							RESIDENT	RETUR	NS: ITEMIZED D	EDUCTIO	NS								
	Number of			Modifications			Itemized Deductions+:				Personal l	Exemption						,	
	Returns Filed		Federal		to			as a			Allowance++:			NCTI			Net	Aver-	
	Resident		AGI	Aver-	Federal			% of						as			Tax	age	
	[Combined		[includes	age	AGI			Resi-		Aver-	Number		Computed	%	Computed		Liability	Net	Effec-
	Filing Statuses]		returns	Federal			Number	dent		age	of		ŃĊ	of	Gross	Total	[after	Tax	tive
-	No		with	AGI			of	Re-	Deduction	ID	Exemp-	Allowance	Taxable	Federal	Tax	Credits	application	Per	Tax
	Tax	Tax	deficit]	Value	Additions	Deductions	Returns	turns	Amount	Value	tions	Amount	Income	AGI	Liability	Taken**	of credits]	Return	Rate*
	Liability	Liability	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level A. BY SIZE OF NC TAXABLE INCOME																			
No Taxable Income	-	180,740	3,430,545,692	18,981	782,348,095	4,192,344,658	180,740	24.0%	3,697,094,502	20,455	332,441	809,712,785	(4,486,258,158)	-130.8%	-	-	-	- '	-
\$ 1 - 2,000	16,206	4,099	612,872,511	30,183	7,713,553	225,540,567	20,305	10.4%	289,673,751	14,266	34,746	85,239,679	20,132,067	3.3%	1,208,467	261,150	947,317	46.65	4.71%
2,001 - 4,000	16,901	2,863	641,705,348	32,468	11,128,743	217,009,558	19,764	11.1%	288,561,737	14,600	35,592	87,975,623	59,287,173	9.2%	3,562,849	730,695	2,832,154	143.30	4.78%
4,001 - 6,000	18,155	1,695	687,734,383	34,647	6,802,913	216,279,731	19,850	12.1%	288,304,508	14,524	36,770	90,750,705	99,202,353	14.4%	5,962,500	1,065,904	4,896,596	246.68	4.94%
6,001 - 10,000	38,843	1,354	1,535,327,025	38,195	11,399,536	447,226,653	40,197	13.8%	587,580,908	14,618	76,809	189,863,036	322,055,964	21.0%	19,344,649	2,747,934	16,596,715	412.88	5.15%
10,001 - 10,625	6,122	98	250,869,272	40,333	2,188,507	67,362,926	6,220	15.0%	91,809,542	14,760	12,017	29,745,031	64,140,280	25.6%	3,851,795	454,166	3,397,629	546.24	5.30%
10,626 - 12,750	22,008	290	917,803,170	41,161	7,331,744	234,490,572	22,298	16.3%	323,105,554	14,490	43,305	106,872,128	260,666,660	28.4%	15,661,229	1,698,907	13,962,322	626.17	5.36%
12,751 - 15,000	24,163	202	1,040,474,675	42,704	6,306,584	247,990,086	24,365	17.8%	343,522,263	14,099	47,396	117,047,563	338,221,347	32.5%	20,453,379	1,857,947	18,595,432	763.20	5.50%
15,001 - 17,000	22,314	140	1,007,318,080	44,861	5,598,892	231,083,080	22,454	19.7%	313,727,843	13,972	44,084	108,694,156	359,411,893	35.7%	21,928,059	1,765,195	20,162,864	897.96	5.61%
17,001 - 20,000	34,676	143	1,621,024,144	46,556	7,923,034	340,677,182	34,819	22.1%	475,601,261	13,659	68,169	168,050,380	644,618,355	39.8%	39,757,580	2,682,719	37,074,861	1,064.79	5.75%
20,001 - 21,250	14,903	70	723,841,482	48,343	4,576,163	146,136,185	14,973	24.6%	201,792,604	13,477	29,075	71,563,601	308,925,255	42.7%	19,208,136	1,152,150	18,055,986	1,205.90	5.84%
21,251 - 25,000	45,367	197	2,284,925,794	50,148	14,921,011	421,453,918	45,564	27.1%	605,742,747	13,294	88,879	218,456,149	1,054,193,991	46.1%	66,321,780	3,526,651	62,795,129	1,378.17	5.96%
25,001 - 30,000	61,284	212	3,307,862,714	53,790	19,657,085	537,028,787	61,496	32.2%	804,753,949	13,086	120,001	294,350,236	1,691,386,827	51.1%	108,303,969	5,071,309	103,232,660	1,678.69	6.10%
30,001 - 40,000	117,618	370	7,221,265,687	61,203	23,034,970	982,004,274	117,988	40.7%	1,553,354,515	13,165	329,327	586,248,550	4,122,693,318	57.1%	268,785,852	11,358,253	257,427,599	2,181.81	6.24%
40,001 - 50,000	106,151	305	7,634,516,406	71,715	42,322,032	866,176,256	106,456	50.1%	1,458,688,828	13,702	238,277	573,419,773	4,778,553,581	62.6%	315,738,272	13,570,744	302,167,528	2,838.43	6.32%
50,001 - 60,000	93,754	227	7,725,928,513	82,207	27,391,874	726,989,119	93,981	58.5%	1,322,915,789	14,076	229,266	542,614,383	5,160,801,096	66.8%	343,937,157	14,434,212	329,502,945	3,506.06	6.38%
60,001 - 75,000	117,545	220	11,205,931,551	95,155	32,446,218	914,490,090	117,765	67.9%	1,710,477,191	14,524	305,257	704,148,750	7,909,261,738	70.6%	532,410,795	20,462,460	511,948,335	4,347.20	6.47%
75,001 - 80,000	32,197	53	3,419,579,180	106,033	10,767,715	257,477,696	32,250	74.6%	488,961,809	15,162	85,794	185,592,182	2,498,315,208	73.1%	169,316,004	5,352,322	163,963,682	5,084.15	6.56%
80,001 - 100,000	103,884	168	12,319,295,956	118,396	37,892,054	830,019,095	104,052	81.2%	1,644,662,038	15,806	289,252	583,273,827	9,299,233,050	75.5%	633,746,301	17,650,877	616,095,424	5,921.03	6.63%
100,001 - 120,000	66,833	117	9,398,149,333	140,376	30,726,733	583,359,251	66,950	86.5%	1,150,716,507	17,188	191,618	382,194,919	7,312,605,389	77.8%	505,618,206	14,416,692	491,201,514	7,336.84	6.72%
120.001 - 160.000	72,151	121	12,454,680,081	172,331	56,081,602	751,574,989	72,272	90.2%	1,407,795,287	19,479	210,659	420,301,309	9,931,090,098	79.7%	703,176,599	20,233,030	682,943,569	9,449.63	6.88%
160,001 - 200,000	34,620	80	7,579,001,692	218,415	44,464,063	452,341,891	34,700	92.6%	795,860,007	22,935	103,409	206,521,598	6,168,742,259	81.4%	446,012,604	13,648,217	432,364,387	12,460.07	7.01%
200,001 or more	70,372	251	44,276,640,179	626,944	1,090,142,549	2,176,333,210	70,623	95.0%	3,355,776,372	47,517	216,853	433,309,649	39,401,363,497	89.0%	2,988,425,072	268,043,214	2,720,381,858	38,519.77	6.90%
TOTAL	1,136,067	194,015	141,297,292,869	106,232	2,283,165,670	16,065,389,774	1,330,082	34.4%	23,200,479,512	17,443	3,168,996	6,995,946,012	97,318,643,241	68.9%	7,232,731,254	422,184,748	6,810,546,506	5,120.40	6.69%
FAGI Level							B. BY SIZE	E OF FE	DERAL ADJUSTE	D GROSS	INCOME								
Non-Positive AGI	186	15,679	(2,331,424,814)	(146,954)	855,730,309	208,863,777	15,865	29.5%	325,789,980	20,535	28,849	65,060,872	(2,075,409,134)	89.0%	2,499,792	171,543	2,328,249	146.75	-0.10%
\$ 1 - 3,999	945	9,913	21,693,817	1,998	4,775,167	17,009,570	10,858	5.5%	135,137,029	12,446	12,336	30,860,408	(156,538,023)	-721.6%	94,001	2,278	91,723	8.45	0.42%
4,000 - 9,999	3,502	19,458	167,158,674	7,280	8,135,254	60,299,549	22,960	6.0%	277,156,170	12,071	30,092	75,227,667	(237,389,458)	-142.0%	718,962	33,272	685,690	29.86	0.41%
10,000 - 14,999	8,510	21,260	375,413,972	12,610	6,401,165	104,698,225	29,770	8.4%	372,980,715	12,529	42,096	104,585,824	(200,449,627)	-53.4%	2,024,486	102,743	1,921,743	64.55	0.51%
15,000 - 19,999	14,856	18,903	590,967,544	17,505	9,932,433	154,907,931	33,759	10.2%	433,762,626	12,849	51,983	129,845,039	(117,615,619)	-19.9%	5,758,496	360,304	5,398,192	159.90	0.91%
20,000 - 24,999	21,832	16,794	871,731,427	22,569	7,861,607	202,573,967	38,626	13.2%	500,627,835	12,961	63,184	157,223,167	19,168,065	2.2%	12,433,455	959,419	11,474,036	297.05	1.32%
25,000 - 29,999	31,839	14,451	1,276,001,360	27,565	6,763,681	256,001,860	46,290	17.8%	590,434,524	12,755	78,175	194,748,031	241,580,626	18.9%	25,060,497	1,955,501	23,104,996	499.14	1.81%
30,000 - 39,999	88,968	20,782	3,853,143,680	35,108	16,213,722	646,459,531	109,750	26.8%	1,372,731,725	12,508	192,361	478,606,965	1,371,559,181	35.6%	104,062,085	6,210,145	97,851,940	891.59	2.54%
40,000 - 49,999	100,119	14,410	5,151,140,827	44,977	19,868,140	807,521,603	114,529	39.3%	1,477,762,842	12,903	210,388	524,450,868	2,361,273,654	45.8%	166,287,668	7,535,500	158,752,168	1,386.13	3.08%
50,000 - 59,999	97,725	11,620	6,005,968,679	54,927	20,212,963	972,271,769	109,345	47.9%	1,497,235,846	13,693	219,466	543,557,406	3,013,116,621	50.2%	208,048,089	9,059,950	198,988,139	1,819.82	3.31%
60,000 - 69,999	93,956	8,762	6,672,865,415	64,963	22,636,991	1,050,613,561	102,718	54.8%	1,485,968,893	14,466	230,090	554,411,183	3,604,508,769	54.0%	245,661,433	11,148,139	234,513,294	2,283.08	3.51%
70,000 - 79,999	91,001	6,221	7,287,081,245	74,953	21,958,050	1,060,281,399	97,222	62.1%	1,451,492,478	14,930	237,068	577,532,631	4,219,732,787	57.9%	286,018,039	13,027,302	272,990,737	2,807.91	3.75%
80,000 - 89,999	85,754	4,750	7,686,035,520	84,925	21,913,958	1,063,940,001	90,504	69.5%	1,395,823,925	15,423	323,336	568,789,509	4,679,396,043	60.9%	317,806,637	13,859,315	303,947,322	3,358.39	3.95%
90,000 - 99,999	76,912	3,305	7,611,319,535	94,884	25,182,615	1,007,575,179	80,217	75.5%	1,270,275,201	15,835	214,754	525,264,984	4,833,386,786	63.5%	328,671,183	14,419,674	314,251,509	3,917.52	4.13%
100,000 - 149,999	225,807	5,998	27,973,988,716	120,679	93,321,149	3,390,527,857	231,805	84.6%	4,078,273,088	17,594	649,843	1,297,462,677	19,301,046,243	69.0%	1,325,223,899	36,821,362	1,288,402,537	5,558.13	4.61%
150,000 - 199,999	86,368	984	14,958,928,616	171,249	69,256,657	1,570,811,564	87,352	92.0%	1,882,163,473	21,547	255,253	509,556,232	11,065,654,004	74.0%	781,585,289	22,609,387	758,975,902	8,688.71	5.07%
200,000 - 499,999	87,212	592	24,984,886,682	284,553	223,610,153	2,153,908,651	87,804	94.8%	2,628,759,611	29,939	265,499	530,454,047	19,895,374,526	79.6%	1,462,552,510	58,856,999	1,403,695,511	15,986.69	5.62%
500,000 - 999,999	20,575	133	28,140,391,974	1,358,914	849,391,656	1,337,123,781	20,708	97.3%	2,024,103,551	97,745	64,223	128,308,502	25,500,247,796	90.6%	1,958,224,733	225,051,915	1,733,172,818	83,695.81	6.16%
TOTAL	1,136,067	194,015	141,297,292,869	106,232	2,283,165,670	16,065,389,774	1,330,082	34.4%	23,200,479,512	17,443	3,168,996	6,995,946,012	97,318,643,241	68.9%	7,232,731,254	422,184,748	6,810,546,506	5,120.40	4.82%
D • I 4 4	e1	J has in di	viduals who repor	4 - 11	4 - 1	nt residence in N	anth Canalia	no for th	ne entire calendar		1								

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 *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 \$2,184,020 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 statusor 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

++\$2,500 (\$2,000 for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGL