ALL RETURNS: ITEMIZED DEDUCTIONS

	Non	nhor			Modificat	Itemized Deductions+:							Computed NC Taxable Income					1	Aver-		
	Number of		Federal		to		- 1		cauchons			owance++:	[includes returns with deficit]			NCTI			Net	age	ı
	Retu		AGI	Aver-	Federa			as a %			All	owance++:	[meiudes ret	urus with dencit	Effec-	as			Tax	Net Tax	ı
								of		A	N					a o/	C				T-00-
	File		[includes	age	AGI	i	N			Aver-	Number		D	F - 64	tive	% -£	Computed	T-4-1	Liability	Per	Effec-
		No	returns	Federal			Number	All Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	Return	tive
	Tax	Tax	with	AGI			of	turns	Deduction	ID	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	[All ID	Tax
	Lia-	Lia-	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income Level	bility	bility	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI Level									A. BY SIZI			E INCOME									
No Taxable Income	-	299,147	40,965,740,132	136,942	7,155,731,825	6,657,629,701	299,147	34.6%	10,682,737,200	35,711	557,987	1,323,644,495	29,457,460,561	(4,512,348,006)	-15.3%	71.9%	-	-	-	-	-
\$ 1 - 2,000	51,187	9,056	7,674,525,586	127,393	310,437,733	634,328,292	60,243	23.6%	1,378,692,336	22,886	101,615	238,046,002	5,733,896,690	55,013,108	1.0%	74.7%	3,302,602	602,183	2,700,419	44.83	4.91%
2,001 - 4,000	39,869	5,628	5,264,565,364	115,712	162,544,314	433,029,129	45,497	21.7%	895,129,601	19,674	78,272	187,528,511	3,911,422,437	135,212,528	3.5%	74.3%	8,125,828	1,506,668	6,619,160	145.49	4.90%
4,001 - 6,000	36,972	3,104	4,165,999,897	103,952	235,732,054	370,054,764	40,076	21.5%	804,973,910	20,086	71,817	173,593,964	3,053,109,313	199,847,704	6.5%	73.3%	12,012,490	2,104,757	9,907,733	247.22	4.96%
6,001 - 10,000	68,187	2,096	6,575,151,275	93,553	220,316,268	753,950,868	70,283	21.7%	1,283,057,356	18,256	131,535	320,427,255	4,438,032,064	559,556,569	12.6%	67.5%	33,610,825	4,766,137	28,844,688	410.41	5.15%
10,001 - 10,625	10,364	139	908,374,766	86,487	11,509,080	98,419,860	10,503	22.8%	181,927,207	17,321	19,996	48,770,609	590,766,170	108,327,523	18.3%	65.0%	6,505,710	787,453	5,718,257	544.44	5.28%
10,626 - 12,750	34,495	374	3,159,198,177	90,602	46,578,434	319,858,350	34,869	23.4%	574,277,268	16,470	67,861	166,005,403	2,145,635,590	407,355,302	19.0%	67.9%	24,474,524	2,732,183	21,742,341	623.54	5.34%
12,751 - 15,000	36,297	256	2,872,820,485	78,593	84,854,343	331,835,499	36,553	24.6%	553,125,169	15,132	71,975	176,177,457	1,896,536,703	506,811,818	26.7%	66.0%	30,649,066	3,014,296	27,634,770	756.02	5.45%
15,001 - 17,000	32,031	165	2,506,977,441	77,866	246,859,469	495,950,157	32,196	25.7%	444,916,450	13,819	63,551	155,937,700	1,657,032,602	515,210,417	31.1%	66.1%	31,450,374	2,659,147	28,791,227	894.25	5.59%
17,001 - 20,000	47,586	206	3,705,036,725	77,524	94,158,048	428,693,806	47,792	27.7%	664,572,010	13,906	94,163	230,788,142	2,475,140,815	884,102,887	35.7%	66.8%	54,536,043	3,904,298	50,631,745	1,059.42	5.73%
20,001 - 21,250	19,719	70	1,967,012,565	99,399	30,437,425	186,682,121	19,789		337,663,065	17,063	38,392	94,110,345	1,378,994,460	408,133,400	29.6%	70.1%	25,386,501	1,537,042	23,849,459	1,205.19	5.84%
21,251 - 25,000	58,496	183	4,475,807,152	76,276	51,221,264	522,199,810	58,679	31.7%	758,101,366	12,919	113,396	277,340,161	2,969,387,079	1,357,045,705	45.7%	66.3%	85,421,041	4,594,735	80,826,306		5.96%
25,001 - 30,000	76,022	234	6,291,484,616	82,505	118,551,999	718,274,350	76,256	35.9%	1,160,021,270	15,212	147,091	358,806,732	4,172,934,263	2,095,549,216	50.2%	66.3%	134,210,060	6,029,749	128,180,311		6.12%
30,001 - 40,000	139,026	410	11,807,191,382	84,678	116,766,565	1,185,148,502	139,436	43.4%	2,093,035,111	15,011	278,666	675,973,716	7,969,800,618	4,864,016,584	61.0%	67.5%	317,198,749	12,848,601	304,350,148		6.26%
40,001 - 50,000	120,047	321	11,639,822,096	96,702	109,717,904	1,032,897,508	120,368	51.7%	1,795,406,216	14,916	260,024	623,072,242	8,298,164,034	5,401,124,343	65.1%	71.3%	357,108,294	14,170,272	342,938,022		6.35%
50,001 - 60,000	104,022	203	10,523,064,577	100,965	90,816,413	863,270,468	104,225		1,619,897,718	15,542	246,495	580,452,473	7,550,260,331	5,722,272,390	75.8%	71.7%	381,575,315	15,135,224	366,440,091		6.40%
				-													588,255,489		, ,		6.49%
60,001 - 75,000	129,710	247	14,400,931,990	110,813	153,777,427	1,070,445,441	129,957	67.7%	1,979,660,465	15,233	329,686	760,131,293 202,507,096	10,744,472,218	8,732,621,181	81.3%	74.6%		21,568,831	566,686,658 180,523,742	4,360.57	
75,001 - 80,000	35,432	59	4,470,072,858	125,949	33,543,002	301,581,541	35,491	73.9%	572,483,749	16,130	92,561		3,427,043,474	2,748,859,435	80.2%	76.7%	186,451,226	5,927,484			6.57%
80,001 - 100,000	117,175	176	16,287,906,145	138,796	195,410,701	1,051,165,251	117,351	81.2%	1,958,972,742	16,693	322,341	653,704,309	12,819,474,544	10,494,840,326	81.9%	78.7%	715,739,709	19,783,142	695,956,567	5,930.56	6.63%
100,001 - 120,000	76,741	116	13,699,804,649	178,251	125,517,691	731,551,760	76,857	86.6%	1,464,102,189	19,050	217,200	434,869,630	11,194,798,761	8,399,880,502	75.0%	81.7%	581,105,678	15,973,077	565,132,601		6.73%
120,001 - 160,000	84,630	157	19,318,423,027	227,847	222,934,706	990,343,801	84,787	90.7%	1,933,700,222	22,807	244,956	490,907,911	16,126,405,800	11,654,812,332	72.3%	83.5%	825,465,143	23,461,427	802,003,716		6.88%
160,001 - 200,000	41,123	89	10,355,135,352	251,265	173,777,332	598,752,316	41,212		979,952,872	23,778	122,314	245,080,844	8,705,126,652	7,329,998,536	84.2%	84.1%	530,054,145	15,966,385			7.01%
200,001 or more	80,823	285	61,051,191,288	752,715	2,498,114,688	3,034,205,650	81,108		4,702,008,400	57,972	247,216		55,318,136,076	39,604,156,969	71.6%	90.6%	2,994,436,811	222,814,851			7.00%
TOTAL	1,439,954	322,721	264,086,237,545	149,821	12,489,308,685	22,810,268,944	1,762,675		38,818,413,893				206,034,031,253	107,672,400,769	52.3%	78.0%	7,927,075,623	401,887,942	7,525,187,681	4,269.19	6.71%
FAGI Level												STED GROSS I									
Non-Positive AGI	515	28,490	(11,731,457,647)	(404,463)	7,141,495,992	500,938,696	29,005	41.3%	897,654,918	30,948	51,069	110,585,754	(6,099,141,023)	(1,638,770,283)	26.9%	52.0%	3,868,387	617,805	3,250,582	112.07	-0.03%
\$ 1 - 3,999	6,411	36,079	86,920,115	2,046	10,846,097	29,525,084	42,490		213,200,799	5,018	32,265	81,497,753	(226,457,425)	(226,081,706)	99.8%	-260.5%	482,285	18,117	464,168	10.92	0.53%
4,000 - 9,999	25,598	38,918	455,023,740	7,053	20,742,525	114,427,257	64,516		429,941,726	6,664	72,243	181,734,789	(250,337,506)	(249,611,766)	99.7%	-55.0%	4,816,185	297,996	4,518,189	70.03	0.99%
10,000 - 14,999	26,718	33,928	759,971,830	12,531	16,564,941	178,032,127	60,646	15.7%	513,208,743	8,462	89,612	224,747,552	(139,451,651)	(143,934,227)	103.2%	-18.3%	9,303,651	960,335	8,343,316	137.57	1.10%
15,000 - 19,999	33,372	26,302	1,042,231,246	17,465	15,650,079	219,090,672	59,674	17.0%	544,342,796	9,122	98,743	247,205,994	47,241,863	36,183,376	76.6%	4.5%	16,772,189	2,123,043	14,649,146	245.49	1.41%
20,000 - 24,999	40,797	20,450	1,379,569,234	22,525	14,617,461	264,142,238	61,247	19.6%	592,809,672	9,679	107,410	269,310,947	267,923,838	249,723,805	93.2%	19.4%	27,802,578	3,193,846	24,608,732	401.79	1.78%
25,000 - 29,999	49,030	16,526	1,804,778,363	27,530	18,468,911	321,410,386	65,556	23.4%	657,171,596	10,025	117,664	294,058,746	550,606,546	523,441,822	95.1%	30.5%	43,602,631	4,150,705	39,451,926	601.80	2.19%
30,000 - 39,999	114,554	23,886	4,844,364,438	34,993	33,784,347	758,546,277	138,440	30.7%	1,478,461,406	10,679	248,866	622,388,945	2,018,752,157	1,937,324,886	96.0%	41.7%	141,472,189	9,203,196	132,268,993	955.42	2.73%
40,000 - 49,999	117,731	17,063	6,056,363,736	44,931	36,361,041	922,096,060	134,794	41.3%	1,547,213,652	11,478	246,772	616,892,824	3,006,522,241	2,877,421,723	95.7%	49.6%	200,621,794	9,216,697	191,405,097	1,419.98	3.16%
50,000 - 59,999	111,303	13,742	6,869,087,987	54,933	47,767,099	1,099,232,657	125,045	48.7%	1,559,996,419	12,475	245,190	609,757,996	3,647,868,014	3,474,037,469	95.2%	53.1%	239,081,073	10,140,280	228,940,793	1,830.87	3.33%
60,000 - 69,999	104,228	10,709	7,465,171,130	64,950	46,342,561	1,179,518,119	114,937	54.6%	1,551,180,681	13,496	249,175	601,234,118	4,179,580,773	3,957,385,742	94.7%	56.0%	270,223,373	11,722,184	258,501,189		3.46%
70,000 - 79,999	100,071	8,218	8,115,282,802	74,941	46,427,180	1,189,879,537	108,289	61.0%	1,522,252,305	14,057	255,695	623,725,837	4,825,852,303	4,548,436,662	94.3%	59.5%	309,102,601	13,562,028	295,540,573		3.64%
80,000 - 89,999	94,756	6,408	8,591,610,750	84,928	48,237,837	1,199,390,273	101,164	67.8%	1,470,793,008	14,539	254,102	617,846,851	5,351,818,455	5,029,784,199	94.0%	62.3%	341,711,709	14,408,553	327,303,156		3.81%
90,000 - 99,999	85,835	5,118	8,631,323,143	94,899	42,827,572	1,143,579,149	90,953	73.8%	1,366,636,114	15,026	238,503		5,579,715,031	5,228,258,370	93.7%	64.6%	355,940,397	14,953,327	340,987,070	3,749.05	3.95%
100,000 - 149,999	265,107	12,079	33,543,440,138	121,014	239,511,454	4,028,633,354	277,186	83.5%	4,681,009,421	16,888	761,692	1,525,486,768	23,547,822,049	21,721,213,774	92.2%	70.2%	1,491,933,439	40,386,866	1,451,546,573		4.33%
150,000 - 199,999	108,649	4,807	19,472,637,364	171,632	185,918,330	2,049,113,123	113,456	91.1%	2,362,115,172	20,820	325,767	652,602,599	14,594,724,801	12,953,784,659	88.8%	74.9%	915,089,068	25,609,486	889,479,582		4.57%
200,000 - 499,999	118,833	10,305	37,352,245,415	289,243	648,266,412	3,301,798,163	129,138	94.5%	3,904,625,153	30,236	385,219	771,005,219	30,023,083,292	23,686,525,925	78.9%	80.4%	1,737,552,200	66,354,943	, ,	12,941.17	4.47%
500,000 - 999,999	21,948	5,063	18,418,675,319	681,895	536,919,658	1,208,381,457	27,011		1,610,009,151	59,606	83,251	166,630,028	15,970,574,341	9,212,497,007	57.7%	86.7%	698,709,598	44,289,208	654,420,390		3.55%
				5,799,299	3,338,559,188		-				55,872		99.137.333.153		I			130,679,327	988,310,949		0.89%
1,000,000 or more TOTAL	14,498 1,439,954	4,630	110,928,998,442 264,086,237,545			3,102,534,316	19,128		11,915,791,161	622,950		111,899,000	99,137,333,153	14,494,779,332	14.6% 52.3%	89.4% 78.0%	1,118,990,276		7,525,187,681		2.85%
TOTAL	1,439,934	344,141	404,000,437,545	149,021	12,407,300,083	22,010,200,944	, ,	40.5%	, , ,				400,034,031,233		34.3%	/0.0%	1,341,013,043	401,007,942	1,343,101,081	4,209.19	4.0570

Source: 2013 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2013 D-400 and D-400TC 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 100% 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-ETTC used as offset to reduce computed tax liability. Any portion of NC-ETTC 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 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.