

TABLE 12. TAX YEAR 2015 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE S BY DEDUCTION TYPE BY RESIDENCY STATUS BY FAGI LEVEL

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015
 ††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2015
 †††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2015 with North Carolina reportable income

FAGI BRACKET	QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$20,000 cap] [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. NonResident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	8,551	113,986,096	13,330	6,302	73.7%	69,746,734	61.2%	11,067	155	1.8%	1,826,381	1.6%	11,783	2,094	24.5%	42,412,981	37.2%
\$ 1 - 3,999	3,186	27,618,613	8,669	2,988	93.8%	25,782,933	93.4%	8,629	68	2.1%	490,626	1.8%	7,215	130	4.1%	1,345,054	4.9%	10,347
4,000 - 9,999	6,881	42,945,924	6,241	6,467	94.0%	39,667,566	92.4%	6,134	139	2.0%	1,040,190	2.4%	7,483	275	4.0%	2,238,168	5.2%	8,139
10,000 - 14,999	9,290	59,471,672	6,402	8,767	94.4%	55,516,126	93.3%	6,332	222	2.4%	1,386,046	2.3%	6,243	301	3.2%	2,569,500	4.3%	8,537
15,000 - 19,999	9,957	60,593,292	6,085	9,376	94.2%	56,027,612	92.5%	5,976	214	2.1%	1,297,932	2.1%	6,065	367	3.7%	3,267,748	5.4%	8,904
20,000 - 24,999	10,671	67,312,478	6,308	9,967	93.4%	61,825,924	91.8%	6,203	253	2.4%	1,791,088	2.7%	7,079	451	4.2%	3,695,466	5.5%	8,194
25,000 - 29,999	12,045	83,011,596	6,892	11,332	94.1%	77,348,538	93.2%	6,826	281	2.3%	2,139,416	2.6%	7,614	432	3.6%	3,523,642	4.2%	8,157
30,000 - 39,999	29,193	204,177,646	6,994	27,329	93.6%	189,834,831	93.0%	6,946	586	2.0%	3,888,548	1.9%	6,636	1,278	4.4%	10,454,267	5.1%	8,180
40,000 - 49,999	34,749	233,030,884	6,706	32,455	93.4%	215,098,429	92.3%	6,628	739	2.1%	5,389,758	2.3%	7,293	1,555	4.5%	12,542,697	5.4%	8,066
50,000 - 59,999	36,452	253,423,540	6,952	33,880	92.9%	232,219,901	91.6%	6,854	743	2.0%	5,604,266	2.2%	7,543	1,829	5.0%	15,599,373	6.2%	8,529
60,000 - 69,999	34,327	252,305,632	7,350	31,612	92.1%	229,580,484	91.0%	7,262	832	2.4%	6,379,461	2.5%	7,668	1,883	5.5%	16,345,687	6.5%	8,681
70,000 - 79,999	32,055	248,889,522	7,764	28,948	90.3%	221,418,159	89.0%	7,649	979	3.1%	7,554,113	3.0%	7,716	2,128	6.6%	19,917,250	8.0%	9,360
80,000 - 89,999	30,243	248,373,927	8,213	27,241	90.1%	219,338,281	88.3%	8,052	885	2.9%	7,627,654	3.1%	8,619	2,117	7.0%	21,407,992	8.6%	10,112
90,000 - 99,999	28,145	243,261,422	8,643	25,604	89.1%	213,051,521	87.6%	8,500	889	3.2%	7,995,627	3.3%	8,994	2,192	7.8%	22,214,274	9.1%	10,134
100,000 - 149,999	110,249	1,077,333,795	9,772	95,767	86.9%	918,955,504	85.3%	9,596	3,901	3.5%	40,038,706	3.7%	10,264	10,581	9.6%	118,339,585	11.0%	11,184
150,000 - 199,999	64,539	746,047,513	11,560	53,304	82.6%	605,791,394	81.2%	11,365	2,777	4.3%	32,755,362	4.4%	11,795	8,458	13.1%	107,500,757	14.4%	12,710
200,000 - 499,999	98,091	1,388,915,981	14,159	72,964	74.4%	1,002,251,676	72.2%	13,736	4,312	4.4%	61,045,449	4.4%	14,157	20,815	21.2%	325,618,856	23.4%	15,643
500,000 - 999,999	22,480	410,674,078	18,268	12,997	57.8%	229,709,513	55.9%	17,674	648	2.9%	11,752,354	2.9%	18,136	8,835	39.3%	169,212,211	41.2%	19,152
1,000,000 or more	16,432	362,849,243	22,082	5,114	31.1%	100,524,615	27.7%	19,657	257	1.6%	5,323,219	1.5%	20,713	11,061	67.3%	257,001,409	70.8%	23,235
TOTAL	597,536	6,124,222,854	10,249	501,874	84.0%	4,763,689,741	77.8%	9,492	18,880	3.2%	205,326,196	3.4%	10,875	76,782	12.8%	1,155,206,917	18.9%	15,045

FAGI BRACKET	REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap] [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. NonResident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	10,710	128,124,577	11,963	7,749	72.4%	42,282,567	33.0%	5,457	170	1.6%	1,081,780	0.8%	6,363	2,791	26.1%	84,760,230	66.2%
\$ 1 - 3,999	4,143	10,828,953	2,614	3,887	93.8%	9,509,951	87.8%	2,447	79	1.9%	279,198	2.6%	3,534	177	4.3%	1,039,804	9.6%	5,875
4,000 - 9,999	9,631	23,715,732	2,462	9,090	94.4%	20,696,355	87.3%	2,277	176	1.8%	550,997	2.3%	3,131	365	3.8%	2,468,380	10.4%	6,763
10,000 - 14,999	13,170	29,226,912	2,219	12,538	95.2%	26,777,937	91.6%	2,136	251	1.9%	687,559	2.4%	2,739	381	2.9%	1,761,416	6.0%	4,623
15,000 - 19,999	13,768	34,661,495	2,518	13,074	95.0%	32,050,874	92.5%	2,451	239	1.7%	701,329	2.0%	2,934	455	3.3%	1,909,292	5.5%	4,196
20,000 - 24,999	14,297	32,848,994	2,298	13,471	94.2%	29,970,339	91.2%	2,225	295	2.1%	918,492	2.8%	3,114	531	3.7%	1,960,163	6.0%	3,691
25,000 - 29,999	15,547	35,799,994	2,303	14,704	94.6%	32,742,136	91.5%	2,227	308	2.0%	854,918	2.4%	2,776	535	3.4%	2,202,940	6.2%	4,118
30,000 - 39,999	35,334	83,371,847	2,360	33,203	94.0%	75,906,134	91.0%	2,286	654	1.9%	1,961,525	2.4%	2,999	1,477	4.2%	5,504,188	6.6%	3,727
40,000 - 49,999	40,291	93,332,463	2,316	37,706	93.6%	84,666,782	90.7%	2,245	810	2.0%	2,529,940	2.7%	3,123	1,775	4.4%	6,135,741	6.6%	3,457
50,000 - 59,999	41,936	103,580,568	2,470	39,089	93.2%	93,407,527	90.2%	2,390	803	1.9%	2,631,550	2.5%	3,277	2,044	4.9%	7,541,491	7.3%	3,690
60,000 - 69,999	39,399	101,740,447	2,582	36,415	92.4%	91,367,707	89.8%	2,509	872	2.2%	2,768,434	2.7%	3,175	2,112	5.4%	7,604,306	7.5%	3,601
70,000 - 79,999	36,694	105,349,907	2,871	33,314	90.8%	92,359,843	87.7%	2,772	1,052	2.9%	3,701,034	3.5%	3,518	2,328	6.3%	9,289,030	8.8%	3,990
80,000 - 89,999	34,259	102,247,854	2,985	30,978	90.4%	88,775,704	86.8%	2,866	926	2.7%	3,732,238	3.7%	4,030	2,355	6.9%	9,739,912	9.5%	4,136
90,000 - 99,999	31,740	100,239,312	3,158	28,381	89.4%	85,104,561	84.9%	2,999	931	2.9%	3,660,211	3.7%	3,931	2,428	7.6%	11,474,540	11.4%	4,726
100,000 - 149,999	122,132	466,343,330	3,818	106,457	87.2%	389,652,009	83.6%	3,660	4,039	3.3%	17,774,625	3.8%	4,401	11,636	9.5%	58,916,696	12.6%	5,063
150,000 - 199,999	70,622	327,336,021	4,635	58,496	82.8%	252,631,953	77.2%	4,319	2,851	4.0%	14,535,464	4.4%	5,098	9,275	13.1%	60,168,604	18.4%	6,487
200,000 - 499,999	109,022	744,862,873	6,832	80,936	74.2%	481,642,159	64.7%	5,951	4,449	4.1%	29,602,179	4.0%	6,654	23,637	21.7%	233,618,535	31.4%	9,884
500,000 - 999,999	27,276	344,092,709	12,615	15,447	56.6%	150,731,522	43.8%	9,758	691	2.5%	7,747,535	2.3%	11,212	11,138	40.8%	185,613,652	53.9%	16,665
1,000,000 or more	24,418	963,824,858	39,472	7,083	29.0%	116,854,511	12.1%	16,498	295	1.2%	6,044,078	0.6%	20,488	17,040	69.8%	840,926,269	87.2%	49,350
TOTAL	694,389	3,831,528,846	5,518	582,018	83.8%	2,197,130,571	57.3%	3,775	19,891	2.9%	101,763,086	2.7%	5,116	92,480	13.3%	1,532,635,189	40.0%	16,573

Table 12. continued

FAGI BRACKET	ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES [reflects \$20,000 cap] [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. NonResident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	11,127	137,194,355	12,330	8,084	72.7%	87,285,126	63.6%	10,797	179	1.6%	2,181,815	1.6%	12,189	2,864	25.7%	47,727,414	34.8%
\$ 1 - 3,999	4,299	30,722,776	7,146	4,033	93.8%	28,196,923	91.8%	6,992	84	2.0%	733,671	2.4%	8,734	182	4.2%	1,792,182	5.8%	9,847
4,000 - 9,999	9,907	62,405,062	6,299	9,347	94.3%	57,351,971	91.9%	6,136	185	1.9%	1,457,055	2.3%	7,876	375	3.8%	3,596,036	5.8%	9,589
10,000 - 14,999	13,568	80,374,568	5,924	12,908	95.1%	74,638,718	92.9%	5,782	265	2.0%	2,022,501	2.5%	7,632	395	2.9%	3,713,349	4.6%	9,401
15,000 - 19,999	14,133	88,367,614	6,253	13,403	94.8%	82,057,025	92.9%	6,122	252	1.8%	1,896,072	2.1%	7,524	478	3.4%	4,414,517	5.0%	9,235
20,000 - 24,999	14,675	95,144,458	6,483	13,810	94.1%	87,596,979	92.1%	6,343	311	2.1%	2,501,277	2.6%	8,043	554	3.8%	5,046,202	5.3%	9,109
25,000 - 29,999	15,940	108,166,582	6,786	15,068	94.5%	100,506,041	92.9%	6,670	314	2.0%	2,641,715	2.4%	8,413	558	3.5%	5,018,826	4.6%	8,994
30,000 - 39,999	36,176	260,287,730	7,195	33,976	93.9%	240,374,288	92.3%	7,075	677	1.9%	5,650,656	2.2%	8,347	1,523	4.2%	14,262,786	5.5%	9,365
40,000 - 49,999	41,170	314,427,504	7,637	38,498	93.5%	290,071,524	92.3%	7,535	835	2.0%	7,353,293	2.3%	8,806	1,837	4.5%	17,002,687	5.4%	9,256
50,000 - 59,999	42,753	343,214,470	8,028	39,822	93.1%	314,765,479	91.7%	7,904	832	1.9%	7,645,182	2.2%	9,189	2,099	4.9%	20,803,809	6.1%	9,911
60,000 - 69,999	40,096	341,801,078	8,525	37,027	92.3%	311,345,229	91.1%	8,409	905	2.3%	8,679,393	2.5%	9,590	2,164	5.4%	21,776,456	6.4%	10,063
70,000 - 79,999	37,232	339,343,263	9,114	33,767	90.7%	302,208,019	89.1%	8,950	1,081	2.9%	10,904,361	3.2%	10,087	2,384	6.4%	26,230,883	7.7%	11,003
80,000 - 89,999	34,724	336,695,826	9,696	31,361	90.3%	298,768,787	88.7%	9,527	956	2.8%	10,538,619	3.1%	11,024	2,407	6.9%	27,388,420	8.1%	11,379
90,000 - 99,999	32,128	329,731,985	10,263	28,702	89.3%	288,868,521	87.6%	10,064	961	3.0%	10,978,365	3.3%	11,424	2,465	7.7%	29,885,099	9.1%	12,124
100,000 - 149,999	123,275	1,441,383,873	11,692	107,371	87.1%	1,231,070,066	85.4%	11,466	4,128	3.3%	53,650,784	3.7%	12,997	11,776	9.6%	156,663,023	10.9%	13,304
150,000 - 199,999	71,156	976,186,845	13,719	58,891	82.8%	792,929,971	81.2%	13,464	2,903	4.1%	42,991,509	4.4%	14,809	9,362	13.2%	140,265,365	14.4%	14,982
200,000 - 499,999	109,889	1,702,146,727	15,490	81,503	74.2%	1,235,312,655	72.6%	15,157	4,513	4.1%	74,012,301	4.3%	16,400	23,873	21.7%	392,821,771	23.1%	16,455
500,000 - 999,999	27,522	461,408,974	16,765	15,583	56.6%	254,959,485	55.3%	16,361	697	2.5%	12,374,897	2.7%	17,755	11,242	40.8%	194,074,592	42.1%	17,263
1,000,000 or more	24,634	440,125,931	17,867	7,134	29.0%	119,378,871	27.1%	16,734	299	1.2%	5,288,571	1.2%	17,688	17,201	69.8%	315,458,489	71.7%	18,340
TOTAL	704,404	7,889,129,621	11,200	590,288	83.8%	6,197,685,678	78.6%	10,499	20,377	2.9%	263,502,037	3.3%	12,931	93,739	13.3%	1,427,941,906	18.1%	15,233

FAGI BRACKET	CHARITABLE CONTRIBUTIONS [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. NonResident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	552	4,528,505	8,204	483	87.5%	3,125,995	69.0%	6,472	14	2.5%	93,979	2.1%	6,713	55	10.0%	1,308,531	28.9%
\$ 1 - 3,999	3,933	5,800,239	1,475	3,674	93.4%	5,477,115	94.4%	1,491	75	1.9%	97,052	1.7%	1,294	184	4.7%	226,072	3.9%	1,229
4,000 - 9,999	9,483	22,224,784	2,344	8,928	94.1%	21,013,660	94.6%	2,354	194	2.0%	403,175	1.8%	2,078	361	3.8%	807,949	3.6%	2,238
10,000 - 14,999	13,056	35,301,479	2,704	12,430	95.2%	33,664,385	95.4%	2,708	267	2.0%	592,329	1.7%	2,218	359	2.7%	1,044,765	3.0%	2,910
15,000 - 19,999	14,092	45,804,502	3,250	13,353	94.8%	43,486,157	94.9%	3,257	281	2.0%	781,468	1.7%	2,781	458	3.3%	1,536,877	3.4%	3,356
20,000 - 24,999	14,757	53,238,735	3,608	13,945	94.5%	50,292,334	94.5%	3,606	303	2.1%	954,369	1.8%	3,150	509	3.4%	1,992,032	3.7%	3,914
25,000 - 29,999	16,196	63,823,470	3,941	15,303	94.5%	60,569,786	94.9%	3,958	336	2.1%	1,057,712	1.7%	3,148	557	3.4%	2,195,972	3.4%	3,942
30,000 - 39,999	36,218	152,803,457	4,219	34,032	94.0%	143,449,686	93.9%	4,215	723	2.0%	2,676,023	1.8%	3,701	1,463	4.0%	6,677,748	4.4%	4,564
40,000 - 49,999	40,072	177,821,258	4,438	37,515	93.6%	166,379,657	93.6%	4,435	832	2.1%	3,368,484	1.9%	4,049	1,725	4.3%	8,073,117	4.5%	4,680
50,000 - 59,999	41,064	194,839,025	4,745	38,307	93.3%	181,754,003	93.3%	4,745	810	2.0%	3,416,059	1.8%	4,217	1,947	4.7%	9,668,963	5.0%	4,966
60,000 - 69,999	38,406	198,387,303	5,166	35,477	92.4%	183,541,401	92.5%	5,174	902	2.3%	4,269,078	2.2%	4,733	2,027	5.3%	10,576,824	5.3%	5,218
70,000 - 79,999	35,916	203,633,011	5,670	32,651	90.9%	185,864,551	91.3%	5,692	1,036	2.9%	5,225,490	2.6%	5,044	2,229	6.2%	12,542,970	6.2%	5,627
80,000 - 89,999	33,506	206,507,590	6,163	30,336	90.5%	188,240,571	91.2%	6,205	913	2.7%	4,686,426	2.3%	5,133	2,257	6.7%	13,580,593	6.6%	6,017
90,000 - 99,999	30,984	206,420,573	6,662	27,774	89.6%	186,985,334	90.6%	6,732	918	3.0%	5,037,207	2.4%	5,487	2,292	7.4%	14,398,032	7.0%	6,282
100,000 - 149,999	119,841	891,348,488	7,438	104,837	87.5%	790,771,592	88.7%	7,543	3,903	3.3%	22,502,525	2.5%	5,765	11,101	9.3%	78,074,371	8.8%	7,033
150,000 - 199,999	69,075	570,601,003	8,261	57,362	83.0%	480,726,087	84.2%	8,381	2,743	4.0%	16,288,384	2.9%	5,938	8,970	13.0%	73,586,532	12.9%	8,204
200,000 - 499,999	106,985	1,268,190,204	11,854	79,580	74.4%	924,114,276	72.9%	11,612	4,240	4.0%	33,008,009	2.6%	7,785	23,165	21.7%	311,067,919	24.5%	13,428
500,000 - 999,999	27,315	760,980,278	27,859	15,423	56.5%	387,854,066	51.0%	25,148	673	2.5%	9,499,950	1.2%	14,116	11,219	41.1%	363,626,262	47.8%	32,412
1,000,000 or more	24,748	14,123,866,344	570,707	7,133	28.8%	1,137,188,617	8.1%	159,426	290	1.2%	37,551,738	0.3%	129,489	17,325	70.0%	12,949,125,989	91.7%	747,424
TOTAL	676,199	19,186,120,248	28,373	568,543	84.1%	5,174,499,273	27.0%	9,101	19,453	2.9%	151,509,457	0.8%	7,788	88,203	13.0%	13,860,111,518	72.2%	157,139

Table 12. continued

FAGI BRACKET	MEDICAL, DENTAL EXPENSES [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. NonResident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]
					[%]		[%]			[%]		[%]			[%]		[%]	
Non-Positive AGI	9,501	122,692,612	12,914	7,499	78.9%	88,346,309	72.0%	11,781	165	1.7%	2,247,984	1.8%	13,624	1,837	19.3%	32,098,319	26.2%	17,473
\$ 1 - 3,999	4,643	53,740,675	11,575	4,410	95.0%	51,342,243	95.5%	11,642	96	2.1%	946,459	1.8%	9,859	137	3.0%	1,451,973	2.7%	10,598
4,000 - 9,999	10,613	109,276,180	10,296	10,053	94.7%	103,290,797	94.5%	10,275	226	2.1%	2,581,356	2.4%	11,422	334	3.1%	3,404,027	3.1%	10,192
10,000 - 14,999	14,198	143,103,711	10,079	13,565	95.5%	136,242,762	95.2%	10,044	274	1.9%	2,531,475	1.8%	9,239	359	2.5%	4,329,474	3.0%	12,060
15,000 - 19,999	13,850	141,631,669	10,226	13,229	95.5%	135,373,678	95.6%	10,233	253	1.8%	2,467,356	1.7%	9,752	368	2.7%	3,790,635	2.7%	10,301
20,000 - 24,999	13,408	142,012,308	10,592	12,750	95.1%	134,945,722	95.0%	10,584	258	1.9%	2,754,971	1.9%	10,678	400	3.0%	4,311,615	3.0%	10,779
25,000 - 29,999	13,418	142,055,206	10,587	12,746	95.0%	134,839,676	94.9%	10,579	272	2.0%	2,989,115	2.1%	10,989	400	3.0%	4,226,415	3.0%	10,566
30,000 - 39,999	25,645	257,611,099	10,045	24,277	94.7%	243,084,323	94.4%	10,013	486	1.9%	5,638,372	2.2%	11,602	882	3.4%	8,888,404	3.5%	10,078
40,000 - 49,999	23,219	234,930,268	10,118	21,850	94.1%	220,212,394	93.7%	10,078	453	2.0%	5,309,834	2.3%	11,721	916	3.9%	9,408,040	4.0%	10,271
50,000 - 59,999	20,540	225,893,479	10,998	19,289	93.9%	211,131,850	93.5%	10,946	388	1.9%	4,388,464	1.9%	11,310	863	4.2%	10,373,165	4.6%	12,020
60,000 - 69,999	17,564	208,743,165	11,885	16,396	93.4%	194,510,602	93.2%	11,863	365	2.1%	4,394,204	2.1%	12,039	803	4.6%	9,838,359	4.7%	12,252
70,000 - 79,999	14,848	175,283,664	11,805	13,725	92.4%	162,814,813	92.9%	11,863	370	2.5%	4,868,241	2.8%	13,157	753	5.1%	7,600,610	4.3%	10,094
80,000 - 89,999	12,619	151,040,072	11,969	11,628	92.1%	137,724,280	91.2%	11,844	294	2.3%	4,447,248	2.9%	15,127	697	5.5%	8,868,544	5.9%	12,724
90,000 - 99,999	10,404	130,154,566	12,510	9,469	91.0%	117,602,868	90.4%	12,420	268	2.6%	4,208,527	3.2%	15,703	667	6.4%	8,343,171	6.4%	12,509
100,000 - 149,999	26,335	341,920,099	12,983	23,468	89.1%	304,471,101	89.0%	12,974	752	2.9%	11,596,929	3.4%	15,421	2,115	8.0%	25,852,069	7.6%	12,223
150,000 - 199,999	7,265	119,753,606	16,484	6,194	85.3%	102,990,606	86.0%	16,627	240	3.3%	4,670,801	3.9%	19,462	831	11.4%	12,092,199	10.1%	14,551
200,000 - 499,999	4,414	118,142,046	26,765	3,387	76.7%	89,402,576	75.7%	26,396	157	3.6%	5,020,835	4.2%	31,980	870	19.7%	23,718,635	20.1%	27,263
500,000 - 999,999	282	19,316,909	68,500	147	52.1%	8,326,083	43.1%	56,640	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
1,000,000 or more	89	8,199,055	92,124	27	30.3%	2,560,382	31.2%	94,829	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
TOTAL	242,855	2,845,500,389	11,717	224,109	92.3%	2,579,213,065	90.6%	11,509	5,322	2.2%	71,306,736	2.5%	13,398	13,424	5.5%	194,980,588	6.9%	14,525

[D]=Suppressed to avoid disclosing specific taxpayer details for FAGI levels with low participation.

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 Allowable 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.

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.