CAUTION

The NC Department of Revenue provides this information as a courtesy to help keep you informed. As tax laws change, the application of the information provided may change as well. This information is general and summary in nature, and should not be construed as advice for your specific situation. If you would like to obtain specific tax advice which is binding on the Department, you may follow the procedure for requesting a letter ruling, which is located at www.dornc.com.
Agenda

- Individual Income Tax
- Withholding Tax
- Corporate Income Tax
- Sales and Use Tax
- Resources
Individual Income
Changes to Individual Income Tax Rate

- **Before Tax Year 2014**: There were three (3) rates. Your NC taxable income was taxed at a rate of 6, 7, or 7.75% depending on the amount of your North Carolina Taxable Income.

- **Tax Year 2014**: All NC taxpayers will be taxed at the same rate. This rate is 5.8% for tax year 2014. The tax rate is scheduled to decrease to 5.75% for tax year 2015.

<table>
<thead>
<tr>
<th>Rates</th>
<th>2013 and Prior (Tiered)</th>
<th>2014</th>
<th>2015 and After</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Income Tax Rate</td>
<td>6%</td>
<td>5.8%</td>
<td>5.75%</td>
</tr>
<tr>
<td></td>
<td>7%</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7.75%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
North Carolina Standard Deduction

• **Before Tax Year 2014**: The NC standard deduction for most people was $3,000, $6,000, or $4,400 depending on your filing status.

• **Tax Year 2014**: The NC standard deduction has increased to $7,500, $15,000, or $12,000 depending on your filing status.
  - The standard deduction amount is zero for a person who is not eligible for a standard deduction under section 63 of the Code.

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Previous Standard Deduction 2013 and Prior</th>
<th>New Standard Deduction 2014 and After</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$3,000</td>
<td>$7,500</td>
</tr>
<tr>
<td>Married filing jointly / Qualifying widow(er)</td>
<td>$6,000</td>
<td>$15,000</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>$3,000</td>
<td>$7,500</td>
</tr>
<tr>
<td>Head of Household</td>
<td>$4,400</td>
<td>$12,000</td>
</tr>
</tbody>
</table>

The NC standard deduction may be greater than your allowable NC itemized deductions. Please choose what is best for your specific situation!
North Carolina Itemized Deductions

**Tax Year 2014:** North Carolina no longer allows all of the itemized deductions claimed on the federal return. North Carolina's itemized deductions include:

- Mortgage interest and property taxes paid on real estate
  - A cap of $20,000 is placed on the sum of the mortgage interest and property taxes you can claim.
  - You cannot claim personal property taxes paid, such as property tax on vehicle.
- Charitable Contributions

<table>
<thead>
<tr>
<th>Itemized Deductions</th>
<th>2013 and Prior</th>
<th>2014 and After</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical and Dental</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Personal Property Taxes</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Home Mortgage Interest</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Charitable Contributions</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Job Expenses</td>
<td></td>
<td>✓</td>
</tr>
</tbody>
</table>
**Deductions from Federal AGI**

- **Tax Year 2014:** The deductions for other retirement benefits, severance wages, and net business income not considered passive under the Internal Revenue Code are eliminated.

<table>
<thead>
<tr>
<th>Deductions from Federal AGI</th>
<th>2013 and Prior</th>
<th>2014 and After</th>
</tr>
</thead>
<tbody>
<tr>
<td>State or local income tax refund</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Interest Income from obligations of United States</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Taxable portion of Social Security</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Bailey Retirement</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Other Retirement benefits</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Severance Wages</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Deduction for Bonus Depreciation</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Deduction for Section 170</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Business Income Deduction</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Other deductions</td>
<td>✔️</td>
<td>✔️</td>
</tr>
</tbody>
</table>
Deduction for Retirement Benefits

- **Before Tax year 2014**: Taxpayers were allowed a deduction on their NC return for government retirement income (up to $4,000) and private retirement income (up to $2,000), retirement benefits received by vested NC State government, NC local government, or Federal Government Retirees under the Bailey settlement, and taxable social security benefits.

- **Tax Year 2014**: The deductions for retirement benefits received pursuant to the Bailey settlement and taxable social security benefits are still allowed.

<table>
<thead>
<tr>
<th>Deductions</th>
<th>2013 and Prior</th>
<th>2014 and After</th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,000 Government Retirement Deduction</td>
<td>✔️</td>
<td></td>
</tr>
<tr>
<td>$2,000 Private Retirement Deduction</td>
<td>✔️</td>
<td></td>
</tr>
<tr>
<td>Bailey Retirement Deduction</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Social Security Deduction</td>
<td>✔️</td>
<td>✔️</td>
</tr>
</tbody>
</table>
Credits and Allowances for Children and Dependents

• **Before Tax Year 2014**: Taxpayers were allowed to claim personal exemption allowances for themselves, their spouse, their children, or any other qualifying dependents, the child tax credit, the tax credit for child care expenses, and the earned income tax credit.

• **Tax Year 2014**: Taxpayers are only allowed to claim the child tax credit.
2014 Child Tax Credit

• The child tax credit has increased to $125 for taxpayers whose federal adjusted gross income is less than the following:
  • $40,000 (Married Filing Jointly);
  • $32,000 (Head of Household);
  • $20,000 (Single or Married Filing Separately)

• The credit remains $100 for taxpayers whose federal adjusted gross income exceeds the thresholds above but does not exceed:
  • $100,000 (Married Filing Jointly);
  • $80,000 (Head of Household);
  • $50,000 (Single or Married Filing Separately)
Business Credits and Deductions

• **Before Tax Year 2014**: Qualified business owners were allowed a deduction for net business income that is not considered passive under the Internal Revenue Code (up to $50,000) and credits for qualified business investments and for investments in growing businesses.

• **Tax Year 2014**: Qualified business owners are only allowed to take credit for qualified business investments made prior to January 1, 2014 and for investments in growing businesses made prior to January 1, 2014.

<table>
<thead>
<tr>
<th>Credits and Deductions</th>
<th>2013 and Prior</th>
<th>2014 and After</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Business Income Deduction</td>
<td>✔️</td>
<td></td>
</tr>
<tr>
<td>Credit for Qualified Business Investments</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Business Incentive</td>
<td>✔️</td>
<td>✔️</td>
</tr>
</tbody>
</table>

(Installment and carryforwards are allowed on qualifying activities occurring prior to 2014)
Difference in Additions

- No addition for bonus depreciation or Code section 179 for 2014, as of now.
  - Under current federal law, no bonus depreciation can be claimed and Code section 179 expensing is back at the pre-2010 level.
  - If federal law is amended to allow bonus depreciation or a larger Section 179 deduction for 2014, then ??.

North Carolina Education

Endowment Fund

(For Individual Income, Corporate and Estates/Trusts)

• Established to provide additional funds for teacher compensation that is related directly to improving student academic outcomes in the State’s public schools.

• Funded by:

  – The sale of special “I Support Teachers” license plates;
  – Gifts, grants and contributions to the State;
  – Appropriations by the General Assembly; and
  – Interest earned on monies in the Fund.
North Carolina Education Endowment Fund
(For Individual Income, Corporate and Estates/Trusts)

- What does this have to do with taxes?
  - Income taxpayers may designate some or all of their income tax overpayments to the Fund.
  - Income taxpayers may also contribute to the Fund through the tax return even if they have no overpayments.
  - If making a contribution, complete the voucher Form NC-EDU and submit it and the payment with your tax return.
  - If making a contribution and you also owe tax, complete two vouchers, Form NC-EDU and Form D-400V. You can send one check for the total due on the two vouchers or separate checks for each voucher.
Impact of Changes on Tax Form (D-400)

• Four-page return to two-page return with a two-page Schedule S for adjustments, itemized deductions, and nonresident/part-year resident calculations.

• D-400TC now a one-page form.

• Block just under the name and address section for taxpayers who wish to contribute to the Education Endowment Fund.

• Additional line on page 2 for taxpayers who wish to designate part of their overpayment to the Fund.
Contingent Events
(Appplies to ALL tax schedules)

- Contingent Events
  - Statutory provision replaces administrative policy of “protective refund claims”
  
  Effective January 1, 2014, N.C. Gen. Stat. § 105-241.6(b)(5) provides an exception to the general statute of limitations for obtaining a refund of an overpayment due to a contingent event or an event or condition other than a contingent event. The statute addresses specific situations when the general statute of limitations in N.C. Gen. Stat. § 105-241.6(a) may not apply.

- See [http://www.dor.state.nc.us/taxes/certainevents.html](http://www.dor.state.nc.us/taxes/certainevents.html).
2015 Withholding Tax Rates:

- Effective January 1, 2015, Individual Income Tax rate drops to 5.75%.
- Effective January 1, 2015, Lottery winnings of $600 or more withholding tax rate 5.75%.
- Personal Services by nonresident contractors withholding tax rate 4%.
- ITIN Contractors – compensation of more than $1500, withholding tax rate of 4%.
2015 Withholding Tax Rates:

• Periodic Pension Payments
  – Withholding of the same as withholding on wages
  – If the pension recipient does not submit an NC-4, the pension payer must compute the amount to be withheld from the employee’s wages as if the employee were a single individual with no allowances.

• Non-periodic
  – Withholding rate of 4%
Corporate Income Tax

Revised 08/29/2014
Corporate Income Tax Rate

- **2014** – Rate reduced from 6.9% to 6%
- **2015** – 5%
- **2016** – If net General Fund tax collected in 14-15 fiscal year exceeds $20.2 billion, rate decreases by 1%
- **2017** – If net General Fund tax collected in 15-16 fiscal year exceeds $20.975 billion, rate decreases by 1%
Net Economic Loss to State Net Loss

- G.S. 105-130.8 – Repealed effective 2015

A Net Economic Loss is the amount by which allowable deductions, other than prior year losses, exceed income from all sources in the year including any income not taxable.
Net Economic Loss to State Net Loss

- G.S. 105-130.8A – Effective January 1, 2015
  - A State Net Loss is the amount by which allowable deductions, other than prior year losses, exceed gross income under the Code as adjusted by the provisions of G.S. 105-130.5
  - Subject to allocation and apportionment under G.S. 105-130.4
  - Standards of IRC §§ 381 and 382 apply in determining when a loss survives a merger or acquisition
Net Economic Loss to State Net Loss

- G.S. 105-130.8A – Effective January 1, 2015
  - Net Economic Losses carried forward beyond 2014 are not subject to reduction by income not taxed
  - 15 year carryforward applies to NEL and SNL
  - Any loss carried forward is applied to the next succeeding year before any portion is carried forward to a subsequent year
Technical Error

- For tax years beginning in 2014, S-Corporations, Partnerships, Estates and Trusts are not required to add back to federal taxable income the amount of taxes based on or measured by net income.

- S-Corps, Partnerships, Estates and Trusts are subject to adjustments under G.S. 105-153.5 and G.S. 105-153.6.
Tax Credit Sunset

Repealed Effective January 1, 2014

• Biodiesel Producers
• Work Opportunity
• Renewable Energy Property Facility
• Interactive Digital Media
• Creating Jobs
• Investing in Business Property
• Investment in Real Property
• Construction of Dwelling Units for Handicapped Persons
• Certain Real Property Donations
• Conservation Tillage Equipment
Tax Credit Sunset
Repealed Effective January 1, 2014

- Gleaned Crop
- Certain Telephone Subscriber Line Charges
- NC Ports Authority wharfage, handling & throughput charges
- Savings and Loan Supervisory Fees
- Construction of Poultry Composting Facility
- Recycling Oyster Shells
- Child Care & Certain Employment-Related Expenses
- Credit for the Disabled
- Tax Paid on Certain Federal Retirement Benefits
- Property Taxes Paid on Farm Machinery
Tax Credit Sunset

Repealed Effective January 1, 2015

• Rehabilitating Historic Structure
• Low-Income Housing
• Rehabilitated Mill Property
• Production Company (Film Credit)

Repealed Effective January 1, 2016

• Investing in Renewable Energy Property
• Donations to a Nonprofit Organization or Unit of Local Government to Acquire Renewable Energy Property
• NC Research and Development
Tax Credit Sunset

Repealed Effective January 1, 2018

• Manufacturing Cigarettes for Exportation
• Manufacturing Cigarettes for Exportation While Increasing Employment and Utilizing State Ports

Repealed Effective January 1, 2038

• Constructing a Railroad Intermodal Facility
In an effort to save cost, the Department will no longer print tax form and instruction booklets. NC Franchise and Corporate Income Tax forms and instructions will continue to be available on the Department’s web site, www.dornc.com. The website offers forms that can be downloaded or filled in online and printed.
Sales and Use Tax

Revised 09/05/2014
Admission Charges

- *Session Law 2013-316* adds admission charges to live entertainment, motion pictures, attractions and certain guided tours to the State and local sales tax base. *Session Law 2014-3* created a new section G.S. 105-164.4G and made further changes to admission charges to entertainment activities.

S.L. 2013-316 became effective January 1, 2014, and applies to certain admissions purchased on or after that date.
Not an Admission Charge to an Entertainment Activity as of May 29, 2014

• An amount paid for the right to participate in sporting activities
  – Examples of these types of charges include bowling fees, golf green fees, and gym memberships

• Tuition, registration fees, or charges to attend instructional seminars, conferences, or workshops for educational purposes

• A political contribution.

• A charge for lifetime seat rights, lease, or rental of a suite or box for an entertainment activity, provided the charge is separately stated on an invoice or similar billing document given to the purchaser at the time of sale.

• An amount paid solely for transportation.

• These statutory changes are consistent with the Department’s administration of such items for the period January 1, 2014 through May 29, 2014.
Admission Charge Additional Exemptions

as of May 29, 2014

• The portion of a membership charge that is deductible as a charitable contribution under section 170 of the Code.

• A donation that is deductible as a charitable contribution under section 170 of the Code.

• Charges for an amenity:
  – If charges for amenities are separately stated on a billing document given to the purchaser at the time of the sale, then the tax does not apply to the separately stated charges for amenities.
  – If charges for amenities are not separately stated on the billing document given to the purchaser at the time of the sale, then the transaction is a bundled transaction and taxed in accordance with G.S. 105-164.4D, except that G.S. 105-164.4D(a)(3) does not apply.

• When an optional donation or contribution is given to attend an entertainment activity, such is not deemed gross receipts derived from an entertainment activity subject to sales and use tax.
Additional Admission Charge Exemptions

Effective January 1, 2015

• An event that is sponsored by an elementary or secondary school. For purposes of this exemption, the term "school" is an entity regulated under Chapter 115C of the General Statutes.

• An event sponsored solely by a nonprofit entity that is exempt from tax under Article 4 of Chapter 105 if all of the following conditions are met.
  – The entire proceeds of the activity are used exclusively for the entity's nonprofit purposes.
  – The entity does not declare dividends, receive profits, or pay salary or other compensation to any members or individuals.
  – The entity does not compensate any person for participating in the event, performing in the event, placing in the event, or producing the event. For purposes of this subdivision, the term "compensate" means any remuneration included in a person's gross income as defined in section 61 of the Code.

• The exemptions are applicable to the gross receipts derived from an admission charge sold at retail on or after January 1, 2015.
Admission Charges

- For more detailed information regarding the sales and use tax on admission charges to entertainment activities, please review the Important Notice dated June 25, 2014 which supersedes Directive SD-13-4 dated December 18, 2013. Both technical references are located on the Department’s website www.dornc.com.
Rentals of Private Residences, Cottages or Similar Accommodations

- Gross receipts derived from the rental of a private residence, cottage, or similar accommodation listed with a real estate broker or agent where a person occupies or has the right to occupy such on or after June 1, 2014 is subject to the 4.75% general State and applicable local and transit rates of sales and use tax and any local occupancy tax imposed by a city or county.

- For more detailed information regarding the sales and use tax on rentals of private residences, cottages or similar accommodations, please review the Important Notice issued May 30, 2014, which is located on the Department’s website: http://dornc.com/taxes/sales/rental_accommodation.pdf
Manufactured and Modular Homes

• Effective September 1, 2014, fifty percent (50%) of the sales price of a manufactured home or modular home sold at retail, including all accessories attached when delivered to the purchaser, sold on or after September 1, 2014 is exempt from the 4.75% general State rate of sales and use tax.

• For more detailed information regarding the sales and use tax on manufactured and modular homes, please review the Important Notice issued August 21, 2014, which supersedes Directive SD-13-2 issued on December 13, 2013, and Directive SD-13-3 issued on December 16, 2013, and is located on the Department’s website:

Prepaid Meal Plans

- The sales price of or gross receipts derived from a prepaid meal plan sold on or after July 1, 2014 is subject to the 4.75% general State and applicable local and transit rates of sales and use tax and any local occupancy tax imposed by a city or county. A bundle that includes a prepaid meal plan is taxable in accordance with G.S. 105-164.4D.

- For more detailed information regarding the sales and use tax on prepaid meal plans, please review the Important Notice issued June 23, 2014, which supersedes Directive SD-13-1 issued on December 9, 2013, and is located on the Department’s website:
Piped Natural Gas

• The gross receipts derived from sales of piped natural gas billed on or after July 1, 2014 are subject to the 7.00% combined general rate of sales and use tax.

• Article 5E of Chapter 105, which imposes an excise tax on piped natural gas received for consumption in this State, and G.S. 105-164.13(44), which exempts sales of natural gas from sales and use tax, are repealed for sales of piped natural gas billed on or after July 1, 2014.

• Sales to and purchases by a State agency of piped natural gas are exempt from sales and use tax provided all the conditions set forth in G.S. 105-164.13(52) are met.

• For more detailed information regarding the sales and use tax on piped natural gas, please review the Important Notice issued July 2, 2014, which is located on the Department’s website:

Service Contracts
Effective October 1, 2014

• Defined “service contract” as

  - A contract where the obligor under the contract agrees to maintain or repair tangible personal property or a motor vehicle. Examples of a service contract include a warranty agreement other than a manufacturer’s warranty or dealer’s warranty provided at no charge to the purchaser, an extended warranty agreement, a maintenance agreement, a repair contract, or a similar agreement or contract.
Service Contracts

Effective October 1, 2014

- Exemptions – The tax imposed by G.S. 105.164.4I does not apply to the sales price of or the gross receipts derived from a service contract applicable to any of the following items:
  - An item exempt from tax under Article 5 of Chapter 105 of the General Statutes, other than a motor vehicle exempt from tax under G.S. 105-164.13(32).
  - A transmission, distribution, or other network asset contained on utility-owned land, right-of-way, or easement.
  - An item purchased by a professional motorsports racing team for which the team may receive a sales tax refund under G.S. 105-164.14A(5).
  - An item subject to tax under Article 5F of Chapter 105 of the General Statutes.
Service Contracts

Effective October 1, 2014

• Exceptions
  – The tax does not apply to the sales price of or the gross receipts derived from a service contract for tangible personal property sold at retail that is or will become a part of real property unless the service contract is sold by the obligor or by a third party or facilitator on behalf of the obligor at the same time as the item of tangible personal property covered in the service contract.
  – The tax imposed by G.S. 105-164.4I does not apply to:
    • a security or similar monitoring contract for real property, or
    • a renewal of a service contract where the tangible personal property becomes a part of or affixed to real property prior to the effective date of the renewal.
Real Property Contractor

Effective January 1, 2015

- G.S. 105-164.3 (33a) defines a real property contractor as a person that contracts to perform construction, reconstruction, installation, repair, or any other service with respect to real property and to furnish tangible personal property to be installed or applied to real property in connection with the contract and the labor to install or apply the tangible personal property that becomes part of real property. The term includes a general contractor, a subcontractor, or a builder for purposes of G.S. 105-164.4H.

- G.S. 105-164.4H(a) states a real property contractor is the consumer of the tangible personal property that the real property contractor installs or applies for others and that becomes part of real property.

- G.S. 105-164.4(a)(13) states the general rate of tax applies to the sales price of tangible personal property sold to a real property contractor for use by the real property contractor in erecting structures, building on, or otherwise improving, altering, or repairing real property.
Retailer-Contractor

- G.S. 105-164.3 (35a) defines a retailer-contractor as a person that acts as a retailer when it sells tangible personal property at retail and as a real property contractor when it performs real property contracts.

- When the retailer-contractor acts as a real property contractor,
  - purchases of tangible personal property to be installed or affixed to real property may be purchased exempt from tax under a certificate of exemption, provided the retailer-contractor also purchases inventory items from the seller for resale.
  - use tax must be accrued and paid on the retailer-contractor's purchase price of tangible personal property withdrawn from inventory and installed or affixed to real property.
Sales by Bakery Thrift Store

• Effective July 1, 2014, sales of bread, rolls, and buns sold at retail at a bakery thrift store are subject to the 4.75% general State and applicable local and transit rates of sales and use tax.

Qualifying Farmer and Conditional Farmer Exemption

• Qualifying Farmer Exemption
  
  Effective July 1, 2014, for purchases made on or after that date, G.S. 105-164.13E is amended to provide that a “qualifying farmer” is a person who has an annual gross income for the preceding income tax year of ten thousand dollars ($10,000) or more from farming operations or who has an average annual gross income for the three preceding income tax years of ten thousand dollars ($10,000) or more from farming operations.

• Conditional Farmer Exemption
  
  Effective July 1, 2014, a conditional farmer is a person who currently does not meet the definition of a qualifying farmer under G.S. 105-164.13E(a) but intends to become a dairy operator, a poultry farmer, an egg producer, a livestock farmer, a farmer of crops, or a farmer of an aquatic species, as defined in G.S. 106-758.

Qualifying farmers need to apply for a new exemption certificate.

  * If “qualifying farmer” then Form E-585QF,
  * If applying for a conditional exemption, then Form E-585CF.

http://www.dornc.com/taxes/sales/impnotice062514_2.pdf
Sales and Use Tax Rates

County rates as of October 1, 2014:

2% - 72 counties

2.25% - Alexander, Buncombe, Cabarrus, Catawba, Cumberland, Davidson, Duplin, Edgecombe, Greene, Halifax, Harnett, Haywood, Hertford, Lee, Martin, Montgomery, New Hanover, Onslow, Pitt, Randolph, Robeson, Rowan, Sampson, Surry, and Wilkes

2.5% - Mecklenburg (2% county and the 0.5% transit sales and use tax)

2.75% - Durham, Orange (2.25% county and the 0.5% transit sales and use tax)
Resources and Taxpayer Assistance
E-Alerts

E-Alerts

Tax Updates Email List

The Department of Revenue publishes information that explains the various taxes imposed by North Carolina. This information is now available by email by subscribing to the Department of Revenue Tax Updates Email List.

Emails through this list will include bulletins, directives, and other important notices about law changes and related tax matters. The email list is a convenient way to receive information. It does not provide a means to send an electronic reply. Each item sent to those on the email list will include a subject line that identifies the type of tax to which the item applies and a telephone number to call for answers to questions about the item.

Make your selection to subscribe or unsubscribe, enter your email address twice, and click submit to complete your request. After submitting your email address, you should receive a confirmation email message with general information about the mailing list. If you do not receive a message within an hour of submission, check your email address for accuracy and re-subscribe.

Subscribe  Unsubscribe
Email Address: Re-enter Email Address: Submit
### North Carolina Income Tax Estimator

**Personal Information**
- Number of children under age 17
- Single, Married Filing Separate (MFS), Married Filing Joint (MFJ), Head of Household (HOH)
- Standard Deduction: $7,500
- Estimated North Carolina Taxable Income: $7,500
- Estimated North Carolina Tax: $0
- **Estimated Refund or Amount Due:**
  - Note: Negative Number represents Refund

**Income**
- Taxable portion of: Wages, salaries, tips, etc.
- Taxable interest
- Unemployment compensation

**Deductions**
- Federal Income Tax
- Standard Deduction
- Itemized Deduction
- Taxable portion of: Wages, salaries, tips, etc.
- Taxable interest
- Unemployment compensation

**Please enter Income for the entire year (not year-to-date)**
If using Married Filing Joint, please enter income for both spouses.

**Please fill in all applicable boxes highlighted in yellow**

**http://dornc.com/individual/taxestimator.html**
Resources

- **Website:** www.dornc.com
- **Phone:** 1-877-252-3052
- **Income Tax Estimator**
  - This application helps estimate individual income tax refund or liability amount.

### Service Centers

- Asheville
- Charlotte
- Durham
- Elizabeth City
- Fayetteville
- Greensboro
- Greenville
- Hickory
- Raleigh
- Wilmington
- Winston-Salem