TABLE B. TAX YEAR 2014 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY FOR RESIDENT RETURNS BY FILING STATUS BY INCOME LEVEL

	RESIDENT RETURNS																						
		ned Filing		FILING STATUS																			
	Number Net							Married Filing Jointly/															
	of		Tax			Single					ving Spouse			Married Filing Separately				Head of Household					
	Returns		Liability	Returns Filed		Net Tax Liability		y .	Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability		•	Returns Filed		Net Tax Liability		·
	Filed		[after	Number % of		%		0	Number	% of		% of	Avg	Number	% of		% of	Avg	Number	% of		% of	Avg
		No	application	of	Bracket		Bracket	Net	of	Bracket		Bracket	Net	of	Bracket		Bracket	Net		Bracket		Bracket	Net
	Tax	Tax	of credits]	Returns	Total	Amount	Total	Tax	Returns	Total	Amount	Total	Tax	Returns	Total	Amount	Total	Tax	Returns	Total	Amount	Total	Tax
Income Level	Liability	Liability	[\$]	[#]	[%]	[\$]	[%]	[\$]	[#]	[%]	[\$]	[%]	[\$]	[#]	[%]	[\$]	[%]	[\$]	[#]	[%]	[\$]	[%]	[\$]
NCTI Level																							
No Taxable Income	-	722,828	-	418,224		-	-	-	169,998	23.5%	-	-	-	10,341	1.4%	-	-	-	124,265	17.2%	-	-	-
\$ 1 - 2,000	116,435	51,027	6,706,877			5,096,605	76.0%	54	26,064	15.6%	1,049,703	15.7%	40	2,323	1.4%	115,250	1.7%	50	44,375	26.5%	445,319	6.6%	10
2,001 - 4,000	132,621	30,283	20,076,510	,		14,265,611	71.1%	161	26,200	16.1%	3,310,582	16.5%	126	2,297	1.4%	366,272	1.8%	159	45,806	28.1%	2,134,045	10.6%	47
4,001 - 6,000	140,831	10,980	34,070,201	79,990	52.7%	22,020,199	64.6%	275	27,058	17.8%	5,970,245	17.5%	221	2,283	1.5%	614,182	1.8%	269	42,480	28.0%	5,465,575	16.0%	129
6,001 - 10,000	268,470	3,963	106,508,911	137,376	50.4%	61,051,460	57.3%	444	55,550	20.4%	21,010,029	19.7%	378	4,891	1.8%	2,145,803	2.0%	439	74,616	27.4%	22,301,619	20.9%	299
10,001 - 10,625	39,813	167	21,017,751	19,605		11,418,920	54.3%	582	8,679	21.7%	4,405,934	21.0%	508	814	2.0%	459,920	2.2%	565	10,882	27.2%	4,732,977	22.5%	435
10,626 - 12,750	131,334	371	79,615,227	63,582		42,145,505	52.9%	663	29,262	22.2%	17,122,477	21.5%	585	2,871	2.2%	1,852,615	2.3%	645	35,990	27.3%	18,494,630	23.2%	514
12,751 - 15,000	133,555	335	97,698,059	· · ·		49,925,881	51.1%	790	31,128	23.2%	22,010,951	22.5%	707	3,175	2.4%	2,469,252	2.5%	778	36,381	27.2%	23,291,975	23.8%	640
15,001 - 17,000	111,862	272	95,531,949			47,262,650	49.5%	912	27,717	24.7%	22,968,135	24.0%	829	2,848	2.5%	2,557,086	2.7%	898	29,767	26.5%	22,744,078	23.8%	764
17,001 - 20,000	157,337	397	156,874,915		45.9%	76,240,970	48.6%	1,054	41,002	26.0%	39,728,575	25.3%	969	4,378	2.8%	4,548,908	2.9%	1,039	40,017	25.4%	36,356,462	23.2%	909
20,001 - 21,250	61,936	134	69,912,881	28,499	45.9%	33,578,038	48.0%	1,178	17,069	27.5%	18,607,091	26.6%	1,090	1,742	2.8%	2,021,953	2.9%	1,161	14,760	23.8%	15,705,799	22.5%	1,064
21,251 - 25,000	172,092	421	218,994,867	80,722	46.8%	106,524,064	48.6%	1,320	49,371	28.6%	60,797,867	27.8%	1,231	5,469	3.2%	7,102,532	3.2%	1,299	36,951	21.4%	44,570,404	20.4%	1,206
25,001 - 30,000	197,863	443	302,270,342	92,201	46.5%	144,395,503	47.8%	1,566	63,209	31.9%	94,761,654	31.3%	1,499	6,906	3.5%	10,679,661	3.5%	1,546	35,990	18.1%	52,433,524	17.3%	1,457
30,001 - 40,000	306,276	786	595,844,686	133,112	43.4%	262,974,090	44.1%	1,976	117,941	38.4%	227,021,789	38.1%	1,925	10,957	3.6%	21,461,778	3.6%	1,959	45,052	14.7%	84,387,029	14.2%	1,873
40,001 - 50,000	228,268	561	573,232,486	83,730	36.6%	212,157,184	37.0%	2,534	112,034	49.0%	279,569,046	48.8%	2,495	7,358	3.2%	18,535,736	3.2%	2,519	25,707	11.2%	62,970,520	11.0%	2,450
50,001 - 60,000	175,144	461	539,005,115	51,386	29.3%	159,337,200	29.6%	3,101	104,895	59.7%	320,986,172	59.6%	3,060	4,276	2.4%	13,224,965	2.5%	3,093	15,048	8.6%	45,456,778	8.4%	3,021
60,001 - 75,000	197,119	551	742,208,826	43,854	22.2%	165,325,720	22.3%	3,770	137,897	69.8%	517,340,713	69.7%	3,752	3,547	1.8%	13,324,525	1.8%	3,757	12,372	6.3%	46,217,868	6.2%	3,736
75,001 - 80,000	52,911	127	230,160,972	9,658	18.2%	42,183,280	18.3%	4,368	40,054	75.5%	173,396,431	75.3%	4,329	781	1.5%	3,409,178	1.5%	4,365	2,545	4.8%	11,172,083	4.9%	4,390
80,001 - 100,000	160,509	381	811,376,239	24,827	15.4%	124,452,840	15.3%	5,013	127,811	79.4%	645,444,494	79.5%	5,050	1,990	1.2%	9,930,449	1.2%	4,990	6,262	3.9%	31,548,456	3.9%	5,038
100,001 - 120,000	100,440	233	621,982,678	12,400	12.3%	76,147,733	12.2%	6,141	84,118	83.6%	520,312,924	83.7%	6,186	978	1.0%	5,959,480	1.0%	6,094	3,177	3.2%	19,562,541	3.1%	6,158
120,001 - 160,000	109,470	275	851,553,680	11,579	10.6%	88,695,681	10.4%	7,660	94,365	86.0%	733,658,114	86.2%	7,775	874	0.8%	6,683,974	0.8%	7,648	2,927	2.7%	22,515,911	2.6%	7,692
160,001 - 200,000	54,331	146	544,950,140	5,030	9.2%	49,749,127	9.1%	9,890	47,790	87.7%	478,662,596	87.8%	10,016	388	0.7%	3,799,107	0.7%	9,792	1,269	2.3%	12,739,310	2.3%	10,039
200,001 or more	108,747	458	2,852,515,942	9,706	8.9%	248,045,304	8.7%	25,556	96,415	88.3%	2,518,386,553	88.3%	26,120	832	0.8%	32,073,645	1.1%	38,550	2,252	2.1%	54,010,440	1.9%	23,983
TOTAL	3,157,364	825,600	9,572,109,254	1,676,127	42.1%	2,042,993,565	21.3%	1,219	1,535,627	38.6%	6,726,522,075	70.3%	4,380	82,319	2.1%	163,336,271	1.7%	1,984	688,891	17.3%	639,257,343	6.7%	928
FAGI Level									B. BY SIZ	E OF FE	EDERAL ADJUS	FED GRO	OSS INCO	OME									
Non-Positive AGI	320	60,316	1,401,088	35,875	59.2%	201,091	14.4%	6	18,047	29.8%	1,069,650	76.3%	59	1,842	3.0%	94,296	6.7%	51	4,872	8.0%	36,051	2.6%	7
\$ 1 - 3,999	1,467	195,651	326,593	166,785	84.6%	193,434	59.2%	1	15,707	8.0%	84,311	25.8%	5	2,574	1.3%	32,931	10.1%	13	12,052	6.1%	15,917	4.9%	1
4,000 - 9,999	108,003	280,058	8,421,832	281,594	72.6%	7,884,223	93.6%	28	35,463	9.1%	214,826	2.6%	6	5,735	1.5%	292,888	3.5%	51	65,269	16.8%	29,895	0.4%	0
10,000 - 14,999	210,641	143,920	53,816,816	197,966	55.8%	51,024,355	94.8%	258	46,695	13.2%	240,869	0.4%	5	5,415	1.5%	1,373,356	2.6%	254	104,485	29.5%	1,178,236	2.2%	11
15,000 - 19,999	273,891	47,911	106,028,729	156,690	48.7%	82,199,693	77.5%	525	56,117	17.4%	4,861,108	4.6%	87	6,282	2.0%	3,173,698	3.0%	505	102,713	31.9%	15,794,230	14.9%	154
20,000 - 24,999	271,164	15,253	165,188,352	132,626	46.3%	104,974,176	63.5%	792	59,820	20.9%	16,902,355	10.2%	283	7,113	2.5%	5,586,538	3.4%	785	86,858	30.3%	37,725,283	22.8%	434
25,000 - 29,999	247,058	11,153	213,820,912	115,559	44.8%	121,326,825	56.7%	1,050	59,525	23.1%	30,527,638	14.3%	513	7,441	2.9%	7,778,342	3.6%	1,045	75,686	29.3%	54,188,107	25.3%	716
30,000 - 39,999	401,675	18,076	501,886,634	185,254	44.1%	263,558,326	52.5%	1,423	119,450	28.5%	103,837,849	20.7%	869	13,876	3.3%	19,782,196	3.9%	1,426	101,171	24.1%	114,708,263	22.9%	1,134
40,000 - 49,999	288,613	13,877	502,845,650	126,631		238,828,584	47.5%	1,886	113,219	37.4%	155,589,775	30.9%	1,374	10,902	3.6%	20,895,105	4.2%	1,917	51,738	17.1%	87,532,186	17.4%	1,692
50,000 - 59,999	225,024	10,925	491,299,768	85,887	36.4%	196,680,949	40.0%	2,290	113,336	48.0%	211,638,186	43.1%	1,867	6,877	2.9%	16,675,555	3.4%	2,425	29,849	12.7%	66,305,078	13.5%	2,221
60,000 - 69,999	183,331	8,052	480,880,696			152,722,736	31.8%	2,727	113,346	59.2%	267,192,416	55.6%	2,357	4,236	2.2%	12,189,113	2.5%	2,878	17,787	9.3%	48,776,431	10.1%	2,742
70,000 - 79,999	154,606	5,744	474,352,820	36,607		116,809,671	24.6%	3,191	110,044	68.6%	312,517,873	65.9%	2,840	2,714	1.7%	9,191,028	1.9%	3,387	10,985	6.9%	35,834,248	7.6%	3,262
80,000 - 89,999	131,383	4,320	465,404,376	24,863		92,482,341	19.9%	3,720	102,178	75.3%	339,192,218	72.9%	3,320	1,764	1.3%	6,869,326	1.5%	3,894	6,898	5.1%	26,860,491	5.8%	3,894
90.000 - 99.999	109,921	3,203	442.374.978	16,756	14.8%	71,027,245	16.1%	4,239	90,628	80.1%	346,008,188	78.2%	3,818	1.261	1.1%	5,555,493	1.3%	4,406	4,479	4.0%	19,784,052	4.5%	4.417
100.000 - 149.999	300,510	5.518	1,621,753,218	35.075		192.686.481	11.9%	5,494	259,476	84.8%	1,363,623,710	84.1%	5.255	2,592	0.8%	14.529.254	0.9%	5.605	8.885	2.9%	50.913.773	3.1%	5.730
150,000 - 199,999	111,314	905	903,660,000	10,073		82,384,858	9.1%	8,179	98,938	88.2%	793,920,847	87.9%	8,024	738	0.7%	6,196,651	0.7%	8,397	2,470	2.2%	21,157,644	2.3%	8,566
200,000 - 499,999	113,711	546	1,621,008,220	9,774		138,600,977	8.6%	14,181	101,555	88.9%	1,439,535,018	88.8%	14,175	707	0.6%	10,275,699	0.6%	14,534	2,221	1.9%	32,596,526	2.0%	14,677
500.000 - 999.999	17,493	118	601,724,581	1,458	8.3%	48,389,045	8.0%	33,189	15.652	88.9%	535,662,802	89.0%	34,223	154	0.9%	5,463,673	0.9%	35,478	347	2.0%	12.209.061	2.0%	35,185
1,000,000 or more	7.239	54	915.913.991	640	8.8%	81.018.555	8.8%	126.591	6.431	88.2%	803,902,436	87.8%	125.004	96	1.3%	17.381.129	1.9%	181.053	126	1.7%	13.611.871	1.5%	108.031
TOTAL	3.157.364					2.042.993.565			1.535.627	38.6%	6.726.522.075	70.3%	4.380	82,319		163,336,271	1.7%		688,891	17.3%	639,257,343	6.7%	928
Bogidant noturna-		5-2,000	.,,,			_,,. ,. ,. ,. ,. ,. ,. ,. ,. ,. ,. ,. ,. ,			_,,	20.070	0,720,022,070	/0	.,500	5-,517	1 /0			-,-04	000,071	1.10/0		/0	/20

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-400Sch 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 year 2015).