MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS

		D-400 Filing Financial Statistics:						Modifications		Itemized Deductions††:				Computed NC Taxable Income NCTI							Aver-	
	Aggre-	Balance Tax Due/Overpayment			Federal		to			as a			[includes returns with deficit] as			as			Net	age		
	gate	Balance	Tax Due	Over	payment	AGI	Aver-	Feder			% of					Effec-	a			Tax	Net Tax	
	Number		[Net Tax†		[Net Tax†	[includes	age	AG	I:		All		Aver-			tive	%	Computed		Liability	Per Re-	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	MFS Re-		age	[before	[after	Pro-	of	Gross	Total	[after	turn [All	tive
	Returns	of	payments]	of	payments]	with	AGI			of	turns	Deduction	ID	residency	residency	ration	Federal	Tax	Credits	application	MFS-ID	Tax
Toronto Toron	Filed [MFS]	Returns Filed	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]		Rate†††
Income Level	[MFS]	riieu	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	II 40.054	45		4 420	2.144.220	1 0 12 020 225	251 425	0 < 0 = 0 003	124 501 044		ZE OF N			1 (53 00 (188	(112 (22 042)	< 00/	05.40/	-			-	
No Taxable Income	18,056	17	5,310	4,428	2,164,320	1,942,838,235	251,435	86,079,993	124,591,966	7,727	42.8%	251,520,085	32,551	1,652,806,177	(112,623,043)	-6.8%	85.1%		2.071	-	-	-
\$ 1 - 2,000	8,003	589 404	25,047 50,451	4,065 255	127,223 110,569	197,060,002 264,346,363	38,845 382,003	3,382,348 4,039,206	7,764,991	5,073 692	63.4%	21,928,308 23,232,459	4,323 33,573	170,749,051 236,921,544	1,191,143 2,051,874	0.7% 0.9%	86.6%	68,893	2,071	66,822 113,933	13.17	5.61% 5.55%
2,001 - 4,000 4,001 - 6,000	3,313 3,046	383	75,294	255	82,973	120,331,936	382,003 190,700		8,231,566 4,208,547	631	20.9% 20.7%	6,648,971	10,537	236,921,544 111,040,312	, ,	2.8%	89.6% 92.3%	119,005 182,061	5,072 9,083	172,978	164.64 274.13	5.51%
6,001 - 10,000	6,022	682	206,184	465	210.785	335,885,379	282,494	1,565,894 5,372,021	8,160,152	1.189	19.7%	21,521,249	18,100	311,575,999	3,138,940 9,456,652	3.0%	92.8%	548,498	20,555	527,943	444.02	5.58%
10,001 - 10,605	978	108	44,179	72	41,522	33,273,395	182,821	186,620	1,067,267	182	18.6%	5,781,987	31,769	26,610,761	1,879,474	7.1%	80.0%	109,014	3,668	105,346	578.82	5.61%
10,626 - 12,750	3,400	348	144,697	257	121,697	108,202,112	173,679	922,871	3,857,297	623	18.3%	8,727,518	14,009	96,540,168	7,303,872	7.6%	89.2%	423,621	12,918	410,703	659.23	5.62%
12.751 - 15.000	3,644	387	172,260	285	148,304	486,202,363	711,863	1,046,118	7,819,896	683	18.7%	89,069,544	130,409	390,359,041	9,473,538	2.4%	80.3%	549,472	19,015	530,457	776.66	5.60%
15,001 - 17,000	3,228	340	164,893	225	92,526	170,278,682	296,653	2,060,540	4,124,632	574	17.8%	58,747,497	102,348	109,467,093	9,174,430	8.4%	64.3%	532,109	14,222	517,887	902.24	5.64%
17,001 - 20,000	4,871	535	267,272	428	193,460	274,314,135	281,637	4,094,344	7,502,690	974	20.0%	22,426,759	23,025	248,479,030	18,032,817	7.3%	90.6%	1,045,903	33,291	1,012,612	1,039.64	5.62%
20,001 - 21,250	1,951	251	122,891	204	109,109	247,109,448	529,142	1,275,364	2,435,142	467	23.9%	56,884,885	121,809	189,064,785	9,627,761	5.1%	76.5%	558,415	17,426	540,989	1,158.43	5.62%
21,251 - 25,000	6,012	831	389,946	603	368,182	247,801,795	170,077	79,765,774	70,932,753	1,457	24.2%	49,987,665	34,309	206,647,151	33,763,372	16.3%	83.4%	1,958,275	59,166	1,899,109	1,303.44	5.62%
25,001 - 30,000	7,491	1,153	580,487	886	396,979	483,004,535	234,354	1,883,421	8,168,798	2,061	27.5%	42,508,370	20,625	434,210,788	56,718,114	13.1%	89.9%	3,289,647	99,492	3,190,155	1,547.87	5.62%
30,001 - 40,000	11,828	2,441	1,261,875	1,767	690,898	304,821,505	71,622	1,039,594	10,417,134	4,256	36.0%	38,234,389	8,984	257,209,576	148,954,664	57.9%	84.4%	8,639,367	224,661	8,414,706	1,977.14	5.65%
40,001 - 50,000	7,982	2,118	1,214,098	1,488	899,236	591,603,707	162,395	12,883,135	14,285,567	3,643	45.6%	44,441,185	12,199	545,760,090	163,009,134	29.9%	92.3%	9,454,522	202,187	9,252,335	2,539.76	5.68%
50,001 - 60,000	4,646	1,418	966,352	1,108	494,030	235,720,445	92,439	370,447	6,021,329	2,550	54.9%	23,273,302	9,127	206,796,261	139,543,283	67.5%	87.7%	8,093,513	149,302	7,944,211	3,115.38	5.69%
60,001 - 75,000	3,946	1,306	1,035,829	1,086	672,293	380,624,375	157,413	36,773,199	38,633,956	2,418	61.3%	33,479,769	13,846	345,283,849	161,630,853	46.8%	90.7%	9,374,563	238,622	9,135,941	3,778.30	5.65%
75,001 - 80,000	867	310	285,532	272	208,902	76,287,028	129,961	542,615	1,276,840	587	67.7%	6,208,339	10,576	69,344,464	45,451,259	65.5%	90.9%	2,636,171	74,530	2,561,641	4,363.95	5.64%
80,001 - 100,000	2,226	797	896,830	731	548,228	874,995,396	564,878	10,594,108	6,214,795	1,549	69.6%	310,137,495	200,218	569,237,214	137,619,894	24.2%	65.1%	7,981,966	258,151	7,723,815	4,986.32	5.61%
100,001 - 120,000	1,111	422	614,387	407	394,428	165,513,227	198,457	2,490,641	3,399,173	834	75.1%	15,652,152	18,768	148,952,543	90,871,484	61.0%	90.0%	5,270,550	141,097	5,129,453	6,150.42	5.64%
120,001 - 160,000	1,034	419	864,246	366	660,604	435,703,463	544,629	6,875,956	6,678,384	800	77.4%	38,941,800	48,677	396,959,235	110,104,689	27.7%	91.1%	6,386,067	240,376	6,145,691	7,682.11	5.58%
160,001 - 200,000	466	195	711,803	172	534,589	804,857,873	2,181,187	2,436,420	7,864,616	369	79.2%	18,118,524	49,102	781,311,153	65,340,710	8.4%	97.1%	3,789,750	146,322	3,643,428	9,873.79	5.58%
200,001 or more TOTAL	1,061 105,182	420 15,874	5,116,027 15,215,890	515 20,308	10,483,911 19,754,767	3,990,256,117 12,771,031,516	4,187,047 316,962	81,550,627 347,231,256	123,269,392 476,926,883	953 40,292	89.8% 38.3%	261,402,917 1,448,875,169	274,295 35,959	3,687,134,435 11,192,460,720	771,510,394 1,883,225,308	20.9% 16.8%	92.4% 87.6%	44,747,603 115,758,985	4,803,788	39,943,815 108,983,970	41,913.76 2,704.85	5.18% 5.46%
FAGI Level	105,162	15,674	15,215,890	20,308	19,/54,/0/	12,771,031,510	310,902	347,231,230	, ,	,		ADJUSTED G			1,885,225,508	10.070	87.070	115,/56,965	6,775,015	108,983,970	2,704.05	5.4076
	II 5 1 4 4 I	272	55 420	2.070	1 107 001	(500.042.554)	(125.250)	50 000 115						-	(00 (02 200)	20.70/	05.20/ [00.777	-	00.575	25 10	-0.02%
Non-Positive AGI \$ 1 - 3,999	5,144 7,610	272	55,430	2,870 4,160	1,105,081 80,140	(500,843,776) 2,280,308	(127,279) 445	50,898,117 246,466	22,002,908 471,704	3,935 5,123	76.5% 67.3%	5,157,586 1,783,090	1,311 348	(477,106,153) 271,980	(98,603,298) (427,868)	20.7% -157.3%	95.3% 11.9%	98,767 52,675	1,326	98,767 51,349	25.10 10.02	2.25%
4,000 - 9,999	7,010	446	99.891	4,160	107,336	9,239,926	6,901	562,970	2,348,127	1,339	18.6%	3,406,548	2,544	4,048,221	1,943,142	48.0%	43.8%	194,512	8,527	185,985	138.90	2.25%
10,000 - 14,999	6,534	487	153,708	286	134,675	12,041,197	12,491	104,183	1,985,135	964	14.8%	4,110,610	4,264	6,049,635	4,658,096	77.0%	50.2%	318,635	15,914	302,721	314.03	2.51%
15,000 - 19,999	7,357	553	218,319	337	107,800	18,016,914	17,543	113,703	2,253,053	1,027	14.0%	5,560,832	5,415	10,316,732	9,016,517	87.4%	57.3%	557,922	23,716	534,206	520.16	2.97%
20,000 - 24,999	8,233	741	310,617	437	223,329	29,200,368	22,549	504,011	3,359,759	1,295	15.7%	7,223,523	5,578	19,121,097	16,878,772	88.3%	65.5%	1,003,695	37,774	965,921	745.88	3.31%
25,000 - 29,999	8,340	915	421,916	567	237,656	43,923,931	27,677	1,285,698	4,593,232	1,587	19.0%	9,970,226	6,282	30,646,171	27,832,473	90.8%	69.8%	1,640,179	59,240	1,580,939	996.18	3.60%
30,000 - 39,999	15,560	2,208	973,737	1,522	533,354	139,371,422	35,195	424,983	14,710,083	3,960	25.4%	28,069,306	7,088	97,017,016	91,722,989	94.5%	69.6%	5,414,474	171,109	5,243,365	1,324.08	3.76%
40,000 - 49,999	12,265	2,456	1,202,171	1,865	675,067	203,162,137	44,888	646,676	19,098,183	4,526	36.9%	35,257,594	7,790	149,453,036	141,973,123	95.0%	73.6%	8,333,248	235,383	8,097,865	1,789.19	3.99%
50,000 - 59,999	7,911	1,939	1,090,920	1,575	727,526	200,386,258	54,735	1,011,606	17,484,260	3,661	46.3%	31,838,788	8,697	152,074,816	143,190,497	94.2%	75.9%	8,376,244	130,575	8,245,669	2,252.30	4.11%
60,000 - 69,999	4,950	1,403	893,955	1,230	564,459	178,542,107	64,760	1,086,834	15,694,926	2,757	55.7%	26,378,487	9,568	137,555,528	128,314,798	93.3%	77.0%	7,501,770	161,358	7,340,412	2,662.46	4.11%
70,000 - 79,999	3,264	937	713,303	917	522,645	144,715,088	74,672	575,297	11,391,433	1,938	59.4%	19,853,303	10,244	114,045,649	104,841,862	91.9%	78.8%	6,125,437	161,438	5,963,999	3,077.40	4.12%
80,000 - 89,999	2,199	704	605,137	709	410,089	124,460,539	84,782	1,099,979	8,707,777	1,468	66.8%	16,135,977	10,992	100,716,764	91,071,628	90.4%	80.9%	5,296,241	116,387	5,179,854	3,528.51	4.16%
90,000 - 99,999	1,629	523	471,862	516	350,473	104,396,709	94,734	1,226,285	9,958,026	1,102	67.6%	12,719,803	11,542	82,945,165	75,436,303	90.9%	79.5%	4,394,451	147,460	4,246,991	3,853.89	4.07%
100,000 - 149,999	3,496	1,201	1,627,636	1,283	1,071,443	310,672,337	119,169	5,708,126	18,760,721	2,607	74.6%	32,530,229	12,478	265,089,513	224,289,573	84.6%	85.3%	13,025,653	383,875	12,641,778	4,849.17	4.07%
150,000 - 199,999	1,103	385	924,041	419	651,893	147,666,041	170,910	2,514,085	6,818,656	864	78.3%	12,292,342	14,227	131,069,128	103,305,440	78.8%	88.8%	5,993,432	246,595	5,746,837	6,651.43	3.89%
200,000 - 499,999	1,282	468	1,863,308	527	1,571,674	331,497,481	298,378	6,399,152	9,324,372	1,111	86.7%	22,547,496	20,295	306,024,765	202,579,452	66.2%	92.3%	11,749,959	621,618	11,128,341	10,016.51	3.36%
500,000 - 999,999	378	114	1,175,685	188	1,345,208	237,961,860	704,029	11,802,485	7,399,830	338	89.4%	11,625,670	34,395	230,738,845	117,114,223	50.8%	97.0%	6,792,619	606,750	6,185,869	18,301.39	2.60%
1,000,000 or more TOTAL	709 105,182	122 15,874	2,414,254 15,215,890	469 20,308	9,334,920 19,754,767	11,034,340,669 12,771,031,516	15,991,798 316,962	261,020,600 347,231,256	300,564,698 476,926,883	690 40,292	97.3%	1,162,413,759 1,448,875,169	1,684,658 35,959	9,832,382,812 11,192,460,720	498,087,586 1,883,225,308	5.1% 16.8%	89.1% 87.6%	28,889,072 115,758,985	3,645,970 6,775,015	25,243,102 108,983,970	36,584.21 2,704.85	0.23%
Source: 2014		income to			, ,	re compiled fro	,								1,005,225,500 FC forms proce			R dynamic inte		100,703,970	4,704.00	0.03 /0

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

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 taxpayers; 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 HoH=\$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.