## HEAD OF HOUSEHOLD

				Modific	cations	Deductions Claimed Pursuant to				Personal Exemption		Computed NC Taxable Income					Aver-	
		Federal		to	to		[§105-134.6.(a2)] by Type+:			Allowance++:		[includes returns with deficit]				Net	age	
		AGI	Aver-	Federal		Standard Deduction		Itemized Deductions								Tax	Net Tax	
	Number	[includes	age	AG	I:					Number				Computed		Liability	Per	Effec-
	of	returns	Federal			Number	Deduction	Number		of		[before	[after	Gross	Total	[after	Return	tive
	Returns	with	AGI			of	Amount	of	Deduction	Exemp-	Allowance	residency	residency	Tax	Credits	application	[All HoH	Tax
	Filed	deficit]	Value	Additions	Deductions	Returns	[\$4,400]	Returns	Amount	tions	Amount	proration]	proration]	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	[HoH]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level								SIZE OF I	NC TAXABLE	INCOME								
No Taxable Income	162,596	2,858,345,239	17,579	198,289,667	1,014,294,323	139,221	598,582,635	23,375	378,747,666	444,700	1,076,135,591	(11,125,309)	(1,329,531,838)	-	-	-	-	-
\$ 1 - 2,000	47,237	820,935,720	17,379	17,645,271	34,243,253	42,184	186,414,532	5,053	72,974,823	126,110	314,863,061	230,085,322	46,511,869	2,792,611	2,540,919	251,692	5.33	0.54%
2,001 - 4,000	44,883	783,676,717	17,460	6,933,989	26,742,192	39,745	175,578,154	5,138	53,400,759	122,841	307,022,720	227,866,881	134,556,882	8,086,734	7,115,723	971,011	21.63	0.72%
4,001 - 6,000	44,509	949,017,200	21,322	3,187,843	23,835,688	39,266	173,418,066	5,243	54,607,962	122,675	306,532,346	393,810,981	222,305,268	13,362,200	10,399,120	2,963,080	66.57	1.33%
6,001 - 10,000	84,130	1,905,644,725	22,651	11,176,558	44,409,652	73,576	324,817,198	10,554	129,214,960	232,167	580,086,744	838,292,729	670,846,558	40,296,311	23,378,763	16,917,548	201.09	2.52%
10,001 - 10,625	12,294	287,906,441	23,418	718,457	6,476,559	10,633	46,924,500	1,661	16,107,014	33,928	84,746,800	134,370,025	126,804,068	7,615,347	3,498,730	4,116,617	334.85	3.25%
10,626 - 12,750	39,656	999,558,675	25,206	2,031,971	21,625,452	33,812	149,183,766	5,844	60,174,485	109,510	273,688,892	496,918,051	463,011,741	27,801,733	11,172,150	16,629,583	419.35	3.59%
12,751 - 15,000	38,679	1,081,285,956	27,955	2,272,997	23,362,627	32,380	142,865,839	6,299	63,152,486	105,355	263,312,878	590,865,123	536,183,302	32,191,689	10,527,277	21,664,412	560.11	4.04%
15,001 - 17,000	32,239	964,751,843	29,925	2,237,796	19,399,796	26,381	116,406,318	5,858	58,741,355	86,494	216,163,300	556,278,870	515,433,947	30,943,459	8,367,008	22,576,451	700.28	4.38%
17,001 - 20,000	42,350	1,354,395,900	31,981	4,347,479	29,058,680	34,280	151,190,492	8,070	82,865,107	111,720	279,230,100	816,399,000	781,919,425	47,536,672	10,416,237	37,120,435	876.52	4.75%
20,001 - 21,250	15,333	532,283,719	34,715	673,030	10,774,957	12,020	53,019,395	3,313	35,313,291	40,022	99,985,156	333,863,950	316,052,545	19,517,960	3,551,089	15,966,871	1,041.34	5.05%
21,251 - 25,000	38,335	1,411,297,438	36,815	1,669,573	31,235,078	29,350	129,447,620	8,985	94,383,529	98,436	245,711,040	912,189,744	883,148,065	55,305,032	8,129,947	47,175,085	1,230.60	5.34%
25,001 - 30,000	35,613	1,539,651,742	43,233	2,191,454	37,326,591	25,162	111,001,790	10,451	114,512,460	89,344	222,837,291	1,056,165,064	973,362,190	62,082,876	6,549,667	55,533,209	1,559.35	5.71%
30,001 - 40,000	42,744	2,182,626,273	51,063	4,402,334	56,856,239	26,245	115,863,436	16,499	181,610,012	103,398	257,435,558	1,575,263,362	1,471,892,556	95,767,804	7,365,848	88,401,956	2,068.17	6.01%
40,001 - 50,000	23,316	1,432,103,969	61,422	4,358,714	37,821,036	11,731	51,797,647	11,585	128,063,525	54,947	136,197,009	1,082,583,466	1,037,863,578	68,687,779	4,075,942	64,611,837	2,771.14	6.23%
50,001 - 60,000	13,082	963,817,358	73,675	3,190,316	26,727,605	5,246	23,197,465	7,836	90,782,533	30,412	74,089,152	752,210,919	713,688,762	47,734,793	2,290,829	45,443,964	3,473.78	6.37%
60,001 - 75,000	10,163	893,017,070	87,869	3,187,654	27,628,963	3,113	13,758,730	7,050	86,730,412	23,507	51,421,200	716,665,419	676,014,383	45,593,475	1,529,160	44,064,315	4,335.76	6.52%
75,001 - 80,000	2,175	211,418,464	97,204	837,026	6,778,937	558	2,484,462	1,617	21,181,377	5,119	10,221,900	171,588,814	168,439,634	11,421,048	267,735	11,153,313	5,127.96	6.62%
80,001 - 100,000	5,157	599,752,302	116,299	3,268,625	21,034,588	1,102	4,886,281	4,055	57,246,544	11,924	23,854,500	495,999,014	457,799,257	31,508,555	840,534	30,668,021	5,946.87	6.70%
100,001 - 120,000	2,614	399,917,608	152,991	3,124,603	13,142,754	431	1,913,524	2,183	41,636,604	6,020	12,048,000	334,301,329	285,402,008	20,105,882	579,435	19,526,447	7,469.95	6.84%
120,001 - 160,000	2,370	496,148,922	209,346	5,795,806	16,409,103	289	1,284,738	2,081	35,553,133	5,490	11,005,000	437,692,754	323,516,387	23,236,816	556,330	22,680,486	9,569.83	7.01%
160,001 - 200,000	1,028 1,710	241,564,469	234,985 624,526	6,497,198 83,849,105	10,648,623 81,383,903	108 140	474,050 619,750	920 1,570	19,349,182 57,514,496	2,389 4,083	4,790,500	212,799,312	182,493,305	13,351,658	334,000	13,017,658 57,442,380	12,663.09 33,592.04	7.13%
200,001 or more TOTAL	742,213	1,067,938,988 23,977,056,737	32,305	371,887,466	. , ,		2,575,130,388	,	. ,. ,	,	8,176,900 4,859,555,638	1,004,093,044 13,359,177,862	819,699,473 10,477,413,365	62,210,021 767,150,455	4,767,641	638,896,371	860.80	7.01% 5.41%
FAGI Level	742,213	23,977,030,737	32,303	371,667,400	1,021,210,000	300,973	B. BY SIZE O					13,339,177,002	10,477,413,303	707,130,433	120,234,004	030,090,371	000.00	3.41 /0
Non-Positive AGI	7.247	(200 540 450)	(20.001)	207 220 020	22 040 440	5 264						(144.0(0.240)	(75.540.240)	102 201	2.116	00.175	12.60	-0.03%
\$ 1 - 3,999	7,247 13,027	(289,740,470) 32,139,041	(39,981) 2,467	207,228,839 1,415,736	22,949,440 5,516,383	5,364 11,533	5,966,764 50,949,029	1,883 1,494	20,365,905 11,070,484	18,931 31,499	13,166,600 78,524,505	(144,960,340) (112,505,624)	(75,540,249) (111,255,870)	102,291 10,394	3,116 731	99,175 9,663	13.68 0.74	0.03%
4,000 - 9,999	74,055	576,505,669	7,785	3,506,927	136,754,217	68,587	302,992,856	5,468	36,712,901	179,150	447,781,221	(344,228,599)	(340,693,481)	210,606	157,706	52,900	0.74	0.05%
10.000 - 14.999	114,592	1,451,017,482	12,662	5,078,458	301,124,217	106,227	469,290,401	8,365	58,124,034	306,161	765,499,473	(137,942,185)	(141,534,384)	10,231,845	8,431,104	1,800,741	15.71	0.01%
15,000 - 19,999	112,847	1,964,310,990	17,407	3,834,312	181,192,486	103,217	455,722,627	9,630	70,883,986	310,659	776,616,772	483,729,431	260,168,986	35,911,921	22,810,497	13,101,424	116.10	0.12%
20,000 - 24,999	94,985	2,131,465,667	22,440	3,687,540	91,218,899	84.156	371,309,992	10,829	87,568,145	264,026	660,283,159	924,773,012	908,523,213	57,214,891	24,943,136	32,271,755	339.76	1.51%
25,000 - 29,999	81,119	2,131,403,007	27,423	3,322,135	76,223,473	68,540	302,425,729	12,579	111,567,132	225,579	563,935,628	1,173,700,097	1,153,785,954	71,433,112	20,997,549	50,435,563	621.75	2.27%
30,000 - 39,999	104,493	3,593,245,101	34,387	4,380,782	126,961,560	79,201	349,656,764	25,292	261,931,895	286,527	716,158,854	2,142,916,810	2,101,982,629	133,173,150	23,106,598	110,066,552	1.053.34	3.06%
40,000 - 49,999	52,683	2,343,567,142	44,484	3,330,193	108,317,488	31,526	139,479,441	21,157	243,736,969	136,565	341,337,659	1,514,025,778	1,472,868,410	95,992,080	9,132,139	86,859,941	1,648.73	3.71%
50,000 - 59,999	30,644	1,672,623,522	54,582	5,419,643	97,388,554	14,336	63,640,387	16,308	196,559,865	75,861	189,613,009	1,130,841,350	1,092,601,671	72,362,502	5,101,739	67,260,763	2,194.91	4.02%
60,000 - 69,999	17,981	1,161,893,629	64,618	4,008,638	77,923,827	6,533	29,073,698	11,448	145,341,442	43,825	109,421,452	804,141,848	772,139,700	51,552,976	3,014,717	48,538,259	2,699.42	4.02%
70,000 - 79,999	11,360	847,721,117	74,623	4,113,313	56,683,661	3,267	14,542,022	8,093	105,745,056	27,407	68,419,700	606,443,991	579,399,274	38,869,251	1,983,846	36,885,405	3,246.95	4.15%
80,000 - 79,999	7,135	603,943,254	74,623 84,645	1,559,692	39,476,815	1,658	7,391,011	5,477	77,086,085	17,035	34,070,300	447,478,735	421,650,929	28,446,523	799,925	27,646,598	3,874.79	4.58%
90,000 - 89,999	4,543	429,986,735	94,648	1,209,165	28,155,511	931	4,211,282	3,612	53,416,839	10,805	21,611,000	323,801,268	303,721,093	20,622,837	564,093	20,058,744	4,415.31	4.58%
100,000 - 149,999	9,206	1,098,434,016	119,317	5,775,179	76,004,108	1,353	6,063,047	7,853	129,792,363	21,609	43,185,906	849,163,771	787,798,359	54,779,331	1,516,087	53,263,244	5,785.71	4.85%
150,000 - 149,999	2,645	451,516,073	170,706	4,319,977	31,224,280	268	1,194,188	2,377	47,074,357	6,185	12,396,000	363,947,225	320,548,289	23,018,984	544,977	22,474,007	8,496.79	4.85%
200,000 - 499,999	2,645	769,699,455	289,252	15,736,464	52,867,699	208	903,600	2,377	74,901,310	6,384	12,772,400	643,990,910	495,783,826	36,783,390	1,482,771	35,300,619	13,265.92	4.59%
500,000 - 999,999	2,001 551	374,024,825	678,811	11,805,494	22,073,950	31	137,150	520	27,801,853	1,296	2,592,000	333,225,366	187,787,153	14,310,339	797,173	13,513,166	24,524.80	3.61%
1,000,000 - 999,999	439	2,540,173,566		82,154,979	89,160,031	41	180,400	398	174,183,094	1,290	2,392,000	2,356,635,020	287,677,863	22,124,032	2.866.180	19,257,852	43.867.54	0.76%
TOTAL	742,213		32,305		1,621,216,600							13,359,177,862		767,150,455		638,896,371		2.66%
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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. \*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

Amounts shown include a total value of \$31,631,139 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.

<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.

<sup>[</sup>Additional standard deduction allowance of \$750 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: HoH filing status with FAGI<=\$80,000: \$2,500: HoH filing status with FAGI>\$80,000: \$2,000.