| Income Level |  |  |  | FILING STATUS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Combined Filing Statuses |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Number of Returns Filed |  | NetTaxLiability[afterapplicationof credits][\$] | Single |  |  |  |  | Married Filing Jointly/ Surviving Spouse |  |  |  |  | Married Filing Separately |  |  |  |  | Head of Household |  |  |  |  |
|  |  |  | Returns Filed | Net Tax Liability |  |  | Returns Filed |  | Net Tax Liability |  |  | Returns Filed |  | Net Tax Liability |  |  | Returns Filed |  | Net Tax Liability |  |  |
|  |  |  | Number | \% of |  | \% of |  | Number | \% of |  | \% of |  |  |  |  | \% of |  |  |  |  | \% of |  |
|  | $\begin{gathered} \text { Tax } \\ \text { Liability } \end{gathered}$ | No <br> Tax <br> Liability |  | $\begin{array}{\|\|c\|} \hline \text { Returns } \\ {[\#]} \end{array}$ | $\begin{array}{\|c\|} \hline \text { Bracket } \\ \text { Total } \\ {[\%]} \end{array}$ | $\underset{[\$]}{\text { Amount }}$ | Bracket <br> Total <br> $[\%]$ | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \end{aligned}$ | $\begin{gathered} \text { Returns } \\ {[\#]} \end{gathered}$ | Bracket Total [\%] | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | Bracket Total [\%] | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \end{aligned}$ | of Returns $[\#]$ | $\left\lvert\, \begin{gathered} \text { Bracket } \\ \text { Total } \\ {[\%]} \end{gathered}\right.$ | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | Bracket Total [\%] | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & {[\$]} \end{aligned}$ | $\underset{\text { of }}{\substack{\text { of } \\ \text { Returns } \\[\#]}}$ | Bracket Total [\%] | $\underset{[\$]}{\text { Amount }}$ | Bracket Total [\%] | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \end{aligned}$ |
| NCTI Level | A. BY SIZE OF NC TAXABLE INCOME |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| No Taxable Incom |  | 722,8 |  |  | 418,224 | 57. |  |  |  | 169,998 | 23 |  |  |  | 10,341 | $1.4 \%$ |  |  |  | 124,265 | 17.2\% |  |  |  |
| 1-2,000 | 116,435 | 51,027 |  | 6,706,877 | ,700 | 56.6\% | 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 | 88,601 | 54.4\% | 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- $\mathbf{6 , 0 0 0}$ | 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\% | 29 |
| $\mathbf{6 , 0 0 1}-10,000$ | 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\% | 99 |
| 10,001-10,625 | 39,813 | 167 | 21,017,751 | 19,605 | 49.0\% | 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 | ,615,227 | 63,582 | 48.3\% | 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 | 63,206 | 47.2\% | 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 | 51,802 | 46.2\% | 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\% | 64 |
| 17,001-20,000 | 157,337 | 397 | 156,874,915 | 72,337 | 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 | ,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, | 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 |
| $\mathbf{5 0 , 0 0 1 - 6 0 , 0 0 0}$ | 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, | 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 | 27 | 230,160,972 | 9,65 | 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 | 4,365 | 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 | 1 | 146 | 544,950,140 | ,030 | 9.2\% | 49,749,127 | 9.1\% | 0 | 7,790 | 7\% | 478,6 | .8\% | 10,016 | 388 | 0.7\% | 3,799,107 | 0.7\% | 9,792 | 1,26 | 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 | 88,891 | 17.3\% | 639,257,343 | 6.7\% | 928 |
| FAGI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 01 | 60 | 1,40 | 35,875 | 59.2\% | 201,091 | 14.4\% | 6 | 18,047 | 29.8\% | 1,069,650 | 76.3\% | 59 | 1,8 | 3.0\% | 析 | 6.7\% | 51 | 2 | \% | 51 | 2.6\% |  |
| \$ 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\% |  |
| 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\% | 14,82 | .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\% | 240,8 | 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 | 54 |
| 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\% | 6,902,355 | 10.2\% | 283 | 7,113 | 2.5\% | 5,586,538 | 3.4\% | 785 | 86,858 | 30.3\% | 37,725,283 | 22.8\% | 34 |
| 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 | 41.9\% | 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 |
| $\mathbf{6 0 , 0 0 0}$ - $\mathbf{6 9 , 9 9 9}$ | 183,331 | 8,052 | 480,880,696 | 56,014 | 29.3\% | 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 | 22.8\% | 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 | 18.3\% | 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 | 11.5\% | 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 | 9.0\% | 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 | 8.6\% | 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 | 34 | 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 | 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 |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2014 , 2014 D-400, D-400Sch S, and D-400TC forms processed within the DOR
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 taxpayer and/or processing error.
 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: $\mathrm{S}=\$ 7,500$; $\mathrm{MFJ} / \mathrm{SS}=\mathbf{\$ 1 5 , 0 0 0}$; MFS=\$7,500; and $\mathbf{H H}=\$ 12,000$.
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
 and dental expenses reinstated for tax year 2015).

