									HEAD OF HOU	JSEHOLD	: STANI	DARD DEDUC	TION									
		D-400 Filing Financial Statistics:						Modifications		Standard Deduction ††:		Deduction††:		Computed N	C Taxable Income		NCTI				Aver-	1
	Aggre-	Aggre- Balance Tax Due/		/Overpayment		Federal	to			as a		as a	as a [includes returns with deficit]			as			Net	age	1	
	gate	Balanc	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			. ,					. /		IZE OF N	. ,	BLE INCOME		. ,		• •				. ,	. /	<u> </u>
No Taxable Income	128,812	ומו	[D]	85,258	13,362,112	1,146,707,132	9,320	6,129,265	143,901,327	123,035	95.5%	1,476,420,000	92.7%	(467,484,930)	(548,065,154)	117.2%	-40.8%	-	-	-	-	
\$ 1 - 2,000	48,756	3,781	157,039	34,890	7,925,825	723,589,151	15.076	1,734,258	8,592,817	47,995	98.4%	575,940,000		140,790,592	50,809,739	36.1%	19.5%	2,921,664	2,342,821	578.843	12.06	1.14%
2.001 - 4.000	49,869	5,894	467,308	36.379	9,686,431	802,445,485	16,293	1,378,482	6,178,402	49,250	98.8%	591.000.000		206.645.565	146,017,260	70.7%	25.8%	8.395.978	5,999,813	2.396.165	48.65	1.64%
4,001 - 6,000	44,496	8,187	943,953	33,414	9,925,814	801,352,636	18,253	1,286,420	6,176,889	43,902	98.7%	526,824,000		269,638,167	218,177,995	80.9%	33.6%	12,545,226	6,826,157	5,719,069	130.27	2.62%
6,001 - 10,000	78,347	18,275	3,129,905	58,058	17,783,156		20,852	3,081,512	12,390,937	43,902	98.4%	925,428,000		673,376,775	613,483,212	91.1%	41.9%	35,275,442	12,299,783	22,975,659	297.92	3.75%
10,001 - 10,000	11,453	2.841	606,683	8.361	2,562,608	258,659,112	20,832	399,311	1,971,633	11,257	98.3%	135,084,000		122,002,790	116,063,582	95.1%	47.2%	6,673,694	1,776,177	4.897.517	435.06	4.22%
10,626 - 12,750	37,589	2,841 9,742	2.244.287	26,980	2,502,008		22,978	1,540,086	6,587,210	36.919	98.3% 98.2%	443,028,000		458,891,892	431.175.927	95.1% 94.0%	47.2% 50.6%	24,792,716	5,843,792	18,948,924	435.00	4.22%
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12,751 - 15,000	37,778	10,187	2,556,086	26,594	8,107,324	983,241,010	26,588	979,829	7,869,596	36,981	97.9%	443,772,000		532,579,243	512,524,832	96.2%	54.2%	29,470,206	5,908,598	23,561,608	637.13	4.60%
15,001 - 17,000	31,186	8,689	2,368,428	21,564	6,583,672		28,644	1,007,347	7,370,139	30,418	97.5%	365,016,000		499,923,849	486,185,666	97.3%	57.4%	27,955,601	4,802,730	23,152,871	761.16	4.76%
17,001 - 20,000	41,981	11,928	3,413,259	28,642	8,778,388	1,270,560,131	31,139	1,489,805	10,025,102	40,803	97.2%	489,636,000		772,388,834	753,670,595	97.6%	60.8%	43,336,123	6,443,804	36,892,319	904.16	4.90%
20,001 - 21,250	15,587	4,867	1,496,543	10,160	2,909,022	505,953,205	33,434	443,111	3,676,623	15,133	97.1%	181,596,000		321,123,693	312,035,427	97.2%	63.5%	17,942,016	1,957,955	15,984,061	1,056.24	5.12%
21,251 - 25,000	41,053	12,871	4,169,496	26,336	7,553,182		35,714	1,372,302	12,022,440	39,480	96.2%	473,760,000		925,592,996	909,559,525	98.3%	65.6%	52,299,752	5,137,276	47,162,476	1,194.59	5.19%
25,001 - 30,000	40,677	13,132	4,633,265	25,219	7,252,512		40,240	2,082,069	13,973,829	38,611	94.9%	463,332,000		1,078,476,996	1,055,796,960	97.9%	69.4%	60,708,342	5,046,866	55,661,476	1,441.60	5.27%
30,001 - 40,000	50,194	16,080	6,384,112	29,916	8,869,170	2,199,927,639	47,486	3,377,620	20,572,636	46,328	92.3%	555,936,000		1,626,796,623	1,596,771,156	98.2%	73.9%	91,814,440	5,989,601	85,824,839	1,852.55	5.37%
40,001 - 50,000	28,840	9,478	4,470,668	16,004	5,007,425	1,479,943,446	57,686	2,917,681	13,103,371	25,655	89.0%	307,860,000		1,161,897,756	1,141,857,401	98.3%	78.5%	65,656,815	3,544,909	62,111,906	2,421.04	5.44%
50,001 - 60,000	17,187	5,601	3,313,225	8,779	2,812,916	979,770,737	67,566	2,796,674	8,569,152	14,501	84.4%	174,012,000		799,986,259	790,805,250	98.9%	81.7%	45,471,325	2,153,389	43,317,936	2,987.24	5.48%
60,001 - 75,000	14,417	5,156	3,297,046	6,126	2,098,339	903,319,256	79,441	2,555,142	7,190,822	11,371	78.9%	136,452,000		762,231,576	756,020,568	99.2%	84.4%	43,471,212	1,653,640	41,817,572	3,677.56	5.53%
75,001 - 80,000	2,974	1,189	872,661	988	352,502	198,446,115	90,408	1,171,998	1,589,542	2,195	73.8%	26,340,000	66.1%	171,688,571	169,846,005	98.9%	86.5%	9,766,131	279,914	9,486,217	4,321.74	5.59%
80,001 - 100,000	7,462	2,700	2,457,162	2,394	1,054,137	526,253,569	102,444	2,562,459	4,263,785	5,137	68.8%	61,644,000	59.6%	462,908,243	455,609,700	98.4%	88.0%	26,197,575	543,983	25,653,592	4,993.89	5.63%
100,001 - 120,000	3,761	1,217	1,340,713	997	519,141	272,589,984	122,073	1,987,271	2,543,511	2,233	59.4%	26,796,000	48.5%	245,237,744	242,998,882	99.1%	90.0%	13,972,440	400,156	13,572,284	6,078.05	5.59%
120,001 - 160,000	3,566	1,152	1,893,810	719	504,947	285,548,781	151,244	2,360,567	2,304,770	1,888	52.9%	22,656,000	40.1%	262,948,578	256,774,054	97.7%	92.1%	14,764,500	445,852	14,318,648	7,584.03	5.58%
160,001 - 200,000	1,527	410	1,017,813	261	308,625	127,318,902	189,181	1,486,873	889,507	673	44.1%	8,076,000	29.2%	119,840,268	119,083,523	99.4%	94.1%	6,847,296	159,086	6,688,210	9,937.90	5.62%
200,001 or more	2,633	470	2,803,672	354	1,021,754	337,491,937	406,617	10,165,176	3,411,351	830	31.5%	9,960,000	13.1%	334,285,762	308,667,942	92.3%	99.0%	17,748,410	1,532,136	16,216,274	19,537.68	5.25%
TOTAL	740,145	153,847	54,037,133	488,393	133,226,547	20,153,205,975	28,720	54,305,258	305,175,391	701,714	94.8%	8,420,568,000	91.5%	11,481,767,842	10,895,870,047	94.9%	57.0%	658,026,904	81,088,438	576,938,466	822.18	5.04%
FAGI Level									B. BY SIZE OF	F FEDERA	L ADJUS	STED GROSS	INCOME		-							
Non-Positive AGI	4,894	[D]	[D]	570	448,019	(82,755,338)	(38,743)	4,868,655	1,239,396	2,136	43.6%	25,632,000	72.8%	(104,758,079)	(80,599,392)	76.9%	126.6%	92,874	1,411	91,463	42.82	-0.11%
\$ 1- 3,999	12,551	23	45,120	7,784	548,707	30,204,743	2,437	941,464	218,208	12,393	98.7%	148,716,000	98.1%	(117,788,001)	(115,292,553)	97.9%	-390.0%	4,685	1,071	3,614	0.29	0.01%
4,000 - 9,999	65,245	81	31,397	47,300	6,115,530	502,298,765	7,750	3,143,099	1,608,172	64,815	99.3%	777,780,000	99.1%	(273,946,308)	(267,421,716)	97.6%	-54.5%	46,972	12,464	34,508	0.53	0.01%
10,000 - 14,999	106,600	4,514	323,232	78,162	17,723,741		12,670	3,762,527	6,569,092	106,011	99.4%	1,272,132,000		68,223,774	66,878,715	98.0%	5.1%	6,301,854	5,093,088	1,208,766	11.40	0.09%
15,000 - 19,999	106,401	19.090	2,433,351	80,217	23,816,152		17,405	3,600,685	13,206,315	105,600	99.2%	1,267,200,000		561,135,488	549.618.938	97.9%	30.5%	32,013,358	16.185.570	15.827.788	149.88	0.86%
20,000 - 24,999	90,754	22,584	4,753,082	65,995	20,038,308		22,451	3,742,509	17,429,922	89,749	98.9%	1,076,988,000		924,252,266	906,925,450	98.1%	45.9%	52,516,311	14,173,509	38,342,802	427.22	1.90%
25,000 - 29,999	79,402	21,833	5,708,994	55,173	16,793,425		27,416	3,042,878	20,690,462	77,983	98.2%	935,796,000		1,184,509,978	1,162,666,399	98.2%	55.4%	67,161,199	12,245,024	54,916,175	704.21	2.57%
30,000 - 39,999	112,583	34,505	10,768,735	72,728	21,059,604		34,474	4,593,066	46,518,010	108,808	96.6%	1,305,696,000		2,403,375,069	2,353,041,268	97.9%	64.1%	135,794,624	14,610,191	121,184,433	1,113.75	3.23%
40.000 - 49.999	59,475	18,833	6.967.452	35,530	10.314.006		44,451	3,581,761	45,847,460	55,313	93.0%	663,756,000		1,752,698,497	1,705,283,963	97.3%	71.3%	98.358.861	6.907.837	91.451.024	1,653.34	3.72%
50,000 - 59,999	34,758	11,133	4,828,177	19,156	5,863,868	, , . ,	54,555	3,248,766	42,082,638	30,842	93.07% 88.7%	370,104,000		1,273,660,805	1,227,880,119	96.4%	75.7%	70,798,748	3,945,988	66,852,760	2,167.59	3.97%
60,000 - 69,999	21,034	6,601	3,577,010	10,837	3,454,514		64,548	2,782,175	33,949,217	17,789	84.6%	213,468,000		903,615,408	868,066,819	96.1%	78.7%	50,015,510	2,404,071	47,611,439	2,107.39	4.15%
70,000 - 79,999	13,161	4,365	2,676,495	5,965	2,068,671	785,751,087	74,585	2,397,613	22,945,287	10,535	80.0%	126,420,000		638,783,413	607,123,413	95.0%	81.3%	34,950,428	1,631,109	33,319,319	3,162.73	4.24%
80.000 - 89.999	8,489	4,505	2,676,495	2,990	1,017,693	529,931,285	74,585 84,640	2,397,613	12,985,046	6,261	73.8%	75,132,000		442,675,198	416,507,456	95.0% 94.1%	83.5%	23,962,491	609,071	23,353,420	3,729.98	4.41%
80,000 - 89,999 90,000 - 99,999	8,489 5,483	3,154	1,960,467	2,990	694,501	359,598,722	84,640 94,631	818,107	12,985,046 8,916,158	6,261 3.800	73.8% 69.3%	45,600,000		442,675,198 305,900,671	416,507,456 285,719,474	94.1% 93.4%	83.5% 85.1%	25,962,491	405,115	25,555,420	3,729.98 4,219.25	4.41%
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100,000 - 149,999	11,469	3,637	3,757,054	3,030	1,570,221	805,124,009	117,932	3,115,366	18,358,333	6,827	59.5%	81,924,000		707,957,042	653,350,899	92.3%	87.9%	37,587,040	955,014	36,632,026	5,365.76	4.55%
150,000 - 199,999	3,317	877	1,730,154	614	504,908	262,670,543	170,123	1,798,468	5,753,154	1,544	46.5%	18,528,000		240,187,857	213,406,191	88.8%	91.4%	12,277,147	337,723	11,939,424	7,732.79	4.55%
200,000 - 499,999	3,291	565	1,935,001	456	763,784	292,430,801	274,841	4,148,309	3,750,146	1,064	32.3%	12,768,000		280,060,964	223,805,261	79.9%	95.8%	12,869,236	504,262	12,364,974	11,621.22	4.23%
500,000 - 999,999	692	84	590,483	72	243,957	110,903,397	684,589	1,762,692	1,185,184	162		1,944,000		109,536,905	69,227,945	63.2%	98.8%	3,980,608	271,536	3,709,072		3.34%
1,000,000 or more	546	31	407,348	39	186,937	182,497,927	2,225,584	2,096,159	1,923,191	82	15.0%	984,000		181,686,895	49,681,398	27.3%	99.6%	2,856,682	794,384	2,062,298	25,149.98	1.13%
TOTAL	740,145	153,847	54,037,133	,	, ,	20,153,205,975	28,720	54,305,258	305,175,391			8,420,568,000		11,481,767,842		94.9%	57.0%	658,026,904	, ,	576,938,466	822.18	2.86%
Source: 2015	individua	l income	tax extract.	Statistica	I summaries	are compiled fr	om person	al income tax	information e	xtracted	from tax	vear 2015 D	-400, D-4	00 Sch S, and	D-400TC forms	processe	d within t	he DOR dyna	m c integra	ted		

HEAD OF HOUSEHOLD: STANDARD DEDUCTION

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 dynam c 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.

thBasic standard deduction allowances applicable for tax year 2015 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 of 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

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. [D]=suppressed to avoid disclosing details of individual taxpayers. Data have been combined with that in an adjacent category as appropriate: combined data are italicized.