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| 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\% |
| 150,000-199,999 | 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 or more | 571 | 8,090,026,632 | 14,602,936 | 250,860,255 | 209,728,684 | 554 | 97.0\% | 873,995,944 | 1,577,610 | 848 | 1,700,000 | 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 | 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 | 1.39\% | ax 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 $\mathbf{1 0 0 \%}$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted. *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 $\$ 22,322$ 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.
+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 prerequite
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.

