## ALL RETURNS

	Combined	Filing Statuses	FILING STATUS													RESIDENCY STATUS										
		Net	Married Filing Jointly/											Part-Year Resident Returns††/												
		Tax	Single				Surviving Spouse				Married Filing Separately				Head of Household				Resident Returns†					Nonresident Returns†††		
		Liability	Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability					et Tax Liability		Filed	Net Tax Liability		Returns Filed		Net Tax Liability	
	Number	after	Number	% of	THE THE EST	% of	Number	% of	. tet Tua Lau	% of	Number	1	1100 1411 151	% of	Number			% of	Number	% of	THE THE LIMB	% of	Number	% of	THE THE LIM	% of
	- c	application	of	Bracket				Bracket		Bracket				Bracket				Bracket	of	Bracket		Bracket		Bracket		Bracket
	01	**	-			Bracket	of				of	Bracket			of	Bracket			-							
	Returns	of credits]	Returns	Total	Amount	Total	Returns	Total	Amount	Total	Returns		Amount	Total	Returns	Total	Amount	Total	Returns	Total	Amount	Total	Returns	Total	Amount	Total
Income Level	Filed	[\$]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]
NCTI Level										A. I			AXABLE IN	COME										12.101		
No Taxable Income	852,395	-	483,533		-	-	224,714	26.4%	-		15,336	1.8%	-		128,812		-		741,123		-	-	111,272	13.1%	-	-
\$ 1 - 2,000	232,677	9,742,783 26,318,451	129,601	55.7%	6,750,742 17,766,435		50,380	21.7%	2,186,719 5,556,970		3,940	1.7%	197,782 523,603	2.0%	48,756		607,540	6.2%	165,298		6,718,490	69.0%	67,379	29.0% 18.5%	3,024,293	
2,001 - 4,000 4,001 - 6,000	203,387 179,139	41,349,916	110,098 95,134	54.1% 53.1%	26,114,618		40,104 36,425	19.7% 20.3%	8,555,458		3,316 3,084	1.6% 1.7%	523,603 827,668	2.0%	49,869 44,496		2,471,443 5,852,172	9.4% 14.2%	165,742 152,780		20,427,065 34,305,045	77.6% 83.0%	37,645 26,359	14.7%	5,891,386 7,044,871	
6,001 - 10,000	310,049	122,036,422	157,325	50.7%	69,422,984		68,293	22.0%	26,515,120		6,084	2.0%	2,644,687	2.0%	78,347		23,453,631	19.2%	271,670		105,527,547	86.5%	38,379	12.4%	16,508,875	
10,001 - 10,605	45,357	23,960,783	22,243		12,875,121	53.7%		23.6%	5,548,919		959	2.1%	539,402	2.3%	11,453		4,997,341	20.9%	40,256		21,068,028	87.9%		11.2%	2,892,755	
10,626 - 12,750	147,594	89,298,582	71,658	48.6%	47,073,231	52.7%	34,974	23.7%	20,702,353		3,373	2.3%	2,176,470	2.4%	37,589		19,346,528	21.7%	132,069		79,306,058	88.8%	15,525	10.5%	9,992,524	
12,751 - 15,000	148,191	107,971,501	70,654		55,328,423	51.2%		24.3%	25,630,723		3,748	2.5%	2,883,751	2.7%	37,778		24,128,604	22.3%	133,510	90.1%	96,734,238	89.6%	14,681	9.9%	11,237,263	
15,001 - 17,000	124,965	106,112,702	58,605	46.9%	52,970,776	49.9%	31,904	25.5%	26,450,670		3,270	2.6%	2,902,138	2.7%	31,186		23,789,118	22.4%	113,545		95,980,200	90.5%	11,420	9.1%	10,132,502	
17,001 - 20,000	174,067	172,482,448	80,506	46.3%	84,147,663	48.8%	46,636	26.8%	45,213,926	26.2%	4,944	2.8%	5,076,516	2.9%	41,981	24.1%	38,044,343	22.1%	158,900	91.3%	156,916,034	91.0%	15,167	8.7%	15,566,414	9.0%
20,001 - 21,250	67,849	75,970,333	31,077	45.8%	36,254,978	47.7%	19,176	28.3%	20,926,831		2,009	3.0%	2,305,011	3.0%	15,587		16,483,513	21.7%	61,985		69,233,039	91.1%	5,864	8.6%	6,737,294	
21,251 - 25,000	189,364	238,599,959	86,340	45.6%	112,937,444		55,961	29.6%	68,796,274		6,010	3.2%	7,757,933	3.3%	41,053		49,108,308	20.6%	173,984		218,732,849	91.7%	15,380	8.1%	19,867,110	
25,001 - 30,000	221,578	335,127,096	102,121	46.1%	158,640,753			32.1%	105,897,972		7,738	3.5%	11,856,818	3.5%	40,677	18.4%	58,731,553	17.5%	204,055		308,163,624	92.0%	17,523	7.9%	26,963,472	
30,001 - 40,000	341,988	658,138,978	149,043		291,664,705		130,121	38.0%	248,750,111		12,630	3.7%	24,525,305	3.7%	50,194		93,198,857	14.2%	315,970		607,371,278	92.3%	26,018	7.6%	50,767,700	
40,001 - 50,000	252,502	627,492,084	94,974		238,680,689	38.0%	120,183	47.6%	297,518,983		8,505	3.4%	21,326,864	3.4%	28,840		69,965,548	11.2%	234,003		580,698,933	92.5%	18,499	7.3%	46,793,151	7.5%
50,001 - 60,000	191,810	583,982,797	58,507	30.5%	179,635,776	30.8%	110,873	57.8%	336,790,543		5,243	2.7%	16,086,746	2.8%	17,187	9.0%	51,469,732	8.8%	178,522		542,861,011	93.0%	13,288	6.9%	41,121,786	
60,001 - 75,000 75,001 - 80,000	217,603 58,637	811,168,204 252,402,506	50,451 11,183	23.2% 19.1%	188,664,763 48,474,224		148,248 43,463	68.1% 74.1%	552,434,355 186,642,097		4,487 1,017	2.1% 1.7%	16,771,250 4,401,099	2.1% 1.7%	14,417 2,974	6.6% 5.1%	53,297,836 12,885,086	6.6% 5.1%	203,467 55,062	93.5% 93.9%	757,459,803 236,692,685	93.4% 93.8%	14,136 3,575	6.5% 6.1%	53,708,401 15,709,821	6.6%
80,001 - 100,000	178,235	891,404,972	28,298	15.9%	140,579,404		139,985	78.5%	701,179,133		2,490	1.4%	12,324,545	1.4%	7,462	4.2%	37,321,890	4.2%	167,872		838,788,864	94.1%	10,363	5.8%	52,616,108	
100,001 - 120,000	114,004	699,029,920	14,467	12.7%	87,943,650	12.6%	94,438	82.8%	579,969,233		1,338	1.2%	8,124,318	1.4 /6	3,761		22,992,719	3.3%	107,572		659,043,903	94.1%	6,425	5.6%	39,986,017	5.7%
120,001 - 160,000	125,258	964,131,316	13,293	10.6%	100,878,759	10.5%	107,269	85.6%	827,374,829	85.8%	1,130	0.9%	8,540,819	0.9%	3,566	2.8%	27,336,909	2.8%	118,045		907,828,928	94.2%	7,213	5.8%	56,302,388	
160,001 - 200,000	63,238	627,596,583	5,811	9.2%	57,154,680		55,397	87.6%	550,237,169		503	0.8%	4,931,965	0.8%	1,527	2.4%	15,272,769	2.4%	59,672		591,626,645	94.3%	3,566	5.6%	35,969,938	
200,001 or more	126,211	3,423,773,029	10,974	8.7%	330,118,243	9.6%	111,453	88.3%	2,960,789,216	86.5%	1,151	0.9%	58,045,010	1.7%	2,633	2.1%	74,820,560	2.2%	118,196	93.6%	3,152,151,208	92.1%	8,015	6.4%	271,621,821	7.9%
TOTAL	4,566,098	10,888,091,365	1,935,896	42.4%	2,344,078,061	21.5%	1,787,752	39.2%	7,603,667,604	69.8%	102,305	2.2%	214,769,700	2.0%	740,145	16.2%	725,576,000	6.7%	4,073,305	89.2%	10,087,635,475	92.6%	492,793	10.8%	800,455,890	7.4%
FAGI Level									В	. BY SIZ	E OF FE	DERAL .	ADJUSTED	GROSS I	NCOME											
Non-Positive AGI	66,370	3,103,486	36,636		756,719		22,105	33.3%	1,912,792		2,735	4.1%	294,851	9.5%	4,894	7.4%	139,124	4.5%	56,708		2,806,534		9,662	14.6%	296,952	
\$ 1 - 3,999	215,402	485,686	182,978	84.9%	271,957		16,844	7.8%	167,031	34.4%	3,029	1.4%	42,221	8.7%	12,551	5.8%	4,477	0.9%	202,303		426,822	87.9%	13,099	6.1%	58,864	
4,000 - 9,999	420,592	9,382,560		74.2%	8,845,172		36,597	8.7%	199,841		6,624	1.6%	297,390	3.2%	65,245	15.5%	40,157	0.4%	387,749		8,730,942		32,843	7.8%	651,618	
10,000 - 14,999	384,425	57,079,148		58.2%	53,931,273		47,497	12.4%	376,127	0.7% 4.2%	6,484	1.7%	1,526,414	2.7%	106,600		1,245,334	2.2%	355,369		53,982,524	94.6%	29,056	7.6%	3,096,624	
15,000 - 19,999 20,000 - 24,999	349,580 314,337	110,944,346 174,149,003	177,988 153,247	50.9% 48.8%	86,983,060 113,406,390	78.4% 65.1%	57,941 62,078	16.6% 19.7%	4,684,195 16,256,189		7,250 8,258	2.1% 2.6%	3,359,152 5,877,961	3.0% 3.4%	106,401 90,754		15,917,939 38,608,463	14.3% 22.2%	322,327 289,103		105,244,919 165,767,656	94.9% 95.2%	27,253 25,234	7.8% 8.0%	5,699,427 8,381,347	5.1%
25,000 - 24,999	282,751	222,784,168		46.4%	129,101,799		63,552	22.5%	29,952,764		8,465	3.0%	8,126,963	3.6%	79,402		55,602,642	25.0%	259,799		212,414,446	95.2%	25,234	8.1%	10,369,722	
30,000 - 39,999	471,454	537,110,252	213,627	45.3%	287,518,036	53.5%	128,921		103,247,077	19.2%	16,323	3.5%	21,810,993	4.1%	112,583		124,534,146	23.2%	431,586		512,043,862	95.3%	39,868	8.5%	25,066,390	
40,000 - 49,999	346,425	544,557,308		43.3%	266,342,510	48.9%	123,850	35.8%	157,474,523		13,041	3.8%	23,494,043	4.3%	59,475		97,246,232	17.9%	313,821		517,112,385		,	9.4%	27,444,923	
50,000 - 59,999	270,071	528,881,941	103,178	38.2%	221,801,722	41.9%	123,432	45.7%	213,075,823		8,703	3.2%	19,832,661	3.7%	34,758		74,171,735	14.0%	243,000		501,001,433	94.7%	27,071	10.0%	27,880,508	
60,000 - 69,999	218,965	511,944,238			171,639,101	33.5%	124,177	56.7%	270,556,163		5,487	2.5%	14,480,177	2.8%	21,034		55,268,797	10.8%	195,402		484,036,574	94.5%	23,563	10.8%	27,907,664	
70,000 - 79,999	184,904	508,528,019		24.8%	133,500,729	26.3%	122,092	66.0%	322,628,582		3,745		11,586,745	2.3%	13,161		40,811,963	8.0%	163,904		480,063,610	94.4%		11.4%	28,464,409	
80,000 - 89,999	158,236	502,190,021	31,640	20.0%	105,732,063	21.1%	115,560	73.0%	356,560,346	71.0%	2,547	1.6%	8,982,939	1.8%	8,489	5.4%	30,914,673	6.2%	139,760	88.3%	473,931,257	94.4%	18,476	11.7%	28,258,764	5.6%
90,000 - 99,999	133,024	478,363,228	21,563		80,364,124		104,184	78.3%	368,468,669	77.0%	1,794	1.3%	6,885,236	1.4%	5,483	4.1%	22,645,199	4.7%	116,827		450,660,607	94.2%	16,197	12.2%	27,702,621	5.8%
100,000 - 149,999	375,962	1,810,983,131	47,499	12.6%	225,045,032		312,979	83.2%	1,505,941,032		4,015		19,243,636	1.1%	11,469	3.1%	60,753,431	3.4%	324,344		1,700,206,583	93.9%	51,618	13.7%	110,776,548	
150,000 - 199,999	147,104	1,036,515,048	14,273	9.7%	94,901,236	9.2%	128,338	87.2%	908,647,616	87.7%	1,176		7,690,135	0.7%	3,317	2.3%	25,276,061	2.4%	120,798		964,531,997	93.1%	26,306	17.9%	71,983,051	
200,000 - 499,999	165,475	1,873,686,442	15,064		155,661,989		145,736	88.1%	1,665,808,191		1,384		13,609,513	0.7%	3,291		38,606,749	2.1%	123,436		1,736,319,272		42,039	25.4%	137,367,170	
500,000 - 999,999	33,342	704,297,741	3,340	10.0%	58,360,331	8.3%	28,896	86.7%	625,239,113		414	1.2%	6,198,424	0.9%	692		14,499,873	2.1%	18,874		643,446,424	91.4%	14,468	43.4%	60,851,317	
1,000,000 or more TOTAL		1,273,105,599 10,888,091,365	3,329	12.0%	149,914,818	11.8%	22,973	83.0%	7,603,667,604	82.7%	831 102,305	3.0%	41,430,246 214,769,700	3.3%	546 740,145	2.0% 16.2%	29,289,005 725,576,000	2.3% 6.7%	8,195		1,074,907,628 10,087,635,475	84.4% 92.6%	19,484	70.4% 10.8%	198,197,971 800,455,890	15.6%
	, ,	urns filed by	, ,		, , ,		, ,		, , ,				, ,		-		123,370,000	0.7 /0	7,070,000	37.2 /0	10,007,000,473	72.0 /0	472,173	10.0 /0	000,700,070	7.77

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

<sup>††</sup>Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2015

<sup>†††</sup>Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2015 with North Carolina reportable income
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.

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.

Basic standard deduction allowances applicable for taxable 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.