 Source: 2013 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year $2013 \mathrm{D}-400$ and $\mathrm{D}-400 \mathrm{TC}$ forms processed within the DOR dynamic integrated
tax system during 2014; 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 Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed $\mathbf{1 0 0 \%}$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted. *Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income
*Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income
**Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.
Amounts shown include a total value of $\$ 3,827,234$ in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer
Number of returns filed with no tax liability=count of returns with $\$ 0$ tax liability after application of tax credits (nonrefundable tax credits plus the portion of refundable EITC used to offset tax liability)
+In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.
Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and form
Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.
$++\$ 2,500$ ( $\$ 2,000$ for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

