Number of

RESIDENT RETURNS

Deductions Claimed Pursuant to

Personal Exemption | Computed NC Taxable Income

	Number of		E-d1		Modifications		Deductions Claimed Pursuant to						Computed NC Taxable Income				NI-4	A	
	Returns Filed		Federal		to - Federal		[§105-134.6.(a2)] by Type+: Standard Deduction				Allowance++:		[includes returns with deficit]				Net	Aver-	
	Resident		AGI	Aver-	AGI:		Standar	a Deduction	Itemize	Deductions	N				C		Tax	age	Effec-
	[Combined Filing Statuses]		[includes	age	AG.	I;	N7 1		N 1		Number		п. е		Computed	m 1	Liability	Net	
	Filing Sta		returns	Federal			Number	D 1 41	Number	D 1 41	of	4.77	[before	[after	Gross	Total	[after	Tax	tive
	· ·	No	with	AGI	Additions	Deductions		Deduction	of	Deduction Amount	Exemp- tions	Allowance Amount	residency	residency	Tax	Credits	application	Per	Tax
Income I evel	Tax Liability	Tax Liability	deficit]	Value	Additions		Returns Filed	Amount	Returns Filed		Claimed		proration]	proration]	Liability	Taken**	of credits]	Return	Rate*
Income Level	Liability	Liability	[\$]	[\$]	[\$]	[\$]	rneu	[\$]		[\$] SIZE OF NC T		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level		##O 0 44	0.454.040.004	12.040	1 (0(002 0(4)	0.402.250.424	515 A55	A 185 101 050					(# #00 20# 000) I	(#.010.101.020 I	ı	ı			
No Taxable Income	-	758,841	9,151,319,774	12,060	1,686,992,964	9,103,350,621	517,257	2,175,191,076	241,584	3,922,922,388	1,401,391	3,436,233,743	(7,799,385,090)	(7,810,194,026)		4 525 542	- -	25.42	2 (00/
\$ 1 - 2,000	122,043	69,431	2,241,677,313	11,707	42,116,351	523,598,443	155,332	578,026,795	36,142	324,934,183	267,094	668,697,494	188,536,749	188,532,750	11,319,800	4,535,712	6,784,088	35.43	3.60%
2,001 - 4,000	121,805	52,391	2,531,516,122	14,533	21,862,844	486,119,056	141,268	542,708,687	32,928	318,070,154	274,072	686,147,679	520,333,390	520,333,390	31,271,063	11,685,847	19,585,216	112.43	3.76%
4,001 - 6,000	132,455	28,997	2,776,357,126	17,196	17,236,656	468,951,219	130,364	511,888,823	31,088	317,679,384	275,862	689,962,444	805,111,913	805,111,912	48,393,845	16,323,874	32,069,971	198.63	3.98%
6,001 - 10,000	266,707	20,792	6,017,667,473	20,931	38,231,132	897,300,427	230,182	929,015,727	57,317	615,276,796	530,931	1,327,927,005	2,286,378,650	2,286,378,649	137,338,413	36,502,632	100,835,781	350.73	4.41%
10,001 - 10,625	40,589	925	994,188,010	23,948	3,781,528	140,414,417	32,726	134,194,281	8,788	95,930,233	79,742	199,276,314	428,154,293	428,154,293	25,713,271	5,564,197	20,149,074	485.36	4.71%
10,626 - 12,750	132,774	2,007	3,447,206,472	25,576	12,410,706	467,998,099	105,105	433,280,419	29,676	328,709,841	262,032	655,438,415	1,574,190,404	1,574,190,403	94,553,717	17,975,678	76,578,039	568.17	4.86%
12,751 - 15,000	134,271	1,179	3,793,714,752	28,008	16,686,503	484,613,898	103,933	431,511,594	31,517	350,292,766	266,515	665,917,170	1,878,065,827	1,878,065,827	113,531,091	17,771,614	95,759,477	706.97	5.10%
15,001 - 17,000	114,095	676	3,496,179,733	30,462	15,702,724	435,628,197	86,457	360,359,039	28,314	316,665,977	225,658	563,830,568	1,835,398,676	1,835,398,676	112,022,707	14,451,057	97,571,650	850.14	5.32%
17,001 - 20,000	157,989	566	5,290,436,130	33,367	30,065,536	649,725,602	116,214	489,085,022	42,341	472,109,287	312,311	779,720,054	2,929,861,702	2,929,861,701	180,860,296	19,194,003	161,666,293	1,019.62	5.52%
20,001 - 21,250	61,712	168	2,222,520,869	35,917	6,670,013	267,241,057	44,224	187,401,954	17,656	196,686,847	120,903	301,963,093	1,275,897,932	1,275,897,931	79,495,555	7,021,762	72,473,793	1,171.20	5.68%
21,251 - 25,000	170,729	426	6,632,141,791	38,749	23,175,553	789,008,872	118,529	502,247,188	52,626	587,551,418	330,225	823,377,857	3,953,132,009	3,953,132,009	249,234,750	18,107,115	231,127,635	1,350.40	5.85%
25,001 - 30,000	196,038	487	8,644,723,718	43,988	29,913,691	1,023,491,680	127,699	548,051,484	68,826	778,869,419	375,938	936,170,175	5,388,054,651	5,388,054,652	345,389,098	19,057,377	326,331,721	1,660.51	6.06%
30,001 - 40,000	297,219	663	15,759,873,905	52,906	54,353,219	1,749,277,148	170,407	768,437,036	127,475	1,489,363,311	592,153	1,467,268,340	10,339,881,289	10,339,881,288	674,139,672	30,969,370	643,170,302	2,159.14	6.22%
40,001 - 50,000	216,766	460	14,084,945,371	64,840	50,251,199	1,393,275,290	106,181	517,392,335	111,045	1,357,046,383	468,293	1,148,418,072	9,719,064,490	9,719,064,490	642,215,177	27,594,755	614,620,422	2,829.41	6.32%
50,001 - 60,000	164,326	263	12,604,962,405	76,584	56,076,816	1,104,947,819	67,716	352,393,464	96,873	1,254,987,872	385,497	927,355,441	9,021,354,625	9,021,354,625	601,252,841	24,872,105	576,380,736	3,501.94	6.39%
60,001 - 75,000	180,630	304	16,339,858,731	90,308 101,940	71,359,620	1,264,887,995	59,079	318,580,481	121,855	1,646,088,394	450,050	1,057,621,719	12,124,039,761	12,124,039,761	816,359,254	30,695,756	785,663,498	4,342.27	6.48%
75,001 - 80,000	45,324	67	4,627,174,403	. ,	25,587,474	339,862,712	11,954	65,542,010	33,437	472,435,552	115,866	259,848,775	3,515,072,828	3,515,072,828	238,397,170	7,931,067	230,466,103	5,077.35	6.56% 6.63%
80,001 - 100,000	136,565	195	15,730,602,223	115,023	97,136,677	1,074,075,842	25,816	142,981,363	110,944	1,646,687,054	367,349	752,900,064	12,211,094,577	12,211,094,577	832,820,714	23,668,815	809,151,899	5,916.58	
100,001 - 120,000	83,681	126	11,519,362,471	137,451 169,162	85,463,000 164,828,677	748,393,274	11,157	62,266,965 45,527,422	72,650	1,176,343,109	232,479	465,729,925	9,152,092,198	9,152,092,198	633,245,609 859,983,304	17,947,013	615,298,596 834,423,816	7,341.85 9.438.01	6.72% 6.87%
120,001 - 160,000	88,245 41,762	166 97	14,955,815,158	214,742		950,172,373	8,138 2,870		80,273 38,989		251,858 122,772	504,694,761	12,140,832,195 7,442,211,683	12,140,832,195		25,559,488		. ,	6.87% 7.00%
160,001 - 200,000	79,929	294	8,988,876,689	535,489	116,741,552 1.640,483,639	557,396,417 2.463,132,104	4,145	16,083,241 23,289,704	38,989 76,078	843,891,558 2,989,055,066	242,918	246,035,342 486,442,510	7,442,211,683 38,637,060,868	7,442,211,683 38,639,313,068	538,227,720 2,920,508,988	17,264,545	520,963,175 2,689,063,281	12,445.67 33,519.85	6.96%
200,001 or more TOTAL	2,985,654		42,958,496,613 214,809,617,252			27,382,862,562									10,186,274,055		9,560,134,566	2,435.59	6.49%
FAGI Level	2,700,004	757,521	214,000,017,202	54,720	4,507,120,074	27,502,002,502	2,570,755	10,135,450,110		ZE OF FEDERA			, , ,	137,557,674,666	10,100,274,055	020,137,407	7,000,104,000	2,400.00	0.47 /0
Non-Positive AGI	689	58,712	(3,288,904,682)	(55,368)	1,868,488,029	314,791,902	36,825	106,445,651	22,576	336,279,596	93,057	174,748,823	(2,352,682,625)	(2,349,835,286)	3,806,392	673,790	3,132,602	52.74	-0.10%
\$ 1 - 3,999	33,250	169,134	446,124,406	2,204	24,065,817	88,694,552	162,921	486,525,011	39,463	199,478,586	147,953	374,840,041	(679,347,968)	(679,278,272)	1,840,250	74,964	1,765,286	8.72	0.40%
4,000 - 9,999	182,183	206,182	2,773,765,069	7,142	38,732,168	480,828,284	329,246	1,190,314,633	59,119	399,235,384	484,296	1,216,759,558	(474,640,621)	(474,596,498)	32,706,582	2,363,711	30,342,871	78.13	1.09%
10,000 - 14,999	183,602	174,226	4,481,556,527	12,524	25,856,950	801,328,321	301,742	1,196,126,189	56,086	478,539,935	634,036	1,589,151,260	442,267,772	442,307,118	76,397,217	13,142,773	63,254,444	176.77	1.41%
15,000 - 19,999	214,279	110,295	5,656,116,104	17,426	25,044,667	756,722,230	269,345	1,109,014,598	55,229	508,920,110	635,716	1,591,991,730	1,714,512,103	1,714,354,586	134,814,322	29,570,004	105,244,318	324.25	1.86%
20,000 - 24,999	233,429	55,458	6,485,376,735	22,450	25,448,454	730,311,697	232,266	975,133,436	56,621	551,840,228	587,298	1,470,744,673	2,782,795,155	2,782,354,323	193,063,217	34,949,803	158,113,414	547.32	2.44%
25,000 - 29,999	225,451	33,820	7,118,818,075	27,457	25,180,486	779,842,582	198,374	845,917,974	60,897	611,451,075	533,150	1,334,418,056	3,572,368,874	3,571,833,278	240,437,321	32,790,018	207,647,303	800.89	2.92%
30,000 - 39,999	373,705	40,646	14,370,250,415	34,681	50,107,580	1,645,262,433	285,828	1,258,959,894	128,523	1,370,241,385	850,209	2,128,414,744	8,017,479,539	8,016,300,448	537,070,810	47,092,495	489,978,315	1,182.52	3.41%
40,000 - 49,999	270,140	26,105	13,257,301,324	44,751	49,692,497	1,786,216,390	171,863	814,290,819	124,382	1,423,415,653	613,474	1,535,740,082	7,747,330,877	7,746,350,794	521,212,404	30,243,220	490,969,184	1,657.31	3.70%
50,000 - 59,999	212,389	19,371	12,706,766,444	54,827	60,253,078	1,950,424,324	116,982	600,289,235	114,778		500,095	1,247,498,325	7,547,277,201	7,546,267,035	508,792,363	25,230,961	483,561,402	2,086.47	3.81%
60,000 - 69,999	175,233	13,570	12,243,757,284	64,849	57,404,655	1,949,375,284	84,126	459,273,071	104,677	1,402,867,243	433,822	1,056,623,571	7,433,022,771	7,432,272,907	501,687,244	23,693,497	477,993,747	2,531.71	3.90%
70,000 - 79,999	148,609	9,613	11,842,297,496	74.846	54,221,843	1,867,057,683	60,185	341,822,420	98,037	1,366,399,470	381,818	936,527,052	7,384,712,714	7,383,609,256	499,565,551	22,527,835	477,037,716	3,014.99	4.03%
80,000 - 89,999	125,674	6,927	11,250,758,192	84,847	51,142,131	1,779,451,307	41,477	242,373,676	,	1,312,629,160	333,378	814,057,804	7,153,388,377	7,152,846,314	485,120,021	20,713,726	464,406,295	3,502.28	4.13%
90,000 - 99,999	104,022	5,024	10,340,370,678	94,826	46,547,786	1,600,469,974	27,421	163,008,818	81,625	1,215,440,466	282,836	694,239,833	6,713,759,372	6,712,974,723	456,892,531	19,291,314	437,601,217	4,013.00	4.23%
100,000 - 149,999	279,955	8,365	34,676,155,954	120,270	233,028,164	4,813,093,630	44,591	266,363,231	243,729	4,059,322,503	781,075	1,564,277,293	24,206,127,461	24,203,784,537	1,664,343,912	46,618,116	1,617,725,796	5,610.87	4.67%
150,000 - 199,999	101,599	1,217	17,614,695,182	171,323	165,836,979	2,034,626,772	7,931	47,015,650	94,885	1,937,596,418	293,253	587,429,969	13,173,863,352	13,172,979,588	932,841,870	27,569,760	905,272,110	8,804.78	5.14%
200,000 - 499,999	100,687	702	28,725,235,838	283,317	473,763,552	2,622,088,251	4,763	27,680,354	96,626	2,738,797,683	301,992	604,536,146	23,205,896,956	23,205,488,073	1,706,785,105	70,942,858	1,635,842,247	16,134.32	5.69%
500,000 - 999,999	15,030	92	10,103,923,809	668,161	296,680,569	643,505,867	588	3,314,250	14,534	723,682,983	47,113	94,268,000	8,935,833,278	8,935,833,278	679,061,073	46,995,682	632,065,391	41,797.74	6.26%
1.000.000 or more	5,728	62	14.005,252,403		735,632,669	738,771,079	279	1,587,200	5,511	923,345,763	17,338	34,710,000	13.042.471.030	13.042.028.678	1.009.835.870		878,180,909	151,672.01	6.27%
TOTAL	2,985,654		214,809,617,252			27,382,862,562								139,557,874,880			9,560,134,566	2,435.59	4.45%
Resident retur																			

Modifications

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

tax system during 2014; 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.

^{*}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

^{**}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 \$46,004,135 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. +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/OW=\$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.

^{++\$2.500 (\$2.000} for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.