RESIDENT RETURNS

| 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 | Avg | Number |  |  | \% of |  |  |  |  | \% of | Avg |  |  |  | \% of | Avg |
|  | $\begin{array}{\|c\|} \text { Tax } \\ \text { Liability } \\ \hline \end{array}$ | No <br> Tax <br> Liability |  | Returns [\#] | $\begin{gathered} \text { Bracket } \\ \text { Total } \\ {[\%]} \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Bracket Total [\%] | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \end{aligned}$ | Returns <br> [\#] | Bracket Total [\%] | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | Bracket Total [\%] | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \end{aligned}$ | $\begin{gathered} \text { of } \\ \text { Returns } \\ {[\#]} \end{gathered}$ | Bracket Total [\%] | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Bracket Total [\%] | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & {[\$]} \end{aligned}$ | $\begin{gathered} \text { of } \\ \text { Returns } \\ {[\#]} \end{gathered}$ | Bracket Total $[\%]$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Bracket Total [\%] | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \end{aligned}$ |
| NCTI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| No Taxable Income |  | 741,123 |  |  | 435,09 | 58.7\% |  |  |  | 175,494 | 23.7\% |  |  |  | 10,915 | 1.5\% |  |  |  | 119 | .1\% |  |  |  |
| \$ 1- 2,000 | 117,314 | 47,984 |  | 6,718,490 | 95,403 | 57.7\% | 5,132,426 | 76.4\% | 54 | 25,580 | 15.5\% | 1,039,740 | 15.5\% | 41 | 2,254 | 1.4\% | 117,965 | 1.8\% | 52 | 42,061 | 25.4\% | 428,359 | 6.4\% | 10 |
| 2,001- 4,000 | 135,502 | 30,240 | 20,427,065 | 91,492 | 55.2\% | 14,700,479 | 72.0\% | 161 | 25,791 | 15.6\% | 3,309,484 | 16.2\% | 128 | 2,265 | 1.4\% | 354,353 | 1.7\% | 156 | 46,194 | 27.9\% | 2,062,749 | 10.1\% | 45 |
| 4,001- $\mathbf{6 , 0 0 0}$ | 141,789 | 10,991 | 34,305,045 | 82,335 | 53.9\% | 22,537,852 | 65.7\% | 274 | 26,325 | 17.2\% | 5,861,040 | 17.1\% | 223 | 2,303 | 1.5\% | 614,779 | 1.8\% | 267 | 41,817 | 27.4\% | 5,291,374 | 15.4\% | 127 |
| 6,001-10,000 | 267,560 | 4,110 | 105,527,547 | 139,263 | 51.3\% | 61,398,539 | 58.2\% | 441 | 53,108 | 19.5\% | 20,006,908 | 19.0\% | 377 | 4,817 | 1.8\% | 2,087,178 | 2.0\% | 433 | 74,482 | 27.4\% | 22,034,922 | 20.9\% | 296 |
| 10,001-10,625 | 40,108 | 148 | 21,068,028 | 19,931 | 49.5\% | 11,520,945 | 54.7\% | 578 | 8,586 | 21.3\% | 4,356,118 | 20.7\% | 507 | 814 | 2.0\% | 455,901 | 2.2\% | 560 | 10,925 | 27.1\% | 4,735,064 | 22.5\% | 433 |
| 10,626-12,750 | 131,661 | 408 | 79,306,058 | 64,788 | 49.1\% | 42,524,899 | 53.6\% | 656 | 28,368 | 21.5\% | 16,476,391 | 20.8\% | 581 | 2,844 | 2.2\% | 1,832,159 | 2.3\% | 644 | 36,069 | 27.3\% | 18,472,609 | 23.3\% | 512 |
| 12,751-15,000 | 133,140 | 370 | 96,734,238 | 64,313 | 48.2\% | 50,342,815 | 52.0\% | 783 | 29,696 | 22.2\% | 20,825,902 | 21.5\% | 701 | 3,241 | 2.4\% | 2,488,119 | 2.6\% | 768 | 36,260 | 27.2\% | 23,077,402 | 23.9\% | 636 |
| 15,001-17,000 | 113,265 | 280 | 95,980,200 | 53,785 | 47.4\% | 48,586,431 | 50.6\% | 903 | 26,789 | 23.6\% | 21,938,868 | 22.9\% | 819 | 2,885 | 2.5\% | 2,560,228 | 2.7\% | 887 | 30,086 | 26.5\% | 22,894,673 | 23.9\% | 761 |
| 17,001-20,000 | 158,509 | 391 | 156,916,034 | 74,566 | 46.9\% | 77,919,583 | 49.7\% | 1,045 | 39,493 | 24.9\% | 37,912,285 | 24.2\% | 960 | 4,377 | 2.8\% | 4,490,135 | 2.9\% | 1,026 | 40,464 | 25.5\% | 36,594,031 | 23.3\% | 904 |
| 20,001-21,250 | 61,830 | 155 | 69,233,039 | 28,842 | 46.5\% | 33,635,503 | 48.6\% | 1,166 | 16,293 | 26.3\% | 17,635,672 | 25.5\% | 1,082 | 1,806 | 2.9\% | 2,069,942 | 3.0\% | 1,146 | 15,044 | 24.3\% | 15,891,922 | 23.0\% | 1,056 |
| 21,251-25,000 | 173,547 | 437 | 218,732,849 | 80,652 | 46.4\% | 105,463,017 | 48.2\% | 1,308 | 48,225 | 27.7\% | 58,862,074 | 26.9\% | 1,221 | 5,470 | 3.1\% | 7,051,102 | 3.2\% | 1,289 | 39,637 | 22.8\% | 47,356,656 | 21.7\% | 1,195 |
| 25,001-30,000 | 203,588 | 467 | 308,163,624 | 95,923 | 47.0\% | 148,979,919 | 48.3\% | 1,553 | 61,835 | 30.3\% | 91,793,160 | 29.8\% | 1,484 | 7,100 | 3.5\% | 10,867,074 | 3.5\% | 1,531 | 39,197 | 19.2\% | 56,523,471 | 18.3\% | 1,442 |
| 30,001-40,000 | 315,185 | 785 | 607,371,278 | 140,752 | 44.5\% | 275,336,158 | 45.3\% | 1,956 | 115,276 | 36.5\% | 219,844,651 | 36.2\% | 1,907 | 11,675 | 3.7\% | 22,653,811 | 3.7\% | 1,940 | 48,267 | 15.3\% | 89,536,658 | 14.7\% | 1,855 |
| 40,001-50,000 | 233,388 | 615 | 580,698,933 | 89,814 | 38.4\% | 225,537,795 | 38.8\% | 2,511 | 108,638 | 46.4\% | 268,365,989 | 46.2\% | 2,470 | 7,853 | 3.4\% | 19,659,975 | 3.4\% | 2,503 | 27,698 | 11.8\% | 67,135,174 | 11.6\% | 2,424 |
| 50,001-60,000 | 178,025 | 497 | 542,861,011 | 55,322 | 31.0\% | 169,722,215 | 31.3\% | 3,068 | 101,942 | 57.1\% | 309,200,451 | 57.0\% | 3,033 | 4,805 | 2.7\% | 14,723,945 | 2.7\% | 3,064 | 16,453 | 9.2\% | 49,214,400 | 9.1\% | 2,991 |
| $\mathbf{6 0 , 0 0 1 - 7 5 , 0 0 0}$ | 202,877 | 590 | 757,459,803 | 47,678 | 23.4\% | 178,146,799 | 23.5\% | 3,736 | 137,980 | 67.8\% | 513,394,753 | 67.8\% | 3,721 | 4,029 | 2.0\% | 15,027,720 | 2.0\% | 3,730 | 13,780 | 6.8\% | 50,890,531 | 6.7\% | 3,693 |
| 75,001-80,000 | 54,896 | 166 | 236,692,685 | 10,537 | 19.1\% | 45,624,914 | 19.3\% | 4,330 | 40,789 | 74.1\% | 174,909,853 | 73.9\% | 4,288 | 902 | 1.6\% | 3,892,198 | 1.6\% | 4,315 | 2,834 | 5.1\% | 12,265,720 | 5.2\% | 4,328 |
| 80,001-100,000 | 167,441 | 431 | 838,788,864 | 26,693 | 15.9\% | 132,474,154 | 15.8\% | 4,963 | 131,875 | 78.6\% | 659,947,526 | 78.7\% | 5,004 | 2,198 | 1.3\% | 10,866,950 | 1.3\% | 4,944 | 7,106 | 4.2\% | 35,500,234 | 4.2\% | 4,996 |
| 100,001-120,000 | 107,299 | 280 | 659,043,903 | 13,643 | 12.7\% | 82,819,249 | 12.6\% | 6,070 | 89,193 | 82.9\% | 547,323,305 | 83.0\% | 6,136 | 1,150 | 1.1\% | 6,950,594 | 1.1\% | 6,044 | 3,593 | 3.3\% | 21,950,755 | 3.3\% | 6,109 |
| 120,001-160,000 | 117,767 | 278 | 907,828,928 | 12,493 | 10.6\% | 94,694,967 | 10.4\% | 7,580 | 101,210 | 85.7\% | 779,970,816 | 85.9\% | 7,706 | 972 | 0.8\% | 7,314,138 | 0.8\% | 7,525 | 3,370 | 2.9\% | 25,849,007 | 2.8\% | 7,670 |
| 160,001-200,000 | 59,529 | 43 | 591,626,645 | 5,416 | \% | 53,169,261 | .0\% | 9,817 | 52,380 | 87.8\% | 519,816,447 | 87.9\% | 9,924 | 429 | 0.7\% | 4,184,805 | 0.7\% | 9,755 | 1,447 | 2.4\% | 14,456,132 | 2.4 | 9,990 |
| 200,001 or more | 117,750 | 446 | 3,152,151,208 | 10,119 | 8.6\% | 295,478,915 | 9.4\% | 29,200 | 104,725 | 88.6\% | 2,740,473,318 | 86.9\% | 26,168 | 877 | 0.7\% | 46,009,654 | 1.5\% | 52,463 | 2,475 | 2.1\% | 70,189,321 | 2.2\% | 28,359 |
| TOTAL | 3,231,970\| | 841,335 | 10,087,635,475 | 1,738,856 | 42.7\% | 2,175,746,835 | 21.6\% | 1,251 | 1,549,591 | 38.0\% | 7,033,264,751 | 69.7\% | 4,539 | 85,981 | 2.1\% | 186,272,725 | 1.8\% | 2,166 | 698,877 | 17.2\% | 692,351,164 | 6.9\% | 991 |
| FAGI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 356\| | 56,352 | 2,806,534 | 32,109 | 56.6\% | 717,266 | 25.6\% | 22 | 18,306 | 32.3\% | 1,764,129 | 62.9\% | 96 | 1,865 | 3.3\% | 209,968 | 7.5\% | 113 | 28 | 7.8\% | 15,171 | 4.1\% | 26 |
| \$ 1-3,999 | 1,161 | 201,142 | 426,822 | 171,890 | 85.0\% | 230,946 | 54.1\% | 1 | 16,030 | 7.9\% | 166,095 | 38.9\% | 10 | 2,483 | 1.2\% | 25,304 | 5.9\% | 10 | 11,900 | 5.9\% | 4,477 | 1.0\% | 0 |
| 4,000- 9,999 | 109,058 | 278,691 | 8,730,942 | 285,808 | 73.7\% | 8,258,646 | 94.6\% | 29 | 34,415 | 8.9\% | 195,862 | 2.2\% | 6 | 5,581 | 1.4\% | 236,892 | 2.7\% | 42 | 61,945 | 16.0\% | 39,542 | 0.5\% | 1 |
| 10,000-14,999 | 213,083 | 142,286 | 53,982,524 | 203,461 | 57.3\% | 51,056,407 | 94.6\% | 251 | 44,553 | 12.5\% | 362,466 | 0.7\% | 8 | 5,473 | 1.5\% | 1,349,628 | 2.5\% | 247 | 101,882 | 28.7\% | 1,214,023 | 2.2\% | 12 |
| 15,000-19,999 | 271,837 | 50,490 | 105,244,919 | 160,460 | 49.8\% | 82,173,452 | 78.1\% | 512 | 54,007 | 16.8\% | 4,509,641 | 4.3\% | 8 | 6,231 | 1.9\% | 3,074,591 | 2.9\% | 493 | 101,629 | 31.5\% | 15,487,235 | 14.7\% | 52 |
| 20,000-24,999 | 271,826 | 17,277 | 165,767,656 | 137,904 | 47.7\% | 107,175,700 | 64.7\% | 777 | 57,242 | 19.8\% | 15,573,949 | 9.4\% | 272 | 7,213 | 2.5\% | 5,450,776 | 3.3\% | 756 | 86,744 | 30.0\% | 37,567,231 | 22.7\% | 433 |
| 25,000-29,999 | 246,910 | 12,889 | 212,414,446 | 118,707 | 45.7\% | 122,304,434 | 57.6\% | 1,030 | 57,879 | 22.3\% | 28,561,304 | 13.4\% | 493 | 7,467 | 2.9\% | 7,538,946 | 3.5\% | 1,010 | 75,746 | 29.2\% | 54,009,762 | 25.4\% | 713 |
| 30,000-39,999 | 411,329 | 20,257 | 512,043,862 | 193,909 | 44.9\% | 272,814,414 | 53.3\% | 1,407 | 116,168 | 26.9\% | 98,122,626 | 19.2\% | 845 | 14,584 | 3.4\% | 20,454,127 | 4.0\% | 1,403 | 106,925 | 24.8\% | 120,652,695 | 23.6\% | 1,128 |
| 40,000-49,999 | 298,368 | 15,453 | 517,112,385 | 135,225 | 43.1\% | 252,005,530 | 48.7\% | 1,864 | 111,177 | 35.4\% | 149,526,775 | 28.9\% | 1,345 | 11,542 | 3.7\% | 21,879,295 | 4.2\% | 1,896 | 55,877 | 17.8\% | 93,700,785 | 18.1\% | 1,677 |
| 50,000-59,999 | 230,497 | 12,503 | 501,001,433 | 92,350 | 38.0\% | 209,137,665 | 41.7\% | 2,265 | 110,784 | 45.6\% | 202,342,165 | 40.4\% | 1,826 | 7,623 | 3.1\% | 18,377,595 | 3.7\% | 2,411 | 32,243 | 13.3\% | 71,144,008 | 14.2\% | 2,206 |
| 60,000-69,999 | 185,987 | 9,415 | 484,036,574 | 60,248 | 30.8\% | 161,229,959 | 33.3\% | 2,676 | 111,192 | 56.9\% | 256,957,910 | 53.1\% | 2,311 | 4,637 | 2.4\% | 13,196,718 | 2.7\% | 2,846 | 19,325 | 9.9\% | 52,651,987 | 10.9\% | 2,725 |
| 70,000-79,999 | 157,083 | 6,821 | 480,063,610 | 39,624 | 24.2\% | 124,632,110 | 26.0\% | 3,145 | 109,275 | 66.7\% | 306,307,563 | 63.8\% | 2,803 | 3,067 | 1.9\% | 10,339,962 | 2.2\% | 3,371 | 11,938 | 7.3\% | 38,783,975 | 8.1\% | 3,249 |
| 80,000-89,999 | 134,721 | 5,039 | 473,931,257 | 26,949 | 19.3\% | 98,349,472 | 20.8\% | 3,649 | 103,165 | 73.8\% | 338,392,053 | 71.4\% | 3,280 | 2,058 | 1.5\% | 8,008,979 | 1.7\% | 3,892 | 7,588 | 5.4\% | 29,180,753 | 6.2\% | 3,846 |
| 90,000-99,999 | 112,974 | 3,853 | 450,660,607 | 18,107 | 15.5\% | 74,529,513 | 16.5\% | 4,116 | 92,464 | 79.1\% | 348,713,449 | 77.4\% | 3,771 | 1,372 | 1.2\% | 5,975,577 | 1.3\% | 4,355 | 4,884 | 4.2\% | 21,442,068 | 4.8\% | 4,390 |
| 100,000-149,999 | 317,350 | 6,994 | 1,700,206,583 | 38,749 | 11.9\% | 207,977,157 | 12.2\% | 5,367 | 272,569 | 84.0\% | 1,418,389,359 | 83.4\% | 5,204 | 2,974 | 0.9\% | 16,505,388 | 1.0\% | 5,550 | 10,052 | 3.1\% | 57,334,679 | 3.4\% | 5,704 |
| 150,000-199,999 | 119,702 | 1,096 | 964,531,997 | 10,829 | 9.0\% | 86,798,512 | 9.0\% | 8,015 | 106,410 | 88.1\% | 847,604,010 | 87.9\% | 7,965 | 785 | 0.6\% | 6,489,048 | 0.7\% | 8,266 | 2,774 | 2.3\% | 23,640,427 | 2.5\% | 8,522 |
| 200,000-499,999 | 122,830 | 606 | 1,736,319,272 | 10,228 | 8.3\% | 142,616,044 | 8.2\% | 13,944 | 109,978 | 89.1\% | 1,546,778,268 | 89.1\% | 14,064 | 767 | 0.6\% | 10,932,134 | 0.6\% | 14,253 | 2,463 | 2.0\% | 35,992,826 | 2.1\% | 14,613 |
| 500,000-999,999 | 18,784 | 90 | 643,446,424 | 1,541 | 8.2\% | 51,460,295 | 8.0\% | 33,394 | 16,803 | 89.0\% | 573,822,715 | 89.2\% | 34,150 | 149 | 0.8\% | 4,927,277 | 0.8\% | 33,069 | 381 | 2.0\% | 13,236,137 | 2.1\% | 34,741 |
| 1,000,000 or more | 8,114 | 81 | 1,074,907,628 | 758 | 9.2\% | 122,279,313 | 11.4\% | 161,318 | 7,174 | 87.5\% | 895,174,412 | 83.3\% | 124,780 | 110 | 1.3\% | 31,300,520 | 2.9\% | 284,550 | 153 | 1.9\% | 26,153,383 | 2.4\% | 170,937 |
| TOTAL | 3,231,970 | 841,335 | 10,087,635,475 | 1,738,856 | 42.7\% | 2,175,746,835 | 21.6\% | 1,251 | 1,549,591 | 38.0\% | 7,033,264,751 | 69.7\% | 4,539 | 85,981 | 2.1\% | 186,272,725 | 1.8\% | 2,166 | 698,877 | 17.2\% | 692,351,164 | 6.9\% | 991 |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400Sch 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
 effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to $5.499 \%$ for taxable years beginning on after January $\mathbf{1 , 2 0 1 7}$.
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 $\mathbf{H H}=\$ 12,000$.
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 $\$ 20,000$ ),


