										HEAD OF HOUSEHOLD										
-		D-	400 Filing Fin	ancial Stat	istics:		Modifications]	Deductions Claimed Pursuant to			Computed NC T	axable Income				Aver-	
		Balance Tax Due/Overpayment			Federal		to			[§105-134.6.(a2)] by Type††:			[includes returns with deficit]				Net	age		
		Balance Tax Due Overpayment			AGI	Aver-	Federal		Standar	tandard Deduction Itemized Deductions		Deductions					Tax	Net Tax		
	Number		[Net Tax†		[Net Tax†	[includes	age	AC	H:							Computed		Liability	Per	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	Deduction	Number		[before	[after	Gross	Total	[after	Return	tive
	Returns	of	payments]	of	payments]	with	AGI			of	Amount	of	Deduction	residency	residency	Tax	Credits	application	[All HH	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	[\$12,000]	Returns	Amount	proration]	proration]	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	[HoH]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level											F NC TAXABI									
No Taxable Income	128,812	81	13,352	86,851	15,696,931	1,635,094,866	12,694	50,877,691	243,235,592	123,035	1,476,420,000	5,777	115,581,999	(149,265,034)	(637,455,908)	-	-	-	-	-
\$ 1 - 2,000	48,756		162,749	35,322	8,125,792	926,525,190	19,003	9,558,904	14,841,509	47,995	575,940,000	761	21,665,977	323,636,608	51,528,628	2,963,006	2,355,466	607,540	12.46	1.18%
2,001 - 4,000	49,869	6,071	488,134	36,792	9,911,723	901,313,759	18,074	15,490,871	10,093,757	49,250	591,000,000	619	14,962,018	300,748,855	147,856,642	8,501,737	6,030,294	2,471,443	49.56	1.67%
4,001 - 6,000	44,496	8,388	983,965	33,800	10,158,766	884,891,142	19,887	1,843,283	8,459,955	43,902	526,824,000	594	16,715,004	334,735,466	221,153,818	12,716,338	6,864,166	5,852,172	131.52	2.65%
6,001 - 10,000	78,347	18,678	3,249,686	58,877	18,286,221	1,797,101,381	22,938	4,943,581	16,978,344	77,119	925,428,000	1,228	25,056,601	834,582,017	623,352,841	35,842,944	12,389,313	23,453,631	299.36	3.76%
10,001 - 10,625	11,453	2,881	620,982	8,515	2,659,667	280,477,596	24,489	964,805	3,126,042	11,257	135,084,000	196	7,598,019	135,634,340	118,087,052	6,790,047	1,792,706	4,997,341	436.33	4.23%
10,626 - 12,750	37,589		2,322,395	27,456	8,529,225	1,035,942,909	27,560	2,733,249	8,889,552	36,919	443,028,000	670	14,551,433	572,207,173	439,056,951	25,245,874	5,899,346	19,346,528	514.69	4.41%
12,751 - 15,000	37,778	10,429	2,660,838	27,141	8,475,929	1,058,682,939	28,024	2,907,102	10,065,012	36,981	443,772,000	797	23,718,240	584,034,789	523,565,608	30,105,059	5,976,455	24,128,604	638.69	4.61%
15,001 - 17,000	31,186	8,913	2,473,483	22,101	6,897,480	934,943,853	29,980	1,351,072	9,550,315	30,418	365,016,000	768	16,029,546	545,699,064	498,499,549	28,663,669	4,874,551	23,789,118	762.81	4.77%
17,001 - 20,000	41,981	12,257	3,579,621	29,482	9,280,327	1,353,057,800	32,230	2,255,058	13,087,195	40,803	489,636,000	1,178	20,770,235	831,819,428	775,488,873	44,590,651	6,546,308	38,044,343	906.23	4.91%
20,001 - 21,250	15,587	4,994	1,565,812	10,486	3,083,040	528,534,575	33,909	662,098	4,721,884	15,133	181,596,000	454	7,838,561	335,040,228	321,401,219	18,480,549	1,997,036	16,483,513	1,057.52	5.13%
21,251 - 25,000	41,053		4,434,557	27,418	8,134,097	1,516,547,189	36,941	2,783,948	16,225,342	39,480	473,760,000	1,573	26,712,556	1,002,633,239	945,932,826	54,391,209	5,282,901	49,108,308	1,196.22	5.19%
25,001 - 30,000	40,677	13,744	5,004,358	26,664	8,038,424	1,681,348,323	41,334	2,939,855	18,349,054	38,611	463,332,000	2,066	42,683,483	1,159,923,641	1,112,567,558	63,972,644	5,241,091	58,731,553	1,443.85	5.28%
30,001 - 40,000	50,194		7,202,978	32,521	10,276,806	2,474,545,816	49,300	5,045,470	29,377,151	46,328	555,936,000	3,866	70,204,714	1,824,073,421	1,731,524,946	99,562,805	6,363,948	93,198,857	1,856.77	5.38%
40,001 - 50,000	28,840	10,524	5,260,079	18,128	6,178,561	1,725,250,272	59,821	4,834,915	20,203,267	25,655	307,860,000	3,185	52,482,067	1,349,539,853	1,284,627,835	73,866,104	3,900,556	69,965,548	2,425.99	5.45%
50,001 - 60,000	17,187	6,544	4,095,228	10,511	3,787,863	1,289,806,850	75,045	5,506,495	12,593,742	14,501	174,012,000	2,686	47,088,744	1,061,618,859	938,055,439	53,938,226	2,468,494	51,469,732	· · · ·	5.49%
60,001 - 75,000	14,417	6,309	4,319,559	8,004	3,144,181	1,267,830,643	87,940	5,555,802	14,997,453	11,371	136,452,000	3,046	53,567,769	1,068,369,223	960,756,384	55,243,481	1,945,645	53,297,836	3,696.87	5.55%
75,001 - 80,000	2,974		1,159,415	1,468	617,979	282,117,004	94,861	1,615,499	2,782,238	2,195	26,340,000	779	13,508,325	241,101,940	230,239,407	13,238,755	353,669	12,885,086	4,332.58	5.60%
80,001 - 100,000	7,462		3,448,315	3,790	2,022,829	811,706,528	108,779	5,508,945	8,322,911	5,137	61,644,000	2,325	41,872,094	705,376,468	663,293,670	38,139,407	817,517	37,321,890	· · · ·	5.63%
100,001 - 120,000	3,761	1,824	2,158,538	1,910	1,083,012	501,999,935	133,475	2,860,281	5,319,078	2,233	26,796,000	1,528	28,414,126	444,331,012	410,017,092	23,576,003	583,284	22,992,719	6,113.46	5.61%
120,001 - 160,000	3,566	,	3,121,298	1,663	1,393,196	664,342,292	186,299	6,201,909	8,295,796	1,888	22,656,000	1,678	33,819,819	605,772,586	487,402,696	28,025,630	688,721	27,336,909	,	5.61%
160,001 - 200,000	1,527	766	1,908,281	754	933,718	424,868,908	278,238	5,635,911	6,253,158	673	8,076,000	854	19,573,809	396,601,852	271,423,197	15,606,831	334,062	15,272,769		5.63%
200,001 or more TOTAL	2,633 740,145	1,235 165,175	8,308,485 68,542,107	1,387 511,041	7,083,852	1,985,000,910 25,961,930,680	753,893	81,374,150 223,450,894	40,038,536	830 701,714	9,960,000 8,420,568,000	1,803 38,431	65,884,664 780,299,803	1,950,491,860 16,458,706,888	1,438,031,449 13,556,407,772	82,686,800 816,147,769	7,866,240 90,571,769	74,820,560	28,416.47 980.32	5.20% 5.11%
FAGI Level	/40,145	105,175	08,542,107	511,041	155,799,020	25,901,950,080	35,077	223,450,894))	- ,	0,420,508,000 DERAL ADJUS	,	,,	10,438,700,888	13,330,407,772	810,147,709	90,571,709	725,576,000	980.32	5.1170
Non-Positive AGI	4 904	14	70 222	728	950 400	(378,482,494)	(77.226)	59,849,955	19,454,045	2,136	25,632,000	2,758	9,584,698	(373,303,282)	(138,837,695)	140.670	1,555	120 124	28.43	-0.04%
\$ 1 - 3,999	4,894 12,551	14 22	70,322 3,990	7,843	850,400 593,265	30,533,943	(77,336) 2,433	59,849,955 996,256	346,468	12,393	148,716,000	2,758	2,822,987	(120,355,256)	(117,733,497)	140,679 5,548	1,555	139,124 4,477	28.45	-0.04 %
4,000 - 9,999	65,245		35,875	47,527	6,216,800	505,502,969	2,433 7,748	3,374,834	1,827,371	64,815	777,780,000	430	7,456,585	(278,186,153)	(271,537,091)	54,284	14,127	40,157		0.01%
4,000 - 9,999	106,600		334,790	78,484	17,920,265	1,350,652,160	12.670	3,374,834 4,366,702	7,052,405	106,011	1,272,132,000	430 589	10,914,265	64.920.192	63,623,827	54,284 6,344,768	5.099.434	1.245.334	0.62 11.68	0.01%
15,000 - 19,999	106,000	19,256	2,464,922	80,700	24,074,197	1,852,045,872	17,406	3,851,756	13,815,772	105,600	1,267,200,000	801	13,665,388	561,216,468	549,784,237	32,144,284	16,226,345	15,917,939	149.60	0.86%
20,000 - 24,999	90,754		4,824,409	66,659	24,074,197	2,037,625,014	22,452	3,930,945	18,937,233	89,749	1,076,988,000	1,005	17,131,594	928,499,132	911,122,531	52,852,042	14,243,579	38,608,463	425.42	1.89%
25,000 - 29,999	79,402		5,845,031	56,148	17,353,633	2,037,023,014	27,432	3,282,516	23,505,048	77,983	935,796,000	1,003	24,340,948	1,196,751,200	1,174,756,217	67,968,494	12,365,852	55,602,642	700.27	2.55%
30.000 - 39.999	112,583		11,274,020	75,272	22,552,449	3.884.093.335	34,500	5,452,957	54,162,970	108,808	1,305,696,000	3,775	64,071,664	2,465,615,658	2,413,978,145	139,474,111	14,939,965	124,534,146	1,106.15	3.21%
40,000 - 49,999	59,475		7,608,186	38,360	11,814,798	2,645,807,847	44,486	4,579,528	56,784,331	55,313	663,756,000	4,162	70,277,666	1,859,569,378	1,809,859,759	104,532,398	7,286,166	97,246,232	1,635.08	3.68%
50,000 - 59,999	33,473		5,581,284	21,785	7,281,603	1,897,718,491	54,598	4,008,031	54,737,422	30,842	370,104,000	3,916	66,826,602	1,410,058,498	1,360,047,787	78,505,720	4,333,985	74,171,735		3.91%
60,000 - 69,999	21,034	7,689	4,393,022	12,899	4,568,826	1,358,769,421	64,599	3,579,479	47,080,104	17,789	213,468,000	3,245	55,585,297	1,046,215,499	1,005,694,238	58,018,902	2,750,105	55,268,797	2,627.59	4.07%
70,000 - 79,999	13,161	5,232	3,373,324	7,655	3,076,940	982,151,960	74.626	3,084,477	33,350,258	10,535	126,420,000	2,626	45,732,996	779,733,183	741,732,653	42,742,656	1,930,693	40,811,963	· · · ·	4.16%
80.000 - 89.999	8,489		2,654,243	4,331	1,794,754	718,992,054	84,697	1,681,319	22.829.745	6.261	75,132,000	2,020	39,941,774	582,769,854	549,708,924	31,681,233	766,560	30,914,673	· · ·	4.30%
90,000 - 99,999	5,483	2,533	2,105,600	2,821	1,353,111	518,999,513	94,656	2,080,252	15,768,604	3,800	45,600,000	1,683	30,746,864	428,964,297	402,164,769	23,167,044	521,845	22,645,199		4.36%
100,000 - 149,999	11,469	-	5,876,223	5,764	3,464,104	1,365,764,553	119.083	5,713,717	34,739,877	6,827	81,924,000	4,642	86,834,054	1,167,980,339	1,081,650,896	62,236,517	1,483,086	60,753,431		4.45%
150,000 - 199,999	3,317	1,576	3,132,392	1,618	1,470,059	567,139,163	170,980	4,732,544	11,091,209	1,544	18,528,000	1,773	36,399,448	505,853,050	450,261,897	25,908,735	632,674	25,276,061		4.45%
200.000 - 499.999	3,291	1,376	4,736,249	1,010	3,130,116	941.132.831	285,972	18,013,056	12,835,588	1,044	12,768,000	2,227	54.336.391	879.205.908	696.039.084	40.024.590	1.417.841	38,606,749	· ·	4.10%
500,000 - 999,999	692	,	1,963,289	380	1,164,458	470,831,710	680.393	9,912,440	8,216,182	1,004	1,944,000	530	19,440,845	451,143,123	270,252,927	15,539,535	1,039,662	14,499,873	· · ·	3.08%
1,000,000 or more	546	136	2,264,937	367	4,710,142	3.035.541.658	5,559,600	80,960,130	89,272,251	82	984,000	464	124.189.737	2,902,055,800	603.838.164	34,806,229	5,517,224	29,289,005	· · ·	0.96%
TOTAL	740,145		68,542,107			25,961,930,680	35,000	223,450,894	525,806,883	01	8,420,568,000			16,458,706,888				725,576,000	980.32	
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Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated 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 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, charitable contributions 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.

++++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