## MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS

	п	MARRIED FILING SEPARATELY: ITEMIZED D  Modifications Itemized Deductions+: Personal Exemption											7 T L1- I		NCTI	1			A	
	A	F-41	Modifications		Itemized Deductions+:				Allowance++:		Computed NC Taxable Income [includes returns with deficit]						N-4	Aver-		
	Aggre-	Federal		to	,		as a			Allo	wance++:	[includes retu	irns with deficit]	Tiee	as			Net	age	
	gate	AGI	Aver-	Federa			% of							Effec-	a			Tax	Net Tax	77.00
	Number	[includes	age	AG	l:		All		Aver-	Number				tive	%	Computed		Liability	Per Re-	Effec-
	of	returns	Federal			Number	MFS Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	turn [All	tive
	Returns	with	AGI			of	turns	Deduction	ID	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	MFS-ID	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[MFS]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level								A. BY SIZ												
No Taxable Income		1,243,844,319	107,739	491,557,240	182,965,503	11,545	60.8%	315,707,411	27,346	14,868	34,966,199	1,201,762,446	(110,897,996)	-9.2%	96.6%	-	-	-	-	-
\$ 1 - 2,000	4,133	222,046,392	108,900	6,533,880	13,975,200	2,039	49.3%	44,548,636	21,848	2,850	6,745,527	163,310,909	1,916,826	1.2%	73.5%	115,106	16,201	98,905	48.51	5.16%
2,001 - 4,000	3,407	154,289,727	96,371	1,190,065	10,562,336	1,601	47.0%	24,136,533	15,076	2,234	5,318,590	115,462,333	4,791,249	4.1%	74.8%	287,863	35,628	252,235	157.55	5.26%
4,001 - 6,000	3,348	128,669,949	86,356	19,346,873	10,564,410	1,490	44.5%	41,040,155	27,544	2,025	4,882,800	91,529,457	7,419,981	8.1%	71.1%	446,026	40,064	405,962	272.46	5.47%
6,001 - 10,000	6,423	312,631,210	114,224	2,187,342	15,857,234	2,737	42.6%	85,066,875	31,080	3,841	9,278,055	204,616,388	21,898,995	10.7%	65.4%	1,315,427	92,296	1,223,131	446.89	5.59%
10,001 - 10,625	1,015	39,367,362	86,143	114,050	2,131,736	457	45.0%	7,422,900	16,243	628	1,501,000	28,425,776	4,712,790	16.6%	72.2%	283,049	15,860	267,189	584.66	5.67%
10,626 - 12,750	3,406	82,375,712	59,008	2,997,990	7,297,828	1,396	41.0%	13,861,405	9,929	1,950	4,711,000	59,503,469	16,342,360	27.5%	72.2%	996,031	63,504	932,527	668.00	5.71%
12,751 - 15,000	3,886	104,823,571	65,515	12,034,020	8,013,711	1,600	41.2%	17,204,358	10,753	2,271	5,515,500	86,124,022	22,187,868	25.8%	82.2%	1,383,636	75,412	1,308,224	817.64	5.90%
15,001 - 17,000	3,598	152,873,613	100,179	74,987,939	73,496,855	1,526	42.4%	14,568,497	9,547	2,214	5,427,067	134,369,133	24,412,908	18.2%	87.9%	1,547,225	87,386	1,459,839	956.64	5.98%
17,001 - 20,000	5,107	113,958,356	50,558	1,450,703	9,669,163	2,254	44.1%	19,934,370	8,844	3,269	7,914,000	77,891,526	41,755,341	53.6%	68.4%	2,684,012	131,366	2,552,646	1,132.50	6.11%
20,001 - 21,250	2,187	46,898,924	47,421	227,026	3,425,311	989	45.2%	8,398,410	8,492	1,357	3,304,606	31,997,623	20,383,889	63.7%	68.2%	1,322,133	51,905	1,270,228	1,284.36	6.23%
21,251 - 25,000	6,048	255,528,219	87,810	1,160,996	9,726,174	2,910	48.1%	25,973,488	8,926	4,066	9,834,000	211,155,553	67,279,399	31.9%	82.6%	4,401,226	163,087	4,238,139	1,456,41	6.30%
25,001 - 30,000	7,378	354,034,528	92,317	1,777,074	10,963,229	3,835	52.0%	85,427,478	22,276	5,400	12,985,500	246,435,395	105,346,106	42.7%	69.6%	6,967,866	238,674	6,729,192	1,754.68	6.39%
30,001 - 40,000	10,748	757,448,522	123,746	7,171,553	19,248,885	6,121	57.0%	229,587,174	37,508	8,570	19,760,510	496,023,506	212,430,015	42.8%	65.5%	14,221,341	328,529	13,892,812	2,269.70	6.54%
40,001 - 50,000	6,457	447,579,850	104,624	7,401,260	17,593,106	4,278	66.3%	57,654,920	13,477	5,920	12,220,200	367,512,884	191,009,256	52.0%	82.1%	12,917,294	282,489	12,634,805	2,953.44	6.61%
50,001 - 60,000	3,645	324,208,696	122,205	2,898,976	11,161,936	2,653	72.8%	28,881,681	10,886	3,673	7,380,000	279,684,055	145,034,180	51.9%	86.3%	9,963,555	215,604	9,747,951	3,674.31	6.72%
60,001 - 75,000	3,009	233,506,703	96,570	4,760,074	12,332,980	2,033	80.4%	25,206,666	10,425	3,339	6,721,000	194,006,131	161,582,446	83.3%	83.1%	11,359,013	269,294	11,089,719	4,586.32	6.86%
75,001 - 75,000	. ,		276,327	1,000,943		, .	84.0%		26,540	680	1,363,500			32.0%	87.6%				5,344.52	6.89%
	626	145,348,001			3,710,062	526		13,959,864				127,315,518	40,787,744			2,907,925	96,707	2,811,218		
80,001 - 100,000	1,736	256,424,566	168,368	3,281,320	10,495,606	1,523	87.7%	20,989,211	13,781	2,018	4,059,500	224,161,569	135,449,806	60.4%	87.4%	9,764,400	231,228	9,533,172	6,259.47	7.04%
100,001 - 120,000	835	785,305,797	1,051,280	4,727,115	9,459,252	747	89.5%	27,335,665	36,594	997	1,998,000	751,239,995	81,881,554	10.9%	95.7%	5,986,326	106,209	5,880,117	7,871.64	7.18%
120,001 - 160,000	681	1,819,385,768	2,925,058	2,776,556	17,264,543	622	91.3%	123,656,187	198,804	864	1,752,000	1,679,489,594	85,184,635	5.1%	92.3%	6,302,474	242,197	6,060,277	9,743.21	7.11%
160,001 - 200,000	330	178,011,961	585,566	14,645,528	16,283,658	304	92.1%	13,158,197	43,284	440	882,000	162,333,634	54,309,490	33.5%	91.2%	4,062,681	119,827	3,942,854	12,969.91	7.26%
200,001 or more	838	2,215,046,999	2,755,034	106,537,229	84,368,059	804	95.9%	186,791,090	232,327	1,150	2,312,000	2,048,113,079	681,368,704	33.3%	92.5%	52,419,146	4,725,850	47,693,296	59,320.02	7.00%
TOTAL	97,838	10,373,608,745	190,779	770,765,752	560,566,777	54,375	55.6%	1,430,511,171	26,308	74,624	170,832,554	8,982,463,996	2,016,587,546	22.5%	86.6%	151,653,755	7,629,317	144,024,438	2,648.73	6.77%
FAGI Level								B. BY SIZE OF			FED GROSS I									
Non-Positive AGI	2,710	(669,076,728)	(378,651)	471,222,546	19,492,103	1,767	65.2%	53,632,439	30,352	2,120	4,572,054	(275,550,778)	(47,390,228)	17.2%	41.2%	75,670	518	75,152	42.53	-0.01%
\$ 1 - 3,999	3,480	3,219,244	1,982	471,299	1,385,727	1,624	46.7%	5,378,709	3,312	1,955	4,858,565	(7,932,458)	(7,606,737)	95.9%	-246.4%	14,115	402	13,713	8.44	0.43%
4,000 - 9,999	7,491	21,157,191	7,031	429,803	6,282,264	3,009	40.2%	12,189,943	4,051	3,686	9,179,576	(6,064,789)	(6,303,370)	103.9%	-28.7%	170,535	14,397	156,138	51.89	0.74%
10,000 - 14,999	7,077	32,413,726	12,496	411,429	7,749,276	2,594	36.7%	13,263,516	5,113	3,305	8,207,755	3,604,608	2,040,926	56.6%	11.1%	496,671	36,083	460,588	177.56	1.42%
15,000 - 19,999	7,780	47,959,171	17,516	363,939	8,698,917	2,738	35.2%	14,776,972	5,397	3,661	9,084,000	15,763,221	11,796,674	74.8%	32.9%	1,043,362	73,315	970,047	354.29	2.02%
20,000 - 24,999	8,407	70,733,439	22,541	280,655	11,585,907	3,138	37.3%	19,283,359	6,145	4,206	10,447,600	29,697,228	25,145,027	84.7%	42.0%	1,893,462	104,279	1,789,183	570.17	2.53%
25,000 - 29,999	8,621	100,808,594	27,483	665,224	15,080,072	3,668	42.5%	24,571,421	6,699	5,044	12,483,506	49,338,819	43,896,531	89.0%	48.9%	3,098,084	155,218	2,942,866	802.31	2.92%
30,000 - 39,999	15,665	282,050,217	35,024	1,339,779	33,075,649	8,053	51.4%	62,138,655	7,716	11,208	27,776,167	160,399,525	147,588,966	92.0%	56.9%	10,182,868	389,496	9,793,372	1,216.11	3.47%
40,000 - 49,999	11,770	332,812,023	44,811	1,761,927	37,085,361	7,427	63.1%	65,283,005	8,790	10,673	26,462,100	205,743,484	190,062,424	92.4%	61.8%	13,055,951	428,078	12,627,873	1,700.27	3.79%
50,000 - 59,999	7,434	293,310,013	54,630	1,722,290	33,559,801	5,369	72.2%	52,709,562	9,817	7,606	15,268,500	193,494,440	177,499,956	91.7%	66.0%	12,200,051	222,591	11,977,460	2,230.85	4.08%
60,000 - 69,999	4,630	234,397,009	64,733	1,022,909	27,120,209	3,621	78.2%	39,527,702	10,916	5,133	10,321,100	158,450,907	142,980,082	90.2%	67.6%	9,900,384	217,062	9,683,322	2,674.21	4.13%
70,000 - 79,999	3,028	188,141,028	74,778	1,031,365	21,696,525	2,516	83.1%	29,952,294	11,905	3,542	7,107,500	130,416,074	117,774,097	90.3%	69.3%	8,225,340	173,345	8,051,995	3,200.32	4.28%
80,000 - 89,999	2,062	149,699,337	84,815	922,241	16,122,366	1,765	85.6%	21,547,788	12,208	2,464	4,954,000	107,997,424	93,906,049	87.0%	72.1%	6,653,964	176,643	6,477,321	3,669.87	4.33%
90,000 - 99,999	1,417	118,027,670	94,649	1,107,881	12,518,566	1,247	88.0%	16,745,863	13,429	1,769	3,549,500	86,321,622	76,315,313	88.4%	73.1%	5,461,994	173,239	5,288,755	4,241.18	4.48%
100,000 - 149,999	3,231	353,035,046	119,390	4,002,328	35,268,664	2,957	91.5%	45,992,254	15,554	4,076	8,172,111	267,604,345	222,321,413	83.1%	75.8%	16,066,352	406,853	15,659,499	5,295.74	4.44%
150,000 - 149,999	906	143,845,446	171,245	3,152,788	14,860,270	840	92.7%	15,247,924	18,152	1,182	2,390,000	114,500,040	87,591,108	76.5%	79.6%	6,452,420	256,014	6,196,406	7,376.67	4.31%
200,000 - 499,999	1,200	342,380,761	300,071	18,031,809	33,535,919	1,141	95.1%	36,634,222	32,107	1,597	3,198,500	287,043,929	190,182,802	66.3%	83.8%	14,360,073	689,802	13,670,271	11,980.96	3.99%
500,000 - 999,999	358	238,668,926	687,807	11,965,285	15,720,497	347	96.9%	27,639,599	79,653	549	1,100,020	206,174,095	84,471,434	41.0%	86.4%	6,452,691	773,556	5,679,135	16,366.38	2.38%
1,000,000 - 999,999	571	8.090.026.632	14,602,936	250,860,255	209.728.684	554	96.9%	873,995,944	1,577,610	848	1,700,020	7,255,462,259	464,315,079	6.4%	89.7%	35,849,768	3,338,426	32.511.342	58,684.73	0.40%
TOTAL	97,838		190,779	770,765,752	560,566,777			1,430,511,171	-,,		1,700,000	8,982,463,996	2,016,587,546	22.5%	89.7%	35,849,768 151,653,755	7,629,317	32,511,342 144,024,438		1.39%
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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. 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.

<sup>\*</sup>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

<sup>\*</sup>Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

<sup>\*\*</sup>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 \$22,322 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.

<sup>+</sup>In calculating NC taxable income, a taxpaver may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

<sup>[</sup>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.

<sup>++</sup>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.