											ALL	RETUI	RNS													
	Combined	Filing Statuses							FILING STA	ATUS								RESIDENCY STATUS								
		Net					Married Filing Jointly/				· · · · · · · · · · · · · · · · · · ·												Part-Year Residents/			
		Tax	Single			Surviving Spouse			Married Filing Separately			Head of Household				Resident Returns				Nonresident Returns						
		Liability	Returns Filed Net Tax Liability			bility	Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability	
	Number	[after	Number % of		% of		Number % of		% of		Number % of		% of		Number % of		% of		Number % of		% of		Number % of		% of	
	of	application	of	Bracket		Bracket	of	Bracket		Bracket		Bracket		Bracket	of	Bracket		Bracket	of	Bracket		Bracket	of	Bracket		Bracket
							-								-											
· · ·	Returns	of credits]	Returns	Total	Amount	Total	Returns	Total	Amount	Total	Returns	Total	Amount	Total	Returns	Total	Amount	Total	Returns	Total	Amount	Total	Returns	Total	Amount	Total
Income Level	Filed	[\$]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]
NCTI Level No Taxable Income	831,860		463,415	55.7%			217,188	26.1%		A. B	18,056	F NC T. 2.2%	AXABLE IN	COME	133,201	16.0%			722,828	86.9%			109,032	13.1%		
\$ 1 - 2.000	236,266	9,563,906	127,981	54.2%	6.600.798	- 69.0%	49,515	20.1 /8	2,130,067	22.3%	8,003	3.4%	212.008	2.2%	50,767	21.5%	621.033	6.5%	167,462	70.9%	6,706,877	70.1%	68,804	13.1 % 29.1%	2.857.029	29.9%
2,001 - 4,000	198,416	25,654,811	105,485	53.2%	17,063,963	66.5%	40,368	20.3%	5,544,826	21.6%	3,313	1.7%	527,937	2.1%	49,250	24.8%	2,518,085	9.8%	162,904	82.1%	20,076,510	78.3%	35,512	17.9%	5,578,301	
4,001 - 6,000	176,450	40,708,534	91,581	51.9%	25,288,748		36,869	20.9%	8,613,588		3,046	1.7%	824,090	2.0%	44,954	25.5%	5,982,108	14.7%	151,811	86.0%	34,070,201	83.7%	24,639	14.0%	6,638,333	
6,001 - 10,000	308,925	122,334,910	154,076	49.9%	68,574,212	56.1%	70,551	22.8%	27,477,871	22.5%	6,022	1.9%	2,646,442	2.2%	78,276	25.3%	23,636,385	19.3%	272,433	88.2%	106,508,911	87.1%	36,492	11.8%	15,825,999	12.9%
10,001 - 10,625	44,723	23,724,153	21,674	48.5%	12,642,896		10,719	24.0%	5,561,952		978	2.2%	554,828	2.3%	11,352	25.4%	4,964,477	20.9%	39,980	89.4%	21,017,751	88.6%	4,743	10.6%	2,706,402	
10,626 - 12,750	146,253	89,045,454	69,804	47.7%	46,309,034		35,599	24.3%	21,196,426	23.8%	3,400	2.3%	2,199,934	2.5%		25.6%	19,340,060	21.7%	131,705	90.1%	79,615,227	89.4%	14,548	9.9%	9,430,227	
12,751 - 15,000	147,679	108,356,154	69,009	46.7%	54,546,110		37,294	25.3%	26,740,618		3,644	2.5%	2,838,239	2.6%	37,732	25.6%	24,231,187	22.4%	133,890	90.7%	97,698,059	90.2%	13,789	9.3%	10,658,095	
15,001 - 17,000	123,022	105,245,342	56,117	45.6%	51,222,946		32,774	26.6%	27,451,695		3,228	2.6%	2,901,491	2.8%	30,903	25.1%	23,669,210	22.5%	112,134	91.1%	95,531,949	90.8%	10,888	8.9%	9,713,393	
17,001 - 20,000 20,001 - 21,250	172,083 67,534	171,746,982 76,243,189	77,814 30,499	45.2% 45.2%	82,051,966 35,937,749		47,985 19,770	27.9% 29.3%	46,935,863 21,721,574	27.3% 28.5%	4,871 1,951	2.8% 2.9%	5,066,002 2,266,890	2.9% 3.0%	41,413 15,314	24.1% 22.7%	37,693,151 16,316,976	21.9% 21.4%	157,734 62,070	91.7% 91.9%	156,874,915 69,912,881	91.3% 91.7%	14,349 5,464	8.3% 8.1%	14,872,067 6,330,308	
21,251 - 25,000	187.237	238,159,471	30,499 85,986	45.2%	113.508.154		56,927	29.5% 30.4%	70,576,517		6,012	3.2%	2,200,890	3.3%	38.312	20.5%	46,261,611	19.4%	172.513	91.9% 92.1%	218,994,867	91.7% 92.0%	5,404 14.724	7.9%	19,164,604	
25,001 - 30,000	214,729	327,753,611	97,829	45.6%	153,267,770	46.8%	72,086	33.6%	108,474,883	33.1%	7,491	3.5%	11,584,203	3.5%	37,323	17.4%	54,426,755	16.6%	198,306		302,270,342	92.2%	16,423	7.6%	25,483,269	
30,001 - 40,000	331,774	644,530,257	140,664	42.4%	278,006,141		132,395	39.9%	255,448,578	39.6%	11,828	3.6%	23,177,135	3.6%		14.1%	87,898,403	13.6%	307,062		595,844,686	92.4%	24,712	7.4%	48,685,571	7.6%
40,001 - 50,000	246,168	617,490,963	88,372	35.9%	224,086,750		123,031	50.0%	307,610,127	49.8%	7,982	3.2%	20,138,494	3.3%	26,783	10.9%	65,655,592	10.6%	228,829	93.0%	573,232,486	92.8%	17,339	7.0%	44,258,477	
50,001 - 60,000	187,952	577,585,658	54,242	28.9%	168,304,660	29.1%	113,385	60.3%	347,475,404	60.2%	4,646	2.5%	14,394,866	2.5%	15,679	8.3%	47,410,728	8.2%	175,605	93.4%	539,005,115	93.3%	12,347	6.6%	38,580,543	6.7%
60,001 - 75,000	210,456	791,163,949	46,301	22.0%	174,685,867	22.1%	147,277	70.0%	553,267,933	69.9%	3,946	1.9%	14,869,169	1.9%	12,932	6.1%	48,340,980	6.1%	197,670	93.9%	742,208,826	93.8%	12,786	6.1%	48,955,123	6.2%
75,001 - 80,000	56,304	244,593,402	10,216	18.1%	44,646,585		42,550	75.6%	184,432,707	75.4%	867	1.5%	3,786,677	1.5%	2,671	4.7%	11,727,433	4.8%	53,038	94.2%	230,160,972	94.1%	3,266	5.8%	14,432,430	
80,001 - 100,000	170,240	859,321,335	26,221	15.4%	131,579,143		135,209	79.4%	683,438,548		2,226	1.3%	11,101,223	1.3%	6,584	3.9%	33,202,421	3.9%	160,890		811,376,239	94.4%	9,350	5.5%	47,945,096	
100,001 - 120,000	106,407	657,986,839	13,172	12.4%	80,985,355		88,784	83.4%	549,607,184	83.5%	1,111	1.0%	6,794,210	1.0%	3,340	3.1%	20,600,090	3.1%	100,673	94.6%	621,982,678	94.5%	5,734	5.4%	36,004,161	
120,001 - 160,000 160,001 - 200,000	115,949 57,554	900,304,358 576,215,163	12,314 5,382	10.6% 9.4%	94,473,611 53,277,537		99,520 50,370	85.8% 87.5%	774,202,170 504,912,623	86.0% 87.6%	1,034 466	0.9% 0.8%	7,891,508 4,596,901	0.9% 0.8%	3,081 1,336	2.7% 2.3%	23,737,069 13,428,102	2.6% 2.3%	109,745 54,477	94.6% 94.7%	851,553,680 544,950,140	94.6% 94.6%	6,204 3,077	5.4% 5.3%	48,750,678 31,265,023	
200.001 - 200,000 200.001 or more	116.173	3.072.818.040	5,582	9.4%	275.437.131	9.2%	102.226	88.0%	2.696.204.769	87.7%	400	0.8%	4,396,901	1.4%	2.403	2.3%	58,777,400	2.5%	109.205	94.0%	2.852.515.942	94.0% 92.8%	6.968	5.3% 6.0%	220.302.098	
TOTAL		10,280,546,481	1,858,637		2,192,497,126				7,229,025,923		105,182		188,584,176				670,439,256	6.5%	3,982,964		_,,,.		471,190	10.6%	708,437,227	
FAGI Level			, ,						В	. BY SIZ	E OF FED	ERAL	ADJUSTED	GROSS I	NCOME								,		, ,	
Non-Positive AGI	74,095	1,709,285	41,256	55.7%	386,557	22.6%	22,177	29.9%	1,153,296		5,144	6.9%	114,672	6.7%	5,518	7.4%	54,760	3.2%	60,636	81.8%	1,401,088	82.0%	13,459	18.2%	308,197	18.0%
\$ 1 - 3,999	215,807	397,516	179,052	83.0%	233,548		16,465	7.6%	89,683	22.6%	7,610	3.5%	58,368	14.7%	12,680	5.9%	15,917	4.0%	197,118		326,593	82.2%	18,689	8.7%	70,923	17.8%
4,000 - 9,999	419,251	8,990,826	305,875	73.0%	8,375,621		37,601	9.0%	228,051	2.5%	7,218	1.7%	357,126	4.0%	68,557	16.4%	30,028	0.3%	388,061	92.6%	8,421,832	93.7%	31,190	7.4%	568,994	
10,000 - 14,999	381,853	56,703,178	216,522	56.7%	53,709,232		49,753	13.0%	245,725		6,534	1.7%	1,536,130	2.7%	109,044	28.6%	1,212,091	2.1%	354,561	92.9%	53,816,816	94.9%	27,292	7.1%	2,886,362	
15,000 - 19,999 20,000 - 24,999	347,321 310,298	111,493,959 173,278,460	172,708	49.7% 47.2%	86,702,884 110,826,807		60,087 64,777	17.3%	5,093,200 17,632,208		7,357 8,233	2.1% 2.7%	3,477,742 6,060,434	3.1% 3.5%	107,169	30.9% 29.2%	16,220,133 38,759,011	14.5% 22.4%	321,802 286,417	92.7%	106,028,729 165,188,352	95.1% 95.3%	25,519 23.881	7.3% 7.7%	5,465,230	
25,000 - 24,999	280,115	223,816,437	146,607 127,017	47.2%	127,750,283		65,535	20.9% 23.4%	32,001,504	10.2%	8,233 8,340	2.7% 3.0%	8,312,746		90,681 79,223	29.2% 28.3%	55,751,904	22.4% 24.9%	258,211	92.3% 92.2%	213,820,912	95.5% 95.5%	25,881 21,904	7.8%	8,090,108 9,995,525	
30,000 - 39,999	457.661	525.597.547	203.181	44.4%	276.969.095		132.573	29.0%	109.153.540	20.8%	15,560	3.4%	21.150.882	4.0%	106.347	23.2%	118.324.030	24.5%	419,751	91.7%	501.886.634	95.5%	37,910	8.3%	23.710.913	
40.000 - 49.999	333,266	529,103,715	139,718	41.9%	251,831,680		126,065	37.8%	163,929,024	31.0%	12,265	3.7%	22,389,992	4.2%		16.6%	90,953,019	17.2%	302,490		502,845,650	95.0%	30,776	9.2%	26,258,065	
50.000 - 59.999	262,201	518.414.093	96,126	36.7%	208,745,636		126,050	48.1%	222,495,434	42.9%	7,911	3.0%	18.075.044	3.5%	32,114	12.2%	69.097.979	13.3%	235,949		491,299,768	94.8%	26,252	10.0%	27.114.325	
60,000 - 69,999	214,175	508,054,074	63,550	29.7%	162,385,325	32.0%	126,326	59.0%	281,286,967	55.4%	4,950	2.3%	13,341,946	2.6%	19,349	9.0%	51,039,836	10.0%	191,383	89.4%	480,880,696	94.7%	22,792	10.6%	27,173,378	5.3%
70,000 - 79,999	180,323	501,738,678	42,056	23.3%	124,798,152	24.9%	122,934	68.2%	329,113,518	65.6%	3,264	1.8%	10,167,004	2.0%	12,069	6.7%	37,660,004	7.5%	160,350	88.9%	474,352,820	94.5%	19,973	11.1%	27,385,858	5.5%
80,000 - 89,999	152,960	491,883,347	29,047	19.0%	99,011,383		114,041	74.6%	356,862,058		2,199	1.4%	7,730,747	1.6%	7,673	5.0%	28,279,159	5.7%	135,703		465,404,376	94.6%	17,257	11.3%	26,478,971	
90,000 - 99,999	128,394	468,388,445	19,851	15.5%	76,155,600		101,888	79.4%	365,009,929		1,629	1.3%	6,339,765	1.4%	5,026	3.9%	20,883,151	4.5%	113,124	88.1%	442,374,978	94.4%	15,270	11.9%	26,013,467	
100,000 - 149,999	353,495	1,723,492,826	42,749	12.1%	207,755,643		297,029	84.0%	1,444,633,521	83.8%	3,496	1.0%	16,866,837	1.0%	10,221	2.9%	54,236,825	3.1%	306,028		1,621,753,218	94.1%	47,467	13.4%	101,739,608	
150,000 - 199,999	136,027 151,966	968,180,510	13,176 14,166	9.7% 9.3%	89,825,994		118,760 133,559	87.3% 87.9%	848,360,892	87.6%	1,103	0.8%	7,334,844	0.8% 0.7%	2,988 2,959	2.2% 1.9%	22,658,780 34,827,275	2.3% 2.0%	112,219 114,257	82.5%	903,660,000	93.3% 92.9%	23,808 37,709	17.5% 24.8%	64,520,510	
200,000 - 499,999 500,000 - 999,999	30,485	1,744,602,596 653,146,976	14,166	9.3% 10.2%	150,916,339 54,203,915		26,399	87.9% 86.6%	1,546,240,361 578,679,697	88.6% 88.6%	1,282 378	0.8% 1.2%	12,618,621 6,856,328	0.7%	2,959	1.9%	34,827,275	2.0% 2.1%	114,257	75.2% 57.8%	1,621,008,220 601,724,581	92.9% 92.1%	37,709	24.8% 42.2%	123,594,376 51,422,395	
1,000,000 - 999,999	24,461	1,071,554,013	2,885	10.2%	101,913,432	8.5% 9.5%	20,399	83.3%	926,817,315	86.5%	709	2.9%	25,794,948	2.4%	494	2.0%	17,028,318	2.1%	7,293	29.8%	915.913.991	92.1% 85.5%	12,874	42.2% 70.2%	155,640,022	14.5%
TOTAL		10,280,546,481	1,858,637		2,192,497,126				7,229,025,923				188,584,176		727,943		670,439,256	6.5%	3,982,964		9,572,109,254	93.1%	471,190	10.6%	708,437,227	6.9%
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Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2014

Source: 2014 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2014 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2015; 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.

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 flat rate structure [5.8% rate for tax year 2014] to replace the multitiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income); increases the NC standard deduction amount; redefines and limits allowable itemized deductions; eliminates the personal exemption allowance provision; increases the allowable child tax credit for certain taxpayers; and either eliminates or allows to sunset other tax credits applicable to the personal income tax.

Basic standard deduction allowances 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, and charitable contributions as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses (deduction for medical and dental expenses reinstated for tax vear 2015).