

2001
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

2001 RETURNS FILED IN 2002

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INTRODUCTION

For tax year 2001, a total of \$1.8 billion in Iowa tax liability was reported by 1.8 million taxpayers during 2002. The reported tax was based on \$64.6 billion in Iowa adjusted gross income and \$46.0 billion in net taxable income. This report provides a summary of data obtained from 2001 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 2001 income.
- A statistical summary of information reported on 2001 returns including analysis of filing patterns.
- An appendix of statistical tables.

The data in this report reflects 2001 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.

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 2001

The key features of the 2001 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 2001 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 2.0 percent. The indexation adjustment is made each year to prevent taxpayers from incurring increased tax liabilities due to inflation.
- The standard deduction for single filers and married couples filing separately is \$1,500 - up from \$1,470 in tax year 2000. For all other filing statuses the standard deduction was \$3,700, which was up from \$3,630 the prior year.
- Federal rebates from the advanced refund checks portion of the Federal Economic Growth and Tax Reconciliation Act of 2001 were not to be included with other federal refunds and therefore not taxable for Iowa tax purposes.
- The filing threshold for dependents claimed on another taxpayer's return was increased from \$4,000 to \$5,000.
- A Keep Iowa Beautiful check off program was established in which taxpayers could contribute \$1 or more of their own monies to the Keep Iowa Beautiful Fund. Contributions to the fund were used to educate and encourage Iowans to take actions that will further enhance the beauty of Iowa. Although such contributions were administered through the Iowa income tax system, these donations did not affect taxpayers' liabilities.

Filing Requirements

For 2001, 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 \$5,000 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 2001 federal return were also required to be reported on the 2001 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 2001:

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 \$1,500 for single filers and for each married individual filing separately. A standard deduction of \$3,700 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 2001 Iowa returns was subject to the following rates:

Rate	Rate
0.36% from \$ 0 through \$ 1,185	6.48% from \$17,775 through \$23,700
0.72% from \$ 1,185 through \$ 2,370	6.80% from \$23,700 through \$35,550
2.43% from \$ 2,370 through \$ 4,740	7.92% from \$35,550 through \$53,325
4.50% from \$ 4,740 through \$ 10,665	8.98% from \$53,325
6.12% from \$ 10,665 through \$17,775	

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2001:

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.

REVIEW OF 2001 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 64 percent of Iowa tax liability.

Standard/Itemized Deductions - Approximately 50 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 2001 tax year, a total of \$9.8 billion in federal taxes were deducted.

Additional Taxes - The special tax on lump sum distributions and the minimum tax was reported on 5,700 returns. A total of \$2.6 million in these state taxes were reported. The use of the school district surtax continued to expand in 2001, with 263 districts out of 371 school districts receiving approximately \$46.9 million in revenue from this state collected revenue source. In 2000, 254 districts imposed the surtax and received approximately \$45.7 million.

Tax Credits - Chart 1 documents the utilization of the tax credits allowed on the 2001 return. Excluding the exemption credits and the non-resident/part year resident credits, approximately \$56.5 million in credits were claimed on 2001 returns.

Check-offs - A total of 124,250 contributions were made amounting to approximately \$439,000 for the four check-off programs provided on the 2001 tax return. (See Chart 1)

Cow Calf Refund Program - A total of 17,417 returns claimed \$8.4 million in individual income tax refunds. The amount appropriated for this program for tax year 2001 equaled \$1.8 million. Therefore, refund claims were paid on a prorated basis according to the formula specified in section 422.122, Code of Iowa 2003. 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 2001
A. ADDITIONAL TAXES			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distribution	274 Taxpayers \$0.4 million
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax	5,400 Taxpayers \$2.2 Million
School District Surtax	1976	Up to 20% of State tax in authorizing districts	617,700 Taxpayers in 263 School Districts \$46.9 Million
B. CREDITS APPLICABLE TO TAX			
Tuition/Textbook Credit	1987	25% of qualifying expenses (\$1,000 maximum); Maximum credit of \$250 for each dependent	152,400 Taxpayers \$12.4 Million
Earned Income Credit	1990	6.5% of Federal Earned Income Credit for taxpayers with Federal AGI of less than \$28,281 (less than \$32,121 for taxpayers with more than one qualifying child).	86,400 taxpayers \$6.5 million
New Jobs Credit	1985	6% of portion of wages paid to new employees by qualifying employer	(See Footnote pg. 7)
Minimum Tax Carryforward Credit	1989	Credit against regular tax to the extent that regular tax exceeds minimum tax	(See Footnote pg. 7)
S Corp and Franchise Tax Credits	1997	Credit available to qualifying resident shareholders of value added corporations	(See Footnote pg. 7)
Eligible Housing Business Credit	1998	Credit to eligible housing business up to 10% of investment relating to building or rehabilitating dwellings in designated areas.	(See Footnote pg. 7)
Eligible Development Business Credit	2001	Credit for eligible development businesses for 10% of new investment in construction or improvement of office space for certain uses in designated areas.	(See Footnote pg. 7)

Note: The New Jobs Credit, Minimum Tax Carryforward Credit, S Corp and Franchise Credits, Eligible Housing Credit and the Eligible Development Business Credit were combined on line 54 of the 2001 Iowa 1040 tax form. Therefore separate values for these credits cannot be determined. For 2001, the credits combined were claimed by 4,200 taxpayers and amounted to \$24.7 million.

Chart 1 (cont'd)

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 2001
C. CREDITS WHICH ARE REFUNDED			
Child and Dependent Care	1977	Sliding scale from 10% to 75% of federal credit for taxpayers with income of less than \$40,000	39,600 Taxpayers \$6.2 Million
Research Expenditure	1985	6.5% of qualifying research expenditures	(See Footnote pg. 8)
Motor Vehicle Fuel Tax	1973	Credit for MVF tax paid for fuel which was used for exempt purposes	36,900 Taxpayers \$5.1 Million
Assistive Device	2000	Credit for eligible businesses for obtaining or modifying an assistive device or making workplace modifications for disabled employees	(See Footnote pg. 8)
Property Rehabilitation	2000	Credit for eligible businesses for qualifying Rehabilitation costs for eligible property	(See Footnote pg. 8)
Claim of Right	1996	Credit for income repaid in 2001 reported on a prior year tax return.	(See Footnote pg. 8)
D. CONTRIBUTIONS			
Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of <u>State Tax</u> (\$3.00 if joint) to major party of choice	92,650 Check-offs \$138,974
Fish and Wildlife Check-off	1982	Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund	13,800 Contributors \$147,000
State Fair Check-off	1993	Taxpayers may contribute any amount of \$1 or more to State Fairgrounds Renovation Fund	10,100 contributors \$96,400
Keep Iowa Beautiful Check-off	2001	Taxpayers may contribute any amount of \$1 or more to Keep Iowa Beautiful Fund	7,700 contributors \$56,600
E. COW CALF REFUND	1996	Refund claim of ten cents per corn equivalent consumed per head of livestock. Claims prorated if total claims exceed appropriated amount.	17,417 returns \$8.4 Million claimed \$1.8 Million appropriated

Note: The Research Expenditure, Assistive Device, Property Rehabilitation and the Claim of Right Credits were combined on line 66 of the 2001 Iowa 1040 tax form. Again, separate values for these credits cannot be determined. For 2001, the credits combined were claimed by 600 taxpayers and amounted to \$1.6 million.

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS — TAX YEAR 2001

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 Income	Gross 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	\$0.1	
\$0 -	\$5,000	\$520.0	\$0.1	0.02%	\$488.8	\$0.1	0.02%
\$5,000 -	\$10,000	\$1,594.4	\$7.9	0.50%	\$1,497.3	\$7.7	0.51%
\$10,000 -	\$14,000	\$1,857.3	\$24.1	1.30%	\$1,732.1	\$23.3	1.35%
\$14,000 -	\$20,000	\$3,978.5	\$80.3	2.02%	\$3,713.1	\$77.4	2.08%
\$20,000 -	\$25,000	\$4,323.5	\$116.6	2.70%	\$4,045.3	\$112.7	2.79%
\$25,000 -	\$30,000	\$4,789.8	\$147.0	3.07%	\$4,483.9	\$142.5	3.18%
\$30,000 -	\$40,000	\$8,934.4	\$300.4	3.36%	\$8,354.1	\$292.1	3.50%
\$40,000 -	\$50,000	\$6,551.6	\$231.8	3.54%	\$6,043.9	\$225.1	3.72%
\$50,000 -	\$75,000	\$8,260.4	\$303.5	3.67%	\$7,352.7	\$293.2	3.99%
\$75,000	and over	\$23,763.5	\$571.2	2.40%	\$11,614.7	\$525.3	4.52%
Total		\$64,573.4	\$1,783.1	2.76%	\$49,325.9	\$1,699.5	3.45%

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 2001, adjusted gross income, taxable income and tax liabilities all declined. These declines can be attributable to a small decline in the number of filings and more importantly to the decline in income. The declines in income and tax liabilities occurred for both resident and nonresident taxpayers.

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

Tax Year	Number of Returns	Adjusted Gross Income	Taxable Income	Tax Paid
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
2001	1,824,588	\$64,573,393,930	\$46,033,206,434	\$1,783,209,021

Annual Percent Change

Tax Year	Number of Returns	Adjusted Gross Income	Taxable Income	Tax Paid
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%
2000-01	-0.59%	-5.67%	-6.79%	-4.90%

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**TABLE 01
TOTAL PAY AND 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	92,871	\$158,775,463	\$59,762,778	127,599	8,811	\$44,056
\$3,000 - \$3,999	44,514	\$155,957,195	\$83,454,234	60,195	4,548	\$24,136
\$4,000 - \$4,999	45,593	\$205,217,969	\$124,155,649	61,977	5,034	\$74,553
\$5,000 - \$5,999	45,151	\$248,215,935	\$158,998,127	62,298	5,441	\$269,535
\$6,000 - \$6,999	43,921	\$285,325,728	\$191,206,423	62,099	6,435	\$727,092
\$7,000 - \$7,999	42,894	\$321,443,250	\$222,405,143	61,571	7,266	\$1,355,226
\$8,000 - \$8,999	41,670	\$354,083,863	\$251,250,296	60,523	7,900	\$1,980,973
\$9,000 - \$9,999	40,566	\$385,325,859	\$270,575,936	59,538	8,741	\$3,614,291
\$10,000 - \$11,999	78,113	\$858,710,791	\$617,779,030	113,676	20,068	\$10,011,889
\$12,000 - \$13,999	76,837	\$998,567,204	\$733,999,982	110,679	22,184	\$14,124,339
\$14,000 - \$15,999	77,201	\$1,158,215,279	\$862,444,454	108,294	25,785	\$19,598,791
\$16,000 - \$17,999	78,106	\$1,328,013,361	\$1,006,033,334	105,876	28,774	\$26,481,844
\$18,000 - \$19,999	78,539	\$1,492,232,926	\$1,141,127,033	103,575	31,398	\$34,188,985
\$20,000 - \$21,999	78,077	\$1,639,064,339	\$1,262,512,532	101,180	33,871	\$41,607,981
\$22,000 - \$24,999	114,282	\$2,684,462,071	\$2,075,509,794	144,589	53,099	\$74,951,719
\$25,000 - \$29,999	174,539	\$4,789,842,688	\$3,703,715,226	216,197	92,421	\$147,039,077
\$30,000 - \$34,999	145,725	\$4,720,458,105	\$3,623,603,509	177,298	88,141	\$155,832,877
\$35,000 - \$39,999	112,700	\$4,213,957,863	\$3,196,701,462	137,120	75,346	\$144,554,832
\$40,000 - \$49,999	147,292	\$6,551,627,540	\$4,885,764,200	181,320	110,465	\$231,811,194
\$50,000 - \$74,999	138,318	\$8,260,425,893	\$5,960,675,413	178,305	118,528	\$303,520,036
\$75,000 - \$99,999	41,307	\$3,531,483,528	\$2,449,504,519	56,650	39,574	\$131,734,598
\$100,000 AND OVER	56,327	\$20,231,987,080	\$13,142,848,068	83,531	56,639	\$439,467,192
NO AGI	30,045	\$0	\$9,179,292	60,490	8,351	\$193,805
TOTALS	1,824,588	\$64,573,393,930	\$46,033,206,434	2,434,580	858,820	\$1,783,209,021

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**TABLE 02
TOTAL 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	763	\$1,611,161	\$2,116,091	815	29	\$44,056
\$3,000 - \$3,999	1,045	\$3,790,252	\$3,888,898	1,083	32	\$24,136
\$4,000 - \$4,999	3,731	\$17,063,138	\$15,648,940	3,846	78	\$74,553
\$5,000 - \$5,999	14,634	\$81,643,497	\$62,305,960	15,131	147	\$269,535
\$6,000 - \$6,999	19,471	\$126,589,187	\$96,261,004	21,443	411	\$727,092
\$7,000 - \$7,999	20,617	\$154,586,933	\$118,329,191	24,211	836	\$1,355,226
\$8,000 - \$8,999	20,499	\$174,193,118	\$133,447,982	24,900	1,308	\$1,980,973
\$9,000 - \$9,999	28,433	\$270,115,623	\$207,553,306	34,437	1,954	\$3,614,291
\$10,000 - \$11,999	56,749	\$624,374,251	\$480,024,982	70,195	5,449	\$10,011,889
\$12,000 - \$13,999	57,667	\$749,656,977	\$578,510,345	71,826	7,373	\$14,124,339
\$14,000 - \$15,999	61,315	\$920,728,815	\$711,818,949	77,646	10,144	\$19,598,791
\$16,000 - \$17,999	67,611	\$1,150,700,662	\$892,695,682	87,232	17,620	\$26,481,844
\$18,000 - \$19,999	72,322	\$1,374,356,299	\$1,068,984,667	93,611	27,481	\$34,188,985
\$20,000 - \$21,999	72,994	\$1,532,421,716	\$1,196,718,979	93,340	31,415	\$41,607,981
\$22,000 - \$24,999	108,091	\$2,539,341,172	\$1,982,994,551	135,694	50,799	\$74,951,719
\$25,000 - \$29,999	166,300	\$4,564,220,309	\$3,557,557,373	204,626	89,453	\$147,039,077
\$30,000 - \$34,999	139,992	\$4,535,203,099	\$3,504,548,120	169,294	86,041	\$155,832,877
\$35,000 - \$39,999	108,727	\$4,065,705,980	\$3,102,002,531	131,507	73,886	\$144,554,832
\$40,000 - \$49,999	142,279	\$6,328,372,905	\$4,742,537,865	174,168	108,104	\$231,811,194
\$50,000 - \$74,999	133,125	\$7,948,569,706	\$5,767,590,336	170,541	115,788	\$303,520,036
\$75,000 - \$99,999	39,245	\$3,354,584,478	\$2,344,169,115	53,332	38,190	\$131,734,598
\$100,000 AND OVER	51,746	\$16,105,497,459	\$10,435,189,128	75,357	53,025	\$439,467,192
NO AGI	131	\$0	\$1,703,545	187	36	\$193,805
TOTALS	1,387,487	\$56,623,326,737	\$41,006,597,540	1,734,422	719,599	\$1,783,209,021

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**TABLE 03
TOTAL 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	92,108	\$157,164,302	\$57,646,687	126,784	8,782	\$0
\$3,000 - \$3,999	43,469	\$152,166,943	\$79,565,336	59,112	4,516	\$0
\$4,000 - \$4,999	41,862	\$188,154,831	\$108,506,709	58,131	4,956	\$0
\$5,000 - \$5,999	30,517	\$166,572,438	\$96,692,167	47,167	5,294	\$0
\$6,000 - \$6,999	24,450	\$158,736,541	\$94,945,419	40,656	6,024	\$0
\$7,000 - \$7,999	22,277	\$166,856,317	\$104,075,952	37,360	6,430	\$0
\$8,000 - \$8,999	21,171	\$179,890,745	\$117,802,314	35,623	6,592	\$0
\$9,000 - \$9,999	12,133	\$115,210,236	\$63,022,630	25,101	6,787	\$0
\$10,000 - \$11,999	21,364	\$234,336,540	\$137,754,048	43,481	14,619	\$0
\$12,000 - \$13,999	19,170	\$248,910,227	\$155,489,637	38,853	14,811	\$0
\$14,000 - \$15,999	15,886	\$237,486,464	\$150,625,505	30,648	15,641	\$0
\$16,000 - \$17,999	10,495	\$177,312,699	\$113,337,652	18,644	11,154	\$0
\$18,000 - \$19,999	6,217	\$117,876,627	\$72,142,366	9,964	3,917	\$0
\$20,000 - \$21,999	5,083	\$106,642,623	\$65,793,553	7,840	2,456	\$0
\$22,000 - \$24,999	6,191	\$145,120,899	\$92,515,243	8,895	2,300	\$0
\$25,000 - \$29,999	8,239	\$225,622,379	\$146,157,853	11,571	2,968	\$0
\$30,000 - \$34,999	5,733	\$185,255,006	\$119,055,389	8,004	2,100	\$0
\$35,000 - \$39,999	3,973	\$148,251,883	\$94,698,931	5,613	1,460	\$0
\$40,000 - \$49,999	5,013	\$223,254,635	\$143,226,335	7,152	2,361	\$0
\$50,000 - \$74,999	5,193	\$311,856,187	\$193,085,077	7,764	2,740	\$0
\$75,000 - \$99,999	2,062	\$176,899,050	\$105,335,404	3,318	1,384	\$0
\$100,000 AND OVER	4,581	\$4,126,489,621	\$2,707,658,940	8,174	3,614	\$0
NO AGI	29,914	\$0	\$7,475,747	60,303	8,315	\$0
TOTALS	437,101	\$7,950,067,193	\$5,026,608,894	700,158	139,221	\$0

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**TABLE 04
TOTAL SINGLE 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	155	\$341,425	\$114,765	165	1	\$17,774
\$3,000 - \$3,999	101	\$360,642	\$209,403	105	0	\$1,646
\$4,000 - \$4,999	158	\$715,586	\$527,413	176	2	\$4,878
\$5,000 - \$5,999	7,555	\$42,396,919	\$29,627,571	7,589	2	\$74,097
\$6,000 - \$6,999	9,405	\$61,053,984	\$43,671,409	9,888	3	\$257,426
\$7,000 - \$7,999	8,293	\$62,064,011	\$45,378,643	9,365	7	\$484,524
\$8,000 - \$8,999	7,052	\$59,822,784	\$44,244,849	8,499	19	\$643,011
\$9,000 - \$9,999	13,757	\$130,612,737	\$99,167,438	16,303	170	\$1,704,503
\$10,000 - \$11,999	25,359	\$278,656,669	\$213,937,423	30,351	605	\$4,556,371
\$12,000 - \$13,999	23,473	\$304,920,502	\$236,725,500	27,874	828	\$5,902,603
\$14,000 - \$15,999	22,966	\$344,544,854	\$269,225,950	27,167	1,225	\$7,692,429
\$16,000 - \$17,999	25,483	\$434,020,630	\$339,292,825	32,304	4,790	\$9,886,855
\$18,000 - \$19,999	27,539	\$523,424,422	\$409,355,754	36,472	9,701	\$12,591,045
\$20,000 - \$21,999	27,527	\$577,720,250	\$453,231,112	36,702	10,465	\$15,230,438
\$22,000 - \$24,999	38,768	\$910,453,313	\$715,640,920	51,261	14,438	\$26,504,633
\$25,000 - \$29,999	55,430	\$1,519,421,381	\$1,189,500,773	72,539	19,963	\$48,734,028
\$30,000 - \$34,999	42,377	\$1,371,135,830	\$1,059,527,292	55,174	14,303	\$46,905,841
\$35,000 - \$39,999	30,108	\$1,124,820,748	\$852,478,167	39,379	10,156	\$39,374,021
\$40,000 - \$49,999	35,714	\$1,585,727,453	\$1,170,689,217	47,041	12,113	\$56,941,058
\$50,000 - \$74,999	28,227	\$1,671,373,062	\$1,184,699,797	38,044	9,334	\$61,239,685
\$75,000 - \$99,999	6,669	\$569,040,212	\$389,325,071	9,218	1,987	\$21,552,242
\$100,000 AND OVER	7,037	\$2,157,724,776	\$1,436,181,240	10,031	1,992	\$56,649,174
NO AGI	51	\$0	\$61,379	58	1	\$10,415
TOTALS	443,204	\$13,730,352,190	\$10,182,813,911	565,705	112,105	\$416,958,697

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**TABLE 05
TOTAL SINGLE 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	57,212	\$100,924,363	\$27,259,977	67,091	5,314	\$0
\$3,000 - \$3,999	27,815	\$97,442,355	\$50,357,804	32,777	2,929	\$0
\$4,000 - \$4,999	28,122	\$126,529,791	\$76,718,049	33,419	3,027	\$0
\$5,000 - \$5,999	19,670	\$107,177,224	\$66,948,894	25,351	3,371	\$0
\$6,000 - \$6,999	15,874	\$103,106,366	\$68,240,638	21,599	3,767	\$0
\$7,000 - \$7,999	15,055	\$112,806,834	\$77,943,495	20,480	4,058	\$0
\$8,000 - \$8,999	14,730	\$125,175,133	\$90,502,717	19,987	4,251	\$0
\$9,000 - \$9,999	6,171	\$58,615,401	\$33,305,507	10,263	4,328	\$0
\$10,000 - \$11,999	11,228	\$123,256,312	\$75,303,833	19,020	9,212	\$0
\$12,000 - \$13,999	10,372	\$134,732,510	\$87,418,383	18,104	9,387	\$0
\$14,000 - \$15,999	9,817	\$147,108,345	\$99,388,519	17,324	9,987	\$0
\$16,000 - \$17,999	6,696	\$113,150,083	\$77,902,137	11,210	6,959	\$0
\$18,000 - \$19,999	3,779	\$71,669,092	\$48,385,934	5,564	2,129	\$0
\$20,000 - \$21,999	2,995	\$62,786,444	\$42,431,269	4,143	1,261	\$0
\$22,000 - \$24,999	3,505	\$82,104,807	\$56,574,123	4,564	1,001	\$0
\$25,000 - \$29,999	4,386	\$120,007,205	\$80,739,161	5,645	989	\$0
\$30,000 - \$34,999	2,789	\$90,042,704	\$58,947,723	3,648	593	\$0
\$35,000 - \$39,999	1,671	\$62,205,068	\$39,685,681	2,233	329	\$0
\$40,000 - \$49,999	1,553	\$68,734,821	\$43,702,557	2,057	384	\$0
\$50,000 - \$74,999	984	\$57,562,223	\$32,242,200	1,315	199	\$0
\$75,000 - \$99,999	246	\$21,005,938	\$10,371,435	328	45	\$0
\$100,000 AND OVER	512	\$403,041,362	\$260,757,830	700	107	\$0
NO AGI	11,892	\$0	\$144,095	16,367	1,077	\$0
TOTALS	257,074	\$2,389,184,381	\$1,505,271,961	343,189	74,704	\$0

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**TABLE 06
TOTAL MARRIED JOINT 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	3	\$5,435	\$0	13	0	\$418
\$3,000 - \$3,999	0	\$0	\$0	0	0	\$0
\$4,000 - \$4,999	4	\$17,826	\$27,202	13	0	\$452
\$5,000 - \$5,999	4	\$21,378	\$12,242	11	0	\$1,195
\$6,000 - \$6,999	6	\$39,238	\$26,196	16	0	\$5,335
\$7,000 - \$7,999	11	\$82,421	\$62,887	35	0	\$1,991
\$8,000 - \$8,999	23	\$196,879	\$174,728	64	1	\$1,566
\$9,000 - \$9,999	82	\$792,108	\$489,163	250	0	\$1,609
\$10,000 - \$11,999	862	\$9,632,482	\$5,710,781	2,857	22	\$37,551
\$12,000 - \$13,999	1,511	\$19,696,486	\$11,737,777	5,085	47	\$127,835
\$14,000 - \$15,999	3,423	\$51,861,798	\$33,748,192	9,812	312	\$345,077
\$16,000 - \$17,999	4,719	\$80,326,844	\$55,319,827	12,300	2,064	\$832,144
\$18,000 - \$19,999	5,332	\$101,292,109	\$71,912,483	12,899	4,627	\$1,425,688
\$20,000 - \$21,999	5,057	\$106,187,651	\$76,938,892	11,936	4,924	\$2,010,343
\$22,000 - \$24,999	7,219	\$169,366,625	\$124,324,339	16,610	7,889	\$3,849,608
\$25,000 - \$29,999	11,065	\$303,855,341	\$226,368,220	24,713	12,914	\$8,205,409
\$30,000 - \$34,999	9,300	\$301,297,676	\$226,814,048	20,212	11,358	\$9,082,839
\$35,000 - \$39,999	8,123	\$304,038,874	\$228,748,250	17,571	10,090	\$9,735,209
\$40,000 - \$49,999	13,242	\$592,837,904	\$445,464,395	28,509	16,631	\$20,030,892
\$50,000 - \$74,999	19,193	\$1,167,736,733	\$853,722,150	40,946	24,716	\$40,850,569
\$75,000 - \$99,999	8,214	\$705,759,721	\$493,805,138	17,495	11,284	\$24,312,454
\$100,000 AND OVER	14,020	\$5,353,630,147	\$3,418,768,794	30,629	19,408	\$96,121,038
NO AGI	28	\$0	\$1,249,504	69	25	\$163,627
TOTALS	111,441	\$9,268,675,676	\$6,275,425,208	252,045	126,312	\$217,142,849

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TABLE 07
TOTAL MARRIED JOINT 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	7,879	\$12,259,259	\$813,036	26,189	1,767	\$0
\$3,000 - \$3,999	3,178	\$11,138,369	\$531,995	10,591	758	\$0
\$4,000 - \$4,999	3,208	\$14,445,015	\$2,199,989	10,581	972	\$0
\$5,000 - \$5,999	3,277	\$18,030,413	\$4,619,895	10,753	902	\$0
\$6,000 - \$6,999	3,571	\$23,264,515	\$8,070,170	11,529	1,177	\$0
\$7,000 - \$7,999	3,694	\$27,712,175	\$11,304,124	11,684	1,331	\$0
\$8,000 - \$8,999	3,759	\$31,986,987	\$14,689,451	11,868	1,394	\$0
\$9,000 - \$9,999	3,857	\$36,623,881	\$18,336,872	11,984	1,624	\$0
\$10,000 - \$11,999	6,872	\$75,424,677	\$41,974,757	20,206	3,934	\$0
\$12,000 - \$13,999	6,487	\$84,275,833	\$50,923,412	17,769	4,507	\$0
\$14,000 - \$15,999	4,336	\$64,413,284	\$35,735,571	11,212	4,925	\$0
\$16,000 - \$17,999	2,276	\$38,373,575	\$19,441,854	5,633	3,649	\$0
\$18,000 - \$19,999	1,080	\$20,427,907	\$7,453,476	2,823	1,384	\$0
\$20,000 - \$21,999	834	\$17,493,499	\$5,748,799	2,266	781	\$0
\$22,000 - \$24,999	854	\$19,994,238	\$7,099,771	2,273	730	\$0
\$25,000 - \$29,999	1,137	\$31,080,563	\$12,694,153	2,941	1,047	\$0
\$30,000 - \$34,999	786	\$25,472,966	\$11,511,606	2,002	708	\$0
\$35,000 - \$39,999	626	\$23,481,535	\$11,396,785	1,559	530	\$0
\$40,000 - \$49,999	995	\$44,525,848	\$22,615,887	2,440	894	\$0
\$50,000 - \$74,999	1,405	\$85,823,114	\$47,238,672	3,343	1,239	\$0
\$75,000 - \$99,999	772	\$66,423,902	\$36,737,634	1,800	779	\$0
\$100,000 AND OVER	2,417	\$2,743,948,102	\$1,810,101,085	5,562	2,471	\$0
NO AGI	11,790	\$0	\$1,542,333	34,990	5,856	\$0
TOTALS	75,090	\$3,516,619,657	\$2,182,781,327	221,998	43,359	\$0

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**TABLE 08
TOTAL MARRIED SEPARATE 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	605	\$1,264,301	\$2,001,326	637	28	\$25,864
\$3,000 - \$3,999	944	\$3,429,610	\$3,679,495	978	32	\$22,490
\$4,000 - \$4,999	3,569	\$16,329,726	\$15,094,325	3,657	76	\$69,223
\$5,000 - \$5,999	7,075	\$39,225,200	\$32,666,147	7,531	145	\$194,243
\$6,000 - \$6,999	10,060	\$65,495,965	\$52,563,399	11,539	408	\$464,331
\$7,000 - \$7,999	12,313	\$92,440,501	\$72,887,661	14,811	829	\$868,711
\$8,000 - \$8,999	13,424	\$114,173,455	\$89,028,405	16,337	1,288	\$1,336,396
\$9,000 - \$9,999	14,594	\$138,710,778	\$107,896,705	17,884	1,784	\$1,908,179
\$10,000 - \$11,999	30,528	\$336,085,100	\$260,376,778	36,987	4,822	\$5,417,967
\$12,000 - \$13,999	32,683	\$425,039,989	\$330,047,068	38,867	6,498	\$8,093,901
\$14,000 - \$15,999	34,926	\$524,322,163	\$408,844,807	40,667	8,607	\$11,561,285
\$16,000 - \$17,999	37,409	\$636,353,188	\$498,083,030	42,628	10,766	\$15,762,845
\$18,000 - \$19,999	39,451	\$749,639,768	\$587,716,430	44,240	13,153	\$20,172,252
\$20,000 - \$21,999	40,410	\$848,513,815	\$666,548,975	44,702	16,026	\$24,367,200
\$22,000 - \$24,999	62,104	\$1,459,521,234	\$1,143,029,292	67,823	28,472	\$44,597,478
\$25,000 - \$29,999	99,805	\$2,740,943,587	\$2,141,688,380	107,374	56,576	\$90,099,640
\$30,000 - \$34,999	88,315	\$2,862,769,593	\$2,218,206,780	93,908	60,380	\$99,844,197
\$35,000 - \$39,999	70,496	\$2,636,846,358	\$2,020,776,114	74,557	53,640	\$95,445,602
\$40,000 - \$49,999	93,323	\$4,149,807,548	\$3,126,384,253	98,618	79,360	\$154,839,244
\$50,000 - \$74,999	85,705	\$5,109,459,911	\$3,729,168,389	91,551	81,738	\$201,429,782
\$75,000 - \$99,999	24,362	\$2,079,784,545	\$1,461,038,906	26,619	24,919	\$85,869,902
\$100,000 AND OVER	30,689	\$8,594,142,536	\$5,580,239,094	34,697	31,625	\$286,696,980
NO AGI	52	\$0	\$392,662	60	10	\$19,763
TOTALS	832,842	\$33,624,298,871	\$24,548,358,421	916,672	481,182	\$1,149,107,475

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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	27,017	\$43,980,680	\$29,573,674	33,504	1,701	\$0
\$3,000 - \$3,999	12,476	\$43,586,219	\$28,675,537	15,744	829	\$0
\$4,000 - \$4,999	10,532	\$47,180,025	\$29,588,671	14,131	957	\$0
\$5,000 - \$5,999	7,570	\$41,364,801	\$25,123,378	11,063	1,021	\$0
\$6,000 - \$6,999	5,005	\$32,365,660	\$18,634,611	7,528	1,080	\$0
\$7,000 - \$7,999	3,528	\$26,337,308	\$14,828,333	5,196	1,041	\$0
\$8,000 - \$8,999	2,682	\$22,728,625	\$12,610,146	3,768	947	\$0
\$9,000 - \$9,999	2,105	\$19,970,954	\$11,380,251	2,854	835	\$0
\$10,000 - \$11,999	3,264	\$35,655,551	\$20,475,458	4,255	1,473	\$0
\$12,000 - \$13,999	2,311	\$29,901,884	\$17,147,842	2,980	917	\$0
\$14,000 - \$15,999	1,733	\$25,964,835	\$15,501,415	2,112	729	\$0
\$16,000 - \$17,999	1,523	\$25,789,041	\$15,993,661	1,801	546	\$0
\$18,000 - \$19,999	1,358	\$25,779,628	\$16,302,956	1,577	404	\$0
\$20,000 - \$21,999	1,254	\$26,362,680	\$17,613,485	1,431	414	\$0
\$22,000 - \$24,999	1,832	\$43,021,854	\$28,841,349	2,058	569	\$0
\$25,000 - \$29,999	2,716	\$74,534,611	\$52,724,539	2,985	932	\$0
\$30,000 - \$34,999	2,158	\$69,739,336	\$48,596,060	2,354	799	\$0
\$35,000 - \$39,999	1,676	\$62,565,280	\$43,616,465	1,821	601	\$0
\$40,000 - \$49,999	2,465	\$109,993,966	\$76,907,891	2,655	1,083	\$0
\$50,000 - \$74,999	2,804	\$168,470,850	\$113,604,205	3,106	1,302	\$0
\$75,000 - \$99,999	1,044	\$89,469,210	\$58,226,335	1,190	560	\$0
\$100,000 AND OVER	1,652	\$979,500,157	\$636,800,025	1,912	1,036	\$0
NO AGI	6,232	\$0	\$5,789,319	8,946	1,382	\$0
TOTALS	104,937	\$2,044,263,155	\$1,338,555,606	134,971	21,158	\$0

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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	4,683	\$109,762,117	\$82,503,418	6,655	2,008	\$3,517,849
ADAMS	2,411	\$49,757,817	\$37,567,124	3,457	1,139	\$1,500,749
ALLAMAKEE	8,046	\$179,437,966	\$134,183,608	11,081	3,862	\$5,148,771
APPANOOSE	6,967	\$147,745,923	\$111,672,629	9,817	3,278	\$4,624,864
AUDUBON	3,779	\$80,724,273	\$61,681,745	5,454	1,798	\$2,643,886
BENTON	14,915	\$400,965,120	\$301,068,578	19,554	7,294	\$14,030,218
BLACK HAWK	69,639	\$2,028,487,440	\$1,475,412,303	92,373	31,078	\$71,153,006
BOONE	15,218	\$413,333,624	\$307,411,295	20,205	6,861	\$14,518,479
BREMER	14,047	\$389,645,693	\$286,850,848	18,592	6,419	\$13,738,639
BUCHANAN	11,432	\$295,099,624	\$222,012,546	15,401	6,041	\$10,222,345
BUENA VISTA	11,310	\$280,819,767	\$208,621,284	15,746	6,334	\$9,091,448
BUTLER	8,776	\$206,486,241	\$156,799,291	12,125	3,907	\$6,938,521
CALHOUN	6,268	\$141,826,809	\$106,914,188	8,919	2,718	\$4,737,166
CARROLL	13,510	\$341,521,210	\$252,790,060	18,099	6,591	\$11,209,921
CASS	8,392	\$189,000,177	\$140,225,799	11,894	3,599	\$5,865,474
CEDAR	11,007	\$292,090,323	\$219,202,897	14,547	4,830	\$10,172,957
CERRO GORDO	26,752	\$740,388,026	\$540,021,841	35,967	11,715	\$25,642,721
CHEROKEE	7,762	\$184,053,739	\$139,704,041	10,714	3,399	\$6,283,220
CHICKASAW	7,772	\$179,329,498	\$135,173,291	10,487	3,703	\$5,873,369
CLARKE	5,235	\$118,595,648	\$90,130,861	7,284	2,548	\$3,791,433
CLAY	10,767	\$285,235,146	\$211,609,150	14,496	4,831	\$9,751,452
CLAYTON	10,635	\$236,515,312	\$176,476,536	14,600	5,005	\$6,855,724
CLINTON	28,353	\$737,888,291	\$550,753,333	38,430	13,655	\$25,286,957
CRAWFORD	9,302	\$210,955,346	\$159,790,645	12,947	4,999	\$6,816,816
DALLAS	24,891	\$951,131,388	\$669,437,730	31,730	12,863	\$34,272,862
DAVIS	4,254	\$93,308,396	\$71,141,678	6,083	2,409	\$2,926,924
DECATUR	3,799	\$78,419,725	\$57,809,196	5,424	1,925	\$2,262,698
DELAWARE	10,728	\$255,870,842	\$193,143,189	14,221	5,702	\$8,558,897
DES MOINES	24,085	\$654,041,605	\$482,741,106	32,837	11,041	\$22,750,487
DICKINSON	10,686	\$305,952,587	\$218,076,246	14,567	4,009	\$10,275,592
DUBUQUE	53,251	\$1,548,417,391	\$1,121,773,551	69,219	25,931	\$52,448,030
EMMET	6,228	\$142,222,353	\$107,290,216	8,482	2,815	\$4,397,124
FAYETTE	11,760	\$262,880,138	\$199,292,232	16,346	5,704	\$8,467,579
FLOYD	9,472	\$225,212,078	\$169,440,475	13,058	4,449	\$7,388,551
FRANKLIN	6,138	\$148,565,588	\$112,053,803	8,717	2,825	\$5,157,674
FREMONT	4,209	\$104,003,690	\$78,914,411	5,860	1,972	\$3,016,791
GREENE	5,856	\$134,371,830	\$101,435,734	8,321	2,834	\$4,436,751
GRUNDY	7,372	\$196,023,295	\$146,613,198	10,017	3,246	\$6,857,216
GUTHRIE	6,579	\$165,478,694	\$122,501,957	9,206	2,892	\$5,587,975
HAMILTON	9,594	\$254,017,923	\$187,247,986	13,164	4,414	\$8,631,322
HANCOCK	6,893	\$160,471,726	\$122,243,670	9,331	3,303	\$5,337,126
HARDIN	11,173	\$269,564,415	\$203,107,879	15,484	4,877	\$9,048,445
HARRISON	8,407	\$217,218,669	\$158,308,720	11,358	4,066	\$5,254,546
HENRY	11,257	\$293,535,181	\$219,763,217	14,983	5,461	\$10,048,024
HOWARD	6,009	\$131,388,406	\$100,146,371	8,213	2,885	\$3,982,397
HUMBOLDT	6,128	\$151,253,750	\$113,180,945	8,626	2,865	\$5,134,062
IDA	4,525	\$108,742,843	\$82,753,185	6,383	2,238	\$3,657,825
IOWA	9,983	\$298,865,593	\$220,415,832	13,225	4,585	\$11,120,366
JACKSON	11,647	\$264,162,213	\$200,341,746	15,939	5,602	\$8,733,889
JASPER	22,038	\$635,849,605	\$470,773,637	29,102	9,992	\$22,436,318
JEFFERSON	8,460	\$251,480,542	\$180,001,704	11,456	3,884	\$8,755,570

2001 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 10

COUNTY	NO. OF RETURNS	TOTAL PAY AND NO-PAY RETURNS BY COUNTY		NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
		ADJUSTED GROSS INCOME	NET TAXABLE INCOME			
JOHNSON	61,537	\$2,195,155,401	\$1,563,850,344	75,634	24,233	\$80,604,415
JONES	11,181	\$280,680,901	\$211,629,579	15,037	5,010	\$9,580,635
KEOKUK	6,400	\$142,854,421	\$108,955,596	9,076	3,042	\$4,704,804
KOSSUTH	9,865	\$224,297,291	\$165,649,101	13,883	4,768	\$6,865,710
LEE	20,537	\$530,945,805	\$398,939,843	28,187	9,710	\$18,319,709
LINN	118,175	\$4,061,927,383	\$2,911,583,331	152,238	53,446	\$149,159,240
LOUISA	6,489	\$165,567,395	\$126,831,931	8,710	3,611	\$5,789,126
LUCAS	4,908	\$116,797,268	\$87,804,866	6,776	2,343	\$4,040,590
LYON	6,838	\$158,884,396	\$120,788,339	9,233	3,571	\$5,108,385
MADISON	8,194	\$232,121,447	\$170,170,511	10,881	4,090	\$8,145,115
MAHASKA	12,409	\$316,802,341	\$236,886,416	16,701	5,972	\$10,721,203
MARION	19,049	\$539,826,112	\$394,081,663	25,216	9,280	\$18,614,297
MARSHALL	22,871	\$616,681,244	\$461,803,862	30,694	11,204	\$21,481,719
MILLS	7,647	\$224,077,129	\$161,872,659	10,100	3,615	\$5,491,643
MITCHELL	6,215	\$144,511,666	\$109,991,305	8,647	3,064	\$4,548,602
MONONA	5,313	\$124,067,670	\$92,892,277	7,728	2,417	\$3,949,259
MONROE	4,261	\$99,514,928	\$76,045,770	6,003	2,111	\$3,413,942
MONTGOMERY	6,442	\$152,137,364	\$112,797,480	8,843	3,060	\$4,781,114
MUSCATINE	24,361	\$722,497,092	\$531,476,081	32,003	12,497	\$25,864,386
OBRIEN	9,206	\$212,493,010	\$160,704,562	12,632	4,320	\$6,914,598
OSCEOLA	3,898	\$87,630,352	\$67,751,385	5,287	1,851	\$2,725,381
PAGE	8,985	\$216,685,591	\$162,928,011	12,597	3,832	\$7,195,691
PALO ALTO	5,502	\$123,592,796	\$93,715,314	7,870	2,573	\$4,075,288
PLYMOUTH	15,188	\$448,570,691	\$334,913,931	20,340	8,047	\$14,835,958
POCAHONTAS	4,697	\$102,859,829	\$79,155,857	6,637	2,210	\$3,376,284
POLK	228,485	\$8,445,405,914	\$5,938,077,601	290,292	105,425	\$308,585,238
POTTAWATTAMIE	47,706	\$1,368,414,888	\$981,048,181	63,887	22,507	\$30,764,682
POWESHIEK	10,975	\$306,790,685	\$224,703,148	14,887	4,710	\$10,881,335
RINGGOLD	2,777	\$56,533,693	\$42,741,332	4,102	1,301	\$1,772,041
SAC	6,553	\$149,229,551	\$113,632,803	9,364	3,021	\$5,064,278
SCOTT	90,183	\$3,025,973,295	\$2,164,720,938	119,462	43,941	\$108,286,648
SHELBY	7,776	\$182,597,293	\$134,570,353	10,870	3,633	\$5,579,044
SIoux	17,843	\$471,835,296	\$345,975,927	23,720	9,976	\$15,330,892
STORY	42,381	\$1,357,114,167	\$974,975,468	53,657	16,926	\$48,472,040
TAMA	10,068	\$240,687,798	\$181,960,398	14,039	4,735	\$8,109,634
TAYLOR	3,508	\$70,319,630	\$54,670,819	5,098	1,667	\$2,117,818
UNION	7,240	\$163,113,973	\$124,124,406	9,979	3,174	\$5,374,321
VAN BUREN	4,186	\$88,657,517	\$68,359,311	6,015	1,959	\$2,875,060
WAPELLO	19,111	\$481,103,003	\$359,752,876	26,675	9,167	\$16,309,670
WARREN	23,982	\$752,577,150	\$550,950,356	30,507	11,786	\$26,188,062
WASHINGTON	12,400	\$312,026,092	\$231,784,004	16,885	6,057	\$10,442,393
WAYNE	3,319	\$67,865,031	\$51,927,730	4,957	1,529	\$2,055,815
WEBSTER	21,459	\$569,773,213	\$423,431,898	29,362	10,244	\$19,855,556
WINNEBAGO	7,241	\$179,128,741	\$135,890,762	9,783	3,311	\$6,050,726
WINNESHIEK	11,616	\$332,886,486	\$256,956,427	15,428	5,441	\$13,254,576
WOODBURY	56,312	\$1,622,640,291	\$1,189,395,509	74,698	30,995	\$53,581,115
WORTH	4,377	\$105,306,944	\$80,438,419	5,939	1,919	\$3,378,039
WRIGHT	8,107	\$192,521,468	\$144,897,717	11,388	3,728	\$6,496,854
NON-RESIDENT	144,415	\$15,247,596,692	\$10,096,473,112	202,437	69,390	\$81,715,064
TOTALS	1,824,588	\$64,573,393,930	\$46,033,206,434	2,434,580	858,820	\$1,783,209,021

2001 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	21,245	\$35,132,490	(\$143,103)	\$22,108,286	\$27,840,775	\$20,233
\$3,000 - \$3,999	9,883	\$34,627,569	\$1,456,218	\$16,989,128	\$22,967,302	\$15,342
\$4,000 - \$4,999	10,037	\$45,151,554	\$2,670,680	\$21,304,719	\$29,025,820	\$58,586
\$5,000 - \$5,999	10,251	\$56,398,078	\$4,239,868	\$24,777,346	\$35,947,496	\$152,078
\$6,000 - \$6,999	10,627	\$69,055,140	\$4,807,972	\$28,032,739	\$43,877,843	\$318,885
\$7,000 - \$7,999	11,078	\$83,072,037	\$6,079,301	\$31,257,694	\$52,832,239	\$525,560
\$8,000 - \$8,999	11,570	\$98,392,477	\$7,738,700	\$35,038,382	\$62,920,614	\$779,652
\$9,000 - \$9,999	12,671	\$120,362,864	\$9,650,995	\$44,758,113	\$75,548,138	\$1,126,832
\$10,000 - \$11,999	25,577	\$281,426,854	\$24,197,429	\$92,548,788	\$180,858,021	\$3,249,350
\$12,000 - \$13,999	26,119	\$339,804,505	\$30,650,286	\$100,984,461	\$221,725,412	\$4,729,280
\$14,000 - \$15,999	27,843	\$417,876,619	\$38,612,287	\$112,987,421	\$278,324,992	\$6,864,455
\$16,000 - \$17,999	29,425	\$500,510,736	\$46,051,190	\$122,035,680	\$342,031,326	\$9,596,807
\$18,000 - \$19,999	31,664	\$601,947,735	\$56,096,421	\$134,562,810	\$418,929,133	\$12,953,200
\$20,000 - \$21,999	33,211	\$697,572,228	\$66,036,975	\$145,699,353	\$492,712,451	\$16,428,961
\$22,000 - \$24,999	53,365	\$1,254,622,201	\$123,116,254	\$242,608,937	\$897,314,788	\$32,372,416
\$25,000 - \$29,999	91,933	\$2,528,429,239	\$256,650,242	\$452,502,951	\$1,828,999,433	\$72,162,698
\$30,000 - \$34,999	88,421	\$2,869,035,548	\$309,879,580	\$481,259,079	\$2,085,177,468	\$88,915,050
\$35,000 - \$39,999	76,144	\$2,849,838,181	\$331,141,422	\$456,732,313	\$2,066,664,650	\$92,891,331
\$40,000 - \$49,999	109,511	\$4,880,096,094	\$614,988,987	\$761,957,117	\$3,509,721,369	\$165,530,431
\$50,000 - \$74,999	114,862	\$6,888,163,804	\$1,000,416,333	\$1,049,775,499	\$4,847,021,090	\$246,193,443
\$75,000 - \$99,999	37,442	\$3,203,509,623	\$538,892,218	\$481,363,102	\$2,188,677,385	\$117,609,763
\$100,000 AND OVER NO AGI	53,124 7,877	\$19,460,414,796 \$0	\$4,557,268,469 \$20,500,754	\$2,491,582,204 \$124,451,701	\$12,536,871,380 \$8,494,314	\$413,797,666 \$171,545
TOTALS	903,880	\$47,315,440,372	\$8,050,999,478	\$7,475,317,823	\$32,254,483,439	\$1,286,463,564

2001 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	71,626	\$123,642,973	\$368,799	\$97,567,833	\$31,922,003	\$23,823
\$3,000 - \$3,999	34,631	\$121,329,626	\$1,646,256	\$59,611,098	\$60,486,932	\$8,794
\$4,000 - \$4,999	35,556	\$160,066,415	\$2,958,142	\$62,363,373	\$95,129,829	\$15,967
\$5,000 - \$5,999	34,900	\$191,817,857	\$6,957,262	\$62,143,567	\$123,050,631	\$117,457
\$6,000 - \$6,999	33,294	\$216,270,588	\$8,201,783	\$61,116,448	\$147,328,580	\$408,207
\$7,000 - \$7,999	31,816	\$238,371,213	\$9,458,947	\$59,599,452	\$169,572,904	\$829,666
\$8,000 - \$8,999	30,100	\$255,691,386	\$10,386,839	\$57,392,472	\$188,329,682	\$1,201,321
\$9,000 - \$9,999	27,895	\$264,962,995	\$15,437,895	\$54,761,867	\$195,027,798	\$2,487,459
\$10,000 - \$11,999	52,536	\$577,283,937	\$35,750,147	\$105,249,269	\$436,921,009	\$6,762,539
\$12,000 - \$13,999	50,718	\$658,762,699	\$43,364,599	\$103,519,358	\$512,274,570	\$9,395,059
\$14,000 - \$15,999	49,358	\$740,338,660	\$56,137,972	\$100,568,486	\$584,119,462	\$12,734,336
\$16,000 - \$17,999	48,681	\$827,502,625	\$65,184,157	\$98,959,614	\$664,002,008	\$16,885,037
\$18,000 - \$19,999	46,875	\$890,285,191	\$73,682,638	\$94,547,997	\$722,197,900	\$21,235,785
\$20,000 - \$21,999	44,866	\$941,492,111	\$81,550,251	\$90,303,097	\$769,800,081	\$25,179,020
\$22,000 - \$24,999	60,917	\$1,429,839,870	\$130,737,767	\$120,976,215	\$1,178,195,006	\$42,579,303
\$25,000 - \$29,999	82,606	\$2,261,413,449	\$224,122,878	\$162,564,886	\$1,874,715,793	\$74,876,379
\$30,000 - \$34,999	57,304	\$1,851,422,557	\$201,320,399	\$112,323,264	\$1,538,426,041	\$66,917,827
\$35,000 - \$39,999	36,556	\$1,364,119,682	\$161,251,242	\$72,958,601	\$1,130,036,812	\$51,663,501
\$40,000 - \$49,999	37,781	\$1,671,531,446	\$216,964,367	\$78,547,058	\$1,376,042,831	\$66,280,763
\$50,000 - \$74,999	23,456	\$1,372,262,089	\$207,256,954	\$52,052,897	\$1,113,654,323	\$57,326,593
\$75,000 - \$99,999	3,865	\$327,973,905	\$58,593,718	\$8,858,673	\$260,827,134	\$14,124,835
\$100,000 AND OVER	3,203	\$771,572,284	\$162,945,081	\$7,059,105	\$605,976,688	\$25,669,526
NO AGI	22,168	\$0	\$1,375,615	\$3,233,940	\$684,978	\$22,260
TOTALS	920,708	\$17,257,953,558	\$1,775,653,708	\$1,726,278,570	\$13,778,722,995	\$496,745,457

2001 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	92,871	\$59,214	\$3,274.00	\$4,378.00	\$199,940.00	\$44,056
\$3,000 - \$3,999	44,514	\$38,926	\$5,640.00	\$997.00	\$89,561.00	\$24,136
\$4,000 - \$4,999	45,593	\$60,801	\$11,984.00	\$673.00	\$99,573.00	\$74,553
\$5,000 - \$5,999	45,151	\$65,988	\$16,171.00	\$3,147.00	\$95,270.00	\$269,535
\$6,000 - \$6,999	43,921	\$94,643	\$23,687.00	\$10,146.00	\$123,643.00	\$727,092
\$7,000 - \$7,999	42,894	\$111,324	\$29,013.00	\$16,827.00	\$123,109.00	\$1,355,226
\$8,000 - \$8,999	41,670	\$130,054	\$36,173.00	\$24,448.00	\$131,118.00	\$1,980,973
\$9,000 - \$9,999	40,566	\$150,605	\$46,430.00	\$40,105.00	\$131,471.00	\$3,614,291
\$10,000 - \$11,999	78,113	\$341,122	\$107,417.00	\$120,366.00	\$267,112.00	\$10,011,889
\$12,000 - \$13,999	76,837	\$429,043	\$136,915.00	\$168,193.00	\$275,099.00	\$14,124,339
\$14,000 - \$15,999	77,201	\$513,500	\$166,620.00	\$260,326.00	\$263,909.00	\$19,598,791
\$16,000 - \$17,999	78,106	\$618,601	\$234,196.00	\$386,167.00	\$238,998.00	\$26,481,844
\$18,000 - \$19,999	78,539	\$643,368	\$311,626.00	\$599,221.00	\$232,994.00	\$34,188,985
\$20,000 - \$21,999	78,077	\$613,046	\$375,514.00	\$750,804.00	\$194,625.00	\$41,607,981
\$22,000 - \$24,999	114,282	\$788,398	\$622,239.00	\$1,366,483.00	\$275,557.00	\$74,951,719
\$25,000 - \$29,999	174,539	\$842,701	\$1,173,332.00	\$2,913,757.00	\$384,299.00	\$147,039,077
\$30,000 - \$34,999	145,725	\$485,105	\$1,239,622.00	\$3,075,553.00	\$310,651.00	\$155,832,877
\$35,000 - \$39,999	112,700	\$232,175	\$1,181,690.00	\$2,986,208.00	\$225,837.00	\$144,554,832
\$40,000 - \$49,999	147,292	\$0	\$1,888,354.00	\$5,406,087.00	\$284,038.00	\$231,811,194
\$50,000 - \$74,999	138,318	\$0	\$2,415,107.00	\$7,657,716.00	\$283,998.00	\$303,520,036
\$75,000 - \$99,999	41,307	\$0	\$931,397.00	\$3,337,221.00	\$81,265.00	\$131,734,598
\$100,000 AND OVER	56,327	\$0	\$1,418,167.00	\$12,466,457.00	\$137,534.00	\$439,467,192
NO AGI	30,045	\$18,043	\$5,315.00	\$741.00	\$655,782.00	\$193,805
TOTALS	1,824,588	\$6,236,657	\$12,379,883.00	\$41,596,021.00	\$5,105,383.00	\$1,783,209,021

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, 2003). 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 2002.

**INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 2002 THROUGH DECEMBER 31, 2002**

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
2,832	\$4,074,208.91	\$353,663.16	\$1,534,239.25	\$5,962,111.32