MARRIED FILING SEPARATELY: STANDARD DEDUCTION

| | | D-400 Filing Financial Statistics: | | | | | | Modifica | odifications | | Standard 1 | Deduction††: | | Computed NC Taxable Income | | | NCTI | | | | Aver- | |
|-------------------|------------|------------------------------------|------------|-------------|-------------|------------------|-----------|--------------|----------------|-----------|------------|---------------------------|---------------------------------|----------------------------|----------------|----------|-----------|-------------|-------------|-------------|-----------|---------|
| | Aggre- | Balance Tax Due/Overpayment | | | Federal | | to | | | as a as | | | [includes returns with deficit] | | | as | | | Net | age | | |
| | gate | Balance | Tax Due | Overp | ayment | AGI | Aver- | Federa | | | % of | | % of | | | Effec- | a | | | Tax | Net Tax | |
| | Number | | [Net Tax† | | [Net Tax† | [includes | age | AG | I: | | All | | All MFS | | | tive | % | Computed | | Liability | Per Re- | Effec- |
| | of | Number | > Pre- | Number | < Pre- | returns | Federal | | | Number | MFS Re- | Deduction | SD/ID | [before | [after | Pro- | of | Gross | Total | [after | turn [All | tive |
| | Returns | of | payments] | of | payments] | with | AGI | | | of | turns | Amount | Value | residency | residency | ration | Federal | Tax | Credits | application | MFS-SD | Tax |
| | Filed | Returns | Amount | Returns | Amount | deficit] | Value | Additions | Deductions | Returns | Filed | [\$7,500] | Amount | proration] | proration] | Factor | AGI | Liability | Taken | of credits] | Returns] | Rate††† |
| Income Level | [MFS] | Filed | [\$] | Filed | [\$] | [\$] | [\$] | [\$] | [\$] | Filed | [%] | [\$] | [%] | [\$] | [\$] | [%] | [%] | [\$] | [\$] | [\$] | [\$] | [%] |
| NCTI Level | | | | | | | | | | A. BY S | IZE OF N | C TAXABLE | NCOME | | | | | | | | | |
| No Taxable Income | 15,336 | [D] | [D] | 4,661 | 1,437,683 | 62,637,774 | 6,128 | 3,004,812 | 55,708,709 | 10,222 | 66.7% | 76,665,000 | 15.8% | (66,731,123) | (86,116,815) | 129.1% | -106.5% | - | - | - | - | |
| \$ 1 - 2,000 | 3,940 | 1,169 | 49,456 | 1,726 | 341,183 | 67,358,783 | 22,849 | 372,691 | 5,594,798 | 2,948 | 74.8% | 22,110,000 | 43.9% | 40,026,676 | 2,857,144 | 7.1% | 59.4% | 164,271 | 14,067 | 150,204 | 50.95 | 5.26% |
| 2,001 - 4,000 | 3,316 | 1,027 | 109,797 | 1,562 | 285,407 | 49,170,313 | 18,710 | 78,276 | 4,932,799 | 2,628 | 79.3% | 19,710,000 | 56.2% | 24,605,790 | 7,773,583 | 31.6% | 50.0% | 446,975 | 34,586 | 412,389 | 156.92 | 5.31% |
| 4,001 - 6,000 | 3,084 | 1,009 | 152,021 | 1,354 | 254,350 | 44,859,556 | 18,723 | 304,256 | 4,870,197 | 2,396 | 77.7% | 17,970,000 | 46.1% | 22,323,615 | 11,992,638 | 53.7% | 49.8% | 689,585 | 50,519 | 639,066 | 266.72 | 5.33% |
| 6,001 - 10,000 | 6,084 | 2,310 | 452,640 | 2,378 | 435,731 | 100,789,492 | 21,117 | 326,074 | 8,268,393 | 4,773 | 78.5% | 35,797,500 | 54.6% | 57,049,673 | 38,109,159 | 66.8% | 56.6% | 2,191,282 | 127,228 | 2,064,054 | 432.44 | 5.42% |
| 10,001 - 10,625 | 959 | 376 | 85,329 | 386 | 76,131 | 18,683,358 | 23,922 | 64,335 | 1,167,648 | 781 | 81.4% | 5,857,500 | 41.4% | 11,722,545 | 8,052,729 | 68.7% | 62.7% | 463,032 | 26,431 | 436,601 | 559.03 | 5.42% |
| 10,626 - 12,750 | 3,373 | 1,443 | 328,876 | 1,213 | 217,559 | 66,656,037 | 24,506 | 182,000 | 3,293,980 | 2,720 | 80.6% | 20,400,000 | 71.7% | 43,144,057 | 31,844,347 | 73.8% | 64.7% | 1,831,065 | 80,145 | 1,750,920 | 643.72 | 5.50% |
| 12,751 - 15,000 | 3,748 | 1,666 | 374,798 | 1,302 | 271,180 | 81,121,536 | 26,915 | 198,638 | 3,043,527 | 3,014 | 80.4% | 22,605,000 | 75.3% | 55,671,647 | 41,792,778 | 75.1% | 68.6% | 2,403,089 | 86,157 | 2,316,932 | 768.72 | 5.54% |
| 15,001 - 17,000 | 3,270 | 1,456 | 346,259 | 1,122 | 242,955 | 72,540,434 | 27,467 | 118,914 | 2,550,264 | 2,641 | 80.8% | 19,807,500 | 70.2% | 50,301,584 | 42,259,174 | 84.0% | 69.3% | 2,429,877 | 87,168 | 2,342,709 | 887.05 | 5.54% |
| 17,001 - 20,000 | 4,944 | 2,224 | 532,044 | 1,640 | 360,929 | 113,245,170 | 28,641 | 278,721 | 3,450,552 | 3,954 | 80.0% | 29,655,000 | 69.5% | 80,418,339 | 73,042,308 | 90.8% | 71.0% | 4,199,930 | 138,960 | 4,060,970 | 1,027.05 | 5.56% |
| 20,001 - 21,250 | 2,009 | 906 | 232,190 | 612 | 146,853 | 47,363,820 | 30,676 | 70,383 | 1,653,500 | 1,544 | 76.9% | 11,580,000 | 72.4% | 34,200,703 | 31,855,969 | 93.1% | 72.2% | 1,831,703 | 65,772 | 1,765,931 | 1,143.74 | 5.54% |
| 21,251 - 25,000 | 6,010 | 2,790 | 716,364 | 1,705 | 339,624 | 152,307,062 | 33,024 | 221,997 | 3,986,618 | 4,612 | 76.7% | 34,590,000 | 31.8% | 113,952,441 | 106,556,482 | 93.5% | 74.8% | 6,126,987 | 181,187 | 5,945,800 | 1,289.20 | 5.58% |
| 25,001 - 30,000 | 7,738 | 3,450 | 936,491 | 2,055 | 408,997 | 208,513,154 | 37,030 | 282,640 | 4,741,516 | 5,631 | 72.8% | 42,232,500 | 65.5% | 161,821,778 | 154,479,001 | 95.5% | 77.6% | 8,882,532 | 270,575 | 8,611,957 | 1,529.38 | 5.57% |
| 30,001 - 40,000 | 12,630 | 5,376 | 1,602,843 | 2,823 | 646,106 | 366,721,383 | 43,835 | 741,032 | 5,987,752 | 8,366 | 66.2% | 62,745,000 | 56.8% | 298,729,663 | 289,515,563 | 96.9% | 81.5% | 16,647,154 | 468,891 | 16,178,263 | 1,933.81 | 5.59% |
| 40,001 - 50,000 | 8,505 | 3,341 | 1,134,665 | 1,371 | 404,652 | 258,911,496 | 54,019 | 598,179 | 3,875,307 | 4,793 | 56.4% | 35,947,500 | 34.4% | 219,686,868 | 212,800,740 | 96.9% | 84.9% | 12,236,050 | 265,192 | 11,970,858 | 2,497.57 | 5.63% |
| 50,001 - 60,000 | 5,243 | 1,747 | 821,632 | 691 | 247,157 | 166,046,022 | 66,927 | 549,460 | 2,371,081 | 2,481 | 47.3% | 18,607,500 | 34.7% | 145,616,901 | 135,226,052 | 92.9% | 87.7% | 7,775,499 | 170,351 | 7,605,148 | 3,065.36 | 5.62% |
| 60,001 - 75,000 | 4,487 | 1,271 | 767,179 | 463 | 163,720 | 138,831,262 | 78,480 | 504,436 | 1,507,136 | 1,769 | 39.4% | 13,267,500 | 25.8% | 124,561,062 | 117,583,606 | 94.4% | 89.7% | 6,761,062 | 192,246 | 6,568,816 | 3,713.29 | 5.59% |
| 75,001 - 80,000 | 1,017 | 240 | 191,149 | 96 | 34,212 | 36,067,725 | 104,242 | 57,962 | 698,577 | 346 | 34.0% | 2,595,000 | 13.3% | 32,832,110 | 26,790,149 | 81.6% | 91.0% | 1,540,434 | 55,441 | 1,484,993 | 4,291.89 | 5.54% |
| 80,001 - 100,000 | 2,490 | 521 | 514,041 | 184 | 108,925 | 75,594,171 | 105,431 | 888,357 | 1,306,309 | 717 | 28.8% | 5,377,500 | 14.7% | 69,798,719 | 63,196,564 | 90.5% | 92.3% | 3,633,797 | 89,938 | 3,543,859 | 4,942.62 | 5.61% |
| 100,001 - 120,000 | 1,338 | 255 | 354,609 | 86 | 79,535 | 44,685,246 | 127,672 | 375,030 | 520,340 | 350 | 26.2% | 2,625,000 | 5.6% | 41,914,936 | 38,075,725 | 90.8% | 93.8% | 2,189,358 | 51,285 | 2,138,073 | 6,108.78 | 5.62% |
| 120,001 - 160,000 | 1,130 | 180 | 445,797 | 75 | 75,924 | 44,646,846 | 171,061 | 700,321 | 7,299,681 | 261 | 23.1% | 1,957,500 | 0.9% | 36,089,986 | 35,311,220 | 97.8% | 80.8% | 2,030,396 | 101,911 | 1,928,485 | 7,388.83 | 5.46% |
| 160,001 - 200,000 | 503 | 70 | 251,916 | 34 | 26,897 | 20,508,861 | 191,672 | 561,999 | 480,223 | 107 | 21.3% | 802,500 | 6.7% | 19,788,137 | 19,007,977 | 96.1% | 96.5% | 1,092,958 | 59,044 | 1,033,914 | 9,662.75 | 5.44% |
| 200,001 or more | 1,151 | 90 | 591,453 | 49 | 135,146 | 80,460,882 | 570,645 | 15,740,147 | 980,282 | 141 | 12.3% | 1,057,500 | 0.5% | 94,163,247 | 63,627,244 | 67.6% | 117.0% | 3,658,567 | 774,192 | 2,884,375 | 20,456.56 | 4.53% |
| TOTAL | 102,305 | 32,917 | 10,991,549 | 27,588 | 6,740,856 | 2,317,720,383 | 34,492 | 26,220,660 | 128,289,189 | 67,195 | 65.7% | 503,962,500 | 27.0% | 1,711,689,354 | 1,465,633,337 | 85.6% | 73.9% | 89,225,603 | 3,391,286 | 85,834,317 | 1,277.39 | 5.53% |
| FAGI Level | | | | | | | | | B. BY S | IZE OF F | EDERAL | ADJUSTED C | GROSS INC | COME | | | | | | | | |
| Non-Positive AGI | 2,735 | [D] | [D] | 258 | 257,078 | (83,733,998) | (68,634) | 13,497,640 | 1,500,773 | 1,220 | 44.6% | 9,150,000 | 49.2% | (80,887,131) | (50,676,826) | 62.7% | 96.6% | 220,304 | 15,545 | 204,759 | 167.84 | -0.24% |
| \$ 1 - 3,999 | 3,029 | 30 | 24,430 | 1,172 | 150,052 | 5,134,555 | 2,102 | 245,852 | 521,938 | 2,443 | 80.7% | 18,322,500 | 87.5% | (13,464,031) | (12,575,792) | 93.4% | -262.2% | 5,816 | - | 5,816 | 2.38 | 0.11% |
| 4,000 - 9,999 | 6,624 | 600 | 42,142 | 3,693 | 656,671 | 40,642,092 | 7,223 | 300,417 | 4,508,124 | 5,627 | 84.9% | 42,202,500 | 88.8% | (5,768,115) | (5,600,548) | 97.1% | -14.2% | 168,414 | 19,159 | 149,255 | 26.52 | 0.37% |
| 10,000 - 14,999 | 6,484 | 1,874 | 296,536 | 3,104 | 550,505 | 68,854,864 | 12,496 | 532,498 | 5,546,204 | 5,510 | 85.0% | 41,325,000 | 86.9% | 22,516,158 | 20,588,824 | 91.4% | 32.7% | 1,332,316 | 113,683 | 1,218,633 | 221.17 | 1.77% |
| 15,000 - 19,999 | 7,250 | 2,728 | 553,276 | 2,958 | 568,896 | 107,934,301 | 17,570 | 700,499 | 7,269,755 | 6,143 | 84.7% | 46,072,500 | 84.7% | 55,292,545 | 50,809,740 | 91.9% | 51.2% | 3,011,404 | 172,204 | 2,839,200 | 462.18 | 2.63% |
| 20,000 - 24,999 | 8,258 | 3,583 | 747,268 | 2,998 | 633,412 | 157,533,883 | 22,511 | 301,837 | 8,850,942 | 6,998 | 84.7% | 52,485,000 | 84.4% | 96,499,778 | 89,728,293 | 93.0% | 61.3% | 5,229,848 | 194,225 | 5,035,623 | 719.58 | 3.20% |
| 25,000 - 29,999 | 8,465 | 3,728 | 845,736 | 2,794 | 629,779 | 188,739,131 | 27,457 | 445,558 | 10,706,236 | 6,874 | 81.2% | 51,555,000 | 80.3% | 126,923,453 | 119,272,303 | 94.0% | 67.2% | 6,928,043 | 243,269 | 6,684,774 | 972.47 | 3.54% |
| 30,000 - 39,999 | 16,323 | 7,209 | 1,841,937 | 4,391 | 968,682 | 422,172,632 | 34,775 | 820,936 | 21,323,752 | 12,140 | 74.4% | 91,050,000 | 71.3% | 310,619,816 | 295,229,302 | 95.0% | 73.6% | 17,075,065 | 520,196 | 16,554,869 | 1,363.66 | 3.92% |
| 40,000 - 49,999 | 13,041 | 5,230 | 1,548,010 | 2,823 | 719,936 | 375,247,454 | 44,609 | 652,676 | 18,594,166 | 8,412 | 64.5% | 63,090,000 | 60.0% | 294,215,964 | 276,752,419 | 94.1% | 78.4% | 15,982,845 | 448,532 | 15,534,313 | 1,846.68 | 4.14% |
| 50,000 - 59,999 | 8,703 | 3,215 | 1,147,153 | 1,331 | 465,423 | 257,311,354 | 54,457 | 594,978 | 12,930,926 | 4,725 | 54.3% | 35,437,500 | 47.8% | 209,537,906 | 194,531,202 | 92.8% | 81.4% | 11,212,852 | 206,213 | 11,006,639 | 2,329.45 | 4.28% |
| 60,000 - 69,999 | 5,487 | 1,727 | 763,570 | 750 | 257,446 | 166,346,931 | 64,526 | 290,834 | 8,918,613 | 2,578 | 47.0% | 19,335,000 | 38.7% | 138,384,152 | 123,920,047 | 89.5% | 83.2% | 7,140,629 | 176,969 | 6,963,660 | 2,701.19 | 4.19% |
| 70,000 - 79,999 | 3,745 | 1,046 | 590,467 | 410 | 172,395 | 112,821,844 | 74,519 | 276,305 | 5,253,097 | 1,514 | 40.4% | 11,355,000 | 31.2% | 96,490,052 | 85,084,924 | 88.2% | 85.5% | 4,896,113 | 115,032 | 4,781,081 | 3,157.91 | 4.24% |
| 80,000 - 89,999 | 2,547 | 597 | 381,912 | 249 | 108,731 | 75,643,225 | 84,707 | 321,810 | 3,608,904 | 893 | 35.1% | 6,697,500 | 26.3% | 65,658,631 | 56,303,555 | 85.8% | 86.8% | 3,239,717 | 99,046 | 3,140,671 | 3,516.99 | 4.15% |
| 90,000 - 99,999 | 1,794 | 366 | 290,812 | 172 | 97,203 | 53,197,445 | 94,657 | 122,149 | 2,268,548 | 562 | 31.3% | 4,215,000 | 21.7% | 46,836,046 | 37,825,336 | 80.8% | 88.0% | 2,175,692 | 71,550 | 2,104,142 | 3,744.02 | 3.96% |
| 100,000 - 149,999 | 4,015 | 693 | 928,811 | 289 | 224,211 | 123,233,073 | 118,722 | 1,293,684 | 4,897,643 | 1,038 | 25.9% | 7,785,000 | 16.3% | 111,844,114 | 89,511,048 | 80.0% | 90.8% | 5,148,099 | 159,551 | 4,988,548 | 4,805.92 | 4.05% |
| 150,000 - 199,999 | 1,176 | 146 | 327,871 | 76 | 82,379 | 40,429,234 | 171,310 | 211,042 | 1,523,260 | 236 | 20.1% | 1,770,000 | 10.5% | 37,347,016 | 26,555,512 | 71.1% | 92.4% | 1,526,940 | 69,226 | 1,457,714 | 6,176.75 | 3.61% |
| 200,000 - 499,999 | 1,384 | 124 | 578,316 | 81 | 127,735 | 60,082,473 | 276,878 | 1,429,258 | 2,544,008 | 217 | 15.7% | 1,627,500 | 5.9% | 57,340,223 | 40,758,906 | 71.1% | 95.4% | 2,343,638 | 177,987 | 2,165,651 | 9,979.96 | 3.60% |
| 500,000 - 999,999 | 414 | 10 | 37,551 | 20 | 50,158 | 22,337,680 | 676,899 | 743,830 | 356,366 | 33 | 8.0% | 247,500 | 1.6% | 22,477,644 | 8,627,155 | 38.4% | 100.6% | 496,061 | 890 | 495,171 | 15,005.18 | 2.22% |
| 1,000,000 or more | 831 | 11 | 45,751 | 19 | 20,164 | 123,792,210 | 3,868,507 | 3,438,857 | 7,165,934 | 32 | 3.9% | 240,000 | 0.0% | 119,825,133 | 18,987,937 | 15.8% | 96.8% | 1,091,807 | 588,009 | 503,798 | 15,743.69 | 0.41% |
| TOTAL | 102,305 | 32,917 | 10,991,549 | | 6,740,856 | 2,317,720,383 | 34,492 | 26,220,660 | 128,289,189 | , | 65.7% | 503,962,500 | 27.0% | 1,711,689,354 | , , , | 85.6% | 73.9% | 89,225,603 | 3,391,286 | 85,834,317 | 1,277.39 | 3.70% |
| Source: 2015 i | ındividual | income to | av extract | Stat stical | summaries : | are compiled fro | m nersons | at ncome fax | intormation ev | tracted t | rom tax | vear 2015 D ₌₄ | um 1)_4() | u Sch Sand D | -400TC forms p | rocessed | within th | e DOR dynam | ic ntegrate | rd . | | |

Source: 2015 individual income tax extract. Stat stical summaries are compiled from personal ncome tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic ntegrated

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.

^{††}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 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 contr butions 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.

Special rules apply for married taxpayers filing separate returns; a taxpayer may not claim (deduct) the standard deduction allowance 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.

[D]=suppressed to avoid disclosing details of individual taxpayers. Data have been combined with that in an adjacent category as appropriate: combined data are italicized.