HEAD OF HOUSEHOLD: ITEMIZED DEDUCTIONS

		D-400 Filing Financial Statistics:						ations	Itemized Deductions††:			Computed NC Taxable Income NCT							Aver-			
	Aggre-	Balance Tax Due/Overpay						to		as a				[includes returns with deficit]			as			Net	age	
	gate	Balance	Tax Due	Overp	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	HH 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	HH-ID	Tax
	Filed	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	proration]	proration]	Factor	AGI	Liability	Taken	of credits]		Rate†††
Income Level	[HH]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	133,201	17	8,886	859	942,189	392,607,441	74,470	25,446,631	54,135,607	5,272	4.0%	60,728,941	11,519	303,189,524	(64,454,040)	-21.3%	77.2%	-		-	-	-
\$ 1 - 2,000	50,767	191	9,267	294	99,659	147,992,382	263,332	2,281,262	5,161,816	562	1.1%	20,382,950	36,269	124,728,878	506,163	0.4%	84.3%	29,353	7,526	21,827	38.84	4.31%
2,001 - 4,000	49,250	152	18,024	227	111,051	66,098,552	161,216	14,046,338	1,900,613	410	0.8%	7,230,660	17,636	71,013,617	1,189,648	1.7%	107.4%	69,011	18,967	50,044	122.06	4.21%
4,001 - 6,000	44,954	121 262	21,757 89,161	212 489	128,625 288,681	46,718,196 138,762,504	133,863 182,103	17,827,594	1,380,100	349	0.8%	7,416,564	21,251 35,977	55,749,126	1,738,584	3.1% 5.6%	119.3%	100,845	25,532	75,313 292,555	215.80 383.93	4.33% 4.74%
6,001 - 10,000	78,276 11,352	42	17,111	489 84	46,953	24,591,839	190,634	2,302,311 21,421	3,822,300 483,930	762 129	1.0% 1.1%	27,414,361 2,311,052	17,915	109,828,154 21,818,278	6,176,169	6.1%	79.1% 88.7%	358,224 77,214	65,669 13,373	63,841	494.89	4.74%
10,001 - 10,625 10,626 - 12,750	37,450	138	60,800	271	158,326	45,988,313	111,083	450,040	1,398,634	414	1.1%	2,311,052 15,657,453	37,820	29,382,266	1,331,418 4,846,528	16.5%	63.9%	281,103	36,534	244,569	590.75	4.79% 5.05%
12,751 - 15,000	37,430	173	79,243	333	213,300	45,332,265	89,767	625,980	2,372,531	505	1.1%	8,316,833	16,469	35,268,881	6,999,146	19.8%	77.8%	405,952	44,032	361,920	716.67	5.17%
15,001 - 17,000	30,903	157	89,342	282	166,262	42,391,748	96,345	1,757,272	2,544,005	440	1.4%	7,856,006	17,855	33,749,009	7,061,433	20.9%	79.6%	409,569	39,351	370,218	841.40	5.24%
17,001 - 20,000	41,413	273	149,342	541	268,625	99,187,319	120,227	1,135,480	3,107,986	825	2.0%	15,021,871	18,208	82,192,942	15,282,931	18.6%	82.9%	886,408	72,135	814,273	987.00	5.33%
20,001 - 21,250	15,314	112	63,104	228	115,376	23,454,150	67,787	1,298,440	786,310	346	2.3%	5,533,371	15,992	18,432,909	7,141,218	38.7%	78.6%	414,197	26,140	388,057	1.121.55	5.43%
21,251 - 25,000	38,312	382	224,309	679	372,080	70,180,247	64,982	405,001	3,789,743	1,080	2.8%	17,314,251	16,032	49,481,254	24,968,640	50.5%	70.5%	1,448,176	102,066	1,346,110	1,246.40	5.39%
25,001 - 30,000	37,323	482	293,551	980	509,854	116,514,738	78,673	856,286	4,236,786	1,481	4.0%	23,372,576	15,782	89,761,662	40,746,865	45.4%	77.0%	2,363,343	140,661	2,222,682	1,500.80	5.45%
30,001 - 40,000	46,887	1,081	746,067	2,031	1,024,978	250,875,692	79,341	1,000,178	8,955,820	3,162	6.7%	54,507,535	17,238	188,412,515	110,624,739	58.7%	75.1%	6,416,215	319,029	6,097,186	1,928.27	5.51%
40,001 - 50,000	26,783	1,035	774,491	1,808	935,632	230,820,044	80,735	610,979	6,960,052	2,859	10.7%	48,585,259	16,994	175,885,712	128,295,022	72.9%	76.2%	7,441,101	301,531	7,139,570	2,497.23	5.56%
50,001 - 60,000	15,679	857	727,916	1,473	836,128	310,907,496	133,094	5,418,394	6,130,238	2,336	14.9%	40,712,334	17,428	269,483,318	128,530,835	47.7%	86.7%	7,454,799	269,962	7,184,837	3,075.70	5.59%
60,001 - 75,000	12,932	1,089	1,012,428	1,681	1,018,883	304,998,782	109,123	1,514,518	5,781,633	2,795	21.6%	50,519,396	18,075	250,212,271	187,415,952	74.9%	82.0%	10,870,101	305,465	10,564,636	3,779.83	5.64%
75,001 - 80,000	2,671	331	343,445	437	259,404	138,886,877	180,373	825,336	2,253,035	770	28.8%	14,731,139	19,131	122,728,039	59,575,577	48.5%	88.4%	3,455,383	66,811	3,388,572	4,400.74	5.69%
80,001 - 100,000	6,584	873	968,440	1,261	805,990	268,788,996	125,485	1,082,146	4,799,350	2,142	32.5%	37,040,072	17,292	228,031,720	191,119,978	83.8%	84.8%	11,084,962	191,923	10,893,039	5,085.45	5.70%
100,001 - 120,000	3,340	598	780,004	728	509,101	284,025,491	212,594	2,480,796	6,743,860	1,336	40.0%	24,258,424	18,158	255,504,003	146,023,169	57.2%	90.0%	8,469,359	187,163	8,282,196	6,199.25	5.67%
120,001 - 160,000	3,081	648	1,255,062	806	796,232	280,532,492	191,621	1,511,066	3,927,303	1,464	47.5%	28,164,434	19,238	249,951,821	201,139,542	80.5%	89.1%	11,666,094	218,148	11,447,946	7,819.64	5.69%
160,001 - 200,000	1,336	335	914,497	411	550,974	202,985,596	269,212	2,583,490	2,226,561	754	56.4%	15,897,874	21,085	187,444,651	134,448,630	71.7%	92.3%	7,798,020	248,281	7,549,739	10,012.92	5.62%
200,001 or more	2,403	750	4,960,377	932	5,262,490	1,290,653,291	764,605	60,180,243	41,739,828	1,688	70.2%	56,751,823	33,621	1,252,341,883	832,214,952	66.5%	97.0%	48,268,476	4,485,788	43,782,688	25,937.61	5.26%
TOTAL	727,943	10,099	13,606,624	17,047	15,420,793	4,823,294,451	151,291	145,661,202	174,638,041	31,881	4.4%	589,725,179	18,498	4,204,592,433	2,172,923,099	51.7%	87.2%	129,767,905	7,186,087	122,581,818	3,844.98	5.48%
FAGI Level									B. BY SIZE OF	FEDERA	L ADJUS	STED GROSS I	NCOME									
Non-Positive AGI	5,518	11	22,687	114	305,942	(227,979,563)	(68,339)	49,190,741	17,552,595	3,336	60.5%	4,467,710	1,339	(200,809,127)	(52,182,836)	26.0%	88.1%	32,068	472	31,596	9.47	-0.01%
\$ 1 - 3,999	12,680	*	*	46	18,394	280,815	2,065	143,674	92,391	136	1.1%	1,582,176	11,634	(1,250,078)	(1,329,648)	106.4%	-445.2%	2,832	1,785	1,047	7.70	0.37%
4,000 - 9,999	68,557	7	10,794	120	57,390	1,943,952	7,227	27,715	168,730	269	0.4%	3,391,134	12,606	(1,588,197)	(1,547,002)	97.4%	-81.7%	9,796	3,950	5,846	21.73	0.30%
10,000 - 14,999	109,044	36	12,981	167	84,836	4,437,467	12,500	329,180	292,391	355	0.3%	4,799,918	13,521	(325,662)	(329,864)	101.3%	-7.3%	36,756	6,503	30,253	85.22	0.68%
15,000 - 19,999	107,169	129	31,303	271	177,013	8,845,361	17,585	181,282	616,401	503	0.5%	7,102,922	14,121	1,307,320	1,328,215	101.6%	14.8%	108,448	30,970	77,478	154.03	0.88%
20,000 - 24,999	90,681	191	58,407	378	245,852	14,286,742	22,534	140,337	1,234,355	634	0.7%	9,128,027	14,398	4,064,697	3,932,041	96.7%	28.5%	261,014	57,673	203,341	320.73	1.42%
25,000 - 29,999	79,223	251	103,015	512	300,489	22,358,609	27,603	71,939	1,812,216	810	1.0%	11,775,749	14,538	8,842,583	8,508,410	96.2%	39.5%	523,477	81,608	441,869	545.52	1.98%
30,000 - 39,999	106,347	802	412,422	1,527	796,827	86,015,006	35,267	435,552	5,847,441	2,439	2.3%	35,707,765	14,640	44,895,352	43,689,268	97.3%	52.2%	2,607,186	216,774	2,390,412	980.08	2.78%
40,000 - 49,999	55,218	939	534,947	1,883	940,484	132,971,907	45,106	698,181	8,254,820	2,948	5.3%	44,565,142	15,117	80,850,126	77,725,367	96.1%	60.8%	4,571,653	275,775	4,295,878	1,457.22	3.23%
50,000 - 59,999	32,114	1,052	708,678	1,988	925,963	172,909,070	54,997	552,787	11,817,595	3,144	9.8%	48,180,865	15,325	113,463,397	109,544,444	96.5%	65.6%	6,435,375	306,303	6,129,072	1,949.45	3.54%
60,000 - 69,999	19,349	937	702,448	1,682	835,889	174,300,148	64,796	536,959	10,943,247	2,690	13.9%	42,748,378	15,892	121,145,482	117,117,472	96.7%	69.5%	6,839,087	275,368	6,563,719	2,440.04	3.77%
70,000 - 79,999	12,069	842 780	715,723	1,475	797,841	177,630,838	74,918	629,756	11,029,574	2,371	19.6%	38,136,107	16,084	129,094,913	124,383,242	96.4%	72.7%	7,252,197	311,097	6,941,100	2,927.50	3.91%
80,000 - 89,999 90,000 - 99,999	7,673 5,026	780 623	692,373 619,931	1,143 921	622,768 557,244	168,368,671 150,937,578	84,820 94,632	668,246 566,759	8,148,054	1,985 1,595	25.9% 31.7%	33,340,011 27,166,361	16,796 17,032	127,548,852 118,065,260	121,154,181	95.0% 94.6%	75.8%	7,045,059	155,304 111,594	6,889,755 6,376,677	3,470.91 3,997.92	4.09% 4.22%
100,000 - 149,999	10,221	1,684	2.050.601	2,301	1,691,387	492,745,047	120,653	2,319,504	6,272,716 16,448,282	4,084	40.0%	74,165,380	18,160	404,450,889	111,674,001 377,127,510	93.2%	78.2% 82.1%	6,488,271 21,886,472	470,251	21,416,221	5,243.93	4.22%
150,000 - 149,999	2,988	697	1,452,325	2,301 886	911,584	281,178,011	171,555	2,634,398	6,444,712	1,639	40.0% 54.9%	32,219,299	19,658	245,148,398	215,623,843	93.2% 88.0%	82.1% 87.2%	12,508,659	225,352	12,283,307	7,494.39	4.35%
200,000 - 499,999	2,988	836	1,452,325 2,838,839	1,086	2,116,595	595,964,613	293,579	2,634,398 10,041,074	6,979,137	2,030	54.9% 68.6%	32,219,299 48,003,135	23,647	245,148,398 551,023,415	429,891,607	88.0% 78.0%	92.5%	24,936,015	1,054,619	23,881,396	11,764.23	4.37%
500,000 - 999,999	613	168	1,428,262	271	1,399,309	324,946,694	675,565	9,792,323	4,903,320	2,030 481	78.5%	16,496,423	34,296	313,339,274	195,448,235	62.4%	96.4%	11,335,993	684,100	10.651.893	22,145.31	3.28%
1,000,000 - 999,999	494	114	1,428,262	271	2,634,986	2,241,153,485	5,187,855	66,700,795	55,780,064	431	78.5% 87.4%	106,748,677	247,103	2.145,325,539	291,164,613	13.6%	95.7%	16,887,547	2,916,589	13,970,958	32,340.18	3.28% 0.62%
TOTAL	727,943	10.099	13,606,624	17,047		4.823,294,451	151,291	145,661,202	174,638,041	31.881	4.4%	589,725,179		4,204,592,433	2.172,923,099	51.7%	87.2%	129,767,905	7,186,087	122,581,818	3,844.98	2.54%
Source: 2014	, ,	10,077	10,000,024	27,047	., .,	re compiled fr	. , .	.,,	information or	. ,	7.7/0	, . ,	- /	1,204,372,433	, , -,			o DOP dymon	, ,	1_2,001,010	2,044.70	210470

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 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.