## RESIDENT RETURNS

	Number of Returns Filed Resident				Modifications		Deductions Claimed Pursuant to				Personal Exemption								
			Federal	Aver-	to Federal		[§105-134.6.(a2)] by Type+:			Allowance++:			NCTI	ļ		Net	Aver-		
			AGI				Standard Deduction		Itemized Deductions		1110	.,		as	ļ		Tax	age	1
	[Combined		[includes	age	AGI		Standard Deduction		Tremized Deductions		Number		Computed	%	Computed	<u> </u>	Liability	Net	Effec-
	Filing Statuses]		returns	Federal	7101	•	Number		Number		of		NC	of	Gross	Total	[after	Tax	tive
	Filling Sta	No	with	AGI			of	Deduction	of	Deduction	Exemp-	Allowance	Taxable	Federal	Tax	Credits	application	Per	Tax
	Tax	Tax	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	tions	Amount	Income	AGI	Liability	Taken**	of credits]	Return	Rate*
Income Level		Liability	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	Claimed	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level	Liability	Liability	[ψ]	[ψ]	[4]	[4]	Fileu	A. BY SIZE OI				[4]	[ψ]	[/0]	[4]	[Φ]	[4]	[4]	[ /0]
		751 000	0.052.104.112	11.552	1 1/0 5/5 //0	0.750.017.44	551.050					2 440 551 005	(0.204.420.00()	02.60/					
No Taxable Income		751,998	8,853,184,113	· · ·	1,168,765,668	8,750,917,646	571,258	2,408,615,711	180,740			3,449,751,807	(8,284,429,886)	-93.6%	-	-	-	l'	2 -00/
\$ 1 - 2,000	120,808	73,888	2,334,617,759	11,991	23,660,494	519,243,659	174,391	648,195,118	20,305	289,673,751	285,277	710,051,320	191,114,405	8.2%	11,474,526	4,791,802	6,682,724	34.32	3.50%
2,001 - 4,000	120,569	56,916	2,631,197,617	14,825	15,252,239	481,063,957	157,721	611,656,197	19,764	288,561,737	294,748	734,850,226	530,317,739	20.2%	31,870,655	12,502,834	19,367,821	109.12	3.65%
4,001 - 6,000	131,306	32,951	2,859,341,173	· ·	9,645,343	459,664,355	144,407	572,128,372	19,850	288,304,508	293,029	729,906,614	818,982,667	28.6%	49,228,482	17,556,033	31,672,449	192.82	3.87%
6,001 - 10,000	268,356	23,106	6,201,246,416	21,276	17,032,669	902,811,786	251,265	1,020,478,074	40,197	587,580,908	577,766	1,388,977,491	2,318,430,826	37.4%	139,262,625	38,711,988	100,550,637	344.99	4.34%
10,001 - 10,625	40,452	1,035	998,338,051	24,064	3,036,401	132,601,848	35,267	144,841,945	6,220	91,809,542	81,903	204,258,857	427,862,260	42.9%	25,695,500	5,771,610	19,923,890	480.24	4.66%
10,626 - 12,750	134,606	2,204	3,524,635,842	25,763	9,813,469	458,079,195	114,512	474,163,179	22,298	323,105,554	273,984	681,889,399	1,597,211,984	45.3%	95,936,495	18,981,425	76,955,070	562.50	4.82%
12,751 - 15,000	135,432	1,238	3,863,998,650	28,272	11,343,273	481,787,121	112,305	468,628,431	24,365	343,522,263	275,871	686,946,788	1,894,457,320	49.0%	114,497,676	18,417,075	96,080,601	703.01	5.07%
15,001 - 17,000	113,511	683	3,527,933,585	30,894	8,284,377	438,914,117	91,740	384,851,152	22,454	313,727,843	230,012	572,818,501	1,825,906,349	51.8%	111,383,626	14,788,328	96,595,298	845.89	5.29%
17,001 - 20,000	157,074	570	5,324,626,133	33,776	12,234,888	643,266,698	122,825	519,727,601	34,819	475,601,261	315,681	785,582,075	2,912,683,386	54.7%	179,708,494	19,240,180	160,468,314	1,017.92	5.51%
20,001 - 21,250	60,730	221	2,219,221,055	36,410	6,223,626	271,258,925	45,978	195,613,376	14,973	201,792,604	120,607	299,763,318	1,257,016,458	56.6%	78,271,636	6,872,532	71,399,104	1,171.42	5.68%
21,251 - 25,000	167,925	516	6,603,955,553	39,206	19,243,902	785,138,210	122,877	523,426,880	45,564	605,742,747	330,441	820,571,108	3,888,320,510	58.9%	244,947,950	17,633,271	227,314,679	1,349.52	5.85%
25,001 - 30,000	190,487	455	8,460,124,733	44,307	31,959,834	974,847,650	129,446	558,310,282	61,496	804,753,949	370,457	918,484,854	5,235,687,832	61.9%	335,415,953	18,331,113	317,084,840	1,660.63	6.06%
30,001 - 40,000	289,196	682	15,497,972,794		32,674,943	1,679,921,916	171,890	781,696,582	117,988	1,553,354,515	676,943	1,451,004,076	10,064,670,648	64.9%	655,736,097	30,312,476	625,423,621	2,157.54	6.21%
40,001 - 50,000	211,912	469	13,919,318,296	65,539	50,867,431	1,341,490,085	105,925	519,849,089	106,456		469,633	1,145,910,833	9,504,246,893	68.3%	627,597,145	27,457,937	600,139,208	2,825.77	6.31%
50,001 - 60,000	160,251	318	12,392,611,356	77,179	34,762,276	1,038,475,254	66,588	347,778,693	93,981		384,428	921,179,183	8,797,024,713	71.0%	586,002,907	24,309,300	561,693,607	3,498.14	6.39%
60,001 - 75,000	173,274	290	15,809,416,322	91,087	40,711,484	1,192,760,459	55,799	300,819,334	117,765	, , ,	438,030	1,022,423,799	11,623,647,023	73.5%	782,294,923	29,735,485	752,559,438	4,335.92	6.47%
75,001 - 73,000	43,189	64	4,451,760,353	· ·	12,768,182	317,625,439	11,003	60,172,643	32,250	488.961.809	112,125	247,555,442	3,350,213,202	75.3%	227,089,059	7,297,165	219,791,894	5,081.54	6.56%
80,001 - 100,000	· · ·	198	14,856,531,765		44,525,943	985,374,626	,	133,159,628	,	, - ,	347,274	, ,	, , ,	76.9%		21,894,628		5,912.13	6.63%
100,001 - 120,000	127,903	139	10,715,810,067		34,692,733	661,068,769	24,049	58,460,015	104,052	1,644,662,038	217,027	706,663,090 432,844,855	11,431,198,326 8,447,412,654	78.8%	779,244,617 584,227,889	/ /	757,349,989 567,476,618	7,332.40	6.72%
, ,	77,254			138,460	, ,	· · · ·	10,443	, , , , , , , , , , , , , , , , , , ,	66,950						, ,	16,751,271			
120,001 - 160,000	80,006	139	13,677,752,145	· ·	61,408,361	826,847,622	7,873	44,083,453	72,272		229,557	458,000,486	11,002,433,658	80.4%	779,213,781		756,295,227	9,436.59	6.87%
160,001 - 200,000	37,376	92	8,131,519,179		49,222,795	488,950,878	2,768	15,501,713	34,700	795,860,007	110,264	220,106,498	6,660,322,878	81.9%	481,653,027	15,109,563	466,543,464	<i>'</i>	7.00%
200,001 or more	74,082	276	45,759,898,121	615,400	1,118,691,527	2,259,109,984	3,735	20,963,886	70,623	, , ,	225,945	451,491,149	40,791,248,257	89.1%	3,092,843,825		2,814,821,966		6.90%
TOTAL	2,915,699	948,448	212,615,011,078	55,022	2,816,821,858	26,091,220,199		10,813,121,354				19,041,031,769	136,285,980,101	64.1%	10,013,596,888	667,406,429	9,346,190,459	2,418.69	6.46%
FAGI Level								IZE OF FEDER	AL ADJUS										
Non-Positive AGI	428	53,293	(3,345,771,783)	(62,281)	1,267,739,375	297,049,011	37,856	126,638,028	15,865	325,789,980	81,152	173,265,114	(3,000,774,541)	89.7%	2,998,777	190,813	2,807,964	52.27	-0.08%
\$ 1 - 3,999	31,808	166,361	434,256,546	2,191	9,711,103	94,580,621	187,311	549,349,629	10,858	135,137,029	145,424	362,703,554	(697,803,183)	-160.7%	1,414,396	54,384	1,360,012	6.86	0.31%
4,000 - 9,999	173,205	208,511	2,729,542,340	7,151	14,376,003	471,404,074	358,756	1,302,233,019	22,960	277,156,170	484,884	1,212,058,218	(518,933,138)	-19.0%	30,204,639	2,151,567	28,053,072	73.49	1.03%
10,000 - 14,999	179,091	175,990	4,444,527,079	12,517	12,365,772	719,469,836	325,311	1,296,387,669	29,770	372,980,715	637,244	1,590,347,465	477,707,165	10.7%	73,747,398	13,238,324	60,509,074	170.41	1.36%
15,000 - 19,999	213,235	118,799	5,783,670,927	17,419	14,242,255	771,967,335	298,275	1,236,708,917	33,759	433,762,626	669,173	1,670,186,504	1,685,287,800	29.1%	133,251,832	30,783,665	102,468,167	308.61	1.77%
20,000 - 24,999	231,941	59,608	6,544,366,791	22,447	12,684,453	732,967,303	252,923	1,070,580,283	38,626	500,627,835	631,566	1,525,143,472	2,727,732,352	41.7%	189,373,562	36,784,290	152,589,272	523.37	2.33%
25,000 - 29,999	224,861	34,780	7,127,758,193	27,452	11,358,160	774,011,052	213,351	915,321,116	46,290	590,434,524	548,275	1,368,666,689	3,490,682,971	49.0%	234,762,002	34,089,645	200,672,357	772.88	2.82%
30,000 - 39,999	368,063	41,321	14,194,522,735	34,673	25,315,253	1,651,183,857	299,634	1,332,581,313	109,750	1,372,731,725	858,875	2,142,261,342	7,721,079,751	54.4%	517,055,606	47,218,621	469,836,985	1,147.67	3.31%
40,000 - 49,999	265,280	26,123	13,041,621,309		28,086,083	1,782,434,587	176,874		114,529		611,558	1,525,449,986	7,436,529,933	57.0%	500,192,942	29,406,922	470,786,020	1,615.58	3.61%
50,000 - 59,999	208,846	19,261	12,503,588,007		29,710,520	1,906,764,635	118,762			1,497,235,846		1,241,257,604	7,274,720,588		490,106,524		465,422,149		
60,000 - 69,999	173,643	13,669	12,147,243,489		29,658,681	1,913,860,651	84,594			1,485,968,893	437,694	1,062,274,017	7,249,848,119	59.7%	488,353,035		465,161,540		
70,000 - 79,999	147,251	9,324	11,720,068,561		28,827,793	1,822,403,063	59,353			1,451,492,478	384,843	940,692,141	7,195,739,794	61.4%	485,496,189		463,293,023	· ·	3.95%
80,000 - 89,999	123,222	6,984	11,047,938,238		27,861,722	1,724,348,100	39,702			1,395,823,925	421,875	809,831,351	6,913,311,225		468,485,449		448,134,809	· ·	4.06%
90,000 - 99,999	101,529	4,720	10,074,799,462		30,083,093	1,524,204,850	26,032		,	1,270,275,201	278,921	682,713,883	6,472,794,219	64.2%	439,716,129		420,741,368		
100,000 - 149,999	266,300	7,823	32,933,231,047		106,964,439	4,460,543,555		253,975,166		4,078,273,201	752,516	1,502,234,271	22,745,169,406		, ,		1,517,734,203	5,536.69	
	· · ·						42,318							69.1%	1,561,703,663			· ·	
150,000 - 199,999	93,843	1,110	16,246,944,358		75,770,652	1,788,676,264	7,601	45,138,274		1,882,163,473	273,649	546,193,309	12,060,543,690	74.2%	852,263,092		826,889,315	· ·	5.09%
200,000 - 499,999	92,010	633	26,300,974,768		235,070,422	2,293,298,646	4,839	29,280,496		2,628,759,611	277,359	554,803,347	21,029,903,090	80.0%	1,546,274,560			15,991.43	
500,000 - 999,999	21,143	138	28,685,729,012	, ,	856,996,079	1,362,052,762	573	_ / /		2,024,103,551	65,543	130,949,502	26,022,440,859	90.7%	1,998,197,093	, ,	1,768,236,718		
TOTAL  Posident return			212,615,011,078										136,285,980,101	04.1%	10,013,596,888	007,400,429	9,340,190,459	2,418.69	4.40%

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2012

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2013; 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.

<sup>\*</sup>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

<sup>\*</sup>Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

<sup>\*\*</sup>Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$47,436,058 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

<sup>+</sup>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 claimed under the Code.

Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals) or \$750 (unmarried individuals) apply for the aged or blind.

Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

<sup>++\$2,500 (\$2,000</sup> for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.