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Income Level Filed [S] Filed [S]	Tax
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$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	5.23%
$ \begin{array}{c} 4.001 & 5.000 & 5.046 & 999 & 158,216 & 1.362 & 246,220 & 51.801.082 & 21.450 & 73.455 & 51.76.361 & 2415 & 97.378 & 18.112.500 & 73.1\% & 29.261.822 & 12.065.544 & 11.2\% & 56.5\% & 609.787 & 48.755 & 651.112 & 20.961 & 10.052 & 977 & 395 & 82.823 & 139 & 91.908 & 17.620.722 & 21.373 & 60.99 & 96.556 & 796 & 81.4\% & 507.000 & 58.8\% & 10.723.227 & 75.1\% & 22.458.465 & 127.317 & 41.482 & 54.68 & 10.62.59 & 1.30 & 226.345 & 63.670.975 & 22.928 & 187.134 & 4257.052 & 777 & 81.7\% & 50.275.00 & 75.78 & 377.256 & 3.476 & 69.5\% & 476.525 & 56.5\% & 60.9\% & 14.882.124 & 92.893 & 15.801.628 & 14.99 & 50.778 & 30.778 & 37.78 & 50.798 & 32.755.00 & 58.8\% & 10.723.247 & 41.123.542 & 87.1\% & 64.9\% & 12.882.124 & 92.893 & 15.801.628 & 14.977 & 12.779 & 3.441.074 & 2.061 & 81.3\% & 50.7000 & 58.8\% & 10.723.248 & 15.8\% & 64.9\% & 12.882.124 & 92.893 & 15.801.628 & 30.778 & 30.778 & 37.788 & 32.450.555 & 34.98.758 & 30.458 & 13.402 & 30.778 & 17.398 & 23.0778 & 17.398 & 23.0778 & 17.398 & 23.0778 & 17.398 & 23.0778 & 17.398 & 13.402 & 13.402 & 13.410 & 23.99.4\% & 50.558 & 40.978 & 30.8778 & 50.387 & 50.0\% & 47.256.027 & 41.132.542 & 87.1\% & 64.2\% & 12.85.553.30 & 1.581 & 13.402 & 93.338 & 13.397 & 50.397 & 50.0\% & 50.253\% & 47.590.428 & 42.488,718 & 80.4\% & 66.2\% & 12.739.1 & 40.43.59 & 10.401.33 & 20.0\% & 17.2737 & 44.85.390 & 1.0401.33 & 20.0\% & 17.2737 & 44.85.390 & 1.0401.33 & 20.0\% & 17.558 & 24.981 & 10.471 & 12.759 & 14.491 & 17.757 & 14.491 & 17.737 & 44.85.391 & 14.041.39 & 30.558 & 13.1404 & 1.488 & 75.758 & 40.755.000 & 6.012 & 50.091 & 27.074 & 43.864.797 & 22.178 & 15.852.2400 & 14.90.65.75 & 57.77 & 77.54 & 14.96.558 & 13.144 & 1.285 & 73.874 & 40.95.651 & 11.0400 & 1.484 & 77.54 & 12.99.61 & 11.374 & 12.99.41 & 13.91.11 & 11.157.11 & 13.448 & 12.948.144.148 & 12.948.144.148 & 12.948.144.148 & 12.948.144.148 & 12.948.144.148 & 12.948.144.148 & 12.948.144.148 & 12.948.144.148 & 12.948.144.148 & 12.948.144.148 & 12.948.144.148 & 12.948.144.148 & 12.948.144.148 & 12.948.144 & 12.948.144.148 & 12.948.144.148 & 12.94$	5.31%
6.001 10.000 6.022 2.131 42.438 10.039.11 2.335.90 4.33 80.3% 56.247.500 67.7% 57.17% 2.2476.132.16 27.317 2.118.499 48.34 10.001 10.002 17.80 2.2137 3.000 1.611 35.567 1.801 2.2478 3.000 5.77.17 81.783 32.459.65 3.7% 60.9% 1.882.124 9.288.3 1.789.231 44.30 12.751 15.000 3.644 1.540 32.585.1 1.032 2.387.78 1.77.71 1.77.79 3.41.401 2.299.360 2.05.78 3.77.383.13 3.245.95 7.77.331.10 7.201.832 3.461.89 8.2.78 1.99.05.000 2.35.7 7.73.91.10 7.23.77.4 4.33.89 1.98.91 3.77.38.101 3.79.71 4.3.78 8.2.89 1.99.05.000 2.35.7 7.55.83 1.4.10.070 1.6.301 2.288.568 7.77.7 4.53.61 8.7.7 4.2.7.81 3.79.94.103 3.7.89 3.6.14.810 3.7.89 3.6.14.810 3.7.89 3.6.14.810 3.7.89 3.6.14.810 3.7.89 3.6.14.810.810 3.7.9.7 3	5.40%
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12.71: 15.000 3.644 15.401 3.62,599 1.339 267,883 72,711,411 24,771 127,790 3.441,074 2.961 81.3% 22,207,500 2.0.0% 47,250,627 41,132,542 87.1% 64.9% 2.385,678 77,896 2.307,782 779.39 15,001 - 17,000 3,228 1,461 352,835 1,103 22,004,602 2,543 82,275 19,905,000 56.6% 77,3310 32,014,013 2,448,15.82 92,175 2,464,87,51 89,4% 68,025 2,464,856 80,755 124,029 45,313,247 30,3275 3,34,04 1,487,009 1,444 7,15* 11,130,000 1,64% 32,709,442 30,614,081 92,65% 72,78 1,775,612 49,711 1,725,901 1,163,01 21,215 2,634 1,777,87 1,834,901 15,16,20,003 33,287 33,493,014 43,49,681 45,757 40,755,000 40,98 15,582,400 149,065,375 95,7% 77,54 8,448 1,452,87 30,000 1,428 87,74 4,308,914 43,39 44,752,42,85 85,7% 8,575 140,053,75 95,757	5.51%
15001 : 17000 3.228 1.461 352,853 1.103 220,944 69,643,659 2.294 191,103 2.293,040 2.458 82.2% 190,000 65.3% 775,012 89.4% 62.3% 2.443,565 80.752 2.233,044 89,8% 62.3% 70.2% 4.180,767 127,777 4.853,390 1.040,13 20,001 - 21,250 1.951 860 214,568 575 124,029 45,313,247 30,535 13,404 1.487,009 1.484 76.1% 11,130,000 6.64% 73,794,62 30,614,081 93.6% 72.2% 1.775,612 49,711 1,725,901 1,613,01 25,001 - 30,000 7,411 3,179 86,739 52,747 4,439,831 4,455 75.3% 44,025,00 40,06 15,103,390 1,040,13 1,282,31 1,294,24 45,148 1,298,23 1,454,87 30,001 - 40,000 1,828 4,732 1,510,472 2,640 666,05 33,458,91,56 44,488,51 3,397 3,438,93 4,439,31 43,747 4,439,831 43,747 4,308,31 4,317,876 12,256,411 87,7108 84,78 5,	5.61%
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200,001 or more 1,061 76 824,533 29 206,575 50,951,439 471,773 2,686,685 862,984 108 10.2% 810,000 0.3% 51,965,140 44,206,137 85.1% 102.0% 2,563,956 109,031 2,454,925 22,730.79 TOTAL 105,182 30,369 10,946,999 27,628 7,047,118 2,072,845,950 31,944 12,248,891 122,050,666 64,890 61.7% 486,675,000 25.1% 1,476,405,145 1,330,700,305 90.1% 71.2% 82,211,627 2,611,421 79,600,206 1,226,696 FAGI Level B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME Non-Positive AGI 5,144 2.6 21,880 26.6 245,228 (8,552,01) (81,528) 3,164,115 1,360,764 1,209 23,5% 9,067,500 63.7% (10,5,813,559) (54,703,595) 51.7% 107.4% 16,606 161 15,905 13.16 4,000 - 9,999 7,610 * * 1,229 215,501	5.48%
TOTAL 105,182 30,369 10,946,999 27,628 7,047,118 2,072,845,950 31,944 12,285,696 64,890 61.7% 486,675,000 25.1% 1,476,405,145 1,330,700,305 90.1% 71.2% 82,211,627 2,611,421 79,600,206 1,226,69 FAGI Level B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME Non-Positive AGI 5,144 26 21,880 266 245,228 (98,567,210) (81,528) 3,164,115 1,360,764 1,209 23.5% 9,007,500 63.7% (105,831,359) (54,703,595) 51.7% 107.4% 16,666 161 15,905 13.16 4,000 - 9,999 7,610 * 1,229 166,243 5,234,315 2,105 215,501 227,078 2,487 32.7% 18,652,500 91.3% (13,708,007,010) 61.7% 262.3% 7,019 2.82 4,000 - 9,999 7,218 615 65,304 3,866 662,931 42,305,010 7,196 21,527 27,748 5,570 85.2%	5.59%
FAGI Level B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME Non-Positive AGI 5,144 26 21,880 266 245,228 (98,567,210) (81,528) 3,164,115 1,360,764 1,209 23,5% 9,067,500 63,7% (105,831,359) (54,703,595) 51,7% 107,4% 16,066 161 15,905 13,16 \$ 1 - 3,999 7,610 * * 1,229 166,243 5,234,315 2,105 215,501 227,078 8,487 32,7% 18,652,500 91,3% (13,729,762) (13,008,097) 94,7% -26,23% 7,019 - 7,019 2.82 4,000 9,999 7,218 615 65,304 3,866 66,29,31 42,305,010 7,196 791,482 4,230,990 5,879 81,4% 44,092,500 91,3% (5,234,377) 10,33,4% 12,24,50 17,114 29,111 10,000 - 14,999 6,534 1,832 281,334 3,233 573,581 69,776,522 12,527 277,498 5,473,243 5,570 85,2	5.55%
Non-Positive AGI5,1442621,880266245,228(98,567,210)(81,528)3,164,1151,360,7641,20923.5%9,067,50063.7%(105,831,359)(54,703,595)51.7%107.4%16,06616115,90513.16\$ 1 - 3,9997,610**1,229166,2435,234,3152,105215,501527,0782,48732.7%18,652,50091.3%(13,729,762)(13,008,097)94.7%262.3%7,019-7,0192.824,000 - 9,9997,21861565,3043,866662,93142,305,0107,196791,4824,230,9905,87981.4%44,092,50092.8%(5,226,998)(5,293,977)101.3%-12.4%192,59721,456171,14129.1110,000 - 14,9996,5341,832281,3343,233573,58169,776,52212,527277,4985,473,2435,57085.2%41,775,00091.0%22,805,77720,822,85491.3%32.7%1,349,947116,5381,233,409221.44	5.62%
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10,000 - 14,999 6,534 1,832 281,334 3,233 573,581 69,776,522 12,527 277,498 5,473,243 5,570 85.2% 41,775,000 91.0% 22,805,777 20,822,854 91.3% 32.7% 1,349,947 116,538 1,233,409 221.44	0.13%
	0.40%
15,000 - 19,999 7,357 2,820 551,708 3,071 589,237 111,068,234 17,546 291,362 7,256,327 6,330 86,0% 47,475,000 89,5% 56,628,269 52,429,462 92,6% 51,0% 3,127,202 183,666 2,943,536 465,01	1.77%
	2.65%
20,000 - 24,999 8,233 3,473 745,189 3,038 633,754 156,275,828 22,525 532,562 8,378,847 6,938 84.3% 52,035,000 87.8% 96,394,543 89,881,479 93.2% 61.7% 5,276,637 182,124 5,094,513 734.29	3.26%
25,000 - 29,999 8,340 3,652 858,999 2,711 594,881 185,684,980 27,497 347,075 10,441,819 6,753 81.0% 50,647,500 83.6% 124,942,736 118,577,370 94.9% 67.3% 6,942,139 210,332 6,731,807 996.86 30,000 - 39,999 15,560 6,622 1,743,599 4,374 1,046,157 402,824,424 34,726 399,172 20,257,283 11,600 74.6% 87,000,000 75.6% 295,966,313 280,826,563 94.9% 73,5% 16,383,612 476,095 15,907,517 1,371,34	3.63% 3.95%
	3.95% 4.14%
	4.14% 4.24%
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	4.24%
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	4.25%
$\frac{10,000}{10,000} = \frac{12,579}{2,004} = \frac{52}{50} = \frac{51,4040}{10} = \frac{411}{242,257} = \frac{26,573,053}{2,953,053} = \frac{14,9053}{2,9040,511} = \frac{12,20}{1,920} = \frac{40,57}{2,954,000} = \frac{51,42,147}{2,954,800} = \frac{14,247,257}{2,412} = \frac{14,243,000}{4,243,000} = \frac{11,220}{2,112} = \frac{11,220}{4,243,000} $	4.23%
$\frac{00,000-50,579}{90,000-9,999} (2,12) + \frac{1}{6} (354,270) (210) - \frac{1}{524,270} (31,352,20) - \frac{1}{6} (31,352,270) - \frac{1}{5} (340,5270) - \frac{1}{5} (340,527$	4.13%
$\frac{20000 - 27,277}{100,000 - 149,999} \frac{1}{3,496} \frac{599}{83,672} \frac{233}{233} \frac{215,836}{234,056} \frac{149,392}{4,056} \frac{297,242,00}{2,007,149} \frac{227}{80,057} \frac{247,076,07}{2,007,057} \frac{247,076,07}{2,007,057} \frac{257,76}{4,075,00} \frac{43,272,174}{4,0755} \frac{300,057}{4,076,057} \frac{247,076,077}{4,076,057} \frac{247,077}{4,076,057} \frac{247,076,077}{4,076,057} \frac{247,076,077}{4,076,077} 247,076,07$	4.03%
$\frac{100000 - 142, 577}{150,000 - 142, 577} \frac{3770}{322,981} \frac{372}{322,981} \frac{313,659}{31,659} \frac{104,520,502}{40,664} \frac{100,252}{102,502} \frac{300,1147}{30,1147} \frac{672,700,622}{30,1147} \frac{100,100}{32,700,624} \frac{100,100}{30,110} \frac{100,100}{32,100} \frac{100,100}{31,100} \frac{100,100}{31,10$	4.03 % 3.91%
$\frac{150000 + 175777}{200,000 + 175,977} 1,103 130 322,701 01 151,037 40,050,000 170,073 1,207 427,057 1,277 1,277 1,277 1,277 1,270 427,057 1,277 1,270 427,057 1,277 1,270 427,057 1,277 1,270 427,057 1,277 1,270 427,057 1,277 1,270 427,057 1,277 1,270 427,057 1,277 1,270 427,057 1,277 1,270 427,057 1,270 1,270 427,057 1,270 427,057 1,27$	3.11%
$\frac{200000}{500,000} - \frac{277}{500,000} - \frac{1}{500,000} - \frac{1}{$	2.39%
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	1.16%
	3.84%
Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated	

MARRIED FILING SEPARATELY: STANDARD DEDUCTION

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-4001C forms processed within the DOR dynamic integ 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

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 flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 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 allowance provision; increases the allowable child tax credit for certain taxpavers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

+†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 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, and charitable contributions 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 (deduction for medical and dental expenses reinstated for tax year 2015).

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.

++++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. *Summary information for this category has been combined with that of a preceding (or subsequent) category to avoid disclosing specific taxpayer details in categories with low participation. Combined data are italicized.