									HEAD OF HOU	SEHOLD	: ITEMIZ	ED DEDUCTI	IONS									
		D-400 Filing Financial Statistics:						Modifications		Itemized Deductions <sup>††</sup> :				Computed NC Taxable Income							Aver-	
	Aggre-	· · ·			Federal	to		as a			[includes returns with deficit]			as			Net	age				
	gate	Balance	e Tax Due	Over	payment	AGI	Aver-	Feder			% of					Effec-	а			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]	Returns]	Rate†††
Income Level	[HH]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	128,812	[D]	[D]	1,593	2,334,819	488,387,734	84,540	44,748,426	99,334,265	5,777	4.5%	115,581,999	20,007	318,219,896	(89,390,754)	-28.1%	65.2%	-	-	-	-	-
\$ 1 - 2,000	48,756	259	19,062	432	199,967	202,936,039	266,670	7,824,646	6,248,692	761	1.6%	21,665,977	28,470	182,846,016	718,889	0.4%	90.1%	41,342	12,645	28,697	37.71	3.99%
2,001 - 4,000	49,869	177	20,826	413	225,292	98,868,274	159,723	14,112,389	3,915,355	619	1.2%	14,962,018	24,171	94,103,290	1,839,382	2.0%	95.2%	105,759	30,481	75,278	121.61	4.09%
4,001 - 6,000	44,496	201	40,012	386	232,952	83,538,506	140,637	556,863	2,283,066	594	1.3%	16,715,004	28,140	65,097,299	2,975,823	4.6%	77.9%	171,112	38,009	133,103	224.08	4.47%
6,001 - 10,000 10,001 - 10,625	78,347 11,453	403	119,781 14,299	819	503,065	188,987,181 21,818,484	153,898	1,862,069	4,587,407	1,228 196	1.6% 1.7%	25,056,601	20,404 38,765	161,205,242 13,631,550	9,869,629	6.1% 14.8%	85.3%	567,502	89,530	477,972	389.23 509.31	4.84% 4.93%
.,	,		,	154 476	97,059	,, -	111,319	565,494	1,154,409	196 670		7,598,019	/		2,023,470		62.5%	116,353 453,158	16,529	99,824		
10,626 - 12,750 12,751 - 15,000	37,589 37,778	189 242	78,108 104,752	476 547	281,681 368,605	128,975,893 75,441,929	192,501 94,657	1,193,163 1,927,273	2,302,342 2,195,416	670 797	1.8% 2.1%	14,551,433 23,718,240	21,719 29,759	113,315,281 51,455,546	7,881,024 11,040,776	7.0% 21.5%	87.9% 68.2%	453,158 634,853	55,554 67,857	397,604 566,996	593.44 711.41	5.05% 5.14%
12,751 - 15,000	37,778	242	104,752	547	368,605	63,641,212	94,657	343,725	2,195,416	768	2.1%	25,/18,240 16,029,546	29,759	51,455,546 45,775,215	12,313,883	21.5%	68.2% 71.9%	634,853 708,068	67,857 71,821	566,996 636,247	828.45	5.14%
17.001 - 17.000	41,981	329	166.362	840	501.939	82.497.669	70.032	765,253	3,062,093	1,178	2.5%	20,770,235	17,632	45,775,215 59,430,594	21,818,278	26.9% 36.7%	72.0%	1,254,528	102,504	1,152,024	977.95	5.28%
20,001 - 21,250	15,587	127	69,269	326	174,018	22,581,370	49,739	218,987	1,045,261	454	2.8%	7,838,561	17,032	13,916,535	9,365,792	67.3%	61.6%	538,533	39,081	499,452	1,100.11	5.33%
21,251 - 25,000	41,053	480	265,061	1,082	580,915	106,544,055	67,733	1,411,646	4,202,902	1,573	3.8%	26,712,556	16,982	77,040,243	36,373,301	47.2%	72.3%	2,091,457	145,625	1,945,832	1,237.02	5.35%
25.001 - 30.000	40,677	612	371.093	1,445	785,912	127,647,567	61,785	857,786	4,375,225	2,066	5.1%	42,683,483	20,660	81,446,645	56,770,598	69.7%	63.8%	3,264,302	194,225	3,070,077	1,486.00	5.41%
30.001 - 40.000	50,194	1,246	818,866	2,605	1,407,636	274,618,177	71,034	1,667,850	8,804,515	3.866	7.7%	70,204,714	18,160	197,276,798	134,753,790	68.3%	71.8%	7,748,365	374,347	7,374,018	1,907.40	5.47%
40,001 - 50,000	28,840	1,046	789,411	2,124	1,171,136	245,306,826	77,019	1,917,234	7,099,896	3,185	11.0%	52,482,067	16,478	187,642,097	142,770,434	76.1%	76.5%	8,209,289	355,647	7,853,642	2,465.82	5.50%
50,001 - 60,000	17,187	943	782,003	1,732	974,947	310,036,113	115,427	2,709,821	4,024,590	2,686	15.6%	47,088,744	17,531	261,632,600	147,250,189	56.3%	84.4%	8,466,901	315,105	8,151,796	3,034.92	5.54%
60,001 - 75,000	14,417	1,153	1,022,513	1,878	1,045,842	364,511,387	119,669	3,000,660	7,806,631	3.046	21.1%	53,567,769	17,586	306,137,647	204,735,816	66.9%	84.0%	11,772,269	292,005	11,480,264	3,768.96	5.61%
75.001 - 80.000	2,974	293	286,754	480	265,477	83,670,889	107,408	443,501	1,192,696	779	26.2%	13.508.325	17,341	69,413,369	60,393,402	87.0%	83.0%	3,472,624	73,755	3.398.869	4.363.12	5.63%
80,001 - 100,000	7,462	912	991,153	1,396	968,692	285,452,959	122,775	2,946,486	4,059,126	2,325	31.2%	41,872,094	18,010	242,468,225	207,683,970	85.7%	84.9%	11,941,832	273,534	11,668,298	5,018.62	5.62%
100,001 - 120,000	3,761	607	817,825	913	563,871	229,409,951	150,137	873,010	2,775,567	1,528	40.6%	28,414,126	18,596	199,093,268	167,018,210	83.9%	86.8%	9,603,563	183,128	9,420,435	6,165.21	5.64%
120,001 - 160,000	3,566	724	1,227,488	944	888,249	378,793,511	225,741	3,841,342	5,991,026	1,678	47.1%	33,819,819	20,155	342,824,008	230,628,642	67.3%	90.5%	13,261,130	242,869	13,018,261	7,758.20	5.64%
160,001 - 200,000	1,527	356	890,468	493	625,093	297,550,006	348,419	4,149,038	5,363,651	854	55.9%	19,573,809	22,920	276,761,584	152,339,674	55.0%	93.0%	8,759,535	174,976	8,584,559	10,052.18	5.64%
200,001 or more	2,633	765	5,504,813	1,033	6,062,098	1,647,508,973	913,760	71,208,974	36,627,185	1,803	68.5%	65,884,664	36,542	1,616,206,098	1,129,363,507	69.9%	98.1%	64,938,390	6,334,104	58,604,286	32,503.76	5.19%
TOTAL	740,145	11,328	14,504,974	22,648	20,573,073	5,808,724,705	151,147	169,145,636	220,631,492	38,431	5.2%	780,299,803	20,304	4,976,939,046	2,660,537,725	53.5%	85.7%	158,120,865	9,483,331	148,637,534	3,867.65	5.41%
FAGI Level									B. BY SIZE OF			TED GROSS I										
Non-Positive AGI	4,894	[D]	[D]	158	402,381	(295,727,156)	(107,225)	54,981,300	18,214,649	2,758	56.4%	9,584,698	3,475	(268,545,203)	(58,238,303)	21.7%	90.8%	47,805	144	47,661	17.28	-0.02%
\$ 1 - 3,999	12,551	13	29,192	59	44,558	329,200	2,084	54,792	128,260	158	1.3%	2,822,987	17,867	(2,567,255)	(2,440,944)	95.1%	-779.8%	863	-	863	5.46	0.26%
4,000 - 9,999	65,245	14	4,478	227	101,270	3,204,204	7,452	231,735	219,199	430	0.7%	7,456,585	17,341	(4,239,845)	(4,115,375)	97.1%	-132.3%	7,312	1,663	5,649	13.14	0.18%
10,000 - 14,999	106,600	49	11,558	322	196,524	7,489,821	12,716	604,175	483,313	589	0.6%	10,914,265	18,530	(3,303,582)	(3,254,888)	98.5%	-44.1%	42,914	6,346	36,568	62.08	0.49%
15,000 - 19,999	106,401	166	31,571	483	258,045	14,104,754	17,609	251,071	609,457	801	0.8%	13,665,388	17,060	80,980	165,299	204.1%	0.6%	130,926	40,775	90,151	112.55	0.64%
20,000 - 24,999	90,754	267	71,327	664	371,391	22,697,335	22,584	188,436	1,507,311	1,005	1.1%	17,131,594	17,046	4,246,866	4,197,081	98.8%	18.7%	335,731	70,070	265,661	264.34	1.17%
25,000 - 29,999	79,402 112,583	370 1,081	136,037 505,285	975 2,544	560,208	39,157,118 133,097,322	27,595 35,258	239,638 859,891	2,814,586	1,419 3,775	1.8%	24,340,948 64,071,664	17,154 16,973	12,241,222 62,240,589	12,089,818	98.8% 97.9%	31.3%	807,295 3,679,487	120,828 329,774	686,467 3,349,713	483.77 887.34	1.75% 2.52%
30,000 - 39,999 40,000 - 49,999	59,475	1,081	505,285 640,734	2,544 2,830	1,492,845 1,500,792	133,097,322	35,258 44,951	859,891	7,644,960 10,936,871	3,775	3.4% 7.0%	64,071,664 70,277,666	16,973	62,240,589 106,870,881	60,936,877 104 575 796	97.9% 97.9%	46.8% 57.1%	3,679,487 6,173,537	329,774 378,329	3,349,713 5,795,208	887.34	2.52%
40,000 - 49,999	59,475 34,758	1,175	640,734 753,107	2,830	1,500,792	215,119,814	44,951 54,934	759,265	10,936,871	4,162	11.3%	66,826,602	16,886	136,397,693	104,575,796 132,167,668	97.9% 96.9%	57.1% 63.4%	6,173,537 7,706,972	378,329 387,997	5,795,208	1,392.41	3.10%
50,000 - 59,999 60,000 - 69,999	21.034	1,102	816.012	2,629	1,417,735	210,518,971	54,954 64.875	759,205	12,054,784	3,916	11.3%	55,585,297	17,005	142,600,091	137,627,419	96.9% 96.5%	67.7%	8.003.392	346.034	7,516,975	2.359.74	3.64%
70,000 - 79,999	13,161	1,000	696,829	2,082	1,008,269	196,400,873	74,791	686,864	10,404,971	2,626	20.0%	45,732,996	17,130	142,000,091	134,609,240	96.5% 95.5%	07.7% 71.8%	8,003,392 7,792,228	299,584	7,492,644	2,359.74	3.81%
80.000 - 89.999	8,489	820	693,776	1,090	777,061	189,060,769	84,857	820,360	9,844,699	2,020	26.2%	39,941,774	17,413	140,949,770	133,201,468	95.1%	74.1%	7,718,742	157,489	7,561,253	2,833.23	4.00%
90.000 - 99.999	5,483	596	562,018	1,046	658,610	159,400,791	94,037	1,262,145	6,852,446	1.683	30.7%	30,746,864	17,327	123,063,626	116,445,295	93.1% 94.6%	77.2%	6,728,768	116,730	6,612,038	3,928.72	4.00 %
100.000 - 149.999	11,469	1,799	2,119,169	2,734	1.893.883	560,640,544	120,776	2,598,351	16,381,544	4,642	40.5%	86.834.054	18,205	460.023.297	428,299,997	93.1%	82.1%	24,649,477	528,072	24,121,405	5,196.34	4.30%
150,000 - 199,999	3,317	699	1,402,238	1,004	965,151	304,468,620	171,725	2,934,076	5,338,055	1,773	53.5%	36,399,448	20,530	265,665,193	236,855,706	89.2%	87.3%	13,631,588	294,951	13,336,637	7,522.07	4.38%
200,000 - 499,999	3,291	871	2,801,248	1,004	2,366,332	648,702,030	291,290	13,864,747	9,085,442	2,227	67.7%	54,336,391	24,399	599,144,944	472,233,823	78.8%	92.4%	27,155,354	913,579	26,241,775	11,783.46	4.05%
500,000 - 999,999	692	186	1,372,806	308	920,501	359,928,313	679,110	8,149,748	7,030,998	530	76.6%	19,440,845	36,681	341,606,218	201,024,982	58.8%	94.9%	11,558,927	768,126	10,790,801	20,360.00	3.00%
1,000,000 or more	546	105	1,857,589	328	4,523,205	2,853,043,731	6,148,801	78,863,971	87,349,060	464	85.0%	124,189,737	267,650	2,720,368,905	554,156,766	20.4%	95.3%	31,949,547	4,722,840	27,226,707	58,678.25	0.95%
TOTAL	740,145	11,328	14,504,974	22,648	20,573,073	5,808,724,705	151,147	169,145,636	220,631,492	38,431	5.2%	780,299,803	20,304	4,976,939,046	2,660,537,725	53.5%	85.7%	158,120,865	9,483,331	148,637,534	3,867.65	2.56%
Source: 2015	individua	l income t	ax extract.	Statistica	l summaries	are compiled fr	om persona	al ncome tax	information ex	stracted f	from tax	vear 2015 D-4	400, D-400	Sch S, and D-4	00TC forms p	rocessed	with n th	e DOR dynan	nic ntegrat	ed		

HEAD OF HOUSEHOLD: ITEMIZED DEDUCTIONS

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal ncome tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed with n the DOR dynamic ntegrated 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 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 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

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.