TABLE I1. TAX YEAR 2015 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE S BY DEDUCTION TYPE BY FILING STATUS BY FAGI LEVEL

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects $20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to $20,000 cap]			REAL ESTATE PROPERTY TAXES [unlimited-prior to $20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXE [reflects $20,000 cap]†			CHARITABLE CONTRIBUTIONS			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]
AGGREGATE - COMBINED FILING STATUSES																		
Non-Positive AGI	22,325	264,415,472	11,844	8,551	113,986,096	13,330	10,710	128,124,577	11,963	11,127	137,194,355	12,330	552	4,528,505	8,204	9,501	122,692,612	12,914
$ 1 - 3,999	6,734	90,263,690	13,404	3,186	27,618,613	8,669	4,143	10,828,953	2,614	4,299	30,722,776	7,146	3,933	5,800,239	1,475	4,643	53,740,675	11,575
4,000 - 9,999	13,406	193,906,026	14,464	6,881	42,945,924	6,241	9,631	23,715,732	2,462	9,907	62,405,062	6,299	9,483	22,224,784	2,344	10,613	109,276,180	10,296
10,000 - 14,999	17,214	258,779,758	15,033	9,290	59,471,672	6,402	13,170	29,226,912	2,219	13,568	80,374,568	5,924	13,056	35,301,479	2,704	14,198	143,103,711	10,079
15,000 - 19,999	17,781	275,803,785	15,511	9,957	60,593,292	6,085	13,768	34,661,495	2,518	14,133	88,367,614	6,253	14,092	45,804,502	3,250	13,850	141,631,669	10,226
20,000 - 24,999	18,138	290,395,501	16,010	10,671	67,312,478	6,308	14,297	32,848,994	2,298	14,675	95,144,458	6,483	14,757	53,238,735	3,608	13,408	142,012,308	10,592
25,000 - 29,999	19,433	314,045,258	16,160	12,045	83,011,596	6,892	15,547	35,799,994	2,303	15,940	108,166,582	6,786	16,196	63,823,470	3,941	13,418	142,055,206	10,587
30,000 - 39,999	42,797	670,702,286	15,672	29,193	204,177,646	6,994	35,334	83,371,847	2,360	36,176	260,287,730	7,195	36,218	152,803,457	4,219	25,645	257,611,099	10,045
40,000 - 49,999	46,750	727,179,030	15,555	34,749	233,030,884	6,706	40,291	93,332,463	2,316	41,170	314,427,504	7,637	40,072	177,821,258	4,438	23,219	234,930,268	10,118
50,000 - 59,999	47,322	763,946,974	16,144	36,452	253,423,540	6,952	41,936	103,580,568	2,470	42,753	343,214,470	8,028	41,064	194,839,025	4,745	20,540	225,893,479	10,998
60,000 - 69,999	43,552	748,931,546	17,196	34,327	252,305,632	7,350	39,399	101,740,447	2,582	40,096	341,801,078	8,525	38,406	198,387,303	5,166	17,564	208,743,165	11,885
70,000 - 79,999	39,973	718,259,938	17,969	32,055	248,889,522	7,764	36,694	105,349,907	2,871	37,232	339,343,263	9,114	35,916	203,633,011	5,670	14,848	175,283,664	11,805
80,000 - 89,999	36,883	694,243,488	18,823	30,243	248,373,927	8,213	34,259	102,247,854	2,985	34,724	336,695,826	9,696	33,506	206,507,590	6,163	12,619	151,040,072	11,969
90,000 - 99,999	33,768	666,307,124	19,732	28,145	243,261,422	8,643	31,740	100,239,312	3,158	32,128	329,731,985	10,263	30,984	206,420,573	6,662	10,404	130,154,566	12,510
100,000 - 149,999	127,835	2,674,652,460	20,923	110,249	1,077,333,795	9,772	122,132	466,343,330	3,818	123,275	1,441,383,873	11,692	119,841	891,348,488	7,438	26,335	341,920,099	12,983
150,000 - 199,999	72,882	1,666,541,454	22,866	64,539	746,047,513	11,560	70,622	327,336,021	4,635	71,156	976,186,845	13,719	69,075	570,601,003	8,261	7,265	119,753,606	16,484
200,000 - 499,999	111,800	3,088,478,977	27,625	98,091	1,388,915,981	14,159	109,022	744,862,873	6,832	109,889	1,702,146,727	15,490	106,985	1,268,190,204	11,854	4,414	118,142,046	26,765
500,000 - 999,999	28,035	1,241,706,161	44,291	22,480	410,674,078	18,268	27,276	344,092,709	12,615	27,522	461,408,974	16,765	27,315	760,980,278	27,859	282	19,316,909	68,500
1,000,000 or more	25,259	14,572,191,330	576,911	16,432	362,849,243	22,082	24,418	963,824,858	39,472	24,634	440,125,931	17,867	24,748	14,123,866,344	570,707	89	8,199,055	92,124
TOTAL	771,887	29,920,750,258	38,763	597,536	6,124,222,854	10,249	694,389	3,831,528,846	5,518	704,404	7,889,129,621	11,200	676,199	19,186,120,248	28,373	242,855	2,845,500,389	11,717
SINGLE																		
Non-Positive AGI	10,472	80,813,005	7,717	2,894	25,197,869	8,707	3,864	25,525,209	6,606	4,032	36,632,524	9,085	260	1,365,962	5,254	3,882	42,814,519	11,029
$ 1 - 3,999	4,549	53,080,463	11,669	1,899	12,089,933	6,366	2,576	5,610,125	2,178	2,676	16,278,268	6,083	2,420	3,518,794	1,454	3,072	33,283,401	10,834
4,000 - 9,999	9,108	119,457,635	13,116	4,357	22,699,732	5,210	6,391	14,021,200	2,194	6,570	35,650,345	5,426	6,231	13,125,903	2,107	7,286	70,681,387	9,701
10,000 - 14,999	12,246	166,090,192	13,563	6,237	32,178,359	5,159	9,236	17,993,392	1,948	9,505	48,955,450	5,150	9,155	22,618,627	2,471	10,257	94,516,115	9,215
15,000 - 19,999	11,428	158,198,189	13,843	5,903	30,489,034	5,165	8,604	17,890,973	2,079	8,812	47,248,084	5,362	8,900	25,657,837	2,883	8,954	85,292,268	9,526
20,000 - 24,999	10,858	156,190,501	14,385	5,875	31,644,910	5,386	8,285	17,018,352	2,054	8,460	47,628,081	5,630	8,682	27,872,935	3,210	7,876	80,689,485	10,245
25,000 - 29,999	10,848	153,465,292	14,147	6,360	36,139,032	5,682	8,444	17,546,450	2,078	8,656	51,790,169	5,983	8,833	30,964,463	3,506	7,138	70,710,660	9,906
30,000 - 39,999	22,870	308,493,692	13,489	15,087	87,345,286	5,789	18,534	38,669,979	2,086	18,925	122,399,129	6,468	18,904	69,353,868	3,669	12,375	116,740,695	9,434
40,000 - 49,999	25,149	333,844,350	13,275	18,484	110,824,785	5,996	21,593	44,583,229	2,065	22,021	151,442,665	6,877	20,972	79,702,292	3,800	10,302	102,699,393	9,969
50,000 - 59,999	25,321	350,886,727	13,858	19,089	117,028,518	6,131	22,317	48,635,489	2,179	22,683	163,945,610	7,228	21,249	85,063,832	4,003	8,483	101,877,285	12,010
60,000 - 69,999	21,557	307,988,316	14,287	16,404	105,469,516	6,429	19,287	45,607,026	2,365	19,571	148,941,660	7,610	18,328	78,045,672	4,258	6,180	81,000,984	13,107
70,000 - 79,999	17,008	251,465,836	14,785	12,983	87,520,721	6,741	15,318	39,649,206	2,588	15,522	125,051,353	8,056	14,590	66,147,265	4,534	4,124	60,267,218	14,614
80,000 - 89,999	13,191	202,644,196	15,362	10,157	71,533,212	7,043	11,864	32,552,419	2,744	12,028	102,080,801	8,487	11,331	54,226,864	4,786	2,743	46,336,531	16,893
90,000 - 99,999	9,836	160,259,165	16,293	7,532	55,645,972	7,388	8,896	25,965,473	2,919	9,006	79,675,769	8,847	8,411	42,785,437	5,087	1,874	37,797,959	20,170
100,000 - 149,999	24,871	438,353,161	17,625	19,028	153,246,177	8,054	22,536	77,289,853	3,430	22,853	221,324,058	9,685	21,644	126,301,363	5,835	3,779	90,727,740	24,008
150,000 - 199,999	8,541	174,880,948	20,475	6,271	58,632,781	9,350	7,814	35,116,389	4,494	7,919	86,306,924	10,899	7,577	57,698,377	7,615	948	30,875,647	32,569
200,000 - 499,999	10,234	280,522,849	27,411	7,152	82,901,039	11,591	9,352	61,853,629	6,614	9,511	118,083,737	12,415	9,238	127,146,838	13,763	679	35,292,274	51,977
500,000 - 999,999	2,487	121,655,140	48,916	1,533	24,098,137	15,720	2,261	27,291,618	12,071	2,298	32,994,647	14,358	2,302	79,947,459	34,730	75	8,713,034	116,174
1,000,000 or more	2,788	2,490,534,530	893,305	1,469	30,703,348	20,901	2,500	96,677,879	38,671	2,542	41,938,571	16,498	2,637	2,444,800,903	927,114	30	3,795,056	126,502
TOTAL	253,362	6,308,824,187	24,900	168,714	1,175,388,361	6,967	209,672	689,497,890	3,288	213,590	1,678,367,845	7,858	201,664	3,436,344,691	17,040	100,057	1,194,111,651	11,934

Table I1. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects $20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to $20,000 cap]			REAL ESTATE PROPERTY TAXES [unlimited-prior to $20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXE [reflects $20,000 cap]†			CHARITABLE CONTRIBUTIONS			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]
MARRIED FILING JOINTLY/SURVIVING SPOUSE																		
Non-Positive AGI	7,580	164,565,657	21,711	5,002	80,379,067	16,069	6,077	90,816,713	14,944	6,274	90,413,148	14,411	229	2,831,617	12,365	4,971	71,320,892	14,347
$ 1 - 3,999	1,441	31,753,676	22,036	1,020	13,390,101	13,128	1,272	4,269,438	3,356	1,302	11,695,799	8,983	1,173	1,765,507	1,505	1,306	18,292,370	14,006
4,000 - 9,999	2,871	61,664,027	21,478	1,934	15,786,378	8,163	2,557	7,896,257	3,088	2,618	20,960,745	8,006	2,466	7,265,781	2,946	2,624	33,437,501	12,743
10,000 - 14,999	3,405	75,568,050	22,193	2,284	16,444,421	7,200	3,071	8,919,010	2,904	3,142	23,934,488	7,618	2,951	10,143,908	3,437	3,140	41,489,654	13,213
15,000 - 19,999	4,445	95,616,184	21,511	2,988	22,145,410	7,411	4,030	14,107,772	3,501	4,115	31,055,826	7,547	3,920	16,416,138	4,188	3,935	48,144,220	12,235
20,000 - 24,999	5,015	107,381,572	21,412	3,459	25,063,450	7,246	4,586	12,454,375	2,716	4,697	35,332,546	7,522	4,467	19,926,022	4,461	4,410	52,123,004	11,819
25,000 - 29,999	5,575	123,590,958	22,169	3,876	28,977,448	7,476	5,141	14,003,296	2,724	5,237	40,009,588	7,640	5,105	24,575,271	4,814	4,809	59,006,099	12,270
30,000 - 39,999	11,969	261,397,538	21,840	8,709	65,938,721	7,571	11,116	31,120,913	2,800	11,312	90,873,239	8,033	11,034	58,607,444	5,312	9,751	111,916,855	11,477
40,000 - 49,999	12,810	280,946,737	21,932	9,713	75,468,415	7,770	11,941	34,562,950	2,894	12,123	104,506,485	8,621	11,884	68,870,970	5,795	9,655	107,569,282	11,141
50,000 - 59,999	14,107	307,479,683	21,796	11,137	89,970,974	8,079	13,228	40,558,373	3,066	13,428	121,056,621	9,015	13,259	81,535,149	6,149	9,699	104,887,913	10,814
60,000 - 69,999	15,841	354,667,916	22,389	12,901	108,399,216	8,402	14,906	43,833,684	2,941	15,162	143,269,836	9,449	14,856	96,027,274	6,464	9,859	115,370,806	11,702
70,000 - 79,999	18,108	396,009,479	21,869	15,024	128,036,627	8,522	17,181	54,428,918	3,168	17,413	171,241,255	9,834	17,162	117,766,389	6,862	9,783	107,001,835	10,938
80,000 - 89,999	19,810	432,921,770	21,854	16,784	149,240,159	8,892	18,995	59,976,189	3,157	19,206	198,383,133	10,329	18,853	135,827,171	7,205	9,204	98,711,466	10,725
90,000 - 99,999	21,017	460,077,876	21,891	18,140	165,157,460	9,105	20,291	66,397,700	3,272	20,505	221,125,388	10,784	20,071	150,626,456	7,505	8,137	88,326,032	10,855
100,000 - 149,999	95,345	2,109,558,383	22,126	84,724	859,141,444	10,140	92,825	364,848,139	3,930	93,500	1,136,390,608	12,154	91,619	730,496,865	7,973	21,820	242,670,910	11,121
150,000 - 199,999	61,628	1,440,242,911	23,370	55,961	660,770,525	11,808	60,356	280,813,442	4,653	60,741	855,931,226	14,091	59,119	497,712,055	8,419	6,182	86,599,630	14,008
200,000 - 499,999	98,172	2,727,830,597	27,786	88,145	1,266,541,484	14,369	96,609	661,390,082	6,846	97,250	1,537,136,255	15,806	94,729	1,110,904,948	11,727	3,636	79,789,394	21,944
500,000 - 999,999	24,637	1,085,703,788	44,068	20,281	374,755,516	18,478	24,226	306,113,928	12,636	24,417	415,011,053	16,997	24,186	660,634,548	27,315	201	10,058,187	50,041
1,000,000 or more	21,208	10,954,301,334	516,517	14,245	316,768,704	22,237	20,813	790,292,290	37,971	20,973	378,096,720	18,028	20,968	10,572,154,507	504,204	56	4,050,107	72,323
TOTAL	444,984	21,471,278,136	48,252	376,327	4,462,375,520	11,858	429,221	2,886,803,469	6,726	433,415	5,626,423,959	12,982	418,051	14,364,088,020	34,360	123,178	1,480,766,157	12,021
MARRIED FILING SEPARATELY																		
Non-Positive AGI	1,515	9,452,112	6,239	363	4,708,662	12,972	439	8,567,804	19,517	477	5,656,940	11,859	44	210,517	4,784	377	3,584,655	9,508
$ 1 - 3,999	586	2,606,564	4,448	158	1,035,864	6,556	180	529,663	2,943	199	1,445,370	7,263	224	331,648	1,481	152	829,546	5,458
4,000 - 9,999	997	5,327,779	5,344	301	1,763,941	5,860	365	787,499	2,158	389	2,485,259	6,389	483	945,073	1,957	407	1,897,447	4,662
10,000 - 14,999	974	6,207,251	6,373	363	2,155,458	5,938	425	884,937	2,082	456	2,982,411	6,540	513	1,147,378	2,237	400	2,077,462	5,194
15,000 - 19,999	1,107	8,324,024	7,519	497	2,919,528	5,874	539	1,160,138	2,152	578	3,996,667	6,915	672	1,606,758	2,391	439	2,720,599	6,197
20,000 - 24,999	1,260	9,691,834	7,692	617	3,551,342	5,756	671	1,387,192	2,067	725	4,873,118	6,722	793	2,216,327	2,795	450	2,602,389	5,783
25,000 - 29,999	1,591	12,648,060	7,950	781	4,646,383	5,949	887	1,588,535	1,791	925	6,168,253	6,668	1,058	3,045,609	2,879	551	3,434,198	6,233
30,000 - 39,999	4,183	36,739,392	8,783	2,551	20,932,181	8,205	2,715	5,081,284	1,872	2,854	19,770,619	6,927	2,967	9,146,550	3,083	1,178	7,822,223	6,640
40,000 - 49,999	4,629	42,110,277	9,097	3,109	19,607,791	6,307	3,253	6,204,684	1,907	3,400	24,879,603	7,318	3,430	10,748,810	3,134	1,106	6,481,864	5,861
50,000 - 59,999	3,978	38,753,962	9,742	2,807	17,713,660	6,311	2,923	5,900,040	2,018	3,072	23,203,264	7,553	3,000	10,083,376	3,361	734	5,467,322	7,449
60,000 - 69,999	2,909	30,690,017	10,550	2,103	13,747,365	6,537	2,235	4,755,752	2,128	2,323	18,281,558	7,870	2,250	8,740,782	3,885	505	3,667,677	7,263
70,000 - 79,999	2,231	25,051,627	11,229	1,654	11,956,196	7,229	1,759	4,379,287	2,490	1,813	15,768,102	8,697	1,767	6,962,830	3,940	304	2,320,695	7,634
80,000 - 89,999	1,654	18,735,748	11,328	1,247	9,025,642	7,238	1,309	3,396,349	2,595	1,358	12,035,522	8,863	1,271	5,318,788	4,185	198	1,381,438	6,977
90,000 - 99,999	1,232	15,223,219	12,357	889	7,066,427	7,949	951	2,683,551	2,822	990	9,375,218	9,470	960	4,361,972	4,544	139	1,486,029	10,691
100,000 - 149,999	2,977	39,906,862	13,405	2,153	18,571,779	8,626	2,346	7,751,586	3,304	2,424	24,791,966	10,228	2,365	11,778,814	4,980	257	3,336,082	12,981
150,000 - 199,999	940	15,018,147	15,977	649	6,687,434	10,304	739	3,451,485	4,670	768	8,859,812	11,536	733	5,277,577	7,200	53	880,758	16,618
200,000 or more	2,347	1,043,861,257	444,764	1,318	20,188,360	15,317	1,842	70,930,423	38,507	1,897	28,501,187	15,024	1,962	1,013,993,425	516,816	33	1,366,645	41,413
TOTAL	35,110	1,360,348,132	38,745	21,560	166,278,013	7,712	23,578	129,440,209	5,490	24,648	213,074,869	8,645	24,492	1,095,916,234	44,746	7,283	51,357,029	7,052

Table I1. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects $20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to $20,000 cap]			REAL ESTATE PROPERTY TAXES [unlimited-prior to $20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXE [reflects $20,000 cap]†			CHARITABLE CONTRIBUTIONS			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]	Return Count	Claimed [$]	Avg [$]
HEAD OF HOUSEHOLD																		
Non-Positive AGI	2,758	9,584,698	3,475	292	3,700,498	12,673	330	3,214,851	9,742	344	4,491,743	13,057	19	120,409	6,337	271	4,972,546	18,349
$ 1 - 3,999	158	2,822,987	17,867	109	1,102,715	10,117	115	419,727	3,650	122	1,303,339	10,683	116	184,290	1,589	113	1,335,358	11,817
4,000 - 9,999	430	7,456,585	17,341	289	2,695,873	9,328	318	1,010,776	3,179	330	3,308,713	10,026	303	888,027	2,931	296	3,259,845	11,013
10,000 - 14,999	589	10,914,265	18,530	406	8,693,434	21,412	438	1,429,573	3,264	465	4,502,219	9,682	437	1,391,566	3,184	401	5,020,480	12,520
15,000 - 19,999	801	13,665,388	17,060	569	5,039,320	8,856	595	1,502,612	2,525	628	6,067,037	9,661	600	2,123,769	3,540	522	5,474,582	10,488
20,000 - 24,999	1,005	17,131,594	17,046	720	7,052,776	9,796	755	1,989,075	2,635	793	7,310,713	9,219	815	3,223,451	3,955	672	6,597,430	9,818
25,000 - 29,999	1,419	24,340,948	17,154	1,028	13,248,733	12,888	1,075	2,661,713	2,476	1,122	10,198,572	9,090	1,200	5,238,127	4,365	920	8,904,249	9,679
30,000 - 39,999	3,775	64,071,664	16,973	2,846	29,961,458	10,528	2,969	8,499,671	2,863	3,085	27,244,743	8,831	3,313	15,695,595	4,738	2,341	21,131,326	9,027
40,000 - 49,999	4,162	70,277,666	16,886	3,443	27,129,893	7,880	3,504	7,981,600	2,278	3,626	33,598,751	9,266	3,786	18,499,186	4,886	2,156	18,179,729	8,432
50,000 - 59,999	3,916	66,826,602	17,065	3,419	28,710,388	8,397	3,468	8,486,666	2,447	3,570	35,008,975	9,806	3,556	18,156,668	5,106	1,624	13,660,959	8,412
60,000 - 69,999	3,245	55,585,297	17,130	2,919	24,689,535	8,458	2,971	7,543,985	2,539	3,040	31,308,024	10,299	2,972	15,573,575	5,240	1,020	8,703,698	8,533
70,000 - 79,999	2,626	45,732,996	17,415	2,394	21,375,978	8,929	2,436	6,892,496	2,829	2,484	27,282,553	10,983	2,397	12,756,527	5,322	637	5,693,916	8,939
80,000 - 89,999	2,228	39,941,774	17,927	2,055	18,574,914	9,039	2,091	6,322,897	3,024	2,132	24,196,370	11,349	2,051	11,134,767	5,429	474	4,610,637	9,727
90,000 - 99,999	1,683	30,746,864	18,269	1,584	15,391,563	9,717	1,602	5,192,588	3,241	1,627	19,555,610	12,019	1,542	8,646,708	5,607	254	2,544,546	10,018
100,000 - 149,999	4,642	86,834,054	18,706	4,344	46,374,395	10,676	4,425	16,453,752	3,718	4,498	58,877,241	13,090	4,213	22,771,446	5,405	479	5,185,367	10,825
150,000 - 199,999	1,773	36,399,448	20,530	1,658	19,956,773	12,037	1,713	7,954,705	4,644	1,728	25,088,883	14,519	1,646	9,912,994	6,022	82	1,397,571	17,044
200,000 or more	3,221	197,966,973	61,461	2,860	46,482,714	16,253	3,113	38,230,591	12,281	3,157	51,919,462	16,446	3,026	143,454,198	47,407	75	2,593,313	34,578
TOTAL	38,431	780,299,803	20,304	30,935	320,180,960	10,350	31,918	125,787,278	3,941	32,751	371,262,948	11,336	31,992	289,771,303	9,058	12,337	119,265,552	9,667

Upper FAGI bracket levels have been collapsed for the married filing separately and head of household filing status categories to avoid disclosing specific taxpayer details for itemized deduction types with low participation.
FAGI bracket level data for the aggregate-combined filing statuses category reflect data in its original class.
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch 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.
SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the rate to 5.499% effective for taxable years beginning on or after January 1, 2017.
†Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S form. 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 of claim of right income, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.
††Return count for Total NC itemized deductions indicates returns for which the standard deduction allowance amount for the respective filing status was not claimed: the 2015 Extract data considers a return to itemize deductions if the standard deduction allowance amount for the respective filing status is not claimed, if the deduction value is equal to zero, or if the reported value of total itemized deductions is equal to the statutory standard deduction allowance value for the respective filing status. A return designated as single filing status with a reported charitable contribution value = $7,500 is considered to claim itemized deductions even though the value is equal to the $7,500 standard deduction allowance value for the single filing status.
In some instances, the average total allowable NC itemized deductions claimed value shown in the above table may be less than the standard deduction allowance for the respective filing status: for example, the $3,475 average total allowable NC itemized deductions value shown for head of household with non-positive AGI is less than the $12,000 standard deduction allowance because 2,380 of the 2,758 returns in this category reported a total NC itemized deductions value of $0.
Special rules apply for married taxpayers filing separate returns: a taxpayer may not deduct the standard deduction amount if the taxpayer's spouse claims itemized deductions for State purposes.
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 HH=$12,000.