

2005
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

2005 RETURNS FILED IN 2006

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INTRODUCTION

For tax year 2005, a total of \$2.3 billion in Iowa tax liability was reported by 1.9 million taxpayers on returns filed during 2006. The reported tax was based on \$90.5 billion in Iowa adjusted gross income and \$68.1 billion in net taxable income. This report provides a summary of data obtained from 2005 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 2005 income.
- A statistical summary of information reported on 2005 returns including analysis of filing patterns.
- An appendix of statistical tables.

The appendix of statistical tables has been expanded beginning with the 2005 report. The data in this report from nonresident taxpayers provided very high levels of growth in income and deductions relative to Iowa residents on tax year 2005 returns. This occurred for two reasons. First, a number of these returns were filed with extensions for both tax years 2005 and 2004. Most of these returns were processed in time to be included on the final data file for 2005, but were not processed in time to be included on the 2004 file. Second, many nonresident filers actually did experience strong growth in income and deductions in comparison to Iowa residents.

The Department felt that the nonresident growth was distorting the aggregate statistics that have traditionally been reported in this report; in particular if one was using aggregate statistics with the intent of analyzing data for Iowa residents only. Therefore, we have created two sections of tables in the Statistical Appendix. The first section contains detailed information on all taxpayers as has been presented in the past. The second section of the Statistical Appendix provides similar tax information on Iowa residents only.

The data in this report reflects 2005 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.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2005

The key features of the 2005 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 6 provides additional information regarding the utilization of these provisions.

Several important Iowa tax law changes applicable to tax year 2005 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 \$1,610 - up from \$1,580 in tax year 2004. For all other filing statuses the standard deduction was \$3,970, which was up from \$3,880 the prior year.
- The Iowa additional deduction for charitable mileage was increased from 22 cents per mile less the amount claimed on the federal /Iowa schedule A to 34 cents per mile in excess of the amount claimed on schedule A.
- Iowa coupled with the new federal Domestic Production Activities Deduction in which a taxpayer may deduct up to 3% of his or her income from certain qualified production activities.
- Iowa enacted a new deduction to a taxpayer, while living, who donates all or part of a designated human organ for un-reimbursed expenses relating to human organ transplant. The deduction is limited to a maximum deduction of \$10,000 and the same expenses cannot be claimed as medical expenses for itemized deduction purposes.
- A new Economic Development Region Revolving Fund Tax Credit was implemented equal to 20% of the contribution to an economic development region revolving fund. The total amount of credits for all taxpayers may not exceed \$2 million in a given fiscal year and any unused credit may be carried forward to the next fiscal year.
- A Venture Capital Tax Credit was established for investments made three years prior to qualifying business community, based seed capital funds, or venture capital funds certified by the Iowa Capital Investment Board.
- A refundable Soy Based Cutting tool Oil Credit was implemented. A manufacturer may claim a credit equal to the purchase and replacement costs relating to the conversion from using non soy-based cutting tool oil to soy-based cutting tool oil. The costs cannot exceed \$2 per gallon and the number of gallons eligible for the credit cannot exceed 2,000 gallons.
- In 2005 and 2006, Iowa revised its withholding formula (tax brackets, rates and standard deduction amounts) in order to have Iowa withholding more accurately reflect the amount of Iowa income tax actually owed to the state.

Filing Requirements

For 2005, 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 2005 federal return were also required to be reported on the 2005 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 2005:

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 \$1,610 for single filers and for each married individual filing separately. A standard deduction of \$3,970 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 2005 Iowa returns was subject to the following rates:

<u>Rate</u>		<u>Rate</u>
0.36% from	\$ 0 through \$ 1,269	6.48% from \$19,035 through \$25,380
0.72% from	\$ 1,269 through \$ 2,538	6.80% from \$25,380 through \$38,070
2.43% from	\$ 2,538 through \$ 5,076	7.92% from \$38,070 through \$57,105
4.50% from	\$ 5,076 through \$11,421	8.98% from \$57,105
6.12% from	\$ 11,421 through \$19,035	

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2005:

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 5 through 8 of this report.

REVIEW OF 2005 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 47 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 2005 tax year, a total of \$10.6 billion in federal taxes were deducted.

Additional Taxes - The special tax on lump sum distributions and the minimum tax was reported on 10,700 returns. A total of \$4.5 million in these state taxes were reported. The use of the school district surtax continued to expand in 2005, with 289 districts out of 367 school districts receiving approximately \$76.0 million in revenue from this state collected revenue source. In 2004, 287 districts imposed the surtax and received approximately \$69.4 million. One county (Appanoose) imposes a local surtax to fund emergency medical services. Appanoose County received approximately \$57,700 from this surtax.

Tax Credits - Chart 1 documents the utilization of the tax credits allowed on the 2005 return. Excluding the exemption credits and the non-resident/part year resident credits, approximately \$109.6 million in credits were claimed on 2005 returns. In 2004, approximately \$90.0 million was claimed in credits, excluding the exemption credits and nonresident/part year resident credits.

Check-offs – A total of 115,900 contributions were made amounting to approximately \$432,200 for the five check-off programs provided on the 2005 tax return. (See Chart 1)

Cow Calf Refund Program - A total of 17,375 returns claimed \$8.5 million in individual income tax refunds. The amount appropriated for this program for tax year 2005 equaled \$2.0 million. Therefore, refund claims were paid on a prorated basis according to the formula specified in section 422.122, Code of Iowa 2005. 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 2005
A. ADDITIONAL TAXES			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distribution	200 Taxpayers \$0.5 million
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax	10,500 Taxpayers \$4.0 Million
School District Surtax	1976	Up to 20% of State tax in authorizing districts	708,600 Taxpayers in 289 School Districts \$76.0 Million
Emergency Medical Services Surtax	1992	Up to 1% of State tax in authorizing counties	5,300 Taxpayers in 1 county (Appanoose) \$57,700
B. CREDITS APPLICABLE TO TAX			
Tuition/Textbook Credit	1987	25% of qualifying expenses (\$1,000 maximum); Maximum credit of \$250 for each dependent	183,600 Taxpayers \$15.2 Million
Earned Income Credit	1990	6.5% of Federal Earned Income Credit for taxpayers with Federal AGI of less than \$33,030 (less than \$37,263 for taxpayers with more than one qualifying child).	110,400 taxpayers \$9.8 million
New Jobs Credit	1985	6% of portion of wages paid to new employees by qualifying employer	(See Note #1 pg. 8)
Minimum Tax Carryforward Credit	1989	Credit against regular tax to the extent that regular tax exceeds minimum tax	(See Note #1 pg. 8)
S Corp and Franchise Tax Credits	1997	Credit available to qualifying resident shareholders of value added corporations	(See Note #1 pg. 8)
Investment Tax Credit	1997	Credit available to eligible business for 10% of purchase price of real property	(See Note #1 pg. 8)
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. 8)
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. 8)

Chart 1 (continued)

FIRST EFFECTIVE ON RETURN FOR TAX YEAR		CHARACTERISTICS	IMPACT IN 2005
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. 8)
Economic Development Region Revolving Fund Tax Credit	2005	20% of contribution to an economic development region revolving fund. Total credit may not exceed \$2 million in a given year.	(See Note #1 pg. 8)
Venture Capital Tax Credit	2005	Credit for investments made three years prior to a qualifying business, community based seed capital fund or certified venture capital funds.	(See Note #1 pg. 8)
C. CREDITS WHICH ARE REFUNDED			
Child and Dependent Care	1977	Sliding scale from 40% to 75% of federal credit for taxpayers with income of less than \$40,000	33,900 Taxpayers \$8.2 Million
Research Activities Credit	1985	6.5% of qualifying research expenditures, or alternative incremental credit calculation. Credit can double for research performed under qualifying economic development programs	(See Note #2 pg. 8)
Motor Vehicle Fuel Tax	1973	Credit for MVF tax paid for fuel which was used for exempt purposes	31,500 Taxpayers \$4.0 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. 8)
Historic Preservation and Cultural and Entertainment District Tax Credit	2000	Credit of 25% of qualifying rehabilitation costs for eligible property	(See Note #2 pg. 8)
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. 8)
Claim of Right	1996	Credit for income repaid in 2005 reported on a prior year tax return.	(See Note #2 pg. 8)

Chart 1 (continued)

FIRST EFFECTIVE ON RETURN FOR TAX YEAR		CHARACTERISTICS	IMPACT IN 2005
Refundable Investment Tax Credits	2002	Credit for approved eligible business involved in value added agricultural or biotechnology projects for qualifying new investment. Relevant to the New Jobs and Income, High Quality Job Creation, Enterprise Zone, and New Capital Investment economic development programs.	(See Note #2 pg. 8)
Soy Based Cutting Tool Oil Credit	2005	Credit available to manufacturers equal to the purchase and replacement costs of converting from non-soy based cutting tool oil to soy based oil. Costs may not exceed \$2 per gallon and number of eligible gallons may not exceed 2,000 gallons.	(See Note #2 pg. 8)
D. CONTRIBUTIONS			
Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of <u>State Tax</u> (\$3.00 if joint) to major party of choice	86,000 Check-offs \$128,994
Fish and Wildlife Check-off	1982	Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund	10,000 Contributors \$117,600
State Fair Check-off	1993	Taxpayers may contribute any amount of \$1 or more to State Fairgrounds Renovation Fund	7,300 contributors \$76,400
Keep Iowa Beautiful Check-off	2001	Taxpayers may contribute any amount of \$1 or more to Keep Iowa Beautiful Fund	6,400 contributors \$51,400
Iowa Volunteer Fire Fighters Check-off	2004	Taxpayers may contribute any amount of \$1 or more to Iowa Volunteer Firefighters Fund	6,200 contributors \$57,800
E. COW CALF REFUND	1996	Refund claim of ten cents per corn equivalent consumed per head of livestock. Claims prorated if total claims exceed appropriated amount.	17,375 returns \$8.5 Million claimed \$2.0 Million appropriated

NOTES:

1. The New Jobs Credit, Minimum Tax Carry Forward Credit, S Corp and Franchise Credits, nonrefundable Investment Credit, Eligible Housing Credit, the Eligible Development Business Credit, the Endow Iowa Tax Credit, the Economic Development Region Revolving Fund Credit and the Venture Capital Tax Credit were combined on line 54 of the 2005 Iowa 1040 tax form. Therefore separate values for these credits cannot be determined. For 2005, the credits combined were claimed by 9,900 taxpayers and amounted to \$65.7 million.

2. The Research Activities, Assistive Device, Historic Preservation and Cultural and Entertainment District, Enterprise Zone, Ethanol Blended Gasoline, refundable Investment Tax Credits, the Soy Based Cutting Tool Oil Credit and the Claim of Right Credits were combined on line 66 of the 2005 Iowa 1040 tax form. Again, separate values for these credits cannot be determined. For 2005, these credits were claimed by 1,800 taxpayers and amounted to \$6.7 million.

INCIDENCE BY ADJUSTED GROSS INCOME (AGI) BRACKETS - TAX YEAR 2005

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 other data presented in 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 represents 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	\$0.5		\$0.0	\$0.2	
\$0 -	\$5,000	\$485.1	\$0.2	0.04%	\$433.6	\$0.1	0.02%
\$5,000 -	\$10,000	\$1,484.8	\$7.0	0.47%	\$1,366.0	\$6.7	0.49%
\$10,000 -	\$14,000	\$1,692.6	\$22.1	1.31%	\$1,571.4	\$21.3	1.36%
\$14,000 -	\$20,000	\$3,557.7	\$71.1	2.00%	\$3,310.9	\$68.8	2.08%
\$20,000 -	\$25,000	\$3,902.2	\$104.7	2.68%	\$3,639.8	\$101.6	2.79%
\$25,000 -	\$30,000	\$4,528.4	\$140.2	3.10%	\$4,228.3	\$136.1	3.22%
\$30,000 -	\$40,000	\$9,385.7	\$324.1	3.45%	\$8,757.1	\$314.8	3.59%
\$40,000 -	\$50,000	\$7,862.0	\$288.9	3.67%	\$7,270.0	\$280.9	3.86%
\$50,000 -	\$75,000	\$10,777.0	\$413.5	3.84%	\$9,618.2	\$399.8	4.16%
\$75,000	and over	\$46,825.7	\$905.6	1.93%	\$17,031.9	\$821.4	4.82%
Total		\$90,501.2	\$2,277.9	2.52%	\$57,227.2	\$2,151.7	3.76%

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. In general, increases in income through economic growth have led to increases in taxable income and tax liabilities as well. For tax year 2005, extremely strong growth in adjusted gross income (+24.1%) and taxable income (+23.3%) occurred, with more modest growth in tax liabilities (+6.5%). This resulted from very large income growth from nonresidents, who report their adjusted gross and taxable income from all sources, but compute their final tax based on their Iowa source income. (Nonresident growth issues are discussed in the introduction of this report). Growth among Iowa resident returns was more moderate, as adjusted gross income grew by 9.8%, taxable income grew by 6.1% and computed tax grew by 5.7%.

Tax law changes can also affect growth in income and in tax liabilities over time. The most obvious change occurred in 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 several other 1998 law changes. Recent federal tax law changes have also had an increasing effect on state tax liabilities. This occurs because taxpayers are allowed to deduct 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
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
2004	1,835,741	\$72,909,438,538	\$55,198,911,054	\$2,139,237,036
2005	1,864,673	\$90,501,231,692	\$68,073,723,153	\$2,277,878,529

Annual Percent Change

Tax Year	Number of Returns	Adjusted Gross Income	Taxable Income	Tax Paid
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%
2003-04	1.60%	5.42%	7.71%	9.89%
2004-05	1.58%	24.13%	23.32%	6.48%

STATISTICAL APPENDIX

ALL RETURNS

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.

**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	89,259	\$150,100,539	\$53,617,930	128,817	9,645	\$53,642
\$3,000 -	3,999	41,021	\$143,745,731	\$74,030,027	57,325	4,866	\$29,847
\$4,000 -	4,999	42,522	\$191,294,588	\$111,798,273	59,518	5,266	\$69,546
\$5,000 -	5,999	42,733	\$234,834,053	\$148,005,378	60,145	5,878	\$224,940
\$6,000 -	6,999	41,223	\$267,782,542	\$177,988,399	58,790	6,370	\$603,396
\$7,000 -	7,999	40,280	\$302,100,106	\$208,128,145	58,142	7,153	\$1,152,671
\$8,000 -	8,999	38,823	\$329,694,889	\$234,095,466	56,474	7,931	\$1,778,920
\$9,000 -	9,999	36,900	\$350,364,763	\$247,716,767	54,213	8,613	\$3,224,050
\$10,000 -	11,999	71,586	\$786,951,222	\$572,615,776	104,108	19,493	\$9,200,134
\$12,000 -	13,999	69,684	\$905,612,182	\$675,903,344	100,095	21,046	\$12,886,579
\$14,000 -	15,999	69,799	\$1,046,773,507	\$794,247,811	98,247	23,792	\$17,605,884
\$16,000 -	17,999	69,469	\$1,180,986,447	\$909,253,707	95,469	25,393	\$23,316,893
\$18,000 -	19,999	69,998	\$1,329,951,525	\$1,036,488,473	94,228	27,798	\$30,170,600
\$20,000 -	21,999	69,770	\$1,465,187,516	\$1,151,056,979	92,068	28,705	\$36,951,131
\$22,000 -	24,999	103,730	\$2,437,024,501	\$1,923,545,736	134,387	45,805	\$67,723,484
\$25,000 -	29,999	164,842	\$4,528,384,823	\$3,586,964,921	208,457	80,795	\$140,247,882
\$30,000 -	34,999	146,329	\$4,747,293,607	\$3,748,231,335	180,741	80,332	\$159,697,915
\$35,000 -	39,999	123,963	\$4,638,424,708	\$3,635,216,942	151,193	74,907	\$164,393,992
\$40,000 -	49,999	176,395	\$7,862,008,611	\$6,083,364,412	215,627	120,308	\$288,886,277
\$50,000 -	74,999	179,890	\$10,777,020,551	\$8,134,113,718	227,320	141,879	\$413,544,533
\$75,000 -	99,999	57,841	\$4,943,434,392	\$3,641,810,423	77,473	51,884	\$196,390,055
\$100,000 AND OVER		79,060	\$41,882,260,889	\$30,920,242,009	116,205	76,005	\$709,225,242
NO AGI		39,556	\$0	\$5,287,182	84,869	8,181	\$500,916
TOTALS		1,864,673	\$90,501,231,692	\$68,073,723,153	2,513,911	882,045	\$2,277,878,529

**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	788	\$1,468,348	\$2,930,460	889	60	\$53,642
\$3,000 -	3,999	950	\$3,430,693	\$3,886,409	1,028	53	\$29,847
\$4,000 -	4,999	3,387	\$15,485,159	\$14,676,172	3,544	69	\$69,546
\$5,000 -	5,999	11,722	\$65,738,769	\$51,879,960	12,319	178	\$224,940
\$6,000 -	6,999	18,354	\$119,382,162	\$91,754,360	20,577	354	\$603,396
\$7,000 -	7,999	19,087	\$143,129,164	\$111,167,317	22,613	702	\$1,152,671
\$8,000 -	8,999	19,092	\$162,186,805	\$126,649,577	23,301	1,115	\$1,778,920
\$9,000 -	9,999	25,928	\$246,229,294	\$192,796,935	31,133	1,521	\$3,224,050
\$10,000 -	11,999	52,356	\$576,019,862	\$453,122,560	64,490	4,537	\$9,200,134
\$12,000 -	13,999	52,814	\$686,542,695	\$542,240,568	65,777	5,796	\$12,886,579
\$14,000 -	15,999	55,320	\$830,429,699	\$657,966,649	69,963	7,811	\$17,605,884
\$16,000 -	17,999	59,263	\$1,008,350,275	\$799,609,138	76,360	12,732	\$23,316,893
\$18,000 -	19,999	64,093	\$1,218,226,271	\$969,931,728	83,981	22,090	\$30,170,600
\$20,000 -	21,999	65,222	\$1,369,813,636	\$1,093,766,847	84,589	25,614	\$36,951,131
\$22,000 -	24,999	98,257	\$2,308,713,170	\$1,846,074,614	125,801	42,503	\$67,723,484
\$25,000 -	29,999	157,991	\$4,340,863,207	\$3,470,493,398	198,403	77,579	\$140,247,882
\$30,000 -	34,999	141,185	\$4,580,500,955	\$3,641,706,522	173,427	78,206	\$159,697,915
\$35,000 -	39,999	119,978	\$4,489,360,772	\$3,540,895,682	145,571	73,283	\$164,393,992
\$40,000 -	49,999	170,756	\$7,610,628,794	\$5,918,113,934	207,573	117,880	\$288,886,277
\$50,000 -	74,999	172,667	\$10,339,986,172	\$7,834,738,685	216,743	138,027	\$413,544,533
\$75,000 -	99,999	54,790	\$4,682,079,592	\$3,460,492,673	72,682	49,843	\$196,390,055
\$100,000 AND OVER		70,877	\$29,318,281,736	\$21,468,868,629	101,390	69,403	\$709,225,242
NO AGI		228	\$0	\$4,730,965	366	53	\$500,916
TOTALS		1,435,105	\$74,116,847,230	\$56,298,493,782	1,802,520	729,409	\$2,277,878,529

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	88,471	\$148,632,191	\$50,687,470	127,928	9,585	\$0
\$3,000 -	3,999	40,071	\$140,315,038	\$70,143,618	56,297	4,813	\$0
\$4,000 -	4,999	39,135	\$175,809,429	\$97,122,101	55,974	5,197	\$0
\$5,000 -	5,999	31,011	\$169,095,284	\$96,125,418	47,826	5,700	\$0
\$6,000 -	6,999	22,869	\$148,400,380	\$86,234,039	38,213	6,016	\$0
\$7,000 -	7,999	21,193	\$158,970,942	\$96,960,828	35,529	6,451	\$0
\$8,000 -	8,999	19,731	\$167,508,084	\$107,445,889	33,173	6,816	\$0
\$9,000 -	9,999	10,972	\$104,135,469	\$54,919,832	23,080	7,092	\$0
\$10,000 -	11,999	19,230	\$210,931,360	\$119,493,216	39,618	14,956	\$0
\$12,000 -	13,999	16,870	\$219,069,487	\$133,662,776	34,318	15,250	\$0
\$14,000 -	15,999	14,479	\$216,343,808	\$136,281,162	28,284	15,981	\$0
\$16,000 -	17,999	10,206	\$172,636,172	\$109,644,569	19,109	12,661	\$0
\$18,000 -	19,999	5,905	\$111,725,254	\$66,556,745	10,247	5,708	\$0
\$20,000 -	21,999	4,548	\$95,373,880	\$57,290,132	7,479	3,091	\$0
\$22,000 -	24,999	5,473	\$128,311,331	\$77,471,122	8,586	3,302	\$0
\$25,000 -	29,999	6,851	\$187,521,616	\$116,471,523	10,054	3,216	\$0
\$30,000 -	34,999	5,144	\$166,792,652	\$106,524,813	7,314	2,126	\$0
\$35,000 -	39,999	3,985	\$149,063,936	\$94,321,260	5,622	1,624	\$0
\$40,000 -	49,999	5,639	\$251,379,817	\$165,250,478	8,054	2,428	\$0
\$50,000 -	74,999	7,223	\$437,034,379	\$299,375,033	10,577	3,852	\$0
\$75,000 -	99,999	3,051	\$261,354,800	\$181,317,750	4,791	2,041	\$0
\$100,000 AND OVER		8,183	\$12,563,979,153	\$9,451,373,380	14,815	6,602	\$0
NO AGI		39,328	\$0	\$556,217	84,503	8,128	\$0
TOTALS		429,568	\$16,384,384,462	\$11,775,229,371	711,391	152,636	\$0

**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	161	\$316,927	\$86,193	170	2	\$3,141
\$3,000 -	3,999	124	\$445,526	\$236,558	139	1	\$1,842
\$4,000 -	4,999	159	\$712,486	\$429,737	170	2	\$2,300
\$5,000 -	5,999	5,239	\$29,822,324	\$20,831,806	5,282	8	\$43,900
\$6,000 -	6,999	9,232	\$59,888,656	\$42,840,142	9,758	4	\$209,050
\$7,000 -	7,999	8,394	\$62,834,166	\$46,404,812	9,491	19	\$428,430
\$8,000 -	8,999	7,235	\$61,380,823	\$46,144,393	8,535	13	\$634,290
\$9,000 -	9,999	13,461	\$127,771,770	\$98,470,536	15,579	155	\$1,623,728
\$10,000 -	11,999	24,769	\$272,075,214	\$212,422,543	28,764	538	\$4,378,125
\$12,000 -	13,999	23,178	\$300,939,991	\$237,556,017	26,917	759	\$5,730,040
\$14,000 -	15,999	22,893	\$343,382,621	\$273,826,525	26,477	1,157	\$7,532,324
\$16,000 -	17,999	24,408	\$415,398,503	\$330,659,024	29,915	3,712	\$9,516,737
\$18,000 -	19,999	26,603	\$505,503,982	\$402,365,547	34,951	9,109	\$11,935,818
\$20,000 -	21,999	26,510	\$556,695,759	\$444,492,716	35,058	10,118	\$14,461,450
\$22,000 -	24,999	38,737	\$909,965,317	\$727,107,772	51,241	15,013	\$25,879,945
\$25,000 -	29,999	57,761	\$1,584,782,372	\$1,264,219,404	76,192	22,557	\$49,995,866
\$30,000 -	34,999	46,952	\$1,521,281,413	\$1,200,979,683	61,324	17,452	\$51,894,824
\$35,000 -	39,999	36,296	\$1,357,391,529	\$1,059,402,276	47,099	12,698	\$48,710,016
\$40,000 -	49,999	46,408	\$2,062,914,599	\$1,572,360,192	60,646	16,462	\$75,983,212
\$50,000 -	74,999	39,801	\$2,363,011,740	\$1,738,274,927	52,752	13,452	\$89,949,783
\$75,000 -	99,999	9,789	\$834,700,842	\$600,013,655	13,265	2,972	\$33,131,498
\$100,000 AND OVER		10,332	\$4,217,498,568	\$3,115,777,064	14,515	2,739	\$96,984,035
NO AGI		54	\$0	\$125,922	62	2	\$20,279
TOTALS		478,496	\$17,588,715,128	\$13,435,027,444	608,302	128,944	\$529,050,633

**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	53,382	\$93,159,977	\$20,899,254	65,791	5,868	\$0
\$3,000 -	3,999	25,217	\$88,270,376	\$42,220,717	30,635	3,133	\$0
\$4,000 -	4,999	25,965	\$116,771,656	\$66,868,119	31,705	3,434	\$0
\$5,000 -	5,999	20,650	\$112,337,104	\$67,874,856	26,741	3,746	\$0
\$6,000 -	6,999	15,025	\$97,541,776	\$61,969,560	20,759	4,078	\$0
\$7,000 -	7,999	14,557	\$109,274,629	\$73,303,799	19,897	4,304	\$0
\$8,000 -	8,999	13,938	\$118,360,929	\$83,232,081	18,956	4,727	\$0
\$9,000 -	9,999	5,623	\$53,379,741	\$28,338,997	9,696	4,804	\$0
\$10,000 -	11,999	10,197	\$111,920,719	\$64,212,204	18,066	10,010	\$0
\$12,000 -	13,999	9,282	\$120,611,888	\$75,809,572	16,955	10,253	\$0
\$14,000 -	15,999	8,698	\$130,282,495	\$86,510,372	16,107	10,515	\$0
\$16,000 -	17,999	5,994	\$101,240,462	\$68,020,633	10,947	7,885	\$0
\$18,000 -	19,999	2,877	\$54,404,910	\$34,124,487	4,908	2,909	\$0
\$20,000 -	21,999	2,170	\$45,494,044	\$28,189,192	3,534	1,645	\$0
\$22,000 -	24,999	2,263	\$52,913,520	\$31,900,995	3,496	1,517	\$0
\$25,000 -	29,999	2,505	\$68,473,434	\$39,567,544	3,670	1,041	\$0
\$30,000 -	34,999	1,645	\$53,331,565	\$29,967,998	2,362	488	\$0
\$35,000 -	39,999	1,190	\$44,486,212	\$23,148,894	1,714	226	\$0
\$40,000 -	49,999	1,402	\$62,325,380	\$34,895,467	1,968	276	\$0
\$50,000 -	74,999	1,230	\$73,176,565	\$44,395,684	1,654	271	\$0
\$75,000 -	99,999	393	\$33,469,358	\$21,514,897	529	81	\$0
\$100,000 AND OVER		924	\$2,099,676,344	\$1,442,368,632	1,270	173	\$0
NO AGI		16,076	\$0	\$57,545	23,654	1,333	\$0
TOTALS		241,203	\$3,840,903,084	\$2,469,391,499	335,014	82,717	\$0

**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	20	\$38,673	\$0	74	0	\$1,035
\$3,000 -	3,999	7	\$24,425	\$2,780	24	2	\$57
\$4,000 -	4,999	10	\$45,283	\$3,309	33	2	\$143
\$5,000 -	5,999	9	\$50,417	\$9,756	28	5	\$799
\$6,000 -	6,999	14	\$89,532	\$26,264	49	1	\$806
\$7,000 -	7,999	18	\$135,533	\$64,357	61	2	\$511
\$8,000 -	8,999	28	\$237,726	\$158,253	88	4	\$2,351
\$9,000 -	9,999	77	\$739,607	\$463,464	225	8	\$2,240
\$10,000 -	11,999	896	\$10,020,260	\$6,024,675	3,059	13	\$35,770
\$12,000 -	13,999	1,424	\$18,570,014	\$11,490,422	4,839	61	\$128,464
\$14,000 -	15,999	2,896	\$43,844,213	\$29,130,077	8,457	215	\$308,501
\$16,000 -	17,999	3,816	\$64,935,191	\$45,049,784	10,412	1,084	\$723,925
\$18,000 -	19,999	4,537	\$86,324,437	\$62,483,012	11,413	3,273	\$1,216,884
\$20,000 -	21,999	4,640	\$97,444,611	\$72,061,994	11,245	4,257	\$1,735,016
\$22,000 -	24,999	6,864	\$161,238,276	\$120,556,469	16,117	7,013	\$3,501,734
\$25,000 -	29,999	10,871	\$298,627,515	\$228,139,241	24,650	12,666	\$7,859,037
\$30,000 -	34,999	9,434	\$306,299,904	\$236,767,977	20,913	11,613	\$9,258,759
\$35,000 -	39,999	8,327	\$311,736,736	\$240,929,897	18,191	10,446	\$10,204,561
\$40,000 -	49,999	13,582	\$608,077,461	\$467,800,717	29,401	17,270	\$20,885,397
\$50,000 -	74,999	20,233	\$1,234,198,003	\$926,639,467	43,467	26,313	\$44,166,562
\$75,000 -	99,999	9,854	\$846,052,772	\$618,769,672	21,104	13,310	\$30,698,445
\$100,000 AND OVER		17,184	\$10,334,374,396	\$7,644,904,204	37,721	23,763	\$153,407,056
NO AGI		57	\$0	\$891,995	172	27	\$182,293
TOTALS		114,798	\$14,423,104,985	\$10,712,367,786	261,743	131,348	\$284,320,346

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	8,571	\$13,212,396	\$60,919	28,978	1,925	\$0
\$3,000 -	3,999	3,209	\$11,240,411	\$107,182	10,786	807	\$0
\$4,000 -	4,999	3,264	\$14,694,326	\$1,400,424	10,856	833	\$0
\$5,000 -	5,999	3,244	\$17,867,753	\$3,948,446	10,635	1,008	\$0
\$6,000 -	6,999	3,301	\$21,480,370	\$6,838,036	10,719	1,028	\$0
\$7,000 -	7,999	3,482	\$26,144,160	\$10,063,008	11,118	1,201	\$0
\$8,000 -	8,999	3,445	\$29,269,978	\$12,778,633	10,951	1,211	\$0
\$9,000 -	9,999	3,481	\$33,060,278	\$16,148,685	10,885	1,556	\$0
\$10,000 -	11,999	5,962	\$65,337,611	\$34,662,943	17,599	3,470	\$0
\$12,000 -	13,999	5,306	\$68,963,643	\$39,268,404	14,545	3,851	\$0
\$14,000 -	15,999	3,887	\$57,735,378	\$31,009,884	9,919	4,642	\$0
\$16,000 -	17,999	2,552	\$43,168,551	\$23,025,953	6,217	4,111	\$0
\$18,000 -	19,999	1,370	\$25,858,115	\$10,635,752	3,443	2,132	\$0
\$20,000 -	21,999	834	\$17,478,939	\$6,010,843	2,171	955	\$0
\$22,000 -	24,999	989	\$23,175,774	\$7,363,783	2,635	1,136	\$0
\$25,000 -	29,999	1,082	\$29,519,923	\$10,630,156	2,804	1,171	\$0
\$30,000 -	34,999	767	\$24,900,916	\$10,697,272	1,978	740	\$0
\$35,000 -	39,999	586	\$21,925,876	\$10,046,703	1,491	540	\$0
\$40,000 -	49,999	1,037	\$46,271,913	\$24,387,573	2,612	880	\$0
\$50,000 -	74,999	1,863	\$114,386,865	\$73,592,739	4,395	1,699	\$0
\$75,000 -	99,999	1,110	\$95,463,638	\$64,308,156	2,521	1,171	\$0
\$100,000 AND OVER		4,418	\$7,697,992,414	\$5,866,575,743	10,203	4,825	\$0
NO AGI		15,631	\$0	\$186,805	49,846	5,879	\$0
TOTALS		79,391	\$8,499,149,228	\$6,263,748,042	237,307	46,771	\$0

**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	607	\$1,112,748	\$2,844,267	645	58	\$49,466
\$3,000 -	3,999	819	\$2,960,742	\$3,647,071	865	50	\$27,948
\$4,000 -	4,999	3,218	\$14,727,390	\$14,243,126	3,341	65	\$67,103
\$5,000 -	5,999	6,474	\$35,866,028	\$31,038,398	7,009	165	\$180,241
\$6,000 -	6,999	9,108	\$59,403,974	\$48,887,954	10,770	349	\$393,540
\$7,000 -	7,999	10,675	\$80,159,465	\$64,698,148	13,061	681	\$723,730
\$8,000 -	8,999	11,829	\$100,568,256	\$80,346,931	14,678	1,098	\$1,142,279
\$9,000 -	9,999	12,390	\$117,717,917	\$93,862,935	15,329	1,358	\$1,598,082
\$10,000 -	11,999	26,691	\$293,924,388	\$234,675,342	32,667	3,986	\$4,786,239
\$12,000 -	13,999	28,212	\$367,032,690	\$293,194,129	34,021	4,976	\$7,028,075
\$14,000 -	15,999	29,531	\$443,202,865	\$355,010,047	35,029	6,439	\$9,765,059
\$16,000 -	17,999	31,039	\$528,016,581	\$423,900,330	36,033	7,936	\$13,076,231
\$18,000 -	19,999	32,953	\$626,397,852	\$505,083,169	37,617	9,708	\$17,017,898
\$20,000 -	21,999	34,072	\$715,673,266	\$577,212,137	38,286	11,239	\$20,754,665
\$22,000 -	24,999	52,656	\$1,237,509,577	\$998,410,373	58,443	20,477	\$38,341,805
\$25,000 -	29,999	89,359	\$2,457,453,320	\$1,978,134,753	97,561	42,356	\$82,392,979
\$30,000 -	34,999	84,799	\$2,752,919,638	\$2,203,958,862	91,190	49,141	\$98,544,332
\$35,000 -	39,999	75,355	\$2,820,232,507	\$2,240,563,509	80,281	50,139	\$105,479,415
\$40,000 -	49,999	110,766	\$4,939,636,734	\$3,877,953,025	117,526	84,148	\$192,017,668
\$50,000 -	74,999	112,633	\$6,742,776,429	\$5,169,824,291	120,524	98,262	\$279,428,188
\$75,000 -	99,999	35,147	\$3,001,325,978	\$2,241,709,346	38,313	33,561	\$132,560,112
\$100,000 AND OVER		43,361	\$14,766,408,772	\$10,708,187,361	49,154	42,901	\$458,834,151
NO AGI		117	\$0	\$3,713,048	132	24	\$298,344
TOTALS		841,811	\$42,105,027,117	\$32,151,098,552	932,475	469,117	\$1,464,507,550

**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	26,518	\$42,259,818	\$29,727,297	33,159	1,792	\$0
\$3,000 -	3,999	11,645	\$40,804,251	\$27,815,719	14,876	873	\$0
\$4,000 -	4,999	9,906	\$44,343,447	\$28,853,558	13,413	930	\$0
\$5,000 -	5,999	7,117	\$38,890,427	\$24,302,116	10,450	946	\$0
\$6,000 -	6,999	4,543	\$29,378,234	\$17,426,443	6,735	910	\$0
\$7,000 -	7,999	3,154	\$23,552,153	\$13,594,021	4,514	946	\$0
\$8,000 -	8,999	2,348	\$19,877,177	\$11,435,175	3,266	878	\$0
\$9,000 -	9,999	1,868	\$17,695,450	\$10,432,150	2,499	732	\$0
\$10,000 -	11,999	3,071	\$33,673,030	\$20,618,069	3,953	1,476	\$0
\$12,000 -	13,999	2,282	\$29,493,956	\$18,584,800	2,818	1,146	\$0
\$14,000 -	15,999	1,894	\$28,325,935	\$18,760,906	2,258	824	\$0
\$16,000 -	17,999	1,660	\$28,227,159	\$18,597,983	1,945	665	\$0
\$18,000 -	19,999	1,658	\$31,462,229	\$21,796,506	1,896	667	\$0
\$20,000 -	21,999	1,544	\$32,400,897	\$23,090,097	1,774	491	\$0
\$22,000 -	24,999	2,221	\$52,222,037	\$38,206,344	2,455	649	\$0
\$25,000 -	29,999	3,264	\$89,528,259	\$66,273,823	3,580	1,004	\$0
\$30,000 -	34,999	2,732	\$88,560,171	\$65,859,543	2,974	898	\$0
\$35,000 -	39,999	2,209	\$82,651,848	\$61,125,663	2,417	858	\$0
\$40,000 -	49,999	3,200	\$142,782,524	\$105,967,438	3,474	1,272	\$0
\$50,000 -	74,999	4,130	\$249,470,949	\$181,386,610	4,528	1,882	\$0
\$75,000 -	99,999	1,548	\$132,421,804	\$95,494,697	1,741	789	\$0
\$100,000 AND OVER		2,841	\$2,766,310,395	\$2,142,429,005	3,342	1,604	\$0
NO AGI		7,621	\$0	\$311,867	11,003	916	\$0
TOTALS		108,974	\$4,044,332,150	\$3,042,089,830	139,070	23,148	\$0

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,737	\$125,923,928	\$97,932,445	6,876	2,161	\$4,410,173
ADAMS	2,443	\$59,769,481	\$47,509,145	3,528	1,125	\$2,044,299
ALLAMAKEE	8,029	\$210,434,197	\$162,290,280	11,376	4,001	\$6,727,874
APPANOOSE	6,919	\$164,998,008	\$128,912,335	9,917	3,344	\$5,672,061
AUDUBON	3,684	\$91,465,854	\$72,813,838	5,360	1,690	\$3,320,032
BENTON	15,258	\$464,780,158	\$358,035,685	20,223	7,423	\$17,519,528
BLACK HAWK	69,709	\$2,326,194,608	\$1,736,004,528	93,656	31,332	\$89,053,452
BOONE	15,291	\$476,035,049	\$364,587,788	20,453	6,896	\$18,046,292
BREMER	14,091	\$453,526,017	\$344,561,520	19,051	6,319	\$17,299,111
BUCHANAN	11,835	\$341,471,111	\$266,126,356	15,927	6,122	\$12,673,939
BUENA VISTA	11,159	\$311,374,038	\$239,320,441	15,630	6,318	\$11,058,704
BUTLER	8,931	\$254,692,478	\$198,826,186	12,393	3,787	\$8,988,721
CALHOUN	6,109	\$159,388,225	\$125,731,030	8,740	2,537	\$5,880,779
CARROLL	13,397	\$397,403,210	\$307,468,985	18,050	6,330	\$14,808,141
CASS	8,214	\$213,852,823	\$163,951,241	11,877	3,583	\$7,300,666
CEDAR	10,999	\$332,747,162	\$255,812,396	14,725	4,834	\$12,459,233
CERRO GORDO	26,549	\$823,848,052	\$626,966,311	35,790	11,050	\$30,778,108
CHEROKEE	7,417	\$199,070,827	\$157,688,542	10,363	3,167	\$7,338,595
CHICKASAW	7,434	\$203,549,593	\$158,301,882	10,129	3,488	\$6,900,729
CLARKE	5,132	\$133,402,010	\$103,626,460	7,209	2,589	\$4,745,278
CLAY	10,650	\$328,661,335	\$252,829,454	14,465	4,679	\$12,131,039
CLAYTON	10,513	\$265,617,629	\$204,656,220	14,679	4,751	\$8,316,844
CLINTON	27,988	\$805,559,696	\$620,430,135	38,407	13,399	\$30,032,323
CRAWFORD	9,005	\$235,511,602	\$185,114,708	12,750	5,114	\$8,119,731
DALLAS	29,515	\$1,406,634,196	\$1,034,007,191	37,484	15,783	\$56,843,393
DAVIS	4,337	\$108,036,855	\$84,853,015	6,241	2,539	\$3,661,879
DECATUR	3,825	\$88,082,052	\$66,858,681	5,571	1,879	\$2,763,607
DELAWARE	10,680	\$285,093,921	\$223,651,435	14,422	5,377	\$10,145,541
DES MOINES	23,577	\$705,360,884	\$539,252,742	32,707	10,960	\$26,158,081
DICKINSON	10,921	\$395,662,526	\$288,388,315	15,174	3,996	\$14,370,250
DUBUQUE	54,372	\$1,853,359,967	\$1,394,613,294	71,691	25,854	\$69,391,484
EMMET	5,919	\$154,739,488	\$120,690,719	8,235	2,702	\$5,292,101
FAYETTE	11,348	\$285,253,163	\$222,993,272	16,082	5,345	\$10,108,977
FLOYD	9,408	\$257,567,189	\$201,697,966	12,989	4,531	\$9,498,415
FRANKLIN	5,999	\$163,156,485	\$127,804,886	8,597	2,784	\$5,997,362
FREMONT	4,209	\$114,436,677	\$90,181,578	5,937	1,973	\$3,495,420

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

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
GREENE	5,639	\$152,497,797	\$118,315,955	8,090	2,609	\$5,611,898
GRUNDY	7,435	\$227,904,447	\$175,759,454	10,146	3,277	\$8,732,011
GUTHRIE	6,363	\$204,480,460	\$155,484,920	9,056	2,863	\$7,772,163
HAMILTON	9,486	\$296,069,021	\$223,435,927	13,097	4,450	\$10,472,247
HANCOCK	6,944	\$182,998,771	\$143,272,384	9,531	3,141	\$6,545,657
HARDIN	10,604	\$291,778,237	\$228,817,946	15,007	4,527	\$10,553,348
HARRISON	8,205	\$235,191,700	\$177,355,334	11,410	4,025	\$5,730,715
HENRY	11,191	\$325,495,407	\$252,433,119	15,149	5,332	\$12,332,476
HOWARD	5,853	\$150,644,027	\$118,458,668	8,166	2,846	\$4,690,076
HUMBOLDT	5,993	\$171,841,357	\$134,258,930	8,456	2,720	\$6,446,216
IDA	4,413	\$125,427,597	\$97,605,928	6,256	2,048	\$4,461,398
IOWA	10,171	\$329,918,468	\$252,259,930	13,675	4,739	\$13,080,621
JACKSON	11,688	\$302,962,221	\$237,773,523	16,138	5,423	\$11,058,910
JASPER	21,425	\$676,366,700	\$517,724,571	28,812	9,776	\$25,408,687
JEFFERSON	8,252	\$300,051,176	\$226,974,810	11,288	3,812	\$10,975,607
JOHNSON	65,165	\$2,629,263,900	\$1,946,259,294	80,918	26,200	\$106,584,708
JONES	11,226	\$317,011,517	\$246,014,917	15,400	5,012	\$11,672,034
KEOKUK	6,063	\$157,068,806	\$124,312,421	8,623	2,846	\$5,779,746
KOSSUTH	9,805	\$258,124,942	\$200,520,540	13,892	4,372	\$8,832,661
LEE	19,789	\$561,976,923	\$437,007,471	27,677	9,269	\$20,958,309
LINN	118,862	\$4,583,644,205	\$3,405,905,257	155,169	55,048	\$181,225,091
LOUISA	6,397	\$188,966,145	\$149,430,600	8,816	3,724	\$7,437,350
LUCAS	4,897	\$125,562,992	\$97,778,907	6,928	2,438	\$4,575,144
LYON	6,824	\$190,589,369	\$150,375,654	9,318	3,593	\$6,795,817
MADISON	8,664	\$290,020,419	\$218,116,746	11,567	4,361	\$11,054,060
MAHASKA	12,382	\$377,965,160	\$292,122,803	16,761	5,892	\$13,671,762
MARION	19,161	\$621,705,034	\$468,035,727	25,820	9,364	\$23,103,965
MARSHALL	22,301	\$660,134,972	\$507,740,045	30,704	11,507	\$24,342,394
MILLS	7,867	\$264,879,533	\$196,007,879	10,367	3,807	\$6,847,075
MITCHELL	6,178	\$162,511,069	\$128,120,597	8,701	3,005	\$5,514,951
MONONA	5,158	\$137,252,792	\$106,754,241	7,537	2,301	\$4,860,721
MONROE	4,171	\$111,605,117	\$86,539,639	5,941	2,021	\$3,998,710
MONTGOMERY	6,327	\$169,295,662	\$132,461,451	8,954	2,988	\$5,983,889
MUSCATINE	24,444	\$822,933,265	\$624,017,787	32,556	12,693	\$31,990,130
OBRIEN	8,790	\$235,750,159	\$183,606,370	12,190	4,061	\$8,319,188
OSCEOLA	3,869	\$100,236,740	\$80,092,533	5,310	1,897	\$3,371,563

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

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
PAGE	8,964	\$241,291,523	\$188,712,373	12,660	3,799	\$8,659,118
PALO ALTO	5,467	\$146,419,392	\$112,538,970	7,794	2,472	\$5,004,962
PLYMOUTH	15,105	\$497,675,426	\$387,111,132	20,305	7,834	\$19,195,429
POCAHONTAS	4,477	\$111,100,897	\$88,793,037	6,449	2,036	\$3,940,324
POLK	238,912	\$10,281,388,234	\$7,545,792,053	306,383	115,050	\$416,790,420
POTTAWATTAMIE	49,259	\$1,587,519,945	\$1,167,592,503	66,553	24,187	\$36,160,643
POWESHIEK	10,913	\$349,315,284	\$265,168,470	14,978	4,678	\$13,545,193
RINGGOLD	2,672	\$62,760,217	\$48,551,370	3,984	1,234	\$2,104,070
SAC	6,291	\$167,052,532	\$132,626,340	9,024	2,854	\$6,191,441
SCOTT	90,300	\$3,541,171,670	\$2,622,733,834	121,165	44,612	\$138,092,580
SHELBY	7,567	\$201,020,310	\$156,314,481	10,755	3,504	\$6,669,402
SIOUX	18,277	\$584,882,111	\$446,162,656	24,410	10,080	\$21,423,813
STORY	43,885	\$1,589,561,966	\$1,191,763,919	56,056	17,209	\$61,895,759
TAMA	9,926	\$267,525,013	\$208,349,359	13,968	4,690	\$9,845,922
TAYLOR	3,383	\$78,653,214	\$62,987,591	4,937	1,556	\$2,611,950
UNION	7,052	\$187,260,402	\$144,956,309	9,875	3,053	\$6,635,978
VAN BUREN	4,172	\$100,683,873	\$79,235,248	6,041	1,978	\$3,456,705
WAPELLO	18,853	\$531,059,478	\$409,382,426	26,692	9,421	\$19,204,187
WARREN	25,158	\$909,709,570	\$681,565,012	32,492	12,479	\$35,051,406
WASHINGTON	12,439	\$353,750,340	\$269,792,885	17,110	6,237	\$12,911,220
WAYNE	3,237	\$74,724,658	\$59,354,449	4,869	1,526	\$2,447,286
WEBSTER	20,855	\$633,045,457	\$487,227,516	28,797	9,928	\$24,254,882
WINNEBAGO	7,031	\$190,235,452	\$149,103,579	9,691	3,079	\$6,688,567
WINNESHIEK	11,550	\$332,812,127	\$255,469,527	15,649	5,195	\$11,872,351
WOODBURY	54,336	\$1,738,304,809	\$1,314,786,756	73,484	31,072	\$61,442,174
WORTH	4,477	\$118,468,960	\$93,532,029	6,128	1,895	\$3,996,988
WRIGHT	7,848	\$213,039,127	\$165,987,840	11,220	3,666	\$7,440,267
NON-RESIDENT	170,662	\$33,274,013,104	\$24,922,488,206	238,312	78,972	\$126,202,032
TOTALS	1,864,673	\$90,501,231,692	\$68,073,723,153	2,513,911	882,045	\$2,277,878,529

TABLE 11
TOTAL RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
1 -	2,999	21,025	\$33,939,080	-\$2,892,294	\$22,284,553	\$28,746,650	\$44,486
\$3,000 -	3,999	9,586	\$33,610,562	-\$336,073	\$19,682,456	\$22,872,118	\$22,072
\$4,000 -	4,999	10,098	\$45,410,050	\$496,180	\$24,628,858	\$29,618,194	\$57,661
\$5,000 -	5,999	10,408	\$57,214,802	\$986,224	\$28,076,130	\$36,687,435	\$148,984
\$6,000 -	6,999	10,431	\$67,829,294	\$1,489,375	\$31,085,823	\$43,492,250	\$300,386
\$7,000 -	7,999	10,794	\$80,972,291	\$2,284,577	\$35,397,246	\$51,579,750	\$490,895
\$8,000 -	8,999	11,063	\$93,989,765	\$3,419,010	\$36,581,855	\$60,989,538	\$744,841
\$9,000 -	9,999	12,105	\$114,978,851	\$4,469,317	\$45,493,037	\$73,620,071	\$1,062,139
\$10,000 -	11,999	24,636	\$271,044,450	\$10,869,935	\$98,235,887	\$178,064,775	\$3,151,966
\$12,000 -	13,999	25,464	\$331,239,295	\$14,700,944	\$108,955,781	\$222,704,914	\$4,720,735
\$14,000 -	15,999	26,904	\$403,678,138	\$18,761,228	\$123,003,515	\$275,425,511	\$6,623,852
\$16,000 -	17,999	27,903	\$474,722,279	\$24,743,034	\$130,209,610	\$330,301,561	\$8,962,301
\$18,000 -	19,999	29,696	\$564,573,831	\$30,210,915	\$141,155,941	\$401,577,052	\$12,030,303
\$20,000 -	21,999	31,557	\$663,024,576	\$39,237,704	\$151,501,253	\$479,209,894	\$15,510,411
\$22,000 -	24,999	50,734	\$1,192,790,726	\$73,986,549	\$255,571,106	\$873,578,701	\$30,658,466
\$25,000 -	29,999	90,076	\$2,479,954,182	\$168,992,206	\$476,298,391	\$1,845,568,005	\$71,474,863
\$30,000 -	34,999	90,653	\$2,945,197,243	\$223,043,092	\$520,539,767	\$2,208,779,066	\$93,041,107
\$35,000 -	39,999	84,822	\$3,176,975,017	\$264,850,825	\$533,343,315	\$2,385,977,789	\$106,632,441
\$40,000 -	49,999	133,148	\$5,945,795,405	\$551,100,283	\$951,099,339	\$4,449,061,983	\$209,734,668
\$50,000 -	74,999	150,950	\$9,076,843,327	\$987,218,309	\$1,406,132,381	\$6,689,420,969	\$339,502,334
\$75,000 -	99,999	52,336	\$4,476,982,948	\$565,677,474	\$669,949,357	\$3,244,345,726	\$175,707,196
\$100,000 AND OVER		73,733	\$39,467,149,578	\$6,276,067,536	\$4,625,976,002	\$28,696,538,328	\$669,964,058
NO AGI		7,337	\$0	-\$2,391,327	\$138,535,673	\$4,977,459	\$477,171
TOTALS		995,459	\$71,997,915,690	\$9,256,985,023	\$10,573,737,276	\$52,633,137,739	\$1,751,063,336

**TABLE 12
TOTAL RETURNS BY STANDARD DEDUCTION**

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$1 -	2,999	68,234	\$116,161,459	-\$97,732	\$95,679,387	\$24,871,280	\$9,156
\$3,000 -	3,999	31,435	\$110,135,169	\$396,644	\$59,008,079	\$51,157,909	\$7,775
\$4,000 -	4,999	32,424	\$145,884,538	\$1,005,755	\$62,977,997	\$82,180,079	\$11,885
\$5,000 -	5,999	32,325	\$177,619,251	\$3,386,196	\$63,287,029	\$111,317,943	\$75,956
\$6,000 -	6,999	30,792	\$199,953,248	\$4,356,940	\$61,546,373	\$134,496,149	\$303,010
\$7,000 -	7,999	29,486	\$221,127,815	\$4,450,877	\$60,261,213	\$156,548,395	\$661,776
\$8,000 -	8,999	27,760	\$235,705,124	\$5,257,892	\$57,606,231	\$173,105,928	\$1,034,079
\$9,000 -	9,999	24,795	\$235,385,912	\$7,876,422	\$53,615,241	\$174,096,696	\$2,161,911
\$10,000 -	11,999	46,950	\$515,906,772	\$18,614,571	\$103,139,718	\$394,551,001	\$6,048,168
\$12,000 -	13,999	44,220	\$574,372,887	\$22,809,662	\$98,521,058	\$453,198,430	\$8,165,844
\$14,000 -	15,999	42,895	\$643,095,369	\$29,883,104	\$94,991,738	\$518,822,300	\$10,982,032
\$16,000 -	17,999	41,566	\$706,264,168	\$35,325,346	\$92,250,052	\$578,952,146	\$14,354,592
\$18,000 -	19,999	40,302	\$765,377,694	\$41,205,935	\$89,356,963	\$634,911,421	\$18,140,297
\$20,000 -	21,999	38,213	\$802,162,940	\$46,290,293	\$84,544,332	\$671,847,085	\$21,440,720
\$22,000 -	24,999	52,996	\$1,244,233,775	\$77,991,162	\$116,700,189	\$1,049,967,035	\$37,065,018
\$25,000 -	29,999	74,766	\$2,048,430,641	\$143,786,773	\$163,438,555	\$1,741,396,916	\$68,773,019
\$30,000 -	34,999	55,676	\$1,802,096,364	\$142,743,870	\$120,443,088	\$1,539,452,269	\$66,656,808
\$35,000 -	39,999	39,141	\$1,461,449,691	\$127,891,471	\$84,378,801	\$1,249,239,153	\$57,761,551
\$40,000 -	49,999	43,247	\$1,916,213,206	\$186,183,094	\$95,795,440	\$1,634,302,429	\$79,151,609
\$50,000 -	74,999	28,940	\$1,700,177,224	\$187,777,504	\$67,957,322	\$1,444,692,749	\$74,042,199
\$75,000 -	99,999	5,505	\$466,451,444	\$55,680,801	\$13,718,616	\$397,464,697	\$20,682,859
\$100,000 AND OVER		5,327	\$2,415,111,311	\$180,915,442	\$13,530,214	\$2,223,703,681	\$39,261,184
NO AGI		32,219	\$0	\$3,267,905	\$81,527,654	\$309,723	\$23,745
TOTALS		869,214	\$18,503,316,002	\$1,326,999,927	\$1,834,275,290	\$15,440,585,414	\$526,815,193

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

ADJUSTED GROSS INCOME BRACKET	NO. OF RETURNS	CHILD CARE CREDIT	TUITION- TEXTBOOK	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
\$1 - 2,999	89,259	\$81,393	\$4,341	\$789	\$124,960	\$53,642
\$3,000 - 3,999	41,021	\$52,164	\$6,275	\$147	\$59,941	\$29,847
\$4,000 - 4,999	42,522	\$66,618	\$10,810	\$1,013	\$66,234	\$69,546
\$5,000 - 5,999	42,733	\$91,201	\$15,699	\$1,840	\$71,371	\$224,940
\$6,000 - 6,999	41,223	\$124,757	\$20,685	\$6,303	\$74,734	\$603,396
\$7,000 - 7,999	40,280	\$141,870	\$27,827	\$13,959	\$76,406	\$1,152,671
\$8,000 - 8,999	38,823	\$173,520	\$34,052	\$21,997	\$74,712	\$1,778,920
\$9,000 - 9,999	36,900	\$195,546	\$41,837	\$33,249	\$78,239	\$3,224,050
\$10,000 - 11,999	71,586	\$421,032	\$108,824	\$103,810	\$173,853	\$9,200,134
\$12,000 - 13,999	69,684	\$507,972	\$133,336	\$156,685	\$171,753	\$12,886,579
\$14,000 - 15,999	69,799	\$604,062	\$159,260	\$226,360	\$197,642	\$17,605,884
\$16,000 - 17,999	69,469	\$680,684	\$216,499	\$329,485	\$167,680	\$23,316,893
\$18,000 - 19,999	69,998	\$785,864	\$309,092	\$472,039	\$162,410	\$30,170,600
\$20,000 - 21,999	69,770	\$740,224	\$365,667	\$635,121	\$157,200	\$36,951,131
\$22,000 - 24,999	103,730	\$1,037,700	\$637,970	\$1,280,091	\$201,120	\$67,723,484
\$25,000 - 29,999	164,842	\$1,280,788	\$1,264,644	\$2,828,751	\$295,433	\$140,247,882
\$30,000 - 34,999	146,329	\$830,720	\$1,376,720	\$3,393,311	\$236,375	\$159,697,915
\$35,000 - 39,999	123,963	\$383,589	\$1,376,724	\$3,380,963	\$203,402	\$164,393,992
\$40,000 - 49,999	176,395	\$0	\$2,438,560	\$6,738,407	\$284,205	\$288,886,277
\$50,000 - 74,999	179,890	\$0	\$3,209,753	\$10,963,462	\$314,073	\$413,544,533
\$75,000 - 99,999	57,841	\$0	\$1,364,300	\$5,393,212	\$110,269	\$196,390,055
\$100,000 AND OVER	79,060	\$0	\$2,106,035	\$23,868,333	\$207,499	\$709,225,242
NO AGI	39,556	\$41,390	\$6,650	\$1,916	\$513,462	\$500,916
TOTALS	1,864,673	\$8,241,094	\$15,235,560	\$59,851,243	\$4,022,973	\$2,277,878,529

STATISTICAL APPENDIX

RESIDENT RETURNS

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.

**TABLE 01-R
RESIDENT 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	78,850	\$132,669,179	\$48,211,290	116,512	8,940	\$52,272
\$3,000 - 3,999	36,658	\$128,504,163	\$66,024,451	52,244	4,506	\$29,071
\$4,000 - 4,999	38,311	\$172,380,240	\$100,410,379	54,550	4,893	\$67,808
\$5,000 - 5,999	38,934	\$214,005,469	\$134,600,626	55,595	5,458	\$214,956
\$6,000 - 6,999	37,734	\$245,136,868	\$162,769,146	54,381	5,928	\$571,753
\$7,000 - 7,999	37,069	\$278,043,319	\$191,439,446	54,034	6,665	\$1,097,062
\$8,000 - 8,999	35,855	\$304,496,383	\$216,262,980	52,591	7,370	\$1,701,625
\$9,000 - 9,999	34,160	\$324,363,697	\$229,390,816	50,493	7,930	\$3,092,260
\$10,000 - 11,999	66,411	\$730,076,931	\$531,593,988	97,219	18,169	\$8,845,220
\$12,000 - 13,999	64,734	\$841,274,816	\$628,970,102	93,301	19,537	\$12,437,426
\$14,000 - 15,999	64,846	\$972,446,872	\$738,985,632	91,544	22,108	\$17,022,310
\$16,000 - 17,999	64,655	\$1,099,194,161	\$848,074,082	88,944	23,611	\$22,565,458
\$18,000 - 19,999	65,224	\$1,239,266,176	\$968,030,557	87,853	25,869	\$29,243,585
\$20,000 - 21,999	65,025	\$1,365,535,621	\$1,074,889,912	85,710	26,822	\$35,822,940
\$22,000 - 24,999	96,807	\$2,274,296,672	\$1,799,860,903	125,161	42,577	\$65,734,142
\$25,000 - 29,999	153,916	\$4,228,347,897	\$3,358,214,076	194,094	75,560	\$136,057,565
\$30,000 - 34,999	136,550	\$4,429,708,913	\$3,507,549,069	167,906	75,284	\$154,997,683
\$35,000 - 39,999	115,660	\$4,327,432,357	\$3,402,934,604	140,240	70,424	\$159,848,718
\$40,000 - 49,999	163,162	\$7,269,976,383	\$5,652,970,951	197,678	112,613	\$280,945,860
\$50,000 - 74,999	160,839	\$9,618,236,605	\$7,316,183,065	199,687	130,063	\$399,826,081
\$75,000 - 99,999	48,673	\$4,155,125,262	\$3,090,710,611	63,168	45,603	\$188,023,834
\$100,000 AND OVER	54,424	\$12,876,700,604	\$9,081,218,829	74,215	56,268	\$633,266,149
NO AGI	35,514	\$0	\$1,939,432	78,479	6,875	\$212,719
TOTALS	1,694,011	\$57,227,218,588	\$43,151,234,947	2,275,599	803,073	\$2,151,676,497

**TABLE 02-R
RESIDENT 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	726	\$1,369,236	\$2,466,545	814	60	\$52,272
\$3,000 - 3,999	906	\$3,271,528	\$3,725,139	979	45	\$29,071
\$4,000 - 4,999	3,255	\$14,877,306	\$14,131,869	3,404	66	\$67,808
\$5,000 - 5,999	10,829	\$60,693,920	\$48,165,054	11,402	170	\$214,956
\$6,000 - 6,999	16,963	\$110,345,898	\$85,136,299	19,105	344	\$571,753
\$7,000 - 7,999	17,852	\$133,884,410	\$104,195,897	21,274	656	\$1,097,062
\$8,000 - 8,999	17,996	\$152,882,567	\$119,574,898	22,066	1,053	\$1,701,625
\$9,000 - 9,999	24,442	\$232,131,302	\$181,988,583	29,449	1,432	\$3,092,260
\$10,000 - 11,999	49,445	\$544,048,702	\$428,334,389	61,174	4,287	\$8,845,220
\$12,000 - 13,999	50,023	\$650,237,634	\$514,106,364	62,458	5,458	\$12,437,426
\$14,000 - 15,999	52,426	\$786,923,759	\$624,274,392	66,442	7,335	\$17,022,310
\$16,000 - 17,999	56,173	\$955,800,077	\$758,879,778	72,367	11,883	\$22,565,458
\$18,000 - 19,999	60,877	\$1,157,113,849	\$922,289,591	79,715	20,746	\$29,243,585
\$20,000 - 21,999	61,993	\$1,301,955,687	\$1,040,809,645	80,229	24,199	\$35,822,940
\$22,000 - 24,999	93,482	\$2,196,478,882	\$1,759,100,940	119,373	40,007	\$65,734,142
\$25,000 - 29,999	150,169	\$4,125,958,421	\$3,304,080,276	187,968	73,325	\$136,057,565
\$30,000 - 34,999	134,030	\$4,348,087,803	\$3,464,440,263	163,901	74,097	\$154,997,683
\$35,000 - 39,999	113,823	\$4,258,824,795	\$3,367,669,408	137,368	69,634	\$159,848,718
\$40,000 - 49,999	160,874	\$7,168,095,920	\$5,596,633,492	194,052	111,649	\$280,945,860
\$50,000 - 74,999	158,401	\$9,471,879,913	\$7,227,816,450	195,953	128,651	\$399,826,081
\$75,000 - 99,999	47,902	\$4,089,565,501	\$3,050,626,811	61,896	45,034	\$188,023,834
\$100,000 AND OVER	53,345	\$12,515,303,283	\$8,876,829,351	72,234	55,474	\$633,266,149
NO AGI	189	\$0	\$1,463,293	305	38	\$212,719
TOTALS	1,336,121	\$54,279,730,393	\$41,496,738,727	1,663,928	675,643	\$2,151,676,497

**TABLE 03-R
RESIDENT 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	78,124	\$131,299,943	\$45,744,745	115,698	8,880	\$0
\$3,000 - 3,999	35,752	\$125,232,635	\$62,299,312	51,265	4,461	\$0
\$4,000 - 4,999	35,056	\$157,502,934	\$86,278,510	51,146	4,827	\$0
\$5,000 - 5,999	28,105	\$153,311,549	\$86,435,572	44,193	5,288	\$0
\$6,000 - 6,999	20,771	\$134,790,970	\$77,632,847	35,276	5,584	\$0
\$7,000 - 7,999	19,217	\$144,158,909	\$87,243,549	32,760	6,009	\$0
\$8,000 - 8,999	17,859	\$151,613,816	\$96,688,082	30,525	6,317	\$0
\$9,000 - 9,999	9,718	\$92,232,395	\$47,402,233	21,044	6,498	\$0
\$10,000 - 11,999	16,966	\$186,028,229	\$103,259,599	36,045	13,882	\$0
\$12,000 - 13,999	14,711	\$191,037,182	\$114,863,738	30,843	14,079	\$0
\$14,000 - 15,999	12,420	\$185,523,113	\$114,711,240	25,102	14,773	\$0
\$16,000 - 17,999	8,482	\$143,394,084	\$89,194,304	16,577	11,728	\$0
\$18,000 - 19,999	4,347	\$82,152,327	\$45,740,966	8,138	5,123	\$0
\$20,000 - 21,999	3,032	\$63,579,934	\$34,080,267	5,481	2,623	\$0
\$22,000 - 24,999	3,325	\$77,817,790	\$40,759,963	5,788	2,570	\$0
\$25,000 - 29,999	3,747	\$102,389,476	\$54,133,800	6,126	2,235	\$0
\$30,000 - 34,999	2,520	\$81,621,110	\$43,108,806	4,005	1,187	\$0
\$35,000 - 39,999	1,837	\$68,607,562	\$35,265,196	2,872	790	\$0
\$40,000 - 49,999	2,288	\$101,880,463	\$56,337,459	3,626	964	\$0
\$50,000 - 74,999	2,438	\$146,356,692	\$88,366,615	3,734	1,412	\$0
\$75,000 - 99,999	771	\$65,559,761	\$40,083,800	1,272	569	\$0
100,000 AND OVER	1,079	\$361,397,321	\$204,389,478	1,981	794	\$0
NO AGI	35,325	\$0	\$476,139	78,174	6,837	\$0
TOTALS	357,890	\$2,947,488,195	\$1,654,496,220	611,671	127,430	\$0

**TABLE 04-R
RESIDENT 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	144	\$285,522	\$71,900	152	2	\$2,516
\$3,000 - 3,999	114	\$410,015	\$222,540	126	1	\$1,819
\$4,000 - 4,999	144	\$645,920	\$386,920	154	2	\$2,165
\$5,000 - 5,999	4,634	\$26,372,692	\$18,445,743	4,675	8	\$39,658
\$6,000 - 6,999	8,224	\$53,353,035	\$38,187,573	8,732	4	\$187,939
\$7,000 - 7,999	7,592	\$56,835,406	\$41,966,496	8,662	18	\$391,274
\$8,000 - 8,999	6,583	\$55,854,493	\$41,980,419	7,837	12	\$585,027
\$9,000 - 9,999	12,445	\$118,132,035	\$91,046,151	14,479	144	\$1,527,836
\$10,000 - 11,999	22,869	\$251,263,609	\$196,131,651	26,719	500	\$4,127,317
\$12,000 - 13,999	21,535	\$279,595,184	\$220,716,738	25,146	686	\$5,442,314
\$14,000 - 15,999	21,270	\$319,002,379	\$254,548,438	24,695	1,081	\$7,170,761
\$16,000 - 17,999	22,786	\$387,835,469	\$308,820,239	27,995	3,431	\$9,096,287
\$18,000 - 19,999	24,943	\$473,938,237	\$377,514,571	32,836	8,527	\$11,450,977
\$20,000 - 21,999	24,914	\$523,114,846	\$417,928,021	33,032	9,577	\$13,875,416
\$22,000 - 24,999	36,495	\$857,287,560	\$685,527,591	48,328	14,090	\$24,926,466
\$25,000 - 29,999	54,380	\$1,491,934,001	\$1,191,642,227	71,817	21,198	\$48,192,977
\$30,000 - 34,999	44,106	\$1,428,933,272	\$1,130,581,995	57,669	16,403	\$50,048,412
\$35,000 - 39,999	34,013	\$1,271,788,736	\$995,010,088	44,160	11,903	\$47,036,537
\$40,000 - 49,999	43,095	\$1,914,880,037	\$1,466,669,922	56,376	15,501	\$73,410,833
\$50,000 - 74,999	35,583	\$2,108,409,667	\$1,565,695,905	47,240	12,415	\$86,116,976
\$75,000 - 99,999	8,257	\$703,499,730	\$511,083,079	11,234	2,666	\$31,344,523
\$100,000 AND OVER	7,374	\$1,646,423,472	\$1,170,088,538	10,479	2,220	\$81,866,779
NO AGI	41	\$0	\$69,186	46	1	\$14,424
TOTALS	441,541	\$13,969,795,317	\$10,724,335,931	562,589	120,390	\$496,859,233

**TABLE 05-R
RESIDENT 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	45,722	\$79,756,491	\$17,879,032	57,596	5,586	\$0
\$3,000 - 3,999	21,847	\$76,496,694	\$36,261,688	27,014	2,942	\$0
\$4,000 - 4,999	22,764	\$102,404,329	\$58,274,566	28,241	3,216	\$0
\$5,000 - 5,999	18,495	\$100,667,129	\$60,524,860	24,321	3,517	\$0
\$6,000 - 6,999	13,665	\$88,720,675	\$56,095,298	19,144	3,847	\$0
\$7,000 - 7,999	13,282	\$99,724,204	\$66,702,576	18,353	4,060	\$0
\$8,000 - 8,999	12,815	\$108,829,745	\$76,426,406	17,580	4,433	\$0
\$9,000 - 9,999	5,096	\$48,389,609	\$25,266,792	8,911	4,488	\$0
\$10,000 - 11,999	9,283	\$101,889,095	\$57,924,651	16,677	9,396	\$0
\$12,000 - 13,999	8,497	\$110,408,595	\$68,956,778	15,722	9,644	\$0
\$14,000 - 15,999	7,965	\$119,308,308	\$78,926,601	14,915	9,849	\$0
\$16,000 - 17,999	5,462	\$92,250,603	\$61,806,937	10,111	7,420	\$0
\$18,000 - 19,999	2,529	\$47,811,943	\$29,625,533	4,411	2,680	\$0
\$20,000 - 21,999	1,844	\$38,654,288	\$23,372,864	3,087	1,490	\$0
\$22,000 - 24,999	1,869	\$43,678,833	\$25,484,996	2,954	1,311	\$0
\$25,000 - 29,999	1,998	\$54,590,717	\$30,091,910	2,988	839	\$0
\$30,000 - 34,999	1,272	\$41,192,454	\$21,140,116	1,858	363	\$0
\$35,000 - 39,999	906	\$33,840,421	\$15,654,469	1,346	164	\$0
\$40,000 - 49,999	957	\$42,488,286	\$21,315,265	1,378	140	\$0
\$50,000 - 74,999	727	\$42,901,940	\$22,968,742	993	168	\$0
\$75,000 - 99,999	143	\$12,041,942	\$6,526,915	204	34	\$0
\$100,000 AND OVER	175	\$65,536,480	\$34,423,263	255	24	\$0
NO AGI	14,271	\$0	\$49,875	21,471	1,128	\$0
TOTALS	211,584	\$1,551,582,781	\$895,700,133	299,530	76,739	\$0

**TABLE 06-R
RESIDENT 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	17	\$33,658	\$0	63	0	\$1,035
\$3,000 - 3,999	7	\$24,425	\$2,780	24	2	\$57
\$4,000 - 4,999	9	\$40,692	\$3,309	29	2	\$143
\$5,000 - 5,999	8	\$44,799	\$7,715	26	5	\$799
\$6,000 - 6,999	12	\$76,743	\$23,838	42	1	\$805
\$7,000 - 7,999	16	\$120,333	\$57,986	54	2	\$376
\$8,000 - 8,999	25	\$212,540	\$143,899	82	1	\$2,350
\$9,000 - 9,999	73	\$701,517	\$444,350	211	8	\$2,239
\$10,000 - 11,999	869	\$9,721,663	\$5,851,578	2,965	10	\$35,260
\$12,000 - 13,999	1,359	\$17,723,234	\$10,962,832	4,624	55	\$125,198
\$14,000 - 15,999	2,732	\$41,354,223	\$27,467,884	8,022	180	\$299,342
\$16,000 - 17,999	3,542	\$60,262,241	\$41,770,514	9,719	938	\$694,722
\$18,000 - 19,999	4,244	\$80,749,622	\$58,378,286	10,718	2,995	\$1,167,347
\$20,000 - 21,999	4,277	\$89,835,935	\$66,452,871	10,369	3,899	\$1,650,162
\$22,000 - 24,999	6,359	\$149,385,996	\$111,779,327	14,924	6,413	\$3,339,509
\$25,000 - 29,999	10,018	\$275,189,999	\$210,653,521	22,650	11,664	\$7,491,600
\$30,000 - 34,999	8,553	\$277,695,432	\$215,392,016	18,892	10,621	\$8,772,524
\$35,000 - 39,999	7,499	\$280,720,467	\$218,401,453	16,318	9,469	\$9,693,920
\$40,000 - 49,999	11,929	\$533,801,633	\$414,436,867	25,640	15,437	\$19,758,799
\$50,000 - 74,999	16,767	\$1,019,689,695	\$778,849,992	35,614	22,686	\$41,346,568
\$75,000 - 99,999	7,540	\$646,556,290	\$482,381,085	15,878	10,949	\$28,257,969
\$100,000 AND OVER	10,281	\$2,578,327,587	\$1,809,545,700	21,690	16,639	\$123,842,317
NO AGI	43	\$0	\$891,995	141	17	\$182,037
TOTALS	96,179	\$6,062,268,724	\$4,453,899,798	218,695	111,993	\$246,665,078

**TABLE 07-R
RESIDENT 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	8,087	\$12,460,711	\$55,681	27,574	1,696	\$0
\$3,000 - 3,999	3,043	\$10,664,299	\$104,618	10,312	742	\$0
\$4,000 - 4,999	3,102	\$13,965,564	\$1,327,206	10,380	763	\$0
\$5,000 - 5,999	3,071	\$16,919,932	\$3,762,666	10,152	914	\$0
\$6,000 - 6,999	3,077	\$20,028,503	\$6,408,134	10,057	906	\$0
\$7,000 - 7,999	3,271	\$24,555,318	\$9,511,199	10,500	1,097	\$0
\$8,000 - 8,999	3,239	\$27,518,432	\$12,087,134	10,349	1,101	\$0
\$9,000 - 9,999	3,237	\$30,734,886	\$15,026,495	10,208	1,364	\$0
\$10,000 - 11,999	5,563	\$60,940,815	\$32,499,561	16,540	3,174	\$0
\$12,000 - 13,999	4,864	\$63,201,362	\$36,255,645	13,404	3,445	\$0
\$14,000 - 15,999	3,556	\$52,808,511	\$28,505,547	9,089	4,263	\$0
\$16,000 - 17,999	2,302	\$38,942,727	\$20,885,648	5,596	3,819	\$0
\$18,000 - 19,999	1,204	\$22,705,976	\$9,395,036	3,014	1,992	\$0
\$20,000 - 21,999	690	\$14,444,330	\$4,641,285	1,798	856	\$0
\$22,000 - 24,999	779	\$18,246,411	\$5,302,210	2,072	953	\$0
\$25,000 - 29,999	795	\$21,683,007	\$6,590,194	2,087	934	\$0
\$30,000 - 34,999	501	\$16,260,304	\$5,649,525	1,339	513	\$0
\$35,000 - 39,999	340	\$12,683,766	\$4,500,752	888	317	\$0
\$40,000 - 49,999	500	\$22,280,030	\$8,753,322	1,359	376	\$0
\$50,000 - 74,999	634	\$38,535,003	\$19,952,030	1,600	563	\$0
\$75,000 - 99,999	295	\$25,214,758	\$14,392,039	703	290	\$0
\$100,000 AND OVER	561	\$181,825,162	\$98,226,726	1,337	518	\$0
NO AGI	14,468	\$0	\$174,157	46,913	4,992	\$0
TOTALS	67,179	\$746,619,807	\$344,006,810	207,271	35,588	\$0

**TABLE 08-R
RESIDENT 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	565	\$1,050,056	\$2,394,645	599	58	\$48,721
\$3,000 - 3,999	785	\$2,837,088	\$3,499,819	829	42	\$27,195
\$4,000 - 4,999	3,102	\$14,190,694	\$13,741,640	3,221	62	\$65,500
\$5,000 - 5,999	6,187	\$34,276,429	\$29,711,596	6,701	157	\$174,499
\$6,000 - 6,999	8,727	\$56,916,120	\$46,924,888	10,331	339	\$383,009
\$7,000 - 7,999	10,244	\$76,928,671	\$62,171,415	12,558	636	\$705,412
\$8,000 - 8,999	11,388	\$96,815,534	\$77,450,580	14,147	1,040	\$1,114,248
\$9,000 - 9,999	11,924	\$113,297,750	\$90,498,082	14,759	1,280	\$1,562,185
\$10,000 - 11,999	25,707	\$283,063,430	\$226,351,160	31,490	3,777	\$4,682,643
\$12,000 - 13,999	27,129	\$352,919,216	\$282,426,794	32,688	4,717	\$6,869,914
\$14,000 - 15,999	28,424	\$426,567,157	\$342,258,070	33,725	6,074	\$9,552,207
\$16,000 - 17,999	29,845	\$507,702,367	\$408,289,025	34,653	7,514	\$12,774,449
\$18,000 - 19,999	31,690	\$602,425,990	\$486,396,734	36,161	9,224	\$16,625,261
\$20,000 - 21,999	32,802	\$689,004,906	\$556,428,753	36,828	10,723	\$20,297,362
\$22,000 - 24,999	50,628	\$1,189,805,326	\$961,794,022	56,121	19,504	\$37,468,167
\$25,000 - 29,999	85,771	\$2,358,834,421	\$1,901,784,528	93,501	40,463	\$80,372,988
\$30,000 - 34,999	81,371	\$2,641,459,099	\$2,118,466,252	87,340	47,073	\$96,176,747
\$35,000 - 39,999	72,311	\$2,706,315,592	\$2,154,257,867	76,890	48,262	\$103,118,261
\$40,000 - 49,999	105,850	\$4,719,414,250	\$3,715,526,703	112,036	80,711	\$187,776,228
\$50,000 - 74,999	106,051	\$6,343,780,551	\$4,883,270,553	113,099	93,550	\$272,362,537
\$75,000 - 99,999	32,105	\$2,739,509,481	\$2,057,162,647	34,784	31,419	\$128,421,342
\$100,000 AND OVER	35,690	\$8,290,552,224	\$5,897,195,113	40,065	36,615	\$427,557,053
NO AGI	105	\$0	\$502,112	118	20	\$16,258
TOTALS	798,401	\$34,247,666,352	\$26,318,502,998	882,644	443,260	\$1,408,152,186

**TABLE 09-R
RESIDENT 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	24,315	\$39,082,741	\$27,810,032	30,528	1,598	\$0
\$3,000 - 3,999	10,862	\$38,071,642	\$25,933,006	13,939	777	\$0
\$4,000 - 4,999	9,190	\$41,133,041	\$26,676,738	12,525	848	\$0
\$5,000 - 5,999	6,539	\$35,724,488	\$22,148,046	9,720	857	\$0
\$6,000 - 6,999	4,029	\$26,041,792	\$15,129,415	6,075	831	\$0
\$7,000 - 7,999	2,664	\$19,879,387	\$11,029,774	3,907	852	\$0
\$8,000 - 8,999	1,805	\$15,265,639	\$8,174,542	2,596	783	\$0
\$9,000 - 9,999	1,385	\$13,107,900	\$7,108,946	1,925	646	\$0
\$10,000 - 11,999	2,120	\$23,198,319	\$12,835,387	2,828	1,312	\$0
\$12,000 - 13,999	1,350	\$17,427,225	\$9,651,315	1,717	990	\$0
\$14,000 - 15,999	899	\$13,406,294	\$7,279,092	1,098	661	\$0
\$16,000 - 17,999	718	\$12,200,754	\$6,501,719	870	489	\$0
\$18,000 - 19,999	614	\$11,634,408	\$6,720,397	713	451	\$0
\$20,000 - 21,999	498	\$10,481,316	\$6,066,118	596	277	\$0
\$22,000 - 24,999	677	\$15,892,546	\$9,972,757	762	306	\$0
\$25,000 - 29,999	954	\$26,115,752	\$17,451,696	1,051	462	\$0
\$30,000 - 34,999	747	\$24,168,352	\$16,319,165	808	311	\$0
\$35,000 - 39,999	591	\$22,083,375	\$15,109,975	638	309	\$0
\$40,000 - 49,999	831	\$37,112,147	\$26,268,872	889	448	\$0
\$50,000 - 74,999	1,077	\$64,919,749	\$45,445,843	1,141	681	\$0
\$75,000 - 99,999	333	\$28,303,061	\$19,164,846	365	245	\$0
\$100,000 AND OVER	343	\$114,035,679	\$71,739,489	389	252	\$0
NO AGI	6,586	\$0	\$252,107	9,790	717	\$0
TOTALS	79,127	\$649,285,607	\$414,789,277	104,870	15,103	\$0

**TABLE 10-R
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY**

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,737	\$125,923,928	\$97,932,445	6,876	2,161	\$4,410,173
ADAMS	2,443	\$59,769,481	\$47,509,145	3,528	1,125	\$2,044,299
ALLAMAKEE	8,029	\$210,434,197	\$162,290,280	11,376	4,001	\$6,727,874
APPANOOSE	6,919	\$164,998,008	\$128,912,335	9,917	3,344	\$5,672,061
AUDUBON	3,684	\$91,465,854	\$72,813,838	5,360	1,690	\$3,320,032
BENTON	15,258	\$464,780,158	\$358,035,685	20,223	7,423	\$17,519,528
BLACK HAWK	69,709	\$2,326,194,608	\$1,736,004,528	93,656	31,332	\$89,053,452
BOONE	15,291	\$476,035,049	\$364,587,788	20,453	6,896	\$18,046,292
BREMER	14,091	\$453,526,017	\$344,561,520	19,051	6,319	\$17,299,111
BUCHANAN	11,835	\$341,471,111	\$266,126,356	15,927	6,122	\$12,673,939
BUENA VISTA	11,159	\$311,374,038	\$239,320,441	15,630	6,318	\$11,058,704
BUTLER	8,931	\$254,692,478	\$198,826,186	12,393	3,787	\$8,988,721
CALHOUN	6,109	\$159,388,225	\$125,731,030	8,740	2,537	\$5,880,779
CARROLL	13,397	\$397,403,210	\$307,468,985	18,050	6,330	\$14,808,141
CASS	8,214	\$213,852,823	\$163,951,241	11,877	3,583	\$7,300,666
CEDAR	10,999	\$332,747,162	\$255,812,396	14,725	4,834	\$12,459,233
CERRO GORDO	26,549	\$823,848,052	\$626,966,311	35,790	11,050	\$30,778,108
CHEROKEE	7,417	\$199,070,827	\$157,688,542	10,363	3,167	\$7,338,595
CHICKASAW	7,434	\$203,549,593	\$158,301,882	10,129	3,488	\$6,900,729
CLARKE	5,132	\$133,402,010	\$103,626,460	7,209	2,589	\$4,745,278
CLAY	10,650	\$328,661,335	\$252,829,454	14,465	4,679	\$12,131,039
CLAYTON	10,513	\$265,617,629	\$204,656,220	14,679	4,751	\$8,316,844
CLINTON	27,988	\$805,559,696	\$620,430,135	38,407	13,399	\$30,032,323
CRAWFORD	9,005	\$235,511,602	\$185,114,708	12,750	5,114	\$8,119,731
DALLAS	29,515	\$1,406,634,196	\$1,034,007,191	37,484	15,783	\$56,843,393
DAVIS	4,337	\$108,036,855	\$84,853,015	6,241	2,539	\$3,661,879
DECATUR	3,825	\$88,082,052	\$66,858,681	5,571	1,879	\$2,763,607
DELAWARE	10,680	\$285,093,921	\$223,651,435	14,422	5,377	\$10,145,541
DES MOINES	23,577	\$705,360,884	\$539,252,742	32,707	10,960	\$26,158,081
DICKINSON	10,921	\$395,662,526	\$288,388,315	15,174	3,996	\$14,370,250
DUBUQUE	54,372	\$1,853,359,967	\$1,394,613,294	71,691	25,854	\$69,391,484
EMMET	5,919	\$154,739,488	\$120,690,719	8,235	2,702	\$5,292,101
FAYETTE	11,348	\$285,253,163	\$222,993,272	16,082	5,345	\$10,108,977
FLOYD	9,408	\$257,567,189	\$201,697,966	12,989	4,531	\$9,498,415
FRANKLIN	5,999	\$163,156,485	\$127,804,886	8,597	2,784	\$5,997,362
FREMONT	4,209	\$114,436,677	\$90,181,578	5,937	1,973	\$3,495,420

TABLE 10-R (continued)
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
GREENE	5,639	\$152,497,797	\$118,315,955	8,090	2,609	\$5,611,898
GRUNDY	7,435	\$227,904,447	\$175,759,454	10,146	3,277	\$8,732,011
GUTHRIE	6,363	\$204,480,460	\$155,484,920	9,056	2,863	\$7,772,163
HAMILTON	9,486	\$296,069,021	\$223,435,927	13,097	4,450	\$10,472,247
HANCOCK	6,944	\$182,998,771	\$143,272,384	9,531	3,141	\$6,545,657
HARDIN	10,604	\$291,778,237	\$228,817,946	15,007	4,527	\$10,553,348
HARRISON	8,205	\$235,191,700	\$177,355,334	11,410	4,025	\$5,730,715
HENRY	11,191	\$325,495,407	\$252,433,119	15,149	5,332	\$12,332,476
HOWARD	5,853	\$150,644,027	\$118,458,668	8,166	2,846	\$4,690,076
HUMBOLDT	5,993	\$171,841,357	\$134,258,930	8,456	2,720	\$6,446,216
IDA	4,413	\$125,427,597	\$97,605,928	6,256	2,048	\$4,461,398
IOWA	10,171	\$329,918,468	\$252,259,930	13,675	4,739	\$13,080,621
JACKSON	11,688	\$302,962,221	\$237,773,523	16,138	5,423	\$11,058,910
JASPER	21,425	\$676,366,700	\$517,724,571	28,812	9,776	\$25,408,687
JEFFERSON	8,252	\$300,051,176	\$226,974,810	11,288	3,812	\$10,975,607
JOHNSON	65,165	\$2,629,263,900	\$1,946,259,294	80,918	26,200	\$106,584,708
JONES	11,226	\$317,011,517	\$246,014,917	15,400	5,012	\$11,672,034
KEOKUK	6,063	\$157,068,806	\$124,312,421	8,623	2,846	\$5,779,746
KOSSUTH	9,805	\$258,124,942	\$200,520,540	13,892	4,372	\$8,832,661
LEE	19,789	\$561,976,923	\$437,007,471	27,677	9,269	\$20,958,309
LINN	118,862	\$4,583,644,205	\$3,405,905,257	155,169	55,048	\$181,225,091
LOUISA	6,397	\$188,966,145	\$149,430,600	8,816	3,724	\$7,437,350
LUCAS	4,897	\$125,562,992	\$97,778,907	6,928	2,438	\$4,575,144
LYON	6,824	\$190,589,369	\$150,375,654	9,318	3,593	\$6,795,817
MADISON	8,664	\$290,020,419	\$218,116,746	11,567	4,361	\$11,054,060
MAHASKA	12,382	\$377,965,160	\$292,122,803	16,761	5,892	\$13,671,762
MARION	19,161	\$621,705,034	\$468,035,727	25,820	9,364	\$23,103,965
MARSHALL	22,301	\$660,134,972	\$507,740,045	30,704	11,507	\$24,342,394
MILLS	7,867	\$264,879,533	\$196,007,879	10,367	3,807	\$6,847,075
MITCHELL	6,178	\$162,511,069	\$128,120,597	8,701	3,005	\$5,514,951
MONONA	5,158	\$137,252,792	\$106,754,241	7,537	2,301	\$4,860,721
MONROE	4,171	\$111,605,117	\$86,539,639	5,941	2,021	\$3,998,710
MONTGOMERY	6,327	\$169,295,662	\$132,461,451	8,954	2,988	\$5,983,889
MUSCATINE	24,444	\$822,933,265	\$624,017,787	32,556	12,693	\$31,990,130
OBRIEN	8,790	\$235,750,159	\$183,606,370	12,190	4,061	\$8,319,188
OSCEOLA	3,869	\$100,236,740	\$80,092,533	5,310	1,897	\$3,371,563

TABLE 10-R (continued)
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
PAGE	8,964	\$241,291,523	\$188,712,373	12,660	3,799	\$8,659,118
PALO ALTO	5,467	\$146,419,392	\$112,538,970	7,794	2,472	\$5,004,962
PLYMOUTH	15,105	\$497,675,426	\$387,111,132	20,305	7,834	\$19,195,429
POCAHONTAS	4,477	\$111,100,897	\$88,793,037	6,449	2,036	\$3,940,324
POLK	238,912	\$10,281,388,234	\$7,545,792,053	306,383	115,050	\$416,790,420
POTTAWATTAMIE	49,259	\$1,587,519,945	\$1,167,592,503	66,553	24,187	\$36,160,643
POWESHIEK	10,913	\$349,315,284	\$265,168,470	14,978	4,678	\$13,545,193
RINGGOLD	2,672	\$62,760,217	\$48,551,370	3,984	1,234	\$2,104,070
SAC	6,291	\$167,052,532	\$132,626,340	9,024	2,854	\$6,191,441
SCOTT	90,300	\$3,541,171,670	\$2,622,733,834	121,165	44,612	\$138,092,580
SHELBY	7,567	\$201,020,310	\$156,314,481	10,755	3,504	\$6,669,402
SIOUX	18,277	\$584,882,111	\$446,162,656	24,410	10,080	\$21,423,813
STORY	43,885	\$1,589,561,966	\$1,191,763,919	56,056	17,209	\$61,895,759
TAMA	9,926	\$267,525,013	\$208,349,359	13,968	4,690	\$9,845,922
TAYLOR	3,383	\$78,653,214	\$62,987,591	4,937	1,556	\$2,611,950
UNION	7,052	\$187,260,402	\$144,956,309	9,875	3,053	\$6,635,978
VAN BUREN	4,172	\$100,683,873	\$79,235,248	6,041	1,978	\$3,456,705
WAPELLO	18,853	\$531,059,478	\$409,382,426	26,692	9,421	\$19,204,187
WARREN	25,158	\$909,709,570	\$681,565,012	32,492	12,479	\$35,051,406
WASHINGTON	12,439	\$353,750,340	\$269,792,885	17,110	6,237	\$12,911,220
WAYNE	3,237	\$74,724,658	\$59,354,449	4,869	1,526	\$2,447,286
WEBSTER	20,855	\$633,045,457	\$487,227,516	28,797	9,928	\$24,254,882
WINNEBAGO	7,031	\$190,235,452	\$149,103,579	9,691	3,079	\$6,688,567
WINNESHIEK	11,550	\$332,812,127	\$255,469,527	15,649	5,195	\$11,872,351
WOODBURY	54,336	\$1,738,304,809	\$1,314,786,756	73,484	31,072	\$61,442,174
WORTH	4,477	\$118,468,960	\$93,532,029	6,128	1,895	\$3,996,988
WRIGHT	7,848	\$213,039,127	\$165,987,840	11,220	3,666	\$7,440,267
NON-RESIDENT	0	\$0	\$0	0	0	\$0
TOTALS	1,694,011	\$57,227,218,588	\$43,151,234,947	2,275,599	803,073	\$2,151,676,497

**TABLE 11-R
RESIDENT RETURNS BY ITEMIZED DEDUCTION**

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$1 -	2,999	19,555	\$31,664,152	-\$3,103,447	\$19,951,988	\$26,643,938	\$43,357
\$3,000 -	3,999	8,972	\$31,464,794	-\$310,541	\$18,490,171	\$21,389,370	\$21,627
\$4,000 -	4,999	9,454	\$42,515,208	\$446,240	\$22,843,238	\$27,752,033	\$56,421
\$5,000 -	5,999	9,722	\$53,450,864	\$887,764	\$25,921,848	\$34,322,528	\$144,198
\$6,000 -	6,999	9,744	\$63,358,547	\$1,311,261	\$28,850,652	\$40,730,794	\$292,951
\$7,000 -	7,999	10,068	\$75,526,313	\$2,028,035	\$32,727,579	\$48,331,067	\$479,469
\$8,000 -	8,999	10,315	\$87,628,454	\$2,965,597	\$33,735,956	\$57,137,537	\$729,796
\$9,000 -	9,999	11,344	\$107,747,708	\$4,102,752	\$42,294,812	\$69,266,290	\$1,042,657
\$10,000 -	11,999	23,053	\$253,603,876	\$9,985,295	\$90,708,593	\$167,514,626	\$3,090,834
\$12,000 -	13,999	23,769	\$309,180,103	\$13,450,280	\$100,263,826	\$209,236,733	\$4,620,745
\$14,000 -	15,999	25,153	\$377,392,896	\$17,305,439	\$112,855,643	\$259,023,664	\$6,491,492
\$16,000 -	17,999	26,032	\$442,906,484	\$22,848,146	\$119,541,144	\$310,099,778	\$8,775,896
\$18,000 -	19,999	27,750	\$527,618,424	\$27,996,691	\$129,445,589	\$377,713,113	\$11,781,577
\$20,000 -	21,999	29,519	\$620,228,489	\$36,448,099	\$139,107,497	\$450,664,427	\$15,182,432
\$22,000 -	24,999	47,494	\$1,116,591,022	\$68,638,609	\$233,985,296	\$822,799,225	\$30,000,341
\$25,000 -	29,999	84,342	\$2,322,315,569	\$157,185,473	\$436,895,572	\$1,737,925,788	\$69,877,570
\$30,000 -	34,999	85,014	\$2,761,704,307	\$207,984,064	\$476,886,110	\$2,082,674,704	\$90,921,377
\$35,000 -	39,999	79,396	\$2,973,508,950	\$245,566,408	\$486,735,843	\$2,245,755,992	\$104,223,133
\$40,000 -	49,999	123,516	\$5,514,055,266	\$508,545,367	\$852,850,399	\$4,156,757,231	\$204,656,596
\$50,000 -	74,999	135,427	\$8,129,003,712	\$883,717,004	\$1,193,373,933	\$6,054,347,179	\$329,143,023
\$75,000 -	99,999	44,300	\$3,785,144,536	\$480,789,940	\$526,684,644	\$2,778,726,015	\$168,531,476
\$100,000 AND OVER		51,328	\$12,261,420,090	\$2,464,683,589	\$1,239,535,971	\$8,572,186,577	\$598,241,337
NO AGI		6,342	\$0	\$1,556,168	\$59,317,433	\$1,657,656	\$189,979
TOTALS		901,609	\$41,888,029,764	\$5,155,028,233	\$6,423,003,737	\$30,552,656,265	\$1,648,538,284

**TABLE 12-R
RESIDENT RETURNS BY STANDARD DEDUCTION**

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$1 -	2,999	59,295	\$101,005,027	-\$387,096	\$83,105,609	\$21,567,352	\$8,915
\$3,000 -	3,999	27,686	\$97,039,369	\$268,566	\$52,518,440	\$44,635,081	\$7,444
\$4,000 -	4,999	28,857	\$129,865,032	\$742,971	\$56,662,564	\$72,658,346	\$11,387
\$5,000 -	5,999	29,212	\$160,554,605	\$2,926,876	\$57,672,748	\$100,278,098	\$70,758
\$6,000 -	6,999	27,990	\$181,778,321	\$3,835,742	\$56,322,976	\$122,038,352	\$278,802
\$7,000 -	7,999	27,001	\$202,517,006	\$3,928,020	\$55,558,157	\$143,108,379	\$617,593
\$8,000 -	8,999	25,540	\$216,867,929	\$4,600,763	\$53,310,346	\$159,125,443	\$971,829
\$9,000 -	9,999	22,816	\$216,615,989	\$7,151,999	\$49,538,627	\$160,124,526	\$2,049,603
\$10,000 -	11,999	43,358	\$476,473,055	\$16,960,737	\$95,799,705	\$364,079,362	\$5,754,386
\$12,000 -	13,999	40,965	\$532,094,713	\$20,896,890	\$91,582,564	\$419,733,369	\$7,816,681
\$14,000 -	15,999	39,693	\$595,053,976	\$27,580,125	\$88,090,118	\$479,961,968	\$10,530,818
\$16,000 -	17,999	38,623	\$656,287,677	\$32,823,586	\$85,741,849	\$537,974,304	\$13,789,562
\$18,000 -	19,999	37,474	\$711,647,752	\$38,245,332	\$83,175,513	\$590,317,444	\$17,462,008
\$20,000 -	21,999	35,506	\$745,307,132	\$43,085,443	\$78,510,462	\$624,225,485	\$20,640,508
\$22,000 -	24,999	49,313	\$1,157,705,650	\$72,537,030	\$108,424,744	\$977,061,678	\$35,733,801
\$25,000 -	29,999	69,574	\$1,906,032,328	\$133,981,914	\$151,883,604	\$1,620,288,288	\$66,179,995
\$30,000 -	34,999	51,536	\$1,668,004,606	\$132,589,672	\$111,071,315	\$1,424,874,365	\$64,076,306
\$35,000 -	39,999	36,264	\$1,353,923,407	\$118,991,996	\$77,769,962	\$1,157,178,612	\$55,625,585
\$40,000 -	49,999	39,646	\$1,755,921,117	\$172,896,554	\$86,872,244	\$1,496,213,720	\$76,289,264
\$50,000 -	74,999	25,412	\$1,489,232,893	\$169,146,094	\$58,365,268	\$1,261,835,886	\$70,683,058
\$75,000 -	99,999	4,373	\$369,980,726	\$47,815,310	\$10,500,062	\$311,984,596	\$19,492,358
\$100,000 AND OVER		3,096	\$615,280,514	\$100,439,647	\$7,027,237	\$509,032,252	\$35,024,812
NO AGI		29,172	\$0	\$2,558,996	\$74,521,705	\$281,776	\$22,740
TOTALS		792,402	\$15,339,188,824	\$1,153,617,167	\$1,674,025,819	\$12,598,578,682	\$503,138,213

**TABLE 13-R
RESIDENT PAY AND NO-PAY RETURNS BY CREDIT**

ADJUSTED GROSS INCOME BRACKET	NO. OF RETURNS	CHILD CARE CREDIT	TUITION- TEXTBOOK	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
\$1 - 2,999	78,850	\$78,066	\$3,982	\$762	\$124,516	\$52,272
\$3,000 - 3,999	36,658	\$51,086	\$6,223	\$116	\$59,554	\$29,071
\$4,000 - 4,999	38,311	\$62,926	\$10,715	\$1,012	\$65,728	\$67,808
\$5,000 - 5,999	38,934	\$87,729	\$15,499	\$1,819	\$71,188	\$214,956
\$6,000 - 6,999	37,734	\$123,497	\$20,562	\$6,045	\$74,565	\$571,753
\$7,000 - 7,999	37,069	\$135,159	\$27,509	\$13,281	\$76,187	\$1,097,062
\$8,000 - 8,999	35,855	\$163,368	\$33,517	\$21,413	\$74,689	\$1,701,625
\$9,000 - 9,999	34,160	\$184,595	\$41,200	\$32,736	\$78,062	\$3,092,260
\$10,000 - 11,999	66,411	\$404,615	\$107,716	\$100,771	\$173,694	\$8,845,220
\$12,000 - 13,999	64,734	\$492,032	\$130,615	\$152,944	\$171,606	\$12,437,426
\$14,000 - 15,999	64,846	\$581,955	\$157,119	\$223,804	\$197,145	\$17,022,310
\$16,000 - 17,999	64,655	\$649,440	\$214,821	\$321,373	\$167,528	\$22,565,458
\$18,000 - 19,999	65,224	\$747,996	\$306,531	\$464,791	\$162,274	\$29,243,585
\$20,000 - 21,999	65,025	\$709,833	\$362,117	\$628,024	\$157,068	\$35,822,940
\$22,000 - 24,999	96,807	\$992,371	\$633,035	\$1,266,113	\$200,340	\$65,734,142
\$25,000 - 29,999	153,916	\$1,225,953	\$1,256,446	\$2,807,225	\$295,376	\$136,057,565
\$30,000 - 34,999	136,550	\$798,914	\$1,368,248	\$3,361,747	\$235,003	\$154,997,683
\$35,000 - 39,999	115,660	\$370,370	\$1,365,187	\$3,352,121	\$203,229	\$159,848,718
\$40,000 - 49,999	163,162	\$0	\$2,417,957	\$6,679,272	\$283,302	\$280,945,860
\$50,000 - 74,999	160,839	\$0	\$3,179,353	\$10,851,404	\$312,856	\$399,826,081
\$75,000 - 99,999	48,673	\$0	\$1,345,502	\$5,309,180	\$109,808	\$188,023,834
\$100,000 AND OVER	54,424	\$0	\$2,059,779	\$23,460,041	\$189,173	\$633,266,149
NO AGI	35,514	\$38,303	\$6,393	\$1,916	\$513,145	\$212,719
TOTALS	1,694,011	\$7,898,208	\$15,070,026	\$59,057,910	\$3,996,036	\$2,151,676,497

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, 2005). The following table summarizes the individual income tax abatements allowed in calendar 2006.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

Number Of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
1,631	\$6,557,131.40	\$620,404.16	\$1,954,853.88	\$9,132,389.44