

**2000**  
**IOWA INDIVIDUAL INCOME TAX**  
**ANNUAL STATISTICAL REPORT**

2000 RETURNS FILED IN 2001

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## INTRODUCTION

For tax year 2000, a total of \$1.9 billion in Iowa tax liability was reported on 1.8 million returns filed during 2001. The reported tax was based on \$68.5 billion in Iowa adjusted gross income and \$49.3 billion in net taxable income. This report provides a summary of data obtained from 2000 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 2000 income.
- A statistical summary of information reported on 2000 returns including analysis of filing patterns.
- An appendix of statistical tables.

**The data in this report reflects 2000 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: The Iowa Individual Income Tax Annual Statistical Report is only available in electronic format.

## 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.

## OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2000

The key features of the 2000 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 2000 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 1.2 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 \$1,470 - up from \$1,460 in tax year 1999. For all other filing statuses the standard deduction was \$3,630, which was up from \$3,590 the prior year.
- In 1999, federal legislation (which Iowa also adopted) was passed in which taxpayers using the accrual method of accounting were required to report capital gains income in the year of the sale of the assets. Previously taxpayers using accrual accounting were allowed to use the installment method, or report such income in tax years in which the proceeds were received. In 2000, the federal government repealed this legislation. However, Iowa did NOT conform to the federal repeal in 2000. This effectively required these taxpayers to report such income in a single year for Iowa purposes, but over more than one year for federal purposes.

## **Filing Requirements**

For 2000, 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 2000 federal return were also required to be reported on the 2000 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 Iowa 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 2000:

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 \$1,470 for single filers and for each married individual filing separately. A standard deduction of \$3,630 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.

Net taxable income reported on 2000 Iowa returns was subject to the following rates:

<u>Rate</u>	<u>Rate</u>
0.36% from \$ 0 through \$ 1,162	6.48% from \$17,430 through \$23,240
0.72% from \$ 1,162 through \$ 2,324	6.80% from \$23,240 through \$34,860
2.43% from \$ 2,324 through \$ 4,648	7.92% from \$34,860 through \$52,290
4.50% from \$ 4,648 through \$ 10,458	8.98% from \$52,290
6.12% from \$ 10,458 through \$17,430	

### **Personal and Dependent Credits**

The following nonrefundable personal and dependent exemption credits were allowed for 2000:

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 years 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.

## REVIEW OF 2000 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 51 percent of all returns and reported 65 percent of Iowa tax liability.

Standard/Itemized Deductions - Approximately 52 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 2000 tax year, a total of \$10.2 billion in federal taxes were deducted.

Additional Taxes - The special tax on lump sum distributions and the minimum tax was reported on 4,950 returns. A total of \$5.9 million in these state taxes were reported. The use of the school district surtax continued to expand in 2000, with 254 districts out of 375 school districts receiving approximately \$45.7 million in revenue from this state collected revenue source. In 1999, 244 districts imposed the surtax and received approximately \$42.1 million.

Tax Credits - Chart 1 documents the utilization of the tax credits allowed on the 2000 return. Excluding the exemption credits and the non-resident/part year resident credits, approximately \$53.6 million in credits were claimed on 2000 returns.

Check-offs - A total of 118,400 contributions were made amounting to approximately \$373,800 for the three check-off programs provided on the 2000 tax return. (See Chart 1)

Cow Calf Refund Program - A total of 16,581 returns claimed \$8.1 million in individual income tax refunds. The amount appropriated for this program for tax year 2000 equaled \$1.9 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.



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

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 2000
<b>A. <u>ADDITIONAL TAXES</u></b>			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distribution	350 Taxpayers \$0.4 million
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax	4,600 Taxpayers \$5.5 Million
School District Surtax	1976	Up to 20% of State tax in authorizing districts	604,200 Taxpayers in 254 School Districts \$45.7 Million
<b>B. <u>CREDITS APPLICABLE TO TAX</u></b>			
Tuition/Textbook Credit	1987	25% of qualifying expenses (\$1,000 maximum); Maximum credit of \$250 for each dependent	141,500 Taxpayers \$11.4 Million
Earned Income Credit	1990	6.5% of Federal Earned Income Credit for taxpayers with Federal AGI of less than \$27,400 (less than \$31,152 for taxpayers with more than one qualifying child).	83,700 taxpayers \$6.2 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)

Chart 1 (cont'd)

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 2000
<u>C. 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.	41,600 Taxpayers \$6.4 Million
Research Expenditure	1985	6.5% of qualifying research expenditures	700 Taxpayers \$1.1 million
Motor Vehicle Fuel Tax	1973	Credit for MVF tax paid for fuel which was used for exempt purposes	38,100 Taxpayers \$5.3 Million
<u>D. 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	97,278 Check-offs \$145,917
Fish and Wildlife Check-off	1982	Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund	11,900 Contributors \$131,800
State Fair Check-off	1993	Taxpayers may contribute any amount of \$1 or more to State Fairgrounds Renovation Fund	9,200 contributors \$96,100
<u>E. 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.	16,581 returns \$8.1 Million claimed \$1.9 Million appropriated

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 2000 Iowa 1040 tax form. Therefore separate values for these credits cannot be determined. For 2000, the credits combined were claimed by 4,200 taxpayers and amounted to \$23.2 million.

## INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS — TAX YEAR 2000

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 represent a more accurate measure of the Iowa tax incidence and progressivity of the Iowa income tax. Resident returns provide a better measure of incidence since they contain proportionality more Iowa source income than do nonresident returns.

**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	\$524.5	\$0.2	0.04%	\$498.9	\$0.1	0.02%
\$5,000 - \$10,000	\$1,653.5	\$8.7	0.53%	\$1,558.5	\$8.4	0.54%
\$10,000 - \$14,000	\$1,926.5	\$25.7	1.33%	\$1,799.3	\$24.8	1.38%
\$14,000 - \$20,000	\$4,123.2	\$84.8	2.06%	\$3,843.8	\$81.7	2.13%
\$20,000 - \$25,000	\$4,412.3	\$120.6	2.73%	\$4,125.6	\$116.6	2.83%
\$25,000 - \$30,000	\$4,781.3	\$148.3	3.10%	\$4,475.4	\$143.8	3.21%
\$30,000 - \$40,000	\$8,778.1	\$298.5	3.40%	\$8,201.4	\$290.2	3.54%
\$40,000 - \$50,000	\$6,365.1	\$228.7	3.59%	\$5,855.9	\$221.9	3.79%
\$50,000 - \$75,000	\$8,197.0	\$309.4	3.77%	\$7,271.1	\$298.7	4.11%
\$75,000 And over	\$27,690.3	\$650.0	2.35%	\$12,653.2	\$599.6	4.74%
<b>Total</b>	<b>\$68,451.8</b>	<b>\$1,875.1</b>	<b>2.74%</b>	<b>\$50,283.1</b>	<b>\$1,785.8</b>	<b>3.55%</b>

## 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. For the most part, increases in income through economic growth also have led to increases in taxable income and tax liabilities as well. However, for tax year 2000, adjusted gross income and taxable income in total *declined* slightly, while tax liabilities grew by only 0.2%. The negative growth in income can be attributable to a decline in the number of nonresident filings (-1.1%) and a decline in adjusted gross income and taxable income reported by nonresidents (-9.6% and -10.7% respectively). Among Iowa residents, adjusted gross income grew by 3.1%, taxable income increased by 2.5% and tax liabilities grew by 0.4%.

It is also important to realize that tax law changes 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 1998 tax rate reductions and other law changes mentioned earlier in the introduction to this report.

**Chart 3**  
**Historical Iowa Individual Income Tax Statistics**

<u>Tax Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Taxable Income</u>	<u>Tax Paid</u>
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
2000	1,835,496	\$68,451,879,371	\$49,384,005,583	\$1,875,075,507

<b>Annual Percent Change</b>				
<u>Tax Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Taxable Income</u>	<u>Tax Paid</u>
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%
1999-00	0.44%	-0.62%	-1.17%	0.18%

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**TABLE 01  
TOTAL PAY AND NO-PAY RETURNS**

<b>ADJUSTED GROSS INCOME BRACKET</b>	<b>NO. OF RETURNS</b>	<b>ADJUSTED GROSS INCOME</b>	<b>NET TAXABLE INCOME</b>	<b>NO. OF PER. CREDITS</b>	<b>NO. OF DEP. CREDITS</b>	<b>TAX PAID</b>
\$1 - \$2,999	88,272	\$155,326,497	\$58,719,339	116,703	7,884	\$74,828.00
\$3,000 - \$3,999	44,227	\$155,117,972	\$85,650,025	58,133	4,239	\$31,493.00
\$4,000 - \$4,999	47,575	\$214,060,460	\$129,223,863	63,669	5,019	\$78,316.00
\$5,000 - \$5,999	46,806	\$257,278,524	\$167,342,956	64,089	5,804	\$317,057.00
\$6,000 - \$6,999	45,831	\$297,764,688	\$202,049,870	64,330	6,850	\$828,330.00
\$7,000 - \$7,999	44,799	\$335,826,013	\$235,164,901	64,284	7,653	\$1,516,123.00
\$8,000 - \$8,999	43,045	\$365,813,414	\$262,390,576	62,841	8,794	\$2,180,526.00
\$9,000 - \$9,999	41,784	\$396,796,940	\$283,365,730	61,248	9,676	\$3,846,036.00
\$10,000 - \$11,999	80,774	\$887,970,165	\$648,702,852	118,042	21,032	\$10,665,227.00
\$12,000 - \$13,999	79,903	\$1,038,576,867	\$776,365,414	114,828	24,234	\$15,081,669.00
\$14,000 - \$15,999	80,005	\$1,200,516,344	\$908,557,615	111,793	27,552	\$20,799,874.00
\$16,000 - \$17,999	81,406	\$1,383,480,470	\$1,061,373,619	110,317	30,814	\$28,012,829.00
\$18,000 - \$19,999	81,020	\$1,539,224,525	\$1,193,645,474	106,487	33,223	\$35,945,569.00
\$20,000 - \$21,999	80,301	\$1,686,150,491	\$1,314,439,980	103,295	35,352	\$43,514,574.00
\$22,000 - \$24,999	116,066	\$2,726,188,708	\$2,133,037,053	146,362	55,567	\$77,050,155.00
\$25,000 - \$29,999	174,242	\$4,781,300,121	\$3,734,325,852	215,189	92,953	\$148,292,242.00
\$30,000 - \$34,999	142,804	\$4,626,763,633	\$3,588,502,963	174,378	86,321	\$154,502,163.00
\$35,000 - \$39,999	111,012	\$4,151,328,611	\$3,182,135,161	135,462	74,268	\$143,991,469.00
\$40,000 - \$49,999	143,177	\$6,365,119,433	\$4,804,927,786	177,759	105,307	\$228,706,183.00
\$50,000 - \$74,999	137,097	\$8,197,018,501	\$6,012,157,352	178,376	113,677	\$309,439,836.00
\$75,000 - \$99,999	41,763	\$3,570,188,654	\$2,528,277,543	57,806	37,781	\$138,265,891.00
\$100,000 AND OVER	60,318	\$24,120,068,340	\$16,072,289,109	89,118	56,509	\$511,754,630.00
NO AGI	23,269	\$0	\$1,360,550	46,315	7,435	\$180,487.00
<b>TOTALS</b>	<b>1,835,496</b>	<b>\$68,451,879,371</b>	<b>\$49,384,005,583</b>	<b>2,440,824</b>	<b>857,944</b>	<b>\$1,875,075,507.00</b>

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**TABLE 02  
TOTAL PAY RETURNS**

<b>ADJUSTED GROSS INCOME BRACKET</b>	<b>NO. OF RETURNS</b>	<b>ADJUSTED GROSS INCOME</b>	<b>NET TAXABLE INCOME</b>	<b>NO. OF PER. CREDITS</b>	<b>NO. OF DEP. CREDITS</b>	<b>TAX PAID</b>
\$1 - \$2,999	798	\$1,659,723	\$2,215,311	855	41	\$74,828.00
\$3,000 - \$3,999	1,199	\$4,335,680	\$4,247,140	1,243	43	\$31,493.00
\$4,000 - \$4,999	4,293	\$19,650,366	\$17,548,152	4,407	67	\$78,316.00
\$5,000 - \$5,999	16,706	\$92,785,340	\$70,480,434	17,282	306	\$317,057.00
\$6,000 - \$6,999	21,373	\$139,018,018	\$105,677,042	23,930	805	\$828,330.00
\$7,000 - \$7,999	22,166	\$166,168,324	\$127,495,784	26,386	1,288	\$1,516,123.00
\$8,000 - \$8,999	21,738	\$184,784,062	\$142,553,899	26,645	1,866	\$2,180,526.00
\$9,000 - \$9,999	29,465	\$279,862,226	\$216,235,038	36,114	2,598	\$3,846,036.00
\$10,000 - \$11,999	59,082	\$649,874,965	\$503,260,644	74,467	6,560	\$10,665,227.00
\$12,000 - \$13,999	59,693	\$776,078,880	\$604,851,681	74,791	8,571	\$15,081,669.00
\$14,000 - \$15,999	63,260	\$950,106,031	\$742,031,020	80,657	11,317	\$20,799,874.00
\$16,000 - \$17,999	70,493	\$1,198,982,143	\$936,467,422	91,948	20,119	\$28,012,829.00
\$18,000 - \$19,999	73,882	\$1,403,846,681	\$1,103,008,770	95,725	29,230	\$35,945,569.00
\$20,000 - \$21,999	74,547	\$1,565,442,042	\$1,232,655,805	95,111	32,859	\$43,514,574.00
\$22,000 - \$24,999	108,758	\$2,554,814,257	\$2,013,346,808	136,460	52,858	\$77,050,155.00
\$25,000 - \$29,999	164,755	\$4,521,529,333	\$3,552,492,296	202,476	89,718	\$148,292,242.00
\$30,000 - \$34,999	136,253	\$4,414,778,305	\$3,440,984,843	165,509	83,908	\$154,502,163.00
\$35,000 - \$39,999	106,429	\$3,980,115,525	\$3,063,145,441	129,289	72,537	\$143,991,469.00
\$40,000 - \$49,999	137,893	\$6,130,679,614	\$4,645,003,185	170,251	102,799	\$228,706,183.00
\$50,000 - \$74,999	132,246	\$7,907,376,091	\$5,824,591,589	171,182	111,056	\$309,439,836.00
\$75,000 - \$99,999	39,992	\$3,418,160,249	\$2,431,357,575	55,041	36,651	\$138,265,891.00
\$100,000 AND OVER	55,389	\$18,647,329,286	\$12,570,223,317	80,324	52,773	\$511,754,630.00
NO AGI	127	\$0	\$756,862	185	49	\$180,487.00
<b>TOTALS</b>	<b>1,400,537</b>	<b>\$59,007,377,141</b>	<b>\$43,350,630,058</b>	<b>1,760,278</b>	<b>718,019</b>	<b>\$1,875,075,507.00</b>

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**TABLE 03  
TOTAL NO-PAY RETURNS**

<b>ADJUSTED GROSS INCOME BRACKET</b>	<b>NO. OF RETURNS</b>	<b>ADJUSTED GROSS INCOME</b>	<b>NET TAXABLE INCOME</b>	<b>NO. OF PER. CREDITS</b>	<b>NO. OF DEP. CREDITS</b>	<b>TAX PAID</b>
\$1 - \$2,999	87,474	\$153,666,774	\$56,504,028	115,848	7,843	\$0.00
\$3,000 - \$3,999	43,028	\$150,782,292	\$81,402,885	56,890	4,196	\$0.00
\$4,000 - \$4,999	43,282	\$194,410,094	\$111,675,711	59,262	4,952	\$0.00
\$5,000 - \$5,999	30,100	\$164,493,184	\$96,862,522	46,807	5,498	\$0.00
\$6,000 - \$6,999	24,458	\$158,746,670	\$96,372,828	40,400	6,045	\$0.00
\$7,000 - \$7,999	22,633	\$169,657,689	\$107,669,117	37,898	6,365	\$0.00
\$8,000 - \$8,999	21,307	\$181,029,352	\$119,836,677	36,196	6,928	\$0.00
\$9,000 - \$9,999	12,319	\$116,934,714	\$67,130,692	25,134	7,078	\$0.00
\$10,000 - \$11,999	21,692	\$238,095,200	\$145,442,208	43,575	14,472	\$0.00
\$12,000 - \$13,999	20,210	\$262,497,987	\$171,513,733	40,037	15,663	\$0.00
\$14,000 - \$15,999	16,745	\$250,410,313	\$166,526,595	31,136	16,235	\$0.00
\$16,000 - \$17,999	10,913	\$184,498,327	\$124,906,197	18,369	10,695	\$0.00
\$18,000 - \$19,999	7,138	\$135,377,844	\$90,636,704	10,762	3,993	\$0.00
\$20,000 - \$21,999	5,754	\$120,708,449	\$81,784,175	8,184	2,493	\$0.00
\$22,000 - \$24,999	7,308	\$171,374,451	\$119,690,245	9,902	2,709	\$0.00
\$25,000 - \$29,999	9,487	\$259,770,788	\$181,833,556	12,713	3,235	\$0.00
\$30,000 - \$34,999	6,551	\$211,985,328	\$147,518,120	8,869	2,413	\$0.00
\$35,000 - \$39,999	4,583	\$171,213,086	\$118,989,720	6,173	1,731	\$0.00
\$40,000 - \$49,999	5,284	\$234,439,819	\$159,924,601	7,508	2,508	\$0.00
\$50,000 - \$74,999	4,851	\$289,642,410	\$187,565,763	7,194	2,621	\$0.00
\$75,000 - \$99,999	1,771	\$152,028,405	\$96,919,968	2,765	1,130	\$0.00
\$100,000 AND OVER	4,929	\$5,472,739,054	\$3,502,065,792	8,794	3,736	\$0.00
NO AGI	23,142	\$0	\$603,688	46,130	7,386	\$0.00
<b>TOTALS</b>	<b>434,959</b>	<b>\$9,444,502,230</b>	<b>\$6,033,375,525</b>	<b>680,546</b>	<b>139,925</b>	<b>\$0.00</b>

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**TABLE 04  
TOTAL SINGLE PAY RETURNS**

<b>ADJUSTED GROSS INCOME BRACKET</b>	<b>NO. OF RETURNS</b>	<b>ADJUSTED GROSS INCOME</b>	<b>NET TAXABLE INCOME</b>	<b>NO. OF PER. CREDITS</b>	<b>NO. OF DEP. CREDITS</b>	<b>TAX PAID</b>
\$1 - \$2,999	204	\$446,708	\$155,583	208	4	\$7,095.00
\$3,000 - \$3,999	165	\$580,374	\$323,956	169	2	\$6,277.00
\$4,000 - \$4,999	427	\$1,992,615	\$1,428,156	438	1	\$6,907.00
\$5,000 - \$5,999	8,887	\$49,520,303	\$34,677,319	8,945	9	\$96,871.00
\$6,000 - \$6,999	10,405	\$67,531,331	\$48,574,339	11,140	18	\$317,880.00
\$7,000 - \$7,999	9,019	\$67,477,216	\$49,622,492	10,326	13	\$565,155.00
\$8,000 - \$8,999	7,363	\$62,490,134	\$46,543,023	8,960	14	\$700,636.00
\$9,000 - \$9,999	13,958	\$132,503,043	\$101,070,537	16,666	221	\$1,784,834.00
\$10,000 - \$11,999	25,559	\$280,704,736	\$216,182,103	31,023	618	\$4,673,101.00
\$12,000 - \$13,999	24,164	\$313,847,917	\$244,419,761	28,954	883	\$6,179,118.00
\$14,000 - \$15,999	23,250	\$348,796,844	\$273,905,956	27,721	1,279	\$7,899,500.00
\$16,000 - \$17,999	26,104	\$444,195,410	\$347,740,304	33,600	5,373	\$10,092,754.00
\$18,000 - \$19,999	27,428	\$521,040,688	\$409,513,182	36,399	9,593	\$12,727,002.00
\$20,000 - \$21,999	27,401	\$575,215,806	\$453,421,516	36,456	10,167	\$15,405,423.00
\$22,000 - \$24,999	37,973	\$891,585,064	\$703,047,320	50,261	14,230	\$26,229,262.00
\$25,000 - \$29,999	52,750	\$1,445,522,217	\$1,136,557,045	68,814	18,341	\$46,889,999.00
\$30,000 - \$34,999	39,785	\$1,287,366,439	\$999,070,319	51,947	13,044	\$44,419,748.00
\$35,000 - \$39,999	28,473	\$1,064,076,404	\$810,550,855	37,475	9,515	\$37,707,660.00
\$40,000 - \$49,999	34,234	\$1,519,000,350	\$1,131,715,251	45,405	11,232	\$55,098,494.00
\$50,000 - \$74,999	28,209	\$1,675,459,968	\$1,208,231,637	38,437	8,873	\$62,939,172.00
\$75,000 - \$99,999	7,111	\$606,719,694	\$425,901,803	10,058	2,061	\$23,924,586.00
\$100,000 AND OVER NO AGI	8,445 38	\$2,809,332,188 \$0	\$1,977,685,406 \$279,412	12,219 46	2,138 3	\$73,230,871.00 \$18,070.00
<b>TOTALS</b>	<b>441,352</b>	<b>\$14,165,405,449</b>	<b>\$10,620,617,275</b>	<b>565,667</b>	<b>107,632</b>	<b>\$430,920,415.00</b>



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**TABLE 05  
TOTAL SINGLE NO-PAY RETURNS**

<b>ADJUSTED GROSS INCOME BRACKET</b>	<b>NO. OF RETURNS</b>	<b>ADJUSTED GROSS INCOME</b>	<b>NET TAXABLE INCOME</b>	<b>NO. OF PER. CREDITS</b>	<b>NO. OF DEP. CREDITS</b>	<b>TAX PAID</b>
\$1 - \$2,999	56,972	\$102,417,752	\$27,949,150	65,156	4,776	\$0.00
\$3,000 - \$3,999	28,183	\$98,839,138	\$52,765,315	32,433	2,732	\$0.00
\$4,000 - \$4,999	29,862	\$134,199,954	\$80,243,872	34,929	3,057	\$0.00
\$5,000 - \$5,999	19,854	\$108,333,124	\$68,260,259	25,563	3,328	\$0.00
\$6,000 - \$6,999	16,221	\$105,349,122	\$70,120,486	21,708	3,830	\$0.00
\$7,000 - \$7,999	15,721	\$117,864,535	\$82,052,429	20,985	3,991	\$0.00
\$8,000 - \$8,999	15,098	\$128,341,759	\$92,445,152	20,384	4,437	\$0.00
\$9,000 - \$9,999	6,738	\$63,963,182	\$38,638,851	10,808	4,558	\$0.00
\$10,000 - \$11,999	12,235	\$134,402,011	\$85,556,283	20,057	9,297	\$0.00
\$12,000 - \$13,999	11,598	\$150,729,307	\$102,046,893	19,577	10,074	\$0.00
\$14,000 - \$15,999	10,982	\$164,683,409	\$114,476,619	18,738	10,355	\$0.00
\$16,000 - \$17,999	7,394	\$124,873,395	\$89,175,090	11,734	6,631	\$0.00
\$18,000 - \$19,999	4,776	\$90,583,230	\$65,157,608	6,735	2,411	\$0.00
\$20,000 - \$21,999	3,711	\$77,866,538	\$56,416,399	4,805	1,250	\$0.00
\$22,000 - \$24,999	4,663	\$109,311,188	\$80,523,281	5,844	1,291	\$0.00
\$25,000 - \$29,999	5,802	\$158,523,582	\$115,517,856	7,187	1,292	\$0.00
\$30,000 - \$34,999	3,626	\$117,231,900	\$83,717,185	4,575	770	\$0.00
\$35,000 - \$39,999	2,158	\$80,406,709	\$56,809,476	2,697	489	\$0.00
\$40,000 - \$49,999	1,780	\$78,259,163	\$53,112,970	2,302	444	\$0.00
\$50,000 - \$74,999	899	\$52,063,105	\$30,589,365	1,199	210	\$0.00
\$75,000 - \$99,999	192	\$16,485,110	\$9,043,826	270	44	\$0.00
\$100,000 AND OVER	538	\$719,362,895	\$349,968,088	744	129	\$0.00
NO AGI	9,232	\$0	\$133,515	12,518	901	\$0.00
<b>TOTALS</b>	<b>268,235</b>	<b>\$2,934,090,108</b>	<b>\$1,804,719,968</b>	<b>350,948</b>	<b>76,297</b>	<b>\$0.00</b>

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**TABLE 06  
TOTAL MARRIED JOINT PAY RETURNS**

<b>ADJUSTED GROSS INCOME BRACKET</b>	<b>NO. OF RETURNS</b>	<b>ADJUSTED GROSS INCOME</b>	<b>NET TAXABLE INCOME</b>	<b>NO. OF PER. CREDITS</b>	<b>NO. OF DEP. CREDITS</b>	<b>TAX PAID</b>
\$1 - \$2,999	6	\$6,052	\$182,026	22	2	\$10,675.00
\$3,000 - \$3,999	3	\$10,304	\$0	8	0	\$2,511.00
\$4,000 - \$4,999	3	\$13,441	\$7,456	12	0	\$176.00
\$5,000 - \$5,999	5	\$28,408	\$3,805	18	0	\$2,369.00
\$6,000 - \$6,999	6	\$38,622	\$11,781	16	5	\$7,163.00
\$7,000 - \$7,999	13	\$97,848	\$79,667	38	2	\$1,155.00
\$8,000 - \$8,999	25	\$218,180	\$144,792	58	0	\$807.00
\$9,000 - \$9,999	164	\$1,580,109	\$961,855	493	1	\$9,532.00
\$10,000 - \$11,999	1,280	\$14,249,327	\$8,446,201	4,395	23	\$57,183.00
\$12,000 - \$13,999	1,641	\$21,326,315	\$13,010,871	5,583	66	\$154,515.00
\$14,000 - \$15,999	3,713	\$56,285,377	\$37,373,449	10,703	367	\$403,025.00
\$16,000 - \$17,999	5,211	\$88,684,578	\$62,131,103	13,577	2,531	\$958,206.00
\$18,000 - \$19,999	5,456	\$103,616,275	\$74,937,736	13,261	4,832	\$1,540,247.00
\$20,000 - \$21,999	5,099	\$106,985,932	\$78,199,116	12,016	5,138	\$2,080,500.00
\$22,000 - \$24,999	7,206	\$169,112,163	\$125,381,893	16,563	7,956	\$3,959,450.00
\$25,000 - \$29,999	11,026	\$302,597,826	\$228,379,773	24,553	13,037	\$8,398,929.00
\$30,000 - \$34,999	9,420	\$305,555,406	\$233,420,508	20,525	11,451	\$9,532,966.00
\$35,000 - \$39,999	8,107	\$303,701,392	\$232,107,679	17,474	10,192	\$9,988,420.00
\$40,000 - \$49,999	13,216	\$591,035,614	\$449,845,815	28,349	16,726	\$20,316,527.00
\$50,000 - \$74,999	19,421	\$1,182,788,362	\$878,775,586	41,414	24,936	\$42,159,117.00
\$75,000 - \$99,999	8,148	\$698,888,907	\$495,456,584	17,474	11,028	\$24,329,166.00
\$100,000 AND OVER	13,501	\$6,109,548,418	\$4,015,420,310	29,673	17,952	\$99,942,441.00
NO AGI	30	\$0	\$147,118	73	29	\$149,659.00
<b>TOTALS</b>	<b>112,700</b>	<b>\$10,056,368,856</b>	<b>\$6,934,425,124</b>	<b>256,298</b>	<b>126,274</b>	<b>\$224,004,739.00</b>

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**TABLE 07  
TOTAL MARRIED JOINT NO-PAY RETURNS**

<b>ADJUSTED GROSS INCOME BRACKET</b>	<b>NO. OF RETURNS</b>	<b>ADJUSTED GROSS INCOME</b>	<b>NET TAXABLE INCOME</b>	<b>NO. OF PER. CREDITS</b>	<b>NO. OF DEP. CREDITS</b>	<b>TAX PAID</b>
\$1 - \$2,999	6,734	\$10,784,453	\$213,985	22,060	1,678	\$0.00
\$3,000 - \$3,999	2,933	\$10,291,648	\$381,905	9,659	770	\$0.00
\$4,000 - \$4,999	3,388	\$15,268,951	\$2,329,110	11,078	919	\$0.00
\$5,000 - \$5,999	3,429	\$18,901,246	\$5,131,772	11,207	1,027	\$0.00
\$6,000 - \$6,999	3,672	\$23,880,695	\$8,546,921	11,884	1,157	\$0.00
\$7,000 - \$7,999	3,920	\$29,458,534	\$12,523,832	12,537	1,384	\$0.00
\$8,000 - \$8,999	4,024	\$34,183,178	\$16,300,502	12,781	1,576	\$0.00
\$9,000 - \$9,999	3,871	\$36,769,934	\$18,834,401	11,997	1,802	\$0.00
\$10,000 - \$11,999	6,853	\$75,212,374	\$42,250,316	20,227	3,854	\$0.00
\$12,000 - \$13,999	6,623	\$86,034,826	\$52,982,301	18,023	4,590	\$0.00
\$14,000 - \$15,999	4,227	\$62,753,379	\$37,248,682	10,580	5,262	\$0.00
\$16,000 - \$17,999	2,057	\$34,748,110	\$18,994,772	4,956	3,641	\$0.00
\$18,000 - \$19,999	960	\$18,178,143	\$7,207,915	2,455	1,150	\$0.00
\$20,000 - \$21,999	747	\$15,667,800	\$6,582,262	1,928	818	\$0.00
\$22,000 - \$24,999	802	\$18,775,567	\$8,484,090	2,023	847	\$0.00
\$25,000 - \$29,999	1,089	\$29,939,971	\$14,690,617	2,707	1,069	\$0.00
\$30,000 - \$34,999	835	\$27,023,154	\$14,506,886	2,018	812	\$0.00
\$35,000 - \$39,999	647	\$24,268,531	\$14,224,978	1,544	587	\$0.00
\$40,000 - \$49,999	1,135	\$50,785,324	\$31,812,082	2,618	1,016	\$0.00
\$50,000 - \$74,999	1,309	\$78,864,828	\$47,144,284	3,065	1,177	\$0.00
\$75,000 - \$99,999	597	\$51,397,579	\$30,397,096	1,371	584	\$0.00
\$100,000 AND OVER	2,521	\$3,058,754,083	\$2,011,414,264	5,819	2,503	\$0.00
NO AGI	9,611	\$0	\$25,205	27,758	5,502	\$0.00
<b>TOTALS</b>	<b>71,984</b>	<b>\$3,811,942,308</b>	<b>\$2,402,228,178</b>	<b>210,295</b>	<b>43,725</b>	<b>\$0.00</b>

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**TABLE 08  
TOTAL MARRIED SEPARATE PAY RETURNS**

<b>ADJUSTED GROSS INCOME BRACKET</b>	<b>NO. OF RETURNS</b>	<b>ADJUSTED GROSS INCOME</b>	<b>NET TAXABLE INCOME</b>	<b>NO. OF PER. CREDITS</b>	<b>NO. OF DEP. CREDITS</b>	<b>TAX PAID</b>
\$1 - \$2,999	588	\$1,206,963	\$1,877,702	625	35	\$57,058.00
\$3,000 - \$3,999	1,031	\$3,745,002	\$3,923,184	1,066	41	\$22,705.00
\$4,000 - \$4,999	3,863	\$17,644,310	\$16,112,540	3,957	66	\$71,233.00
\$5,000 - \$5,999	7,814	\$43,236,629	\$35,799,310	8,319	297	\$217,817.00
\$6,000 - \$6,999	10,962	\$71,448,065	\$57,090,922	12,774	782	\$503,287.00
\$7,000 - \$7,999	13,134	\$98,593,260	\$77,793,625	16,022	1,273	\$949,813.00
\$8,000 - \$8,999	14,350	\$122,075,748	\$95,866,084	17,627	1,852	\$1,479,083.00
\$9,000 - \$9,999	15,343	\$145,779,074	\$114,202,646	18,955	2,376	\$2,051,670.00
\$10,000 - \$11,999	32,243	\$354,920,902	\$278,632,340	39,049	5,919	\$5,934,943.00
\$12,000 - \$13,999	33,888	\$440,904,648	\$347,421,049	40,254	7,622	\$8,748,036.00
\$14,000 - \$15,999	36,297	\$545,023,810	\$430,751,615	42,233	9,671	\$12,497,349.00
\$16,000 - \$17,999	39,178	\$666,102,155	\$526,596,015	44,771	12,215	\$16,961,869.00
\$18,000 - \$19,999	40,998	\$779,189,718	\$618,557,852	46,065	14,805	\$21,678,320.00
\$20,000 - \$21,999	42,047	\$883,240,304	\$701,035,173	46,639	17,554	\$26,028,651.00
\$22,000 - \$24,999	63,579	\$1,494,117,030	\$1,184,917,595	69,636	30,672	\$46,861,443.00
\$25,000 - \$29,999	100,979	\$2,773,409,290	\$2,187,555,478	109,109	58,340	\$93,003,314.00
\$30,000 - \$34,999	87,048	\$2,821,856,460	\$2,208,494,016	93,037	59,413	\$100,549,449.00
\$35,000 - \$39,999	69,849	\$2,612,337,729	\$2,020,486,907	74,340	52,830	\$96,295,389.00
\$40,000 - \$49,999	90,443	\$4,020,643,650	\$3,063,442,119	96,497	74,841	\$153,291,162.00
\$50,000 - \$74,999	84,616	\$5,049,127,761	\$3,737,584,366	91,331	77,247	\$204,341,547.00
\$75,000 - \$99,999	24,733	\$2,112,551,648	\$1,509,999,188	27,509	23,562	\$90,012,139.00
\$100,000 AND OVER	33,443	\$9,728,448,680	\$6,577,117,601	38,432	32,683	\$338,581,318.00
NO AGI	59	\$0	\$330,332	66	17	\$12,758.00
<b>TOTALS</b>	<b>846,485</b>	<b>\$34,785,602,836</b>	<b>\$25,795,587,659</b>	<b>938,313</b>	<b>484,113</b>	<b>\$1,220,150,353.00</b>

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**TABLE 09**  
**TOTAL MARRIED SEPARATE NO-PAY RETURNS**

ADJUSTED GROSS INCOME BRACKET	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$1 - \$2,999	23,768	\$40,464,569	\$28,340,893	28,632	1,389	\$0.00
\$3,000 - \$3,999	11,912	\$41,651,506	\$28,255,665	14,798	694	\$0.00
\$4,000 - \$4,999	10,032	\$44,941,189	\$29,102,729	13,255	976	\$0.00
\$5,000 - \$5,999	6,817	\$37,258,814	\$23,470,491	10,037	1,143	\$0.00
\$6,000 - \$6,999	4,565	\$29,516,853	\$17,705,421	6,808	1,058	\$0.00
\$7,000 - \$7,999	2,992	\$22,334,620	\$13,092,856	4,376	990	\$0.00
\$8,000 - \$8,999	2,185	\$18,504,415	\$11,091,023	3,031	915	\$0.00
\$9,000 - \$9,999	1,710	\$16,201,598	\$9,657,440	2,329	718	\$0.00
\$10,000 - \$11,999	2,604	\$28,480,815	\$17,635,609	3,291	1,321	\$0.00
\$12,000 - \$13,999	1,989	\$25,733,854	\$16,484,539	2,437	999	\$0.00
\$14,000 - \$15,999	1,536	\$22,973,525	\$14,801,294	1,818	618	\$0.00
\$16,000 - \$17,999	1,462	\$24,876,822	\$16,736,335	1,679	423	\$0.00
\$18,000 - \$19,999	1,402	\$26,616,471	\$18,271,181	1,572	432	\$0.00
\$20,000 - \$21,999	1,296	\$27,174,111	\$18,785,514	1,451	425	\$0.00
\$22,000 - \$24,999	1,843	\$43,287,696	\$30,682,874	2,035	571	\$0.00
\$25,000 - \$29,999	2,596	\$71,307,235	\$51,625,083	2,819	874	\$0.00
\$30,000 - \$34,999	2,090	\$67,730,274	\$49,294,049	2,276	831	\$0.00
\$35,000 - \$39,999	1,778	\$66,537,846	\$47,955,266	1,932	655	\$0.00
\$40,000 - \$49,999	2,369	\$105,395,332	\$74,999,549	2,588	1,048	\$0.00
\$50,000 - \$74,999	2,643	\$158,714,477	\$109,832,114	2,930	1,234	\$0.00
\$75,000 - \$99,999	982	\$84,145,716	\$57,479,046	1,124	502	\$0.00
\$100,000 AND OVER	1,870	\$1,694,622,076	\$1,140,683,440	2,231	1,104	\$0.00
NO AGI	4,299	\$0	\$444,968	5,854	983	\$0.00
<b>TOTALS</b>	<b>94,740</b>	<b>\$2,698,469,814</b>	<b>\$1,826,427,379</b>	<b>119,303</b>	<b>19,903</b>	<b>\$0.00</b>

**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	4,723	\$108,144,098	\$83,457,294	6,728	2,016	\$3,615,151.00
ADAMS	2,520	\$53,795,001	\$42,333,203	3,566	1,183	\$1,850,719.00
ALLAMAKEE	8,291	\$185,049,720	\$139,639,993	11,365	3,972	\$5,467,937.00
APPANOOSE	7,054	\$156,244,563	\$120,655,782	9,986	3,293	\$4,910,641.00
AUDUBON	3,778	\$80,123,564	\$61,590,555	5,490	1,796	\$2,643,855.00
BENTON	14,903	\$401,944,503	\$304,088,863	19,579	7,244	\$14,339,731.00
BLACK HAWK	70,107	\$2,066,687,486	\$1,522,190,561	92,686	31,355	\$74,434,451.00
BOONE	15,263	\$415,045,424	\$312,193,113	20,275	6,907	\$14,627,764.00
BREMER	14,134	\$399,446,647	\$300,981,888	18,601	6,487	\$14,696,672.00
BUCHANAN	11,544	\$300,833,906	\$228,810,383	15,375	6,015	\$10,630,494.00
BUENA VISTA	11,332	\$282,238,879	\$212,182,934	15,736	6,175	\$9,351,596.00
BUTLER	8,916	\$207,383,168	\$158,886,549	12,297	3,962	\$7,068,132.00
CALHOUN	6,415	\$142,734,620	\$108,871,832	9,056	2,791	\$4,788,175.00
CARROLL	13,569	\$341,478,032	\$254,610,081	18,149	6,645	\$11,599,790.00
CASS	8,511	\$200,636,422	\$151,108,856	11,989	3,694	\$6,487,087.00
CEDAR	10,993	\$302,091,710	\$225,437,255	14,567	4,875	\$10,645,034.00
CERRO GORDO	27,133	\$747,731,933	\$553,917,648	36,283	11,776	\$26,513,499.00
CHEROKEE	7,871	\$186,700,981	\$143,411,415	10,756	3,486	\$6,414,605.00
CHICKASAW	8,000	\$192,412,856	\$146,824,029	10,683	3,868	\$6,523,294.00
CLARKE	5,276	\$118,937,563	\$91,416,551	7,206	2,593	\$3,884,601.00
CLAY	11,049	\$306,912,999	\$230,501,019	14,783	4,922	\$11,290,934.00
CLAYTON	10,807	\$240,001,117	\$182,090,903	14,752	5,085	\$7,277,595.00
CLINTON	28,584	\$755,971,330	\$571,812,682	38,575	13,479	\$26,940,320.00
CRAWFORD	9,445	\$216,834,145	\$167,155,052	13,080	4,938	\$7,390,309.00
DALLAS	24,061	\$910,409,633	\$654,470,580	30,657	12,217	\$33,558,884.00
DAVIS	4,240	\$92,717,659	\$71,584,117	6,037	2,406	\$2,959,443.00
DECATUR	3,817	\$77,185,772	\$59,033,792	5,451	1,954	\$2,358,230.00
DELAWARE	10,849	\$256,002,851	\$195,865,547	14,404	5,772	\$8,723,861.00
DES MOINES	24,691	\$695,715,917	\$520,559,461	33,423	11,223	\$25,228,379.00
DICKINSON	10,755	\$316,939,922	\$230,188,641	14,609	4,080	\$11,243,240.00
DUBUQUE	53,733	\$1,575,485,966	\$1,160,228,199	69,412	26,076	\$55,357,472.00
EMMET	6,244	\$144,035,037	\$109,006,629	8,464	2,798	\$4,581,480.00
FAYETTE	12,020	\$270,437,456	\$208,776,278	16,561	5,782	\$9,026,959.00
FLOYD	9,623	\$228,948,357	\$173,774,889	13,171	4,504	\$7,782,671.00
FRANKLIN	6,162	\$149,796,958	\$112,865,173	8,653	2,743	\$5,173,020.00
FREMONT	4,349	\$110,136,197	\$85,534,434	6,041	2,014	\$3,579,274.00
GREENE	5,883	\$135,546,401	\$103,222,634	8,373	2,890	\$4,593,149.00
GRUNDY	7,417	\$199,101,263	\$151,433,369	10,039	3,297	\$7,300,748.00
GUTHRIE	6,571	\$166,713,307	\$124,687,832	9,184	2,884	\$5,725,541.00
HAMILTON	9,659	\$255,297,362	\$192,417,435	13,168	4,482	\$8,943,498.00
HANCOCK	7,000	\$161,624,079	\$125,355,302	9,434	3,354	\$5,489,026.00
HARDIN	11,285	\$272,700,483	\$206,565,432	15,607	4,890	\$9,429,284.00
HARRISON	8,427	\$215,704,604	\$160,250,329	11,354	4,061	\$5,395,857.00
HENRY	11,418	\$303,312,864	\$229,441,365	15,187	5,492	\$10,736,367.00
HOWARD	6,043	\$134,209,228	\$102,557,776	8,319	3,006	\$4,104,604.00
HUMBOLDT	6,306	\$158,095,884	\$120,405,916	8,754	2,930	\$5,579,358.00
IDA	4,571	\$114,329,169	\$86,718,806	6,441	2,235	\$3,839,893.00
IOWA	10,135	\$325,578,198	\$239,634,768	13,365	4,645	\$11,905,274.00
JACKSON	11,868	\$284,290,237	\$216,716,102	16,127	5,640	\$9,862,377.00
JASPER	22,253	\$635,240,676	\$475,430,515	29,367	9,903	\$23,100,851.00
JEFFERSON	8,670	\$276,848,656	\$200,679,478	11,620	3,926	\$10,354,039.00
JOHNSON	60,824	\$2,217,814,860	\$1,606,345,215	74,657	23,762	\$85,049,633.00
JONES	11,237	\$279,333,977	\$212,182,595	15,092	4,968	\$9,630,888.00
KEOKUK	6,405	\$142,591,766	\$110,406,462	9,061	3,099	\$4,786,229.00
KOSSUTH	10,109	\$233,448,715	\$176,386,522	14,028	4,890	\$7,613,170.00

**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
LEE	21,055	\$545,742,243	\$411,263,034	28,669	9,930	\$18,901,795.00
LINN	118,360	\$4,227,623,786	\$3,058,101,288	151,367	52,492	\$164,230,630.00
LOUISA	6,576	\$168,186,325	\$129,111,670	8,873	3,671	\$5,963,909.00
LUCAS	4,962	\$117,937,590	\$91,346,750	6,896	2,384	\$4,184,424.00
LYON	6,951	\$157,901,304	\$121,736,548	9,378	3,613	\$5,167,250.00
MADISON	8,076	\$223,797,402	\$165,701,059	10,671	3,930	\$7,971,091.00
MAHASKA	12,568	\$326,693,474	\$247,672,059	16,802	6,005	\$11,306,201.00
MARION	19,219	\$576,314,345	\$422,742,719	25,290	9,226	\$20,558,022.00
MARSHALL	23,025	\$626,778,771	\$475,972,901	30,886	11,396	\$22,575,810.00
MILLS	7,690	\$220,108,773	\$160,630,106	10,097	3,597	\$5,537,535.00
MITCHELL	6,251	\$146,966,706	\$112,795,248	8,651	3,070	\$4,863,706.00
MONONA	5,399	\$127,698,925	\$96,899,919	7,820	2,422	\$4,164,836.00
MONROE	4,377	\$109,752,509	\$83,732,139	6,083	2,175	\$3,945,320.00
MONTGOMERY	6,691	\$207,309,358	\$152,641,486	9,229	3,076	\$8,061,908.00
MUSCATINE	24,757	\$744,745,883	\$552,504,565	32,504	12,549	\$27,218,805.00
OBRIEN	9,284	\$221,986,459	\$169,957,067	12,821	4,391	\$7,522,042.00
OSCEOLA	3,921	\$88,914,693	\$69,065,400	5,314	1,860	\$2,818,715.00
PAGE	9,171	\$234,596,731	\$179,832,254	12,767	3,983	\$8,174,838.00
PALO ALTO	5,694	\$126,768,671	\$96,536,413	8,015	2,627	\$4,173,451.00
PLYMOUTH	15,326	\$424,679,098	\$320,247,780	20,419	8,122	\$14,770,287.00
POCAHONTAS	4,855	\$107,978,456	\$83,841,697	6,810	2,302	\$3,655,752.00
POLK	227,013	\$8,535,426,135	\$6,083,025,100	287,484	103,045	\$322,454,657.00
POTTAWATTAMIE	48,299	\$1,375,161,288	\$996,557,569	64,397	22,836	\$31,068,995.00
POWESHIEK	11,128	\$307,760,359	\$229,304,950	14,963	4,760	\$11,014,873.00
RINGGOLD	2,811	\$56,516,455	\$43,004,861	4,190	1,305	\$1,762,738.00
SAC	6,767	\$151,455,641	\$116,731,541	9,621	3,173	\$5,196,298.00
SCOTT	91,069	\$3,093,452,784	\$2,241,075,282	120,164	44,271	\$114,026,313.00
SHELBY	7,964	\$187,962,037	\$141,656,080	11,044	3,700	\$5,945,283.00
SIOUX	17,957	\$475,698,754	\$353,051,174	23,792	9,979	\$15,858,888.00
STORY	42,337	\$1,410,585,027	\$1,031,360,321	53,506	16,866	\$53,389,067.00
TAMA	10,104	\$240,248,434	\$183,953,771	14,003	4,704	\$8,270,847.00
TAYLOR	3,578	\$71,448,110	\$55,940,677	5,223	1,679	\$2,155,004.00
UNION	7,337	\$168,853,653	\$128,741,972	10,189	3,234	\$5,605,329.00
VAN BUREN	4,226	\$89,483,809	\$68,893,294	6,070	2,017	\$2,863,092.00
WAPELLO	19,421	\$487,687,333	\$366,184,048	26,935	9,077	\$16,561,183.00
WARREN	23,905	\$734,504,122	\$540,115,007	30,301	11,540	\$26,758,472.00
WASHINGTON	12,490	\$312,661,254	\$234,309,146	16,934	6,011	\$10,638,633.00
WAYNE	3,355	\$68,019,996	\$51,959,724	5,017	1,556	\$2,005,731.00
WEBSTER	22,009	\$590,654,446	\$444,225,445	30,064	10,309	\$20,969,936.00
WINNEBAGO	7,257	\$176,779,060	\$136,017,806	9,874	3,342	\$5,992,036.00
WINNESHIEK	11,750	\$295,555,326	\$222,466,527	15,546	5,399	\$10,036,766.00
WOODBURY	57,349	\$1,668,203,516	\$1,227,394,661	75,921	31,385	\$56,182,210.00
WORTH	4,459	\$103,782,024	\$80,240,961	6,004	1,953	\$3,386,789.00
WRIGHT	8,299	\$199,812,195	\$151,984,058	11,570	3,820	\$6,898,845.00
NON-RESIDENT	143,561	\$18,168,711,990	\$12,316,585,472	201,027	68,682	\$83,862,110.00
TOTALS	1,835,496	\$68,451,879,371	\$49,384,005,583	2,440,824	857,944	\$1,875,075,507.00

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**TABLE 11  
TOTAL RETURNS BY ITEMIZED DEDUCTION**

<b>ADJUSTED GROSS INCOME BRACKET</b>	<b>NUMBER OF RETURNS</b>	<b>ADJUSTED GROSS INCOME</b>	<b>FEDERAL TAX DEDUCTION</b>	<b>ITEMIZED DEDUCTION</b>	<b>TAXABLE INCOME</b>	<b>TAX PAID</b>
\$1 - \$2,999	18,385	\$31,232,741	-\$1,561,487	\$17,979,766	\$25,707,949	\$58,775
\$3,000 - \$3,999	8,327	\$29,192,511	\$284,243	\$11,270,053	\$21,404,251	\$14,548
\$4,000 - \$4,999	9,182	\$41,327,196	\$1,737,810	\$18,665,568	\$27,476,704	\$59,181
\$5,000 - \$5,999	9,523	\$52,427,789	\$2,229,111	\$21,863,676	\$34,452,053	\$163,964
\$6,000 - \$6,999	9,973	\$64,841,327	\$3,379,340	\$25,097,745	\$42,189,410	\$326,020
\$7,000 - \$7,999	10,752	\$80,685,345	\$4,726,105	\$29,641,885	\$52,309,025	\$557,639
\$8,000 - \$8,999	11,128	\$94,624,960	\$5,832,958	\$32,231,181	\$62,475,996	\$833,091
\$9,000 - \$9,999	12,105	\$115,011,543	\$7,803,732	\$39,956,950	\$74,635,082	\$1,168,315
\$10,000 - \$11,999	24,946	\$274,430,355	\$20,011,869	\$86,407,269	\$181,006,476	\$3,420,491
\$12,000 - \$13,999	25,513	\$331,874,063	\$25,289,185	\$94,718,493	\$223,721,847	\$5,030,177
\$14,000 - \$15,999	27,070	\$406,362,353	\$33,390,459	\$104,277,618	\$278,447,240	\$7,150,880
\$16,000 - \$17,999	29,200	\$496,554,496	\$42,213,594	\$113,561,551	\$348,126,601	\$10,059,528
\$18,000 - \$19,999	30,841	\$586,291,401	\$51,259,598	\$122,747,174	\$418,225,456	\$13,351,967
\$20,000 - \$21,999	32,816	\$689,425,145	\$62,720,978	\$134,379,591	\$496,808,307	\$16,995,282
\$22,000 - \$24,999	52,221	\$1,228,000,867	\$115,210,217	\$222,752,267	\$895,485,359	\$33,013,762
\$25,000 - \$29,999	89,405	\$2,458,828,390	\$243,066,900	\$419,736,939	\$1,803,596,849	\$72,352,423
\$30,000 - \$34,999	84,439	\$2,740,469,290	\$290,086,477	\$437,402,760	\$2,017,141,945	\$87,353,638
\$35,000 - \$39,999	73,510	\$2,751,556,318	\$314,515,789	\$422,304,849	\$2,019,104,863	\$91,702,454
\$40,000 - \$49,999	103,696	\$4,618,804,921	\$573,519,691	\$688,736,301	\$3,361,982,025	\$160,080,063
\$50,000 - \$74,999	111,533	\$6,695,729,642	\$953,340,030	\$966,668,011	\$4,784,489,581	\$245,585,820
\$75,000 - \$99,999	37,100	\$3,174,792,044	\$526,959,932	\$446,196,212	\$2,207,184,014	\$120,325,063
\$100,000 AND OVER	56,036	\$23,066,918,700	\$5,062,846,845	\$2,885,151,817	\$15,216,941,807	\$473,428,868
NO AGI	5,721	\$0	\$26,979,236	\$80,334,862	\$1,097,089	\$158,276
<b>TOTALS</b>	<b>873,422</b>	<b>\$50,029,381,397</b>	<b>\$8,365,842,612</b>	<b>\$7,422,082,538</b>	<b>\$34,594,009,929</b>	<b>\$1,343,190,225</b>



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**TABLE 12**  
**TOTAL RETURNS BY STANDARD DEDUCTION**

<b>ADJUSTED GROSS INCOME BRACKET</b>	<b>NUMBER OF RETURNS</b>	<b>ADJUSTED GROSS INCOME</b>	<b>FEDERAL TAX DEDUCTION</b>	<b>STANDARD DEDUCTION</b>	<b>TAXABLE INCOME</b>	<b>TAX PAID</b>
1 - \$2,999	69,887	\$124,093,756	\$426,321	\$96,749,980	\$33,011,390	\$16,053
3,000 - \$3,999	35,900	\$125,925,461	\$1,296,393	\$60,696,449	\$64,245,774	\$16,945
4,000 - \$4,999	38,393	\$172,733,264	\$4,943,722	\$66,258,338	\$101,747,159	\$19,135
5,000 - \$5,999	37,283	\$204,850,735	\$7,022,964	\$65,175,262	\$132,890,903	\$153,093
6,000 - \$6,999	35,858	\$232,923,361	\$8,979,146	\$64,303,918	\$159,860,460	\$502,310
7,000 - \$7,999	34,047	\$255,140,668	\$9,976,304	\$62,389,426	\$182,855,876	\$958,484
8,000 - \$8,999	31,917	\$271,188,454	\$11,247,284	\$60,120,768	\$199,914,580	\$1,347,435
9,000 - \$9,999	29,679	\$281,785,397	\$16,015,973	\$57,217,840	\$208,730,648	\$2,677,721
10,000 - \$11,999	55,828	\$613,539,810	\$36,521,112	\$109,709,001	\$467,696,376	\$7,244,736
12,000 - \$13,999	54,390	\$706,702,804	\$45,511,797	\$108,922,055	\$552,643,567	\$10,051,492
14,000 - \$15,999	52,935	\$794,153,991	\$58,494,803	\$105,801,334	\$630,110,375	\$13,648,994
16,000 - \$17,999	52,206	\$886,925,974	\$69,654,595	\$104,173,001	\$713,247,018	\$17,953,301
18,000 - \$19,999	50,179	\$952,933,124	\$78,736,229	\$98,944,986	\$775,420,018	\$22,593,602
20,000 - \$21,999	47,485	\$996,725,346	\$86,707,512	\$92,773,413	\$817,631,673	\$26,519,292
22,000 - \$24,999	63,845	\$1,498,187,841	\$136,588,921	\$123,959,182	\$1,237,551,694	\$44,036,393
25,000 - \$29,999	84,837	\$2,322,471,731	\$229,036,150	\$162,543,270	\$1,930,729,003	\$75,939,819
30,000 - \$34,999	58,365	\$1,886,294,343	\$202,939,446	\$112,002,561	\$1,571,361,018	\$67,148,525
35,000 - \$39,999	37,502	\$1,399,772,293	\$163,669,001	\$73,356,705	\$1,163,030,298	\$52,289,015
40,000 - \$49,999	39,481	\$1,746,314,512	\$222,782,616	\$80,713,804	\$1,442,945,761	\$68,626,120
50,000 - \$74,999	25,564	\$1,501,288,859	\$218,988,622	\$55,302,452	\$1,227,667,771	\$63,854,016
75,000 - \$99,999	4,663	\$395,396,610	\$64,273,233	\$10,169,850	\$321,093,529	\$17,940,828
100,000 AND OVER NO AGI	4,282 17,548	\$1,053,149,640 \$0	\$190,759,302 \$1,209,445	\$9,182,520 \$2,348,547	\$855,347,302 \$263,461	\$38,325,762 \$22,211
<b>TOTALS</b>	<b>962,074</b>	<b>\$18,422,497,974</b>	<b>\$1,865,780,891</b>	<b>\$1,782,814,662</b>	<b>\$14,789,995,654</b>	<b>\$531,885,282</b>

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

<b>ADJUSTED GROSS INCOME BRACKET</b>	<b>NUMBER OF RETURNS</b>	<b>CHILD CARE CREDIT</b>	<b>TUITION- TEXTBOOK</b>	<b>OUT OF STATE CREDIT</b>	<b>MOTOR FUEL CREDIT</b>	<b>TAX PAID</b>
\$1 - \$2,999	88,272	\$50,888	\$2,196.00	\$2,797.00	\$203,782.00	\$74,828.00
\$3,000 - \$3,999	44,227	\$42,487	\$5,972.00	\$697.00	\$83,722.00	\$31,493.00
\$4,000 - \$4,999	47,575	\$49,148	\$12,943.00	\$985.00	\$106,527.00	\$78,316.00
\$5,000 - \$5,999	46,806	\$72,551	\$17,362.00	\$4,103.00	\$111,060.00	\$317,057.00
\$6,000 - \$6,999	45,831	\$90,554	\$23,005.00	\$9,723.00	\$123,376.00	\$828,330.00
\$7,000 - \$7,999	44,799	\$117,182	\$30,385.00	\$18,724.00	\$128,449.00	\$1,516,123.00
\$8,000 - \$8,999	43,045	\$140,397	\$35,622.00	\$26,043.00	\$132,125.00	\$2,180,526.00
\$9,000 - \$9,999	41,784	\$163,241	\$45,529.00	\$46,134.00	\$142,350.00	\$3,846,036.00
\$10,000 - \$11,999	80,774	\$359,156	\$107,298.00	\$132,110.00	\$282,024.00	\$10,665,227.00
\$12,000 - \$13,999	79,903	\$421,332	\$131,322.00	\$178,983.00	\$290,010.00	\$15,081,669.00
\$14,000 - \$15,999	80,005	\$552,671	\$162,059.00	\$274,592.00	\$282,627.00	\$20,799,874.00
\$16,000 - \$17,999	81,406	\$678,860	\$233,672.00	\$421,561.00	\$280,451.00	\$28,012,829.00
\$18,000 - \$19,999	81,020	\$711,093	\$295,336.00	\$566,857.00	\$240,672.00	\$35,945,569.00
\$20,000 - \$21,999	80,301	\$636,082	\$352,795.00	\$829,577.00	\$229,173.00	\$43,514,574.00
\$22,000 - \$24,999	116,066	\$787,042	\$597,618.00	\$1,518,120.00	\$280,007.00	\$77,050,155.00
\$25,000 - \$29,999	174,242	\$834,259	\$1,128,991.00	\$2,997,842.00	\$392,735.00	\$148,292,242.00
\$30,000 - \$34,999	142,804	\$464,210	\$1,133,121.00	\$2,984,132.00	\$311,665.00	\$154,502,163.00
\$35,000 - \$39,999	111,012	\$210,649	\$1,066,030.00	\$3,002,348.00	\$221,896.00	\$143,991,469.00
\$40,000 - \$49,999	143,177	\$0	\$1,713,221.00	\$5,236,323.00	\$311,049.00	\$228,706,183.00
\$50,000 - \$74,999	137,097	\$0	\$2,178,156.00	\$7,256,057.00	\$322,862.00	\$309,439,836.00
\$75,000 - \$99,999	41,763	\$0	\$884,159.00	\$3,162,828.00	\$99,566.00	\$138,265,891.00
\$100,000 AND OVER	60,318	\$0	\$1,293,255.00	\$13,937,807.00	\$159,443.00	\$511,754,630.00
NO AGI	23,269	\$14,692	\$3,502.00	\$1,708.00	\$590,450.00	\$180,487.00
<b>TOTALS</b>	<b>1,835,496</b>	<b>\$6,396,494</b>	<b>\$11,453,549.00</b>	<b>\$42,610,051.00</b>	<b>\$5,326,021.00</b>	<b>\$1,875,075,507.00</b>

## 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 2001.

### INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2001 THROUGH DECEMBER 31, 2001

<u>Number of Returns</u>	<u>Tax</u>	<u>Penalty (Includes Fees)</u>	<u>Interest</u>	<u>Total Amounts</u>
2,882	\$4,253,727.89	\$511,764.73	\$1,558,982.84	\$6,324,475.46