	HEAD OF HOUSEHOLD: STANDARD DEDUCTION																					
	D-400 Filing Financial Statistics:							Modifications		Standard Deduction ††:			Computed NC Taxable Income			NCTI				Aver-		
	Aggre-		Balance Tax Due/Overpayment					to			as a		as a	[includes returns with deficit]			as			Net	age	1
	gate	Balance	e Tax Due	Over	payment	AGI	Aver-	Feder	al		% of		% of			Effec-	а			Tax	Net Tax	1
	Number		[Net Tax [†]		Net Tax [†]	[includes	age	AG	I:		All		All HH			tive	%	Computed		Liability	Per Re-	Effec-
	of	Number	> Pre-	Number	< Pre-	returns	Federal			Number	HH Re-	Deduction	SD/ID	[before	[after	Pro-	of	Gross	Total	after	turn [All	tive
	Returns	of	payments]	of	payments]	with	AGI			of	turns	Amount	Value	residency	residency	ration	Federal	Tax	Credits	application	HH-SD	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	[\$12,000]	Amoun	proration]	proration]	Factor	AGI	Liability	Taken	of credits]	Returns]	Rate ^{†††}
Income Level	[HoH]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[%]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	. ,								A. BY S	IZE OF N		BLE INCOME				. ,						
No Taxable Income	133,201	114	19,494	88,424	14,047,488	1,141,640,959	8,924	6,989,892	150,632,646	127,929	96.0%	1,535,148,000		(537,149,795)	(586,501,196)	109.2%	-47.1%					<u> </u>
\$ 1 - 2.000	50,767	3,723	159,131	36,443	8,268,000	746,001,208	14,859	877,414	7,973,238	50,205	98.9%	602,460,000		136,445,384	52,919,896	38.8%	18.3%	3,069,516	2,470,310	599.206	11.94	1.13%
2.001 - 4.000	49,250	5,740	471,921	36,760	10,013,261	787,580,124	16,126	843,508	7,073,011	48,840	99.2%	586,080,000		195,270,621	145,194,134	74.4%	24.8%	8,421,254	5,953,213	2,468,041	50.53	1.70%
4,001 - 6,000	44,954	8,413	949,698	34,057	10,226,475	820,711,613	18,400	462,257	7,340,725	44,605	99.2%	535,260,000		278,573,145	222,077,725	79.7%	33.9%	12,880,550	6,973,755	5,906,795	132.42	2.66%
6.001 - 10.000	78,276	18,595	3,204,358	58,239	17,881,119	1,612,495,573	20.803	1,099,769	14,541,549	77.514	99.0%	930,168,000		668,885,793	616,605,645	92.2%	41.5%	35,763,153	12,419,323	23,343,830	301.16	3.79%
10.001 - 10.625	11,352	2,946	608,539	8,212	2,485,777	258,001,773	22,989	136,301	2,212,190	11.223	98.9%	134,676,000		121,249,884	115,720,288	95.4%	47.0%	6,711,796	1,811,160	4,900,636	436.66	4.23%
10,626 - 12,750	37,450	9,914	2,237,459	26,910	8,346,614	900,826,878	24,323	611,308	7,896,853	37,036	98.9%	444,432,000		449,109,333	432,534,957	96.3%	49.9%	25,086,978	5,991,487	19,095,491	515.59	4.41%
12,751 - 15,000	37,732	10,344	2,237,439	26,616	8,269,605	988,637,002	24,525	387,028	8,646,912	37,030	98.7%	446,724,000		533,653,118	515,875,447	96.7%	54.0%	29,920,843	6,051,576	23,869,267	641.18	4.63%
12,751 - 15,000	30,903	8,615	2,375,481 2,294,548	20,010	6,686,435	875,349,627	28,735	515,263	7,825,188	30,463	98.1% 98.6%	365,556,000		502,483,702	487,053,366	96.7% 96.9%	54.0% 57.4%	29,920,845	4,950,134	23,298,992	764.83	4.03%
17.001 - 20.000	41,413	0,015 11,843	2,294,548	21,627	8,852,455	1,267,613,082	28,735	831,427	12,995,073	40,588	98.0%	487,056,000		768,393,436	749,267,208	90.9% 97.5%	57.4% 60.6%	43,457,553	4,950,134	25,298,992	908.62	4.78%
20,001 - 21,250	41,413	4,780	3,410,067	28,427	8,852,455 2,965,034	1,267,613,082 503,980,282	31,231	235,989	4,961,941	40,588	98.0% 97.7%	487,056,000		768,393,436 319,638,330	308,584,400	97.5% 96.5%	63.4%	43,457,555 17,897,886	0,578,075	36,878,878 15,928,919	908.62	4.92%
20,001 - 21,250 21,251 - 25,000	38,312	4,780	3,982,206	24,652	2,965,034 7,279,498	1,338,938,892	35,962	235,989 669,389	4,961,941	37.232	97.7% 97.2%	446,784,000		877,372,398	308,584,400 857,815,938	96.5% 97.8%	63.4% 65.5%	49,753,383	1,968,967	44,915,501	1,064.20	5.16%
, ,	38,312						35,962 40,177			37,232										44,915,501 52,204,073	1,206.37	5.24%
25,001 - 30,000		12,010	4,222,173	23,541	7,100,391	1,440,017,798		581,739	16,829,356		96.0%	430,104,000		993,666,181	979,938,064	98.6%	69.0%	56,836,486	4,632,413		· ·	
30,001 - 40,000	46,887	15,473	6,296,905	27,855	8,504,432	2,087,882,687	47,750	1,903,501	26,644,890	43,725	93.3%	524,700,000		1,538,441,298	1,506,207,570	97.9%	73.7%	87,359,945	5,558,728	81,801,217	1,870.81	5.43%
40,001 - 50,000	26,783	8,877	4,348,649	14,820	4,807,535	1,383,647,472	57,835	1,498,001	17,764,813	23,924	89.3%	287,088,000		1,080,292,660	1,065,163,342	98.6%	78.1%	61,779,458	3,263,436	58,516,022	2,445.91	5.49%
50,001 - 60,000	15,679	5,387	3,228,204	7,830	2,647,039	903,586,363	67,720	1,589,201	10,847,196	13,343	85.1%	160,116,000		734,212,368	727,828,216	99.1%	81.3%	42,214,081	1,988,190	40,225,891	3,014.76	5.53%
60,001 - 75,000	12,932	4,634	3,235,967	5,404	1,976,478	812,283,510	80,131	1,988,506	9,587,583	10,137	78.4%	121,644,000		683,040,433	674,320,731	98.7%	84.1%	39,110,631	1,334,287	37,776,344	3,726.58	5.60%
75,001 - 80,000	2,671	970	808,774	920	345,129	174,088,519	91,577	330,963	1,897,997	1,901	71.2%	22,812,000		149,709,485	147,170,102	98.3%	86.0%	8,535,858	196,997	8,338,861	4,386.57	5.67%
80,001 - 100,000	6,584	2,415	2,409,000	1,982	841,216	454,453,329	102,308	1,588,977	5,125,095	4,442	67.5%	53,304,000		397,613,211	393,272,219	98.9%	87.5%	22,809,812	500,430	22,309,382	5,022.37	5.67%
100,001 - 120,000	3,340	1,165	1,430,765	818	468,702	246,099,445	122,804	1,061,713	2,811,665	2,004	60.0%	24,048,000		220,301,493	218,624,814	99.2%	89.5%	12,680,233	362,339	12,317,894	6,146.65	5.63%
120,001 - 160,000	3,081	975	1,755,754	625	482,768	243,799,124	150,772	2,050,925	2,247,906	1,617	52.5%	19,404,000		224,198,143	219,762,549	98.0%	92.0%	12,746,238	457,115	12,289,123	7,599.95	5.59%
160,001 - 200,000	1,336	366	905,052	215	273,214	110,721,385	190,243	1,054,492	810,955	582	43.6%	6,984,000		103,980,922	103,095,682	99.1%	93.9%	5,979,553	101,190	5,878,363	10,100.28	5.70%
200,001 or more	2,403	391	2,682,902	316	1,117,251	293,524,681	410,524	8,348,700	2,693,316	715	29.8%	8,580,000		290,600,065	272,886,684	93.9%	99.0%	15,827,438	832,726	14,994,712	20,971.63	5.49%
TOTAL	727,943	149,959	52,729,253	484,758	133,885,916	19,391,881,326	27,859	35,656,263	344,811,981	,		8,352,744,000		10,729,981,608	10,225,417,781	95.3%	55.3%	627,091,771	79,234,333	547,857,438	787.08	5.07%
FAGI Level									B. BY SIZE OF	FEDERA				S								
Non-Positive AGI	5,518	33	34,335	689	597,720	(125,418,683)	(57,479)	5,967,303	2,357,932	2,182	39.5%	26,184,000		(147,993,312)	(98,026,157)	66.2%	118.0%	24,031	867	23,164	10.62	-0.02%
\$ 1 - 3,999	12,680	*	*	7,751	541,350	30,587,876	2,438	588,028	255,995	12,544	98.9%	150,528,000		(119,608,091)	(117,399,273)	98.2%	-391.0%	15,850	980	14,870	1.19	0.05%
4,000 - 9,999	68,557	86	21,657	49,044	6,291,682	529,314,651	7,751	1,088,144	1,968,170	68,288	99.6%	819,456,000		(291,021,375)	(284,716,520)	97.8%	-55.0%	29,370	5,188	24,182	0.35	0.00%
10,000 - 14,999	109,044	4,338	287,870	80,865	18,465,163	1,376,133,408	12,661	1,488,447	6,395,262	108,689	99.7%	1,304,268,000		66,958,593	65,703,786	98.1%	4.9%	6,297,583	5,115,745	1,181,838	10.87	0.09%
15,000 - 19,999	107,169	19,404	2,454,624	81,332	24,273,738	1,856,798,389	17,408	1,338,340	15,391,286	106,666	99.5%	1,279,992,000		562,753,443	552,507,447	98.2%	30.3%	32,530,351	16,387,696	16,142,655	151.34	0.87%
20,000 - 24,999	90,681	23,083	4,681,868	65,822	20,175,700	2,021,463,722	22,449	2,068,087	19,308,705	90,047	99.3%	1,080,564,000		923,659,104	907,326,223	98.2%	45.7%	53,012,633	14,456,963	38,555,670	428.17	1.91%
25,000 - 29,999	79,223	21,773	5,552,247	55,501	17,090,710	2,150,320,792	27,423	1,046,118	24,103,339	78,413	99.0%	940,956,000		1,186,307,571	1,164,930,568	98.2%	55.2%	67,911,792		55,310,035	705.37	2.57%
30,000 - 39,999	106,347	32,821	10,201,962	69,436	20,609,328	3,577,422,508	34,429	1,880,934	53,766,128	103,908	97.7%	1,246,896,000		2,278,641,314	2,233,114,273	98.0%	63.7%	130,042,993	14,109,375	115,933,618	1,115.73	3.24%
40,000 - 49,999	55,218	18,023	6,773,461	33,208	10,025,693	2,324,460,036	44,470	2,237,066	54,439,388	52,270	94.7%	627,240,000		1,645,017,714	1,598,553,439	97.2%	70.8%	93,043,779	6,386,638	86,657,141	1,657.88	3.73%
50,000 - 59,999	32,114	10,512	4,677,381	17,877	5,738,256	1,580,856,517	54,569	1,453,256	49,037,174	28,970	90.2%	347,640,000	87.8%	1,185,632,599	1,144,859,092	96.6%	75.0%	66,601,859	3,632,952	62,968,907	2,173.59	3.98%
60,000 - 69,999	19,349	6,534	3,620,720	9,792	3,266,742	1,075,401,067	64,554	2,129,834	38,302,917	16,659	86.1%	199,908,000	82.4%	839,319,984	803,937,303	95.8%	78.0%	46,726,973	2,250,856	44,476,117	2,669.80	4.14%
70,000 - 79,999	12,069	4,013	2,614,369	5,495	1,967,072	722,283,773	74,478	1,710,387	25,411,678	9,698	80.4%	116,376,000	75.3%	582,206,482	553,102,136	95.0%	80.6%	32,121,368	1,402,464	30,718,904	3,167.55	4.25%
80,000 - 89,999	7,673	2,835	1,984,788	2,752	1,026,268	480,939,692	84,553	792,474	13,281,824	5,688	74.1%	68,256,000		400,194,342	376,643,853	94.1%	83.2%	21,851,603	462,199	21,389,404	3,760.44	4.45%
90,000 - 99,999	5,026	1,775	1,486,018	1,579	623,459	324,674,172	94,630	337,915	9,472,471	3,431	68.3%	41,172,000	60.2%	274,367,616	256,138,746	93.4%	84.5%	14,860,153	353,679	14,506,474	4,228.06	4.47%
100,000 - 149,999	10,221	3,397	4,051,098	2,582	1,353,602	724,649,099	118,079	3,351,697	19,785,804	6,137	60.0%	73,644,000		634,570,992	580,992,680	91.6%	87.6%	33,721,839	901,235	32,820,604	5,347.99	4.53%
150,000 - 199,999	2,988	770	1,398,527	531	559,581	229,121,130	169,845	1,423,213	6,674,662	1,349	45.1%	16,188,000		207,681,681	184,001,171	88.6%	90.6%	10,681,435	305,962	10,375,473	7,691.23	4.53%
200,000 - 499,999	2,959	487	1,936,850	398	750,901	256,660,319	276,276	3,561,990	2,847,879	929	31.4%	11,148,000		246,226,430	197,611,930	80.3%	95.9%	11,462,199	516,320	10,945,879	11,782.43	4.26%
500.000 - 999.999	613	50	368,217	70	281.351	90,240,425	683.640	1,693,116	1.080.351	132	21.5%	1.584.000		89,269,190	50.852.454	57.0%	98.9%	2,949,447	194.304	2,755,143	20.872.30	3.05%
1.000.000 or more	494	25	583,261	34	247,600	165,972,433	2.676.975	1,499,914	931.016	62	12.6%	744.000	0.7%	165,797,331	55,284,630	33.3%	99.9%	3.206.513	149,153	3.057.360	49,312.26	1.84%
TOTAL	727,943	149,959				19,391,881,326	27,859	35,656,263	344,811,981			8,352,744,000			10,225,417,781	95.3%	55.3%	627,091,771		547,857,438	787.08	2.83%
Source: 2014	individua	l income	, ,	,	, ,	, , ,	,	, ,	, ,	,		vear 2014 D		, , ,	D-400TC forms	processed	l within f	, ,	, ,	, ,		
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HEAD OF HOUSEHOLD: STANDARD DEDUCTION

tax system during 2015; the extract is a composite database consisting of both audited and unaudited (edited and unaudited) 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 taxpavers; 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 HH=\$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).

†††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.