

2002
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

2002 RETURNS FILED IN 2003

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
TAX RESEARCH AND PROGRAM ANALYSIS SECTION
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA
50319
Phone: (515) 281-6695

TABLE OF CONTENTS

DESCRIPTION	PAGE NUMBER
INTRODUCTION	1
GLOSSARY OF TERMS	2
OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2002	3
REVIEW OF 2002 TAX YEAR.....	6
INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS.....	10
HISTORICAL TRENDS IN FILINGS, INCOME AND TAX LIABILITY	11

STATISTICAL APPENDIX

Table 1: Total Pay and No Pay Returns	12
Table 2: Total Pay Returns	13
Table 3: Total No Pay Returns.....	14
Table 4: Total Single Pay Returns	15
Table 5: Total Single No Pay Returns	16
Table 6: Total Married Joint Pay Returns.....	17
Table 7: Total Married Joint No Pay Returns.....	18
Table 8: Total Married Separate Pay Returns.....	19
Table 9: Total Married Separate No Pay Returns.....	20
Table 10: Total Pay and No Pay Returns by County.....	21
Table 11: Total Returns by Itemized Deduction.....	23
Table 12: Total Returns by Standard Deduction.....	24
Table 13: Total Pay and No Pay Returns by Credit.....	25
INCOME TAX ABATEMENT	26

INTRODUCTION

For tax year 2002, a total of \$1.8 billion in Iowa tax liability was reported by 1.8 million taxpayers during 2003. The reported tax was based on \$61.8 billion in Iowa adjusted gross income and \$45.3 billion in net taxable income. This report provides a summary of data obtained from 2002 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 2002 income.
- A statistical summary of information reported on 2002 returns including analysis of filing patterns.
- An appendix of statistical tables.

The data in this report reflects 2002 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 2002

The key features of the 2002 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 2002 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 2.2 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 \$1,540 - up from \$1,500 in tax year 2001. For all other filing statuses the standard deduction was \$3,780, which was up from \$3,700 the prior year.
- For 2001, Iowa taxpayers using the accrual method of accounting could not use the installment method of reporting capital gains income, effectively requiring these taxpayers to report such income in a single year. Beginning in 2002, Iowa adopted the installment method of reporting capital gains, allowing taxpayers to report capital gains income in the year in which the proceeds are received.
- In computing the S Corporation Apportionment Credit, 100% of Federal income tax attributable to S Corporation income may be deducted from Iowa-source S Corporation income. Prior to 2002, 50% of Federal income tax was deductible.
- The Federal Economic Growth and Tax Relief Reconciliation Act of 2001 contained a provision that raised the income ceilings on the student loan interest deduction from \$55,000 to \$65,000 for singles (\$75,000 to \$130,000 for married couples) . Another provision allowed a deduction of up to \$3,000 for college tuition for single taxpayers with income below \$65,000 (\$130,000 for married couples). Iowa updated its code references to conform to these federal law changes.
- The Federal Job Creation and Worker Assistance Act of 2002 allowed for a deduction of up to \$250 for teachers for out of pocket expenses in providing classroom supplies. Iowa adopted this deduction as well.
- The Federal Job Creation and Worker Assistance Act of 2002 extended the federal net operating loss carry back from two years to five years for net operating losses occurring in 2001 and 2002. HOWEVER, Iowa did not couple with this federal law change. In general, Iowa net operating losses may be carried back for two years, although there are certain types of losses that may be carried back for three or five years.
- The Federal Job Creation and Worker Assistance Act of 2002 additionally provided for a 30% "Bonus Depreciation" under Section 168 (k) of the Internal Revenue Code for assets placed in service after September 10, 2001 and before September 11, 2004. HOWEVER, Iowa did not couple with this federal law change.
- Prior to 2002, eligible businesses involved in the production of value added agricultural products (including Internal Revenue Code Section 521 cooperatives) could receive a refund of all or a portion of any unused investment tax credit. The refund was issued directly to the business. Beginning with tax year 2002, Section 521 cooperatives primarily involved in the production of ethanol could distribute any unused investment tax credit to its individual members to be claimed as an Enterprise Zone Tax Credits for Cooperatives.
- Effective for tax year 2002, a retail gasoline dealer who operated at least one service station at which more than 60% of the total gallons of gasoline sold was ethanol blended gasoline was eligible for a new Ethanol Blended Gasoline Credit against his or her income tax. The credit is determined separately for each service station meeting the 60% ethanol sales requirement. The amount of the credit is for each eligible service station two and one-half cents times the number of gallons of ethanol gasoline sold in excess of 60% of all gasoline sold during the tax year.

Filing Requirements

For 2002, 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 2002 federal return were also required to be reported on the 2002 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 2002:

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 \$1,540 for single filers and for each married individual filing separately. A standard deduction of \$3,780 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 2002 Iowa returns was subject to the following rates:

Rate	Rate
0.36% from \$ 0 through \$ 1,211	6.48% from \$18,165 through \$24,220
0.72% from \$ 1,211 through \$ 2,422	6.80% from \$24,220 through \$36,330
2.43% from \$ 2,422 through \$ 4,844	7.92% from \$36,330 through \$54,495
4.50% from \$ 4,844 through \$10,899	8.98% from \$54,495
6.12% from \$ 10,899 through \$18,165	

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2002:

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 9 of this report.

REVIEW OF 2002 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 63 percent of Iowa tax liability.

Standard/Itemized Deductions - Approximately 49 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 2002 tax year, a total of \$8.0 billion in federal taxes were deducted.

Additional Taxes - The special tax on lump sum distributions and the minimum tax was reported on 7,200 returns. A total of \$2.7 million in these state taxes were reported. The use of the school district surtax continued to expand in 2002, with 273 districts out of 371 school districts receiving approximately \$52.4 million in revenue from this state collected revenue source. In 2001, 263 districts imposed the surtax and received approximately \$46.9 million.

Tax Credits - Chart 1 documents the utilization of the tax credits allowed on the 2002 return. Excluding the exemption credits and the non-resident/part year resident credits, approximately \$69.4 million in credits were claimed on 2002 returns.

Check-offs - A total of 120,450 contributions were made amounting to approximately \$441,900 for the four check-off programs provided on the 2002 tax return. (See Chart 1)

Cow Calf Refund Program - A total of 17,577 returns claimed \$8.8 million in individual income tax refunds. The amount appropriated for this program for tax year 2002 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 2002
A. ADDITIONAL TAXES			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distribution	319 Taxpayers \$0.2 million
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax	6,900 Taxpayers \$2.5 Million
School District Surtax	1976	Up to 20% of State tax in authorizing districts	640,700 Taxpayers in 273 School Districts \$52.4 Million
B. CREDITS APPLICABLE TO TAX			
Tuition/Textbook Credit	1987	25% of qualifying expenses (\$1,000 maximum); Maximum credit of \$250 for each dependent	161,500 Taxpayers \$13.1 Million
Earned Income Credit	1990	6.5% of Federal Earned Income Credit for taxpayers with Federal AGI below certain thresholds	102,600 taxpayers \$8.3 million
New Jobs Credit	1985	6% of portion of wages paid to new employees by qualifying employer	(See Note #1 pg. 9)
Minimum Tax Carryforward Credit	1989	Credit against regular tax to the extent that regular tax exceeds minimum tax	(See Note #1 pg. 9)
S Corp and Franchise Tax Credits	1997	Credit available to qualifying resident shareholders of value added corporations	(See Note #1 pg. 9)
Investment Tax Credit	1997	Credit available to eligible business for 10% of purchase price of real property	(See Note #1 pg. 9)
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 Note #1 pg. 9)
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 Note #1 pg. 9)

Chart 1 (cont'd)

FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 2002
<u>C. CREDITS WHICH ARE REFUNDED</u>		
Child and Dependent Care	1977	Sliding scale from 10% to 75% of federal credit for taxpayers with income of less than \$40,000
38,100 Taxpayers \$6.2 Million		
Research Expenditure	1985	6.5% of qualifying research expenditures
(See Note #2 pg. 9)		
Motor Vehicle Fuel Tax	1973	Credit for MVF tax paid for fuel which was used for exempt purposes
35,100 Taxpayers \$4.7 Million		
Assistive Device	2000	Credit for eligible businesses for obtaining or modifying an assistive device or making workplace modifications for disabled employees
(See Note #2 pg. 9)		
Property Rehabilitation	2000	Credit for eligible businesses for qualifying Rehabilitation costs for eligible property
(See Note #2 pg. 9)		
Enterprise Zone	2002	Credit for members of Section 521 cooperatives in which the business transferred all or a portion of its unused investment tax credit to its members
(See Note #2 pg. 9)		
Ethanol Blended Gasoline Tax Credit	2002	Credit for retail gasoline dealers operating at least one station in which 60% of the total gallons of gasoline sold is ethanol blended gasoline.
(See Note #2 pg. 9)		
Claim of Right	1996	Credit for income repaid in 2001 reported on a prior year tax return.
(See Note #2 pg. 9)		

Chart 1 (cont'd)

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 2002
<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	89,450 Check-offs \$134,183
Fish and Wildlife Check-off	1982	Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund	13,100 Contributors \$146,400
State Fair Check-off	1993	Taxpayers may contribute any amount of \$1 or more to State Fairgrounds Renovation Fund	9,700 contributors \$98,800
Keep Iowa Beautiful Check-off	2001	Taxpayers may contribute any amount of \$1 or more to Keep Iowa Beautiful Fund	8,200 contributors \$62,500
<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.	17,577 returns \$8.8 Million claimed \$1.8 Million appropriated

NOTES:

1. The New Jobs Credit, Minimum Tax Carry forward Credit, S Corp and Franchise Credits, Eligible Housing Credit and the Eligible Development Business Credit were combined on line 54 of the 2002 Iowa 1040 tax form. Therefore separate values for these credits cannot be determined. For 2002, the credits combined were claimed by 5,600 taxpayers and amounted to \$34.4 million.
2. The Research Expenditure, Assistive Device, Property Rehabilitation, Enterprise Zone, Ethanol Blended Gasoline and the Claim of Right Credits were combined on line 66 of the 2002 Iowa 1040 tax form. Again, separate values for these credits cannot be determined. For 2002, these credits were claimed by 950 taxpayers and amounted to \$2.7 million.

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS — TAX YEAR 2002

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 the inclusion of nonresident and part-year returns distorts the true incidence of the Iowa tax on Iowans. In computing their tax, nonresidents are to report income from **all sources** in AGI, no matter where the income was earned. However, the tax liability data does represent the tax on **Iowa source** income only, since the non-resident/part-year resident credit eliminates that portion of the tax that is attributable to non-Iowa income. The impact of including nonresident and part-year resident returns overstates AGI (the denominator) relative to tax (the numerator) and therefore produces figures that are significantly less than what are believed to be the true incidence of the tax on Iowans. While this distortion 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. This is because resident returns predominately include Iowa source income which allows for more valid comparisons to tax computations based on Iowa source income.

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	\$0.1		\$0.0	\$0.0	
\$0 -	\$5,000	\$511.0	\$0.2	0.04%	\$465.6	\$0.1	0.02%
\$5,000 -	\$10,000	\$1,561.0	\$7.9	0.51%	\$1,455.1	\$7.6	0.52%
\$10,000 -	\$14,000	\$1,807.4	\$24.2	1.34%	\$1,682.8	\$23.3	1.38%
\$14,000 -	\$20,000	\$3,818.4	\$79.1	2.07%	\$3,552.0	\$76.1	2.14%
\$20,000 -	\$25,000	\$4,162.9	\$115.5	2.77%	\$3,885.8	\$111.6	2.87%
\$25,000 -	\$30,000	\$4,667.1	\$147.8	3.17%	\$4,370.4	\$143.3	3.28%
\$30,000 -	\$40,000	\$8,912.9	\$307.9	3.45%	\$8,328.2	\$299.1	3.59%
\$40,000 -	\$50,000	\$6,645.3	\$240.5	3.62%	\$6,127.5	\$233.5	3.81%
\$50,000 -	\$75,000	\$8,376.2	\$313.1	3.74%	\$7,452.1	\$302.2	4.06%
\$75,000	and over	\$21,348.9	\$573.9	2.69%	\$11,535.7	\$533.8	4.63%
Total		\$61,811.1	\$1,810.2	2.93%	\$48,855.2	\$1,730.6	3.54%

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 2002, adjusted gross income and taxable income declined while tax liabilities increased. The 2002 results can be attributable to different reporting patterns between nonresidents and residents and their interaction. Nonresidents experienced declines in AGI, taxable income and tax. However, Iowa residents reported declines in AGI, increases in taxable income (through lower deductions) and increases in tax liabilities.

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
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
2002	1,800,023	\$61,811,131,495	\$45,258,510,919	\$1,810,231,846

Annual Percent Change

Tax Year	Number of Returns	Adjusted Gross Income	Taxable Income	Tax Paid
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%
2001-02	-1.35%	-4.28%	-1.68%	1.52%

2002 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**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	90,113	\$155,020,138	\$59,986,342	130,826	9,037	\$37,239
\$3,000 - \$3,999	43,600	\$152,721,610	\$82,798,460	60,283	4,673	\$28,623
\$4,000 - \$4,999	45,194	\$203,249,015	\$124,418,253	62,894	5,233	\$88,179
\$5,000 - \$5,999	45,220	\$248,591,560	\$160,696,022	63,895	5,831	\$294,115
\$6,000 - \$6,999	43,488	\$282,514,032	\$192,286,668	62,199	6,143	\$744,038
\$7,000 - \$7,999	42,022	\$315,067,965	\$220,935,283	61,438	7,372	\$1,323,577
\$8,000 - \$8,999	40,322	\$342,646,849	\$246,386,534	59,439	7,841	\$1,924,082
\$9,000 - \$9,999	39,198	\$372,190,563	\$265,749,221	57,735	8,671	\$3,620,925
\$10,000 - \$11,999	76,441	\$840,041,996	\$613,908,643	112,012	20,053	\$10,109,240
\$12,000 - \$13,999	74,412	\$967,312,397	\$724,313,371	107,274	22,310	\$14,129,029
\$14,000 - \$15,999	74,068	\$1,110,882,386	\$840,510,711	104,167	25,483	\$19,295,640
\$16,000 - \$17,999	74,750	\$1,270,762,346	\$979,730,005	101,535	27,881	\$25,999,251
\$18,000 - \$19,999	75,642	\$1,436,774,242	\$1,120,768,563	100,282	30,635	\$33,769,010
\$20,000 - \$21,999	74,962	\$1,573,939,183	\$1,234,477,899	97,299	32,689	\$41,131,952
\$22,000 - \$24,999	110,221	\$2,588,992,649	\$2,039,667,061	140,348	51,915	\$74,401,496
\$25,000 - \$29,999	170,054	\$4,667,090,069	\$3,674,519,499	211,412	90,032	\$147,784,156
\$30,000 - \$34,999	143,490	\$4,650,550,552	\$3,636,537,623	174,865	86,172	\$157,822,878
\$35,000 - \$39,999	113,983	\$4,262,397,937	\$3,293,654,376	138,500	76,257	\$150,082,982
\$40,000 - \$49,999	149,414	\$6,645,326,239	\$5,046,154,881	183,342	111,548	\$240,541,844
\$50,000 - \$74,999	140,422	\$8,376,155,700	\$6,160,526,412	180,309	121,073	\$313,075,696
\$75,000 - \$99,999	41,334	\$3,528,699,251	\$2,503,323,972	56,863	40,420	\$134,771,542
\$100,000 AND OVER	55,303	\$17,820,204,816	\$12,034,270,238	82,481	57,233	\$439,169,239
NO AGI	36,370	\$0	\$2,890,882	77,636	8,887	\$87,113
TOTALS	1,800,023	\$61,811,131,495	\$45,258,510,919	2,427,034	857,389	\$1,810,231,846

2002 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**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	680	\$1,324,337	\$2,379,419	740	36	\$37,239
\$3,000 - \$3,999	1,148	\$4,138,548	\$4,427,578	1,203	32	\$28,623
\$4,000 - \$4,999	3,804	\$17,328,798	\$16,355,877	3,943	88	\$88,179
\$5,000 - \$5,999	15,542	\$86,543,829	\$66,796,753	16,131	136	\$294,115
\$6,000 - \$6,999	19,681	\$128,007,610	\$98,934,974	21,590	402	\$744,038
\$7,000 - \$7,999	19,781	\$148,388,545	\$115,498,165	23,088	800	\$1,323,577
\$8,000 - \$8,999	19,745	\$167,809,700	\$130,663,765	23,919	1,245	\$1,924,082
\$9,000 - \$9,999	27,909	\$265,083,857	\$207,452,060	33,437	1,879	\$3,620,925
\$10,000 - \$11,999	56,166	\$617,753,248	\$484,069,858	68,599	5,119	\$10,109,240
\$12,000 - \$13,999	56,435	\$733,799,668	\$577,585,584	69,627	7,025	\$14,129,029
\$14,000 - \$15,999	59,174	\$888,329,271	\$700,243,795	74,563	9,553	\$19,295,640
\$16,000 - \$17,999	65,045	\$1,106,690,131	\$874,504,790	83,399	15,900	\$25,999,251
\$18,000 - \$19,999	70,212	\$1,334,026,941	\$1,059,084,233	90,818	25,977	\$33,769,010
\$20,000 - \$21,999	71,168	\$1,494,416,573	\$1,189,275,136	91,082	30,393	\$41,131,952
\$22,000 - \$24,999	105,539	\$2,479,308,965	\$1,975,036,669	133,163	49,511	\$74,401,496
\$25,000 - \$29,999	164,056	\$4,502,744,585	\$3,574,710,917	202,674	87,563	\$147,784,156
\$30,000 - \$34,999	139,018	\$4,505,402,982	\$3,544,991,996	168,540	84,485	\$157,822,878
\$35,000 - \$39,999	110,502	\$4,132,287,398	\$3,211,796,955	133,561	74,810	\$150,082,982
\$40,000 - \$49,999	144,797	\$6,439,157,903	\$4,913,661,676	176,842	109,436	\$240,541,844
\$50,000 - \$74,999	135,213	\$8,062,792,448	\$5,956,055,496	172,627	118,067	\$313,075,696
\$75,000 - \$99,999	39,216	\$3,346,850,752	\$2,385,842,136	53,491	39,037	\$134,771,542
\$100,000 AND OVER NO AGI	50,680 165	\$15,063,898,048 \$0	\$10,050,198,312 \$1,188,505	74,028 238	53,455 45	\$439,169,239 \$87,113
TOTALS	1,375,676	\$55,526,084,137	\$41,140,754,649	1,717,303	714,994	\$1,810,231,846

2002 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**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	89,433	\$153,695,801	\$57,606,923	130,086	9,001	\$0
\$3,000 - \$3,999	42,452	\$148,583,062	\$78,370,882	59,080	4,641	\$0
\$4,000 - \$4,999	41,390	\$185,920,217	\$108,062,376	58,951	5,145	\$0
\$5,000 - \$5,999	29,678	\$162,047,731	\$93,899,269	47,764	5,695	\$0
\$6,000 - \$6,999	23,807	\$154,506,422	\$93,351,694	40,609	5,741	\$0
\$7,000 - \$7,999	22,241	\$166,679,420	\$105,437,118	38,350	6,572	\$0
\$8,000 - \$8,999	20,577	\$174,837,149	\$115,722,769	35,520	6,596	\$0
\$9,000 - \$9,999	11,289	\$107,106,706	\$58,297,161	24,298	6,792	\$0
\$10,000 - \$11,999	20,275	\$222,288,748	\$129,838,785	43,413	14,934	\$0
\$12,000 - \$13,999	17,977	\$233,512,729	\$146,727,787	37,647	15,285	\$0
\$14,000 - \$15,999	14,894	\$222,553,115	\$140,266,916	29,604	15,930	\$0
\$16,000 - \$17,999	9,705	\$164,072,215	\$105,225,215	18,136	11,981	\$0
\$18,000 - \$19,999	5,430	\$102,747,301	\$61,684,330	9,464	4,658	\$0
\$20,000 - \$21,999	3,794	\$79,522,610	\$45,202,763	6,217	2,296	\$0
\$22,000 - \$24,999	4,682	\$109,683,684	\$64,630,392	7,185	2,404	\$0
\$25,000 - \$29,999	5,998	\$164,345,484	\$99,808,582	8,738	2,469	\$0
\$30,000 - \$34,999	4,472	\$145,147,570	\$91,545,627	6,325	1,687	\$0
\$35,000 - \$39,999	3,481	\$130,110,539	\$81,857,421	4,939	1,447	\$0
\$40,000 - \$49,999	4,617	\$206,168,336	\$132,493,205	6,500	2,112	\$0
\$50,000 - \$74,999	5,209	\$313,363,252	\$204,470,916	7,682	3,006	\$0
\$75,000 - \$99,999	2,118	\$181,848,499	\$117,481,836	3,372	1,383	\$0
\$100,000 AND OVER	4,623	\$2,756,306,768	\$1,984,071,926	8,453	3,778	\$0
NO AGI	36,205	\$0	\$1,702,377	77,398	8,842	\$0
TOTALS	424,347	\$6,285,047,358	\$4,117,756,270	709,731	142,395	\$0

2002 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**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	86	\$181,329	\$57,166	86	2	\$3,655
\$3,000 - \$3,999	97	\$349,462	\$259,756	107	0	\$1,781
\$4,000 - \$4,999	148	\$674,610	\$481,519	162	0	\$3,798
\$5,000 - \$5,999	8,313	\$46,503,870	\$33,019,172	8,358	2	\$87,314
\$6,000 - \$6,999	9,851	\$63,913,499	\$46,837,803	10,318	2	\$292,188
\$7,000 - \$7,999	8,194	\$61,338,183	\$46,045,599	9,199	7	\$501,697
\$8,000 - \$8,999	7,004	\$59,456,955	\$45,113,706	8,365	7	\$666,859
\$9,000 - \$9,999	13,963	\$132,557,016	\$102,935,224	16,300	162	\$1,789,900
\$10,000 - \$11,999	25,980	\$285,290,946	\$223,562,217	30,683	537	\$4,779,630
\$12,000 - \$13,999	23,958	\$311,201,044	\$246,871,304	27,950	785	\$6,192,719
\$14,000 - \$15,999	23,281	\$349,179,197	\$278,635,897	27,165	1,300	\$7,975,613
\$16,000 - \$17,999	25,433	\$432,872,245	\$344,604,563	31,799	4,434	\$10,077,524
\$18,000 - \$19,999	27,497	\$522,276,791	\$416,139,358	36,078	9,495	\$12,720,691
\$20,000 - \$21,999	27,384	\$574,953,273	\$459,025,112	36,332	10,444	\$15,316,679
\$22,000 - \$24,999	39,245	\$921,531,549	\$736,446,590	51,732	14,970	\$27,157,669
\$25,000 - \$29,999	56,135	\$1,538,177,842	\$1,222,544,316	73,339	20,810	\$49,967,596
\$30,000 - \$34,999	43,072	\$1,393,919,555	\$1,093,452,037	55,881	14,911	\$48,451,531
\$35,000 - \$39,999	31,577	\$1,179,520,688	\$909,540,125	41,076	11,199	\$42,212,837
\$40,000 - \$49,999	37,135	\$1,647,893,188	\$1,239,132,725	48,605	13,247	\$60,210,102
\$50,000 - \$74,999	28,897	\$1,706,207,789	\$1,232,603,443	38,512	9,818	\$63,548,783
\$75,000 - \$99,999	6,476	\$550,630,671	\$382,491,252	8,884	2,102	\$21,087,993
\$100,000 AND OVER	6,700	\$1,954,762,513	\$1,328,230,080	9,425	1,930	\$54,467,601
NO AGI	31	\$0	\$80,796	42	2	\$11,822
TOTALS	450,457	\$13,733,392,215	\$10,388,109,760	570,398	116,166	\$427,525,982

2002 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**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	56,163	\$99,111,959	\$28,399,857	68,049	5,514	\$0
\$3,000 - \$3,999	27,046	\$94,712,933	\$49,584,019	32,433	2,915	\$0
\$4,000 - \$4,999	27,750	\$124,798,537	\$76,431,784	33,708	3,256	\$0
\$5,000 - \$5,999	18,799	\$102,468,732	\$63,941,681	25,069	3,543	\$0
\$6,000 - \$6,999	15,191	\$98,641,425	\$65,750,187	21,101	3,580	\$0
\$7,000 - \$7,999	14,750	\$110,578,515	\$77,241,895	20,398	4,095	\$0
\$8,000 - \$8,999	14,070	\$119,570,611	\$87,122,738	19,373	4,203	\$0
\$9,000 - \$9,999	5,355	\$50,819,049	\$27,369,239	9,415	4,226	\$0
\$10,000 - \$11,999	9,939	\$109,054,208	\$64,047,277	17,871	9,313	\$0
\$12,000 - \$13,999	9,201	\$119,583,956	\$76,782,111	16,924	9,686	\$0
\$14,000 - \$15,999	8,638	\$129,410,025	\$86,461,995	16,138	9,947	\$0
\$16,000 - \$17,999	5,611	\$94,699,930	\$64,170,332	10,171	7,041	\$0
\$18,000 - \$19,999	2,768	\$52,382,860	\$33,684,333	4,614	2,404	\$0
\$20,000 - \$21,999	1,721	\$36,043,488	\$21,038,193	2,665	984	\$0
\$22,000 - \$24,999	1,988	\$46,518,894	\$27,428,661	2,931	896	\$0
\$25,000 - \$29,999	2,240	\$61,282,935	\$35,534,917	3,142	520	\$0
\$30,000 - \$34,999	1,499	\$48,529,006	\$27,551,049	2,090	268	\$0
\$35,000 - \$39,999	1,033	\$38,571,908	\$20,525,990	1,490	200	\$0
\$40,000 - \$49,999	1,096	\$48,743,857	\$27,897,919	1,503	223	\$0
\$50,000 - \$74,999	829	\$48,932,254	\$29,383,176	1,079	183	\$0
\$75,000 - \$99,999	254	\$21,769,414	\$11,996,032	351	64	\$0
\$100,000 AND OVER	539	\$391,214,989	\$282,964,498	733	109	\$0
NO AGI	14,640	\$0	\$164,346	21,009	1,097	\$0
TOTALS	241,120	\$2,047,439,485	\$1,285,472,229	332,257	74,267	\$0

2002 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**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	5	\$10,479	\$0	16	0	\$4,755
\$3,000 - \$3,999	1	\$3,186	\$0	2	1	\$32
\$4,000 - \$4,999	2	\$9,334	\$6,571	5	0	\$1,151
\$5,000 - \$5,999	6	\$34,059	\$29,603	17	0	\$3,692
\$6,000 - \$6,999	12	\$79,157	\$77,429	40	2	\$865
\$7,000 - \$7,999	11	\$85,247	\$71,567	34	2	\$2,162
\$8,000 - \$8,999	25	\$215,183	\$188,450	68	2	\$4,084
\$9,000 - \$9,999	95	\$914,237	\$606,851	295	3	\$3,539
\$10,000 - \$11,999	818	\$9,115,659	\$5,493,459	2,703	7	\$37,813
\$12,000 - \$13,999	1,544	\$20,153,696	\$12,263,334	5,178	60	\$142,500
\$14,000 - \$15,999	3,400	\$51,476,076	\$33,837,667	9,856	253	\$348,012
\$16,000 - \$17,999	4,438	\$75,525,468	\$52,535,267	11,645	1,519	\$820,763
\$18,000 - \$19,999	5,259	\$99,977,664	\$72,724,167	12,911	4,336	\$1,404,896
\$20,000 - \$21,999	5,274	\$110,625,110	\$81,902,553	12,407	5,069	\$2,036,341
\$22,000 - \$24,999	7,652	\$179,487,231	\$134,928,518	17,646	8,104	\$4,078,815
\$25,000 - \$29,999	11,719	\$321,738,235	\$245,102,103	26,184	13,297	\$8,786,198
\$30,000 - \$34,999	9,869	\$320,081,865	\$245,100,838	21,613	12,122	\$9,825,002
\$35,000 - \$39,999	8,456	\$316,646,931	\$242,660,695	18,262	10,578	\$10,335,836
\$40,000 - \$49,999	13,710	\$612,648,562	\$464,948,981	29,432	17,127	\$20,991,491
\$50,000 - \$74,999	19,780	\$1,203,513,498	\$895,187,330	42,175	25,850	\$42,998,258
\$75,000 - \$99,999	8,681	\$743,940,313	\$529,393,720	18,533	12,267	\$26,399,627
\$100,000 AND OVER NO AGI	14,596 30	\$5,248,234,559 \$0	\$3,446,182,072 \$153,955	31,561 76	20,960 22	\$111,698,884 \$47,195
TOTALS	115,383	\$9,314,515,749	\$6,463,395,130	260,659	131,581	\$239,971,911

2002 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**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	9,470	\$14,610,760	\$1,406,153	31,988	1,953	\$0
\$3,000 - \$3,999	3,467	\$12,150,310	\$1,015,467	11,557	862	\$0
\$4,000 - \$4,999	3,487	\$15,678,137	\$2,754,880	11,442	946	\$0
\$5,000 - \$5,999	3,727	\$20,512,758	\$5,925,702	12,207	1,119	\$0
\$6,000 - \$6,999	3,741	\$24,319,427	\$8,989,198	12,141	1,135	\$0
\$7,000 - \$7,999	4,070	\$30,546,877	\$13,571,012	12,936	1,468	\$0
\$8,000 - \$8,999	3,995	\$33,978,863	\$16,338,395	12,606	1,570	\$0
\$9,000 - \$9,999	3,941	\$37,406,836	\$19,795,916	12,173	1,755	\$0
\$10,000 - \$11,999	7,368	\$80,786,892	\$46,290,153	21,708	4,327	\$0
\$12,000 - \$13,999	6,569	\$85,355,347	\$52,467,591	18,012	4,601	\$0
\$14,000 - \$15,999	4,402	\$65,385,969	\$36,418,547	11,235	5,224	\$0
\$16,000 - \$17,999	2,551	\$43,150,871	\$23,888,828	6,149	4,384	\$0
\$18,000 - \$19,999	1,213	\$22,877,648	\$9,173,072	3,186	1,779	\$0
\$20,000 - \$21,999	788	\$16,501,950	\$5,400,472	2,112	885	\$0
\$22,000 - \$24,999	835	\$19,531,897	\$6,418,499	2,162	949	\$0
\$25,000 - \$29,999	950	\$26,006,558	\$8,759,656	2,519	894	\$0
\$30,000 - \$34,999	646	\$20,979,710	\$8,873,137	1,685	569	\$0
\$35,000 - \$39,999	546	\$20,446,384	\$9,994,835	1,382	478	\$0
\$40,000 - \$49,999	840	\$37,712,303	\$19,629,621	2,087	726	\$0
\$50,000 - \$74,999	1,453	\$88,779,129	\$53,416,486	3,395	1,365	\$0
\$75,000 - \$99,999	818	\$70,620,589	\$43,697,673	1,877	758	\$0
\$100,000 AND OVER	2,561	\$1,739,645,187	\$1,238,368,136	5,932	2,715	\$0
NO AGI	15,446	\$0	\$129,796	47,556	6,972	\$0
TOTALS	82,884	\$2,526,984,402	\$1,632,723,225	248,047	47,434	\$0

2002 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**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	589	\$1,132,529	\$2,322,253	638	34	\$28,829
\$3,000 - \$3,999	1,050	\$3,785,900	\$4,167,822	1,094	31	\$26,810
\$4,000 - \$4,999	3,654	\$16,644,854	\$15,867,787	3,776	88	\$83,230
\$5,000 - \$5,999	7,223	\$40,005,900	\$33,747,978	7,756	134	\$203,109
\$6,000 - \$6,999	9,818	\$64,014,954	\$52,019,742	11,232	398	\$450,985
\$7,000 - \$7,999	11,576	\$86,965,115	\$69,380,999	13,855	791	\$819,718
\$8,000 - \$8,999	12,716	\$108,137,562	\$85,361,609	15,486	1,236	\$1,253,139
\$9,000 - \$9,999	13,851	\$131,612,604	\$103,909,985	16,842	1,714	\$1,827,486
\$10,000 - \$11,999	29,368	\$323,346,643	\$255,014,182	35,213	4,575	\$5,291,797
\$12,000 - \$13,999	30,933	\$402,444,928	\$318,450,946	36,499	6,180	\$7,793,810
\$14,000 - \$15,999	32,493	\$487,673,998	\$387,770,231	37,542	8,000	\$10,972,015
\$16,000 - \$17,999	35,174	\$598,292,418	\$477,364,960	39,955	9,947	\$15,100,964
\$18,000 - \$19,999	37,456	\$711,772,486	\$570,220,708	41,829	12,146	\$19,643,423
\$20,000 - \$21,999	38,510	\$808,838,190	\$648,347,471	42,343	14,880	\$23,778,932
\$22,000 - \$24,999	58,642	\$1,378,290,185	\$1,103,661,561	63,785	26,437	\$43,165,012
\$25,000 - \$29,999	96,202	\$2,642,828,508	\$2,107,064,498	103,151	53,456	\$89,030,362
\$30,000 - \$34,999	86,077	\$2,791,401,562	\$2,206,439,121	91,046	57,452	\$99,546,345
\$35,000 - \$39,999	70,469	\$2,636,119,779	\$2,059,596,135	74,223	53,033	\$97,534,309
\$40,000 - \$49,999	93,952	\$4,178,616,153	\$3,209,579,970	98,805	79,062	\$159,340,251
\$50,000 - \$74,999	86,536	\$5,153,071,161	\$3,828,264,723	91,940	82,399	\$206,528,655
\$75,000 - \$99,999	24,059	\$2,052,279,768	\$1,473,957,164	26,074	24,668	\$87,283,922
\$100,000 AND OVER	29,384	\$7,860,900,976	\$5,275,786,160	33,042	30,565	\$273,002,754
NO AGI	104	\$0	\$953,754	120	21	\$28,096
TOTALS	809,836	\$32,478,176,173	\$24,289,249,759	886,246	467,247	\$1,142,733,953

2002 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

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	23,800	\$39,973,082	\$27,800,913	30,049	1,534	\$0
\$3,000 - \$3,999	11,939	\$41,719,819	\$27,771,396	15,090	864	\$0
\$4,000 - \$4,999	10,153	\$45,443,543	\$28,875,712	13,801	943	\$0
\$5,000 - \$5,999	7,152	\$39,066,241	\$24,031,886	10,488	1,033	\$0
\$6,000 - \$6,999	4,875	\$31,545,570	\$18,612,309	7,367	1,026	\$0
\$7,000 - \$7,999	3,421	\$25,554,028	\$14,624,211	5,016	1,009	\$0
\$8,000 - \$8,999	2,512	\$21,287,675	\$12,261,636	3,541	823	\$0
\$9,000 - \$9,999	1,993	\$18,880,821	\$11,132,006	2,710	811	\$0
\$10,000 - \$11,999	2,968	\$32,447,648	\$19,501,355	3,834	1,294	\$0
\$12,000 - \$13,999	2,207	\$28,573,426	\$17,478,085	2,711	998	\$0
\$14,000 - \$15,999	1,854	\$27,757,121	\$17,386,374	2,231	759	\$0
\$16,000 - \$17,999	1,543	\$26,221,414	\$17,166,055	1,816	556	\$0
\$18,000 - \$19,999	1,449	\$27,486,793	\$18,826,925	1,664	475	\$0
\$20,000 - \$21,999	1,285	\$26,977,172	\$18,764,098	1,440	427	\$0
\$22,000 - \$24,999	1,859	\$43,632,893	\$30,783,232	2,092	559	\$0
\$25,000 - \$29,999	2,808	\$77,055,991	\$55,514,009	3,077	1,055	\$0
\$30,000 - \$34,999	2,327	\$75,638,854	\$55,121,441	2,550	850	\$0
\$35,000 - \$39,999	1,902	\$71,092,247	\$51,336,596	2,067	769	\$0
\$40,000 - \$49,999	2,681	\$119,712,176	\$84,965,665	2,910	1,163	\$0
\$50,000 - \$74,999	2,927	\$175,651,869	\$121,671,254	3,208	1,458	\$0
\$75,000 - \$99,999	1,046	\$89,458,496	\$61,788,131	1,144	561	\$0
\$100,000 AND OVER	1,523	\$625,446,592	\$462,739,292	1,788	954	\$0
NO AGI	6,119	\$0	\$1,408,235	8,833	773	\$0
TOTALS	100,343	\$1,710,623,471	\$1,199,560,816	129,427	20,694	\$0

2002 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,569	\$108,380,274	\$83,421,394	6,645	2,030	\$3,555,731
ADAMS	2,348	\$48,787,099	\$38,028,055	3,424	1,093	\$1,552,928
ALLAMAKEE	7,898	\$177,181,345	\$134,853,533	11,117	3,846	\$5,169,151
APPANOOSE	6,819	\$148,963,723	\$114,831,835	9,808	3,391	\$4,870,110
AUDUBON	3,634	\$77,751,289	\$60,397,807	5,297	1,737	\$2,512,556
BENTON	14,866	\$399,079,112	\$304,023,168	19,653	7,337	\$14,155,717
BLACK HAWK	68,129	\$2,016,504,522	\$1,496,024,288	91,238	30,813	\$72,838,002
BOONE	14,919	\$408,885,244	\$308,788,036	20,040	6,826	\$14,619,123
BREMER	13,939	\$395,329,040	\$297,914,499	18,662	6,401	\$14,359,161
BUCHANAN	11,209	\$292,596,597	\$225,868,555	15,275	6,040	\$10,498,360
BUENA VISTA	11,032	\$282,270,832	\$214,384,002	15,514	6,256	\$9,451,919
BUTLER	8,684	\$202,801,520	\$156,876,158	12,173	3,830	\$6,889,933
CALHOUN	6,021	\$131,597,493	\$100,684,446	8,705	2,621	\$4,298,302
CARROLL	13,163	\$334,289,205	\$252,439,747	17,960	6,488	\$11,107,846
CASS	8,204	\$186,945,541	\$141,608,254	11,848	3,576	\$5,940,555
CEDAR	10,770	\$291,154,282	\$223,440,617	14,383	4,778	\$10,415,693
CERRO GORDO	26,243	\$729,176,369	\$545,414,977	35,603	11,636	\$25,772,639
CHEROKEE	7,460	\$181,602,924	\$139,948,357	10,487	3,312	\$6,351,115
CHICKASAW	7,573	\$178,611,609	\$137,449,396	10,303	3,612	\$6,083,412
CLARKE	5,169	\$121,209,292	\$93,720,973	7,228	2,600	\$4,042,239
CLAY	10,569	\$273,472,547	\$206,442,986	14,403	4,750	\$9,422,840
CLAYTON	10,539	\$236,122,247	\$179,882,305	14,669	4,950	\$7,002,681
CLINTON	27,792	\$727,719,685	\$557,557,930	37,938	13,582	\$26,033,846
CRAWFORD	9,021	\$213,852,804	\$166,830,852	12,725	4,974	\$7,366,612
DALLAS	25,230	\$1,010,424,843	\$731,337,654	32,400	13,478	\$37,318,182
DAVIS	4,138	\$91,435,073	\$71,186,742	6,009	2,429	\$2,956,350
DECATUR	3,756	\$76,662,841	\$58,270,287	5,422	1,880	\$2,292,081
DELAWARE	10,329	\$243,982,983	\$188,075,079	14,007	5,519	\$8,300,056
DES MOINES	23,404	\$634,601,382	\$481,442,678	32,216	10,905	\$22,900,446
DICKINSON	10,496	\$310,340,033	\$225,130,439	14,482	3,954	\$10,567,286
DUBUQUE	52,605	\$1,545,698,971	\$1,148,536,808	69,070	25,949	\$54,840,067
EMMET	6,069	\$137,965,167	\$105,873,288	8,313	2,734	\$4,351,451
FAYETTE	11,428	\$256,450,738	\$197,742,190	16,147	5,605	\$8,461,705
FLOYD	9,293	\$220,751,218	\$169,828,777	12,853	4,470	\$7,397,421
FRANKLIN	6,025	\$144,660,452	\$110,643,697	8,614	2,729	\$5,023,295
FREMONT	4,166	\$100,490,111	\$77,851,140	5,905	1,953	\$2,869,153
GREENE	5,671	\$131,079,927	\$100,028,044	8,222	2,766	\$4,398,952
GRUNDY	7,238	\$192,976,678	\$146,734,615	9,986	3,277	\$6,857,675
GUTHRIE	6,452	\$167,670,328	\$126,238,777	9,119	2,874	\$5,763,461
HAMILTON	9,431	\$257,283,338	\$196,641,777	13,054	4,459	\$9,026,561
HANCOCK	6,816	\$162,963,056	\$126,314,656	9,325	3,299	\$5,660,887
HARDIN	10,813	\$260,608,620	\$199,224,343	15,204	4,741	\$8,920,451
HARRISON	8,165	\$209,004,896	\$155,490,624	11,204	4,085	\$5,020,667
HENRY	10,948	\$284,197,604	\$217,556,883	14,745	5,378	\$10,010,739
HOWARD	5,825	\$129,576,746	\$100,268,949	8,148	2,814	\$3,876,298
HUMBOLDT	6,035	\$147,821,124	\$113,235,016	8,580	2,828	\$5,192,221
IDA	4,384	\$114,745,377	\$88,822,401	6,328	2,229	\$3,662,834
IOWA	9,929	\$296,695,782	\$222,231,969	13,348	4,628	\$10,104,682
JACKSON	11,518	\$271,984,119	\$211,569,701	15,841	5,595	\$9,465,744
JASPER	21,651	\$625,562,742	\$471,578,090	28,905	10,024	\$22,745,554
JEFFERSON	8,146	\$239,649,822	\$177,142,797	11,216	3,799	\$8,498,018

2002 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

TABLE 10 (CONTD)
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	61,338	\$2,260,431,303	\$1,641,921,406	76,086	24,567	\$87,714,589
JONES	11,013	\$272,524,691	\$209,860,076	15,074	4,958	\$9,514,060
KEOKUK	6,167	\$135,306,987	\$106,125,864	8,786	2,983	\$4,566,479
KOSSUTH	9,639	\$222,338,009	\$170,264,349	13,697	4,659	\$7,160,659
LEE	19,878	\$512,254,852	\$391,564,972	27,618	9,486	\$18,082,224
LINN	115,517	\$3,917,859,281	\$2,871,170,624	150,471	53,355	\$148,114,874
LOUISA	6,348	\$161,016,834	\$125,942,458	8,646	3,683	\$5,766,543
LUCAS	4,832	\$114,194,587	\$87,402,734	6,773	2,409	\$3,930,565
LYON	6,657	\$156,312,564	\$120,268,708	9,223	3,587	\$5,056,375
MADISON	8,096	\$231,898,139	\$172,822,691	10,849	4,100	\$8,235,926
MAHASKA	11,964	\$316,890,862	\$240,386,107	16,401	5,923	\$10,864,536
MARION	18,540	\$535,006,679	\$396,324,720	25,029	9,190	\$18,831,885
MARSHALL	22,428	\$603,239,818	\$461,193,752	30,500	11,280	\$21,511,734
MILLS	7,460	\$218,360,708	\$159,995,565	9,943	3,580	\$5,316,951
MITCHELL	6,119	\$142,196,750	\$109,604,685	8,614	3,023	\$4,542,985
MONONA	5,261	\$123,944,946	\$95,400,016	7,691	2,424	\$3,976,354
MONROE	4,143	\$96,265,600	\$73,855,504	5,956	2,085	\$3,191,370
MONTGOMERY	6,233	\$146,547,292	\$112,709,107	8,676	3,032	\$4,778,785
MUSCATINE	23,797	\$743,343,915	\$562,931,682	31,503	12,396	\$28,661,018
OBRIEN	8,882	\$208,739,975	\$160,590,039	12,407	4,216	\$6,942,615
OSCEOLA	3,795	\$84,801,920	\$66,317,165	5,205	1,839	\$2,614,089
PAGE	8,719	\$212,201,523	\$163,629,870	12,454	3,770	\$7,247,747
PALO ALTO	5,379	\$119,248,989	\$92,125,051	7,729	2,542	\$4,000,454
PLYMOUTH	14,873	\$440,602,139	\$329,190,877	20,117	7,919	\$15,263,128
POCAHONTAS	4,500	\$96,897,953	\$75,172,243	6,520	2,196	\$3,170,059
POLK	225,721	\$8,458,716,924	\$6,107,668,287	289,573	106,878	\$320,222,537
POTTAWATTAMIE	47,000	\$1,342,829,536	\$978,327,369	63,657	22,627	\$30,019,998
POWESHIEK	10,799	\$303,747,201	\$228,621,509	14,747	4,658	\$11,076,736
RINGGOLD	2,707	\$56,043,644	\$42,728,723	4,050	1,307	\$1,766,901
SAC	6,301	\$142,069,265	\$109,847,107	9,141	2,969	\$4,713,929
SCOTT	88,098	\$2,997,438,951	\$2,191,311,022	117,907	43,651	\$110,253,439
SHELBY	7,619	\$182,963,518	\$138,104,181	10,853	3,643	\$5,801,839
SIOUX	17,499	\$474,378,342	\$355,281,899	23,643	9,944	\$16,042,752
STORY	42,104	\$1,355,157,248	\$994,357,053	53,725	16,881	\$50,146,508
TAMA	9,846	\$235,269,984	\$182,703,081	13,841	4,712	\$8,156,960
TAYLOR	3,397	\$67,338,193	\$52,818,872	5,049	1,670	\$1,998,794
UNION	6,938	\$158,288,592	\$122,972,033	9,768	3,021	\$5,435,222
VAN BUREN	4,046	\$86,579,254	\$67,482,959	5,954	1,944	\$2,836,784
WAPELLO	18,684	\$473,693,997	\$360,150,547	26,339	9,131	\$16,400,256
WARREN	23,831	\$754,274,856	\$558,143,644	30,677	11,901	\$27,686,340
WASHINGTON	12,295	\$311,710,403	\$236,152,168	16,905	6,162	\$10,751,880
WAYNE	3,215	\$66,537,587	\$51,804,151	4,835	1,512	\$2,010,472
WEBSTER	20,947	\$563,492,173	\$426,862,434	28,961	10,145	\$20,220,993
WINNEBAGO	7,085	\$179,355,308	\$139,301,747	9,744	3,291	\$6,289,562
WINNESHIEK	11,302	\$283,285,159	\$212,631,155	15,327	5,325	\$9,339,082
WOODBURY	54,979	\$1,570,214,363	\$1,169,957,963	73,852	31,093	\$52,273,140
WORTH	4,348	\$101,578,108	\$78,870,766	5,953	1,904	\$3,223,897
WRIGHT	7,990	\$188,240,318	\$144,798,664	11,328	3,702	\$6,417,179
NON-RESIDENT	151,163	\$12,955,933,689	\$8,911,013,729	211,476	69,236	\$77,297,934
TOTALS	1,800,023	\$61,811,131,495	\$45,258,510,919	2,427,034	857,389	\$1,810,231,846

2002 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	21,179	\$35,878,783	(\$1,913,987)	\$21,625,172	\$29,952,875	\$22,545
\$3,000 - \$3,999	10,420	\$36,494,622	\$885,238	\$18,114,471	\$25,308,313	\$18,080
\$4,000 - \$4,999	10,956	\$49,233,324	\$1,073,811	\$22,784,407	\$33,601,344	\$67,317
\$5,000 - \$5,999	10,778	\$59,296,834	\$2,097,725	\$26,542,183	\$38,651,188	\$158,077
\$6,000 - \$6,999	11,024	\$71,678,237	\$2,867,724	\$29,057,844	\$46,894,751	\$317,897
\$7,000 - \$7,999	11,371	\$85,314,443	\$4,001,407	\$31,929,840	\$56,052,143	\$520,345
\$8,000 - \$8,999	11,612	\$98,753,608	\$4,688,689	\$35,013,061	\$65,690,204	\$764,707
\$9,000 - \$9,999	12,580	\$119,482,037	\$6,668,906	\$44,189,578	\$77,044,498	\$1,126,005
\$10,000 - \$11,999	25,938	\$285,279,834	\$17,578,676	\$96,873,873	\$187,730,983	\$3,320,578
\$12,000 - \$13,999	26,109	\$339,621,514	\$21,917,720	\$103,267,145	\$227,659,913	\$4,810,336
\$14,000 - \$15,999	27,483	\$412,358,862	\$26,838,136	\$119,704,277	\$277,693,422	\$6,807,568
\$16,000 - \$17,999	28,955	\$492,539,173	\$32,452,079	\$126,783,062	\$342,774,594	\$9,592,330
\$18,000 - \$19,999	31,222	\$593,356,377	\$40,248,157	\$137,507,485	\$422,732,867	\$13,071,155
\$20,000 - \$21,999	33,095	\$695,095,049	\$49,328,763	\$151,079,647	\$501,332,602	\$16,769,574
\$22,000 - \$24,999	52,505	\$1,234,484,865	\$92,040,968	\$248,434,943	\$902,012,902	\$32,644,007
\$25,000 - \$29,999	91,609	\$2,519,505,210	\$201,976,571	\$464,977,761	\$1,862,386,482	\$73,744,899
\$30,000 - \$34,999	88,444	\$2,870,999,854	\$251,977,682	\$493,332,643	\$2,132,133,667	\$91,165,360
\$35,000 - \$39,999	78,375	\$2,934,081,535	\$282,302,349	\$483,309,354	\$2,174,305,809	\$98,011,414
\$40,000 - \$49,999	112,387	\$5,008,153,116	\$537,455,909	\$798,726,125	\$3,677,442,900	\$173,704,011
\$50,000 - \$74,999	118,339	\$7,087,573,588	\$898,020,731	\$1,102,058,391	\$5,095,410,087	\$258,324,317
\$75,000 - \$99,999	37,790	\$3,229,325,535	\$479,188,256	\$496,604,161	\$2,258,175,516	\$121,857,565
\$100,000 AND OVER NO AGI	52,004 10,850	\$16,627,703,938 \$0	\$3,722,787,372 \$1,375,744	\$1,991,061,835 \$81,435,272	\$10,971,829,857 \$2,376,653	\$415,671,490 \$66,596
TOTALS	915,025	\$44,886,210,338	\$6,675,858,626	\$7,124,412,530	\$31,409,193,570	\$1,322,556,173

2002 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	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$1 - \$2,999	68,934	\$119,141,355	(\$2,700,068)	\$95,073,828	\$30,033,467	\$14,694
\$3,000 - \$3,999	33,180	\$116,226,988	(\$51,685)	\$59,163,719	\$57,490,147	\$10,543
\$4,000 - \$4,999	34,238	\$154,015,691	\$764,574	\$62,629,669	\$90,816,909	\$20,862
\$5,000 - \$5,999	34,442	\$189,294,726	\$3,515,612	\$63,927,723	\$122,044,834	\$136,038
\$6,000 - \$6,999	32,464	\$210,835,795	\$4,445,402	\$61,112,383	\$145,391,917	\$426,141
\$7,000 - \$7,999	30,651	\$229,753,522	\$5,142,877	\$59,851,307	\$164,883,140	\$803,232
\$8,000 - \$8,999	28,710	\$243,893,241	\$6,383,393	\$56,967,052	\$180,696,330	\$1,159,375
\$9,000 - \$9,999	26,618	\$252,708,526	\$10,352,775	\$54,004,074	\$188,704,723	\$2,494,920
\$10,000 - \$11,999	50,503	\$554,762,162	\$23,807,921	\$105,176,928	\$426,177,660	\$6,788,662
\$12,000 - \$13,999	48,303	\$627,690,883	\$29,179,173	\$102,221,614	\$496,653,458	\$9,318,693
\$14,000 - \$15,999	46,585	\$698,523,524	\$37,753,556	\$98,283,552	\$562,817,289	\$12,488,072
\$16,000 - \$17,999	45,795	\$778,223,173	\$44,852,907	\$96,444,247	\$636,955,411	\$16,406,921
\$18,000 - \$19,999	44,420	\$843,417,865	\$52,388,627	\$93,091,948	\$698,035,696	\$20,697,855
\$20,000 - \$21,999	41,867	\$878,844,134	\$58,233,402	\$87,478,854	\$733,145,297	\$24,362,378
\$22,000 - \$24,999	57,716	\$1,354,507,784	\$97,072,457	\$119,646,299	\$1,137,654,159	\$41,757,489
\$25,000 - \$29,999	78,445	\$2,147,584,859	\$174,577,297	\$160,980,815	\$1,812,133,017	\$74,039,257
\$30,000 - \$34,999	55,046	\$1,779,550,698	\$163,106,020	\$111,912,846	\$1,504,403,956	\$66,657,518
\$35,000 - \$39,999	35,608	\$1,328,316,402	\$135,397,131	\$73,463,771	\$1,119,348,567	\$52,071,568
\$40,000 - \$49,999	37,027	\$1,637,173,123	\$188,851,078	\$79,498,686	\$1,368,711,981	\$66,837,833
\$50,000 - \$74,999	22,083	\$1,288,582,112	\$173,154,362	\$50,709,682	\$1,065,116,325	\$54,751,379
\$75,000 - \$99,999	3,544	\$299,373,716	\$45,781,359	\$8,537,819	\$245,148,456	\$12,913,977
\$100,000 AND OVER NO AGI	3,299 25,520	\$1,192,500,878 \$0	\$125,282,571 (\$5,847,657)	\$7,844,338 \$1,992,691	\$1,062,440,381 \$514,229	\$23,497,749 \$20,517
TOTALS	884,998	\$16,924,921,157	\$1,371,443,084	\$1,710,013,845	\$13,849,317,349	\$487,675,673

2002 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	90,113	\$47,984	\$2,183	\$1,077	\$205,662	\$37,239
\$3,000 - \$3,999	43,600	\$44,957	\$5,767	\$422	\$78,110	\$28,623
\$4,000 - \$4,999	45,194	\$66,155	\$11,132	\$774	\$93,056	\$88,179
\$5,000 - \$5,999	45,220	\$73,874	\$17,020	\$3,521	\$101,936	\$294,115
\$6,000 - \$6,999	43,488	\$86,884	\$24,752	\$9,062	\$103,108	\$744,038
\$7,000 - \$7,999	42,022	\$114,999	\$30,919	\$15,091	\$109,635	\$1,323,577
\$8,000 - \$8,999	40,322	\$122,239	\$37,466	\$24,552	\$113,323	\$1,924,082
\$9,000 - \$9,999	39,198	\$148,594	\$43,224	\$39,896	\$114,914	\$3,620,925
\$10,000 - \$11,999	76,441	\$314,875	\$112,812	\$125,230	\$248,276	\$10,109,240
\$12,000 - \$13,999	74,412	\$418,713	\$139,135	\$174,108	\$241,569	\$14,129,029
\$14,000 - \$15,999	74,068	\$501,330	\$175,810	\$250,167	\$252,190	\$19,295,640
\$16,000 - \$17,999	74,750	\$568,403	\$238,290	\$382,828	\$221,258	\$25,999,251
\$18,000 - \$19,999	75,642	\$645,768	\$331,316	\$558,453	\$195,181	\$33,769,010
\$20,000 - \$21,999	74,962	\$560,704	\$381,307	\$759,328	\$181,878	\$41,131,952
\$22,000 - \$24,999	110,221	\$775,576	\$679,640	\$1,333,707	\$240,473	\$74,401,496
\$25,000 - \$29,999	170,054	\$862,134	\$1,236,432	\$2,795,878	\$342,965	\$147,784,156
\$30,000 - \$34,999	143,490	\$520,783	\$1,270,196	\$3,165,321	\$251,508	\$157,822,878
\$35,000 - \$39,999	113,983	\$259,471	\$1,264,041	\$3,174,413	\$184,197	\$150,082,982
\$40,000 - \$49,999	149,414	\$0	\$2,042,443	\$5,604,337	\$236,823	\$240,541,844
\$50,000 - \$74,999	140,422	\$0	\$2,590,927	\$8,315,476	\$223,193	\$313,075,696
\$75,000 - \$99,999	41,334	\$0	\$994,631	\$3,495,885	\$58,173	\$134,771,542
\$100,000 AND OVER	55,303	\$0	\$1,499,851	\$12,620,372	\$127,547	\$439,169,239
NO AGI	36,370	\$26,959	\$8,933	\$1,071	\$768,994	\$87,113
TOTALS	1,800,023	\$6,160,402	\$13,138,227	\$42,850,969	\$4,693,969	\$1,810,231,846

INCOME TAX ABATEMENT

The Director of the Department of Revenue 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 2003.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2003 THROUGH DECEMBER 31, 2003

<u>Number of Returns</u>	<u>Tax</u>	<u>Penalty (Includes Fees)</u>	<u>Interest</u>	<u>Total Amounts</u>
2,479	\$6,620,363.61	\$587,613.65	\$2,038,117.75	\$9,426,095.01