

2003
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

2003 RETURNS FILED IN 2004

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INTRODUCTION

For tax year 2003, a total of \$1.9 billion in Iowa tax liability was reported by 1.8 million taxpayers on returns filed during 2004. The reported tax was based on \$69.2 billion in Iowa adjusted gross income and \$51.2 billion in net taxable income. This report provides a summary of data obtained from 2003 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 2003 income
- A statistical summary of information reported on 2003 returns including analysis of filing patterns
- An appendix of statistical tables

The data in this report reflects 2003 reporting practices. In 2003, large increases occurred in adjusted gross income, taxable income and itemized deductions in comparison to 2002. A portion of these increases was due to a number of large returns that were still in review process at the time of publication of the 2002 report, and thus were not included in the 2002 statistical file. However, many of these returns are contained on the 2003 statistical file and this report, as it is our goal to provide the most complete information possible. In addition, most of these returns in question are nonresident filers.

In addition, certain computer programming changes regarding itemized and standard deductions were implemented in the 2003 statistical system for the first time. However, it is believed that these changes will improve the data quality with respect to itemized and standard deductions.

Finally, 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 2003

The key features of the 2003 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 2003 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 1.1 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 \$1,550 - up from \$1,540 in tax year 2002. For all other filing statuses the standard deduction was \$3,830, which was up from \$3,780 the prior year.
- Beginning in 2003, an Endow Iowa tax credit was implemented which allowed taxpayers to claim a 20% credit for endowment gifts to a qualifying community foundation. Total credits of all taxpayers may not exceed \$2.0 million and individual credits are limited to no more than \$100,000.
- Beginning with tax year 2003, A New Capital Investment Program tax credit was allowed for eligible businesses. The credit on new investment ranges from 1% to 5% depending upon the number of new jobs created by the business. If the business is a partnership, subchapter S corporation, limited liability company, or an estate or trust electing to have the income taxed directly to the individual an individual may claim the credit based on the individual's pro rata share of the business' earnings.
- Several provisions were enacted for taxpayers performing military active duty. These include:
 - Exemption of active duty pay received by taxpayers in the National Guard or armed services military reserve related to service in Operation Iraqi Freedom, Operation Noble Eagle or Operation Enduring Freedom.
 - Military student loan repayments in Federal AGI are exempt for Iowa purposes if the taxpayer is on active duty in the armed forces, military reserve or National Guard at the time of repayment.
 - A deduction is allowed for overnight travel expenses for taxpayers in the National Guard or military reserve.
 - Nonresident military taxpayers need not include military pay on line 1 of the Iowa 1040 or the Iowa 126.
 - To the extent that a death gratuity payment related to military personnel is included in Federal AGI, that amount is not to be included in Iowa Net Income.
- Iowa coupled with federal legislation to allow the additional 50% first-year depreciation allowance (bonus depreciation) for assets placed in service between May 5, 2003, and January 1, 2005. However, Iowa did not couple with 2002 federal legislation to allow the 30% bonus depreciation allowance for assets placed in service between September 10, 2001, and May 6, 2003.
- Iowa also coupled with the federal increase in the Section 179 expensing allowance from \$25,000 to \$100,000 for tax years beginning on or after January 1, 2003.

Filing Requirements

For 2003, 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 2003 federal return were also required to be reported on the 2003 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 2003:

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 \$1,550 for single filers and for each married individual filing separately. A standard deduction of \$3,830 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 2003 Iowa returns was subject to the following rates:

<u>Rate</u>	<u>Rate</u>
0.36% from \$ 0 through \$ 1,224	6.48% from \$18,360 through \$24,480
0.72% from \$ 1,224 through \$ 2,448	6.80% from \$24,480 through \$36,720
2.43% from \$ 2,448 through \$ 4,896	7.92% from \$36,720 through \$55,080
4.50% from \$ 4,896 through \$11,016	8.98% from \$55,080
6.12% from \$ 11,016 through \$18,360	

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2003:

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 2003 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 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 2003 tax year, a total of \$8.5 billion in federal taxes were deducted.

Additional Taxes - The special tax on lump sum distributions and the minimum tax was reported on 6,300 returns. A total of \$3.6 million in these state taxes were reported. The use of the school district surtax continued to expand in 2003, with 281 districts out of 370 school districts receiving approximately \$59.2 million in revenue from this state collected revenue source. In 2002, 273 districts imposed the surtax and received approximately \$52.4 million. One county (Appanoose) imposes a local surtax to fund emergency medical services. Appanoose County received approximately \$51,200 from this surtax.

Tax Credits - Chart 1 documents the utilization of the tax credits allowed on the 2003 return. Excluding the exemption credits and the non-resident/part year resident credits, approximately \$86.2 million in credits were claimed on 2003 returns.

Check-offs - A total of 124,850 contributions were made amounting to approximately \$458,400 for the four check-off programs provided on the 2003 tax return. (See Chart 1)

Cow Calf Refund Program - A total of 17,816 returns claimed \$8.9 million in individual income tax refunds. The amount appropriated for this program for tax year 2003 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

<u>A. ADDITIONAL TAXES</u>	<u>FIRST EFFECTIVE ON RETURN FOR TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 2003</u>
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distribution	240 Taxpayers \$0.2 million
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax	6,100 Taxpayers \$3.4 Million
School District Surtax	1976	Up to 20% of State tax in authorizing districts	658,100 Taxpayers in 281 School Districts \$59.2 Million
Emergency Medical Services Surtax	1992	Up to 1% of State tax in authorizing counties	5,300 Taxpayers in 1 county (Appanoose) \$51,200
<u>B. CREDITS APPLICABLE TO TAX</u>			
Tuition/Textbook Credit	1987	25% of qualifying expenses (\$1,000 maximum); Maximum credit of \$250 for each dependent	166,700 Taxpayers \$13.8 Million
Earned Income Credit	1990	6.5% of Federal Earned Income Credit for taxpayers with Federal AGI of less than \$30,650 (less than \$34,692 for taxpayers with more than one qualifying child).	103,700 taxpayers \$8.6 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)

Chart 1 (cont'd)

FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 2003	
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.	(See Note #1 pg. 9)
Endow Iowa Tax Credit	2003	20% credit for endowment gifts to a qualifying community foundation. Maximum credit of \$100,000 per taxpayer.	(See Note #1 pg. 9)
<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	37,200 Taxpayers \$8.4 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	33,300 Taxpayers \$4.4 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 2003 reported on a prior year tax return.	(See Note #2 pg. 9)
New Capital Investment Program Credit	2003	Credit from 1% to 5% of new investment dependent upon number of new jobs created by an eligible business.	(See Note #2 pg. 9)

Chart 1 (cont'd)

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 2003
<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	93,850 Check-offs \$140,763
Fish and Wildlife Check-off	1982	Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund	12,900 Contributors \$149,300
State Fair Check-off	1993	Taxpayers may contribute any amount of \$1 or more to State Fairgrounds Renovation Fund	9,800 contributors \$101,200
Keep Iowa Beautiful Check-off	2001	Taxpayers may contribute any amount of \$1 or more to Keep Iowa Beautiful Fund	8,300 contributors \$67,100
<u>E. COW CALF REFUND</u>	1996	Refund claim of ten cents per corn equivalent consumed per head of livestock. Claims prorated if total claims exceed appropriated amount.	17,816 returns \$8.9 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, the Eligible Development Business Credit and the Endow Iowa Tax Credit were combined on line 54 of the 2003 Iowa 1040 tax form. Therefore separate values for these credits cannot be determined. For 2003, the credits combined were claimed by 6,700 taxpayers and amounted to \$46.4 million.
2. The Research Expenditure, Assistive Device, Property Rehabilitation, Enterprise Zone, Ethanol Blended Gasoline, New Capital Investment Program Credit and the Claim of Right Credits were combined on line 66 of the 2003 Iowa 1040 tax form. Again, separate values for these credits cannot be determined. For 2003, these credits were claimed by 1,200 taxpayers and amounted to \$4.6 million.

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS — TAX YEAR 2003

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 does not accurately reflect 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 the progressivity of the Iowa income tax. This is because resident returns do not include a significant amount of non-Iowa source income, which is the source of distortion in the incidence statistics of all filers.

**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	\$0.3		\$0.0	\$0.1	
\$0 - \$5,000		\$505.4	\$0.2	0.04%	\$457.6	\$0.1	0.02%
\$5,000 - \$10,000		\$1,540.9	\$7.9	0.51%	\$1,427.2	\$7.6	0.53%
\$10,000 - \$14,000		\$1,756.6	\$23.9	1.36%	\$1,633.2	\$23.1	1.41%
\$14,000 - \$20,000		\$3,699.9	\$77.2	2.09%	\$3,442.3	\$74.5	2.16%
\$20,000 - \$25,000		\$4,055.0	\$113.2	2.79%	\$3,786.3	\$109.5	2.89%
\$25,000 - \$30,000		\$4,575.2	\$145.9	3.19%	\$4,282.2	\$141.5	3.30%
\$30,000 - \$40,000		\$8,999.0	\$315.7	3.51%	\$8,412.0	\$306.6	3.64%
\$40,000 - \$50,000		\$6,922.3	\$255.4	3.69%	\$6,391.8	\$248.0	3.88%
\$50,000 - \$75,000		\$8,934.0	\$343.8	3.85%	\$7,961.6	\$332.0	4.17%
\$75,000 and over		\$28,174.9	\$663.1	2.35%	\$12,690.5	\$609.3	4.80%
Total		\$69,163.2	\$1,946.6	2.81%	\$50,484.7	\$1,852.3	3.67%

(*) Tax figures for residents do not include lump sum or minimum tax, where as these additional taxes are included in the tax figures elsewhere in this report.

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. For tax year 2003, strong growth in adjusted gross income and taxable income was experienced after three consecutive years of decline. However, much of the strong income growth can be attributed to nonresident returns as Iowans' adjusted gross income grew by 3.3% and taxable income grew by 5.1%.

It is also important to realize that tax law changes can affect growth in income and in tax liabilities over time. Although many 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. In addition, recent federal tax law changes have had an increasing effect on state tax liabilities. This occurs because Iowans are allowed to deduct all of their federal income tax payments on their Iowa returns.

Chart 3 -Historical Iowa Individual Income Tax Statistics

Tax Year	Number of Returns	Adjusted Gross Income	Taxable Income	Tax Paid
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
2003	1,806,908	\$69,163,184,519	\$51,247,330,609	\$1,946,625,362

Annual Percent Change				
Tax Year	Number of Returns	Adjusted Gross Income	Taxable Income	Tax Paid
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%
2002-03	0.38%	11.89%	13.23%	7.53%

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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	91,020	\$155,254,266	\$57,234,705	133,555	9,178	\$40,126
\$3,000 - \$3,999	42,847	\$150,148,953	\$79,611,806	60,063	4,586	\$37,843
\$4,000 - \$4,999	44,427	\$199,962,529	\$120,660,150	62,466	5,512	\$96,210
\$5,000 - \$5,999	43,747	\$240,398,456	\$155,259,627	61,983	5,818	\$289,716
\$6,000 - \$6,999	43,287	\$281,092,229	\$190,799,987	61,999	6,606	\$733,009
\$7,000 - \$7,999	41,698	\$312,686,347	\$219,802,883	60,609	7,253	\$1,323,479
\$8,000 - \$8,999	39,995	\$339,843,607	\$245,654,824	58,400	8,124	\$1,967,751
\$9,000 - \$9,999	38,633	\$366,855,863	\$263,451,035	57,066	8,741	\$3,587,150
\$10,000 - \$11,999	74,198	\$815,691,254	\$602,072,422	108,139	20,120	\$9,984,543
\$12,000 - \$13,999	72,395	\$940,952,849	\$712,039,443	104,014	21,871	\$13,959,949
\$14,000 - \$15,999	72,264	\$1,083,982,043	\$831,414,073	101,353	24,713	\$19,084,746
\$16,000 - \$17,999	72,391	\$1,230,716,352	\$959,602,894	98,820	27,558	\$25,404,785
\$18,000 - \$19,999	72,923	\$1,385,190,301	\$1,090,613,067	96,814	29,213	\$32,754,640
\$20,000 - \$21,999	73,206	\$1,537,244,816	\$1,220,043,000	95,371	31,332	\$40,445,879
\$22,000 - \$24,999	107,173	\$2,517,724,570	\$2,007,903,757	136,982	50,537	\$72,793,705
\$25,000 - \$29,999	166,720	\$4,575,194,726	\$3,647,711,780	208,062	87,515	\$145,897,129
\$30,000 - \$34,999	143,364	\$4,648,924,975	\$3,683,303,129	175,018	84,160	\$159,775,415
\$35,000 - \$39,999	116,313	\$4,350,077,638	\$3,410,857,726	141,105	76,013	\$155,919,182
\$40,000 - \$49,999	155,553	\$6,922,273,607	\$5,343,333,521	190,404	113,742	\$255,400,282
\$50,000 - \$74,999	149,518	\$8,933,963,609	\$6,715,095,800	190,653	126,196	\$343,820,515
\$75,000 - \$99,999	45,499	\$3,885,633,633	\$2,837,020,311	62,014	43,981	\$154,341,982
\$100,000 AND OVER	60,932	\$24,289,371,896	\$16,850,114,712	90,781	61,812	\$508,699,499
NO AGI	38,805	\$0	\$3,729,957	83,580	8,340	\$267,827
TOTALS	1,806,908	\$69,163,184,519	\$51,247,330,609	2,439,251	862,921	\$1,946,625,362

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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	798	\$1,575,224	\$2,904,334	864	39	\$40,126
\$3,000 - \$3,999	1,179	\$4,277,472	\$4,751,476	1,258	32	\$37,843
\$4,000 - \$4,999	4,000	\$18,237,972	\$17,544,619	4,202	106	\$96,210
\$5,000 - \$5,999	14,165	\$79,010,661	\$62,140,980	14,885	207	\$289,716
\$6,000 - \$6,999	19,398	\$126,102,511	\$98,196,202	21,698	475	\$733,009
\$7,000 - \$7,999	19,537	\$146,586,146	\$115,238,954	23,152	901	\$1,323,479
\$8,000 - \$8,999	19,559	\$166,276,364	\$131,361,712	23,844	1,248	\$1,967,751
\$9,000 - \$9,999	27,267	\$258,926,294	\$204,463,704	32,853	1,802	\$3,587,150
\$10,000 - \$11,999	54,622	\$601,065,923	\$475,897,789	67,394	5,032	\$9,984,543
\$12,000 - \$13,999	54,851	\$713,109,956	\$568,190,072	67,884	6,606	\$13,959,949
\$14,000 - \$15,999	57,839	\$868,288,400	\$692,234,420	73,098	8,973	\$19,084,746
\$16,000 - \$17,999	62,547	\$1,064,244,495	\$850,428,641	80,583	14,995	\$25,404,785
\$18,000 - \$19,999	67,472	\$1,281,957,981	\$1,027,150,555	87,457	24,599	\$32,754,640
\$20,000 - \$21,999	68,933	\$1,447,674,023	\$1,165,008,420	88,409	28,470	\$40,445,879
\$22,000 - \$24,999	102,310	\$2,403,797,967	\$1,936,418,301	129,545	47,816	\$72,793,705
\$25,000 - \$29,999	160,482	\$4,404,519,775	\$3,538,709,219	199,063	84,626	\$145,897,129
\$30,000 - \$34,999	138,703	\$4,498,002,688	\$3,585,337,601	168,490	82,264	\$159,775,415
\$35,000 - \$39,999	112,803	\$4,218,822,369	\$3,325,447,424	136,223	74,609	\$155,919,182
\$40,000 - \$49,999	150,641	\$6,703,219,791	\$5,198,301,479	183,527	111,499	\$255,400,282
\$50,000 - \$74,999	144,028	\$8,602,427,816	\$6,491,342,016	182,675	123,061	\$343,820,515
\$75,000 - \$99,999	43,241	\$3,691,676,746	\$2,706,818,515	58,477	42,457	\$154,341,982
\$100,000 AND OVER	55,163	\$18,870,643,547	\$13,043,669,341	80,380	57,052	\$508,699,499
NO AGI	165	\$0	\$1,751,925	222	70	\$267,827
TOTALS	1,379,703	\$60,170,444,121	\$45,243,307,699	1,726,183	716,939	\$1,946,625,362

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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	90,222	\$153,679,042	\$54,330,371	132,691	9,139	\$0
\$3,000 - \$3,999	41,668	\$145,871,481	\$74,860,330	58,805	4,554	\$0
\$4,000 - \$4,999	40,427	\$181,724,557	\$103,115,531	58,264	5,406	\$0
\$5,000 - \$5,999	29,582	\$161,387,795	\$93,118,647	47,098	5,611	\$0
\$6,000 - \$6,999	23,889	\$154,989,718	\$92,603,785	40,301	6,131	\$0
\$7,000 - \$7,999	22,161	\$166,100,201	\$104,563,929	37,457	6,352	\$0
\$8,000 - \$8,999	20,436	\$173,567,243	\$114,293,112	34,556	6,876	\$0
\$9,000 - \$9,999	11,366	\$107,929,569	\$58,987,331	24,213	6,939	\$0
\$10,000 - \$11,999	19,576	\$214,625,331	\$126,174,633	40,745	15,088	\$0
\$12,000 - \$13,999	17,544	\$227,842,893	\$143,849,371	36,130	15,265	\$0
\$14,000 - \$15,999	14,425	\$215,693,643	\$139,179,653	28,255	15,740	\$0
\$16,000 - \$17,999	9,844	\$166,471,857	\$109,174,253	18,237	12,563	\$0
\$18,000 - \$19,999	5,451	\$103,232,320	\$63,462,512	9,357	4,614	\$0
\$20,000 - \$21,999	4,273	\$89,570,793	\$55,034,580	6,962	2,862	\$0
\$22,000 - \$24,999	4,863	\$113,926,603	\$71,485,456	7,437	2,721	\$0
\$25,000 - \$29,999	6,238	\$170,674,951	\$109,002,561	8,999	2,889	\$0
\$30,000 - \$34,999	4,661	\$150,922,287	\$97,965,528	6,528	1,896	\$0
\$35,000 - \$39,999	3,510	\$131,255,269	\$85,410,302	4,882	1,404	\$0
\$40,000 - \$49,999	4,912	\$219,053,816	\$145,032,042	6,877	2,243	\$0
\$50,000 - \$74,999	5,490	\$331,535,793	\$223,753,784	7,978	3,135	\$0
\$75,000 - \$99,999	2,258	\$193,956,887	\$130,201,796	3,537	1,524	\$0
\$100,000 AND OVER	5,769	\$5,418,728,349	\$3,806,445,371	10,401	4,760	\$0
NO AGI	38,640	\$0	\$1,978,032	83,358	8,270	\$0
TOTALS	427,205	\$8,992,740,398	\$6,004,022,910	713,068	145,982	\$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	46	\$90,639	\$31,777	49	0	\$2,101
\$3,000 - \$3,999	41	\$147,994	\$103,202	49	0	\$1,368
\$4,000 - \$4,999	67	\$303,028	\$262,088	86	0	\$3,490
\$5,000 - \$5,999	6,785	\$38,173,179	\$26,887,282	6,866	2	\$68,979
\$6,000 - \$6,999	9,282	\$60,218,784	\$43,686,099	9,890	4	\$249,782
\$7,000 - \$7,999	8,087	\$60,556,336	\$45,270,520	9,237	6	\$477,333
\$8,000 - \$8,999	6,795	\$57,688,875	\$43,736,978	8,114	4	\$636,131
\$9,000 - \$9,999	13,561	\$128,668,572	\$100,037,195	15,839	188	\$1,726,250
\$10,000 - \$11,999	25,228	\$277,132,764	\$217,954,978	29,688	599	\$4,645,684
\$12,000 - \$13,999	23,315	\$303,005,043	\$241,145,338	27,248	757	\$6,021,299
\$14,000 - \$15,999	22,944	\$344,118,307	\$275,843,971	26,781	1,233	\$7,852,933
\$16,000 - \$17,999	24,588	\$418,497,386	\$335,489,487	30,527	4,128	\$9,899,326
\$18,000 - \$19,999	26,854	\$510,085,380	\$408,596,802	35,153	9,225	\$12,492,293
\$20,000 - \$21,999	26,797	\$562,607,359	\$452,719,027	35,296	9,993	\$15,188,803
\$22,000 - \$24,999	38,173	\$896,438,749	\$722,213,718	50,475	15,065	\$26,399,020
\$25,000 - \$29,999	55,346	\$1,516,360,264	\$1,215,282,507	72,597	21,062	\$49,257,991
\$30,000 - \$34,999	43,417	\$1,406,040,867	\$1,114,544,108	56,498	15,690	\$49,202,238
\$35,000 - \$39,999	32,431	\$1,211,848,626	\$946,488,228	42,044	11,639	\$44,039,870
\$40,000 - \$49,999	38,810	\$1,723,484,967	\$1,313,387,266	50,812	14,010	\$64,045,157
\$50,000 - \$74,999	30,851	\$1,824,186,856	\$1,341,054,400	40,975	10,480	\$69,729,826
\$75,000 - \$99,999	7,227	\$615,147,044	\$440,205,285	9,917	2,384	\$24,470,662
\$100,000 AND OVER	7,375	\$2,561,720,258	\$1,742,059,772	10,270	2,164	\$62,388,583
NO AGI	30	\$0	\$170,042	36	4	\$25,051
TOTALS	448,050	\$14,516,521,277	\$11,027,170,070	568,447	118,637	\$448,824,170

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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	56,154	\$97,993,998	\$24,594,201	69,110	5,569	\$0
\$3,000 - \$3,999	26,294	\$92,040,142	\$46,272,024	31,876	2,833	\$0
\$4,000 - \$4,999	26,948	\$121,278,896	\$72,139,904	33,035	3,404	\$0
\$5,000 - \$5,999	19,181	\$104,443,655	\$64,582,638	25,436	3,515	\$0
\$6,000 - \$6,999	15,683	\$101,764,308	\$66,611,879	21,683	3,971	\$0
\$7,000 - \$7,999	15,133	\$113,459,940	\$78,786,194	20,595	4,103	\$0
\$8,000 - \$8,999	14,145	\$120,141,552	\$86,519,433	19,207	4,353	\$0
\$9,000 - \$9,999	5,619	\$53,348,151	\$29,188,299	9,658	4,447	\$0
\$10,000 - \$11,999	9,941	\$109,055,964	\$64,809,325	17,643	9,524	\$0
\$12,000 - \$13,999	9,193	\$119,435,808	\$77,148,255	16,684	9,698	\$0
\$14,000 - \$15,999	8,529	\$127,849,712	\$86,246,276	15,748	9,756	\$0
\$16,000 - \$17,999	5,724	\$96,666,768	\$67,014,686	10,320	7,447	\$0
\$18,000 - \$19,999	2,922	\$55,341,491	\$36,114,146	4,817	2,510	\$0
\$20,000 - \$21,999	2,109	\$44,189,450	\$28,113,287	3,387	1,455	\$0
\$22,000 - \$24,999	2,210	\$51,677,427	\$32,614,669	3,316	1,281	\$0
\$25,000 - \$29,999	2,430	\$66,263,703	\$41,014,063	3,455	950	\$0
\$30,000 - \$34,999	1,595	\$51,623,629	\$30,364,453	2,240	381	\$0
\$35,000 - \$39,999	1,046	\$39,012,717	\$21,951,202	1,453	194	\$0
\$40,000 - \$49,999	1,182	\$52,417,740	\$30,356,760	1,633	231	\$0
\$50,000 - \$74,999	888	\$52,819,179	\$31,943,271	1,167	203	\$0
\$75,000 - \$99,999	264	\$22,313,469	\$12,842,506	355	68	\$0
\$100,000 AND OVER	609	\$717,540,980	\$536,440,722	814	107	\$0
NO AGI	15,829	\$0	\$357,226	23,065	1,117	\$0
TOTALS	243,628	\$2,410,678,679	\$1,566,025,419	336,697	77,117	\$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	2	\$742	\$0	6	1	\$498
\$3,000 - \$3,999	5	\$16,642	\$27,208	17	0	\$3,225
\$4,000 - \$4,999	4	\$19,050	\$42,622	12	0	\$1,308
\$5,000 - \$5,999	5	\$26,674	\$21,552	13	0	\$110
\$6,000 - \$6,999	3	\$19,254	\$15,063	10	0	\$185
\$7,000 - \$7,999	9	\$68,986	\$184,062	24	1	\$7,204
\$8,000 - \$8,999	46	\$392,421	\$274,361	134	9	\$6,050
\$9,000 - \$9,999	128	\$1,231,468	\$797,341	402	4	\$10,408
\$10,000 - \$11,999	1,059	\$11,808,467	\$7,287,085	3,579	26	\$76,470
\$12,000 - \$13,999	1,523	\$19,828,286	\$12,434,817	5,129	32	\$144,497
\$14,000 - \$15,999	3,384	\$51,226,729	\$34,513,857	9,709	222	\$379,648
\$16,000 - \$17,999	4,427	\$75,345,425	\$52,924,902	11,819	1,467	\$845,183
\$18,000 - \$19,999	5,103	\$97,015,143	\$71,147,277	12,673	3,958	\$1,406,235
\$20,000 - \$21,999	5,154	\$108,213,571	\$81,040,464	12,300	4,818	\$2,031,115
\$22,000 - \$24,999	7,426	\$174,360,188	\$132,402,515	17,170	7,810	\$3,997,116
\$25,000 - \$29,999	11,511	\$315,938,417	\$244,756,032	25,848	13,148	\$8,780,775
\$30,000 - \$34,999	9,723	\$315,289,629	\$245,361,978	21,332	11,750	\$9,907,374
\$35,000 - \$39,999	8,563	\$320,727,448	\$249,179,379	18,641	10,531	\$10,727,057
\$40,000 - \$49,999	13,606	\$608,703,765	\$471,390,152	29,298	16,762	\$21,310,152
\$50,000 - \$74,999	20,016	\$1,220,075,246	\$925,853,764	42,773	25,719	\$44,794,730
\$75,000 - \$99,999	9,069	\$779,220,614	\$571,329,768	19,385	12,623	\$28,850,830
\$100,000 AND OVER	15,528	\$6,685,315,062	\$4,485,616,112	33,737	22,117	\$122,953,185
NO AGI	30	\$0	\$564,394	71	39	\$161,768
TOTALS	116,324	\$10,784,843,227	\$7,587,164,705	264,082	131,037	\$256,395,123

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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	9,495	\$14,610,653	\$302,795	32,495	1,807	\$0
\$3,000 - \$3,999	3,506	\$12,275,779	\$296,945	11,709	850	\$0
\$4,000 - \$4,999	3,556	\$15,985,447	\$2,135,885	11,731	1,012	\$0
\$5,000 - \$5,999	3,554	\$19,534,700	\$4,886,752	11,671	1,034	\$0
\$6,000 - \$6,999	3,730	\$24,262,276	\$8,385,661	12,068	1,197	\$0
\$7,000 - \$7,999	3,845	\$28,867,539	\$11,852,751	12,353	1,246	\$0
\$8,000 - \$8,999	3,832	\$32,576,337	\$15,270,212	11,997	1,551	\$0
\$9,000 - \$9,999	3,849	\$36,579,508	\$18,623,087	12,023	1,732	\$0
\$10,000 - \$11,999	6,649	\$72,874,097	\$40,844,657	19,327	4,154	\$0
\$12,000 - \$13,999	6,146	\$79,835,760	\$48,482,276	16,772	4,432	\$0
\$14,000 - \$15,999	4,164	\$61,922,930	\$35,844,681	10,462	5,175	\$0
\$16,000 - \$17,999	2,590	\$43,784,820	\$24,770,570	6,123	4,551	\$0
\$18,000 - \$19,999	1,154	\$21,809,818	\$9,085,205	2,974	1,702	\$0
\$20,000 - \$21,999	782	\$16,378,490	\$5,790,093	2,027	953	\$0
\$22,000 - \$24,999	793	\$18,536,040	\$6,590,352	2,078	867	\$0
\$25,000 - \$29,999	934	\$25,507,614	\$9,745,376	2,382	986	\$0
\$30,000 - \$34,999	653	\$21,153,568	\$8,981,917	1,670	621	\$0
\$35,000 - \$39,999	527	\$19,735,870	\$9,959,609	1,321	453	\$0
\$40,000 - \$49,999	906	\$40,512,275	\$22,176,966	2,192	803	\$0
\$50,000 - \$74,999	1,419	\$87,271,156	\$54,109,306	3,326	1,360	\$0
\$75,000 - \$99,999	834	\$71,829,457	\$46,217,101	1,895	831	\$0
\$100,000 AND OVER	3,137	\$3,502,477,048	\$2,403,196,024	7,223	3,371	\$0
NO AGI	15,984	\$0	\$325,928	50,367	6,327	\$0
TOTALS	82,039	\$4,268,321,182	\$2,787,874,149	246,186	47,015	\$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	750	\$1,483,843	\$2,872,557	809	38	\$37,527
\$3,000 - \$3,999	1,133	\$4,112,836	\$4,621,066	1,192	32	\$33,250
\$4,000 - \$4,999	3,929	\$17,915,894	\$17,239,909	4,104	106	\$91,412
\$5,000 - \$5,999	7,375	\$40,810,808	\$35,232,146	8,006	205	\$220,627
\$6,000 - \$6,999	10,113	\$65,864,473	\$54,495,040	11,798	471	\$483,042
\$7,000 - \$7,999	11,441	\$85,960,824	\$69,784,372	13,891	894	\$838,942
\$8,000 - \$8,999	12,718	\$108,195,068	\$87,350,373	15,596	1,235	\$1,325,570
\$9,000 - \$9,999	13,578	\$129,026,254	\$103,629,168	16,612	1,610	\$1,850,492
\$10,000 - \$11,999	28,335	\$312,124,692	\$250,655,726	34,127	4,407	\$5,262,389
\$12,000 - \$13,999	30,013	\$390,276,627	\$314,609,917	35,507	5,817	\$7,794,153
\$14,000 - \$15,999	31,511	\$472,943,364	\$381,876,592	36,608	7,518	\$10,852,165
\$16,000 - \$17,999	33,532	\$570,401,684	\$462,014,252	38,237	9,400	\$14,660,276
\$18,000 - \$19,999	35,515	\$674,857,458	\$547,406,476	39,631	11,416	\$18,856,112
\$20,000 - \$21,999	36,982	\$776,853,093	\$631,248,929	40,813	13,659	\$23,225,961
\$22,000 - \$24,999	56,711	\$1,332,999,030	\$1,081,802,068	61,900	24,941	\$42,397,569
\$25,000 - \$29,999	93,625	\$2,572,221,094	\$2,078,670,680	100,618	50,416	\$87,858,363
\$30,000 - \$34,999	85,563	\$2,776,672,192	\$2,225,431,515	90,660	54,824	\$100,665,803
\$35,000 - \$39,999	71,809	\$2,686,246,295	\$2,129,779,817	75,538	52,439	\$101,152,255
\$40,000 - \$49,999	98,225	\$4,371,031,059	\$3,413,524,061	103,417	80,727	\$170,044,973
\$50,000 - \$74,999	93,161	\$5,558,165,714	\$4,224,433,852	98,927	86,862	\$229,295,959
\$75,000 - \$99,999	26,945	\$2,297,309,088	\$1,695,283,462	29,175	27,450	\$101,020,490
\$100,000 AND OVER	32,260	\$9,623,608,227	\$6,815,993,457	36,373	32,771	\$323,357,731
NO AGI	105	\$0	\$1,017,489	115	27	\$81,008
TOTALS	815,329	\$34,869,079,617	\$26,628,972,924	893,654	467,265	\$1,241,406,069

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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	24,573	\$41,074,391	\$29,433,375	31,086	1,763	\$0
\$3,000 - \$3,999	11,868	\$41,555,560	\$28,291,361	15,220	871	\$0
\$4,000 - \$4,999	9,923	\$44,460,214	\$28,839,742	13,498	990	\$0
\$5,000 - \$5,999	6,847	\$37,409,440	\$23,649,257	9,991	1,062	\$0
\$6,000 - \$6,999	4,476	\$28,963,134	\$17,606,245	6,550	963	\$0
\$7,000 - \$7,999	3,183	\$23,772,722	\$13,924,984	4,509	1,003	\$0
\$8,000 - \$8,999	2,459	\$20,849,354	\$12,503,467	3,352	972	\$0
\$9,000 - \$9,999	1,898	\$18,001,910	\$11,175,945	2,532	760	\$0
\$10,000 - \$11,999	2,986	\$32,695,270	\$20,520,651	3,775	1,410	\$0
\$12,000 - \$13,999	2,205	\$28,571,325	\$18,218,840	2,674	1,135	\$0
\$14,000 - \$15,999	1,732	\$25,921,001	\$17,088,696	2,045	809	\$0
\$16,000 - \$17,999	1,530	\$26,020,269	\$17,388,997	1,794	565	\$0
\$18,000 - \$19,999	1,375	\$26,081,011	\$18,263,161	1,566	402	\$0
\$20,000 - \$21,999	1,382	\$29,002,853	\$21,131,200	1,548	454	\$0
\$22,000 - \$24,999	1,860	\$43,713,136	\$32,280,435	2,043	573	\$0
\$25,000 - \$29,999	2,874	\$78,903,634	\$58,243,122	3,162	953	\$0
\$30,000 - \$34,999	2,413	\$78,145,090	\$58,619,158	2,618	894	\$0
\$35,000 - \$39,999	1,937	\$72,506,682	\$53,499,491	2,108	757	\$0
\$40,000 - \$49,999	2,824	\$126,123,801	\$92,498,316	3,052	1,209	\$0
\$50,000 - \$74,999	3,183	\$191,445,458	\$137,701,207	3,485	1,572	\$0
\$75,000 - \$99,999	1,160	\$99,813,961	\$71,142,189	1,287	625	\$0
\$100,000 AND OVER	2,023	\$1,198,710,321	\$866,808,625	2,364	1,282	\$0
NO AGI	6,827	\$0	\$1,294,878	9,926	826	\$0
TOTALS	101,538	\$2,313,740,537	\$1,650,123,342	130,185	21,850	\$0

2003 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	4,728	\$117,910,618	\$92,385,788	6,793	2,091	\$3,951,995
ADAMS	2,356	\$61,590,486	\$48,327,908	3,439	1,111	\$1,827,645
ALLAMAKEE	7,896	\$180,918,037	\$140,236,098	11,096	3,865	\$5,370,412
APPANOOSE	6,823	\$150,874,847	\$117,567,451	9,797	3,409	\$5,057,533
AUDUBON	3,680	\$81,987,260	\$65,321,019	5,404	1,715	\$2,830,438
BENTON	14,896	\$415,505,785	\$323,295,108	19,763	7,427	\$15,441,339
BLACK HAWK	68,004	\$2,074,524,167	\$1,560,251,859	91,371	30,903	\$77,594,324
BOONE	15,020	\$423,429,270	\$325,784,625	20,148	6,891	\$15,622,391
BREMER	13,851	\$404,791,900	\$309,677,164	18,663	6,286	\$15,193,647
BUCHANAN	11,426	\$302,545,262	\$237,588,855	15,519	6,033	\$11,008,786
BUENA VISTA	10,901	\$284,714,777	\$221,935,275	15,314	6,157	\$9,950,723
BUTLER	8,683	\$209,454,549	\$165,013,502	12,128	3,810	\$7,397,268
CALHOUN	6,080	\$140,725,967	\$111,273,603	8,709	2,599	\$4,998,084
CARROLL	13,286	\$354,158,454	\$274,498,605	17,929	6,429	\$12,631,919
CASS	8,162	\$198,645,851	\$154,234,661	11,747	3,560	\$6,776,407
CEDAR	10,864	\$303,154,187	\$234,269,856	14,523	4,811	\$11,163,827
CERRO GORDO	26,050	\$746,290,003	\$568,638,524	35,375	11,392	\$27,599,374
CHEROKEE	7,367	\$183,676,055	\$146,130,738	10,407	3,282	\$6,337,169
CHICKASAW	7,473	\$182,353,933	\$143,132,897	10,143	3,514	\$6,435,030
CLARKE	5,137	\$121,193,635	\$94,365,389	7,208	2,602	\$4,080,583
CLAY	10,415	\$288,371,621	\$221,065,965	14,197	4,735	\$10,572,401
CLAYTON	10,402	\$247,422,921	\$191,974,729	14,528	4,894	\$7,813,184
CLINTON	27,547	\$735,270,787	\$569,218,650	37,805	13,496	\$26,805,993
CRAWFORD	8,988	\$219,955,158	\$174,186,679	12,668	4,950	\$7,856,278
DALLAS	26,556	\$1,113,899,302	\$820,846,740	33,983	14,134	\$43,039,337
DAVIS	4,320	\$97,125,140	\$76,374,659	6,210	2,562	\$3,219,224
DECATUR	3,770	\$77,956,485	\$60,026,432	5,500	1,900	\$2,399,953
DELAWARE	10,419	\$259,605,436	\$203,746,177	14,131	5,490	\$9,417,015
DES MOINES	23,248	\$638,779,629	\$488,977,261	32,195	10,829	\$23,454,401
DICKINSON	10,589	\$346,114,702	\$255,196,249	14,681	3,927	\$12,614,147
DUBUQUE	52,663	\$1,583,905,003	\$1,200,230,459	69,345	25,938	\$57,777,484

2003 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
EMMET	5,947	\$142,248,112	\$111,592,668	8,131	2,712	\$4,747,211
FAYETTE	11,276	\$258,111,776	\$202,973,363	15,996	5,404	\$8,934,801
FLOYD	9,316	\$232,732,031	\$183,589,894	12,762	4,428	\$8,345,294
FRANKLIN	5,933	\$146,369,014	\$116,109,059	8,559	2,757	\$5,418,496
FREMONT	4,105	\$102,756,986	\$80,992,245	5,829	1,945	\$3,047,107
GREENE	5,728	\$140,738,464	\$110,371,705	8,263	2,755	\$5,102,037
GRUNDY	7,264	\$202,042,435	\$157,227,641	10,008	3,305	\$7,634,972
GUTHRIE	6,380	\$171,127,563	\$131,949,970	8,980	2,902	\$6,152,221
HAMILTON	9,346	\$267,688,217	\$206,984,993	12,964	4,390	\$9,531,781
HANCOCK	6,811	\$172,960,017	\$137,350,878	9,253	3,228	\$6,476,206
HARDIN	10,737	\$267,339,954	\$208,678,759	15,127	4,701	\$9,600,711
HARRISON	8,175	\$214,770,150	\$162,494,376	11,214	4,099	\$5,306,697
HENRY	11,004	\$287,742,184	\$223,870,860	14,916	5,414	\$10,375,928
HOWARD	5,793	\$134,680,329	\$106,302,141	8,076	2,817	\$4,231,320
HUMBOLDT	5,989	\$151,297,351	\$118,479,663	8,495	2,767	\$5,530,836
IDA	4,398	\$117,500,697	\$91,321,725	6,266	2,174	\$4,005,919
IOWA	10,000	\$295,514,246	\$228,188,600	13,456	4,645	\$10,588,975
JACKSON	11,434	\$270,755,193	\$212,424,812	15,774	5,524	\$9,483,386
JASPER	21,526	\$637,665,269	\$489,460,759	28,840	9,909	\$24,035,663
JEFFERSON	8,114	\$245,005,756	\$181,312,457	11,219	3,904	\$8,753,992
JOHNSON	62,537	\$2,301,764,564	\$1,701,706,328	77,740	25,351	\$89,759,839
JONES	11,057	\$284,643,075	\$222,692,457	15,101	5,084	\$10,305,917
KEOKUK	6,100	\$140,265,713	\$112,158,333	8,724	2,884	\$4,958,593
KOSSUTH	9,701	\$235,557,900	\$183,272,927	13,698	4,629	\$7,947,702
LEE	19,811	\$525,547,184	\$409,587,867	27,679	9,494	\$19,305,205
LINN	115,494	\$4,017,387,281	\$2,998,172,951	150,870	53,769	\$156,706,154
LOUISA	6,317	\$161,214,391	\$128,022,803	8,679	3,719	\$5,855,676
LUCAS	4,838	\$116,312,271	\$90,951,763	6,808	2,369	\$4,233,164
LYON	6,687	\$165,020,159	\$130,900,601	9,191	3,547	\$5,638,959
MADISON	8,176	\$245,091,657	\$186,829,498	10,989	4,148	\$9,177,998
MAHASKA	12,088	\$326,608,193	\$251,151,439	16,398	5,935	\$11,676,429

2003 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
MARION	18,533	\$546,025,255	\$413,482,326	24,961	9,236	\$20,019,449
MARSHALL	22,250	\$613,523,979	\$475,247,090	30,414	11,404	\$22,511,054
MILLS	7,515	\$232,103,828	\$172,304,482	9,989	3,663	\$5,915,663
MITCHELL	6,159	\$153,491,415	\$122,219,960	8,605	3,054	\$5,358,950
MONONA	5,199	\$125,473,660	\$98,046,239	7,594	2,386	\$4,269,638
MONROE	4,153	\$101,736,134	\$79,818,225	5,935	2,039	\$3,588,602
MONTGOMERY	6,183	\$152,366,198	\$119,566,709	8,663	2,978	\$5,192,070
MUSCATINE	23,696	\$728,203,878	\$557,790,844	31,444	12,393	\$27,936,268
OBRIEN	8,735	\$213,113,255	\$167,174,770	12,194	4,073	\$7,476,241
OSCEOLA	3,839	\$90,717,055	\$72,954,160	5,197	1,856	\$2,979,265
PAGE	8,682	\$215,711,721	\$169,062,322	12,327	3,694	\$7,556,494
PALO ALTO	5,351	\$128,030,286	\$100,175,034	7,713	2,528	\$4,489,286
PLYMOUTH	14,978	\$444,128,795	\$341,832,069	20,150	7,936	\$16,464,850
POCAHONTAS	4,455	\$98,834,363	\$79,351,598	6,463	2,161	\$3,431,164
POLK	227,304	\$8,824,026,043	\$6,482,940,600	292,420	109,221	\$347,424,905
POTTAWATTAMIE	47,057	\$1,391,982,833	\$1,029,459,075	63,880	22,935	\$31,368,684
POWESHIEK	10,725	\$313,155,677	\$239,310,791	14,727	4,624	\$11,857,419
RINGGOLD	2,687	\$55,772,090	\$43,414,421	4,009	1,274	\$1,788,367
SAC	6,225	\$148,590,571	\$118,587,618	8,985	2,865	\$5,310,465
SCOTT	88,169	\$3,104,027,176	\$2,303,534,140	118,307	43,859	\$118,420,753
SHELBY	7,630	\$187,845,386	\$143,370,965	10,832	3,579	\$6,046,163
SIOUX	17,714	\$499,486,801	\$384,624,257	23,798	10,013	\$17,783,452
STORY	42,308	\$1,410,472,101	\$1,055,116,123	54,213	16,936	\$53,980,803
TAMA	9,888	\$246,375,345	\$194,054,260	13,876	4,713	\$8,954,092
TAYLOR	3,386	\$70,469,387	\$56,471,317	5,006	1,642	\$2,232,743
UNION	6,944	\$170,500,658	\$132,046,938	9,822	3,109	\$5,837,718
VAN BUREN	4,027	\$87,322,664	\$69,101,228	5,911	1,891	\$2,950,515
WAPELLO	18,501	\$473,888,281	\$364,818,575	26,148	9,269	\$16,812,680
WARREN	24,028	\$786,921,498	\$589,392,668	31,029	12,039	\$29,903,645
WASHINGTON	12,312	\$322,910,150	\$248,487,174	16,944	6,122	\$11,577,362
WAYNE	3,183	\$69,123,472	\$54,682,759	4,827	1,516	\$2,210,811

2003 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
WEBSTER	20,696	\$573,559,725	\$440,812,943	28,703	10,033	\$21,272,035
WINNEBAGO	7,062	\$179,190,325	\$140,582,479	9,673	3,214	\$6,350,150
WINNESHIEK	11,396	\$297,280,984	\$229,004,841	15,396	5,246	\$10,289,829
WOODBURY	54,232	\$1,598,652,093	\$1,213,342,780	73,070	31,109	\$55,546,261
WORTH	4,354	\$106,953,148	\$85,435,781	5,940	1,893	\$3,619,214
WRIGHT	7,955	\$197,456,220	\$155,108,350	11,255	3,741	\$7,127,699
NON-RESIDENT	155,715	\$18,678,452,710	\$13,031,708,238	218,107	71,226	\$91,663,103
TOTALS	1,806,908	\$69,163,184,519	\$51,247,330,609	2,439,251	862,921	\$1,946,625,362

2003 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 11
TOTAL RETURNS BY ITEMIZED DEDUCTION**

ADJUSTED GROSS INCOME BRACKET	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
1 - \$2,999	18,732	\$31,785,982	(\$4,112,476)	\$22,306,829	\$27,165,224	\$27,715
3,000 - \$3,999	9,589	\$33,656,593	\$8,541	\$19,820,773	\$22,814,092	\$26,205
4,000 - \$4,999	9,982	\$44,923,973	(\$68,558)	\$23,736,686	\$29,911,997	\$76,811
5,000 - \$5,999	10,247	\$56,342,328	\$485,998	\$27,659,998	\$36,875,034	\$175,182
6,000 - \$6,999	10,604	\$68,918,805	\$1,431,141	\$30,699,870	\$44,810,856	\$335,708
7,000 - \$7,999	10,705	\$80,341,182	\$1,923,424	\$34,048,563	\$52,219,345	\$541,694
8,000 - \$8,999	11,205	\$95,297,130	\$2,595,124	\$36,370,135	\$63,292,992	\$822,212
9,000 - \$9,999	12,317	\$116,953,981	\$3,738,300	\$46,582,912	\$75,834,732	\$1,158,363
10,000 - \$11,999	24,590	\$270,642,852	\$9,999,278	\$96,436,835	\$180,502,149	\$3,359,012
12,000 - \$13,999	25,357	\$329,977,418	\$14,336,770	\$103,822,562	\$225,029,878	\$4,949,968
14,000 - \$15,999	27,171	\$407,703,371	\$18,930,716	\$119,914,125	\$281,137,181	\$6,937,711
16,000 - \$17,999	28,432	\$483,645,192	\$24,708,936	\$125,978,871	\$341,931,079	\$9,586,979
18,000 - \$19,999	30,392	\$577,776,170	\$32,289,909	\$144,369,462	\$415,947,730	\$12,878,730
20,000 - \$21,999	32,359	\$679,856,750	\$39,520,483	\$149,639,653	\$497,842,652	\$16,668,096
22,000 - \$24,999	51,318	\$1,206,831,184	\$74,748,353	\$243,486,786	\$895,165,249	\$32,390,356
25,000 - \$29,999	90,267	\$2,482,889,389	\$171,441,498	\$457,880,304	\$1,861,616,236	\$73,661,300
30,000 - \$34,999	88,507	\$2,874,294,819	\$222,651,525	\$492,726,172	\$2,164,451,885	\$92,680,830
35,000 - \$39,999	79,820	\$2,988,549,777	\$256,341,776	\$489,008,828	\$2,247,029,280	\$101,567,982
40,000 - \$49,999	117,121	\$5,222,164,427	\$506,749,150	\$822,145,643	\$3,898,366,187	\$184,801,567
50,000 - \$74,999	125,272	\$7,512,793,758	\$861,291,815	\$1,145,960,320	\$5,514,019,347	\$281,473,137
75,000 - \$99,999	41,243	\$3,524,949,697	\$472,618,484	\$525,308,171	\$2,530,771,213	\$138,166,690
100,000 AND OVER NO AGI	57,019 7,134	\$23,040,763,114 \$0	\$4,562,019,959 \$4,621,006	\$2,859,678,056 \$121,987,124	\$15,731,900,355 \$2,829,630	\$480,406,662 \$218,271
TOTALS	919,383	\$52,131,057,892	\$7,278,271,152	\$8,139,568,678	\$37,141,464,323	\$1,442,911,181

2003 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	72,288	\$123,468,284	(\$2,633,575)	\$114,870,177	\$30,069,481	\$12,411
3,000 - \$3,999	33,258	\$116,492,360	(\$329,333)	\$61,059,711	\$56,797,714	\$11,638
4,000 - \$4,999	34,445	\$155,038,556	(\$49,003)	\$64,589,709	\$90,748,153	\$19,399
5,000 - \$5,999	33,500	\$184,056,128	\$2,521,500	\$63,491,102	\$118,384,593	\$114,534
6,000 - \$6,999	32,683	\$212,173,424	\$3,181,618	\$63,296,540	\$145,989,131	\$397,301
7,000 - \$7,999	30,993	\$232,345,165	\$3,864,281	\$61,160,111	\$167,583,538	\$781,785
8,000 - \$8,999	28,790	\$244,546,477	\$4,491,759	\$57,970,645	\$182,361,832	\$1,145,539
9,000 - \$9,999	26,316	\$249,901,882	\$7,919,311	\$54,791,397	\$187,616,303	\$2,428,787
10,000 - \$11,999	49,608	\$545,048,402	\$18,632,240	\$105,409,353	\$421,570,273	\$6,625,531
12,000 - \$13,999	47,038	\$610,975,431	\$22,985,850	\$101,281,899	\$487,009,565	\$9,009,981
14,000 - \$15,999	45,093	\$676,278,672	\$30,097,054	\$96,273,525	\$550,276,892	\$12,147,035
16,000 - \$17,999	43,959	\$747,071,160	\$35,699,159	\$93,896,886	\$617,671,815	\$15,817,806
18,000 - \$19,999	42,531	\$807,414,131	\$42,624,231	\$90,123,006	\$674,665,337	\$19,875,910
20,000 - \$21,999	40,847	\$857,388,066	\$48,889,786	\$86,465,631	\$722,200,348	\$23,777,783
22,000 - \$24,999	55,855	\$1,310,893,386	\$80,315,297	\$117,820,729	\$1,112,738,508	\$40,403,349
25,000 - \$29,999	76,453	\$2,092,305,337	\$146,698,304	\$159,233,752	\$1,786,095,544	\$72,235,829
30,000 - \$34,999	54,857	\$1,774,630,156	\$142,554,589	\$113,211,823	\$1,518,851,244	\$67,094,585
35,000 - \$39,999	36,493	\$1,361,527,861	\$121,601,177	\$76,186,206	\$1,163,828,446	\$54,351,200
40,000 - \$49,999	38,432	\$1,700,109,180	\$172,186,293	\$82,907,768	\$1,444,967,334	\$70,598,715
50,000 - \$74,999	24,246	\$1,421,169,851	\$164,216,504	\$56,143,831	\$1,201,076,453	\$62,347,378
75,000 - \$99,999	4,256	\$360,683,936	\$44,107,292	\$10,344,440	\$306,249,098	\$16,175,292
100,000 AND OVER NO AGI	3,913 31,671	\$1,248,608,782 \$0	\$123,265,838 (\$2,582,364)	\$9,575,446 \$77,663,160	\$1,118,214,357 \$900,327	\$28,292,837 \$49,556
TOTALS	887,525	\$17,032,126,627	\$1,210,257,808	\$1,817,766,847	\$14,105,866,286	\$503,714,181

2003 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	91,020	\$69,417	\$5,195	\$853	\$159,616	\$40,126
\$3,000 - \$3,999	42,847	\$58,011	\$6,739	\$161	\$65,114	\$37,843
\$4,000 - \$4,999	44,427	\$80,334	\$12,945	\$706	\$83,269	\$96,210
\$5,000 - \$5,999	43,747	\$94,070	\$16,974	\$3,943	\$78,949	\$289,716
\$6,000 - \$6,999	43,287	\$119,666	\$25,669	\$9,559	\$92,272	\$733,009
\$7,000 - \$7,999	41,698	\$143,947	\$30,298	\$12,865	\$96,879	\$1,323,479
\$8,000 - \$8,999	39,995	\$180,931	\$37,973	\$25,483	\$101,873	\$1,967,751
\$9,000 - \$9,999	38,633	\$182,754	\$44,727	\$39,766	\$98,643	\$3,587,150
\$10,000 - \$11,999	74,198	\$413,198	\$115,532	\$122,951	\$200,835	\$9,984,543
\$12,000 - \$13,999	72,395	\$524,091	\$140,779	\$170,532	\$199,844	\$13,959,949
\$14,000 - \$15,999	72,264	\$623,300	\$175,607	\$255,749	\$216,117	\$19,084,746
\$16,000 - \$17,999	72,391	\$784,952	\$230,362	\$351,052	\$199,567	\$25,404,785
\$18,000 - \$19,999	72,923	\$826,053	\$317,772	\$504,365	\$165,558	\$32,754,640
\$20,000 - \$21,999	73,206	\$756,843	\$386,900	\$699,374	\$178,398	\$40,445,879
\$22,000 - \$24,999	107,173	\$1,110,528	\$652,807	\$1,330,081	\$228,467	\$72,793,705
\$25,000 - \$29,999	166,720	\$1,273,828	\$1,251,990	\$2,928,680	\$308,257	\$145,897,129
\$30,000 - \$34,999	143,364	\$734,733	\$1,325,999	\$3,381,909	\$254,677	\$159,775,415
\$35,000 - \$39,999	116,313	\$344,215	\$1,295,370	\$3,202,383	\$201,547	\$155,919,182
\$40,000 - \$49,999	155,553	\$0	\$2,158,964	\$6,116,689	\$247,174	\$255,400,282
\$50,000 - \$74,999	149,518	\$0	\$2,754,607	\$9,152,578	\$300,085	\$343,820,515
\$75,000 - \$99,999	45,499	\$0	\$1,121,247	\$4,046,611	\$103,184	\$154,341,982
\$100,000 AND OVER	60,932	\$0	\$1,652,526	\$14,396,457	\$174,560	\$508,699,499
NO AGI	38,805	\$30,366	\$12,053	\$913	\$614,649	\$267,827
TOTALS	1,806,908	\$8,351,237	\$13,773,035	\$46,753,660	\$4,369,534	\$1,946,625,362

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 2004.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2004 THROUGH DECEMBER 31, 2004

<u>Number of Returns</u>	<u>Tax</u>	<u>Penalty (Includes Fees)</u>	<u>Interest</u>	<u>Total Amounts</u>
4,056	\$7,318,193.03	\$851,933.70	\$3,146,433.88	\$11,316,560.61