

1998

IOWA INDIVIDUAL INCOME TAX

ANNUAL STATISTICAL REPORT

1998 RETURNS FILED IN 1999

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STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE
INTERNAL RESOURCE MANAGEMENT DIVISION
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA
50319
Phone: (515) 281-3135

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INTRODUCTION

For tax year 1998, a total of \$1.7 billion in Iowa tax liability was reported on 1.8 million returns filed during 1999. The reported tax was based on \$64.0 billion in Iowa adjusted gross income and \$46.5 billion in net taxable income. This report provides a summary of data obtained from 1998 tax returns as well as review of the relevant features of the Iowa tax law.

The report is organized in three major sections:

- An overview of Iowa income tax laws applicable to 1998 income.
- A statistical summary of information reported on 1998 returns including analysis of filing patterns.
- An appendix of statistical tables.

While the data in this report reflects 1998 reporting practices, comparison of this information to prior years and use of the data for projection purposes must be completed with extreme caution. Significant tax law changes were enacted that were effective for the 1998 tax year. Although there were several important changes from a fiscal perspective, the most notable change was the ten percent reduction in Iowa's tax rates, resulting in Iowans tax liabilities to collectively decline between 1997 and 1998. These changes are further discussed on pages 2 and 3 of this report.

Notice: It is necessary to keep the number of tables in this report to a minimum in order to limit cost. However, the data previously published can be obtained by contacting the Department at the address listed on the cover page.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 1998

The key features of the 1998 Iowa individual income tax structure are similar to many of those imposed by the federal government and other states with progressive tax rate schedules. This section of the report highlights fundamental features of the Iowa tax structure as well as related tax features such as additional taxes, credits and check-off programs. Chart 1 beginning on page 7 provides additional information regarding the utilization of these provisions.

Several important Iowa tax law changes applicable to tax year 1998 include:

- Tax rate reductions. Beginning in tax year 1998, Iowa's tax rates were reduced across the board by approximately 10%.
- Indexation of tax brackets. The income tax brackets in the rate schedule were indexed upward by a factor of 2.2 percent. This indexation adjustment is the result of an Iowa provision designed to prevent taxpayers from increased tax liabilities due to inflation.

As a result of these two changes, a comparison of the tax tables for 1997 and 1998 is presented below:

<u>1997</u>		<u>1998</u>	
<u>Taxable Income</u>	<u>Rate</u>	<u>Taxable Income</u>	<u>Rate</u>
\$0 - \$1,112	0.40%	\$0 - \$1,136	0.36%
\$1,112 - \$2,224	0.80%	\$1,136 - \$2,272	0.72%
\$2,224 - \$4,448	2.70%	\$2,272 - \$4,544	2.43%
\$4,448 - \$10,008	5.00%	\$4,544 - \$10,224	4.50%
\$10,008 - \$16,680	6.80%	\$10,224 - \$17,040	6.12%
\$16,680 - \$22,240	7.20%	\$17,040 - \$22,720	6.48%
\$22,240 - \$33,360	7.55%	\$22,720 - \$34,080	6.80%
\$33,360 - \$50,040	8.80%	\$34,080 - \$51,120	7.92%
\$50,040 and over	9.98%	\$51,120 and over	8.98%

The Standard Deduction for filing statuses 1, 3 and 4 is \$1,440 - up from \$1,410 in tax year 1997. For filing status 2, 5 and 6 the standard deduction was \$3,550 which was up from \$3,480.

- The personal credit was increased from \$20 to \$40. However, the amount of the additional personal credit for taxpayers age 65 and over, or blind remained at \$20.
- Increases in the pension exclusion. Under Iowa tax law, an exclusion is allowed for pension and retirement income received by qualified individuals. Previously, taxpayers could exclude such income up to a maximum of \$3,000 for single and married separate filers and \$6,000 for married joint returns. Beginning in tax year 1998, the maximum exclusions were raised to \$5,000 and \$10,000 respectively.
- Expansion of the capital gains deduction. Since 1990, Iowa has allowed a capital gains deduction for assets sales from four specific categories of assets for qualifying taxpayers. Previously, the deduction was limited to 45% of the first \$17,500 from qualifying capital gains (\$8,750 per spouse for married taxpayers filing separate returns). Beginning in 1998, 100% of capital gains from the four asset categories are deductible. Furthermore, there has been a relaxation in the eligibility requirements for those taxpayers who sold qualifying assets to a lineal descendent.
- Expansion of the Tuition and Textbook Credit. Previously taxpayers could claim 10% of the first \$1,000 of qualifying tuition and textbook expenditures as a credit against tax. Beginning in 1998, the percentage was increased from 10% to 25%. Additionally, the credit program was expanded to include certain expenses relating to extracurricular activities.

Filing Requirements

For 1998, single taxpayers who were Iowa residents with Iowa net income of \$9,000 or more were required to file an Iowa return. Iowa residents other than single filers who had Iowa net income of \$13,500, or those who could be claimed as a dependent on another person's return and had Iowa net income from all sources of \$4,000 or more were required to file an Iowa return.

Nonresidents with \$1,000 or more in net income from Iowa sources or those who were subject to the Iowa tax on lump sum distributions or to the Iowa minimum tax were also required to file an Iowa return.

Net Income Definition

Iowa net income is defined as federal adjusted gross income with certain modifications. These modifications include the subtraction of interest and dividends from federal securities and the addition of interest and dividends from certain state, municipal and foreign securities. Generally, the sources and amounts of income that were reported on the 1998 federal return were also required to be reported on the 1998 Iowa return with a few exceptions. Included in these exceptions was the allowance of an entire exclusion of income from certain railroad retirement benefits and a difference in the computation of social security income to be included for state tax purposes.

Adjustments to Net Income

As was true in determining Iowa net income, the allowed adjustments to 1998 Iowa net income were generally the same as those allowed for federal purposes. Exceptions to this generality included adjustments such as a partial pension/retirement income exclusion and a deduction for certain types of capital gains transactions.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 1998:

1. The net amount of federal income taxes paid during the year less federal income tax refunds received during the year.
2. The larger of the following amounts:
 - a. A standard deduction of \$1,440 for single filers and for each married individual filing separately. A standard deduction of \$3,550 for taxpayers who are married and file a joint return or those who file as an unmarried head of household or qualifying widow(er) with dependent child.
 - b. An itemized deduction equal to the amount determined for federal income tax purposes less any amounts deducted for Iowa income tax payments. In addition, other deductible expenses such as adoption expenses or expenses incurred for in-home care of a disabled relative were allowed as an Iowa itemized deduction.

Net taxable income reported on 1998 Iowa returns was subject to the following rates:

<u>Rate</u>	<u>Rate</u>
0.36% from \$ 0 through \$ 1,136	6.48% from \$17,040 through \$22,720
0.72% from \$ 1,136 through \$ 2,272	6.80% from \$22,720 through \$34,080
2.43% from \$ 2,272 through \$ 4,544	7.92% from \$34,080 through \$51,120
4.50% from \$ 4,544 through \$ 10,224	8.98% from \$51,120
6.12% from \$ 10,224 through \$17,040	

In addition to the “regular” tax rates above, some taxpayers were subject to a tax on lump sum distributions and to a minimum tax.

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 1998:

1. A forty dollar credit was allowed for each taxpayer. In addition, taxpayers who qualified and filed as a head of household were allowed an additional credit of forty dollars. Also, an additional twenty dollar credit was allowed for individuals who were 65 or over, or who were blind at the end of the tax year.
2. A forty dollar credit was allowed on the taxpayer’s return for each dependent claimed for federal purposes.

REVIEW OF 1998 TAX YEAR

- Filing Status - The provisions which allow married taxpayers to file as separate individuals continued to be of significance in tax year 1998. These two-income couples filed approximately 49 percent of all returns and reported 63 percent of Iowa tax liability.
- Standard/Itemized Deductions - Approximately 56 percent of the returns utilized the Iowa standard deduction with the remaining filers electing to itemize their deductions.
- Federal Tax Deduction - Iowa is one of three states that allows all taxpayers full deductibility of net federal tax payments. For the 1998 tax year, a total of \$9.6 billion in federal taxes were deducted.
- Additional Taxes - The special tax on lump sum distributions and the minimum tax was reported on 8,700 returns. A total of \$4.9 million in these state taxes were reported. The use of the school district surtax continued to expand in 1998, with 228 districts receiving approximately \$38.1 million in revenue from this state collected revenue source.
- Tax Credits - Chart 1 demonstrates the utilization of the tax credits allowed on the 1998 return. Excluding the exemption credits and the non-resident/part year resident credits, approximately \$46.9 million in credits were claimed on 1998 returns.
- Check-offs - A total of 122,500 contributions were made amounting to approximately \$438,600 for the three check-off programs provided on the 1998 tax return. (See Chart 1)
- Cow Calf Refund Program - A total of 15,174 returns claimed \$7.4 million in refunds. However, \$2.0 million was appropriated and paid in accordance with Iowa law. Although this program does not affect tax liabilities as reported in this document, the program is administered through the Iowa income tax system.

Chart 1
Additional Characteristics of Iowa Income Tax
And Related Administrative Programs

<u>FIRST EFFECTIVE ON RETURN FOR TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 1998</u>
A. ADDITIONAL TAXES		
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distribution
		557 Taxpayers \$1.0 million
Minimum Tax	1982	6.7% of Iowa alternative taxable income
		8,150 Taxpayers \$3.8 Million
School District Surtax	1976	Up to 20% of State tax in authorizing districts
		554,700 Taxpayers in 228 School Districts \$38.1 Million
B. CREDITS APPLICABLE TO TAX		
Tuition/Textbook Credit	1987	25% of qualifying expenses (\$1,000 max.); Maximum credit of \$250 for each dependent
		122,500 Taxpayers \$9.0 Million
Earned Income Credit	1990	6.5% of Federal Earned Income Credit for taxpayers with Federal AGI of less than \$26,450 (less than \$30,095 for taxpayers with more than one qualifying child).
New Jobs Credit	1985	6% of portion of wages paid to new employees by qualifying employer
		(See Footnote pg. 8)
Minimum Tax Carryforward Credit	1989	Credit against regular tax to the extent that regular tax exceeds minimum tax
		(See Footnote pg. 8)
S Corp/Franchise Tax Credits	1997	Credit available to qualifying resident shareholders of value added corporations
		(See Footnote pg. 8)
Enterprise Zone Housing Credit	1998	Credit to eligible housing business up to 10% (See Footnote pg. 8) of investment relating to building or rehabilitating dwellings in designated areas.

Chart 1 (cont'd)

<u>FIRST EFFECTIVE ON RETURN FOR TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 1998</u>
C. CREDITS WHICH ARE REFUNDED		
Child and Dependent Care	1977	Sliding scale from 10% to 75%
		48,200 Taxpayers \$7.0 Million
Research Expenditure	1985	6.5% of qualifying research expenditures
		600 Taxpayers \$870,000
Motor Vehicle Fuel Tax	1973	Credit for MVF tax paid of fuel which was used for exempt purposes
		42,500 Taxpayers \$6.4 Million
Note: The New Jobs Credit, Minimum Tax Carryforward Credit, S Corp and Franchise Credits and the Enterprise Housing Credit were combined on line 54 of the 1998 Iowa 1040 tax form. Therefore separate values for these credits cannot be determined. For 1998, the credits combined were claimed by 2,800 taxpayers and amounted to \$17.6 million.		
D. CONTRIBUTIONS		
Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of <u>State Tax</u> (\$3.00 if joint) to major party of choice
		87,815 Check-offs \$131,723
Fish and Wildlife Check-off	1982	Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund
		14,500 Contributors \$139,200
State Fair Check-off	1993	Taxpayers may contribute any amount \$1 of or more to State Fairgrounds Renovation Fund
		10,700 Contributors \$91,900
Domestic Abuse	1991 (*)	Taxpayers may contribute any amount of \$1 or more to Domestic Abuse Fund
		9,500 contributors \$75,800
E. COW CALF REFUND		
	1996	Refund claim of ten cents per corn equivalent consumed per head of livestock. Claims prorated if total claims exceed appropriated amount.
		15,174 returns \$7.4 Million claimed \$2.0 Million appropriated

(*) The Domestic Abuse check-off was not allowed in 1996 due to legislation restricting the number of check-offs. The program was reinstated beginning in tax year 1997.

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS TAX YEAR 1998

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. This measurement reflects the percentage that net tax liability represents of net income (AGI). As a result of the manner in which nonresidents are required to compute their tax liability, the completion of such an analysis on total returns does not reflect the true incidence of the Iowa tax on Iowans. The data is distorted by the inclusion of income from non-Iowa sources of nonresidents and part-year residents. While the income reflects the total income, the tax paid is accurate and reflects the true liability after the deduction of the non-resident/part-year resident credit.

The impact of these provisions is to produce an incidence which is significantly less than what is believed to be the true incidence of the tax on Iowans. While this reduction affects the incidence at all income levels, the most significant abnormalities occur at the middle and upper income levels.

The table below provides the "tax incidence" by income brackets for 1998 returns. This data is for information purposes only and should not be interpreted as a true measurement of the incidence of the Iowa tax structure. Additional clarification of the subject may be obtained by contacting the Iowa Department of Revenue and Finance.

Chart 2

Adjusted Gross Income Classes	# of Returns	AGI \$ millions	Tax Year 1998	
			Tax Paid ¹ \$ millions	Incidence ²
No AGI	24,651	\$0.0	\$0.1	
\$0 - \$5,000	200,299	576.1	0.2	0.03%
\$ 5,000 - \$10,000	234,162	1,741.2	9.9	0.57%
\$10,000 - \$14,000	171,567	2,057.2	29.4	1.43%
\$14,000 - \$20,000	251,666	4,271.8	92.7	2.17%
\$20,000 - \$25,000	193,150	4,336.5	124.1	2.86%
\$25,000 - \$30,000	164,566	4,512.5	145.5	3.22%
\$30,000 - \$40,000	231,488	8,002.0	279.0	3.49%
\$40,000 - \$50,000	127,972	5,690.2	207.8	3.65%
\$50,000 - \$75,000	119,500	7,138.9	270.2	3.78%
\$75,000 and over	87,686	25,638.3	579.6	2.26%
Total	1,806,707	63,964.6	1,738.5	2.72%

¹Tax paid reflects regular tax plus lump sum and minimum tax.

²Incidence is percent of tax paid to AGI.

TABLE 1
TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	100,704	\$175,815,606	\$60,164,796	129,599	8,902	\$72,331.00
\$ 3,000 - \$ 3,999	48,253	\$169,193,014	\$90,287,415	61,916	4,782	\$46,971.00
\$ 4,000 - \$ 4,999	51,342	\$230,967,588	\$138,282,000	66,783	5,364	\$123,754.00
\$ 5,000 - \$ 5,999	49,888	\$274,104,966	\$177,352,329	66,495	6,493	\$415,595.00
\$ 6,000 - \$ 6,999	48,160	\$312,938,496	\$210,588,188	66,228	8,020	\$1,013,279.00
\$ 7,000 - \$ 7,999	46,391	\$347,641,343	\$240,810,629	65,091	9,547	\$1,682,103.00
\$ 8,000 - \$ 8,999	45,639	\$387,924,504	\$275,399,044	65,212	11,057	\$2,374,693.00
\$ 9,000 - \$ 9,999	44,084	\$418,608,801	\$296,912,344	63,482	12,291	\$4,376,818.00
\$ 10,000 - \$ 11,999	86,611	\$952,774,331	\$693,202,814	124,115	27,604	\$12,251,024.00
\$ 12,000 - \$ 13,999	84,956	\$1,104,396,741	\$825,327,908	119,566	30,439	\$17,117,894.00
\$ 14,000 - \$ 15,999	85,260	\$1,279,094,236	\$967,955,977	117,259	34,534	\$23,528,773.00
\$ 16,000 - \$ 17,999	84,232	\$1,432,007,424	\$1,098,260,256	112,040	37,228	\$30,810,351.00
\$ 18,000 - \$ 19,999	82,174	\$1,560,709,315	\$1,205,270,742	106,980	38,275	\$38,348,744.00
\$ 20,000 - \$ 21,999	80,031	\$1,680,031,113	\$1,306,007,081	102,359	40,155	\$45,571,855.00
\$ 22,000 - \$ 24,999	113,119	\$2,656,420,984	\$2,069,226,270	142,660	59,843	\$78,532,135.00
\$ 25,000 - \$ 29,999	164,566	\$4,512,513,958	\$3,512,270,351	203,863	95,210	\$145,454,284.00
\$ 30,000 - \$ 34,999	130,896	\$4,241,301,198	\$3,275,084,700	162,266	83,440	\$145,476,907.00
\$ 35,000 - \$ 39,999	100,592	\$3,760,687,678	\$2,877,333,910	125,406	68,862	\$133,567,633.00
\$ 40,000 - \$ 49,999	127,972	\$5,690,183,682	\$4,282,983,819	163,332	94,242	\$207,805,313.00
\$ 50,000 - \$ 74,999	119,500	\$7,138,930,626	\$5,233,256,296	162,486	99,541	\$270,232,226.00
\$ 75,000 - \$ 99,999	35,770	\$3,059,542,617	\$2,166,816,278	52,191	32,022	\$118,114,124.00
\$100,000 AND OVER	51,916	\$22,578,836,452	\$15,485,771,698	79,357	49,030	\$461,456,065.00
NO AGI	24,651	\$0	\$617,734	47,373	8,556	\$130,337.00
TOTALS	1,806,707	\$63,964,624,673	\$46,489,182,579	2,406,059	865,437	\$1,738,503,209.00

TABLE 2
TOTAL PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	1,660	\$3,642,692	\$2,226,098	1,727	33	\$72,331.00
\$ 3,000 - \$ 3,999	1,898	\$6,796,382	\$5,355,984	1,997	26	\$46,971.00
\$ 4,000 - \$ 4,999	6,346	\$29,104,993	\$23,883,677	6,712	81	\$123,754.00
\$ 5,000 - \$ 5,999	22,994	\$127,391,013	\$94,113,151	24,651	448	\$415,595.00
\$ 6,000 - \$ 6,999	25,751	\$167,272,203	\$124,570,386	28,910	1,375	\$1,013,279.00
\$ 7,000 - \$ 7,999	24,357	\$182,521,476	\$137,357,314	28,357	2,338	\$1,682,103.00
\$ 8,000 - \$ 8,999	23,674	\$201,206,244	\$152,656,441	28,598	3,414	\$2,374,693.00
\$ 9,000 - \$ 9,999	33,207	\$315,454,868	\$240,680,411	40,597	4,205	\$4,376,818.00
\$ 10,000 - \$ 11,999	67,065	\$737,877,569	\$566,416,955	83,365	10,970	\$12,251,024.00
\$ 12,000 - \$ 13,999	66,741	\$868,017,250	\$674,020,781	82,072	13,315	\$17,117,894.00
\$ 14,000 - \$ 15,999	71,075	\$1,067,187,646	\$829,745,449	89,738	16,747	\$23,528,773.00
\$ 16,000 - \$ 17,999	76,584	\$1,302,947,706	\$1,016,974,279	98,060	26,377	\$30,810,351.00
\$ 18,000 - \$ 19,999	78,418	\$1,489,572,714	\$1,164,963,418	100,746	35,079	\$38,348,744.00
\$ 20,000 - \$ 21,999	77,553	\$1,628,059,286	\$1,277,900,783	98,566	38,569	\$45,571,855.00
\$ 22,000 - \$ 24,999	110,218	\$2,588,458,926	\$2,032,156,669	138,510	58,445	\$78,532,135.00
\$ 25,000 - \$ 29,999	160,853	\$4,410,911,247	\$3,454,735,077	198,766	93,726	\$145,454,284.00
\$ 30,000 - \$ 34,999	128,259	\$4,155,879,987	\$3,225,117,688	158,677	82,339	\$145,476,907.00
\$ 35,000 - \$ 39,999	98,637	\$3,687,711,320	\$2,832,681,549	122,802	67,923	\$133,567,633.00
\$ 40,000 - \$ 49,999	125,199	\$5,566,685,521	\$4,204,735,576	159,648	92,967	\$207,805,313.00
\$ 50,000 - \$ 74,999	116,357	\$6,949,277,213	\$5,109,086,340	158,145	97,756	\$270,232,226.00
\$ 75,000 - \$ 99,999	34,366	\$2,939,171,372	\$2,089,657,226	50,063	31,050	\$118,114,124.00
\$100,000 AND OVER	48,110	\$18,160,058,303	\$12,312,163,681	73,148	45,945	\$461,456,065.00
NO AGI	191	\$0	\$330,133	240	27	\$130,337.00
TOTALS	1,399,513	\$56,585,205,931	\$41,571,529,066	1,774,095	723,155	\$1,738,503,209.00

TABLE 3
TOTAL NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	99,044	\$172,172,914	\$57,938,698	127,872	8,869	\$0.00
\$ 3,000 - \$ 3,999	46,355	\$162,396,632	\$84,931,431	59,919	4,756	\$0.00
\$ 4,000 - \$ 4,999	44,996	\$201,862,595	\$114,398,323	60,071	5,283	\$0.00
\$ 5,000 - \$ 5,999	26,894	\$146,713,953	\$83,239,178	41,844	6,045	\$0.00
\$ 6,000 - \$ 6,999	22,409	\$145,666,293	\$86,017,802	37,318	6,645	\$0.00
\$ 7,000 - \$ 7,999	22,034	\$165,119,867	\$103,453,315	36,734	7,209	\$0.00
\$ 8,000 - \$ 8,999	21,965	\$186,718,260	\$122,742,603	36,614	7,643	\$0.00
\$ 9,000 - \$ 9,999	10,877	\$103,153,933	\$56,231,933	22,885	8,086	\$0.00
\$ 10,000 - \$ 11,999	19,546	\$214,896,762	\$126,785,859	40,750	16,634	\$0.00
\$ 12,000 - \$ 13,999	18,215	\$236,379,491	\$151,307,127	37,494	17,124	\$0.00
\$ 14,000 - \$ 15,999	14,185	\$211,906,590	\$138,210,528	27,521	17,787	\$0.00
\$ 16,000 - \$ 17,999	7,648	\$129,059,718	\$81,285,977	13,980	10,851	\$0.00
\$ 18,000 - \$ 19,999	3,756	\$71,136,601	\$40,307,324	6,234	3,196	\$0.00
\$ 20,000 - \$ 21,999	2,478	\$51,971,827	\$28,106,298	3,793	1,586	\$0.00
\$ 22,000 - \$ 24,999	2,901	\$67,962,058	\$37,069,601	4,150	1,398	\$0.00
\$ 25,000 - \$ 29,999	3,713	\$101,602,711	\$57,535,274	5,097	1,484	\$0.00
\$ 30,000 - \$ 34,999	2,637	\$85,421,211	\$49,967,012	3,589	1,101	\$0.00
\$ 35,000 - \$ 39,999	1,955	\$72,976,358	\$44,652,361	2,604	939	\$0.00
\$ 40,000 - \$ 49,999	2,773	\$123,498,161	\$78,248,243	3,684	1,275	\$0.00
\$ 50,000 - \$ 74,999	3,143	\$189,653,413	\$124,169,956	4,341	1,785	\$0.00
\$ 75,000 - \$ 99,999	1,404	\$120,371,245	\$77,159,052	2,128	972	\$0.00
\$100,000 AND OVER	3,806	\$4,418,778,149	\$3,173,608,017	6,209	3,085	\$0.00
NO AGI	24,460	\$0	\$287,601	47,133	8,529	\$0.00
TOTALS	407,194	\$7,379,418,742	\$4,917,653,513	631,964	142,282	\$0.00

TABLE 4
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,674	\$102,065,088	\$77,681,569	6,694	2,112	\$3,351,033.00
ADAMS	2,507	\$47,285,443	\$36,120,941	3,594	1,208	\$1,499,678.00
ALLAMAKEE	8,092	\$162,426,612	\$122,680,819	11,210	4,177	\$4,628,883.00
APPANOOSE	7,002	\$147,887,705	\$115,042,603	9,866	3,387	\$5,226,897.00
AUDUBON	3,885	\$74,357,842	\$56,586,562	5,606	1,884	\$2,349,808.00
BENTON	14,407	\$352,422,556	\$266,721,874	18,934	7,181	\$12,309,106.00
BLACK HAWK	68,643	\$1,924,005,994	\$1,421,472,725	90,190	31,594	\$71,030,302.00
BOONE	14,925	\$389,658,194	\$291,452,138	19,763	6,858	\$14,198,035.00
BREMER	13,970	\$369,259,097	\$276,593,000	18,410	6,710	\$13,318,402.00
BUCHANAN	11,443	\$279,829,641	\$210,136,712	15,395	6,409	\$9,703,953.00
BUENA VISTA	11,408	\$273,716,826	\$203,219,372	15,945	6,281	\$9,155,878.00
BUTLER	8,986	\$195,951,024	\$149,763,636	12,439	4,151	\$6,631,540.00
CALHOUN	6,516	\$135,102,570	\$101,575,818	9,227	2,900	\$4,423,105.00
CARROLL	13,573	\$319,838,544	\$237,676,211	17,977	6,969	\$10,918,488.00
CASS	8,795	\$188,733,976	\$140,594,563	12,439	4,031	\$6,019,853.00
CEDAR	10,806	\$266,719,937	\$201,445,323	14,434	4,901	\$9,431,256.00
CERRO GORDO	26,969	\$695,020,905	\$517,520,638	36,149	12,109	\$24,868,951.00
CHEROKEE	7,915	\$173,098,737	\$132,111,580	10,928	3,687	\$5,881,564.00
CHICKASAW	8,009	\$174,788,141	\$132,536,865	10,732	3,979	\$5,827,844.00
CLARKE	4,960	\$100,519,589	\$76,850,770	6,868	2,449	\$3,190,636.00
CLAY	10,842	\$267,179,801	\$199,736,843	14,472	5,006	\$9,406,407.00
CLAYTON	10,859	\$219,058,377	\$165,171,415	14,871	5,261	\$6,515,648.00
CLINTON	28,608	\$701,370,642	\$532,061,906	38,265	13,861	\$25,075,329.00
CRAWFORD	9,526	\$202,603,038	\$154,856,232	12,980	4,920	\$6,962,887.00
DALLAS	22,467	\$735,477,184	\$532,573,634	28,750	11,578	\$28,071,820.00
DAVIS	4,269	\$86,788,692	\$65,779,146	6,094	2,370	\$2,779,504.00
DECATUR	3,860	\$70,621,411	\$53,633,890	5,529	2,017	\$2,066,611.00
DELAWARE	10,559	\$228,377,701	\$172,747,349	14,136	6,057	\$7,593,353.00
DES MOINES	24,702	\$659,611,548	\$493,295,666	33,202	11,403	\$23,856,928.00
DICKINSON	10,433	\$295,616,853	\$212,414,083	14,190	4,067	\$10,332,031.00
DUBUQUE	53,001	\$1,467,562,343	\$1,075,682,980	68,305	26,338	\$52,063,196.00
EMMET	6,326	\$138,874,425	\$104,993,582	8,670	2,978	\$4,460,680.00
FAYETTE	11,933	\$248,478,736	\$189,812,227	16,571	6,120	\$8,153,392.00
FLOYD	9,647	\$218,032,319	\$164,808,081	13,194	4,621	\$7,474,883.00
FRANKLIN	6,238	\$142,807,582	\$107,068,313	8,802	2,905	\$4,956,206.00
FREMONT	4,354	\$96,430,251	\$73,666,885	6,119	2,113	\$2,893,272.00
GREENE	6,088	\$130,653,186	\$97,719,405	8,628	3,010	\$4,312,594.00
GRUNDY	7,286	\$189,616,361	\$143,465,067	10,059	3,349	\$7,142,429.00
GUTHRIE	6,652	\$153,427,343	\$114,799,422	9,256	2,951	\$5,235,474.00
HAMILTON	9,720	\$260,705,300	\$192,966,447	13,154	4,483	\$9,564,228.00
HANCOCK	7,167	\$152,637,218	\$115,525,004	9,739	3,498	\$4,946,393.00
HARDIN	11,309	\$263,985,952	\$198,041,106	15,680	4,966	\$9,187,192.00
HARRISON	8,419	\$199,171,647	\$147,599,348	11,427	4,217	\$4,984,294.00
HENRY	11,356	\$279,413,301	\$211,849,981	15,149	5,441	\$9,827,204.00
HOWARD	5,985	\$121,673,449	\$92,844,188	8,276	3,079	\$3,696,249.00
HUMBOLDT	6,334	\$153,384,994	\$115,202,167	8,775	3,044	\$5,435,780.00
IDA	4,760	\$106,706,009	\$81,348,505	6,685	2,409	\$3,631,179.00
IOWA	9,824	\$301,317,931	\$210,095,801	13,009	4,536	\$10,497,951.00
JACKSON	11,635	\$247,379,221	\$190,044,666	15,846	5,757	\$8,226,428.00
JASPER	21,800	\$590,628,969	\$443,308,136	28,779	9,886	\$21,600,595.00
JEFFERSON	8,543	\$266,003,426	\$193,197,964	11,616	3,994	\$9,912,343.00

TABLE 4 (CONTD)
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	58,035	\$1,932,956,640	\$1,406,296,962	71,824	23,229	\$74,309,483.00
JONES	11,196	\$260,198,581	\$197,273,504	14,955	5,134	\$9,029,164.00
KEOKUK	6,433	\$132,112,608	\$101,155,691	9,057	3,214	\$4,401,792.00
KOSSUTH	10,309	\$221,340,849	\$165,645,481	14,301	5,143	\$7,146,309.00
LEE	21,492	\$526,594,038	\$397,993,688	28,889	10,369	\$18,571,615.00
LINN	113,662	\$3,756,808,922	\$2,737,548,150	145,513	51,578	\$145,543,110.00
LOUISA	6,571	\$157,671,306	\$120,592,353	8,910	3,666	\$5,596,371.00
LUCAS	4,879	\$123,380,668	\$93,690,462	6,834	2,394	\$4,739,830.00
LYON	6,875	\$140,010,889	\$105,903,690	9,439	3,734	\$4,338,879.00
MADISON	7,922	\$199,028,520	\$148,886,450	10,496	3,965	\$6,969,587.00
MAHASKA	12,357	\$295,509,423	\$222,682,143	16,638	5,998	\$10,216,753.00
MARION	18,542	\$497,100,462	\$369,418,224	24,441	9,083	\$17,319,826.00
MARSHALL	23,020	\$597,320,951	\$451,067,246	30,919	11,429	\$21,520,433.00
MILLS	7,468	\$200,771,339	\$148,179,161	9,890	3,820	\$5,272,902.00
MITCHELL	6,374	\$137,618,318	\$103,982,789	8,804	3,133	\$4,381,238.00
MONONA	5,502	\$121,478,196	\$92,011,973	7,848	2,540	\$4,035,945.00
MONROE	4,308	\$93,678,059	\$71,145,038	6,057	2,183	\$3,127,565.00
MONTGOMERY	6,822	\$155,801,997	\$118,040,009	9,568	3,162	\$5,249,888.00
MUSCATINE	24,389	\$701,460,204	\$520,814,387	32,032	12,514	\$26,127,486.00
OBRIEN	9,307	\$204,998,081	\$154,221,603	12,962	4,612	\$6,679,779.00
OSCEOLA	3,891	\$81,500,950	\$62,761,132	5,305	1,910	\$2,502,510.00
PAGE	9,230	\$225,927,240	\$173,375,035	12,836	4,088	\$8,203,771.00
PALO ALTO	5,761	\$121,199,213	\$91,697,557	8,129	2,765	\$4,091,423.00
PLYMOUTH	14,874	\$389,244,575	\$291,285,067	19,897	8,082	\$13,805,846.00
POCAHONTAS	5,045	\$107,340,274	\$81,748,793	7,161	2,467	\$3,567,144.00
POLK	218,910	\$7,748,115,021	\$5,571,769,077	277,325	99,386	\$298,444,473.00
POTTAWATTAMIE	47,884	\$1,253,342,928	\$910,055,982	63,604	23,217	\$28,672,084.00
POWESHIEK	11,055	\$286,778,426	\$213,948,600	14,836	4,842	\$10,251,235.00
RINGGOLD	2,819	\$56,311,583	\$42,341,412	4,110	1,314	\$1,864,058.00
SAC	6,836	\$145,480,156	\$109,818,861	9,793	3,304	\$4,927,479.00
SCOTT	89,405	\$2,934,198,714	\$2,141,264,756	118,081	44,496	\$111,516,106.00
SHELBY	7,934	\$168,478,849	\$126,186,294	10,924	3,788	\$5,255,204.00
SIOUX	17,670	\$440,528,012	\$324,324,663	23,284	10,124	\$14,505,039.00
STORY	40,652	\$1,308,279,124	\$955,107,020	51,816	16,792	\$50,214,846.00
TAMA	10,410	\$232,374,940	\$176,541,332	14,529	4,864	\$7,832,337.00
TAYLOR	3,563	\$65,403,766	\$50,187,003	5,189	1,736	\$1,926,881.00
UNION	7,317	\$156,790,357	\$119,775,672	10,120	3,317	\$5,152,047.00
VAN BUREN	4,227	\$82,771,153	\$63,669,784	6,005	2,098	\$2,652,513.00
WAPELLO	19,328	\$451,335,779	\$337,871,962	26,632	8,941	\$15,541,480.00
WARREN	23,238	\$661,648,239	\$488,761,889	29,347	11,486	\$24,083,337.00
WASHINGTON	12,173	\$285,753,019	\$213,961,886	16,420	5,945	\$9,829,510.00
WAYNE	3,421	\$65,571,034	\$49,922,272	5,159	1,651	\$1,947,533.00
WEBSTER	22,444	\$560,630,957	\$419,225,723	30,431	10,718	\$19,926,513.00
WINNEBAGO	7,347	\$166,074,342	\$126,433,846	10,026	3,504	\$5,465,347.00
WINNESHEIK	11,446	\$264,584,182	\$199,120,318	15,199	5,496	\$8,964,086.00
WOODBURY	57,254	\$1,577,368,511	\$1,165,475,309	75,632	31,726	\$53,133,370.00
WORTH	4,503	\$102,535,314	\$78,634,224	6,155	2,005	\$3,445,802.00
WRIGHT	8,395	\$191,966,752	\$143,418,620	11,577	3,840	\$6,528,022.00
NON-RESIDENT	142,225	\$17,808,967,581	\$12,419,856,328	200,132	71,423	\$84,847,566.00
TOTALS	1,806,707	\$63,964,624,673	\$46,489,182,579	2,406,059	865,437	\$1,738,503,209.00

TABLE 5
TOTAL RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
1 - \$ 2,999	17,027	\$29,877,260	\$1,167,113	\$15,694,947	\$23,451,230	\$21,620.00
3,000 - \$ 3,999	7,874	\$27,605,155	\$1,386,818	\$10,096,955	\$19,838,262	\$17,110.00
4,000 - \$ 4,999	8,639	\$38,903,571	\$1,802,151	\$13,964,157	\$26,848,108	\$61,479.00
5,000 - \$ 5,999	8,954	\$49,213,735	\$3,616,462	\$17,379,234	\$33,654,937	\$171,563.00
6,000 - \$ 6,999	9,724	\$63,262,927	\$4,333,181	\$22,433,977	\$41,694,704	\$324,239.00
7,000 - \$ 7,999	10,333	\$77,524,903	\$5,118,887	\$26,227,870	\$50,908,709	\$536,060.00
8,000 - \$ 8,999	10,733	\$91,295,961	\$6,571,581	\$29,628,143	\$60,202,526	\$803,211.00
9,000 - \$ 9,999	11,942	\$113,423,073	\$8,256,607	\$38,557,267	\$73,909,806	\$1,178,826.00
10,000 - \$ 11,999	24,485	\$269,489,006	\$21,666,579	\$81,595,068	\$178,955,351	\$3,429,917.00
12,000 - \$ 13,999	24,686	\$321,106,682	\$27,162,265	\$84,954,465	\$218,379,898	\$4,989,763.00
14,000 - \$ 15,999	26,626	\$399,640,759	\$35,987,825	\$95,782,617	\$275,806,040	\$7,239,473.00
16,000 - \$ 17,999	28,307	\$481,521,213	\$44,923,814	\$104,471,341	\$338,520,627	\$9,979,443.00
18,000 - \$ 19,999	29,930	\$568,783,264	\$55,559,178	\$113,562,319	\$404,527,873	\$13,039,930.00
20,000 - \$ 21,999	30,956	\$650,354,363	\$65,167,673	\$121,565,000	\$468,182,367	\$16,193,514.00
22,000 - \$ 24,999	48,483	\$1,140,015,309	\$118,272,935	\$198,197,271	\$827,710,232	\$30,828,850.00
25,000 - \$ 29,999	81,157	\$2,231,389,630	\$242,160,070	\$361,892,606	\$1,634,018,327	\$66,185,836.00
30,000 - \$ 34,999	75,262	\$2,443,003,118	\$280,938,355	\$372,707,029	\$1,792,847,464	\$78,274,338.00
35,000 - \$ 39,999	64,456	\$2,412,598,960	\$292,965,300	\$355,064,867	\$1,766,694,912	\$81,047,519.00
40,000 - \$ 49,999	90,985	\$4,054,741,890	\$532,362,781	\$580,956,316	\$2,947,016,461	\$141,680,031.00
50,000 - \$ 74,999	95,285	\$5,718,550,847	\$842,093,217	\$794,680,142	\$4,085,881,256	\$210,163,524.00
75,000 - \$ 99,999	31,503	\$2,697,309,179	\$452,438,764	\$371,052,044	\$1,877,264,651	\$102,219,150.00
100,000 AND OVER	48,057	\$21,384,487,185	\$4,569,122,887	\$2,652,202,320	\$14,483,414,801	\$424,898,838.00
NO AGI	4,158	\$0	\$23,972,930	\$60,221,235	\$392,129	\$100,755.00
TOTALS	789,562	\$45,264,097,990	\$7,637,047,373	\$6,522,887,190	\$31,630,120,671	\$1,193,384,989.00

TABLE 6
TOTAL RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
1 - \$ 2,999	83,677	\$145,938,346	\$6,043,945	\$111,778,466	\$36,713,566	\$50,711.00
3,000 - \$ 3,999	40,379	\$141,587,859	\$4,425,041	\$67,303,025	\$70,449,153	\$29,861.00
4,000 - \$ 4,999	42,703	\$192,064,017	\$8,205,713	\$72,868,292	\$111,433,892	\$62,275.00
5,000 - \$ 5,999	40,934	\$224,891,231	\$10,228,299	\$71,412,817	\$143,697,392	\$244,032.00
6,000 - \$ 6,999	38,436	\$249,675,569	\$12,058,637	\$69,060,932	\$168,893,484	\$689,040.00
7,000 - \$ 7,999	36,058	\$270,116,440	\$13,988,026	\$66,561,466	\$189,901,920	\$1,146,043.00
8,000 - \$ 8,999	34,906	\$296,628,543	\$15,826,524	\$65,979,345	\$215,196,518	\$1,571,482.00
9,000 - \$ 9,999	32,142	\$305,185,728	\$19,718,416	\$62,762,545	\$223,002,538	\$3,197,992.00
10,000 - \$ 11,999	62,126	\$683,285,325	\$47,023,653	\$122,603,671	\$514,247,463	\$8,821,107.00
12,000 - \$ 13,999	60,270	\$783,290,059	\$56,623,883	\$120,128,899	\$606,948,010	\$12,128,131.00
14,000 - \$ 15,999	58,634	\$879,453,477	\$70,906,658	\$116,673,122	\$692,149,937	\$16,289,300.00
16,000 - \$ 17,999	55,925	\$950,486,211	\$80,838,486	\$110,061,973	\$759,739,629	\$20,830,908.00
18,000 - \$ 19,999	52,244	\$991,926,051	\$89,761,581	\$101,539,038	\$800,742,869	\$25,308,814.00
20,000 - \$ 21,999	49,075	\$1,029,676,750	\$97,142,244	\$94,720,660	\$837,824,714	\$29,378,341.00
22,000 - \$ 24,999	64,636	\$1,516,405,675	\$151,686,082	\$123,411,531	\$1,241,516,038	\$47,703,285.00
25,000 - \$ 29,999	83,409	\$2,281,124,328	\$245,096,582	\$157,894,035	\$1,878,252,024	\$79,268,448.00
30,000 - \$ 34,999	55,634	\$1,798,298,080	\$208,332,309	\$107,721,399	\$1,482,237,236	\$67,202,569.00
35,000 - \$ 39,999	36,136	\$1,348,088,718	\$165,654,618	\$71,875,189	\$1,110,638,998	\$52,520,114.00
40,000 - \$ 49,999	36,987	\$1,635,441,792	\$221,721,546	\$77,935,500	\$1,335,967,358	\$66,125,282.00
50,000 - \$ 74,999	24,215	\$1,420,379,779	\$218,637,603	\$54,698,496	\$1,147,375,040	\$60,068,702.00
75,000 - \$ 99,999	4,267	\$362,233,438	\$63,549,807	\$9,648,120	\$289,551,627	\$15,894,974.00
100,000 AND OVER	3,859	\$1,194,349,267	\$185,918,691	\$8,322,434	\$1,002,356,897	\$36,557,227.00
NO AGI	20,493	\$0	\$12,753,429	\$2,692,590	\$225,605	\$29,582.00
TOTALS	1,017,145	\$18,700,526,683	\$2,006,141,773	\$1,867,653,545	\$14,859,061,908	\$545,118,220.00

TABLE 7
TOTAL PAY AND NO-PAY RETURNS BY CREDIT

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	CHILD CARE CREDIT	TUITION- TEXTBOOK	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
\$ 1 - \$ 2,999	100,704	\$50,183.00	\$3,317.00	\$1,686.00	\$231,774.00	\$72,331.00
\$ 3,000 - \$ 3,999	48,253	\$47,644.00	\$4,992.00	\$379.00	\$104,283.00	\$46,971.00
\$ 4,000 - \$ 4,999	51,342	\$71,745.00	\$10,034.00	\$1,530.00	\$125,210.00	\$123,754.00
\$ 5,000 - \$ 5,999	49,888	\$80,833.00	\$17,478.00	\$3,559.00	\$136,440.00	\$415,595.00
\$ 6,000 - \$ 6,999	48,160	\$109,828.00	\$19,633.00	\$10,243.00	\$147,538.00	\$1,013,279.00
\$ 7,000 - \$ 7,999	46,391	\$129,390.00	\$28,121.00	\$20,304.00	\$168,982.00	\$1,682,103.00
\$ 8,000 - \$ 8,999	45,639	\$172,636.00	\$34,469.00	\$24,235.00	\$176,961.00	\$2,374,693.00
\$ 9,000 - \$ 9,999	44,084	\$203,904.00	\$38,416.00	\$46,579.00	\$173,069.00	\$4,376,818.00
\$ 10,000 - \$ 11,999	86,611	\$438,025.00	\$104,610.00	\$144,367.00	\$373,879.00	\$12,251,024.00
\$ 12,000 - \$ 13,999	84,956	\$569,540.00	\$115,269.00	\$215,192.00	\$361,669.00	\$17,117,894.00
\$ 14,000 - \$ 15,999	85,260	\$693,217.00	\$152,421.00	\$321,059.00	\$370,375.00	\$23,528,773.00
\$ 16,000 - \$ 17,999	84,232	\$774,811.00	\$214,379.00	\$479,939.00	\$325,053.00	\$30,810,351.00
\$ 18,000 - \$ 19,999	82,174	\$785,215.00	\$253,336.00	\$662,494.00	\$289,258.00	\$38,348,744.00
\$ 20,000 - \$ 21,999	80,031	\$635,242.00	\$299,228.00	\$907,549.00	\$242,735.00	\$45,571,855.00
\$ 22,000 - \$ 24,999	113,119	\$794,756.00	\$480,654.00	\$1,552,421.00	\$323,372.00	\$78,532,135.00
\$ 25,000 - \$ 29,999	164,566	\$755,924.00	\$879,679.00	\$2,830,987.00	\$462,853.00	\$145,454,284.00
\$ 30,000 - \$ 34,999	130,896	\$440,566.00	\$898,082.00	\$2,797,462.00	\$338,237.00	\$145,476,907.00
\$ 35,000 - \$ 39,999	100,592	\$214,400.00	\$840,392.00	\$2,730,601.00	\$228,153.00	\$133,567,633.00
\$ 40,000 - \$ 49,999	127,972	\$0.00	\$1,356,680.00	\$4,463,280.00	\$328,889.00	\$207,805,313.00
\$ 50,000 - \$ 74,999	119,500	\$0.00	\$1,676,136.00	\$5,824,998.00	\$333,306.00	\$270,232,226.00
\$ 75,000 - \$ 99,999	35,770	\$0.00	\$607,021.00	\$2,393,161.00	\$107,247.00	\$118,114,124.00
\$100,000 AND OVER	51,916	\$0.00	\$935,767.00	\$12,179,869.00	\$166,873.00	\$461,456,065.00
NO AGI	24,651	\$19,372.00	\$8,037.00	\$1,952.00	\$876,033.00	\$130,337.00
TOTALS	1,806,707	\$6,987,231.00	\$8,978,151.00	\$37,613,846.00	\$6,392,189.00	\$1,738,503,209.00

INCOME TAX ABATEMENT

The Director of Revenue and Finance is provided 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 days appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1999.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 1999 THROUGH DECEMBER 31, 1999

<u>Number of Returns</u>	<u>Tax</u>	<u>Penalty (Includes Fees)</u>	<u>Interest</u>	<u>Total Amounts</u>
1,835	\$2,817,613.69	\$256,565.28	\$1,223,496.20	\$4,297,675.17