Number

D-400 Filing Financial Statistics:

RESIDENT RETURNS

Deductions Claimed Pursuant to

Computed NC Taxable Income

Aver-

Modifications

	Number		D-400 Filing Financial Statistics: Balance Tax Due/Overpayment						Modifications			Deductions Claimed Pursuant to			Computed NC Taxable Income				NT 4	Aver-	1
	of		Balance Tax Due		Overpayment Overpayment		Federal		to			[§105-134.6.(/, t t			s with deficit]			Net	age	1
	Returns		Balance		Overp		AGI	Aver-	Fede		Standard	l Deduction	Itemized	l Deductions					Tax	Net Tax	1
	File			[Net Tax†		[Net Tax†	[includes	age	AG	il:							Computed		Liability	Per	Effec-
	[Com-	[No	Number	> Pre-	Number	< Pre-	returns	Federal			Number		Number		[before	[after	Gross	Total	[after	Return	tive
	bined	Tax	of	payments]	of	payments]	with	AGI			of	Deduction	of	Deduction	residency	residency	Tax	Credits	application	[All	Tax
	Filing	Lia-	Returns	Amount	Returns	Amount	deficit]	Value	Additions	Deductions	Returns	Amount	Returns	Amount	proration]	proration]	Liability	Taken	of credits]	Returns]	Rate†††
Income Level	Statuses]	bility]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	Filed	[\$]	Filed	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level																					
No Taxable Income	741,123	741,123	1,600	87,658	433,954	103,047,284	5,998,266,608	8,093	265,069,950	5,500,485,949	654,077	6,483,997,500	87,046	1,937,719,784	(7,658,866,675)	(7,658,866,674)	-	-	-	-	
S 1 - 2,000	165,298	47,984	34,187	1,733,367	117,688	27,192,935	2,148,828,734	13,000	10,567,668	317,142,351	156,025	1,526,286,000	9,273	147,161,232	168,806,819	168,806,819	9,706,585	2,988,095	6,718,490	40.64	3.98%
2,001 - 4,000	165,742	30,240	49,169	5,510,800	106,552	26,873,572	2,486,894,900	15,005	10,121,202	304,102,920	156,133	1,545,459,000	9,609	153,884,070	493,570,112	493,570,112	28,380,589	7,953,524	20,427,065	123.25	4.14%
4,001 - 6,000	152,780	10,991	55,427	8,753,032	92,784	25,691,385	2,628,601,030	17,205	10,984,995	294,537,420	143,133	1,432,263,000	9,647	152,431,421	760,354,184	760,354,184	43,720,588	9,415,543	34,305,045	224.54	4.51%
6,001 - 10,000	271,670	4,110	110,638	22,943,193	156,762	47,648,360	5,583,165,118	20,551	17,752,386	558,658,467	253,382	2,580,369,000	18,288	299,757,026	2,162,133,012	2,162,133,011	124,323,259	18,795,712	105,527,547	388.44	4.88%
10,001 - 10,625	40,256	148	16,997	4,077,632	22,698	7,180,013	935,544,940	23,240	2,686,616	89,867,065	37,405	385,314,000	2,851	47,926,325	415,124,166	415,124,166	23,869,764	2,801,736	21,068,028	523.35	5.08%
10,626 - 12,750	132,069	408	57,355	14,764,138	72,874	23,344,541	3,245,409,222	24,574	8,783,937	291,710,103	122,874	1,268,343,000	9,195	151,066,293	1,543,073,763	1,543,073,763	88,726,860	9,420,802	79,306,058	600.49	5.14%
12,751 - 15,000	133,510	370	59,137	16,297,208	72,604	23,807,227	3,599,799,278	26,963	9,430,624	314,839,853	123,768	1,284,471,000	9,742	159,193,943	1,850,725,106	1,850,725,106	106,416,941	9,682,703	96,734,238	724.55	5.23%
15,001 - 17,000	113,545	280	51,218	14,917,814	60,826	20,345,114	3,339,849,964	29,414	9,568,870	294,563,103	104,907	1,096,225,500	8,638	143,296,818	1,815,333,413	1.815.333.413	104,381,800	8,401,600	95,980,200	845.31	5.29%
17,001 - 20,000	158,900	391	72,831	22,225,301	83,890	28,915,088	5,115,159,313	32,191	13,595,387	446,974,518	145,909	1,532,847,000	12,991	212,872,467	2,936,060,715	2,936,060,715	168,823,860	11,907,826	156,916,034	987.51	5.34%
20,001 - 21,250	61,985	155	28,938	9,225,555	32,212	11,012,693	2,147,982,167	34,653	5,068,077	187,696,480	56,487	597,145,500	5,498	89,856,954	1,278,351,310	1,278,351,310	73,505,287	4,272,248	69,233,039	1,116.93	5.42%
21,251 - 25,000	173,984	437	82,645	27,364,105	88,981	30,998,864	6,513,829,519	37,439	17,076,536	575,313,124	157,577	1,671,484,500	16,407	266,118,582	4,017,989,849	4,017,989,849	231,034,783	12,301,934	218,732,849	1,257.20	5.44%
25,001 - 30,000	204,055	467	99,448	34,822,234	101,991	36,127,399	8,637,743,965	42,330	23,377,221	773,315,418	182,259	1,942,126,500	21,796	347,902,057	5,597,777,211	5,597,777,211	321,872,520	13,708,896	308,163,624	1,510.20	5.51%
30,001 - 40,000	315,970	785	158,054	61,931,862	154,313	58,485,160	15,984,672,446	50,589	45,953,511	1,380,865,218	273,327	3,005,418,000	42,643	672,971,249	10,971,371,490	10,971,371,490	630,854,438	23,483,160	607,371,278	1,922,24	5.54%
40,001 - 50,000	234,003	615	118,031	54,692,706	113,843	47,254,737	14,415,140,351	61,602	46,917,709	1,083,760,142	194,285	2,275,162,500	39,718	631,260,877	10,471,874,541	10,471,874,541	602,133,242	21,434,309	580,698,933	2,481.59	5.55%
50,001 - 60,000	178,522	497	90,546	48,727,554	86,594	38,891,531	12,946,359,762	72,520	49,557,602	845,686,763	143,495	1,791,706,500	35,027	577,645,159	9,780,878,942	9,780,878,942	562,400,762	19,539,751	542,861,011	3,040.86	5.55%
60,001 - 75,000	203,467	590	105,686	64,022,312	96,407	47,340,975	17,392,201,677	85,479	65,538,120	920,793,726	158,935	2,103,984,000	44,532	779,511,259	13,653,450,812	13,653,450,812	785,073,561	27,613,758	757,459,803	3,722.76	5.55%
75,001 - 75,000	55,062	166	29,218	19,421,915	25,510	13,486,608	5,303,889,471	96,326	21,064,148	246,790,355	41,823	570,409,500	13,239	242,601,965	4,265,151,799	4,265,151,799	245,246,235	8,553,550	236,692,685	4,298.66	5.55%
80,001 - 100,000	167,872	431	96,761	70,907,397	70,138	41,958,359	18,205,538,692	108,449	87,494,465	730,413,978	121,882	1,696,575,000	45,990	877,299,077	14,988,745,102	14,988,745,102	861,853,260	23,064,396	838,788,864	4,996.60	5.60%
100,001 - 120,000	107,572	280	62,817	54,877,186	44,177	31,229,648	13,914,382,085	129,341	75,930,832	496,118,032	70,772	1,001,344,500	36,807	741,906,949	11,750,943,436	11,750,943,436	675,679,326	16,635,423	659,043,903	6,126.14	5.61%
120,001 - 120,000	118,045	278		78,891,273				158,431	140,419,363		66,965	955,338,000	51,080	1,096,526,571	16,234,744,372	16,234,744,372	933,497,891	25,668,963	907,828,928	7,690.53	5.59%
			69,521	54,432,227	47,898 24,897	43,478,017 31,993,699	18,701,977,621 11,947,335,601	200,217	112,367,239	555,788,041 302,207,102		396,246,000		743,116,898	10,618,132,840	10,618,132,840	610,542,779		591,626,645		5.57%
160,001 - 200,000 200,001 or more	59,672 118,196	143 446	34,492 60,210	318,211,788	57,367	313,751,817	63,543,918,184		2,081,789,027	1,681,209,099	27,671 34,040	484,255,500	32,001 84,156	3,479,445,519	59,980,797,093	59,980,797,093	3,448,895,961	18,916,134 296,744,753	3,152,151,208	9,914.64 26,668.85	5.26%
,	4,073,305		1,544,926		- ,		244,736,490,649			,,	- /	37,626,771,000		-, -, -,	178,096,523,412	, , - , ,			10,087,635,475	2,476.52	
	4,073,303	041,555	1,544,720	1,000,050,250	2,104,700	1,000,033,027	244,730,470,047	00,005	3,131,113,403				_		170,070,323,412	170,070,323,412	10,000,740,271	373,304,610	10,007,055,475	2,470.32	3.43 /0
FAGI Level	F (F00	# C 2#2	420	501.055	12.055	21 000 (52	(2.250.245.460)	(55 000)	220.074.500	B. BY SIZE OF					(2.604.222.266)	(2.604.222.266)	2.040.616	242.002	2.006.534	40.40	0.000/
Non-Positive AGI	56,708	56,352	420	781,057	13,057	21,888,653	(3,278,247,460)	(57,809)	330,964,598	158,085,974	40,364	410,181,000	16,344	178,772,430	(3,694,322,266)		3,048,616	242,082	2,806,534	49.49	
\$ 1 - 3,999	202,303	201,142	1,041	316,794	118,696	7,855,350	444,532,631	2,197	21,464,771	12,730,734	196,404	1,636,128,000	5,899	85,016,281	(1,267,877,613)	(1,267,877,613)	433,598	6,776	426,822	2.11	0.10%
4,000 - 9,999	387,749	278,691	32,081	2,382,625	280,573	38,612,719	2,762,485,426	7,124	32,813,046	51,104,731	375,495	3,331,332,000	12,254	181,670,928	(768,809,187)	(768,809,187)	9,428,098	697,156	8,730,942	22.52	0.32%
10,000 - 14,999	355,369	142,286	95,034	13,987,017	208,643	42,780,749	4,444,431,195	12,507	25,592,630	139,019,929	339,240	3,310,519,500	16,129	244,567,594	775,916,802	775,916,802	61,609,396	7,626,872	53,982,524	151.91	1.21%
15,000 - 19,999	322,327	50,490	116,778	21,391,956	181,217	50,042,324	5,617,983,564	17,429	22,742,833	232,320,561	305,681	3,120,216,000	16,646	260,916,860	2,027,272,976	2,027,272,976	125,907,929	20,663,010	105,244,919	326.52	1.87%
20,000 - 24,999	289,103	17,277	119,360	27,303,918	156,171	47,548,164	6,492,725,773	22,458	25,468,897	319,982,236	272,214	2,821,767,000	16,889	272,850,035	3,103,595,398	3,103,595,399	186,995,817	21,228,161	165,767,656	573.39	2.55%
25,000 - 29,999	259,799	12,889	111,603	29,699,582	136,863	44,029,151	7,129,747,822	27,443	25,510,249	405,585,856	241,642	2,541,970,500	18,157	295,923,753	3,911,777,962	3,911,777,962	232,671,110	20,256,664	212,414,446	817.61	2.98%
30,000 - 39,999	431,586	20,257	192,476	58,584,243	221,515	73,556,809	15,001,846,788	34,760	51,174,280	975,963,864	391,690	4,190,415,000	39,896	626,908,297	9,259,733,908	9,259,733,908	544,640,408	32,596,546	512,043,862	1,186.42	3.41%
40,000 - 49,999	313,821	15,453	145,005	53,179,009	156,628	56,475,234	14,039,586,119	44,738	55,007,626	1,178,449,935	270,346	3,006,322,500	43,475	676,663,575	9,233,157,735	9,233,157,735	540,364,467	23,252,082	517,112,385	1,647.79	3.68%
50,000 - 59,999	243,000	12,503	112,340	48,679,100	121,660	48,168,911	13,322,257,619	54,824	50,969,173	1,387,730,240	199,120	2,355,471,000	43,880	707,666,332	8,922,359,220	8,922,359,220	521,133,679	20,132,246	501,001,433	2,061.73	3.76%
60,000 - 69,999	195,402	9,415	90,229	45,794,707	98,943	43,322,569	12,668,387,169	64,832	47,875,752	1,448,817,673	155,364	1,963,938,000	40,038	689,397,232	8,614,110,016	8,614,110,016	502,200,388	18,163,814	484,036,574	2,477.13	3.82%
70,000 - 79,999	163,904	6,821	77,904	43,694,726	81,632	39,123,125	12,271,242,330	74,868	58,105,161	1,405,768,144	127,763	1,698,106,500	36,141	650,887,383	8,574,585,464	8,574,585,464	497,736,740	17,673,130	480,063,610	2,928.93	3.91%
80,000 - 89,999	139,760	5,039	68,424	41,932,000	68,086	34,683,155	11,861,249,397	84,869	47,660,057	1,347,395,305	106,566	1,463,998,500	33,194	624,733,638	8,472,782,011	8,472,782,011	490,825,456	16,894,199	473,931,257	3,391.04	4.00%
90,000 - 99,999	116,827	3,853	57,949	38,935,224	56,421	31,165,095	11,081,492,042	94,854	49,715,061	1,249,728,547	86,732	1,217,754,000	30,095	593,426,723	8,070,297,833	8,070,297,833	466,872,205	16,211,598	450,660,607	3,857.50	4.07%
100,000 - 149,999	324,344	6,994	180,347	151,592,753	139,311	100,040,178	39,078,765,741	120,486	213,941,007	3,718,207,971	213,189	3,044,467,500	111,155	2,326,327,759	30,203,703,518	30,203,703,518	1,742,075,446	41,868,863	1,700,206,583	5,241.99	4.35%
150,000 - 199,999	120,798	1,096	67,862	88,178,226	51,953	55,651,863	20,709,362,483	171,438	172,749,759	1,378,468,454	60,611	873,844,500	60,187	1,376,646,664	17,253,152,624	17,253,152,624	992,898,313	28,366,316	964,531,997	7,984.67	4.66%
200,000 - 499,999	123,436	606	64,471	174,854,075	58,266	122,555,314	35,113,184,420	284,465	508,283,910	1,335,185,238	40,650	583,473,000	82,786	2,248,829,507	31,453,980,585	31,453,980,585	1,809,383,711	73,064,439	1,736,319,272	14,066.55	4.94%
500,000 - 999,999	18,874	90	8,464	66,003,612	10,307	65,499,130	12,684,660,600	672,071	361,634,947	322,444,962	3,101	43,549,500	15,773	651,139,634	12,029,161,451	12,029,161,451	691,827,553	48,381,129	643,446,424	34,091.68	5.07%
1,000,000 or more	8,195	81	3,138	101,547,635	5,018	157,056,533	23,290,796,990	2,842,074	1,029,441,728	1,125,848,874	959	13,317,000	7,236	1,259,127,870	21,921,944,974	21,921,944,974	1,260,887,361	185,979,733	1,074,907,628	131,166.28	4.62%
	4,073,305	841,335	1,544,926	1,008,838,258	2,164,960	1,080,055,027	244,736,490,649			18,192,839,227	3,427,131	37,626,771,000	646,174	13,951,472,495	178,096,523,412	178,096,523,412	10,680,940,291	593,304,816	10,087,635,475	2,476.52	4.12%
Desirate and and		C1.11		1. 1	4		anent residence	* N/L	C P C	41		2015									

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015

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 dynamic 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. Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits

[†]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 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, 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