

# Annual Report 2000

Iowa Department of Revenue and Finance

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November 30, 2000

The Honorable Thomas J. Vilsack  
Governor, State of Iowa  
State Capitol  
Des Moines, Iowa

Governor Vilsack:

I am once again pleased to submit the Annual Report of the Iowa Department of Revenue and Finance to you, the General Assembly and the taxpayers of Iowa. This report details the Department's activities and accomplishments while administering Iowa's tax laws and Iowa's financial management operations during the fiscal year ended June 30, 2000. Although this summary includes a brief discussion of the Iowa Lottery and its fundamental aims, a separate report prepared by the Lottery Division provides comprehensive information on that organization's fiscal activities.

The Department of Revenue and Finance continues to work toward the realization of many varied goals. The most important of these goals are to encourage voluntary compliance through continued taxpayer education and assistance; to enhance revenue collections from all sources; to promote and improve the financial management of state government; to increase the productivity of all operational phases; and to facilitate the professional growth of a dedicated staff.

As the Director of the Department, I remain committed to the equitable administration of Iowa's tax laws and the efficient collection of state tax revenues.

Sincerely,

G. D. Bair, Director  
Iowa Department of Revenue and Finance

# CORE FUNCTIONS

## *Iowa Department of Revenue and Finance*

### **Financial Management**

- Registering taxpayer
- Receiving and processing taxpayer returns and remittances
- Collecting outstanding revenues and other state debt
- Maintaining statewide accounting system and paying claims against state

### **Compliance**

- Offering assistance and developing policy clarification to enable taxpayers to file correctly
- Auditing and examining taxpayers transactions and filing status to ensure compliance with tax laws

### **Internal Resource Management**

- Providing information technology systems/enhancements and statistical analysis and support
- Providing human resource/budget/support of internal operations

### **Local Government**

- Administering property tax laws and working with local officials in carrying out their duties
- Collecting and distributing local option taxes in addition to other state payments to local government

# DEPARTMENT GOALS

*The Iowa Department of Revenue and Finance strives to...*

## **collect all taxes due, but no more...**

- The Department determines, assesses and collects revenue from 13 different state sources and three sources of local revenue taxes.
- Nearly 4 million documents are processed in a typical year.
- During “tax season” (January through April), the Department employs more than 100 temporary workers to assist in processing 1.3 million individual income tax returns.
- A total of 495 full time employees staff the central office, 11 in-state field offices and locations in eight other states.
- More than 15,000 sales and use tax permits are issued every year, and approximately 10,000 withholding tax agents are registered. In total, the Department issues in excess of 30,000 permits annually.

## **conduct the Iowa Lottery to maximize revenue...**

- The Iowa Lottery Board and commissioner conduct games to raise funds for state purposes.
- Lottery sales totaled \$178.2 million in Fiscal Year 2000, with more than \$44.7 million raised for worthwhile state programs.

## **manage the state’s financial resources...**

- The Department annually receives, disburses and monitors billions of dollars for the State of Iowa.

## **educate the taxpaying public about Iowa taxes...**

- Last year the Taxpayer Service Section responded to almost 700,000 telephone, mail, e-mail, internet or in-person contacts.
- Taxpayer service specialists throughout the state gave nearly 500 presentations to more than 10,000 people. In addition, they contacted more than 2,500 new businesses and local government offices.

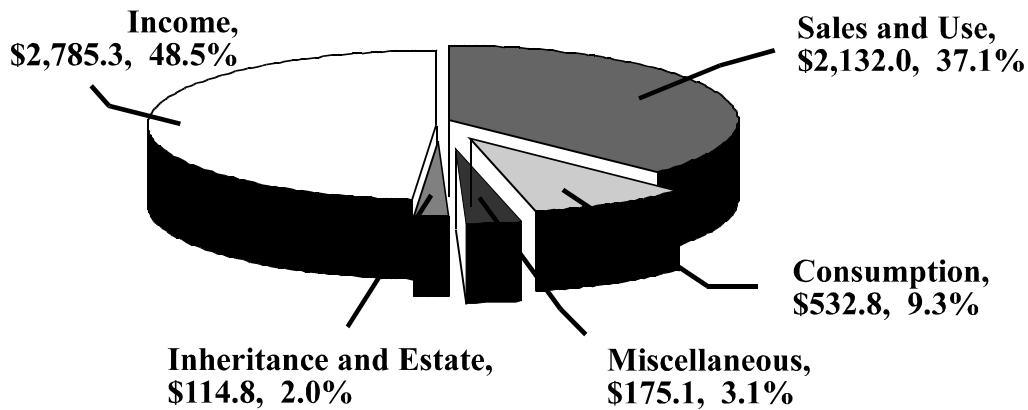
# GROSS TAX COLLECTIONS AND REFUNDS

*Fiscal Year 2000*

## Gross Tax Collections

**TOTAL: \$5,740.1**

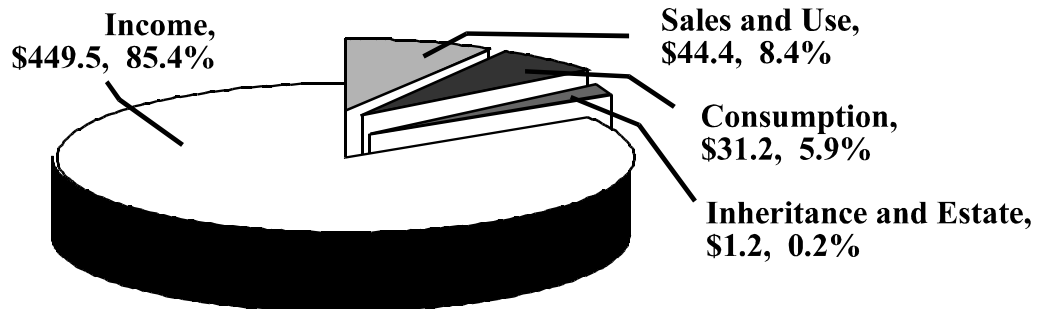
*In Millions*



## Tax Refunds

**TOTAL: \$526.2**

*In Millions*



# GROSS COLLECTIONS, REFUNDS AND NET COLLECTIONS

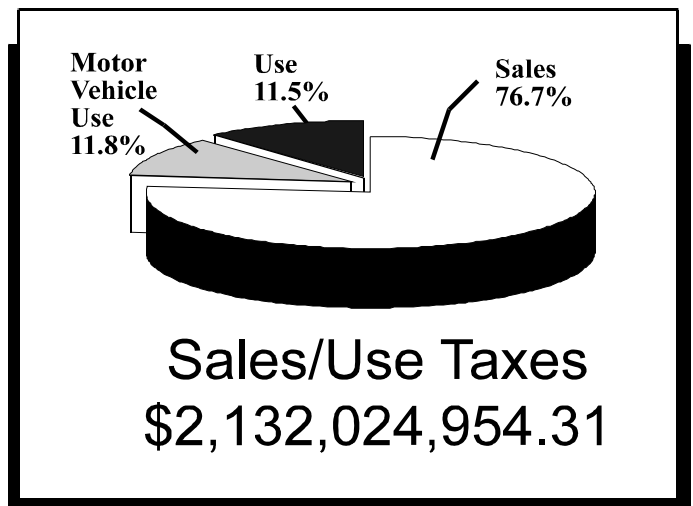
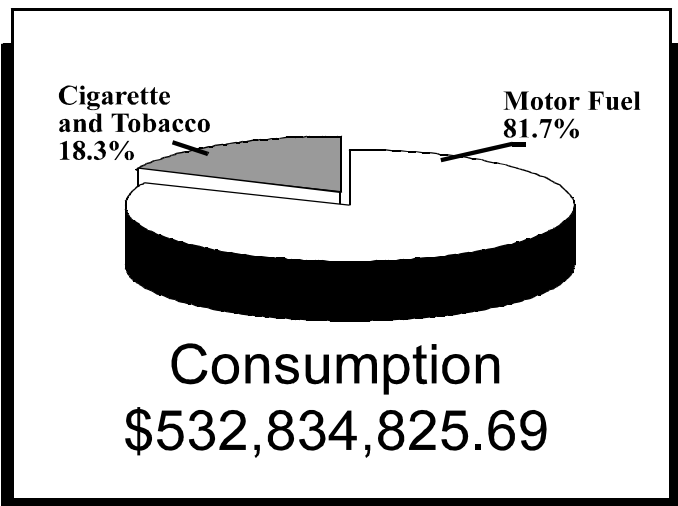
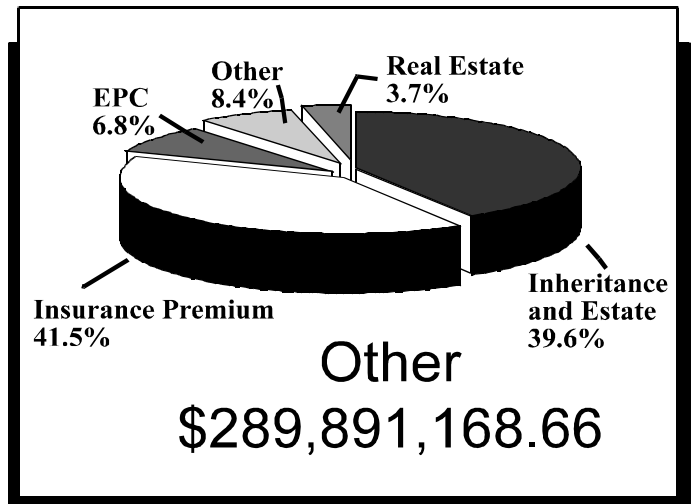
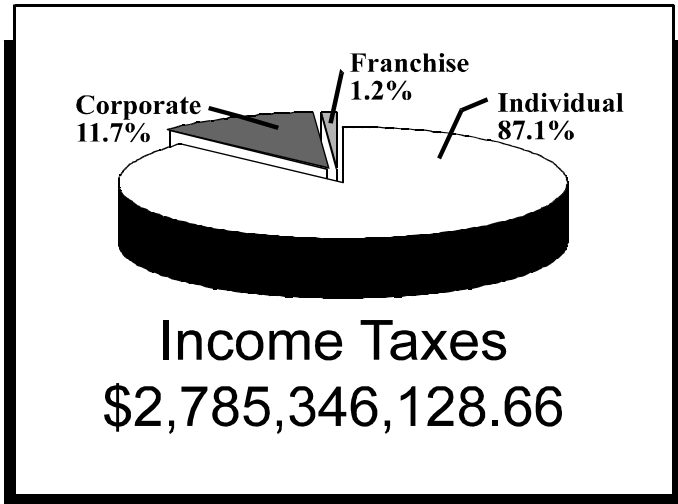
*Fiscal Year 2000*

TAXES	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
<b>INCOME TAXES</b>			
Individual Income Tax	\$2,426,817,861.99	\$357,556,646.17	\$2,069,261,215.82
Corporation Income Tax	326,764,046.34	86,768,022.84	239,996,023.50
Franchise Tax	31,764,220.33	5,134,420.06	26,629,800.27
<b>Total Income Taxes</b>	<b>\$2,785,346,128.66</b>	<b>\$449,459,089.07</b>	<b>\$2,335,887,039.59</b>
<b>SALES AND USE TAXES</b>			
Sales Tax <sup>1</sup>	\$1,634,157,445.67	\$36,286,312.70	\$1,597,871,132.97
Use Tax	246,040,992.55	8,073,224.59	237,967,767.96
Motor Vehicle Use Tax	251,826,516.09	0.00	251,826,516.09
<b>Total Sales and Use Taxes</b>	<b>\$2,132,024,954.31</b>	<b>\$44,359,537.29</b>	<b>\$2,087,665,417.02</b>
<b>CONSUMPTION TAXES</b>			
Motor Vehicle Fuel Tax	\$433,670,248.54	\$30,541,988.77	\$403,128,259.77
Aviation Fuel Tax	1,476,220.00	0.00	1,476,220.00
<i>Subtotal – Motor Fuel Taxes</i>	<i>435,146,468.54</i>	<i>30,541,988.77</i>	<i>404,604,479.77</i>
Cigarette Tax	\$91,051,265.18	\$650,347.25	\$90,400,917.93
Tobacco Tax	6,637,091.97	3,573.64	6,633,518.33
<i>Subtotal – Cigarette and Tobacco Taxes</i>	<i>97,688,357.15</i>	<i>653,920.89</i>	<i>97,034,436.26</i>
<b>Total Consumption Taxes</b>	<b>\$532,834,825.69</b>	<b>\$31,195,909.66</b>	<b>\$501,638,916.03</b>
<b>Total Inheritance and Estate Taxes</b>	<b>\$114,786,401.13</b>	<b>\$1,199,574.45</b>	<b>\$113,586,826.68</b>
<b>MISCELLANEOUS TAXES</b>			
Environmental Protection Charge	\$19,664,219.99	\$0.00	\$19,664,219.99
Motor Vehicle Use 25% EPC Deposit	17,000,000.00	0.00	17,000,000.00
Real Estate Transfer Tax	10,790,752.20	0.00	10,790,752.20
Hazardous Materials Permit Fees	439,175.00	0.00	439,175.00
Insurance Premium Tax	120,211,667.83	0.00	120,211,667.83
Reimbursements	243,415.98	0.00	243,415.98
Motor Vehicle Title Surcharge	5,746,533.45	0.00	5,746,533.45
Miscellaneous	1,009,003.08	0.00	1,009,003.08
<b>Total Miscellaneous Taxes</b>	<b>\$175,104,767.53</b>	<b>\$0.00</b>	<b>\$175,104,767.53</b>
<b>GRAND TOTAL</b>	<b>\$5,740,097,077.32</b>	<b>\$526,214,110.47</b>	<b>\$5,213,882,966.85</b>

<sup>1</sup> Sales tax gross collections include approximately \$203 million in local option sales tax and hotel/motel tax collected.

# REVENUE SOURCES

*Fiscal Year 2000*





# GROSS TAX COLLECTIONS

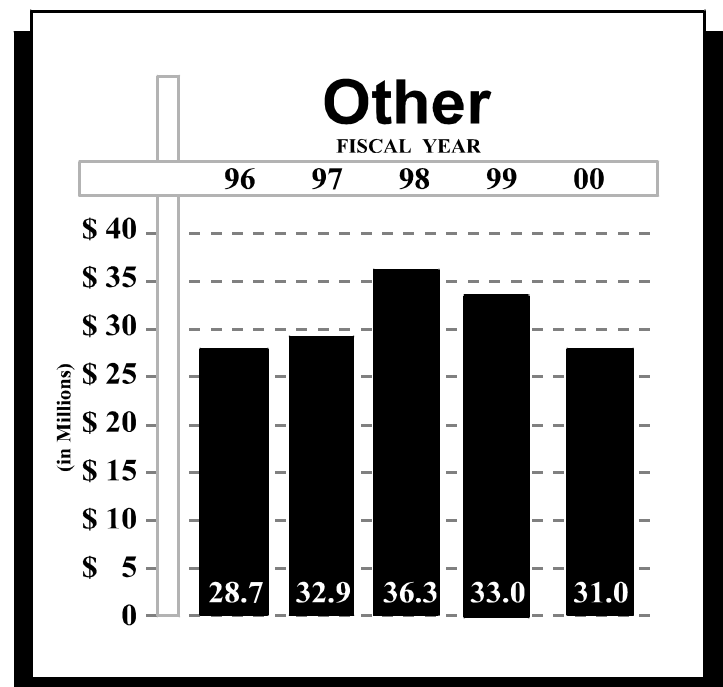
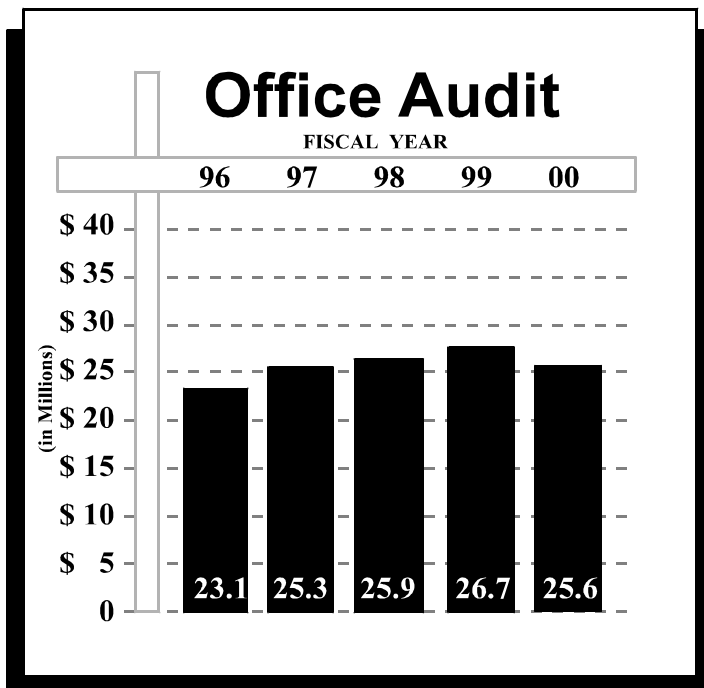
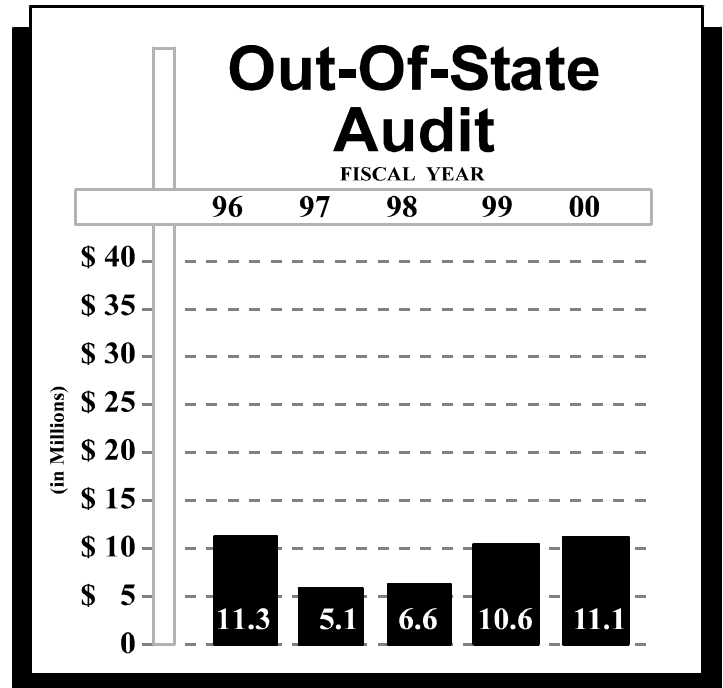
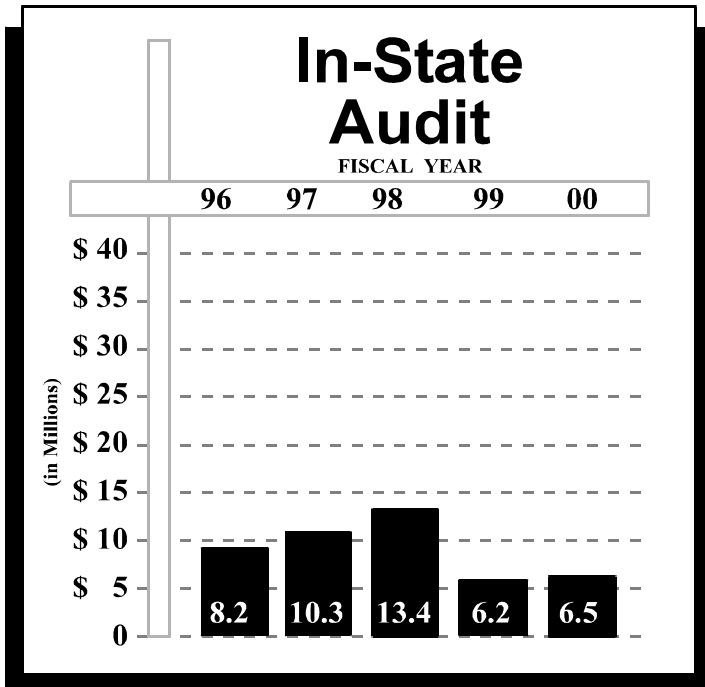
*For Fiscal Years Ending June 30*

TAXES	1990	1996	1997	1998	1999	2000
Individual Income	\$1,446,746,147.31	\$2,024,030,947.22	\$2,153,261,764.25	\$2,337,939,228.15	\$2,286,318,957.45	\$2,426,817,861.99
Corporation Income	230,697,396.01	277,637,454.76	318,766,112.58	290,961,910.93	322,126,772.55	326,764,046.34
Franchise	25,535,063.08	26,476,123.26	35,642,954.14	36,406,413.20	33,755,649.04	31,764,220.33
Sales	774,319,416.03	1,318,128,538.62	1,370,975,491.20	1,441,241,593.45	1,544,685,945.15	1,634,157,445.67
Use (includes Motor Vehicle Use and Lease taxes)	229,760,282.09	398,391,325.91	422,637,334.42	454,479,529.89	473,962,226.41	497,867,508.64
MV Fuel (includes Aviation Fuel)	317,688,138.87	407,038,148.15	422,102,503.92	411,089,502.00	429,524,565.35	435,146,468.54
Cigarette	82,622,930.99	94,133,883.04	94,565,821.68	94,626,420.80	92,323,542.16	91,051,265.18
Tobacco Products	2,602,579.30	5,309,615.83	5,710,584.68	6,094,281.80	6,530,308.66	6,637,091.97
Inheritance & Estate	65,118,745.60	95,885,772.87	109,347,222.31	109,817,189.15	90,142,858.08	114,786,401.13
EPC	8,350,964.66	17,651,746.34	18,595,102.55	18,652,217.99	19,749,797.06	19,664,219.99
MV 25% EPC Dep. <sup>1</sup>	3,000,000.00	17,000,000.00	17,000,000.00	17,000,000.00	17,000,000.00	17,000,000.00
Real Estate Transfer	3,487,394.81	7,811,390.72	8,338,561.31	9,904,731.66	10,585,141.46	10,790,752.20
Hazardous Material	246,547.50	289,931.00	435,405.00	235,150.00	220,875.00	439,175.00
Insurance Premium	86,975,740.45	104,274,001.36	105,957,053.86	108,868,140.60	114,344,548.88	120,211,667.83
Equipment Car	0.00	0.00	0.00	0.00	0.00	0.00
Gambling License	0.00	0.00	0.00	0.00	0.00	0.00
Reimbursements	498,061.32	901,630.34	991,993.66	494,006.72	328,846.06	243,415.98
Railroad Fuel	0.00	0.00	0.00	0.00	0.00	0.00
MV Title Surcharge	0.00	5,420,830.83	5,373,554.46	4,925,281.00	5,521,434.00	5,746,533.45
Miscellaneous	11,685.40	947,294.64	1,123,392.82	1,181,468.62	886,083.90	1,009,003.08
<b>GRAND TOTAL</b>	<b>\$3,277,661,093.42</b>	<b>\$4,801,328,634.89</b>	<b>\$5,090,824,852.84</b>	<b>\$5,343,917,065.96</b>	<b>\$5,448,007,551.21</b>	<b>\$5,740,097,077.32</b>

<sup>1</sup> Beginning on July 1, 1995, the maximum amount of motor vehicle use tax collections available for transfer to the EPC fund was increased from \$15 million to \$17 million.

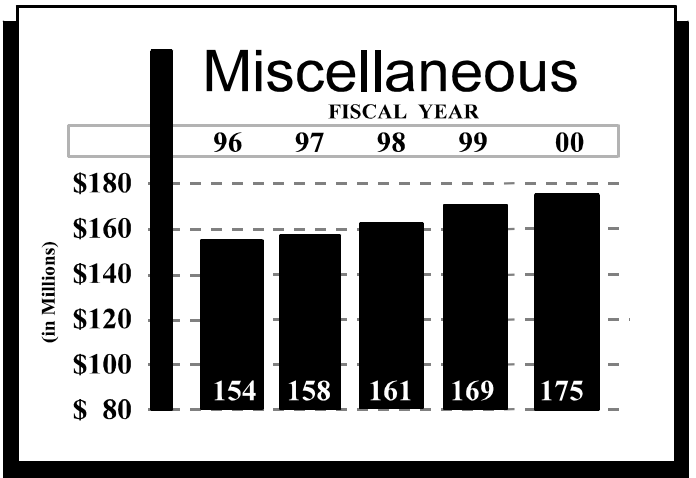
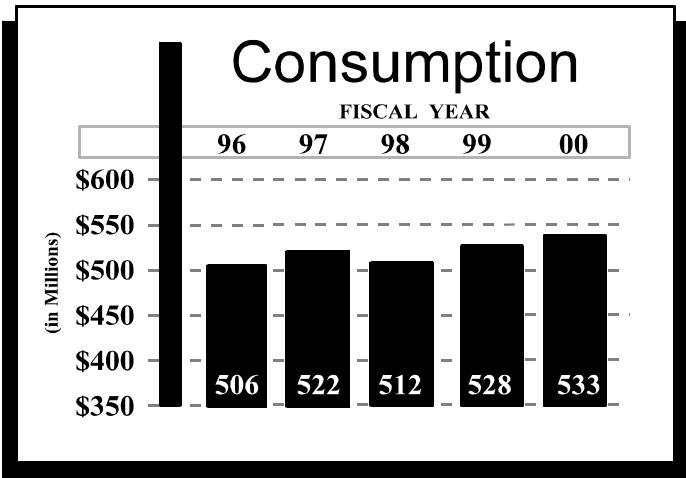
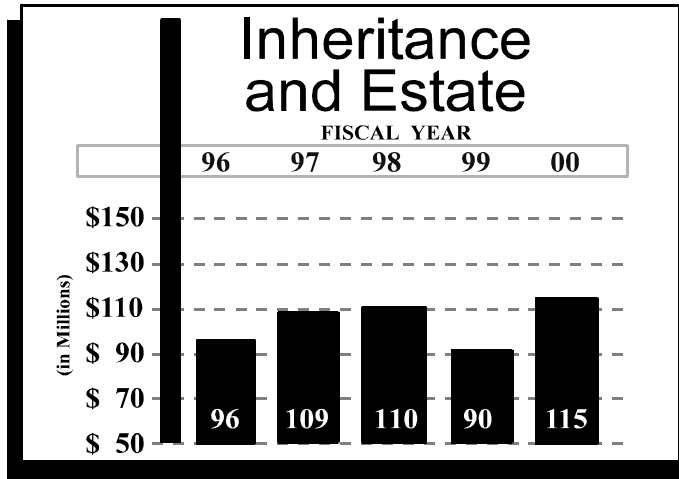
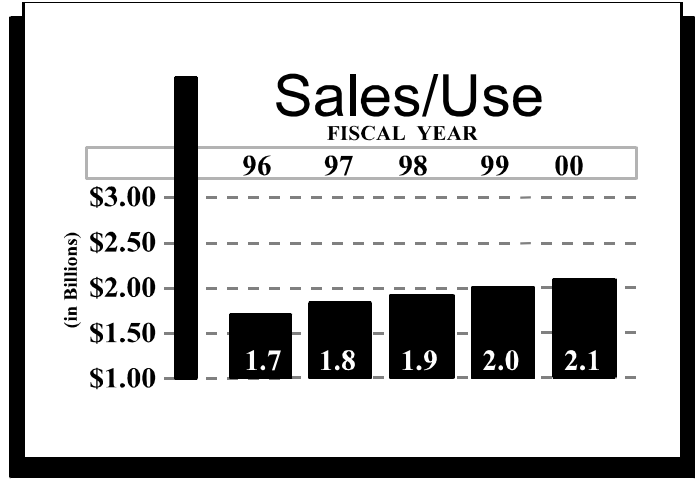
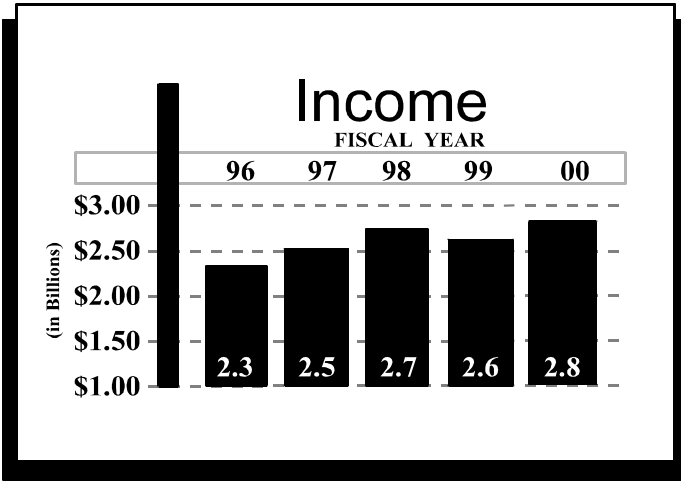
# NON-COMPLIANCE COLLECTIONS

## Five-Year Comparison



# COLLECTIONS BY TAX TYPE

## Five-Year Comparison



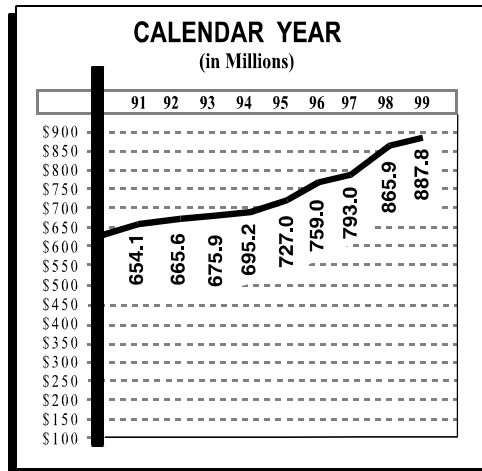
# PAYROLL FACTS AND FIGURES

## *Calendar Year 1999*

The following information excludes Board of Regents institutions and the Department of Transportation, State Fair Board and Community-Based Corrections.

Net payroll checks issued in 1999	\$438.3 Million
Average number of employees paid per pay period through centralized payroll	19,935
Average percentage of employees utilizing direct deposit for deposit of paycheck	80.8 %
Total payroll costs for centralized payroll in 1999 (includes all state shares)	\$887.8 Million

## TOTAL PAYROLL COST



Total payroll costs include the following state contributions:

State share FICA	\$51.67 Million
State share IPERS	40.70 Million
State share Police Retirement	4.94 Million
State share TIAA-CREF Retirement	.09 Million
State share Health Insurance	56.73 Million
State share Dental Insurance	3.25 Million
State share Life Insurance	0.36 Million
State share Disability Insurance	2.47 Million

Accounting for these state share disbursements, as well as mandatory and discretionary employee deductions totaling \$289.3 million, is the responsibility of the Centralized Payroll Section.

# HOTEL/MOTEL TAX DISTRIBUTIONS\*

*Fiscal Year 2000*

Adair	\$	42,689.77	Johnston	\$	137,404.05
Altoona		382,551.08	Keokuk		119,918.88
Ames		639,975.46	LeClaire		76,192.02
Ankeny		363,811.98	Lee County		124.55
Arnolds Park		90,592.48	Marion		122,771.42
Bellevue		6,241.52	Marshalltown		209,403.80
Bettendorf		838,908.67	Mason City		226,182.43
Bondurant		0.00	McGregor		12,991.21
Boone		102,914.64	Missouri Valley		87,576.39
Burlington		346,384.94	Mt. Pleasant		81,343.02
Carter Lake		160,800.57	Muscatine		294,317.64
Cedar Falls		324,355.23	Newton		222,055.36
Cedar Rapids		2,132,283.24	Okoboji		220,774.06
Clear Lake		208,341.27	Osceola		176,885.90
Clinton		177,487.76	Oskaloosa		82,051.88
Clive		1,024,815.10	Ottumwa		172,337.24
Coralville		1,052,484.99	Pella		193,030.05
Council Bluffs		1,468,770.90	Polk County		272,652.42
Davenport		1,607,574.82	Sergeant Bluff		20,490.84
Decorah		179,663.67	Sioux Center		6,101.99
Des Moines		3,279,294.68	Sioux City		847,560.59
De Witt		21,009.11	Spirit Lake		67,115.75
Dickinson County		41,154.95	Story City		36,889.26
Dubuque		993,074.56	Toledo		38,590.75
Dyersville		44,154.95	Urbandale		668,829.21
Elkhorn		8,809.50	Wahpeton		26,832.67
Evansdale		36,287.40	Waterloo		723,023.79
Fort Dodge		213,896.09	West Des Moines		1,392,007.84
Fort Madison		101,265.96	West Union		29,941.19
Grinnell		57,361.57	Williamsburg		61,603.82
Guttenberg		7,542.44	Windsor Heights		19,929.90
Indianola		54,520.86			
Iowa City		553,747.89	<b>TOTAL</b>		<b>\$23,499,142.82</b>
Iowa County		251,095.06			

\* Listed jurisdictions are cities unless otherwise noted

# REGULAR LOCAL OPTION DISTRIBUTIONS

## Fiscal Year 2000

Waukon	\$236,837.37	Rembrandt	13,800.41	Spencer	\$1,146,786.80	Perry	\$581,626.71
Lansing	60,487.40	Truesdale	8,223.25	Everly	71,618.14	Redfield	62,616.41
Postville	94,795.46	Linn Grove	12,219.92	Peterson	37,349.87	Bouton	10,083.20
New Albin	31,226.45	Unincorporated	536,536.73	Dickens	20,088.27	Minburn	27,016.79
Harpers Ferry	16,441.42	<b>Tot. Buena Vista</b>	<b>\$1,550,225.27</b>	Fostoria	19,058.03	<b>Total Dallas</b>	<b>\$681,343.11</b>
Waterville	7,409.59	Clarksville	\$22,592.11	Greenville	7,595.27	Lamoni	\$101,081.82
Unincorporated	482,653.41	Greene	60,036.29	Rossie	5,938.97	Davis City	9,468.78
<b>Total Allamakee</b>	<b>\$929,851.10</b>	Parkersburg	91,387.62	Royal	44,821.89	Decatur City	6,294.42
Mystic	\$14,393.08	Allison	52,404.88	Webb	15,636.22	Garden Grove	8,247.11
Plano	1,579.23	Aplington	46,483.12	Gillett Grove	6,030.75	Grand River	6,087.62
<b>Total Appanoose</b>	<b>15,972.31</b>	Dumont	34,368.40	<b>Total Clay</b>	<b>\$1,985,088.01</b>	Leroy	1,149.64
Brayton	8,694.54	New Hartford	35,890.54	Elkader	\$74,539.24	Pleasanton	1,844.83
Gray	5,020.69	Aredale	4,656.81	Guttenberg	111,811.01	Van Wert	8,714.66
<b>Total Audubon</b>	<b>\$13,715.23</b>	Bristow	8,424.68	Monona	73,065.85	<b>Total Decatur</b>	<b>\$142,888.88</b>
Waterloo	\$6,883,471.51	Unincorporated	141,628.45	Strawberry Point	64,436.04	Manchester	\$302,231.62
Cedar Falls	3,181,074.27	<b>Total Butler</b>	<b>\$521,419.89</b>	Edgewood	13,294.24	Earlville	46,069.12
Evansdale	396,742.49	Atlantic	\$544,418.93	Garnaville	36,743.73	Edgewood	33,940.40
Elk Run Heights	94,411.18	Anita	71,168.66	Marquette	22,834.64	Hopkinton	40,529.10
Hudson	185,571.62	Griswold	72,869.22	McGregor	38,530.17	Colesburg	26,492.48
La Porte City	193,655.25	Lewis	28,168.75	Elkport	3,558.98	Delaware	9,557.95
Dunkerton	67,238.46	Cumberland	20,051.30	Farmersburg	13,388.39	Delhi	27,834.77
Janesville	10,646.53	Marne	9,764.31	Garber	5,025.13	Dundee	9,188.22
Gilbertville	66,879.72	Massena	25,577.47	Littleport	3,803.23	Dyersville	1,825.76
Raymond	53,123.17	Wiota	10,686.34	Luana	8,866.67	Greeley	15,602.09
Unincorporated	2,080,414.31	Unincorporated	443,921.76	North Buena Vista	6,223.84	Masonville	7,352.37
<b>Tot. Black Hawk</b>	<b>\$13,213,228.51</b>	<b>Total Cass</b>	<b>\$1,226,626.73</b>	Saint Olaf	6,096.75	Ryan	22,154.57
Boone	\$737,869.66	Mason City	\$3,146,318.43	Volga	13,740.02	Unincorporated	648,936.32
Madrid	129,946.71	Clear Lake	873,837.57	Millville	1,334.39	<b>Total Delaware</b>	<b>\$1,191,714.77</b>
Ogden	101,358.33	Ventura	60,395.43	Unincorporated	538,921.84	Burlington	\$3,149,044.14
Beaver	2,596.98	Rockwell	104,148.13	<b>Total Clayton</b>	<b>\$1,036,214.16</b>	Mediapolis	170,159.55
Berkley	1,926.50	Dougherty	10,565.04	Clinton	\$2,292,702.22	West Burlington	377,385.72
Boxholm	11,708.23	Meservey	29,019.26	Dewitt	357,011.83	Middletown	37,376.45
Fraser	6,047.14	Plymouth	43,656.31	Camanche	333,418.66	Danville	98,959.94
Luther	8,190.80	Rock Falls	14,695.56	Delmar	37,814.78	Unincorporated	1,371,357.77
Pilot Mound	10,094.67	Swaledale	19,526.02	Grand Mound	42,276.67	<b>Tot. Des Moines</b>	<b>\$5,204,283.57</b>
Sheldahl	1,055.45	Thornton	44,612.94	Lost Nation	32,796.97	Milford	\$284,068.77
Unincorporated	600,262.09	Unincorporated	1,221,429.81	Wheatland	49,550.90	Spirit Lake	545,544.54
<b>Total Boone</b>	<b>\$1,611,056.56</b>	<b>Tot. Cerro Gordo</b>	<b>\$5,568,204.49</b>	Andover	6,653.97	Arnolds Park	145,544.00
Sumner	\$174,629.75	Marcus	\$78,997.39	Calamus	27,007.10	Lake Park	132,154.92
Tripoli	98,343.12	Aurelia	64,915.99	Charlotte	24,331.00	Okoboji	119,667.38
Frederika	13,772.55	Cleghorn	17,073.06	Goose Lake	14,859.87	Orleans	73,240.39
<b>Total Bremer</b>	<b>\$286,745.42</b>	Larrabee	9,661.79	Low Moor	18,971.87	Superior	19,392.13
Jesup	\$170,491.80	Meriden	11,091.15	Toronto	8,729.00	Terrill	49,039.48
Fairbank	63,200.95	Quimby	20,408.23	Welton	12,343.51	Wahpeton	66,232.64
Hazleton	51,547.34	Washta	15,539.36	Unincorporated	1,032,396.30	West Okoboji	33,875.56
Lamont	34,381.92	<b>Total Cherokee</b>	<b>\$217,686.98</b>	<b>Total Clinton</b>	<b>\$4,290,864.65</b>	Unincorporated	804,258.38
Winthrop	56,175.95	New Hampton	\$234,117.53	Dension	\$384,591.12	<b>Total Dickinson</b>	<b>\$2,273,018.19</b>
Aurora	14,676.99	Nashua	87,751.80	Charter Oak	29,616.72	Dubuque	\$6,177,389.59
Stanley	8,667.57	Fredericksburg	55,087.55	Dow City	24,225.07	Cascade	138,518.88
<b>Total Buchanan</b>	<b>\$399,142.52</b>	Lawler	29,324.41	Manilla	49,413.02	Dyersville	359,947.26
Storm Lake	\$624,622.96	Alta Vista	14,256.14	Schleswig	49,041.08	Epworth	134,574.17
Alta	117,919.78	Bassett	3,968.88	Vail	21,394.03	Farley	130,621.77
Albert City	56,680.53	Ionia	16,705.96	Arion	7,665.61	Asbury	187,293.33
Marathon	22,196.89	North Washington	5,954.95	Aspinwall	3,013.79	Balltown	6,411.48
Newell	70,543.37	Unincorporated	457,123.43	Buck Grove	2,941.75	Bankston	2,958.06
Sioux Rapids	52,909.51	<b>Total Chickasaw</b>	<b>\$904,290.65</b>	Deloit	15,710.53	Bernard	11,342.14
Lakeside	34,571.92	Osceola	\$66,896.81	Kiron	16,566.22	Centralia	10,395.50
		Murray	10,956.13	Ricketts	6,637.36	Graf	8,217.08
		Woodburn	3,444.67	Westside	20,064.67		
		Unincorporated	64,086.77	Unincorporated	475,914.84		
		<b>Total Clarke</b>	<b>\$145,384.38</b>	<b>Total Crawford</b>	<b>\$1,106,795.81</b>		

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# REGULAR LOCAL OPTION DISTRIBUTIONS

## Fiscal Year 2000

Holy Cross	27,618.40	Fremont County – City of		Cresco	\$198,012.80	Wesley	28,428.31
Luxemburg	24,547.08	Shenandoah	\$129,241.48	Elma	32,123.77	West Bend	305.08
New Vienna	36,400.97	<b>Tot. Shenandoah</b>	<b>\$129,241.48</b>	Lime Springs	22,596.80	Whittemore	32,112.65
Peosta	12,062.98	Grundy Center	\$119,805.80	Riceville	15,037.64	Fenton	20,584.90
Sageville	24,340.71	Dike	41,092.56	Chester	8,211.08	Lakota	15,724.24
Sherrill	12,632.75	Wellsburg	29,776.89	Protivin	15,097.07	Ledyard	9,889.60
Worthington	42,551.96	Beaman	8,869.92	Unincorporated	297,760.11	Lone Rock	10,873.97
Zwingle	7,468.26	Holland	9,211.30	<b>Total Howard</b>	<b>\$588,839.27</b>	Unincorporated	400,188.88
Rickardsville	16,716.29	Morrison	3,211.22	Galva	\$37,019.96	<b>Total Kossuth</b>	<b>\$1,090,631.02</b>
Unincorporated	2,381,849.78	Stout	4,976.21	<b>Total Ida</b>	<b>\$37,019.96</b>	Fort Madison	\$970,052.73
<b>Total Dubuque</b>	<b>\$9,753,859.04</b>	Unincorporated	170,023.91	Marengo	\$237,626.62	Keokuk	1,053,921.87
Armstrong	\$129,274.09	<b>Total Grundy</b>	<b>\$386,967.81</b>	North English	94,459.18	Donnellson	69,669.38
Ringsted	60,403.39	Britt	\$102,422.67	Williamsburg	254,793.03	Montrose	69,170.07
<b>Total Emmet</b>	<b>\$189,677.48</b>	Garner	141,817.33	Victor	92,036.89	West Point	78,256.78
Oelwein	\$404,286.51	Kanawha	37,245.69	Ladora	30,956.76	Franklin	10,438.95
Fayette	71,481.17	Klemme	28,661.95	Millersburg	18,413.57	St. Paul	9,071.50
West Union	144,702.05	Corwith	16,256.38	Parnell	20,669.92	Houghton	11,074.57
Arlington	25,859.31	Crystal Lake	11,836.21	Unincorporated	1,080,877.44	Unincorporated	1,165,997.40
Clermont	28,055.24	Goodell	8,812.32	<b>Total Iowa</b>	<b>\$1,829,833.41</b>	<b>Total Lee</b>	<b>\$3,437,653.25</b>
Elgin	34,034.17	Woden	11,632.67	Maquoketa	\$343,088.06	Bertram	\$142,149.48
Hawkeye	24,643.48	Unincorporated	308,68.35	Bellevue	126,478.04	Prairieburg	138,698.03
Maynard	28,186.18	<b>Total Hancock</b>	<b>\$667,353.57</b>	Preston	54,722.90	<b>Total Linn</b>	<b>\$280,847.51</b>
Randalia	4,377.12	Iowa Falls	\$394,785.97	Sabula	36,560.07	Chariton	\$346,696.82
St. Lucas	9,054.85	Ackley	108,860.19	Andrew	22,178.90	Russell	34,182.64
Wadena	12,042.66	Eldora	212,012.51	Baldwin	6,933.25	Derby	8,027.36
Waucoma	14,598.46	Alden	59,270.58	Lamotte	15,891.07	Lucas	13,716.60
Westgate	10,988.72	Hubbard	53,630.97	Miles	22,301.24	Williamson	9,784.99
Unincorporated	565,555.44	Radcliffe	36,578.28	Monmouth	8,461.58	<b>Total Lucas</b>	<b>\$412,408.41</b>
<b>Total Fayette</b>	<b>\$1,383,574.63</b>	Buckeye	7,122.15	Spragueville	6,052.74	Rock Rapids	\$116,234.97
Charles City	\$499,531.02	New Providence	14,942.84	Springbrook	8,592.84	George	46,333.27
Nora Springs	88,696.71	Owasa	2,543.20	Zwingle	461.33	Doon	19,971.96
Rockford	49,798.64	Steamboat Rock	22,919.78	St. Donatus	7,285.92	Inwood	35,599.31
Colwell	5,279.47	Union	28,676.42	Unincorporated	585,578.22	Little Rock	20,561.16
Floyd	20,733.08	Whitton	8,792.68	<b>Total Jackson</b>	<b>\$1,244,586.16</b>	Alvord	8,428.04
Marble Rock	21,797.64	Unincorporated	510,189.47	Fairfield	\$221,630.97	Lester	10,712.79
Rudd	25,256.71	<b>Total Hardin</b>	<b>\$1,460,325.04</b>	Batavia	16,926.37	Unincorporated	305,837.73
Unincorporated	446,026.76	Dunlap	\$91,308.01	Libertyville	19,219.59	<b>Total Lyon</b>	<b>\$563,679.23</b>
<b>Total Floyd</b>	<b>\$1,157,120.03</b>	Logan	106,117.49	Lockridge	18,410.33	Oskaloosa	\$750,058.43
Hampton	\$205,934.11	Missouri Valley	213,744.47	Packwood	15,466.12	Eddyville	10,981.24
Sheffield	54,496.25	Woodbine	103,450.72	Pleasant Plain	3,991.64	New Sharon	70,456.25
Dows	4,136.35	Little Sioux	12,634.80	Unincorporated	255,283.31	Beacon	29,306.88
Coulter	11,614.90	Magnolia	13,014.46	<b>Total Jefferson</b>	<b>\$236,581.48</b>	University Park	37,301.33
Geneva	7,763.36	Modale	22,112.33	Anamosa	\$273,251.18	Barnes City	12,440.44
Hansell	3,930.92	Mondamin	22,005.74	Monticello	208,554.30	Fremont	45,866.42
Latimer	20,015.97	Persia	16,712.75	Cascade	16,606.21	Leighton	8,781.46
Popejoy	3,920.24	Pisgah	14,558.95	Olin	36,190.26	Rose Hill	10,307.15
Unincorporated	302,573.53	<b>Total Harrison</b>	<b>\$615,659.72</b>	Oxford Junction	30,720.86	Koemah Village	6,212.21
<b>Total Franklin</b>	<b>\$614,385.63</b>	Mt. Pleasant	\$518,740.52	Wyoming	35,440.61	Unincorporated	658,077.46
Hamburg	\$66,104.13	New London	120,903.53	Center Junction	8,363.01	<b>Total Mahaska</b>	<b>\$1,639,789.27</b>
Sidney	63,545.61	Wayland	55,527.67	Morley	4,186.05	Marshalltown	\$633,552.12
Tabor	45,137.56	Winfield	65,655.04	Onslow	10,845.42	Melbourne	14,177.14
Farragut	25,281.08	Coppock	1,962.04	Unincorporated	361,541.65	Ferguson	3,299.03
Imogene	4,271.84	Hillsboro	10,228.61	<b>Total Jones</b>	<b>\$985,699.55</b>	Liscomb	55,880.23
Randolph	11,775.11	Mount Union	8,697.31	Algona	\$392,936.70	Rhodes	5,524.19
Riverton	16,106.48	Olds	12,838.32	Bancroft	52,203.43	Saint Anthony	2,260.64
Thurman	11,487.35	Rome	7,179.58	Burt	32,911.64	<b>Total Marshall</b>	<b>\$714,693.35</b>
Unincorporated	253,516.95	Salem	26,313.46	LuVerne	17,398.63		
<b>Total Fremont</b>	<b>\$497,226.11</b>	Westwood	6,773.86	Swea City	40,773.53		
		Unincorporated	595,582.53	Titonka	36,299.46		
		<b>Total Henry</b>	<b>\$1,430,402.47</b>				

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# REGULAR LOCAL OPTION DISTRIBUTIONS

## Fiscal Year 2000

Malvern	\$60,541.25	Clarinda	\$336,225.08	Durant	195.25	Ottumwa	\$1,961,917.71
Emerson	21,827.62	Shenandoah	316,765.65	LeClaire	316,043.09	Eldon	73,798.59
Tabor	3,343.91	Essex	49,063.15	Blue Grass	135,839.78	Eddyville	60,332.93
Henderson	9,450.37	Blanchard	3,385.09	Eldridge	396,426.00	Agency	44,207.48
<b>Total Mills</b>	<b>\$95,163.15</b>	Braddyville	10,926.03	Princeton	98,672.76	Blakesburg	23,190.85
Osage	\$178,870.31	Coin	13,878.82	Walcott	156,834.90	Kirkville	11,815.48
St. Ansgar	56,732.55	College Springs	11,490.62	Dixon	24,467.82	Unincorporated	913,017.59
Riceville	27,400.12	Hepburn	1,966.77	Donahue	34,953.32	<b>Total Wapello</b>	<b>\$3,088,280.63</b>
Stacyville	23,813.19	Northboro	3,796.33	Long Grove	64,051.96	Forest City	\$154,261.19
Carpenter	5,043.14	Shambaugh	9,275.89	Maysville	18,426.92	Buffalo Center	38,392.00
McIntire	7,114.70	Yorktown	4,903.55	McCausland	34,150.77	Lake Mills	76,279.22
Mitchell	8,106.92	Unincorporated	323,580.41	New Liberty	13,946.95	Thompson	17,604.55
Orchard	4,366.33	<b>Total Page</b>	<b>\$1,085,254.39</b>	Panorama Park	13,669.03	Leland	10,036.15
Unincorporated	325,287.10	Emmetsburg	\$0.00	Riverdale	83,005.03	Rake	8,922.65
<b>Total Mitchell</b>	<b>\$636,734.36</b>	Graettinger	5,982.03	Unincorporated	3,157,583.70	Scarville	2,950.94
Onawa	\$145,715.97	Ruthven	5,258.33	<b>Total Scott</b>	<b>\$20,034,440.66</b>	Unincorporated	166,460.95
Mapleton	63,124.10	West Bend	6,247.02	Elk Horn	\$43,392.17	<b>Tot. Winnebago</b>	<b>\$474,907.65</b>
Ute	18,776.11	Ayshire	1,384.55	Shelby	40,956.36	Decorah	\$623,295.18
Whiting	38,884.14	Curlew	403.11	Defiance	21,207.69	Calmar	75,935.42
Blencoe	12,001.82	Cylinder	825.80	Earling	30,379.70	Ossian	61,196.99
Castana	7,271.59	Mallard	2,688.32	Irwin	31,713.98	Castalia	12,320.17
Moorhead	12,040.12	Rodman	415.35	Kirkman	5,793.98	Fort Atkinson	25,039.28
Rodney	3,306.28	Unincorporated	36,166.41	Panama	0.00	Jackson Junction	6,066.74
Soldier	9,451.48	<b>Total Palo Alto</b>	<b>\$59,370.92</b>	Portsmouth	13,269.28	Ridgeway	19,920.89
Turin	4,281.08	LeMars	\$0.00	Tennant	5,045.36	Spillville	27,510.93
Unincorporated	268,859.10	Akron	0.00	Westphalia	9,353.65	Unincorporated	927,962.75
<b>Total Monona</b>	<b>\$583,711.79</b>	Kingsley	89,706.10	<b>Total Shelby</b>	<b>\$201,112.17</b>	<b>Tot. Winneshiek</b>	<b>\$1,779,248.35</b>
Red Oak	\$373,752.03	Remsen	0.00	Hawarden	\$170,135.67	Sioux City	\$8,643,391.03
Villisca	70,279.16	Merrill	46,363.09	Alton	74,124.96	Moville	120,330.58
Stanton	36,129.59	Brunsville	0.00	Hull	121,590.12	Anthon	60,301.50
Coburg	2,861.56	Craig	0.00	Orange City	342,536.48	Correctionville	82,860.07
Elliott	21,075.30	Hinton	50,825.04	Rock Valley	172,967.50	Danbury	40,991.54
Grant	6,178.77	Oyens	7,085.13	Sioux Center	334,370.67	Sergeant Bluff	278,184.26
Unincorporated	261,273.15	Struble	3,848.43	Boyden	44,626.29	Sloan	88,546.31
<b>Tot. Montgomery</b>	<b>\$771,549.56</b>	Westfield	9,121.03	Hospers	43,018.46	Cushing	22,276.09
Muscatine	\$2,387,607.99	<b>Total Plymouth</b>	<b>\$206,948.82</b>	Ireton	40,913.37	Hornick	21,127.56
West Liberty	298,457.94	Polk City	\$776,473.89	Chatsworth	6,096.20	Lawton	45,088.96
Wilton	258,433.79	Sheldahl	45,771.04	Granville	19,709.77	Oto	10,928.71
Atalissa	31,521.95	<b>Total Polk</b>	<b>\$822,244.93</b>	Matlock	5,888.84	Pierson	32,916.49
Conesville	29,801.96	Council Bluffs	\$5,733,282.56	Maurice	15,454.38	Salix	33,706.54
Nichols	33,371.49	Avoca	142,567.25	Sheldon	4,449.71	Smithland	22,900.78
Stockton	16,921.58	Carter Lake	303,167.66	Unincorporated	850,423.33	Bronson	19,488.05
Durant	0.00	Oakland	136,404.56	<b>Total Sioux</b>	<b>\$2,246,332.75</b>	Unincorporated	1,765,473.64
Fruitland	45,539.42	Carson	66,534.22	Ames	\$4,707,241.15	<b>Tot. Woodbury</b>	<b>\$11,288,512.11</b>
Unincorporated	1,369,118.34	Neola	83,509.33	Nevada	607,767.88	Manly	\$52,140.63
<b>Tot. Muscatine</b>	<b>\$4,470,774.46</b>	Walnut	82,621.68	Story City	283,133.31	Northwood	78,900.67
Sheldon	\$300,484.19	Crescent	39,047.21	Cambridge	63,803.50	Fertile	14,245.21
Hartley	86,562.52	Hancock	18,945.37	Colo	71,623.32	Grafton	10,717.26
Paulina	67,491.20	Macedonia	24,261.76	Maxwell	71,444.25	Hanlontown	8,089.59
Primghar	52,479.34	McClelland	12,584.81	Roland	96,535.90	Joice	9,610.48
Sanborn	75,370.03	Minden	50,687.54	Slater	124,682.47	Kensett	11,454.34
Sutherland	39,035.73	Treynor	88,399.57	Zearing	55,522.49	Unincorporated	184,052.66
Archer	7,925.25	Underwood	48,165.73	Collins	42,675.30	<b>Total Worth</b>	<b>\$369,210.84</b>
Calumet	8,814.51	Unincorporated	2,307,080.98	Gilbert	75,009.94	<b>Grand Total</b>	<b>\$142,953,924.53</b>
Unincorporated	349,738.68	<b>Tot. Pottawattamie</b>	<b>\$9,137,260.23</b>	Kelley	23,339.27		
<b>Total O'Brien</b>	<b>\$987,901.45</b>	Davenport	\$11,802,452.79	Huxley	189,765.82		
		Bettendorf	3,526,974.34	McCallsburg	27,703.01		
		Buffalo	156,746.25	Sheldahl	13,456.70		
				Unincorporated	1,493,877.04		
				<b>Total Story</b>	<b>\$7,947,581.35</b>		



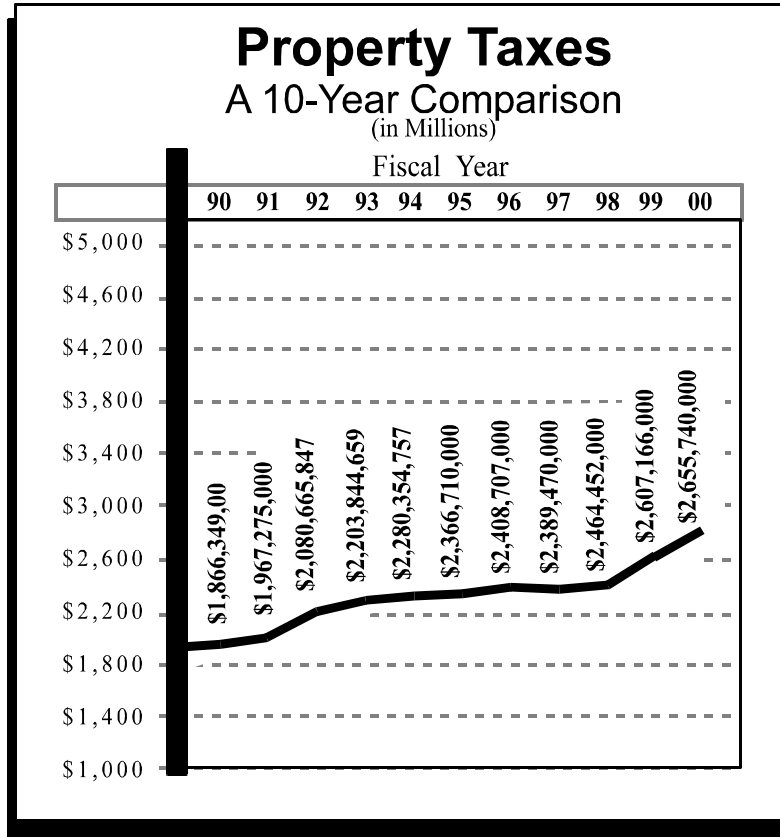
# SCHOOL LOCAL OPTION DISTRIBUTIONS

*Fiscal Year 2000*

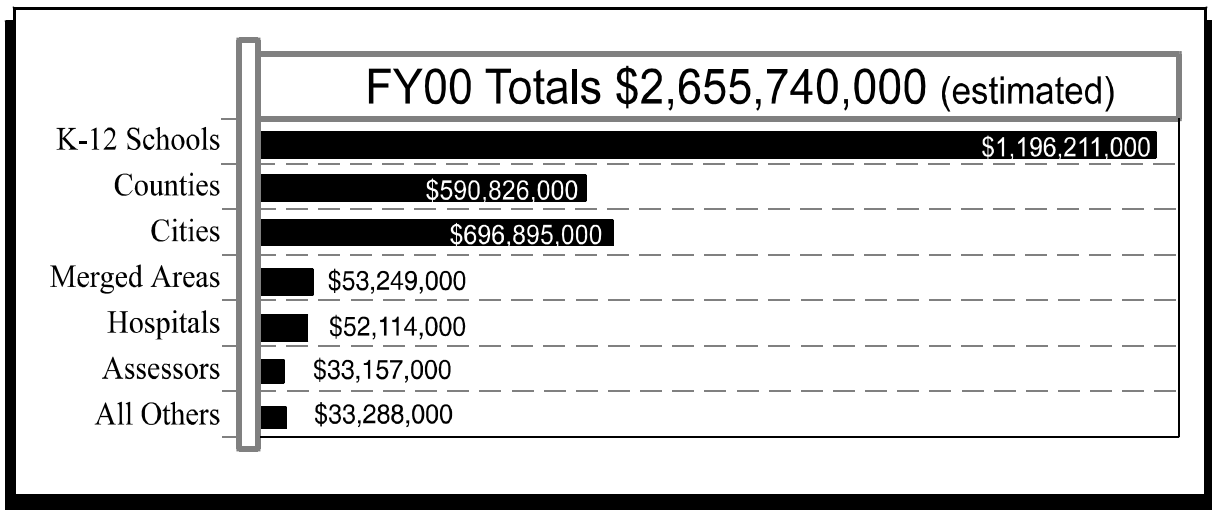
Cedar Falls	2,318,787.64	Bennett	62,814.33
Denver	64,309.31	Bettendorf	2,916,238.28
Dike—New Hartford	8,231.60	Calamus Wheatland	25,125.74
Dunkerton	279,462.50	Davenport	11,550,763.21
Gladbrook—Reinbeck	22,122.40	Durant	60,830.73
Hudson	424,955.87	North Scott	2,028,836.98
Janesville	80,258.01	Pleasant Valley	2,072,873.14
Jesup	81,801.43	<b>Total Scott</b>	<b>\$18,717,482.41</b>
Union	345,726.82	A-H-S-T	82,649.90
Vinton—Shellsburg	0.00	Boyer Valley	5,880.23
Wapsie Valley	16,977.65	Elk Horn—Kimballton	66,315.92
Waterloo	5,711,077.63	Harlan	555,420.36
Waverly—Shell Rock	4,630.27	IKM	82,192.55
<b>Total Black Hawk</b>	<b>\$9,358,341.13</b>	Manning	7,840.31
Burlington	3,567,976.77	Tri-Center	5,553.56
Danville	348,663.10	Walnut	7,513.63
Fort Madison	8,696.51	Woodbine	326.69
Mediapolis	669,363.57	<b>Total Shelby</b>	<b>\$813,693.15</b>
Morning Sun	12,041.32	Eagle Grove	18,920.37
New London	12,041.32	Fort Dodge	1,494,979.60
Wapello	1,337.93	Gilmore City - Bradgate	2,365.04
West Burlington	334,481.10	Humboldt	11,656.30
Winfield - Mt. Union	2,675.85	Manson NW Webster	126,698.91
<b>Total Des Moines</b>	<b>\$4,957,277.47</b>	Prairie Valley	237,450.66
Armstrong—Ringsted	116,732.04	Southeast Webster	188,325.26
Estherville Lincoln Central	438,297.32	Stratford	8,108.74
Graettinger	14,005.70	Webster City	54,058.20
Terril	5,117.46	<b>Total Webster</b>	<b>\$2,142,563.08</b>
<b>Total Emmet</b>	<b>\$574,152.52</b>	Anthon—Oto	193,044.35
Central Lee	242,665.44	Battle Creek—Ida Grove	7,712.29
Fort Madison	610,849.01	Kingsley—Pierson	84,360.49
Harmony	14,243.50	Lawton—Bronson	364,316.33
Keokuk	543,290.98	Maple Valley	93,021.98
Mt. Pleasant	2,629.57	River Valley	176,551.94
<b>Total Lee</b>	<b>\$1,413,678.50</b>	Sergeant Bluff—Luton	737,472.11
Boyer Valley	2,075.33	Sioux City	8,707,166.18
Charter Oak—Ute	21,906.26	Westwood	401,394.61
East Monona	47,409.77	Woodbury Central	369,240.33
Maple Valley	104,343.00	<b>Total Woodbury</b>	<b>\$11,134,280.61</b>
West Harrison	0.00	<b>Grand Total</b>	<b>\$49,528,126.03</b>
West Monona	167,317.75		
Westwood	12,451.98		
Whiting	60,691.88		
Woodbine	461.19		
<b>Total Monona</b>	<b>\$416,657.16</b>		

# PROPERTY TAXES

## 10-Year Comparison



## FY 00 Property Tax Levied By Type of Taxing Authority



# LOCAL GOVERNMENT SERVICES

## *FY 00 Assistance Programs*

PROGRAM	DESCRIPTION	ELIGIBILITY	FILING REQUIREMENTS
<i>FY 00 Payments</i>			
<b>Homestead Credit</b>  <i>\$112,017,233.00</i>	Originally adopted to encourage home ownership through property tax relief. The current credit is equal to the actual tax levy on the first \$4,850 of actual value.	Must own and occupy the property as a homestead on July 1 of each year, declare residency in Iowa for income tax purposes and occupy the property for at least six months each year. Persons in the military or nursing homes who would otherwise qualify are also eligible.	Claim must be filed on or before July 1 of the first year for which the credit is claimed. Claims filed July 2 through December 31 are considered a claim filed for the following year. Claim is allowed for successive years without further filing as long as eligible.
<b>Disabled and Senior Citizens Property Tax Credit/Rent Reimbursement</b>  <i>\$9,118,687.00</i>	Incorporated into the Homestead Tax Law to provide property tax or rent relief to elderly homeowners and homeowners with disabilities.	Must be 65 or older or totally disabled. Must have been a resident of Iowa during the entire preceding year and have household income of less than \$16,500.	A property owner must file a claim with the county treasurer by June 1 preceding the fiscal year in which the property taxes are due. Renters must file with the Department of Revenue and Finance by June 1 to claim reimbursement for rent paid in the prior calendar year. The director or county treasurer may grant extensions of time to file.
<b>Mobile Home Reduced Tax Rate</b>  <i>\$106,909.00</i>	Enacted as a supplement to the Disabled and Senior Citizens Property Tax Credit. The objective is to provide mobile home owners with equivalent aid.	Must be an Iowa resident, 23 or older. Household income must be less than \$16,500.	On or before June 1 of each year, each mobile home owner eligible for a reduced tax rate must file a claim with the county treasurer. The county treasurer or the director may grant an extension of time to file.
<b>Special Assessment Credit</b>  <i>\$36,382.00</i>	Established in conjunction with the Disabled and Senior Citizens Property Tax Credit. The credit gives 100 percent assistance to qualified homeowners who are required to pay special assessments.	Requirements parallel those for the disabled and senior citizens property tax credit. Household income cannot exceed \$8,500.	The claimant must file a claim with the county treasurer by September 30 of each year.

Local Government Services, continued

PROGRAM	DESCRIPTION	ELIGIBILITY	FILING REQUIREMENTS
<i>FY 00 Payments</i>			
<b>Pollution Control Exemption</b>  <i>exemption only</i>	Provides an exemption for certain pollution control and recycling property after the construction or installation is completed.	Exemption is limited to market value of property used primarily for pollution control or recycling. Must be certified as eligible by the Department of Natural Resources.	Application must be filed with the assessor no later than February 1 of the first year for which the exemption is requested.
<b>Impoundment Structures Exemption</b>  <i>exemption only</i>	Provides an exemption for impoundment structures and land underlying an impoundment located outside any incorporated city.	Not developed or used for nonagricultural income-producing purposes. Must be approved by Soil and Water Conservation District commissioners and the Department of Natural Resources.	Application must be filed with the assessor each year before July 1.
<b>Low-Rent Housing Exemption</b>  <i>exemption only</i>	Provides an exemption for low-rent housing until the original housing development mortgage is paid in full or expires.	Property owned and operated by a nonprofit organization providing low-rent housing for persons at least 62 years old and the physically and mentally disabled.	Must file an application with the assessor no later than July 1. The claim is allowed on the property for successive years without further filing as long as the property is used for purposes specified in the original claim.
<b>Ag Land Credit</b>  <i>\$29,100,000.00</i>	Credit established to partially offset the school tax burden borne by agricultural real estate. Current law allows a credit for any general school fund tax in excess of \$5.40 per \$1,000 of assessed value.	All land used for agricultural or horticultural purposes in tracts of 10 acres or more and land of less than 10 acres if contiguous to qualifying land of 10 acres or more.	Land owners are not required to file a claim. The county auditor determines the amount of credit applicable to each tract of land.
<b>Computers and Industrial Machinery and Equipment Special Valuation</b>  <i>\$23,664,093.00</i>	Computers and industrial machinery and equipment acquired after 12/31/93 are exempt from tax. If acquired prior to 1/1/94 assessed at 30% of acquisition cost in 1998, 22% in 1999, 14% in 2000, 6% in 2001, and 0% in 2002 and thereafter.	Special valuation applies to all computers but only machinery and equipment classified as industrial real estate.	Owners of industrial machinery and equipment are required to file a report with the assessor by February 15 of each year; computer owners by April 15.

Local Government Services, continued

PROGRAM	DESCRIPTION	ELIGIBILITY	FILING REQUIREMENTS
<i>FY00 Payments</i>			
<b>Family Farm Land Credit</b>  <i>\$10,000,000.00</i>	Credit established to partially offset the school tax burden borne by agricultural real estate. Current law allows a credit for any general school fund tax in excess of \$5.40 per \$1,000 of assessed value.	All land used for agricultural or horticultural purposes in tracts of 10 acres or more and land of less than 10 acres if contiguous to qualifying land of more than 10 acres. The owner must be actively engaged if farming the land.	Claims filed with the assessor between July 1 and October 15 of each year.
<b>Natural Conservation and Wildlife Areas</b>  exemption only	Provides an exemption for recreational lakes, forest covers, rivers and streams, including banks, and open prairies as designated by the county board of supervisors.	Property not used for economic gain. Must be at least two acres.	Application must be filed with the commissioners of the Soil and Water Conservation District by April 15 of the assessment year.
<b>Forest and Fruit Tree Reservations</b>  exemption only	Provides an exemption for property established as a forest or fruit tree reservation.	Forest Reserve: Minimum of two acres, contain not less than 200 trees per acre. Fruit Tree Reserve: Not less than one nor more than 10 acres, contain at least 40 apples trees or 70 other fruit trees. Exemption for eight years. Neither can be used for economic gain other than raising trees, nor shall livestock be permitted on the reservation. Must be approved by the Department of Natural Resources.	Application filed with assessor between January 1 and April 15 of the year for which the exemption is first claimed.
<b>Property Tax Replacement</b>  <i>\$56,287,557.00</i>	Provides a form of revenue sharing and payment to local jurisdictions for property tax net collected on personal property, livestock, and monies and credit.	Allocation formula varies for cities, counties, conference boards, county hospitals, and agricultural extension councils.	None
<b>Military Exemption</b>  <i>\$2,656,088.00</i>	Reduces the taxable value of property for military veterans who served on active duty during specified wartime periods.	The amount of exemption varies according to the wartime period of active duty.	A qualified veteran must file a claim with the local assessor by July 1 of the first year eligible. Subsequent claims need not be filed on the same property.

Local Government Services, continued

PROGRAM	DESCRIPTION	ELIGIBILITY	FILING REQUIREMENTS
<i>FY00 Payments</i>			
<b>Native Prairie/Wetlands</b> exemption only	Exemption for land preserved in its natural condition.	Cannot be used for economic gain and must be certified by the Department of Natural Resources.	Application must be filed with assessor by February 1.
<b>Wildlife Habitat</b> exemption only	Exemption for land used to provide wildlife refuge.	Must be classified as agricultural real estate; cannot exceed two acres, and must be certified by the Department of Natural Resources.	Owner must request certification from the Department of Natural Resources, which must notify the assessor of eligibility.
<b>Religious, Educational and Charitable Property</b> exemption only	Exemption for property used for religious, education or charitable purposes.	Cannot be used for profit. Limited to 320 acres.	Application must be filed with assessor by July 1. No further application is needed if use remains unchanged.
<b>Speculative Shell Buildings</b> exemption only	Value added exemption to encourage local business development. Subject to approval by city council or county board of supervisors.	Available to community development organizations, not-for-profit cooperative associations and for-profit entities. Terminates when building is leased or sold.	Application must be filed with the assessor by February 1 for each project.
<b>Methane Gas Conversion Property</b> exemption only	Promotes environmental purposes.	Property must be used in connection with a publicly-owned sanitary landfill.	Application must be filed annually with the assessor by February 1.
<b>Urban Revitalization</b> exemption only	Value added exemption to encourage development in urban areas. Subject to approval of city council or county board of supervisors.	Must have increased the value of the property to which added by at least 10% or the percent established by local officials. The percent and the length of time over which the exemption applies varies with schedule adopted by local officials.	Application must be filed with the assessor by February 1 of the year the value is added.
<b>Industrial Property, Research-Service Facilities, Warehouses, Distribution Centers and Cattle Facilities</b> exemption only	Value added exemption to encourage industrial and commercial development. Subject to approval by city councils and county boards of supervisors.	Partial exemption for five years. The percent varies each year. Cattle facilities must be owner-operated.	Application must be filed with assessor by February 1 of the year the value is added.
<b>Wind Energy Property</b> exemption only	Promotes energy conservation. Subject to approval of city councils or county boards of supervisors.	Must be used to convert wind energy to electrical energy. Exemption: 100%, first year, 70%, last year, over 20 years.	Application must be filed with assessor by February 1 of the year the value is added.

# IOWA TAX DESCRIPTIONS

*As of July 2000*

TAX	RATE OF TAX <i>FY00 Collections</i>	DESCRIPTION	DISTRIBUTION OF FUNDS	DUE DATES OF RETURNS
<b>Automobile Rental Tax</b>	5% sales tax on the rental charge for certain vehicles  <i>\$2,818,640.03</i>	This is an excise tax imposed in addition to state sales, use or local option tax on the rental of "passenger vehicles" (those designed to carry nine or fewer passengers, excluding delivery trucks, motorcycles and motorized bicycles) which are rented for a period of 60 days or less.	Road Use Tax Fund	This excise tax is to be reported and remitted on a quarterly basis. No permit other than an Iowa sales or use tax permit is required to collect this tax.
<b>Cigarette Tax</b>	36¢ per package of 20 45¢ per package of 25  <i>\$91,051,265.18</i>	The tax is imposed on the sale of cigarettes and must be paid by the person making the first sale in Iowa. Tax payment is shown by a stamp affixed to each cigarette package.	State General Fund	Tax returns must be filed by the holder of a state or manufacturer's permit or other person by the 10th day of each month for the preceding calendar month.
<b>Corporate Income Tax</b>	6% on first \$25,000 8% on next \$75,000 10% on next \$150,000 12% on all over \$250,000  <i>\$326,764,046.34</i>	The tax is imposed on the Iowa net income of corporations doing business within this state or receiving income from property in the state. For tax years on or after January 1, 1987, Iowa imposes an alternative minimum tax equal to 7.2% of Iowa tax preferences. For tax years on or after January 1, 1988, the tax is imposed on the unrelated business income of nonprofit corporations.	State General Fund	Corporation tax returns must be filed by the last day of the 4th month after the close of the tax year. Cooperatives must file a return on or before the 15th day of the 9th month following the close of the cooperative's tax year. Estimated tax payments are due from most corporations on a quarterly basis. Non-profit corporation returns with unrelated business income are due on the 15th day of the 5th month following the close of the tax year.
<b>Drug Stamp Tax</b>	\$5/gram of processed marijuana \$750/unprocessed marijuana plant \$250/gram of other taxable substances \$400/10 doses if not sold by weight  <i>\$316,735.00</i>	Tax is imposed on dealers in possession of specified quantities of marijuana and other controlled substances.	State General Fund	Tax payment is required upon possession and must be evidenced by a stamp permanently affixed to the taxable substance.
<b>Environmental Protection Charge</b>	1¢ per gallon of petroleum products deposited in qualifying tanks  <i>\$19,664,219.99</i>	The EPC is imposed on all deposits of petroleum products into non-exempt underground and non-exempt aboveground storage tanks in Iowa.	Iowa Comprehensive Petroleum Underground Storage Tank Fund	EPC returns must be postmarked by the last day of the month following the close of each quarter.

Iowa Tax Descriptions, continued

TAX	RATE OF TAX	DESCRIPTION	DISTRIBUTION OF FUNDS	DUE DATES OF RETURNS
	<i>FY00 Collections</i>			
<b>Franchise Tax</b>	5% of taxable income \$31,764,220.33	Tax is imposed on the income of state banks, national banking associations, trust companies, federally and state chartered savings and loan associations, financial institutions chartered by the Federal Home Loan Bank Board and production credit associations. For tax years on or after January 1, 1987, Iowa imposes an alternative minimum tax equal to 3% of Iowa tax preferences.	All Franchise Tax is deposited in the State General Fund and \$8.8 million is returned to local governments on a quarterly basis as follows: 40% to counties, 60% to cities and towns.	Franchise tax returns must be filed by the last day of the 4th month after the close of the tax year. Estimated payments are due from most financial institutions on a quarterly basis. Financial institutions which have elected s-corporation status are still subject to the franchise tax and the shareholders are allowed a tax credit against their individual income tax for their share of the franchise tax paid.
<b>Hotel/Motel Tax</b>	May not exceed 7% \$22,262,375.93	Hotel/motel tax is imposed on the gross receipts from the renting of hotel or motel rooms for 31 consecutive days or less.	Local transient guest tax fund, with disbursement to the local government imposing the tax	Hotel/motel tax returns and tax are submitted with quarterly sales tax returns and are due the last day of the month following the end of each calendar quarter.
<b>Individual Income Tax</b>	.36% on first \$1,148 .72% on second \$1,148 2.43% on next \$2,296 4.50% on next \$5,740 6.12% on next \$6,888 6.48% on next \$5,740 6.80% on next \$11,480 7.92% on next \$17,220 8.98% on all over \$51,660  \$2,426,817,861.99	Tax is imposed on Iowa net income of individuals and estates and trusts. Individuals who have a net income of \$9,000 or more must file an Iowa income tax return. Taxpayers with a combined income of \$13,500 or less (\$9,000 or less for single taxpayers) are generally not required to pay Iowa income tax. Individuals may also be subject to the minimum tax on tax preferences and a tax on lump sum distributions from pension plans.	State General Fund	The final return and any tax owing is due by the last day of the 4th month following the close of the tax year. Individuals may be required to remit estimated tax payments quarterly. Income tax is also collected through withholding tax. Depending on the amount of tax withheld, withholding tax deposits are due annually, quarterly, monthly or semi-monthly.
<b>Individual Income School District Surtax</b>	Not to exceed 20% of state income tax liability. Rate is different for each school district imposing the surtax.  \$38,053,213.00  <i>Calendar 1999</i>	Upon voter approval, school districts may initiate educational improvement programs where school boards may raise an additional portion of the state cost per pupil. This enrichment amount is raised through a surtax (not to exceed 20% of state income tax liability) and through an accompanying property tax.	Local school district imposing the tax	Tax is collected with the individual income tax return. Returns are due the last day of the 4th month following the end of the tax year.



Iowa Tax Descriptions, continued

TAX	RATE OF TAX	DESCRIPTION	DISTRIBUTION OF FUNDS	DUE DATES OF RETURNS
	<i>FY00 Collections</i>			
<b>Individual Income Emergency Medical Services Surtax</b>	Up to 1% of state income tax liability. Only Appanoose County imposes this tax (at a rate of 1%).  \$52,828.00  <i>Calendar 1999</i>	A county may impose the surtax by ordinance at the rate set by the board of supervisors not to exceed 1%.	County imposing the tax	Tax is collected with the individual income tax return. Returns are due the last day of the fourth month following the end of the tax year.
<b>Inheritance and Estate Taxes</b>	Inheritance Tax: From 1% to 15% dependent upon the amount of the inheritance and the relationship of the recipient to the decedent. Estate Tax: Amount by which the allowable federal credit for state death taxes exceeds the inheritance tax due from the estate.  <i>\$114,786,401.13</i>	This tax is imposed on any person other than a surviving spouse, decedent's lineal ascendants, descendants and stepchildren who becomes beneficially entitled to any property or interest by any method of transfer. Administrators, executors, referees and trustees of estate transfers which are taxable may also be liable for such taxes.	State General Fund	In most instances, the return must be filed and tax paid on or before the last day of the 9th month after the death of the decedent.
<b>Insurance Premium Tax</b>	2% of the adjusted gross amount of premiums, assessments and fees received during the preceding calendar year.  <i>\$120,211,667.83</i>	This tax is administered by the Commerce Department, with the Department of Revenue and Finance serving as a depository agency for the tax receipts. The tax is imposed on the premiums of every insurance company except fraternal beneficiary associations.	State General Fund	Premium tax reports from all insurers are to be filed before March 1 of each year. Pre-payment of taxes equal to one-half of the prior year's taxes is due June 1.
<b>Local Option Sales Tax</b>	Not more than 1%.  <i>\$142,953,924.53</i>  <i>Fiscal Year 2000 Distributions</i>	Tax is imposed by counties either countywide or in incorporated or unincorporated areas. Under very special circumstances it may also be imposed by a city. With a few exceptions, it is imposed on sales and services taxed under state sales tax provisions. There is no corresponding local option use tax, except for transactions involving natural gas, natural gas services, electricity, or electric service.	To local sales and service tax fund with disbursement to local jurisdictions at least quarterly	Local option sales tax is due at the same time as the state sales tax is due.
<b>Mobile Home Tax</b>	20¢ per square foot.	Tax is imposed on homes located in mobile home parks.	Collected by the County Treasurer and distributed in same manner as property taxes.	None.

Iowa Tax Descriptions, continued

TAX	RATE OF TAX	DESCRIPTION	DISTRIBUTION OF FUNDS	DUE DATES OF RETURNS
	<i>FY00 Collections</i>			
<b>Motor Vehicle Fuel Tax</b>	Gasoline 20¢/gal. Ethanol Blended Gasoline 19¢/gal. Aviation Gasoline 8¢/gal. Special Fuel (diesel) 22.5¢/gal. Special Fuel (LPG) 20¢/gal. Special Fuel (aviation) 3¢/gal. Compressed Nat. Gas 16¢/100 ft. <sup>3</sup>  \$433,670,248.54	Tax is imposed on each gallon of fuel sold in Iowa for use in motor vehicles or aircraft. Motor vehicle fuel includes gasoline, diesel fuel, liquefied petroleum gas, compressed natural gas, aviation fuel and ethanol blended gasoline.	Road Use Tax Fund  Aviation fuel tax receipts deposited in state aviation fund.  The first \$411,311 from motor fuel used in water-craft deposited in the General Fund of the state. The re-mainder in the Rebuild Iowa Infrastructure Fund	Tax returns are required to be filed by the licensee no later than the last day of the month following the month in which the fuel was withdrawn from the terminal or, in the case of LPG or CNG, placed into the fuel supply tank of a motor vehicle. Importers are required to file semimonthly.
<b>Motor Vehicle Lease Tax</b>	5 percent use tax on the lease price of certain vehicles  <i>Collections included in Use Tax total</i>	Effective January 1, 1997, the tax is imposed on the lease price of a vehicle subject to registration, that is not a motorcycle or motorized bicycle, with a gross vehicle weight rating of less than 16,000 pounds and leased for a period of 12 months or more by a lessor licensed under Iowa Code chapter 321F.	Road Use Tax Fund	Tax is reported and paid by the owner of the vehicle to the county treasurer or Department of Transportation at the time of registering or titling the vehicle. If this is not required, the tax must be paid by the owner to the Department of Revenue and Finance on or before 15 days from the last day of the month that the tax became due.
<b>Property Tax Levied - Prior to Credits</b>	Differs in each locality and is a composite of county, city, school district and special levies. Taxes are levied in terms of dollars per \$1,000 of taxable value and are collected locally.  \$2,655,740,000.00  <i>estimated</i>	Property tax is levied on the taxable value of real property. The taxable value may be a percentage of the assessed value as a result of statewide limitations for allowable growth. The assessed value is 100% of market value, except for (1) agricultural realty (assessed according to its productivity) and (2) computers and industrial machinery and equipment, which is assessed as a percent of its acquisition cost if acquired prior to January 1, 1994 (14% for 2000). Exempt if acquired after December 31, 1993	Local jurisdictions	The tax may be paid in two installments, the first of which becomes delinquent on October 1 and the second of which becomes delinquent on April 1.

Iowa Tax Descriptions, continued

TAX	RATE OF TAX <i>FY00 Collections</i>	DESCRIPTION	DISTRIBUTION OF FUNDS	DUE DATES OF RETURNS
<b>Real Estate Transfer Tax</b>	80¢ for each \$500 or fractional part of \$500 in excess of \$500 paid for the real property transferred.  <i>\$10,790,752.20</i>	The tax is imposed on the transfer of real estate. Tax payment is noted on the instrument of transfer at the time the instrument is recorded.	17.25% of the tax receipts are retained by the county. Of the remaining 82.75%, 95% goes in the State General Fund, 5% in the Shelter Assistance Fund.	Tax is payable when the deed or other instrument conveying the real property is presented for recording. Tax returns must be filed with the department by the county recorder by the 10th day of each month for tax collected during the preceding month.
<b>School Infrastructure Local Option Sales Tax</b>	Not more than 1%.  <i>\$49,528,126.03</i>  <i>Fiscal Year 2000 Distributions</i>	Tax is imposed countywide. With a few exceptions, it is imposed on sales and services taxed under state sales tax provisions. There is no corresponding use tax.	To local sales and service tax fund with disbursement to local school districts monthly.	Local option sales tax is due at the same time as the state sales tax is due.
<b>State Sales Tax</b>	5%  <i>\$1,634,157,445.67</i>	The tax is imposed on gross receipts from all sales of tangible personal property and enumerated services. Certain exceptions are provided, including exemption of the sales of certain foods, prescription drugs, medical devices, and farm and industrial machinery, equipment and computers.	State General Fund	Depending on the amount of tax collected, a deposit and returns are due annually, quarterly, monthly or semi-monthly.
<b>Tobacco Products Tax</b>	22% of the wholesale sales price of the tobacco products.  <i>\$6,637,091.97</i>	Tax is imposed on the sale of all tobacco products except cigarettes and little cigars.	State General Fund	Distributors or certain consumers are required to file tax returns by the 20th day of each month for the preceding calendar month.
<b>Use Tax</b>	5%  <i>\$246,040,992.55</i>	Use tax includes: (1) The 5% excise tax collected by out-of-state based firms making sales of tangible personal property or certain services purchased for use in Iowa. (2) The 5% excise tax on goods or services purchased tax free by consumers and subsequently used in Iowa. (3) The 5% excise tax collected by Iowa county treasurers or the Iowa Department of Transportation on vehicles subject to registration.	Revenue derived from use tax on vehicles subject to registration is deposited in various special funds. The remainder is credited to the State General Fund.	(1) Returns from out-of-state firms must be filed on or before the last day of the month following the close of the calendar quarter. Retail use tax permit holders collecting more than \$1,500 per month are required to file on a monthly basis. (2) Returns for goods and services purchased tax free must be filed on or before the last day of the month following the close of the calendar quarter. (3) Reports and remittance from county treasurers on vehicles subject to registration must be filed on or before the 10th day of the month following the month of collection.

# SUPPLEMENTAL REPORTS

*Published in accordance with Iowa Code section 422.75(28)*

## Integrated Revenue Information System

*Report of FY 00 Activity*

Fiscal year 2000 IRIS activity had a slightly different look, as a significant portion of staff resources were allocated to preparing for, then working through the Y2K compliance effort. This effort led to not only successful testing of all applications and technology, but resulted in the agency moving through the century date change with little impact. In addition to providing validation of its information systems, the process resulted in improved documentation and strengthening of testing procedures for the department's information technology staff.

While the commitment to Y2K testing was significant during one-half of the fiscal year, the agency made progress in achieving the goal of incorporating all major taxes into the department's **Integrated Revenue Information System** known as IRIS. In addition, in cooperation with the agency's Tax Gap initiative, a major component of the IRIS model, the Audit Component was designed. The agency also continued its commitment to enhancing applications to assist in collection of taxes and other debt owed to the state. Finally, the agency continued and strengthened its efforts in enhancing the capability of the agency to provide services to its customers electronically.

**IRIS Application** - In a move to support the various multiple forms of transactions that occur in tax processing, the agency developed the Multi Purpose Processing module. In contrast to components developed to handle the high volume transaction processing that occurs with most taxes, this application will process numerous forms of miscellaneous activity. The MPP module also serves as the principal form of interface to the Audit Component.

**Tax Gap** - In partnership with the private sector, the agency began work in FY 00 on the design and development of applications intended to optimize revenue and promote voluntary compliance with the state's tax. To support these applications, the department has designed and programmed necessary interfaces between the new applications and the data to be maintained in IRIS. The value of the centralized data base application has again been demonstrated by the fact that only a single interface, rather than multiple interfaces, is needed to move data to and from the existing transaction and accounts receivable databases.

**Collection Support** - The agency collects debt owed not only to the department but also to other state agencies. During FY00 the agency was able to successfully implement automation intended to allow for increased efficiency in the collection of debt for the department of Inspections and Appeals. In addition, the state became one of seven states to rapidly implement an application whereby federal tax refunds are offset to collect state tax debt. In conjunction with these applications, the agency began a program of mailing annual notices to several thousand individuals and businesses that owe taxes. The effect was both an increase in collections and an improvement in customer service.

**Business Tax Redesign-** The next major phase of the IRIS application development is intended to incorporate the various taxes paid by businesses (i.e. sales, use and withholding taxes) into the common database. The time allotted in FY 00 permitted the selection of a high level design and the creation of project team to conduct the detailed design and application development. With the anticipated completion of the sales tax applications in the fall of 2001, the agency will provide improvements in the processing and distribution of multiple taxes relating to sales tax including the increasingly significant local option sales taxes.

**Electronic Service Delivery-** A 36 percent increase in the number of Iowa taxpayers who choose to file electronically and the completion of plans for providing additional forms of electronic service were both major FY 00 accomplishments. As a result, of marketing efforts and quality of service, 30 percent of the Iowa individual income tax filers chose to file electronically in 2000 under the state/federal electronic filing program and the Iowa Tele File program. Taxpayers benefit from electronic filing in a variety of ways including faster processing of their refund claims and a reduction in the number of taxpayer errors.

Developing concrete plans for expanding the use of the Internet as a means to deliver service was another major goal of the agency. The agency has identified a series of initiatives, which will enhance ***Electronic Tax Administration*** within Iowa. These efforts include a pilot project for 2001 where individuals will be allowed to file individual income tax returns directly via the Internet. Similarly, the agency wishes to allow Iowans to “register” to have electronic fund transfers completed to meet their obligations for individual income tax payments.

Equally important to the transaction processing component, is the desire to provide Iowans with multiple ways to access data maintained by the department. For a number of years the agency has provided Internet access to tax forms and to policy information. The use of interactive voice response technology has permitted taxpayers to learn of the status of certain transactions. Based on the planning that has been completed the agency will be deploying Internet access for much of this same information in 2001.

## Compliance Report

*FY 99/00*

In an effort to improve compliance on the part of taxpayers, the department has continued to stress technology and accessibility to information by the taxpayers of the State of Iowa so that lack of knowledge by taxpayers is not a deterrent to compliance.

Education, 24-hour access, available information and improved systems for detection of non-compliance has either been accomplished or is in the process of implementation.

From an education/taxpayer service perspective, personnel responded to 164,431 phone calls; 245,743 visits were made to the Agency’s website; and 9,599 people attended education presentations made by agency staff. In addition, staff responded to 6,264 e-mails.

Supplemental Reports, continued

More and more taxpayers are taking advantage of the agency's website with more than a 100% increase in usage. This service is available on a 24/7 basis.

Telefiling was in its second year with over 31,566 taking advantage of this method of filing. Electronic filing of tax returns increased to 369,000 returns this year.

Agency compliance programs range from discovering non-filers for individual and corporate income tax to auditing large multi-state corporations doing business in Iowa for corporate income and sales and use taxes.

These programs generated a total of \$58.8 million in collections and refund reductions. Of this, office examination programs generated \$25.6 million in collections. In-state field auditing of Iowa businesses generated \$6.5 million in collections and out-of-state field auditing of multi-state businesses generated \$11.1 million in collections.

In addition, the agency is implementing a data warehousing system to enhance its capabilities of detecting non-compliance.

Other non-compliance programs exist for delinquent accounts, business tax non-filers, special events such as fairs, carnivals, flea markets and drug tax enforcement. These activities generated \$30.0 million in FY 00.

## Individual Income Tax Abatements

*Calendar 1999*

The Director of the Department of Revenue and Finance is provided with the statutory authority "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed." Abatements apply to those cases in which the initial protest occurs after the 60-day appeal period has expired and in which the taxpayer produces records substantiating the claim to reduced tax liability.

The table below summarizes the individual income tax abatements allowed in calendar 1999:

<i>Number of Returns</i>	<i>TAX</i>	<i>FEES and PENALTY</i>	<i>INTEREST</i>	<i>TOTAL</i>
<b>1,835</b>	<b>\$2,817,613.69</b>	<b>\$256,565.28</b>	<b>\$1,223,496.20</b>	<b>\$4,297,675.17</b>

# HISTORY OF IOWA TAX RATES

The first major state tax in Iowa was created in 1921 when the state passed a 2¢ per package tax on cigarettes. In 1934 the sales and income taxes were created as property tax relief measures. Since that time several significant changes have occurred, both in the tax base and in the tax rates of Iowa's major revenue sources.

While certain changes in a particular tax base may be of equal or greater importance than changes in the tax rate, the history of the key developments in a particular tax may often be identified through an examination of tax rate changes. Additional information regarding these changes may be obtained by contacting the Internal Resource Management Division of the Iowa Department of Revenue and Finance.

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## Individual Income Tax

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<b>1934</b>	tax enacted at	1%–5%	<b>1967</b>	rate changed to	.75%–5.25%
<b>1953</b>	rate changed to	.75%–3.75%	<b>1971</b>	rate changed to	.75%–7%
<b>1955</b>	rate changed to	.8%–4%	<b>1975</b>	rate changed to	.5%–13%
<b>1957</b>	rate changed to	.75%–3.75%	<b>1987</b>	rate changed to	.4%–9.98%
<b>1965</b>	rate changed to	.75%–4.50%	<b>1998</b>	rate changed to	.36%–8.98%

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## Corporation Income Tax

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<b>1934</b>	tax enacted at	2%	<b>1965</b>	rate changed to	4%
<b>1955</b>	rate changed to	3%	<b>1967</b>	rate changed to	4%–8%
<b>1957</b>	rate changed to	2%	<b>1971</b>	rate changed to	6%–10%
<b>1959</b>	rate changed to	3%	<b>1981</b>	rate changed to	6%–12%

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## Sales and Use Tax

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<b>1934</b>	sales tax enacted at	2%	<b>1955</b>	rate changed to	2.5%
<b>1937</b>	use tax enacted at	2%	<b>1957</b>	rate changed to	2%
			<b>1967</b>	rate changed to	3%
			<b>1983</b>	rate changed to	4%
			<b>1992</b>	rate changed to	5%

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## Cigarette Tax

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<b>1921</b>	tax enacted at	2¢/package	<b>1971</b>	rate changed to	13¢
<b>1953</b>	rate changed to	3¢	<b>1981</b>	rate changed to	18¢
<b>1959</b>	rate changed to	4¢	<b>1985</b>	rate changed to	26¢
<b>1963</b>	rate changed to	5¢	<b>1988</b>	rate changed to	34¢
<b>1965</b>	rate changed to	8¢	<b>1989</b>	rate changed to	31¢
<b>1967</b>	rate changed to	10¢	<b>1991</b>	rate changed to	36¢

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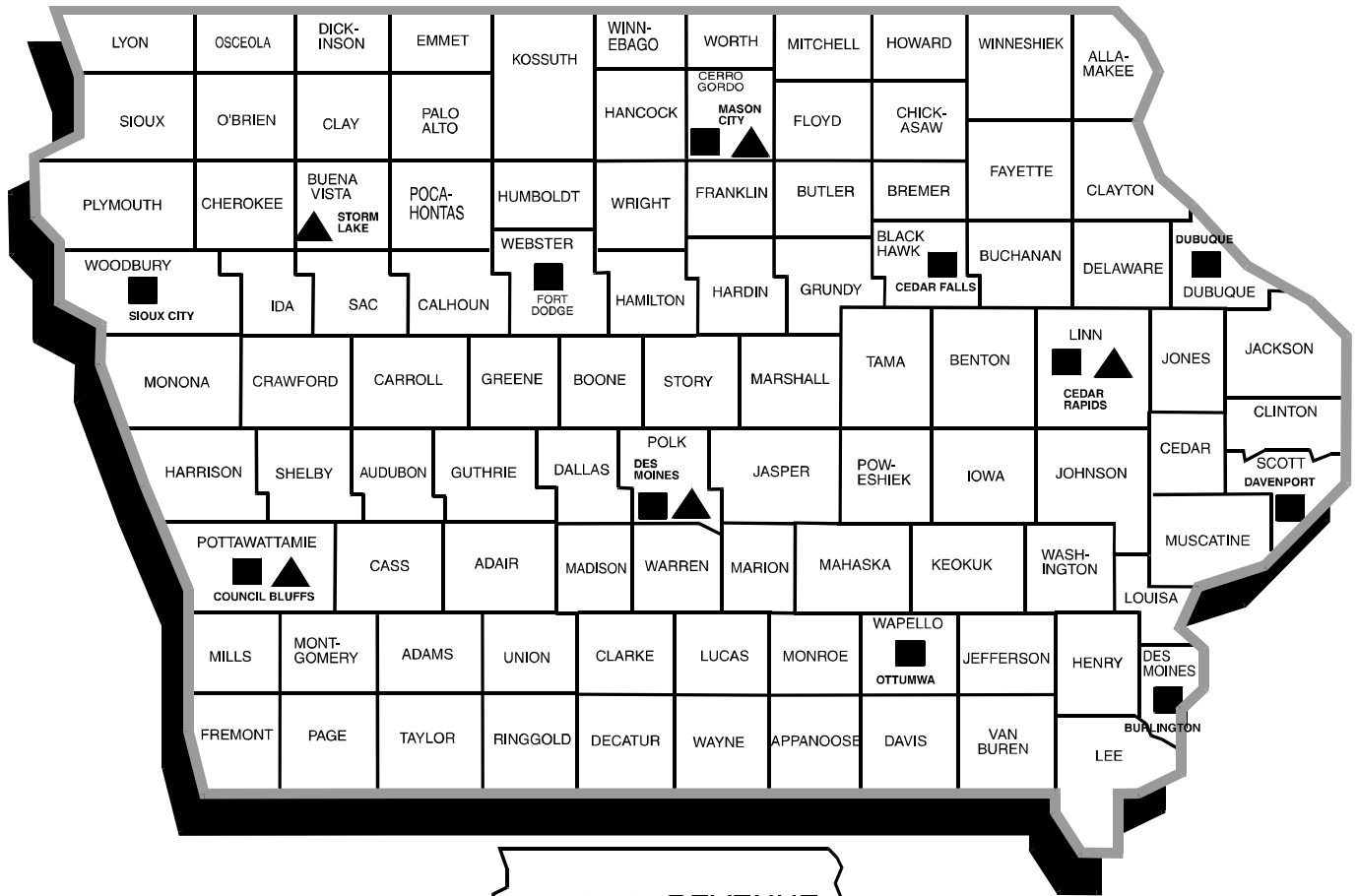
## Motor Fuel / Diesel Fuel Tax

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<b>1925</b>	tax enacted at	2¢ / gal. gasoline	<b>1979</b>	rate changed to	10¢ / 11.5¢
		2¢ / gal. diesel	<b>1981</b>	rate changed to	13¢ / 13.5¢
<b>1943</b>	rate changed to	3¢ / 3¢	<b>1982</b>	rate changed to	13¢ / 15.5¢
<b>1945</b>	rate changed to	4¢ / 4¢	<b>1985</b>	rate changed to	15¢ / 16.5¢ (July 1)
<b>1953</b>	rate changed to	5¢ / 5¢	<b>1986</b>	rate changed to	16¢ / 17.5¢ (Jan. 1)
<b>1955</b>	rate changed to	6¢ / 6¢	<b>1987</b>	rate changed to	16¢ / 18.5¢
<b>1957</b>	rate changed to	6¢ / 7¢	<b>1988</b>	rate changed to	18¢ / 20.5¢
<b>1965</b>	rate changed to	7¢ / 8¢	<b>1989</b>	rate changed to	20¢ / 22.5¢
<b>1978</b>	rate changed to	8.5¢ / 10¢			

# FIELD OFFICES

*State of Iowa Department of Revenue and Finance*



REVENUE OFFICES  
 LOTTERY OFFICES

The Department also has out-of-state field auditors located in :

Illinois    Kansas  
 Michigan    New Jersey  
 New York    Ohio  
 North Carolina    Pennsylvania  
 Texas    Washington



# FOR MORE INFORMATION...

## **To receive forms and publications**

by mail:

515/281-7239 or 1-800-532-1531 (Iowa only)

by fax:

1-800-572-3943

by Internet:

<http://www.state.ia.us/tax>

by e-mail:

[idrf@idrf.state.ia.us](mailto:idrf@idrf.state.ia.us)

## **To listen to pre-recorded tax information:**

515/281-4170 or 1-800-351-4658

## **To check on the status of your Iowa income tax refund:**

515/281-4966 or

1-800-572-3944 (Iowa, Omaha, and Rock Island/Moline only)

## **To receive assistance from a tax specialist:**

by phone:

515/281-3114 or

1-800-367-3388 (Iowa, Omaha and Rock Island/Moline)

by TDD for hearing impaired:

515/242-5942

by e-mail:

[idrf@idrf.state.ia.us](mailto:idrf@idrf.state.ia.us)

by mail:

Taxpayer Services

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