

**Exhibit F. TAX YEAR 2015 NC ITEMIZED DEDUCTIONS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS**

Itemized Deduction Type	All Returns		AGI < \$25,000		AGI \$25,000 - \$49,999		AGI \$50,000 - \$99,999		AGI \$100,000 or more	
	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]
Qualifying Home Mortgage Interest [unlimited]	597,536	6,124,222,854	48,536	371,928,075	75,987	520,220,126	161,222	1,246,254,043	311,791	3,985,820,610
Real Estate Property Taxes [unlimited]	694,389	3,831,528,846	65,719	259,406,663	91,172	212,504,304	184,028	513,158,088	353,470	2,846,459,791
Allowable Home Mortgage Interest and Real Estate Property Taxes [capped at \$20,000]†	704,404	7,889,129,621	67,709	494,208,833	93,286	682,881,816	186,933	1,690,786,622	356,476	5,021,252,350
Charitable Contributions	676,199	19,186,120,248	55,873	166,898,244	92,486	394,448,185	179,876	1,009,787,502	347,964	17,614,986,317
Medical and Dental Expenses	242,855	2,845,500,389	66,213	712,457,155	62,282	634,596,573	75,975	891,114,946	38,385	607,331,715
Itemized Deductions Claimed [Total]	-	31,987,372,337	-	1,510,690,137	-	1,761,769,188	-	3,660,314,579	-	25,054,598,433
Itemized Deductions in Excess of \$20,000††	-	2,066,622,079	-	137,125,905	-	49,842,614	-	68,625,509	-	1,811,028,051
Itemized Deductions Allowable	-	29,920,750,258	-	1,373,564,232	-	1,711,926,574	-	3,591,689,070	-	23,243,570,382

Source: 2015 individual income tax extract. Itemized deduction summaries are compiled from personal income tax information extracted from tax year 2015 D-400 Sch S 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.

Total figures for the number of returns are not listed because some taxpayers claim multiple types of itemized deductions.

†The allowable sum of the combined deductions for qualifying home mortgage interest and real estate property taxes is capped at \$20,000.

††Sum of values of qualifying home mortgage interest and real estate property taxes in excess of \$20,000 and disallowed as an itemized deduction.

Figure F1. reflects the total amounts of qualifying home mortgage interest and real estate property taxes claimed on tax returns [unlimited]. Figure F2. reflects the allowable amounts of these deductions.

