17,678,500	132,883,816	94,536,686	6,076,417	268,002	5,808,415	1,137.34	6.14%
20,001 - 21,250	2,187	81,454,247	37,245	277,468	4,760,606	1,198	3,651,300	989	8,398,410	2,987	7,354,556	57,566,843	45,095,185	2,924,988	106,498	2,818,490	1,288.75	6.25%
21,251 - 25,000	6,048	353,232,674	58,405	1,428,948	13,027,814	3,138	9,461,518	2,910	25,973,488	8,239	20,275,300	285,923,502	139,773,105	9,143,360	314,441	8,828,919	1,459.81	6.32%
25,001 - 30,000	7,378	479,512,611	64,992	2,003,499	15,085,098	3,543	10,662,152	3,835	85,427,478	10,042	24,538,775	345,802,607	202,299,650	13,379,231	426,322	12,952,909	1,755.61	6.40%
30,001 - 40,000	10,748	956,871,044	89,028	7,633,309	24,639,660	4,627	13,922,278	6,121	229,587,174	14,498	34,503,110	661,852,131	371,705,220	24,880,315	597,768	24,282,547	2,259.26	6.53%
40,001 - 50,000	6,457	562,505,170	87,116	7,554,656	20,536,013	2,179	6,570,001	4,278	57,654,920	8,807	18,549,181	466,749,711	287,668,118	19,452,584	402,782	19,049,802	2,950.26	6.62%
50,001 - 60,000	3,645	386,084,467	105,922	2,967,242	12,946,101	992	3,005,828	2,653	28,881,681	4,965	9,987,800	334,230,299	198,978,194	13,666,903	302,961	13,363,942	3,666.38	6.72%
60,001 - 75,000	3,009	277,710,073	92,293	4,908,943	13,710,015	591	1,791,300	2,418	25,206,666	4,076	8,221,500	233,689,535	200,693,060	14,105,681	336,722	13,768,959	4,575.93	6.86%
75,001 - 80,000	626	153,728,040	245,572	1,141,205	3,917,293	100	298,800	526	13,959,864	793	1,593,250	135,100,038	48,545,007	3,460,845	115,894	3,344,951	5,343.37	6.89%
80,001 - 100,000	1,736	277,601,964	159,909	3,385,008	11,275,153	213	645,600	1,523	20,989,211	2,286	4,609,819	243,467,189	154,274,467	11,120,807	260,616	10,860,191	6,255.87	7.04%
100,001 - 120,000	835	796,046,411	953,349	5,001,695	10,100,935	88	259,435	747	27,335,665	1,104	2,218,500	761,133,571	91,491,833	6,688,772	139,635	6,549,137	7,843.28	7.16%
120,001 - 160,000	681	1,828,232,893	2,684,630	2,946,495	17,926,292	59	174,000	622	123,656,187	947	1,920,500	1,687,502,409	93,158,635	6,892,063	266,446	6,625,617	9,729.25	7.11%
160,001 - 200,000	330	183,111,344	554,883	14,930,975	16,579,426	26 34	89,310	304	13,158,197	473	952,500	167,262,886	58,860,093	4,402,842	119,847	4,282,995	12,978.77	7.28%
200,001 or more TOTAL	97,838	2,283,533,009 11,595,705,717	2,724,980 118,519	110,660,704 847,154,912	85,451,568 684,774,043	43,463	110,835 131,476,122	804 54,375	186,791,090 1,430,511,171	1,199 131,051	2,414,500 308,816,693	2,119,425,720 9,887,282,600	704,780,999 2,776,074,049	54,217,237 205,430,401	4,750,720 9,418,829	49,466,517 196,011,572	59,029.26 2,003.43	7.02% 6.68%
FAGI Level	71,030	11,575,705,717	110,517	047,134,712	004,774,043		B. BY SIZE OF				, ,	2,007,202,000	2,770,074,042	203,430,401	7,410,027	170,011,572	2,003.43	0.00 /0
Non-Positive AGI	2,710	(75(157 3(5)	(270.025)	520 254 710	22,098,550	943	2,243,978					(201 521 220)	((0 525 250)	92 245	0.47	01 200	20.04	-0.01%
\$ 1 - 3,999	3,480	(756,157,265) 7,245,224	(279,025) 2,082	539,254,710 625,766	2,768,620	1,856	5,448,593	1,767 1,624	53,632,439 5,378,709	3,180 3,955	6,653,807 9,875,805	(301,531,329) (15,600,737)	(68,535,258) (15,064,795)	82,245 20,357	847 624	81,398 19,733	30.04 5.67	0.27%
4.000 - 9.999	7,491	53,239,792	7,107	835,690	13,531,684	4,482	13,679,119	3,009	12,189,943	8,796	21,972,142	(7,297,406)	(7,811,720)	494,836	38,197	456,639	60.96	0.86%
10,000 - 14,999	7,077	88,565,151	12,515	612,430	16,664,603	4,483	13,664,372	2,594	13,263,516	8,855	22,138,955	23,446,135	20,530,767	1,833,573	119,256	1,714,317	242.24	1.94%
15,000 - 19,999	7,780	136,553,452	17,552	945,666	19,340,194	5,042	15,284,016	2,738	14,776,972	10,170	25,387,005	62,710,931	56,228,019	3,916,718	238,344	3,678,374	472.80	2.69%
20,000 - 24,999	8,407	189,185,393	22,503	716,958	22,273,916	5,269	15,952,430	3,138	19,283,359	11,225	28,044,200	104,348,446	96,216,387	6,523,703	319,390	6,204,313	737.99	3.28%
25,000 - 29,999	8,621	236,730,098	27,460	900,198	25,794,809	4,953	15,031,720	3,668	24,571,421	11,759	29,303,456	142,928,890	133,532,650	8,986,698	373,623	8,613,075	999.08	3.64%
30,000 - 39,999	15,665	545,187,361	34,803	1,748,255	53,047,429	7,612	23,115,255	8,053	62,138,655	21,660	53,998,742	354,635,535	333,547,129	22,591,019	822,887	21,768,132	1,389.60	3.99%
40,000 - 49,999	11,770	526,046,513	44,694	2,037,076	53,824,917	4,343	13,227,088	7,427	65,283,005	16,621	41,369,300	354,379,279	330,420,509	22,534,677	714,737	21,819,940	1,853.86	4.15%
50,000 - 59,999	7,434	405,681,163	54,571	1,936,415	44,709,032	2,065	6,311,545	5,369	52,709,562	10,496	21,113,700	282,773,739	260,742,799	17,853,667	315,528	17,538,139	2,359.18	4.32%
60,000 - 69,999	4,630	299,424,275	64,670	1,203,983	34,102,530	1,009	3,110,299	3,621	39,527,702	6,498	13,095,381	210,792,346	189,757,911	13,125,842	305,025	12,820,817	2,769.07	4.28%
70,000 - 79,999	3,028	226,406,943	74,771	1,105,054	26,403,711	512	1,583,000	2,516	29,952,294	4,209	8,461,000	161,111,992	144,271,999	10,075,862	203,112	9,872,750	3,260.49	4.36%
80,000 - 89,999	2,062	174,758,814	84,752	1,037,788	19,203,059	297	927,962	1,765	21,547,788	2,817	5,674,250	128,443,543	111,055,273	7,867,891	212,933	7,654,958	3,712.39	4.38%
90,000 - 99,999	1,417	134,041,476	94,595	1,160,269	14,089,959	170	547,325	1,247	16,745,863	1,998	3,998,000	99,820,598	87,501,187	6,259,903	186,054	6,073,849	4,286.41	4.53%
100,000 - 149,999	3,231	385,370,376	119,273	4,300,497	38,858,235	274	852,875	2,957	45,992,254	4,420	8,869,311	295,098,198	244,115,464	17,643,664	467,209	17,176,455	5,316.14	4.46%
150,000 - 199,999	906	155,005,872	171,088	3,625,217	16,328,727	66	208,200	840	15,247,924	1,271	2,572,000	124,274,238	94,684,519	6,977,187	263,757	6,713,430	7,409.97	4.33%
200,000 - 499,999	1,200	359,516,747	299,597	18,419,253	35,072,555	59	197,745	1,141	36,634,222	1,680	3,391,619	302,639,859	198,947,375	15,018,797	710,119	14,308,678	11,923.90	3.98%
500,000 - 999,999	358	245,860,484	686,761	11,990,764	15,926,801	11	37,200	347	27,639,599	571	1,152,520	213,095,128	86,882,445	6,636,392	773,622	5,862,770	16,376.45	2.38%
1,000,000 or more	571	8,183,043,847	14,331,075	254,698,923	210,734,712	17	53,400	554	873,995,944	870	1,745,500	7,351,213,214	479,051,389	36,987,370	3,353,565	33,633,805	58,903.34	0.41%
TOTAL		11,595,705,717	118,519	847,154,912	684,774,043	43,463			1,430,511,171			9,887,282,600		205,430,401	9,418,829	196,011,572	2,003.43	
			. 6	,, , <u> </u>								D-400 and D-40	0/8/21 6	1 1011	BABI	 	-	

Source: 2013 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2013 D-400 and D-400TC forms processed within the DOR dynamic integrated 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.

^{*}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 \$29,583 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. [Special rules apply for married taxpayers filing separate returns: a taxpayer may not deduct the standard deduction amount if the taxpayer's spouse claims itemized deductions for State purposes. Additional standard deduction allowance of \$600 per taxpayer for the aged or blind.]

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:

MFS filing status with FAGI<=\$50,000: \$2,500: MFS filing status with FAGI>\$50,000: \$2,000.