

1999
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

1999 RETURNS FILED IN 2000

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INTRODUCTION

For tax year 1999, a total of \$1.9 billion in Iowa tax liability was reported on 1.8 million returns filed during 2000. The reported tax was based on \$68.9 billion in Iowa adjusted gross income and \$50.0 billion in net taxable income. This report provides a summary of data obtained from 1999 tax returns as well as a 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 1999 income.
- A statistical summary of information reported on 1999 returns including analysis of filing patterns.
- An appendix of statistical tables.

The data in this report reflects 1999 reporting practices. Due to significant tax law changes that took effect for the 1998 tax year comparison to years prior to 1998 must be completed with extreme caution. The most notable change was the ten percent reduction in Iowa's tax rates. Other changes included increases in the personal credit and maximum pension exclusion amounts, and expansion of the capital gains deduction and tuition textbook credit. These changes resulted in the decline of Iowans collective tax liabilities between 1997 and 1998.

Notice: Beginning this year, the Iowa Individual Income Tax Annual Statistical Report will only be available in electronic format.

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GLOSSARY OF TERMS

Pay Returns — returns with tax greater than zero

No Pay Returns — returns with a tax liability equal to zero.

Filing Status

Single — Includes filing status 1 (single) , 5 (unmarried head of household), and 6 (surviving spouse)

Married Joint — filing status 2 (one return filed by the married couple). — Counted as one return.

Married Separate — filing status 3 (married couple filing separately on a combined return) — Counted as two returns.

Or

filing status 4 (married couple filing on separate returns) —
Counted as separate returns

Adjusted Gross Income — from line 26 Iowa 1040 or line 4 IA 1040A.

Net Taxable Income — from line 42 IA 1040 or line 8 IA 1040A.

Tax Paid — from line 55 IA 1040 (less any refundable credits other than withholding or estimates) or line 13 IA 1040A.

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OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 1999

The key features of the 1999 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 1999 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 1.0 percent. The indexation adjustment is made each year to prevent taxpayers from incurring increased tax liabilities due to inflation.
- The standard deduction for filing single filers and married couples filing separately is \$1,460 - up from \$1,440 in tax year 1998. For all other filing statuses the standard deduction was \$3,590, which was up from \$3,550 the prior year.

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Filing Requirements

For 1999, 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 at least \$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 1999 federal return were also required to be reported on the 1999 Iowa return with a few exceptions. Included in these exceptions were the allowance of an exclusion from income of certain railroad retirement benefits and a difference in the computation of social security income to be included for state tax purposes.

As is true in determining federal adjusted gross income, Iowa allowed certain adjustments to gross income in computing Iowa net income. These adjustments were generally the same as those allowed for federal purposes. Exceptions included adjustments for 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 1999:

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 \$1,460 for single filers and for each married individual filing separately. A standard deduction of \$3,590 for taxpayers who were married and filed a joint return or those who filed 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.

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Net taxable income reported on 1999 Iowa returns was subject to the following rates:

<u>Rate</u>		<u>Rate</u>
0.36% from \$	0 through \$ 1,148	6.48% from \$17,220 through \$22,960
0.72% from \$	1,148 through \$ 2,296	6.80% from \$22,960 through \$34,440
2.43% from \$	2,296 through \$ 4,592	7.92% from \$34,440 through \$51,660
4.50% from \$	4,592 through \$ 10,332	8.98% from \$51,660
6.12% from \$	10,332 through \$17,220	

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 1999:

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 year of age 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.

Nonresident and Part-Year Resident Credits

Individuals with income from Iowa sources, but who were not full-year residents of Iowa were required to report their income, adjustments and deductions from all sources. After computing tax on taxable income from all sources, nonresidents and part-year residents were allowed a credit to reflect the ratio of non-Iowa income to total income.

Additional Features of the Iowa Tax Structure

The principal objective of the Iowa tax structure is to compute a tax on an income base utilizing graduated tax rates. However, several other features exist in the Iowa tax code that are designed to impose tax or compensate for certain activities through additional taxes, credits or to allow taxpayers to make contributions to certain programs through check-offs. More information on these additional taxes, credits and check-off programs may be found on pages 6 through 8 of this report.

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REVIEW OF 1999 TAX YEAR

Filing Status - Iowa allows married taxpayers to file as separate individuals. This feature of Iowa tax law allows married taxpayers to avoid being taxed at a higher rate as a married couple than as individuals. These two-income couples filed approximately 50 percent of all returns and reported 63 percent of Iowa tax liability.

Standard/Itemized Deductions - Approximately 54 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 allow all taxpayers full deductibility of net federal tax payments. For the 1999 tax year, a total of \$10.4 billion in federal taxes were deducted.

Additional Taxes - The special tax on lump sum distributions and the minimum tax was reported on 5,300 returns. A total of \$4.1 million in these state taxes were reported. The use of the school district surtax continued to expand in 1999, with 244 districts receiving approximately \$42.1 million in revenue from this state collected revenue source.

Tax Credits - Chart 1 documents the utilization of the tax credits allowed on the 1999 return. Excluding the exemption credits and the non-resident/part year resident credits, approximately \$49.2 million in credits were claimed on 1999 returns.

Check-offs - A total of 123,000 contributions were made amounting to approximately \$437,500 for the three check-off programs provided on the 1999 tax return. (See Chart 1)

Cow Calf Refund Program - A total of 15,914 returns claimed \$7.7 million in individual income tax refunds. The amount appropriated for this program for tax year 1999 equaled \$2.0 million. Therefore, refund claims were paid on a prorated basis according to the formula specified in section 422.122, Code of Iowa 2001. This program does not affect tax liabilities as reported in this document, but is administered through the Iowa income tax system.

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

FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 1999
A. <u>ADDITIONAL TAXES</u>		
Lump Sum Distribution Tax	1982 25% of federal tax on lump sum distribution	649 Taxpayers \$1.2 million
Minimum Tax	1982 6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax	4,600 Taxpayers \$2.9 Million
School District Surtax	1976 Up to 20% of State tax in authorizing districts Districts	581,100 Taxpayers in 244 School \$42.1 Million
B. <u>CREDITS APPLICABLE TO TAX</u>		
Tuition/Textbook Credit	1987 25% of qualifying expenses (\$1,000 maximum); Maximum credit of \$250 for each dependent	127,100 Taxpayers \$10.3 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).	83,900 Taxpayers \$6.0 million
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 and 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% of investment relating to building or rehabilitating dwellings in designated areas.	(See Footnote pg. 8)

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Chart 1 (cont'd)

<u>FIRST EFFECTIVE ON RETURN FOR TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 1999</u>
C. <u>CREDITS WHICH ARE REFUNDED</u>		
Child and Dependent Care	1977 Sliding scale from 10% to 75% of federal credit For taxpayers with household income of less than \$40,000.	45,700 Taxpayers \$6.7 Million
Research Expenditure	1985 6.5% of qualifying research expenditures	700 Taxpayers \$868,300
Motor Vehicle Fuel Tax	1973 Credit for MVF tax paid for fuel which was used for exempt purposes	40,400 Taxpayers \$5.9 Million
<p>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 1999 Iowa 1040 tax form. Therefore separate values for these credits cannot be determined. For 1998, the credits combined were claimed by 3,900 taxpayers and amounted to \$19.4 million.</p>		
D. <u>CONTRIBUTIONS</u>		
Election Campaign Check-off	1972 Taxpayer may designate \$1.50 of <u>State Tax</u> (\$3.00 if joint) to major party of choice	91,823 Check-offs \$137,735
Fish and Wildlife Check-off	1982 Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund	12,900 Contributors \$135,100
State Fair Check-off	1993 Taxpayers may contribute any amount of \$1 or more to State Fairgrounds Renovation Fund	9,600 contributors \$88,700
Domestic Abuse	1991 (*)Taxpayers may contribute any amount of \$1 or more to Domestic Abuse Fund	8,700 contributors \$76,000
E. <u>COW CALF REFUND</u>	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 \$7.7 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.

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INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS — TAX YEAR 1999

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. The incidence is defined as the percentage that net tax liability represents of net income (AGI).

Chart 2 presents the incidence calculations for all returns as well as resident returns only. The incidence computations based on total returns are presented primarily for consistency purposes with the rest of this report, as an analysis based on total returns does not reflect the true incidence of the Iowa tax on Iowans. As a result of the manner in which nonresidents are required to compute their tax liability, the AGI data is distorted by the inclusion of income from non-Iowa sources of nonresidents and part-year residents. However, the tax data reflects the true liability on Iowa source income as the deduction of the non-resident/part-year resident credit is considered. 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 figures based on resident returns only represent a more accurate measure of the Iowa tax incidence and progressivity of the Iowa income tax. Although the nonresident returns are not included in these calculations (which represent approximately eight percent of all returns) using resident returns only greatly reduces the problems in comparing income figures that include non-Iowa sources to tax figures that are based on Iowa source income only.

Chart 2
Tax Incidence by Adjusted Gross Income
All Returns vs. Iowa Resident Returns

Adjusted Gross Income Class	All Taxpayers			Resident Taxpayers		
	AGI (\$ millions)	Tax Paid (\$ millions)	Incidence	AGI (\$ millions)	Tax Paid (\$ millions)	Incidence
No AGI	\$0.0	\$0.2		\$0.0	\$0.0	
\$0 - \$5,000	\$554.6	\$0.3	0.05%	\$527.1	\$0.2	0.04%
\$5,000 - \$10,000	\$1,705.4	\$9.8	0.57%	\$1,607.1	\$9.5	0.59%
\$10,000 - \$14,000	\$1,979.1	\$28.6	1.45%	\$1,842.2	\$27.5	1.49%
\$14,000 - \$20,000	\$4,210.7	\$92.3	2.19%	\$3,924.4	\$89.0	2.27%
\$20,000 - \$25,000	\$4,387.6	\$126.6	2.89%	\$4,101.6	\$122.5	2.99%
\$25,000 - \$30,000	\$4,675.0	\$152.1	3.25%	\$4,378.4	\$147.5	3.37%
\$30,000 - \$40,000	\$8,471.7	\$296.7	3.50%	\$7,895.0	\$288.2	3.65%
\$40,000 - \$50,000	\$6,037.6	\$221.5	3.67%	\$5,528.4	\$214.7	3.88%
\$50,000 - \$75,000	\$7,561.3	\$288.2	3.81%	\$6,636.6	\$276.8	4.17%
\$75,000 and over	\$29,295.4	\$655.4	2.24%	\$12,345.3	\$603.1	4.89%
Total	\$68,878.4	\$1,871.7	2.72%	\$48,786.1	\$1,779.0	3.65%

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HISTORICAL TRENDS IN FILINGS, INCOME AND TAX LIABILITY

Chart 3 below provides historical data over the last ten years for the number of filers, adjusted gross income, taxable income and tax liability. The historical data shows that over the last ten years, increases or decreases in the number of filers has been fairly modest. As would be expected, increases in income through economic growth also have led to increases in taxable income and tax liabilities as well. For tax year 1999, adjusted gross income and taxable income grew by 7.7% and 7.5% respectively, while tax liabilities grew by 7.7%. However, it is important to realize that tax law changes also can affect growth in income and in tax liabilities over time. Although many such changes have occurred over the last ten years, the most obvious change occurred between 1997 and 1998 when income grew by 9.6%, yet tax liabilities declined by 7.4%. This was primarily the result of the tax rate reductions and other law changes mentioned earlier in the introduction to this report.

Chart 3
Historical Iowa Individual Income Tax Statistics

Tax Year	Number of Returns	Adjusted Gross Income	Taxable Income	Tax Paid
1990	1,705,046	\$38,612,715,323	\$28,388,955,296	\$1,266,774,895
1991	1,724,188	\$39,369,979,787	\$28,924,162,375	\$1,298,447,307
1992	1,700,993	\$42,144,806,944	\$31,048,558,907	\$1,403,016,041
1993	1,684,013	\$43,531,770,581	\$31,854,155,749	\$1,430,164,084
1994	1,702,662	\$45,795,111,542	\$33,674,391,463	\$1,516,132,840
1995	1,728,284	\$49,813,691,848	\$36,315,283,666	\$1,608,981,183
1996	1,753,478	\$54,815,978,294	\$40,239,170,057	\$1,705,708,650
1997	1,780,784	\$58,339,391,732	\$42,407,617,800	\$1,878,237,250
1998	1,806,707	\$63,964,624,673	\$46,489,182,579	\$1,738,503,209
1999	1,827,431	\$68,878,355,751	\$49,966,936,740	\$1,871,747,433

Annual Percent Change

Tax Year	Number of Returns	Adjusted Gross Income	Taxable Income	Tax Paid
1990-91	1.12%	1.96%	1.89%	2.50%
1991-92	-1.35%	7.05%	7.34%	8.05%
1992-93	-1.00%	3.29%	2.59%	1.93%
1993-94	1.11%	5.20%	5.71%	6.01%
1994-95	1.50%	8.78%	7.84%	6.12%
1995-96	1.46%	10.04%	10.81%	6.01%
1996-97	1.56%	6.43%	5.39%	10.11%
1997-98	1.46%	9.64%	9.62%	-7.44%
1998-99	1.15%	7.68%	7.48%	7.66%

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TABLE 01 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	95,601	\$166,353,589	\$61,104,024	127,838	8,415	\$86,042
\$3,000 -	\$3,999	46,764	\$163,904,354	\$89,993,155	61,779	4,530	\$48,526
\$4,000 -	\$4,999	49,890	\$224,325,794	\$136,224,948	67,099	5,302	\$115,928
\$5,000 -	\$5,999	48,740	\$267,807,608	\$174,962,528	67,392	6,160	\$402,396
\$6,000 -	\$6,999	47,169	\$306,449,397	\$209,227,906	66,681	7,273	\$986,671
\$7,000 -	\$7,999	45,896	\$343,972,098	\$242,467,815	66,191	8,065	\$1,695,597
\$8,000 -	\$8,999	44,339	\$376,753,251	\$271,536,429	64,967	8,849	\$2,408,256
\$9,000 -	\$9,999	43,223	\$410,426,156	\$294,465,388	63,927	10,408	\$4,341,589
\$10,000 -	\$11,999	82,971	\$912,313,634	\$671,554,415	121,806	22,472	\$11,840,568
\$12,000 -	\$13,999	82,071	\$1,066,751,339	\$804,338,602	117,768	25,416	\$16,752,493
\$14,000 -	\$15,999	82,872	\$1,242,919,581	\$947,500,548	115,429	29,273	\$23,121,226
\$16,000 -	\$17,999	83,094	\$1,412,614,212	\$1,090,467,890	111,827	32,616	\$30,607,292
\$18,000 -	\$19,999	81,874	\$1,555,180,440	\$1,211,007,932	106,806	34,145	\$38,557,946
\$20,000 -	\$21,999	80,779	\$1,695,847,759	\$1,329,519,541	103,484	36,277	\$46,459,387
\$22,000 -	\$24,999	114,617	\$2,691,770,620	\$2,115,186,308	144,173	57,413	\$80,140,668
\$25,000 -	\$29,999	170,462	\$4,674,985,430	\$3,669,118,128	209,936	95,289	\$152,118,999
\$30,000 -	\$34,999	137,928	\$4,468,742,271	\$3,475,985,938	169,140	86,506	\$154,193,129
\$35,000 -	\$39,999	107,070	\$4,002,987,104	\$3,079,543,078	131,805	74,735	\$142,556,833
\$40,000 -	\$49,999	135,770	\$6,037,607,185	\$4,573,329,652	170,430	103,515	\$221,510,700
\$50,000 -	\$74,999	126,665	\$7,561,276,275	\$5,578,209,735	168,716	108,078	\$288,169,672
\$75,000 -	\$99,999	38,480	\$3,291,900,680	\$2,354,248,977	54,564	34,877	\$128,802,461
\$100,000	AND OVER	57,388	\$26,003,466,974	\$17,584,734,471	85,649	54,831	\$526,621,291
	NO AGI	23,768	\$0	\$2,209,332	47,893	7,701	\$209,763
	TOTAL	1,827,431	\$68,878,355,751	\$49,966,936,740	2,445,300	862,146	\$1,871,747,433

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TABLE 02 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	1,360	\$2,891,968	\$2,338,500	1,436	64	\$86,04
\$3,000 -	\$3,999	1,586	\$5,697,811	\$4,990,159	1,631	35	\$48,526
\$4,000 -	\$4,999	5,299	\$24,249,249	\$20,704,879	5,429	97	\$115,928
\$5,000 -	\$5,999	21,023	\$116,590,939	\$87,330,644	21,707	283	\$402,396
\$6,000 -	\$6,999	24,665	\$160,289,519	\$121,406,980	27,330	782	\$986,671
\$7,000 -	\$7,999	24,322	\$182,307,278	\$139,724,572	28,594	1,527	\$1,695,597
\$8,000 -	\$8,999	23,390	\$198,753,562	\$153,479,832	28,388	1,973	\$2,408,256
\$9,000 -	\$9,999	32,385	\$307,576,356	\$238,016,808	39,289	2,700	\$4,341,589
\$10,000 -	\$11,999	64,090	\$705,014,674	\$548,181,853	79,812	7,151	\$11,840,568
\$12,000 -	\$13,999	64,676	\$840,841,790	\$659,076,714	80,258	9,338	\$16,752,493
\$14,000 -	\$15,999	68,585	\$1,029,596,214	\$808,366,341	86,477	12,532	\$23,121,226
\$16,000 -	\$17,999	75,188	\$1,279,214,544	\$1,006,108,557	97,004	21,857	\$30,607,292
\$18,000 -	\$19,999	77,947	\$1,480,841,036	\$1,168,971,510	99,929	31,125	\$38,557,946
\$20,000 -	\$21,999	78,159	\$1,640,892,276	\$1,299,317,829	99,259	34,736	\$46,459,387
\$22,000 -	\$24,999	111,462	\$2,617,862,304	\$2,074,234,368	139,292	55,819	\$80,140,668
\$25,000 -	\$29,999	166,455	\$4,565,021,927	\$3,606,829,851	204,019	93,603	\$152,118,999
\$30,000 -	\$34,999	134,682	\$4,363,655,682	\$3,413,999,338	164,493	85,243	\$154,193,129
\$35,000 -	\$39,999	104,473	\$3,905,947,777	\$3,019,539,990	128,204	73,649	\$142,556,833
\$40,000 -	\$49,999	132,290	\$5,882,665,494	\$4,474,271,427	165,619	101,947	\$221,510,700
\$50,000 -	\$74,999	122,794	\$7,326,727,862	\$5,427,612,392	162,958	105,886	\$288,169,672
\$75,000 -	\$99,999	36,739	\$3,142,255,958	\$2,257,923,752	51,854	33,725	\$128,802,461
\$100,000 AND OVER		52,481	\$19,696,229,663	\$13,313,620,491	77,117	51,003	\$526,621,291
	NO AGI	176	\$0	\$1,102,105	235	50	\$209,763
	TOTAL	1,424,227	\$59,475,123,883	\$43,847,148,892	1,790,334	725,125	\$1,871,747,433

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TABLE 03 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	94,241	\$163,461,621	\$58,765,524	126,402	8,351	\$0
\$3,000 -	\$3,999	45,178	\$158,206,543	\$85,002,996	60,148	4,495	\$0
\$4,000 -	\$4,999	44,591	\$200,076,545	\$115,520,069	61,670	5,205	\$0
\$5,000 -	\$5,999	27,717	\$151,216,669	\$87,631,884	45,685	5,877	\$0
\$6,000 -	\$6,999	22,504	\$146,159,878	\$87,820,926	39,351	6,491	\$0
\$7,000 -	\$7,999	21,574	\$161,664,820	\$102,743,243	37,597	6,538	\$0
\$8,000 -	\$8,999	20,949	\$177,999,689	\$118,056,597	36,579	6,876	\$0
\$9,000 -	\$9,999	10,838	\$102,849,800	\$56,448,580	24,638	7,708	\$0
\$10,000 -	\$11,999	18,881	\$207,298,960	\$123,372,562	41,994	15,321	\$0
\$12,000 -	\$13,999	17,395	\$225,909,549	\$145,261,888	37,510	16,078	\$0
\$14,000 -	\$15,999	14,287	\$213,323,367	\$139,134,207	28,952	16,741	\$0
\$16,000 -	\$17,999	7,906	\$133,399,668	\$84,359,333	14,823	10,759	\$0
\$18,000 -	\$19,999	3,927	\$74,339,404	\$42,036,422	6,877	3,020	\$0
\$20,000 -	\$21,999	2,620	\$54,955,483	\$30,201,712	4,225	1,541	\$0
\$22,000 -	\$24,999	3,155	\$73,908,316	\$40,951,940	4,881	1,594	\$0
\$25,000 -	\$29,999	4,007	\$109,963,503	\$62,288,277	5,917	1,686	\$0
\$30,000 -	\$34,999	3,246	\$105,086,589	\$61,986,600	4,647	1,263	\$0
\$35,000 -	\$39,999	2,597	\$97,039,327	\$60,003,088	3,601	1,086	\$0
\$40,000 -	\$49,999	3,480	\$154,941,691	\$99,058,225	4,811	1,568	\$0
\$50,000 -	\$74,999	3,871	\$234,548,413	\$150,597,343	5,758	2,192	\$0
\$75,000 -	\$99,999	1,741	\$149,644,722	\$96,325,225	2,710	1,152	\$0
\$100,000 AND OVER		4,907	\$6,307,237,311	\$4,271,113,980	8,532	3,828	\$0
	NO AGI	23,592	\$0	\$1,107,227	47,658	7,651	\$0
	TOTAL	403,204	\$9,403,231,868	\$6,119,787,848	654,966	137,021	\$0

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 04 TOTAL SINGLE 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	734	\$1,575,308	\$556,592	750	18	\$42,878
\$3,000 -	\$3,999	521	\$1,844,926	\$1,037,910	525	3	\$15,189
\$4,000 -	\$4,999	1,230	\$5,685,512	\$3,865,653	1,241	10	\$37,557
\$5,000 -	\$5,999	12,742	\$70,775,959	\$49,615,651	12,847	11	\$168,032
\$6,000 -	\$6,999	13,150	\$85,227,201	\$61,509,462	13,939	13	\$428,824
\$7,000 -	\$7,999	10,525	\$78,729,331	\$58,091,013	11,813	30	\$687,868
\$8,000 -	\$8,999	8,298	\$70,383,991	\$52,694,164	9,825	36	\$833,528
\$9,000 -	\$9,999	16,368	\$155,404,154	\$118,882,373	19,294	237	\$2,169,083
\$10,000 -	\$11,999	29,573	\$324,899,680	\$251,508,010	35,139	732	\$5,582,400
\$12,000 -	\$13,999	27,725	\$360,087,136	\$282,598,091	32,715	964	\$7,328,178
\$14,000 -	\$15,999	26,553	\$398,154,652	\$314,711,908	31,139	1,377	\$9,393,248
\$16,000 -	\$17,999	29,219	\$497,155,773	\$392,197,287	36,917	5,763	\$11,739,795
\$18,000 -	\$19,999	30,289	\$575,478,148	\$454,493,591	39,474	10,002	\$14,534,195
\$20,000 -	\$21,999	29,899	\$627,658,524	\$498,234,388	38,954	10,445	\$17,403,044
\$22,000 -	\$24,999	40,179	\$942,947,654	\$748,846,608	52,093	14,477	\$28,506,101
\$25,000 -	\$29,999	54,598	\$1,494,872,275	\$1,182,207,860	70,043	17,963	\$49,648,362
\$30,000 -	\$34,999	40,387	\$1,306,944,063	\$1,019,591,328	52,174	13,072	\$45,810,438
\$35,000 -	\$39,999	28,328	\$1,058,099,690	\$810,170,543	36,972	9,209	\$38,072,897
\$40,000 -	\$49,999	32,690	\$1,449,534,825	\$1,082,542,852	43,130	10,628	\$53,022,900
\$50,000 -	\$74,999	24,929	\$1,478,119,936	\$1,072,706,819	33,991	7,741	\$55,986,423
\$75,000 -	\$99,999	6,463	\$551,759,203	\$391,293,120	9,204	1,708	\$22,124,430
\$100,000 AND OVER		7,720	\$2,775,417,622	\$1,876,379,117	11,226	1,973	\$80,328,332
	NO AGI	93	\$0	\$222,446	102	5	\$34,003
	TOTAL	472,213	\$14,310,755,563	\$10,723,956,786	593,507	106,417	\$443,897,705

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 05 TOTAL SINGLE 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	62,210	\$109,799,221	\$30,039,815	71,425	4,973	\$0
\$3,000 -	\$3,999	29,906	\$104,724,736	\$56,149,225	34,783	2,825	\$0
\$4,000 -	\$4,999	30,748	\$138,029,824	\$83,122,146	36,371	3,178	\$0
\$5,000 -	\$5,999	16,943	\$92,233,129	\$57,463,681	23,101	3,553	\$0
\$6,000 -	\$6,999	14,003	\$91,044,530	\$60,347,920	19,843	3,935	\$0
\$7,000 -	\$7,999	14,387	\$107,849,430	\$75,535,578	20,016	4,020	\$0
\$8,000 -	\$8,999	14,438	\$122,715,741	\$88,917,709	19,945	4,355	\$0
\$9,000 -	\$9,999	4,735	\$44,932,398	\$24,260,993	8,767	4,811	\$0
\$10,000 -	\$11,999	8,704	\$95,669,320	\$56,274,968	16,589	9,618	\$0
\$12,000 -	\$13,999	8,476	\$110,182,292	\$71,308,080	16,287	10,088	\$0
\$14,000 -	\$15,999	8,204	\$122,866,490	\$82,044,994	15,855	10,334	\$0
\$16,000 -	\$17,999	4,417	\$74,411,368	\$48,164,754	8,455	6,341	\$0
\$18,000 -	\$19,999	1,850	\$34,930,104	\$19,651,156	3,396	1,755	\$0
\$20,000 -	\$21,999	915	\$19,177,790	\$8,998,344	1,576	634	\$0
\$22,000 -	\$24,999	962	\$22,476,968	\$9,224,521	1,613	496	\$0
\$25,000 -	\$29,999	1,064	\$29,180,242	\$10,179,603	1,725	218	\$0
\$30,000 -	\$34,999	827	\$26,724,155	\$9,679,127	1,321	136	\$0
\$35,000 -	\$39,999	576	\$21,472,408	\$9,421,212	859	98	\$0
\$40,000 -	\$49,999	621	\$27,572,085	\$13,339,982	884	114	\$0
\$50,000 -	\$74,999	518	\$31,221,846	\$15,706,455	722	102	\$0
\$75,000 -	\$99,999	205	\$17,472,176	\$9,186,148	283	46	\$0
\$100,000 AND OVER		539	\$810,385,863	\$436,695,092	704	114	\$0
	NO AGI	9,393	\$0	\$106,695	12,882	977	\$0
	TOTAL	234,641	\$2,255,072,116	\$1,275,818,198	317,402	72,721	\$0

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 06 TOTAL MARRIED JOINT 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	12	\$17,820	\$0	35	11	\$7,553
\$3,000 -	\$3,999	4	\$13,780	\$1,180	9	3	\$6,375
\$4,000 -	\$4,999	4	\$18,105	\$2,138	10	2	\$614
\$5,000 -	\$5,999	3	\$16,025	\$6,848	11	0	\$230
\$6,000 -	\$6,999	11	\$71,391	\$30,924	34	3	\$3,106
\$7,000 -	\$7,999	15	\$113,571	\$74,434	41	0	\$3,017
\$8,000 -	\$8,999	50	\$429,684	\$272,833	128	3	\$4,934
\$9,000 -	\$9,999	211	\$2,028,927	\$1,220,557	641	7	\$4,708
\$10,000 -	\$11,999	1,422	\$15,827,581	\$9,341,850	4,788	43	\$75,599
\$12,000 -	\$13,999	1,794	\$23,363,149	\$14,273,236	5,966	77	\$175,712
\$14,000 -	\$15,999	4,090	\$61,948,760	\$41,282,989	11,699	506	\$437,211
\$16,000 -	\$17,999	5,623	\$95,703,167	\$67,789,882	14,384	2,930	\$1,044,982
\$18,000 -	\$19,999	5,849	\$111,013,739	\$81,393,892	13,886	5,425	\$1,685,343
\$20,000 -	\$21,999	5,697	\$119,582,347	\$88,856,217	13,234	5,962	\$2,396,299
\$22,000 -	\$24,999	8,031	\$188,490,471	\$142,264,027	18,159	9,103	\$4,560,368
\$25,000 -	\$29,999	12,088	\$331,558,154	\$253,066,999	26,561	14,509	\$9,468,152
\$30,000 -	\$34,999	10,632	\$344,829,082	\$266,006,229	22,953	12,869	\$10,961,020
\$35,000 -	\$39,999	9,478	\$354,868,710	\$274,309,115	20,290	11,895	\$11,857,685
\$40,000 -	\$49,999	15,349	\$687,020,300	\$526,717,767	32,654	19,353	\$24,055,751
\$50,000 -	\$74,999	21,894	\$1,327,600,178	\$991,796,482	46,417	27,720	\$47,642,562
\$75,000 -	\$99,999	8,677	\$744,510,139	\$532,405,929	18,427	11,623	\$26,231,055
\$100,000 AND OVER		13,791	\$6,960,322,731	\$4,622,432,171	30,285	18,517	\$105,889,262
	NO AGI	33	\$0	\$110,592	77	37	\$115,382
TOTAL		124,758	\$11,369,347,811	\$7,913,656,291	280,689	140,598	\$246,626,920

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 07 TOTAL MARRIED JOINT 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	7,668	\$12,252,554	\$241,043	25,310	1,922	\$0
\$3,000 -	\$3,999	3,161	\$11,115,988	\$422,497	10,393	866	\$0
\$4,000 -	\$4,999	3,563	\$16,033,970	\$2,719,603	11,681	990	\$0
\$5,000 -	\$5,999	3,747	\$20,602,126	\$5,811,981	12,130	1,192	\$0
\$6,000 -	\$6,999	4,009	\$26,091,404	\$9,806,918	12,886	1,334	\$0
\$7,000 -	\$7,999	4,154	\$31,174,748	\$13,694,392	13,240	1,467	\$0
\$8,000 -	\$8,999	4,303	\$36,561,679	\$17,914,801	13,556	1,691	\$0
\$9,000 -	\$9,999	4,356	\$41,351,647	\$21,897,400	13,539	2,060	\$0
\$10,000 -	\$11,999	7,581	\$83,239,458	\$48,735,402	22,165	4,384	\$0
\$12,000 -	\$13,999	6,975	\$90,482,370	\$57,369,160	18,885	5,001	\$0
\$14,000 -	\$15,999	4,457	\$66,118,829	\$40,945,617	11,214	5,665	\$0
\$16,000 -	\$17,999	1,992	\$33,561,741	\$19,081,483	4,673	3,887	\$0
\$18,000 -	\$19,999	722	\$13,664,857	\$4,895,897	1,943	902	\$0
\$20,000 -	\$21,999	475	\$9,947,374	\$3,130,002	1,283	526	\$0
\$22,000 -	\$24,999	546	\$12,793,165	\$3,967,213	1,466	579	\$0
\$25,000 -	\$29,999	593	\$16,242,823	\$5,274,295	1,618	563	\$0
\$30,000 -	\$34,999	445	\$14,422,969	\$5,483,692	1,182	381	\$0
\$35,000 -	\$39,999	383	\$14,312,748	\$6,149,017	983	322	\$0
\$40,000 -	\$49,999	603	\$27,012,648	\$14,823,523	1,508	477	\$0
\$50,000 -	\$74,999	1,072	\$65,984,445	\$39,299,777	2,537	1,001	\$0
\$75,000 -	\$99,999	611	\$52,712,407	\$32,375,562	1,359	608	\$0
\$100,000 AND OVER		2,430	\$3,239,354,466	\$2,215,298,572	5,541	2,517	\$0
	NO AGI	9,950	\$0	\$15,532	28,862	5,580	\$0
TOTAL		73,796	\$3,935,034,416	\$2,569,353,379	217,954	43,915	\$0

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 08 TOTAL MARRIED SEPARATE 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	614	\$1,298,840	\$1,781,908	651	35	\$35,611
\$3,000 -	\$3,999	1,061	\$3,839,105	\$3,951,069	1,097	29	\$26,962
\$4,000 -	\$4,999	4,065	\$18,545,632	\$16,837,088	4,178	85	\$77,757
\$5,000 -	\$5,999	8,278	\$45,798,955	\$37,708,145	8,849	272	\$234,134
\$6,000 -	\$6,999	11,504	\$74,990,927	\$59,866,594	13,357	766	\$554,741
\$7,000 -	\$7,999	13,782	\$103,464,376	\$81,559,125	16,740	1,497	\$1,004,712
\$8,000 -	\$8,999	15,042	\$127,939,887	\$100,512,835	18,435	1,934	\$1,569,794
\$9,000 -	\$9,999	15,806	\$150,143,275	\$117,913,878	19,354	2,456	\$2,167,798
\$10,000 -	\$11,999	33,095	\$364,287,413	\$287,331,993	39,885	6,376	\$6,182,569
\$12,000 -	\$13,999	35,157	\$457,391,505	\$362,205,387	41,577	8,297	\$9,248,603
\$14,000 -	\$15,999	37,942	\$569,492,802	\$452,371,444	43,639	10,649	\$13,290,767
\$16,000 -	\$17,999	40,346	\$686,355,604	\$546,121,388	45,703	13,164	\$17,822,515
\$18,000 -	\$19,999	41,809	\$794,349,149	\$633,084,027	46,569	15,698	\$22,338,408
\$20,000 -	\$21,999	42,563	\$893,651,405	\$712,227,224	47,071	18,329	\$26,660,044
\$22,000 -	\$24,999	63,252	\$1,486,424,179	\$1,183,123,733	69,040	32,239	\$47,074,199
\$25,000 -	\$29,999	99,769	\$2,738,591,498	\$2,171,554,992	107,415	61,131	\$93,002,485
\$30,000 -	\$34,999	83,663	\$2,711,882,537	\$2,128,401,781	89,366	59,302	\$97,421,671
\$35,000 -	\$39,999	66,667	\$2,492,979,377	\$1,935,060,332	70,942	52,545	\$92,626,251
\$40,000 -	\$49,999	84,251	\$3,746,110,369	\$2,865,010,808	89,835	71,966	\$144,432,049
\$50,000 -	\$74,999	75,971	\$4,521,007,748	\$3,363,109,091	82,550	70,425	\$184,540,687
\$75,000 -	\$99,999	21,599	\$1,845,986,616	\$1,334,224,703	24,223	20,394	\$80,446,976
\$100,000 AND OVER		30,970	\$9,960,489,310	\$6,814,809,203	35,606	30,513	\$340,403,697
	NO AGI	50	\$0	\$769,067	56	8	\$60,378
TOTAL		827,256	\$33,795,020,509	\$25,209,535,815	916,138	478,110	\$1,181,222,808

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 09 TOTAL MARRIED SEPARATE 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	24,363	\$41,409,846	\$28,484,666	29,667	1,456	\$0
\$3,000 -	\$3,999	12,111	\$42,365,819	\$28,431,274	14,972	804	\$0
\$4,000 -	\$4,999	10,280	\$46,012,751	\$29,678,320	13,618	1,037	\$0
\$5,000 -	\$5,999	7,027	\$38,381,414	\$24,356,222	10,454	1,132	\$0
\$6,000 -	\$6,999	4,492	\$29,023,944	\$17,666,088	6,622	1,222	\$0
\$7,000 -	\$7,999	3,033	\$22,640,642	\$13,513,273	4,341	1,051	\$0
\$8,000 -	\$8,999	2,208	\$18,722,269	\$11,224,087	3,078	830	\$0
\$9,000 -	\$9,999	1,747	\$16,565,755	\$10,290,187	2,332	837	\$0
\$10,000 -	\$11,999	2,596	\$28,390,182	\$18,362,192	3,240	1,319	\$0
\$12,000 -	\$13,999	1,944	\$25,244,887	\$16,584,648	2,338	989	\$0
\$14,000 -	\$15,999	1,626	\$24,338,048	\$16,143,596	1,883	742	\$0
\$16,000 -	\$17,999	1,497	\$25,426,559	\$17,113,096	1,695	531	\$0
\$18,000 -	\$19,999	1,355	\$25,744,443	\$17,489,369	1,538	363	\$0
\$20,000 -	\$21,999	1,230	\$25,830,319	\$18,073,366	1,366	381	\$0
\$22,000 -	\$24,999	1,647	\$38,638,183	\$27,760,206	1,802	519	\$0
\$25,000 -	\$29,999	2,350	\$64,540,438	\$46,834,379	2,574	905	\$0
\$30,000 -	\$34,999	1,974	\$63,939,465	\$46,823,781	2,144	746	\$0
\$35,000 -	\$39,999	1,638	\$61,254,171	\$44,432,859	1,759	666	\$0
\$40,000 -	\$49,999	2,256	\$100,356,958	\$70,894,720	2,419	977	\$0
\$50,000 -	\$74,999	2,281	\$137,342,122	\$95,591,111	2,499	1,089	\$0
\$75,000 -	\$99,999	925	\$79,460,139	\$54,763,515	1,068	498	\$0
\$100,000 AND OVER		1,938	\$2,257,496,982	\$1,619,120,316	2,287	1,197	\$0
	NO AGI	4,249	\$0	\$985,000	5,914	1,094	\$0
TOTAL		94,767	\$3,213,125,336	\$2,274,616,271	119,610	20,385	\$0

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 10
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
ADAIR	4,705	\$104,095,619	\$80,170,551	6,753	2,038	\$3,495,883
ADAMS	2,537	\$49,102,846	\$37,908,491	3,634	1,205	\$1,568,480
ALLAMAKEE	8,279	\$177,479,228	\$135,662,838	11,455	4,063	\$5,359,028
APPANOOSE	7,080	\$148,887,762	\$113,198,727	10,091	3,390	\$4,848,525
AUDUBON	3,838	\$78,819,789	\$61,161,219	5,568	1,831	\$2,614,328
BENTON	14,680	\$378,296,848	\$289,475,934	19,449	7,192	\$13,701,416
BLACK HAWK	69,576	\$1,967,601,326	\$1,464,231,238	92,128	31,443	\$72,481,868
BOONE	15,159	\$392,379,727	\$295,567,895	20,293	6,954	\$14,026,387
BREMER	13,925	\$377,089,548	\$283,115,777	18,521	6,481	\$13,845,641
BUCHANAN	11,470	\$292,607,094	\$222,573,545	15,392	6,173	\$10,436,859
BUENA VISTA	11,367	\$277,608,826	\$209,619,066	15,841	6,209	\$9,563,089
BUTLER	9,006	\$201,715,781	\$156,139,144	12,454	4,034	\$6,963,984
CALHOUN	6,510	\$140,195,451	\$106,538,565	9,255	2,832	\$4,702,480
CARROLL	13,701	\$332,551,623	\$250,959,964	18,347	6,793	\$11,591,837
CASS	8,788	\$196,757,649	\$148,938,790	12,462	3,985	\$6,402,596
CEDAR	11,043	\$336,342,836	\$257,998,682	14,670	4,884	\$13,772,205
CERRO GORDO	27,262	\$748,299,579	\$557,556,840	36,639	11,976	\$27,633,634
CHEROKEE	7,965	\$182,851,383	\$142,090,556	11,049	3,559	\$6,532,061
CHICKASAW	7,938	\$198,756,953	\$155,932,251	10,719	3,860	\$7,573,312
CLARKE	5,138	\$109,824,847	\$84,399,972	7,169	2,569	\$3,564,106
CLAY	11,013	\$279,490,824	\$211,094,164	14,851	4,982	\$10,070,668
CLAYTON	10,872	\$235,087,732	\$179,261,985	15,047	5,149	\$7,386,279
CLINTON	28,570	\$717,729,180	\$545,042,448	38,595	13,770	\$25,769,950
CRAWFORD	9,555	\$203,751,451	\$157,147,603	13,175	4,978	\$6,849,698
DALLAS	23,159	\$853,556,241	\$621,699,756	29,713	11,886	\$34,388,979
DAVIS	4,280	\$88,710,000	\$67,905,503	6,119	2,404	\$2,831,724
DECATUR	3,786	\$73,752,773	\$56,027,640	5,483	1,982	\$2,224,717
DELAWARE	10,794	\$239,939,329	\$183,402,753	14,311	5,895	\$8,145,614
DES MOINES	24,788	\$692,417,927	\$524,171,654	33,615	11,308	\$26,356,595
DICKINSON	10,692	\$323,332,760	\$237,639,037	14,635	4,034	\$12,282,017
DUBUQUE	53,495	\$1,538,900,369	\$1,132,607,105	69,458	26,279	\$55,451,980
EMMET	6,303	\$142,056,213	\$108,082,053	8,638	2,873	\$4,648,055
FAYETTE	12,059	\$259,107,066	\$200,904,523	16,746	5,953	\$8,871,319
FLOYD	9,714	\$226,005,388	\$172,387,140	13,406	4,593	\$7,878,837
FRANKLIN	6,257	\$149,297,175	\$114,532,006	8,920	2,824	\$5,488,897
FREMONT	4,393	\$101,213,992	\$78,658,651	6,211	2,105	\$3,093,547
GREENE	5,991	\$134,840,470	\$103,289,875	8,594	2,936	\$4,544,184
GRUNDY	7,462	\$188,895,679	\$143,319,524	10,149	3,329	\$6,837,451
GUTHRIE	6,643	\$168,137,198	\$128,179,524	9,350	2,949	\$6,205,435
HAMILTON	9,797	\$246,933,138	\$182,852,921	13,378	4,522	\$8,464,159
HANCOCK	7,092	\$158,149,430	\$123,451,159	9,646	3,431	\$5,478,724
HARDIN	11,287	\$260,357,863	\$198,429,518	15,717	4,966	\$9,063,988
HARRISON	8,459	\$210,086,739	\$156,860,863	11,521	4,148	\$5,408,810
HENRY	11,319	\$288,039,157	\$219,527,026	15,159	5,391	\$10,337,640
HOWARD	6,049	\$129,874,528	\$100,160,987	8,378	3,044	\$4,061,004
HUMBOLDT	6,401	\$157,604,470	\$119,996,141	8,990	2,967	\$5,674,826
IDA	4,678	\$110,466,986	\$84,493,969	6,640	2,294	\$3,801,078
IOWA	9,946	\$316,194,794	\$235,531,400	13,335	4,617	\$12,191,177
JACKSON	11,737	\$260,804,868	\$199,847,447	16,123	5,734	\$8,801,242
JASPER	22,086	\$621,381,885	\$468,800,618	29,252	9,846	\$23,084,590
JEFFERSON	8,574	\$351,749,163	\$237,351,134	11,584	3,984	\$13,925,706

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 10 (CONT'D) TOTALPAY 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	59,388	\$2,079,020,571	\$1,518,355,302	73,360	23,519	\$81,264,222
JONES	11,303	\$278,433,255	\$211,979,998	15,184	5,054	\$9,796,849
KEOKUK	6,400	\$137,316,103	\$106,805,722	9,107	3,142	\$4,726,246
KOSSUTH	10,296	\$223,585,217	\$168,094,250	14,447	5,022	\$7,085,583
LEE	21,238	\$543,786,639	\$413,758,290	29,142	10,165	\$19,211,358
LINN	115,962	\$3,986,770,479	\$2,914,088,687	149,011	51,955	\$155,829,394
LOUISA	6,575	\$167,932,053	\$130,370,548	8,928	3,683	\$6,233,713
LUCAS	4,876	\$124,019,101	\$91,338,620	6,831	2,351	\$4,516,286
LYON	6,940	\$151,445,586	\$118,106,319	9,523	3,650	\$4,995,403
MADISON	8,025	\$217,719,479	\$163,657,367	10,726	3,997	\$8,030,467
MAHASKA	12,559	\$309,861,607	\$236,071,599	16,963	5,975	\$10,922,695
MARION	18,761	\$528,773,327	\$393,907,409	24,979	9,153	\$19,029,435
MARSHALL	22,996	\$611,254,093	\$462,531,085	31,064	11,428	\$22,247,920
MILLS	7,684	\$210,204,644	\$154,624,637	10,166	3,723	\$5,297,786
MITCHELL	6,342	\$146,565,735	\$113,944,713	8,857	3,102	\$5,075,424
MONONA	5,524	\$124,975,556	\$95,308,791	8,035	2,491	\$4,164,052
MONROE	4,352	\$147,316,948	\$114,653,354	6,136	2,139	\$6,913,806
MONTGOMERY	6,863	\$159,463,547	\$122,100,698	9,648	3,151	\$5,432,709
MUSCATINE	24,615	\$721,841,876	\$538,747,964	32,456	12,515	\$27,174,214
OBRIEN	9,287	\$213,561,787	\$163,123,054	12,943	4,417	\$7,174,816
OSCEOLA	3,925	\$86,451,505	\$67,114,541	5,394	1,922	\$2,769,603
PAGE	9,315	\$229,692,962	\$175,111,847	13,112	4,056	\$8,094,110
PALO ALTO	5,749	\$123,338,796	\$94,213,467	8,202	2,699	\$4,130,331
PLYMOUTH	15,299	\$424,576,295	\$323,785,333	20,549	8,154	\$15,118,509
POCAHONTAS	4,969	\$107,481,391	\$83,694,511	7,055	2,334	\$3,709,568
POLK	223,403	\$8,389,105,600	\$6,014,870,862	284,164	101,360	\$328,286,273
POTTAWATTAMIE	48,178	\$1,326,306,283	\$964,837,412	64,219	22,892	\$30,689,958
POWESHIEK	11,095	\$292,133,615	\$217,855,586	15,072	4,822	\$10,496,977
RINGGOLD	2,873	\$56,233,804	\$42,602,290	4,278	1,359	\$1,776,971
SAC	6,902	\$149,611,362	\$116,266,013	9,829	3,203	\$5,212,376
SCOTT	90,279	\$3,028,696,979	\$2,216,951,554	119,526	43,984	\$115,734,088
SHELBY	7,951	\$175,762,893	\$134,435,529	11,131	3,718	\$5,742,798
SIoux	17,737	\$464,540,367	\$342,764,637	23,709	9,922	\$15,878,988
STORY	41,491	\$1,328,938,751	\$971,871,011	52,946	16,875	\$50,267,710
TAMA	10,258	\$235,123,853	\$181,352,872	14,371	4,727	\$8,195,834
TAYLOR	3,630	\$71,284,358	\$55,475,774	5,338	1,722	\$2,156,482
UNION	7,216	\$159,771,283	\$123,072,672	10,076	3,217	\$5,511,844
VAN BUREN	4,249	\$88,026,779	\$68,335,901	6,115	2,086	\$2,918,564
WAPELLO	19,431	\$468,167,504	\$353,899,350	27,034	8,939	\$16,259,728
WARREN	23,607	\$706,796,116	\$523,066,080	30,120	11,547	\$26,282,319
WASHINGTON	12,309	\$295,476,628	\$223,724,727	16,809	5,968	\$10,194,268
WAYNE	3,328	\$65,219,253	\$49,446,576	5,079	1,550	\$1,932,157
WEBSTER	22,441	\$585,520,899	\$441,145,779	30,673	10,553	\$21,277,646
WINNEBAGO	7,425	\$183,284,723	\$140,115,503	10,197	3,499	\$6,303,880
WINNESHIEK	11,616	\$285,073,854	\$217,054,727	15,523	5,453	\$10,059,173
WOODBURY	57,477	\$1,657,455,358	\$1,225,632,686	76,208	31,515	\$57,299,172
WORTH	4,509	\$102,514,751	\$80,021,667	6,152	1,982	\$3,490,448
WRIGHT	8,409	\$196,523,247	\$151,030,790	11,739	3,862	\$6,973,046
NON-RESIDENT	145,156	\$20,092,269,436	\$13,789,722,464	204,546	70,950	\$89,565,625
TOTAL	1,827,431	\$68,878,355,751	\$49,966,936,740	2,445,300	862,146	\$1,871,747,433

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 11 TOTAL RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME BRACKET	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$1 - \$2,999	18,264	\$30,977,616	\$1,667,113	\$17,048,077	\$25,195,415	\$33,749
\$3,000 - \$3,999	8,018	\$28,085,596	\$529,945	\$11,329,973	\$20,317,978	\$16,618
\$4,000 - \$4,999	9,024	\$40,587,611	\$1,482,248	\$17,316,422	\$27,142,158	\$63,310
\$5,000 - \$5,999	9,377	\$51,575,732	\$2,265,277	\$20,327,898	\$34,441,263	\$172,213
\$6,000 - \$6,999	9,848	\$64,080,441	\$3,306,208	\$23,967,866	\$42,177,852	\$349,179
\$7,000 - \$7,999	10,553	\$79,166,402	\$4,401,051	\$28,371,499	\$52,108,429	\$567,050
\$8,000 - \$8,999	11,031	\$93,815,152	\$6,007,145	\$31,557,058	\$61,797,513	\$836,339
\$9,000 - \$9,999	11,980	\$113,815,619	\$7,655,168	\$39,445,495	\$74,558,220	\$1,198,216
\$10,000 - \$11,999	24,331	\$267,812,039	\$19,088,061	\$82,317,763	\$179,405,603	\$3,451,290
\$12,000 - \$13,999	24,852	\$323,322,351	\$25,031,766	\$87,292,327	\$221,339,618	\$5,087,607
\$14,000 - \$15,999	27,091	\$406,620,216	\$32,940,400	\$100,045,829	\$282,682,398	\$7,376,790
\$16,000 - \$17,999	28,796	\$490,025,150	\$43,013,554	\$110,032,079	\$346,060,562	\$10,188,815
\$18,000 - \$19,999	30,629	\$582,125,777	\$91,875,550	\$118,374,883	\$418,209,184	\$13,495,334
\$20,000 - \$21,999	31,945	\$670,920,821	\$61,109,705	\$126,021,917	\$487,774,638	\$16,935,340
\$22,000 - \$24,999	50,100	\$1,178,106,302	\$112,970,418	\$208,115,077	\$863,304,339	\$32,147,438
\$25,000 - \$29,999	85,789	\$2,358,731,836	\$235,020,582	\$386,499,775	\$1,743,220,207	\$70,661,161
\$30,000 - \$34,999	80,454	\$2,611,319,854	\$279,527,804	\$405,678,375	\$1,929,945,267	\$83,965,943
\$35,000 - \$39,999	69,725	\$2,609,748,734	\$300,325,983	\$390,853,693	\$1,922,524,016	\$87,620,232
\$40,000 - \$49,999	97,474	\$4,343,530,816	\$540,148,824	\$672,740,564	\$3,173,332,386	\$151,688,979
\$50,000 - \$74,999	101,704	\$6,099,094,215	\$859,986,885	\$866,654,530	\$4,379,729,127	\$224,820,513
\$75,000 - \$99,999	33,719	\$2,887,864,338	\$468,164,558	\$400,554,977	\$2,024,375,760	\$110,209,892
\$100,000 AND OVER	52,882	\$24,592,359,352	\$5,338,775,705	\$3,095,917,989	\$16,405,932,247	\$485,420,600
NO AGI	6,417	\$0	\$27,493,993	\$59,293,251	\$1,268,183	\$147,976
TOTAL	834,003	\$49,923,685,970	\$8,462,787,943	\$7,299,757,317	\$34,716,842,363	\$1,306,454,584

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 12 TOTAL RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME BRACKET		NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$1 -	\$2,999	77,337	\$135,375,973	-\$373,481	\$106,248,201	\$35,908,609	\$52,293
\$3,000 -	\$3,999	38,746	\$135,818,758	\$1,617,661	\$65,116,334	\$69,675,177	\$31,908
\$4,000 -	\$4,999	40,866	\$183,738,183	\$4,820,429	\$70,003,081	\$109,082,790	\$52,618
\$5,000 -	\$5,999	39,363	\$216,231,876	\$7,534,328	\$68,881,884	\$140,521,265	\$230,183
\$6,000 -	\$6,999	37,321	\$242,368,956	\$8,389,555	\$67,099,436	\$167,050,054	\$637,492
\$7,000 -	\$7,999	35,343	\$264,805,696	\$10,027,866	\$64,476,071	\$190,359,386	\$1,128,547
\$8,000 -	\$8,999	33,308	\$282,938,099	\$11,231,884	\$62,320,073	\$209,738,916	\$1,571,917
\$9,000 -	\$9,999	31,243	\$296,610,537	\$16,544,872	\$60,441,905	\$219,907,168	\$3,143,373
\$10,000 -	\$11,999	58,640	\$644,501,595	\$36,980,363	\$115,752,327	\$492,148,812	\$8,389,278
\$12,000 -	\$13,999	57,219	\$743,428,988	\$46,883,202	\$113,823,138	\$582,998,984	\$11,664,886
\$14,000 -	\$15,999	55,781	\$836,299,365	\$60,898,106	\$111,046,702	\$664,818,150	\$15,744,436
\$16,000 -	\$17,999	54,298	\$922,589,062	\$70,927,424	\$107,517,589	\$744,407,328	\$20,418,477
\$18,000 -	\$19,999	51,245	\$973,054,663	\$80,195,156	\$100,195,333	\$792,798,748	\$25,062,612
\$20,000 -	\$21,999	48,834	\$1,024,926,938	\$88,480,403	\$94,750,316	\$841,744,903	\$29,524,047
\$22,000 -	\$24,999	64,517	\$1,513,664,318	\$137,233,465	\$124,578,512	\$1,251,881,969	\$47,993,230
\$25,000 -	\$29,999	84,673	\$2,316,253,594	\$229,358,660	\$160,990,630	\$1,925,897,921	\$81,457,838
\$30,000 -	\$34,999	57,474	\$1,857,422,417	\$200,034,284	\$111,105,064	\$1,546,040,671	\$70,227,186
\$35,000 -	\$39,999	37,345	\$1,393,238,370	\$162,288,331	\$73,860,001	\$1,157,019,062	\$54,936,601
\$40,000 -	\$49,999	38,296	\$1,694,076,369	\$215,060,053	\$79,362,201	\$1,399,997,266	\$69,821,721
\$50,000 -	\$74,999	24,961	\$1,462,182,060	\$209,170,872	\$55,192,713	\$1,198,480,608	\$63,349,159
\$75,000 -	\$99,999	4,761	\$404,036,342	\$64,563,137	\$10,345,196	\$329,873,217	\$18,592,569
\$100,000 AND OVER		4,506	\$1,411,107,622	\$228,257,048	\$9,528,999	\$1,178,802,224	\$41,200,691
	NO AGI	17,351	\$0	-\$1,554,550	\$2,709,060	\$941,149	\$61,787
TOTAL		993,428	\$18,954,669,781	\$1,888,569,068	\$1,835,344,766	\$15,250,094,377	\$565,292,849

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 13
TOTAL PAY AND NO-PAY RETURNS BY CREDIT**

ADJUSTED GROSS INCOME BRACKET	NUMBER OF RETURNS	CHILD CARE CREDIT	TUITION- TEXTBOOK	OUT-OF-STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
\$1 - \$2,999	95,601	\$46,013.00	\$4,583.00	\$857.00	\$208,913.00	\$86,042
\$3,000 - \$3,999	46,764	\$46,206.00	\$5,290.00	\$273.00	\$104,730.00	\$48,526
\$4,000 - \$4,999	49,890	\$64,176.00	\$10,499.00	\$1,435.00	\$118,520.00	\$115,928
\$5,000 - \$5,999	48,740	\$89,493.00	\$16,657.00	\$4,232.00	\$121,103.00	\$402,396
\$6,000 - \$6,999	47,169	\$106,169.00	\$22,185.00	\$9,842.00	\$139,247.00	\$986,671
\$7,000 - \$7,999	45,896	\$122,008.00	\$31,777.00	\$20,157.00	\$149,635.00	\$1,695,597
\$8,000 - \$8,999	44,339	\$153,222.00	\$35,699.00	\$27,172.00	\$151,428.00	\$2,408,256
\$9,000 - \$9,999	43,223	\$180,255.00	\$38,431.00	\$44,937.00	\$142,400.00	\$4,341,589
\$10,000 - \$11,999	82,971	\$385,912.00	\$104,474.00	\$132,459.00	\$328,103.00	\$11,840,568
\$12,000 - \$13,999	82,071	\$492,973.00	\$127,459.00	\$204,194.00	\$308,855.00	\$16,752,493
\$14,000 - \$15,999	82,872	\$630,430.00	\$160,400.00	\$303,752.00	\$320,385.00	\$23,121,226
\$16,000 - \$17,999	83,094	\$752,561.00	\$223,947.00	\$440,313.00	\$305,216.00	\$30,607,292
\$18,000 - \$19,999	81,874	\$737,192.00	\$275,216.00	\$628,147.00	\$272,578.00	\$38,557,946
\$20,000 - \$21,999	80,779	\$646,107.00	\$315,530.00	\$832,077.00	\$231,519.00	\$46,459,387
\$22,000 - \$24,999	114,617	\$798,234.00	\$552,291.00	\$1,571,106.00	\$315,465.00	\$80,140,668
\$25,000 - \$29,999	170,462	\$786,506.00	\$1,016,727.00	\$2,910,750.00	\$447,472.00	\$152,118,999
\$30,000 - \$34,999	137,928	\$454,916.00	\$1,056,345.00	\$2,988,160.00	\$347,469.00	\$154,193,129
\$35,000 - \$39,999	107,070	\$201,846.00	\$995,888.00	\$2,993,815.00	\$271,009.00	\$142,556,833
\$40,000 - \$49,999	135,770	\$0.00	\$1,539,358.00	\$4,779,159.00	\$330,237.00	\$221,510,700
\$50,000 - \$74,999	126,665	\$0.00	\$1,920,431.00	\$6,608,163.00	\$322,437.00	\$288,169,672
\$75,000 - \$99,999	38,480	\$0.00	\$747,583.00	\$2,683,874.00	\$110,458.00	\$128,802,461
\$100,000 AND OVER	57,388	\$0.00	\$1,137,542.00	\$13,691,607.00	\$191,730.00	\$526,621,291
NO AGI	23,768	\$12,614.00	\$3,979.00	\$1,966.00	\$677,110.00	\$209,763
TOTAL	1,827,431	\$6,706,833.00	\$10,342,291.00	\$40,878,447.00	\$5,916,019.00	\$1,871,747,433

1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

INCOME TAX ABATEMENT

The Director of Revenue and Finance is provided the statutory authority to “abate any unpaid portion of assessed tax, interest or penalties which the director determines is erroneous, illegal or excessive” (section 421.60 (2) (i) Code of Iowa, 2001). 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 2000.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2000 THROUGH DECEMBER 31, 2000

<u>Number of Returns</u>	<u>Tax</u>	<u>Penalty (Includes Fees)</u>	<u>Interest</u>	<u>Total Amounts</u>
1,602	\$2,158,035.25	\$279,313.56	\$886,286.54	\$3,323,635.35