



North Carolina Child Deduction

Unless otherwise noted, the following information applies to individuals for tax year 2024. For information about another tax year, please review the Department’s [Instructions](#) (<https://www.ncdor.gov/taxes-forms/individual-income-tax-forms-instructions>) and [Bulletins](#) (<https://www.ncdor.gov/taxes-forms/partnership-tax/personal-taxes-bulletins>) for that year.

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[G.S. §105-153.5\(a1\)](#) (https://www.ncleg.net/EnactedLegislation/Statutes/HTML/BySection/Chapter_105/GS_105-153.5.html) allows a taxpayer a deduction for each qualifying child for whom the taxpayer is allowed a federal child tax credit under section 24 of the Internal Revenue Code. The deduction amount is equal to the amount listed in the table below based on the taxpayer's adjusted gross income ("AGI"), as calculated under the Code:

Child Deduction Table

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Filing Status [^] _v	AGI [^] _v	Deduction Amount [^] _v	
Married, filing jointly/Qualifying Widow(er)/Surviving Spouse	Up to \$40,000	\$3,000	
	Over \$40,000	\$2,500	
	Up to \$60,000		
	Over \$60,000	\$2,000	
	Up to \$80,000		
	Over \$80,000	\$1,500	
	Up to \$100,000		
	Over \$100,000	\$1,000	
	Up to \$120,000		
	Over \$120,000	\$500	
	Up to \$140,000		
	Over \$140,000	\$0	

Filing Status ^ v	AGI ^ v	Deduction Amount ^ v	
Head of Household	Up to \$30,000	\$3,000	
	Over \$30,000	\$2,500	
	Up to \$45,000		
	Over \$45,000	\$2,000	
	Up to \$60,000		

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